

**Evans City Borough -- General Fund**  
**Income & Expenditures Budget vs. Actual**  
 January 2018 through January 2019

02/01/19

	Jan - Dec 18	Budget	\$ Over Budget
<b>Income</b>			
0000 · Unknown Deposit	1,661.62		
300.00 · TAXES			
301.00 · REAL PROPERTY TAXES			
301.10 · REAL ESTATE TAX-CURRENT	208,832.29	225,000.00	-16,167.71
301.11 · REAL ESTATE FIRE TAX	14,639.30	9,800.00	4,839.30
301.12 · REAL ESTATE STREET LIGHTING TAX	21,189.33	23,000.00	-1,810.67
301.20 · REAL ESTATE TAX-PRIOR YR LEVY	5,027.67	7,500.00	-2,472.33
<b>Total 301.00 · REAL PROPERTY TAXES</b>	<b>249,688.59</b>	<b>265,300.00</b>	<b>-15,611.41</b>
310 · LOCAL TAX ENABLING ACT TAXES			
310.10 · REAL ESTATE TRANSFER TAX	15,349.42	17,500.00	-2,150.58
310.20 · EARNED INCOME TAX	41,610.67	0.00	41,610.67
310.21 · EIT-CURRENT YR LEVY	147,621.09	190,000.00	-42,378.91
310.45 · OCCUPATIONAL TAX			
310.46 · OCCUPATIONAL TAX-CURRENT	3,202.00	2,500.00	702.00
310.48 · OCCUPATIONAL TAX-DELINQUENT	583.00		
<b>Total 310.45 · OCCUPATIONAL TAX</b>	<b>3,785.00</b>	<b>2,500.00</b>	<b>1,285.00</b>
310.50 · LOCAL SERVICES TAX			
310.51 · LST-CURRENT YRS LEVY	20,715.84	18,000.00	2,715.84
310.50 · LOCAL SERVICES TAX - Other	5,269.91		
<b>Total 310.50 · LOCAL SERVICES TAX</b>	<b>25,985.75</b>	<b>18,000.00</b>	<b>7,985.75</b>
<b>Total 310 · LOCAL TAX ENABLING ACT TAXES</b>	<b>234,351.93</b>	<b>228,000.00</b>	<b>6,351.93</b>
300.00 · TAXES - Other	5,760.94		
<b>Total 300.00 · TAXES</b>	<b>489,801.46</b>	<b>493,300.00</b>	<b>-3,498.54</b>
321.00 · BUSINESS LICENSES AND PERMIT			
321.61 · SOLICITATION PERMITS	25.00	12.00	13.00
321.80 · CABLE TV FRANCHISE	23,501.20	28,000.00	-4,498.80
<b>Total 321.00 · BUSINESS LICENSES AND PERMIT</b>	<b>23,526.20</b>	<b>28,012.00</b>	<b>-4,485.80</b>
322.00 · LICENSES & PERMITS			
322.20 · DEMOLITION PERMITS	0.00	0.00	0.00
322.00 · LICENSES & PERMITS - Other	0.00		
<b>Total 322.00 · LICENSES &amp; PERMITS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
330-332 · FINES & FORFEITS			
331.00 · FINES			
331.10 · DIST. MAG. FINES	781.82		
331.13 · STATE POLICE FINES	1,514.47		
331.00 · FINES - Other	745.28		
<b>Total 331.00 · FINES</b>	<b>3,041.57</b>		
<b>Total 330-332 · FINES &amp; FORFEITS</b>	<b>3,041.57</b>		
341.00 · INTEREST EARNINGS	177.63	62.00	115.63
342.00 · RENTS AND ROYALTIES			
342.10 · RENT OF EDCO PARK	4,512.00		
342.20 · RENT OF BUILDINGS - ECSF	2,750.00	3,000.00	-250.00
342.40 · RENT OF MACHINERY & EQUIP.	125.00		
342.51 · ROYALTIES FROM NATURAL GAS	68,369.65	52,000.00	16,369.65
342.00 · RENTS AND ROYALTIES - Other	0.00	0.00	0.00
<b>Total 342.00 · RENTS AND ROYALTIES</b>	<b>75,756.65</b>	<b>55,000.00</b>	<b>20,756.65</b>

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<b>355.00 · STATE SHARED REV. &amp; ENTITLEMENT</b>			
355.01 · PUBLIC UTILITY REALTY TAX	498.92	500.00	-1.08
355.04 · ALCOHOLIC BEVERAGE LICENSE	600.00	600.00	0.00
355.07 · FOREIGN FIRE INS. PREMIUM TAX	0.00	9,642.00	-9,642.00
<b>Total 355.00 · STATE SHARED REV. &amp; ENTITLEMENT</b>	1,098.92	10,742.00	-9,643.08
<b>359.00 · LOCAL GOVT - PMT IN LIEU OF TAX</b>			
359.10 · BUTLER CO HOUSING - IN LIEU OF	17,184.52	17,377.00	-192.48
<b>Total 359.00 · LOCAL GOVT - PMT IN LIEU OF TAX</b>	17,184.52	17,377.00	-192.48
<b>360-361 · CHRGS FOR SERV. -DEPART. EARNED</b>			
361.00 · GENERAL GOVERNMENT			
361.65 · NO LIEN LETTER	680.00	700.00	-20.00
361.74 · POSTAGE FOR RECORDS	0.98		
361.75 · ADP FEES	-5,521.71		
<b>Total 361.00 · GENERAL GOVERNMENT</b>	-4,840.73	700.00	-5,540.73
<b>Total 360-361 · CHRGS FOR SERV. -DEPART. EARNED</b>	-4,840.73	700.00	-5,540.73
<b>362.00 · PUBLIC SAFETY REVENUE</b>			
362.41 · BUILDING PERMIT FEES	369.00	582.00	-213.00
362.46 · STATE IMPACT FEES - ACT 13	10,160.18	8,085.00	2,075.18
<b>Total 362.00 · PUBLIC SAFETY REVENUE</b>	10,529.18	8,667.00	1,862.18
<b>363.00 · HIGHWAYS &amp; STREETS REV</b>			
363.21 · PARKING METER USE	3,726.33	8,000.00	-4,273.67
363.22 · PARKING PERMITS	705.00	800.00	-95.00
363.51 · CONTRACTED SNOW REMOVAL	5,471.77	5,300.00	171.77
<b>Total 363.00 · HIGHWAYS &amp; STREETS REV</b>	9,903.10	14,100.00	-4,196.90
<b>364.00 · SANITATION</b>			
364.11 · SEWER USE CHARGE	25,487.80		
<b>Total 364.00 · SANITATION</b>	25,487.80		
<b>378.00 · WATER SYSTEM</b>			
378.90 · OTHER WATER REVENUE	66,789.07	2,000.00	64,789.07
<b>Total 378.00 · WATER SYSTEM</b>	66,789.07	2,000.00	64,789.07
<b>388.00 · PENSION CONTRIBUTION</b>	13,529.66	13,478.00	51.66
<b>391.00 · PROCEEDS OF GEN FIXED ASSET</b>			
391.10 · SALES OF RD. EQUIPMENT	25,111.05		
391.11 · SALE OF WATER ASSETS	72,218.45	93,516.00	-21,297.55
391.12 · SALE OF SEWER ASSETS	95,157.00	111,428.00	-16,271.00
<b>Total 391.00 · PROCEEDS OF GEN FIXED ASSET</b>	192,486.50	204,944.00	-12,457.50
<b>395.00 · REFUNDS OF PRIOR YEAR EXP</b>	5,440.78		
<b>Total Income</b>	931,573.93	848,382.00	83,191.93
<b>Gross Profit</b>	931,573.93	848,382.00	83,191.93
<b>Expense</b>			
<b>400-409 · GENERAL GOVERNMENT</b>			
<b>400.00 · LEGISLATIVE BODY</b>			
400.05 · SUPERVISOR'S SALARY	360.00	1,800.00	-1,440.00
400.47 · TRAINING/EDUCATION	30.00		
<b>Total 400.00 · LEGISLATIVE BODY</b>	390.00	1,800.00	-1,410.00

**Evans City Borough -- General Fund**  
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 January 2018 through January 2019

	Jan - Dec 18	Budget	\$ Over Budget
<b>402.00 · AUDITING SERVICES</b>			
402.05 · AUDITOR'S SALARIES	0.00	4,965.00	-4,965.00
402.00 · AUDITING SERVICES - Other	5,113.00		
<b>Total 402.00 · AUDITING SERVICES</b>	5,113.00	4,965.00	148.00
<b>403.00 · TAX COLLECTION</b>			
403.05 · ELECTED TAX COLLECTOR COMM.	11,156.42	11,000.00	156.42
403.10 · EIT/LST TAX COLLECTOR COMM	4,399.77		
403.23 · TAX COLLECTOR-POSTAGE	11.28		
403.34 · PRINTING TAX DUPLICATES	340.90		
403.35 · TAX COLLECTOR-BOND	107.87		
4033.42 · TCC Membership Fees	124.36		
<b>Total 403.00 · TAX COLLECTION</b>	16,140.60	11,000.00	5,140.60
<b>404.31 · SOLICITOR FEES</b>	30,094.39	12,000.00	18,094.39
<b>405.00 · SECRETARY/CLERK/TREASURER</b>			
405.10 · SECRETARY WAGES	21,980.63	19,305.00	2,675.63
405.32 · SECRETARY-PHONE EXP	250.00		
405.33 · SECRETARY/TREAS -MILEAGE	134.00		
405.35 · SECRETARY/TREAS -BOND	700.00	259.00	441.00
<b>Total 405.00 · SECRETARY/CLERK/TREASURER</b>	23,064.63	19,564.00	3,500.63
<b>406.00 · GENERAL ADMINISTRATION</b>			
406.21 · ADMINISTRATION OFFICE SUPPLIES	1,206.10	2,000.00	-793.90
406.22 · COMPUTER SUPPLIES	4,348.94		
406.23 · POSTAGE	213.13		
406.26 · SMALL TOOLS & MINOR EQUIP	175.00		
406.31 · PROF SERVICES, CODE REVISION	1,792.25	5,000.00	-3,207.75
406.32 · INTERNET/PHONE	3,070.00	2,200.00	870.00
406.34 · ADMINISTRATION ADVERTISING	1,968.70	1,000.00	968.70
406.38 · COPIER CONTRACT	2,526.29	2,100.00	426.29
406.39 · BANK SERVICES CHARGES	577.93		
406.42 · DUES/SUBSCRIPTIONS ADMIN	4,590.63	1,500.00	3,090.63
406.45 · CONTRACTED PAYROLL SERVICES	34,623.46	3,200.00	31,423.46
<b>Total 406.00 · GENERAL ADMINISTRATION</b>	55,092.43	17,000.00	38,092.43
<b>408.31 · ENGINEER</b>	0.00	20,000.00	-20,000.00
<b>409.00 · GENERAL GOV'T.-BUILDING</b>			
409.10 · BUILDING INSPECTOR WAGES	2,250.00	3,000.00	-750.00
409.24 · BUILDING-OPERATING SUPPLIES	69.92	1,200.00	-1,130.08
409.36 · BUILDING -ELECTRIC/GAS	14,398.66	12,000.00	2,398.66
409.37 · GENERAL GOV'T-BUILDING MAINT	1,427.70		
409.38 · RENTAL OF BUILDING	1.00	1.00	0.00
409.44 · JANITORIAL SUPPLIES	326.31	400.00	-73.69
409.45 · BLDG. CONTRACTED SERVICES-NEW	2,488.33		
409.49 · BUILDING CLEANING	765.00	900.00	-135.00
<b>Total 409.00 · GENERAL GOV'T.-BUILDING</b>	21,726.92	17,501.00	4,225.92
<b>400-409 · GENERAL GOVERNMENT - Other</b>	217.63		
<b>Total 400-409 · GENERAL GOVERNMENT</b>	151,839.60	103,830.00	48,009.60
<b>407.00 · GENERAL GOVERNMENT - IT/NETWORK</b>			
407.48 · WEBSITE FEES	499.17	50.00	449.17
<b>Total 407.00 · GENERAL GOVERNMENT - IT/NETWORK</b>	499.17	50.00	449.17
<b>410-419 · PUBLIC SAFETY CAT</b>			
410.00 · POLICE DEPARTMENT	332,416.73	350,000.00	-17,583.27

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<b>411.00 · FIRE PROTECTION</b>			
411.52 · FIRE PROTECTION FUNDS	14,619.38	9,642.00	4,977.38
411.54 · VOLUNTEER FIRE CONTRIBUTION	5,000.00	2,500.00	2,500.00
<b>Total 411.00 · FIRE PROTECTION</b>	19,619.38	12,142.00	7,477.38
<b>413.00 · UCC &amp; CODE ENFORCEMENT</b>			
413.10 · CODE ENFORCEMENT WAGES	1,982.56	2,200.00	-217.44
413.23 · CODE ENFORCEMENT-POSTAGE	45.76		
413.31 · UCC QUARTERLY FEES	87.00		
<b>Total 413.00 · UCC &amp; CODE ENFORCEMENT</b>	2,115.32	2,200.00	-84.68
<b>414.00 · ZONING</b>			
414.10 · ZONING OFFICER WAGES	900.00	1,200.00	-300.00
414.49 · ZONING HEARINGS	0.00	300.00	-300.00
<b>Total 414.00 · ZONING</b>	900.00	1,500.00	-600.00
<b>415.00 · EMERGENCY MANAGEMENT</b>			
415.42 · EMERGENCY MGMT - SWIFT ALERT	963.75	600.00	363.75
<b>Total 415.00 · EMERGENCY MANAGEMENT</b>	963.75	600.00	363.75
<b>418.00 · ENGINEERING SERVICES</b>	5,291.18		
<b>Total 410-419 · PUBLIC SAFETY CAT</b>	361,306.36	366,442.00	-5,135.64
<b>420-425 · HEALTH &amp; HUMAN SERVICES</b>			
422.00 · ANIMAL CONTROL	0.00	100.00	-100.00
<b>Total 420-425 · HEALTH &amp; HUMAN SERVICES</b>	0.00	100.00	-100.00
<b>426-429 · PUBLIC WORKS-SANITATION</b>			
426.45 · TRASH REMOVAL	581.10	1,800.00	-1,218.90
<b>Total 426-429 · PUBLIC WORKS-SANITATION</b>	581.10	1,800.00	-1,218.90
<b>430-439 · PUBLIC WORKS-HWYS /STREETS</b>			
<b>430.00 · PUBLIC WORKS</b>			
430.10 · PUBLIC WORKS-ROADMASTER WAGES	54,952.81		
430.14 · PUBLIC WORKS -FULL TIME WAGES	49,916.56	110,000.00	-60,083.44
430.15 · PUBLIC WORKS-PART TIME WAGES	3,614.00		
430.18 · PUBLIC WORKS-OVERTIME WAGES	109.53	500.00	-390.47
430.24 · PUBLIC WORKS OPERATING SUPPLIES	2,902.71	2,500.00	402.71
430.32 · TELEPHONE-PUBLIC WORKS	1,751.78	1,650.00	101.78
430.33 · PUBLIC WORKS - FUEL/MILEAGE	5,009.24	4,500.00	509.24
430.37 · PUBLIC WORKS - MAINT. & REPAIR	4,568.20	5,000.00	-431.80
430.47 · DRUG & ALACHOL/CDL TESTING	0.00	350.00	-350.00
430.49 · PUBLIC WORKS - UNIFORM EXPENSE	521.92	1,500.00	-978.08
<b>Total 430.00 · PUBLIC WORKS</b>	123,346.75	126,000.00	-2,653.25
<b>432.00 · SNOW REMOVAL</b>			
432.24 · SNOW REMOVAL -OPERATING SUPPLY	9,514.21	10,000.00	-485.79
<b>Total 432.00 · SNOW REMOVAL</b>	9,514.21	10,000.00	-485.79
<b>433.00 · TRAFFIC CONTROL DEVICES</b>			
433.12 · LABOR-TRAFFIC CONTROL DEVICES	206.22	300.00	-93.78
433.24 · GENERAL SUPPLIES	62.50		
433.00 · TRAFFIC CONTROL DEVICES - Other	663.66		
<b>Total 433.00 · TRAFFIC CONTROL DEVICES</b>	932.38	300.00	632.38
<b>434.00 · STREET LIGHTING</b>	11,497.28	14,250.00	-2,752.72

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<b>436.00 · STORM SEWERS &amp; DRAINS</b>			
436.24 · STORM SEWERS & DRAINS SUPPLY	0.00	12,989.00	-12,989.00
436.31 · STORM WATER MANAGEMENT	57.95	25,000.00	-24,942.05
436.00 · STORM SEWERS & DRAINS - Other	0.00	25,000.00	-25,000.00
<b>Total 436.00 · STORM SEWERS &amp; DRAINS</b>	<b>57.95</b>	<b>62,989.00</b>	<b>-62,931.05</b>
<b>437.00 · REPAIRS/TOOLS, MACHINERY</b>			
437.12 · REPAIRS TO MACHINERY -LABOR	910.00		
437.25 · REPAIR TOOLS & MACHINERY SUPPLY	2,475.60		
437.45 · CONTRACTED -REPAIRS TO EQUIP.	322.06		
<b>Total 437.00 · REPAIRS/TOOLS, MACHINERY</b>	<b>3,707.66</b>		
<b>438.00 · HIGHWAY MAINTENANCE</b>			
438.25 · SUPPLIES-REPAIRS TO HIGHWAYS	3,685.22	2,850.00	835.22
438.38 · RENT OF MACHINERY	901.00	500.00	401.00
<b>Total 438.00 · HIGHWAY MAINTENANCE</b>	<b>4,586.22</b>	<b>3,350.00</b>	<b>1,236.22</b>
<b>Total 430-439 · PUBLIC WORKS-HWYS /STREETS</b>	<b>153,642.45</b>	<b>216,889.00</b>	<b>-63,246.55</b>
<b>440-449 · PUBLIC WORKS-OTHER SERVICES</b>	<b>0.00</b>		
<b>448.00 · 448.00 WATER SYSTEM</b>			
448.25 · WATER SYSTEM - MAINTENANCE	883.07	100.00	783.07
448.36 · WATER SYSTEM - ELECTRIC/GAS	3,827.73	4,500.00	-672.27
448.37 · WATER SYSTEM-SUPPLIES/MAINT	56.99	300.00	-243.01
448.72 · WATER SYSTEM-IMPROVEMENTS	20,463.63	22,324.00	-1,860.37
448.00 · 448.00 WATER SYSTEM - Other	125.16		
<b>Total 448.00 · 448.00 WATER SYSTEM</b>	<b>25,356.58</b>	<b>27,224.00</b>	<b>-1,867.42</b>
<b>450-459 · CULTURE/RECREATION</b>			
<b>454.00 · PARKS</b>			
454.12 · PARK WAGES	-4,074.69		
454.34 · PARK - ADVERTISING	74.00	48.00	26.00
454.36 · PARK - UTILITIES	5,644.27	5,000.00	644.27
<b>Total 454.00 · PARKS</b>	<b>1,643.58</b>	<b>5,048.00</b>	<b>-3,404.42</b>
<b>456.52 · CONTRIBUTION TO LIBRARIES</b>	<b>12,000.00</b>		
<b>Total 450-459 · CULTURE/RECREATION</b>	<b>13,643.58</b>	<b>5,048.00</b>	<b>8,595.58</b>
<b>481-484 · EMPLOYER PAID BENEFITS \$ WITHHO</b>			
481.10 · SOCIAL SECURITY EMPLOYER	11,260.48	11,000.00	260.48
481.20 · MEDICARE - EMPLOYER	2,633.50		
481.30 · UC COMP. EMPLOYER PAID	5,075.76	3,000.00	2,075.76
<b>483.30 · PENSION /NON-UNIFORM</b>			
483.31 · PENSION / NON UNIFORM - ADMIN	13,654.66		
483.30 · PENSION /NON-UNIFORM - Other	0.00	13,478.00	-13,478.00
<b>Total 483.30 · PENSION /NON-UNIFORM</b>	<b>13,654.66</b>	<b>13,478.00</b>	<b>176.66</b>
<b>484.00 · WORKERS COMPENSATION INS.</b>	<b>20,209.50</b>	<b>18,250.00</b>	<b>1,959.50</b>
<b>Total 481-484 · EMPLOYER PAID BENEFITS \$ WITHHO</b>	<b>52,833.90</b>	<b>45,728.00</b>	<b>7,105.90</b>
<b>486.00 · INSURANCE</b>			
486.10 · INSURANCE AND BONDING	860.00		
486.20 · PROPERTY & LIABILITY INSURANCE	0.00	33,301.00	-33,301.00
486.30 · INSURANCE - AUTOMOBILE	20,446.50		
486.40 · PUBLIC OFFICIALS E & O INSUR.	0.00	3,000.00	-3,000.00
486.60 · EMPLOYEE BLANKET BOND	0.00	150.00	-150.00
486.70 · FLOOD INSURANCE	0.00	1,754.00	-1,754.00
486.80 · INDUSTRIAL INSURANCE AUDIT	595.00	580.00	15.00
<b>Total 486.00 · INSURANCE</b>	<b>21,901.50</b>	<b>38,785.00</b>	<b>-16,883.50</b>

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<b>487.00 · EMPLOYEE INSURANCE BENEFITS</b>			
487.10 · HEALTH INSURANCE	51,502.53	49,000.00	2,502.53
487.20 · DENTAL INSURANCE	2,407.47	2,774.00	-366.53
487.30 · LIFE INSURANCE	7,685.60	6,868.00	817.60
487.40 · INSURANCE - AFLAC	1,584.24		
<b>Total 487.00 · EMPLOYEE INSURANCE BENEFITS</b>	<b>63,179.84</b>	<b>58,642.00</b>	<b>4,537.84</b>
<b>66900 · Reconciliation Discrepancies</b>	<b>3,400.00</b>		
<b>Total Expense</b>	<b>848,184.08</b>	<b>864,538.00</b>	<b>-16,353.92</b>
<b>Net Income</b>	<b>83,389.85</b>	<b>-16,156.00</b>	<b>99,545.85</b>