

Jacobus Borough  
Profit Loss Budget vs. Actual  
January through December 2015

|  | Jan - Dec 15      | Budget            | \$ Over Budget   | % of Budget    |
|--|-------------------|-------------------|------------------|----------------|
| <b>Income</b>  |                   |                   |                  |                |
| <b>301 · Real Property Taxes</b>                       |                   |                   |                  |                |
| 301.1 · Real Estate Taxes - Current Yea                | 221,525.82        | 205,249.00        | 16,276.82        | 107.93%        |
| 301.20 · Real Estate Taxes - Prior Years               | 3,211.05          | 2,500.00          | 711.05           | 128.44%        |
| 301.40 · Real Estate Taxes - Delinquent                | 2,545.34          | 2,500.00          | 45.34            | 101.81%        |
| <b>Total 301 · Real Property Taxes</b>                 | <b>227,282.21</b> | <b>210,249.00</b> | <b>17,033.21</b> | <b>108.1%</b>  |
| <b>310 · Local Tax Enabling (Act 511) Ta</b>           |                   |                   |                  |                |
| 310.10 · Real Estate Transfer Tax                      | 23,324.41         | 17,000.00         | 6,324.41         | 137.2%         |
| <b>310.20 · Earned Income Tax</b>                      |                   |                   |                  |                |
| 310.21 · EIT - Current year                            | 149,193.12        | 145,000.00        | 4,193.12         | 102.89%        |
| 310.22 · EIT Prior Year                                | 81,560.95         | 45,000.00         | 36,560.95        | 181.25%        |
| 310.23 · EIT Delinquent                                | 6,198.14          | 2,000.00          | 4,198.14         | 309.91%        |
| <b>Total 310.20 · Earned Income Tax</b>                | <b>236,952.21</b> | <b>192,000.00</b> | <b>44,952.21</b> | <b>123.41%</b> |
| 310.28 · Operating Fund Excess                         | 970.66            |                   |                  |                |
| <b>Total 310 · Local Tax Enabling (Act 511) Ta</b>     | <b>261,247.28</b> | <b>209,000.00</b> | <b>52,247.28</b> | <b>125.0%</b>  |
| <b>321 · Business Licenses &amp; Permits</b>           |                   |                   |                  |                |
| 321.61 · Transient Retailers                           | 100.00            | 40.00             | 60.00            | 250.0%         |
| 321.80 · Cable TV Franchise                            | 23,388.09         | 22,000.00         | 1,388.09         | 106.31%        |
| <b>Total 321 · Business Licenses &amp; Permits</b>     | <b>23,488.09</b>  | <b>22,040.00</b>  | <b>1,448.09</b>  | <b>106.57%</b> |
| <b>322 · Non-Business Licenses &amp; Permits</b>       |                   |                   |                  |                |
| 322.5 · Street Opening Permits                         | 6,000.00          | 2,500.00          | 3,500.00         | 240.0%         |
| 322.9 · Yard Sale Permits                              | 110.00            | 100.00            | 10.00            | 110.0%         |
| 322.95 · Alarm Permit                                  | 20.00             | 40.00             | -20.00           | 50.0%          |
| <b>Total 322 · Non-Business Licenses &amp; Permits</b> | <b>6,130.00</b>   | <b>2,640.00</b>   | <b>3,490.00</b>  | <b>232.2%</b>  |
| <b>331 · Fines</b>                                     |                   |                   |                  |                |
| 331.11 · Vehicle Code Violations                       | 3,156.64          | 3,000.00          | 156.64           | 105.22%        |
| 331.12 · Violations of Ordinances                      | 1,081.18          | 1,150.00          | -68.82           | 94.02%         |
| 331.13 · State Police Fines                            | 882.58            | 950.00            | -67.42           | 92.9%          |
| 331.14 · Parking Violations                            | 0.00              | 0.00              | 0.00             | 0.0%           |
| 331.15 · Motor Vehicle Fines                           | 1,396.31          | 1,000.00          | 396.31           | 139.63%        |
| <b>Total 331 · Fines</b>                               | <b>6,516.71</b>   | <b>6,100.00</b>   | <b>416.71</b>    | <b>106.83%</b> |
| <b>341 · Interest Earnings</b>                         |                   |                   |                  |                |
| 341.01 · Checking Acct. Interest                       | 10.84             | 82.00             | -71.16           | 13.22%         |
| 341.012 · GF Operating Acct                            | 40.68             |                   |                  |                |
| <b>Total 341 · Interest Earnings</b>                   | <b>51.52</b>      | <b>82.00</b>      | <b>-30.48</b>    | <b>62.83%</b>  |
| <b>350 · Intergovernmental Revenues</b>                |                   |                   |                  |                |
| 350.10 · Workers Comp. Reimb.-Code 993                 | 904.00            | 1,930.00          | -1,026.00        | 46.84%         |
| 350.11 · Workers Comp.- Code 994                       | 7,885.00          | 7,500.00          | 385.00           | 105.13%        |
| <b>Total 350 · Intergovernmental Revenues</b>          | <b>8,789.00</b>   | <b>9,430.00</b>   | <b>-641.00</b>   | <b>93.2%</b>   |
| <b>354 · State Capital &amp; Operating Grant</b>       |                   |                   |                  |                |
| 354.15 · Recycling/Act 101                             | 3,048.00          | 1,650.00          | 1,398.00         | 184.73%        |
| <b>Total 354 · State Capital &amp; Operating Grant</b> | <b>3,048.00</b>   | <b>1,650.00</b>   | <b>1,398.00</b>  | <b>184.73%</b> |
| <b>355 · State Shared Revenue &amp; Entitlem</b>       |                   |                   |                  |                |
| 355.01 · Public Utility Realty Tax-Purta               | 526.95            | 550.00            | -23.05           | 95.81%         |
| 355.07 · Foreign Fire Insurance Premium                | 11,536.57         | 12,000.00         | -463.43          | 96.14%         |
| <b>Total 355 · State Shared Revenue &amp; Entitlem</b> | <b>12,063.52</b>  | <b>12,550.00</b>  | <b>-486.48</b>   | <b>96.12%</b>  |
| <b>360 · Planning &amp; Zoning Fees</b>                |                   |                   |                  |                |
| 361.31 · Subdivision/Land Dev.Plan Fees                | 135.00            |                   |                  |                |
| 361.321 · Engineering Fees-Reimb.                      | 2,043.85          |                   |                  |                |
| <b>Total 360 · Planning &amp; Zoning Fees</b>          | <b>2,178.85</b>   |                   |                  |                |
| <b>362 · Public Safety</b>                             |                   |                   |                  |                |
| 362.40 · UCC Admin/BCO Fees                            | 980.00            | 1,000.00          | -20.00           | 98.0%          |
| 362.41 · Zoning Permits                                | 952.00            | 1,000.00          | -48.00           | 95.2%          |
| 362.43 · Chicken Permits                               | 25.00             | 25.00             | 0.00             | 100.0%         |
| 362.44 · Sewage Permits (SEO fees)                     | 250.00            | 200.00            | 50.00            | 125.0%         |
| 362.45 · Use & Occupancy Permits                       | 300.00            | 600.00            | -300.00          | 50.0%          |
| 362.46 · Stormwater Permits                            | 0.00              | 100.00            | -100.00          | 0.0%           |
| 362.47 · Labor & Industry Fee                          | 76.00             | 120.00            | -44.00           | 63.33%         |
| <b>Total 362 · Public Safety</b>                       | <b>2,583.00</b>   | <b>3,045.00</b>   | <b>-462.00</b>   | <b>84.83%</b>  |

Jacobus Borough  
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|   | <u>Jan - Dec 15</u> | <u>Budget</u>     | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|-------------------|-----------------------|--------------------|
| <b>364 · Sanitation</b>                           |                     |                   |                       |                    |
| 364.30 · Refuse-Recycling Service                 | 2,272.00            | 1,600.00          | 672.00                | 142.0%             |
| 364.31 · On-Lot Septic                            | 150.00              | 150.00            | 0.00                  | 100.0%             |
| 364.51 · Sale Of Recycling Bins                   | 235.00              | 200.00            | 35.00                 | 117.5%             |
| <b>Total 364 · Sanitation</b>                     | <u>2,657.00</u>     | <u>1,950.00</u>   | <u>707.00</u>         | <u>136.26%</u>     |
| <b>365 · Health/ Human Services</b>               |                     |                   |                       |                    |
| 365.5 · Animal Control & Shelter Fees             | 0.00                | 100.00            | -100.00               | 0.0%               |
| <b>Total 365 · Health/ Human Services</b>         | <u>0.00</u>         | <u>100.00</u>     | <u>-100.00</u>        | <u>0.0%</u>        |
| <b>367 · Culture &amp; Recreation</b>             |                     |                   |                       |                    |
| 367.14 · Use of Facility Fees                     | 3,295.00            | 3,000.00          | 295.00                | 109.83%            |
| <b>Total 367 · Culture &amp; Recreation</b>       | <u>3,295.00</u>     | <u>3,000.00</u>   | <u>295.00</u>         | <u>109.83%</u>     |
| <b>389 · Unclassified Operating Revenue</b>       |                     |                   |                       |                    |
| 389.01 · Photocopies/RTK Fees                     | 0.25                | 15.00             | -14.75                | 1.67%              |
| 389.05 · Newsletter Ads                           | 1,115.00            | 1,100.00          | 15.00                 | 101.36%            |
| 389.13 · Reimb. f/Invoice Overpayments            | 583.00              |                   |                       |                    |
| 389.15 · Property/ln. Marine Ins. Reimb.          | 575.00              | 550.00            | 25.00                 | 104.55%            |
| 389.20 · Key Deposits                             | 60.00               | 100.00            | -40.00                | 60.0%              |
| 389.21 · License Agreement Fees                   | 400.00              | 300.00            | 100.00                | 133.33%            |
| 389.34 · Advertising - Reimbursement              | 0.00                | 10.00             | -10.00                | 0.0%               |
| 389.36 · Reimb f/Traffic Control Devices          | 417.32              |                   |                       |                    |
| 389.75 · Insurance Claims & Adjustments           | 28,057.84           |                   |                       |                    |
| <b>Total 389 · Unclassified Operating Revenue</b> | <u>31,208.41</u>    | <u>2,075.00</u>   | <u>29,133.41</u>      | <u>1,504.02%</u>   |
| <b>392 · Interfund Transfers</b>                  | <u>55,789.01</u>    |                   |                       |                    |
| <b>Total Income</b>                               | <u>646,327.60</u>   | <u>483,911.00</u> | <u>162,416.60</u>     | <u>133.56%</u>     |
| <b>Expense</b>                                    |                     |                   |                       |                    |
| <b>400-409 · General Government</b>               |                     |                   |                       |                    |
| <b>400 · Legislative Governing Body</b>           |                     |                   |                       |                    |
| 400.05 · Salaries & Wages                         | 8,520.00            | 8,520.00          | 0.00                  | 100.0%             |
| <b>Total 400 · Legislative Governing Body</b>     | <u>8,520.00</u>     | <u>8,520.00</u>   | <u>0.00</u>           | <u>100.0%</u>      |
| <b>401 · Mayor</b>                                |                     |                   |                       |                    |
| 401.05 · Salaries & Wages                         | 1,440.00            | 1,440.00          | 0.00                  | 100.0%             |
| <b>Total 401 · Mayor</b>                          | <u>1,440.00</u>     | <u>1,440.00</u>   | <u>0.00</u>           | <u>100.0%</u>      |
| <b>402 · Auditing Services/Financi</b>            |                     |                   |                       |                    |
| 402.16 · Elected Auditors Commision               | 0.00                | 0.00              | 0.00                  | 0.0%               |
| 402.31 · Auditing Firm                            | 5,300.00            | 5,300.00          | 0.00                  | 100.0%             |
| <b>Total 402 · Auditing Services/Financi</b>      | <u>5,300.00</u>     | <u>5,300.00</u>   | <u>0.00</u>           | <u>100.0%</u>      |
| <b>403 · Tax Collection</b>                       |                     |                   |                       |                    |
| 403.16 · Tax Collector Commission                 | 8,908.75            | 8,210.00          | 698.75                | 108.51%            |
| 403.21 · Office Supplies                          | 348.59              | 200.00            | 148.59                | 174.3%             |
| 403.24 · Postage                                  | 314.58              | 200.00            | 114.58                | 157.29%            |
| 403.42 · Dues, Subscriptions, Membership          | 0.00                | 10.00             | -10.00                | 0.0%               |
| <b>Total 403 · Tax Collection</b>                 | <u>9,571.92</u>     | <u>8,620.00</u>   | <u>951.92</u>         | <u>111.04%</u>     |
| <b>404 · Solicitor/Legal Services</b>             |                     |                   |                       |                    |
| 404.31 · Stock & Leader                           | 10,170.45           | 13,000.00         | -2,829.55             | 78.23%             |
| <b>Total 404 · Solicitor/Legal Services</b>       | <u>10,170.45</u>    | <u>13,000.00</u>  | <u>-2,829.55</u>      | <u>78.23%</u>      |
| <b>405 · Secretary/Clerk</b>                      |                     |                   |                       |                    |
| 405.10 · Salaries & Wages                         | 33,280.07           | 33,296.00         | -15.93                | 99.95%             |
| 405.33 · Transportation-Mileage Reimb.            | 177.90              | 200.00            | -22.10                | 88.95%             |
| 405.35 · Insurance/Bonding                        | 683.00              | 683.00            | 0.00                  | 100.0%             |
| <b>Total 405 · Secretary/Clerk</b>                | <u>34,140.97</u>    | <u>34,179.00</u>  | <u>-38.03</u>         | <u>99.89%</u>      |
| <b>406 · Other General Governmt Adm</b>           |                     |                   |                       |                    |
| 406.23 · Postage                                  | 274.34              | 225.00            | 49.34                 | 121.93%            |
| 406.24 · General Operating Supplies               | 597.81              | 500.00            | 97.81                 | 119.56%            |
| 406.27 · Computer Hardware/Software               | 539.00              | 1,000.00          | -461.00               | 53.9%              |
| 406.33 · Mileage Reimbursement                    | 0.00                | 50.00             | -50.00                | 0.0%               |
| 406.34 · Advertising, Printing, Binding           | 1,300.40            | 1,500.00          | -199.60               | 86.69%             |
| 406.341 · Newsletter Printing                     | 1,180.00            | 965.00            | 215.00                | 122.28%            |
| 406.42 · Dues, Subscriptions, Membership          | 705.95              | 681.00            | 24.95                 | 103.66%            |
| 406.46 · Meetings,Conferences, Education          | 148.90              | 400.00            | -251.10               | 37.23%             |
| <b>Total 406 · Other General Governmt Adm</b>     | <u>4,746.40</u>     | <u>5,321.00</u>   | <u>-574.60</u>        | <u>89.2%</u>       |

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|--|---------------------|-------------------|-----------------------|--------------------|
| <b>408 · Engineering Services</b>                    |                     |                   |                       |                    |
| 408.31 · James Holley & Assoc                        | 51,744.06           | 20,000.00         | 31,744.06             | 258.72%            |
| <b>Total 408 · Engineering Services</b>              | <u>51,744.06</u>    | <u>20,000.00</u>  | <u>31,744.06</u>      | <u>258.72%</u>     |
| <b>409 · General Gov't Bldg &amp; Plant</b>          |                     |                   |                       |                    |
| 409.3 · Utilities                                    |                     |                   |                       |                    |
| 409.321 · Phone                                      | 1,417.97            | 1,576.00          | -158.03               | 89.97%             |
| 409.322 · Long Distance Phone                        | 157.35              | 167.00            | -9.65                 | 94.22%             |
| 409.361 · Electric                                   | 681.51              | 710.00            | -28.49                | 95.99%             |
| 409.362 · Gas  | 1,456.15            | 1,523.00          | -66.85                | 95.61%             |
| 409.363 · Water                                      | 277.13              | 268.00            | 9.13                  | 103.41%            |
| 409.364 · Sewer                                      | 760.00              | 760.00            | 0.00                  | 100.0%             |
| <b>Total 409.3 · Utilities</b>                       | <u>4,750.11</u>     | <u>5,004.00</u>   | <u>-253.89</u>        | <u>94.93%</u>      |
| 409.37 · Repairs/Maintenance                         | 1,528.58            | 1,800.00          | -271.42               | 84.92%             |
| 409.372 · Detention Pond Maintenance                 | 4,100.00            | 600.00            | 3,500.00              | 683.33%            |
| 409.48 · Internet Fees/Web Design                    | 738.38              | 758.00            | -19.62                | 97.41%             |
| <b>Total 409 · General Gov't Bldg &amp; Plant</b>    | <u>11,117.07</u>    | <u>8,162.00</u>   | <u>2,955.07</u>       | <u>136.21%</u>     |
| <b>Total 400-409 · General Government</b>            | <u>136,750.87</u>   | <u>104,542.00</u> | <u>32,208.87</u>      | <u>130.81%</u>     |
| <b>410-419 · Public Safety</b>                       |                     |                   |                       |                    |
| 410.45 · YARPD                                       | 84,732.00           | 85,669.00         | -937.00               | 98.91%             |
| 411.00 · Fireman's Relief Fund                       | 11,536.57           | 12,240.00         | -703.43               | 94.25%             |
| 411.54 · Volunteer Fire Company Contrib              | 12,000.00           | 12,000.00         | 0.00                  | 100.0%             |
| 412.54 · Ambulance/Rescue                            | 4,500.00            | 4,500.00          | 0.00                  | 100.0%             |
| 413 · UCC & Code Enforcemt                           |                     |                   |                       |                    |
| 413.10 · BCO Salary & Wages                          | 3,024.00            | 3,400.00          | -376.00               | 88.94%             |
| 413.15 · Code Enforcement Supplies                   | 0.00                | 225.00            | -225.00               | 0.0%               |
| 413.17 · PA UCC Member & Qtrly. Fees                 | 104.00              | 120.00            | -16.00                | 86.67%             |
| 413.44 · Sewage Permits                              | 300.00              | 250.00            | 50.00                 | 120.0%             |
| 413.45 · Ordinance Codification Project              | 3,194.83            | 3,200.00          | -5.17                 | 99.84%             |
| <b>Total 413 · UCC &amp; Code Enforcemt</b>          | <u>6,622.83</u>     | <u>7,195.00</u>   | <u>-572.17</u>        | <u>92.05%</u>      |
| 415 · Public Emergency Mgmt & Comm.                  | 0.00                | 250.00            | -250.00               | 0.0%               |
| <b>Total 410-419 · Public Safety</b>                 | <u>119,391.40</u>   | <u>121,854.00</u> | <u>-2,462.60</u>      | <u>97.98%</u>      |
| <b>420-425 · Health &amp; Human Services</b>         |                     |                   |                       |                    |
| 422.45 · Vector(Animal) Control                      | 480.48              | 400.00            | 80.48                 | 120.12%            |
| 422.451 · Animal Shelter                             | 921.00              | 921.00            | 0.00                  | 100.0%             |
| <b>Total 420-425 · Health &amp; Human Services</b>   | <u>1,401.48</u>     | <u>1,321.00</u>   | <u>80.48</u>          | <u>106.09%</u>     |
| <b>426-429 · Public Works-Sanitation</b>             |                     |                   |                       |                    |
| 427 · Refuse-Recycling Services                      |                     |                   |                       |                    |
| 427.45 · Refuse-Recycling                            | 112,881.66          | 112,882.00        | -0.34                 | 100.0%             |
| 427.450 · Tipping Fees (YCSWRA)                      | 46,353.94           | 46,366.00         | -12.06                | 99.97%             |
| <b>Total 427 · Refuse-Recycling Services</b>         | <u>159,235.60</u>   | <u>159,248.00</u> | <u>-12.40</u>         | <u>99.99%</u>      |
| 429 · Waste Water Collection & Mgmt                  |                     |                   |                       |                    |
| 429.01 · On-Lot Septic                               | 150.00              | 150.00            | 0.00                  | 100.0%             |
| <b>Total 429 · Waste Water Collection &amp; Mgmt</b> | <u>150.00</u>       | <u>150.00</u>     | <u>0.00</u>           | <u>100.0%</u>      |
| <b>Total 426-429 · Public Works-Sanitation</b>       | <u>159,385.60</u>   | <u>159,398.00</u> | <u>-12.40</u>         | <u>99.99%</u>      |
| <b>430-439 · Highways, Roads &amp; Streets</b>       |                     |                   |                       |                    |
| 432 · Winter Maintenance-Snow Removal                | 955.50              | 7,000.00          | -6,044.50             | 13.65%             |
| 433 · Street Signs & Markings                        | 2,883.10            | 3,750.00          | -866.90               | 76.88%             |
| 433.36 · Traffic Control Devices                     |                     |                   |                       |                    |
| 433.37 · Traffic Signal Repairs & Maint.             | 29,065.60           |                   |                       |                    |
| 433.36 · Traffic Control Devices - Other             | 646.51              | 1,600.00          | -953.49               | 40.41%             |
| <b>Total 433.36 · Traffic Control Devices</b>        | <u>29,712.11</u>    | <u>1,600.00</u>   | <u>28,112.11</u>      | <u>1,857.01%</u>   |
| 434 · Street Lighting                                | 20,119.48           | 16,703.00         | 3,416.48              | 120.45%            |
| 436 · Storm Sewers & Drains                          | 0.00                | 1,000.00          | -1,000.00             | 0.0%               |
| 436.10 · Storm Water Management                      | 504.00              | 504.00            | 0.00                  | 100.0%             |
| 438 · Maintenance & Repairs of Rds                   | 9,546.00            | 7,805.00          | 1,741.00              | 122.31%            |
| 439 · Highway Construction/Rebldg.                   | 43,756.93           |                   |                       |                    |
| <b>Total 430-439 · Highways, Roads &amp; Streets</b> | <u>107,477.12</u>   | <u>38,362.00</u>  | <u>69,115.12</u>      | <u>280.17%</u>     |
| <b>440-449 · Public Works - Other Services</b>       |                     |                   |                       |                    |
| 448.363 · Public Fire Hydrants                       | 15,503.04           | 15,504.00         | -0.96                 | 99.99%             |
| <b>Total 440-449 · Public Works - Other Services</b> | <u>15,503.04</u>    | <u>15,504.00</u>  | <u>-0.96</u>          | <u>99.99%</u>      |

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| <b>450-459 · Parks, Culture &amp; Recreation</b>       |                     |                   |                       |                    |
| 451.54 · JLS Recreation Assoc                          | 4,358.97            | 4,359.00          | -0.03                 | 100.0%             |
| <b>454.30 · Utilities</b>                              |                     |                   |                       |                    |
| 454.361 · Electric                                     | 1,373.43            | 1,253.00          | 120.43                | 109.61%            |
| 454.363 · Water  | 601.67              | 440.00            | 161.67                | 136.74%            |
| 454.364 · Sewer  | 665.00              | 665.00            | 0.00                  | 100.0%             |
| 454.365 · Portable Toilet                              | 709.11              | 730.00            | -20.89                | 97.14%             |
| 454.366 · Internet Service                             | 407.40              | 348.00            | 59.40                 | 117.07%            |
| <b>Total 454.30 · Utilities</b>                        | <b>3,756.61</b>     | <b>3,436.00</b>   | <b>320.61</b>         | <b>109.33%</b>     |
| <b>454.37 · Park Maintenance &amp; Grounds</b>         |                     |                   |                       |                    |
| 454.371 · Rep/Maint                                    | 7,572.13            | 4,500.00          | 3,072.13              | 168.27%            |
| 454.372 · Rep/Maint-Tot Lot                            | 365.00              | 200.00            | 165.00                | 182.5%             |
| 454.373 · Rep/Maint-Nature Park                        | 180.00              | 200.00            | -20.00                | 90.0%              |
| 454.376 · Surveillance & Related Costs                 | 888.00              | 880.00            | 8.00                  | 100.91%            |
| <b>Total 454.37 · Park Maintenance &amp; Grounds</b>   | <b>9,005.13</b>     | <b>5,780.00</b>   | <b>3,225.13</b>       | <b>155.8%</b>      |
| 454.74 · Machinery & Equipment                         | 521.17              | 200.00            | 321.17                | 260.59%            |
| 456.54 · Library                                       | 2,000.00            | 2,000.00          | 0.00                  | 100.0%             |
| 457.01 · Special Events                                | 0.00                | 500.00            | -500.00               | 0.0%               |
| 457.011 · Special Events Police Services               | 0.00                | 400.00            | -400.00               | 0.0%               |
| 457.02 · Christmas Tree Lighting                       | 75.00               | 50.00             | 25.00                 | 150.0%             |
| 457.14 · Park Use/Security Dep Refund                  | 675.00              | 700.00            | -25.00                | 96.43%             |
| <b>Total 450-459 · Parks, Culture &amp; Recreation</b> | <b>20,391.88</b>    | <b>17,425.00</b>  | <b>2,966.88</b>       | <b>117.03%</b>     |
| <b>481-484 · Employer Pay Benefits &amp; W/H</b>       |                     |                   |                       |                    |
| 481.10 · Social Security                               | 3,420.71            | 3,401.00          | 19.71                 | 100.58%            |
| 481.20 · Medicare                                      | 800.01              | 795.00            | 5.01                  | 100.63%            |
| 481.40 · Public Officials-Life-AD/D                    | 1,054.91            | 987.00            | 67.91                 | 106.88%            |
| 484 · Workers Comp                                     | 15,084.00           | 14,130.00         | 954.00                | 106.75%            |
| <b>Total 481-484 · Employer Pay Benefits &amp; W/H</b> | <b>20,359.63</b>    | <b>19,313.00</b>  | <b>1,046.63</b>       | <b>105.42%</b>     |
| <b>486-488 · Insurance Casualty Ins</b>                |                     |                   |                       |                    |
| 486.10 · PIRMA Liability                               | 3,344.00            | 3,200.00          | 144.00                | 104.5%             |
| 486.20 · Prop/Casualty                                 | 2,059.00            | 2,000.00          | 59.00                 | 102.95%            |
| <b>Total 486-488 · Insurance Casualty Ins</b>          | <b>5,403.00</b>     | <b>5,200.00</b>   | <b>203.00</b>         | <b>103.9%</b>      |
| <b>489 · Unclassified Expenses</b>                     |                     |                   |                       |                    |
| 489.20 · Key Deposit Reimbursements                    | 60.00               | 100.00            | -40.00                | 60.0%              |
| 489.21 · License Agreement Fees                        | 400.00              | 300.00            | 100.00                | 133.33%            |
| 489.45 · Ordinance Project                             | 500.00              |                   |                       |                    |
| 489.54 · Donation to Non-Governmental                  | 400.00              | 400.00            | 0.00                  | 100.0%             |
| 489.55 · Newsletter Supplies                           | 0.00                | 110.00            | -110.00               | 0.0%               |
| 489.80 · UC Solvency Fee                               | 88.39               | 82.00             | 6.39                  | 107.79%            |
| <b>Total 489 · Unclassified Expenses</b>               | <b>1,448.39</b>     | <b>992.00</b>     | <b>456.39</b>         | <b>146.01%</b>     |
| 492 · Interfund Operating Transfers                    | 164,789.01          |                   |                       |                    |
| 66000 · Payroll Liability Expenses                     | 0.00                |                   |                       |                    |
| <b>Total Expense</b>                                   | <b>752,301.42</b>   | <b>483,911.00</b> | <b>268,390.42</b>     | <b>155.46%</b>     |
| <b>NET INCOME</b>                                      | <b>-105,973.82</b>  | <b>0.00</b>       | <b>-105,973.82</b>    | <b>100.0%</b>      |