

# DRAFT COPY Union Township DRAFT COPY

## Profit & Loss Budget vs. Actual DRAFT COPY

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	Jan - Jun 07	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
301.000 · RETax				
301.100 · RETax-Current	338,342.96	369,000.00	-30,657.04	91.7%
301.400 · RETax-Tax Claim Bur-delin	6,450.34	15,000.00	-8,549.66	43.0%
<b>Total 301.000 · RETax</b>	<b>344,793.30</b>	<b>384,000.00</b>	<b>-39,206.70</b>	<b>89.8%</b>
305.100 · OPT-Current Year	4,297.00			
310.000 · Per Capita Tax				
310.010 · Per Capita Tax-Current Yr	9,394.30	15,000.00	-5,605.70	62.6%
<b>Total 310.000 · Per Capita Tax</b>	<b>9,394.30</b>	<b>15,000.00</b>	<b>-5,605.70</b>	<b>62.6%</b>
310.100 · RE Transfer Tax-R/Deeds	35,247.38	37,000.00	-1,752.64	95.3%
310.200 · Earned Income Tax				
310.210 · Earned Income Tax-Current	260,527.27	425,000.00	-164,472.73	61.3%
310.230 · Earned Income Tax-Delinqu	13,217.57			
<b>Total 310.200 · Earned Income Tax</b>	<b>273,744.84</b>	<b>425,000.00</b>	<b>-151,255.16</b>	<b>64.4%</b>
310.500 · OPT				
310.510 · OPT-Current	1,233.08	7,000.00	-5,766.92	17.6%
<b>Total 310.500 · OPT</b>	<b>1,233.08</b>	<b>7,000.00</b>	<b>-5,766.92</b>	<b>17.6%</b>
321.320 · Permit-Junkyard	50.00	200.00	-150.00	25.0%
321.350 · Permit-Grading	0.00	500.00	-500.00	0.0%
321.810 · Soliciting Permits	25.00			
321.740 · Amusement Permit	0.00	1,850.00	-1,850.00	0.0%
321.800 · Cable TV Franchise	11,313.33	42,000.00	-30,686.67	26.9%
321.910 · Permit-Soliciting	0.00	50.00	-50.00	0.0%
322.820 · St Encroach/overweight Permit	640.00			
322.821 · Demolition Permit	50.00	50.00	0.00	100.0%
322.830 · Sign Permit	50.00	1,000.00	-950.00	5.0%
331.100 · Fines-Magistrate/Courts	3,410.28	5,000.00	-1,589.72	68.2%
331.110 · State Distr-Veh Code Viol	2,850.56	250.00	2,600.56	1,140.2%
341.00 · Interest Earnings				
341.02 · Interest on Savings	129.21			
341.100 · Interest	2,467.14	5,000.00	-2,532.86	49.3%
<b>Total 341.00 · Interest Earnings</b>	<b>2,596.35</b>	<b>5,000.00</b>	<b>-2,403.65</b>	<b>51.9%</b>
342.200 · Rental-Township Facilitie	750.00	1,500.00	-750.00	50.0%
354.00 · State Capital & Operating Grants				
354.010 · State Grants-Gen. Governm	5,000.00	15,000.00	-10,000.00	33.3%
<b>Total 354.00 · State Capital &amp; Operating Grants</b>	<b>5,000.00</b>	<b>15,000.00</b>	<b>-10,000.00</b>	<b>33.3%</b>
354.050 · Grant-Computer	5,000.00			
355.010 · Public Utility Realty Tax	0.00	1,300.00	-1,300.00	0.0%
355.040 · alcohol beverage license	200.00	650.00	-450.00	30.8%
355.050 · Gen Mun Pension State Aid	0.00	13,000.00	-13,000.00	0.0%
355.070 · Foreign Fire Ins. Premium	0.00	34,000.00	-34,000.00	0.0%
361.000 · Zoning				
361.100 · Municipal Lien Letters	1,325.00	3,000.00	-1,675.00	44.2%
361.300 · Subdivision fee	1,950.00	2,000.00	-50.00	97.5%
361.330 · Variance Fee/cond use	0.00	1,150.00	-1,150.00	0.0%
361.340 · Zoning-Subdivision	325.00	175.00	150.00	185.7%
361.350 · zoning-rezoning fee	0.00	200.00	-200.00	0.0%
361.510 · Zoning-Sale of Maps	0.00	50.00	-50.00	0.0%
361.520 · Copies of Ordinances	0.00	50.00	-50.00	0.0%
361.530 · Sale-Subdivision Book	0.00	50.00	-50.00	0.0%
361.540 · Departmental-Zoning	105.00	900.00	-795.00	11.7%
361.000 · Zoning - Other	950.00			
<b>Total 361.000 · Zoning</b>	<b>4,655.00</b>	<b>7,575.00</b>	<b>-2,920.00</b>	<b>61.5%</b>
362.000 · Public Safety				
362.400 · Protective Inspect & UCC Fee				
362.410 · Building Permit	8,849.17	25,000.00	-16,150.83	35.4%
362.420 · Electrical Permits	1,321.75			
362.450 · Use and Occupancy Permits	2,700.00	1,000.00	1,700.00	270.0%
362.550 · UCC Residential ED Fee	188.00			
362.400 · Protective Inspect & UCC Fee ...	3,294.00			
<b>Total 362.400 · Protective Inspect &amp; UCC F...</b>	<b>16,352.92</b>	<b>26,000.00</b>	<b>-9,647.08</b>	<b>62.9%</b>
<b>Total 362.000 · Public Safety</b>	<b>16,352.92</b>	<b>26,000.00</b>	<b>-9,647.08</b>	<b>62.9%</b>
364.000 · Recycling Containers	75.00	250.00	-175.00	30.0%
364.800 · Solid Waste Benefit Fee	32,971.39	65,000.00	-32,028.61	50.7%
367.400 · Rec-Rental	0.00	200.00	-200.00	0.0%
380.000 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
380.100 · Photocopies	0.00	100.00	-100.00	0.0%
387.12 · RefundUnemployment Compensation	18,601.50			
391.000 · Proceeds-Sale of Twp prop	25.00			
391.100 · Sale of Assets	0.00	1,000.00	-1,000.00	0.0%
391.200 · Comp. Loss-Damage Propert	11,877.88			
392.000 · Transfer	7,508.50			
395.000 · Refund-Prior Yr Expenditu	0.00	15,000.00	-15,000.00	0.0%

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## Profit &amp; Loss Budget vs. Actual

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	Jan - Jun 07	Budget	\$ Over Budget	% of Budget
<b>Total Income</b>	<b>792,710.59</b>	<b>1,104,775.00</b>	<b>-312,064.41</b>	<b>71.8%</b>
<b>Gross Profit</b>	<b>792,710.59</b>	<b>1,104,775.00</b>	<b>-312,064.41</b>	<b>71.8%</b>
<b>Expense</b>				
<b>Void</b>	<b>0.00</b>			
<b>400 · Governing Body Expenses</b>				
400.100 · Supervisors - Meeting Pay	4,500.00	10,000.00	-5,500.00	45.0%
400.158 · Supervisor-Life Ins.	348.00	1,500.00	-1,152.00	23.2%
400.200 · Supervisor-Mileage/Misc	221.16	1,000.00	-778.84	22.1%
400.310 · Supervisors-Profess. Serv	61.00			
400.340 · Supervisor-advertising	0.00	3,300.00	-3,300.00	0.0%
400.420 · Supervisors-Dues and Subs	0.00	1,200.00	-1,200.00	0.0%
400.460 · Sup-Convention/Mtg/Conf	325.00	1,000.00	-675.00	32.5%
<b>Total 400 · Governing Body Expenses</b>	<b>5,455.16</b>	<b>18,000.00</b>	<b>-12,544.84</b>	<b>30.3%</b>
<b>402 · Auditor</b>				
402.115 · Misc.-Auditor	0.00	3,000.00	-3,000.00	0.0%
402.311 · Audit-accounting/audit	2,300.00	12,000.00	-9,700.00	19.2%
402.420 · Auditors-Dues/Subscriptio	0.00	1,250.00	-1,250.00	0.0%
<b>Total 402 · Auditor</b>	<b>2,300.00</b>	<b>16,250.00</b>	<b>-13,950.00</b>	<b>14.2%</b>
<b>403 · Tax Collector</b>				
403.100 · Tax Collector - Payroll	10,074.88	11,000.00	-925.12	91.6%
403.160 · Tax Collection Com-Keystone	4,174.46	18,500.00	-14,325.54	22.6%
403.200 · Expenses				
403.212 · T C-Forms and S	504.00	1,550.00	-1,046.00	32.5%
403.325 · Tax C-Postage	979.89			
<b>Total 403.200 · Expenses</b>	<b>1,483.89</b>	<b>1,550.00</b>	<b>-66.11</b>	<b>95.7%</b>
403.430 · Reimbursements	0.00	200.00	-200.00	0.0%
403.450 · Tax C-Commission	256.08			
<b>Total 403 · Tax Collector</b>	<b>15,989.31</b>	<b>31,250.00</b>	<b>-15,260.69</b>	<b>51.2%</b>
<b>404 · Legal</b>				
404.300 · Expenses				
404.314 · Solicitor-Legal Services	37,705.20	30,000.00	7,705.20	125.7%
404.340 · Solicitor-advertising	0.00	3,500.00	-3,500.00	0.0%
404.420 · Legal-Due and Subscriptio	0.00	600.00	-600.00	0.0%
404.300 · Expenses - Other	1,677.23			
<b>Total 404.300 · Expenses</b>	<b>39,382.43</b>	<b>34,100.00</b>	<b>5,282.43</b>	<b>115.5%</b>
<b>Total 404 · Legal</b>	<b>39,382.43</b>	<b>34,100.00</b>	<b>5,282.43</b>	<b>115.5%</b>
<b>405 · Secy/Treas</b>				
405.100 · Sec/Treasurer	15,201.75	28,122.00	-12,920.25	54.1%
405.110 · Clerk Compensation	13,814.00	28,000.00	-14,186.00	49.3%
405.157 · Health	0.00			
405.210 · Office Supplies	530.38	500.00	30.38	106.1%
405.317 · Banking-NSF/fees	239.03			
405.325 · Secretary-Postage	133.74	1,000.00	-866.26	13.4%
405.338 · Secretary-Mileage	100.88			
405.34 · Sec-Legal Advertising	2,140.03	3,000.00	-859.97	71.3%
405.342 · Sec-banking fee	119.03	775.00	-655.97	15.4%
405.353 · Treasurer's bond	325.00	800.00	-475.00	40.6%
405.374 · Sec-Repair/Main-Equipment	0.00	500.00	-500.00	0.0%
405.42 · Secretary-Dues and Subscr	112.52	1,500.00	-1,387.48	7.5%
405.46 · Sec-Mtgs/conf/training	0.00	500.00	-500.00	0.0%
405.461 · Sec-Computer	2,738.91	3,000.00	-261.09	91.3%
405 · Secy/Treas - Other	0.00			
<b>Total 405 · Secy/Treas</b>	<b>35,455.27</b>	<b>67,697.00</b>	<b>-32,241.73</b>	<b>52.4%</b>
<b>408 · Engineer</b>				
408.214 · Maps/fees	0.00	300.00	-300.00	0.0%
408.313 · Services	5,365.26	8,000.00	-2,634.74	67.1%
408.340 · advertising	1,900.10			
<b>Total 408 · Engineer</b>	<b>7,265.36</b>	<b>8,300.00</b>	<b>-1,034.64</b>	<b>87.5%</b>
<b>409 · Building</b>				
409.210 · General Govt-Office Supp	1,060.74	2,500.00	-1,439.26	42.4%
409.241 · Building-general supplies	589.47	5,000.00	-4,410.53	11.8%
409.310 · Bldg-Equip appraisal/insp	0.00	720.00	-720.00	0.0%
409.320 · Utilities				
409.321 · telephone	1,927.23	5,000.00	-3,072.77	38.5%
409.361 · Electric	2,030.89	6,000.00	-3,969.11	33.8%
409.362 · Gas	6,010.06	7,000.00	-989.94	85.9%
409.364 · Sewer	190.40	650.00	-459.60	29.3%
409.366 · Water	148.89	750.00	-601.11	19.9%
409.320 · Utilities - Other	0.00	500.00	-500.00	0.0%
<b>Total 409.320 · Utilities</b>	<b>10,307.47</b>	<b>19,900.00</b>	<b>-9,592.53</b>	<b>51.8%</b>
409.325 · Building-postage	0.00	200.00	-200.00	0.0%
409.373 · Bldg.-Repairs/Maintenance	2,017.27	6,000.00	-3,982.73	33.6%

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## Profit & Loss Budget vs. Actual

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Accrual Basis

	Jan - Jun 07	Budget	\$ Over Budget	% of Budget
<b>Total 409 - Building</b>	13,974.95	34,320.00	-20,345.05	40.7%
<b>410 - Police</b>				
410.157 - Health Insurance	0.00			
410.250 - Vehicle				
410.252 - Gen maintenance	0.00			
<b>Total 410.250 - Vehicle</b>	0.00			
410.451 - Police-Contract. maint.	5,000.00			
<b>Total 410 - Police</b>	5,000.00			
<b>411 - Fire</b>				
411.361 - Hydrants	18,541.18	50,000.00	-31,458.82	37.1%
411.450 - Fire-contracted services	0.00	21,250.00	-21,250.00	0.0%
411.461 - Fire-Foreign Fire	0.00	34,000.00	-34,000.00	0.0%
<b>Total 411 - Fire</b>	18,541.18	105,250.00	-86,708.82	17.6%
<b>413 - UCC &amp; Code Enforcement</b>				
413.310 - Professional Services-Code Sys	3,471.32			
413.450 - Code Enforc-Contract serv	1,350.00	3,000.00	-1,650.00	45.0%
<b>Total 413 - UCC &amp; Code Enforcement</b>	4,821.32	3,000.00	1,821.32	160.7%
<b>414 - Zoning-Expenses</b>				
414.100 - Zoning - Payroll	13,172.50	40,000.00	-26,827.50	32.9%
414.152 - Zoning-Dental Ins	671.34			
414.157 - Health Insurance	9,198.48	15,000.00	-5,801.52	61.3%
414.158 - Life Insurance	348.00			
414.212 - supplies	0.00	650.00	-650.00	0.0%
414.214 - tax maps	610.00			
414.310 - updating	100.00	500.00	-400.00	20.0%
414.314 - ZHB-Legal Services	187.00	1,500.00	-1,313.00	12.5%
414.325 - postage	0.00	2,000.00	-2,000.00	0.0%
414.338 - mileage	208.13			
414.340 - advertising	0.00	2,000.00	-2,000.00	0.0%
414.400 - Zoning Bd. Hearing-Trans.	100.00	2,000.00	-1,900.00	5.0%
414.430 - training	35.00	1,000.00	-965.00	3.5%
414.450 - zoning-contracted serv	4,815.00	7,000.00	-2,185.00	68.8%
414.470 - Zoning-Reimbursements	0.00	150.00	-150.00	0.0%
<b>Total 414 - Zoning-Expenses</b>	29,443.45	71,800.00	-42,356.55	41.0%
426.227 - Recycling	4,533.00			
<b>430 - Highway</b>				
430.100 - Highway Payroll	69,426.53	165,000.00	-95,573.47	42.1%
430.191 - Highways-Uniforms	814.34	1,650.00	-835.66	49.4%
430.200 - Highway-Benefits				
430.157 - health	20,496.98	65,000.00	-44,503.02	31.5%
430.158 - life Insurance	1,740.00	1,750.00	-10.00	99.4%
<b>Total 430.200 - Highway-Benefits</b>	22,236.98	66,750.00	-44,513.02	33.3%
430.300 - Highway-Vehicle				
430.231 - gas	5,026.84	11,500.00	-6,473.16	43.7%
430.232 - diesel	2,805.60	6,000.00	-3,194.40	46.8%
430.234 - oil	178.44			
430.251 - parts	1,089.46	1,500.00	-410.54	72.6%
430.252 - gen vehicle	0.00	8,000.00	-8,000.00	0.0%
430.374 - repair	9,138.70			
430.300 - Highway-Vehicle - Other	60.84			
<b>Total 430.300 - Highway-Vehicle</b>	18,299.88	27,000.00	-8,700.12	67.8%
<b>Total 430 - Highway</b>	110,777.73	260,400.00	-149,622.27	42.5%
430.400 - Highway expense				
430.245 - highway supplies	5,649.85	2,000.00	3,649.85	282.5%
430.246 - misc	628.42			
430.373 - repairs bldg/lot/garage	210.00			
430.400 - Highway expense - Other	2,788.23	6,000.00	-3,211.77	46.5%
<b>Total 430.400 - Highway expense</b>	9,276.50	8,000.00	1,276.50	116.0%
<b>432 - Snow Expenses</b>				
432.245 - supplies	48,828.80			
<b>Total 432 - Snow Expenses</b>	48,828.80			
<b>433 - Electric</b>				
433.245 - supplies	111.21			
433.361 - electric	1,600.09	4,000.00	-2,399.91	40.0%
<b>Total 433 - Electric</b>	1,711.30	4,000.00	-2,288.70	42.8%
436.450 - Storm Sewers-Contract Ser	0.00	3,500.00	-3,500.00	0.0%
<b>437 - Machinery</b>				
437.100 - repairs	989.00	10,000.00	-9,011.00	9.9%
437.251 - parts	205.69	8,000.00	-7,794.31	2.6%
437.700 - new	1,739.99	23,500.00	-21,760.01	7.4%

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Accrual Basis

**Profit & Loss Budget vs. Actual  
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	Jan - Jun 07	Budget	\$ Over Budget	% of Budget
<b>Total 437 - Machinery</b>	2,934.68	41,500.00	-38,565.32	7.1%
<b>438 - Roads</b>				
438.246 - Maintenance-Rd serv supply	6,000.00			
438.451 - Highways-Contracted Main	0.00	200,000.00	-200,000.00	0.0%
<b>Total 438 - Roads</b>	6,000.00	200,000.00	-194,000.00	3.0%
<b>450 - Recreation</b>				
450.373 - Rec-Bldg Repair/Maintenance	780.00			
451.214 - Recreation-	100.00			
451.240 - Rec-misc supply/services	200.00	8,800.00	-8,600.00	2.3%
451.247 - Rec Bd/exp/mileage/postag	833.51			
451.340 - Rec Board-legal advertisi	0.00	100.00	-100.00	0.0%
451.381 - Rec-Electricity	147.68	500.00	-352.32	29.5%
451.384 - Recreation-sewage	320.00	2,100.00	-1,780.00	15.2%
451.386 - Rec-Water	135.93	500.00	-364.07	27.2%
451.480 - Rec-Conference	70.00			
<b>Total 450 - Recreation</b>	2,387.12	12,000.00	-9,612.88	19.9%
457.361 - Military.electricity	300.00			
472.400 - Small borrowing interest	0.00	2,400.00	-2,400.00	0.0%
480.150 - Judgements/Settlements	0.00	500.00	-500.00	0.0%
480.200 - Miscellaneous Expense	0.00	2,500.00	-2,500.00	0.0%
480.360 - Tax Refunds	0.00	500.00	-500.00	0.0%
486.345 - Workers Compensation-MRM	14,019.72	22,500.00	-8,480.28	62.3%
486.351 - Insurance-Gen Lia/auto	0.00	24,000.00	-24,000.00	0.0%
486.352 - Insurance-deductible	0.00	2,500.00	-2,500.00	0.0%
487.160 - Road Workers-Pension	7,370.00	17,500.00	-10,130.00	42.1%
487.161 - FICA and Medicare Expense	9,653.53	16,240.00	-6,586.47	59.4%
487.182 - Unemployment Compensation	2,910.95	2,500.00	410.95	116.4%
487.353 - Police Pension (Pass Thru)	0.00	2,000.00	-2,000.00	0.0%
495.750 - Transfer to Reserve Fund	0.00	70,000.00	-70,000.00	0.0%
495.900 - Contingency-Current Year	0.00	22,268.00	-22,268.00	0.0%
6560 - Payroll Expenses	0.00			
<b>Total Expense</b>	398,331.78	1,104,775.00	-706,443.24	36.1%
<b>Net Ordinary Income</b>	394,378.83	0.00	394,378.83	100.0%
<b>Net Income</b>	394,378.83	0.00	394,378.83	100.0%