



MAYOR & COUNCIL COMMUNICATION

DATE: August 4, 2015
CONSENT
ITEM #4
MOTION

AGENDA ITEM: June 2015 Financial Reporting
SUBMITTED BY: Cathy Bendel, Finance Director
THROUGH: Cathy Bendel, Finance Director
REVIEWED BY: Finance Committee

SUGGESTED ORDER OF BUSINESS:

- Introduction of Item City Administrator
- Report/Presentation.....City Administrator
- Questions from Council to Staff Mayor Facilitates
- Call for Motion Mayor & City Council
- Discussion Mayor & City Council
- Action on Motion Mayor Facilitates

POLICY RECOMMENDER: Finance

FISCAL IMPACT: NA

SUMMARY AND ACTION REQUESTED: As part of its Consent Agenda, the City Council is asked to accept the June 2015 Financial Reporting Packet. No specific motion is needed as this is recommended to be part of the overall approval of the *Consent Agenda*.

BACKGROUND INFORMATION: The City of Lake Elmo has fiduciary authority and responsibility to conduct normal business operations and report the financial (unaudited) statement to the City Council. City guidelines suggest the Council be updated on a regular basis.

STAFF REPORT: Attached please find the comparative financial statements for the month of June 2015 reflecting the monthly and year to date detail, comparing the actual results to the 2015 Budget.

GENERAL FUND:

Revenues:

Total revenue for the month was 22% below budget for the month bringing the year to date total revenue to 5.3% below budget. The most significant budget to actual revenue variances are as follows:

- Building Permit revenue was 41.2% above budget for the month and 36.8% below budget on a year to date basis. The budget was compiled for the full year only and the amount shown for the month of June is 1/12th of the total budgeted for the year. This represents 7 new home starts in June compared to the budgeted 11 new home starts per month. The year to date new home starts is at 45, of which 7 were open space new homes. The 2015 budget did not include any open space new homes.
- Sewer Permit revenue for the month was 100% below budget due to there being no new sewer permits in the month of June.
- Utility Permit revenue for the month was 98% above budget due to the new development activity generating more permit revenue than budgeted.

Expenses:

Total expenses for the month were 29.8% lower than budget bringing the year to date expenses to 13.7% less than budget. All departments continue to manage to the bottom line.

The following summarizes variances of note:

General:

- Prosecution legal expenses are 7% higher than budget for the month and the majority of the cost increase is covered by fine revenue.
- Building Inspection – The building inspection expenses are 46.7% below budget for the month and 39.6% below budget year to date primarily due to the building permit volume being below the level anticipated in the plan. As a result, the contracted inspector continues to be utilized until the permit volume ramp up to a level justifying a staff addition.
- Streets – the 2015 budget anticipated that the 2015 seal coating and crack filling projects would be completed in June. Some expenses have been processed but the project is still underway and the variance is a timing issue.

In summary, as discussed during the 2015 budget process, expenses are being closely monitored until the development ramps up to cover growth driven expenses. Year to date actual expenses

continue to be less than budgeted and the net income through June is 17% better than budget due to everyone managing to the bottom line.

LIBRARY FUND:

Revenues: Revenues for the month and year to date far exceeded budget as a result of recovering the delinquent rent from a prior tenant of \$15k.

Expenses: Expenses for the month of June were within 1% of budget for the month. On a year to date basis, expenses were 17% less than budget.

On a net income basis, the June results are 100% better than budgeted primarily due to the collection of the delinquent tenant rent. This brings the year to date results to 33% better than budgeted.

The ending June cash balance in the library fund is \$133.2k.

RECOMMENDATION: Based on the aforementioned, the staff recommends the City Council accept the attached June Financial Report.

ATTACHMENT:

1. June Financial Reports

2015 By Month
 Budget to Actual Comparative
 For the month ending June 30, 2015
 101-General Fund Summary
 By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2015	% to date	MONTH				YTD									
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)						
			Month	Month	Month	Month	YTD	YTD	YTD	YTD						
REVENUE																
Total Revenue	3,798,334.00	13.17%	75,167.25	58,479.73	(16,687.52)	-22.20%	528,070.50	500,212.04	(27,858.46)	-5.28%						
EXPENSE																
Total Mayor & Council	40,955.00	67.63%	1,675.00	14,490.56	(12,815.56)	-765.11%	7,050.00	27,696.75	(20,646.75)	-292.86%						
Total Administration	407,316.00	62.15%	29,437.37	33,541.88	(4,104.51)	-13.94%	220,555.50	253,152.92	(32,597.42)	-14.78%						
Total Elections	1,050.00	206.76%	25.00	1,571.03	(1,546.03)	-6184.12%	1,000.00	2,171.03	(1,171.03)	-117.10%						
Total Communications	70,842.00	34.66%	7,037.77	826.01	6,211.76	88.26%	35,495.50	24,556.74	10,938.76	30.82%						
Total Finance	134,647.00	51.89%	21,283.23	16,808.00	4,475.23	21.03%	81,918.50	69,869.14	12,049.36	14.71%						
Total Planning & Zoning	224,218.00	52.25%	19,605.63	15,931.98	3,673.65	18.74%	112,619.00	117,164.75	(4,545.75)	-4.04%						
Total Engineering Services	54,800.00	44.46%	4,600.00	2,618.90	1,981.10	43.07%	27,200.00	24,366.25	2,833.75	10.42%						
Total City Hall	50,235.00	66.24%	4,161.00	4,766.74	(605.74)	-14.56%	25,294.00	33,274.43	(7,980.43)	-31.55%						
Total General Government	984,063.00	46.92%	87,825.00	90,555.10	(2,730.10)	-3.11%	511,132.50	552,252.01	(41,119.51)	-8.04%						
DEPT 420 - PUBLIC SAFETY																
Total Police	517,799.00	50.92%	258,899.50	262,610.87	(3,711.37)	-1.43%	258,899.50	263,645.09	(4,745.59)	-1.83%						
Total Prosecution	50,000.00	55.20%	4,200.00	4,512.50	(312.50)	-7.44%	25,100.00	27,600.00	(2,500.00)	-9.96%						
Total Fire	385,312.00	44.98%	32,865.97	31,288.27	1,577.70	4.80%	201,429.50	173,327.61	28,101.89	13.95%						
Total Fire Relief	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
Total Building Inspections	323,558.00	26.93%	26,674.08	14,223.48	12,450.60	46.68%	144,326.50	87,121.92	57,204.58	39.64%						
Total Emergency Communications	7,000.00	53.50%	1,750.00	3,745.00	(1,995.00)	-114.00%	3,500.00	3,745.00	(245.00)	-7.00%						
Total Animal Control	6,800.00	56.47%	565.00	560.00	5.00	0.88%	3,390.00	3,840.00	(450.00)	-13.27%						
Total Public Safety	1,327,792.00	42.12%	324,954.55	316,940.12	8,014.43	2.47%	636,645.50	559,279.62	77,365.88	12.15%						

	MONTH				YTD			
	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	Month	Month	Month	Month	YTD	YTD	YTD	YTD
DEPT 430 - PUBLIC WORKS								
Total Public Works	380,195.00	26,466.12	5,191.57	16.40%	204,457.50	180,218.74	24,238.76	11.86%
Total Streets	222,578.00	1,804.59	190,533.41	99.06%	204,638.00	34,953.71	169,684.29	82.92%
Total Ice & Snow Removal	95,500.00	0.00	1,350.00	100.00%	52,600.00	33,564.47	19,035.53	36.19%
Total Street Lighting	28,000.00	1,979.71	370.29	15.76%	14,100.00	11,237.67	2,862.33	20.30%
Total Recycling	9,500.00	568.03	(68.03)	-13.61%	4,750.00	568.03	4,181.97	88.04%
Total Tree Program	6,000.00	0.00	500.00	100.00%	3,000.00	0.00	3,000.00	100.00%
Total Public Works	741,773.00	30,818.45	197,877.24	86.52%	483,545.50	260,542.62	223,002.88	46.12%
DEPT 450 - CULTURE, RECREATION								
Total Parks & Recreation	153,028.00	11,310.74	21,318.28	(10,007.54)	79,993.96	118,833.90	(38,839.94)	-48.55%
IT & Telephone	109,560.00	7,785.73	5,102.27	39.59%	62,778.00	39,368.81	23,409.19	37.29%
GRAND TOTAL ALL EXPENSES	3,316,216.00	467,417.68	198,256.30	29.78%	1,774,095.46	1,530,276.96	243,818.50	13.74%
SUB TOTAL NET INC OVER EXP	482,118.00	(408,937.95)	181,568.78	30.75%	(1,246,024.96)	(1,030,064.92)	215,960.04	17.33%
DEPT 460 - COMP ADJ	35,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
DEPT 490 - CONTINGENCY FUND	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Debt Service Increase	247,118.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
DEPT 493 - OTH FINANCING	200,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
GRAND TOTAL ALL DEPTS	3,798,334.00	467,417.68	198,256.30	29.78%	1,774,095.46	1,530,276.96	243,818.50	13.74%
Net Income over Expenses	0.00	(408,937.95)	181,568.78	30.75%	(1,246,024.96)	(1,030,064.92)	215,960.04	17.33%

EXPENSE	Full Year		MONTH				YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD	
1110 - Mayor & Council											
PT Salaries	25,690.00	50.00%	0.00	12,845.00	(12,845.00)	-100.00%	0.00	12,845.00	(12,845.00)	-100.00%	Trimming issue
FICA Contributions	1,593.00	49.99%	0.00	796.39	(796.39)	-100.00%	0.00	796.39	(796.39)	-100.00%	
Medicare Contributions	372.00	50.07%	0.00	186.27	(186.27)	-100.00%	0.00	186.27	(186.27)	-100.00%	
Workers Compensation	300.00	29.66%	300.00	8.85	291.15	97.05%	300.00	88.97	211.03	70.34%	
Mileage	500.00	28.31%	125.00	0.00	125.00	100.00%	250.00	141.56	108.44	43.38%	
Miscellaneous	0.00	100.00%	0.00	42.13	(42.13)	-100.00%	0.00	204.04	(204.04)	-100.00%	
Dues & Subscriptions	11,500.00	108.13%	1,000.00	611.92	388.08	38.81%	6,000.00	12,434.52	(6,434.52)	-107.24%	2015 share of LMC annual Print made in Sept 2014 plus annual YSB payment
Conferences & Training	1,000.00	100.00%	250.00	0.00	250.00	100.00%	500.00	1,000.00	(500.00)	-100.00%	
Total Mayor & Council	40,955.00	67.63%	1,675.00	14,490.56	(12,815.56)	-765.11%	7,050.00	27,696.75	(20,646.75)	-292.86%	
1320 - Administration											
FT Salaries	198,125.00	49.34%	15,240.38	12,441.05	2,799.33	18.37%	99,062.50	97,763.32	1,299.18	1.31%	
PERA Contributions	14,364.00	51.55%	1,104.92	1,039.68	65.24	5.90%	7,182.00	7,404.75	(222.75)	-3.10%	
ICMA Contributions	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
FICA Contributions	12,284.00	47.75%	944.92	828.53	116.39	12.32%	6,142.00	5,865.58	276.42	4.50%	
Medicare Contributions	2,873.00	47.75%	221.00	193.80	27.20	12.31%	1,436.50	1,371.86	64.64	4.50%	
Health/Dental Insurance	44,865.00	50.02%	3,451.15	2,532.00	919.15	26.63%	22,432.50	22,442.00	(9.50)	-0.04%	
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Workers Compensation	1,000.00	106.24%	0.00	224.43	(224.43)	-100.00%	1,000.00	1,062.37	(62.37)	-6.24%	
Office Supplies	5,500.00	53.55%	450.00	128.45	321.55	71.46%	2,700.00	2,945.15	(245.15)	-9.08%	
Printed Forms	0.00	100.00%	0.00	46.00	(46.00)	-100.00%	0.00	562.00	(562.00)	-100.00%	
Legal Services	45,000.00	112.14%	3,750.00	10,407.00	(6,657.00)	-177.52%	22,500.00	50,462.34	(27,962.34)	-124.28%	
Newsletter/Website	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Assessing Services	32,000.00	65.60%	2,500.00	2,500.00	0.00	0.00%	15,000.00	20,990.88	(5,990.88)	-39.94%	May expense includes WA assessor fees budgeted later in the year
Contract Services	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Postage	2,000.00	104.22%	500.00	6.76	493.24	-100.00%	1,000.00	2,084.36	(1,084.36)	-108.44%	Trimming issue
Mileage	500.00	14.10%	50.00	0.00	50.00	100.00%	250.00	70.49	179.51	71.80%	
Legal Publishing	5,000.00	67.01%	500.00	1,488.12	(988.12)	-197.62%	2,500.00	3,350.49	(850.49)	-34.02%	
Insurance	35,000.00	93.10%	0.00	0.00	0.00	0.00%	35,000.00	32,586.00	2,414.00	6.90%	
Cable Operation Expense	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Miscellaneous	600.00	44.91%	50.00	32.17	17.83	35.66%	300.00	269.48	30.52	10.17%	
Dues & Subscriptions	2,105.00	67.88%	175.00	337.00	(162.00)	-92.57%	1,050.00	1,428.96	(378.96)	-36.09%	
Books	0.00	100.00%	0.00	131.89	(131.89)	-100.00%	0.00	131.89	(131.89)	-100.00%	
Conferences & Training	6,100.00	38.70%	500.00	1,205.00	(705.00)	-141.00%	3,000.00	2,361.00	639.00	21.30%	
Staff Development	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Total Administration	407,316.00	62.15%	29,437.37	33,541.88	(4,104.51)	-13.94%	220,555.50	253,152.92	(32,597.42)	-14.78%	
1410 - Elections											
PT Salaries	0.00	100.00%	0.00	1,280.00	(1,280.00)	-100.00%	0.00	1,280.00	(1,280.00)	-100.00%	
Office Supplies	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Legal Publications/Notification	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Equipment Repair	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	600.00	(600.00)	-100.00%	
County Election Fees	950.00	0.00%	0.00	0.00	0.00	0.00%	950.00	0.00	950.00	100.00%	
Printed Forms	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Miscellaneous	100.00	291.03%	25.00	291.03	(266.03)	-1064.12%	50.00	291.03	(241.03)	-482.06%	
Total Elections	1,050.00	206.76%	25.00	1,571.03	(1,546.03)	-6184.12%	1,000.00	2,171.03	(1,171.03)	-117.10%	

	Full Year		MONTH					YTD					
	BUDGET	% to date	Month	Month	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
	2015				Month	Month	YTD	YTD	YTD	YTD			
1450 - Communications													
FT Salaries	35,876.00	32.72%	2,759.69	0.00	2,759.69	100.00%	17,938.00	11,739.09	6,198.91	34.56%			
PERA Contributions	2,601.00	27.11%	200.08	0.00	200.08	100.00%	1,300.50	705.10	595.40	45.78%			
FICA Contributions	2,224.00	32.07%	171.08	0.00	171.08	100.00%	1,112.00	713.13	398.87	35.87%			
Medicare Contributions	520.00	32.08%	40.00	0.00	40.00	100.00%	260.00	166.80	93.20	35.85%			
Health/Dental Insurance	9,970.00	36.83%	766.92	0.00	766.92	100.00%	4,985.00	3,672.00	1,313.00	26.34%			
Workers Compensation	0.00	100.00%	0.00	26.28	(26.28)	-100.00%	0.00	177.91	(177.91)	-100.00%			
Newsletter	8,000.00	42.95%	2,000.00	0.00	2,000.00	100.00%	4,000.00	3,435.95	564.05	14.10%			
Office Supplies	561.00	8.65%	50.00	0.00	50.00	100.00%	300.00	48.50	251.50	83.83%			
Mileage	100.00	0.00%	25.00	0.00	25.00	100.00%	50.00	57.27	(7.27)	-14.54%			
Public Notices	5,040.00	31.48%	400.00	0.00	400.00	100.00%	2,350.00	1,586.84	763.16	32.47%			
Cable Operations	4,800.00	39.46%	400.00	455.63	(55.63)	-13.91%	2,400.00	1,894.15	505.85	21.08%			
Conferences	700.00	51.43%	0.00	0.00	0.00	0.00%	350.00	360.00	(10.00)	-2.86%			
Repair/Maint Equipment	450.00	0.00%	225.00	0.00	225.00	100.00%	450.00	0.00	450.00	100.00%			
Total Communications	70,842.00	34.66%	7,037.77	826.01	6,211.76	88.26%	35,495.50	24,556.74	10,938.76	30.82%			
1520 - Finance													
FT Salaries	66,863.00	45.65%	5,143.31	4,632.32	510.99	9.94%	33,431.50	30,520.54	2,910.96	8.71%			
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	1,800.00	0.00	1,800.00	100.00%			
PERA Contributions	4,848.00	47.22%	372.92	347.41	25.51	6.84%	2,424.00	2,289.06	134.94	5.57%			
FICA Contributions	4,369.00	40.85%	336.08	272.09	63.99	19.04%	2,184.50	1,784.61	399.89	18.31%			
Medicare Contributions	1,022.00	40.83%	78.62	63.62	15.00	19.08%	511.00	417.29	93.71	18.34%			
Health/Dental Insurance	14,955.00	37.83%	1,150.38	870.40	279.98	24.34%	7,477.50	5,657.60	1,819.90	24.34%			
Unemployment Benefits	3,000.00	0.00%	1,000.00	0.00	1,000.00	100.00%	3,000.00	0.00	3,000.00	100.00%			
Workers Compensation	500.00	81.52%	125.00	124.85	0.15	0.12%	250.00	407.61	(157.61)	-63.04%			
Office Supplies	500.00	163.89%	125.00	713.37	(588.37)	-470.70%	250.00	819.44	(569.44)	-227.78%			
Printed Forms	500.00	0.00%	125.00	0.00	125.00	100.00%	27,000.00	0.00	250.00	100.00%			
Audit Services	27,000.00	89.35%	12,000.00	9,075.00	2,925.00	24.38%	27,000.00	24,125.00	2,875.00	10.65%			
Contract Services	6,000.00	57.02%	500.00	648.52	(148.52)	-29.70%	3,000.00	3,421.43	(421.43)	-14.05%			
Mileage	50.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Miscellaneous	200.00	128.28%	50.00	60.42	(10.42)	-20.84%	100.00	256.56	(156.56)	-156.56%			
Dues & Subscriptions	740.00	22.97%	0.00	0.00	0.00	0.00%	240.00	170.00	70.00	29.17%			
Conferences & Training	500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Total Finance	134,647.00	51.89%	21,283.23	16,808.00	4,475.23	21.03%	81,918.50	69,869.14	12,049.36	14.71%			

Annual check stock re-order
Fieldwork completed and billed earlier than anticipated in budget
Will decrease now that audit substantially completed

	Full Year		MONTH					YTD					YTD variance notes						
	BUDGET	2015	%	to date	BUDGET	Month	ACTUAL	Month	Variance (\$)	Month	Variance (%)	BUDGET		YTD	ACTUAL	YTD	Variance (\$)	YTD	Variance (%)
FT Salaries	152,354.00	56.76%		11,825.31	12,104.13	(278.82)	74,802.00	86,468.95	(11,666.95)	-15.60%		74,802.00	86,468.95	(11,666.95)	-15.60%				
PT Salaries	3,600.00	0.00%		276.92	0.00	276.92	1,800.00	0.00	1,800.00	100.00%		1,800.00	0.00	1,800.00	100.00%				
PERA Contributions	9,849.00	55.36%		757.62	907.81	(150.19)	4,924.50	5,452.44	(527.94)	-10.72%		4,924.50	5,452.44	(527.94)	-10.72%				
FICA Contributions	8,646.00	50.76%		665.09	707.23	(42.14)	4,323.00	4,388.43	(65.43)	-1.51%		4,323.00	4,388.43	(65.43)	-1.51%				
Medicare Contributions	2,022.00	49.77%		155.54	165.41	(9.87)	1,011.00	1,006.27	4.73	0.47%		1,011.00	1,006.27	4.73	0.47%				
Health/Dental Insurance	32,047.00	54.32%		2,465.15	2,678.00	(212.85)	16,023.50	17,407.00	(1,383.50)	-8.63%		16,023.50	17,407.00	(1,383.50)	-8.63%				
Workers Compensation	800.00	100.76%		0.00	231.50	(231.50)	800.00	806.07	(6.07)	-0.76%		800.00	806.07	(6.07)	-0.76%				
Developer escrow offset cost recovery	(16,500.00)	67.01%		(1,375.00)	(2,241.24)	866.24	(6,875.00)	806.07	(11,056.83)	4,181.83	-60.83%	(6,875.00)	806.07	(11,056.83)	4,181.83	-60.83%			
Office Supplies	1,800.00	32.23%		150.00	17.69	132.31	900.00	580.09	319.91	35.55%		900.00	580.09	319.91	35.55%				
Printed Forms	750.00	122.67%		250.00	0.00	250.00	500.00	920.00	(420.00)	-84.00%		500.00	920.00	(420.00)	-84.00%				
Engineering Services	20,000.00	54.70%		2,500.00	1,361.45	1,138.55	10,000.00	10,939.70	(939.70)	-9.40%		10,000.00	10,939.70	(939.70)	-9.40%				
Contract Services	5,000.00	0.00%		1,250.00	0.00	1,250.00	2,500.00	0.00	2,500.00	100.00%		2,500.00	0.00	2,500.00	100.00%				
Postage	200.00	3.35%		50.00	0.00	50.00	100.00	50.00	50.00	100.00%		100.00	50.00	50.00	100.00%				
Mileage	250.00	8.37%		20.00	0.00	20.00	120.00	20.93	99.07	93.30%		120.00	20.93	99.07	93.30%				
Miscellaneous	500.00	0.00%		40.00	0.00	40.00	240.00	0.00	240.00	100.00%		240.00	0.00	240.00	100.00%				
Dues & Subscriptions	600.00	0.00%		50.00	0.00	50.00	300.00	0.00	300.00	100.00%		300.00	0.00	300.00	100.00%				
Books	300.00	0.00%		25.00	0.00	25.00	150.00	0.00	150.00	100.00%		150.00	0.00	150.00	100.00%				
Conferences & Training	2,000.00	11.25%		500.00	0.00	500.00	1,000.00	225.00	775.00	77.50%		1,000.00	225.00	775.00	77.50%				
Total Planning & Zoning	224,218.00	52.25%		19,605.63	15,931.98	3,673.65	112,619.00	117,164.75	(4,545.75)	-4.04%		112,619.00	117,164.75	(4,545.75)	-4.04%				
1930 - Engineering Services	54,800.00	44.46%		4,600.00	2,618.90	1,981.10	27,200.00	24,366.25	2,833.75	10.42%		27,200.00	24,366.25	2,833.75	10.42%				
Engineering Services	54,800.00	44.46%		4,600.00	2,618.90	1,981.10	27,200.00	24,366.25	2,833.75	10.42%		27,200.00	24,366.25	2,833.75	10.42%				
Total Engineering Services	54,800.00	44.46%		4,600.00	2,618.90	1,981.10	27,200.00	24,366.25	2,833.75	10.42%		27,200.00	24,366.25	2,833.75	10.42%				
1940 - City Hall	50.00	0.00%		0.00	0.00	0.00	25.00	0.00	25.00	100.00%		25.00	0.00	25.00	100.00%				
Cleaning Supplies	50.00	0.00%		0.00	0.00	0.00	25.00	0.00	25.00	100.00%		25.00	0.00	25.00	100.00%				
Building Repair Supplies	300.00	126.02%		25.00	378.06	(33.06)	150.00	378.06	(228.06)	-152.04%		150.00	378.06	(228.06)	-152.04%				
Utilities	6,000.00	81.24%		500.00	240.68	259.32	3,000.00	4,874.66	(1,874.66)	-62.49%		3,000.00	4,874.66	(1,874.66)	-62.49%				Budget assumed annex site in 2014
Refuse	353.00	198.15%		0.00	112.94	(112.94)	353.00	699.48	(346.48)	-98.15%		353.00	699.48	(346.48)	-98.15%				
Repairs/Maint Contractual Bldg	6,000.00	92.32%		500.00	326.00	174.00	3,000.00	5,539.13	(2,539.13)	-84.64%		3,000.00	5,539.13	(2,539.13)	-84.64%				YTD: Electrical wiring needed in new rental office space (\$2.7k)
Repairs/Maint Contractual Equip	7,700.00	77.63%		650.00	720.18	(70.18)	3,850.00	5,977.54	(2,127.54)	-55.26%		3,850.00	5,977.54	(2,127.54)	-55.26%				New copier lease and usage overage fees
Facility Lease	29,532.00	50.00%		2,461.00	2,461.00	0.00	14,766.00	14,766.00	0.00	0.00%		14,766.00	14,766.00	0.00	0.00%				
Miscellaneous	300.00	346.52%		25.00	527.88	(502.88)	150.00	1,039.56	(889.56)	-593.04%		150.00	1,039.56	(889.56)	-593.04%				
Total City Hall	50,235.00	66.24%		4,161.00	4,766.74	(605.74)	25,294.00	33,274.43	(7,980.43)	-31.55%		25,294.00	33,274.43	(7,980.43)	-31.55%				
Total General Government	984,063.00	56.12%		87,825.00	90,555.10	(2,730.10)	511,132.50	552,252.01	(41,119.51)	-8.04%		511,132.50	552,252.01	(41,119.51)	-8.04%				

DEPT 420 - PUBLIC SAFETY

	Full Year BUDGET 2015	% to date	MONTH						YTD								
			BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)				
			Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD			
2100 - Police																	
Law Enforcement Contract	517,799.00	50.92%	258,899.50	262,610.87	(3,711.37)	-1.43%	258,899.50	263,645.09	(4,745.59)	-1.83%							
Total Police	517,799.00	50.92%	258,899.50	262,610.87	(3,711.37)	-1.43%	258,899.50	263,645.09	(4,745.59)	-1.83%							
2150 - Prosecution																	
Attorney Criminal	50,000.00	55.20%	4,200.00	4,512.50	(312.50)	-7.44%	25,100.00	27,600.00	(2,500.00)	-9.96%							
Total Prosecution	50,000.00	55.20%	4,200.00	4,512.50	(312.50)	-7.44%	25,100.00	27,600.00	(2,500.00)	-9.96%							
2220 - Fire																	
FT Salaries	68,614.00	51.17%	5,278.00	5,409.60	(131.60)	-2.49%	34,307.00	35,110.57	(803.57)	-2.34%							
PT Salaries	123,121.00	37.86%	9,470.85	9,094.47	376.38	3.97%	61,560.50	46,614.63	14,945.87	24.28%							
PERA Contributions	12,116.00	57.99%	932.00	1,100.22	(168.22)	-18.05%	6,038.00	7,025.80	(987.80)	-15.98%							
FICA Contributions	7,633.00	39.16%	587.15	482.51	104.64	17.82%	3,816.50	2,989.04	827.46	21.68%							
Medicare Contributions	2,780.00	46.24%	213.85	203.68	10.17	4.76%	1,390.00	1,285.47	104.53	7.52%							
Health/Dental Insurance	14,243.00	52.12%	1,095.62	1,142.00	(46.38)	-4.23%	7,121.50	7,423.00	(301.50)	-4.23%							
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Workers Compensation	9,000.00	195.48%	0.00	2,853.79	(2,853.79)	-100.00%	9,000.00	17,592.88	(8,592.88)	-95.48%							Due to 18% rate increase
Office Supplies	850.00	34.73%	70.00	41.91	28.09	40.13%	420.00	295.19	124.81	29.72%							
EMS Supplies	3,400.00	3.81%	280.00	0.00	280.00	100.00%	1,680.00	129.69	1,550.31	92.28%							
Fire Prevention	3,000.00	0.00%	250.00	0.00	250.00	100.00%	1,500.00	0.00	1,500.00	100.00%							
Fuel, Oil & Fluids	13,000.00	33.95%	1,075.00	1,334.84	(259.84)	-24.17%	6,450.00	4,414.08	2,035.92	31.56%							
Small Tools & Equip	20,892.00	11.42%	1,750.00	1,061.23	688.77	39.36%	10,500.00	2,385.31	8,114.69	77.28%							
Physicals	3,181.00	8.33%	265.00	0.00	265.00	100.00%	1,590.00	265.00	1,325.00	83.33%							
Radio	21,562.00	37.93%	5,390.50	3,093.00	2,297.50	42.62%	10,781.00	8,178.28	2,602.72	24.14%							
Mileage	250.00	161.92%	20.00	0.00	20.00	100.00%	130.00	404.80	(274.80)	-211.38%							
Insurance	8,307.00	87.02%	0.00	0.00	0.00	0.00%	8,307.00	7,229.00	1,078.00	12.98%							Annual premiums billed April
Electric Utility	17,000.00	50.58%	1,400.00	589.18	810.82	57.92%	8,600.00	8,599.00	1.00	0.01%							
Refuse	1,000.00	159.08%	85.00	266.38	(181.38)	-213.39%	510.00	1,590.83	(1,080.83)	-211.93%							
Repair/Maint Bldg	2,000.00	231.92%	165.00	100.47	64.53	39.11%	990.00	4,638.36	(3,648.36)	-368.52%							
Repair/Maint Equip	33,260.00	24.80%	2,770.00	2,781.86	(11.86)	-0.43%	16,620.00	8,247.20	8,372.80	50.38%							
Uniforms	2,500.00	24.51%	208.00	52.95	155.05	74.54%	1,248.00	612.70	635.30	50.91%							
Miscellaneous	1,500.00	130.67%	123.00	970.18	(845.18)	-676.14%	750.00	1,960.09	(1,210.09)	-161.35%							
Dues & Subscriptions	3,508.00	66.14%	290.00	0.00	290.00	100.00%	1,740.00	2,320.04	(580.04)	-33.34%							
Books	220.00	0.00%	20.00	0.00	20.00	100.00%	110.00	0.00	110.00	100.00%							
Conferences & Training	12,375.00	32.46%	1,125.00	710.00	415.00	36.89%	6,250.00	4,016.65	2,233.35	35.73%							
Conferences & Training (Reimb)	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Total Fire	385,312.00	44.98%	32,865.97	31,288.27	1,577.70	4.80%	201,429.50	173,327.61	28,101.89	13.95%							
2250 - Fire Relief																	
Fire State Aid	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Total Fire Relief	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							

YTD correction for accrual back to 2014 for POC FF

	Full Year		MONTH				YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD	
2400 - Building Inspection											
FT Salaries	149,606.00	29.76%	11,508.15	6,214.39	5,293.76	46.00%	74,803.00	44,528.02	30,274.98	40.47%	
PERA Contributions	10,846.00	30.79%	834.31	466.08	368.23	44.14%	5,423.00	3,339.58	2,083.42	38.42%	
FICA Contributions	9,276.00	28.02%	713.54	361.61	351.93	49.32%	4,638.00	2,599.29	2,038.71	43.96%	
Medicare Contributions	2,169.00	28.01%	166.85	84.25	82.60	49.51%	1,084.50	607.58	476.92	43.98%	
Health/Dental Insurance	28,486.00	32.26%	2,191.23	1,414.00	777.23	35.47%	14,243.00	9,191.00	5,052.00	35.47%	
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Workers Compensation	1,000.00	232.40%	0.00	122.58	(122.58)	-100.00%	1,000.00	2,323.96	(1,323.96)	-132.40%	
Office Supplies	2,100.00	7.46%	175.00	13.70	161.30	92.17%	1,050.00	156.65	893.35	85.08%	
Printed Forms	700.00	16.58%	175.00	0.00	175.00	100.00%	350.00	116.09	233.91	66.83%	
Fuel, Oil & Fluids	5,500.00	7.43%	500.00	162.81	337.19	67.44%	2,750.00	408.88	2,341.12	85.13%	
Engineering	9,000.00	39.38%	750.00	668.75	81.25	10.83%	4,500.00	3,544.45	955.55	21.23%	
Inspector Contract Services	67,200.00	22.75%	8,000.00	3,193.25	4,806.75	60.88%	27,000.00	15,287.49	11,712.51	43.38%	
Mileage	3,500.00	52.41%	500.00	521.41	(21.41)	-4.28%	1,400.00	1,834.37	(434.37)	-31.03%	
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	450.00	180.00	270.00	60.00%	
Repairs/Maint Equip	2,300.00	11.11%	200.00	26.75	173.25	86.63%	1,125.00	255.43	869.57	77.30%	
Uniforms	850.00	10.59%	70.00	0.00	70.00	100.00%	420.00	89.98	330.02	78.58%	
Miscellaneous	650.00	18.73%	55.00	0.00	55.00	100.00%	330.00	121.76	208.24	63.10%	
Dues & Subscriptions	700.00	55.00%	60.00	0.00	60.00	100.00%	360.00	385.00	(25.00)	-6.94%	
Books	3,000.00	56.41%	0.00	973.90	(973.90)	0.00%	2,000.00	1,692.39	307.61	15.38%	
New Truck	23,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Conferences & Training	2,775.00	16.58%	700.00	0.00	700.00	100.00%	1,400.00	460.00	940.00	67.14%	
Total Building Inspections	323,558.00	26.93%	26,674.08	14,223.48	12,450.60	46.68%	144,326.50	87,121.92	57,204.58	39.64%	
2500 - Emergency Communications											
Contract Services	7,000.00	53.50%	1,750.00	3,745.00	(1,995.00)	-114.00%	3,500.00	3,745.00	(245.00)	-7.00%	
Total Emergency Communications	7,000.00	53.50%	1,750.00	3,745.00	(1,995.00)	-114.00%	3,500.00	3,745.00	(245.00)	-7.00%	
2700 - Animal Control											
Printed Forms	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Contract Services	6,000.00	53.75%	500.00	500.00	0.00	0.00%	3,000.00	3,225.00	(225.00)	-7.50%	
Miscellaneous (Impounding)	800.00	76.88%	65.00	60.00	5.00	7.69%	390.00	615.00	(225.00)	-57.69%	
Total Animal Control	6,800.00	56.47%	565.00	560.00	5.00	0.88%	3,390.00	3,840.00	(450.00)	-13.27%	
Total Public Safety	1,327,792.00	42.12%	324,954.55	316,940.12	8,014.43	2.47%	636,645.50	559,279.62	77,365.88	12.15%	

Annual premiums billed April

DEPT 430 - PUBLIC WORKS

	Full Year		MONTH				YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD	
3100 - Public Works											
FT Salaries	153,314.00	43.84%	11,793.38	9,500.45	2,292.93	19.44%	76,657.00	67,210.19	9,446.81	12.32%	Use of more FT vs PT; overall cost very close to budget
PT Salaries	23,460.00	3.74%	1,804.62	260.00	1,544.62	85.59%	11,730.00	878.00	10,852.00	92.51%	
PERA Contributions	11,115.00	45.35%	855.00	712.53	142.47	16.66%	5,557.50	5,040.80	516.70	9.30%	
FICA Contributions	10,960.00	36.47%	843.08	575.96	267.12	31.68%	5,480.00	3,996.89	1,483.11	27.06%	
Medicare Contributions	2,563.00	36.47%	197.15	134.67	62.48	31.69%	1,281.50	934.75	346.75	27.06%	
Health/Dental Insurance	34,183.00	55.13%	2,629.46	2,899.00	(269.54)	-10.25%	17,091.50	18,843.50	(1,752.00)	-10.25%	
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Workers Compensation	6,000.00	264.59%	500.00	2,148.20	(1,648.20)	-329.64%	3,000.00	15,875.53	(12,875.53)	-429.18%	Expense spread out in the budget; 18% rate increase in 2015
Office Supplies	2,000.00	0.00%	165.00	0.00	165.00	100.00%	990.00	0.00	990.00	100.00%	
Shop Materials	1,500.00	61.04%	125.00	128.43	(3.43)	-2.74%	750.00	915.61	(165.61)	-22.08%	
Building Repair Supplies	500.00	17.35%	40.00	0.00	40.00	100.00%	240.00	86.75	153.25	63.85%	
Small Tools and Minor Equip	1,200.00	109.24%	100.00	481.33	(381.33)	-381.33%	600.00	1,310.90	(710.90)	-118.48%	
Engineering Services	9,000.00	82.91%	750.00	581.75	168.25	22.43%	4,500.00	7,461.50	(2,961.50)	-65.81%	
Contract Services	4,000.00	27.29%	0.00	323.65	(323.65)	-100.00%	2,000.00	1,091.43	908.57	45.43%	
Radio	1,300.00	23.77%	325.00	0.00	325.00	100.00%	650.00	309.06	340.94	52.45%	
Milage	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
Insurance	20,000.00	78.74%	0.00	0.00	0.00	0.00%	20,000.00	15,748.00	4,252.00	21.26%	
Electric Utility	28,000.00	53.33%	1,500.00	835.16	664.84	44.32%	14,500.00	14,932.20	(432.20)	-2.98%	
Refuse	2,400.00	53.92%	200.00	216.67	(16.67)	-8.33%	1,200.00	1,293.98	(93.98)	-7.83%	
Fuel, Oil, Fluids (ALL depts)	42,000.00	27.60%	2,500.00	1,101.22	1,398.78	55.95%	22,500.00	11,589.92	10,910.08	48.49%	
Repair/Maint Bldg	3,500.00	77.54%	300.00	0.00	300.00	100.00%	1,700.00	2,713.74	(1,013.74)	-59.63%	
Repair/Maint NOT Bldg	500.00	0.00%	40.00	0.00	40.00	100.00%	240.00	0.00	240.00	100.00%	
Repair/Maint Equip (out)	5,000.00	5.15%	500.00	0.00	500.00	100.00%	2,500.00	257.50	2,242.50	89.70%	
Equipment Parts	7,500.00	30.07%	625.00	0.00	625.00	100.00%	3,750.00	2,255.09	1,494.91	39.86%	
Uniforms	2,000.00	59.96%	165.00	426.18	(261.18)	-158.29%	990.00	1,199.15	(209.15)	-21.13%	
Miscellaneous	1,000.00	71.04%	150.00	577.10	(427.10)	-284.73%	450.00	710.43	(260.43)	-57.87%	
Landscaping Material	500.00	0.00%	125.00	0.00	125.00	100.00%	250.00	0.00	250.00	100.00%	
Dues & Subscriptions	200.00	0.00%	50.00	0.00	50.00	100.00%	100.00	0.00	100.00	100.00%	
Conferences & Training	1,500.00	0.00%	375.00	0.00	375.00	100.00%	750.00	0.00	750.00	100.00%	
Clean up Days	5,000.00	111.28%	5,000.00	5,563.82	(563.82)	-11.28%	5,000.00	5,563.82	(563.82)	-11.28%	
Total Public Works	380,195.00	47.40%	31,657.69	26,466.12	5,191.57	16.40%	204,457.50	180,218.74	24,238.76	11.86%	
3120 - Streets											
Equipment Parts	3,000.00	40.74%	250.00	196.81	53.19	21.28%	1,500.00	1,222.19	277.81	18.52%	
Street Maintenance Materials	20,000.00	21.45%	3,000.00	1,607.78	1,392.22	46.41%	10,000.00	4,289.89	5,710.11	57.10%	
Seal Coating/Crack Filling	186,578.00	15.19%	186,578.00	0.00	186,578.00	100.00%	186,578.00	28,350.00	158,228.00	84.81%	Entire project budgeted in June
Sign Repair Materials	2,500.00	15.12%	300.00	0.00	300.00	100.00%	1,300.00	378.09	921.91	70.92%	
Contract Services	8,000.00	8.92%	2,000.00	0.00	2,000.00	100.00%	4,000.00	713.54	3,286.46	82.16%	
Repairs/Maint Equipment	2,500.00	0.00%	210.00	0.00	210.00	100.00%	1,260.00	0.00	1,260.00	100.00%	
Total Streets	222,578.00	15.70%	192,338.00	1,804.59	190,533.41	99.06%	204,638.00	34,953.71	169,684.29	82.92%	

Full Year BUDGET 2015	% to date	MONTH					YTD										
		BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)								
		Month	Month	Month	Month	YTD	YTD	YTD	YTD								
3125 - Ice & Snow Removal																	
Landscaping Material	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	794.14	(794.14)	-100.00%					
Sand/Salt	80,000.00	29.66%	0.00	0.00	0.00	0.00%	45,000.00	23,724.41	21,275.59	47.28%							
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	3,000.00	0.00	3,000.00	100.00%							
Repairs/Maint Equipment	9,500.00	95.22%	850.00	0.00	850.00	100.00%	4,600.00	9,045.92	(4,445.92)	-96.65%							
Total Ice & Snow Removal	95,500.00	35.15%	1,350.00	0.00	1,350.00	100.00%	52,600.00	33,564.47	19,035.53	36.19%							
																	Includes \$7,200 for snow plow blades
3160 - Street Lighting																	
Street Lighting	28,000.00	40.13%	2,350.00	1,979.71	370.29	15.76%	14,100.00	11,237.67	2,862.33	20.30%							
Total Street Lighting	28,000.00	40.13%	2,350.00	1,979.71	370.29	15.76%	14,100.00	11,237.67	2,862.33	20.30%							
3200 - Recycling																	
Recycling Supplies	3,500.00	0.00%	0.00	0.00	0.00	0.00%	1,750.00	0.00	1,750.00	100.00%							
Miscellaneous	6,000.00	9.47%	500.00	568.03	(68.03)	-13.61%	3,000.00	568.03	2,431.97	81.07%							
Total Recycling	9,500.00	5.98%	500.00	568.03	(68.03)	-13.61%	4,750.00	568.03	4,181.97	88.04%							
3250 - Tree Program																	
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	3,000.00	0.00	3,000.00	100.00%							
Total Tree Program	6,000.00	0.00%	500.00	0.00	500.00	100.00%	3,000.00	0.00	3,000.00	100.00%							
Total Public Works	741,773.00	35.12%	228,695.69	30,818.45	197,877.24	86.52%	483,545.50	260,542.62	223,002.88	46.12%							

DEPT 450 - CULTURE, RECREATIO	Full Year	MONTH						YTD									
		BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)					
		2015	% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD				
5200 - Parks & Recreation																	
FT Salaries	77,847.00	87.30%	5,988.23	10,294.16	(4,305.93)	-71.91%	38,923.50	67,960.52	(29,037.02)	-74.60%							
PT Salaries	6,820.00	93.15%	524.62	2,557.13	(2,032.51)	-387.43%	3,410.00	6,352.63	(2,942.63)	-86.29%							
PERA Contributions	5,644.00	88.98%	434.15	772.05	(337.90)	-77.83%	2,822.00	5,021.80	(2,199.80)	-77.95%							
FICA Contributions	5,249.00	84.14%	403.77	763.65	(359.88)	-89.13%	2,624.50	4,416.50	(1,792.00)	-68.28%							
Medicare Contributions	1,228.00	84.11%	94.46	178.62	(84.16)	-89.10%	614.00	1,032.86	(418.86)	-68.22%							
Health/Dental Insurance	19,940.00	47.29%	1,533.85	1,450.80	83.05	5.41%	9,970.00	9,429.40	540.60	5.42%							
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Workers Compensation	4,000.00	114.27%	0.00	986.16	(986.16)	-100.00%	4,000.00	4,570.91	(570.91)	-14.27%							
Shop Materials	500.00	130.16%	0.00	40.00	40.00	100.00%	240.00	650.81	(410.81)	-171.17%							
Chemicals	750.00	64.96%	62.50	487.18	(424.68)	-679.49%	375.00	487.18	(112.18)	-29.91%							
Equipment Parts	2,000.00	70.17%	165.00	229.58	(64.58)	-39.14%	990.00	1,403.43	(413.43)	-41.76%							
Building Repair Supplies	500.00	15.26%	40.00	0.00	40.00	100.00%	240.00	76.32	163.68	68.20%							
Landscaping Materials	3,000.00	46.61%	250.00	449.68	(199.68)	-79.87%	1,500.00	1,398.22	101.78	6.79%							
Small Tools and Minor Equip	1,000.00	145.82%	85.00	187.35	(102.35)	-120.41%	505.00	1,458.17	(953.17)	-188.75%							
Mileage	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Insurance	3,200.00	95.03%	0.00	0.00	0.00	0.00%	3,200.00	3,041.00	159.00	4.97%							
Electric Utility	8,500.00	60.99%	600.00	572.82	27.18	4.53%	4,150.00	5,184.37	(1,034.37)	-24.92%							
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	1,249.98	0.00	1,249.98	100.00%							
Repair/Maint Bldg	1,000.00	128.41%	85.00	0.00	85.00	100.00%	505.00	1,284.07	(779.07)	-154.27%							
Repair/Maint NOT Bldg	2,500.00	44.47%	225.00	0.00	225.00	100.00%	1,250.00	1,111.83	138.17	11.05%							
Repair/Maint Equip	1,500.00	0.00%	125.00	0.00	125.00	100.00%	750.00	0.00	750.00	100.00%							
Rental Buildings	4,600.00	67.21%	383.33	1,712.00	(1,328.67)	-346.61%	2,299.98	3,091.78	(791.80)	-34.43%							
Miscellaneous	750.00	114.95%	62.50	677.10	(614.60)	-983.36%	375.00	862.10	(487.10)	-129.89%							
Total Parks & Recreation	153,028.00	77.66%	11,310.74	21,318.28	(10,007.54)	-88.48%	79,993.96	118,833.90	(38,839.94)	-48.55%							
IT & Telephone																	
IT-Hardware	9,100.00	55.53%	4,550.00	0.00	4,550.00	100.00%	4,550.00	5,052.98	(502.98)	-11.05%							
IT-Software	16,000.00	46.93%	1,333.00	3,301.00	(1,968.00)	-147.64%	7,998.00	7,508.00	490.00	6.13%							
IT-Support Services	36,000.00	49.19%	3,000.00	2,951.42	48.58	1.62%	18,000.00	17,708.52	291.48	1.62%							
IT-Networking	7,800.00	0.00%	1,950.00	0.00	1,950.00	100.00%	3,900.00	0.00	3,900.00	100.00%							
INET Contingency	16,000.00	0.00%	0.00	0.00	0.00	0.00%	16,000.00	0.00	16,000.00	100.00%							
Telephone	24,660.00	36.90%	2,055.00	1,533.31	521.69	25.39%	12,330.00	9,099.31	3,230.69	26.20%							
Total IT & Telephone	109,560.00	35.93%	12,888.00	7,785.73	5,102.27	39.59%	62,778.00	39,368.81	23,409.19	37.29%							
Grand Total all Expenses	3,316,216.00	46.15%	665,673.98	467,417.68	198,256.30	29.78%	1,774,095.46	1,530,276.96	243,818.50	13.74%							
Subtotal Net Income over Expenses	482,118.00	-213.65%	(590,506.73)	(408,937.95)	181,568.78	30.75%	(1,246,024.96)	(1,030,064.92)	215,960.04	17.33%							
DEPT 460 - COMP ADJ	35,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Debt Service increase	247,118.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Transfer to City Projects (Streets)	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
DEPT 493 - OTH FINANCING	200,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
GRAND TOTAL EXP ALL DEPTS	3,798,334.00	40.29%	665,673.98	467,417.68	198,256.30	29.78%	1,774,095.46	1,530,276.96	243,818.50	13.74%							
Net Income over Expenses	0.00	0.00%	(590,506.73)	(408,937.95)	181,568.78	30.75%	(1,246,024.96)	(1,030,064.92)	215,960.04	17.33%							

Position switch from new employee at lower rate to long term ee