

Jacobus Borough
Profit & Loss Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Income				
301 · Real Property Taxes				
301.1 · Real Estate Taxes - Current Yea	218,312.72	220,000.00	-1,687.28	99.2%
301.20 · Real Estate Taxes - Prior Years	3,367.96	3,500.00	-132.04	96.2%
301.40 · Real Estate Taxes - Delinquent	3,769.83	1,500.00	2,269.83	251.3%
Total 301 · Real Property Taxes	225,450.51	225,000.00	450.51	100.2%
310 · Local Tax Enabling (Act 511) Ta				
310.10 · Real Estate Transfer Tax	31,567.91	30,000.00	1,567.91	105.2%
310.20 · Earned Income Tax				
310.21 · EIT - Current year	166,048.17	130,000.00	36,048.17	127.7%
310.22 · EIT Prior Year	83,585.24	75,000.00	8,585.24	111.4%
310.23 · EIT Delinquent	167.49	5,000.00	-4,832.51	3.3%
Total 310.20 · Earned Income Tax	249,800.90	210,000.00	39,800.90	119.0%
310.28 · Operating Fund Excess	1,685.46	1,000.00	685.46	168.5%
Total 310 · Local Tax Enabling (Act 511) Ta	283,054.27	241,000.00	42,054.27	117.4%
321 · Business Licenses & Permits				
321.61 · Transient Retailers	10.00	40.00	-30.00	25.0%
321.80 · Cable TV Franchise	24,667.97	22,500.00	2,167.97	109.6%
Total 321 · Business Licenses & Permits	24,677.97	22,540.00	2,137.97	109.5%
322 · Non-Business Licenses & Permits				
322.5 · Street Opening Permits	3,450.00	2,200.00	1,250.00	156.8%
322.9 · Yard Sale Permits	120.00	100.00	20.00	120.0%
322.95 · Alarm Permit	0.00	40.00	-40.00	0.0%
Total 322 · Non-Business Licenses & Permits	10,672.71	2,340.00	8,332.71	456.1%
331 · Fines				
331.11 · Vehicle Code Violations	4,363.07	3,000.00	1,363.07	145.4%
331.12 · Violations of Ordinances	803.01	1,200.00	-396.99	66.9%
331.13 · State Police Fines	953.73	500.00	453.73	190.7%
331.15 · Motor Vehicle Fines	166.82	1,150.00	-983.18	14.5%
Total 331 · Fines	6,286.63	5,850.00	436.63	107.5%
341 · Interest Earnings				
341.01 · Checking Acct. Interest	50.80	60.00	-9.20	84.7%
Total 341 · Interest Earnings	2,708.23	60.00	2,648.23	4,513.7%

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350 · Intergovernmental Revenues				
350.11 · Workers Comp.- Code 994	0.00	7,800.00	-7,800.00	0.0%
Total 350 · Intergovernmental Revenues	0.00	7,800.00	-7,800.00	0.0%
354 · State Capital & Operating Grant				
354.15 · Recycling/Act 101	1,447.00	1,700.00	-253.00	85.1%
Total 354 · State Capital & Operating Grant	1,447.00	1,700.00	-253.00	85.1%
355 · State Shared Revenue & Entitlem				
355.01 · Public Utility Realty Tax-Purta	532.07	550.00	-17.93	96.7%
355.07 · Foreign Fire Insurance Premium	10,279.27	11,500.00	-1,220.73	89.4%
Total 355 · State Shared Revenue & Entitlem	10,811.34	12,050.00	-1,238.66	89.7%
362 · Public Safety				
362.15 · Code Enforcement Supplies/Reimb	0.00	300.00	-300.00	0.0%
362.40 · UCC Admin/BCO Fees	1,072.00	1,000.00	72.00	107.2%
362.41 · Zoning Permits	1,423.00	1,000.00	423.00	142.3%
362.43 · Chicken Permits	25.00	25.00	0.00	100.0%
362.44 · Sewage Permits (SEO fees)	840.00	200.00	640.00	420.0%
362.45 · Use & Occupancy Permits	60.00	350.00	-290.00	17.1%
362.46 · Stormwater Permits	0.00	100.00	-100.00	0.0%
362.47 · Labor & Industry Fee	80.00	75.00	5.00	106.7%
Total 362 · Public Safety	3,500.00	3,050.00	450.00	114.8%
364 · Sanitation				
364.31 · On-Lot Septic	75.00	150.00	-75.00	50.0%
Total 364 · Sanitation	75.00	150.00	-75.00	50.0%
367 · Culture & Recreation				
367.14 · Use of Facility Fees	3,390.00	4,000.00	-610.00	84.8%
Total 367 · Culture & Recreation	3,390.00	4,000.00	-610.00	84.8%
389 · Unclassified Operating Revenue				
389.01 · Photocopies/RTK Fees	33.65	5.00	28.65	673.0%
389.05 · Newsletter Ads	1,530.00	1,000.00	530.00	153.0%
389.15 · Property/In. Marine Ins. Reimb.	728.00	725.00	3.00	100.4%
389.20 · Key Deposits	60.00	80.00	-20.00	75.0%
389.21 · License Agreement Fees	600.00	400.00	200.00	150.0%
Total 389 · Unclassified Operating Revenue	26,794.09	2,210.00	24,584.09	1,212.4%
Total Income	599,067.75	527,750.00	71,317.75	113.5%

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Expense	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
400-409 · General Government				
400 · Legislative Governing Body				
400.05 · Salaries & Wages	8,520.00	8,520.00	0.00	100.0%
Total 400 · Legislative Governing Body	8,520.00	8,520.00	0.00	100.0%
401 · Mayor				
401.05 · Salaries & Wages	1,440.00	1,440.00	0.00	100.0%
Total 401 · Mayor	1,440.00	1,440.00	0.00	100.0%
402 · Auditing Services/Financi				
402.31 · Auditing Firm	4,900.00	5,000.00	-100.00	98.0%
Total 402 · Auditing Services/Financi	4,900.00	5,000.00	-100.00	98.0%
403 · Tax Collection				
403.16 · Tax Collector Commission	8,757.35	8,500.00	257.35	103.0%
403.21 · Office Supplies	647.60	640.00	7.60	101.2%
403.24 · Postage	330.75	350.00	-19.25	94.5%
403.42 · Dues, Subscriptions, Membership	0.00	10.00	-10.00	0.0%
Total 403 · Tax Collection	9,735.70	9,500.00	235.70	102.5%
404 · Solicitor/Legal Services				
404.31 · Stock & Leader	21,673.88	12,000.00	9,673.88	180.6%
Total 404 · Solicitor/Legal Services	21,673.88	12,000.00	9,673.88	180.6%
405 · Secretary/Clerk				
405.10 · Salaries & Wages	36,785.78	36,608.00	177.78	100.5%
405.33 · Transportation-Mileage Reimb.	130.67	200.00	-69.33	65.3%
405.35 · Insurance/Bonding	683.00	683.00	0.00	100.0%
Total 405 · Secretary/Clerk	37,599.45	37,491.00	108.45	100.3%
406 · Other General Governmt Adm				
406.23 · Postage	249.80	250.00	-0.20	99.9%
406.24 · General Operating Supplies	638.32	900.00	-261.68	70.9%
406.27 · Computer Hardware/Software	1,082.50	800.00	282.50	135.3%
406.33 · Mileage Reimbursement	39.22	100.00	-60.78	39.2%
406.34 · Advertising, Printing, Binding	2,315.20	1,500.00	815.20	154.3%
406.341 · Newsletter Printing	1,213.00	1,100.00	113.00	110.3%
406.42 · Dues, Subscriptions, Membership	575.95	650.00	-74.05	88.6%
406.46 · Meetings,Conferences, Education	40.39	450.00	-409.61	9.0%
Total 406 · Other General Governmt Adm	6,275.38	5,750.00	525.38	109.1%

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408 · Engineering Services				
408.31 · James Holley & Assoc	9,939.91	15,000.00	-5,060.09	66.3%
408 · Engineering Services - Other	0.00	25,000.00	-25,000.00	0.0%
Total 408 · Engineering Services	65,935.77	40,000.00	25,935.77	164.8%
409 · General Gov't Bldg & Plant				
409.3 · Utilities				
409.321 · Phone	1,196.76	1,300.00	-103.24	92.1%
409.322 · Long Distance Phone	130.80	150.00	-19.20	87.2%
409.361 · Electric	900.03	650.00	250.03	138.5%
409.362 · Gas	1,249.62	1,500.00	-250.38	83.3%
409.363 · Water	282.31	280.00	2.31	100.8%
409.364 · Sewer	760.00	760.00	0.00	100.0%
Total 409.3 · Utilities	4,519.52	4,640.00	-120.48	97.4%
409.37 · Repairs/Maintenance/Supplies	2,508.54	15,000.00	-12,491.46	16.7%
409.372 · Detention Pond Maint./Repairs	0.00	500.00	-500.00	0.0%
409.48 · Internet Fees/Web Design	674.37	675.00	-0.63	99.9%
Total 409 · General Gov't Bldg & Plant	16,506.29	20,815.00	-4,308.71	79.3%
Total 400-409 · General Government	172,586.47	140,516.00	32,070.47	122.8%
410-419 · Public Safety				
410.45 · YARPD	87,274.00	87,274.00	0.00	100.0%
411.00 · Fireman's Relief Fund	10,279.27	11,500.00	-1,220.73	89.4%
411.54 · Volunteer Fire Company Contrib	12,000.00	12,000.00	0.00	100.0%
412.54 · Ambulance/Rescue	6,000.00	6,000.00	0.00	100.0%
413 · UCC & Code Enforcemt				
413.10 · BCO Salary & Wages	2,581.00	4,000.00	-1,419.00	64.5%
413.15 · Code Enforcement Supplies	0.00	300.00	-300.00	0.0%
413.17 · PA UCC Member & Qtrly. Fees	92.00	75.00	17.00	122.7%
413.44 · Sewage Permits	890.00	250.00	640.00	356.0%
413.45 · Ordinance Codification Project	2,460.00	3,000.00	-540.00	82.0%
Total 413 · UCC & Code Enforcemt	6,023.00	7,625.00	-1,602.00	79.0%
415 · Public Emergency Mgmt & Comm.	0.00	500.00	-500.00	0.0%
Total 410-419 · Public Safety	121,576.27	124,899.00	-3,322.73	97.3%
420-425 · Health & Human Services				
422.45 · Vector(Animal) Control	473.80	400.00	73.80	118.5%
422.451 · Animal Shelter	921.00	921.00	0.00	100.0%
Total 420-425 · Health & Human Services	1,394.80	1,321.00	73.80	105.6%

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426-429 · Public Works-Sanitation				
427 · Refuse-Recycling Services				
427.45 · Refuse-Recycling	0.00	0.00	0.00	0.0%
427.450 · Tipping Fees (YCSWRA)	1,362.31	0.00	1,362.31	100.0%
Total 427 · Refuse-Recycling Services	1,362.31	0.00	1,362.31	100.0%
429 · Waste Water Collection & Mgmt				
429.01 · On-Lot Septic Inspections	75.00	150.00	-75.00	50.0%
Total 429 · Waste Water Collection & Mgmt	75.00	150.00	-75.00	50.0%
Total 426-429 · Public Works-Sanitation	1,437.31	150.00	1,287.31	958.2%
430-439 · Highways, Roads & Streets				
432 · Winter Maintenance-Snow Removal	200.00	10,000.00	-9,800.00	2.0%
433 · Street Signs & Markings	3,547.00	3,750.00	-203.00	94.6%
433.10 · Curb Painting	0.00	200.00	-200.00	0.0%
433.36 · Traffic Control Devices				
433.37 · Traffic Signal Repairs & Maint.	190.00	450.00	-260.00	42.2%
433.36 · Traffic Control Devices - Other	866.16	750.00	116.16	115.5%
Total 433.36 · Traffic Control Devices	1,056.16	1,200.00	-143.84	88.0%
434 · Street Lighting	20,375.68	20,000.00	375.68	101.9%
436 · Storm Sewers & Drains	475.00	1,000.00	-525.00	47.5%
436.10 · Storm Water Management	1,864.00	504.00	1,360.00	369.8%
436.12 · Storm Water Education	0.00	106.00	-106.00	0.0%
436.14 · Storm Water Inspection	0.00	0.00	0.00	0.0%
438 · Maintenance & Repairs of Rds	18,300.00	15,000.00	3,300.00	122.0%
439 · Highway Construction/Rebldg.	236,620.37	134,640.00	101,980.37	175.7%
Total 430-439 · Highways, Roads & Streets	282,438.21	186,400.00	96,038.21	151.5%
440-449 · Public Works - Other Services				
448.363 · Public Fire Hydrants	15,503.04	15,505.00	-1.96	100.0%
Total 440-449 · Public Works - Other Services	15,503.04	15,505.00	-1.96	100.0%
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	1,340.04	1,250.00	90.04	107.2%
454.363 · Water	358.37	355.00	3.37	100.9%
454.364 · Sewer	665.00	665.00	0.00	100.0%
454.365 · Portable Toilet	749.00	740.00	9.00	101.2%
454.366 · Internet Service	407.40	408.00	-0.60	99.9%
Total 454.30 · Utilities	3,579.66	3,418.00	161.66	104.7%

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Cash Basis

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454.37 · Park Maintenance & Grounds				
454.371 · Repairs/Maintenance/Supplies	13,196.52	17,500.00	-4,303.48	75.4%
454.372 · Repairs/Maintenance -Tot Lot	399.99	500.00	-100.01	80.0%
454.373 · Repairs/Maintenance-Nature Park	340.00	250.00	90.00	136.0%
454.376 · Surveillance & Related Costs	888.00	888.00	0.00	100.0%
Total 454.37 · Park Maintenance & Grounds	14,824.51	19,138.00	-4,313.49	77.5%
454.74 · Machinery & Equipment	0.00	100.00	-100.00	0.0%
456.54 · Library	3,500.00	3,500.00	0.00	100.0%
457.02 · Christmas Tree Lighting	90.99	100.00	-9.01	91.0%
457.14 · Park Use/Security Dep Refund	875.00	925.00	-50.00	94.6%
Total 450-459 · Parks, Culture & Recreation	27,293.11	31,540.00	-4,246.89	86.5%
481-484 · Employer Pay Benefits & W/H				
481.10 · Social Security	3,610.79	3,672.00	-61.21	98.3%
481.20 · Medicare	844.45	859.00	-14.55	98.3%
481.40 · Public Officials-Life-AD/D	1,118.11	1,058.00	60.11	105.7%
484 · Workers Comp	17,203.00	14,500.00	2,703.00	118.6%
Total 481-484 · Employer Pay Benefits & W/H	22,776.35	20,089.00	2,687.35	113.4%
486-488 · Insurance Casualty Ins				
486.10 · PIRMA Liability	3,599.00	3,810.00	-211.00	94.5%
486.20 · Prop/Casualty	2,393.00	2,550.00	-157.00	93.8%
Total 486-488 · Insurance Casualty Ins	5,992.00	6,360.00	-368.00	94.2%
489 · Unclassified Expenses				
489.20 · Key Deposit Reimbursements	60.00	80.00	-20.00	75.0%
489.21 · License Agreement Fees	100.00	400.00	-300.00	25.0%
489.54 · Donation to Non-Governmental	400.00	400.00	0.00	100.0%
489.80 · UC Solvency Fee	93.64	90.00	3.64	104.0%
Total 489 · Unclassified Expenses	714.84	970.00	-255.16	73.7%
Total Expense	651,752.78	527,750.00	124,002.78	123.5%
Net Income	-52,685.03	0.00	-52,685.03	100.0%