

**Lower Macungie Township
Budget Analysis Report
Year-to-Date Analytical Review
As of December 31, 2010**

(Submitted by Cassandra Williams, Director of Finance)

An analytical review of the Budget Analysis Report was performed for the year-to-date period ending December 31, 2010. Since this information is for the last month of 2010, only an overall summary is provided. Since total expenditures are limited by the amount set forth in the budget, the summary will focus on the revenue items.

In the General Fund, total revenue based on taxes is close to the projected amount. This area includes Real Estate Transfer Taxes, Earned Income Taxes, and Local Service Taxes. Real Estate Transfer Taxes (a/c# 01.310.000) were \$631,348 plus there is an additional \$70,517 collected in January for 2010. This brings the total to \$701,865 for the year and 93% of the budget collected. Earned Income Taxes (a/c# 01.310.210) collected total \$4,314,765, which is \$314,765 more than projected and brings the amount collected to 107% of the budget amount. Local Service Taxes (a/c# 01.310.510) collected total \$163,038, but does not include 4th quarter collections. Overall, for all three categories the Township will collect \$5,197,670, which is more than 100% of the budget amount.

Besides tax revenue, the Township exceeded revenue forecasts in several categories, including Business Licenses. The Business License (a/c#01.321.000) revenue collected totaled \$273,282 plus an additional \$90,000 is projected for the 4th quarter payment of Cable TV Franchise Fees. The Franchise Fees are paid on a quarter lag and once collected, will cause this budget area to exceed projected amounts.

In addition to Business Licenses exceeding the projected amount, Rents, State Grants, Charges for Services - Development, Culture and Recreation, Reimbursements of Expenses, and Fixed Asset Disposition are also greater than originally anticipated. Rental income (a/c 01.342.000) is based on lease agreements for properties owned by the Township. This income is reported on a one-month lag, however, overall in this category, the budget amount has already been exceeded with 126.9% of the revenue collected. State Grant (a/c# 01.354.000) and Charges for Services – Development (a/c# 01.361.000) revenue categories have exceeded the budget amount by \$12,752 and \$10,992. Reimbursements (a/c# 01380.00) and Fixed Asset Dispositions (a/c#01.391.000) exceeded revenue forecasts by \$74,951 and \$14,049, respectively, due to insurance reimbursements and sales of unused fixed assets.

There are other areas of revenue where the budget amount is slightly below the projected amount. This includes Culture and Recreation (a/c# 01.367.000), where total revenue of \$333,905, was collected which is 94.6% of the projected amount. The primary reason for the balance being less than anticipated was due to a decrease in the total number of pool passes sold for use of the Township swimming pool.

There are two areas where revenue collected was less than 55% of the budget amount. Interest Earnings (a/c# 01.341.000) totaled \$23,512 and Charges for Services - Public (a/c# 01.362.000) was \$268,203, representing 36.2% and 53.3%, respectively, of the projected amounts. Interest rates remain low, however, the Township was able to earn a small rate of return for investments in certificates of deposit. The Charges for Services - Public amount was less than anticipated due to a much lower amount of revenue collected for building permits. The number of building permits is based on development and, due to the sluggish economy, there was a decrease in the volume of requested building permits.

The Solid Waste and Sewer Funds operate as enterprise funds. The revenue in both funds will be accrued based on previous billing history. Both funds should be close to projected amounts.

The remaining three funds have projected amounts that are based on items that are less variable. The Debt Service Fund budget was created to track debt payments that must be made on the Township bond. The revenue is transferred from the General Fund and the payments are made twice per year in February and August. The Capital Projects Fund projected revenue was from prior year reserves. The Liquid Fuels revenue projection was based on a confirmed amount that was to be received from the Commonwealth of Pennsylvania.

During the course of the year, revenue and expenses were continuously monitored to analyze the level of resources that would be available for various projects throughout the Township. Although revenue in some areas was less than projected, expenses were also reduced due to the lower amount of anticipated revenue. This report is a preliminary balance of year-end revenue and expenses. As previously noted, there are some revenue items that are received in January that will be accrued back to 2010. Additionally, there are still invoices that will be received in 2011 that are for 2010 expenses. The audited financial statements will include these additional balances.

Report Criteria:

- Accounts to include: With balances or activity
- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
General Fund					
Real Property Taxes					
01.301.210	Act 515 - County Roll Back Tax	.00	500.00	500.00-	.00
Total Real Property Taxes:		.00	500.00	500.00-	.00
Local Tax Enabling Act					
01.310.100	Real Estate Trans Taxes Curr	631,347.94	750,000.00	118,652.06-	84.2%
01.310.210	Earned Income Tax	4,314,765.92	4,000,000.00	314,765.92	107.9%
01.310.510	Local Services Tax	163,038.90	416,000.00	252,961.10-	39.2%
Total Local Tax Enabling Act:		5,109,152.76	5,166,000.00	56,847.24-	98.9%
Business Licenses & Permits					
01.321.320	Junk Yard License	210.00	210.00	.00	100.0%
01.321.601	Electrical Licenses	8,880.00	6,000.00	2,880.00	148.0%
01.321.602	Plumbing Licenses	6,460.00	4,000.00	2,460.00	161.5%
01.321.610	Peddler Licenses	700.00	900.00	200.00-	77.8%
01.321.800	Cable TV Franchise Fees	257,032.22	350,000.00	92,967.78-	73.4%
Total Business Licenses & Permits:		273,282.22	361,110.00	87,827.78-	75.7%
Fines					
01.331.110	Vehicle Code Violations	21,433.47	20,000.00	1,433.47	107.2%
01.331.120	Violations- Ordinance/Statues	13,850.95	10,000.00	3,850.95	138.5%
Total Fines:		35,284.42	30,000.00	5,284.42	117.6%
Interest Earnings					
01.341.000	Interest Earnings	23,511.76	65,000.00	41,488.24-	36.2%
Total Interest Earnings:		23,511.76	65,000.00	41,488.24-	36.2%
Rents and Royalties					
01.342.100	Land Rental	23,353.00	18,745.00	4,608.00	124.6%
01.342.200	Lichtenwalner Farm House	9,029.85	9,000.00	29.85	100.3%
01.342.203	East Texas Church	150.00	75.00	75.00	200.0%
01.342.204	Wescosville Rec Hall	15,125.00	12,000.00	3,125.00	126.0%
01.342.206	Kratzer House	15,372.50	8,000.00	7,372.50	192.2%
01.342.207	Schantz Farms Rental	11,493.60	5,000.00	6,493.60	229.9%
01.342.211	Camp Olympic Farm House	1,037.67-	.00	1,037.67-	.00
01.342.212	Camp Olympic Bungalow	2,834.50	10,000.00	7,165.50-	28.3%
01.342.213	Camp Olympic Twin	10,654.55	10,000.00	654.55	106.5%
01.342.214	Camp Olympic Twin 2	7,002.75	5,000.00	2,002.75	140.1%
01.342.215	Camp Olympic Barn	9,654.21	3,000.00	6,654.21	321.8%

Periods: 08/10-12/10

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.342.530	Cell Tower Rental	11,267.39	9,720.00	1,547.39	115.9%
	Total Rents and Royalties:	114,899.68	90,540.00	24,359.68	126.9%
State Grants					
01.354.020	State Aid Volunteer Fire	231,873.51	231,873.51	.00	100.0%
01.354.090	State Community Dev. Grants	91,835.00	50,000.00	41,835.00	183.7%
01.354.150	State Recycling Grants	45,917.50	75,000.00	29,082.50-	61.2%
	Total State Grants:	369,626.01	356,873.51	12,752.50	103.6%
State Shared Revenue					
01.355.010	PURTA	8,127.91	7,500.00	627.91	108.4%
01.355.040	Alcoholic Beverages Licences	2,900.00	3,200.00	300.00-	90.6%
01.355.050	Municipal State Aid Pension	103,514.95	95,000.00	8,514.95	109.0%
	Total State Shared Revenue:	114,542.86	105,700.00	8,842.86	108.4%
Charges for Services- Dev					
01.361.305	Recreation Contributions	447.00	.00	447.00	.00
01.361.400	Residential Plan Review Fees	13,160.00	12,000.00	1,160.00	109.7%
01.361.401	Commercial Plan Review Fees	18,885.00	9,000.00	9,885.00	209.8%
01.361.530	Sale of Subdivision & Land Dev	677.75	1,200.00	522.25-	56.5%
01.361.710	Photocopies	222.75	200.00	22.75	111.4%
	Total Charges for Services- Dev:	33,392.50	22,400.00	10,992.50	149.1%
Charges for Services- Public					
01.362.402	Fire Code Plan Review	3,600.00	2,500.00	1,100.00	144.0%
01.362.410	Building Permits	77,297.00	125,000.00	47,703.00-	61.8%
01.362.411	Building Permits/Commercial	81,434.00	250,000.00	168,566.00-	32.6%
01.362.420	Electrical Permits	52,284.00	55,000.00	2,716.00-	95.1%
01.362.430	Plumbing Permits	25,582.00	30,000.00	4,418.00-	85.3%
01.362.450	ROP Use & Occupancy Permits	1,465.00	500.00	965.00	293.0%
01.362.470	Mechanical Permits	14,845.00	15,000.00	155.00-	99.0%
01.362.480	Zoning Permits	3,790.00	5,500.00	1,710.00-	68.9%
01.362.490	On Lot Grading/Pool Reviews	7,085.00	17,500.00	10,415.00-	40.5%
01.362.500	Burning Permits	50.00	.00	50.00	.00
01.362.580	Sprinkler System Inspections	742.00	2,500.00	1,758.00-	29.7%
01.362.600	Miscellaneous Permits	29.75	100.00	70.25-	29.8%
	Total Charges for Services- Public:	268,203.75	503,600.00	235,396.25-	53.3%
Sanitation					
01.364.900	Yard Waste Loading Fees	4,500.00	2,600.00	1,900.00	173.1%
	Total Sanitation:	4,500.00	2,600.00	1,900.00	173.1%
Culture and Recreation					
01.367.110	Swimming Pool Fees	100,524.00	120,000.00	19,476.00-	83.8%
01.367.111	Swim Lesson Fees	8,100.00	10,000.00	1,900.00-	81.0%
01.367.112	Pool Snack Bar Income	26,041.41	26,000.00	41.41	100.2%
01.367.120	Playground Fees	24,300.00	22,000.00	2,300.00	110.5%
01.367.140	Camp Olympic Pavilion Rental	500.00	.00	500.00	.00
01.367.150	Gym Rental	35,110.50	34,000.00	1,110.50	103.3%
01.367.151	Community Room A Rental	8,037.00	8,000.00	37.00	100.5%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.367.152	Community Room B Rental	4,672.25	4,000.00	672.25	116.8%
01.367.153	Community Center Rooms A & B	13,023.00	13,000.00	23.00	100.2%
01.367.154	Kitchen Rental	5,702.50	6,000.00	297.50-	95.0%
01.367.155	Set Up Charges	6,365.00	7,000.00	635.00-	90.9%
01.367.156	Community Center Snack Bar	950.00	500.00	450.00	190.0%
01.367.157	HLR Community Center Rental	750.00	.00	750.00	.00
01.367.160	Library Reimbursable Expenses	11,139.47	26,000.00	14,860.53-	42.8%
01.367.200	Community Center Programs	83,873.81	75,000.00	8,873.81	111.8%
01.367.250	CC Equipment Rental	1,226.66	.00	1,226.66	.00
01.367.300	Garden Plot Program	1,090.00	600.00	490.00	181.7%
01.367.301	Field Use Fees	2,500.00	1,000.00	1,500.00	250.0%
Total Culture and Recreation:		333,905.60	353,100.00	19,194.40-	94.6%
Reimbursements & Refunds					
01.380.100	Insurance Reimbursements	133,300.78	65,000.00	68,300.78	205.1%
01.380.300	Misc Rev & Reimburse	7,650.77	1,000.00	6,650.77	765.1%
01.380.900	Refunds for Expenses	.00	.00	.00	.00
Total Reimbursements & Refunds:		140,951.55	66,000.00	74,951.55	213.6%
Special Assessments					
01.383.110	Street Light Taxes - Current	181,641.77	215,000.00	33,358.23-	84.5%
01.383.111	Street Light Taxes- Delinquents	1,862.83	.00	1,862.83	.00
01.383.112	Street Light Taxes- Penalties	23.98	.00	23.98	.00
Total Special Assessments:		183,528.58	215,000.00	31,471.42-	85.4%
Fixed Asset Disposition					
01.391.100	Sale of Fixed Assets	14,049.25	.00	14,049.25	.00
Total Fixed Asset Disposition:		14,049.25	.00	14,049.25	.00
Prior Years Reserve					
01.396.000	Prior Years Reserve	.00	662,160.00	662,160.00-	.00
Total Prior Years Reserve:		.00	662,160.00	662,160.00-	.00
Legislative					
01.400.105	Salaries & Wages - Elected	30,709.92	30,625.00	84.92	100.3%
01.400.210	Office Supplies	334.68	500.00	165.32-	66.9%
01.400.420	Dues, Subscriptions & Member	150.00	2,250.00	2,100.00-	6.7%
01.400.460	Meetings & Conferences	1,213.69	1,250.00	36.31-	97.1%
Total Legislative:		32,408.29	34,625.00	2,216.71-	93.6%
Financial Administration					
01.402.112	Salaries & Wages - Full Time	208,143.96	208,350.00	206.04-	99.9%
01.402.210	Office Supplies	122.88	355.00	232.12-	34.6%
01.402.260	Small Tools & Minor Equip	.00	100.00	100.00-	.00
01.402.307	Accounting Systems	46,308.18	46,894.00	585.82-	98.8%
01.402.311	Accounting & Auditing Services	31,439.37	31,441.00	1.63-	100.0%
01.402.317	Payroll Processing	3,243.10	3,245.00	1.90-	99.9%
01.402.353	Surety and Fidelity	5,670.25	10,715.00	5,044.75-	52.9%
01.402.390	Bank Service Charges/Fees	7,803.49	7,900.00	96.51-	98.8%
01.402.420	Dues, Subscriptions & Member	710.00	750.00	40.00-	94.7%

Periods: 08/10-12/10

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.402.460	Meeting & Conferences	2,842.00	3,300.00	458.00-	86.1%
Total Financial Administration:		306,283.23	313,050.00	6,766.77-	97.8%
Tax Collection					
01.403.210	Office Supplies	404.79	405.00	.21-	99.9%
01.403.460	Meetings & Conferences	1,435.00	1,771.00	336.00-	81.0%
Total Tax Collection:		1,839.79	2,176.00	336.21-	84.5%
Legal Services					
01.404.401	Solicitor	96,220.99	120,000.00	23,779.01-	80.2%
01.404.402	Legal Union Issues	.00	5,000.00	5,000.00-	.00
01.404.403	Legal Planning	26,871.00	29,000.00	2,129.00-	92.7%
01.404.404	Legal Zoning Board	6,338.00	9,000.00	2,662.00-	70.4%
01.404.405	Litigation	102,688.38	115,000.00	12,311.62-	89.3%
01.404.406	Legal Zoning Enforcement	19,525.80	21,000.00	1,474.20-	93.0%
Total Legal Services:		251,644.17	299,000.00	47,355.83-	84.2%
Secretary					
01.405.112	Salaries & Wages - Full Time	138,738.11	138,740.00	1.89-	100.0%
01.405.210	Office Supplies	10,905.49	10,900.00	5.49	100.1%
01.405.249	General Expense	738.48	900.00	161.52-	82.1%
01.405.260	Small Tools & Minor Equip	499.98	500.00	.02-	100.0%
01.405.341	Advertising	6,598.29	6,975.00	376.71-	94.6%
01.405.420	Dues, Subscriptions, & Member	23.40	25.00	1.60-	93.6%
01.405.450	Contracted Services	5,121.13	5,150.00	28.87-	99.4%
01.405.460	Meetings & Conferences	118.00	150.00	32.00-	78.7%
Total Secretary:		162,742.88	163,340.00	597.12-	99.6%
General Township Administratio					
01.406.112	Salaries & Wages - Full Time	103,014.27	103,000.00	14.27	100.0%
01.406.215	Postage	11,245.47	12,550.00	1,304.53-	89.6%
01.406.249	General Expense	6,535.14	6,600.00	64.86-	99.0%
01.406.308	Codification	11,471.95	13,000.00	1,528.05-	88.2%
01.406.309	Community Visioning	.00	.00	.00	.00
01.406.321	Telephone Monthly Charges	23,468.36	24,670.00	1,201.64-	95.1%
01.406.324	Mobile Phones	968.43	1,000.00	31.57-	96.8%
01.406.342	Printing	9,577.50	9,600.00	22.50-	99.8%
01.406.391	Notary Expenses	439.46	450.00	10.54-	97.7%
01.406.392	Appraisal/Survey Services	.00	.00	.00	.00
01.406.420	Dues, Subscriptions & Member	824.00	850.00	26.00-	96.9%
01.406.460	Meetings & Conferences	1,882.14	1,950.00	67.86-	96.5%
01.406.610	Capital Construction	9,791.16	9,800.00	8.84-	99.9%
Total General Township Administratio:		179,217.88	183,470.00	4,252.12-	97.7%
Information Technology					
01.407.260	Small Tools & Minor Equip	.00	.00	.00	.00
01.407.270	Computer Hardware, Software	6,322.45	6,350.00	27.55-	99.6%
01.407.325	Internet Fees	2,424.36	2,750.00	325.64-	88.2%
01.407.374	Equipment Repairs	1,799.13	1,800.00	.87-	100.0%
01.407.450	Contracted Services	6,029.10	8,000.00	1,970.90-	75.4%
01.407.453	Web Design/Maintenance	1,946.31	2,500.00	553.69-	77.9%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.407.613	Capital-Office/ IT Equipment	.00	.00	.00	.00
	Total Information Technology:	18,521.35	21,400.00	2,878.65-	86.5%
Engineering Services					
01.408.313	Engineering & Architectural	176,899.06	178,287.80	1,388.74-	99.2%
01.408.415	Wild Land Conservancy	6,712.20	6,712.20	.00	100.0%
	Total Engineering Services:	183,611.26	185,000.00	1,388.74-	99.2%
Buildings & Facilities					
01.409.112	Salaries & Wages - Full Time	164,875.56	174,000.00	9,124.44-	94.8%
01.409.115	Salaries & Wages - Part Time	1,989.00	3,000.00	1,011.00-	66.3%
01.409.191	Uniform & Safety Apparel	3,318.33	3,920.00	601.67-	84.7%
01.409.230	Heating Fuel	26,724.33	61,100.00	34,375.67-	43.7%
01.409.241	Operating Supplies	16,245.27	16,550.00	304.73-	98.2%
01.409.249	General Expense	2,568.12	2,950.00	381.88-	87.1%
01.409.260	Small Tools & Minor Equipment	7,848.21	8,200.00	351.79-	95.7%
01.409.318	Alarm Services	4,679.75	5,000.00	320.25-	93.6%
01.409.323	Telephone Equipment Install	157.50	500.00	342.50-	31.5%
01.409.361	Electricity	45,168.61	54,500.00	9,331.39-	82.9%
01.409.372	Repairs & Maintenance	76,095.16	79,050.00	2,954.84-	96.3%
01.409.375	Rental Property Repairs	2,072.95	5,000.00	2,927.05-	41.5%
01.409.378	Vehicle Repairs	13,329.85	14,050.00	720.15-	94.9%
01.409.420	Dues, Subscriptions & Member	166.95	750.00	583.05-	22.3%
01.409.430	Taxes	1,644.65	2,500.00	855.35-	65.8%
01.409.440	Pest Control	1,416.00	2,250.00	834.00-	62.9%
01.409.449	Elevator Maintenance	2,156.24	2,200.00	43.76-	98.0%
01.409.460	Meeting & Conferences	1,544.00	1,550.00	6.00-	99.6%
	Total Buildings & Facilities:	372,000.48	437,070.00	65,069.52-	85.1%
Fire					
01.411.115	Salaries & Wages - Part Time	255.00	350.00	95.00-	72.9%
01.411.363	Hydrant Rental	103,073.66	140,000.00	36,926.34-	73.6%
01.411.500	Volunteer Fireman's Relif Cont	231,873.51	231,873.51	.00	100.0%
01.411.501	Lower Macungie Fire Co	60,000.00	60,000.00	.00	100.0%
01.411.502	Macungie Fire Co	13,000.00	13,000.00	.00	100.0%
01.411.503	LMT Fire Police	5,164.64	5,401.00	236.36-	95.6%
01.411.504	Misc Fire Company Donation	.00	.00	.00	.00
01.411.505	Lower Macungie Fire Incentive	25,000.00	25,000.00	.00	100.0%
01.411.506	Alburtis Fire Company	79.00	79.00	.00	100.0%
01.411.507	Macungie Ambulance	5,000.00	5,000.00	.00	100.0%
01.411.510	Brandywine Fire Station	.00	.00	.00	.00
01.411.513	Alburtis Fire Co Loan	7,224.00	7,300.00	76.00-	99.0%
	Total Fire:	450,669.81	488,003.51	37,333.70-	92.3%
Permits					
01.413.112	Salaries & Wages - Full Time	201,773.54	206,365.00	4,591.46-	97.8%
01.413.210	Office Supplies	169.00	2,850.00	2,681.00-	5.9%
01.413.241	Operating Supplies	2,326.90	2,500.00	173.10-	93.1%
01.413.249	General Expense	1,123.46	1,150.00	26.54-	97.7%
01.413.260	Small Tools & Minor Equip	22,131.85	22,150.00	18.15-	99.9%
01.413.378	Vehicle Repairs	3,839.65	4,034.00	194.35-	95.2%
01.413.420	Dues, Subscriptions, & Member	1,445.00	1,450.00	5.00-	99.7%

Account Number	Account Title	2010	2010	\$ Over Budget	% of Budget
		Current year Actual	Current year Budget		
01.413.460	Meetings & Confrences	2,816.29	3,225.00	408.71-	87.3%
01.413.471	Alternate Building Inspector	13,555.00	18,500.00	4,945.00-	73.3%
01.413.472	Alternate Electrical Inspector	28,502.50	31,500.00	2,997.50-	90.5%
01.413.473	Alternate Comercial Inspector	20,107.90	23,500.00	3,392.10-	85.6%
01.413.474	Alternate Comercial Plan Rev	45,219.40	46,500.00	1,280.60-	97.2%
01.413.475	Alternate Plumbing Inspector	.00	1,000.00	1,000.00-	.00
Total Permits:		343,010.49	364,724.00	21,713.51-	94.0%
Planning and Zoning					
01.414.112	Salaries & Wages - Full Time	78,608.70	78,684.00	75.30-	99.9%
01.414.115	Salaries & Wages - Part Time	2,654.00	2,900.00	246.00-	91.5%
01.414.210	Office Supplies	324.59	400.00	75.41-	81.1%
01.414.260	Small Tools & Minor Equip	620.32	1,150.00	529.68-	53.9%
01.414.305	Environmental Advisory	683.50	690.00	6.50-	99.1%
01.414.312	Eng - On Lot Grading/Pools	8,822.00	11,500.00	2,678.00-	76.7%
01.414.313	Engineering & Architectural	146,441.53	153,700.00	7,258.47-	95.3%
01.414.420	Dues, Subscriptions & Member	1,003.90	1,010.00	6.10-	99.4%
01.414.454	Stenographer	90.00	500.00	410.00-	18.0%
01.414.460	Meetings & Confernces	1,049.98	1,050.00	.02-	100.0%
Total Planning and Zoning:		240,298.52	251,584.00	11,285.48-	95.5%
Emergency Management					
01.415.260	Small Tools & Minor Equip	10,449.87	10,775.00	325.13-	97.0%
01.415.306	Police Study	.00	1,725.00	1,725.00-	.00
01.415.315	Public Safety Commission	5,509.49	6,375.00	865.51-	86.4%
Total Emergency Management:		15,959.36	18,875.00	2,915.64-	84.6%
Recycling Collection & Disposa					
01.426.115	Salaries & Wages- Part Time	27,373.43	32,000.00	4,626.57-	85.5%
01.426.241	Operating Supplies	116.02	600.00	483.98-	19.3%
01.426.249	General Expense	2,677.85	2,900.00	222.15-	92.3%
01.426.260	Small Tools & Minor Equip	1,876.04	4,500.00	2,623.96-	41.7%
01.426.372	Repairs & Maintenance	4,648.65	6,500.00	1,851.35-	71.5%
01.426.384	Machinery & Equip Rentals	13,307.81	35,000.00	21,692.19-	38.0%
Total Recycling Collection & Disposa:		49,999.80	81,500.00	31,500.20-	61.3%
Roads - General					
01.430.112	Salaries & Wages - Full Time	402,339.78	446,861.00	44,521.22-	90.0%
01.430.115	Salaries & Wages - Part Time	15,904.13	16,500.00	595.87-	96.4%
01.430.191	Unifrom & Safety Apparel	7,829.61	8,820.00	990.39-	88.8%
01.430.231	Vehicle Fuel	71,691.96	80,000.00	8,308.04-	89.6%
01.430.241	Operating Supplies	17,165.42	17,500.00	334.58-	98.1%
01.430.249	General Expense	2,615.80	2,680.00	64.20-	97.6%
01.430.260	Small Tools & Minor Equip	9,096.61	10,000.00	903.39-	91.0%
01.430.371	Street Tree Maintenance	40,129.20	40,129.20	.00	100.0%
01.430.372	Repairs & Maintenance	391.35	2,270.00	1,878.65-	17.2%
01.430.374	Equipment Repairs	67,217.40	69,230.00	2,012.60-	97.1%
01.430.378	Vehicle Repairs	1,435.40	2,450.00	1,014.60-	58.6%
01.430.379	Emergency Repairs	15,187.95	15,190.00	2.05-	100.0%
01.430.384	Machinery & Equipment Rentals	9,750.00	10,000.00	250.00-	97.5%
01.430.420	Dues, Subscriptions & Member	.00	70.80	70.80-	.00
01.430.460	Meetings & Confernces	50.00	100.00	50.00-	50.0%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Total Roads - General:		660,804.61	721,801.00	60,996.39-	91.5%
Winter Maintenance					
01.432.255	Damage Repair & Replacement	879.53	1,500.00	620.47-	58.6%
01.432.450	Contracted Services	.00	5,000.00	5,000.00-	.00
Total Winter Maintenance:		879.53	6,500.00	5,620.47-	13.5%
Traffic Control Devices					
01.433.241	Operating Supplies	38.40	3,500.00	3,461.60-	1.1%
01.433.245	Traffic & Street Signs	23,042.86	23,150.00	107.14-	99.5%
01.433.361	Electricity	14,075.43	19,400.00	5,324.57-	72.6%
01.433.372	Repairs & Maintenance	3,648.94	3,650.00	1.06-	100.0%
01.433.374	Equipment Repairs	19,784.29	19,800.00	15.71-	99.9%
01.433.450	Contracted Services	8,675.17	9,000.00	324.83-	96.4%
Total Traffic Control Devices:		69,265.09	78,500.00	9,234.91-	88.2%
Street Lighting					
01.434.361	Electricity	190,368.92	215,000.00	24,631.08-	88.5%
Total Street Lighting:		190,368.92	215,000.00	24,631.08-	88.5%
Storm Sewer and Drains					
01.436.366	Storm Drains	2,645.75	5,000.00	2,354.25-	52.9%
Total Storm Sewer and Drains:		2,645.75	5,000.00	2,354.25-	52.9%
Roads & Bridges - Maintenance					
01.438.241	Operating Supplies	158,002.40	166,250.00	8,247.60-	95.0%
01.438.258	Materials & Freight	.00	2,000.00	2,000.00-	.00
01.438.376	Guide Rail Repair & Maint	5,562.33	11,143.00	5,580.67-	49.9%
01.438.377	Bridges Repairs & Maint	8,427.44	19,000.00	10,572.56-	44.4%
01.438.450	Contracted Services	195,344.66	196,105.00	760.34-	99.6%
01.438.455	Line Stripping	36,880.47	40,000.00	3,119.53-	92.2%
01.438.456	Crack Sealing	76,256.45	79,007.00	2,750.55-	96.5%
Total Roads & Bridges - Maintenance:		480,473.75	513,505.00	33,031.25-	93.6%
Public Works - Administration					
01.440.112	Salaries & Wages- Full Time	163,412.05	166,600.00	3,187.95-	98.1%
01.440.241	Operating Supplies	63.50	250.00	186.50-	25.4%
01.440.249	General Expense	542.92	1,000.00	457.08-	54.3%
01.440.260	Small Tools & Minor	3,487.86	3,500.00	12.14-	99.7%
01.440.324	Mobile Phones	4,925.96	5,450.00	524.04-	90.4%
01.440.327	Radio Equipment Maintenance	2,815.11	3,050.00	234.89-	92.3%
01.440.420	Dues, Subscriptions & Member	35.00	200.00	165.00-	17.5%
01.440.460	Meetings & Conferences	.00	750.00	750.00-	.00
Total Public Works - Administration:		175,282.40	180,800.00	5,517.60-	96.9%
Community Center					
01.451.112	Salaries & Wages - Full Time	78,220.61	84,290.00	6,069.39-	92.8%
01.451.115	Salaries & Wages - Part Time	48,773.26	53,225.00	4,451.74-	91.6%
01.451.215	Postage	6,721.01	6,750.00	28.99-	99.6%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.451.229	Snack Foods	.00	.00	.00	.00
01.451.241	Operating Supplies	6,925.72	6,955.50	29.78-	99.6%
01.451.249	General Expense	224.50	234.50	10.00-	95.7%
01.451.260	Small Tools & Minor Equipment	3,812.66	3,825.00	12.34-	99.7%
01.451.310	Professional Services/ Program	69,098.23	70,250.00	1,151.77-	98.4%
01.451.318	Alarm Services	2,636.00	2,850.00	214.00-	92.5%
01.451.342	Printing	9,577.50	9,850.00	272.50-	97.2%
01.451.361	Electricity	61,730.02	66,500.00	4,769.98-	92.8%
01.451.362	Gas	16,018.04	18,800.00	2,781.96-	85.2%
01.451.372	Repairs & Maintenance	32,411.77	34,330.00	1,918.23-	94.4%
01.451.420	Dues, Subscriptions & Member	69.00	100.00	31.00-	69.0%
01.451.440	Pest Control	595.00	700.00	105.00-	85.0%
01.451.445	Janitorial	29,322.35	31,890.00	2,567.65-	91.9%
01.451.450	Contracted Services	595.00	600.00	5.00-	99.2%
Total Community Center:		366,730.67	391,150.00	24,419.33-	93.8%
Swimming Pool					
01.452.115	Salaries & Wages - Part Time	75,916.93	81,000.00	5,083.07-	93.7%
01.452.229	Snack Foods	18,440.47	19,000.00	559.53-	97.1%
01.452.241	Operating Supplies	9,963.18	14,000.00	4,036.82-	71.2%
01.452.249	General Expense	1,446.20	2,500.00	1,053.80-	57.8%
01.452.260	Small Tools & Minor Equip	1,344.77	1,500.00	155.23-	89.7%
01.452.372	Repairs & Maintenance	15,610.83	18,000.00	2,389.17-	86.7%
01.452.430	Taxes	1,522.63	3,000.00	1,477.37-	50.8%
01.452.440	Pest Control	527.00	550.00	23.00-	95.8%
01.452.460	Meetings & Conferences	160.00	650.00	490.00-	24.6%
01.452.610	Capital Construction	36,440.16	40,750.00	4,309.84-	89.4%
Total Swimming Pool:		161,372.17	180,950.00	19,577.83-	89.2%
Summer Programs					
01.453.115	Salaries & Wages - Part Time	41,446.59	46,050.00	4,603.41-	90.0%
01.453.247	Playground Supplies	10,574.74	10,600.00	25.26-	99.8%
01.453.249	General Expense	160.00	400.00	240.00-	40.0%
01.453.310	Professional Services/Program	7,136.91	8,700.00	1,563.09-	82.0%
Total Summer Programs:		59,318.24	65,750.00	6,431.76-	90.2%
Parks					
01.454.112	Salaries & Wages - Full Time	201,623.16	235,450.00	33,826.84-	85.6%
01.454.115	Salaries & Wages - Part Time	63,126.06	63,850.00	723.94-	98.9%
01.454.191	Uniform Safety Apparel	4,475.55	6,860.00	2,384.45-	65.2%
01.454.221	Mulch	13,110.00	13,150.00	40.00-	99.7%
01.454.230	Heating Fuel	2,001.16	6,500.00	4,498.84-	30.8%
01.454.241	Operating Supplies	18,905.97	21,680.00	2,774.03-	87.2%
01.454.249	General Expense	8,818.24	8,820.00	1.76-	100.0%
01.454.253	Machinery & Equipment Parts	3,652.06	3,900.00	247.94-	93.6%
01.454.254	Park Replacements	.00	700.00	700.00-	.00
01.454.260	Small Tools & Minor Equip	2,394.96	3,000.00	605.04-	79.8%
01.454.321	Telephone Monthly Charges	2,956.74	3,850.00	893.26-	76.8%
01.454.361	Electricity	7,082.25	8,500.00	1,417.75-	83.3%
01.454.372	Repairs & Maintenance	24,871.29	24,875.00	3.71-	100.0%
01.454.374	Equipment Repairs	12,192.14	12,425.00	232.86-	98.1%
01.454.378	Vehicle Repairs	402.45	1,800.00	1,197.55-	25.2%
01.454.384	Machinery & Equipment Rentals	166.10	1,500.00	1,333.90-	11.1%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
01.454.420	Dues, Subscriptions & Member	10.00	300.00	290.00-	3.3%
01.454.448	Camp Olympic Master Site Plan	44,901.07	45,000.00	98.93-	99.8%
01.454.450	Contracted Services	57,445.00	65,240.00	7,795.00-	88.1%
01.454.460	Meetings & Conferences	140.00	200.00	60.00-	70.0%
01.454.461	Historical Markers	.00	5,000.00	5,000.00-	.00
01.454.525	Habitat Restoration	4,193.37	5,000.00	806.63-	83.9%
Total Parks:		472,467.57	537,400.00	64,932.43-	87.9%
Grants					
01.459.520	Historical Society	.00	500.00	500.00-	.00
01.459.521	CACLV	10,000.00	10,000.00	.00	100.0%
01.459.522	Safety Town	.00	6,945.00	6,945.00-	.00
01.459.523	Volunteer Projects	1,414.26	2,000.00	585.74-	70.7%
01.459.524	Humane Society	9,999.00	10,000.00	1.00-	100.0%
01.459.526	Senior Citizens	4,000.00	8,000.00	4,000.00-	50.0%
01.459.527	Youth Association	54,000.00	54,000.00	.00	100.0%
01.459.528	LMT Lazors	4,000.00	4,000.00	.00	100.0%
01.459.530	Library	440,000.00	440,000.00	.00	100.0%
Total Grants:		523,413.26	535,445.00	12,031.74-	97.8%
Employer Paid Benefits					
01.481.192	FICA - Employer Paid	126,551.15	126,575.00	23.85-	100.0%
01.481.193	Medicare- Employer Paid	31,274.44	31,275.00	.56-	100.0%
01.481.194	Unemployment Compensation	7,127.58	8,710.00	1,582.42-	81.8%
Total Employer Paid Benefits:		164,953.17	166,560.00	1,606.83-	99.0%
Non Uniform Pension					
01.483.150	Pension Plan Fees	12,102.42	17,640.00	5,537.58-	68.6%
01.483.151	457 Plan Contributions	12,924.97	12,925.00	.03-	100.0%
01.483.197	Pension	.00	290,000.00	290,000.00-	.00
Total Non Uniform Pension:		25,027.39	320,565.00	295,537.61-	7.8%
Workers Compensation Insurance					
01.484.354	Workers Compensation	14,527.00	14,550.00	23.00-	99.8%
Total Workers Compensation Insurance:		14,527.00	14,550.00	23.00-	99.8%
Other Employee Benefits					
01.485.301	Cont Education/Tuition Reimb	2,400.00	2,400.00	.00	100.0%
Total Other Employee Benefits:		2,400.00	2,400.00	.00	100.0%
Insurance					
01.486.351	Property Insurance	60,636.00	60,640.00	4.00-	100.0%
Total Insurance:		60,636.00	60,640.00	4.00-	100.0%
Health Insurance					
01.487.160	Disability Insurance-LT	34,554.15	34,555.00	.85-	100.0%
01.487.196	Health Insurance	574,481.17	574,485.00	3.83-	100.0%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Total Health Insurance:		609,035.32	609,040.00	4.68-	100.0%
Medical Benefits					
01.488.010	Employee	1,000.00	1,000.00	.00	100.0%
01.488.011	Employee	837.64	1,000.00	162.36-	83.8%
01.488.019	Employee	1,000.00	1,000.00	.00	100.0%
01.488.022	Employee	1,000.00	1,000.00	.00	100.0%
01.488.023	Employee	.00	1,000.00	1,000.00-	.00
01.488.025	Employee	1,000.00	1,000.00	.00	100.0%
01.488.028	Employee	1,000.00	1,000.00	.00	100.0%
01.488.035	Employee	1,000.00	1,000.00	.00	100.0%
01.488.040	Employee	457.00	1,000.00	543.00-	45.7%
01.488.041	Employee	1,000.00	1,000.00	.00	100.0%
01.488.043	Employee	264.42	1,000.00	735.58-	26.4%
01.488.044	Employee	.00	1,000.00	1,000.00-	.00
01.488.045	Employee	1,000.00	1,000.00	.00	100.0%
01.488.048	Employee	125.00	1,000.00	875.00-	12.5%
01.488.900	Reimbursed Medical	439.84	1,000.00	560.16-	44.0%
Total Medical Benefits:		10,123.90	15,000.00	4,876.10-	67.5%
Interfund Transfers					
01.492.190	Transfer to Debt Service Fund	536,460.00	536,460.00	.00	100.0%
Total Interfund Transfers:		536,460.00	536,460.00	.00	100.0%
General Fund Revenue Total:		7,018,830.94	8,000,583.51	981,752.57-	87.7%
General Fund Expenditure Total:		7,194,392.05	8,000,833.51	806,441.46-	89.9%
Net Total General Fund:		175,561.11-	250.00-	175,311.11-	70224.4%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Solid Waste Fund					
Interest Earnings					
04.341.000	Interest Earnings	516.55	1,000.00	483.45-	51.7%
Total Interest Earnings:		516.55	1,000.00	483.45-	51.7%
Sanitation					
04.364.300	Solid Waste Regular Charges	1,682,758.50	2,410,000.00	727,241.50-	69.8%
04.364.305	Penalties Assessed	23,001.94	2,500.00	20,501.94	920.1%
04.364.350	Bag Tags	682.50	600.00	82.50	113.8%
04.364.510	Recycle Bins	1,625.00	1,500.00	125.00	108.3%
Total Sanitation:		1,708,067.94	2,414,600.00	706,532.06-	70.7%
Financial Administration					
04.402.311	Accounting & Auditing Services	1,510.00	1,550.00	40.00-	97.4%
04.402.317	Payroll Processing	15.00	15.00	.00	100.0%
04.402.390	Bank Service Charges/Fees	10.00-	35.00	45.00-	-28.6%
Total Financial Administration:		1,515.00	1,600.00	85.00-	94.7%
Secretary					
04.405.112	Salaries & Wages- Full Time	23,918.39	23,950.00	31.61-	99.9%
04.405.210	Office Supplies	164.08	.00	164.08	.00
04.405.215	Postage	10,410.29	10,350.00	60.29	100.6%
04.405.241	Operating Supplies	526.09	650.00	123.91-	80.9%
04.405.321	Telephone Monthly Charges	1,200.00	1,200.00	.00	100.0%
Total Secretary:		36,218.85	36,150.00	68.85	100.2%
Information Technology					
04.407.450	Contracted Services	.00	400.00	400.00-	.00
Total Information Technology:		.00	400.00	400.00-	.00
Buildings & Facilities					
04.409.230	Heating Fuel	1,483.00	2,500.00	1,017.00-	59.3%
04.409.361	Electricity	2,277.00	2,500.00	223.00-	91.1%
Total Buildings & Facilities:		3,760.00	5,000.00	1,240.00-	75.2%
Solid Waste Collection & Dispo					
04.427.231	Vehicle Fuel	2,500.00	2,500.00	.00	100.0%
04.427.367	Solid Waste Collection	2,123,687.61	2,262,050.00	138,362.39-	93.9%
04.427.446	Contracted Leaf Collection	57,405.00	70,000.00	12,595.00-	82.0%
04.427.447	Curbside Yard Waste	13,182.00	13,200.00	18.00-	99.9%
Total Solid Waste Collection & Dispo:		2,196,774.61	2,347,750.00	150,975.39-	93.6%
Employer Paid Benefits					
04.481.192	FICA - Employer Paid	1,400.00	1,400.00	.00	100.0%
04.481.193	Medicare - Employer Paid	400.00	400.00	.00	100.0%
04.481.194	Unemployment Compensation	200.00	200.00	.00	100.0%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
	Total Employer Paid Benefits:	2,000.00	2,000.00	.00	100.0%
Non Uniform Pension					
04.483.150	Pension Plan Fees	500.00	500.00	.00	100.0%
04.483.151	457 Plan Contributions	193.00	400.00	207.00-	48.3%
04.483.197	Pension	2,500.00	5,000.00	2,500.00-	50.0%
	Total Non Uniform Pension:	3,193.00	5,900.00	2,707.00-	54.1%
Workers Compensation Insurance					
04.484.354	Workers Compensation	5,000.00	5,000.00	.00	100.0%
	Total Workers Compensation insurance:	5,000.00	5,000.00	.00	100.0%
Insurance					
04.486.351	Property Insurance	7,000.00	7,000.00	.00	100.0%
	Total Insurance:	7,000.00	7,000.00	.00	100.0%
Health Insurance					
04.487.196	Health Insurance	4,800.00	4,800.00	.00	100.0%
	Total Health Insurance:	4,800.00	4,800.00	.00	100.0%
	Solid Waste Fund Revenue Total:	1,708,584.49	2,415,600.00	707,015.51-	70.7%
	Solid Waste Fund Expenditure Total:	2,260,261.46	2,415,600.00	155,338.54-	93.6%
	Net Total Solid Waste Fund:	551,676.97-	.00	551,676.97-	.00

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Sewer Fund					
Interest Earnings					
08.341.000	Interest Earnings	2,326.20	5,000.00	2,673.80-	46.5%
	Total Interest Earnings:	2,326.20	5,000.00	2,673.80-	46.5%
Sanitation					
08.364.110	Sewer Connection Permit	6,975.00	12,000.00	5,025.00-	58.1%
08.364.120	Sewer Regular Charges	1,877,710.15	2,787,500.00	909,789.85-	67.4%
08.364.121	Extra Strength Charges	14,312.13	13,000.00	1,312.13	110.1%
08.364.125	Penalties Assessed	19,421.03	12,000.00	7,421.03	161.8%
08.364.130	Wastewater Allocation Fees	22,428.00	40,000.00	17,572.00-	56.1%
08.364.140	Sewer Certs	4,440.00	4,000.00	440.00	111.0%
08.364.150	Septic System Permit	1,350.00	4,000.00	2,650.00-	33.8%
	Total Sanitation:	1,946,636.31	2,872,500.00	925,863.69-	67.8%
Reimbursements & Refunds					
08.380.300	Miscellaneous Revenue	3,130.00	.00	3,130.00	.00
08.380.800	Settlement Proceeds	119,923.74	200,000.00	80,076.26-	60.0%
08.380.900	Refunds for Expenses	23,253.92	.00	23,253.92	.00
	Total Reimbursements & Refunds:	146,307.66	200,000.00	53,692.34-	73.2%
Financial Administration					
08.402.311	Accounting & Auditing Services	4,000.00	4,000.00	.00	100.0%
08.402.317	Payroll Processing	798.00	800.00	2.00-	99.8%
08.402.353	Surety & Fidelity	.00	.00	.00	.00
08.402.390	Bank Service Charges/Fees	207.91	210.00	2.09-	99.0%
	Total Financial Administration:	5,005.91	5,010.00	4.09-	99.9%
Legal Services					
08.404.401	Solicitor	2,537.50	5,000.00	2,462.50-	50.8%
	Total Legal Services:	2,537.50	5,000.00	2,462.50-	50.8%
Secretary					
08.405.112	Salaries & Wages - Full Time	23,914.48	24,160.00	245.52-	99.0%
08.405.210	Office Supplies	3,000.00	3,165.00	165.00-	94.8%
08.405.215	Postage	8,681.86	9,235.00	553.14-	94.0%
08.405.321	Telephone Monthly Charges	5,250.00	5,250.00	.00	100.0%
	Total Secretary:	40,846.34	41,810.00	963.66-	97.7%
Information Technology					
08.407.450	Contracted Services	.00	1,000.00	1,000.00-	.00
	Total Information Technology:	.00	1,000.00	1,000.00-	.00
Engineering Services					
08.408.313	Engineering & Architectural	27,278.84	41,250.00	13,971.16-	66.1%
	Total Engineering Services:	27,278.84	41,250.00	13,971.16-	66.1%

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Buildings & Facilities					
08.409.230	Heating Fuel	7,420.00	20,000.00	12,580.00-	37.1%
08.409.361	Electricity	11,000.00	11,000.00	.00	100.0%
Total Buildings & Facilities:		18,420.00	31,000.00	12,580.00-	59.4%
Permits					
08.413.112	Salaries & Wages - Full Time	25,141.90	25,540.00	398.10-	98.4%
Total Permits:		25,141.90	25,540.00	398.10-	98.4%
Wastewater Collection & Treatm					
08.429.112	Salaries & Wages - Full Time	229,151.62	256,400.00	27,248.38-	89.4%
08.429.191	Uniform & Safety Apparel	4,824.56	4,900.00	75.44-	98.5%
08.429.231	Vehicle Fuel	11,900.00	11,900.00	.00	100.0%
08.429.241	Operating Supplies	2,078.77	2,100.00	21.23-	99.0%
08.429.249	General Expense	1,166.77	2,000.00	833.23-	58.3%
08.429.256	Sewer Risers	22,177.03	25,000.00	2,822.97-	88.7%
08.429.260	Small Tools & Minor Equip	1,668.78	3,500.00	1,831.22-	47.7%
08.429.327	Radio Equipment Maint	70.00	500.00	430.00-	14.0%
08.429.364	Sewer Treatment & Transport	1,318,398.31	1,871,500.00	553,101.69-	70.4%
08.429.372	Repairs & Maintenance	7,032.53	7,500.00	467.47-	93.8%
08.429.374	Equipment Repairs	6,697.60	7,500.00	802.40-	89.3%
08.429.379	Emergency Repairs	400.00	1,500.00	1,100.00-	26.7%
08.429.420	Dues,Subscriptions & Member	245.00	300.00	55.00-	81.7%
08.429.450	Contracted Services	1,448.00-	34,000.00	35,448.00-	-4.3%
08.429.460	Meetings & Conferences	67.00	690.00	623.00-	9.7%
Total Wastewater Collection & Treatm:		1,604,429.97	2,229,290.00	624,860.03-	72.0%
Employer Paid Benefits					
08.481.192	FICA- Employer Paid	19,700.00	19,700.00	.00	100.0%
08.481.193	Medicare- Employer Paid	3,600.00	3,600.00	.00	100.0%
08.481.194	Unemployment Compensation	500.00	500.00	.00	100.0%
Total Employer Paid Benefits:		23,800.00	23,800.00	.00	100.0%
Non Uniform Pension					
08.483.150	Pension Plan Fees	3,000.00	3,000.00	.00	100.0%
08.483.151	457 Plan Contributions	1,467.00	1,500.00	33.00-	97.8%
08.483.197	Pension	18,000.00	36,000.00	18,000.00-	50.0%
Total Non Uniform Pension:		22,467.00	40,500.00	18,033.00-	55.5%
Workers Compensation Insurance					
08.484.354	Workers Compensation	26,000.00	26,000.00	.00	100.0%
Total Workers Compensation Insurance:		26,000.00	26,000.00	.00	100.0%
Other Employee Benefits					
08.485.301	Cont. Education/ Tuition Reimb	.00	1,200.00	1,200.00-	.00
Total Other Employee Benefits:		.00	1,200.00	1,200.00-	.00
Insurance					
08.486.351	Property Insurance	36,000.00	36,000.00	.00	100.0%

Periods: 08/10-12/10

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Total Insurance:		36,000.00	36,000.00	.00	100.0%
Health Insurance					
08.487.160	Disability Insurance - LT	3,500.00	3,500.00	.00	100.0%
08.487.177	Accured Sick Time Expense	5,793.93	15,000.00	9,206.07-	38.6%
08.487.196	Health Insurance	159,600.00	160,000.00	400.00-	99.8%
Total Health Insurance:		168,893.93	178,500.00	9,606.07-	94.6%
Medical Benefits					
08.488.007	Employee	1,000.00	1,000.00	.00	100.0%
08.488.009	Employee	964.46	1,000.00	35.54-	96.4%
08.488.011	Employee	993.04	1,000.00	6.96-	99.3%
08.488.012	Employee	1,000.00	1,000.00	.00	100.0%
Total Medical Benefits:		3,957.50	4,000.00	42.50-	98.9%
Capital Projects					
08.493.200	Sewer Construction Projects	20,382.03	26,000.00	5,617.97-	78.4%
08.493.257	Manhole Repair Systems	37,789.27	38,000.00	210.73-	99.4%
08.493.261	Camera Replacement	24,856.00	25,000.00	144.00-	99.4%
08.493.610	Capital Construction	275,111.76	298,600.00	23,488.24-	92.1%
Total Capital Projects:		358,139.06	387,600.00	29,460.94-	92.4%
Sewer Fund Revenue Total:		2,095,270.17	3,077,500.00	982,229.83-	68.1%
Sewer Fund Expenditure Total:		2,362,917.95	3,077,500.00	714,582.05-	76.8%
Net Total Sewer Fund:		267,647.78-	.00	267,647.78-	.00

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Debt Service Fund					
Interest Earnings					
19.341.000	Interest Earnings	10.78	.00	10.78	.00
	Total Interest Earnings:	10.78	.00	10.78	.00
Interfund Operating Transfers					
19.392.010	Transfer From General Fund	536,460.00	536,460.00	.00	100.0%
	Total Interfund Operating Transfers:	536,460.00	536,460.00	.00	100.0%
Debt Principal					
19.471.901	Serial Bond Principal	535,680.00	535,680.00	.00	100.0%
	Total Debt Principal:	535,680.00	535,680.00	.00	100.0%
Fiscal Agent Fees					
19.475.000	Fiscal Agent Fees	780.00	780.00	.00	100.0%
	Total Fiscal Agent Fees:	780.00	780.00	.00	100.0%
	Debt Service Fund Revenue Total:	536,470.78	536,460.00	10.78	100.0%
	Debt Service Fund Expenditure Total:	536,460.00	536,460.00	.00	100.0%
	Net Total Debt Service Fund:	10.78	.00	10.78	.00

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Capital Projects Fund					
Interest Earnings					
30.341.000	Interest Earnings	1,105.51	.00	1,105.51	.00
	Total Interest Earnings:	1,105.51	.00	1,105.51	.00
State Grants					
30.354.120	PEMA Grants	34,285.50	.00	34,285.50	.00
	Total State Grants:	34,285.50	.00	34,285.50	.00
Local Government Grants					
30.357.040	County Green Future Fund	.00	150,000.00	150,000.00-	.00
	Total Local Government Grants:	.00	150,000.00	150,000.00-	.00
Interfund Operating Transfers					
30.392.190	Transfer From Dev Impact	427,400.00	427,400.00	.00	100.0%
	Total Interfund Operating Transfers:	427,400.00	427,400.00	.00	100.0%
Prior Years Reserve					
30.396.000	Prior Years Reserve	.00	1,000,000.00	1,000,000.00-	.00
	Total Prior Years Reserve:	.00	1,000,000.00	1,000,000.00-	.00
Capital Projects					
30.493.319	Dump Truck	76,131.95	76,200.00	68.05-	99.9%
30.493.611	Greenway Plan	.00	8,000.00	8,000.00-	.00
30.493.612	CC Walking Trail	19,138.38	55,000.00	35,861.62-	34.8%
30.493.614	Modular Bathroom Spring Creek	39,406.83	59,500.00	20,093.17-	66.2%
30.493.615	Farmington Hills Park Project	297,902.21	298,000.00	97.79-	100.0%
30.493.616	Leister Farm	90,817.58	100,000.00	9,182.42-	90.8%
30.493.617	Playground Equipment	47,469.64	47,500.00	30.36-	99.9%
30.493.618	Park Benches	3,567.93	4,000.00	432.07-	89.2%
30.493.619	Safety Fences	11,377.00	11,400.00	23.00-	99.8%
30.493.620	Land Purchases	.00	98,050.00	98,050.00-	.00
30.493.621	PEMA Land Acq/Demolition	45,167.42	59,000.00	13,832.58-	76.6%
30.493.622	Future Capital Projects	15,624.49	17,650.00	2,025.51-	88.5%
30.493.624	Facility Construction	252,894.76	255,900.00	3,005.24-	98.8%
30.493.625	New Roof Public Works	168,254.58	170,600.00	2,345.42-	98.6%
30.493.631	Riding Lawn Mower - Park	55,488.00	60,000.00	4,512.00-	92.5%
30.493.633	Hills @ Lockridge CC	162,436.02	162,600.00	163.98-	99.9%
30.493.636	Camp Olympic	22,004.43	94,000.00	71,995.57-	23.4%
	Total Capital Projects:	1,307,681.22	1,577,400.00	269,718.78-	82.9%
	Capital Projects Fund Revenue Total:	462,791.01	1,577,400.00	1,114,608.99-	29.3%
	Capital Projects Fund Expenditure Total:	1,307,681.22	1,577,400.00	269,718.78-	82.9%
	Net Total Capital Projects Fund:	844,890.21-	.00	844,890.21-	.00

Account Number	Account Title	2010 Current year Actual	2010 Current year Budget	\$ Over Budget	% of Budget
Liquid Fuels Fund					
Interest Earnings					
35.341.000	Interest Earnings	364.62	4,000.00	3,635.38-	9.1%
	Total Interest Earnings:	364.62	4,000.00	3,635.38-	9.1%
State Shared Revenue					
35.355.020	Liquid Fuels Allocation	503,651.74	504,000.00	348.26-	99.9%
	Total State Shared Revenue:	503,651.74	504,000.00	348.26-	99.9%
Prior Years Reserve					
35.396.000	Prior Years Reserve	.00	217,000.00	217,000.00-	.00
	Total Prior Years Reserve:	.00	217,000.00	217,000.00-	.00
Winter Maintenance					
35.432.281	Salt	117,266.96	120,000.00	2,733.04-	97.7%
35.432.282	Anti-Skid	2,157.25	5,000.00	2,842.75-	43.1%
	Total Winter Maintenance:	119,424.21	125,000.00	5,575.79-	95.5%
Highway Construction & Rebuild					
35.439.283	Road Resurfacing	274,843.27	300,000.00	25,156.73-	91.6%
35.439.284	Road Realignment	.00	192,200.00	192,200.00-	.00
35.439.611	Capital- Traffic Lights	21,870.07	27,800.00	5,929.93-	78.7%
	Total Highway Construction & Rebuild:	296,713.34	520,000.00	223,286.66-	57.1%
Capital Projects					
35.493.680	Major Equipment	65,556.93	80,000.00	14,443.07-	81.9%
	Total Capital Projects:	65,556.93	80,000.00	14,443.07-	81.9%
	Liquid Fuels Fund Revenue Total:	504,016.36	725,000.00	220,983.64-	69.5%
	Liquid Fuels Fund Expenditure Total:	481,694.48	725,000.00	243,305.52-	66.4%
	Net Total Liquid Fuels Fund:	22,321.88	.00	22,321.88	.00