2012

Year End Financial Report

"Birthplace of the Oil Industry"
107 N Franklin St ~ Titusville PA 16354
City Manager / Finance Office 827-5300 x 303
www.cityoftitusvillepa.gov

City of Titusville

To: Honorable Mayor & City Council
From: Diana Durstine, Finance Director
Date: February 8, 2013
RE: Year End 2012 Financial Reporting

The enclosed series of year end reports provide an explanation of the City's budget condition in 2012 as compared to previous years based on actual performance during 2012.

I am pleased to report that through the end of 2012, all City funds performed within expected budget levels. General, Refuse, Water, and Sewer Fund revenues outperformed expectations and overall expenses in all funds except Water came in under budget.

Please let me know if you have any questions or would like to see any additional information.

Respectfully Submitted,

Diana Durstine
Finance Director

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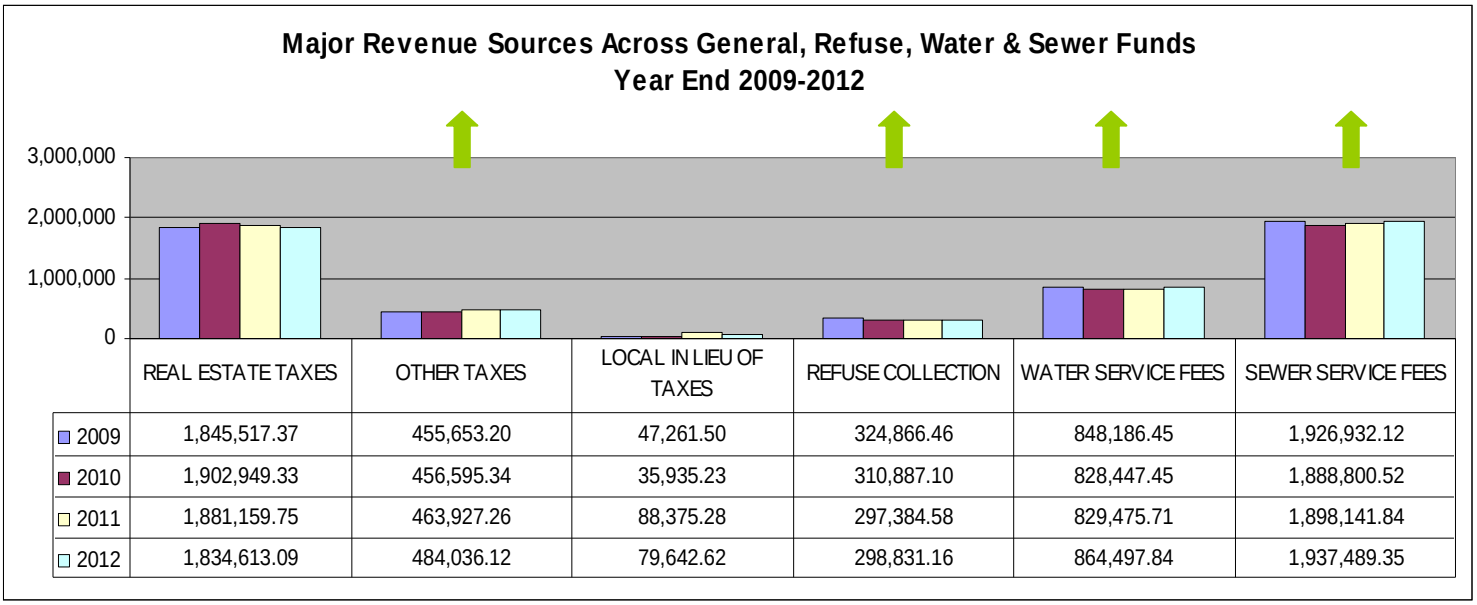
Revenues Overall

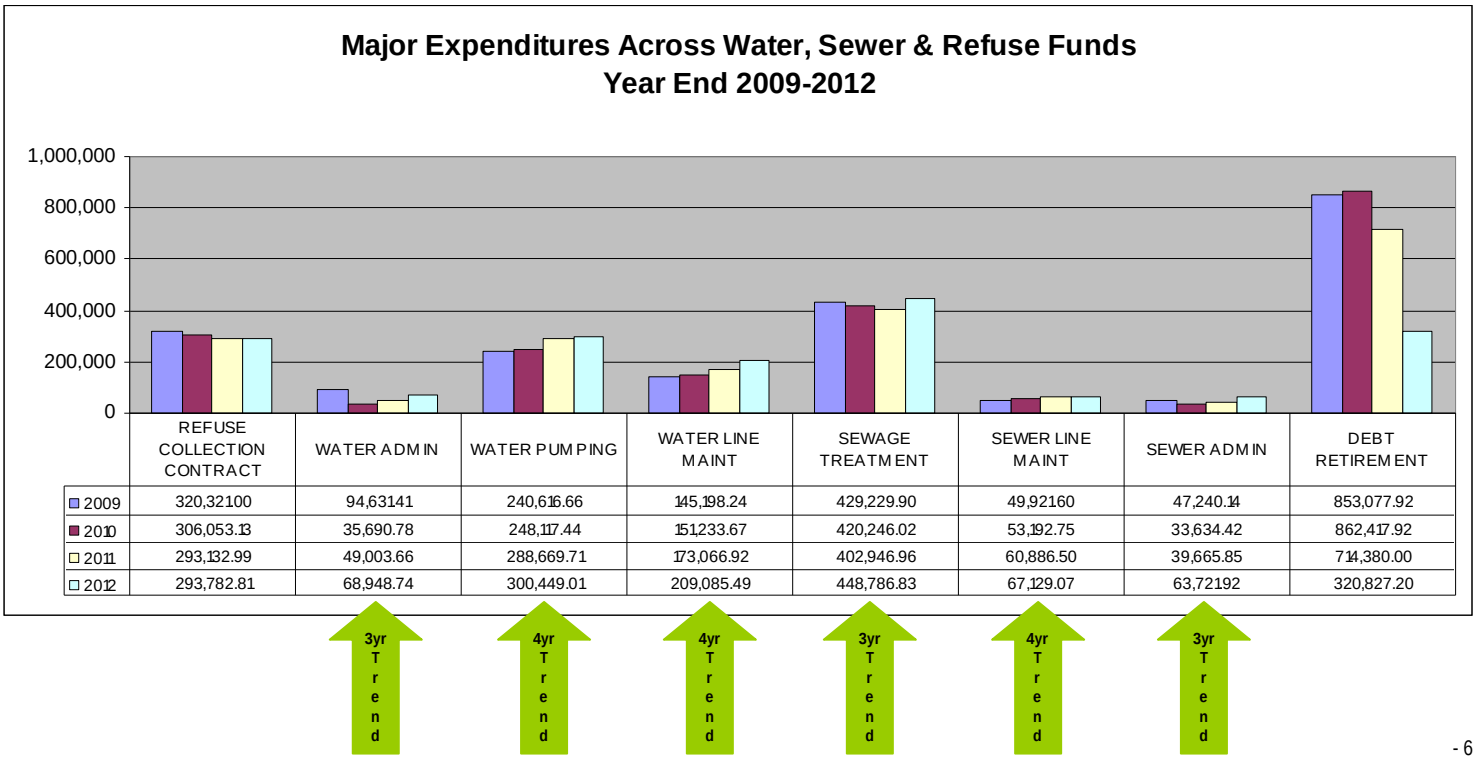
Year End Revenues for 2012 *across all funds* totaling $7,124,366.83 finished the year at *92.7% of budgeted amounts.* As shown in the chart below, 2012 Revenues are higher in *four* of the six Major Revenue Sources shown when compared to 2011.



	REAL ESTATE TAXES	OTHER TAXES	LOCAL IN LIEU OF TAXES	REFUSE COLLECTION	WATER SERVICE FEES	SEWER SERVICE FEES
2009	1,845,517.37	455,653.20	47,261.50	324,866.46	848,186.45	1,926,932.12
2010	1,902,949.33	456,595.34	35,935.23	310,887.10	828,447.45	1,888,800.52
2011	1,881,159.75	463,927.26	88,375.28	297,384.58	829,475.71	1,898,141.84
2012	1,834,613.09	484,036.12	79,642.62	298,831.16	864,497.84	1,937,489.35

Expenditures Overall

Year End Expenditures for 2012 *across all funds* totaling $6,255,458.03 finished at *81.4% of budgeted amounts. Refuse Collection* charges have shown a *slight decrease* since the contract change to Veolia. *Water Pumping* costs increased due mostly due to additional pumping at peak hours as a result of water leaks. Sewage treatment costs are up significantly due to increased lab testing requirements while long-term sewer debt has been paid down significantly. While Water and Sewer Rates have not changed since 2006, the chart below illustrates *operating and infrastructure maintenance costs* have consistently *increased* for the last three to four years.

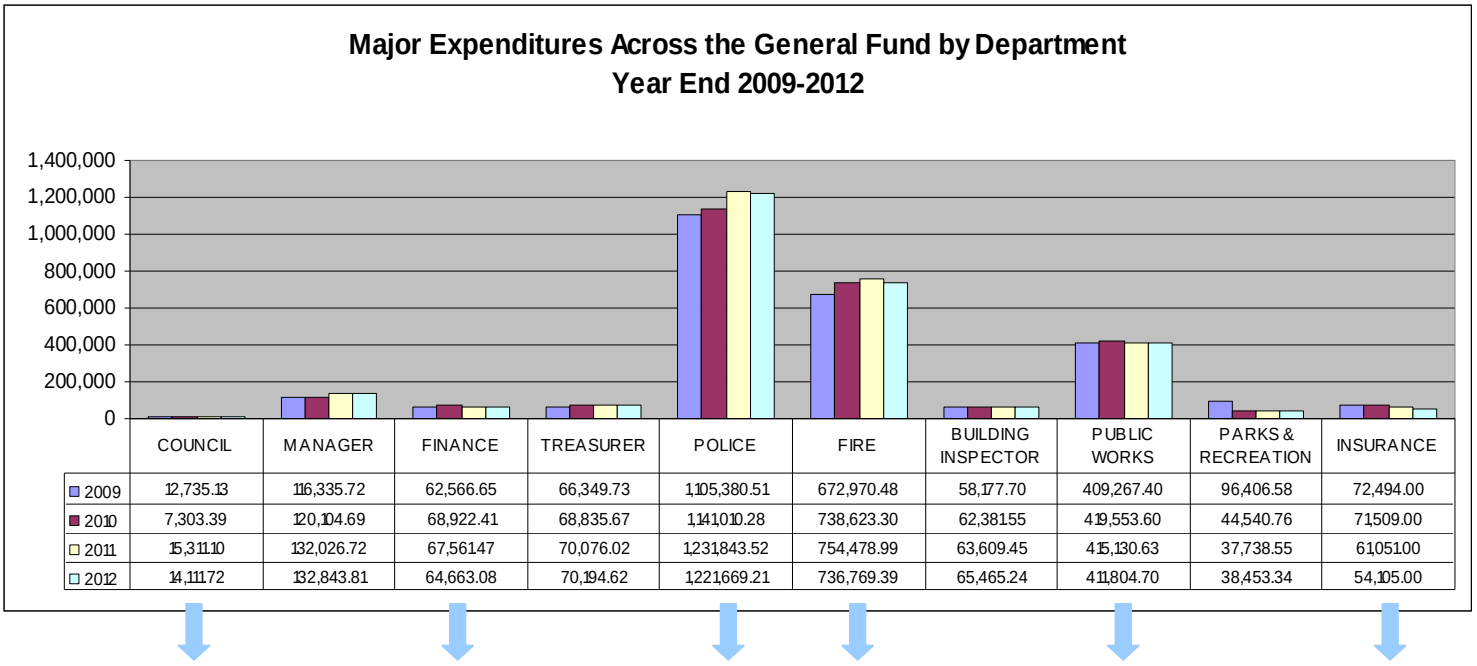


	REFUSE COLLECTION CONTRACT	WATER ADMIN	WATER PUMPING	WATER LINE MAINT	SEWAGE TREATMENT	SEWER LINE MAINT	SEWER ADMIN	DEBT RETIREMENT
2009	320,32100	94,63141	240,616.66	145,198.24	429,229.90	49,92160	47,240.14	853,077.92
2010	306,053.13	35,690.78	248,117.44	151,233.67	420,246.02	53,192.75	33,634.42	862,417.92
2011	293,132.99	49,003.66	288,669.71	173,066.92	402,946.96	60,886.50	39,665.85	714,380.00
2012	293,782.81	68,948.74	300,449.01	209,085.49	448,786.83	67,129.07	63,72192	320,827.20

3yr Trend | 4yr Trend | 4yr Trend | 3yr Trend | 4yr Trend | 3yr Trend

Major Expenditures in the General Fund

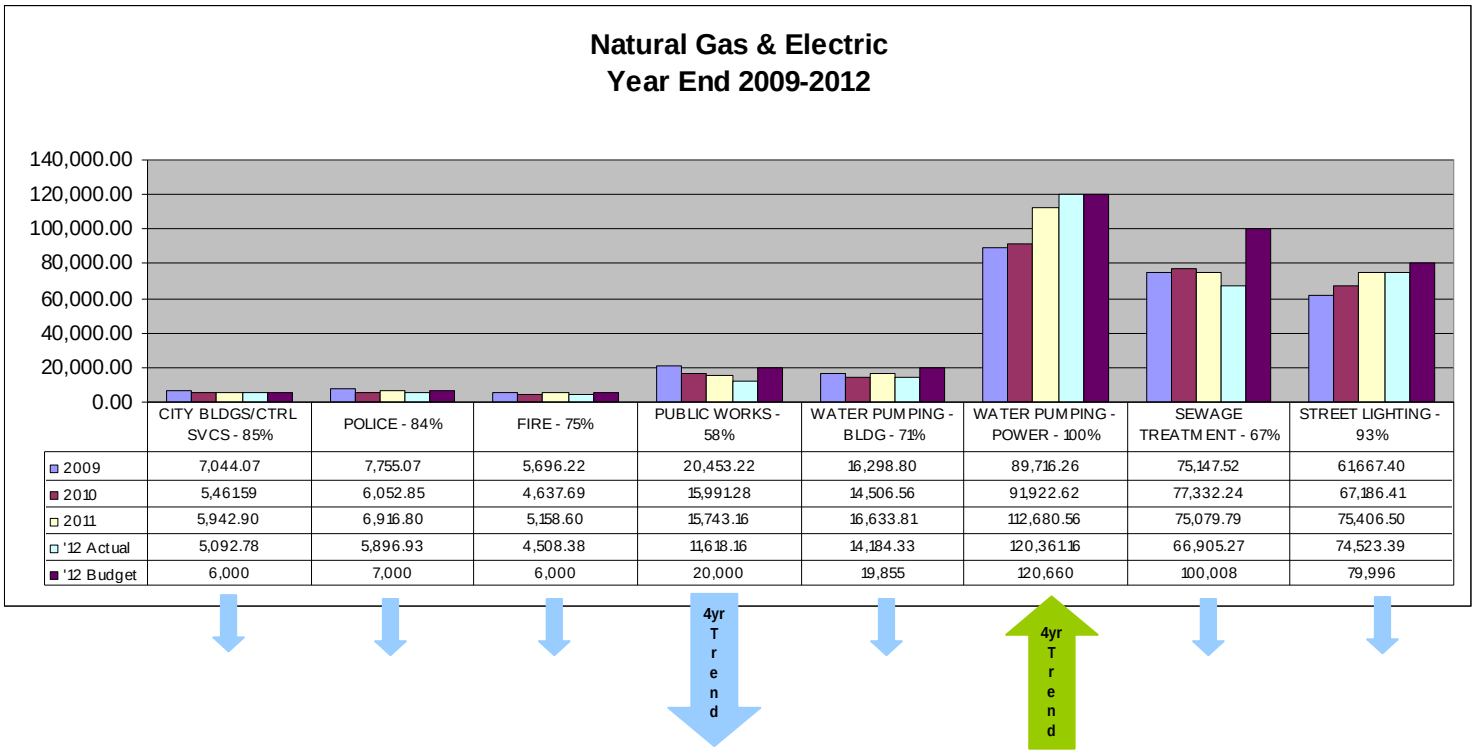
2012 Year End Expenditures *across all departments* in the General Fund ended at *98.4% of budgeted amounts.* City Department Heads continued to do an excellent job controlling expenses through the end of 2012. With *no significant revenue increases* or additions expected in the near future, this percentage also indicates that budgeted expenditures *are as tight as possible.*



	COUNCIL	MANAGER	FINANCE	TREASURER	POLICE	FIRE	BUILDING INSPECTOR	PUBLIC WORKS	PARKS & RECREATION	INSURANCE
2009	12,735.13	116,335.72	62,566.65	66,349.73	1,105,380.51	672,970.48	58,177.70	409,267.40	96,406.58	72,494.00
2010	7,303.39	120,104.69	68,922.41	68,835.67	1,141,010.28	738,623.30	62,381.55	419,553.60	44,540.76	71,509.00
2011	15,311.10	132,026.72	67,561.47	70,076.02	1,231,843.52	754,478.99	63,609.45	415,130.63	37,738.55	61,051.00
2012	14,111.72	132,843.81	64,663.08	70,194.62	1,221,669.21	736,769.39	65,465.24	411,804.70	38,453.34	54,105.00

Natural Gas & Electric Expenditures

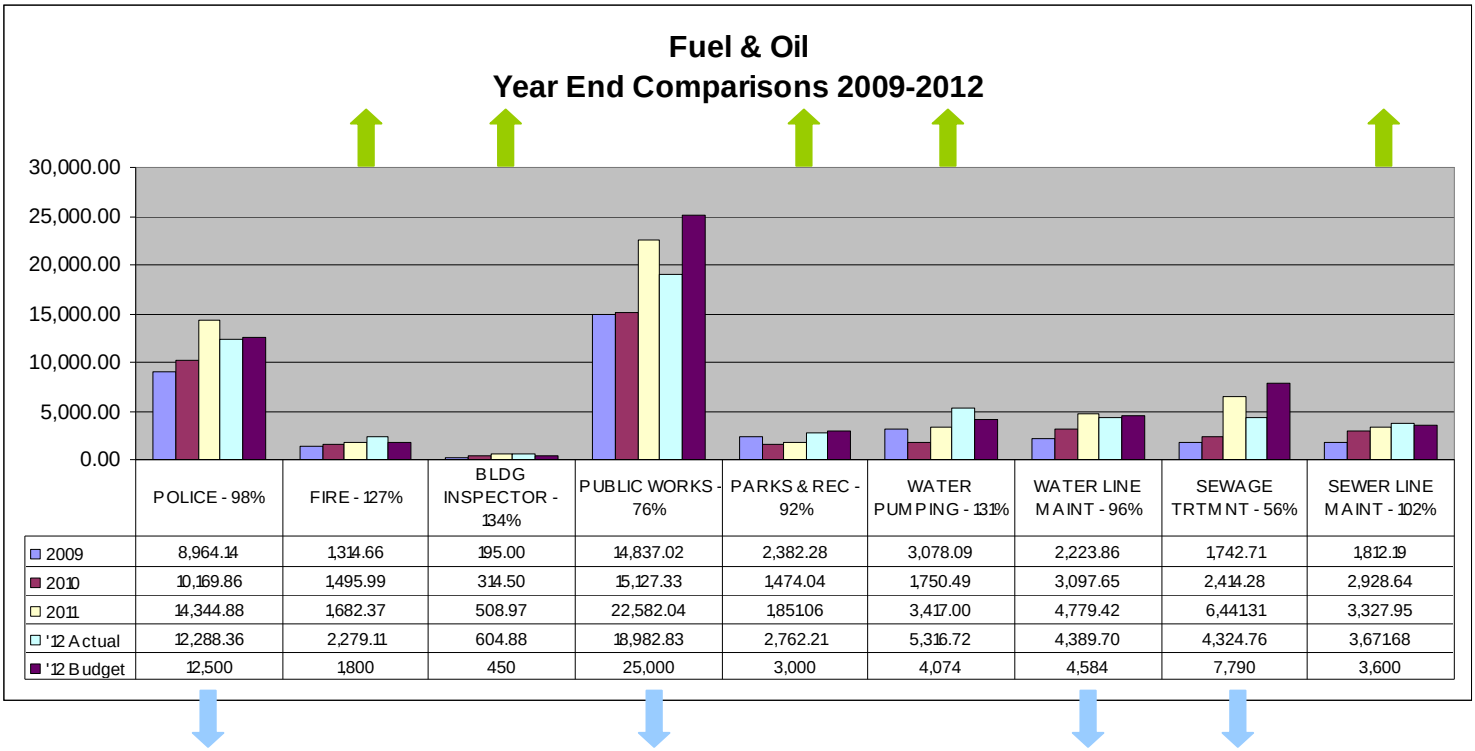
The total budget across all funds in this area for 2012 was $359,519. Locking in at reduced rates helped to keep the City's Natural Gas & Electric expenses under budget. Public Works finished at 58% of historically budgeted amounts.



	CITY BLDGS/CTRL SVCS - 85%	POLICE - 84%	FIRE - 75%	PUBLIC WORKS - 58%	WATER PUMPING - BLDG - 71%	WATER PUMPING - POWER - 100%	SEWAGE TREATMENT - 67%	STREET LIGHTING - 93%
2009	7,044.07	7,755.07	5,696.22	20,453.22	16,298.80	89,716.26	75,147.52	61,667.40
2010	5,461.59	6,052.85	4,637.69	15,991.28	14,506.56	91,922.62	77,332.24	67,186.41
2011	5,942.90	6,916.80	5,158.60	15,743.16	16,633.81	112,680.56	75,079.79	75,406.50
'12 Actual	5,092.78	5,896.93	4,508.38	11,618.16	14,184.33	120,361.16	66,905.27	74,523.39
'12 Budget	6,000	7,000	6,000	20,000	19,855	120,660	100,008	79,996

Vehicle Fuel & Oil Expenditures

Fuel & Oil expenses continued to be an area that we constantly *analyzed all year*. The total budget across all funds in this area was $62,798. The following graphs illustrate expenditures over the past four years.



	POLICE - 98%	FIRE - 127%	BLDG INSPECTOR - 134%	PUBLIC WORKS - 76%	PARKS & REC - 92%	WATER PUMPING - 131%	WATER LINE MAINT - 96%	SEWAGE TRTMNT - 56%	SEWER LINE MAINT - 102%
2009	8,964.14	1,314.66	195.00	14,837.02	2,382.28	3,078.09	2,223.86	1,742.71	1,812.19
2010	10,169.86	1,495.99	314.50	15,127.33	1,474.04	1,750.49	3,097.65	2,414.28	2,928.64
2011	14,344.88	1,682.37	508.97	22,582.04	1,851.06	3,417.00	4,779.42	6,441.31	3,327.95
'12 Actual	12,288.36	2,279.11	604.88	18,982.83	2,762.21	5,316.72	4,389.70	4,324.76	3,671.68
'12 Budget	12,500	1,800	450	25,000	3,000	4,074	4,584	7,790	3,600

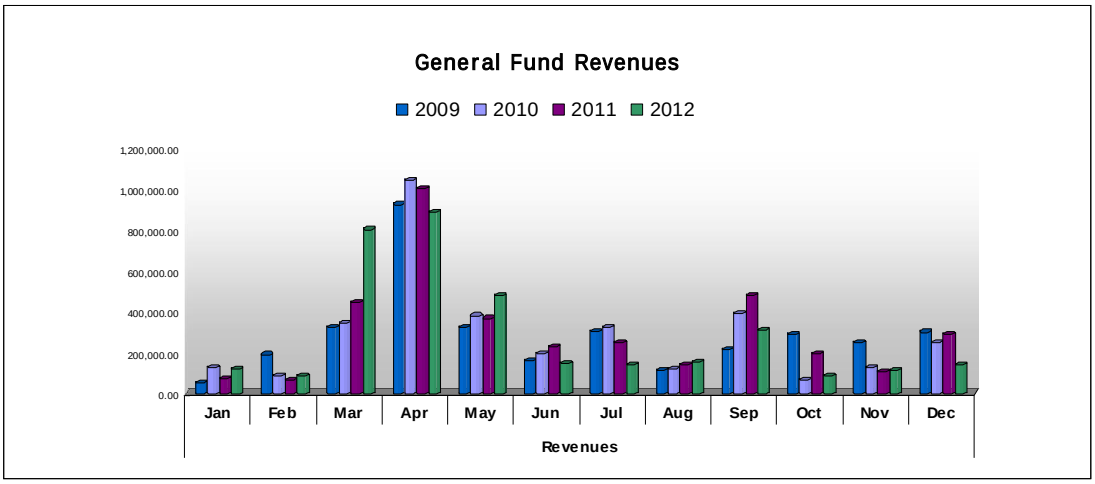
Fleet Fuel Usage Comparison

The Fleet Fuel Usage Comparison report below illustrates that although *some departments* came in *over budget*; mileage, gallons purchased, and dollar amount purchased are *less* in 2012 even with a *higher average* price per gallon.

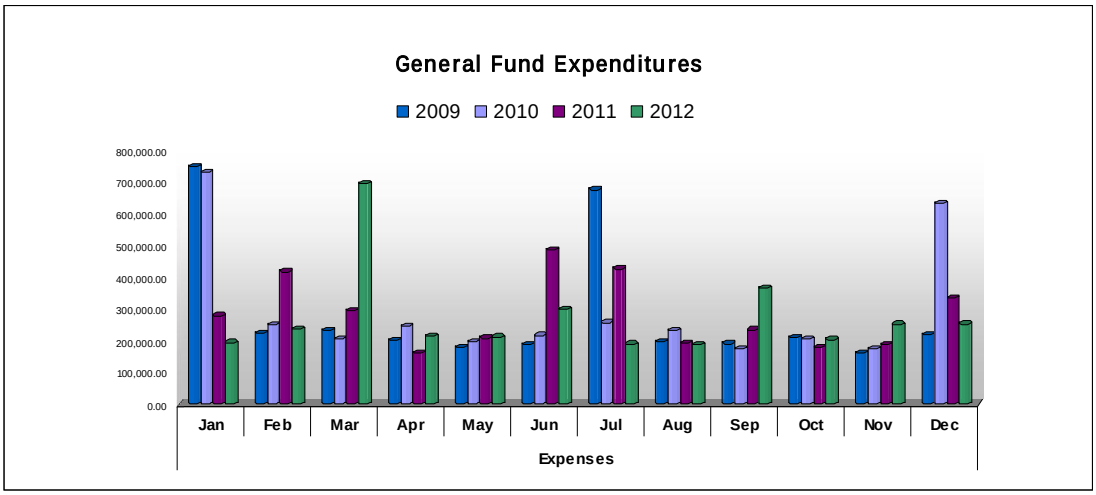
FLEET FUEL USAGE COMPARISON 2009-2012

	Mileage				Gallons				$ Amt				Avg $/Gallon			
	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012	2009	2010	2011	2012
General	25,528	26,698	25,174	15,438	5,957	4,653	5,584	4,243	14,432	13,588	19,856	15,445	2.42	2.92	3.56	3.64
Bldg In	207	1,161	1,332	1,589	72	110	130	144	165	315	391	643	2.28	2.86	3.00	4.46
Parks	4,318	4,015	2,167	2,168	1,391	987	750	966	3,455	2,693	2,685	3,464	2.48	2.73	3.58	3.58
Water	16,083	10,112	10,705	14,601	2,264	1,718	1,845	2,190	5,232	4,999	6,926	8,098	2.31	2.91	3.75	3.70
Sewer	3,345	7,675	5,258	3,454	1,284	1,746	2,572	1,768	2,900	5,060	8,978	6,500	2.26	2.90	3.49	3.68
Police					4,558	4,724	4,706	3,758	9,832	13,332	16,944	14,035	2.16	2.82	3.60	3.73
Fire					535	540	460	537	1,100	1,340	1,592	1,815	2.06	2.48	3.46	3.38
Totals	49,481	49,661	44,636	37,250	16,062	14,478	16,049	13,607	37,115	41,327	57,372	50,000	2.31	2.85	3.57	3.67

General Fund - Monthly Comparisons 2009-2012

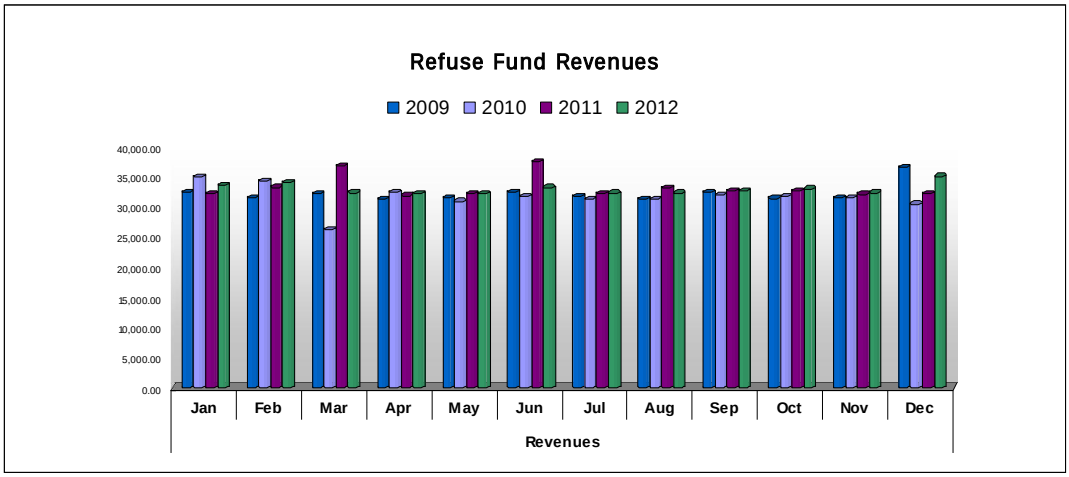


		2009	2010	2011	2012
	Jan	51,024.53	124,244.07	74,972.54	122,021.28
	Feb	190,857.74	84,161.72	67,850.88	84,922.90
	Mar	320,801.75	343,772.00	447,321.15	799,753.68
	Apr	921,211.07	1,036,908.57	1,000,093.49	882,344.22
	May	324,499.46	379,978.01	366,756.03	476,586.12
Revenues	Jun	161,669.95	195,216.20	227,451.97	148,855.46
	Jul	304,792.34	323,304.80	250,394.89	143,082.50
	Aug	112,288.95	122,055.13	140,953.19	151,534.83
	Sep	214,736.77	389,242.91	477,166.17	309,362.53
	Oct	289,078.80	63,811.79	196,569.43	84,230.88
	Nov	248,607.60	124,929.16	106,932.13	116,014.43
	Dec	299,406.24	246,464.07	291,328.88	137,796.71
		3,438,975.20	**3,431,515.43**	**3,641,590.75**	**3,459,254.63**



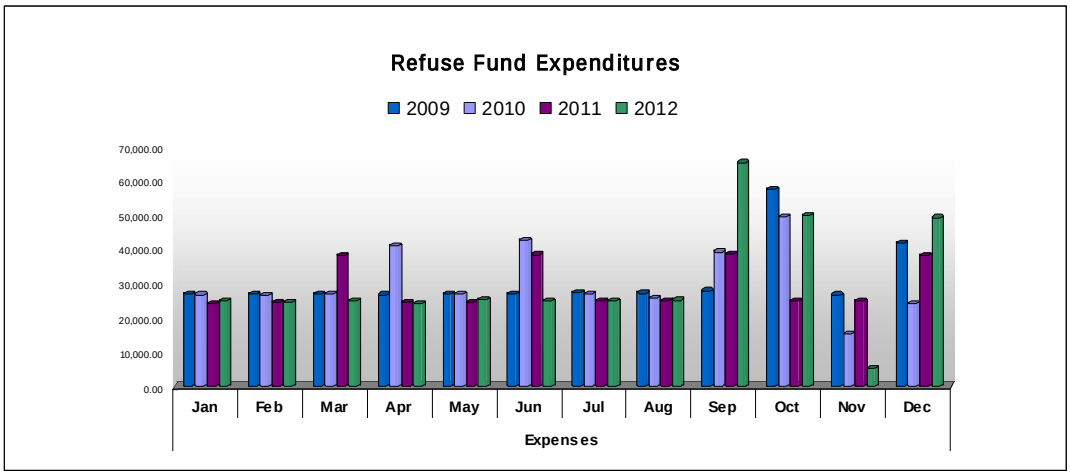
		2009	2010	2011	2012
	Jan	744,984.84	728,402.92	278,077.42	193,532.08
	Feb	223,424.39	249,051.41	415,912.27	236,345.21
	Mar	231,179.98	206,310.88	292,845.60	693,121.05
	Apr	199,300.02	244,682.31	160,424.58	213,316.93
	May	179,942.59	197,206.82	207,504.61	211,449.18
Expenses	Jun	187,014.14	215,777.93	483,971.56	299,099.16
	Jul	672,797.00	256,081.02	424,392.50	189,053.46
	Aug	197,496.65	230,680.53	191,334.16	185,572.55
	Sep	189,540.55	175,664.24	233,406.51	364,714.24
	Oct	209,738.27	205,332.38	178,406.02	203,181.13
	Nov	161,765.08	174,003.13	187,167.10	251,250.59
	Dec	216,890.91	631,124.47	332,840.72	251,598.86
		3,414,074.42	**3,514,064.96**	**3,386,283.05**	**3,293,024.30**

Refuse Fund - Monthly Comparisons 2009-2012



Revenues

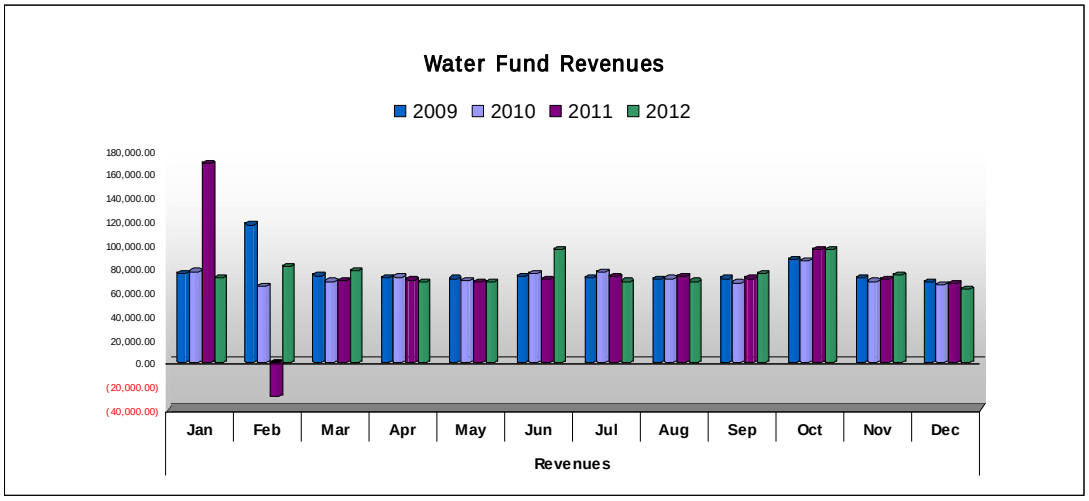
	2009	2010	2011	2012
Jan	32,339.32	34,959.57	32,060.05	33,561.04
Feb	31,493.77	34,177.52	33,188.37	34,011.32
Mar	32,234.42	26,221.12	36,677.71	32,267.62
Apr	31,155.06	32,309.53	31,822.91	32,146.46
May	31,471.74	30,880.90	32,078.80	32,146.50
Jun	32,325.05	31,662.72	37,502.32	33,158.06
Jul	31,732.45	31,288.35	32,148.60	32,251.41
Aug	31,217.07	31,168.39	33,155.81	32,251.41
Sep	32,443.44	31,834.51	32,602.43	32,637.80
Oct	31,362.65	31,621.27	32,553.34	32,936.69
Nov	31,470.99	31,444.81	32,039.98	32,269.31
Dec	36,548.54	30,420.27	32,088.59	34,995.48
	385,794.50	**377,988.96**	**397,918.91**	**395,392.71**



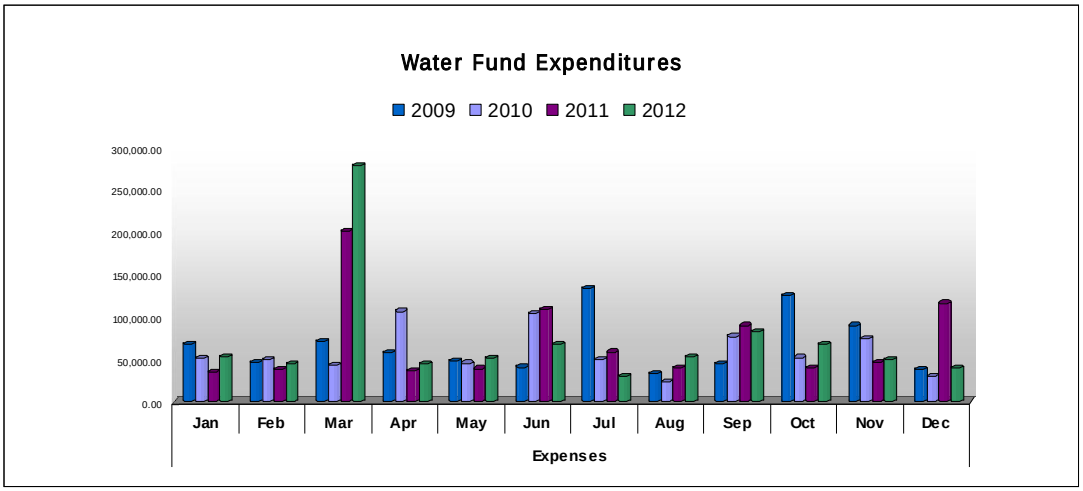
Expenses

Jan	27,000.08	26,743.49	24,219.20	24,889.24
Feb	26,886.66	26,601.00	24,712.33	24,620.66
Mar	26,895.57	26,854.33	38,339.40	25,053.86
Apr	26,746.33	41,125.74	24,714.98	24,175.52
May	26,985.44	26,894.16	24,694.79	25,245.10
Jun	27,019.41	42,528.17	38,418.85	25,053.86
Jul	27,249.18	27,083.66	25,038.35	24,903.81
Aug	27,202.33	25,690.87	24,988.73	25,173.77
Sep	27,971.06	39,222.81	38,535.07	65,289.52
Oct	57,622.68	49,287.10	24,872.94	49,808.56
Nov	26,751.00	15,380.00	25,091.18	5,421.30
Dec	41,923.32	24,086.09	38,215.39	49,219.21
	370,253.06	**372,497.42**	**351,841.21**	**368,948.34**

Water Fund - Monthly Comparisons 2009-2012

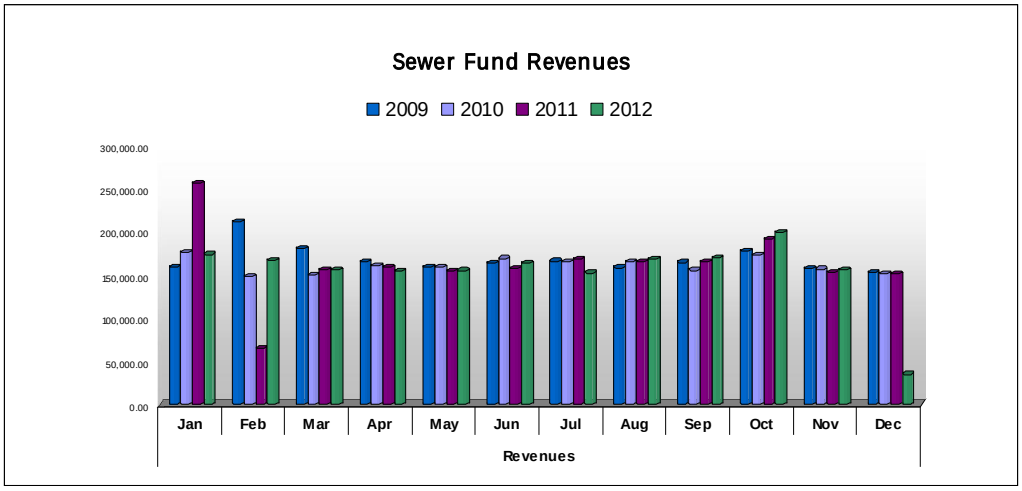


		2009	2010	2011	2012
Revenues	**Jan**	75,185.74	76,533.31	168,168.25	71,449.81
	Feb	116,029.98	64,366.79	(28,569.68)	80,672.99
	Mar	73,109.24	68,195.67	69,115.80	77,416.55
	Apr	70,873.77	71,790.25	69,513.10	67,307.52
	May	70,528.14	69,227.70	67,360.87	67,858.08
	Jun	72,363.50	74,503.97	69,664.10	94,863.32
	Jul	71,138.35	75,631.67	72,776.69	68,103.35
	Aug	69,876.18	70,517.02	72,806.93	68,103.35
	Sep	70,663.93	67,013.61	70,606.66	74,972.91
	Oct	87,064.66	85,660.62	94,744.00	95,106.13
	Nov	70,861.54	68,158.87	69,575.62	73,520.60
	Dec	67,306.89	65,336.12	66,703.57	61,923.35
		915,001.92	**856,935.60**	**862,465.91**	**908,294.73**

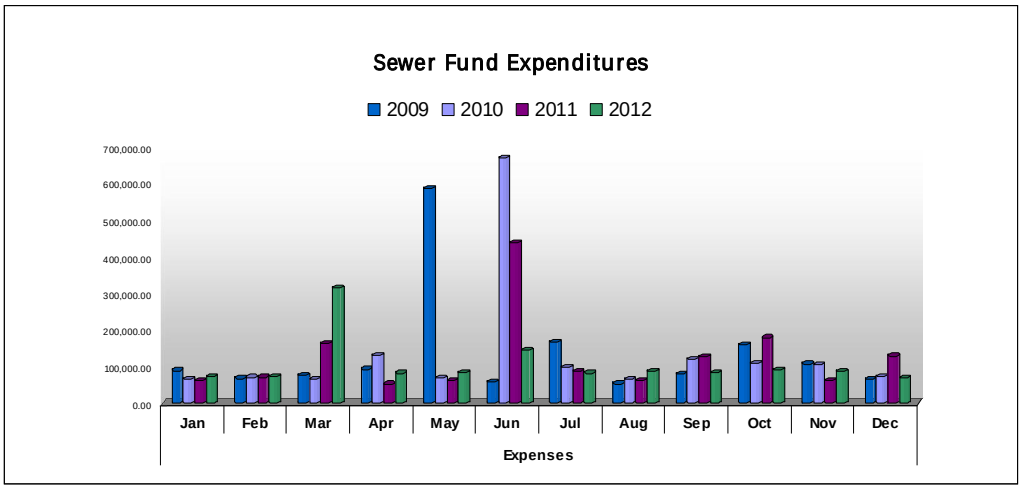


Expenses	**Jan**	67,985.36	51,531.52	35,286.69	52,992.50
	Feb	46,823.24	50,136.02	37,774.97	45,094.44
	Mar	70,968.37	42,685.03	200,613.15	278,457.92
	Apr	57,500.33	106,601.46	36,329.12	44,237.44
	May	48,258.39	45,531.26	38,879.41	51,155.16
	Jun	40,656.81	104,447.12	109,423.30	67,637.56
	Jul	133,986.02	50,146.54	58,662.49	29,572.12
	Aug	33,298.91	23,926.17	39,450.33	52,441.19
	Sep	45,235.36	76,857.26	89,932.52	82,152.62
	Oct	125,793.15	52,062.63	39,581.55	68,350.55
	Nov	89,802.47	73,887.09	45,844.47	50,198.16
	Dec	38,087.34	29,977.09	116,104.07	39,270.06
		798,395.75	**707,790.19**	**847,882.07**	**861,653.91**

Sewer Fund - Monthly Comparisons 2009-2012



		2009	2010	2011	2012
	Jan	158,743.70	176,406.33	256,583.12	173,977.83
	Feb	212,091.71	148,270.82	65,398.13	166,704.97
	Mar	180,314.40	149,461.74	156,652.36	155,950.40
	Apr	165,495.97	160,329.03	159,398.11	154,160.80
	May	159,210.21	159,023.85	154,597.80	155,392.03
Revenues	**Jun**	164,222.40	169,287.69	158,195.79	163,836.23
	Jul	166,144.34	165,057.56	168,147.03	152,359.95
	Aug	158,505.03	165,069.46	165,910.67	168,234.56
	Sep	164,818.58	155,580.38	165,573.62	169,660.68
	Oct	178,164.66	173,651.76	191,181.83	198,896.74
	Nov	157,501.97	156,932.06	152,651.97	156,761.93
	Dec	153,011.65	151,668.00	151,227.19	35,156.51
		2,018,224.62	**1,930,738.68**	**1,945,517.62**	**2,106,149.16**



	Jan	89,249.28	64,695.05	62,527.27	73,205.03
	Feb	67,426.98	70,516.43	71,011.91	73,392.68
	Mar	76,355.23	64,985.01	163,776.44	312,674.68
	Apr	92,721.63	131,274.64	52,800.20	82,122.70
	May	584,691.54	70,213.91	62,325.31	84,728.12
Expenses	**Jun**	59,431.19	667,474.26	437,771.17	143,407.22
	Jul	166,691.96	98,232.94	86,069.98	82,056.05
	Aug	53,006.87	64,928.94	62,630.98	86,987.04
	Sep	78,805.11	120,669.46	126,073.78	83,046.41
	Oct	158,133.56	109,965.12	178,677.06	91,301.37
	Nov	106,952.16	106,146.08	62,560.93	87,570.85
	Dec	65,920.91	73,624.92	128,812.69	67,849.20
		1,599,386.42	**1,642,726.76**	**1,495,037.72**	**1,387,068.38**

Year End Budget Detail

City of Titusville
Year-to-Date Budget Report
December 31, 2012

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01 GENERAL FUND - REVENUES					
01000301 REAL ESTATE TAXES					
01000301 03010 CURRENT TAXES	1,673,845.00	1,629,328.85	(44,516.15)	**97.3%**	*(1)
01000301 03020 LAST YEAR TAXES	17,500.00	8,867.66	(8,632.34)	**50.7%**	*(2)
01000301 03040 PRIOR YRS TAXES	190,000.00	196,146.54	6,146.54	**103.2%**	*(3)
TOTAL REAL ESTATE TAXES	1,881,345.00	1,834,343.05	(47,001.95)	**97.5%**	
*(1) Current taxes are mailed on March 1st and collected through December 31st. Collection rate reflects discount and face amt collection.					
*(2) Last Year Taxes are receipts within the first few days of the current fiscal year accepted as last year's revenue through the postmark.					
*(3) Delinq RE Taxes @ County.					
01000308 RESIDENCE TAXES					
01000308 03040 PRIOR YRS TAXES	160.00	192.50	32.50	**120.3%**	*(1)
TOTAL RESIDENCE TAXES	160.00	192.50	32.50	**120.3%**	
*(1) City repealed the residence tax and only collects delinquent residence taxes through delinquent collector.					
01000310 OTHER TAXES					
01000310 03040 PRIOR YRS TAXES	400.00	375.00	(25.00)	**93.8%**	
01000310 03050 LOCAL SERVICES TAX CURRENT YEAR	100,000.00	120,688.20	20,688.20	**120.7%**	*(1)
01000310 03101 REAL ESTATE TRANSFER TAX	30,000.00	27,583.83	(2,416.17)	**91.9%**	
01000310 03102 EARNED INCOME TAX	280,000.00	332,289.09	52,289.09	**118.7%**	*(2)
01000310 03104 MECHANICAL DEVICE TAX	2,600.00	3,100.00	500.00	**119.2%**	*(3)
TOTAL OTHER TAXES	413,000.00	484,036.12	71,036.12	**117.2%**	
*(1) LST collection came in over budget partially because the payment to the School in the past was expensed out of the revenue line.					
*(2) 2013 - A decrease is projected by the collector due to less prior year reciprocal money and an expected decrease in final return payments.					
*(3) Treasurer's Office mailed statements in December 2011. PNA paid 2012 Tax in December of 2011 so the max was collected.					
01000321 LICENSES & PERMITS					
01000321 03210 BUSINESS LICENSES	29,000.00	29,229.98	229.98	**100.8%**	
01000321 03211 HEALTH LICENSES	2,300.00	2,590.00	290.00	**112.6%**	
01000321 03212 PLUMBING LICENSES	125.00	125.00	0.00	**100.0%**	
01000321 03213 CABLE TV FRANCHISE	63,000.00	68,761.96	5,761.96	**109.1%**	
TOTAL LICENSES & PERMITS	94,425.00	100,706.94	6,281.94	**106.7%**	
01000331 FINES					
01000331 03310 STATE POLICE FINES	5,750.00	5,557.74	(192.26)	**96.7%**	
01000331 03311 LOCAL POLICE FINES	45,000.00	34,005.87	(10,994.13)	**75.6%**	*(1)
01000331 03312 PARKING METER FINES	4,000.00	976.90	(3,023.10)	**24.4%**	*(2)
01000331 03313 PARKING FINES	2,300.00	1,335.00	(965.00)	**58.0%**	*(3)
TOTAL FINES	57,050.00	41,875.51	(15,174.49)	**73.4%**	
*(1) Lower than expected. 2011=$46,427 and 2010=$42,847.					
*(2) Lower collections than expected. 2011=$1,999 and 2010=$3,880.					
*(3) Lower collections than expected. 2011=$1,310 and 2010=$2,320.					
01000341 INTEREST INCOME					
01000341 03410 INTEREST INCOME	2,600.00	1,264.79	(1,335.21)	**48.6%**	*(1)

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
TOTAL INTEREST INCOME	2,600.00	1,264.79	(1,335.21)	**48.6%**	
*(1) 2013 budget reduced to $1,500.					
01000342 RENT					
01000342 03420 RENT-EQUIPMENT	500.00	250.00	(250.00)	**50.0%**	
TOTAL RENT	500.00	250.00	(250.00)	**50.0%**	
01000351 GOVERNMENT GRANTS					
01000351 03510 FEDERAL GOVERNMENT GRANTS	0.00	4,574.81	4,574.81		
TOTAL FEDERAL GOVERNMENT GRANTS	0.00	4,574.81	4,574.81		
01000354 STATE GRANTS					
01000351 03510 ARRA RETENTION	37,500.00	37,500.00	0.00	**100.0%**	
TOTAL STATE GOVERNMENT GRANTS	37,500.00	37,500.00	0.00	**100.0%**	
01000355 STATE REIMBURSEMENT					
01000355 03550 UTILITY TAX REIMBURSEMENT	3,200.00	3,247.31	47.31	**101.5%**	
01000355 03551 LIQUOR LICENSE FEES	2,000.00	3,300.00	1,300.00	**165.0%**	
01000355 03552 PENSION STATE AID	160,000.00	164,501.03	4,501.03	**102.8%**	
TOTAL STATE REIMBURSEMENT	165,200.00	171,048.34	5,848.34	**103.5%**	
01000359 LOCAL IN LIEU OF TAXES (P.I.L.O.T)					
01000359 03590 LOCAL IN LIEU OF TAXES	55,000.00	79,642.62	24,642.62	**144.8%**	*(1)
TOTAL LOCAL IN LIEU OF TAXES	55,000.00	79,642.62	24,642.62	**144.8%**	
*(1) PILOT received from Titusville Housing Authority. 43% went back to the County. 2011 & 2012 payments($36,000) from Hospital not received.					
01000360 SCHOOL REIMBURSEMENT					
01000360 03600 TREAS. OFF. REIMB	26,484.00	35,208.31	8,724.31	**132.9%**	
01000360 03602 CIVIL DEFENSE REIMB	4,500.00	4,172.45	(327.55)	**92.7%**	*(1)
TOTAL SCHOOL REIMBURSEMENT	30,984.00	39,380.76	8,396.76	**127.1%**	
*(1) School District reimburses half of the costs: amount received is dependent upon hours worked, (Jan-May).					
01000361 ZONING FEES					
01000361 03610 ZONING FEES	1,100.00	275.00	(825.00)	**25.0%**	
01000361 03611 SUBDIVISION APP FEE	0.00	50.00	50.00		
01000361 03611 PLANNING REVIEW FEE	0.00	50.00	50.00		
TOTAL ZONING FEES	1,100.00	375.00	(725.00)	**34.1%**	
01000362 PUBLIC SAFETY					
01000362 03620 FIRE CALL OUT FEES	1,500.00	4,500.00	3,000.00	**300.0%**	
01000362 03621 BUILDING PERMITS	2,100.00	2,793.72	693.72	**133.0%**	
01000362 03622 DYE TEST CERTIFICATES	3,000.00	2,600.00	(400.00)	**86.7%**	
01000362 03623 POLICE DEPT. REVENUE	2,000.00	1,622.00	(378.00)	**81.1%**	
01000362 03624 BLDG PERMIT ADMINISTRATIVE FEES	2,400.00	7,364.60	4,964.60	**306.9%**	
TOTAL PUBLIC SAFETY	11,000.00	18,880.32	7,880.32	**171.6%**	
01000363 STREETS REVENUE					
01000363 03630 PKG METERS - STREETS	18,000.00	12,426.61	(5,573.39)	**69.0%**	
01000363 03633 PARKING PERMITS	1,700.00	1,705.00	5.00	**100.3%**	
01000363 03635 SNOW REMOVAL CONTRACT	19,250.00	20,682.67	1,432.67	**107.4%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
TOTAL STREETS REVENUE	38,950.00	34,814.28	(4,135.72)	**89.4%**	
01000365 HEALTH CARE CONTRIBUTIONS					
01000367 03654 HEALTH CARE CONTRIBUTIONS	29,489.00	28,180.11	(1,308.89)	**95.6%**	*(1)
TOTAL HEALTH CARE CONTRIBUTIONS	29,489.00	28,180.11	(1,308.89)	**95.6%**	
*(1) % received from employees.					
01000367 CULTURE-RECREATION					
01000367 03670 SHADE TREE REIMB	2,000.00	300.00	(1,700.00)	**15.0%**	*(1)
TOTAL CULTURE-RECREATION	2,000.00	300.00	(1,700.00)	**15.0%**	
*(1) Payments for tree removal usually occurs in the fall. Homeowners are billed a maximum $300 and the City is responsible for the remainder.					
01000380 MISCELLANEOUS REVENUE					
01000380 03800 MISCELLANEOUS REVENUE	2,500.00	3,790.79	1,290.79	**151.6%**	*(1)
01000380 03802 DIVIDENDS	2,500.00	1,167.00	(1,333.00)	**46.7%**	
01000380 03803 K-9 INSURANCE SETTLEMENT	0.00	8,615.85	8,615.85		
TOTAL MISCELLANEOUS REVENUE	5,000.00	13,573.64	8,573.64	**271.5%**	
*(1) Increased amount of property transfer information requests.					
01000385 REIMBURSED EXPENSES					
01000385 03850 REIMBURSED EXPENSES	10,000.00	8,605.94	(1,394.06)	**86.1%**	
TOTAL REIMBURSED EXPENSES	10,000.00	8,605.94	(1,394.06)	**86.1%**	
01000387 CONTRIBUTIONS/DONATIONS					
01000387 03870 CONTRIBUTIONS	1,000.00	5,850.00	4,850.00	**585.0%**	
TOTAL CONTRIBUTIONS/DONATIONS	1,000.00	5,850.00	4,850.00	**585.0%**	
01000391 OTHER REVENUE					
01000391 03910 SALE OF CITY PROPERTY	6,000.00	18,359.90	12,359.90	**306.0%**	*(1)
TOTAL OTHER REVENUE	6,000.00	18,359.90	12,359.90	**306.0%**	
*(1) This number is high due to the cleaning up of surplus property, scrap, and vehicles that were no longer of any use.					
01000392 INTERFUND TRANSFERS					
01000392 39202 FROM REFUSE FUND	70,000.00	70,000.00	0.00	**100.0%**	
01000392 39206 FROM WATER FUND	217,000.00	217,000.00	0.00	**100.0%**	
01000392 39208 FROM SEWER FUND	218,500.00	218,500.00	0.00	**100.0%**	
01000392 39235 FROM STREETS	0.00	30,000.00	30,000.00		
TOTAL INTERFUND TRANSFERS	505,500.00	535,500.00	30,000.00	**105.9%**	*(1)
*(1) Budgeted transfers for water and sewer were done in the 1st quarter this year. Refuse transferred in the 4th quarter. The streets transfer was made to cover expenses and was transferred back in once money was received from the State.					

01 GENERAL FUND - EXPENDITURES

01400000 COUNCIL					
01400000 11100 ELECTED OFFICIALS SALARIES	5,400.00	4,707.30	692.70	**87.2%**	
01400000 19200 FICA	781.00	491.94	289.06	**63.0%**	
01400000 19300 MEDICARE	183.00	115.24	67.76	**63.0%**	
01400000 19600 HEALTH INSURANCE	4,267.00	5,141.25	(874.25)	**120.5%**	*(1)

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01400000 42000 DUES/SUBSCRIPTIONS	2,500.00	2,307.90	192.10	92.3%	
01400000 46000 TRAINING	0.00	1,154.44	(1,154.44)		*(2)
01400000 47000 GENERAL EXPENSES	150.00	193.65	(43.65)	129.1%	
TOTAL COUNCIL	13,281.00	14,111.72	(830.72)	106.3%	
*(1) Increased expenses due to applied HRA deductibles.					
*(2) Newly Elected Officials traning.					
01401000 MANAGER					
01401000 13000 SALARIES	95,554.00	95,594.74	(40.74)	100.0%	
01401000 19200 FICA	5,732.00	6,270.28	(538.28)	109.4%	*(1)
01401000 19300 MEDICARE	1,340.00	1,466.24	(126.24)	109.4%	*(1)
01401000 19400 UNEMPLOYMENT COMPENSATION	1,267.00	1,267.20	(0.20)	100.0%	
01401000 19500 WORKER'S COMPENSATION	208.00	173.00	35.00	83.2%	
01401000 19600 HEALTH INSURANCE	23,039.00	22,329.00	710.00	96.9%	
01401000 19700 PENSION	2,080.00	2,080.00	0.00	100.0%	
01401000 19800 VISION INSURANCE	234.00	230.60	3.40	98.5%	
01401000 19801 DENTAL INSURANCE	1,106.00	1,104.72	1.28	99.9%	
01401000 19802 LIFE INSURANCE	399.00	432.00	(33.00)	108.3%	
01401000 19803 AD & D INSURANCE	111.00	120.00	(9.00)	108.1%	
01401000 19804 LTD INSURANCE	743.00	667.56	75.44	89.8%	
01401000 26000 MINOR EQUIPMENT	100.00	0.00	100.00	0.0%	
01401000 33000 TRANSPORTATION	500.00	190.36	309.64	38.1%	
01401000 46000 TRAINING	1,000.00	855.05	144.95	85.5%	
01401000 47000 GENERAL EXPENSES	0.00	63.06	(63.06)		*(2)
TOTAL MANAGER	133,413.00	132,843.81	569.19	99.6%	
*(1) Over budget due to FICA and Medicare percentages for Finance Director.					
*(2) Chamber banquet & Robert's Rules of Order Books					
01402000 FINANCE					
01402000 13000 SALARIES	41,541.00	41,527.98	13.02	100.0%	
01402000 18000 PREMIUM PAY	100.00	49.53	50.47	49.5%	
01402000 19200 FICA	2,687.00	2,079.01	607.99	77.4%	*(1)
01402000 19300 MEDICARE	628.00	486.17	141.83	77.4%	*(1)
01402000 19400 UNEMPLOYMENT COMPENSATION	1,832.00	633.60	1,198.40	34.6%	
01402000 19500 WORKER'S COMPENSATION	72.00	62.00	10.00	86.1%	
01402000 19600 HEALTH INSURANCE	11,953.00	10,552.01	1,400.99	88.3%	
01402000 19700 PENSION	2,080.00	2,080.00	0.00	100.0%	
01402000 19800 VISION INSURANCE	54.00	54.00	0.00	100.0%	
01402000 19801 DENTAL INSURANCE	736.00	736.20	(0.20)	100.0%	
01402000 19802 LIFE INSURANCE	105.00	80.28	24.72	76.5%	
01402000 19803 AD & D INSURANCE	30.00	22.30	7.70	74.3%	
01402000 19804 LTD INSURANCE	58.00	0.00	58.00	0.0%	
01402000 19805 LONGEVITY	1,700.00	1,700.00	0.00	100.0%	
01402000 23810 UNIFORMS CONTRACTED	50.00	0.00	50.00	0.0%	
01402000 26000 MINOR EQUIPMENT	100.00	0.00	100.00	0.0%	
01402000 31100 AUDIT SERVICE	5,850.00	4,350.00	1,500.00	74.4%	
01402000 35000 INSURANCE/BONDING	100.00	200.00	(100.00)	200.0%	*(2)
01402000 46000 TRAINING	0.00	50.00	(50.00)		
01402000 47000 GENERAL EXPENSES	50.00	0.00	50.00	0.0%	
TOTAL FINANCE	69,726.00	64,663.08	5,062.92	92.7%	
*(1) Under budget due to FICA and Medicare percentages for Finance Director being included in Manager line items.					
*(2) To fulfill USDA Requirement					
01403000 TREASURER					

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01403000 13000 SALARIES	43,410.00	43,701.02	(291.02)	100.7%	
01403000 18000 PREMIUM PAY	50.00	0.00	50.00	0.0%	
01403000 19200 FICA	3,138.00	2,599.13	538.87	82.8%	
01403000 19300 MEDICARE	735.00	607.70	127.30	82.7%	
01403000 19400 UNEMPLOYMENT COMPENSATION	634.00	633.60	0.40	99.9%	
01403000 19500 WORKER'S COMPENSATION	51.00	43.00	8.00	84.3%	
01403000 19600 HEALTH INSURANCE	8,535.00	7,861.13	673.87	92.1%	
01403000 19700 PENSION	2,080.00	2,080.00	0.00	100.0%	
01403000 19800 VISION INSURANCE	117.00	220.80	(103.80)	188.7%	
01403000 19801 DENTAL INSURANCE	284.00	283.46	0.54	99.8%	
01403000 19802 LIFE INSURANCE	109.00	110.16	(1.16)	101.1%	
01403000 19803 AD & D INSURANCE	30.00	30.60	(0.60)	102.0%	
01403000 19804 LTD INSURANCE	203.00	168.96	34.04	83.2%	
01403000 20000 MATERIALS & SUPPLIES	100.00	75.03	24.97	75.0%	
01403000 24000 COMPUTER SUPPLIES	250.00	215.89	34.11	86.4%	
01403000 26000 MINOR EQUIPMENT	250.00	0.00	250.00	0.0%	
01403000 31100 AUDIT SERVICE	3,100.00	3,800.00	(700.00)	122.6%	*(2)
01403000 32500 POSTAGE	3,600.00	3,520.42	79.58	97.8%	
01403000 33000 TRANSPORTATION	75.00	0.00	75.00	0.0%	
01403000 34200 PRINTING	1,200.00	1,093.71	106.29	91.1%	
01403000 35000 INSURANCE/BONDING	900.00	894.00	6.00	99.3%	
01403000 37000 EQUIPMENT MAINTENANCE	150.00	42.50	107.50	28.3%	
01403000 38000 EQUIPMENT LEASING	650.00	605.51	44.49	93.2%	
01403000 42000 DUES/SUBSCRIPTIONS	60.00	8.00	52.00	13.3%	
01403000 45000 CONTRACTED SERVICES	1,600.00	1,600.00	0.00	100.0%	
01403000 46000 TRAINING	50.00	0.00	50.00	0.0%	
01403000 47000 GENERAL EXPENSES	0.00	0.00	0.00		
TOTAL TREASURER	71,361.00	70,194.62	1,166.38	98.4%	
*(1) $700 from 2011 billed in 2012.					
01404000 LEGAL					
01404000 30000 RETAINER	3,000.00	3,000.00	0.00	100.0%	
01404000 31400 LEGAL SERVICES	16,500.00	11,825.94	4,674.06	71.7%	
01404000 45000 CONTRACTED SERVICES	5,000.00	100.00	4,900.00	2.0%	
01404000 47000 GENERAL EXPENSES (BONDING)	100.00	0.00	100.00	0.0%	
TOTAL LEGAL	24,600.00	14,925.94	9,674.06	60.7%	
01405000 CONTROLLER					
01405000 19200 FICA	446.00	241.56	204.44	54.2%	
01405000 19300 MEDICARE	104.00	56.52	47.48	54.3%	
01405000 19600 HEALTH INSURANCE	4,267.00	4,960.40	(693.40)	116.3%	*(1)
01405000 47000 GENERAL EXPENSES (BONDING)	100.00	100.00	0.00	100.0%	
TOTAL CONTROLLER	4,917.00	5,358.48	(441.48)	109.0%	
*(1) Increased HRA expenses.					
01407000 INFORMATION TECHNOLOGY					
01407000 24000 COMPUTER SUPPLIES	1,900.00	1,671.64	228.36	88.0%	
01407000 27100 IT/HARDWARE/SOFTWARE	1,000.00	1,319.96	(319.96)	132.0%	*(1)
01407000 32510 INTERNET FEES	600.00	0.00	600.00	0.0%	
01407000 45200 CONTRACTED IT SERVICES	9,900.00	11,555.63	(1,655.63)	116.7%	*(2)
TOTAL INFORMATION TECHNOLOGY	13,400.00	14,547.23	(1,147.23)	108.6%	

*(1) Increased costs due to unexpected McAfee update and need for external hard drives to replace tape drive on Financials software server.

*(2) Higher due to costs for computer repairs for viruses and training for the project acounting module.

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01409000 CITY BUILDINGS/CENTRAL SERVICE					
01409000 20000 MATERIALS & SUPPLIES	3,500.00	3,186.40	313.60	**91.0%**	
01409000 26000 MINOR EQUIPMENT	0.00	169.99	(169.99)		*(1)
01409000 32000 TELEPHONE EXPENSE	10,500.00	10,575.43	(75.43)	**100.7%**	
01409000 32500 POSTAGE	1,500.00	1,962.31	(462.31)	**130.8%**	
01409000 34000 ADVERTISING	3,500.00	3,029.71	470.29	**86.6%**	
01409000 34200 FORMS PRINTING	1,000.00	506.03	493.97	**50.6%**	
01409000 36000 FUEL & LIGHTING	6,000.00	5,092.78	907.22	**84.9%**	
01409000 37000 EQUIPMENT MAINTENANCE	400.00	193.00	207.00	**48.3%**	
01409000 37300 BUILDING MAINTENANCE	1,500.00	1,530.61	(30.61)	**102.0%**	*(2)
01409000 38000 EQUIPMENT LEASING	6,200.00	6,404.18	(204.18)	**103.3%**	*(3)
01409000 45000 CONTRACTED SERVICES	2,000.00	1,861.50	138.50	**93.1%**	
TOTAL CITY BUILDINGS/CENTRAL SERVICE	36,100.00	34,511.94	1,588.06	**95.6%**	
*(1) One time cost for replacement of 1998 fax machine.					
*(2) One time unexpeceted cost for replacement of upstairs air conditioning unit.					
*(3) Increase in copies.					
01410000 POLICE					
01410000 13000 SALARIES	591,900.00	566,425.91	25,474.09	**95.7%**	
01410000 18000 PREMIUM PAY	55,550.00	87,777.20	(32,227.20)	**158.0%**	*(1)
01410000 19200 FICA	2,044.00	1,977.01	66.99	**96.7%**	
01410000 19300 MEDICARE	9,812.00	9,960.85	(148.85)	**101.5%**	
01410000 19400 UNEMPLOYMENT COMPENSATION	6,970.00	6,969.60	0.40	**100.0%**	
01410000 19500 WORKER'S COMPENSATION	19,873.00	19,887.62	(14.62)	**100.1%**	
01410000 19600 HEALTH INSURANCE	136,593.00	119,866.50	16,726.50	**87.8%**	
01410000 19700 PENSION	311,489.00	311,489.00	0.00	**100.0%**	
01410000 19800 VISION INSURANCE	1,287.00	1,201.10	85.90	**93.3%**	
01410000 19801 DENTAL INSURANCE	5,662.00	5,343.11	318.89	**94.4%**	
01410000 19802 LIFE INSURANCE	1,151.00	1,175.48	(24.48)	**102.1%**	
01410000 19803 AD & D INSURANCE	338.00	322.47	15.53	**95.4%**	
01410000 19804 LTD INSURANCE	4,792.00	3,675.62	1,116.38	**76.7%**	
01410000 19805 LONGEVITY	29,787.00	29,665.85	121.15	**99.6%**	
01410000 20000 MATERIALS & SUPPLIES	3,400.00	4,141.62	(741.62)	**121.8%**	
01410000 22800 DOG POUND EXPENSE	75.00	25.00	50.00	**33.3%**	
01410000 23100 FUEL & OIL	12,500.00	12,288.36	211.64	**98.3%**	
01410000 23800 UNIFORMS GENERAL	0.00	1,028.19	(1,028.19)		*(2)
01410000 23810 UNIFORMS CONTRACTED	7,000.00	5,874.20	1,125.80	**83.9%**	
01410000 24200 PROTECTION SUPPLIES	1,700.00	1,419.52	280.48	**83.5%**	
01410000 25000 CRUISER MAINTENANCE	3,000.00	2,793.47	206.53	**93.1%**	
01410000 25100 TIRES & TUBES	3,000.00	2,669.28	330.72	**89.0%**	
01410000 26000 MINOR EQUIPMENT	3,000.00	4,790.33	(1,790.33)	**159.7%**	*(3)
01410000 31500 ANNUAL PHYSICAL EXAM	0.00	477.00	(477.00)		*(2)
01410000 32000 TELEPHONE EXPENSE	4,300.00	3,975.23	324.77	**92.4%**	
01410000 32400 WIRELESS TELEPHONE	700.00	359.93	340.07	**51.4%**	
01410000 32500 POSTAGE	600.00	547.03	52.97	**91.2%**	
01410000 32700 RADIO MAINTENANCE	250.00	290.35	(40.35)	**116.1%**	
01410000 36000 FUEL & LIGHTING	7,000.00	5,896.93	1,103.07	**84.2%**	
01410000 37000 EQUIPMENT MAINTENANCE	500.00	611.47	(111.47)	**122.3%**	
01410000 37300 BUILDING MAINTENANCE	1,000.00	253.39	746.61	**25.3%**	
01410000 37410 PARKING METER MAINTENANCE	1,600.00	1,154.60	445.40	**72.2%**	
01410000 38000 EQUIPMENT LEASING	900.00	783.10	116.90	**87.0%**	
01410000 40000 DRUG INVESTIGATION	500.00	0.00	500.00	**0.0%**	
01410000 42000 DUES/SUBSCRIPTIONS	135.00	125.00	10.00	**92.6%**	
01410000 45000 CONTRACTED SERVICES	5,500.00	4,718.50	781.50	**85.8%**	
01410000 46000 TRAINING	1,700.00	1,709.39	(9.39)	**100.6%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
TOTAL POLICE	1,235,608.00	1,221,669.21	13,938.79	**98.9%**	
*(1) Higher due to officer retirement and delayed hiring until November 2012 due to contract limitations.					
*(2) New Officer					
*(3) High due to printing expenses; envelopes and incident report cards.					
01411000 FIRE					
01411000 13000 SALARIES	391,470.00	413,604.16	(22,134.16)	**105.7%**	*(1)
01411000 15100 FIREMAN ACCIDENT INSURANCE	1,500.00	1,397.00	103.00	**93.1%**	
01411000 18000 PREMIUM PAY	10,100.00	17,834.74	(7,734.74)	**176.6%**	*(1)
01411000 19300 MEDICARE	5,676.00	5,365.41	310.59	**94.5%**	
01411000 19400 UNEMPLOYMENT COMPENSATION	5,495.00	6,438.06	(943.06)	**117.2%**	
01411000 19500 WORKER'S COMPENSATION	12,898.00	12,379.00	519.00	**96.0%**	
01411000 19600 HEALTH INSURANCE	92,736.00	90,281.56	2,454.44	**97.4%**	
01411000 19700 PENSION	162,191.00	162,191.00	0.00	**100.0%**	
01411000 19800 VISION INSURANCE	936.00	864.70	71.30	**92.4%**	
01411000 19801 DENTAL INSURANCE	4,139.00	3,937.38	201.62	**95.1%**	
01411000 19802 LIFE INSURANCE	894.00	916.14	(22.14)	**102.5%**	
01411000 19803 AD & D INSURANCE	53.00	54.00	(1.00)	**101.9%**	
01411000 19804 LTD INSURANCE	293.00	298.56	(5.56)	**101.9%**	
01411000 20000 MATERIALS & SUPPLIES	800.00	779.81	20.19	**97.5%**	
01411000 23100 FUEL & OIL	1,800.00	2,279.11	(479.11)	**126.6%**	*(2)
01411000 23810 UNIFORMS	2,750.00	2,103.94	646.06	**76.5%**	
01411000 25100 TIRES & TUBES	1,500.00	1,400.00	100.00	**93.3%**	
01411000 26000 MINOR EQUIPMENT	3,500.00	2,559.23	940.77	**73.1%**	
01411000 31500 ANNUAL PHYSICAL EXAM	0.00	572.00	(572.00)		*(3)
01411000 32000 TELEPHONE EXPENSE	750.00	466.66	283.34	**62.2%**	
01411000 32400 WIRELESS TELEPHONE	700.00	382.47	317.53	**54.6%**	
01411000 32500 POSTAGE	30.00	1.70	28.30	**5.7%**	
01411000 32700 RADIO MAINTENANCE	1,500.00	313.40	1,186.60	**20.9%**	
01411000 36000 FUEL & LIGHTING	6,000.00	4,508.38	1,491.62	**75.1%**	
01411000 37000 EQUIPMENT MAINTENANCE	3,100.00	1,902.04	1,197.96	**61.4%**	
01411000 37300 BUILDING MAINTENANCE	1,500.00	2,081.43	(581.43)	**138.8%**	*(4)
01411000 38000 EQUIPMENT LEASING	550.00	500.82	49.18	**91.1%**	
01411000 45000 CONTRACTED SERVICES	1,300.00	800.48	499.52	**61.6%**	
01411000 46000 TRAINING	750.00	556.21	193.79	**74.2%**	
TOTAL FIRE	714,911.00	736,769.39	(21,858.39)	**103.1%**	
*(1) Higher due to number of minutemen.					
*(2) See Fleet Fuel Report.					
*(3) Drug Screenings and physicals for 2 new minutemen.					
*(4) Over budget due to Fire truck bay door repair: coupler, driveshaft, roller, and cable replacement.					
01413000 BUILDING INSPECTOR					
01413000 13000 SALARIES	39,874.00	39,858.41	15.59	**100.0%**	
01413000 18000 PREMIUM PAY	1,000.00	517.62	482.38	**51.8%**	
01413000 19200 FICA	2,740.00	2,637.40	102.60	**96.3%**	
01413000 19300 MEDICARE	641.00	616.78	24.22	**96.2%**	
01413000 19400 UNEMPLOYMENT COMPENSATION	634.00	633.60	0.40	**99.9%**	
01413000 19500 WORKER'S COMPENSATION	169.00	147.00	22.00	**87.0%**	
01413000 19600 HEALTH INSURANCE	11,953.00	11,997.27	(44.27)	**100.4%**	
01413000 19700 PENSION	2,080.00	2,080.00	0.00	**100.0%**	
01413000 19800 VISION INSURANCE	54.00	54.00	0.00	**100.0%**	
01413000 19801 DENTAL INSURANCE	736.00	736.20	(0.20)	**100.0%**	
01413000 19802 LIFE INSURANCE	90.00	92.88	(2.88)	**103.2%**	
01413000 19803 AD & D INSURANCE	25.00	25.80	(0.80)	**103.2%**	
01413000 19805 LONGEVITY	3,120.00	3,120.00	0.00	**100.0%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01413000 20000 MATERIALS & SUPPLIES	500.00	559.76	(59.76)	112.0%	
01413000 23100 FUEL & OIL	450.00	604.88	(154.88)	134.4%	*(1)
01413000 23810 UNIFORMS CONTRACTED	100.00	61.51	38.49	61.5%	
01413000 26000 MINOR EQUIPMENT	200.00	98.88	101.12	49.4%	
01413000 31400 LEGAL SERVICES	600.00	418.00	182.00	69.7%	
01413000 33000 TRANSPORTATION	0.00	32.75	(32.75)	0.0%	*(2)
01413000 35000 INSURANCE/BONDING	100.00	100.00	0.00	100.0%	
01413000 41000 COURT REPORTER FEES	300.00	2.50	297.50	0.8%	
01413000 42000 DUES/SUBSCRIPTIONS	125.00	125.00	0.00	100.0%	
01413000 45000 CONTRACTED SERVICES	2,500.00	945.00	1,555.00	37.8%	
01413000 46000 TRAINING	75.00	0.00	75.00	0.0%	
TOTAL BUILDING INSPECTOR	68,066.00	65,465.24	2,600.76	96.2%	
*(1) See Fleet Fuel Report.					
*(2) Mileage Reimbursement due to break down of City vehicle.					
01414000 PLANNING/ZONING					
01414000 20000 MATERIALS & SUPPLIES	100.00	0.00	100.00	0.0%	
01414000 31400 LEGAL SERVICES	500.00	55.00	445.00	11.0%	
TOTAL PLANNING/ZONING	600.00	55.00	545.00	9.2%	
01415000 CIVIL DEFENSE					
01415000 13000 SALARIES	6,500.00	6,920.20	(420.20)	106.5%	
01413000 19200 FICA	378.00	429.08	(51.08)	113.5%	
01413000 19300 MEDICARE	88.00	100.40	(12.40)	114.1%	
01413000 19400 UNEMPLOYMENT COMPENSATION	482.00	508.49	(26.49)	105.5%	
01413000 19500 WORKER'S COMPENSATION	314.00	224.38	89.62	71.5%	
TOTAL CIVIL DEFENSE	7,762.00	8,182.55	(420.55)	105.4%	*(1)
*(1) Expenses occur from January - May and September - December.					
01421000 HEALTH INSPECTOR					
01421000 45000 CONTRACTED SERVICES	2,100.00	1,866.38	233.62	88.9%	
TOTAL HEALTH INSPECTOR	2,100.00	1,866.38	233.62	88.9%	
01430000 PUBLIC WORKS					
01430000 13000 SALARIES	254,026.00	243,773.50	10,252.50	96.0%	*(1)
01430000 18000 PREMIUM PAY	5,000.00	1,128.45	3,871.55	22.6%	*(1)
01430000 19200 FICA	17,150.00	15,592.33	1,557.67	90.9%	*(1)
01430000 19300 MEDICARE	4,017.00	3,635.64	381.36	90.5%	*(1)
01430000 19400 UNEMPLOYMENT COMPENSATION	4,118.00	4,118.40	(0.40)	100.0%	
01430000 19500 WORKER'S COMPENSATION	8,251.00	7,705.00	546.00	93.4%	
01430000 19600 HEALTH INSURANCE	54,587.00	51,945.08	2,641.92	95.2%	*(1)
01430000 19700 PENSION	13,520.00	12,680.00	840.00	93.8%	*(1)
01430000 19800 VISION INSURANCE	530.00	422.00	108.00	79.6%	*(1)
01430000 19801 DENTAL INSURANCE	4,190.00	4,190.77	(0.77)	100.0%	
01430000 19802 LIFE INSURANCE	640.00	666.09	(26.09)	104.1%	
01430000 19803 AD & D INSURANCE	185.00	185.02	(0.02)	100.0%	
01430000 19804 LTD INSURANCE	305.00	304.44	0.56	99.8%	
01430000 19805 LONGEVITY	11,200.00	11,200.00	0.00	100.0%	
01430000 20000 MATERIALS & SUPPLIES	5,000.00	3,217.02	1,782.98	64.3%	
01430000 23100 FUEL & OIL	25,000.00	18,982.83	6,017.17	75.9%	
01430000 23810 UNIFORMS CONTRACTED	3,500.00	3,330.25	169.75	95.2%	
01430000 25100 TIRES & TUBES	3,750.00	3,418.00	332.00	91.1%	
01430000 26000 MINOR EQUIPMENT	1,820.00	1,319.71	500.29	72.5%	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01430000 26100 SAFETY EQUIPMENT	1,000.00	312.57	687.43	**31.3%**	
01430000 30000 PROFESSIONAL SERVICES	2,000.00	0.00	2,000.00	**0.0%**	
01430000 32400 WIRELESS TELEPHONE	700.00	729.81	(29.81)	**104.3%**	
01430000 32700 RADIO MAINTENANCE	8,148.00	6,363.00	1,785.00	**78.1%**	
01430000 33000 TRANSPORTATION	400.00	0.00	400.00	**0.0%**	
01430000 36000 FUEL & LIGHTING	20,000.00	11,618.16	8,381.84	**58.1%**	
01430000 37300 BUILDING MAINTENANCE	1,200.00	1,404.65	(204.65)	**117.1%**	*(2)
01430000 38000 EQUIPMENT LEASING	2,500.00	2,494.12	5.88	**99.8%**	
01430000 38400 RENTALS	100.00	0.00	100.00	**0.0%**	
01430000 45000 CONTRACTED SERVICES	1,300.00	1,044.58	255.42	**80.4%**	
01430000 46000 TRAINING	500.00	23.28	476.72	**4.7%**	
TOTAL PUBLIC WORKS	454,637.00	411,804.70	42,832.30	**90.6%**	
*(1) Decrease due to employee off on Worker's Compensation.					
*(2) Roof repair					
01431000 STREET CLEANING					
01431000 47140 SMALL BORROWING PRINCIPLE	24,034.00	24,033.86	0.14	**100.0%**	
TOTAL STREET CLEANING	24,034.00	24,033.86	0.14	**100.0%**	
01432000 SNOW REMOVAL					
01432000 18000 PREMIUM PAY	5,000.00	1,091.88	3,908.12	**21.8%**	
01432000 20000 MATERIALS & SUPPLIES	18,000.00	2,662.20	15,337.80	**14.8%**	
01432000 45000 CONTRACTED SERVICES	1,000.00	0.00	1,000.00	**0.0%**	
TOTAL SNOW REMOVAL	24,000.00	3,754.08	20,245.92	**15.6%**	
01433000 STREET SIGNS & MARKINGS					
01433000 37600 TRAFFIC SIGNAL MAINTENANCE	5,000.00	2,393.53	2,606.47	**47.9%**	
TOTAL STREET SIGNS & MARKINGS	5,000.00	2,393.53	2,606.47	**47.9%**	
01434000 STREET LIGHTING					
01434000 36010 PARK LIGHTING	4,500.00	2,291.87	2,208.13	**50.9%**	
TOTAL STREET LIGHTING	4,500.00	2,291.87	2,208.13	**50.9%**	
01435000 SIDEWALKS/CROSSWALKS					
01435000 20000 MATERIALS & SUPPLIES	4,000.00	4,474.52	(474.52)	**111.9%**	
TOTAL SIDEWALKS/CROSSWALKS	4,000.00	4,474.52	(474.52)	**111.9%**	
01437000 MACHINERY REPAIR					
01437000 37000 EQUIPMENT MAINTENANCE	18,000.00	13,007.57	4,992.43	**72.3%**	
01437000 45000 CONTRACTED SERVICES	200.00	0.00	200.00	**0.0%**	
TOTAL MACHINERY REPAIR	18,200.00	13,007.57	5,192.43	**71.5%**	
01438000 STREET MAINTENANCE					
01438000 20000 MATERIALS & SUPPLIES	8,775.00	3,850.81	4,924.19	**43.9%**	
01438000 45000 CONTRACTED SERVICES	184,000.00	187,120.91	(3,120.91)	**101.7%**	*(1)
TOTAL STREET MAINTENANCE	192,775.00	190,971.72	1,803.28	**99.1%**	
*(1) Increased due to extra paving of Linden Alley and $1,970.91 yet to be reimbursed by the Hospital for asphalt on Monroe Street/July 2013.					

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01439000 STREETS & BRIDGES					
01439000 20000 MATERIALS & SUPPLIES	500.00	0.00	500.00	**0.0%**	
01439000 45000 CONTRACTED SERVICES	1,200.00	480.50	719.50	**40.0%**	
TOTAL STREETS & BRIDGES	1,700.00	480.50	1,219.50	**28.3%**	
01450000 PARKS & RECREATION					
01450000 13000 SALARIES	17,577.00	14,757.92	2,819.08	**84.0%**	*(1)
01430000 18000 PREMIUM PAY	750.00	401.34	348.66	**53.5%**	*(1)
01430000 19200 FICA	1,133.00	911.98	221.02	**80.5%**	*(1)
01430000 19300 MEDICARE	265.00	224.40	40.60	**84.7%**	*(1)
01430000 19400 UNEMPLOYMENT COMPENSATION	317.00	995.72	(678.72)	**314.1%**	*(2)
01430000 19500 WORKER'S COMPENSATION	605.00	1,889.50	(1,284.50)	**312.3%**	*(2)
01430000 19600 HEALTH INSURANCE	5,976.00	6,007.61	(31.61)	**100.5%**	
01430000 19700 PENSION	1,040.00	200.00	840.00	**19.2%**	*(1)
01430000 19800 VISION INSURANCE	27.00	27.00	0.00	**100.0%**	
01430000 19801 DENTAL INSURANCE	368.00	368.15	(0.15)	**100.0%**	
01430000 19802 LIFE INSURANCE	38.00	38.79	(0.79)	**102.1%**	
01430000 19803 AD & D INSURANCE	11.00	10.78	0.22	**98.0%**	
01430000 19805 LONGEVITY	200.00	200.00	0.00	**100.0%**	*(1)
01450000 20000 MATERIALS & SUPPLIES	4,632.00	2,454.98	2,177.02	**53.0%**	
01450000 23100 FUEL & OIL	3,000.00	2,762.21	237.79	**92.1%**	
01450000 23810 UNIFORMS CONTRACTED	300.00	110.03	189.97	**36.7%**	
01450000 26000 MINOR EQUIPMENT	750.00	750.00	0.00	**100.0%**	
01450000 37000 EQUIPMENT MAINTENANCE	2,750.00	3,106.08	(356.08)	**112.9%**	
01450000 37300 BUILDING MAINTENANCE	2,500.00	2,034.90	465.10	**81.4%**	
01450000 45000 CONTRACTED SERVICES	15,000.00	1,201.95	13,798.05	**8.0%**	
TOTAL PARKS & RECREATION	57,239.00	38,453.34	18,785.66	**67.2%**	*(1)
*(1) Lower than expected due to employee on Worker's Compensation					
*(2) Increased due to Worker's Compnesation Audit and addition of Part-Time Seasonal Laborer position.					
01452000 RECREATION SERVICES					
01452000 50000 CONTRIBUTION	25,000.00	25,000.00	0.00	**100.0%**	
01452000 50010 TASD CONTRIBUTION	15,000.00	14,329.34	670.66	**95.5%**	
TOTAL RECREATION SERVICES	40,000.00	39,329.34	670.66	**98.3%**	
01453000 CRAWFORD COUNTY CONTRIBUTION					
01453000 50000 CONTRIBUTION	8,000.00	28,271.91	(20,271.91)	**353.4%**	*(1)
TOTAL CRAWFORD COUNTY CONTRIBUTION	8,000.00	28,271.91	(20,271.91)	**353.4%**	
*(1) % of Housing Authority P.I.L.O.T paid to County usually in July.					
01455000 SHADE TREE COMMISSION					
01455000 45000 CONTRACTED - EMERG REMOVAL	2,000.00	2,635.00	(635.00)	**131.8%**	
01455000 50000 CONTRIBUTION	10,000.00	8,675.00	1,325.00	**86.8%**	
TOTAL SHADE TREE COMMISSION	12,000.00	11,310.00	690.00	**94.3%**	
01456000 LIBRARY					
01456000 50000 CONTRIBUTION	5,000.00	5,000.00	0.00	**100.0%**	
01456000 50020 CONTRIBUTION-READ PROGRAM	400.00	400.00	0.00	**100.0%**	
TOTAL LIBRARY	5,400.00	5,400.00	0.00	**100.0%**	
01465000 ECONOMIC DEVELOPMENT					

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
01465000 50000 CONTRIBUTION	2,000.00	2,000.00	0.00	100.0%	
TOTAL ECONOMIC DEVELOPMENT CONTRIBUTION	2,000.00	2,000.00	0.00	100.0%	
01472000 DEBT RETIREMENT					
01472000 47140 SMALL BORROWING PRINCIPAL	1,529.00	1,522.04	6.96	99.5%	
01472000 47240 SMALL BORROWING INTEREST	0.00	7.61	(7.61)		
TOTAL INTERGOVERNMENTAL EXPENDITURE	1,529.00	1,529.65	(0.65)	100.0%	
01481000 INTERGOVERNMENTAL EXPENDITURE					
01481000 53000 GOVERNMENT SUBSIDY	1,175.00	0.00	1,175.00	0.0%	
TOTAL INTERGOVERNMENTAL EXPENDITURE	1,175.00	1,175.00	1,175.00	100.0%	
01482000 RETIREMENT/EMPLOYEE BUYBACK					
01482000 17800 RETIREMENT BUYBACK	16,000.00	20,078.95	(4,078.95)	125.5%	*(1)
TOTAL RETIREMENT/EMPLOYEE BUYBACK	16,000.00	20,078.95	(4,078.95)	125.5%	
*(1) Police Officer Retirement. 32.5 Hours Vacation, 750 Hours Sick.					
01483000 ADMINISTRATIVE FEES					
01483000 19701 PENSION ADMINISTRATION FEE	9,000.00	6,897.79	2,102.21	76.6%	*(1)
TOTAL ADMINISTRATIVE FEES	9,000.00	6,897.79	2,102.21	76.6%	
*(1) Under budget due to change in record keeping platform from original 1976 Non-Uniform Pension Plan.					
01486000 INSURANCE					
01486000 35100 UMBRELLA/LIABILITY	21,592.00	19,157.00	2,435.00	88.7%	
01486000 35200 FLEET INSURANCE	3,339.00	4,442.00	(1,103.00)	133.0%	
01486000 35400 PUBLIC OFFICIAL LIABILITY	4,782.00	2,642.00	2,140.00	55.2%	
01486000 35600 APPRAISAL	574.00	591.00	(17.00)	103.0%	
01486000 35700 LAW ENFORCEMENT LIABILITY	20,000.00	15,176.00	4,824.00	75.9%	
01486000 35900 HEART/LUNG INSURANCE	11,642.00	12,097.00	(455.00)	103.9%	
TOTAL INSURANCE	61,929.00	54,105.00	7,824.00	87.4%	
01492000 INTERFUND TRANSFERS					
01492000 49235 TO STREET FUND	0.00	30,000.00	(30,000.00)		
TOTAL INTERFUND TRANSFERS	0.00	30,000.00	(30,000.00)		*(1)
*(1) To cover expenses until money was received from the State.					
01499000 CONTINGENCY					
01499000 49900 CONTINGENCY RESERVE	8,840.32	16,091.12	(7,250.80)	182.0%	*(1)
TOTAL CONTINGENCY	8,840.32	16,091.12	(7,250.80)	182.0%	
*(1) Increased costs: Fire/Pension Fund Consultation from previous years and non-uniform pension state aid overpayment reimbursement.					
GENERAL FUND - TOTAL REVENUES	**3,347,803.00**	**3,459,254.63**	**111,451.63**	**103.3%**	
GENERAL FUND - TOTAL EXPENSES	**3,347,803.00**	**3,293,024.30**	**54,778.70**	**98.4%**	
ENDING FUND BALANCE		***166,230.33***			

02 REFUSE

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED
02000341 INTEREST INCOME				
02000341 03410 INTEREST INCOME	110.00	195.45	85.45	**177.7%** *(1)
TOTAL INTEREST INCOME	110.00	195.45	85.45	**177.7%**
*(1) Higher due to transfer to General Fund not being processed until the 4th quarter.				
02000354 STATE GRANT				
02000354 03541 STATE OPERATING GRANT	5,000.00	3,189.00	(1,811.00)	**63.8%** *(1)
TOTAL STATE GRANT	5,000.00	3,189.00	(1,811.00)	**63.8%**
*(1) Grant received annually from the Commonwealth typically in latter part of the year for tonnage reported from 2 years prior.				
02000365 REFUSE COLLECTION (FROM CUSTOMERS)				
02000365 03650 REFUSE REVENUE	390,000.00	391,790.43	1,790.43	**100.5%**
TOTAL REFUSE COLLECTION	390,000.00	391,790.43	1,790.43	**100.5%**
02000380 MISCELLANEOUS REVENUE				
02000380 03800 MISCELLANEOUS REVENUE	275.00	217.83	(57.17)	**79.2%**
TOTAL MISCELLANEOUS REVENUE	275.00	217.83	57.17	**79.2%**
02427000 REFUSE COLLECTION (CONTRACT)				
02427000 32500 POSTAGE	3,750.00	4,445.87	(695.87)	**118.6%**
02427000 34200 PRINTING	825.00	602.48	222.52	**73.0%**
02427000 45000 CONTRACTED SERVICES	310,000.00	293,782.81	16,217.19	**94.8%**
TOTAL REFUSE COLLECTION	314,575.00	298,831.16	15,743.84	**95.0%**
02492000 INTERFUND TRANSFERS				
02492000 49201 TO GENERAL FUND	70,000.00	70,000.00	0.00	**100.0%**
TOTAL INTERFUND TRANSFERS	70,000.00	70,000.00	0.00	**100.0%**
02499000 CONTINGENCY				
02499000 49900 CONTINGENCY RESERVE	10,810.00	117.18	10,692.82	**1.1%**
TOTAL CONTINGENCY	10,810.00	117.18	10,692.82	**1.1%**
REFUSE FUND - TOTAL REVENUES	**395,385.00**	**395,392.71**	**7.71**	**100.0%**
REFUSE FUND - TOTAL EXPENSES	**395,385.00**	**368,948.34**	**26,436.66**	**93.3%**
ENDING FUND BALANCE		***26,444.37***		

06 WATER

06000341 INTEREST INCOME				
06000341 03410 INTEREST INCOME	700.00	797.47	97.47	**113.9%**
TOTAL INTEREST INCOME	700.00	797.47	97.47	**113.9%**
06000355 STATE REIMBURSEMENT				
06000355 03552 PENSION STATE AID	14,556.00	16,092.50	1,536.50	**110.6%**

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
TOTAL STATE REIMBURSEMENT	14,556.00	16,092.50	4,000.00	**110.6%**	
06000365 HEALTH CARE CONTRIBUTIONS					
06000365 03654 HEALTH CARE CONTRIBUTIONS	5,015.00	4,172.94	(842.06)	**83.2%**	*(1)
TOTAL HEALTH CARE CONTRIBUTIONS	5,015.00	4,172.94	(842.06)	**83.2%**	
*(1) Under budget due to probationary period of New Meter Reader.					
06000378 WATER SERVICE FEES					
06000378 03780 WATER REVENUE	730,000.00	750,728.20	20,728.20	**102.8%**	*(1)
06000378 03900 BULK WATER SALES	96,000.00	94,069.64	(1,930.36)	**98.0%**	*(2)
06000378 03901 CONNECT/DISCONNECT FEES	1,000.00	2,550.00	1,550.00	**255.0%**	*(3)
06000378 03902 NEW ACCOUNT/MOVING FEE	1,950.00	2,150.00	200.00	**110.3%**	*(3)
06000378 03905 BULK SUPPLY	0.00	15,000.00	15,000.00		*(4)
TOTAL WATER SERVICE FEES	828,950.00	864,497.84	35,547.84	**104.3%**	
*(1) Customer Charges. See details on Summary usage reports illustrating an increase in Commercial and Industrial water usage.					
*(2) Pleasantville Bulk Water and Individual Bulk Water Truck Sales.					
*(3) Indicates more tenants in and out this year than historically expected.					
*(4) Marcellus Water Sales.					
06000380 MISCELLANEOUS REVENUE					
06000380 03800 MISCELLANEOUS REVENUE	2,000.00	3,120.33	1,120.33	**156.0%**	*(1)
06000380 03802 DIVIDENDS	1,000.00	0.00	(1,000.00)	**0.0%**	
TOTAL MISCELLANEOUS REVENUE	3,000.00	3,120.33	120.33	**104.0%**	
*(1) Enernoc and meter bottom installation revenue.					
06000385 REIMBURSED EXPENSES					
06000385 03850 REIMBURSED EXPENSES	0.00	6,941.28	6,941.28		*(1)
TOTAL REIMBURSED EXPENSES	0.00	6,941.28	6,941.28		
*(1) Pitt water tap					
06000392 WATER FUND TRANSFERS					
06000392 39230 FROM CAPITAL FUND	0.00	12,672.37	12,672.37		*(1)
TOTAL REIMBURSED EXPENSES	0.00	12,672.37	12,672.37		
*(1) Backhoe payment transfer.					
06000396 CARRYOVER					
06000396 03960 CARRYOVER	8,033.00	0.00	(8,033.00)	**0.0%**	
TOTAL CARRYOVER	8,033.00	0.00	(8,033.00)	**0.0%**	
06430000 WATER ADMINISTRATION					
06430000 13000 SALARIES	30,963.00	30,410.48	552.52	**98.2%**	
06430000 18000 PREMIUM PAY	100.00	55.52	44.48	**55.5%**	
06430000 19200 FICA	1,926.00	1,851.27	74.73	**96.1%**	
06430000 19300 MEDICARE	450.00	430.76	19.24	**95.7%**	
06430000 19400 UNEMPLOYMENT COMPENSATION	634.00	955.08	(321.08)	**150.6%**	*(1)
06430000 19500 WORKER'S COMPENSATION	64.00	1,060.25	(996.25)	**1656.6%**	*(1)
06430000 19600 HEALTH INSURANCE	8,110.00	7,711.67	398.33	**95.1%**	
06430000 19700 PENSION	2,080.00	1,948.00	132.00	**93.7%**	
06430000 19800 VISION INSURANCE	54.00	51.57	2.43	**95.5%**	
06430000 19801 DENTAL INSURANCE	736.00	736.09	(0.09)	**100.0%**	
06430000 19802 LIFE INSURANCE	67.00	84.24	(17.24)	**125.7%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
06430000 19803 AD & D INSURANCE	19.00	22.39	(3.39)	117.8%	
06430000 20000 MATERIALS & SUPPLIES	100.00	17.54	82.46	17.5%	
06430000 23810 UNIFORMS CONTRACTED	50.00	0.00	50.00	0.0%	
06430000 26000 MINOR EQUIPMENT	100.00	0.00	100.00	0.0%	
06430000 30000 PROFESSIONAL SERVICES	4,000.00	6,676.50	(2,676.50)	166.9%	*(2)
06430000 31100 AUDIT SERVICE	4,400.00	4,350.00	50.00	98.9%	
06430000 32400 WIRELESS TELEPHONE	250.00	147.48	102.52	59.0%	
06430000 32500 POSTAGE	4,500.00	5,248.21	(748.21)	116.6%	
06430000 33000 TRANSPORTATION	75.00	0.00	75.00	0.0%	
06430000 34200 PRINTING	1,000.00	576.40	423.60	57.6%	
06430000 35000 BONDING	0.00	50.00	(50.00)		
06430000 37400 COMPUTER MAINTENANCE	100.00	0.00	100.00	0.0%	
06430000 38000 EQUIPMENT LEASING	1,150.00	1,457.70	(307.70)	126.8%	*(3)
06430000 45000 CONTRACTED SERVICES	4,750.00	5,107.59	(357.59)	107.5%	
TOTAL WATER ADMINISTRATION	65,678.00	68,948.74	(3,270.74)	105.0%	
*(1) Higher due to audit. Meter reader now included.					
*(2) Due to increased Legal Service Fees in water pump litigation.					
*(3) Increased copy counts due to additional bill inserts for customer education.					
06436000 FIRE HYDRANTS					
06436000 20000 MATERIALS & SUPPLIES	5,522.00	5,044.73	477.27	91.4%	
TOTAL FIRE HYDRANTS	5,522.00	5,044.73	477.27	91.4%	
06448000 WATER PUMPING					
06448000 13000 SALARIES	77,750.00	76,124.48	1,625.52	97.9%	
06448000 18000 PREMIUM PAY	4,500.00	6,528.89	(2,028.89)	145.1%	*(1)
06448000 19200 FICA	5,409.00	6,138.89	(729.89)	113.5%	
06448000 19300 MEDICARE	1,265.00	1,470.36	(205.36)	116.2%	
06448000 19400 UNEMPLOYMENT COMPENSATION	1,267.00	1,267.20	(0.20)	100.0%	
06448000 19500 WORKER'S COMPENSATION	2,975.00	2,837.00	138.00	95.4%	
06448000 19600 HEALTH INSURANCE	22,172.00	17,255.59	4,916.41	77.8%	
06448000 19700 PENSION	4,160.00	3,752.00	408.00	90.2%	
06448000 19800 VISION INSURANCE	108.00	99.00	9.00	91.7%	
06448000 19801 DENTAL INSURANCE	1,472.00	1,472.40	(0.40)	100.0%	
06448000 19802 LIFE INSURANCE	168.00	161.64	6.36	96.2%	
06448000 19803 AD & D INSURANCE	51.00	42.97	8.03	84.3%	
06448000 19805 LONGEVITY	6,240.00	6,240.00	0.00	100.0%	
06448000 20000 MATERIALS & SUPPLIES	4,552.00	5,008.15	(456.15)	110.0%	
06448000 22500 LAB TESTING	20,635.00	6,450.09	14,184.91	31.3%	
06448000 23100 FUEL & OIL	4,074.00	5,316.72	(1,242.72)	130.5%	
06448000 23810 UNIFORMS CONTRACTED	1,944.00	2,019.06	(75.06)	103.9%	
06448000 26000 TIRES & TUBES	700.00	628.00	72.00	89.7%	
06448000 26000 MINOR EQUIPMENT	1,022.00	2,001.40	(979.40)	195.8%	*(2)
06448000 30000 PROFESSIONAL SERVICES	2,500.00	515.00	1,985.00	20.6%	
06448000 32000 TELEPHONE EXPENSE	185.00	202.54	(17.54)	109.5%	
06448000 32500 POSTAGE	50.00	8.70	41.30	17.4%	
06448000 33000 TRANSPORTATION	200.00	87.69	112.31	43.8%	
06448000 36000 FUEL & LIGHTING	19,855.00	14,184.33	5,670.67	71.4%	
06448000 36020 WATER PUMPING POWER	120,660.00	120,361.16	298.84	99.8%	
06448000 37000 EQUIPMENT MAINTENANCE	2,500.00	3,192.56	(692.56)	127.7%	*(3)
06448000 37300 BUILDING MAINTENANCE	2,613.00	318.45	2,294.55	12.2%	
06448000 45000 CONTRACTED SERVICES	22,445.00	15,859.74	6,585.26	70.7%	
06448000 46000 TRAINING	450.00	905.00	(455.00)	201.1%	*(4)
TOTAL WATER PUMPING	331,922.00	300,449.01	31,472.99	90.5%	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
*(1) Increased due to unexpected employee retirement and training new operator.					
*(2) Computer replacement.					
*(3) Over due mostly to Petroleum Pump Station issues.					
*(4) Unexpected training of new operator.					
06449000 WATER LINE MAINTENANCE					
06449000 13000 SALARIES	75,462.00	68,504.00	6,958.00	**90.8%**	
06449000 18000 PREMIUM PAY	2,700.00	2,282.99	417.01	**84.6%**	
06449000 19200 FICA	5,113.00	4,646.05	466.95	**90.9%**	
06449000 19300 MEDICARE	1,196.00	1,051.97	144.03	**88.0%**	
06449000 19400 UNEMPLOYMENT COMPENSATION	1,267.00	1,267.20	(0.20)	**100.0%**	
06449000 19500 WORKER'S COMPENSATION	2,797.00	2,681.00	116.00	**95.9%**	
06449000 19600 HEALTH INSURANCE	23,039.00	20,747.56	2,291.44	**90.1%**	
06449000 19700 PENSION	4,160.00	4,080.00	80.00	**98.1%**	
06449000 19800 VISION INSURANCE	108.00	103.50	4.50	**95.8%**	
06449000 19801 DENTAL INSURANCE	1,472.00	1,288.35	183.65	**87.5%**	
06449000 19802 LIFE INSURANCE	163.00	167.22	(4.22)	**102.6%**	
06449000 19803 AD & D INSURANCE	45.00	48.70	(3.70)	**108.2%**	
06449000 19805 LONGEVITY	4,310.00	4,310.00	0.00	**100.0%**	
06449000 20000 MATERIALS & SUPPLIES	48,465.00	48,089.56	375.44	**99.2%**	
06449000 23100 FUEL & OIL	4,584.00	4,389.70	194.30	**95.8%**	
06449000 23810 UNIFORMS CONTRACTED	1,562.00	994.66	567.34	**63.7%**	
06449000 25100 TIRES & TUBES	1,750.00	0.00	1,750.00	**0.0%**	
06449000 26000 MINOR EQUIPMENT	8,536.00	8,406.96	129.04	**98.5%**	
06449000 26100 SAFETY EQUIPMENT	568.00	529.34	38.66	**93.2%**	
06449000 37000 EQUIPMENT MAINTENANCE	2,909.00	2,744.93	164.07	**94.4%**	
06449000 38400 RENTALS	0.00	0.00	0.00		
06449000 41100 INSURANCE DEDUCTIBLE	500.00	0.00	500.00	**0.0%**	
06449000 45000 CONTRACTED SERVICES	4,210.00	32,357.28	(28,147.28)	**768.6%**	*(1)
06449000 46000 TRAINING	0.00	394.52	(394.52)		
TOTAL WATER LINE MAINTENANCE	194,916.00	209,085.49	(14,169.49)	**107.3%**	
*(1) Paving (Petroleum St water leak)					
06470000 DEBT RETIREMENT					
06470000 74000 MACHINERY	0.00	13,946.02	(13,946.02)		*(1)
TOTAL DEBT RETIREMENT	0.00	13,946.02	(13,946.02)		
*(1) Water Backhoe Loan Payment (Budgeted Capital)					
06482000 RETIREMENT/EMPLOYEE BUYBACK					
06482000 17800 RETIREMENT BUYBACK	3,500.00	15,586.98	(12,086.98)	**445.3%**	*(1)
TOTAL INTERGOVERNMENTAL EXPENDITURE	3,500.00	15,586.98	(12,086.98)	**445.3%**	
*(1) Unexpected Water Works employee retirement					
06483000 ADMINISTRATIVE FEES					
06483000 19701 PENSION ADMINISTRATION FEE	3,500.00	2,529.19	970.81	**72.3%**	*(1)
TOTAL ADMINISTRATIVE FEES	3,500.00	2,529.19	970.81	**72.3%**	
*(1) Under budget due to change in record keeping platform from 1976.					
06486000 INSURANCE					
06486000 35100 UMBRELLA/LIABILITY	25,000.00	19,160.00	5,840.00	**76.6%**	
06486000 35200 FLEET INSURANCE	4,210.00	4,445.00	(235.00)	**105.6%**	
06486000 35400 PUBLIC OFFICIAL LIABILITY	6,225.00	2,642.00	3,583.00	**42.4%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
06486000 35600 APPRAISAL	580.00	589.00	(9.00)	101.6%	
TOTAL INSURANCE	36,015.00	26,836.00	9,179.00	74.5%	
06492000 INTERFUND TRANSFERS					
06492000 49201 To GENERAL FUND	217,000.00	217,000.00	0.00	100.0%	
TOTAL INTERFUND TRANSFERS	217,000.00	217,000.00	0.00	100.0%	
06499000 CONTINGENCY					
06499000 49900 CONTINGENCY RESERVE	2,201.00	2,227.75	(26.75)	101.2%	*(1)
TOTAL CONTINGENCY	2,201.00	2,227.75	(26.75)	101.2%	
*(1) Includes 1/3 of one time Non-Uniform Pension Plan Restatement costs.					
WATER FUND - TOTAL REVENUES	**860,254.00**	**908,294.73**	**48,040.73**	**105.6%**	
WATER FUND - TOTAL EXPENSES	**860,254.00**	**861,653.91**	**(1,399.91)**	**100.2%**	
ENDING FUND BALANCE		***46,640.82***			

08 SEWER

08000006 SEWER PROJECT PHASE III					
08000331 03410 INTEREST INCOME	0.00	131.16	131.16		
08000331 03540 LOCAL GOV'T CONTRIBUTION	0.00	129,497.00	129,497.00		
TOTAL SEWER PROJECT PHASE III	0.00	129,628.16	129,628.16		
08000331 PRETREATMENT FINES					
08000331 03314 PRETREATMENT FINES	1,600.00	9,162.91	7,562.91	572.7%	*(1)
TOTAL PRETREATMENT FINES	1,600.00	9,162.91	7,562.91	572.7%	
*(1) Increases due to ITU's Significant Non-Compliance.					
08000341 INTEREST INCOME					
08000341 03410 INTEREST INCOME	8,400.00	5,865.91	(2,534.09)	69.8%	
TOTAL INTEREST INCOME	8,400.00	5,865.91	(2,534.09)	69.8%	
06000355 STATE REIMBURSEMENT					
06000355 03552 PENSION STATE AID	14,500.00	16,092.50	1,592.50	111.0%	
TOTAL STATE REIMBURSEMENT	14,500.00	16,092.50	1,592.50	111.0%	
08000364 SEWER SERVICE FEES					
08000364 03315 PRETREATMENT FEES	14,000.00	11,384.83	(2,615.17)	81.3%	
08000364 03640 SEWER REVENUE	1,925,000.00	1,921,367.02	(3,632.98)	99.8%	
08000364 03901 CONNECT/DISCONNECT FEES	5,000.00	2,600.00	(2,400.00)	52.0%	
08000364 03902 NEW ACCOUNT/MOVING FEE	1,800.00	2,137.50	337.50	118.8%	
TOTAL SEWER SERVICE FEES	1,945,800.00	1,937,489.35	(8,310.65)	99.6%	
06000365 HEALTH CARE CONTRIBUTIONS					
06000365 03654 HEALTH CARE CONTRIBUTIONS	4,754.00	3,859.58	(894.42)	81.2%	*(1)

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
TOTAL STATE REIMBURSEMENT	4,754.00	3,859.58	(894.42)	81.2%	
*(1) Under budget due to probationary period of New Meter Reader.					
08000380 MISCELLANEOUS REVENUE					
08000380 03800 MISCELLANEOUS REVENUE	2,500.00	3,152.39	652.39	126.1%	
08000380 03802 DIVIDENDS	2,000.00	0.00	(2,000.00)	0.0%	
TOTAL MISCELLANEOUS REVENUE	4,500.00	3,152.39	(1,347.61)	70.1%	
08000395 REIMBURSED EXPENSES					
08000395 03950 REIMBURSED EXPENSES	2,000.00	898.36	(1,101.64)	44.9%	
TOTAL REIMBURSED EXPENSES	2,000.00	898.36	(1,101.64)	44.9%	
08000396 CARRYOVER					
08000396 03960 CARRYOVER	37,677.00	0.00	(37,677.00)	0.0%	
TOTAL CARRYOVER	37,677.00	0.00	(37,677.00)	0.0%	
08425000 CATCH BASINS					
08425000 20000 MATERIALS & SUPPLIES	10,459.00	1,872.97	8,586.03	17.9%	
08425000 26000 MINOR EQUIPMENT	2,462.00	0.00	2,462.00	0.0%	
TOTAL CATCH BASINS	12,921.00	1,872.97	11,048.03	14.5%	
08428000 SEWAGE TREATMENT					
08428000 03314 PRETREATMENT FINES	3,000.00	1,500.00	1,500.00	50.0%	
08428000 13000 SALARIES	115,336.00	114,430.47	905.53	99.2%	
08428000 18000 PREMIUM PAY	7,000.00	4,106.32	2,893.68	58.7%	
08428000 19200 FICA	7,877.00	7,470.09	406.91	94.8%	
08428000 19300 MEDICARE	1,842.00	1,747.06	94.94	94.8%	
08428000 19400 UNEMPLOYMENT COMPENSATION	1,901.00	1,900.80	0.20	100.0%	
08428000 19500 WORKER'S COMPENSATION	4,452.00	4,262.00	190.00	95.7%	
08428000 19600 HEALTH INSURANCE	34,124.00	32,181.57	1,942.43	94.3%	
08428000 19700 PENSION	6,240.00	6,240.00	0.00	100.0%	
08428000 19800 VISION INSURANCE	162.00	162.00	0.00	100.0%	
08428000 19801 DENTAL INSURANCE	2,208.00	2,208.60	(0.60)	100.0%	
08428000 19802 LIFE INSURANCE	249.00	262.08	(13.08)	105.3%	
08428000 19803 AD & D INSURANCE	69.00	72.80	(3.80)	105.5%	
08428000 19805 LONGEVITY	4,720.00	4,720.00	0.00	100.0%	
08428000 20000 MATERIALS & SUPPLIES	22,851.00	21,133.27	1,717.73	92.5%	
08428000 22500 LAB TESTING	49,880.00	46,228.92	3,651.08	92.7%	
08428000 23100 FUEL & OIL	7,790.00	4,324.76	3,465.24	55.5%	
08428000 23810 UNIFORMS CONTRACTED	2,295.00	1,098.06	1,196.94	47.8%	
08428000 25100 TIRES & TUBES	1,300.00	0.00	1,300.00	0.0%	
08428000 26000 MINOR EQUIPMENT	5,350.00	5,899.36	(549.36)	110.3%	*(1)
08428000 28100 SLUDGE LANDFILL FEES	60,000.00	19,624.09	40,375.91	32.7%	
08428000 28200 SLUDGE TREATMENT	10,000.00	7,060.09	2,939.91	70.6%	
08428000 30000 PROFESSIONAL SERVICES	40,000.00	22,690.21	17,309.79	56.7%	
08428000 32000 TELEPHONE EXPENSE	0.00	367.36	(367.36)		*(2)
08428000 32500 POSTAGE	400.00	194.37	205.63	48.6%	
08428000 33000 TRANSPORTATION	300.00	0.00	300.00	0.0%	
08428000 36000 FUEL & LIGHTING	100,008.00	66,905.27	33,102.73	66.9%	
08428000 37000 EQUIPMENT MAINTENANCE	35,004.00	23,456.68	11,547.32	67.0%	
08428000 37000 EQUIP MAINT - '12 GMC SIERRA	0.00	1,311.44	(1,311.44)		
08428000 37300 BUILDING MAINTENANCE	8,000.00	683.52	7,316.48	8.5%	
08428000 37500 SLUDGEPRESS EXPENSE	3,950.00	725.95	3,224.05	18.4%	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
08428000 45000 CONTRACTED SERVICES	37,266.00	44,695.44	(7,429.44)	**119.9%**	*(3)
08428000 46000 TRAINING	1,500.00	1,124.25	375.75	**75.0%**	
TOTAL SEWAGE TREATMENT	575,074.00	448,786.83	126,287.17	**78.0%**	
*(1) Pump & Shredder Pump.					
*(2) Verizon USB Internet Service to replace dial-up.					
*(3) Increased costs due to SBR decanter repair, reprogramming, & crane rental to perform repairs.					
08428006 SEWER PROJECT PHASE III					
08428006 31300 ENGINEERING	0.00	96,575.64	(96,575.64)		
08428006 31400 LEGAL SERVICES	0.00	1,837.00	(1,837.00)		
08428006 31700 CONTINGENCY	2,081.00	0.00	2,081.00		
08428006 34000 ADVERTISING	0.00	174.00	(174.00)		
08428006 37800 OPERATING & MAINTENANCE	0.00	1,640.06	(1,640.06)		
TOTAL SEWAGE TREATMENT	2,081.00	100,226.70	(98,145.70)		*(1)
*(1) Accurate budget will precede project in 2013.					
08429000 SEWER LINE MAINTENANCE					
08429000 13000 SALARIES	35,201.00	35,279.47	(78.47)	**100.2%**	
08429000 18000 PREMIUM PAY	1,500.00	1,302.89	197.11	**86.9%**	
08429000 19200 FICA	2,275.00	2,210.23	64.77	**97.2%**	
08429000 19300 MEDICARE	532.00	516.88	15.12	**97.2%**	
08429000 19400 UNEMPLOYMENT COMPENSATION	634.00	633.60	0.40	**99.9%**	
08429000 19500 WORKER'S COMPENSATION	1,296.00	1,243.00	53.00	**95.9%**	
08429000 19600 HEALTH INSURANCE	8,485.00	7,738.85	746.15	**91.2%**	
08429000 19700 PENSION	2,080.00	2,080.00	0.00	**100.0%**	
08429000 19800 VISION INSURANCE	54.00	54.00	0.00	**100.0%**	
08429000 19801 DENTAL INSURANCE	736.00	736.20	(0.20)	**100.0%**	
08429000 19802 LIFE INSURANCE	76.00	77.76	(1.76)	**102.3%**	
08429000 19803 AD & D INSURANCE	21.00	21.60	(0.60)	**102.9%**	
08429000 20000 MATERIALS & SUPPLIES	10,020.00	5,002.90	5,017.10	**49.9%**	
08429000 23100 FUEL & OIL	3,600.00	3,671.68	(71.68)	**102.0%**	
08429000 23810 UNIFORMS CONTRACTED	900.00	1,029.60	(129.60)	**114.4%**	
08429000 25100 TIRES & TUBES	1,500.00	30.00	1,470.00	**2.0%**	
08429000 26000 MINOR EQUIPMENT	420.00	176.70	243.30	**42.1%**	
08429000 37000 EQUIPMENT MAINTENANCE	6,850.00	5,323.71	1,526.29	**77.7%**	
08429000 45000 CONTRACTED SERVICES	11,100.00	0.00	11,100.00	**0.0%**	
TOTAL SEWER LINE MAINTENANCE	87,280.00	67,129.07	20,150.93	**76.9%**	
08430000 SEWER ADMINISTRATION					
08430000 13000 SALARIES	30,963.00	30,410.57	552.43	**98.2%**	
08430000 18000 PREMIUM PAY	50.00	49.37	0.63	**98.7%**	
08430000 19200 FICA	1,926.00	1,851.27	74.73	**96.1%**	
08430000 19300 MEDICARE	450.00	435.06	14.94	**96.7%**	
08430000 19400 UNEMPLOYMENT COMPENSATION	634.00	633.60	0.40	**99.9%**	
08430000 19500 WORKER'S COMPENSATION	64.00	688.25	(624.25)	**1075.4%**	*(1)
08430000 19600 HEALTH INSURANCE	8,110.00	7,418.55	691.45	**91.5%**	
08430000 19700 PENSION	2,080.00	1,948.00	132.00	**93.7%**	
08430000 19800 VISION INSURANCE	54.00	51.93	2.07	**96.2%**	
08430000 19801 DENTAL INSURANCE	736.00	674.74	61.26	**91.7%**	
08430000 19802 LIFE INSURANCE	67.00	61.20	5.80	**91.3%**	
08430000 19803 AD & D INSURANCE	19.00	17.95	1.05	**94.5%**	
08430000 20000 MATERIALS & SUPPLIES	200.00	0.00	200.00	**0.0%**	
08430000 23810 UNIFORMS CONTRACTED	25.00	0.00	25.00	**0.0%**	
08430000 26000 MINOR EQUIPMENT	100.00	0.00	100.00	**0.0%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
08430000 30000 PROFESSIONAL SERVICES	5,000.00	3,473.00	1,527.00	69.5%	
08430000 31100 AUDIT SERVICE	4,350.00	4,350.00	0.00	100.0%	
08430000 32400 WIRELESS TELEPHONE	250.00	147.48	102.52	59.0%	
08430000 32500 POSTAGE	3,850.00	4,446.88	(596.88)	115.5%	
08430000 34200 PRINTING	900.00	522.40	377.60	58.0%	
08430000 35000 BONDING	0.00	50.00	(50.00)		
08430000 37400 COMPUTER MAINTENANCE	100.00	0.00	100.00	0.0%	
08430000 38000 EQUIPMENT LEASING	1,200.00	1,384.08	(184.08)	115.3%	*(2)
08430000 45000 CONTRACTED SERVICES	4,750.00	5,107.59	(357.59)	107.5%	
08430000 47000 GENERAL EXPENSES	50.00	0.00	50.00	0.0%	
TOTAL SEWER ADMINISTRATION	65,928.00	63,721.92	2,206.08	96.7%	
*(1) Higher due to audit. Meter reader now included and split w/Water.					
*(2) Increased copy counts due to additional bill inserts for customer education.					
08470000 DEBT RETIREMENT					
08470000 02520 PENNVEST LOAN/SANITARY	17,676.00	17,675.88	0.12	100.0%	
08470000 02521 PENNVEST PAYABLE/STORMWATER	123,030.00	123,029.52	0.48	100.0%	
08470000 02523 PENNVEST PAYABLE PHASE II	180,123.00	180,122.52	0.48	100.0%	
TOTAL DEBT RETIREMENT	320,829.00	320,827.92	1.08	100.0%	
08482000 RETIREMENT/EMPLOYEE BUYBACK					
08482000 17800 RETIREMENT BUYBACK	5,000.00	0.00	5,000.00	0.0%	
TOTAL INTERGOVERNMENTAL EXPENDITURE	5,000.00	0.00	5,000.00	0.0%	
06483000 ADMINISTRATIVE FEES					
06483000 19701 PENSION ADMINISTRATION FEE	3,300.00	2,069.32	1,230.68	62.7%	*(1)
TOTAL ADMINISTRATIVE FEES	3,300.00	2,069.32	1,230.68	62.7%	
*(1) Under budget due to change in record keeping platform from 1976.					
08486000 INSURANCE					
08486000 35100 UMBRELLA/LIABILITY	25,000.00	19,161.00	5,839.00	76.6%	
08486000 35200 FLEET INSURANCE	4,210.00	4,446.00	(236.00)	105.6%	
08486000 35400 PUBLIC OFFICIAL LIABILITY	6,225.00	2,643.00	3,582.00	42.5%	
08486000 35600 APPRAISAL	580.00	590.00	(10.00)	101.7%	
TOTAL INSURANCE	36,015.00	26,840.00	9,175.00	74.5%	
08492000 INTERFUND TRANSFERS					
08492000 49201 TO GENERAL FUND	218,500.00	218,500.00	0.00	100.0%	
08492000 49230 TO CAPITAL FUND	322,700.00	0.00	322,700.00	0.0%	
08492000 49245 TO SEWER PROJECT PHASE III	302,355.00	129,497.00	172,858.00	42.8%	
TOTAL INTERFUND TRANSFERS	843,355.00	347,997.00	495,558.00	41.3%	
08499000 CONTINGENCY					
08499000 49900 CONTINGENCY RESERVE	67,248.00	7,596.65	59,651.35	11.3%	*(1)
TOTAL CONTINGENCY	67,248.00	7,596.65	56,371.00	11.3%	
*(1) Includes 1/3 of one time Non-Uniform Pension Plan Restatement costs.					
SEWER FUND - TOTAL REVENUES	**2,019,231.00**	**2,106,149.16**	**86,918.16**	**104.3%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
SEWER FUND - TOTAL EXPENSES	**2,019,231.00**	**1,387,068.38**	**632,162.62**	**68.7%**	
ENDING FUND BALANCE		***719,080.78***			
30 CAPITAL FUND					
30000341 INTEREST INCOME					
30000341 03410 INTEREST INCOME	300.00	194.44	(105.56)	**64.8%**	
TOTAL INTEREST INCOME	300.00	194.44	(105.56)	**64.8%**	
30000351 GOVERNMENT GRANTS					
30000351 03510 FEDERAL GOVERNMENT GRANT	351,152.00	15,122.00	(336,030.00)	**4.3%**	
TOTAL FEDERAL GOVERNMENT GRANTS	351,152.00	0.00	(351,152.00)	**0.0%**	
30000354 GOVERNMENT GRANTS					
3000354 03541 STATE OPERATING GRANT	9,500.00	0.00	(9,500.00)	**0.0%**	
TOTAL FEDERAL GOVERNMENT GRANTS	9,500.00	0.00	(9,500.00)	**0.0%**	
30000362 PUBLIC SAFETY					
30000362 03620 FIRE CALL OUT FEES	0.00	500.00	500.00		*(1)
TOTAL CONTRIBUTIIONS	0.00	500.00	500.00		
*(1) Dairy Street Fire.					
30000380 MISCELLANEOUS REVENUE					
30000380 03800 MISCELLANEOUS REVENUE	0.00	66,377.00	66,377.00		*(1)
TOTAL INTERFUND TRANSFERS	0.00	66,377.00	66,377.00		
*(1) Municipal Authority Dissolution.					
30000392 INTERFUND TRANSFERS					
30000392 39208 FROM SEWER FUND	322,700.00	0.00	(322,700.00)	**0.0%**	
TOTAL INTERFUND TRANSFERS	322,700.00	0.00	(322,700.00)	**0.0%**	
30000396 CARRYOVER					
30000396 03960 CARRYOVER	221,081.00	0.00	(221,081.00)	**0.0%**	
TOTAL CARRYOVER	221,081.00	0.00	(221,081.00)	**0.0%**	
30401000 MANAGER					
30401000 70000 CAPITAL PURCHASES	42,700.00	1,992.00	40,708.00	**4.7%**	*(1)
*(1) 1/3 Folder/Stuffer/Inserter machine. SAT Grant money to be used in 2013.					
TOTAL MANAGER	42,700.00	1,992.00	40,708.00	**4.7%**	
30402000 FINANCE					
30402000 70000 CAPITAL PURCHASES	4,000.00	3,894.00	106.00	**97.4%**	*(1)
TOTAL FINANCE	4,000.00	3,894.00	106.00	**97.4%**	
*(1) Project Accounting Module.					

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
30404000 LEGAL					
30404000 70000 CAPITAL PURCHASES	6,200.00	6,662.94	(462.94)	**107.5%**	*(1)
TOTAL LEGAL	6,200.00	6,662.94	(462.94)	**107.5%**	
*(1) Ordination Codification					
30409000 CITY BUILDING					
30402000 70000 CAPITAL PURCHASES	0.00	4,000.00	(4,000.00)		*(1)
TOTAL FINANCE	0.00	4,000.00	(4,000.00)		
*(1) Engineering for City Hall. PHMC grant match.					
30410000 POLICE					
30410000 70000 CAPITAL PURCHASES	50,500.00	40,223.60	10,276.40	**79.7%**	*(1)
TOTAL POLICE	50,500.00	40,223.60	10,276.40	**79.7%**	
*(1) New HVAC and roof.					
30411000 FIRE					
30411000 70000 CAPITAL PURCHASES	369,633.00	15,918.75	353,714.25	**4.3%**	*(1)
TOTAL FIRE	369,633.00	15,918.75	353,714.25	**4.3%**	
*(1) Fire Act Grant (Radios and Pagers).					
30430000 PUBLIC WORKS					
30430000 70006 CAPITAL PURCHASES - WATER	82,200.00	60,278.80	21,921.20	**73.3%**	*(1)
30430000 70008 CAPITAL-SEWER	296,290.00	1,991.00	294,299.00	**0.7%**	*(2)
30430000 70008 CAPITAL-SEWER - GMC SIERRA	26,410.00	26,410.00	0.00		*(3)
TOTAL PUBLIC WORKS	404,900.00	88,679.80	316,220.20	**21.9%**	
*(1) Computers, water meters, backhoe payment, roof repairs, 1/3 folder/stuffer/inserter for City Service bills.					
*(2) 1/3 folder/stuffer/inserter for City Service bills.					
*(3) Replacement Truck w/plow.					
30440000 AIRPORT					
30440000 70000 AIRPORT	2,000.00	2,000.00	0.00	**100.0%**	*(1)
TOTAL AIRPORT	2,000.00	2,000.00	0.00	**100.0%**	
*(1) Grant match.					
30450000 RECREATION					
30450000 70000 CAPITAL PURCHASES	15,000.00	15,000.00	0.00	**100.0%**	*(1)
TOTAL RECREATION	15,000.00	15,000.00	0.00	**100.0%**	
*(1) Park Comprehensive Plan.					
30465000 ECONOMIC DEVELOPMENT					
30465000 70000 CAPITAL PURCHASES	2,000.00	2,000.00	0.00	**100.0%**	
TOTAL ECONOMIC DEVELOPMENT	2,000.00	2,000.00	0.00	**100.0%**	*(1)
*(1) Greenways & Open Space Contribution.					
30499000 CONTINGENCY					
30499000 49900 CONTINGENCY RESERVE	7,800.00	3,510.50	4,289.50	**45.0%**	*(1)
TOTAL CONTINGENCY RESERVE	7,800.00	3,510.50	4,289.50	**45.0%**	
*(1) Public Works cameras/installation. Check stock.					

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED	
CAPITAL FUND - TOTAL REVENUES	**904,733.00**	**82,193.44**	**(822,539.56)**	**9.1%**	*(1)
CAPITAL FUND - TOTAL EXPENSES	**904,733.00**	**183,881.59**	**720,851.41**	**20.3%**	*(1)

*(1) Grant for Fire Truck not received/not purchased. Transfer for Sewer I & I Sealing Project not made/completed.

ENDING FUND BALANCE ***(101,688.15)*** ***From Captial Reserve***

35 STREETS SPECIAL

35000341 INTEREST INCOME					
35000341 03410 INTEREST INCOME	200.00	71.08	(128.92)	**35.5%**	
TOTAL INTEREST INCOME	200.00	71.08	(128.92)	**35.5%**	
35000355 STATE OPERATING GRANTS					
35000355 03541 STATE GRANT-LIQUID FUELS	141,851.90	141,426.74	(425.16)	**99.7%**	*(1)
TOTAL STATE OPERATING GRANTS	141,851.90	141,426.74	(425.16)	**99.7%**	
*(1) State grant funds received April 3rd.					
35000385 REIMBURSED EXPENSES					
35000355 03850 REIMBURSED EXPENSES	0.00	1,584.34	1,584.34		*(1)
TOTAL REIMBURSED EXPENSES	0.00	1,584.34	1,584.34		
*(1) TASD					
35000392 INTERFUND TRANSFERS					
35000392 39201 FROM GENERAL FUND	0.00	30,000.00	30,000.00		*(1)
TOTAL REIMBURSED EXPENSES	0.00	30,000.00	30,000.00		
*(1) To cover expenses until State payment came in April.					
35000396 CARRYOVER					
35000396 03960 CARRYOVER	16,946.10	0.00	(16,946.10)	**0.0%**	
TOTAL CARRYOVER	16,946.10	0.00	(16,946.10)	**0.0%**	
35430000 PUBLIC WORKS					
35430000 20000 MATERIALS & SUPPLIES	4,000.00	543.90	3,456.10	**13.6%**	
TOTAL PUBLIC WORKS	4,000.00	543.90	3,456.10	**13.6%**	
35431000 STREET CLEANING					
35431000 20000 MATERIALS & SUPPLIES	3,100.00	970.91	2,129.09	**31.3%**	
35431000 37000 EQUIPMENT MAINTENANCE	500.00	847.85	(347.85)	**169.6%**	
TOTAL STREET CLEANING	3,600.00	1,818.76	1,781.24	**50.5%**	
35433000 TRAFFIC CONTROL					
35433000 24600 PW OTHER SERVICES	12,000.00	6,105.83	5,894.17	**50.9%**	
TOTAL TRAFFIC CONTROL	12,000.00	6,105.83	5,894.17	**50.9%**	
35434000 STREET LIGHTING					
35434000 36000 FUEL & LIGHTING	79,996.00	74,523.39	5,472.61	**93.2%**	

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	REV/EXP FAVORABLE (UNFAVORABLE)	PCT USED
TOTAL STREET LIGHTING	79,996.00	74,523.39	5,472.61	**93.2%**
35438000 MAINT & REPAIR ROADS				
35438000 20000 MATERIALS & SUPPLIES	59,352.00	47,889.63	11,462.37	**80.7%**
TOTAL MAINT & REPAIR ROADS	59,352.00	47,889.63	11,462.37	**80.7%**
35492000 INTERFUND TRANSFERS				
35492000 49201 TO GENERAL FUND	0.00	30,000.00	(30,000.00)	
TOTAL MAINT & REPAIR ROADS	0.00	30,000.00	(30,000.00)	
35499000 CONTINGENCY				
35499000 49900 CONTINGENCY RESERVE	50.00	0.00	0.00	**0.0%**
TOTAL CONTINGENCY	50.00	0.00	0.00	**0.0%**
STREET FUND - TOTAL REVENUES	**158,998.00**	**173,082.16**	**14,084.16**	**108.9%**
STREET FUND - TOTAL EXPENSES	**158,998.00**	**160,881.51**	**(1,883.51)**	**101.2%**
ENDING FUND BALANCE		***12,200.65***		
REVENUE GRAND TOTAL ALL FUNDS:	**7,686,404**	**7,123,419**	**562,985.18**	**92.7%**
EXPENSE GRAND TOTAL ALL FUNDS:	**7,686,404**	**6,254,724**	**1,431,680.28**	**81.4%**

Cash/Investment Balance Analysis

Account		Fund	Description	2012	2011	2010	2009
01000100	01000		CHECKING	477,294.40	309,314.25	48,587.05	80,434.81
01000100	01030		TAX REVOLVING CHECKING	2,003.61	1,995.78	1,986.89	1,987.04
01000100	01040		CITY SERVICE REVOLVING CHECK	1,149.20	1,146.69	1,144.24	1,139.99
01000100	01050		PAYROLL CHECKING	25,241.31	25,903.30	25,660.07	78,441.48
01000106	01061		SAVINGS ACCT CRIME WATCH PROG	2,989.91	2,985.10	2,978.13	1,919.06
01000106	01072	General	EIT SAVINGS ACCOUNT 2008	0.00	1,898.53	1,896.17	2,635.33
01000106	01073		EIT SAVINGS ACCOUNT 2009	1,493.06	1,491.73	2,230.11	1,242.87
01000106	01074		EIT SAVINGS ACCOUNT 2010	2,376.11	2,555.69	1,165.50	0.00
01000106	01075		EIT SAVINGS ACCOUNT 2011	2,561.36	1,150.46	0.00	0.00
01000106	01076		EIT SAVINGS ACCOUNT 2012	2,154.00	0.00	0.00	0.00
01000110	01100		PETTY CASH	250.00	250.00	250.00	250.00
				517,512.96	348,691.53	85,898.16	168,050.58
02000100	01000	Refuse	CHECKING	94,326.69	67,882.32	21,804.62	16,313.08
06000100	01000	Water	CHECKING	512,804.46	468,332.41	293,066.37	133,307.55
01000100	01100		PETTY CASH	125.00	125.00	125.00	125.00
				512,929.46	468,457.41	293,191.37	133,432.55
08000006	01000		CHECKING (WWTP Phase III)	86,792.12	57,390.66	58,552.64	0.00
08000100	01000		CHECKING	2,141,764.91	1,454,736.81	908,750.61	1,326,411.41
08000106	01060	Sewer	SAVINGS	0.00	0.00	0.00	5,095.00
08000110	01100		PETTY CASH	125.00	125.00	125.00	125.00
08000108	01080		SHORT-TERM INVESTMENT	761,032.43	758,381.21	752,731.86	0.00
				2,989,714.46	2,270,633.68	1,720,160.11	1,331,631.41
30000100	01000	Capital	CHECKING	267,578.55	369,266.70	357,275.83	262,098.68
35000100	01000	Streets	CHECKING	47,064.10	34,863.45	13,426.77	70,822.77
			TOTAL ALL FUNDS	**4,429,126.22**	**3,559,795.09**	**2,491,756.86**	**1,982,349.07**

Capital Project Planning / Remaining Reserves

At the end of 2012 the Capital Fund Cash Reserve balance was separated by fund as shown in the spreadsheet on the following page. This separation in the financials system will allow City Administration to see a more detailed break down of reserve balances in order to assess what is available / earmarked for use on future projects by fund without keeping separate checking accounts at the bank.

CITY OF TITUSVILLE
2012 CAPITAL PLANNING / REMAINING RESERVE

	DESCRIPTION		2012 Sewer Reserve Use	Sewer Expenses 2012	2012 Water Reserve Use	Water Expenses 2012	2012 General Reserve Use	General Expenses 2012	
	2012 Beginning Cash Balance	369,266.70							
Reserve	*(Transferred not spent 2005-2011)*		*102,125.24*		*91,908.23*		*175,233.23*		369,266.70
	EXPENSES								
30000401	*Manager*								
	1/3 Folder/stuffer/inserter						2,700.00	1,992.00	
	SAT Grant Match						40,000.00	0.00	
30000402	*Finance*								
	Project Accounting Module						4,000.00	3,894.00	
30000404	*Legal*								
	Ordinance Codification						6,200.00	6,662.94	
30000409	*City Building*								
	Kidder Wachter						0.00	4,000.00	
30000410	*Police*								
	HVAC						15,500.00	15,275.00	
	Roof						35,000.00	24,948.60	
30000411	*Fire*								
	Grant match - Apparatus						17,134.00	15,918.75	
	Grant match - Equipment						1,347.00	0.00	
30000430	*Water*								
	1/3 Folder/stuffer/inserter				2,700.00	1,992.00			
	Computers				4,500.00	3,327.00			
	Water Meters				40,000.00	40,087.43			
	Roof repairs on garage				15,000.00	2,200.00			
	Backhoe payment #2				20,000.00	12,672.37			
30000430	*Sewer*								
	1/3 Folder/stuffer/inserter		2,700.00	1,991.00					
Proj #42821	*Replace T-18 w/1/2 ton w/plow*		30,000.00	26,410.00					
	Mower		10,000.00	0.00					
	I & I Sealing - Water Street		280,000.00	0.00					
30000440	*Airport*								
	Grant Match						2,000.00	2,000.00	
30000450	*Recreation*								
	Grant Match						15,000.00	15,000.00	
300005000	*Economic Development*								
	Greenways & Open Space Contribution						2,000.00	2,000.00	
30499000	*Contingency*								
	Check Stock						9,800.00	29.50	
	Security Cameras - Public Works							3,481.00	
	TOTAL EXPENSES BUDGETED		**322,700.00**		**82,200.00**		**138,881.00**		
	2012 EXPENDED			**28,401.00**		**60,278.80**		**95,201.79**	**183,881.59**
	Original Reserve		*102,125.24*		*91,908.23*		*175,233.23*		*369,266.70*
	2012 Municipal Auth Reserve Tfr				*66,377.00*				*66,377.00*
	2012 Interest		*64.81*		*64.81*		*64.82*		*194.44*
	2012 Fire Act Grant							*15,122.00*	*15,122.00*
	2012 House Fire Revenue							*500.00*	*500.00*
	Less 2012 Expended			*-28,401.00*		*-60,278.80*		*-95,201.79*	*-183,881.59*
	REMAINING RESERVE FOR 2013			**73,789.05**		**98,071.24**		**95,718.26**	**267,578.55**
				SEWER		**WATER**		**GENERAL**	

Notes