



MAYOR & COUNCIL COMMUNICATION

DATE: September 1, 2015
CONSENT
ITEM #3
MOTION

AGENDA ITEM: July 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 July 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 July 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 0.9% above budget for the month bringing the year to date total revenue to 0.8% below budget. The most significant budget to actual revenue variances are as follows:

- The first installment of property tax proceeds were received on 7/2/15 for \$1,302,869 which was 4% lower than budgeted. It is anticipated that the second installment will be slightly above this amount and that the year will come in very close to the budgeted amount.
- Building Permit revenue was 9.9% below budget for the month bringing the year to date to 32.9% below budget. In July there were 13 new home starts to the budgeted 11 new home starts per month. Although more homes than budgeted for the month, the fee revenue is slightly lower due to there being a six-plex and a tri-plex included in July which have a lower home valuation which results in lower fees. The year to date new home starts is at 58, of which 8 were open space new homes. The 2015 budget did not include any open space new homes.
- The second installment for MSA maintenance was received in July. This installment was budgeted in August based on when received in prior years. The variance is a timing issue.

Expenses:

Total expenses for the month were 109% above budget bringing the year to date expenses to 6.8% less than budget. The variance for the month is primarily due to the payment related to the annual seal coating project being paid in July which was budgeted in June. All departments continue to manage to the bottom line.

The following summarizes variances of note:

General:

- Administration salary expense was higher than budgeted for the month and year to date due to the payout of PTO balances to prior employee's.
- Building Inspection – The building inspection expenses are 72.7% below budget for the month and 47.9% 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 as well as the purchase of the truck budgeted in July for \$23k is on hold as well.

- Streets – As mentioned in June, the 2015 budget anticipated that the 2015 seal coating and crack filling projects would be completed in June. \$140.8k was paid in July and the variance is a timing issue as mentioned previously.

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 July is better than budget due to everyone managing to the bottom line.

LIBRARY FUND:

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

Expenses: Expenses for the month of July slightly above budget for the month. This was due to the catch up billing for the library card reimbursements. On a year to date basis the actual expenses are 9.4% below budget.

On a net income basis, the July results are 3.4% above budget. The year to date results far exceed budget due to the collection of the delinquent rent mentioned earlier.

The ending July cash balance in the library fund is \$235.4k (large increase due to receipt of levy proceeds of \$115.6k).

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

ATTACHMENT:

1. July Financial Reports

2015 By Month
Budget to Actual Comparative
For the month ending July 31, 2015
101-General Fund Summary
By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2015	% to date	MONTH				YTD						
			BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD			
REVENUE													
Total Revenue	3,798,334.00	51.23%	1,432,806.75	1,445,636.59	12,829.84	0.90%	1,960,877.25	1,945,933.10	(14,944.15)	-0.76%			
EXPENSE													
Total Mayor & Council	40,955.00	69.33%	14,827.66	697.02	14,130.64	95.30%	21,877.66	28,393.77	(6,516.11)	-29.78%			
Total Administration	407,316.00	72.04%	28,937.37	40,275.84	(11,338.47)	-39.18%	249,492.87	293,428.76	(43,935.89)	-17.61%			
Total Elections	1,050.00	206.76%	0.00	0.00	0.00	0.00%	1,000.00	2,171.03	(1,171.03)	-117.10%			
Total Communications	70,842.00	37.81%	4,887.77	2,228.88	2,658.89	54.40%	40,383.27	26,785.62	13,597.65	33.67%			
Total Finance	134,647.00	58.09%	7,858.23	8,350.63	(492.40)	-6.27%	89,776.73	78,219.79	11,556.94	12.87%			
Total Planning & Zoning	224,218.00	60.76%	17,555.63	19,079.84	(1,524.21)	-8.68%	130,174.62	136,244.57	(6,069.95)	-4.66%			
Total Engineering Services	54,800.00	49.64%	4,600.00	2,837.85	1,762.15	38.31%	31,800.00	27,204.10	4,595.90	14.45%			
Total City Hall	50,235.00	75.74%	4,161.00	4,771.82	(610.82)	-14.68%	29,455.00	38,046.25	(8,591.25)	-29.17%			
Total General Government	984,063.00	64.07%	82,827.66	78,241.88	4,585.78	5.54%	593,960.15	630,493.89	(36,533.74)	-6.15%			
DEPT 420 - PUBLIC SAFETY													
Total Police	517,799.00	50.92%	0.00	0.00	0.00	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%			
Total Prosecution	50,000.00	64.23%	4,200.00	4,512.50	(312.50)	-7.44%	29,300.00	32,112.50	(2,812.50)	-9.60%			
Total Fire	385,312.00	52.27%	27,250.47	28,085.85	(835.38)	-3.07%	228,679.97	201,412.66	27,267.31	11.92%			
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	30.99%	48,199.08	13,140.28	35,058.80	72.74%	192,525.58	100,262.20	92,263.38	47.92%			
Total Emergency Communications	7,000.00	53.50%	0.00	0.00	0.00	0.00%	3,500.00	3,745.00	(245.00)	-7.00%			
Total Animal Control	6,800.00	64.56%	565.00	550.00	15.00	2.65%	3,955.00	4,390.00	(435.00)	-11.00%			
Total Public Safety	1,327,792.00	45.61%	80,214.55	46,288.63	33,925.92	42.29%	716,860.05	605,567.45	111,292.60	15.53%			

	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	25,907.69	20,691.93	5,215.76	20.13%	230,365.19	200,910.67	29,454.52	12.79%
Total Streets	222,578.00	5,760.00	150,173.30	(144,413.30)	-2507.18%	210,398.00	185,127.01	25,270.99	12.01%
Total Ice & Snow Removal	95,500.00	1,350.00	0.00	1,350.00	100.00%	53,950.00	33,564.47	20,385.53	37.79%
Total Street Lighting	28,000.00	2,350.00	2,019.88	330.12	14.05%	16,450.00	13,257.55	3,192.45	19.41%
Total Recycling	9,500.00	500.00	0.00	500.00	100.00%	5,250.00	568.03	4,681.97	89.18%
Total Tree Program	6,000.00	500.00	0.00	500.00	100.00%	3,500.00	0.00	3,500.00	100.00%
Total Public Works	741,773.00	36,367.69	172,885.11	(136,517.42)	-375.38%	519,913.19	433,427.73	86,485.46	16.63%
DEPT 450 - CULTURE, RECREATION									
Total Parks & Recreation	153,028.00	11,310.74	20,864.47	(9,553.73)	-84.47%	91,304.70	139,668.27	(48,363.57)	-52.97%
IT & Telephone	109,560.00	6,388.00	7,829.43	(1,441.43)	-22.56%	69,166.00	14,198.24	21,967.76	31.76%
GRAND TOTAL ALL EXPENSES	3,316,216.00	217,108.64	326,109.52	(109,000.88)	-50.21%	1,991,204.09	1,856,355.58	134,848.51	6.77%
SUB TOTAL NET INC OVER EXP	482,118.00	1,215,698.11	1,119,527.07	(96,171.04)	7.91%	(30,326.84)	89,577.52	119,904.36	395.37%
DEPT 460 - COMP ADJ	35,000.00	0.00	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	0.00%
Debt Service Increase	247,118.00	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%
GRAND TOTAL ALL DEPTS	3,798,334.00	217,108.64	326,109.52	(109,000.88)	-50.21%	1,991,204.09	1,856,355.58	134,848.51	6.77%
Net Income over Expenses	0.00	1,215,698.11	1,119,527.07	(96,171.04)	7.91%	(30,326.84)	89,577.52	119,904.36	395.37%

EXPENSE	Full Year BUDGET 2015	% to date	MONTH					YTD								
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)						
			Month	Month	Month	Month	YTD	YTD	YTD	YTD						
1110 - Mayor & Council																
PT Salaries	25,690.00	50.00%	12,845.00	0.00	12,845.00	100.00%	12,845.00	12,845.00	0.00	100.00%	-6.69%					
FICA Contributions	1,593.00	49.99%	796.39	0.00	796.39	100.00%	796.39	796.39	0.00	0.00%	0.24%					
Medicare Contributions	372.00	50.07%	186.27	0.00	186.27	100.00%	186.27	186.27	0.00	0.00%	0.00%					
Workers Compensation	300.00	29.66%	0.00	0.00	0.00	0.00%	300.00	88.97	211.03	70.34%	-3.65%					
Mileage	500.00	33.83%	0.00	0.00	0.00	0.00%	250.00	169.16	80.84	32.34%	3.51%					
Miscellaneous	0.00	100.00%	0.00	7.50	(7.50)	-100.00%	0.00	211.54	(211.54)	-100.00%	-6.24%					
Dues & Subscriptions	11,500.00	113.88%	1,000.00	661.92	338.08	33.81%	7,000.00	13,096.44	(6,096.44)	-87.09%	-14.08%					
Conferences & Training	1,000.00	100.00%	0.00	0.00	0.00	0.00%	500.00	1,000.00	(500.00)	-100.00%	-11.52%					
Total Mayor & Council	40,955.00	69.33%	14,827.66	697.02	14,130.64	95.30%	21,877.66	28,393.77	(6,516.11)	-29.78%						
1320 - Administration																
FT Salaries	198,125.00	61.55%	15,240.38	0.00	24,185.83	(8,945.45)	114,302.88	121,949.15	(7,646.27)	-6.69%						
PERA Contributions	14,364.00	57.56%	1,104.92	0.00	862.68	242.24	8,286.92	8,267.43	19.49	0.24%						
ICMA Contributions	0.00	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	59.80%	944.92	0.00	1,479.88	(534.96)	7,086.92	7,345.46	(258.54)	-3.65%						
Medicare Contributions	2,873.00	59.80%	221.00	0.00	346.10	(125.10)	1,657.50	1,717.96	(60.46)	-3.65%						
Health/Dental Insurance	44,865.00	55.66%	3,451.15	0.00	2,532.00	919.15	25,883.65	24,974.00	909.65	3.51%						
Unemployment Benefits	0.00	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	0.00	0.00	0.00%	1,000.00	1,062.37	(62.37)	-6.24%						
Office Supplies	5,500.00	65.34%	450.00	0.00	648.47	(198.47)	3,150.00	3,593.62	(443.62)	-14.08%						
Printed Forms	0.00	100.00%	0.00	0.00	1,058.00	(1,058.00)	0.00	1,620.00	(1,620.00)	-100.00%						
Legal Services	45,000.00	125.55%	3,750.00	0.00	6,035.70	(2,285.70)	26,250.00	56,498.04	(30,248.04)	-115.23%						
Newsletter/Website	0.00	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	73.41%	2,500.00	0.00	2,500.00	0.00	17,500.00	23,490.88	(5,990.88)	-34.23%						
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%	0.00	0.00	0.00	0.00%	1,000.00	2,084.36	(1,084.36)	-108.44%						
Mileage	500.00	14.10%	50.00	0.00	0.00	50.00%	300.00	70.49	229.51	76.50%						
Legal Publishing	5,000.00	75.34%	500.00	0.00	416.63	83.37	3,000.00	3,767.12	(767.12)	-25.57%						
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%	0.00%					
Miscellaneous	600.00	60.01%	50.00	0.00	90.55	(40.55)	350.00	360.03	(10.03)	-2.87%						
Dues & Subscriptions	2,105.00	73.58%	175.00	0.00	120.00	55.00	1,225.00	1,548.96	(323.96)	-26.45%						
Books	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	131.89	(131.89)	-100.00%						
Conferences & Training	6,100.00	38.70%	500.00	0.00	0.00	500.00%	3,500.00	2,361.00	1,139.00	32.54%						
Staff Development	0.00	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	72.04%	28,937.37	0.00	40,275.84	(11,338.47)	249,492.87	293,428.76	(43,935.89)	-17.61%						
1410 - Elections																
PT Salaries	0.00	100.00%	0.00	0.00	0.00	0.00%	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%	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%	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%	0.00%					
Miscellaneous	100.00	291.03%	0.00	0.00	0.00	0.00%	50.00	291.03	(241.03)	-482.06%						
Total Elections	1,050.00	206.76%	0.00	0.00	0.00	0.00%	1,000.00	2,171.03	(1,171.03)	-117.10%						

2015 share of LMC annual Print made in Sept 2014 plus annual YSB payment

Variance is a result of PTO payouts to prior employees

May expense includes WA assessor fees budgeted later in the year
Timing issue

	Full Year		MONTH					YTD					
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
		% to date	Month	Month	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%	20,697.69	11,739.09	8,958.60	43.28%			
PERA Contributions	2,601.00	27.11%	200.08	0.00	200.08	100.00%	1,500.58	705.10	795.48	53.01%			
FICA Contributions	2,224.00	32.07%	171.08	0.00	171.08	100.00%	1,283.08	713.13	569.95	44.42%			
Medicare Contributions	520.00	32.08%	40.00	0.00	40.00	100.00%	300.00	166.80	133.20	44.40%			
Health/Dental Insurance	9,970.00	36.83%	766.92	0.00	766.92	100.00%	5,751.92	3,672.00	2,079.92	36.16%			
Workers Compensation	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	177.91	(177.91)	-100.00%			
Newsletter	8,000.00	66.12%	0.00	1,853.88	(1,853.88)	-100.00%	4,000.00	5,289.83	(1,289.83)	-32.25%			
Office Supplies	561.00	8.65%	50.00	0.00	50.00	100.00%	350.00	48.50	301.50	86.14%			
Mileage	100.00	0.00%	0.00	0.00	0.00	0.00%	50.00	57.27	(7.27)	-14.54%			
Public Notices	5,040.00	31.48%	500.00	0.00	500.00	100.00%	2,850.00	1,586.84	1,263.16	44.32%			
Cable Operations	4,800.00	47.27%	400.00	375.00	25.00	6.25%	2,800.00	2,269.15	530.85	18.96%			
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%	0.00	0.00	0.00	0.00%	450.00	0.00	450.00	100.00%			
Total Communications	70,842.00	37.81%	4,887.77	2,228.88	2,658.89	54.40%	40,383.27	26,785.62	13,597.65	33.67%			
1520 - Finance													
FT Salaries	66,863.00	52.57%	5,143.31	4,632.32	510.99	9.94%	38,574.81	35,152.87	3,421.94	8.87%			
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,076.92	0.00	2,076.92	100.00%			
PERA Contributions	4,848.00	54.38%	372.92	347.43	25.49	6.84%	2,796.92	2,636.49	160.43	5.74%			
FICA Contributions	4,369.00	47.07%	336.08	272.09	63.99	19.04%	2,520.58	2,056.70	463.88	18.40%			
Medicare Contributions	1,022.00	47.06%	78.62	63.62	15.00	19.08%	589.62	480.92	108.70	18.44%			
Health/Dental Insurance	14,955.00	43.65%	1,150.38	870.40	279.98	24.34%	8,627.88	6,528.00	2,099.88	24.34%			
Unemployment Benefits	3,000.00	0.00%	0.00	0.00	0.00	100.00%	3,000.00	0.00	3,000.00	100.00%			
Workers Compensation	500.00	81.52%	0.00	0.00	0.00	0.00%	250.00	407.61	(157.61)	-63.04%			
Office Supplies	500.00	176.90%	0.00	65.08	(65.08)	-100.00%	250.00	884.52	(634.52)	-253.81%			
Printed Forms	500.00	0.00%	0.00	0.00	0.00	0.00%	250.00	0.00	250.00	100.00%			
Audit Services	27,000.00	94.24%	0.00	1,320.00	(1,320.00)	-100.00%	27,000.00	25,445.00	1,555.00	5.76%			
Contract Services	6,000.00	70.02%	500.00	779.69	(279.69)	-55.94%	3,500.00	4,201.12	(701.12)	-20.03%			
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%	0.00	0.00	0.00	0.00%	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	58.09%	7,858.23	8,350.63	(492.40)	-6.27%	89,776.73	78,219.79	11,556.94	12.87%			

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

	Full Year BUDGET 2015	% to date	MONTH					YTD					YTD variance notes	
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)				
			Month	Month	Month	Month	YTD	YTD	YTD	YTD				
1910 - Planning & Zoning														
FT Salaries	152,354.00	65.80%	11,825.31	13,780.44	(1,955.13)	-16.53%	88,002.31	100,249.39	(12,247.08)	-13.92%				
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,076.92	0.00	2,076.92	100.00%				
PERA Contributions	9,849.00	68.37%	757.62	1,280.90	(523.28)	-69.07%	5,682.12	6,733.34	(1,051.22)	-18.50%				
FCGA Contributions	8,646.00	59.02%	665.09	714.34	(49.25)	-7.41%	4,988.08	5,102.77	(114.69)	-2.30%				
Medicare Contributions	2,022.00	58.03%	155.54	167.08	(11.54)	-7.42%	1,166.54	1,173.33	(6.79)	-0.58%				
Health/Dental Insurance	32,047.00	62.67%	2,465.15	2,678.00	(212.85)	-8.63%	18,488.65	20,085.00	(1,596.35)	-8.63%				
Workers Compensation	800.00	100.76%	0.00	0.00	0.00	0.00%	800.00	806.07	(6.07)	-0.76%				
Developer escrow offset cost recovery	(16,500.00)	76.41%	(1,375.00)	(1,551.55)	176.55	-12.84%	(9,625.00)	(12,608.38)	2,983.38	-31.00%				
Office Supplies	1,800.00	37.00%	150.00	85.96	64.04	42.69%	1,050.00	666.05	383.95	36.57%				
Printed Forms	750.00	122.67%	0.00	0.00	0.00	0.00%	500.00	920.00	(420.00)	-84.00%				
Engineering Services	20,000.00	64.16%	2,500.00	1,891.55	608.45	24.34%	12,500.00	12,831.25	(331.25)	-2.65%				
Contract Services	5,000.00	0.00%	0.00	0.00	0.00	0.00%	2,500.00	0.00	2,500.00	100.00%				
Postage	200.00	3.35%	0.00	0.00	0.00	0.00%	100.00	6.70	93.30	93.30%				
Mileage	250.00	21.62%	20.00	33.12	(13.12)	-65.60%	140.00	54.05	85.95	61.39%				
Miscellaneous	500.00	0.00%	40.00	0.00	40.00	100.00%	280.00	0.00	280.00	100.00%				
Dues & Subscriptions	600.00	0.00%	50.00	0.00	50.00	100.00%	350.00	0.00	350.00	100.00%				
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	175.00	0.00	175.00	100.00%				
Conferences & Training	2,000.00	11.25%	0.00	0.00	0.00	0.00%	1,000.00	225.00	775.00	77.50%				
Total Planning & Zoning	224,218.00	60.76%	17,555.63	19,079.84	(1,524.21)	-8.68%	130,174.62	136,244.57	(6,069.95)	-4.66%				
1930 - Engineering Services														
Engineering Services	54,800.00	49.64%	4,600.00	2,837.85	1,762.15	38.31%	31,800.00	27,204.10	4,595.90	14.45%				
Total Engineering Services	54,800.00	49.64%	4,600.00	2,837.85	1,762.15	38.31%	31,800.00	27,204.10	4,595.90	14.45%				
1940 - City Hall														
Cleaning Supplies	50.00	0.00%	0.00	0.00	0.00	0.00%	25.00	0.00	25.00	100.00%				
Building Repair Supplies	300.00	126.02%	25.00	0.00	25.00	100.00%	175.00	378.06	(203.06)	-116.03%				
Utilities	6,000.00	86.53%	500.00	316.98	183.02	36.60%	3,500.00	5,191.64	(1,691.64)	-48.33%	Budget assumed annex sale in 2014			
Refuse	353.00	230.15%	0.00	112.94	(112.94)	-100.00%	353.00	812.42	(459.42)	-130.15%				
Repairs/Maint Contractual Bldg	6,000.00	97.75%	500.00	326.00	174.00	34.80%	3,500.00	5,865.13	(2,365.13)	-67.58%	YTD: Electrical wiring needed in new rental office space (\$2.7k)			
Repairs/Maint Contractual Equip	7,700.00	90.02%	650.00	954.12	(304.12)	-46.79%	4,500.00	6,931.66	(2,431.66)	-54.04%	New copier lease and usage coverage fees			
Facility Lease	29,532.00	58.33%	2,461.00	2,461.00	0.00	0.00%	17,227.00	17,227.00	0.00	0.00%				
Miscellaneous	300.00	546.78%	25.00	600.78	(575.78)	-2303.12%	175.00	1,640.34	(1,465.34)	-837.34%				
Total City Hall	50,235.00	75.74%	4,161.00	4,771.82	(610.82)	-14.68%	29,455.00	38,046.25	(8,591.25)	-29.17%				
Total General Government	984,063.00	64.07%	82,827.66	78,241.88	4,585.78	5.54%	593,960.15	630,493.89	(36,533.74)	-6.15%				

DEPT 420 - PUBLIC SAFETY

	Full Year		MONTH						YTD					
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
		% to date	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
2100 - Police														
Law Enforcement Contract	517,799.00	50.92%	0.00	0.00	0.00	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%	228,679.97	201,412.66	27,267.31	11.92%
Total Police	517,799.00	50.92%	0.00	0.00	0.00	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%	228,679.97	201,412.66	27,267.31	11.92%
2150 - Prosecution														
Attorney Criminal	50,000.00	64.23%	4,200.00	4,512.50	(312.50)	-7.44%	29,300.00	32,112.50	(2,812.50)	-9.60%	29,300.00	32,112.50	(2,812.50)	-9.60%
Total Prosecution	50,000.00	64.23%	4,200.00	4,512.50	(312.50)	-7.44%	29,300.00	32,112.50	(2,812.50)	-9.60%	29,300.00	32,112.50	(2,812.50)	-9.60%
2220 - Fire														
FT Salaries	68,614.00	59.06%	5,278.00	5,409.69	(131.69)	-2.50%	39,585.00	40,520.26	(935.26)	-2.36%	39,585.00	40,520.26	(935.26)	-2.36%
PT Salaries	123,121.00	44.37%	9,470.85	8,012.03	1,458.82	15.40%	71,031.35	54,626.66	16,404.69	23.09%	71,031.35	54,626.66	16,404.69	23.09%
PERA Contributions	12,116.00	66.98%	932.00	1,089.58	(157.58)	-16.91%	6,990.00	8,115.38	(1,125.38)	-16.10%	6,990.00	8,115.38	(1,125.38)	-16.10%
FICA Contributions	7,653.00	44.39%	587.15	398.89	188.26	32.06%	4,403.65	3,387.93	1,015.72	23.07%	4,403.65	3,387.93	1,015.72	23.07%
Medicare Contributions	2,780.00	53.00%	213.85	187.99	25.86	12.09%	1,603.85	1,473.46	130.39	8.13%	1,603.85	1,473.46	130.39	8.13%
Health/Dental Insurance	14,243.00	60.13%	1,095.62	1,142.00	(46.38)	-4.23%	8,217.12	8,565.00	(347.88)	-4.23%	8,217.12	8,565.00	(347.88)	-4.23%
Unemployment Benefits	0.00	0.00%	0.00	0.00	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	19.548%	0.00	0.00	0.00	0.00%	9,000.00	17,592.88	(8,592.88)	-95.48%	9,000.00	17,592.88	(8,592.88)	-95.48%
Office Supplies	850.00	34.73%	70.00	0.00	70.00	100.00%	490.00	295.19	194.81	39.76%	490.00	295.19	194.81	39.76%
EMIS Supplies	3,400.00	13.33%	280.00	323.49	(43.49)	-15.53%	1,960.00	453.18	1,506.82	76.88%	1,960.00	453.18	1,506.82	76.88%
Fire Prevention	3,000.00	0.00%	250.00	0.00	250.00	100.00%	1,750.00	0.00	1,750.00	100.00%	1,750.00	0.00	1,750.00	100.00%
Fuel, Oil & Fluids	13,000.00	40.33%	1,075.00	829.12	245.88	22.87%	7,525.00	5,243.20	2,281.80	30.32%	7,525.00	5,243.20	2,281.80	30.32%
Small Tools & Equip	20,892.00	32.38%	1,750.00	4,378.95	(2,628.95)	-150.23%	12,250.00	6,764.26	5,485.74	44.78%	12,250.00	6,764.26	5,485.74	44.78%
Physicals	3,181.00	47.47%	265.00	1,245.00	(980.00)	-369.81%	1,855.00	1,510.00	345.00	18.60%	1,855.00	1,510.00	345.00	18.60%
Radio	21,562.00	56.08%	0.00	3,914.76	(3,914.76)	-100.00%	10,781.00	12,093.04	(1,312.04)	-12.17%	10,781.00	12,093.04	(1,312.04)	-12.17%
Milage	250.00	161.92%	20.00	0.00	20.00	100.00%	150.00	404.80	(254.80)	-169.87%	150.00	404.80	(254.80)	-169.87%
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%	8,307.00	7,229.00	1,078.00	12.98%
Electric Utility	17,000.00	54.62%	1,300.00	686.80	613.20	47.17%	9,900.00	9,285.00	615.00	6.21%	9,900.00	9,285.00	615.00	6.21%
Refuse	1,000.00	185.72%	85.00	266.38	(181.38)	-213.39%	595.00	1,857.21	(1,262.21)	-212.14%	595.00	1,857.21	(1,262.21)	-212.14%
Repair/Maint Bldg	2,000.00	231.92%	165.00	0.00	165.00	100.00%	1,155.00	4,638.36	(3,483.36)	-301.59%	1,155.00	4,638.36	(3,483.36)	-301.59%
Repair/Maint Equip	33,260.00	25.32%	2,770.00	0.00	2,770.00	93.69%	19,390.00	8,422.11	10,967.89	56.56%	19,390.00	8,422.11	10,967.89	56.56%
Uniforms	2,500.00	24.51%	208.00	0.00	208.00	100.00%	1,456.00	612.70	843.30	57.92%	1,456.00	612.70	843.30	57.92%
Miscellaneous	1,500.00	141.16%	125.00	157.26	(32.26)	-25.81%	875.00	2,117.35	(1,242.35)	-141.98%	875.00	2,117.35	(1,242.35)	-141.98%
Dues & Subscriptions	3,508.00	66.14%	290.00	0.00	290.00	100.00%	2,030.00	2,320.04	(290.04)	-14.29%	2,030.00	2,320.04	(290.04)	-14.29%
Books	220.00	0.00%	20.00	0.00	20.00	100.00%	130.00	0.00	130.00	100.00%	130.00	0.00	130.00	100.00%
Conferences & Training	12,375.00	31.40%	1,000.00	(131.00)	1,131.00	113.10%	7,250.00	3,885.65	3,364.35	46.40%	7,250.00	3,885.65	3,364.35	46.40%
Conferences & Training (Reimb)	0.00	0.00%	0.00	0.00	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	52.27%	27,250.47	28,085.85	(835.38)	-3.07%	228,679.97	201,412.66	27,267.31	11.92%	228,679.97	201,412.66	27,267.31	11.92%
2250 - Fire Relief														
Fire State Aid	37,333.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Fire Relief	37,333.00	0.00%	0.00	0.00	0.00	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

Due to 18% rate increase

Annual premiums billed April

	Full Year		MONTH				YTD			
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
		% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD
2400 - Building Inspection										
FT Salaries	149,606.00	33.83%	11,508.15	6,089.53	5,418.62	47.09%	86,311.15	50,617.55	35,693.60	41.35%
PERA Contributions	10,846.00	35.00%	834.31	456.71	377.60	45.26%	6,257.31	3,796.29	2,461.02	39.33%
FICA Contributions	9,276.00	31.84%	713.54	354.49	359.05	50.32%	5,351.54	2,953.78	2,397.76	44.81%
Medicare Contributions	2,169.00	31.83%	166.85	82.90	83.95	50.31%	1,251.35	690.48	560.87	44.82%
Health/Dental Insurance	28,486.00	37.23%	2,191.23	1,414.00	777.23	35.47%	16,434.23	10,605.00	5,829.23	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	0.00	0.00	0.00%	1,000.00	2,323.96	(1,323.96)	-132.40%
Office Supplies	2,100.00	7.46%	175.00	0.00	175.00	100.00%	1,225.00	156.65	1,068.35	87.21%
Printed Forms	700.00	16.58%	0.00	0.00	0.00	0.00%	350.00	116.09	233.91	66.83%
Fuel, Oil & Fluids	5,500.00	8.22%	500.00	43.15	456.85	91.37%	3,250.00	452.03	2,797.97	86.09%
Engineering	9,000.00	47.71%	750.00	749.50	0.50	0.07%	5,250.00	4,293.95	956.05	18.21%
Inspector Contract Services	67,200.00	27.96%	7,000.00	3,500.00	3,500.00	50.00%	34,000.00	18,787.49	15,212.51	44.74%
Mileage	3,500.00	65.27%	400.00	450.00	(50.00)	-12.50%	1,800.00	2,284.37	(484.37)	-26.91%
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	525.00	180.00	345.00	65.71%
Repairs/Maint Equip	2,300.00	11.11%	200.00	0.00	200.00	100.00%	1,325.00	255.43	1,069.57	80.72%
Uniforms	850.00	10.59%	70.00	0.00	70.00	100.00%	490.00	89.98	400.02	81.64%
Miscellaneous	650.00	18.73%	55.00	0.00	55.00	100.00%	385.00	121.76	263.24	68.37%
Dues & Subscriptions	700.00	55.00%	60.00	0.00	60.00	100.00%	420.00	385.00	35.00	8.33%
Books	3,000.00	56.41%	500.00	0.00	500.00	100.00%	2,500.00	1,692.39	807.61	32.30%
New Truck	23,000.00	0.00%	23,000.00	0.00	23,000.00	100.00%	23,000.00	0.00	23,000.00	0.00%
Conferences & Training	2,775.00	16.58%	0.00	0.00	0.00	0.00%	1,400.00	460.00	940.00	67.14%
Total Building Inspections	323,558.00	30.99%	48,199.08	13,140.28	35,058.80	72.74%	192,525.58	100,262.20	92,263.38	47.92%
2500 - Emergency Communications										
Contract Services	7,000.00	53.50%	0.00	0.00	0.00	0.00%	3,500.00	3,745.00	(245.00)	-7.00%
Total Emergency Communications	7,000.00	53.50%	0.00	0.00	0.00	0.00%	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	62.08%	500.00	500.00	0.00	0.00%	3,500.00	3,725.00	(225.00)	-6.43%
Miscellaneous (Impounding)	800.00	83.13%	65.00	50.00	15.00	23.08%	455.00	665.00	(210.00)	-46.15%
Total Animal Control	6,800.00	64.56%	565.00	550.00	15.00	2.65%	3,955.00	4,390.00	(435.00)	-11.00%
Total Public Safety	1,327,792.00	45.61%	80,214.55	46,288.63	33,925.92	42.29%	716,860.05	605,567.45	111,292.60	15.53%

Annual premiums billed April

DEPT 430 - PUBLIC WORKS

	Full Year		MONTH						YTD									
	BUDGET		BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
	2015	% to date	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
3100 - Public Works																		
FT Salaries	153,314.00	49.98%	11,793.38	9,420.64	2,372.74	20.12%	88,450.38	76,630.83	11,819.55	13.36%	Use of more FT vs PT; overall cost very close to budget							
PT Salaries	23,460.00	5.90%	1,804.62	507.00	1,297.62	71.91%	13,534.62	1,385.00	12,149.62	89.77%								
PERA Contributions	11,115.00	53.82%	855.00	941.37	(86.37)	-10.10%	6,412.50	5,982.17	430.33	6.71%								
FICA Contributions	10,960.00	41.78%	843.08	582.71	260.37	30.88%	6,323.08	4,579.60	1,743.48	27.57%								
Medicare Contributions	2,563.00	41.79%	197.15	136.29	60.86	30.87%	1,478.65	1,071.04	407.61	27.57%								
Health/Dental Insurance	34,183.00	63.61%	2,629.46	2,899.00	(269.54)	-10.25%	19,720.96	21,742.50	(2,021.54)	-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	0.00	500.00	100.00%	3,500.00	15,875.53	(12,375.53)	-353.59%	Expense spread out in the budget; 18% rate increase in 2015							
Office Supplies	2,000.00	2.08%	165.00	41.50	123.50	74.85%	1,155.00	41.50	1,113.50	96.41%								
Shop Materials	1,500.00	61.04%	125.00	0.00	125.00	100.00%	875.00	915.61	(40.61)	-4.64%								
Building Repair Supplies	500.00	17.35%	40.00	0.00	40.00	100.00%	280.00	86.75	193.25	69.02%								
Small Tools and Minor Equip	1,200.00	114.92%	100.00	68.15	31.85	31.85%	700.00	1,379.05	(679.05)	-97.01%								
Engineering Services	9,000.00	86.66%	750.00	337.50	412.50	55.00%	5,250.00	7,799.00	(2,549.00)	-48.55%								
Contract Services	4,000.00	36.38%	0.00	363.95	(363.95)	-100.00%	2,000.00	1,455.38	544.62	27.23%								
Radio	1,300.00	47.55%	0.00	309.06	(309.06)	-100.00%	650.00	618.12	31.88	4.90%								
Mitlege	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	55.46%	1,500.00	596.60	903.40	60.23%	16,000.00	15,528.80	471.20	2.95%								
Refuse	2,400.00	62.94%	200.00	216.67	(16.67)	-8.33%	1,400.00	1,510.65	(110.65)	-7.90%								
Fuel, Oil, Fluids (ALL depts)	42,000.00	36.69%	2,500.00	3,820.43	(1,320.43)	-52.82%	25,000.00	15,410.35	9,589.65	38.36%								
Repair/Maint Bidg	3,500.00	78.03%	300.00	17.48	282.52	94.17%	2,000.00	2,731.22	(731.22)	-36.56%								
Repair/Maint Equip (out)	500.00	0.00%	40.00	0.00	40.00	100.00%	280.00	0.00	280.00	100.00%								
Equipment Parts	5,000.00	9.40%	500.00	212.54	287.46	57.49%	3,000.00	470.04	2,529.96	84.33%								
Uniforms	7,500.00	30.07%	625.00	0.00	625.00	100.00%	4,375.00	2,255.09	2,119.91	48.46%								
Miscellaneous	2,000.00	71.01%	165.00	221.04	(56.04)	-33.96%	1,155.00	1,420.19	(265.19)	-22.96%								
Landscaping Material	1,000.00	71.04%	150.00	0.00	150.00	100.00%	600.00	710.43	(110.43)	-18.41%								
Dues & Subscriptions	500.00	0.00%	125.00	0.00	125.00	100.00%	375.00	0.00	375.00	100.00%								
Conferences & Training	200.00	0.00%	0.00	0.00	0.00	0.00%	100.00	0.00	100.00	100.00%								
Clean up Days	1,500.00	0.00%	0.00	0.00	0.00	0.00%	750.00	0.00	750.00	100.00%								
Total Public Works	380,195.00	52.84%	25,907.69	20,691.93	5,215.76	20.13%	230,365.19	200,910.67	29,454.52	12.79%								
3120 - Streets																		
Equipment Parts	3,000.00	47.07%	250.00	189.99	60.01	24.00%	1,750.00	1,412.18	337.82	19.30%								
Street Maintenance Materials	20,000.00	46.15%	3,000.00	4,940.37	(1,940.37)	-64.68%	13,000.00	9,230.26	3,769.74	29.00%								
Seal Coating/Crack Filling	186,578.00	90.66%	0.00	140,800.44	(140,800.44)	100.00%	186,578.00	169,150.44	17,427.56	9.34%	Entire project budgeted in June							
Sign Repair Materials	2,500.00	15.12%	300.00	0.00	300.00	100.00%	1,600.00	378.09	1,221.91	76.37%								
Contract Services	8,000.00	59.33%	2,000.00	4,032.50	(2,032.50)	-101.63%	6,000.00	4,746.04	1,253.96	20.90%								
Repairs/Maint Equipment	2,500.00	8.40%	210.00	210.00	0.00	0.00%	1,470.00	1,260.00	210.00	85.71%								
Total Streets	222,578.00	83.17%	5,760.00	150,173.30	(144,413.30)	-2507.18%	210,398.00	185,127.01	25,270.99	12.01%								

	Full Year		MONTH					YTD				
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
		% to date	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	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%	3,500.00	0.00	3,500.00	100.00%		
Repairs/Maint Equipment	9,500.00	95.22%	850.00	0.00	850.00	100.00%	5,450.00	9,045.92	(3,595.92)	-65.98%		
Total Ice & Snow Removal	95,500.00	35.15%	1,350.00	0.00	1,350.00	100.00%	53,950.00	33,564.47	20,385.53	37.79%		
												Includes \$7,200 for snow plow blades
3160 - Street Lighting												
Street Lighting	28,000.00	47.35%	2,350.00	2,019.88	330.12	14.05%	16,450.00	13,257.55	3,192.45	19.41%		
Total Street Lighting	28,000.00	47.35%	2,350.00	2,019.88	330.12	14.05%	16,450.00	13,257.55	3,192.45	19.41%		
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	0.00	500.00	100.00%	3,500.00	568.03	2,931.97	83.77%		
Total Recycling	9,500.00	5.98%	500.00	0.00	500.00	100.00%	5,250.00	568.03	4,681.97	89.18%		
3250 - Tree Program												
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	3,500.00	0.00	3,500.00	100.00%		
Total Tree Program	6,000.00	0.00%	500.00	0.00	500.00	100.00%	3,500.00	0.00	3,500.00	100.00%		
Total Public Works	741,773.00	58.43%	36,367.69	172,885.11	(136,517.42)	-375.38%	519,913.19	433,427.73	86,485.46	16.63%		

DEPT 450 - CULTURE, RECREATIO

5200 - Parks & Recreation	Full Year		MONTH				YTD			
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	% to date	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD
FT Salaries	77,847.00	101.46%	5,988.23	11,026.83	(5,038.60)	-84.14%	44,911.73	78,987.35	(34,075.62)	-75.87%
PT Salaries	6,820.00	157.18%	524.62	4,367.00	(3,842.38)	-732.41%	3,934.62	10,719.63	(6,785.01)	-172.44%
PERA Contributions	5,644.00	101.83%	434.15	725.63	(291.48)	-67.14%	3,256.15	5,747.43	(2,491.28)	-76.51%
FICA Contributions	5,249.00	101.71%	403.77	922.16	(518.39)	-128.39%	3,028.27	5,338.66	(2,310.39)	-76.29%
Medicare Contributions	1,228.00	101.67%	94.46	215.65	(121.19)	-128.30%	708.46	1,248.51	(540.05)	-76.23%
Health/Dental Insurance	19,940.00	54.56%	1,533.85	1,450.80	83.05	5.41%	11,503.85	10,880.20	623.65	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	0.00	0.00	0.00%	4,000.00	4,570.91	(570.91)	-14.27%
Shop Materials	500.00	142.52%	40.00	61.80	(21.80)	-54.50%	280.00	712.61	(432.61)	-154.50%
Chemicals	750.00	64.96%	62.50	0.00	62.50	100.00%	437.50	487.18	(49.68)	-11.36%
Equipment Parts	2,000.00	70.17%	165.00	0.00	165.00	100.00%	1,155.00	1,403.43	(248.43)	-21.51%
Building Repair Supplies	500.00	15.26%	40.00	0.00	40.00	100.00%	1,750.00	76.32	203.68	72.74%
Landscaping Materials	3,000.00	54.70%	250.00	242.80	7.20	2.88%	1,750.00	1,641.02	108.98	6.23%
Small Tools and Minor Equip	1,000.00	156.46%	85.00	106.43	(21.43)	-25.21%	590.00	1,564.60	(974.60)	-165.19%
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	69.68%	600.00	738.12	(138.12)	-23.02%	4,750.00	5,922.49	(1,172.49)	-24.68%
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	1,458.31	0.00	1,458.31	100.00%
Repair/Maint Bldg	1,000.00	128.41%	85.00	0.00	85.00	100.00%	590.00	1,284.07	(694.07)	-117.64%
Repair/Maint NOT Bldg	2,500.00	46.21%	225.00	43.50	181.50	80.67%	1,475.00	1,155.23	319.77	21.68%
Repair/Maint Equip	1,500.00	0.00%	125.00	117.75	7.25	100.00%	875.00	117.75	757.25	86.54%
Rental Buildings	4,600.00	84.95%	383.33	846.00	(462.67)	-120.70%	2,683.31	3,907.78	(1,224.47)	-45.63%
Miscellaneous	750.00	114.95%	62.50	0.00	62.50	100.00%	437.50	862.10	(424.60)	-97.05%
Total Parks & Recreation	153,028.00	91.27%	11,310.74	20,864.47	(9,553.73)	-84.47%	91,304.70	139,668.27	(48,363.57)	-52.97%
IT & Telephone										
IT-Hardware	9,100.00	55.53%	0.00	0.00	0.00	0.00%	4,550.00	5,052.98	(502.98)	-11.05%
IT-Software	16,000.00	46.93%	1,333.00	0.00	1,333.00	100.00%	9,331.00	7,508.00	1,823.00	19.54%
IT-Support Services	36,000.00	65.59%	3,000.00	5,902.84	(2,902.84)	-96.76%	21,000.00	23,611.36	(2,611.36)	-12.44%
IT-Networking	7,800.00	0.00%	0.00	0.00	0.00	0.00%	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	44.71%	2,055.00	1,926.59	128.41	6.25%	14,385.00	11,025.90	3,359.10	23.35%
Total IT & Telephone	109,560.00	43.08%	6,388.00	7,829.43	(1,441.43)	-22.56%	69,166.00	47,198.24	21,967.76	31.76%
Grand Total all Expenses	3,316,216.00	55.98%	217,108.64	326,109.52	(109,000.88)	-50.21%	1,991,204.09	1,856,355.58	134,848.51	6.77%
Subtotal Net Income over Expenses	482,118.00	18.58%	1,215,698.11	1,119,527.07	(96,171.04)	7.91%	(30,326.84)	89,577.52	119,904.36	395.37%
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	48.87%	217,108.64	326,109.52	(109,000.88)	-50.21%	1,991,204.09	1,856,355.58	134,848.51	6.77%
Net Income over Expenses	0.00	0.00%	1,215,698.11	1,119,527.07	(96,171.04)	7.91%	(30,326.84)	89,577.52	119,904.36	395.37%

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

	Full Year		Month		YTD		Notes
	BUDGET 2015	% to date	2015 BUDGET	2015 ACTUALS	2015 BUDGET	2015 ACTUALS	
REVENUE							
Current Ad Valorem Taxes	231,261.00	50.00%	115,630.50	115,630.50	115,630.50	115,630.50	0.00
Rental Income	11,400.00	180.26%	950.00	400.00	6,650.00	20,550.00	13,900.00
Interest Earnings	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00%	0.00	0.00	0.00	200.55	200.55
Donations	0.00	100.00%	0.00	25.00	0.00	1,235.00	1,235.00
Total Revenue	242,661.00	56.71%	116,580.50	116,055.50	122,280.50	137,616.05	15,335.55
							(Over)/ under

EXPENSE

FT Salaries	45,000.00	58.17%	3,750.00	3,460.86	26,250.00	26,176.32	73.68
PT Salaries	16,000.00	20.34%	1,333.33	1,015.00	9,333.33	3,255.00	6,078.33
PERA Contributions	4,422.50	49.54%	368.54	335.69	2,579.79	2,190.84	388.95
FICA Contributions	3,782.00	44.87%	315.17	261.91	2,206.17	1,696.93	509.24
Medicare Contributions	884.50	44.87%	73.71	61.26	515.96	396.89	119.07
Health/Dental Insurance	11,987.00	68.07%	998.92	1,088.00	6,992.42	8,160.00	(1,167.58)
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Workers Compensation	350.00	0.00%	0.00	0.00	350.00	0.00	350.00
Library svcs supplies	1,100.00	0.00%	91.67	0.00	641.68	0.00	641.68
Office Supplies	4,100.00	2.89%	341.67	0.00	2,391.69	118.67	2,273.02
Library Collection Maintenance	49,700.00	26.94%	4,141.67	923.75	28,991.67	13,387.78	15,603.89
Legal Services	2,000.00	63.03%	0.00	0.00	1,000.00	1,260.50	(260.50)
Contract Services	3,000.00	3.45%	250.00	0.00	1,750.00	103.50	1,646.50
T Telephone	1,600.00	56.32%	133.33	128.46	933.31	901.05	32.26
Internet	1,000.00	38.63%	83.33	115.00	583.33	386.29	197.04
Information Technology (Equino	3,220.00	96.27%	0.00	0.00	3,220.00	3,100.00	120.00
Software	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Insurance	2,700.00	69.74%	0.00	0.00	1,350.00	1,883.00	(533.00)
Utilities	7,550.00	56.19%	666.66	641.25	4,416.62	4,242.69	173.93
Refuse	550.00	63.27%	45.83	49.89	320.81	348.01	(27.20)
Repair/Maint Bldg	14,000.00	128.20%	1,166.67	455.00	8,166.67	17,947.50	(9,780.83)
Repair/Maint Equip (out-LH Imp	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Library Card Reimbursements	24,000.00	67.97%	2,000.00	3,255.00	18,000.00	16,312.34	1,687.66
Miscellaneous	2,000.00	14.68%	166.66	0.00	1,166.62	293.62	873.00
Building Purchase Reptm	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Building-Property Tax	2,600.00	44.88%	0.00	0.00	1,300.00	1,167.00	133.00
Other Equipment	0.00	100.00%	0.00	738.00	0.00	738.00	(738.00)
Subscriptions	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Conferences & Training	2,500.00	0.00%	0.00	0.00	0.00	0.00	0.00
Programs	7,500.00	0.00%	625.00	0.00	4,375.00	0.00	4,375.00
Internal Charges	1,600.00	25.38%	130.00	14.00	950.00	406.00	544.00
Total Library	213,146.00	49.21%	16,682.16	12,543.07	127,785.07	104,891.93	22,893.14
							(Over)/ under

Net Income/(Expense)

12/31/14 Cash Balance	172,205.10		99,898.34	103,512.43	(5,504.57)	32,724.12	38,228.69
Net Income/(Expense)	29,515.00						-694.49%
Accrued AP						206,407.26	
CIP (self funded)	(70,000.00)						
Contingencies	0.00						
2014 AP accrual reversal							
Ending Cash Balance	131,720.10					235,427.51	

\$2 per card processing fee plus billable City resources

Library card reimb are processed by County e/f 5/1/15

YTD includes Roof repairs

Cost to recover delinquent rent from prior tenant

Snow Plowing

Budget showed consistent monthly cost; not impact of multiple pay period months

Funds received from WA City July and December Includes \$15k delinquent rent from prior tenant Revenue from use of copier