

2014 General Fund

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
REVENUE						
<u>REAL ESTATE PROPERTY TAXES</u>						
001-301.1000- R.E. Taxes - Current Year's Levy	4,525,631	4,501,670	4,953,420	4,915,300	-0.77%	45.58%
001-301.2000- R.E. Taxes - Prior Year's Levy	97,930	77,673	92,707	87,500	-5.62%	0.85%
001-301.5000- R.E. Taxes - Liated	147,548	185,286	147,155	176,050	19.64%	1.35%
	4,771,109	4,764,629	5,193,282	5,178,850	-0.28%	47.79%
<u>LOCAL TAX ENABLING ACT (ACT 511) TAXES</u>						
001-310.1000- Real Estate Transfer Taxes	134,753	148,608	164,360	164,360	0.00%	1.51%
001-310.2000- Earned Income Taxes	2,395,193	1,843,128	2,279,690	2,395,195	5.07%	20.98%
001-310.5000- Local Services Tax	124,853	95,518	127,500	127,500	0.00%	1.17%
001-310.7000- Mechanical Devices	59,275	62,710	60,000	62,700	4.50%	0.55%
	2,714,074	2,149,964	2,631,550	2,749,755	4.49%	24.21%
<u>BUSINESS LICENSES AND PERMITS</u>						
001-321.3200- Junk Yard	240	240	240	240	0.00%	0.00%
001-321.8000- Cable Television Franchise	374,975	294,500	368,190	374,975	1.84%	3.39%
	375,215	294,740	368,430	375,215	1.84%	3.39%
<u>FINES</u>						
001-331.1101- Vehicle Code Violations	29,727	24,958	25,000	30,000	20.00%	0.23%
001-331.1103- DUI Fines/County	34,545	31,411	30,000	34,500	15.00%	0.28%
001-331.1200- Viol of Ord/Statutes, etc.	50,590	31,438	38,000	38,000	0.00%	0.35%
001-331.1300- State Police Fines	12,910	5,460	15,000	12,900	-14.00%	0.14%
	127,772	93,267	108,000	115,400	6.85%	0.99%
<u>INTEREST, RENTS AND ROYALTIES</u>						
001-340.0000- Interest Earnings-R.E. Taxes	281	0	750	250	-66.67%	0.01%
001-341.0000- Earnings From Temp Dep	779	420	1,200	700	-41.67%	0.01%

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001-342.5500 - Rent Adv on Public Prop	100	3,300	3,250	3,300	1.54%	0.03%
001-342.5000 - Park Grove Rentals	1,150	800	1,500	1,200	-20.00%	0.01%
001-342.2000- Rent of Buildings	4,950	4,500	3,500	5,000	42.86%	0.03%
	7,260	9,020	10,200	10,450	2.45%	0.09%
<u>INTERGOVERNMENTAL REVENUES</u>						
001-350.1000- County Sales Tax (ACT 77)	520,049	450,241	502,500	537,500	6.97%	4.62%
	520,049	450,241	502,500	537,500	6.97%	4.62%
<u>FEDERAL CAPITAL/OPERATING GRANTS</u>						
001-351.0100- Grants From Fed Govt	21,571	12,979	17,500	15,000	-14.29%	0.00%
	21,571	12,979	17,500	15,000	-14.29%	0.00%
<u>STATE CAPITAL/OPERATING GRANTS</u>						
001-354.0000- Grants From St Govt	10,934	16,912	47,500	20,000	-57.89%	0.44%
001-354.0300- Winter Maint - St Roads	15,878	1,585	7,800	15,878	103.56%	0.07%
001-354.1500- Act 101 Recycling	35,418	0	17,500	12,500	-28.57%	0.16%
	62,230	18,497	72,800	48,378	-33.55%	0.67%
<u>STATE SHARED REVENUE</u>						
001-355.0100- Public Utility Realty Tax	11,072	10,609	10,333	11,072	7.15%	0.00%
001-355.0400- Alcoholic Bev Licenses	5,600	5,000	5,600	5,000	-10.71%	0.05%
001-355.0700- Foreign Fire Ins. Prem. Tax	94,824	107,398	115,000	110,000	-4.35%	1.06%
001-355.0800- Foreign Casualty Ins. Prem Tax	246,752	260,252	225,000	260,250	15.67%	2.07%
	358,248	383,259	355,933	386,322	8.54%	3.28%
<u>CHARGES FOR SERVICES (DEPT EARNINGS)</u>						
001-361.3000- Zoning, Land Dev Fees	1,300	1,300	3,000	1,350	-55.00%	0.03%
001-361.3400- Hearing Fees (Appeals)	6,325	2,050	5,000	4,000	-20.00%	0.05%
001-361.3500- Grading Permit Fees	0	786	100	500	400.00%	0.00%
001-361.5000- Sale of Maps and Publications	4,369	5,350	3,750	5,500	46.67%	0.03%
001-361.6500- Tax Certification Revenues	1,535	0	2,500	1,550	-38.00%	0.02%
	13,529	9,486	14,350	12,900	-10.10%	0.13%

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<u>PUBLIC SAFETY</u>						
001-362.1000- Special Police Services	131,757	102,446	107,640	131,750	22.40%	0.99%
001-362.1300- Security Alarm Monitoring Fee	13,400	5,577	12,000	13,400	11.67%	0.11%
001-362.4100- Building Permits	39,604	21,832	40,000	27,500	-31.25%	0.37%
001-362.4110- Occupancy & Fire Permits	61,695	53,095	52,500	55,000	4.76%	0.48%
001-362.5000 - COPS Grant 2011/2012	53,200	10,100	10,100	0	-100.00%	0.09%
	299,656	193,050	222,240	227,650	2.43%	2.04%
<u>HIGHWAYS AND STREETS</u>						
001-363.1000- Street/Sidewalk/Curb Repairs	8,490	8,170	10,950	10,000	-8.68%	0.10%
	8,490	8,170	10,950	10,000	-8.68%	0.10%
<u>HEALTH</u>						
001-365.5000- Animal Control & Shelter Fees	990	935	2,000	1,000	-50.00%	0.02%
001-365.6000- Solid Waste Collection	29,127	29,962	40,000	0	-100.00%	
	30,117	30,897	42,000	1,000	-97.62%	0.39%
<u>CULTURE - RECREATION</u>						
001-367.2000- Recreation Program Fees	1,360	4,252	3,000	4,500	50.00%	0.03%
	1,360	4,252	3,000	4,500	50.00%	0.03%
<u>MISCELLANEOUS REVENUE</u>						
001-380.0000- Misc. Revenue Receipts	5,281	0	200	1,500	650.00%	0.00%
001-380.0300- Misc. non-rev receipts-Reimb	7,802	3,716	2,500	4,500	80.00%	0.02%
001-380.0400- Misc. non-rev receipts/Ins	12,912	21,171	2,500	15,000	500.00%	0.02%
001-380.0500- Quarterly Credit-M.E.I.T.	0	0	0	0	0.00%	0.00%
001-391.1000- Sale of Fixed Assets	0	0	0	0	0.00%	0.00%
	25,995	24,887	5,200	21,000	303.85%	0.05%

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<u>INTERFUND OPERATING TRANSFERS</u>						
001-392.0800- Transfer from Sewer Fund	345,000	521,000	0	0	0.00%	0.00%
001-392.1800- Trans from Cap Imp Fund	0	0	0	0	0.00%	0.00%
001-392.3500- Transfer from Highway Aid	219,332	0	0	0	0.00%	0.00%
001-392.9900- Trans from Fund Balance	0	0	0	0	0.00%	0.00%
	564,332	521,000	0	0	0.00%	0.00%
<u>PROCEEDS OF GENERAL LONG - TERM DEBT</u>						
001-393.3000- Inception Of Lease - Purch Agrt	0	0	0	0	0.00%	0.00%
	0	0	0	0	0.00%	0.00%
<u>PROCEEDS OF SHORT - TERM DEBT</u>						
001-394.1000- Tax Anticipation Note	1,250,000	0	1,250,000	0	-100.00%	11.50%
	1,250,000	0	1,250,000	0	-100.00%	11.50%
<u>REFUNDS OF PRIOR YEARS EXPENDITURES</u>						
001-395.0000- Ref of Prior Yr Exp-MRM Div	53,579	51,801	60,000	53,575	-10.71%	0.55%
001-395.1000- Ref of Prior Yr Expenses	0	0	0	0	0.00%	0.00%
001-395.2000- Prior Year Expenses-Misc	0	0	0	0	0.00%	0.00%
	53,579	51,801	60,000	53,575	-10.71%	0.55%
TOTAL REVENUE	11,204,586	9,020,139	10,867,935	9,747,495	-10.31%	100.00%

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EXPENDITURE						
<u>GENERAL GOVERNMENT</u>						
001-400.1050- Salaries -Elected Officials	28,875	24,063	28,875	28,875	0.00%	0.27%
001-400.1920- Fica / Medicare Employer Paid	2,208	1,840	2,225	2,225	0.00%	0.02%
001-400.1960- Health Insurance	0	0	0	0	0.00%	0.00%
001-400.4200- Dues, Subscp & Memberships	7,832	4,810	7,500	7,500	0.00%	0.07%
001-400.4540- Recog Dinner Exp	1,432	0	1,500	1,500	0.00%	0.01%
001-400.4600- Continuing Education	6,055	2,766	3,000	5,000	66.67%	0.03%
	46,402	33,479	43,100	45,100	4.64%	0.40%
<u>EXECUTIVE</u>						
001-401.1050- Salary of Mayor	5,700	4,750	5,700	5,700	0.00%	0.05%
001-401.1100- Salary of Treasurer	1,800	1,500	1,800	1,800	0.00%	0.02%
001-401.1101- Salary of Borough Manager	64,236	40,577	47,916	49,832	4.00%	0.44%
001-401.1120- Salary of Assistant Secretary	38,017	34,262	40,325	41,535	3.00%	0.37%
001-401.1800- Overtime	0	0	0	0	0.00%	0.00%
001-401.1920- Fica / Medicare Employer Paid	8,396	6,203	8,500	8,750	2.94%	0.08%
001-401.1940- St Unempl Tax - Employer Paid	396	363	450	500	11.11%	0.00%
001-401.1960- Health Insurance	35,428	17,008	13,020	20,100	54.38%	0.12%
001-401.2310- Vehicle fuel - Gasoline	50	250	500	500	0.00%	0.00%
001-401.3100- Prof Services - GASB	0	0	0	0	0.00%	0.00%
001-401.3310- Travel Exp-(Mileage Reimb)	507	35	100	100	0.00%	0.00%
001-401.4510- Contr Veh Maint and Repair	844	334	1,000	1,000	0.00%	0.01%
001-401.4600- Continuing Education	2,474	1,875	3,500	3,500	0.00%	0.03%
	157,848	107,157	122,811	133,317	8.55%	1.13%
<u>AUDITING/FINANCIAL ADMINISTRATION</u>						
001-402.3110- Account & Audit Services	12,676	6,253	7,000	7,000	0.00%	0.06%
	12,676	6,253	7,000	7,000	0.00%	0.06%

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TAX COLLECTION						
001-403.1050- Salary of Tax Collector	10,000	8,333	10,000	12,500	25.00%	0.09%
001-403.1920- Fica / Medicare Employer Paid	765	638	765	875	14.38%	0.01%
001-403.2100- Office Supplies	5,926	3,075	6,000	6,000	0.00%	0.06%
001-403.2120- Computer/Copier Supplies	0	1,035	0	1,500	0.00%	0.00%
001-403.2130- Computer/Copier Supplies	0	0	0	0	0.00%	0.00%
001-403.3101- Comm/Earned Income Tax 2%	37,947	2,299	37,950	3,000	-92.09%	0.35%
001-403.3102- Gen. Exp./Service Fees	1,615	0	700	1,600	128.57%	0.01%
001-403.3103- Del Real Estate Taxes (Comm)	17,716	24,917	18,000	22,000	22.22%	0.17%
001-403.3104- Comm Local Service Tax-3%	2,770	2,466	3,000	3,000	0.00%	0.03%
001-403.3170- Tax Dupl Diskette	607	621	1,250	625	-50.00%	0.01%
001-403.3210- Telephone Monthly Charges	985	662	800	1,000	25.00%	0.01%
001-403.3500- Tax Collector's Bond Premium	5,685	0	0	0	0.00%	0.00%
001-403.4100- Judgements and Damages	0	0	0	0	0.00%	0.00%
	84,016	44,046	78,465	52,100	-33.60%	0.72%
SOLICITOR/LEGAL SERVICES						
001-404.3101- Solicitor's Retainer Fee	0	0	0	0	0.00%	0.00%
001-404.3102- Solicitor's Expenses	91,010	75,609	82,800	90,000	8.70%	0.76%
001-404.4100- Other Legal Expenses	913	0	0	0	0.00%	0.00%
	91,923	75,609	82,800	90,000	8.70%	0.76%
OTHER GENERAL GOVT ADMINISTRATION						
001-406.1170- Salaries and Wages/Interns	2,727	0	2,000	10,000	400.00%	0.02%
001-406.1500- Salaries & Wages/Office Clerks	47,490	51,850	31,957	33,000	3.26%	0.29%
001-406.1800- Overtime	347	107	500	500	0.00%	0.00%
001-406.1920- Fica / Medicare Employer Paid	4,068	4,016	4,250	4,250	0.00%	0.04%
001-406.1940- St Unempl Tax - Employer Paid	426	363	500	500	0.00%	0.00%
001-406.1960- Health Insurance	19,332	22,568	17,500	21,000	20.00%	0.16%
001-406.2100- Office Materials & Supplies	7,610	4,706	6,000	6,000	0.00%	0.06%

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001-406.2130- Comp Supplies/Maint	1,773	1,489	2,200	4,000	81.82%	0.02%
001-406.2150- Postage	2,512	2,061	1,750	2,500	42.86%	0.02%
001-406.2700- Computer Hard & Software	8,887	24,503	0	0	0.00%	0.00%
001-406.2900- Service Copiers	0	400	750	750	0.00%	0.01%
001-406.3100- General Exp/Service Fee	610	210	1,250	1,250	0.00%	0.01%
001-406.3210- Tele Mo. Charges	4,288	2,534	3,500	3,500	0.00%	0.03%
001-406.3240 - Wireless Phone	720	660	720	720	0.00%	0.01%
001-406.3250- Internet Fees	1,196	2,086	1,500	2,150	43.33%	0.01%
001-406.3130- GIS	0	0	0	0	0.00%	0.00%
001-406.3410- Advertising	3,418	2,918	3,000	3,500	16.67%	0.03%
001-406.3420- Printing	4,655	2,636	3,500	3,500	0.00%	0.03%
001-406.5000- Shacog- Act 77 Distribution	5,946	9,929	6,000	10,000	66.67%	0.06%
001-406.7400- Machinery and Equipment	0	0	500	0	-100.00%	0.00%
001-406.7500- Minor Machinery and Equip	0	0	500	0	-100.00%	0.00%
	116,005	133,036	87,877	107,120	21.90%	0.81%
ENGINEERING SERVICES						
001-408.3101- Engineer's Retainer	2,750	2,250	3,000	3,000	0.00%	0.03%
001-408.3102- Engineering Expenses	50,436	23,214	50,000	50,000	0.00%	0.46%
001-408.3130- GIS	247	152	500	500	0.00%	0.00%
	53,433	25,616	53,500	53,500	0.00%	0.49%
BOROUGH BUILDING						
001-409.1150-000 Wages of Custodians	42,625	33,493	44,165	44,165	0.00%	0.41%
001-409.1860-000 Uniform Allowance	221	554	500	500	0.00%	0.00%
001-409.1920-000 Fica / Medicare Employer	3,261	2,562	3,500	3,500	0.00%	0.03%
001-409.1940-000 St Unempl Tax - Employer	440	485	500	500	0.00%	0.00%
001-409.1960-000 Health Insurance	7,246	2,720	3,220	3,703	15.00%	0.03%
001-409.2000-000 Materials & Supplies	6,884	4,885	5,500	6,000	9.09%	0.05%
001-409.3210-000 Tele Monthly Charges	739	965	1,200	1,200	0.00%	0.01%
001-409.3600-000 Utilities	38,916	21,511	38,000	32,500	-14.47%	0.35%
001-409.3700-000 Repairs & Maintenance	349,550	7,693	0	10,000	0.00%	0.00%

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001-409.4530-000 Industrial Appraisal	440	440	700	2,500	257.14%	0.01%
001-409.6700-000 Cap Const - Security	0	0	0	0	0.00%	0.00%
001-409.7400-000 Machinery and Equipment	19	454	250	250	0.00%	0.00%
001-409.7500-000 Minor Machine/Eq	0	1,270	250	250	0.00%	0.00%
	450,341	77,032	97,785	105,068	7.45%	0.90%
<u>BOROUGH BUILDING SALT STORAGE</u>						
001-409.2000-001 Supplies	0	0	500	500	0.00%	0.00%
001-409.3600-001 Electricity	2,267	1,812	2,500	2,250	-10.00%	0.02%
001-409.3700-001 Repair/Maint	10,886	0	500	500	0.00%	0.00%
	13,153	1,812	3,500	3,250	-7.14%	0.03%
<u>LELAND CENTER</u>						
001-409.1150-002 Wages of Custodians	25,981	14,749	23,750	22,500	-5.26%	0.22%
001-409.1860-002 Uniform Allowance	0	36	150	150	0.00%	0.00%
001-409.1920-002 Fica / Med Emp Paid	1,987	1,128	2,100	1,800	-14.29%	0.02%
001-409.1940-002 St Unempl Tax - Employer	397	385	550	425	-22.73%	6.11%
001-409.1960-002 Health Insurance	19,437	8,540	8,940	10,281	15.00%	0.08%
001-409.2000-002 Materials & Supplies	2,486	2,098	2,500	2,500	0.00%	0.02%
001-409.2600-002 Small Tools & Minor Eq	0	0	250	250	0.00%	0.00%
001-409.3210-002 Tele Monthly Charges	1,075	882	1,250	1,250	0.00%	0.01%
001-409.3600-002 Utilities	14,196	10,658	12,700	12,700	0.00%	0.12%
001-409.3700-002 - Repairs & Maintenance	11,582	14,387	0	6,500	0.00%	0.00%
	77,141	52,863	52,190	58,356	11.81%	0.48%
<u>LELAND CENTER SALT STORAGE</u>						
001-409.2000-003 Materials & Supplies	0	0	0	0	0.00%	0.00%
001-409.3600-003 Utilities	1,270	805	1,300	1,300	0.00%	0.01%
001-409.3700-003 Repairs & Maintenance	11,775	0	500	500	0.00%	0.00%
	13,045	805	1,800	1,800	0.00%	0.02%

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LAFFERTY BUILDING						
001-409.1150-004 Wages of Custodians	2,323	0	0	0	0.00%	0.00%
001-409.1860-004 Uniform Allowance	0	0	0	0	0.00%	0.00%
001-409.1920-004 Fica / Medicare Employer	178	0	0	0	0.00%	0.00%
001-409.1940-004 St Unempl Tax - Employer	64	0	0	0	0.00%	0.00%
001-409.2000-004 Materials & Supplies	0	0	0	0	0.00%	0.00%
001-409.2600-004 Sm Tools & Minor Eq	0	0	0	0	0.00%	0.00%
001-409.3210-004 Tele Monthly Charges	412	37	0	0	0.00%	0.00%
001-409.3600-004 Utilities	6,658	1,889	0	0	0.00%	0.00%
001-409.3700-004 Repairs & Maintenance	19,420	0	0	0	0.00%	0.00%
	29,055	1,926	0	0	0.00%	0.00%
POLICE						
001-410.1100- Salary of Chief	93,308	85,603	101,600	105,664	4.00%	0.93%
001-410.1200- Salary-Lieutenant	44,355	149,553	176,260	183,310	4.00%	1.62%
001-410.1210- Salary-Juvenile Officer	77,893	71,780	84,870	92,045	8.45%	0.78%
001-410.1230- Salaries of Sergeants	252,436	107,445	257,715	282,000	9.42%	2.37%
001-410.1240- Salaries of Patrol Officers	1,374,439	1,275,065	1,472,850	1,599,000	8.57%	13.55%
001-410.1250- Salaries of Desk Clerks	71,777	45,618	75,324	54,250	-27.98%	0.69%
001-410.1720- Leave-Holiday Pay-Police	87,658	77,667	95,000	95,000	0.00%	0.87%
001-410.1721- Holiday Pay-Dispatcher	0	0	0	0	0.00%	0.00%
001-410.1800- Clerk's Overtime	1,339	534	4,000	1,500	-62.50%	0.04%
001-410.1801- Officer's Overtime	77,613	86,657	55,000	95,000	72.73%	0.51%
001-410.1810- Court & Pre-Trial Hearings	45,113	46,272	50,000	52,850	5.70%	0.46%
001-410.1811- Magistrate Hearings	57,544	52,553	55,000	65,750	19.55%	0.51%
001-410.1820- Task Force	180,371	17,995	13,500	15,500	14.81%	0.12%
001-410.1821- Leland Hourly	0	96,019	96,500	100,000	3.63%	
001-410.1860- Uniform Allowance	36,595	20,696	27,000	27,000	0.00%	0.25%
001-410.1904- Uniforms - Police Officers	0	0	0	0	0.00%	0.00%
001-410.1920- Fica / Medicare Employer Paid	39,449	33,053	43,250	44,980	4.00%	0.40%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
001-410.1940- St Unempl Tax - Empl Paid	5,940	6,541	7,200	7,200	0.00%	0.07%
001-410.1960- Health Insurance - Police	617,876	504,771	670,000	683,400	2.00%	6.16%
001-410.1980- Long Term Disability Insurance	9,000	9,000	9,000	9,000	0.00%	0.08%
001-410.2100- Office Materials & Supplies	8,000	7,198	8,000	8,000	0.00%	0.07%
001-410.2101- K-9	9,093	6,994	9,000	9,250	2.78%	0.08%
001-410.2102- Supplies/Incl Ammunition	13,654	17,922	14,000	20,000	42.86%	0.13%
001-410.2130- Computer/Copier Supplies	3,541	1,770	1,500	3,000	100.00%	0.01%
001-410.2150- Postage	3,110	2,054	2,000	2,200	10.00%	0.02%
001-410.2200- Comp Supplies/Maint	90	211	2,000	6,000	200.00%	0.02%
001-410.2310- Vehicle Fuel - Gasoline	68,171	25,261	63,000	63,000	0.00%	0.58%
001-410.2500- Maint Rep- Traffic Signals	5,085	4,637	5,500	5,500	0.00%	0.05%
001-410.2700- Comp Hardware & Software	14,513	10,263	0	0	0.00%	0.00%
001-410.2900- Comp Serv & Maint	6,946	120	4,000	4,000	0.00%	0.04%
001-410.3000- Gen. Exp./Civil Service Comm.	9,465	1,543	3,500	3,500	0.00%	0.03%
001-410.3110- Prof Services - Consulting	10,000	5,304	0	0	0.00%	0.00%
001-410.3210- Tele Monthly Charges	14,958	9,101	15,000	15,000	0.00%	0.14%
001-410.3240 - Wireless Phone	2,862	7,257	4,200	6,500	54.76%	0.04%
001-410.3250- Internet Fees	3,935	4,514	2,000	4,500	125.00%	0.02%
001-410.3270- Radio Maintenance	4,658	5,536	5,000	5,500	10.00%	0.05%
001-410.3410- Advertising	0	-27	0	0	0.00%	0.00%
001-410.3420- Printing	464	1,726	500	500	0.00%	0.00%
001-410.3701- Tires	8,828	6,026	10,000	10,000	0.00%	0.09%
001-410.3800- Vehicle Leasing	93,898	51,941	0	0	0.00%	0.00%
001-410.4000- Expense For Trials Attended	2,846	2,966	3,500	3,500	0.00%	0.03%
001-410.4200- Assoc. Dues, Training, etc.	17,692	12,196	19,000	19,000	0.00%	0.17%
001-410.4500- Contracted Services/Dog Catcher	5,705	710	6,000	2,000	-66.67%	0.06%
001-410.4510- Contr Vehicle Maint/Repair	40,461	45,202	35,000	45,000	28.57%	0.32%
001-410.4600- Continuing Education	38	789	2,000	1,000	-50.00%	0.02%
001-410.5000- D.U.I. Grant Expenditures	8,503	20,096	47,500	47,500	0.00%	0.44%
001-410.7400- Machinery and Equipment	2,392	4,373	9,000	4,500	-50.00%	0.08%
001-410.7500- Minor Machine/Equip	16,296	0	0	0	0.00%	0.00%
CALEA Start Up	5,533	765	8,000	8,000	0.00%	0.07%
	3,453,443	2,943,270	3,573,269	3,810,399	6.64%	32.88%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
<u>FIRE</u>						
001-411.2310- Gasoline	10,916	2,813	5,000	5,000	0.00%	0.05%
001-411.2320- Fire Diesel Fuel	6,958	7,483	5,000	5,000	0.00%	0.05%
001-411.3200- Fire Comm Svstem	0	0	0	0	0.00%	0.00%
001-411.3210- Tele Monthly Charges	0	0	0	0	0.00%	0.00%
001-411.3600- Fire Hydrants (297)	67,112	60,918	68,000	68,000	0.00%	0.63%
001-411.5000- Contributions/VFD	153,750	194,750	164,000	164,000	0.00%	1.51%
001-411.5001- Fire Relief Assoc	167,427	107,661	115,000	115,000	0.00%	1.06%
	406,163	373,625	357,000	357,000	0.00%	3.28%
<u>BALDWIN EMS (BEMS)</u>						
001-412.2310- BEMS Gasoline	1,683	250	500	500	0.00%	0.00%
001-412.2320- BEMS Diesel Fuel	22,744	14,487	15,000	15,000	0.00%	0.14%
001-412.2400- Medical Supplies	3,000	3,000	3,000	3,000	0.00%	0.03%
001-412.3210- Tele Monthly Charges	612	494	1,000	1,000	0.00%	0.01%
001-412.5000- Contributions	41,000	41,000	41,000	41,000	0.00%	0.38%
	69,039	59,231	60,500	60,500	0.00%	0.56%
<u>CODE ENFORCEMENT</u>						
001-413.1100- Code Enforcement Officer	37,971	0	0	0	0.00%	0.00%
001-413.1120- Clerical	31,626	28,523	33,552	34,642	3.25%	0.31%
001-413.1860- Uniform Allowance	0	0	0	0	0.00%	0.00%
001-413.1920- Fica / Medicare Employer Paid	2,419	2,182	2,700	2,425	-10.19%	0.02%
001-413.1940- St Unempl Tax - Employer Paid	220	242	300	300	0.00%	0.00%
001-413.1960- Health Insurance	16,828	8,480	8,568	11,000	28.38%	0.08%
001-413.2100- Office Supplies	2,453	1,666	1,500	2,500	66.67%	0.01%
001-413.2130- Computer/Copier Supplies	95	0	500	0	-100.00%	0.00%
001-413.2150- Postage	2,021	1,848	1,500	2,100	40.00%	0.01%
001-413.2310- Gasoline	334	0	0	0	0.00%	0.00%
001-413.2700- Computer Hard and Software	4,805	95	0	0	0.00%	0.00%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
001-413.3000- Filing Fees	0	0	200	200	0.00%	0.00%
001-413.3100- Professional Serv- Court	1,500	755	1,500	1,500	0.00%	0.01%
001-413.3130- GIS	0	0	0	0	0.00%	0.00%
001-413.3170- Prof Services - Inspections	63,337	90,424	105,000	103,500	-1.43%	0.97%
001-413.3210- Tele Monthly Charges	664	56	500	500	0.00%	0.00%
001-413.3410- Advertising	496	47	350	350	0.00%	0.00%
001-413.3420- Printing Expenses	430	259	600	600	0.00%	0.01%
001-413.3434 - Printing Code Books	3,500	1,196	0	2,500	0.00%	0.00%
001-413.4200- Dues, Sub & Member	1,195	0	1,250	1,250	0.00%	0.01%
001-413.4500- Cont.Serv./Rem Hazard Structure	0	0	7,300	10,000	36.99%	0.07%
001-413.4510- Contr Veh Maint and Repair	0	0	0	0	0.00%	0.00%
001-413.4600- Continuing Education	0	0	0	0	0.00%	0.00%
001-413.4900- Bldg Permit Fees-DOL	452	320	650	650	0.00%	0.01%
001-413.7400- Major Equip - Replacement	0	0	0	0	0.00%	0.00%
001-413.7500- Minor Equip - Replacement	0	0	0	0	0.00%	0.00%
	170,346	136,093	165,970	174,017	4.85%	1.53%
<u>PLANNING AND ZONING</u>						
001-414-3100 - EDS	0	1,000	1,000	2,500	150.00%	0.01%
001-414-3101 - Comprehensive Plan	0	28,346	20,000	17,500	-12.50%	0.18%
	0	29,346	21,000	20,000	-4.76%	0.19%
<u>SOLID WASTE COLLECTION AND DISPOSAL</u>						
001-427.4501- Contr Serv/Garbage Collection	1,126,213	1,007,201	1,160,000	911,500	-21.42%	10.67%
001-427.4503- Recycling Contract	199,190	154,026	202,263	193,500	-4.33%	1.86%
001-427.4504- Leaf Collections/Disposal	0	0	18,500	0	-100.00%	0.17%
001-427.4505- Yard Waste Disposal	21,584	17,291	12,500	17,720	41.76%	0.12%
	1,346,987	1,178,518	1,393,263	1,122,720	-19.42%	12.82%
<u>GENERAL SERVICES - PUBLIC WORKS</u>						
001-430.1100- Salary of Superintendent	31,401	27,903	31,401	32,343	3.00%	0.29%
001-430.1120- Wages of Foreman	50,006	45,308	53,051	54,642	3.00%	0.49%
001-430.1121- Wages of Maint Crew	186,783	84,152	249,737	161,000	-35.53%	2.30%
001-430.1150- Salaries - Part time Employees	26,195	21,333	19,500	20,000	2.56%	0.18%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
001-430.1800- Public Works Overtime	15,514	12,046	16,000	15,000	-6.25%	0.15%
001-430.1801- Overtime - Snow Removal	36,379	37,477	37,000	38,000	2.70%	0.34%
001-430.1860- Uniform Allowance	1,968	898	1,890	1,890	0.00%	0.02%
001-430.1920- Fica / Medicare Employer Paid	26,490	17,459	24,975	24,975	0.00%	0.23%
001-430.1940- St Unempl Tax - Employer Paid	2,145	1,803	2,200	2,200	0.00%	0.02%
001-430.1960- Health Insurance	113,667	51,065	44,640	54,000	20.97%	0.41%
001-430.2200- Operating Supplies	10,828	11,055	12,000	12,000	0.00%	0.11%
001-430.2310- Vehicle Fuel - Gasoline	11,446	11,229	17,325	13,000	-24.96%	0.16%
001-430.2320- Vehicle Fuel - Diesel	17,655	23,004	25,650	25,000	-2.53%	0.24%
001-430.2500- Vehicle Repair and Maint	3,250	11,764	7,000	8,500	21.43%	0.06%
001-430.2600- Small Tools & Equipment	2,257	1,399	2,000	2,000	0.00%	0.02%
001-430.3000- Other Services & Charges	3,649	834	1,500	1,500	0.00%	0.01%
001-430.3130- GIS	0	0	0	0	0.00%	0.00%
001-430.3200- Comm-Telephone/Radio	0	0	500	3,500	600.00%	0.00%
001-430.3210- Tele Monthly Charges	1,039	640	1,100	1,100	0.00%	0.01%
001-430.3240 - Wireless Phone	1,282	1,950	1,500	2,000	33.33%	0.01%
001-430.3270- Radio Maint Contract	85	751	1,200	900	-25.00%	0.01%
001-430.3800- Vehicle Leasing	90,452	84,758	0	0	0.00%	0.00%
001-430.3840- Rent of Machinery/Equip	552	140	500	500	0.00%	0.00%
001-430.4400- Uniforms & Safety Equipment	163	869	1,000	1,000	0.00%	0.01%
001-430.4510- Contr Veh Maint and Repair	42,203	34,011	20,000	32,500	62.50%	0.18%
001-430.4700- CDL , Drug & Alcohol Test	87	453	300	500	66.67%	0.00%
001-430.7400- Machinery and Equipment	0	0	0	0	0.00%	0.00%
	675,496	482,301	571,969	508,050	-11.18%	5.26%
<u>WINTER MAINTENANCE</u>						
001-432.1870- Other Compensation	552	329	750	750	0.00%	0.01%
001-432.2460- Highway Supplies-Rock Salt	3,140	746	0	0	0.00%	0.00%
	3,692	1,075	750	750	0.00%	0.01%
<u>TRAFFIC CONTROL DEVICES</u>						
001-433.2000- Streets Signs/Markings	4,018	9,465	15,000	15,000	0.00%	0.14%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
001-434.3610 - Street Lighting	30,705	0	0	0	0.00%	0.00%
	34,723	9,465	15,000	15,000	0.00%	0.14%
<u>STORM SEWERS AND DRAINS</u>						
001-436.2490- Storm Sewers & Drains	19,368	203	5,000	5,000	0.00%	0.05%
001-436.6100- Cap Constr/Storm Sewers	0	0	0	0	0.00%	0.00%
	19,368	203	5,000	5,000	0.00%	0.05%
<u>REPAIRS OF TOOLS AND MACHINERY</u>						
001-437.0000- Repairs Tools/Machinery	1	0	500	500	0.00%	0.00%
	1	0	500	500	0.00%	0.00%
<u>MAINT/REPAIR ROADS,BRIDGES</u>						
001-438.2450- Matl - Patching & Repair Roads	14,343	10,910	15,000	15,000	0.00%	0.14%
001-438.2503- Material/Restoration	875	2,744	2,500	2,500	0.00%	0.02%
001-438.2504- Repairs by Contract	0	0	0	0	0.00%	0.00%
001-438.2510- Maint & Repairs-Unimpr Roads	93	2,625	500	2,650	430.00%	0.00%
001-438.3130- Engring Serv/Resurfacing Streets	52,694	41,753	0	0	0.00%	0.00%
001-438.3750- Maint Guide Rails	0	0	500	500	0.00%	0.00%
001-438.6100- Const Contracts/Resurf Sts	414,578	748,602	0	0	0.00%	0.00%
	482,583	806,634	18,500	20,650	11.62%	0.17%
<u>CULTURE - RECREATION AMINISTRATION</u>						
001-451.3000- Other Services/Charges	0	206	0	0	0.00%	0.00%
001-451.4500- Transp/Field Trips	0	0	0	0	0.00%	0.00%
	0	206	0	0	0.00%	0.00%
<u>PARKS</u>						
001-454.1120- Salaries & Wages	140,660	120,783	83,245	158,000	89.80%	0.77%
001-454.1121- Salaries & Wages - Bus Drivers	250	265	260	270	3.85%	0.00%
001-454.1800- Overtime Parks	3,066	1,468	2,200	2,200	0.00%	0.02%
001-454.1860- Uniform Allowance	1,061	867	630	1,000	58.73%	0.01%
001-454.1870- Other Compensation	123	166	150	150	0.00%	0.00%
001-454.1920- Fica / Medicare Employer Paid	11,014	9,372	8,325	9,500	14.11%	0.08%
001-454.1940- St Unempl Tax - Employer Paid	536	637	620	640	3.23%	0.01%
001-454.1960- Health Insurance	53,599	25,794	8,928	33,900	279.70%	0.08%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
001-454.2310- Vehicle Fuel- Gasoline	19,133	10,450	5,775	11,000	90.48%	0.05%
001-454.2320- Vehicle Fuel- Diesel	19,402	11,604	8,550	12,000	40.35%	0.08%
001-454.2500- Repair & Maint Supplies	5,309	2,326	9,000	7,000	-22.22%	0.08%
001-454.2510- Tractor Maintenance	3,136	2,248	1,000	2,500	150.00%	0.01%
001-454.3000- Services and Charges	2,118	450	500	500	0.00%	0.00%
001-454.3600- Utilities: Parks & Facilities	26,088	20,762	20,000	21,500	7.50%	0.18%
001-454.3700- Maintenance & Repairs	20,303	28,039	13,000	13,000	0.00%	0.12%
001-454.3800- Equipment Rental	7,997	6,563	8,000	8,000	0.00%	0.07%
001-454.4500- Contracted Services	54,320	50,735	40,000	54,350	35.88%	0.37%
001-454.7400- Machinery and Equipment	125	0	0	0	0.00%	0.00%
001-454.7500- Shared Rec Dir Cont	0	173	0	15,000	0.00%	0.00%
	368,240	292,702	210,183	350,510	66.76%	1.93%
<u>LIBRARY</u>						
001-456.5000- Contributions To Library	180,001	135,000	180,000	180,000	0.00%	1.66%
	180,001	135,000	180,000	180,000	0.00%	1.66%
<u>CIVIL AND MILITARY CELEBRATIONS</u>						
001-457.5400- Borough Planned Events	0	0	500	9,300	1760.00%	0.00%
001-457.5403- Community Day Expenses	4,196	7,898	7,500	0	-100.00%	0.07%
001-457.5404- Halloween Parade	1,300	1,300	1,300	0	-100.00%	0.01%
	5,496	9,198	9,300	9,300	0.00%	0.09%
<u>DEBT SERVICE - PRINCIPAL</u>						
001-471.2000- Gen Oblig Series Bond-Prin.	305,000	210,000	0	225,700	0.00%	0.00%
001-471.6000- Tax Anticipation Note	1,250,250	0	1,250,000	0	-100.00%	11.50%
	1,555,250	210,000	1,250,000	225,700	-81.94%	11.50%
<u>DEBT SERVICE - INTEREST</u>						
001-472.2000- Gen-Oblig Series Bond-Int	31,616	0	18,286	6,500	-64.45%	0.17%
001-472.6000- Tax Anticipation Note - Int	18,865	0	0	0	0.00%	0.00%
	50,481	0	18,286	6,500	-64.45%	0.17%
<u>EMP PAID BENEFITS/WITHHOLDING</u>						
001-481.1940- Unemp Comp - PSAB	10,611	10,254	6,287	6,287	0.00%	0.06%
001-483.1000- Police MMO	529,391	797,407	797,407	858,140	7.62%	7.34%
001-483.3000- Non-Uniform MMO	165,368	77,036	78,142	110,814	41.81%	0.72%
	705,370	884,697	881,836	975,241	10.59%	8.11%

	Actual 2012	YTD 10/31/2013	Budget 2013	Budget 2014	% Incr/Decrease	% of Total Budget
INSURANCE						
001-486.1501- Group Life Ins Premiums	16,307	15,910	11,187	16,000	43.02%	0.10%
001-486.1503- Employee Assistance Program	1,207	1,207	1,000	1,250	25.00%	0.01%
001-486.1980- Group Life Insurance Premium	0	0	0	0	0.00%	0.00%
001-486.3500- Public Officials Liability Insurance	15,360	1,000	17,250	17,250	0.00%	0.16%
001-486.3502- Police Prof Liability Insurance	15,889	0	16,000	16,000	0.00%	0.15%
001-486.3510- Fire & Gen Liab Ins/Auto	53,763	2,602	54,000	57,500	6.48%	0.50%
001-486.3530- Bond	139	0	250	250	0.00%	0.00%
001-486.3504- Worker's Compensation	214,669	161,435	155,953	170,000	9.01%	1.43%
001-486.3550- Umbrella	6,817	0	7,100	7,100	0.00%	0.07%
001-487.1000 - Other Group Ins Benefits	0	24,931	40,000	40,000	0.00%	0.37%
	324,151	207,085	302,740	325,350	7.47%	2.79%
OTHER FINANCIAL USES						
001-491.0000- Refunds-Prior Year Receipts	3,050	6,198	3,000	5,000	66.67%	0.03%
001-491.0100- Refunds- Current Year	12,533	27,483	6,000	8,500	41.67%	0.06%
001-491.4100- Judgements & Damages	0	0	0	0	0.00%	0.00%
001-492.0800- Transfer/Sewer Syst Acct	0	0	0	0	0.00%	0.00%
001-492.1800- Transfer/Cap Improvement Fund	0	54,947	1,142,740	840,197	-26.48%	10.51%
001-492.3100- Transfer/Swimming Pool Account	53,000	97,000	50,301	70,000	39.16%	0.46%
001-493.5300- Dept. Con./Nat/Resources Grants	6,097	26,159	0	0	0.00%	0.00%
001-493.5400- DCED Grant-GBWAA	0	0	0	0	0.00%	0.00%
	74,680	211,787	1,202,041	923,697	-23.16%	11.06%
TOTAL EXPENDITURES	11,070,548	8,530,070	10,867,935	9,747,495	-10.31%	100.00%
EXCESS REV OVER (UNDER) EXPENDITURE	134,038	490,069	0	0	0.00%	