

**MEMORANDUM**

**Date:** November 15, 2013  
**To:** President, Vice-President, Council and Mayor  
**From:** Jeff Naftal, Borough Manager *gn*  
**Subject:** FY 2014 FINAL DRAFT BUDGET SUBMITTAL

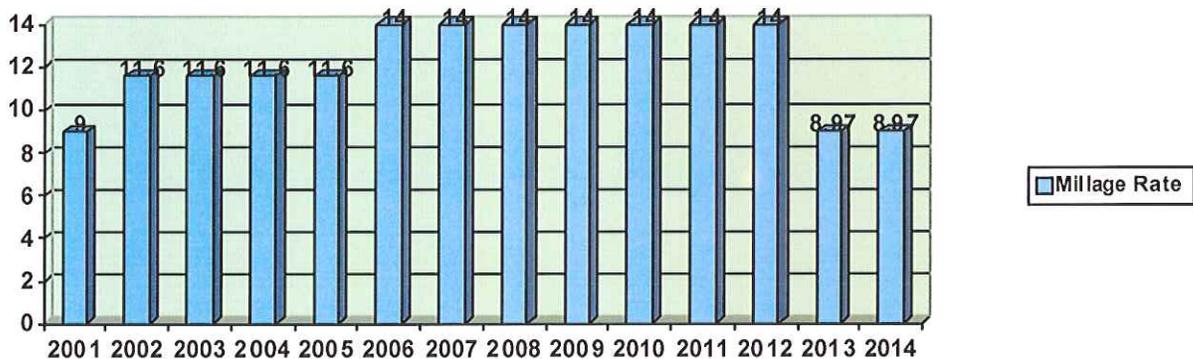
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I am pleased to be able to submit to you the draft 2014 Budget for the Borough. This budget is the end result of a series of public workshops on the budget. We discussed expenditures on October 16, 2013, capital improvements on October 28, 2013, and revenues on November 13, 2013. Following each of these workshops, I amended the budget to include all changes and then provided a revised version to you prior to the next workshop. Now, following our last workshop I present to you the Final Draft Budget for your approval.

The following are key highlights of this budget for you to consider as you review it:

**Real Estate Taxes:**

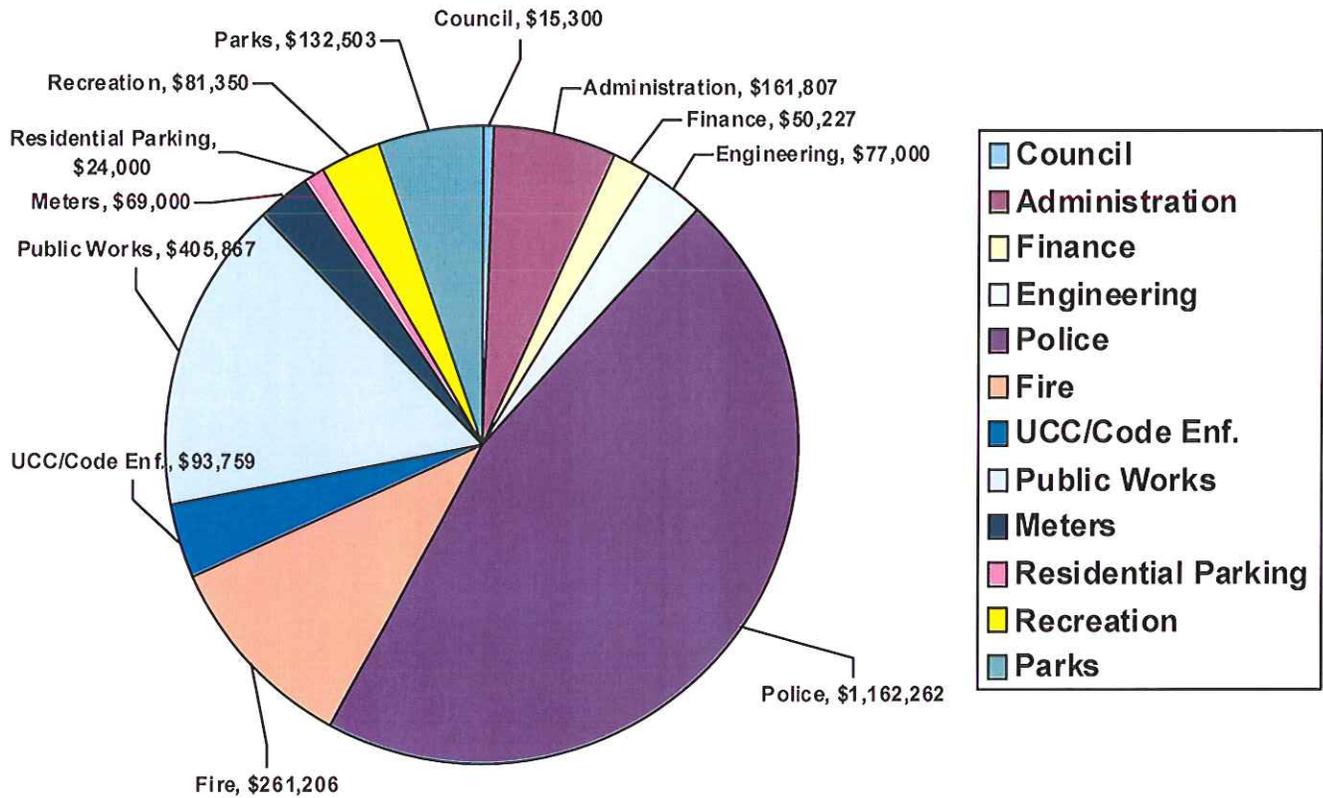
Our millage rate is proposed to remain at 8.97 mills in 2014. At 8.97, our millage rate will remain the lowest it has been since 2001 as shown in the following chart:



**Personnel Costs:**

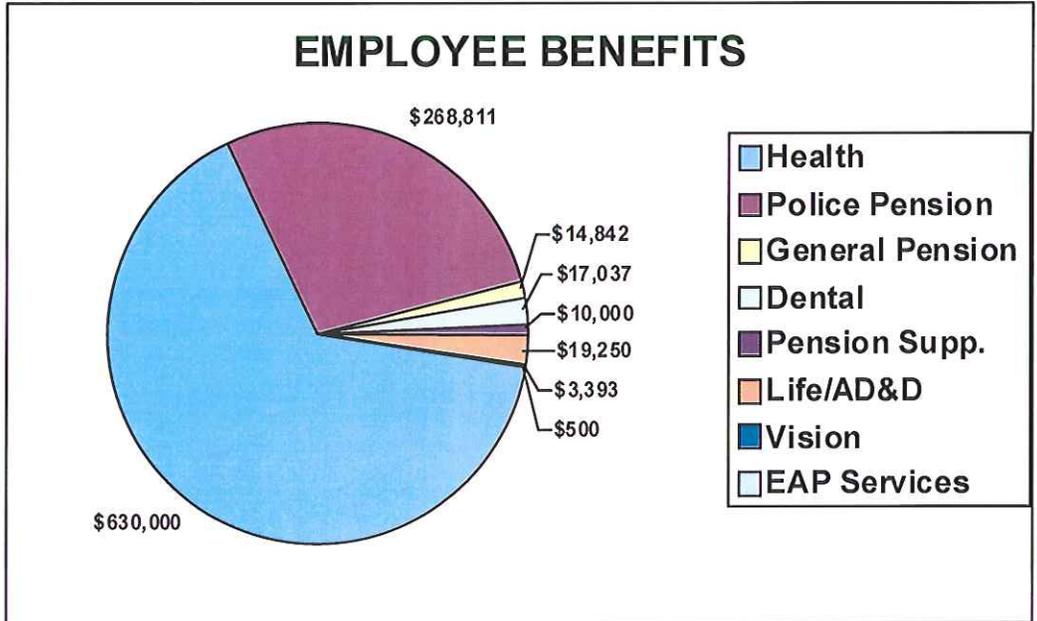
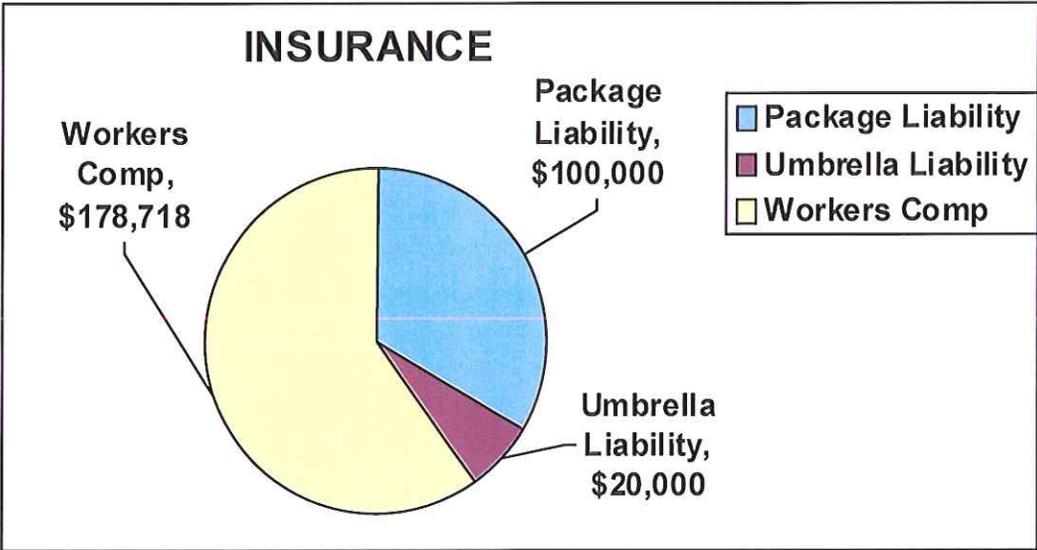
The draft budget includes a 3% increase for all employees except me, and a 6.9% increase for the Borough Engineer in recognition of the significant savings he has brought to the Borough. In addition, it includes 25 cents per hour increase for the parking meter enforcement staff. In addition to these changes, the budget includes one new parking meter enforcement officer. The personnel costs for janitorial services and swimming pool operations have been replaced with contracts for outside services.

Our salaries are broken down by department as follows:



**Benefits and Insurance:**

Again this year we are consolidating our benefits and insurances into the department created for that purpose. The only exception to this is that liability and workers compensation for the Volunteer Fire Department has been maintained in the Fire Department budget because their rates are specific to their volunteer status and workers compensation in particular can only be obtained through a State insurance pool. Our health insurance rates will increase in 2014 but only by 2% which is below the 10% to 15% most insurance plans are increasing. The following charts show our General Fund costs for insurance and employee benefits:



**Other Highlights:**

- A Road Program for 2014 that will: resurface the pool parking lot; completely reconstruct 1 road; and, resurface with the remaining funds as many as 30 alleys.
- A Sanitary Sewer Operations and Maintenance Program that will allow us to continue to meet our obligations under the Pittsburgh Area Consent Decree imposed by the Federal Government on ALCOSAN.
- The Data Processing Department includes funding for personal computer replacement which is now planned for a three-year cycle with 2014 being the second year.
- Funding to replace our application software so that we can do more and interact with our other existing software.

- \$100,000 is placed in the Capital Reserves Fund budget to waterproof the Borough Hall building which is leaking and has had mold issues in the Police Department.
- The Tree Trimming Contract is in the second year of a 3 year project to trim or remove trees as necessary.
- Contingency is maintained at \$100,000 to cover unexpected expenses during the year with the approval of Borough Council.
- There is \$48,375 in the Capital Reserves Fund Budget to purchase five (5) additional parking meter kiosks for the Glenmore, Krugh, Espy, Veterans and Illinois parking lots.

Thank you for your support and ideas during this budget process. I look forward to working with you to implement this budget and its resulting programs in 2014.

JN

Attachments



## Budget in Brief 2014

### How was the Budget Prepared?

Step 1 · Borough departments met with the Borough Manager and made their budget requests including additional personnel, equipment, and program improvement ideas.

Step 2 · Borough Council then held three Public Workshops to discuss the components that make up the budget: expenditures; capital improvements; and revenues. Additionally, all information supplied to Council was available to the public on the Borough website a week before the workshop.

Step 3 · The Borough Manager then prepared this draft final budget that will be reviewed and commented on by the public and, after consideration of public comments, adopted in its current or modified form by the Borough Council at its December 2, 2013 meeting. All of the budget materials are posted online and hard copies are available for review at Borough Hall and the Library.

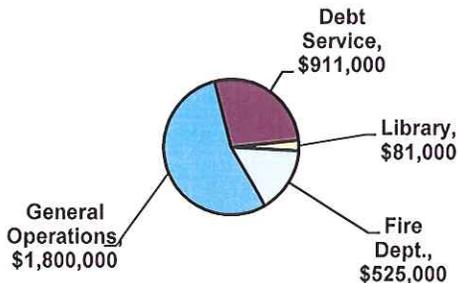
Assessed Valuation	Approximate 2014 Tax Bill Mill Rate= 8.97
\$75,000	\$ 672.75
\$100,000	\$ 897.00
\$125,000	\$1,121.25
\$150,000	\$1,345.50
\$175,000	\$1,569.75
\$200,000	\$1,794.00

### 2014 Property Tax Rate and the New Budget

The Borough millage rate is proposed to be unchanged at 8.97 mills and is based on an assessed valuation of all real property in the Borough of \$382,980,830. This translates to a property tax rate of \$8.97 per \$1,000 of assessed valuation. The table above shows only the amount of property tax a property owner can expect to pay to the Borough in 2014. Other taxes for the County, School District or other agencies are not included.

In developing its proposed budget for 2014, Council chose to approve no millage increase but we are still able to do a significant amount of capital improvements for the Borough including: to totally rebuild one Borough road; repave the pool parking lot and as many as 30 alleys in the Borough; purchase some much needed equipment and make some priority repairs to the recreation center and Borough Hall. A complete list of the proposed and approved capital improvements is available as part of the budget materials noted above.

### Where Does Your Property Tax Go?



The chart above shows the various uses for your property tax including the Library and Fire Department.

### 2014 Budget Overview

Revenues in the 2014 General Fund Budget total \$7,990,650.

Property taxes generate 44.44% of that total while Act 511 taxes (Local Services Tax, Earned Income Tax) generate 15.79% of the total. The remaining 39.77% of resources come from other taxes, licenses, permits, fines, transfers and other miscellaneous revenues.

### 2014 Borough Budget (all funds)

**Revenues: \$10,663,394**

**Expenditures: \$10,663,394**

Authorized expenditures are \$2,300 per property in the Borough. As the assessment chart above shows, even a home or business assessed at \$200,000 will not pay taxes equivalent to the amount of services being provided by the Borough.



**Is there more than one budget?**

The Borough's budget is made up of four separate fund accounts, some of which can only be used for specific purposes. The **General Fund** is the fund that accounts for most of the Borough's service functions including police, fire, maintenance of parks and recreation facilities, building inspection, and code enforcement services. The General Fund expenditures account for 74.94% of the total authorized budget expenditures for 2014.

**The Highway Aid Fund** is used to account for the Borough's share of the State motor fuels tax (20% of 5.5 cents/gallon of fuel). These funds can only be used for road maintenance, traffic signalization, and traffic calming. This fund represents 1.43% of the total Borough budget.

**The Sewer Fund** accounts for the delivery of wastewater services. Revenues from sewer charges, system development charges and other fees support this fund. The Sewer Fund makes up 16.03% of the total Borough budget in 2014.

**The Capital Reserve Fund** accounts for revenues and expenditures associated with all of the capital improvements for the Borough. Capital Improvements are those projects or equipment with a multi-year life cycle and includes the Borough's Road Construction projects as well as major equipment purchases. The Capital Reserve Fund represents 7.60% of the total Borough budget.

2014 Budget - Expenditures (all funds – excluding surpluses)	
General Fund	\$7,990,650
Sewer Fund	\$1,709,500
Capital Reserve Fund	\$810,239
Highway Aid Fund	\$153,005
<b>TOTAL</b>	<b>\$10,663,394</b>

**Department Budgets**

The Borough is organized into a number of departments to provide Borough services and carry out Borough policies. Some of the major departments are noted below. Only the General Fund revenues and expenditures are noted here.

**Borough Council** - The 2014 budget is \$25,800, 0.32% of the General Fund, to support the activities of the Borough Council.

**Administration Department** directs and coordinates the operations of all other Borough departments and advises the Borough Council on Borough service operations and issues. The 2014 budget is \$214,011, 2.68% of the General Fund.

**Police Department** provides all public safety services for the Borough. The 2014 budget is \$1,585,608, 19.84% of the General Fund.

**Fire Department** is the Dormont Volunteer Fire Department and they provide all fire rescue services for the Borough. The 2014 budget is \$494,461, 6.19% of the General Fund.

**Public Works Department** provides all street maintenance, much of the vehicle maintenance, street sweeping and other public services. The 2014 budget is \$541,242, 6.77% of the General Fund.

**Pool Department** provides for the operation and maintenance of the Dormont Swimming Pool. The 2014 budget is \$206,325, 2.58% of the General Fund.

**Parks and Playgrounds Department** provides for the operation and maintenance of the various parks and playgrounds throughout the Borough. The 2014 budget is \$191,528, 2.40% of the General Fund.

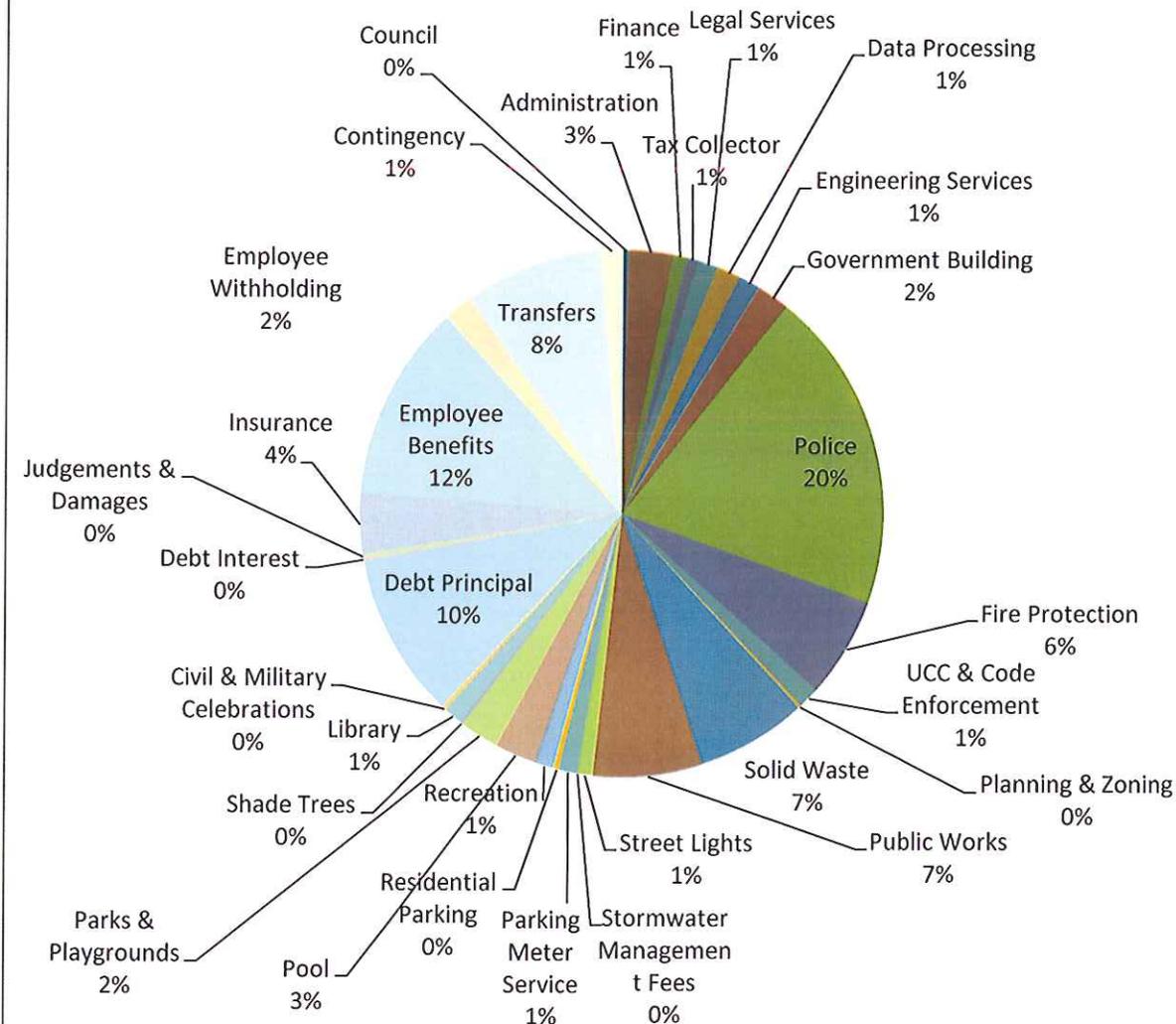
**Debt Principal and Debt Interest** is where the monies owed by the Borough for its outstanding indebtedness is reflected. One example of outstanding debt is the bond that paid for the current Borough Hall. The 2014 budget is \$833,471, 10.43% of the General Fund.

**Employee Benefits** is where the expenses for the various employee benefits provided by the Borough are shown. The 2014 budget is \$963,833, 12.06% of the General Fund.





## GENERAL FUND EXPENDITURES



### What is the Reserve Fund? Why is it not in the Budget?

Reserve Fund – this is an amount of money that is secure in the Borough’s bank accounts. It is money that was saved over the year(s) and is only used in a real emergency. Based on the recommendations of the Government Finance Officers Association (GFOA), the reserve fund should equal approximately 3 months of Borough expenditures. In 2013 Council adopted a number of financial policies and procedures and one of them said that the Borough would strive to have \$1,000,000 in reserves each year. Our reserve fund at the end of 2013 will be approximately that \$1,000,000 and we expect to have the reserve fund to approximately \$1,000,000 each year from now on which would be slightly less than 2 months of Borough expenditures.

### Would You Like More Information?

To see the complete 2014 budget and supporting documents visit [www.boro.dormont.pa.us](http://www.boro.dormont.pa.us) or contact the Borough’s offices by calling (412) 561-8900 or you can review a hard copy in the Borough offices or at the Dormont Library.

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End

\$ Difference % Difference

**GENERAL FUND - Revenues**

**REAL ESTATE TAXES (301)**

01-301-101	R.E. CURRENT-GENERAL O	\$2,010,879	\$1,941,775	\$1,912,861	\$1,975,220	(\$1,678,923)	\$1,800,000	(\$175,220)	-8.87%
01-301-102	R.E. CURRENT-DEBT SERVI	\$880,561	\$958,408	\$964,767	\$1,000,921	(\$851,528)	\$911,000	(\$89,921)	-8.98%
01-301-103	R.E. CURRENT-LIBRARY	\$87,106	\$84,859	\$85,858	\$88,818	(\$75,845)	\$81,000	(\$7,818)	-8.80%
01-301-104	FIRE DEPARTMENT	\$405,664	\$509,154	\$549,683	\$573,406	(\$486,095)	\$525,000	(\$48,406)	-8.44%
01-301-201	PRIOR YR R.E.-GENERAL O	\$18,734	\$13,182	\$19,574	\$18,000	(\$17,659)	\$18,000	\$0	0.00%
01-301-202	PRIOR YR R.E.-DEBT SVC	\$7,726	\$6,428	\$9,661	\$9,000	(\$8,716)	\$9,000	\$0	0.00%
01-301-203	PRIOR YR R.E.-LIBRARY	\$583	\$571	\$855	\$900	(\$772)	\$900	\$0	0.00%
01-301-204	PRIOR YR R.E. FIRE	\$3,199	\$2,659	\$5,132	\$4,000	(\$4,630)	\$4,000	\$0	0.00%
01-301-300	REAL ESTATE-DELINQUEN	\$275,760	\$200,907	\$185,189	\$235,000	(\$121,163)	\$200,000	(\$35,000)	-14.89%
01-301-500	REAL ESTATE-LIENED TAX	\$2,636	\$873	\$0	\$2,000	\$0	\$2,000	\$0	0.00%
<b>Total:</b>		<b>\$3,792,847</b>	<b>\$3,718,815</b>	<b>\$3,733,580</b>	<b>\$3,907,265</b>	<b>(\$3,245,332)</b>	<b>\$3,550,900</b>	<b>(\$356,365)</b>	<b>-9.12%</b>

**REAL ESTATE TRANSFER TAX (310)**

01-310-100	REAL ESTATE TRANSFER T	\$92,208	\$119,188	\$78,997	\$95,000	(\$31,782)	\$110,000	\$15,000	15.79%
01-310-210	EARNED INC TAX-CURREN	\$757,917	\$822,250	\$1,037,530	\$825,000	(\$533,764)	\$1,100,000	\$275,000	33.33%
01-310-410	LOCAL SERVICES TAX	\$53,897	\$46,118	\$49,654	\$52,000	(\$42,770)	\$52,000	\$0	0.00%
<b>Total:</b>		<b>\$904,021</b>	<b>\$987,555</b>	<b>\$1,166,181</b>	<b>\$972,000</b>	<b>(\$608,316)</b>	<b>\$1,262,000</b>	<b>\$290,000</b>	<b>29.84%</b>

**LICENSE & PERMITS (321)**

01-321-610	VENDORS	\$860	\$1,280	\$790	\$750	(\$1,540)	\$1,000	\$250	33.33%
01-321-700	AMUSEMENTS	\$33,820	\$35,990	\$40,280	\$40,000	(\$36,015)	\$40,000	\$0	0.00%
01-321-710	ALARM DEVICE PERMITS	\$1,300	\$1,825	\$799	\$1,500	(\$250)	\$1,300	(\$200)	-13.33%
01-321-800	CABLE T V FRANCHISE	\$138,817	\$185,994	\$153,444	\$130,000	(\$78,982)	\$150,000	\$20,000	15.38%
01-321-900	LIQUOR LICENSE	\$3,060	\$3,000	\$2,800	\$2,800	\$3,000	\$2,800	\$0	0.00%
01-321-901	BUS SHELTER	\$1,600	\$1,600	\$1,600	\$0	\$1,600	\$1,600	\$0	0.00%

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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**GENERAL FUND - Revenues**

**FINES & PENALTIES (331)**

01-331-120	MAGISTRATE FINES	\$22,175	\$20,156	\$20,052	\$20,000	(\$8,587)	\$15,000	(\$5,000)	-25.00%
01-331-125	COUNTY FINES DUI	\$4,167	\$7,047	\$2,314	\$3,000	(\$944)	\$1,500	(\$1,500)	-50.00%
01-331-127	COUNTY DOG FINES	\$50	\$100	\$135	\$100	\$0	\$100	\$0	0.00%
01-331-130	COMMONWEALTH POLICE	\$6,576	\$6,965	\$6,054	\$5,500	(\$2,149)	\$4,000	(\$1,500)	-27.27%
01-331-140	PARKING VIOLATIONS	\$72,296	\$72,785	\$63,493	\$75,000	(\$39,864)	\$75,000	\$0	0.00%
<b>Total:</b>		<b>\$177,857</b>	<b>\$229,689</b>	<b>\$199,713</b>	<b>\$175,050</b>	<b>(\$112,187)</b>	<b>\$196,700</b>	<b>\$21,650</b>	<b>12.37%</b>

**INTEREST INCOME (341)**

01-341-100	INTEREST EARNINGS	\$3,512	\$3,246	\$1,835	\$2,100	(\$634)	\$1,800	(\$300)	-14.29%
<b>Total:</b>		<b>\$3,512</b>	<b>\$3,246</b>	<b>\$1,835</b>	<b>\$2,100</b>	<b>(\$634)</b>	<b>\$1,800</b>	<b>(\$300)</b>	<b>-14.29%</b>

**RENTALS (342)**

01-342-200	D.A. BUILDING RENT	\$116,600	\$116,600	\$149,933	\$138,000	(\$80,733)	\$138,000	\$0	0.00%
01-342-201	LIFE SPAN BUILDING RENT	\$53,630	\$62,571	\$67,040	\$67,000	(\$39,107)	\$67,000	\$0	0.00%
01-342-202	RENTALS-PARK PAVILION	\$5,145	\$3,650	\$4,625	\$4,500	(\$4,380)	\$5,500	\$1,000	22.22%
01-342-203	RENTALS-RECREATION CT	\$12,400	\$15,045	\$23,440	\$20,000	(\$15,060)	\$27,000	\$7,000	35.00%
01-342-204	COMMUNITY CENTER	\$4,794	\$5,090	\$9,943	\$7,000	(\$3,883)	\$14,000	\$7,000	100.00%
01-342-205	GYM RENTAL	\$6,873	\$6,036	\$15,659	\$9,000	(\$14,445)	\$20,000	\$11,000	122.22%
01-342-206	POOL PARTY RENTAL	\$750	\$1,917	\$1,500	\$1,000	(\$1,370)	\$3,000	\$2,000	200.00%
01-342-207	MISC POOL RENTALS	\$390	\$458	\$185	\$300	\$0	\$300	\$0	0.00%
01-342-300	OTHER BUILDING RENTAL	\$48,559	\$49,304	\$52,612	\$55,000	(\$32,754)	\$55,000	\$0	0.00%
01-342-430	STREET SWEEPER RENTA		\$500	\$5,000	\$2,500	\$0	\$2,500	\$0	0.00%
<b>Total:</b>		<b>\$249,140</b>	<b>\$261,170</b>	<b>\$329,937</b>	<b>\$304,300</b>	<b>(\$191,732)</b>	<b>\$332,300</b>	<b>\$28,000</b>	<b>9.20%</b>

**INTERGOVTL REVENUE (351)**

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Revenues**

01-351-030	PA DOT SNOW REMOVAL	\$6,626	\$5,520	\$4,723	\$4,500	\$1,011	\$4,500	\$0	0.00%
01-351-031	FEMAS/SNOW REMOVAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-351-200	GRANTS	\$0	\$639	\$50,327	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$6,626</b>	<b>\$6,159</b>	<b>\$55,050</b>	<b>\$4,500</b>	<b>\$1,011</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>

**INTERGOVTL REVENUE STATE (355)**

01-355-100	PUBLIC UTILITY RE TAX	\$6,699	\$6,576	\$6,439	\$6,500	\$6,228	\$6,500	\$0	0.00%
01-355-200	AD HOC PENSION REIMB	\$900	\$900	\$0	\$900	\$475	\$0	(\$900)	-100.00%
01-355-250	AID TO PENSION FUNDS	\$145,568	\$223,168	\$139,468	\$146,616	\$155,374	\$150,000	\$3,384	2.31%
01-355-400	RAD SALES TAX	\$388,338	\$420,717	\$424,048	\$420,000	(\$242,085)	\$420,000	\$0	0.00%
01-355-500	FIRE RELIEF	\$41,077	\$59,072	\$33,462	\$40,000	\$38,095	\$40,000	\$0	0.00%
<b>Total:</b>		<b>\$582,582</b>	<b>\$710,432</b>	<b>\$603,417</b>	<b>\$614,016</b>	<b>(\$41,913)</b>	<b>\$616,500</b>	<b>\$2,484</b>	<b>0.40%</b>

**GENERAL GOVERNMENT (361)**

01-361-300	ENGINEERING FEES				\$0	(\$3,263)	\$5,000	\$5,000	1000.00%
01-361-340	HEARING FEES	\$2,900	\$3,800	\$1,400	\$3,000	(\$2,150)	\$3,000	\$0	0.00%
01-361-365	DYE TESTING FEES	\$3,505	\$2,725	\$3,220	\$3,100	(\$2,150)	\$3,100	\$0	0.00%
01-361-500	MISCELLANEOUS FEES	\$8,988	\$6,450	\$7,693	\$7,000	(\$6,205)	\$8,000	\$1,000	14.29%
01-361-510	TENANT REGISTRATION FE	\$15,780	\$14,990	\$14,126	\$15,500	(\$14,720)	\$15,500	\$0	0.00%
<b>Total:</b>		<b>\$31,173</b>	<b>\$27,965</b>	<b>\$26,439</b>	<b>\$28,600</b>	<b>(\$28,487)</b>	<b>\$34,600</b>	<b>\$6,000</b>	<b>20.98%</b>

**SPECIAL SERVICES (362)**

01-362-100	SPECIAL POLICE SERVICE	\$1,010	\$1,036	\$1,120	\$1,000	(\$840)	\$1,000	\$0	0.00%
01-362-110	ACCIDENT REPORTS	\$2,038	\$1,595	\$1,934	\$1,500	(\$826)	\$1,500	\$0	0.00%
01-362-120	REIMBURSED WAGES/HEA	\$93,214	\$53,733	\$43,754	\$45,000	(\$29,692)	\$48,000	\$3,000	6.67%
01-362-125	DONATIONS/DARE	\$4,750	\$250	\$3,665	\$1,000	\$1,955	\$1,000	\$0	0.00%
01-362-130	VFW DONATION				\$0	(\$3,700)	\$0	\$0	0.00%



Budget Line Item Report

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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GENERAL FUND - Revenues									
01-363-027	BOOT FEES	\$2,200	\$1,900	\$9,800	\$8,000	(\$3,120)	\$6,000	(\$2,000)	-25.00%
<b>Total:</b>		<b>\$283,310</b>	<b>\$321,378</b>	<b>\$339,196</b>	<b>\$326,100</b>	<b>(\$171,707)</b>	<b>\$545,100</b>	<b>\$219,000</b>	<b>67.16%</b>

<b>SOLID WASTE (365)</b>									
01-365-100	SOLID WASTE DISPOSAL F	\$485,028	\$454,198	\$422,399	\$450,000	(\$440,549)	\$450,000	\$0	0.00%
01-365-125	PAYMENTS FROM DELINQ	\$75,161	\$22,098	\$36,809	\$35,000	(\$38,393)	\$45,000	\$10,000	28.57%
01-365-130	FEES-BINS/BAGS	\$754	\$636	\$698	\$600	(\$455)	\$800	\$200	33.33%
01-365-550	PROCEEDS FROM DER GR	\$3,166	\$9,188	\$4,458	\$9,700	\$0	\$9,700	\$0	0.00%
<b>Total:</b>		<b>\$564,108</b>	<b>\$486,119</b>	<b>\$464,364</b>	<b>\$495,300</b>	<b>(\$479,398)</b>	<b>\$505,500</b>	<b>\$10,200</b>	<b>2.06%</b>

<b>RECREATION (367)</b>									
01-367-110	SWIMMING POOL PASSES	\$40,622	\$39,091	\$47,564	\$42,000	(\$33,715)	\$40,000	(\$2,000)	-4.76%
01-367-111	SWIMMING POOL DAILY RE	\$116,757	\$113,357	\$117,264	\$115,000	(\$32,888)	\$115,000	\$0	0.00%
01-367-112	SWIMMING INSTRUCTIONS	\$2,705	\$4,280	\$2,470	\$2,600	(\$2,765)	\$3,000	\$400	15.38%
01-367-130	VENDING COMMISSIONS	\$117	\$299	\$187	\$300	(\$345)	\$300	\$0	0.00%
01-367-131	CONCESSION STAND	\$1,650	\$1,800	\$2,162	\$2,200	(\$1,350)	\$2,200	\$0	0.00%
01-367-200	RECREATION PROGRAM F	\$4,832	\$390	\$3,801	\$2,000	\$3,898	\$2,000	\$0	0.00%
01-367-202	AFTER SCHOOL PROGRA	\$4,140	\$4,330	\$4,330	\$8,000	(\$2,644)	\$8,000	\$0	0.00%
01-367-203	DAY CAMP	\$13,257	\$18,346	\$28,529	\$30,000	(\$24,245)	\$35,000	\$5,000	16.67%
01-367-204	STREET FAIR	\$9,038	\$4,385	\$5,365	\$7,000	\$2,625	\$7,000	\$0	0.00%
01-367-205	IDLEWILD TICKETS	\$252	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-367-210	FARMERS MARKET	\$880	\$546	\$636	\$1,000	(\$340)	\$1,000	\$0	0.00%
01-367-215	AQUA AEROBICS	\$15,446	\$17,118	\$14,037	\$13,000	(\$5,207)	\$7,500	(\$5,500)	-42.31%
01-367-800	EXERCISE CLASS	\$205,557	\$203,752	\$230,940	\$223,700	(\$97,340)	\$221,500	(\$2,200)	-0.98%

SCHOOL GUARD (368)



Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End \$ Difference	% Difference
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**GENERAL FUND - Revenues**

01-395-100	REF-PRIOR YR EXPENDITU	\$71,012	\$71,619	\$67,203	\$70,000	(\$81,456)	\$75,000	\$5,000	7.14%
	<b>Total:</b>	\$71,012	\$71,619	\$67,203	\$70,000	(\$81,456)	\$75,000	\$5,000	7.14%
01-398-100	CASH-PRIOR YR BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Total:</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
<b>Total GENERAL FUND Revenue</b>	\$7,299,031	\$8,049,403	\$7,520,123	\$7,471,681	(\$5,291,388)	\$7,990,650	\$518,969	6.95%

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End

\$ Difference % Difference

**GENERAL FUND - Expenditures**

**COUNCIL (400)**

01-400-105	SALARIES	\$15,300	\$15,300	\$15,231	\$15,300	\$15,300	\$15,300	\$15,300	\$0	0.00%
01-400-351	LIABILITY/CASUALTY	\$0	\$0	\$4,112	\$0	\$0	\$0	\$0	\$0	0.00%
01-400-420	DUES,SUBSCRIPTIONS,ME	\$3,033	\$962	\$2,994	\$2,500	\$1,000	\$2,500	\$2,500	\$0	0.00%
01-400-460	MEETINGS & CONFERENC	\$6,886	\$3,002	\$3,128	\$8,000	\$4,000	\$8,000	\$8,000	\$0	0.00%
<b>Total:</b>		<b>\$25,219</b>	<b>\$19,265</b>	<b>\$25,465</b>	<b>\$25,800</b>	<b>\$20,300</b>	<b>\$25,800</b>	<b>\$25,800</b>	<b>\$0</b>	<b>0.00%</b>

**ADMINISTRATION (401)**

01-401-110	MANAGER SALARY	\$64,037	\$66,500	\$80,136	\$76,000	\$77,250	\$77,250	\$77,250	\$2,250	3.00%
01-401-112	STAFF SALARIES	\$54,395	\$56,484	\$63,217	\$49,378	\$49,378	\$50,936	\$50,936	\$1,558	3.16%
01-401-113	CLERK SUPERVISOR			\$0	\$31,077	\$31,077	\$33,621	\$33,621	\$2,544	8.19%
01-401-120	RETROACTIVE PAY			\$0	\$6,200	\$6,200	\$0	\$0	(\$6,200)	-100.00%
01-401-180	OVERTIME	\$78	\$0	\$136	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
01-401-182	LONGEVITY	\$725	\$850	\$850	\$850	\$850	\$850	\$850	\$0	0.00%
01-401-184	SICK PAY BUY BACK	\$1,231	\$1,289	\$4,327	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
01-401-185	VACATION BUY BACK	\$1,754	\$1,289	\$6,964	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
01-401-210	OFFICE SUPPLIES	\$1,271	\$1,662	\$2,866	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
01-401-213	COPIER/PRINTER SUPPLIE	\$95	\$1,230	\$576	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
01-401-215	POSTAGE	\$4,031	\$2,325	\$2,774	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
01-401-216	POSTAGE MACHINE RENTA	\$2,507	\$2,323	\$2,238	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.00%
01-401-217	PHOTOCOPIER LEASE	\$5,810	\$5,212	\$6,392	\$6,604	\$6,604	\$6,604	\$6,604	\$0	0.00%
01-401-321	TELEPHONE	\$5,135	\$2,369	\$3,697	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
01-401-337	AUTO ALLOWANCE	\$718	\$750	\$438	\$750	\$750	\$750	\$750	\$0	0.00%
01-401-342	PRINTING	\$2,356	\$2,516	\$1,723	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.00%
01-401-344	NEWSLETTER	\$11,902	\$17,292	\$14,960	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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**GENERAL FUND - Expenditures**

01-401-390	CREDIT CARD FEES	\$1,121	\$1,313	\$1,978	\$2,500	\$2,500	\$2,500	\$0	0.00%
01-401-420	DUES, SUBSCRIPTIONS, ME	\$271	\$2,220	\$1,311	\$1,500	\$1,500	\$1,500	\$0	0.00%
01-401-460	MEETINGS & CONFERENCE	\$1,667	\$1,436	\$2,637	\$3,000	\$6,000	\$3,000	\$0	0.00%
01-401-740	MAJOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-401-750	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$159,104</b>	<b>\$167,059</b>	<b>\$197,221</b>	<b>\$213,859</b>	<b>\$219,109</b>	<b>\$214,011</b>	<b>\$152</b>	<b>0.07%</b>

**FINANCE (402)**

01-402-112	BOOKKEEPER SALARY	\$42,973	\$44,626	\$44,626	\$47,344	\$47,344	\$50,227	\$2,883	6.09%
01-402-120	RETROACTIVE PAY			\$0	\$5,435	\$4,149	\$0	(\$5,435)	-100.00%
01-402-182	LONGEVITY	\$725	\$725	\$725	\$625	\$725	\$850	\$225	36.00%
01-402-185	VACATION BUY BACK	\$826	\$658	\$858	\$900	\$900	\$966	\$66	7.33%
01-402-187	EDUCATION PAY	\$800	\$800	\$800	\$800	\$800	\$800	\$0	0.00%
01-402-311	AUDITING SERVICES	\$13,869	\$13,885	\$14,109	\$17,500	\$17,500	\$19,250	\$1,750	10.00%
01-402-312	FNCL CONSULTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-402-420	DUES, SUBSCRIPTIONS, M	\$0	\$100	\$55	\$200	\$200	\$100	(\$100)	-50.00%
01-402-460	MEETINGS & CONFERENCE	\$25	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
<b>Total:</b>		<b>\$59,218</b>	<b>\$60,994</b>	<b>\$61,173</b>	<b>\$73,304</b>	<b>\$72,118</b>	<b>\$72,693</b>	<b>(\$611)</b>	<b>-0.83%</b>

**TAX COLLECTOR (403)**

01-403-105	TAX COLLECTOR'S SALARY	\$7,704	\$8,000	\$8,002	\$8,000	\$8,000	\$8,000	\$0	0.00%
01-403-118	COMM. LIENED TAX COLLE	\$25,752	\$18,684	\$17,667	\$20,000	\$8,798	\$18,000	(\$2,000)	-10.00%
01-403-120	COMMISSION LST	\$1,118	\$926	\$880	\$700	\$646	\$900	\$200	28.57%
01-403-140	COMMISSION EIT	\$15,235	\$14,638	\$3,510	\$14,000	\$453	\$4,000	(\$10,000)	-71.43%
01-403-240	OPERATING COSTS/SUPPL	\$8,780	\$7,617	\$7,463	\$3,500	\$2,786	\$3,500	\$0	0.00%
01-403-342	PRINTING	\$119	\$0	\$0	\$250	\$0	\$100	(\$150)	-60.00%

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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**GENERAL FUND - Expenditures**

01-403-430	TAX REFUNDS	\$11,510	\$21,071	\$10,968	\$20,000	\$50,000	\$20,000	\$0	0.00%
01-403-460	MEETINGS & CONFERENC	\$40	\$372	\$114	\$300	\$150	\$150	(\$150)	-50.00%
<b>Total:</b>		<b>\$70,258</b>	<b>\$71,308</b>	<b>\$48,603</b>	<b>\$66,750</b>	<b>\$71,033</b>	<b>\$54,650</b>	<b>(\$12,100)</b>	<b>-18.13%</b>

**LEGAL SERVICES (404)**

01-404-314	SPECIAL LEGAL SERVICES	\$52,593	\$78,306	\$14,346	\$20,000	\$3,000	\$2,000	(\$18,000)	-90.00%
01-404-315	MUNICIPAL COLLECTIONS	\$0	\$0	\$0	\$10,000	\$1,976	\$5,000	(\$5,000)	-50.00%
01-404-316	SOLICITOR-RETAINER	\$6,000	\$6,000	\$6,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
01-404-317	SOLICITOR-HOURLY	\$29,970	\$42,698	\$49,223	\$38,000	\$28,310	\$45,000	\$7,000	18.42%
01-404-318	SOLICITOR-ZONING HEARI	\$8,691	\$4,644	\$5,518	\$5,000	\$5,000	\$5,000	\$0	0.00%
01-404-319	TAX LIEN FILING FEES	\$0	\$0	\$0	\$5,000	\$1,080	\$5,000	\$0	0.00%
01-404-320	COURT REPORTER	\$2,161	\$1,984	\$1,769	\$2,900	\$2,900	\$2,900	\$0	0.00%
01-404-321	CODIFICATION	\$0	\$828	\$501	\$10,000	\$0	\$13,950	\$3,950	39.50%
Low Bidder of 3, Municipal Code Corporation									
01-404-340	PLANNING CONSULT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-404-341	ADVERTISING	\$7,227	\$7,090	\$18,268	\$12,000	\$12,000	\$15,000	\$3,000	25.00%
01-404-343	BINDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$106,641</b>	<b>\$141,549</b>	<b>\$96,125</b>	<b>\$108,900</b>	<b>\$60,265</b>	<b>\$99,850</b>	<b>(\$9,050)</b>	<b>-8.31%</b>

**DATA PROCESSING (407)**

01-407-125	CONTRACTUAL SERVICES	\$0	\$0	\$0	\$20,000	\$18,000	\$18,000	(\$2,000)	-10.00%
01-407-241	GENERAL SUPPLIES	\$2,615	\$3,699	\$3,229	\$4,000	\$4,000	\$5,000	\$1,000	25.00%
01-407-270	ADMINISTRATION HARDWA	\$2,003	\$1,415	\$4,160	\$15,700	\$24,769	\$9,000	(\$6,700)	-42.68%

3 PCs for Vickie, Pat and Sherri - Battery Backup for Servers - (2) 48 Gigabit Switches - 4000 feet of Cat 6e Wire - ID Printer and Barcode Scanner for Recreation Software

Budget Line Item Report

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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**GENERAL FUND - Expenditures**

01-407-271	ADMINISTRATION SOFTWA	\$6,735	\$8,735	\$10,734	\$25,000	\$33,997	\$42,433	\$17,433	69.73%	
					Malwarebytes Software - Symantec Security Software - Performance Management Software - Admin Share of New Application Software - Digital Mapping Software - Recreation Software					
01-407-272	POLICE HARDWARE	\$1,400	\$3,904	\$10,922	\$8,500	\$9,340	\$14,065	\$5,565	65.47%	
					4 PCs for Marie, Police Desk, SGT1 and SGT2 - Network Server - Key Fob Entry for Mayor and Police Chief - Key Fob Entry to Mayor's Outer Office Area					
01-407-273	POLICE SOFTWARE	\$6,849	\$12,137	\$7,294	\$16,025	\$2,891	\$20,277	\$4,252	26.53%	
					Server Licensing Software - Malwarebytes Software - Symantec Security Software - Police Share of New Application Software - Alert Software Maintenance					
01-407-325	INTERNET SERVICE	\$1,239	\$4,568	\$3,274	\$2,800	\$1,877	\$3,600	\$800	28.57%	
01-407-370	REPAIRS & MAINTENANCE	\$8,871	\$9,896	\$8,072	\$0	\$326	\$0	\$0	0.00%	
01-407-430	REVERSE 911 SYSTEM		\$3,764	\$3,764	\$3,764	\$3,764	\$3,764	\$0	0.00%	
	<b>Total:</b>	<b>\$29,711</b>	<b>\$48,119</b>	<b>\$51,448</b>	<b>\$95,789</b>	<b>\$98,963</b>	<b>\$116,139</b>	<b>\$20,350</b>	<b>21.24%</b>	
<b>ENGINEERING SERVICES (408)</b>										
01-408-110	BOROUGH ENGINEER			\$0	\$70,000	\$66,000	\$77,000	\$7,000	10.00%	
					This is a 7% increase in recognition of the Borough Engineer's value and savings he has provided.					
01-408-317	ENGINEERING SVC-GENER	\$52,239	\$99,892	\$84,947	\$35,000	\$40,000	\$30,000	(\$5,000)	-14.29%	
	<b>Total:</b>	<b>\$52,239</b>	<b>\$99,892</b>	<b>\$84,947</b>	<b>\$105,000</b>	<b>\$106,000</b>	<b>\$107,000</b>	<b>\$2,000</b>	<b>1.90%</b>	
<b>GOVERNMENT BUILDING (409)</b>										
01-409-115	SALARIES	\$25,750	\$25,750	\$25,750	\$26,883	\$15,307	\$0	(\$26,883)	-100.00%	
					Services to be contracted out.					
01-409-241	GENERAL SUPPLIES	\$12,179	\$9,991	\$10,460	\$12,000	\$8,467	\$12,000	\$0	0.00%	
01-409-361	ELECTRIC SERVICE	\$57,823	\$49,164	\$40,551	\$50,000	\$21,231	\$42,000	(\$8,000)	-16.00%	
01-409-362	NATURAL GAS SERVICE	\$15,920	\$15,958	\$12,605	\$18,000	\$14,960	\$20,000	\$2,000	11.11%	
01-409-366	WATER-SEWAGE	\$7,889	\$4,571	\$3,391	\$5,000	\$2,138	\$4,500	(\$500)	-10.00%	

Dormont Borough  
Fiscal Year 2014 Budget  
Budget Line Item Report

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	\$ Difference	% Difference
01-409-373	REPAIRS & MAINTENANCE	\$4,072	\$4,746	\$7,312	\$10,000	\$10,348	\$25,000	\$15,000	\$15,000	150.00%
01-409-450	CONTRACTED SERVICES	\$14,062	\$18,941	\$14,043	\$16,500	\$6,453	\$50,000	\$33,500	\$33,500	203.03%
01-409-740	MAJOR PURCHASES	\$6,610	\$37,385	\$11,291	\$25,000	\$8,300	\$0	(\$25,000)	(\$25,000)	-100.00%
01-409-750	MINOR PURCHASES	\$4,813	\$0	\$4,302	\$5,000	\$7,367	\$5,000	\$0	\$0	0.00%
	<b>Total:</b>	<b>\$149,118</b>	<b>\$166,507</b>	<b>\$129,704</b>	<b>\$168,383</b>	<b>\$94,571</b>	<b>\$158,500</b>	<b>(\$9,883)</b>	<b>(\$9,883)</b>	<b>-5.87%</b>
<b>POLICE (410)</b>										
01-410-110	SALARIES	\$906,695	\$907,625	\$888,664	\$966,625	\$540,410	\$994,475	\$27,850	\$27,850	2.88%
01-410-112	POLICE CLERK SALARY			\$0	\$30,861	\$17,805	\$31,787	\$926	\$926	3.00%
01-410-120	CROSSING GDS WAGES	\$123,715	\$128,895	\$131,089	\$124,800	\$82,031	\$136,000	\$11,200	\$11,200	8.97%
01-410-130	VFW DONATION				\$0	\$2,405	\$0	\$0	\$0	0.00%
01-410-174	EDUCATIONAL PAY	\$5,000	\$4,200	\$3,600	\$5,000	\$4,200	\$4,200	(\$800)	(\$800)	-16.00%
01-410-175	VACATION PAY BUY BACK	\$3,654	\$1,495	\$4,861	\$8,500	\$0	\$5,000	(\$3,500)	(\$3,500)	-41.18%
01-410-176	SICK PAY BUY BACK	\$10,845	\$10,082	\$6,122	\$13,500	\$5,500	\$10,000	(\$3,500)	(\$3,500)	-25.93%
01-410-179	HOLIDAY PAY	\$38,071	\$36,896	\$37,800	\$39,500	\$366	\$41,500	\$2,000	\$2,000	5.06%
01-410-181	ACTING SERGEANT PAY -			\$0	\$8,500	\$6,302	\$8,500	\$0	\$0	0.00%
01-410-182	LONGEVITY	\$20,420	\$19,970	\$19,239	\$20,790	\$11,988	\$20,790	\$0	\$0	0.00%
01-410-183	OVERTIME	\$141,899	\$91,932	\$72,114	\$60,000	\$68,180	\$65,000	\$5,000	\$5,000	8.33%
01-410-184	DARE/DONATIONS	\$2,624	\$3,026	\$3,556	\$3,000	\$2,332	\$3,000	\$0	\$0	0.00%
01-410-185	TRAINING	\$12,171	\$14,672	\$10,339	\$15,000	\$16,355	\$20,000	\$5,000	\$5,000	33.33%
01-410-186	SHIFT DIFFERENTIAL	\$7,128	\$12,559	\$13,342	\$3,500	\$2,701	\$13,500	\$10,000	\$10,000	285.71%
01-410-187	COURT TIME	\$57,555	\$60,796	\$40,881	\$40,000	\$20,806	\$40,000	\$0	\$0	0.00%
01-410-188	DRUG TASK FORCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Includes \$14,600 for Landscaping Services for Borough Hall, the Fire Station, the Passive Park and the Bitmore Parking Lot.  
Includes \$36,000 to contract out Janitorial Services for the Borough Hall and Gymnasium

Ledger Account    Description    2010 Year End    2011 Year End    2012 Year End    2013 Budget    2013 YE Forecast    2014 Request    2014 Request v 2013 Year End  
\$ Difference    % Difference

**GENERAL FUND - Expenditures**

01-410-189	REIMBURSEABLE WAGES	\$62,888	\$13,728	\$19,075	\$20,000	\$5,317	\$20,000	\$0	0.00%
01-410-190	CLERICAL	\$27,196	\$28,242	\$28,242	\$0	\$0	\$0	\$0	0.00%
01-410-191	UNIFORMS	\$8,064	\$8,382	\$18,771	\$14,100	\$9,265	\$12,000	(\$2,100)	-14.89%
01-410-192	CROSSING GDS UNIFORMS	\$2,541	\$2,784	\$1,801	\$1,500	\$884	\$1,500	\$0	0.00%
01-410-210	OFFICE SUPPLIES	\$1,883	\$1,856	\$1,558	\$2,500	\$1,860	\$2,500	\$0	0.00%
01-410-214	POSTAGE	\$2,636	\$2,363	\$3,000	\$2,000	\$522	\$2,500	\$500	25.00%
01-410-231	VEHICLE FUEL	\$15,922	\$21,850	\$18,094	\$19,200	\$8,225	\$19,200	\$0	0.00%
01-410-239	AMMUNITION & RANGE SU	\$2,668	\$2,336	\$1,494	\$4,000	\$1,107	\$4,000	\$0	0.00%
01-410-241	GENERAL SUPPLIES	\$837	(\$579)	\$0	\$0	\$136	\$0	\$0	0.00%
01-410-242	POLICE PROTECTION SUP	\$6,774	\$2,546	\$681	\$3,000	\$896	\$3,000	\$0	0.00%
01-410-245	CRIME SCENE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-410-247	CRIME HARDWARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-410-315	MEDICAL SERVICES	\$0	\$0	\$0	\$0	\$682	\$0	\$0	0.00%
01-410-321	TELEPHONE	\$7,659	\$6,119	\$8,828	\$8,000	\$3,769	\$8,000	\$0	0.00%
01-410-327	RADIO EQUIPMENT MAINT.	\$1,158	\$550	\$297	\$1,000	\$203	\$1,000	\$0	0.00%
01-410-342	PRINTING	\$4,736	\$5,203	\$3,045	\$2,500	\$1,178	\$2,500	\$0	0.00%
01-410-373	HQ FACILITY-MAINT/REP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-410-374	VEHICLE MAINT/REP	\$16,246	\$15,968	\$19,396	\$12,500	\$3,048	\$12,500	\$0	0.00%
01-410-420	DUES,SUBSCRIPTIONS,ME	\$285	\$613	\$166	\$1,000	\$465	\$1,000	\$0	0.00%
01-410-430	GPS SERVICES	\$175	\$1,360	\$2,039	\$0	\$590	\$0	\$0	0.00%
01-410-450	ANIMAL CONTROL	\$13,888	\$28,334	\$29,071	\$11,411	\$6,348	\$25,000	\$13,589	119.09%
01-410-455	MRTSA CONTRIBUTION	\$45,985	\$44,894	\$44,755	\$56,252	\$56,313	\$56,500	\$248	0.44%
01-410-460	MEETINGS & CONF	\$352	\$245	\$28	\$1,250	\$399	\$1,250	\$0	0.00%
01-410-480	CIVIL SERVICE COMMISSIO	\$800	\$0	\$920	\$500	\$210	\$500	\$0	0.00%
01-410-730	LEASES	\$27,258	\$16,230	\$15,355	\$14,700	\$10,323	\$10,066	(\$4,634)	-31.52%

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-410-740	MAJOR PURCHASES	\$0	\$0	\$17,400	\$2,500	\$750	\$6,000	\$3,500	140.00%
01-410-750	MINOR PURCHASES	\$2,684	\$0	\$2,265	\$1,500	\$1,230	\$2,840	\$1,340	89.33%

New shredder for \$1,340.

Total: \$1,582,413 \$1,495,170 \$1,467,891 \$1,518,989 \$895,072 \$1,585,608 \$66,619 4.39%

**FIRE PROTECTION (411)**

01-411-112	SALARIES	\$187,985	\$218,789	\$210,269	\$212,398	\$118,575	\$197,206	(\$15,192)	-7.15%
01-411-115	EXTRA BASE PAY			\$0	\$0	\$217	\$64,000	\$64,000	1000.00%

01-411-179	LONGEVITY PAY	\$3,450	\$4,100	\$4,175	\$4,175	\$925	\$2,925	(\$1,250)	-29.94%
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01-411-180	OVERTIME	\$49,989	\$48,915	\$55,343	\$25,000	\$44,717	\$15,000	(\$10,000)	-40.00%
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01-411-181	TRAINING	\$3,947	\$5,596	\$5,323	\$5,500	\$3,746	\$5,500	\$0	0.00%
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01-411-182	FIRE CALLS	\$12,690	\$11,804	\$14,279	\$13,000	\$11,233	\$15,000	\$2,000	15.38%
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01-411-184	SICK PAY BUY BACK	\$1,950	\$3,905	\$3,046	\$2,000	\$0	\$2,000	\$0	0.00%
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01-411-186	UNIFORMS	\$1,696	\$1,883	\$2,215	\$1,700	\$2,287	\$1,700	\$0	0.00%
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01-411-187	EDUCATION PAY	\$400	\$400	\$600	\$600	\$800	\$800	\$200	33.33%
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01-411-188	HOLIDAY PAY	\$8,004	\$8,692	\$8,724	\$8,250	\$217	\$8,250	\$0	0.00%
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01-411-231	VEHICLE FUEL	\$2,433	\$3,360	\$3,098	\$3,200	\$2,010	\$3,200	\$0	0.00%
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01-411-241	GENERAL SUPPLIES	\$1,433	\$2,601	\$352	\$2,500	\$373	\$2,500	\$0	0.00%
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01-411-242	FIRE PROTECTION SUPPLI	\$9,334	\$4,373	\$2,903	\$10,000	\$8,199	\$10,000	\$0	0.00%
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01-411-315	MEDICAL SERVICES	\$479	\$572	\$201	\$600	\$844	\$600	\$0	0.00%
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01-411-321	TELEPHONE	\$881	\$884	\$1,143	\$1,000	\$525	\$800	(\$200)	-20.00%
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01-411-327	RADIO EQUIP. MAINTENAN	\$1,808	\$1,087	\$0	\$2,000	\$1,215	\$2,000	\$0	0.00%
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01-411-351	LIABILITY/CASUALTY	\$0	\$45,700	\$14,284	\$15,000	\$14,359	\$15,000	\$0	0.00%
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01-411-354	WORKERS COMPENSATIO	\$2,352	\$13,129	\$20,343	\$18,758	\$9,387	\$20,380	\$1,622	8.65%
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01-411-361	ELECTRIC SERVICE	\$1,689	\$2,456	\$2,211	\$1,800	\$2,382	\$3,500	\$1,700	94.44%
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Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-411-362	NAT GAS SERVICE	\$2,592	\$2,574	\$2,711	\$3,200	\$3,168	\$6,200	\$3,000	\$3,000	93.75%
01-411-363	HYDRANT SERVICES	\$25,554	\$23,358	\$25,440	\$25,000	\$14,818	\$25,000	\$0	\$0	0.00%
01-411-366	WATER/SEWAGE SERVICE	\$848	\$689	\$853	\$900	\$556	\$900	\$0	\$0	0.00%
01-411-374	VEHICLE MAINT/REPAIR	\$13,165	\$8,924	\$25,677	\$13,000	\$4,130	\$15,000	\$2,000	\$2,000	15.38%
01-411-460	MEETINGS & CONFERENC	\$0	\$0	\$0	\$500	\$28	\$500	\$0	\$0	0.00%
01-411-500	FIRE RELIEF	\$41,077	\$59,072	\$33,462	\$40,000	\$38,095	\$40,000	\$0	\$0	0.00%
01-411-520	CONTRIB. TO VOL FIRE CO	\$31,375	\$22,670	\$22,742	\$23,000	\$10,549	\$23,000	\$0	\$0	0.00%
01-411-740	LEASE PURCHASE	\$59,067	\$59,067	\$13,500	\$13,500	\$13,500	\$13,500	\$0	\$0	0.00%
01-411-750	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$464,200</b>	<b>\$554,596</b>	<b>\$472,893</b>	<b>\$446,581</b>	<b>\$306,833</b>	<b>\$494,461</b>	<b>\$47,880</b>	<b>\$47,880</b>	<b>10.72%</b>

**UCC & CODE ENFORCEMENT (413)**

01-413-110	BUILDING INSPECTOR SAL	\$45,988	\$47,756	\$47,726	\$48,261	\$48,261	\$49,709	\$1,448	\$1,448	3.00%
01-413-112	CODE ENFORCEMENT SAL	\$638	\$0	\$10,684	\$35,000	\$35,000	\$36,050	\$1,050	\$1,050	3.00%
01-413-115	CODE ENFORCEMENT/INS	\$6,217	\$11,622	\$6,636	\$8,000	\$8,000	\$8,000	\$0	\$0	0.00%
01-413-179	LONGEVITY PAY	\$825	\$850	\$850	\$850	\$850	\$1,000	\$150	\$150	17.65%
01-413-180	OVERTIME PAY	\$1,090	\$464	\$705	\$1,000	\$1,000	\$1,000	\$0	\$0	0.00%
01-413-186	UNIFORM ALLOWANCE	\$164	\$136	\$132	\$400	\$400	\$500	\$100	\$100	25.00%
01-413-210	OFFICE SUPPLIES	\$1,957	\$596	\$632	\$1,000	\$1,000	\$500	(\$500)	(\$500)	-50.00%
01-413-231	VEHICLE FUEL	\$614	\$784	\$398	\$800	\$1,000	\$1,000	\$200	\$200	25.00%
01-413-321	TELEPHONE	\$0	\$666	\$574	\$600	\$600	\$600	\$0	\$0	0.00%
01-413-338	LEASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-413-351	LIABILITY/CASUALTY	\$0	\$0	\$493	\$0	\$0	\$0	\$0	\$0	0.00%
01-413-354	WORKERS COMPENSATIO	\$46	\$262	\$317	\$0	\$0	\$0	\$0	\$0	0.00%
01-413-374	VEHICLE MAINTENANCE	\$123	\$709	\$169	\$500	\$55	\$500	\$0	\$0	0.00%
01-413-420	DUES SUBSCRIPTIONS ME	\$910	\$1,098	\$1,004	\$2,200	\$578	\$2,200	\$0	\$0	0.00%

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	% Difference
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**GENERAL FUND - Expenditures**

01-413-460	MEETINGS & CONFERENCE	\$445	\$200	\$168	\$500	\$258	\$500	\$0	0.00%
01-413-480	STATE PERMIT FEES ACT 1	\$532	\$568	\$500	\$600	\$344	\$600	\$0	0.00%
01-413-500	THIRD PARTY BUILDING IN	\$12,265	\$8,490	\$10,752	\$0	\$1,418	\$1,500	\$1,500	1000.00%
<b>Total:</b>		<b>\$71,813</b>	<b>\$74,203</b>	<b>\$81,738</b>	<b>\$99,711</b>	<b>\$98,764</b>	<b>\$103,659</b>	<b>\$3,948</b>	<b>3.96%</b>

**PLANNING & ZONING (414)**

01-414-310	PLANNING CONSULTANT	\$0	\$0	\$0	\$80,000	\$80,000	\$0	(\$80,000)	-100.00%
01-414-530	TRID MATCH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-414-540	SHACOG - ANNUAL CONTRI	\$7,082	\$3,617	\$6,617	\$7,300	\$6,617	\$7,000	(\$300)	-4.11%
01-414-545	SHACOG-CABLE TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-414-550	SHACOG- RAD TAX DISTRI	\$6,490	\$4,070	\$8,928	\$7,000	\$7,000	\$7,000	\$0	0.00%
<b>Total:</b>		<b>\$13,572</b>	<b>\$7,687</b>	<b>\$15,544</b>	<b>\$94,300</b>	<b>\$93,617</b>	<b>\$14,000</b>	<b>(\$80,300)</b>	<b>-85.15%</b>

**SOLID WASTE (427)**

01-427-110	SALARIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-210	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-214	POSTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-241	LIEN FILING FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-244	SPRING CLEAN UP	\$11,144	\$10,268	\$228	\$10,000	\$11,172	\$12,000	\$2,000	20.00%
01-427-245	FALL CLEAN UP	\$0	\$0	\$0	\$2,000	\$12	\$1,000	(\$1,000)	-50.00%
01-427-300	CHARGES/FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-310	COLLECTION AGENT	\$13,552	\$9,518	\$8,915	\$14,000	\$9,008	\$11,000	(\$3,000)	-21.43%
01-427-340	ADVERTISING/PRINTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-367	CONTRACTED GARBAGE C	\$409,047	\$402,863	\$441,046	\$480,000	\$240,327	\$411,634	(\$68,366)	-14.24%
01-427-368	CONTRACTED DUMPSTER	\$22,044	\$21,377	\$14,680	\$22,000	\$10,932	\$7,704	(\$14,296)	-64.98%
01-427-369	RECYCLING CONTRACT	\$82,209	\$98,156	\$84,631	\$80,000	\$48,046	\$78,491	(\$1,509)	-1.89%

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-427-470	LEAFWASTE CONTRACT	\$11,864	\$0	\$145	\$14,000	\$0	\$22,402	\$8,402	60.01%
01-427-510	REFUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-740	MAJOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-427-750	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$549,859</b>	<b>\$542,182</b>	<b>\$549,645</b>	<b>\$622,000</b>	<b>\$319,496</b>	<b>\$544,231</b>	<b>(\$77,769)</b>	<b>-12.50%</b>

**PUBLIC WORKS (430)**

01-430-112	SALARIES	\$301,278	\$308,166	\$304,025	\$367,546	\$217,726	\$387,867	\$20,321	5.53%
01-430-115	SUMMER LABOR	\$17,892	\$16,674	\$19,152	\$18,000	\$10,999	\$18,000	\$0	0.00%
01-430-120	RETROACTIVE PAY			\$0	\$21,316	\$21,316	\$0	(\$21,316)	-100.00%
01-430-179	LONGEVITY	\$6,000	\$6,550	\$5,525	\$5,525	\$6,425	\$6,425	\$900	16.29%
01-430-180	OVERTIME	\$45,829	\$21,696	\$15,012	\$27,000	\$25,333	\$27,000	\$0	0.00%
01-430-231	VEHICLE FUEL	\$21,160	\$20,366	\$20,715	\$22,000	\$13,317	\$22,000	\$0	0.00%
01-430-238	UNIFORMS	\$6,731	\$7,529	\$9,376	\$6,500	\$5,771	\$6,500	\$0	0.00%
01-430-241	GENERAL SUPPLIES	\$4,387	\$7,137	\$5,648	\$6,000	\$2,744	\$5,500	(\$500)	-8.33%
01-430-245	PUBLIC WORKS SUPPLIES	\$218	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-260	SMALL TOOLS & MINOR EQ	\$1,513	\$3,962	\$1,497	\$2,000	\$1,633	\$2,500	\$500	25.00%
01-430-315	MEDICAL SERVICES	\$0	\$2,195	\$770	\$0	\$536	\$500	\$500	1000.00%
01-430-321	TELEPHONE	\$1,011	\$674	\$473	\$1,000	\$685	\$1,000	\$0	0.00%
01-430-327	RADIO EQUIP. MAINTENAN	\$1,166	\$682	\$1,149	\$950	\$434	\$950	\$0	0.00%
01-430-351	LIABILITYCASUALTY	\$0	\$699	\$5,368	\$0	\$0	\$0	\$0	0.00%
01-430-361	ELECTRIC SERVICE	\$6,582	\$6,345	\$6,050	\$6,500	\$3,688	\$6,500	\$0	0.00%
01-430-362	NAI GAS UTILITIES	\$7,228	\$4,987	\$4,077	\$7,000	\$4,243	\$7,000	\$0	0.00%
01-430-366	WATERSEWAGE SERVICE	\$907	\$909	\$1,008	\$1,000	\$544	\$1,000	\$0	0.00%
01-430-371	HIGHWAY MAINTENANCE	\$24,319	\$25,919	\$21,542	\$25,000	\$11,722	\$25,000	\$0	0.00%
01-430-373	GARAGE-REPAIRS/MAINT	\$2,408	\$633	\$1,758	\$2,300	\$2,187	\$2,000	(\$300)	-13.04%

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-430-374	VEHICLE MAINTENANCE	\$24,818	\$10,723	\$16,128	\$17,000	\$8,900	\$17,000	\$0	0.00%
01-430-375	LEASE PAYMENTS	\$59,129	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-376	MAJOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-378	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-400	ROAD SALT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-410	SIGNS AND PAINT	\$3,498	\$2,969	\$3,907	\$4,500	\$5,987	\$4,500	\$0	0.00%
01-430-420	STREET LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-450	ELECTRIC TRAFFIC SIGNAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-451	SNOW REMOVAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-460	MISC REPAIRS TRAFFIC SI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-730	LEASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-740	MAJOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-430-750	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$536,073</b>	<b>\$448,815</b>	<b>\$443,180</b>	<b>\$541,137</b>	<b>\$344,189</b>	<b>\$541,242</b>	<b>\$105</b>	<b>0.02%</b>

**STREET LIGHTS (434)**

01-434-361	ELECTRIC-ST LIGHTING	\$70,104	\$72,059	\$66,492	\$70,000	\$44,083	\$70,000	\$0	0.00%
01-434-375	MISC REPAIRS-ST LIGHTIN	\$0	\$1,552	\$364	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$70,104</b>	<b>\$73,612</b>	<b>\$66,856</b>	<b>\$70,000</b>	<b>\$44,083</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>

**STORMWATER MANAGEMENT FEES (436)**

01-436-100	STORMWATER MANAGEMEN	\$480	\$480	\$1,413	\$1,000	\$1,317	\$1,400	\$400	40.00%
<b>Total:</b>		<b>\$480</b>	<b>\$480</b>	<b>\$1,413</b>	<b>\$1,000</b>	<b>\$1,317</b>	<b>\$1,400</b>	<b>\$400</b>	<b>40.00%</b>

**PARKING METER SERVICE (445)**

01-445-115	SALARIES	\$38,701	\$38,737	\$35,107	\$42,000	\$18,112	\$69,000	\$27,000	64.29%	
Includes 1 extra meter enforcement person.										

Ledger Account      Description      2010 Year End      2011 Year End      2012 Year End      2013 Budget      2013 YE Forecast      2014 Request      2014 Request v 2013 Year End  
\$ Difference      % Difference

**GENERAL FUND - Expenditures**

01-445-186	UNIFORM ALLOWANCE	\$194	\$243	\$380	\$600	\$136	\$600	\$0	0.00%
01-445-241	GENERAL SUPPLIES	\$1,223	\$2,144	\$499	\$1,000	\$198	\$5,000	\$4,000	400.00%
Includes annual maintenance of \$3600 for 6 kiosk parking meters.									
01-445-260	METERS/PARTS	\$12,214	\$9,271	\$9,413	\$10,000	\$8,388	\$10,000	\$0	0.00%
01-445-337	AUTO ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-445-354	TEMP WEST LIBERTY PAR	\$0	\$0	\$0	\$0	\$1,775	\$0	\$0	0.00%
01-445-382	LOT RENTAL-JUNCTION	\$16,883	\$7,246	\$0	\$0	\$0	\$0	\$0	0.00%
01-445-386	LOT RENTAL-VILLAGE	\$5,812	\$5,879	\$10,006	\$6,000	\$1,303	\$6,000	\$0	0.00%
Total:		\$75,027	\$63,520	\$55,404	\$59,600	\$29,912	\$90,600	\$31,000	52.01%

**RESIDENTIAL PARKING (447)**

01-447-115	SALARIES	\$12,482	\$15,353	\$21,901	\$24,000	\$12,238	\$24,000	\$0	0.00%
01-447-210	OFFICE SUPPLIES	\$19	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-447-215	POSTAGE	\$467	\$722	\$566	\$700	\$65	\$700	\$0	0.00%
01-447-342	PRINTING	\$3,133	\$0	\$5,919	\$3,000	\$0	\$3,000	\$0	0.00%
01-447-740	MAJOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-447-750	MINOR PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total:		\$16,101	\$16,075	\$28,386	\$27,700	\$12,302	\$27,700	\$0	0.00%

**RECREATION (451)**

01-451-110	REC DIRECTOR SALARY	\$30,886	\$27,679	\$32,603	\$45,000	\$25,956	\$46,350	\$1,350	3.00%
01-451-115	DAYCAMP SALARIES	\$13,875	\$12,814	\$24,664	\$20,000	\$10,777	\$20,000	\$0	0.00%
01-451-118	AFTER SCHOOL SALARIES	\$0	\$5,712	\$6,665	\$15,000	\$4,439	\$15,000	\$0	0.00%
01-451-120	FARMER'S MARKET	\$0	\$0	\$4,471	\$1,000	\$160	\$600	(\$400)	-40.00%
01-451-241	GENERAL SUPPLIES	\$168	\$82	\$134	\$200	\$26	\$200	\$0	0.00%
01-451-247	RECREATION SUPPLIES	\$1,025	\$283	\$308	\$800	\$24	\$800	\$0	0.00%







Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-471-166	2003 NOTE PRINCIPAL	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$66,200	\$0	(\$66,200)	-100.00%
01-471-167	2006 NOTE	\$62,095	\$65,135	\$68,324	\$68,350	\$68,350	\$68,350	\$75,204	\$6,854	10.03%
01-471-169	AIM LOAN PRINCIPAL	\$45,000	\$45,000	\$45,000	\$0	\$0	\$0	\$2,500	\$2,500	1000.00%
01-471-324	2011 NOTE	\$0	\$324,111	\$41,333	\$41,333	\$41,333	\$41,333	\$41,333	\$0	0.00%
01-471-330	2010 AIM LOAN PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Total: \$303,295 \$1,200,447 \$920,858 \$875,883 \$875,883 \$819,037 (\$56,846) -6.49%

**DEBT INTEREST (472)**

01-472-160	TAX ANTIC. NOTE-INTERE	\$10,276	\$10,179	\$10,564	\$4,000	\$1,751	\$1,500	(\$2,500)		-62.50%
01-472-166	2003 NOTE INTEREST	\$0	\$0	\$0	\$5,272	\$0	\$0	(\$5,272)		-100.00%
01-472-167	2006 NOTE INTEREST	\$15,383	\$12,343	\$9,154	\$9,131	\$3,791	\$2,274	(\$6,857)		-75.10%
01-472-169	AIM LOAN INTEREST	\$5,090	\$3,393	\$1,697	\$0	\$0	\$160	\$160		1000.00%
01-472-317	TRUSTEE FEES	\$954	\$954	\$0	\$2,000	\$2,000	\$2,000	\$0		0.00%
01-472-324	2011 NOTE	\$0	\$11,557	\$9,028	\$8,609	\$3,997	\$8,500	(\$109)		-1.27%
01-472-330	2010 AIM LOAN INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.00%

Total: \$31,703 \$38,425 \$30,442 \$29,012 \$11,538 \$14,434 (\$14,578) -50.25%

**JUDGEMENTS & DAMAGES (482)**

01-482-410	JUDGEMENTS AND DAMAG	\$27,381	\$18,073	\$36,209	\$10,000	\$15,628	\$15,000	\$5,000		50.00%
01-482-470	REFUNDS	\$6	\$3,736	\$192	\$500	\$300	\$500	\$0		0.00%
01-482-471	FIRE DAMAGE ESCROW RE	\$8,000	\$0	\$22,250	\$0	\$0	\$0	\$0		0.00%

\$28,651 received in 2013 for property on West Liberty. Reimbursement likely to come in 2014 budget.

Total: \$35,387 \$21,809 \$60,651 \$10,500 \$15,927 \$15,500 \$5,000 47.62%

**INSURANCE (486)**

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**GENERAL FUND - Expenditures**

01-486-351	LIABILITY/CASUALTY	(\$150)	\$67,734	\$67,564	\$17,855	\$0	\$20,000	\$2,145	12.01%
01-486-352	LIABILITY/CASUALTY	\$99,585	\$0	\$0	\$91,941	\$105,540	\$100,000	\$8,059	8.77%
01-486-354	WORKERS COMPENSATIO	\$174,291	\$28,666	\$48,117	\$202,158	\$117,926	\$178,718	(\$23,440)	-11.59%
<b>Total:</b>		<b>\$273,726</b>	<b>\$96,400</b>	<b>\$115,681</b>	<b>\$311,954</b>	<b>\$223,466</b>	<b>\$298,718</b>	<b>(\$13,236)</b>	<b>-4.24%</b>

**EMPLOYEE BENEFITS (487)**

01-487-196	HOSPITALIZATION INSURA	\$419,954	\$20,883	\$2,479	\$555,300	\$367,365	\$630,000	\$74,700	13.45%
Includes 2% rate increase and new employees added in 2012 and 2013.									

01-487-197	CONTRIB POLICE PENSION	\$145,568	\$211,486	\$187,043	\$269,858	\$269,858	\$268,811	(\$1,047)	-0.39%
01-487-198	CONTIB-EMPLOYEE PENSIO	\$0	\$11,682	\$11,030	\$10,134	\$10,134	\$14,842	\$4,708	46.46%
01-487-200	DENTAL INSURANCE		\$14,425	\$16,437	\$30,000	\$10,606	\$17,037	(\$12,963)	-43.21%
01-487-253	PENSION HOSPITALIZ. SUP	\$1,488	\$2,174	\$8,503	\$10,000	\$7,356	\$10,000	\$0	0.00%
01-487-254	LIFE/DISABILITY INS	\$19,468	\$22,031	\$19,211	\$19,250	\$12,836	\$19,250	\$0	0.00%
01-487-255	VISION INSURANCE	\$0	\$2,549	\$3,122	\$3,300	\$2,184	\$3,393	\$93	2.82%
01-487-256	E A P SERVICES	\$726	\$873	\$347	\$440	\$256	\$500	\$60	13.64%
<b>Total:</b>		<b>\$587,204</b>	<b>\$286,102</b>	<b>\$248,172</b>	<b>\$698,282</b>	<b>\$680,596</b>	<b>\$963,833</b>	<b>\$65,551</b>	<b>7.30%</b>

**EMPLOYEE WITHHOLDING (488)**

01-488-192	FICA	\$123,000	\$124,173	\$123,236	\$130,000	\$144,668	\$141,000	\$11,000	8.46%
01-488-194	UCI	\$893	\$392	\$14,632	\$8,000	\$81	\$1,000	(\$7,000)	-87.50%
01-488-199	DEFERED COMP EMPLOYE	\$2,627	\$2,757	\$1,137	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$126,520</b>	<b>\$127,321</b>	<b>\$139,006</b>	<b>\$138,000</b>	<b>\$144,749</b>	<b>\$142,000</b>	<b>\$4,000</b>	<b>2.90%</b>

**TRANSFER (490)**

01-490-008	TRANSFER TO SEWER FUN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
01-490-030	TRANSFER TO CAPITAL FU	\$500,000	\$630,000	\$150,000	\$131,349	\$0	\$679,013	\$547,664	416.95%
<b>Total:</b>		<b>\$500,000</b>	<b>\$630,000</b>	<b>\$150,000</b>	<b>\$131,349</b>	<b>\$0</b>	<b>\$679,013</b>	<b>\$547,664</b>	<b>416.95%</b>

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	
								\$ Difference	% Difference

**GENERAL FUND - Expenditures**

**CONTINGENCY (495)**

01-495-900	CONTINGENCY	\$42,588	\$66,824	\$9,720	\$100,000	\$61,329	\$100,000	\$0	0.00%
01-495-901	GRANT MATCHES	\$3,323	\$3,645	\$0	\$15,000	\$11,500	\$15,000	\$0	0.00%
	<b>Total:</b>	<b>\$45,910</b>	<b>\$70,468</b>	<b>\$9,720</b>	<b>\$115,000</b>	<b>\$72,829</b>	<b>\$115,000</b>	<b>\$0</b>	<b>0.00%</b>
		2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
	<b>Total GENERAL FUND Expenditure</b>	<b>\$6,465,331</b>	<b>\$7,026,820</b>	<b>\$6,095,909</b>	<b>\$7,471,681</b>	<b>\$5,270,362</b>	<b>\$7,990,650</b>	<b>\$518,969</b>	<b>6.95%</b>

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**SEWER FUND - Revenues**

**BEGINNING BALANCE (300)**

08-300-100	BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**INTEREST INCOME (341)**

08-341-010	INTEREST INCOME	\$4,798	\$3,492	\$2,314	\$2,200	(\$939)	\$2,000	(\$200)	\$2,000	(\$200)	\$2,000	(\$200)	\$2,000	-9.09%
<b>Total:</b>		\$4,798	\$3,492	\$2,314	\$2,200	(\$939)	\$2,000	(\$200)	\$2,000	(\$200)	\$2,000	(\$200)	\$2,000	-9.09%

**SEWER REVENUES (364)**

08-364-110	TAP IN FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-364-120	SEWAGE-USER FEE	\$1,448,322	\$1,616,654	\$1,533,645	\$1,800,000	(\$806,622)	\$1,650,000	(\$150,000)	\$1,650,000	(\$150,000)	\$1,650,000	(\$150,000)	\$1,650,000	-8.33%
08-364-125	SEWAGE FEES-DELINQUE	\$115,483	\$90,926	\$37,442	\$95,000	(\$31,888)	\$50,000	(\$45,000)	\$50,000	(\$45,000)	\$50,000	(\$45,000)	\$50,000	-47.37%
08-364-127	INTEREST & PENALTIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
08-364-130	ALCOSAN REBATE	\$7,311	\$7,444	\$7,440	\$7,400	(\$7,641)	\$7,500	\$100	\$7,500	\$100	\$7,500	\$100	\$7,500	1.35%
08-364-140	TRANSFER RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$1,571,116	\$1,715,024	\$1,578,527	\$1,902,400	(\$846,151)	\$1,707,500	(\$194,900)	\$1,707,500	(\$194,900)	\$1,707,500	(\$194,900)	\$1,707,500	-10.24%

		2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
<b>Total SEWER FUND Revenue</b>		\$1,575,913	\$1,718,517	\$1,580,841	\$1,904,600	(\$847,090)	\$1,709,500	(\$195,100)	-10.24%



Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End
								\$ Difference % Difference

**SEWER FUND - Expenditures**

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
Total SEWER FUND Expenditure	\$1,465,180	\$1,580,283	\$1,269,606	\$1,904,600	\$1,257,423	\$1,709,500	(\$195,100)	-10.24%

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**CAPITAL RESERVE FUND - Revenues**

**BEGINNING BALANCE (300)**

18-300-100	BEGINNING BALANCE	\$0	\$0	\$0	\$114,310	\$0	\$1,476	(\$112,834)	-98.71%
<b>Total:</b>		\$0	\$0	\$0	\$114,310	\$0	\$1,476	(\$112,834)	-98.71%

**INTEREST INCOME (341)**

18-341-010	INTEREST INCOME	\$827	\$936	\$347	\$300	(\$30)	\$250	(\$50)	-16.67%
18-341-070	FRIENDS OF DORMONT PO	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0	0.00%
18-341-120	PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$5,827	\$5,936	\$5,347	\$300	(\$30)	\$250	(\$50)	-16.67%

**COMMONWEALTH (354)**

18-354-010	DCNR-EIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-020	DCEED-SPEED SENTRY DEV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-021	DCEED POOL GUIDE RAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-022	DCEED AUDIO CROSSING/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-070	DCNR POOL RENOVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-071	DCNR PEER TO PEER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-072	DCNR POOL RENOV-FONT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-073	DCNR POOL RENOVATION	\$141,500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-074	ADCEED POOL RENOVATIO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-354-080	DCNR STREET SWEEPER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$141,500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**MISC (380)**

18-380-100	OTHER CASH	\$0	\$14,004	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$0	\$14,004	\$0	\$0	\$0	\$0	\$0	0.00%

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**CAPITAL RESERVE FUND - Revenues**

**PROCEEDS FROM NOTES/BONDS (393)**

18-393-120	2007 AIM LOAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-393-125	2010 AIM LOAN PROCEEDS	\$0	\$0	\$12,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-393-200	GRANT FUNDS	\$0	\$127,588	\$12,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Total:

\$0 \$127,588 \$25,239 \$0 \$0 \$0 \$0 \$0 \$0

**FUNDS FROM OTHER SOURCES (397)**

18-397-100	TRANSFER FROM GENERA	\$500,000	\$630,000	\$150,000	\$131,349	\$0	\$679,013	\$547,664	416.95%
18-397-200	TRANSFER FROM LIQUID F	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-397-300	MISC RECEIPTS	\$51,111	\$8,475	\$0	\$0	\$0	\$0	\$0	0.00%
18-397-400	TRANSFER FROM SEWER			\$0	\$232,684	\$0	\$129,500	(\$103,184)	-44.35%

Total:

\$551,111 \$638,475 \$150,000 \$364,033 \$0 \$808,513 \$444,480 122.10%

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
Capital CAPITAL RESERVE FUND Revenue	\$698,439	\$786,003	\$180,586	\$478,643	(\$30)	\$810,239	\$331,596	69.28%

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\$ Difference      % Difference

**CAPITAL RESERVE FUND - Expenditure**

**GOVERNMENT BUILDING (409)**

18-409-000	CASH-CHECKING AND CON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-100	EIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-125	ESCROW PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-461	BANK SERVICE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-660	DPW FACILITY ENGINEERI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-680	PROPERTY PURCHASE	\$28,193	\$3,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-742	REC CENTER FLOOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-745	TRUCK LEASE DPW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-746	RECREATION CENTER REN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-747	DPW FACILITY	\$0	\$0	\$0	\$20,000	\$19,000	\$0	\$0	(\$20,000)	\$0	-100.00%	
18-409-748	PARKING METERS	\$0	\$0	\$0	\$0	\$0	\$48,375	\$48,375	\$48,375	\$0	1000.00%	
5 Automated Parking Kiosks for the Glennore, Krugh, Espy, Veterans and Illinois Parking Lots.												
18-409-749	POOL CONCESSION STAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-750	ROAD REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-754	SALT STORAGE FACILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-800	POLICE CAR LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-810	COMPUTER SOFTWARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-820	TRACTOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-840	PARKING LOT LIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-850	FRONT STEPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-860	DPW FACILITY LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-870	VIDEO PROJECTOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
18-409-875	POLICE	\$0	\$0	\$0	\$0	\$0	\$38,176	\$38,176	\$38,176	\$0	1000.00%	

New Ford Interceptor SUV for \$38,176.

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**CAPITAL RESERVE FUND - Expenditure**

18-409-880	SHRDC BUILDOUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-409-900	RADIO POLICE VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-409-901	PHASE SELECTOR-TRAFFI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-409-951	LOCKERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-409-952	DPW EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$72,048	\$72,048	1000.00%

Replacement Heavy Dump Truck for Streets  
Department.

18-409-953	PARKS	\$0	\$0	\$0	\$0	\$0	\$26,990	\$26,990	1000.00%
18-409-954	POOL	\$0	\$0	\$0	\$0	\$0	\$6,000	\$6,000	1000.00%

John Deere Tractor - Quick Trac Mower - 6x12 Trailer -  
Power Washer - 20" Rotary Surface Cleaner  
Kiddie slide for shallow end of swimming pool.

18-409-955	FIRE DEPT EXHAUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-409-960	VIDEO CAMERAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$28,193</b>	<b>\$3,309</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$19,000</b>	<b>\$191,589</b>	<b>\$171,589</b>	<b>857.95%</b>

**PUBLIC WORKS (430)**

18-430-373	ROAD PROGRAM	\$0	\$572,760	\$525,608	\$434,493	\$434,493	\$500,000	\$65,507	15.08%
18-430-620	GAYLORD AVENUE RECON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-430-630	REJUVENATOR PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-430-740	HANDICAP RAMP PROGRA	\$0	\$0	\$38,842	\$0	\$0	\$0	\$0	0.00%
18-430-745	MATTERN AVE STORM SE	\$0	\$135,406	\$12,538	\$0	\$0	\$0	\$0	0.00%
18-430-750	STORM SEWERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-430-800	ANNEX AVE GUARD RAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-430-810	DORMONT POOL GUARD R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-430-820	GRANT PROJECTS	\$0	\$16,110	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$724,276</b>	<b>\$576,988</b>	<b>\$434,493</b>	<b>\$434,493</b>	<b>\$500,000</b>	<b>\$65,507</b>	<b>15.08%</b>



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**CAPITAL RESERVE FUND - Expenditure**

18-452-372	POOL SANDBLASTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-452-610	POOL RENOVATIONS	\$10,446	\$213,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-452-611	POOL BATHHOUSE REPAIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	1000.00%

Recast Men's Locker Room Floor

18-452-660	ENGINEERING SERVICES P	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$16,446</b>	<b>\$213,093</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>1000.00%</b>

**PARKS & PLAYGROUNDS (454)**

18-454-100	PASSIVE PARK			\$55,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-454-260	RESTROOMS-DORMONT P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-454-350	RECREATION PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	1000.00%

Wall mats for gymnasium.

18-454-450	REC CTR IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$55,340</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>1000.00%</b>

**MISCELLANEOUS (497)**

18-497-150	TOD CONSULTING	\$0	\$2,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-497-154	INVESTMENT LOSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18-497-250	RESERVED-FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$0</b>	<b>\$2,425</b>	<b>\$0</b>	<b>0.00%</b>									

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
CAPITAL RESERVE FUND Expenditure	\$47,629	\$1,008,825	\$688,630	\$478,643	\$453,552	\$810,239	\$331,596	69.28%

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**HIGHWAY AID FUND - Revenues**

**BEGINNING BALANCE (300)**

35-300-100	BEGINNING BALANCE	\$0	\$0	\$0	\$120,000	\$0	\$8,000	(\$112,000)	-93.33%
<b>Total:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$8,000</b>	<b>(\$112,000)</b>	<b>-93.33%</b>

**INTEREST INCOME (341)**

35-341-010	INTEREST INCOME	\$225	\$164	\$133	\$130	(\$20)	\$50	(\$80)	-61.54%
35-341-025	STREET SWEEPER RENTA	\$5,000	\$0	\$0	\$2,500	\$0	\$2,500	\$0	0.00%
35-341-100	OTHER CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		<b>\$5,225</b>	<b>\$164</b>	<b>\$133</b>	<b>\$2,630</b>	<b>(\$20)</b>	<b>\$2,550</b>	<b>(\$80)</b>	<b>-3.04%</b>

**COMMONWEALTH (354)**

35-354-300	COMMONWEALTH OF PA	\$154,618	\$158,362	\$150,391	\$160,000	(\$147,972)	\$142,455	(\$17,545)	-10.97%
<b>Total:</b>		<b>\$154,618</b>	<b>\$158,362</b>	<b>\$150,391</b>	<b>\$160,000</b>	<b>(\$147,972)</b>	<b>\$142,455</b>	<b>(\$17,545)</b>	<b>-10.97%</b>

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
<b>Total HIGHWAY AID FUND Revenue</b>	<b>\$159,843</b>	<b>\$158,526</b>	<b>\$150,524</b>	<b>\$282,630</b>	<b>(\$147,992)</b>	<b>\$153,005</b>	<b>(\$129,625)</b>	<b>-45.86%</b>

**Highway Aid Fund - Expenditures**

Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End \$ Difference % Difference

**DATA PROCESSING (407)**

35-407-270	ADMINISTRATION HARDWA		\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>			\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**PUBLIC WORKS (430)**

35-430-400	ROAD SALT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-410	SIGNS AND PAINT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-420	STREET LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-430	PHONE MODEM TRAFFIC SI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-470	MAJOR EQUIPMENT	\$0	\$20,109	\$20,109	\$108,230	\$86,775	\$0	\$0	\$0	\$0	(\$108,230)	\$0	-100.00%
35-430-480	MINOR EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-500	AGILITY PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-510	CLEANING STREETS & GUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-520	WINTER MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-530	STORM SEWERS AND DRAI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-540	REPAIRS OF TOOLS & MAC	\$6,842	\$2,466	\$770	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-550	ROAD MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-660	ENGINEERING SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
35-430-700	ROAD CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$6,842	\$22,575	\$20,879	\$110,730	\$86,775	\$2,500	\$0	\$0	\$0	(\$108,230)	\$0	-97.74%

**SWEEPER LEASE (431)**

35-431-245	STREET SWEEPER LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total:</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

**WINTER MAINTENANCE (432)**

35-432-245	ROAD SALT	\$63,166	\$79,608	\$51,199	\$90,000	\$321	\$75,000	\$0	\$0	\$0	(\$15,000)	\$0	-16.67%
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Ledger Account Description 2010 Year End 2011 Year End 2012 Year End 2013 Budget 2013 YE Forecast 2014 Request 2014 Request v 2013 Year End

\$ Difference % Difference

**HIGHWAY AID FUND - Expenditures**

35-432-375	FRONT END LOADER LEAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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Total: \$63,166 \$79,608 \$51,199 \$90,000 \$321 \$75,000 (\$15,000) -16.67%

**SIGNS PAINT & SUPPLIES (433)**

35-433-245	SIGNS AND PAINT	\$1,830	\$4,304	\$7,558	\$8,000	\$317	\$8,000	\$0	\$0	\$0	\$0	\$0	0.00%
35-433-329	PHONE MODEM TRAFFIC SI	\$363	\$302	\$399	\$400	\$174	\$400	\$0	\$0	\$0	\$0	\$0	0.00%
35-433-361	ELECTRIC TRAFFIC SIGNAL	\$11,762	\$12,576	\$12,536	\$12,000	\$6,968	\$12,000	\$0	\$0	\$0	\$0	\$0	0.00%
35-433-374	REPAIRS TRAFFIC SIGNAL	\$8,327	\$7,142	\$10,501	\$8,500	\$9,563	\$11,000	\$2,500	\$0	\$0	\$0	\$0	29.41%
35-433-450	TRAFFIC CALMING			\$7,007	\$10,000	\$273	\$10,000	\$0	\$0	\$0	\$0	\$0	0.00%
35-433-751	PRE-EMPTLED PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Total: \$22,282 \$24,323 \$38,001 \$38,900 \$17,295 \$41,400 \$2,500 6.43%

**STREET LIGHTS (434)**

35-434-361	ELECTRICITY STREET LIGH	\$14,477	\$14,708	\$22,001	\$28,000	\$7,329	\$28,000	\$0	\$0	\$0	\$0	\$0	0.00%
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Total: \$14,477 \$14,708 \$22,001 \$28,000 \$7,329 \$28,000 \$0 0.00%

**HIGHWAY MAINTENANCE (438)**

35-438-245	MAINTENANCE ROADS	\$470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
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Total: \$470 \$0 \$0 \$0 \$0 \$0 \$0 0.00%

**BANK SERVICE CHARGE (492)**

35-492-100	TRANSFER TO GENERAL F	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,000)	-100.00%
35-492-400	BANK SERVICE CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Total: \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$15,000) -100.00%

**MISCELLANEOUS (497)**

35-497-250	RESERVED-FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$6,105	\$6,105	\$6,105	\$6,105	\$6,105	\$6,105	1000.00%
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Total: \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,105 \$6,105 \$6,105 \$6,105 \$6,105 1000.00%

Ledger Account	Description	2010 Year End	2011 Year End	2012 Year End	2013 Budget	2013 YE Forecast	2014 Request	2014 Request v 2013 Year End	
								\$ Difference	% Difference

**HIGHWAY AID FUND - Expenditures**

	2010 Year End	2011 Year End	2012 Budget	2013 Year To Date	2013 YE Forecast	2014 Request	\$ Delta	% Delta
Total HIGHWAY AID FUND Expenditure	\$107,238	\$141,214	\$132,892	\$282,630	\$111,720	\$153,005	(\$129,625)	-45.86%