Memorandum

To: City Council

CC: Kirby Hudson

Department Heads

Finance

From: John Marcarelli

Date: 4/25/14

Re: February 2014 Financial Statements

Attached is the Statement of Cash Position as of February 28, 2014 for all City funds, a Year to Date (YTD) Budget – Revenues report, and a YTD – Expenses report for Period 2. We are waiting for the auditor's adjusting journal entries for FY2013 therefore the YTD balances are subject to change.

The Statement of Cash Position reports the City fund and the bank accounts within each fund. All the accounts held at the Coatesville Savings Bank are normal type checking accounts (NOW Checking or Business checking) and the amounts shown are reconciled balances. The accounts with Susquehanna and MassMutual are investment accounts and reported at market value.

The YTD Budget Reports – Revenues indicate a total of $829,512.32 was received in the General Fund in February and $1,180,525.56 year to date or 11.66% of the 2014 budget. The comparable YTD percentage in 2013 was 12.53% of budget. Over $630,000 received in February was from Earned Income Tax and Real Estate Tax. Most real estate tax revenue is expected to be received in March and April.

The YTD Budget Reports – Expenses show a total of $596,811.33 was expended in February and $1,525,165.60 year to date or 15.17% of the 2014 budget. This same percentage through February, 2013 was 17.17%. The benchmark for Period 2 is 16.67%. All departments are under the benchmark through February with the exception of 486 – Insurance due to payments made in January for nearly $300,790 in property and liability insurance premiums. The policies are on a calendar year basis and we are required to pay premium up front.

Attachments

City of Coatesville
Statement of Cash Position
as of February 28, 2014

Fund	Account #	Account Name	Bank	Balance 1/31/2014		Balance 2/28/2014
GOVERNMENTAL FUNDS						
General	100013001	General Fund	Coatesville Savings Bank	1,336,670.19		1,419,862.72
	100013100	Payroll Account	Coatesville Savings Bank	38,122.45		34,871.22
Grant Funds	100013035	Grants - Weed and Seed	Coatesville Savings Bank	1,826.54		1,828.68
	100013050	Capital Grant Fund	Coatesville Savings Bank	62.94		62.94
	100013126	Police Equipment Grant - 2010	Coatesville Savings Bank	8,816.30		7,227.11
	100013118	Police JAG Technology	Coatesville Savings Bank	0.81		0.81
	100013068	Byrne Justice Asst. Grant	Coatesville Savings Bank	98.66		98.66
Drug Forfeiture	100013027	Federal Drug Forfeiture	Coatesville Savings Bank	1,132.78		1,132.87
	100013043	State Drug Forfeiture	Coatesville Savings Bank	13,884.12		13,885.19
Sinking	100013076	Sinking Fund	Coatesville Savings Bank	2,279.11		2,279.28
Capital Reserve	100013084	Capital Reserve Fund	Coatesville Savings Bank	35,588.95		85,306.39
Reserve Trust	61-T181-01-7	Reserve Trust	Susquehanna Bank	7,532,742.56	*	7,548,256.64
Rainy Day	61-T182-01-5	Rainy Day Fund	Susquehanna Bank	132,128.37	*	137,752.58
Liquid Fuels	100013092	Liquid Fuels Fund	Coatesville Savings Bank	132,579.07		91,230.77
GOVERNMENTAL FUNDS TOTAL				**$ 9,235,932.85**		**$ 9,343,795.86**
PROPRIETARY FUNDS						
Solid Waste	100013019	Solid Waste Fund	Coatesville Savings Bank	105,223.92		21,770.19
PROPRIETARY FUNDS TOTAL				**$ 105,223.92**		**$ 21,770.19**
FIDUCIARY FUNDS						
Developers Escrow	107000811	Developers Escrow	Coatesville Savings Bank	111,874.04		111,874.04
Fire Escrow	107000829	Fire Escrow	Coatesville Savings Bank	79,835.60		68,729.71
Non-Uniform Pension	001298501	Retirement Income Plan	Mass Mutual	1,794,463.75	*	1,843,392.87
Police Pension Fund	001298502	Police Plan	Mass Mutual	11,892,277.53	*	12,217,683.02
Fire Pension	001298503	Fire Plan	Mass Mutual	714,201.52	*	738,106.75
FIDUCIARY FUNDS TOTAL				**$ 14,592,652.44**		**$ 14,979,786.39**

* market value basis

CITY OF COATESVILLE
YTD BUDGET REPORT - REVENUE
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

FUND 000001 GENERAL FUND
DEPT 0300 REVENUES

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% RECEIVED YTD
30110	RE TAX CURRENT YEAR	3,148,736.00-	131,616.51-	131,616.51-	3,017,119.49-	4.18
30120	RE TAX PRIOR YR	7,500.00-		31,708.15-	24,208.15	422.77
30140	RE TAX DELINQUENT(COUNTY)	200,000.00-	7,631.99-	29,400.87-	170,599.13-	14.70
31010	REAL ESTATE TRANSFER TAX	175,000.00-	21,443.94-	33,978.84-	141,021.16-	19.41
31021	EARNED INCOME TAX	2,650,000.00-	505,070.15-	505,070.15-	2,144,929.85-	19.05
31022	EARNED INCOME TAX - PR YR	150,000.00-		169,464.32-	19,464.32	112.97
31036	BUSINESS PRIVILEGE TAX	42,000.00-		75.00-	41,925.00-	.17
31051	LOCAL SERVICES TAX	86,000.00-	14,299.30-	18,080.36-	67,919.64-	21.02
31070	MECHANICAL DEVICES TAX	1,000.00-		1,635.00-	635.00	163.50
32160	CONTRACTOR REGISTRATION	35,000.00-	2,690.00-	17,390.00-	17,610.00-	49.68
32161	TRANSIENT RETAILERS	1,500.00-			1,500.00-	
32180	CABLE TELEVISION FRNCHISE	140,000.00-	48,627.74-	48,627.74-	91,372.26-	34.73
32282	STREET ENCROACHMENT	32,000.00-	131.00-	4,982.00-	27,018.00-	15.56
33111	VEHICLE CODE VIOLATIONS	30,000.00-	3,685.53-	7,641.55-	22,358.45-	25.47
33112	VIOLATION OF ORDINANCES	35,000.00-	3,307.15-	5,651.35-	29,348.65-	16.14
33113	STATE POLICE FINES	5,000.00-			5,000.00-	
33114	PARKING VIOLATION FINES	180,000.00-	14,498.06-	33,207.54-	146,792.46-	18.44
33115	CODE VIOLATIONS	25,000.00-	3,748.50-	5,779.71-	19,220.29-	23.11
33116	ANIMAL RELATED FINES	2,000.00-		15.92-	1,984.08-	.79
34101	INTEREST ON CHECKING	1,000.00-		147.14-	852.86-	14.71
34220	RENT OF BUILDINGS	12,000.00-	160.00-	160.00-	11,840.00-	1.33
35196	FED. GRANT - MISC.		20,710.00-	20,710.00-	20,710.00	
35401	STATE GRANT - GEN.GOVT.	10,000.00-			10,000.00-	
35402	STATE FEE		92.00-	208.00-	208.00	
35410	STATE GRANT - ECON. DEVEL	25,000.00-			25,000.00-	
35501	PUBLIC UTILITY REALTY TAX	7,300.00-			7,300.00-	
35504	ALCOHOLIC BEV. LICENCES	1,850.00-	1,300.00-	1,300.00-	550.00-	70.27
35505	GEN MUNI PENSION SYS. AID	330,171.00-			330,171.00-	
35507	FOREIGN FIRE INS PREMIUM	60,000.00-			60,000.00-	
35701	GENERAL GOV'T	8,000.00-			8,000.00-	
35810	CONTRACT FOR POLICE SERVI	30,000.00-	5,250.00-	21,000.00-	9,000.00-	70.00
36130	ZONING SUBDIV & LAND DEVE	5,500.00-		450.70-	5,049.30-	8.19
36132	FEES FOR ENGINEER REVIEW	125,000.00-	5,495.09-	17,014.32-	107,985.68-	13.61
36150	SALE OF BAGS MAPS	100.00-			100.00-	
36210	SPECIAL POLICE SERVICES	45,000.00-	9,254.32-	16,400.67-	28,599.33-	36.44
36215	DRUG TASK FORCE REVENUE	7,500.00-			7,500.00-	
36220	SPECIAL FIRE PROTECT	5,000.00-		15.00-	4,985.00-	.30
36224	FIRE REPORT & RESTITUTION	3,000.00-	1,798.75-	4,002.75-	1,002.75	133.42
36237	INSPECTION FEES	50,000.00-	517.00-	1,135.00-	48,865.00-	2.27
36241	BUILDING PERMITS	50,000.00-	5,120.00-	7,330.00-	42,670.00-	14.66
36242	ELECTRICAL PERMITS	10,000.00-	1,195.00-	2,105.00-	7,895.00-	21.05
36243	PLUMBING PERMITS	12,000.00-	955.00-	3,165.00-	8,835.00-	26.37
36245	USE & OCCUPANCY PERMITS	15,000.00-	800.00-	2,000.00-	13,000.00-	13.33
36246	APARTMENT LICENSES	204,000.00-	13,400.00-	22,310.00-	181,690.00-	10.93
36247	OTHER PERMITS	10,000.00-	368.00-	403.00-	9,597.00-	4.03
36248	MECHANICAL PERMITS	10,000.00-	330.00-	1,660.00-	8,340.00-	16.60
36321	PARKING METERS	30,000.00-		4,063.58-	25,936.42-	13.54
36540	VACANT PROPERTY		500.00-	2,000.00-	2,000.00	

CITY OF COATESVILLE
YTD BUDGET REPORT - REVENUE
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

FUND 000001 GENERAL FUND
DEPT 0300 REVENUES

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% RECEIVED YTD
36711	SWIMMING POOL FEES	6,000.00-			6,000.00-	
36715	COMMUNITY CENTER FEES	5,500.00-	450.00-	975.00-	4,525.00-	17.72
38100	MISC REVENUE	20,000.00-	1,342.17-	1,508.87-	18,491.13-	7.54
38710	CONTRIBUTIONS- RECREATION	1,000.00-			1,000.00-	
39202	TRANS FROM SOLID WASTE	50,000.00-			50,000.00-	
39207	TRANS FROM RES TRUST	1,800,000.00-			1,800,000.00-	
39208	TRANSFER FROM RAINY DAY	200,000.00-			200,000.00-	
39501	REFUNDS	25,000.00-	3,725.12-	6,136.52-	18,863.48-	24.54
TOTAL DEPT	0300	10,120,657.00-	829,512.32-	1,180,525.56-	8,940,131.44-	11.66
TOTAL FUND	000001	10,120,657.00-	829,512.32-	1,180,525.56-	8,940,131.44-	11.66

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
FUND 000001 GENERAL FUND						
DEPT 0400 COUNCIL						
01130	SALARIES - COUNCIL	12,900.00	1,075.00	2,150.00	10,750.00	16.66
01920	FICA	990.00	82.24	164.48	825.52	16.61
02100	OFFICE SUPPLIES	800.00		73.75	726.25	9.21
02290	FOOD	250.00	110.71	110.71	139.29	44.28
03100	PROFESSIONAL SERV. - GEN.	10,000.00			10,000.00	
03250	POSTAGE	100.00			100.00	
03310	TRAVEL EXPENSE	1,000.00			1,000.00	
03410	ADVERTISING	10,000.00	1,074.52	1,239.40	8,760.60	12.39
03411	PROMOTIONAL PROGRAMS	30,000.00			30,000.00	
03420	PRINTING	200.00			200.00	
04200	DUES SUBSCRIPS & MEMBRSHP	6,000.00		1,195.00	4,805.00	19.91
04300	TAXES	28,000.00			28,000.00	
04500	CONTRACTED SERVICES - GEN	25,000.00			25,000.00	
04600	MTGS/CONF (EDUCATION)	500.00			500.00	
04900	OTHER EXPENSES	500.00			500.00	
05200	CONTRIBUTIONS	5,000.00			5,000.00	
TOTAL DEPT 0400		131,240.00	2,342.47	4,933.34	126,306.66	3.75
DEPT 0401 ADMINISTRATION						
01210	SALARIES - CITY MANAGER	98,800.00	7,600.00	15,200.00	83,600.00	15.38
01300	SALARIES - PROF STAFF	49,235.00	5,864.24	12,728.46	36,506.54	25.85
01400	WAGES - HOURLY EMPLOYEE	30,576.00	2,283.20	4,566.40	26,009.60	14.93
01790	LONGEVITY	1,300.00			1,300.00	
01800	OVERTIME	1,000.00	219.83	465.99	534.01	46.59
01840	SICK PAY BUYBACK	2,609.00		506.59	2,102.41	19.41
01850	VACATION PAY BUYBACK	3,262.00			3,262.00	
01920	FICA	14,289.00	1,489.13	2,805.08	11,483.92	19.63
01940	UNEMPLOYMENT COMP.	3,220.00			3,220.00	
01960	HEALTH INSURANCE	61,220.00	4,259.51	8,528.23	52,691.77	13.93
01962	DENTAL INSURANCE	3,950.00	271.92	543.84	3,406.16	13.76
01963	LT DISABILITY INSURANCE	1,620.00	96.83	193.66	1,426.34	11.95
01964	ST DISABILITY INSURANCE	1,000.00	51.42	102.84	897.16	10.28
01968	LIFE INSURANCE	1,200.00	63.36	126.72	1,073.28	10.56
01970	PENSION/RETIREMENT	14,817.00			14,817.00	
01971	EMPLYR CONTRIB TO 457 PLN	8,028.00	456.00	912.00	7,116.00	11.36
02100	OFFICE SUPPLIES	4,000.00	11.94	36.11	3,963.89	.90
02130	SMALL ITEMS OF EQUIPMENT	400.00			400.00	
02290	FOOD	300.00			300.00	
02310	VEHICLE FUEL - GASOLINE	1,000.00			1,000.00	
03100	PROFESSIONAL SERV. - GEN.	1,000.00		500.00	500.00	50.00
03130	ENGINEERING/ARCH. SVCES.	25,000.00			25,000.00	
03210	TELEPHONE	1,500.00	90.15	90.15	1,409.85	6.01
03250	POSTAGE	650.00			650.00	
03310	TRAVEL EXPENSE	1,500.00		192.96	1,307.04	12.86
03410	ADVERTISING	1,250.00			1,250.00	
03420	PRINTING	1,000.00			1,000.00	
03530	SURETY & FIDELITY	700.00			700.00	

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
03540	WORKERS COMPENSATION	2,000.00	581.23	1,321.96	678.04	66.09
04200	DUES SUBSCRIPS & MEMBRSHP	2,500.00		395.00	2,105.00	15.80
04500	CONTRACTED SERVICES - GEN	8,000.00			8,000.00	
04600	MTGS/CONF (EDUCATION)	1,000.00			1,000.00	
04726	TAN INTEREST	23,000.00			23,000.00	
04900	OTHER EXPENSES	500.00			500.00	
TOTAL DEPT 0401		371,426.00	23,338.76	49,215.99	322,210.01	13.25
DEPT 0402	FINANCE					
01220	SALARIES - DEPT HEAD	79,000.00	6,076.92	12,153.84	66,846.16	15.38
01300	SALARIES - PROF STAFF	98,520.00	6,886.16	13,772.32	84,747.68	13.97
01400	WAGES - HOURLY EMPLOYEE	43,405.00	3,241.62	6,483.24	36,921.76	14.93
01790	LONGEVITY	600.00			600.00	
01800	OVERTIME	1,500.00			1,500.00	
01840	SICK PAY BUYBACK	3,260.00		1,412.54	1,847.46	43.32
01850	VACATION PAY BUYBACK	4,075.00			4,075.00	
01920	FICA	17,623.00	1,214.96	2,537.98	15,085.02	14.40
01940	UNEMPLOYMENT COMP.	4,210.00			4,210.00	
01960	HEALTH INSURANCE	96,770.00	7,136.56	14,285.39	82,484.61	14.76
01962	DENTAL INSURANCE	6,315.00	384.89	769.78	5,545.22	12.18
01963	LT DISABILITY INSURANCE	1,900.00	121.41	242.82	1,657.18	12.78
01964	ST DISABILITY INSURANCE	1,100.00	64.48	128.96	971.04	11.72
01968	LIFE INSURANCE	1,300.00	67.69	135.38	1,164.62	10.41
01970	PENSION/RETIREMENT	18,597.00			18,597.00	
01971	EMPLYR CONTRIB TO 457 PLN	5,530.00	425.38	850.76	4,679.24	15.38
02100	OFFICE SUPPLIES	2,000.00	220.46	225.08	1,774.92	11.25
02120	FORMS	1,500.00	110.19	110.19	1,389.81	7.34
02130	SMALL ITEMS OF EQUIPMENT	2,000.00			2,000.00	
03100	PROFESSIONAL SERV. - GEN.	20,000.00			20,000.00	
03110	ACCOUNTING/AUDIT SVCS.	60,000.00			60,000.00	
03210	TELEPHONE	480.00		40.00	440.00	8.33
03250	POSTAGE	3,000.00			3,000.00	
03410	ADVERTISING	2,500.00			2,500.00	
03420	PRINTING	5,000.00			5,000.00	
03530	SURETY & FIDELITY	700.00			700.00	
03540	WORKERS COMPENSATION	1,200.00	348.74	793.18	406.82	66.09
03900	BANK CHARGES	2,500.00		1,096.98	1,403.02	43.87
04200	DUES SUBSCRIPS & MEMBRSHP	1,200.00	190.00	265.00	935.00	22.08
04500	CONTRACTED SERVICES - GEN	55,000.00	2,629.18	5,035.38	49,964.62	9.15
04520	CONT. COMPUTER SERVICES	60,000.00	23,930.14	23,930.14	36,069.86	39.88
04600	MTGS/CONF (EDUCATION)	4,000.00		53.96	3,946.04	1.34
04900	OTHER EXPENSES	1,000.00			1,000.00	
TOTAL DEPT 0402		605,785.00	53,048.78	84,322.92	521,462.08	13.91
DEPT 0404	LEGAL					
03140	SPECIAL LEGAL SERVICES	10,000.00			10,000.00	
03141	LABOR NEGOTIATIONS	106,000.00	4,702.50	4,702.50	101,297.50	4.43
03142	LABOR LITIGATION	250,000.00			250,000.00	

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
03143	CITY SOLICITOR FEES	90,000.00		8,350.00	81,650.00	9.27
TOTAL DEPT 0404		456,000.00	4,702.50	13,052.50	442,947.50	2.86
DEPT 0406	HUMAN RESOURCES					
01300	SALARIES - PROF STAFF	51,500.00	3,961.54	7,923.08	43,576.92	15.38
01840	SICK PAY BUYBACK	792.00		594.00	198.00	75.00
01850	VACATION PAY BUYBACK	990.00			990.00	
01920	FICA	4,344.00	296.06	637.55	3,706.45	14.67
01940	UNEMPLOYMENT COMP.	1,000.00			1,000.00	
01960	HEALTH INSURANCE	19,000.00	1,598.98	3,201.02	15,798.98	16.84
01962	DENTAL INSURANCE	1,512.00	112.97	225.94	1,286.06	14.94
01963	LT DISABILITY INSURANCE	460.00	29.83	59.66	400.34	12.96
01964	ST DISABILITY INSURANCE	270.00	15.84	31.68	238.32	11.73
01968	LIFE INSURANCE	290.00	16.64	33.28	256.72	11.47
01970	PENSION/RETIREMENT	4,496.00			4,496.00	
02100	OFFICE SUPPLIES	600.00		68.05	531.95	11.34
02120	FORMS	150.00			150.00	
02130	SMALL ITEMS OF EQUIPMENT	1,200.00			1,200.00	
03210	TELEPHONE	200.00			200.00	
03250	POSTAGE	200.00			200.00	
03310	TRAVEL EXPENSE	300.00			300.00	
03410	ADVERTISING	250.00			250.00	
03540	WORKERS COMPENSATION	400.00	116.25	264.40	135.60	66.10
04200	DUES SUBSCRIPS & MEMBRSHP	300.00			300.00	
04500	CONTRACTED SERVICES - GEN	1,400.00			1,400.00	
04600	MTGS/CONF (EDUCATION)	2,000.00			2,000.00	
TOTAL DEPT 0406		91,654.00	6,148.11	13,038.66	78,615.34	14.22
DEPT 0407	TECHNOLOGY					
01300	SALARIES - PROF STAFF	50,000.00	3,846.16	3,846.16	46,153.84	7.69
01920	FICA	3,825.00			3,825.00	
01940	UNEMPLOYMENT COMP.	1,000.00			1,000.00	
01960	HEALTH INSURANCE	18,400.00			18,400.00	
01962	DENTAL INSURANCE	1,500.00			1,500.00	
01963	LT DISABILITY INSURANCE	460.00	28.96	86.88	373.12	18.88
01964	ST DISABILITY INSURANCE	270.00	15.38	46.14	223.86	17.08
01968	LIFE INSURANCE	290.00	16.00	48.00	242.00	16.55
02100	OFFICE SUPPLIES	500.00	313.12	392.30	107.70	78.46
02130	SMALL ITEMS OF EQUIPMENT	2,500.00		139.95	2,360.05	5.59
04500	CONTRACTED SERVICES - GEN	29,924.00	2,019.66	8,032.51	21,891.49	26.84
04520	CONT. COMPUTER SERVICES	9,500.00	49.95	648.70	8,851.30	6.82
07400	CAPITAL - VEHICLES	81,814.00			81,814.00	
TOTAL DEPT 0407		199,983.00	6,289.23	13,240.64	186,742.36	6.62
DEPT 0409	BUILDING AND PLANT					
02130	SMALL ITEMS OF EQUIPMENT	5,000.00	37.50	37.50	4,962.50	.75
02200	OPERATING SUPPLIES	1,400.00	294.93	466.64	933.36	33.33

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
02210	AG. SUPPLIES	1,000.00			1,000.00	
02240	MEDICAL SUPPLIES	500.00		78.99	421.01	15.79
02300	HEATING FUEL	6,500.00			6,500.00	
03130	ENGINEERING/ARCH. SVCES.	5,000.00			5,000.00	
03210	TELEPHONE	26,000.00	23.57	2,773.56	23,226.44	10.66
03610	ELECTRICITY	80,000.00	5,579.00	5,579.00	74,421.00	6.97
03660	WATER	5,000.00	154.83	154.83	4,845.17	3.09
03720	IMPROVE OTHER THAN BUILDG	5,000.00			5,000.00	
03730	BUILDINGS R & M	35,000.00	270.74	1,538.67	33,461.33	4.39
03740	MACHINERY & EQUIPMENT	15,000.00			15,000.00	
04500	CONTRACTED SERVICES - GEN	40,000.00	222.34	924.94	39,075.06	2.31
TOTAL DEPT 0409		225,400.00	6,582.91	11,554.13	213,845.87	5.12
DEPT 0410	POLICE					
01220	SALARIES - DEPT HEAD	92,700.00	7,755.78	15,080.27	77,619.73	16.26
01300	SALARIES - PROF STAFF	85,352.00	6,564.80	13,062.40	72,289.60	15.30
01400	WAGES - HOURLY EMPLOYEE	1,961,884.00	139,338.05	276,304.44	1,685,579.56	14.08
01401	WAGES - PT HOURLY EMPLOYE	373,510.00	27,176.00	51,918.25	321,591.75	13.90
01790	LONGEVITY	44,200.00	1,200.00	4,200.00	40,000.00	9.50
01800	OVERTIME	85,000.00	4,889.41	13,788.54	71,211.46	16.22
01810	COURT TIME	40,000.00	618.65	1,904.95	38,095.05	4.76
01840	SICK PAY BUYBACK	15,000.00		18,241.53	3,241.53-	121.61
01850	VACATION PAY BUYBACK	12,185.00			12,185.00	
01920	FICA	49,572.00	5,436.70	10,859.24	38,712.76	21.90
01940	UNEMPLOYMENT COMP.	55,440.00			55,440.00	
01960	HEALTH INSURANCE	576,774.00	39,514.00	78,824.85	497,949.15	13.66
01962	DENTAL INSURANCE	42,120.00	2,694.23	5,388.46	36,731.54	12.79
01963	LT DISABILITY INSURANCE	20,520.00	1,018.94	2,037.88	18,482.12	9.93
01964	ST DISABILITY INSURANCE	11,800.00	541.26	1,082.52	10,717.48	9.17
01968	LIFE INSURANCE	20,088.00	972.05	1,944.10	18,143.90	9.67
01970	PENSION/RETIREMENT	284,644.00			284,644.00	
01971	EMPLYR CONTRIB TO 457 PLN	5,562.00	812.93	1,494.96	4,067.04	26.87
02100	OFFICE SUPPLIES	6,000.00	1,018.80	1,029.46	4,970.54	17.15
02120	FORMS	7,000.00		208.00	6,792.00	2.97
02130	SMALL ITEMS OF EQUIPMENT	1,500.00		131.38	1,368.62	8.75
02200	OPERATING SUPPLIES	6,500.00	520.31	520.31	5,979.69	8.00
02240	MEDICAL SUPPLIES	1,000.00		219.36	780.64	21.93
02290	FOOD	300.00	16.50	55.00	245.00	18.33
02310	VEHICLE FUEL - GASOLINE	50,000.00		5,424.93	44,575.07	10.84
02380	CLOTHING & UNIFORMS	30,000.00	322.46	578.36	29,421.64	1.92
02410	GENERAL GOVERNMNT SUPPLIE	400.00			400.00	
02420	PROTECT TO PERSON & PROP	25,000.00	4,956.34	13,137.08	11,862.92	52.54
02421	ANIMAL CONTROL	4,000.00		25.00	3,975.00	.62
03100	PROFESSIONAL SERV. - GEN.	5,000.00	235.00	235.00	4,765.00	4.70
03210	TELEPHONE	22,000.00	851.29	851.29	21,148.71	3.86
03250	POSTAGE	1,000.00	20.11	20.11	979.89	2.01
03270	RADIO EQUIPMENT MAINT.	3,000.00			3,000.00	
03310	TRAVEL EXPENSE	650.00			650.00	
03410	ADVERTISING	500.00			500.00	

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
03411	PROMOTIONAL PROGRAMS	500.00			500.00	
03420	PRINTING	500.00			500.00	
03540	WORKERS COMPENSATION	176,065.00	51,166.83	116,374.92	59,690.08	66.09
03660	WATER	1,200.00			1,200.00	
03720	IMPROVE OTHER THAN BUILDG	200.00			200.00	
03730	BUILDINGS R & M	500.00			500.00	
03740	MACHINERY & EQUIPMENT	2,000.00			2,000.00	
03750	VEHICLES R & M	45,000.00	961.31	4,685.35	40,314.65	10.41
04200	DUES SUBSCRIPS & MEMBRSHP	6,500.00	125.00	2,105.00	4,395.00	32.38
04500	CONTRACTED SERVICES - GEN	65,000.00	12,120.54	25,652.84	39,347.16	39.46
04600	MTGS/CONF (EDUCATION)	20,000.00	495.00	495.00	19,505.00	2.47
TOTAL DEPT 0410		4,257,666.00	311,342.29	667,880.78	3,589,785.22	15.68
DEPT 0411	FIRE					
01400	WAGES - HOURLY EMPLOYEE	275,383.00	19,419.54	38,421.83	236,961.17	13.95
01401	WAGES - PT HOURLY EMPLOYE	303,009.00	19,807.48	38,834.52	264,174.48	12.81
01790	LONGEVITY	4,500.00			4,500.00	
01800	OVERTIME	40,000.00	8,133.46	16,909.19	23,090.81	42.27
01840	SICK PAY BUYBACK	2,984.00		1,173.23	1,810.77	39.31
01850	VACATION PAY BUYBACK	3,831.00			3,831.00	
01920	FICA	48,173.00	3,594.96	7,283.18	40,889.82	15.11
01940	UNEMPLOYMENT COMP.	19,060.00			19,060.00	
01960	HEALTH INSURANCE	81,612.00	6,950.97	13,416.34	68,195.66	16.43
01962	DENTAL INSURANCE	5,950.00	384.89	769.78	5,180.22	12.93
01963	LT DISABILITY INSURANCE	2,300.00	108.78	217.56	2,082.44	9.45
01964	ST DISABILITY INSURANCE	1,400.00	57.76	115.52	1,284.48	8.25
01968	LIFE INSURANCE	1,200.00	64.00	128.00	1,072.00	10.66
01970	PENSION/RETIREMENT	74,425.00			74,425.00	
02100	OFFICE SUPPLIES	750.00	19.95	29.19	720.81	3.89
02200	OPERATING SUPPLIES	500.00			500.00	
02290	FOOD	300.00			300.00	
02310	VEHICLE FUEL - GASOLINE	3,000.00		384.42	2,615.58	12.81
02320	VEHICLE FUEL - DIESEL	10,000.00		1,110.56	8,889.44	11.10
02380	CLOTHING & UNIFORMS	19,000.00	185.50	626.48	18,373.52	3.29
02600	SMALL TOOLS/MINOR EQUIP	2,500.00			2,500.00	
03210	TELEPHONE	1,700.00	136.85	136.85	1,563.15	8.05
03250	POSTAGE	150.00	29.75	29.75	120.25	19.83
03270	RADIO EQUIPMENT MAINT.	12,000.00			12,000.00	
03310	TRAVEL EXPENSE	2,000.00			2,000.00	
03410	ADVERTISING	750.00			750.00	
03540	WORKERS COMPENSATION	65,000.00	18,889.86	42,963.50	22,036.50	66.09
03660	WATER	39,000.00	3,382.40	3,382.40	35,617.60	8.67
03740	MACHINERY & EQUIPMENT	5,000.00		107.37	4,892.63	2.14
03750	VEHICLES R & M	30,000.00	1,089.20	1,134.52	28,865.48	3.78
03830	RENT OF BUILDINGS	44,900.00			44,900.00	
04200	DUES SUBSCRIPS & MEMBRSHP	500.00			500.00	
04500	CONTRACTED SERVICES - GEN	10,000.00	89.40	512.45	9,487.55	5.12
04600	MTGS/CONF (EDUCATION)	2,500.00			2,500.00	

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
05200	CONTRIBUTIONS	60,000.00			60,000.00	
TOTAL DEPT 0411		1,173,377.00	82,344.75	167,686.64	1,005,690.36	14.29
DEPT 0413	CODE ENFORCEMENT					
01220	SALARIES - DEPT HEAD	79,206.00	6,092.80	12,185.60	67,020.40	15.38
01300	SALARIES - PROF STAFF	43,320.00		1,338.48	41,981.52	3.08
01400	WAGES - HOURLY EMPLOYEE	173,029.00	11,318.40	21,351.60	151,677.40	12.33
01790	LONGEVITY	1,400.00			1,400.00	
01800	OVERTIME	1,000.00			1,000.00	
01840	SICK PAY BUYBACK	4,409.00		915.91	3,493.09	20.77
01850	VACATION PAY BUYBACK	5,511.00			5,511.00	
01920	FICA	23,552.00	1,320.03	2,709.61	20,842.39	11.50
01940	UNEMPLOYMENT COMP.	6,188.00			6,188.00	
01960	HEALTH INSURANCE	92,310.00	8,725.31	17,465.97	74,844.03	18.92
01962	DENTAL INSURANCE	8,000.00	497.86	995.72	7,004.28	12.44
01963	LT DISABILITY INSURANCE	2,500.00	133.28	266.56	2,233.44	10.66
01964	ST DISABILITY INSURANCE	1,400.00	70.79	70.79	1,329.21	5.05
01965	ACCIDENTAL DEATH & DISMEM			70.79	70.79-	
01968	LIFE INSURANCE	1,900.00	89.60	179.20	1,720.80	9.43
01970	PENSION/RETIREMENT	24,626.00			24,626.00	
01971	EMPLYR CONTRIB TO 457 PLN	4,752.00	365.56	731.12	4,020.88	15.38
02100	OFFICE SUPPLIES	2,500.00		23.10	2,476.90	.92
02310	VEHICLE FUEL - GASOLINE	4,700.00		110.06	4,589.94	2.34
02380	CLOTHING & UNIFORMS	500.00			500.00	
02600	SMALL TOOLS/MINOR EQUIP	1,400.00			1,400.00	
03100	PROFESSIONAL SERV. - GEN.	2,500.00	19.55	19.55	2,480.45	.78
03130	ENGINEERING/ARCH. SVCES.	100,000.00	3,456.59	9,585.11	90,414.89	9.58
03210	TELEPHONE	2,640.00	122.02	122.02	2,517.98	4.62
03250	POSTAGE	2,500.00			2,500.00	
03310	TRAVEL EXPENSE	500.00			500.00	
03410	ADVERTISING	1,200.00			1,200.00	
03420	PRINTING	1,000.00			1,000.00	
03540	WORKERS COMPENSATION	2,200.00	639.35	1,454.15	745.85	66.09
03740	MACHINERY & EQUIPMENT	2,000.00			2,000.00	
03750	VEHICLES R & M	5,500.00		148.73	5,351.27	2.70
04200	DUES SUBSCRIPS & MEMBRSHP	1,000.00	205.00	205.00	795.00	20.50
04500	CONTRACTED SERVICES - GEN	33,000.00	292.50	292.50	32,707.50	.88
04520	CONT. COMPUTER SERVICES	24,000.00	119.04	2,038.08	21,961.92	8.49
04600	MTGS/CONF (EDUCATION)	1,500.00		45.99	1,454.01	3.06
04900	OTHER EXPENSES	1,000.00			1,000.00	
TOTAL DEPT 0413		662,743.00	33,467.68	72,325.64	590,417.36	10.91
DEPT 0414	PLANNING & ZONING					
03100	PROFESSIONAL SERV. - GEN.	20,000.00		1,895.93	18,104.07	9.47
03130	ENGINEERING/ARCH. SVCES.	35,000.00			35,000.00	
03140	SPECIAL LEGAL SERVICES	4,000.00			4,000.00	

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
03410	ADVERTISING	2,000.00		296.20	1,703.80	14.81
TOTAL DEPT 0414		61,000.00		2,192.13	58,807.87	3.59
DEPT 0430	PUBLIC WORKS					
01220	SALARIES - DEPT HEAD	64,726.00	4,978.96	9,957.92	54,768.08	15.38
01400	WAGES - HOURLY EMPLOYEE	208,909.00	16,726.45	32,060.33	176,848.67	15.34
01790	LONGEVITY	2,500.00			2,500.00	
01800	OVERTIME	6,000.00	9,190.22	10,900.71	4,900.71-	181.67
01840	SICK PAY BUYBACK	3,644.00		974.03	2,669.97	26.72
01850	VACATION PAY BUYBACK	4,556.00			4,556.00	
01920	FICA	22,211.00	2,338.61	4,073.84	18,137.16	18.34
01940	UNEMPLOYMENT COMP.	5,940.00			5,940.00	
01960	HEALTH INSURANCE	117,700.00	7,611.11	15,237.57	102,462.43	12.94
01962	DENTAL INSURANCE	9,000.00	564.85	1,129.70	7,870.30	12.55
01963	LT DISABILITY INSURANCE	2,800.00	132.54	265.08	2,534.92	9.46
01964	ST DISABILITY INSURANCE	1,600.00	70.39	140.78	1,459.22	8.79
01968	LIFE INSURANCE	1,900.00	86.07	172.14	1,727.86	9.06
01970	PENSION/RETIREMENT	20,437.00			20,437.00	
01971	EMPLYR CONTRIB TO 457 PLN	3,884.00	298.74	597.48	3,286.52	15.38
02130	SMALL ITEMS OF EQUIPMENT	3,200.00	596.57	596.57	2,603.43	18.64
02200	OPERATING SUPPLIES	5,000.00	105.86	115.10	4,884.90	2.30
02240	MEDICAL SUPPLIES	1,000.00		105.76-	1,105.76	10.57-
02290	FOOD	100.00	115.98	171.87	71.87-	171.87
02300	HEATING FUEL	14,000.00		2,956.25	11,043.75	21.11
02310	VEHICLE FUEL - GASOLINE	6,400.00		416.84	5,983.16	6.51
02320	VEHICLE FUEL - DIESEL	17,000.00	228.26	2,069.80	14,930.20	12.17
02380	CLOTHING & UNIFORMS	12,700.00	1,046.68	1,177.64	11,522.36	9.27
02450	PW HIGHWAY SUPPLIES	9,500.00	209.00	569.00	8,931.00	5.98
02600	SMALL TOOLS/MINOR EQUIP	600.00	62.55	62.55	537.45	10.42
03130	ENGINEERING/ARCH. SVCES.	30,000.00	489.50	489.50	29,510.50	1.63
03210	TELEPHONE	3,500.00	162.36	310.55	3,189.45	8.87
03250	POSTAGE	500.00			500.00	
03270	RADIO EQUIPMENT MAINT.	500.00		163.20	336.80	32.64
03540	WORKERS COMPENSATION	24,000.00	6,974.72	15,863.44	8,136.56	66.09
03610	ELECTRICITY	5,000.00	227.66	227.66	4,772.34	4.55
03660	WATER	2,500.00			2,500.00	
03720	IMPROVE OTHER THAN BUILDG	1,200.00			1,200.00	
03730	BUILDINGS R & M	6,300.00			6,300.00	
03740	MACHINERY & EQUIPMENT	1,500.00			1,500.00	
03750	VEHICLES R & M	45,000.00	891.05	1,259.13	43,740.87	2.79
04500	CONTRACTED SERVICES - GEN	4,500.00	175.34	175.34	4,324.66	3.89
04600	MTGS/CONF (EDUCATION)	250.00			250.00	
TOTAL DEPT 0430		670,057.00	53,283.47	102,028.26	568,028.74	15.22
DEPT 0447	TRANSIT SYSTEM					
05200	CONTRIBUTIONS	69,000.00			69,000.00	
TOTAL DEPT 0447		69,000.00			69,000.00	

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT		TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
FUND 000001 GENERAL FUND						
DEPT 0451	RECREATION - POOLS					
02200	OPERATING SUPPLIES	1,000.00			1,000.00	
03610	ELECTRICITY	1,000.00			1,000.00	
03660	WATER	5,000.00			5,000.00	
03720	IMPROVE OTHER THAN BUILDG	10,000.00			10,000.00	
04500	CONTRACTED SERVICES - GEN	31,000.00			31,000.00	
TOTAL DEPT 0451		48,000.00			48,000.00	
DEPT 0452	RECREATION - CAMPS					
03720	IMPROVE OTHER THAN BUILDG	7,000.00			7,000.00	
04500	CONTRACTED SERVICES - GEN	10,000.00			10,000.00	
TOTAL DEPT 0452		17,000.00			17,000.00	
DEPT 0454	PARKS					
01400	WAGES - HOURLY EMPLOYEE	47,776.00	3,657.20	7,225.20	40,550.80	15.12
01401	WAGES - PT HOURLY EMPLOYE	13,790.00			13,790.00	
01790	LONGEVITY	900.00			900.00	
01800	OVERTIME	2,300.00	2,327.58	2,918.54	618.54-	126.89
01840	SICK PAY BUYBACK	947.00		161.45	785.55	17.04
01850	VACATION PAY BUYBACK	1,184.00			1,184.00	
01920	FICA	5,118.00	457.84	788.36	4,329.64	15.40
01940	UNEMPLOYMENT COMP.	1,980.00			1,980.00	
01960	HEALTH INSURANCE	16,000.00	1,224.71	1,121.84	14,878.16	7.01
01962	DENTAL INSURANCE	1,500.00	112.97	137.80	1,362.20	9.18
01963	LT DISABILITY INSURANCE	500.00	26.20	52.40	447.60	10.48
01964	ST DISABILITY INSURANCE	250.00	13.92	27.84	222.16	11.13
01968	LIFE INSURANCE	300.00	16.00	32.00	268.00	10.66
01970	PENSION/RETIREMENT	6,438.00			6,438.00	
02200	OPERATING SUPPLIES	600.00			600.00	
02210	AG. SUPPLIES	3,000.00			3,000.00	
02310	VEHICLE FUEL - GASOLINE	1,200.00		271.82	928.18	22.65
02320	VEHICLE FUEL - DIESEL			908.89	908.89-	
02380	CLOTHING & UNIFORMS	300.00			300.00	
02600	SMALL TOOLS/MINOR EQUIP	750.00			750.00	
03210	TELEPHONE	500.00	24.57	24.57	475.43	4.91
03540	WORKERS COMPENSATION	5,500.00	1,598.37	3,635.37	1,864.63	66.09
03610	ELECTRICITY	7,200.00	306.84	306.84	6,893.16	4.26
03660	WATER	5,000.00			5,000.00	
03700	REPAIRS & MAINT.	1,500.00			1,500.00	
03720	IMPROVE OTHER THAN BUILDG	4,000.00			4,000.00	
03730	BUILDINGS R & M	3,000.00			3,000.00	
03740	MACHINERY & EQUIPMENT	3,000.00			3,000.00	
03750	VEHICLES R & M	6,000.00			6,000.00	
04500	CONTRACTED SERVICES - GEN	4,000.00			4,000.00	
TOTAL DEPT 0454		144,533.00	9,766.20	17,612.92	126,920.08	12.18

CITY OF COATESVILLE
YTD BUDGET REPORT - EXPENSES
RUN THRU PERIOD 2, 2/28/14, PERIOD IS OPEN

ACCT	TOTAL BUDGET	CUR MONTH ACTUAL	YTD ACTUAL	YTD VARIANCE	% EXPENDED YTD
FUND 000001 GENERAL FUND					
DEPT 0456 LIBRARIES					
05200 CONTRIBUTIONS	11,000.00			11,000.00	
TOTAL DEPT 0456	11,000.00			11,000.00	
DEPT 0459 COMMUNITY ARTS AND REC					
01401 WAGES - PT HOURLY EMPLOYE	10,000.00	446.25	1,215.00	8,785.00	12.15
01920 FICA	765.00	34.14	92.96	672.04	12.15
01940 UNEMPLOYMENT COMP.	990.00			990.00	
02300 HEATING FUEL	8,500.00	3,373.23	3,373.23	5,126.77	39.68
03210 TELEPHONE	2,800.00	265.69	530.55	2,269.45	18.94
03540 WORKERS COMPENSATION	120.00	34.87	79.31	40.69	66.09
03610 ELECTRICITY	2,000.00			2,000.00	
03660 WATER	3,000.00			3,000.00	
03730 BUILDINGS R & M	4,500.00			4,500.00	
04500 CONTRACTED SERVICES - GEN	1,000.00			1,000.00	
TOTAL DEPT 0459	33,675.00	4,154.18	5,291.05	28,383.95	15.71
DEPT 0486 INSURANCE					
03510 PROPERTY	170,000.00		167,048.00	2,952.00	98.26
03520 LIABILITY (CASUALTY)	210,000.00		133,742.00	76,258.00	63.68
03530 SURETY & FIDELITY	3,000.00			3,000.00	
TOTAL DEPT 0486	383,000.00		300,790.00	82,210.00	78.53
DEPT 0492 INTER FUND TRANSFERS					
09223 TRANS. TO SINKING (DEBT)	275,000.00			275,000.00	
09232 TRANS. TO CAP. PROJECTS	165,000.00			165,000.00	
TOTAL DEPT 0492	440,000.00			440,000.00	
TOTAL FUND 000001	10,052,539.00	596,811.33	1,525,165.60	8,527,373.40	15.17
G R A N D T O T A L	10,052,539.00	596,811.33	1,525,165.60	8,527,373.40	15.17