

5:00 PM

01/31/17

Cash Basis

**Jacobus Borough**  
**Profit & Loss Budget vs. Actual**  
 January through December 2016

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>301 · Real Property Taxes</b>				
301.1 · Real Estate Taxes - Current Yea	220,010.35	220,000.00	10.35	100.0%
301.20 · Real Estate Taxes - Prior Years	1,261.35	3,500.00	-2,238.65	36.0%
301.40 · Real Estate Taxes - Delinquent	1,719.54	1,500.00	219.54	114.6%
<b>Total 301 · Real Property Taxes</b>	<b>222,991.24</b>	<b>225,000.00</b>	<b>-2,008.76</b>	<b>99.1%</b>
<b>310 · Local Tax Enabling (Act 511) Ta</b>				
310.10 · Real Estate Transfer Tax	39,201.68	20,000.00	19,201.68	196.0%
310.20 · Earned Income Tax				
310.21 · EIT - Current year	135,392.23	147,900.00	-12,507.77	91.5%
310.22 · EIT Prior Year	98,690.21	50,000.00	48,690.21	197.4%
310.23 · EIT Delinquent	8,875.62	2,200.00	6,675.62	403.4%
<b>Total 310.20 · Earned Income Tax</b>	<b>242,958.06</b>	<b>200,100.00</b>	<b>42,858.06</b>	<b>121.4%</b>
310.28 · Operating Fund Excess	1,837.40			
<b>Total 310 · Local Tax Enabling (Act 511) Ta</b>	<b>283,997.14</b>	<b>220,100.00</b>	<b>63,897.14</b>	<b>129.0%</b>
<b>321 · Business Licenses &amp; Permits</b>				
321.61 · Transient Retailers	50.00	40.00	10.00	125.0%
321.80 · Cable TV Franchise	23,196.32	22,500.00	696.32	103.1%
<b>Total 321 · Business Licenses &amp; Permits</b>	<b>23,246.32</b>	<b>22,540.00</b>	<b>706.32</b>	<b>103.1%</b>
<b>322 · Non-Business Licenses &amp; Permits</b>				
322.5 · Street Opening Permits				
322.51 · SOP Additional Fees	8,948.00			
322.5 · Street Opening Permits - Other	2,000.00	3,000.00	-1,000.00	66.7%
<b>Total 322.5 · Street Opening Permits</b>	<b>10,948.00</b>	<b>3,000.00</b>	<b>7,948.00</b>	<b>364.9%</b>
322.9 · Yard Sale Permits	70.00	100.00	-30.00	70.0%
322.95 · Alarm Permit	80.00	40.00	40.00	200.0%
<b>Total 322 · Non-Business Licenses &amp; Permits</b>	<b>11,098.00</b>	<b>3,140.00</b>	<b>7,958.00</b>	<b>353.4%</b>
<b>331 · Fines</b>				
331.11 · Vehicle Code Violations	4,410.23	2,700.00	1,710.23	163.3%
331.12 · Violations of Ordinances	4,258.94	1,150.00	3,108.94	370.3%
331.13 · State Police Fines	768.68	800.00	-31.32	96.1%
331.15 · Motor Vehicle Fines	1,157.79	1,200.00	-42.21	96.5%
<b>Total 331 · Fines</b>	<b>10,595.64</b>	<b>5,850.00</b>	<b>4,745.64</b>	<b>181.1%</b>
<b>341 · Interest Earnings</b>				
341.01 · Checking Acct. Interest	37.81	60.00	-22.19	63.0%
<b>Total 341 · Interest Earnings</b>	<b>37.81</b>	<b>60.00</b>	<b>-22.19</b>	<b>63.0%</b>
<b>350 · Intergovernmental Revenues</b>				
350.10 · Workers Comp. Reimb.-Code 993	1,152.00	500.00	652.00	230.4%
350.11 · Workers Comp.- Code 994	7,409.00	7,800.00	-391.00	95.0%
<b>Total 350 · Intergovernmental Revenues</b>	<b>8,561.00</b>	<b>8,300.00</b>	<b>261.00</b>	<b>103.1%</b>
<b>351 · Federal Capital-Operating Grant</b>				
351.12 · Emergency Disaster Relief- FEMA	14,692.13			
<b>Total 351 · Federal Capital-Operating Grant</b>	<b>14,692.13</b>			
<b>354 · State Capital &amp; Operating Grant</b>				
354.15 · Recycling/Act 101	0.00	1,700.00	-1,700.00	0.0%
<b>Total 354 · State Capital &amp; Operating Grant</b>	<b>0.00</b>	<b>1,700.00</b>	<b>-1,700.00</b>	<b>0.0%</b>
<b>355 · State Shared Revenue &amp; Entitlem</b>				
355.01 · Public Utility Realty Tax-Purta	560.57	525.00	35.57	106.8%
355.02 · Motor Vehicle Fuels Taxes	0.00	11,540.00	-11,540.00	0.0%
355.07 · Foreign Fire Insurance Premium	11,467.81			
<b>Total 355 · State Shared Revenue &amp; Entitlem</b>	<b>12,028.38</b>	<b>12,065.00</b>	<b>-36.62</b>	<b>99.7%</b>
<b>360 · Planning &amp; Zoning Fees</b>				
361.32 · Legal Fees-Reimb.	244.00			
361.321 · Engineering Fees-Reimb.	3,928.80	500.00	3,428.80	785.8%
361.35 · Recreation Land Dedication/Fee	2,500.00			
<b>Total 360 · Planning &amp; Zoning Fees</b>	<b>6,672.80</b>	<b>500.00</b>	<b>6,172.80</b>	<b>1,334.6%</b>

**Jacobus Borough**  
**Profit & Loss Budget vs. Actual**  
 January through December 2016

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
<b>362 · Public Safety</b>				
362.40 · UCC Admin/BCO Fees	1,180.00	1,000.00	180.00	118.0%
362.41 · Zoning Permits	2,060.00	1,000.00	1,060.00	206.0%
362.43 · Chicken Permits	50.00	25.00	25.00	200.0%
362.44 · Sewage Permits (SEO fees)	150.00	200.00	-50.00	75.0%
362.45 · Use & Occupancy Permits	1,100.00	350.00	750.00	314.3%
362.46 · Stormwater Permits	0.00	100.00	-100.00	0.0%
362.47 · Labor & Industry Fee	96.00	75.00	21.00	128.0%
<b>Total 362 · Public Safety</b>	<b>4,636.00</b>	<b>2,750.00</b>	<b>1,886.00</b>	<b>168.6%</b>
<b>364 · Sanitation</b>				
364.30 · Refuse-Recycling Service	1,936.00	2,200.00	-264.00	88.0%
364.31 · On-Lot Septic	825.00	1,200.00	-375.00	68.8%
364.51 · Sale Of Recycling Bins	180.00	200.00	-20.00	90.0%
<b>Total 364 · Sanitation</b>	<b>2,941.00</b>	<b>3,600.00</b>	<b>-659.00</b>	<b>81.7%</b>
<b>365 · Health/ Human Services</b>				
365.5 · Animal Control & Shelter Fees	0.00	0.00	0.00	0.0%
<b>Total 365 · Health/ Human Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>367 · Culture &amp; Recreation</b>				
367.14 · Use of Facility Fees	4,475.00	3,000.00	1,475.00	149.2%
<b>Total 367 · Culture &amp; Recreation</b>	<b>4,475.00</b>	<b>3,000.00</b>	<b>1,475.00</b>	<b>149.2%</b>
<b>387 · Contributions &amp; Donations</b>				
387.1 · Anonymous Donor	264.84			
<b>Total 387 · Contributions &amp; Donations</b>	<b>264.84</b>			
<b>389 · Unclassified Operating Revenue</b>				
389.01 · Photocopies/RTK Fees	5.50	5.00	0.50	110.0%
389.05 · Newsletter Ads	1,010.00	1,100.00	-90.00	91.8%
389.15 · Property/ln. Marine Ins. Reimb.	714.00	575.00	139.00	124.2%
389.20 · Key Deposits	100.00	80.00	20.00	125.0%
389.21 · License Agreement Fees	650.00	400.00	250.00	162.5%
389.35 · Street Project Expense Reimb.	57,531.97			
<b>Total 389 · Unclassified Operating Revenue</b>	<b>60,011.47</b>	<b>2,160.00</b>	<b>57,851.47</b>	<b>2,778.3%</b>
<b>392 · Interfund Transfers</b>				
392.011 · Transfer from GF MMA	0.00	9,694.00	-9,694.00	0.0%
<b>Total 392 · Interfund Transfers</b>	<b>0.00</b>	<b>9,694.00</b>	<b>-9,694.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>666,248.77</b>	<b>520,459.00</b>	<b>145,789.77</b>	<b>128.0%</b>
<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>	<b>8,520.00</b>	<b>8,520.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>401 · Mayor</b>				
401.05 · Salaries & Wages	1,440.00	1,440.00	0.00	100.0%
<b>Total 401 · Mayor</b>	<b>1,440.00</b>	<b>1,440.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>402 · Auditing Services/Financi</b>				
402.31 · Auditing Firm	4,000.00	5,300.00	-1,300.00	75.5%
<b>Total 402 · Auditing Services/Financi</b>	<b>4,000.00</b>	<b>5,300.00</b>	<b>-1,300.00</b>	<b>75.5%</b>
<b>403 · Tax Collection</b>				
403.16 · Tax Collector Commission	8,807.14	8,500.00	307.14	103.6%
403.21 · Office Supplies	514.92	300.00	214.92	171.6%
403.24 · Postage	367.50	300.00	67.50	122.5%
403.42 · Dues, Subscriptions, Membership	0.00	10.00	-10.00	0.0%
<b>Total 403 · Tax Collection</b>	<b>9,689.56</b>	<b>9,110.00</b>	<b>579.56</b>	<b>106.4%</b>
<b>404 · Solicitor/Legal Services</b>				
404.31 · Stock & Leader	10,326.75	12,000.00	-1,673.25	86.1%
<b>Total 404 · Solicitor/Legal Services</b>	<b>10,326.75</b>	<b>12,000.00</b>	<b>-1,673.25</b>	<b>86.1%</b>
<b>405 · Secretary/Clerk</b>				
405.10 · Salaries & Wages	33,280.08	33,296.00	-15.92	100.0%
405.33 · Transportation-Mileage Reimb.	301.99	200.00	101.99	151.0%
405.35 · Insurance/Bonding	683.00	683.00	0.00	100.0%
<b>Total 405 · Secretary/Clerk</b>	<b>34,265.07</b>	<b>34,179.00</b>	<b>86.07</b>	<b>100.3%</b>

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<b>406 · Other General Governmt Adm</b>				
406.23 · Postage	151.94	250.00	-98.06	60.8%
406.231 · Special Mailings	464.25			
406.24 · General Operating Supplies	991.53	550.00	441.53	180.3%
406.27 · Computer Hardware/Software	768.50	650.00	118.50	118.2%
406.271 · Replace Office Equipment	0.00	0.00	0.00	0.0%
406.33 · Mileage Reimbursement	182.30	50.00	132.30	364.6%
406.34 · Advertising, Printing, Binding	1,161.20	1,500.00	-338.80	77.4%
406.341 · Newsletter Printing	1,075.00	1,100.00	-25.00	97.7%
406.42 · Dues, Subscriptions, Membership	670.95	650.00	20.95	103.2%
406.46 · Meetings, Conferences, Education	433.45	300.00	133.45	144.5%
<b>Total 406 · Other General Governmt Adm</b>	<b>5,899.12</b>	<b>5,050.00</b>	<b>849.12</b>	<b>116.8%</b>
<b>408 · Engineering Services</b>				
408.31 · James Holley & Assoc	25,290.65	25,000.00	290.65	101.2%
408.310 · C.S. Davidson	4,876.78			
408.311 · First Capital Engineering	2,730.37			
<b>Total 408 · Engineering Services</b>	<b>32,897.80</b>	<b>25,000.00</b>	<b>7,897.80</b>	<b>131.6%</b>
<b>409 · General Gov't Bldg &amp; Plant</b>				
409.3 · Utilities				
409.321 · Phone	1,184.98	1,475.00	-290.02	80.3%
409.322 · Long Distance Phone	131.17	170.00	-38.83	77.2%
409.361 · Electric	651.28	650.00	1.28	100.2%
409.362 · Gas	1,123.00	1,505.00	-382.00	74.6%
409.363 · Water	276.97	280.00	-3.03	98.9%
409.364 · Sewer	760.00	760.00	0.00	100.0%
<b>Total 409.3 · Utilities</b>	<b>4,127.40</b>	<b>4,840.00</b>	<b>-712.60</b>	<b>85.3%</b>
409.37 · Repairs/Maintenance	1,550.43	1,800.00	-249.57	86.1%
409.372 · Detention Pond Maint./Repairs	1,215.00	0.00	1,215.00	100.0%
409.48 · Internet Fees/Web Design	674.37	675.00	-0.63	99.9%
<b>Total 409 · General Gov't Bldg &amp; Plant</b>	<b>7,567.20</b>	<b>7,315.00</b>	<b>252.20</b>	<b>103.4%</b>
<b>Total 400-409 · General Government</b>	<b>114,605.50</b>	<b>107,914.00</b>	<b>6,691.50</b>	<b>106.2%</b>
<b>410-419 · Public Safety</b>				
410.45 · YARPD	84,732.00	87,150.00	-2,418.00	97.2%
411.00 · Fireman's Relief Fund	11,467.81	11,540.00	-72.19	99.4%
411.54 · Volunteer Fire Company Contrib	8,000.00	8,000.00	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	4,597.00	3,400.00	1,197.00	135.2%
413.15 · Code Enforcement Supplies	0.00	225.00	-225.00	0.0%
413.17 · PA UCC Member & Qtrly. Fees	64.00	75.00	-11.00	85.3%
413.44 · Sewage Permits	200.00	250.00	-50.00	80.0%
413.45 · Ordinance Codification Project	2,390.00	3,000.00	-610.00	79.7%
<b>Total 413 · UCC &amp; Code Enforcemt</b>	<b>7,251.00</b>	<b>6,950.00</b>	<b>301.00</b>	<b>104.3%</b>
415 · Public Emergency Mgmt & Comm.	277.73	500.00	-222.27	55.5%
<b>Total 410-419 · Public Safety</b>	<b>116,228.54</b>	<b>118,640.00</b>	<b>-2,411.46</b>	<b>98.0%</b>
<b>420-425 · Health &amp; Human Services</b>				
422.45 · Vector(Animal) Control	240.00	400.00	-160.00	60.0%
422.451 · Animal Shelter	921.00	921.00	0.00	100.0%
<b>Total 420-425 · Health &amp; Human Services</b>	<b>1,161.00</b>	<b>1,321.00</b>	<b>-160.00</b>	<b>87.9%</b>
<b>426-429 · Public Works-Sanitation</b>				
427 · Refuse-Recycling Services				
427.45 · Refuse-Recycling	115,914.91	115,915.00	-0.09	100.0%
427.450 · Tipping Fees (YCSWRA)	44,734.98	49,000.00	-4,265.02	91.3%
<b>Total 427 · Refuse-Recycling Services</b>	<b>160,649.89</b>	<b>164,915.00</b>	<b>-4,265.11</b>	<b>97.4%</b>
429 · Waste Water Collection & Mgmt				
429.01 · On-Lot Septic	675.00	1,200.00	-525.00	56.3%
<b>Total 429 · Waste Water Collection &amp; Mgmt</b>	<b>675.00</b>	<b>1,200.00</b>	<b>-525.00</b>	<b>56.3%</b>
<b>Total 426-429 · Public Works-Sanitation</b>	<b>161,324.89</b>	<b>166,115.00</b>	<b>-4,790.11</b>	<b>97.1%</b>
<b>430-439 · Highways, Roads &amp; Streets</b>				
432 · Winter Maintenance-Snow Removal	24,642.66	7,000.00	17,642.66	352.0%
433 · Street Signs & Markings	2,986.00	3,750.00	-764.00	79.6%
433.10 · Curb Painting	0.00	200.00	-200.00	0.0%

5:00 PM

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Cash Basis

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 January through December 2016

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433.36 · Traffic Control Devices				
433.37 · Traffic Signal Repairs & Maint.	449.48	350.00	99.48	128.4%
433.36 · Traffic Control Devices - Other	868.77	600.00	268.77	144.8%
<b>Total 433.36 · Traffic Control Devices</b>	<b>1,318.25</b>	<b>950.00</b>	<b>368.25</b>	<b>138.8%</b>
434 · Street Lighting	19,954.58	19,875.00	79.58	100.4%
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%
436.12 · Storm Water Education	0.00	0.00	0.00	0.0%
436.14 · Storm Water Inspection	0.00	0.00	0.00	0.0%
438 · Maintenance & Repairs of Rds	10,000.00	10,000.00	0.00	100.0%
439 · Highway Construction/Rebldg.	111,498.11	25,000.00	86,498.11	446.0%
<b>Total 430-439 · Highways, Roads &amp; Streets</b>	<b>170,903.60</b>	<b>68,279.00</b>	<b>102,624.60</b>	<b>250.3%</b>
440-449 · Public Works - Other Services				
448.363 · Public Fire Hydrants	15,503.04	15,505.00	-1.96	100.0%
<b>Total 440-449 · Public Works - Other Services</b>	<b>15,503.04</b>	<b>15,505.00</b>	<b>-1.96</b>	<b>100.0%</b>
450-459 · Parks, Culture & Recreation				
451.54 · JLS Recreation Assoc	4,358.97	4,359.00	-0.03	100.0%
454.30 · Utilities				
454.361 · Electric	1,449.34	1,355.00	94.34	107.0%
454.363 · Water	359.61	440.00	-80.39	81.7%
454.364 · Sewer	665.00	665.00	0.00	100.0%
454.365 · Portable Toilet	788.00	720.00	68.00	109.4%
454.366 · Internet Service	407.40	408.00	-0.60	99.9%
<b>Total 454.30 · Utilities</b>	<b>3,669.35</b>	<b>3,588.00</b>	<b>81.35</b>	<b>102.3%</b>
454.37 · Park Maintenance & Grounds				
454.371 · Rep/Maint	7,851.23	4,500.00	3,351.23	174.5%
454.372 · Rep/Maint-Tot Lot	8,449.00	500.00	7,949.00	1,689.8%
454.373 · Rep/Maint-Nature Park	280.00	200.00	80.00	140.0%
454.376 · Surveillance & Related Costs	888.00	888.00	0.00	100.0%
<b>Total 454.37 · Park Maintenance &amp; Grounds</b>	<b>17,468.23</b>	<b>6,088.00</b>	<b>11,380.23</b>	<b>286.9%</b>
454.74 · Machinery & Equipment	0.00	100.00	-100.00	0.0%
456.54 · Library	2,000.00	2,000.00	0.00	100.0%
457.02 · Christmas Tree Lighting	75.00	50.00	25.00	150.0%
457.14 · Park Use/Security Dep Refund	1,005.00	650.00	355.00	154.6%
<b>Total 450-459 · Parks, Culture &amp; Recreation</b>	<b>28,576.55</b>	<b>16,835.00</b>	<b>11,741.55</b>	<b>169.7%</b>
481-484 · Employer Pay Benefits & W/H				
481.10 · Social Security	3,515.65	3,401.00	114.65	103.4%
481.20 · Medicare	822.21	795.00	27.21	103.4%
481.40 · Public Officials-Life-AD/D	928.82	991.00	-62.18	93.7%
484 · Workers Comp	14,423.00	14,283.00	140.00	101.0%
<b>Total 481-484 · Employer Pay Benefits &amp; W/H</b>	<b>19,689.68</b>	<b>19,470.00</b>	<b>219.68</b>	<b>101.1%</b>
486-488 · Insurance Casualty Ins				
486.10 · PIRMA Liability	3,512.00	3,350.00	162.00	104.8%
486.20 · Prop/Casualty	2,349.00	2,060.00	289.00	114.0%
<b>Total 486-488 · Insurance Casualty Ins</b>	<b>5,861.00</b>	<b>5,410.00</b>	<b>451.00</b>	<b>108.3%</b>
489 · Unclassified Expenses				
489.20 · Key Deposit Reimbursements	100.00	80.00	20.00	125.0%
489.21 · License Agreement Fees	400.00	400.00	0.00	100.0%
489.43 · Real Estate Tax Refund	442.88			
489.54 · Donation to Non-Governmental	400.00	400.00	0.00	100.0%
489.80 · UC Solvency Fee	86.89	90.00	-3.11	96.5%
<b>Total 489 · Unclassified Expenses</b>	<b>1,429.77</b>	<b>970.00</b>	<b>459.77</b>	<b>147.4%</b>
492 · Interfund Operating Transfers				
492.02 · Transfer to GF Money Market	0.00	0.00	0.00	0.0%
492.951 · Transfer to PLGIT Plus-Class	2,500.00			
<b>Total 492 · Interfund Operating Transfers</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>100.0%</b>
66000 · Payroll Liability Expenses	0.00			
<b>Total Expense</b>	<b>637,783.57</b>	<b>520,459.00</b>	<b>117,324.57</b>	<b>122.5%</b>
<b>Net Income</b>	<b>28,465.20</b>	<b>0.00</b>	<b>28,465.20</b>	<b>100.0%</b>