



MAYOR & COUNCIL COMMUNICATION

DATE: September 15, 2015
CONSENT
ITEM #4
MOTION

AGENDA ITEM: August 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 August 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 August 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 32.9% below budget for the month bringing the year to date total revenue to 2.9% 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 10.7% below budget for the month bringing the year to date to 30.1% below budget. In August there were 14 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 four-plex included in August which have a lower home valuation which results in lower fees. The year to date new home starts is at 73, of which 9 were open space new homes. The 2015 budget did not include any open space new homes.
- As mentioned last month, the second installment for MSA maintenance was received in July. This installment was budgeted in August based on when received in prior years resulting in the timing related variance.
- Recycling grant proceeds were expected to be received in August as in prior years, however the recycling grant reimbursement request was submitted later than budgeted.

Expenses:

Total expenses for the month were 15.7% above budget bringing the year to date expenses to 5.1% less than budget. All departments continue to manage to the bottom line.

The following summarizes variances of note:

General:

- Planning & Zoning – The contract services expenses are 100% above budget for the month. These expenses are for contract work performed by the Landscape Architects on the 5th Street project.
- Fire – The repairs and maintenance-equipment expense for the month of August is 199% above budget for the month, however, the year to date expense is at 24.5% below budget. This expense is for the annual safety inspections for all the fire vehicles and was budgeted throughout the year rather than all in one month.

- Building Inspection – The building inspection expenses are 44.3% 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. The City Council approved the hiring of a contractor to assist with a lot line review related to a code enforcement situation resulting in the budget to actual variance for the month and year to date of \$1.4k.
- Public Works – The general Public Works expense were \$1.4 below budget for the month and \$30.8 below budget year to date. Although expending funds to prepare for winter (tires etc), the budget is closely being adhered to.
- Ice and snow removal – the last delivery of the 2014/2015 contract season was ordered and received in August to prepare for winter. As a result, the monthly expense was \$20.6 greater than budget and within 0.3% year to date.

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 August 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 \$20.6k.

Expenses: Expenses for the month of August were below budget for the month. This was primarily due to spending less than anticipated on building repairs during the month. On a year to date basis the actual expenses are 17.6% below budget.

On a net income basis, the August results are 45.6% above budget primarily due to collection of an additional installment related to the delinquent rent mentioned in prior months.

The ending July cash balance in the library fund is \$227.5k.

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

ATTACHMENT:

1. August Financial Reports

2015 By Month
Budget to Actual Comparative
For the month ending August 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	53.68%	138,695.25	93,111.68	(45,583.57)	-32.87%	2,099,572.50	2,039,064.03	(60,508.47)	-2.88%				
EXPENSE														
Total Mayor & Council	40,955.00	70.95%	1,000.00	661.88	338.12	33.81%	22,877.66	29,055.65	(6,177.99)	-27.00%				
Total Administration	407,316.00	80.93%	28,837.37	36,388.85	(7,551.48)	-26.19%	278,330.28	329,637.61	(51,307.33)	-18.43%				
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	38.30%	4,887.77	350.00	4,537.77	92.84%	45,271.03	27,135.62	18,135.41	40.06%				
Total Finance	134,647.00	63.28%	7,858.23	6,978.21	880.02	11.20%	97,634.97	85,198.00	12,436.97	12.74%				
Total Planning & Zoning	224,218.00	73.38%	16,555.63	28,298.78	(11,743.15)	-70.93%	146,730.24	164,543.37	(17,813.13)	-12.14%				
Total Engineering Services	54,800.00	52.85%	4,600.00	1,758.00	2,842.00	61.78%	36,400.00	28,962.90	7,437.10	20.43%				
Total City Hall	50,235.00	86.88%	4,161.00	5,598.41	(1,437.41)	-34.54%	33,616.00	43,644.66	(10,028.66)	-29.83%				
Total General Government	984,063.00	72.18%	67,900.00	80,034.13	(12,134.13)	-17.87%	661,860.18	710,348.84	(48,488.66)	-7.33%				
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	73.25%	4,200.00	4,512.50	(312.50)	-7.44%	33,500.00	36,625.00	(3,125.00)	-9.33%				
Total Fire	385,312.00	60.67%	27,250.47	32,322.84	(5,072.37)	-18.61%	255,930.42	233,756.30	22,174.12	8.66%				
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	34.95%	24,649.08	13,740.04	10,909.04	44.26%	217,174.66	113,099.49	104,075.17	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	72.06%	565.00	510.00	55.00	9.73%	4,520.00	4,900.00	(380.00)	-8.41%				
Total Public Safety	1,327,792.00	49.39%	56,664.55	51,085.38	5,579.17	9.85%	773,524.58	655,770.88	117,753.70	15.22%				

	MONTH				YTD				
	BUDGET		ACTUAL		BUDGET		ACTUAL		
	Month	Month	Variance (\$)	Variance (%)	YTD	YTD	Variance (\$)	Variance (%)	
DEPT 430 - PUBLIC WORKS									
Total Public Works	380,195.00	25,807.69	24,416.30	1,391.39	5.39%	256,172.88	225,326.82	30,846.06	12.04%
Total Streets	222,578.00	4,760.00	4,410.88	349.12	7.33%	215,158.00	187,587.99	27,570.01	12.81%
Total Ice & Snow Removal	95,500.00	1,350.00	21,915.11	(20,565.11)	-1523.34%	55,300.00	55,479.58	(179.58)	-0.32%
Total Street Lighting	28,000.00	2,350.00	2,043.81	306.19	13.03%	18,800.00	15,301.36	3,498.64	18.61%
Total Recycling	9,500.00	500.00	0.00	500.00	100.00%	5,750.00	568.03	5,181.97	90.12%
Total Tree Program	6,000.00	500.00	0.00	500.00	100.00%	4,000.00	0.00	4,000.00	100.00%
Total Public Works	741,773.00	35,267.69	52,786.10	(17,518.41)	-49.67%	555,180.88	484,263.78	70,917.10	12.77%
DEPT 450 - CULTURE, RECREATION									
Total Parks & Recreation	153,028.00	11,310.74	20,500.73	(9,189.99)	-81.25%	102,615.43	160,169.00	(57,553.57)	-56.09%
IT & Telephone	109,560.00	6,388.00	1,036.52	5,351.48	83.77%	75,554.00	48,234.76	27,319.24	36.16%
GRAND TOTAL ALL EXPENSES	3,316,216.00	177,530.98	205,442.86	(27,911.88)	-15.72%	2,168,735.07	2,058,787.26	109,947.81	5.07%
SUB TOTAL NET INC OVER EXP	482,118.00	(38,835.73)	(112,331.18)	(73,495.45)	-189.22%	(69,162.57)	(19,723.23)	49,439.34	71.50%
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	177,530.98	205,442.86	(27,911.88)	-15.72%	2,168,735.07	2,058,787.26	109,947.81	5.07%
Net Income over Expenses	0.00	(38,835.73)	(112,331.18)	(73,495.45)	-189.25%	(69,162.57)	(19,723.23)	49,439.34	71.48%

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

DEPT 410 - GEN'L GOV'T	Full Year		MONTH				YTD				YTD variance notes	
	BUDGET 2015	% to date	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD		
REVENUE												
Current Ad Valorem Taxes	2,531,080.00	45.80%	0.00	0.00	0.00	0.00%	1,265,540.00	1,159,178.20	(106,361.80)	-8.40%		
Delinquent Ad Valorem Taxes	15,000.00	168.99%	0.00	0.00	0.00	0.00%	7,500.00	25,347.86	17,847.86	237.97%		
Mobile Home Tax	11,400.00	56.33%	0.00	0.00	0.00	0.00%	5,700.00	6,421.42	721.42	12.66%		
Fiscal Disparities	160,000.00	69.25%	0.00	0.00	0.00	0.00%	80,000.00	110,796.92	30,796.92	38.50%		
Penalty & Interest on Taxes	700.00	160.65%	0.00	0.00	0.00	0.00%	350.00	1,124.58	774.58	221.31%		
Liquor License	8,350.00	97.60%	0.00	0.00	0.00	0.00%	5,350.00	8,150.00	2,800.00	52.34%		
Wastehauler License	1,680.00	28.57%	0.00	0.00	0.00	0.00%	840.00	480.00	(360.00)	-42.86%		
General Contractor License	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Heating Contractor License	2,500.00	108.00%	200.00	300.00	100.00	50.00%	1,700.00	2,700.00	1,000.00	58.82%		
Blacktopping Contractor License	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Building Permits	517,600.00	46.56%	43,130.00	38,531.20	(4,598.80)	-10.66%	345,040.00	240,977.61	(104,062.39)	-30.16%	16 new home permits in Aug; YTD at 75 new homes (9 Open space)	
Building Re-inspect Fees	1,000.00	0.00%	100.00	100.00	0.00	0.00%	700.00	100.00	(600.00)	-100.00%		
Heating Permits	29,040.00	64.04%	2,420.00	2,220.00	(200.00)	-8.26%	19,360.00	18,597.45	(762.55)	-3.94%		
Plumbing Permits	29,040.00	86.16%	2,420.00	5,100.00	2,680.00	110.74%	19,360.00	25,022.00	5,662.00	29.25%		
Sewer Permits	10,560.00	0.00%	880.00	0.00	(880.00)	-100.00%	7,040.00	0.00	(7,040.00)	-100.00%		
Animal License	2,500.00	79.84%	40.00	70.00	30.00	75.00%	2,340.00	1,996.00	(344.00)	-14.70%		
Utility Permits (ROW)	5,000.00	726.38%	1,000.00	14,148.00	13,148.00	1314.80%	4,000.00	36,319.00	32,319.00	807.98%	Driven by development activity	
Burning Permits	2,250.00	60.44%	500.00	90.00	(410.00)	-82.00%	1,500.00	1,360.00	(140.00)	-9.33%		
Massage Therapy Licenses	150.00	16.67%	0.00	0.00	0.00	0.00%	75.00	25.00	(50.00)	-66.67%		
Electrical Permit	6,051.00	122.54%	500.00	2,283.03	1,783.03	356.61%	4,000.00	7,414.65	3,414.65	85.37%		
Homestead Credit Aid	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
MSA-Maintenance	101,696.00	117.47%	50,848.00	0.00	(50,848.00)	-100.00%	101,696.00	119,464.00	17,768.00	17.47%	MSA funding increase for 2015; 2nd prnt budgeted Aug; rec'd July	
State Fire Aid	41,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
PERA Aid	2,749.00	50.00%	0.00	0.00	0.00	0.00%	1,374.50	1,374.50	0.00	0.00%		
Gravel Tax	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Recycling Grant	15,500.00	0.00%	15,500.00	0.00	(15,500.00)	-100.00%	15,500.00	0.00	(15,500.00)	-100.00%		
Misc State Grant/Surcharge Rev	500.00	136.96%	0.00	0.00	0.00	0.00%	250.00	684.80	434.80	173.92%	Represents quarterly surcharge timely filing credit	
Cable Franchise Revenue	45,000.00	151.40%	0.00	0.00	0.00	0.00%	45,000.00	68,129.10	23,129.10	51.40%	Rec'd participant distribution of excess funding	
Zoning & Subdivision Fees	7,500.00	291.80%	1,500.00	1,345.00	(155.00)	-10.33%	5,250.00	21,885.00	16,635.00	316.86%	Very few zoning permits budgeted in 2015	
Plan Check Fees	181,923.00	75.20%	15,160.25	22,580.61	7,420.36	48.95%	121,282.00	136,804.94	15,522.94	12.80%		
Sale of Copies, Books, Maps	175.00	36.29%	25.00	1.00	(24.00)	-96.00%	100.00	63.50	(36.50)	-36.50%		
Assessment Searches	750.00	200.00%	150.00	225.00	75.00	50.00%	615.00	1,500.00	885.00	143.90%		
Clean Up Days	2,000.00	180.75%	0.00	0.00	0.00	0.00%	2,000.00	3,615.00	1,615.00	80.75%		
Cable Operation Reimbursement	2,500.00	32.03%	0.00	0.00	0.00	0.00%	1,250.00	800.63	(449.37)	-35.95%	Fines below average but typically increase in the spring/summer	
Fines	48,000.00	67.31%	4,000.00	6,109.84	2,109.84	52.75%	32,000.00	32,308.42	308.42	0.96%		
Miscellaneous Permits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Fire Billable Revenue	500.00	100.00%	0.00	0.00	0.00	0.00%	0.00	500.00	500.00	100.00%		
Miscellaneous Revenue	3,500.00	157.41%	300.00	0.00	(300.00)	-100.00%	2,300.00	5,509.45	3,209.45	139.54%		
Internal Charges	640.00	64.69%	22.00	8.00	(14.00)	-63.64%	560.00	414.00	(146.00)	-26.07%		
Interest Earnings	10,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Donations	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%		
Total Revenue	3,798,334.00	53.68%	138,695.25	93,111.68	(45,583.57)	-32.87%	2,099,572.50	2,039,064.03	(60,508.47)	-2.88%		

EXPENSE	Full Year		MONTH				YTD				
	BUDGET	% to date	Month	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	0.00	0.00	0.00%	12,845.00	12,845.00	0.00	0.00%	
FICA Contributions	1,593.00	49.99%	0.00	0.00	0.00	0.00%	796.39	796.39	0.00	0.00%	
Medicare Contributions	372.00	50.07%	0.00	0.00	0.00	0.00%	186.27	186.27	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%	
Mileage	500.00	33.83%	0.00	0.00	0.00	0.00%	250.00	169.16	80.84	32.34%	
Miscellaneous	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	211.54	(211.54)	-100.00%	
Dues & Subscriptions	11,500.00	119.64%	1,000.00	661.88	338.12	33.81%	8,000.00	13,758.32	(5,758.32)	-71.98%	2015 share of LMC annual Pmt made in Sept 2014 plus annual YSB payment
Conferences & Training	1,000.00	100.00%	0.00	0.00	0.00	0.00%	500.00	1,000.00	(500.00)	-100.00%	
Total Mayor & Council	40,955.00	70.95%	1,000.00	661.88	338.12	33.81%	22,877.66	29,055.65	(6,177.99)	-27.00%	
1320 - Administration											
FT Salaries	198,125.00	71.27%	15,240.38	19,248.30	(4,007.92)	-26.30%	129,543.27	141,197.45	(11,654.18)	-9.00%	Variance is a result of PTO payouts to prior employees
PERA Contributions	14,364.00	61.69%	1,104.92	593.70	511.22	46.27%	9,391.85	8,861.13	530.72	5.65%	
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	69.36%	944.92	1,174.52	(229.60)	-24.30%	8,031.85	8,519.98	(488.13)	-6.08%	
Medicare Contributions	2,873.00	69.36%	221.00	274.69	(53.69)	-24.29%	1,878.50	1,992.65	(114.15)	-6.08%	
Health/Dental Insurance	44,865.00	60.91%	3,451.15	2,532.00	919.15	26.63%	29,334.81	27,326.00	2,008.81	6.85%	
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	0.00	0.00	0.00%	1,000.00	1,062.37	(62.37)	-6.24%	
Office Supplies	5,500.00	67.96%	450.00	143.93	306.07	68.02%	3,600.00	3,737.55	(137.55)	-3.82%	
Printed Forms	0.00	100.00%	0.00	230.00	(230.00)	-100.00%	0.00	1,850.00	(1,850.00)	-100.00%	
Legal Services	45,000.00	144.38%	3,750.00	8,472.50	(4,722.50)	-125.93%	30,000.00	64,970.54	(34,970.54)	-116.57%	
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	81.22%	2,500.00	2,500.00	0.00	0.00%	20,000.00	25,990.88	(5,990.88)	-29.95%	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	129.22%	0.00	500.00	(500.00)	-100.00%	1,000.00	2,584.36	(1,584.36)	-158.44%	Timing issue
Mileage	500.00	14.10%	50.00	0.00	50.00	100.00%	350.00	70.49	279.51	79.86%	
Legal Publishing	5,000.00	87.34%	400.00	599.71	(199.71)	-49.93%	3,400.00	4,366.83	(966.83)	-28.44%	
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	60.01%	50.00	0.00	50.00	100.00%	400.00	360.03	39.97	9.99%	
Dues & Subscriptions	2,105.00	79.26%	175.00	119.50	55.50	31.71%	1,400.00	1,668.46	(268.46)	-19.18%	
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	500.00	100.00%	4,000.00	2,361.00	1,639.00	40.98%	
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	80.93%	28,837.37	36,388.85	(7,551.48)	-26.19%	278,330.28	329,637.61	(51,307.33)	-18.43%	
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%	
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	950.00	0.00	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%	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%	

	Full Year		MONTH					YTD						
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)				
	2015		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%	23,457.38	11,739.09	11,718.29	49.96%				
PERA Contributions	2,601.00	27.11%	200.08	0.00	200.08	100.00%	1,700.65	705.10	995.55	58.54%				
FICA Contributions	2,224.00	32.07%	171.08	0.00	171.08	100.00%	1,454.15	713.13	741.02	50.96%				
Medicare Contributions	520.00	33.08%	40.00	0.00	40.00	100.00%	340.00	166.80	173.20	50.94%				
Health/Dental Insurance	9,970.00	36.83%	766.92	0.00	766.92	100.00%	6,518.85	3,672.00	2,846.85	43.67%				
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	0.00	0.00	0.00%	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%	400.00	48.50	351.50	87.88%				
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%	3,350.00	1,586.84	1,763.16	52.63%				
Cable Operations	4,800.00	54.57%	400.00	0.00	400.00	12.50%	3,200.00	2,619.15	580.85	18.15%				
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	38.30%	4,887.77	350.00	4,537.77	92.84%	45,271.03	27,135.62	18,135.41	40.06%				
1520 - Finance														
FT Salaries	66,863.00	59.50%	5,143.31	4,632.32	510.99	9.94%	43,718.12	39,785.19	3,932.93	9.00%				
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,353.85	0.00	2,353.85	100.00%				
PERA Contributions	4,848.00	61.55%	372.92	347.43	25.49	6.84%	3,169.85	2,983.92	185.93	5.87%				
FICA Contributions	4,369.00	53.30%	336.08	272.09	63.99	19.04%	2,856.65	2,328.79	527.86	18.48%				
Medicare Contributions	1,022.00	53.28%	78.62	63.62	15.00	19.08%	668.23	544.54	123.69	18.51%				
Health/Dental Insurance	14,955.00	49.47%	1,150.38	870.40	279.98	24.34%	9,778.27	7,398.40	2,379.87	24.34%				
Unemployment Benefits	3,000.00	0.00%	0.00	0.00	0.00	0.00%	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	0.00	0.00	0.00%	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	0.00	0.00	0.00%	27,000.00	25,445.00	1,555.00	5.76%				
Contract Services	6,000.00	83.22%	500.00	792.35	(292.35)	-58.47%	4,000.00	4,993.47	(993.47)	-24.84%				
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	63.28%	7,858.23	6,978.21	880.02	11.20%	97,634.97	85,198.00	12,436.97	12.74%				

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		ACTUAL		BUDGET		ACTUAL		YTD	YTD		YTD	YTD
			Month	Month	Month	Month	Month	Month	Month	Month					
1910 - Planning & Zoning															
FT Salaries	152,354.00	72.28%	11,825.31	9,865.64	1,959.67	16,577%	99,827.62	110,115.03	(10,287.41)	-10.31%					
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,353.85	0.00	2,353.85	100.00%					
PERA Contributions	9,849.00	75.35%	757.63	688.19	69.44	9.17%	6,439.73	7,421.53	(981.80)	-15.25%					
FICA Contributions	8,646.00	65.62%	665.08	570.62	94.46	14.20%	5,653.15	5,673.39	(20.24)	-0.36%					
Medicare Contributions	2,022.00	64.63%	155.54	133.46	22.08	14.20%	1,322.08	1,306.81	15.27	1.15%					
Health/Dental Insurance	32,047.00	68.33%	2,465.15	1,812.00	653.15	26.50%	20,953.81	21,897.00	(943.19)	-4.50%					
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)	0.00	(1,375.00)	-100.00%	(11,000.00)	(12,608.38)	1,608.38	-14.62%					
Office Supplies	1,800.00	37.00%	150.00	0.00	150.00	100.00%	1,200.00	666.05	533.95	44.50%					
Printed Forms	750.00	124.78%	0.00	15.87	(15.87)	-100.00%	500.00	935.87	(435.87)	-87.17%					
Engineering Services	20,000.00	69.90%	1,500.00	1,148.00	352.00	23.47%	14,000.00	13,979.25	20.75	0.15%					
Contract Services	5,000.00	280.80%	0.00	14,040.00	(14,040.00)	-100.00%	2,500.00	14,040.00	(11,540.00)	-461.60%					Aug = Landscape Architect Svcs; 5th Street
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	0.00	20.00	100.00%	160.00	54.05	105.95	66.22%					
Miscellaneous	500.00	5.00%	40.00	25.00	15.00	37.50%	320.00	25.00	295.00	92.19%					
Dues & Subscriptions	600.00	0.00%	50.00	0.00	50.00	100.00%	400.00	0.00	400.00	100.00%					
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	200.00	0.00	200.00	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	73.39%	16,555.63	28,298.78	(11,743.15)	-70.93%	146,730.24	164,543.37	(17,813.13)	-12.14%					
1930 - Engineering Services															
Engineering Services	54,800.00	52.85%	4,600.00	1,758.00	2,842.00	61.78%	36,400.00	28,962.90	7,437.10	20.43%					
Total Engineering Services	54,800.00	52.85%	4,600.00	1,758.00	2,842.00	61.78%	36,400.00	28,962.90	7,437.10	20.43%					
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%	200.00	378.06	(178.06)	-89.03%					
Utilities	6,000.00	92.51%	500.00	358.90	141.10	28.22%	4,000.00	5,550.54	(1,550.54)	-38.76%					Budget assumed annex sale in 2014
Refuse	353.00	262.14%	0.00	112.94	(112.94)	-100.00%	353.00	925.36	(572.36)	-162.14%					
Repairs/Maint Contractual Bldg	6,000.00	129.54%	500.00	1,907.45	(1,407.45)	-281.49%	4,000.00	7,772.58	(3,772.58)	-94.31%					YTD: Electrical wiring needed in new rental office space (\$2.7k)
Repairs/Maint Contractual Equip	7,700.00	99.79%	650.00	752.13	(102.13)	-15.71%	5,150.00	7,683.79	(2,533.79)	-49.20%					New copier lease and usage coverage fees
Facility Lease	29,532.00	66.67%	2,461.00	2,461.00	0.00	0.00%	19,688.00	19,688.00	0.00	0.00%					
Miscellaneous	300.00	548.78%	25.00	5.99	19.01	76.04%	200.00	1,646.33	(1,446.33)	-723.17%					
Total City Hall	50,235.00	86.88%	4,161.00	5,598.41	(1,437.41)	-34.54%	33,616.00	43,644.66	(10,028.66)	-29.83%					
Total General Government	984,063.00	72.19%	67,900.00	80,034.13	(12,134.13)	-17.87%	661,860.18	710,348.84	(48,488.66)	-7.33%					

DEPT 420 - PUBLIC SAFETY

	Full Year		MONTH						YTD							
	BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
	2015	% to date	Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD	YTD	
2100 - Police																
Law Enforcement Contract	517,799.00	50.92%	0.00	0.00	0.00	0.00%	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%					
Total Police	517,799.00	50.92%	0.00	0.00	0.00	0.00%	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%					
2150 - Prosecution																
Attorney Criminal	50,000.00	73.25%	4,200.00	4,512.50	(312.50)	-7.44%	33,500.00	36,625.00	(3,125.00)	-9.33%						
Total Prosecution	50,000.00	73.25%	4,200.00	4,512.50	(312.50)	-7.44%	33,500.00	36,625.00	(3,125.00)	-9.33%						
2220 - Fire																
FT Salaries	68,614.00	66.94%	5,278.00	5,409.78	(131.78)	-2.50%	44,863.00	45,930.04	(1,067.04)	-2.38%						
PT Salaries	123,121.00	50.61%	9,470.85	7,680.41	1,790.44	18.90%	80,502.19	62,307.07	18,195.12	22.60%						
PERA Contributions	12,116.00	75.97%	932.00	1,088.92	(156.92)	-16.84%	7,922.00	9,204.30	(1,282.30)	-16.19%						
FICA Contributions	7,633.00	49.56%	587.15	394.83	192.32	32.75%	4,990.81	3,782.76	1,208.05	24.21%						
Medicare Contributions	2,780.00	59.59%	213.85	183.19	30.66	14.34%	1,817.69	1,656.65	161.04	8.86%						
Health/Dental Insurance	14,243.00	68.15%	1,095.62	1,142.00	(46.38)	-4.23%	9,312.73	9,707.00	(394.27)	-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	0.00	0.00	0.00%	9,000.00	17,592.88	(8,592.88)	-95.48%					Due to 18% rate increase	
Office Supplies	850.00	34.73%	70.00	0.00	70.00	100.00%	560.00	295.19	264.81	47.29%						
EMIS Supplies	3,400.00	13.33%	280.00	0.00	280.00	100.00%	2,240.00	453.18	1,786.82	79.77%						
Fire Prevention	3,000.00	0.00%	250.00	0.00	250.00	100.00%	2,000.00	0.00	2,000.00	100.00%						
Fuel, Oil & Fluids	13,000.00	46.64%	1,075.00	819.85	255.15	23.73%	8,600.00	6,063.05	2,536.95	29.50%						
Small Tools & Equip	20,892.00	32.83%	1,750.00	94.00	1,656.00	94.63%	14,000.00	6,858.26	7,141.74	51.01%						
Physicals	3,181.00	158.11%	265.00	3,519.47	(3,254.47)	-1228.10%	10,781.00	5,029.47	(2,909.47)	-137.24%						
Radio	21,562.00	57.56%	0.00	318.50	(318.50)	-100.00%	170.00	12,411.54	(1,630.54)	-15.12%						
Mileage	250.00	161.92%	20.00	0.00	20.00	100.00%	1,320.00	404.80	(234.80)	-138.12%						
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	59.72%	1,300.00	866.04	433.96	33.38%	11,200.00	10,151.84	1,048.16	9.36%						
Refuse	1,000.00	185.72%	85.00	0.00	85.00	100.00%	680.00	1,857.21	(1,177.21)	-173.12%						
Repair/Maint Bldg	2,000.00	274.25%	165.00	846.55	(681.55)	-413.06%	1,320.00	5,484.91	(4,164.91)	-315.52%						
Repair/Maint Equip	33,260.00	50.24%	2,770.00	8,288.06	(5,518.06)	-199.21%	22,160.00	16,710.17	5,449.83	24.59%					Aug is Annual svcg of all fire vehicles	
Uniforms	2,500.00	39.46%	208.00	373.90	(165.90)	-79.76%	1,660.00	986.60	677.40	40.71%						
Miscellaneous	1,500.00	152.58%	125.00	171.34	(46.34)	-37.07%	1,000.00	2,288.69	(1,288.69)	-128.87%						
Dues & Subscriptions	3,508.00	74.72%	290.00	301.00	(11.00)	-3.79%	2,320.00	2,621.04	(301.04)	-12.98%						
Books	220.00	0.09%	20.00	0.00	20.00	100.00%	150.00	20.00	130.00	86.67%						
Conferences & Training	12,375.00	56.09%	1,000.00	825.00	175.00	17.50%	8,250.00	6,941.65	1,308.35	15.86%						
Conferences & Training (Reimb)	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	(2,231.00)	2,231.00	100.00%						
Total Fire	385,312.00	60.67%	27,250.47	32,322.84	(5,072.37)	-18.61%	255,930.42	233,756.30	22,174.12	8.66%						
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%						
Total Fire Relief	37,333.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						

	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	38.08%	11,508.15	6,358.38	5,149.77	44.75%	97,819.31	56,975.93	40,843.38	41.75%		
PERA Contributions	10,846.00	39.28%	834.31	463.94	370.37	44.39%	7,091.62	4,260.23	2,831.39	39.93%		
FICA Contributions	9,276.00	35.84%	713.54	371.07	342.47	48.00%	6,065.08	3,324.85	2,740.23	45.18%		
Medicare Contributions	2,169.00	35.84%	166.85	86.79	80.06	47.98%	1,418.19	777.27	640.92	45.19%		
Health/Dental Insurance	28,486.00	42.19%	2,191.23	1,414.00	777.23	35.47%	18,625.46	12,019.00	6,606.46	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%	1,400.00	156.65	1,243.35	88.81%		
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	9.83%	450.00	88.36	361.64	80.36%	3,700.00	540.39	3,159.61	85.39%		
Engineering	9,000.00	53.22%	750.00	496.25	253.75	33.83%	6,000.00	4,790.20	1,209.80	20.16%		
Inspector Contract Services	67,200.00	30.99%	7,000.00	2,770.00	4,230.00	60.43%	41,000.00	20,827.49	20,172.51	49.20%		
Mileage	3,500.00	68.25%	400.00	277.25	122.75	30.69%	2,200.00	2,388.87	(188.87)	-8.59%		
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	600.00	180.00	420.00	70.00%		
Repairs/Maint Equip	2,300.00	11.11%	200.00	0.00	200.00	100.00%	1,525.00	255.43	1,269.57	83.25%		
Uniforms	850.00	10.59%	70.00	0.00	70.00	100.00%	560.00	89.98	470.02	83.93%		
Miscellaneous	650.00	236.27%	55.00	1,414.00	(1,359.00)	-2470.91%	440.00	1,535.76	(1,095.76)	-249.04%		
Dues & Subscriptions	700.00	55.00%	60.00	0.00	60.00	100.00%	480.00	385.00	95.00	19.79%		
Books	3,000.00	56.41%	0.00	0.00	0.00	0.00%	2,500.00	1,692.39	807.61	32.30%		
New Truck	23,000.00	0.00%	0.00	0.00	0.00	0.00%	23,000.00	0.00	23,000.00	100.00%		
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	34.95%	24,649.08	13,740.04	10,909.04	44.26%	217,174.66	113,099.49	104,075.17	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	70.58%	500.00	510.00	(10.00)	-2.00%	4,000.00	4,235.00	(235.00)	-5.88%		
Miscellaneous (Impounding)	800.00	83.13%	65.00	0.00	65.00	100.00%	520.00	665.00	(145.00)	-27.88%		
Total Animal Control	6,800.00	72.06%	565.00	510.00	55.00	9.73%	4,520.00	4,900.00	(380.00)	-8.41%		
Total Public Safety	1,327,792.00	49.39%	56,664.55	51,085.38	5,579.17	9.85%	773,524.58	655,770.88	117,753.70	15.22%		

Annual premiums billed April

Aug is EG Rud svcs for lot line adj; budget exception approved by CC

DEPT 430 - PUBLIC WORKS

3100 - 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	
FT Salaries	153,314.00	55.97%	11,793.38	9,180.31	2,613.07	22.16%	100,243.77	85,811.14	14,432.63	14.40%	Use of more FT vs PT; overall cost very close to budget
PT Salaries	23,460.00	7.18%	1,804.62	299.00	1,505.62	83.43%	15,339.23	1,684.00	13,655.23	89.02%	
PERA Contributions	11,115.00	60.02%	855.00	688.54	166.46	19.47%	7,267.50	6,670.71	596.79	8.21%	Expense spread out in the budget; 18% rate increase in 2015
FICA Contributions	10,960.00	46.85%	843.08	555.43	287.65	34.12%	7,166.15	5,135.03	2,031.12	28.34%	
Medicare Contributions	2,563.00	46.86%	197.15	129.88	67.27	34.12%	1,675.81	1,200.92	474.89	28.34%	
Health/Dental Insurance	34,183.00	72.09%	2,629.46	2,899.00	(269.54)	-10.25%	22,350.42	24,641.50	(2,291.08)	-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%	4,000.00	15,875.53	(11,875.53)	-296.89%	
Office Supplies	2,000.00	5.29%	165.00	64.29	100.71	61.04%	1,320.00	105.76	1,214.24	91.99%	
Shop Materials	1,500.00	73.03%	125.00	179.88	(54.88)	-43.90%	1,000.00	1,095.49	(95.49)	-9.55%	
Building Repair Supplies	500.00	17.35%	40.00	0.00	40.00	100.00%	320.00	86.75	233.25	72.89%	
Small Tools and Minor Equip	1,200.00	142.54%	100.00	331.43	(231.43)	-231.43%	800.00	1,710.48	(910.48)	-113.81%	
Engineering Services	9,000.00	90.27%	750.00	325.50	424.50	56.60%	6,000.00	8,124.50	(2,124.50)	-35.41%	
Contract Services	4,000.00	46.29%	0.00	396.05	(396.05)	-100.00%	2,000.00	1,851.43	148.57	7.43%	
Radio	1,300.00	47.55%	0.00	0.00	0.00	0.00%	650.00	618.12	31.88	4.90%	
Mileage	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	0.00	20,000.00	0.00%	
Electric Utility	28,000.00	57.61%	1,500.00	602.43	897.57	59.84%	17,500.00	15,748.00	1,752.00	21.26%	
Refuse	2,400.00	71.97%	200.00	216.67	(16.67)	-8.33%	1,600.00	1,613.23	1,368.77	7.82%	
Fuel, Oil, Fluids (ALL depts)	42,000.00	45.10%	2,500.00	3,530.48	(1,030.48)	-41.22%	27,500.00	18,940.83	8,559.17	31.12%	
Repair/Maint Bldg	3,500.00	92.20%	300.00	495.75	(195.75)	-55.25%	2,300.00	3,226.97	(926.97)	-40.30%	
Repair/Maint Equip (out)	500.00	117.93%	40.00	589.64	(549.64)	-1374.10%	320.00	589.64	(269.64)	-84.26%	
Equipment Parts	5,000.00	77.29%	400.00	3,394.52	(2,994.52)	-748.63%	3,400.00	3,864.56	(464.56)	-13.66%	Tire replacements needed for winter season
Miscellaneous	2,000.00	80.49%	165.00	189.67	(24.67)	-14.95%	1,320.00	1,609.86	(289.86)	-21.96%	
Landscaping Material	1,000.00	71.04%	150.00	0.00	150.00	100.00%	750.00	710.43	39.57	5.28%	
Dues & Subscriptions	500.00	0.00%	125.00	0.00	125.00	100.00%	500.00	0.00	500.00	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	59.27%	25,807.69	24,416.30	1,391.39	5.39%	256,172.88	225,326.82	30,846.06	12.04%	
3120 - Streets											
Equipment Parts	3,000.00	47.07%	250.00	0.00	250.00	100.00%	2,000.00	1,412.18	587.82	29.39%	
Street Maintenance Materials	20,000.00	59.54%	2,000.00	2,678.68	(678.68)	-33.93%	15,000.00	11,908.94	3,091.06	20.61%	
Seal Coating/Crack Filling	186,578.00	90.66%	0.00	0.00	0.00	0.00%	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%	1,900.00	3,781.09	1,521.91	80.10%	
Contract Services	8,000.00	46.64%	2,000.00	935.00	1,065.00	53.25%	8,000.00	3,731.04	4,268.96	53.36%	
Repairs/Maint Equipment	2,500.00	40.29%	210.00	797.20	(587.20)	-279.62%	1,680.00	1,007.30	672.70	40.04%	
Total Streets	222,578.00	84.28%	4,760.00	4,410.88	349.12	7.33%	215,158.00	187,587.99	27,570.01	12.81%	

	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					
3125 - Ice & Snow Removal																			
Landscaping Material	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	0.00	794.14	(794.14)	-100.00%	0.00	794.14	(794.14)	-100.00%				
Sand/Salt	80,000.00	57.05%	0.00	21,915.11	(21,915.11)	-100.00%	45,000.00	45,639.52	(639.52)	-1.42%	4,000.00	4,000.00	0.00	4,000.00	4,000.00	100.00%			
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	9,500.00	9,045.92	(454.08)	-4.78%	6,300.00	6,300.00	0.00	6,300.00	6,300.00	100.00%			
Repairs/Maint Equipment	9,500.00	95.22%	850.00	0.00	850.00	100.00%	95,500.00	95,479.58	(30.42)	-0.03%	55,300.00	55,479.58	(179.58)	-0.32%	55,300.00	55,479.58	-0.32%		
Total Ice & Snow Removal	95,500.00	58.09%	1,350.00	21,915.11	(20,565.11)	-1523.34%	55,300.00	55,479.58	(179.58)	-0.32%	55,300.00	55,479.58	(179.58)	-0.32%	55,300.00	55,479.58	-0.32%		Includes \$7,200 for snow plow blades
3160 - Street Lighting																			
Street Lighting	28,000.00	54.65%	2,350.00	2,043.81	306.19	13.03%	18,800.00	15,301.36	3,498.64	18.61%	18,800.00	15,301.36	3,498.64	18.61%	18,800.00	15,301.36	18.61%		
Total Street Lighting	28,000.00	54.65%	2,350.00	2,043.81	306.19	13.03%	18,800.00	15,301.36	3,498.64	18.61%	18,800.00	15,301.36	3,498.64	18.61%	18,800.00	15,301.36	18.61%		
3200 - Recycling																			
Recycling Supplies	3,500.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00	0.00	1,750.00	100.00%	4,000.00	0.00	1,750.00	100.00%	4,000.00	0.00	100.00%		
Miscellaneous	6,000.00	9.47%	500.00	0.00	500.00	100.00%	5,750.00	568.03	3,431.97	85.80%	5,750.00	568.03	5,181.97	90.12%	5,750.00	568.03	90.12%		
Total Recycling	9,500.00	5.98%	500.00	0.00	500.00	100.00%	5,750.00	568.03	5,181.97	90.12%	5,750.00	568.03	5,181.97	90.12%	5,750.00	568.03	90.12%		
3250 - Tree Program																			
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	100.00%		
Total Tree Program	6,000.00	0.00%	500.00	0.00	500.00	100.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	100.00%		
Total Public Works	741,773.00	65.28%	35,267.69	52,786.10	(17,518.41)	-49.67%	555,180.88	484,263.78	70,917.10	12.77%	555,180.88	484,263.78	70,917.10	12.77%	555,180.88	484,263.78	12.77%		

DEPT 450 - CULTURE, RECREATIO	Full Year		MONTH					YTD											
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)									
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD									
5200 - Parks & Recreation																			
FT Salaries	77,847.00	114.11%	5,988.23	9,845.81	(3,857.58)	-64.42%	50,899.96	88,833.16	(37,933.20)	-74.53%									
PT Salaries	6,820.00	210.56%	524.62	3,640.50	(3,115.88)	-593.93%	4,459.23	14,360.13	(9,900.90)	-222.03%									
PERA Contributions	5,644.00	114.92%	434.15	738.43	(304.28)	-70.09%	3,690.31	6,485.86	(2,795.55)	-75.75%									
FICA Contributions	5,249.00	117.03%	403.77	804.43	(400.66)	-99.23%	3,432.04	6,143.09	(2,711.05)	-78.99%									
Medicare Contributions	1,228.00	116.99%	94.46	188.16	(93.70)	-99.20%	802.92	1,436.67	(633.75)	-78.93%									
Health/Dental Insurance	19,940.00	61.84%	1,533.85	1,450.80	83.05	5.41%	13,037.69	12,331.00	706.69	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	145.93%	40.00	17.05	22.95	57.38%	320.00	729.66	(409.66)	-128.02%									
Chemicals	750.00	104.99%	62.50	300.21	(237.71)	-380.34%	500.00	787.39	(287.39)	-57.48%									
Equipment Parts	2,000.00	71.36%	165.00	23.75	141.25	85.61%	1,320.00	1,427.18	(107.18)	-8.12%									
Building Repair Supplies	500.00	152.66%	40.00	0.00	40.00	100.00%	320.00	76.32	243.68	76.15%									
Landscaping Materials	3,000.00	54.70%	250.00	0.00	250.00	100.00%	2,000.00	1,641.02	358.98	17.95%									
Small Tools and Minor Equip	1,000.00	156.46%	85.00	0.00	85.00	100.00%	675.00	1,564.60	(889.60)	-131.79%									
Milage	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	77.10%	600.00	630.86	(30.86)	-5.14%	5,350.00	6,553.35	(1,203.35)	-22.49%									
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	1,666.64	0.00	1,666.64	100.00%									
Repair/Maint Bldg	1,000.00	129.41%	85.00	10.00	75.00	88.24%	675.00	1,294.07	(619.07)	-91.71%									
Repair/Maint NOT Bldg	2,500.00	116.97%	225.00	1,769.02	(1,544.02)	-686.23%	1,700.00	2,924.25	(1,224.25)	-72.01%									
Rental Buildings	1,500.00	0.00%	125.00	235.71	(110.71)	-88.57%	1,000.00	353.46	646.54	64.65%									
Miscellaneous	4,600.00	103.34%	383.33	846.00	(462.67)	-120.70%	3,066.64	4,753.78	(1,687.14)	-55.02%									
Total Parks & Recreation	750.00	114.95%	62.50	0.00	62.50	100.00%	500.00	862.10	(362.10)	-72.42%									
	153,028.00	104.67%	11,310.74	20,500.73	(9,189.99)	-81.25%	102,615.43	160,169.00	(57,553.57)	-56.09%									
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%	10,664.00	7,508.00	3,156.00	29.59%									
IT-Support Services	36,000.00	65.59%	3,000.00	0.00	3,000.00	100.00%	24,000.00	23,611.36	388.64	1.62%									
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	48.91%	2,055.00	1,036.52	1,018.48	49.56%	16,440.00	12,062.42	4,377.58	26.63%									
Total IT & Telephone	109,560.00	44.03%	6,388.00	1,036.52	5,351.48	83.77%	75,554.00	48,234.76	27,319.24	36.16%									
Grand Total all Expenses	3,316,216.00	62.08%	177,530.98	205,442.86	(27,911.88)	-15.72%	2,168,735.07	2,058,787.26	109,947.81	5.07%									
Subtotal Net Income over Expenses	482,118.00	-4.09%	(38,835.73)	(112,331.18)	(73,495.45)	-189.25%	(69,162.57)	(19,723.23)	49,439.34	71.48%									
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	54.20%	177,530.98	205,442.86	(27,911.88)	-15.72%	2,168,735.07	2,058,787.26	109,947.81	5.07%									
Net Income over Expenses	0.00	0.00%	(38,835.73)	(112,331.18)	(73,495.45)	-189.25%	(69,162.57)	(19,723.23)	49,439.34	71.48%									

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

City of Lake Elmo
 Budget to Actual
 2015 By Month
 As of August 31, 2015
 206-Library Fund
 By Department

	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%	0.00	0.00	115,630.50	115,630.50	0.00
Rental Income	11,400.00	229.95%	950.00	5,664.00	7,600.00	26,214.00	18,614.00
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	0.00	0.00	1,235.00	1,235.00
Total Revenue	242,661.00	59.05%	950.00	5,664.00	123,230.50	143,280.05	20,049.55
							(Over)/ under

EXPENSE

FT Salaries	45,000.00	65.86%	3,750.00	3,460.80	30,000.00	29,637.12	362.88	
PT Salaries	16,000.00	26.62%	1,333.33	1,004.50	10,666.67	4,259.50	6,407.17	
PERA Contributions	4,422.50	57.11%	368.54	334.90	2,948.33	2,525.74	422.59	
FICA Contributions	3,782.00	51.78%	315.17	261.26	2,521.33	1,958.19	563.14	
Medicare Contributions	884.50	51.78%	73.71	61.11	589.67	458.00	131.67	
Health/Dental Insurance	11,987.00	77.15%	998.92	1,088.00	7,991.33	9,248.00	(1,256.67)	Budget showed consistent monthly cost; not impact of multiple pay period months
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	733.35	0.00	733.35	
Office Supplies	4,100.00	26.51%	341.67	968.12	2,733.36	1,086.79	1,646.57	
Library Collection Maintenance	49,700.00	34.38%	4,141.67	3,699.68	33,133.33	17,087.46	16,045.87	
Legal Services	2,000.00	67.70%	0.00	93.50	1,000.00	1,354.00	(354.00)	Cost to recover delinquent rent from prior tenant
Contract Services	3,000.00	3.45%	250.00	0.00	2,000.00	103.50	1,896.50	Snow Plowing
Telephone	1,600.00	56.32%	133.33	0.00	1,066.64	901.05	165.59	
Internet	1,000.00	38.63%	83.33	0.00	666.67	386.29	280.38	
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	65.17%	616.66	677.94	5,033.28	4,920.63	112.65	
Refuse	550.00	72.35%	45.83	49.89	366.64	397.90	(31.26)	
Repair/Maint Bldg	14,000.00	130.45%	1,166.67	315.00	9,333.33	18,262.50	(8,929.17)	YTD includes Roof repairs
Repair/Maint NOT Bldg	0.00	0.00%	500.00	0.00	500.00	0.00	500.00	
Repair/Maint Equip (out-LH Imp	0.00	100.00%	0.00	0.00	0.00	420.00	(420.00)	
Library Card Reimbursements	24,000.00	76.32%	1,700.00	2,004.00	19,700.00	18,316.34	1,383.66	Library card reimb are processed by County eff 5/1/15
Miscellaneous	2,000.00	14.68%	166.66	0.00	1,333.28	293.62	1,039.66	
Building Purchase Rept	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	0.00	0.00	738.00	(738.00)	
Subscriptions	0.00	0.00%	0.00	100.00	0.00	100.00	(100.00)	
Conferences & Training	2,500.00	0.00%	0.00	175.00	0.00	175.00	(175.00)	
Programs	7,500.00	0.00%	625.00	0.00	5,000.00	0.00	5,000.00	
Internal charges	1,600.00	25.88%	130.00	8.00	1,080.00	414.00	666.00	\$2 per card processing fee plus billable City resources
Total Library	213,146.00	55.92%	16,832.16	14,301.70	144,617.21	119,193.63	25,423.58	
Net Income/(Expense)	29,515.00		(15,882.16)	(8,637.70)	(21,386.71)	24,086.42	45,473.13	
12/31/14 Cash Balance	172,205.10					206,407.26		
Net Income/(Expense)	29,515.00					24,086.42		
Accrued AP	(70,000.00)					(3,015.87)		
CIP (self funded)	0.00							
Contingencies								
2014 AP accrual reversal								
Ending Cash Balance						227,477.81		

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month

As of August 31, 2015

206-Library Fund

By Department

2015 By Month