

UPPER DARBY TOWNSHIP
2018 BUDGET
TOWNSHIP COUNCIL

DONALD P. BONNETT, PRESIDENT

SEKELA COLES

THOMAS P. WAGNER, VICE PRESIDENT

JACOB A. BIERLING JR.

EDWARD E. MONAGHAN, SECRETARY

BARBARANN KEFFER

MARC MANFRE

LISA FARAGLIA

ROBERT S. GWIN JR.

PATRICK SPELLMAN

SHEIKH M. SIDDIQUE

THOMAS N. MICOZZIE, MAYOR

THOMAS J. JUDGE, JR., CHIEF ADMINISTRATIVE OFFICER

JAMES D. SMITH, FINANCE DIRECTOR

DECEMBER 6, 2017

UPPER DARBY TOWNSHIP

2018 BUDGET

INDEX

| | |
|------------|--------------------------------------|
| PAGE 1 | COMPARATIVE SUMMARY-GENERAL FUND |
| PAGE 2 | REAL ESTATE AND LOCAL TAXES |
| PAGE 3-5 | COMPARATIVE SUMMARY-OTHER REVENUE |
| PAGE 6-10 | COMPARATIVE SUMMARY-EXPENDITURES |
| PAGE 10 | DEBT SERVICE SUMMARY |
| PAGE 11-12 | EXPENDITURE SUPPLEMENTAL INFORMATION |
| PAGE 13 | COMPARATIVE SUMMARY-SEWER RENTAL |
| PAGE 14 | COMPARATIVE SUMMARY-HIGHWAY |

UPPER DARBY TOWNSHIP
COMPARATIVE BUDGET SUMMARY

GENERAL FUND

| DESCRIPTION | 2018 BUDGET | PROJECTED 2017 ACTUAL | 2018 BUDGET OVER(UNDER) 2017 ACTUAL | 2017 BUDGET | 2018 BUDGET OVER(UNDER) 2017 BUDGET |
|------------------------------|------------------------|--------------------------------------|--|------------------------|--|
| FUND BALANCE-BEGINNING | \$ 1,944,629 | \$ 1,795,340 | \$ 149,289 | \$ 2,024,379 | \$ (79,750) |
| REVENUE | 74,858,788 | 71,308,553 | 3,550,235 | 71,505,943 | 3,352,845 |
| TOTAL FUNDS AVAILABLE | \$ 76,803,417 | \$ 73,103,893 | \$ 3,699,524 | \$ 73,530,322 | \$ 3,273,095 |
| EXPENDITURES | 76,803,417 | 73,103,893 | 3,699,524 | 73,530,322 | 3,273,095 |
| FUND BALANCE-ENDING | \$ - | \$ - | \$ - | \$ - | \$ - |

TAX REQUIREMENTS

| | | | | | |
|--------------------------------------|---------------|--|--|---------------|--------------|
| NET CURRENT YEAR TAX REQUIREMENT | \$ 50,934,900 | | | \$ 48,720,000 | \$ 2,214,900 |
| ASSESSMENT | 2,688,000,000 | | | 2,655,000,000 | 33,000,000 |
| MILLAGE REQUIREMENT | 20.00 | | | 19.42 | 0.58 |
| MILLAGE REQUIREMENT FOR DEBT SERVICE | 0.95 | | | 0.95 | - |
| TOTAL MILLAGE REQUIREMENT | 20.95 | | | 20.37 | 0.58 |

GENERAL FUND - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|---------------------------------|-------------------------------|---|---|-------------------------------|---|
| <u>REAL ESTATE TAXES</u> | | | | | |
| CURRENT | \$ 50,934,900 | \$ 48,590,805 | \$ 2,344,095 | \$ 48,720,000 | \$ 2,214,900 |
| PRIOR YEAR | 500,000 | 471,771 | 28,229 | 400,000 | 100,000 |
| DELINQUENT | 2,200,000 | 2,150,000 | 50,000 | 2,100,000 | 100,000 |
| TOTAL REAL ESTATE TAXES | \$ 53,634,900 | \$ 51,212,576 | \$ 2,422,324 | \$ 51,220,000 | \$ 2,414,900 |
| <u>LOCAL TAXES</u> | | | | | |
| MERCANTILE | \$ 1,610,000 | \$ 1,460,000 | \$ 150,000 | \$ 1,525,000 | \$ 85,000 |
| LOCAL SERVICE TAX | 725,000 | 675,000 | 50,000 | 740,000 | (15,000) |
| BUSINESS PRIVILEGE TAX | 775,000 | 750,000 | 25,000 | 750,000 | 25,000 |
| MECHANICAL DEVICE TAX | 25,000 | 23,000 | 2,000 | 25,000 | - |
| TOTAL LOCAL TAXES | \$ 3,135,000 | \$ 2,908,000 | \$ 227,000 | \$ 3,040,000 | \$ 95,000 |

GENERAL FUND - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|--|-------------------------------|---|---|-------------------------------|---|
| <u>LICENSES AND PERMITS</u> | | | | | |
| BEVERAGE | \$ 26,000 | \$ 26,000 | \$ - | \$ 26,000 | \$ - |
| RENTAL LICENSE | 620,000 | 575,000 | 45,000 | 575,000 | 45,000 |
| HEALTH | 30,000 | 35,000 | (5,000) | 30,000 | - |
| LICENSES AND INSPECTIONS | 1,081,000 | 1,243,900 | (162,900) | 1,002,100 | 78,900 |
| CABLE T.V. | 1,600,000 | 1,450,000 | 150,000 | 1,450,000 | 150,000 |
| TOTAL LICENSES AND PERMITS | \$ 3,357,000 | \$ 3,329,900 | \$ 27,100 | \$ 3,083,100 | \$ 273,900 |
| <u>COURT COSTS AND FINES</u> | | | | | |
| DISTRICT JUSTICE COURT COSTS | \$ 240,000 | \$ 230,000 | \$ 10,000 | \$ 240,000 | \$ - |
| PARKING METER & STATE POLICE | 355,000 | 340,000 | 15,000 | 430,000 | (75,000) |
| TOTAL COURT COSTS AND FINES | \$ 595,000 | \$ 570,000 | \$ 25,000 | \$ 670,000 | \$ (75,000) |
| <u>INTEREST AND RENTAL FEES</u> | | | | | |
| INTEREST FROM INVESTMENTS | \$ 50,000 | \$ 30,000 | \$ 20,000 | \$ 25,000 | \$ 25,000 |
| MUNICIPAL PARKING LOT AND RENTALS | 238,000 | 208,000 | 30,000 | 195,000 | 43,000 |
| TOTAL INTEREST AND RENTAL FEES | \$ 288,000 | \$ 238,000 | \$ 50,000 | \$ 220,000 | \$ 68,000 |

GENERAL FUND - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|-------------------------------------|-------------------------------|---|---|-------------------------------|---|
| <u>GRANTS</u> | | | | | |
| COSA | \$ 305,000 | \$ 312,000 | \$ (7,000) | \$ 312,000 | \$ (7,000) |
| SENIOR CENTERS | 40,000 | 38,000 | 2,000 | 40,000 | - |
| HUD | 1,575,000 | 1,225,000 | 350,000 | 1,575,000 | - |
| HOME PROGRAM | 250,000 | 175,000 | 75,000 | 250,000 | - |
| PUBLIC UTILITY REALTY TAX | 60,000 | 60,000 | - | 60,000 | - |
| VOLUNTEER FIRE RELIEF ALLOCATION | 235,000 | 235,331 | (331) | 300,000 | (65,000) |
| PENSION PLAN ALLOCATION | 2,587,773 | 2,638,246 | (50,473) | 2,285,843 | 301,930 |
| RECYCLING GRANT | 150,000 | 150,000 | - | 85,000 | 65,000 |
| MISCELLANEOUS GRANT | 552,115 | 250,000 | 302,115 | 300,000 | 252,115 |
| TOTAL GRANT | \$ 5,754,888 | \$ 5,083,577 | \$ 671,311 | \$ 5,207,843 | \$ 547,045 |
| <u>DEPARTMENTAL EARNINGS</u> | | | | | |
| RUBBISH FEES | \$ 5,051,000 | \$ 4,952,500 | 98,500 | \$ 5,051,000 | \$ - |
| RECREATION | 615,000 | 565,000 | 50,000 | 635,000 | (20,000) |
| PARKING METERS | 650,000 | 660,000 | (10,000) | 700,000 | (50,000) |
| POLICE | 58,000 | 54,000 | 4,000 | 64,000 | (6,000) |
| TOTAL DEPARTMENTAL EARNINGS | \$ 6,374,000 | \$ 6,231,500 | \$ 142,500 | \$ 6,450,000 | \$ (76,000) |

GENERAL FUND - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|------------------------------------|------------------------|--------------------------------------|--|------------------------|--|
| <u>OTHER INCOME</u> | | | | | |
| SALE OF FIXED ASSETS | \$ 10,000 | \$ 5,000 | \$ 5,000 | \$ 25,000 | \$ (15,000) |
| REFUNDS/REIMBURSEMENTS | 650,000 | 770,000 | (120,000) | 600,000 | 50,000 |
| SEWER RENTAL FUND | 1,000,000 | 900,000 | 100,000 | 900,000 | 100,000 |
| MISCELLANEOUS | 60,000 | 60,000 | - | 90,000 | (30,000) |
| TOTAL OTHER INCOME | \$ 1,720,000 | \$ 1,735,000 | \$ (15,000) | \$ 1,615,000 | \$ 105,000 |
| TOTAL- GENERAL FUND REVENUE | \$ 74,858,788 | \$ 71,308,553 | \$ 3,550,235 | \$ 71,505,943 | \$ 3,352,845 |

GENERAL FUND - EXPENDITURES

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|-----------------------------------|-------------------------------|---|---|-------------------------------|---|
| <u>GENERAL GOVERNMENT</u> | | | | | |
| COUNCIL | \$ 209,757 | \$ 201,499 | \$ 8,258 | \$ 210,234 | \$ (477) |
| MAYOR | 130,182 | 110,006 | 20,176 | 135,682 | (5,500) |
| FINANCE | 889,556 | 835,550 | 54,006 | 836,853 | 52,703 |
| TREASURER | 8,000 | 7,500 | 500 | 8,000 | - |
| SOLICITOR | 325,000 | 275,000 | 50,000 | 325,000 | - |
| C.A.O. | 258,260 | 229,695 | 28,565 | 250,932 | 7,328 |
| ADMINISTRATIVE SERVICES | 1,730,461 | 1,635,611 | 94,850 | 1,746,466 | (16,005) |
| TOTAL GENERAL GOVERNMENT | \$ 3,551,216 | \$ 3,294,861 | \$ 256,355 | \$ 3,513,167 | \$ 38,049 |
| PERCENTAGE OF TOTAL BUDGET | <u>4.6</u> | <u>4.5</u> | | <u>4.8</u> | |

GENERAL FUND - EXPENDITURES

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|--|-------------------------------|---|---|-------------------------------|---|
| <u>PROTECTION TO PERSONS AND PROPERTY</u> | | | | | |
| POLICE | \$ 30,691,913 | \$ 29,665,927 | \$ 1,025,986 | \$ 28,965,035 | \$ 1,726,878 |
| FIRE | 12,625,717 | 12,207,700 | 418,017 | 11,840,011 | 785,706 |
| LICENSES AND INSPECTION | 803,113 | 687,124 | 115,989 | 793,056 | 10,057 |
| PLANNING AND ZONING DIVISION | 110,500 | 98,500 | 12,000 | 110,500 | - |
| TOTAL PROTECTION TO PERSONS AND PROPERTY | \$ 44,231,243 | \$ 42,659,251 | \$ 1,571,992 | \$ 41,708,602 | \$ 2,522,641 |
| PERCENTAGE OF TOTAL BUDGET | <u>57.6</u> | <u>58.4</u> | | <u>56.7</u> | |
| <u>PUBLIC WORKS</u> | | | | | |
| PUBLIC WORKS | \$ 1,763,529 | \$ 1,874,283 | \$ (110,754) | \$ 1,777,796 | \$ (14,267) |
| SANITATION | 4,938,851 | 4,549,887 | 388,964 | 4,735,945 | 202,906 |
| TOTAL PUBLIC WORKS | \$ 6,702,380 | \$ 6,424,170 | \$ 278,210 | \$ 6,513,741 | \$ 188,639 |
| PERCENTAGE OF TOTAL BUDGET | <u>8.7</u> | <u>8.8</u> | | <u>8.9</u> | |
| <u>HEALTH SERVICES</u> | | | | | |
| | \$ 597,125 | \$ 495,063 | \$ 102,062 | \$ 595,604 | \$ 1,521 |
| PERCENTAGE OF TOTAL BUDGET | <u>0.8</u> | <u>0.7</u> | | <u>0.8</u> | |

GENERAL FUND - EXPENDITURES

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|----------------------------|------------------------|--------------------------------------|--|------------------------|--|
| <u>ELECTRICAL</u> | \$ 1,138,523 | \$ 1,116,915 | \$ 21,608 | \$ 1,218,900 | \$ (80,377) |
| PERCENTAGE OF TOTAL BUDGET | <u>1.5</u> | <u>1.5</u> | | <u>1.6</u> | |
| <u>PARKING METER</u> | \$ 506,358 | \$ 422,698 | \$ 83,660 | \$ 458,205 | \$ 48,153 |
| PERCENTAGE OF TOTAL BUDGET | <u>0.6</u> | <u>0.6</u> | | <u>0.6</u> | |
| <u>LEISURE SERVICES</u> | | | | | |
| GENERAL RECREATION | \$ 1,427,389 | \$ 1,324,810 | \$ 102,579 | \$ 1,380,315 | \$ 47,074 |
| PARKS | 1,616,826 | 1,492,546 | 124,280 | 1,568,963 | 47,863 |
| TOTAL LEISURE SERVICES | \$ 3,044,215 | \$ 2,817,356 | \$ 226,859 | \$ 2,949,278 | \$ 94,937 |
| PERCENTAGE OF TOTAL BUDGET | <u>4</u> | <u>3.8</u> | | <u>4</u> | |
| <u>LIBRARY</u> | \$ 1,360,470 | \$ 1,320,845 | \$ 39,625 | \$ 1,320,845 | \$ 39,625 |
| PERCENTAGE OF TOTAL BUDGET | <u>1.8</u> | <u>1.8</u> | | <u>1.8</u> | |

GENERAL FUND - EXPENDITURES

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|-----------------------------------|-------------------------------|---|---|-------------------------------|---|
| <u>GRANTS</u> | | | | | |
| COSA | \$ 421,600 | \$ 349,082 | \$ 72,518 | \$ 421,600 | \$ - |
| HUD | 1,575,000 | 1,225,000 | 350,000 | 1,575,000 | - |
| HOME PROGRAM | 250,000 | 175,000 | 75,000 | 250,000 | - |
| VOLUNTEER FIRE RELIEF ALLOCATION | 235,000 | 235,331 | (331) | 300,000 | (65,000) |
| TOTAL GRANTS | \$ 2,481,600 | \$ 1,984,413 | \$ 497,187 | \$ 2,546,600 | \$ (65,000) |
| PERCENTAGE OF TOTAL BUDGET | <u>3.2</u> | <u>2.7</u> | | <u>3.5</u> | |
| <u>OTHER EXPENDITURES</u> | | | | | |
| SOCIAL SECURITY | \$ 805,000 | \$ 780,678 | \$ 24,322 | \$ 785,000 | \$ 20,000 |
| UNEMPLOYMENT COMPENSATION | 20,000 | 5,000 | 15,000 | 20,000 | - |
| WORKERS COMPENSATION CLAIMS | 2,760,000 | 2,550,000 | 210,000 | 2,550,000 | 210,000 |
| HEALTH INSURANCE | 6,500,000 | 6,274,063 | 225,937 | 6,331,800 | 168,200 |
| LIFE INSURANCE | 110,000 | 104,500 | 5,500 | 120,000 | (10,000) |
| PROPERTY/CASUALTY INSURANCE | 1,625,000 | 1,585,000 | 40,000 | 1,585,000 | 40,000 |
| MUNICIPAL PLAN EXPENSE | 1,019,287 | 962,580 | 56,707 | 962,580 | 56,707 |

GENERAL FUND - EXPENDITURES

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|--|-------------------------------|---|---|-------------------------------|---|
| <u>OTHER EXPENDITURES (CONTINUED)</u> | | | | | |
| TAX REFUNDS | 101,000 | 81,500 | 19,500 | 101,000 | - |
| CONTINGENCY | 250,000 | 225,000 | 25,000 | 250,000 | - |
| TOTAL OTHER EXPENDITURES | \$ 13,190,287 | \$ 12,568,321 | \$ 621,966 | \$ 12,705,380 | \$ 484,907 |
| PERCENTAGE OF TOTAL BUDGET | 17.2 | 17.2 | | 17.3 | |
| TOTAL - GENERAL FUND EXPENDITURES | \$ 76,803,417 | \$ 73,103,893 | \$ 3,699,524 | \$ 73,530,322 | \$ 3,273,095 |

DEBT SERVICE - EXPENDITURES

| | |
|------------------------------------|---------------------|
| TOTAL PRINCIPAL EXPENDITURE | \$ 1,342,000 |
| TOTAL INTEREST EXPENDITURE | \$ 1,003,041 |
| TOTAL DEBT SERVICE | \$ 2,345,041 |

2018 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

| | <u>SALARIES</u> | <u>OTHER SERVICES</u> | <u>SUPPLIES AND MATERIALS</u> | <u>TOTAL</u> |
|---|-----------------------------|------------------------------|--|-----------------------------|
| COUNCIL | \$ 186,757 | \$ 18,000 | \$ 5,000 | \$ 209,757 |
| MAYOR | 111,182 | 15,000 | 4,000 | 130,182 |
| FINANCE | 728,556 | 147,500 | 13,500 | 889,556 |
| TREASURER | 7,500 | - | 500 | 8,000 |
| SOLICITOR | - | 325,000 | - | 325,000 |
| C.A.O. | 217,760 | 33,000 | 7,500 | 258,260 |
| ADMINISTRATIVE SERVICES | 1,130,461 | 223,000 | 377,000 | 1,730,461 |
| GENERAL GOVERNMENT | <u>\$ 2,382,216</u> | <u>\$ 761,500</u> | <u>\$ 407,500</u> | <u>\$ 3,551,216</u> |
| POLICE | \$ 15,856,180 | \$ 14,302,733 | \$ 533,000 | \$ 30,691,913 |
| FIRE | 6,705,846 | 5,831,671 | 88,200 | 12,625,717 |
| LICENSES AND INSPECTIONS | 756,613 | 31,500 | 15,000 | 803,113 |
| PLANNING AND ZONING | 85,000 | 14,000 | 11,500 | 110,500 |
| PROTECTION TO PERSONS AND PROPERTY | <u>\$ 23,403,639</u> | <u>\$ 20,179,904</u> | <u>\$ 647,700</u> | <u>\$ 44,231,243</u> |

2018 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

| | <u>SALARIES</u> | <u>OTHER SERVICE</u> | <u>SUPPLIES AND MATERIALS</u> | <u>TOTAL</u> |
|-------------------------|---------------------|----------------------|-----------------------------------|---------------------|
| PUBLIC WORKS | \$ 435,754 | \$ 294,000 | \$ 1,033,775 | \$ 1,763,529 |
| SANITATION | 3,214,576 | 1,680,500 | 43,775 | 4,938,851 |
| PUBLIC WORKS | \$ 3,650,330 | \$ 1,974,500 | \$ 1,077,550 | \$ 6,702,380 |
| HEALTH SERVICES | \$ 504,125 | \$ 63,500 | \$ 29,500 | \$ 597,125 |
| ELECTRICAL | \$ 415,048 | \$ 707,300 | \$ 16,175 | \$ 1,138,523 |
| PARKING METER | \$ 441,858 | \$ 30,000 | \$ 34,500 | \$ 506,358 |
| GENERAL RECREATION | \$ 954,426 | \$ 329,963 | \$ 143,000 | \$ 1,427,389 |
| PARKS | 1,150,751 | 192,000 | 274,075 | 1,616,826 |
| LEISURE SERVICES | \$ 2,105,177 | \$ 521,963 | \$ 417,075 | \$ 3,044,215 |
| COSA | \$ 265,000 | \$ 156,600 | \$ - | \$ 421,600 |
| HUD | \$ 316,109 | \$ 1,245,891 | \$ 13,000 | \$ 1,575,000 |

SEWER RENTAL - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|-----------------------------------|-------------------------------|---|---|-------------------------------|---|
| FUND BALANCE | \$ 1,053,554 | \$ 84,531 | \$ 969,023 | \$ 555,695 | \$ 497,859 |
| INTEREST | 500 | 200 | 300 | 500 | - |
| MISCELLANEOUS GRANT | 25,000 | 25,000 | - | 25,000 | - |
| SEWER USE CHARGE - CURRENT | 6,200,000 | 6,200,000 | - | 6,250,000 | (50,000) |
| SEWER USE CHARGE - DELINQUENCY | 1,250,000 | 1,300,000 | (50,000) | 1,250,000 | - |
| SEWER REIMBURSEMENT | 1,738,967 | 1,295,000 | 443,967 | 1,635,634 | 103,333 |
| TOTAL SEWER RENTAL REVENUE | \$ 10,268,021 | \$ 8,904,731 | \$ 1,363,290 | \$ 9,716,829 | \$ 551,192 |

SEWER RENTAL - EXPENDITURES

| | | | | | |
|--|----------------------|---------------------|---------------------|---------------------|-------------------|
| SALARIES | \$ 1,748,246 | \$ 1,304,484 | \$ 443,762 | \$ 1,656,116 | \$ 92,130 |
| SUPPLIES AND MATERIALS | 36,000 | 26,675 | 9,325 | 36,000 | - |
| OTHER SERVICES | 376,500 | 242,898 | 133,602 | 336,500 | 40,000 |
| AUTHORITY PAYMENTS | 6,615,000 | 5,942,461 | 672,539 | 6,300,000 | 315,000 |
| TRANSFER TO GENERAL FUND | 1,000,000 | 900,000 | 100,000 | 900,000 | 100,000 |
| TRANSFER TO SINKING FUND | 492,275 | 488,213 | 4,062 | 488,213 | 4,062 |
| TOTAL SEWER RENTAL EXPENDITURES | \$ 10,268,021 | \$ 8,904,731 | \$ 1,363,290 | \$ 9,716,829 | \$ 551,192 |

HIGHWAY AID - REVENUE

| <u>DESCRIPTION</u> | <u>2018 BUDGET</u> | <u>PROJECTED 2017 ACTUAL</u> | <u>2018 BUDGET OVER(UNDER) 2017 ACTUAL</u> | <u>2017 BUDGET</u> | <u>2018 BUDGET OVER(UNDER) 2017 BUDGET</u> |
|---------------------------|-------------------------------|---|---|-------------------------------|---|
| FUND BALANCE | \$ (16,377) | \$ (324,394) | \$ 308,017 | \$ - | \$ (16,377) |
| INTEREST | 500 | 1,000 | (500) | 500 | - |
| LIQUID FUELS TAX | 1,889,852 | 1,930,607 | (40,755) | 1,889,852 | - |
| COUNTY AID | 89,168 | 89,168 | - | 89,168 | - |
| TOTAL HIGHWAY AID | \$ 1,963,143 | \$ 1,696,381 | \$ 266,762 | \$ 1,979,520 | \$ (16,377) |

HIGHWAY AID - EXPENDITURES

| | | | | | |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|--------------------|
| SALARIES | \$ 1,493,975 | \$ 1,260,481 | \$ 233,494 | \$ 1,510,352 | \$ (16,377) |
| SOCIAL SECURITY | 105,000 | 96,033 | 8,967 | 105,000 | - |
| MATERIALS AND SUPPLIES | 275,000 | 250,699 | 24,301 | 275,000 | - |
| CONTRACTED SERVICES | 89,168 | 89,168 | - | 89,168 | - |
| TOTAL HIGHWAY AID EXPENDITURE | \$ 1,963,143 | \$ 1,696,381 | \$ 266,762 | \$ 1,979,520 | \$ (16,377) |