

Memorandum

To: City Council
CC: Michael O'Rourke
Department Heads
Finance
From: John Marcarelli
Date: 4/8/15
Re: January 2015 Financial Statements

Attached is the Statement of Cash Position as of January 31, 2015 for all City funds and a Budget v Actual Report for through 1/15/15. The 2015 annual budget that was adopted 3/23/15 has been applied for the entire fiscal year starting 1/1/15. We are waiting for the auditor's adjusting journal entries for FY2014 along with reversing entries that are to be posted to the first period in 2015, 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.

GENERAL FUND A total of \$387,008.07 was received in the General Fund in January (also year to date) or 4.44% of the 2015 budget. The comparable YTD percentage in 2014 was 3.51% of budget. Over half of January receipts are from the Earned Income Tax (prior year's collections) Real Estate tax (prior year's) and Real Estate delinquent tax received through the Chester County Tax Claim Bureau. Most real estate tax revenue is expected to be received in May and June, later than normal due to the real estate tax bills going out two months late as the current year budget adoption was delayed. In addition, the 2015 Tax Anticipation Note (TAN) proceeds of \$1,200,000.00 was received in January and due to be repaid by the end of June.

A total of \$856,871.97 was expended in January (and year to date) or 8.87% of the 2015 budget. This same percentage through January, 2014 was 9.23% of the 2014 budget. The benchmark for Period 1 is 8.34%. All departments are under the benchmark with the exception of 454 – Parks and 486 – Insurance. Parks budget in January ran high due to a payout of accrued benefits to an employee retirement. The Insurance budget ran high due to the \$313,987.00 paid for property and liability insurance premiums. The policies are on a calendar year basis and we are required to pay the premiums up front.

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SOLID WASTE FUND A total of \$61,567.24 was received in the Solid Waste Fund in January (and year to date) or 7.18% of the 2015 budget. A total of \$63,823.60 was expended in January (and year to date) or 5.90% of the 2015 budget.

DEBT SERVICE FUND No significant activity to report for this period.

CAPITAL RESERVE FUND A total of \$1.07 was received in January (and year to date). A total of \$13,175.07 was expended, or 1.00% of the 2015 budget, in January for 1st quarter vehicle leases due in 2015.

LIQUID FUELS FUND A total of \$15.10 was received in the Liquid Fuels Fund in January (and year to date). A total of \$19,555.21 was expended in January (and year to date) or 7.21% of the budget.

Attachments

City of Coatesville
Statement of Cash Position
as of January 31, 2015

Fund	Account #	Account Name	Bank	Balance 12/31/2014	Balance 1/31/2015
GOVERNMENTAL FUNDS					
General	100013001	General Fund	Coatesville Savings Bank	1,704,068.91	2,231,419.88
	100013100	Payroll Account	Coatesville Savings Bank	4,682.84	3,418.70
	100013126	Police Equipment Fund	Coatesville Savings Bank	9,744.04	9,744.84
Drug Forfeiture	100013027	Federal Drug Forfeiture	Coatesville Savings Bank	1,133.83	1,133.92
	100013043	State Drug Forfeiture	Coatesville Savings Bank	7,623.95	7,624.58
Sinking	100013076	Sinking Fund	Coatesville Savings Bank	2,259.94	2,260.13
Capital Reserve	100013084	Capital Reserve Fund	Coatesville Savings Bank	13,042.19	13,043.26
Reserve Trust	61-T181-01-7	Reserve Trust	Susquehanna Bank	5,631,054.48 *	5,634,216.37
Rainy Day	61-T182-01-5	Rainy Day Fund	Susquehanna Bank	163,815.87 *	182,523.61
Liquid Fuels	100013092	Liquid Fuels Fund	Coatesville Savings Bank	181,477.49	161,922.28
GOVERNMENTAL FUNDS TOTAL				<u>\$ 7,718,903.54</u>	<u>\$ 8,247,307.57</u>
PROPRIETARY FUNDS					
Solid Waste	100013019	Solid Waste Fund	Coatesville Savings Bank	119,249.66	109,743.30
PROPRIETARY FUNDS TOTAL				<u>\$ 119,249.66</u>	<u>\$ 109,743.30</u>
FIDUCIARY FUNDS					
Developers Escrow	107000811	Developers Escrow	Coatesville Savings Bank	125,415.69	133,424.54
Fire Escrow	107000829	Fire Escrow	Coatesville Savings Bank	70,438.83	45,733.33
Non-Uniform Pension	001298501	Retirement Income Plan	Mass Mutual	1,960,533.66 *	1,923,958.55
Police Pension Fund	001298502	Police Plan	Mass Mutual	12,260,442.07 *	11,959,487.96
Fire Pension	001298503	Fire Plan	Mass Mutual	837,250.30 *	824,986.32
FIDUCIARY FUNDS TOTAL				<u>\$ 15,254,080.55</u>	<u>\$ 14,887,590.70</u>

* market value basis

Period: 01/15

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
GENERAL FUND						
REAL ESTATE TAXES						
01-301-30110	RE TAX CURRENT YEAR	3,085,703.00	.00	.00	3,085,703.00	.00
01-301-30120	RE TAX PRIOR YEAR	20,000.00	33,637.94	33,637.94	13,637.94-	168.19%
01-301-30140	RE TAX DELINQUENT (COUNTY)	200,000.00	39,464.83	39,464.83	160,535.17	19.73%
01-301-30160	RE TAX INTERIM	.00	.00	.00	.00	.00
Total REAL ESTATE TAXES:		3,305,703.00	73,102.77	73,102.77	3,232,600.23	2.21%
LOCAL TAXES						
01-310-31010	REAL ESTATE TRANSFER TAX	175,000.00	26,088.33	26,088.33	148,911.67	14.91%
01-310-31021	EARNED INCOME TAX	2,800,000.00	.00	.00	2,800,000.00	.00
01-310-31022	EARNED INCOME TAX - PRIOR YEAR	170,000.00	128,591.41	128,591.41	41,408.59	75.64%
01-310-31036	BUSINESS PRIVILEGE TAX	40,000.00	480.00	480.00	39,520.00	1.20%
01-310-31051	LOCAL SERVICES TAX	86,000.00	2,981.30	2,981.30	83,018.70	3.47%
01-310-31071	MECHANICAL DEVICES TAX	1,700.00	.00	.00	1,700.00	.00
Total LOCAL TAXES:		3,272,700.00	158,141.04	158,141.04	3,114,558.96	4.83%
LICENSES						
01-321-32160	CONTRACTOR REGISTRATION	36,000.00	11,155.00	11,155.00	24,845.00	30.99%
01-321-32161	TRANSIENT RETAILERS	1,900.00	.00	.00	1,900.00	.00
01-321-32180	CABLE TELEVISION FRANCHISE	190,000.00	.00	.00	190,000.00	.00
Total LICENSES:		227,900.00	11,155.00	11,155.00	216,745.00	4.89%
PERMITS						
01-322-32282	STREET OPENING PERMITS	40,000.00	262.00	262.00	39,738.00	0.66%
Total PERMITS:		40,000.00	262.00	262.00	39,738.00	0.66%
FINES						
01-331-33111	VEHICLE CODE VIOLATIONS	30,000.00	4,787.99	4,787.99	25,212.01	15.96%
01-331-33112	VIOLATION OF ORDINANCES	40,000.00	3,027.53	3,027.53	36,972.47	7.57%
01-331-33113	STATE POLICE FINES	8,000.00	.00	.00	8,000.00	.00
01-331-33114	PARKING VIOLATION FINES	300,000.00	13,441.12	13,441.12	286,558.88	4.48%
01-331-33115	CODE VIOLATIONS	30,000.00	2,127.28	2,127.28	27,872.72	7.09%
01-331-33116	ANIMAL RELATED FINES	1,000.00	.00	.00	1,000.00	.00
Total FINES:		409,000.00	23,383.92	23,383.92	385,616.08	5.72%
INTEREST/RENT						
01-341-34101	INTEREST ON CHECKING	1,500.00	231.54	231.54	1,268.46	15.44%
Total INTEREST/RENT:		1,500.00	231.54	231.54	1,268.46	15.44%
RENT						
01-342-34220	RENT OF BUILDINGS	12,000.00	.00	.00	12,000.00	.00
Total RENT:		12,000.00	.00	.00	12,000.00	.00
FEDERAL GRANTS						
01-351-35101	FED GRANT - GEN. GOVT.	20,000.00	.00	.00	20,000.00	.00
01-351-35196	FED GRANT - MISC.	.00	.00	.00	.00	.00

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
Total FEDERAL GRANTS:		20,000.00	.00	.00	20,000.00	.00
STATE GRANTS						
01-354-35401	STATE GRANT - GEN. GOVT.	10,000.00	.00	.00	10,000.00	.00
01-354-35402	STATE GRANT - COMM. POLICING	.00	.00	.00	.00	.00
01-354-35409	STATE GRANT - COMM DEVEL.	.00	.00	.00	.00	.00
01-354-35410	STATE GRANT - ECON DEVEL.	.00	.00	.00	.00	.00
01-354-35415	RECYCLING/ACT 101 GRANT	.00	.00	.00	.00	.00
Total STATE GRANTS:		10,000.00	.00	.00	10,000.00	.00
STATE SHARED REVENUES						
01-355-35501	PUBLIC UTIL. REALTY TAX (PURTA	7,300.00	.00	.00	7,300.00	.00
01-355-35504	ALCOHOLIC BEV. LICENSES	1,350.00	.00	.00	1,350.00	.00
01-355-35505	GEN. MUNI. PENSION SYS. AID	336,947.00	.00	.00	336,947.00	.00
01-355-35507	FOREIGN FIRE INS. PREMIUM	59,000.00	.00	.00	59,000.00	.00
Total STATE SHARED REVENUES:		404,597.00	.00	.00	404,597.00	.00
LOCAL GRANTS						
01-357-35701	LOCAL GRANT/GENERAL GOV'T.	8,000.00	.00	.00	8,000.00	.00
Total LOCAL GRANTS:		8,000.00	.00	.00	8,000.00	.00
CONTRACTED POLICE SERVICES						
01-358-35810	CONTRACTED POLICE SERVICES	30,000.00	8,750.00	8,750.00	21,250.00	29.17%
Total CONTRACTED POLICE SERVICES:		30,000.00	8,750.00	8,750.00	21,250.00	29.17%
GENERAL GOVERNMENT						
01-361-36130	ZONING SUBDIV & LAND DEVEL.	8,000.00	807.58	807.58	7,192.42	10.09%
01-361-36132	FEES FOR ENGINEER REVIEW	80,000.00	8,391.50	8,391.50	71,608.50	10.49%
01-361-36150	SALE OF BAGS/MAPS	100.00	.00	.00	100.00	.00
Total GENERAL GOVERNMENT:		88,100.00	9,199.08	9,199.08	78,900.92	10.44%
PUBLIC SAFETY						
01-362-36210	SPECIAL POLICE SERVICES	75,000.00	4,792.59	4,792.59	70,207.41	6.39%
01-362-36215	DRUG TASK FORCE REVENUE	7,500.00	4,258.26	4,258.26	3,241.74	56.78%
01-362-36220	SPECIAL FIRE PROTECTION	3,000.00	.00	.00	3,000.00	.00
01-362-36224	FIRE REPORT & RESTITUTION	7,500.00	425.00	425.00	7,075.00	5.67%
01-362-36237	FIRE INSPECTION FEES	35,000.00	2,367.00	2,367.00	32,633.00	6.76%
01-362-36241	BUILDING PERMITS	74,730.00	2,760.00	2,760.00	71,970.00	3.69%
01-362-36242	ELECTRICAL PERMITS	28,533.00	1,475.00	1,475.00	27,058.00	5.17%
01-362-36243	PLUMBING PERMITS	36,685.00	820.00	820.00	35,865.00	2.24%
01-362-36245	USE & OCCUPANCY PERMITS	27,174.00	1,850.00	1,850.00	25,324.00	6.81%
01-362-36246	APT./ COMM'L RENTAL LIC.	208,084.00	30,300.00	30,300.00	175,784.00	14.70%
01-362-36247	OTHER PERMITS	13,587.00	5,949.00	5,949.00	7,638.00	43.78%
01-362-36248	MECHANICAL PERMITS	20,381.00	2,095.00	2,095.00	18,286.00	10.28%
01-362-36250	STATE FEE	.00	112.00	112.00	112.00	.00
Total PUBLIC SAFETY:		535,174.00	57,203.85	57,203.85	477,970.15	10.69%
PARKING REVENUE						
01-363-36321	PARKING METERS	37,223.00	4.00	4.00	37,219.00	0.01%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
Total PARKING REVENUE:		37,223.00	4.00	4.00	37,219.00	0.01%
RECREATION REVENUE						
01-367-36711	SWIMMING POOL FEES	5,000.00	.00	.00	5,000.00	.00
01-367-36712	CAMP FEES	.00	.00	.00	.00	.00
01-367-36715	COMMUNITY CENTER FEES	6,000.00	350.00	350.00	5,650.00	5.83%
01-367-36720	RECREATION FEES	150.00	.00	.00	150.00	.00
Total RECREATION REVENUE:		11,150.00	350.00	350.00	10,800.00	3.14%
MISCELLANEOUS REVENUE						
01-381-38100	MISC REVENUE	30,520.00	1,370.00	1,370.00	29,150.00	4.49%
Total MISCELLANEOUS REVENUE:		30,520.00	1,370.00	1,370.00	29,150.00	4.49%
CONTRIBUTIONS & DONATIONS						
01-387-38701	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00	.00
01-387-38710	CONTRIBUTIONS/RECREATION	.00	.00	.00	.00	.00
Total CONTRIBUTIONS & DONATIONS:		.00	.00	.00	.00	.00
SALE OF FIXED ASSETS						
01-391-39100	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00
Total SALE OF FIXED ASSETS:		.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
01-392-39209	TRANS. FROM SOLID WASTE	50,000.00	.00	.00	50,000.00	.00
01-392-39230	TRANS. FROM CAPITAL RESERVE	.00	.00	.00	.00	.00
01-392-39295	TRANS. FROM RESERVE TRUST	.00	.00	.00	.00	.00
01-392-39296	TRANS. FROM RAINY DAY	200,000.00	.00	.00	200,000.00	.00
01-392-39299	TRANS. FROM OTHER FUND	.00	23,037.40	23,037.40	23,037.40	.00
Total INTERFUND TRANSFERS:		250,000.00	23,037.40	23,037.40	226,962.60	.09
REFUNDS						
01-395-39501	REFUNDS	25,000.00	20,817.47	20,817.47	4,182.53	83.27%
Total REFUNDS:		25,000.00	20,817.47	20,817.47	4,182.53	83.27%
COUNCIL						
01-400-1130	SALARIES - COUNCIL	12,900.00	1,055.06	1,055.06	11,844.94	8.18%
01-400-1920	FICA/MEDICARE	990.00	70.76	70.76	919.24	7.15%
01-400-2100	OFFICE SUPPLIES	800.00	.00	.00	800.00	.00
01-400-2290	FOOD	250.00	.00	.00	250.00	.00
01-400-3100	PROFESSIONAL SERV. - GEN.	.00	.00	.00	.00	.00
01-400-3250	POSTAGE	100.00	.00	.00	100.00	.00
01-400-3310	TRAVEL EXPENSE	.00	.00	.00	.00	.00
01-400-3410	ADVERTISING	10,000.00	.00	.00	10,000.00	.00
01-400-3411	PROMOTIONAL PROGRAMS	30,000.00	.00	.00	30,000.00	.00
01-400-3420	PRINTING	200.00	.00	.00	200.00	.00
01-400-4200	DUES SUBSCRIPS & MEMBERSHIP	9,000.00	1,450.00	1,450.00	7,550.00	16.11%
01-400-4300	TAXES (PROPERTY)	18,000.00	.00	.00	18,000.00	.00
01-400-4500	CONTRACTED SERVICES - GEN	2,000.00	.00	.00	2,000.00	.00
01-400-4600	MTGS/CONF (EDUCATION)	.00	.00	.00	.00	.00

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-400-4900	OTHER EXPENSES	.00	.00	.00	.00	.00
01-400-5200	CONTRIBUTIONS	.00	.00	.00	.00	.00
Total COUNCIL:		84,240.00	2,575.82	2,575.82	81,664.18	3.06%
ADMINISTRATION						
01-401-1210	SALARIES - CITY MANAGER	98,800.00	9,927.50	9,927.50	88,872.50	10.05%
01-401-1220	SALARIES - DEPT HEAD	.00	.00	.00	.00	.00
01-401-1300	SALARIES - PROF STAFF	50,220.00	3,787.30	3,787.30	46,432.70	7.54%
01-401-1400	WAGES - HOURLY	30,888.00	2,357.11	2,357.11	28,530.89	7.63%
01-401-1790	LONGEVITY	1,050.00	.00	.00	1,050.00	.00
01-401-1800	OVERTIME	1,000.00	77.96	77.96	922.04	7.80%
01-401-1840	SICK PAY BUYBACK	387.00	582.36	582.36	195.36	150.48%
01-401-1850	VACATION PAY BUYBACK	1,368.00	.00	.00	1,368.00	.00
01-401-1920	FICA/MEDICARE	14,054.00	1,411.10	1,411.10	12,642.90	10.04%
01-401-1940	UNEMPLOYMENT COMP.	3,452.00	.00	.00	3,452.00	.00
01-401-1960	HEALTH INSURANCE	64,199.00	188.14	188.14	64,387.14	-0.29%
01-401-1962	DENTAL INSURANCE	4,152.00	.00	.00	4,152.00	.00
01-401-1963	LT DISABILITY INSURANCE	1,614.00	96.83	96.83	1,517.17	6.00%
01-401-1964	ST DISABILITY INSURANCE	931.00	51.42	51.42	879.58	5.52%
01-401-1968	LIFE AND AD&D INSURANCE	1,403.00	63.36	63.36	1,339.64	4.52%
01-401-1970	PENSION/RETIREMENT	16,746.00	.00	.00	16,746.00	.00
01-401-1971	EMPLYR CONTRIB TO 457 PLN	5,928.00	456.00	456.00	5,472.00	7.69%
01-401-2100	OFFICE SUPPLIES	1,500.00	.00	.00	1,500.00	.00
01-401-2130	SMALL ITEMS OF EQUIPMENT	400.00	.00	.00	400.00	.00
01-401-2290	FOOD	300.00	.00	.00	300.00	.00
01-401-2310	VEHICLE FUEL - GASOLINE	.00	.00	.00	.00	.00
01-401-3100	PROFESSIONAL SERV. - GEN.	1,000.00	.00	.00	1,000.00	.00
01-401-3130	ENGINEERING/ARCH. SVCS.	5,000.00	.00	.00	5,000.00	.00
01-401-3210	TELEPHONE	1,500.00	.00	.00	1,500.00	.00
01-401-3250	POSTAGE	650.00	.00	.00	650.00	.00
01-401-3310	TRAVEL EXPENSE	1,500.00	.00	.00	1,500.00	.00
01-401-3410	ADVERTISING	1,000.00	.00	.00	1,000.00	.00
01-401-3420	PRINTING	1,000.00	.00	.00	1,000.00	.00
01-401-3530	SURETY & FIDELITY	750.00	.00	.00	750.00	.00
01-401-3540	WORKERS COMPENSATION	2,845.00	613.46	613.46	2,231.54	21.56%
01-401-4200	DUES SUBSCRIPS & MEMBRSHIP	2,000.00	.00	.00	2,000.00	.00
01-401-4500	CONTRACTED SERVICES - GEN	8,000.00	.00	.00	8,000.00	.00
01-401-4600	MTGS/CONF (EDUCATION)	1,000.00	.00	.00	1,000.00	.00
01-401-4726	TAN INTEREST	5,500.00	.00	.00	5,500.00	.00
01-401-4900	OTHER EXPENSES	500.00	.00	.00	500.00	.00
Total ADMINISTRATION:		330,637.00	19,236.26	19,236.26	311,400.74	5.82%
FINANCE						
01-402-1220	SALARIES - DEPT HEAD	80,580.00	6,076.92	6,076.92	74,503.08	7.54%
01-402-1300	SALARIES - PROF STAFF	100,490.00	7,578.46	7,578.46	92,911.54	7.54%
01-402-1400	WAGES - HOURLY EMPLOYEE	43,846.00	3,269.05	3,269.05	40,576.95	7.46%
01-402-1790	LONGEVITY	625.00	.00	.00	625.00	.00
01-402-1800	OVERTIME	1,000.00	23.72	23.72	976.28	2.37%
01-402-1840	SICK PAY BUYBACK	1,445.00	1,446.85	1,446.85	1.85	100.13%
01-402-1850	VACATION PAY BUYBACK	4,075.00	.00	.00	4,075.00	.00
01-402-1920	FICA/MEDICARE	17,753.00	1,326.54	1,326.54	16,426.46	7.47%
01-402-1940	UNEMPLOYMENT COMP.	4,514.00	.00	.00	4,514.00	.00
01-402-1960	HEALTH INSURANCE	101,508.00	274.37	274.37	101,782.37	-0.27%
01-402-1962	DENTAL INSURANCE	6,000.00	.00	.00	6,000.00	.00

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-402-1963	LT DISABILITY INSURANCE	1,913.00	121.41	121.41	1,791.59	6.35%
01-402-1964	ST DISABILITY INSURANCE	1,104.00	64.48	64.48	1,039.52	5.84%
01-402-1968	LIFE AND AD&D INSURANCE	1,300.00	67.69	67.69	1,232.31	5.21%
01-402-1970	PENSION/RETIREMENT	19,879.00	.00	.00	19,879.00	.00
01-402-1971	EMPLYR CONTRIB TO 457 PLN	5,696.00	425.38	425.38	5,270.62	7.47%
01-402-2100	OFFICE SUPPLIES	1,500.00	186.35	186.35	1,313.65	12.42%
01-402-2120	FORMS	1,000.00	.00	.00	1,000.00	.00
01-402-2130	SMALL ITEMS OF EQUIPMENT	1,000.00	.00	.00	1,000.00	.00
01-402-3100	PROFESSIONAL SERV. - GEN.	.00	.00	.00	.00	.00
01-402-3110	ACCOUNTING/AUDIT SVCS.	48,000.00	.00	.00	48,000.00	.00
01-402-3210	TELEPHONE	480.00	.00	.00	480.00	.00
01-402-3250	POSTAGE	2,000.00	19.26	19.26	1,980.74	0.96%
01-402-3410	ADVERTISING	1,250.00	.00	.00	1,250.00	.00
01-402-3420	PRINTING	1,250.00	.00	.00	1,250.00	.00
01-402-3530	SURETY & FIDELITY	750.00	.00	.00	750.00	.00
01-402-3540	WORKERS COMPENSATION	1,705.00	368.08	368.08	1,336.92	21.59%
01-402-3900	BANK CHARGES	2,500.00	913.61	913.61	1,586.39	36.54%
01-402-4200	DUES SUBSCRIPS & MEMBRSHP	1,200.00	190.00	190.00	1,010.00	15.83%
01-402-4500	CONTRACTED SERVICES - GEN	45,000.00	2,746.17	2,746.17	42,253.83	6.10%
01-402-4520	CONT. COMPUTER SERVICES	60,000.00	.00	.00	60,000.00	.00
01-402-4600	MTGS/CONF (EDUCATION)	2,500.00	25.00	25.00	2,475.00	1.00%
01-402-4900	OTHER EXPENSES	500.00	.00	.00	500.00	.00
Total FINANCE:		562,363.00	24,574.60	24,574.60	537,788.40	4.37%
LEGAL						
01-404-3140	SPECIAL LEGAL SERVICES	5,000.00	.00	.00	5,000.00	.00
01-404-3141	LABOR NEGOTIATIONS	60,000.00	.00	.00	60,000.00	.00
01-404-3142	LABOR LITIGATION	80,000.00	.00	.00	80,000.00	.00
01-404-3143	CITY SOLICITOR FEES	60,000.00	.00	.00	60,000.00	.00
Total LEGAL:		205,000.00	.00	.00	205,000.00	.00
HUMAN RESOURCES						
01-406-1300	SALARIES - PROF STAFF	30,900.00	3,961.54	3,961.54	26,938.46	12.82%
01-406-1840	SICK PAY BUYBACK	437.00	436.84	436.84	.16	99.96%
01-406-1850	VACATION PAY BUYBACK	990.00	.00	.00	990.00	.00
01-406-1920	FICA/MEDICARE	2,473.00	328.98	328.98	2,144.02	13.30%
01-406-1940	UNEMPLOYMENT COMP.	1,000.00	.00	.00	1,000.00	.00
01-406-1960	HEALTH INSURANCE	22,959.00	64.71	64.71	23,023.71	-0.28%
01-406-1962	DENTAL INSURANCE	1,475.00	.00	.00	1,475.00	.00
01-406-1963	LT DISABILITY INSURANCE	460.00	29.83	29.83	430.17	6.48%
01-406-1964	ST DISABILITY INSURANCE	270.00	15.84	15.84	254.16	5.87%
01-406-1968	LIFE AND AD&D INSURANCE	290.00	16.64	16.64	273.36	5.74%
01-406-1970	PENSION/RETIREMENT	4,820.00	.00	.00	4,820.00	.00
01-406-2100	OFFICE SUPPLIES	600.00	.00	.00	600.00	.00
01-406-2120	FORMS	150.00	.00	.00	150.00	.00
01-406-2130	SMALL ITEMS OF EQUIPMENT	500.00	.00	.00	500.00	.00
01-406-3210	TELEPHONE	200.00	.00	.00	200.00	.00
01-406-3250	POSTAGE	200.00	.00	.00	200.00	.00
01-406-3310	TRAVEL EXPENSE	300.00	.00	.00	300.00	.00
01-406-3410	ADVERTISING	250.00	.00	.00	250.00	.00
01-406-3540	WORKERS COMPENSATION	570.00	122.69	122.69	447.31	21.52%
01-406-4200	DUES SUBSCRIPS & MEMBRSHP	300.00	.00	.00	300.00	.00
01-406-4500	CONTRACTED SERVICES - GEN	500.00	.00	.00	500.00	.00
01-406-4600	MTGS/CONF (EDUCATION)	1,000.00	.00	.00	1,000.00	.00

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
Total HUMAN RESOURCES:		70,644.00	4,847.65	4,847.65	65,796.35	6.86%
INFORMATION TECHNOLOGY						
01-407-1300	SALARIES - PROF STAFF	30,000.00	3,846.16	3,846.16	26,153.84	12.82%
01-407-1840	SICK PAY BUYBACK	385.00	384.16	384.16	.84	99.78%
01-407-1850	VACATION PAY BUYBACK	962.00	.00	.00	962.00	.00
01-407-1920	FICA/MEDICARE	2,398.00	315.97	315.97	2,082.03	13.18%
01-407-1940	UNEMPLOYMENT COMP.	1,000.00	.00	.00	1,000.00	.00
01-407-1960	HEALTH INSURANCE	11,000.00	25.02	25.02	11,025.02	-0.23%
01-407-1962	DENTAL INSURANCE	600.00	.00	.00	600.00	.00
01-407-1963	LT DISABILITY INSURANCE	460.00	28.96	28.96	431.04	6.30%
01-407-1964	ST DISABILITY INSURANCE	270.00	15.38	15.38	254.62	5.70%
01-407-1968	LIFE AND AD&D INSURANCE	290.00	16.00	16.00	274.00	5.52%
01-407-1970	PENSION/RETIREMENT	4,679.00	.00	.00	4,679.00	.00
01-407-2100	OFFICE SUPPLIES	500.00	.00	.00	500.00	.00
01-407-2130	SMALL ITEMS OF EQUIPMENT	2,500.00	.00	.00	2,500.00	.00
01-407-3210	TELEPHONE	1,800.00	.00	.00	1,800.00	.00
01-407-3740	MACHINERY & EQUIPMENT	2,500.00	.00	.00	2,500.00	.00
01-407-4500	CONTRACTED SERVICES - GEN	.00	.00	.00	.00	.00
01-407-4520	CONT. COMPUTER SERVICES	58,800.00	2,954.65	2,954.65	55,845.35	5.02%
01-407-7500	CAPITAL PURCHASES - EQUIP	12,000.00	.00	.00	12,000.00	.00
Total INFORMATION TECHNOLOGY:		130,144.00	7,536.26	7,536.26	122,607.74	5.79%
BUILDING AND PLANT						
01-409-1920	FICA/MEDICARE	.00	.00	.00	.00	.00
01-409-1940	UNEMPLOYMENT COMP.	.00	.00	.00	.00	.00
01-409-1960	HEALTH INSURANCE	.00	.00	.00	.00	.00
01-409-1962	DENTAL INSURANCE	.00	.00	.00	.00	.00
01-409-1963	LT DISABILITY INSURANCE	.00	.00	.00	.00	.00
01-409-1964	ST DISABILITY INSURANCE	.00	.00	.00	.00	.00
01-409-1968	LIFE AND AD&D INSURANCE	.00	.00	.00	.00	.00
01-409-1970	PENSION/RETIREMENT	.00	.00	.00	.00	.00
01-409-2100	OFFICE SUPPLIES	.00	.00	.00	.00	.00
01-409-2130	SMALL ITEMS OF EQUIPMENT	3,000.00	.00	.00	3,000.00	.00
01-409-2200	OPERATING SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-409-2210	AG. SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-409-2240	MEDICAL SUPPLIES	500.00	.00	.00	500.00	.00
01-409-2290	FOOD	.00	.00	.00	.00	.00
01-409-2300	HEATING FUEL	.00	.00	.00	.00	.00
01-409-3130	ENGINEERING/ARCH. SVCS.	5,000.00	.00	.00	5,000.00	.00
01-409-3210	TELEPHONE	26,000.00	2,823.03	2,823.03	23,176.97	10.86%
01-409-3540	WORKERS COMPENSATION	.00	.00	.00	.00	.00
01-409-3610	ELECTRICITY	60,000.00	.00	.00	60,000.00	.00
01-409-3660	WATER	5,000.00	37.83	37.83	4,962.17	0.76%
01-409-3720	IMPROVE OTHER THAN BUILDING	4,000.00	.00	.00	4,000.00	.00
01-409-3730	BUILDINGS R & M	30,000.00	.00	.00	30,000.00	.00
01-409-3740	MACHINERY & EQUIPMENT	7,500.00	.00	.00	7,500.00	.00
01-409-3750	VEHICLES R & M	.00	.00	.00	.00	.00
01-409-4500	CONTRACTED SERVICES - GEN	30,000.00	.00	.00	30,000.00	.00
01-409-4520	CONT. SERVICES - COMPUTER	.00	.00	.00	.00	.00
Total BUILDING AND PLANT:		173,000.00	2,860.86	2,860.86	170,139.14	1.65%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
POLICE						
01-410-1220	SALARIES - DEPT HEAD	95,481.00	9,008.29	9,008.29	86,472.71	9.43%
01-410-1300	SALARIES - PROF STAFF	87,902.00	6,692.72	6,692.72	81,209.28	7.61%
01-410-1400	WAGES - HOURLY EMPLOYEE	1,944,561.00	152,392.99	152,392.99	1,792,168.01	7.84%
01-410-1401	WAGES - PT HOURLY EMPLOYEE	360,666.00	21,834.50	21,834.50	338,831.50	6.05%
01-410-1790	LONGEVITY	42,100.00	3,200.00	3,200.00	38,900.00	7.60%
01-410-1800	OVERTIME	120,000.00	12,567.81	12,567.81	107,432.19	10.47%
01-410-1810	COURT TIME	45,000.00	.00	.00	45,000.00	.00
01-410-1840	SICK PAY BUYBACK	19,400.00	19,295.26	19,295.26	104.74	99.46%
01-410-1850	VACATION PAY BUYBACK	13,000.00	.00	.00	13,000.00	.00
01-410-1920	FICA/MEDICARE	51,639.00	5,666.42	5,666.42	45,972.58	10.97%
01-410-1940	UNEMPLOYMENT COMP.	54,190.00	.00	.00	54,190.00	.00
01-410-1960	HEALTH INSURANCE	632,531.00	1,265.10	1,265.10	631,265.90	0.20%
01-410-1962	DENTAL INSURANCE	42,120.00	.00	.00	42,120.00	.00
01-410-1963	LT DISABILITY INSURANCE	20,520.00	1,060.92	1,060.92	19,459.08	5.17%
01-410-1964	ST DISABILITY INSURANCE	11,800.00	563.61	563.61	11,236.39	4.78%
01-410-1968	LIFE AND AD&D INSURANCE	20,088.00	1,001.66	1,001.66	19,086.34	4.99%
01-410-1970	PENSION/RETIREMENT	700,622.00	.00	.00	700,622.00	.00
01-410-1971	EMPLYR CONTRIB TO 457 PLN	6,608.00	904.50	904.50	5,703.50	13.69%
01-410-2100	OFFICE SUPPLIES	5,000.00	95.85	95.85	4,904.15	1.92%
01-410-2120	FORMS	7,000.00	.00	.00	7,000.00	.00
01-410-2130	SMALL ITEMS OF EQUIPMENT	1,500.00	.00	.00	1,500.00	.00
01-410-2200	OPERATING SUPPLIES	5,500.00	.00	.00	5,500.00	.00
01-410-2240	MEDICAL SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-410-2290	FOOD	500.00	3.50	3.50	496.50	0.70%
01-410-2310	VEHICLE FUEL - GASOLINE	50,000.00	.00	.00	50,000.00	.00
01-410-2380	CLOTHING & UNIFORMS	30,000.00	.00	.00	30,000.00	.00
01-410-2410	GENERAL GOV'T SUPPLIES	400.00	.00	.00	400.00	.00
01-410-2420	PROTECT TO PERSON & PROP	25,000.00	.00	.00	25,000.00	.00
01-410-2421	ANIMAL CONTROL	6,000.00	.00	.00	6,000.00	.00
01-410-3100	PROFESSIONAL SERV. - GEN.	5,000.00	.00	.00	5,000.00	.00
01-410-3210	TELEPHONE	20,000.00	.00	.00	20,000.00	.00
01-410-3250	POSTAGE	2,000.00	.00	.00	2,000.00	.00
01-410-3270	RADIO EQUIPMENT MAINT.	3,000.00	.00	.00	3,000.00	.00
01-410-3310	TRAVEL EXPENSE	650.00	.00	.00	650.00	.00
01-410-3410	ADVERTISING	500.00	.00	.00	500.00	.00
01-410-3411	PROMOTIONAL PROGRAMS	500.00	.00	.00	500.00	.00
01-410-3420	PRINTING	500.00	.00	.00	500.00	.00
01-410-3520	LIABILITY (CASUALTY)	.00	.00	.00	.00	.00
01-410-3540	WORKERS COMPENSATION	270,525.00	58,325.08	58,325.08	212,199.92	21.56%
01-410-3660	WATER	1,200.00	.00	.00	1,200.00	.00
01-410-3720	IMPROVE OTHER THAN BLDG	200.00	.00	.00	200.00	.00
01-410-3730	BUILDINGS R & M	500.00	.00	.00	500.00	.00
01-410-3740	MACHINERY & EQUIPMENT	2,000.00	.00	.00	2,000.00	.00
01-410-3750	VEHICLES R & M	40,000.00	1,840.96	1,840.96	38,159.04	4.60%
01-410-4200	DUES SUBSCRIPS & MEMBRSH	6,500.00	.00	.00	6,500.00	.00
01-410-4500	CONTRACTED SERVICES - GEN	138,600.00	1,187.50	1,187.50	137,412.50	0.86%
01-410-4600	MTGS/CONF (EDUCATION)	20,000.00	.00	.00	20,000.00	.00
01-410-4900	OTHER EXPENSES	.00	.00	.00	.00	.00
01-410-7400	CAPITAL PURCHASES	8,346.00	.00	.00	8,346.00	.00
Total POLICE:		4,920,149.00	296,906.67	296,906.67	4,623,242.33	6.03%
FIRE						
01-411-1220	SALARIES - DEPT HEAD	35,000.00	.00	.00	35,000.00	.00
01-411-1300	SALARIES - PROF STAFF	9,180.00	692.32	692.32	8,487.68	7.54%

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-411-1400	WAGES - HOURLY	275,380.00	23,199.94	23,199.94	252,180.06	8.42%
01-411-1401	WAGES - PT HOURLY	237,784.00	23,855.70	23,855.70	213,928.30	10.03%
01-411-1790	LONGEVITY	6,000.00	1,000.00	1,000.00	5,000.00	16.67%
01-411-1800	OVERTIME	60,000.00	1,962.69	1,962.69	58,037.31	3.27%
01-411-1840	SICK PAY BUYBACK	1,664.00	1,663.66	1,663.66	.34	99.98%
01-411-1850	VACATION PAY BUYBACK	5,296.00	.00	.00	5,296.00	.00
01-411-1920	FICA/MEDICARE	47,989.00	3,379.69	3,379.69	44,609.31	7.04%
01-411-1940	UNEMPLOYMENT COMP.	17,600.00	.00	.00	17,600.00	.00
01-411-1960	HEALTH INSURANCE	90,749.00	31.72	31.72	90,780.72	-0.03%
01-411-1962	DENTAL INSURANCE	5,950.00	.00	.00	5,950.00	.00
01-411-1963	LT DISABILITY INSURANCE	2,423.00	108.78	108.78	2,314.22	4.49%
01-411-1964	ST DISABILITY INSURANCE	1,400.00	57.76	57.76	1,342.24	4.13%
01-411-1968	LIFE AND AD&D INSURANCE	1,200.00	64.00	64.00	1,136.00	5.33%
01-411-1970	PENSION/RETIREMENT	132,852.00	.00	.00	132,852.00	.00
01-411-2100	OFFICE SUPPLIES	500.00	68.99	68.99	431.01	13.80%
01-411-2130	SMALL ITEMS OF EQUIPMENT	.00	.00	.00	.00	.00
01-411-2200	OPERATING SUPPLIES	500.00	.00	.00	500.00	.00
01-411-2290	FOOD	300.00	.00	.00	300.00	.00
01-411-2310	VEHICLE FUEL - GASOLINE	2,500.00	.00	.00	2,500.00	.00
01-411-2320	VEHICLE FUEL - DIESEL	11,500.00	.00	.00	11,500.00	.00
01-411-2380	CLOTHING & UNIFORMS	19,000.00	124.00	124.00	18,876.00	0.65%
01-411-2600	SMALL TOOLS/MINOR EQUIP	2,500.00	.00	.00	2,500.00	.00
01-411-3100	PROFESSIONAL SERV. - GEN.	.00	.00	.00	.00	.00
01-411-3210	TELEPHONE	1,700.00	.00	.00	1,700.00	.00
01-411-3250	POSTAGE	150.00	.00	.00	150.00	.00
01-411-3270	RADIO EQUIPMENT MAINT.	10,000.00	.00	.00	10,000.00	.00
01-411-3310	TRAVEL EXPENSE	1,000.00	.00	.00	1,000.00	.00
01-411-3410	ADVERTISING	750.00	.00	.00	750.00	.00
01-411-3540	WORKERS COMPENSATION	92,475.00	19,937.58	19,937.58	72,537.42	21.56%
01-411-3660	WATER & HYDRANT FEES	39,000.00	.00	.00	39,000.00	.00
01-411-3730	BUILDINGS R & M	5,000.00	.00	.00	5,000.00	.00
01-411-3740	MACHINERY & EQUIPMENT	5,000.00	.00	.00	5,000.00	.00
01-411-3750	VEHICLES R & M	40,000.00	1,630.78	1,630.78	38,369.22	4.08%
01-411-3830	RENT OF BUILDINGS	44,900.00	3,125.00	3,125.00	41,775.00	6.96%
01-411-4200	DUES SUBSCRIPS & MEMBRSHP	500.00	.00	.00	500.00	.00
01-411-4500	CONTRACTED SERVICES - GEN	5,000.00	83.68	83.68	4,916.32	1.67%
01-411-4600	MTGS/CONF (EDUCATION)	2,000.00	.00	.00	2,000.00	.00
01-411-5200	CONTRIBUTIONS	60,000.00	.00	.00	60,000.00	.00
Total FIRE:		1,274,742.00	80,922.85	80,922.85	1,193,819.15	6.35%
CODE ENFORCEMENT						
01-413-1220	SALARIES - DEPT HEAD	47,524.00	6,092.80	6,092.80	41,431.20	12.82%
01-413-1300	SALARIES - PROF STAFF	34,320.00	.00	.00	34,320.00	.00
01-413-1400	WAGES - HOURLY	125,278.00	13,403.98	13,403.98	111,874.02	10.70%
01-413-1401	WAGES - PT HOURLY	.00	.00	.00	.00	.00
01-413-1790	LONGEVITY	1,475.00	.00	.00	1,475.00	.00
01-413-1800	OVERTIME	1,000.00	110.48	110.48	889.52	11.05%
01-413-1840	SICK PAY BUYBACK	1,218.00	.00	.00	1,218.00	.00
01-413-1850	VACATION PAY BUYBACK	3,323.00	.00	.00	3,323.00	.00
01-413-1920	FICA/MEDICARE	16,382.00	1,486.42	1,486.42	14,895.58	9.07%
01-413-1940	UNEMPLOYMENT COMP.	5,280.00	.00	.00	5,280.00	.00
01-413-1960	HEALTH INSURANCE	97,395.00	218.64	218.64	97,613.64	-0.22%
01-413-1962	DENTAL INSURANCE	7,188.00	.00	.00	7,188.00	.00
01-413-1963	LT DISABILITY INSURANCE	2,442.00	133.28	133.28	2,308.72	5.46%
01-413-1964	ST DISABILITY INSURANCE	1,051.00	70.79	70.79	980.21	6.74%

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-413-1968	LIFE AND AD&D INSURANCE	1,300.00	89.60	89.60	1,210.40	6.89%
01-413-1970	PENSION/RETIREMENT	22,351.00	.00	.00	22,351.00	.00
01-413-1971	EMPLYR CONTRIB TO 457 PLN	2,851.00	365.58	365.56	2,485.44	12.82%
01-413-2100	OFFICE SUPPLIES	2,000.00	.00	.00	2,000.00	.00
01-413-2130	SMALL ITEMS OF EQUIPMENT	.00	.00	.00	.00	.00
01-413-2310	VEHICLE FUEL - GASOLINE	2,500.00	.00	.00	2,500.00	.00
01-413-2380	CLOTHING & UNIFORMS	500.00	.00	.00	500.00	.00
01-413-2600	SMALL TOOLS/MINOR EQUIP	1,400.00	.00	.00	1,400.00	.00
01-413-3100	PROFESSIONAL SERV. - GEN.	1,800.00	.00	.00	1,800.00	.00
01-413-3130	ENGINEERING/ARCH. SVCS.	100,000.00	.00	.00	100,000.00	.00
01-413-3210	TELEPHONE	2,300.00	.00	.00	2,300.00	.00
01-413-3250	POSTAGE	2,900.00	.00	.00	2,900.00	.00
01-413-3310	TRAVEL EXPENSE	500.00	.00	.00	500.00	.00
01-413-3410	ADVERTISING	1,300.00	.00	.00	1,300.00	.00
01-413-3420	PRINTING	950.00	.00	.00	950.00	.00
01-413-3540	WORKERS COMPENSATION	4,340.00	935.53	935.53	3,404.47	21.56%
01-413-3740	MACHINERY & EQUIPMENT	1,400.00	.00	.00	1,400.00	.00
01-413-3750	VEHICLES R & M	5,000.00	.00	.00	5,000.00	.00
01-413-4200	DUES SUBSCRIPS & MEMBRSHP	1,000.00	.00	.00	1,000.00	.00
01-413-4500	CONTRACTED SERVICES - GEN	25,000.00	.00	.00	25,000.00	.00
01-413-4520	CONT. COMPUTER SERVICES	12,000.00	.00	.00	12,000.00	.00
01-413-4600	MTGS/CONF (EDUCATION)	1,400.00	.00	.00	1,400.00	.00
01-413-4900	OTHER EXPENSES	900.00	.00	.00	900.00	.00
01-413-5200	CONTRIBUTIONS	.00	.00	.00	.00	.00
Total CODE ENFORCEMENT:		537,568.00	22,469.80	22,469.80	515,098.20	4.18%
PLANNING & ZONING						
01-414-3100	PROFESSIONAL SERV. - GEN.	9,000.00	.00	.00	9,000.00	.00
01-414-3130	ENGINEERING/ARCH. SVCS.	20,000.00	.00	.00	20,000.00	.00
01-414-3140	SPECIAL LEGAL SERVICES	3,500.00	.00	.00	3,500.00	.00
01-414-3410	ADVERTISING	1,500.00	.00	.00	1,500.00	.00
Total PLANNING & ZONING:		34,000.00	.00	.00	34,000.00	.00
PUBLIC WORKS						
01-430-1220	SALARIES - DEPT HEAD	38,836.00	4,978.96	4,978.96	33,857.04	12.82%
01-430-1300	SALARIES - PROF STAFF	9,180.00	692.32	692.32	8,487.68	7.54%
01-430-1400	WAGES - HOURLY	173,930.00	16,653.15	16,653.15	157,276.85	9.57%
01-430-1401	WAGES - PT HOURLY	.00	.00	.00	.00	.00
01-430-1790	LONGEVITY	2,700.00	.00	.00	2,700.00	.00
01-430-1800	OVERTIME	10,000.00	290.15	290.15	9,709.85	2.90%
01-430-1840	SICK PAY BUYBACK	1,000.00	.00	.00	1,000.00	.00
01-430-1850	VACATION PAY BUYBACK	4,092.00	.00	.00	4,092.00	.00
01-430-1920	FICA/MEDICARE	18,340.00	1,648.64	1,648.64	16,691.36	8.99%
01-430-1940	UNEMPLOYMENT COMP.	6,160.00	.00	.00	6,160.00	.00
01-430-1980	HEALTH INSURANCE	115,549.00	350.27	350.27	115,899.27	-0.30%
01-430-1982	DENTAL INSURANCE	8,000.00	.00	.00	8,000.00	.00
01-430-1963	LT DISABILITY INSURANCE	2,444.00	132.54	132.54	2,311.46	5.42%
01-430-1984	ST DISABILITY INSURANCE	1,410.00	70.39	70.39	1,339.61	4.99%
01-430-1988	LIFE AND AD&D INSURANCE	1,900.00	86.07	86.07	1,813.93	4.53%
01-430-1970	PENSION/RETIREMENT	26,652.00	.00	.00	26,652.00	.00
01-430-1971	EMPLYR CONTRIB TO 457 PLN	2,300.00	298.74	298.74	2,001.26	12.99%
01-430-2100	OFFICE SUPPLIES	.00	.00	.00	.00	.00
01-430-2130	SMALL ITEMS OF EQUIPMENT	1,500.00	.00	.00	1,500.00	.00
01-430-2200	OPERATING SUPPLIES	2,500.00	.00	.00	2,500.00	.00

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-430-2210	AG. SUPPLIES	.00	.00	.00	.00	.00
01-430-2240	MEDICAL SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-430-2290	FOOD	200.00	.00	.00	200.00	.00
01-430-2300	HEATING FUEL	14,000.00	2,017.69	2,017.69	11,982.31	14.41%
01-430-2310	VEHICLE FUEL - GASOLINE	6,400.00	.00	.00	6,400.00	.00
01-430-2320	VEHICLE FUEL - DIESEL	18,000.00	.00	.00	18,000.00	.00
01-430-2380	CLOTHING & UNIFORMS	12,700.00	.00	.00	12,700.00	.00
01-430-2450	PW HIGHWAY SUPPLIES	500.00	.00	.00	500.00	.00
01-430-2600	SMALL TOOLS/MINOR EQUIP	500.00	.00	.00	500.00	.00
01-430-3130	ENGINEERING/ARCH. SVCS.	10,000.00	2,914.25	2,914.25	7,085.75	29.14%
01-430-3210	TELEPHONE	3,500.00	93.18	93.18	3,406.82	2.66%
01-430-3250	POSTAGE	500.00	.00	.00	500.00	.00
01-430-3270	RADIO EQUIPMENT MAINT.	500.00	.00	.00	500.00	.00
01-430-3410	ADVERTISING	.00	.00	.00	.00	.00
01-430-3540	WORKERS COMPENSATION	47,375.00	10,214.17	10,214.17	37,160.83	21.56%
01-430-3610	ELECTRICITY	4,000.00	.00	.00	4,000.00	.00
01-430-3660	WATER	2,500.00	.00	.00	2,500.00	.00
01-430-3720	IMPROVE OTHER THAN BUILDING	700.00	.00	.00	700.00	.00
01-430-3730	BUILDINGS R & M	5,300.00	.00	.00	5,300.00	.00
01-430-3740	MACHINERY & EQUIPMENT	1,500.00	119.21	119.21	1,380.79	7.95%
01-430-3750	VEHICLES R & M	1,000.00	1,033.27	1,033.27	33.27-	103.33%
01-430-4500	CONTRACTED SERVICES - GEN	3,500.00	.00	.00	3,500.00	.00
01-430-4600	MTGS/CONF (EDUCATION)	250.00	.00	.00	250.00	.00
Total PUBLIC WORKS:		560,418.00	40,892.46	40,892.46	519,525.54	7.30%
TRANSIT SYSTEM						
01-447-5200	CONTRIBUTIONS	.00	.00	.00	.00	.00
Total TRANSIT SYSTEM:		.00	.00	.00	.00	.00
RECREATION - POOLS						
01-451-2200	OPERATING SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-451-3610	ELECTRICITY	1,000.00	52.18	52.18	947.82	5.22%
01-451-3660	WATER	5,000.00	.00	.00	5,000.00	.00
01-451-3720	IMPROVE OTHER THAN BUILDING	10,000.00	.00	.00	10,000.00	.00
01-451-3730	BUILDINGS	.00	.00	.00	.00	.00
01-451-4500	CONTRACTED SERVICES - GEN	31,000.00	.00	.00	31,000.00	.00
Total RECREATION - POOLS:		48,000.00	52.18	52.18	47,947.82	0.11%
RECREATION - CAMPS						
01-452-3720	IMPROVE OTHER THAN BUILDG	.00	.00	.00	.00	.00
01-452-4500	CONTRACTED SERVICES - GEN	.00	.00	.00	.00	.00
Total RECREATION - CAMPS:		.00	.00	.00	.00	.00
PARKS						
01-454-1400	WAGES - HOURLY EMPLOYEE	.00	25,422.15	25,422.15	25,422.15-	.00
01-454-1401	WAGES - PT HOURLY	10,554.00	.00	.00	10,554.00	.00
01-454-1790	LONGEVITY	.00	.00	.00	.00	.00
01-454-1800	OVERTIME	.00	.00	.00	.00	.00
01-454-1840	SICK PAY BUYBACK	.00	.00	.00	.00	.00
01-454-1850	VACATION PAY BUYBACK	.00	.00	.00	.00	.00
01-454-1920	FICA/MEDICARE	807.00	1,944.79	1,944.79	1,137.79-	240.99%
01-454-1940	UNEMPLOYMENT COMP.	.00	.00	.00	.00	.00

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
01-454-1960	HEALTH INSURANCE	.00	20.82-	20.82-	20.82	.00
01-454-1962	DENTAL INSURANCE	.00	.00	.00	.00	.00
01-454-1963	LT DISABILITY INSURANCE	.00	26.20	26.20	26.20-	.00
01-454-1964	ST DISABILITY INSURANCE	.00	13.92	13.92	13.92-	.00
01-454-1968	LIFE AND AD&D INSURANCE	.00	10.40	10.40	10.40-	.00
01-454-1970	PENSION/RETIREMENT	.00	.00	.00	.00	.00
01-454-2100	OFFICE SUPPLIES	.00	.00	.00	.00	.00
01-454-2200	OPERATING SUPPLIES	500.00	.00	.00	500.00	.00
01-454-2210	AG. SUPPLIES	1,000.00	.00	.00	1,000.00	.00
01-454-2310	VEHICLE FUEL - GASOLINE	.00	.00	.00	.00	.00
01-454-2320	VEHICLE FUEL - DIESEL	.00	.00	.00	.00	.00
01-454-2380	CLOTHING & UNIFORMS	.00	.00	.00	.00	.00
01-454-2600	SMALL TOOLS/MINOR EQUIP	.00	.00	.00	.00	.00
01-454-3210	TELEPHONE	500.00	.00	.00	500.00	.00
01-454-3540	WORKERS COMPENSATION	7,825.00	1,687.03	1,687.03	6,137.97	21.56%
01-454-3610	ELECTRICITY	7,200.00	81.28	81.28	7,118.72	1.13%
01-454-3660	WATER	1,000.00	.00	.00	1,000.00	.00
01-454-3700	REPAIRS & MAINT.	.00	.00	.00	.00	.00
01-454-3720	IMPROVE OTHER THAN BLDG	1,500.00	207.80	207.80	1,292.20	13.85%
01-454-3730	BUILDINGS R & M	3,000.00	.00	.00	3,000.00	.00
01-454-3740	MACHINERY & EQUIPMENT	1,500.00	.00	.00	1,500.00	.00
01-454-3750	VEHICLES R & M	3,000.00	.00	.00	3,000.00	.00
01-454-4500	CONTRACTED SERVICES - GEN	4,000.00	.00	.00	4,000.00	.00
Total PARKS:		42,386.00	29,372.75	29,372.75	13,013.25	69.30%
LIBRARIES						
01-456-5200	CONTRIBUTIONS	11,000.00	.00	.00	11,000.00	.00
Total LIBRARIES:		11,000.00	.00	.00	11,000.00	.00
COMMUNITY CENTER						
01-459-1401	WAGES - PT HOURLY EMPLOYE	.00	.00	.00	.00	.00
01-459-1920	FICA/MEDICARE	.00	.00	.00	.00	.00
01-459-1940	UNEMPLOYMENT COMP.	.00	.00	.00	.00	.00
01-459-1960	HEALTH INSURANCE	.00	.00	.00	.00	.00
01-459-1962	DENTAL INSURANCE	.00	.00	.00	.00	.00
01-459-2130	SMALL ITEMS OF EQUIPMENT	.00	.00	.00	.00	.00
01-459-2300	HEATING FUEL	5,000.00	.00	.00	5,000.00	.00
01-459-3210	TELEPHONE	.00	.00	.00	.00	.00
01-459-3540	WORKERS COMPENSATION	170.00	36.81	36.81	133.19	21.65%
01-459-3610	ELECTRICITY	2,000.00	.00	.00	2,000.00	.00
01-459-3660	WATER	1,000.00	.00	.00	1,000.00	.00
01-459-3730	BUILDINGS R & M	500.00	.00	.00	500.00	.00
01-459-3740	MACHINERY & EQUIPMENT	.00	.00	.00	.00	.00
01-459-4500	CONTRACTED SERVICES - GEN	500.00	.00	.00	500.00	.00
Total COMMUNITY CENTER:		9,170.00	36.81	36.81	9,133.19	0.40%
INSURANCE						
01-486-3510	PROPERTY	180,254.00	180,254.00	180,254.00	.00	100.00%
01-486-3520	LIABILITY (CASUALTY)	133,733.00	133,733.00	133,733.00	.00	100.00%
01-486-3530	SURETY & FIDELITY	.00	.00	.00	.00	.00
Total INSURANCE:		313,987.00	313,987.00	313,987.00	.00	100.00%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
INTERFUND TRANSFERS						
01-492-9223	TRANS. TO SINKING (DEBT SERVIC	268,000.00	.00	.00	268,000.00	.00
01-492-9230	TRANS. TO CAPITAL RESERVE	85,500.00	.00	.00	85,500.00	.00
01-492-9235	TRANS. TO LIQUID FUELS	.00	.00	.00	.00	.00
01-492-9295	TRANS. TO RESERVE TRUST	.00	.00	.00	.00	.00
01-492-9299	TRANS. TO OTHER FUND	.00	10,600.00	10,600.00	10,600.00-	.00
Total INTERFUND TRANSFERS:		353,500.00	10,600.00	10,600.00	342,900.00	3.00%
GENERAL FUND Revenue Total:		8,718,567.00	387,008.07	387,008.07	8,331,558.93	4.44%
GENERAL FUND Expenditure Total:		9,660,948.00	856,871.97	856,871.97	8,804,076.03	8.87%
Net Total GENERAL FUND:		942,381.00-	469,863.90-	469,863.90-	472,517.10-	49.86%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
SOLID WASTE FUND						
INTEREST						
09-341-34101	INTEREST ON CHECKING	100.00	10.22	10.22	89.78	10.22%
Total INTEREST:		100.00	10.22	10.22	89.78	10.22%
CHARGES FOR SERVICE						
09-364-36430	SOLID WASTE COLL & DISP FEES	765,000.00	.00	.00	765,000.00	.00
09-364-36432	SOLID WASTE FEES - PENALTY	10,000.00	.00	.00	10,000.00	.00
09-364-36433	SOLID WASTE FEES - PRIOR YEARS	75,000.00	61,297.02	61,297.02	13,702.98	81.73%
09-364-36450	SALE OF RECYCLABLE MATERIALS	.00	.00	.00	.00	.00
09-364-36465	FEE CERTIFICATIONS	4,000.00	260.00	260.00	3,740.00	6.50%
Total CHARGES FOR SERVICE:		854,000.00	61,557.02	61,557.02	792,442.98	7.21%
MISCELLANEOUS REVENUE						
09-381-38100	MISC REVENUE	3,000.00	.00	.00	3,000.00	.00
Total MISCELLANEOUS REVENUE:		3,000.00	.00	.00	3,000.00	.00
INTERFUND TRANSFERS						
09-392-39201	TRANS. FROM GENERAL FUND	.00	.00	.00	.00	.00
Total INTERFUND TRANSFERS:		.00	.00	.00	.00	.00
SOLID WASTE COLLECTION						
09-427-3130	ENGINEERING/ARCH. SVCS.	14,000.00	.00	.00	14,000.00	.00
09-427-3420	PRINTING	6,400.00	.00	.00	6,400.00	.00
09-427-3650	SOLID WASTE LANDFILL EXP.	21,300.00	.00	.00	21,300.00	.00
09-427-3900	BANK CHARGES	200.00	.00	.00	200.00	.00
09-427-4500	CONTRACTED SERVICES - GEN	990,420.00	63,823.60	63,823.60	926,596.40	6.44%
Total SOLID WASTE COLLECTION:		1,032,320.00	63,823.60	63,823.60	968,496.40	6.18%
INTERFUND TRANSFERS						
09-492-9201	TRANS. TO GENERAL FUND	50,000.00	.00	.00	50,000.00	.00
Total INTERFUND TRANSFERS:		50,000.00	.00	.00	50,000.00	.00
SOLID WASTE FUND Revenue Total:		857,100.00	61,567.24	61,567.24	795,532.76	7.18%
SOLID WASTE FUND Expenditure Total:		1,082,320.00	63,823.60	63,823.60	1,018,496.40	5.90%
Net Total SOLID WASTE FUND:		225,220.00-	2,256.36-	2,256.36-	222,963.64-	1.00%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
DEBT SERVICE FUND						
INTEREST						
23-341-34101	INTEREST ON CHECKING	3.00	.19	.19	2.81	6.33%
Total INTEREST:		3.00	.19	.19	2.81	6.33%
MISCELLANEOUS REVENUE						
23-381-38100	MISC REVENUE	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
23-392-39201	TRANSFER FROM GENERAL FUND	268,000.00	.00	.00	268,000.00	.00
Total INTERFUND TRANSFERS:		268,000.00	.00	.00	268,000.00	.00
Department: 402						
23-402-3900	BANK CHARGES	.00	.00	.00	.00	.00
Total Department: 402:		.00	.00	.00	.00	.00
DEBT PRINCIPAL						
23-471-4712	GO BOND PRINCIPAL	58,636.00	.00	.00	58,636.00	.00
Total DEBT PRINCIPAL:		58,636.00	.00	.00	58,636.00	.00
DEBT INTEREST						
23-472-4722	GO BOND INTEREST	211,364.00	.00	.00	211,364.00	.00
Total DEBT INTEREST:		211,364.00	.00	.00	211,364.00	.00
DEBT SERVICE FUND Revenue Total:		268,003.00	.19	.19	268,002.81	.00
DEBT SERVICE FUND Expenditure Total:		270,000.00	.00	.00	270,000.00	.00
Net Total DEBT SERVICE FUND:		1,997.00-	.19	.19	1,997.19-	-0.01%

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
CAPITAL RESERVE FUND						
INTEREST						
30-341-34101	INTEREST ON CHECKING	100.00	1.07	1.07	98.93	1.07%
Total INTEREST:		100.00	1.07	1.07	98.93	1.07%
FEDERAL GRANTS						
30-351-35101	FED GRANT - GEN. GOVT.	.00	.00	.00	.00	.00
30-351-35196	FED GRANT - FTA	.00	.00	.00	.00	.00
Total FEDERAL GRANTS:		.00	.00	.00	.00	.00
STATE GRANTS						
30-354-35401	STATE GRANT - GEN. GOVT.	320,767.00	.00	.00	320,767.00	.00
30-354-35410	STATE GRANT - ECON DEVEL.	.00	.00	.00	.00	.00
Total STATE GRANTS:		320,767.00	.00	.00	320,767.00	.00
Source: 357						
30-357-35701	COUNTY GRANT	770,000.00	.00	.00	770,000.00	.00
Total Source: 357:		770,000.00	.00	.00	770,000.00	.00
SALE ON FIXED ASSETS						
30-391-39110	SALE OF GENERAL FIXED ASSETS	.00	.00	.00	.00	.00
Total SALE ON FIXED ASSETS:		.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
30-392-39201	TRANS. FROM GENERAL FUND	85,500.00	.00	.00	85,500.00	.00
30-392-39295	TRANS. FROM RESERVE TRUST	140,000.00	.00	.00	140,000.00	.00
30-392-39299	TRANS. FROM OTHER FUND	.00	.00	.00	.00	.00
Total INTERFUND TRANSFERS:		225,500.00	.00	.00	225,500.00	.00
COUNCIL						
30-400-3100	PROFESSIONAL SERV. - GEN.	.00	.00	.00	.00	.00
30-400-5200	CONTRIBUTIONS	.00	.00	.00	.00	.00
Total COUNCIL:		.00	.00	.00	.00	.00
FINANCE						
30-402-3900	BANK CHARGES	.00	.00	.00	.00	.00
30-402-7500	CAPITAL PURCHASES	.00	.00	.00	.00	.00
Total FINANCE:		.00	.00	.00	.00	.00
BUILDINGS & PLANT						
30-409-3130	ENGINEERING	11,000.00	.00	.00	11,000.00	.00
30-409-6100	CONSTRUCTION CONTRACTS	129,000.00	.00	.00	129,000.00	.00
30-409-7300	BUILDINGS - CAPITAL PURCHASE	.00	.00	.00	.00	.00
Total BUILDINGS & PLANT:		140,000.00	.00	.00	140,000.00	.00

Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
POLICE						
30-410-7400	VEHICLES	58,000.00	8,111.45	8,111.45	49,888.55	13.99%
30-410-7500	EQUIPMENT	7,000.00	.00	.00	7,000.00	.00
Total POLICE:		65,000.00	8,111.45	8,111.45	56,888.55	12.48%
FIRE						
30-411-7400	VEHICLES	7,600.00	.00	.00	7,600.00	.00
Total FIRE:		7,600.00	.00	.00	7,600.00	.00
PUBLIC WORKS						
30-430-7300	BUILDINGS - CAPITAL PURCHASES	.00	.00	.00	.00	.00
30-430-7400	VEHICLES	20,500.00	5,063.62	5,063.62	15,436.38	24.70%
Total PUBLIC WORKS:		20,500.00	5,063.62	5,063.62	15,436.38	24.70%
ROAD & STREET IMPROVEMENTS						
30-439-3130	ENGINEERING/ARCH. SVCES.	100,200.00	.00	.00	100,200.00	.00
30-439-6100	CONSTRUCTION CONTRACTS	982,967.00	.00	.00	982,967.00	.00
Total ROAD & STREET IMPROVEMENTS:		1,083,167.00	.00	.00	1,083,167.00	.00
PARKS						
30-454-6100	CONSTRUCTION CONTRACTS	.00	.00	.00	.00	.00
30-454-7200	IMPROVEMENTS OTHER THAN BLDG	.00	.00	.00	.00	.00
Total PARKS:		.00	.00	.00	.00	.00
CAPITAL RESERVE FUND Revenue Total:		1,316,367.00	1.07	1.07	1,316,365.93	.00
CAPITAL RESERVE FUND Expenditure Total:		1,316,267.00	13,175.07	13,175.07	1,303,091.93	1.00%
Net Total CAPITAL RESERVE FUND:		100.00	13,174.00-	13,174.00-	13,274.00	-13174.00%

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Account Number	Account Title	2014 Current Year Budget	2014 Current Period Actual	2014 Current Year Actual	2014 Variance	2014 % of Budget
LIQUID FUELS FUND						
INTEREST						
35-341-34101	INTEREST ON CHECKING	200.00	15.10	15.10	184.90	7.55%
Total INTEREST:		200.00	15.10	15.10	184.90	7.55%
STATE SHARED REVENUE						
35-355-35502	LIQUID FUELS TAX	252,802.00	.00	.00	252,802.00	.00
Total STATE SHARED REVENUE:		252,802.00	.00	.00	252,802.00	.00
STREET CLEANING						
35-431-2450	PW - HIGHWAY SUPPLIES	20,000.00	.00	.00	20,000.00	.00
Total STREET CLEANING:		20,000.00	.00	.00	20,000.00	.00
WINTER MAINTENANCE SERVICES						
35-432-2450	PW - HIGHWAY SUPPLIES (Winter	50,000.00	7,361.17	7,361.17	42,638.83	14.72%
35-432-4500	CONTRACTED SERVICES - GEN	.00	.00	.00	.00	.00
Total WINTER MAINTENANCE SERVICES:		50,000.00	7,361.17	7,361.17	42,638.83	14.72%
TRAFFIC CONTROL DEVICES						
35-433-3610	ELECTRICITY - TL	12,600.00	1,220.35	1,220.35	11,379.65	9.69%
35-433-4500	CONTRACTED SERVICES - TL	24,000.00	250.00	250.00	23,750.00	1.04%
Total TRAFFIC CONTROL DEVICES:		36,600.00	1,470.35	1,470.35	35,129.65	4.02%
STREET LIGHTING						
35-434-3610	ELECTRICITY - SL	100,000.00	9,003.40	9,003.40	90,996.60	9.00%
35-434-4500	CONTRACTED SERVICES - SL	15,000.00	1,735.39	1,735.39	13,264.61	11.57%
Total STREET LIGHTING:		115,000.00	10,738.79	10,738.79	104,261.21	9.34%
REPAIRS & MAINTENANCE						
35-437-3750	VEHICLES R & M	50,000.00	.00	.00	50,000.00	.00
Total REPAIRS & MAINTENANCE:		50,000.00	.00	.00	50,000.00	.00
LIQUID FUELS FUND Revenue Total:		253,002.00	15.10	15.10	252,986.90	0.01%
LIQUID FUELS FUND Expenditure Total:		271,600.00	19,570.31	19,570.31	252,029.69	7.21%
Net Total LIQUID FUELS FUND:		18,598.00-	19,555.21-	19,555.21-	957.21	105.15%
Net Grand Totals:		1,188,096.00-	504,849.28-	504,849.28-	683,246.72-	42.49%