



# MAYOR & COUNCIL COMMUNICATION

**DATE:** October 20, 2015  
**CONSENT**  
**ITEM** #3  
**MOTION**

**AGENDA ITEM:** September 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 September 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 September 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 80.5% above budget for the month bringing the year to date total revenue to 0.7% below budget. The most significant budget to actual revenue variances are as follows:

- Building Permit revenue was 15.3% below budget for the month bringing the year to date to 28.5% below budget. In September there were 13 new home starts compared 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 the average home values being lower than anticipated in the budget, which results in lower fees. The year to date new home starts is at 88, of which 10 were open space new homes. The 2015 budget did not include any open space new homes.
- The State Fire Aid proceeds were received in September. The base aid was \$46.7k and supplement State Fire Aid proceeds were also received in September for \$11.4k. In the budget it was planned that these proceeds would be received in October as in previous years, however the proceeds were received on September 30<sup>th</sup> so this variance is just a timing issue.
- Recycling grant proceeds have not yet been received and as a result there continues to be a year to date variance due to this timing issue.

### Expenses:

Total expenses for the month were 22.6% above budget bringing the year to date expenses to 2.7% less than budget. This was primarily a result of the receipt of the supplemental State Fire Aid received in September. Although a pass through expense, it is still reported within the operating expenses. All departments continue to manage to the bottom line.

The following summarizes variances of note:

#### General:

- Planning & Zoning – The developer escrow offset expenses for August and September have not yet been booked. These expenses will be booked in October.
- Engineering services continue to be below budget due to their primary focus in 2015 being on development activity for which their fees are 100% recoverable from the developer escrows.
- Fire Relief – The 2015 annual State Aid funds were received on September 30<sup>th</sup>. The budget anticipated that these funds would be received in the first week of October as

they have been in the past so this variance is a timing issue. The base State Aid received was \$46.7k and Supplemental State Aid funds of \$11.4 were also received resulting in a total received which was 55.8% greater than budget. These funds are remitted to the Fire Relief fund as this is the State Funding for Fire Relief pensions.

- Animal Control – Contract services for the month were 332% of budget. The 1<sup>st</sup> quarter billing from the Animal Humane Society was received and paid in September. The City Clerk is looking into the cause of the delay and why this bill was so high.
- Public Works – The total Public Works expenses were 0.3% below budget for the month and 12.1% below budget year to date. Although expending funds to prepare for winter (tires etc), the budget is being closely followed.

In summary, year to date actual expenses continue to be less than budgeted and the net income through September is 33.2% better than budget.

#### **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. The library will no longer be renting out space due to the continued collection expansion and the need for the space by the Library.

Expenses: Expenses for the month of September were 43% below budget for the month. This was primarily due to spending less than anticipated on repairs and maintenance during the month. On a year to date basis the actual expenses are 21.2% below budget.

On a net income basis, the September results are 40.6% below budget primarily due to the previously mentioned collection of delinquent rent mentioned in prior months.

The ending September cash balance in the library fund is \$212.9k.

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

#### **ATTACHMENT:**

1. September Financial Reports

2015 By Month  
 Budget to Actual Comparative  
 For the month ending September 30, 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			
<b>REVENUE</b>													
Total Revenue	3,798,334.00	57.17%	73,392.25	132,450.63	59,057.78	80.47%	2,172,964.75	2,171,514.06	(1,450.69)	-0.07%			
<b>EXPENSE</b>													
Total Mayor & Council	40,955.00	72.69%	1,125.00	712.58	412.42	36.66%	24,002.66	29,768.23	(5,765.57)	-24.02%			
Total Administration	407,316.00	92.42%	29,362.37	44,465.11	(15,102.74)	-51.44%	307,692.65	376,458.72	(68,766.07)	-22.35%			
Total Elections	1,050.00	206.76%	25.00	0.00	25.00	100.00%	1,025.00	2,171.03	(1,146.03)	-111.81%			
Total Communications	70,842.00	39.54%	7,262.77	876.28	6,386.49	87.93%	52,533.81	28,011.90	24,521.91	46.68%			
Total Finance	134,647.00	68.33%	8,283.23	6,800.46	1,482.77	17.90%	105,918.19	91,998.46	13,919.73	13.14%			
Total Planning & Zoning	224,218.00	79.29%	18,605.63	13,258.30	5,347.33	28.74%	165,335.85	177,789.67	(12,453.82)	-7.53%			
Total Engineering Services	54,800.00	57.39%	4,600.00	2,484.50	2,115.50	45.99%	41,000.00	31,447.40	9,552.60	23.30%			
Total City Hall	50,235.00	94.78%	4,161.00	3,967.36	193.64	4.65%	37,777.00	47,612.02	(9,835.02)	-26.03%			
Total General Government	984,063.00	79.80%	73,425.00	72,564.59	860.41	1.17%	735,285.16	785,257.43	(49,972.27)	-6.80%			
<b>DEPT 420 - PUBLIC SAFETY</b>													
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	82.28%	4,200.00	4,512.50	(312.50)	-7.44%	37,700.00	41,137.50	(3,437.50)	-9.12%			
Total Fire	385,312.00	67.37%	32,890.97	25,120.40	7,770.57	23.63%	288,821.39	259,592.96	29,228.43	10.12%			
Total Fire Relief	37,323.00	155.84%	0.00	58,165.92	(58,165.92)	-100.00%	0.00	58,165.92	(58,165.92)	-100.00%			
Total Building Inspections	323,558.00	40.15%	25,499.08	16,822.67	8,676.41	34.03%	242,673.73	129,922.16	112,751.57	46.46%			
Total Emergency Communications	7,000.00	53.50%	1,750.00	0.00	1,750.00	100.00%	5,250.00	3,745.00	1,505.00	28.67%			
Total Animal Control	6,800.00	105.34%	570.00	2,237.99	(1,667.99)	-292.63%	5,090.00	7,162.99	(2,072.99)	-40.73%			
Total Public Safety	1,327,792.00	57.49%	64,910.05	106,859.48	(41,949.43)	-64.63%	838,434.62	763,371.62	75,063.00	8.95%			

	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	26,392.69	1,030.84	3.91%	282,565.57	250,688.79	31,876.78	11.28%
Total Streets	222,578.00	2,660.00	(1,973.58)	-74.19%	217,818.00	192,221.57	25,596.43	11.75%
Total Ice & Snow Removal	95,500.00	1,300.00	1,300.00	100.00%	56,600.00	55,479.58	1,120.42	1.98%
Total Street Lighting	28,000.00	2,300.00	236.30	10.27%	21,100.00	17,365.06	3,734.94	17.70%
Total Recycling	9,500.00	500.00	500.00	100.00%	6,250.00	568.03	5,681.97	90.91%
Total Tree Program	6,000.00	500.00	(1,000.00)	-200.00%	4,500.00	1,500.00	3,000.00	66.67%
Total Public Works	741,773.00	33,652.69	93.56	0.28%	588,833.57	517,823.03	71,010.54	12.06%
DEPT 450 - CULTURE, RECREATION								
Total Parks & Recreation	153,028.00	11,290.74	(6,181.58)	-54.75%	113,906.17	177,641.32	(63,735.15)	-55.95%
IT & Telephone	109,560.00	8,338.00	4,421.90	46.97%	83,892.00	52,656.66	31,235.34	37.23%
GRAND TOTAL ALL EXPENSES	3,316,216.00	191,616.48	(43,260.94)	-22.58%	2,360,351.52	2,296,750.06	63,601.46	2.69%
SUB TOTAL NET INC OVER EXP	482,118.00	(118,224.23)	(102,427.39)	13.36%	(187,386.77)	(125,236.00)	62,150.77	33.17%
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	191,616.48	(43,260.94)	-22.58%	2,360,351.52	2,296,750.06	63,601.46	2.69%
Net Income over Expenses	0.00	(118,224.23)	(102,427.39)	13.36%	(187,386.77)	(125,236.00)	62,150.77	33.17%



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

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2015	% to date	MONTH					YTD					YTD variance notes	
			BUDGET Month	ACTUAL Month	Variance (\$)	Variance (%)	BUDGET YTD	ACTUAL YTD	Variance (\$)	Variance (%)				
<b>REVENUE</b>														
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	12,847.86	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	124.00%	200.00	400.00	200.00	100.00%	1,900.00	3,100.00	1,200.00	63.16%				
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	53.62%	43,130.00	36,548.10	(6,581.90)	-15.26%	388,170.00	277,525.71	(110,644.29)	-28.50%	13 new home permits in Sept; YTD at 88 new homes (10 Open space)			
Building Re-inspect Fees	1,000.00	0.00%	100.00	0.00	(100.00)	0.00%	800.00	100.00	(700.00)	-87.50%				
Heating Permits	29,040.00	72.93%	2,420.00	2,580.00	160.00	6.61%	21,780.00	21,177.45	(602.55)	-2.77%				
Plumbing Permits	29,040.00	103.52%	2,420.00	5,040.00	2,620.00	108.26%	21,780.00	30,062.00	8,282.00	38.03%				
Sewer Permits	10,560.00	0.00%	0.00	0.00	(880.00)	-100.00%	7,920.00	0.00	(7,920.00)	-100.00%				
Animal License	2,500.00	80.64%	40.00	20.00	(20.00)	-50.00%	2,380.00	2,016.00	(364.00)	-15.29%				
Utility Permits (ROW)	5,000.00	769.48%	1,000.00	2,155.00	1,155.00	115.50%	5,000.00	38,474.00	33,474.00	669.48%	Driven by development activity			
Burning Permit	2,250.00	60.44%	400.00	0.00	(400.00)	-100.00%	1,900.00	1,360.00	(540.00)	-28.42%				
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	138.07%	500.00	940.10	440.10	88.02%	4,500.00	8,354.75	3,854.75	85.66%				
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%	0.00	0.00	0.00	0.00%	101,696.00	119,464.00	17,768.00	17.47%	YTD=MSA funding increase for 2015			
State Fire Aid	41,500.00	140.16%	0.00	58,165.92	58,165.92	100.00%	0.00	58,165.92	58,165.92	100.00%				
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%	0.00	0.00	0.00	0.00%	15,500.00	0.00	(15,500.00)	-100.00%				
Misc State Grant/Surcharge Rev	500.00	136.96%	125.00	0.00	(125.00)	-100.00%	375.00	684.80	309.80	82.61%	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	310.20%	1,500.00	1,380.00	(120.00)	-8.00%	6,750.00	23,265.00	16,515.00	244.67%	Very few zoning permits budgeted in 2015			
Plan Check Fees	181,923.00	86.72%	15,160.25	20,961.60	5,801.35	38.27%	136,442.25	157,766.54	21,324.29	15.63%				
Sale of Copies, Books, Maps	175.00	38.00%	25.00	3.00	(22.00)	-88.00%	125.00	66.50	(58.50)	-46.80%				
Assessment Searches	750.00	224.00%	45.00	180.00	135.00	300.00%	660.00	1,680.00	1,020.00	154.55%				
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%	625.00	0.00	(625.00)	-100.00%	1,875.00	800.63	(1,074.37)	-57.30%				
Fines	48,000.00	75.80%	4,000.00	4,076.31	76.31	1.91%	36,000.00	36,384.73	384.73	1.07%				
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%	500.00	0.00	(500.00)	-100.00%	500.00	500.00	0.00	0.00%				
Miscellaneous Revenue	3,500.00	157.41%	300.00	0.00	(300.00)	-100.00%	2,600.00	5,509.45	2,909.45	111.90%				
Internal Charges	640.00	64.69%	22.00	0.00	(22.00)	-100.00%	582.00	414.00	(168.00)	-28.87%				
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%				
<b>Total Revenue</b>	<b>3,798,334.00</b>	<b>57.17%</b>	<b>73,392.25</b>	<b>132,450.03</b>	<b>59,057.78</b>	<b>80.47%</b>	<b>2,172,964.75</b>	<b>2,171,514.06</b>	<b>(1,450.69)</b>	<b>-0.07%</b>				

EXPENSE	Full Year		MONTH				YTD				
	BUDGET	% to date	Month	Month	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015				Month	Month	YTD	YTD	YTD	YTD	
<b>1110 - Mayor &amp; Council</b>											
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%	125.00	0.00	125.00	100.00%	375.00	169.16	205.84	54.89%	
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	125.83%	1,000.00	712.58	287.42	28.74%	9,000.00	14,470.90	(5,470.90)	-60.79%	2015 share of LMC annual Prnt 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%	
<b>Total Mayor &amp; Council</b>	<b>40,955.00</b>	<b>72.69%</b>	<b>1,125.00</b>	<b>712.58</b>	<b>412.42</b>	<b>36.66%</b>	<b>24,002.66</b>	<b>29,768.23</b>	<b>(5,765.57)</b>	<b>-24.02%</b>	
<b>1320 - Administration</b>											
FT Salaries	198,125.00	81.32%	15,240.38	19,908.30	(4,667.92)	-30.63%	144,783.65	161,105.75	(16,322.10)	-11.27%	Variance is a result of PTO payouts to prior employees
PERA Contributions	14,364.00	67.55%	1,104.92	841.20	263.72	23.87%	10,496.77	9,702.33	794.44	7.57%	
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	79.10%	944.92	1,196.56	(251.64)	-26.63%	8,976.77	9,716.54	(739.77)	-8.24%	
Medicare Contributions	2,873.00	79.10%	221.00	279.84	(58.84)	-26.62%	2,099.50	2,272.49	(172.99)	-8.24%	
Health/Dental Insurance	44,865.00	76.65%	3,451.15	4,708.00	(1,256.85)	-36.42%	32,785.96	34,390.00	(1,604.04)	-4.89%	
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	81.81%	475.00	761.97	(286.97)	-60.41%	4,075.00	4,499.52	(424.52)	-10.42%	
Printed Forms	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	1,850.00	(1,850.00)	-100.00%	
Legal Services	45,000.00	174.44%	3,750.00	13,526.55	(9,776.55)	-260.71%	33,750.00	78,497.09	(44,747.09)	-132.58%	
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	89.03%	2,500.00	2,500.00	0.00	0.00%	22,500.00	28,490.88	(5,990.88)	-26.63%	May expense includes W/A assessor fees budgeted later in the year
Contract Services	0.00	0.00%	0.00	250.00	(250.00)	-100.00%	0.00	250.00	(250.00)	0.00%	
Postage	2,000.00	141.72%	500.00	250.00	250.00	50.00%	1,500.00	2,834.36	(1,334.36)	-88.96%	Timing issue
Mileage	500.00	14.10%	50.00	0.00	50.00	100.00%	400.00	70.49	329.51	82.38%	
Legal Publishing	5,000.00	91.68%	400.00	217.20	182.80	45.70%	3,800.00	4,584.03	(784.03)	-20.63%	
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	60.92%	50.00	5.49	44.51	89.02%	450.00	365.52	84.48	18.77%	
Dues & Subscriptions	2,105.00	80.21%	175.00	20.00	155.00	88.57%	1,575.00	1,688.46	(113.46)	-7.20%	
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%	4,500.00	2,361.00	2,139.00	47.53%	
Staff Development	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
<b>Total Administration</b>	<b>407,316.00</b>	<b>92.47%</b>	<b>29,362.37</b>	<b>44,465.11</b>	<b>(15,102.74)</b>	<b>-51.44%</b>	<b>307,692.65</b>	<b>376,458.72</b>	<b>(68,766.07)</b>	<b>-22.35%</b>	
<b>1410 - Elections</b>											
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	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	0.00	25.00	100.00%	75.00	291.03	(216.03)	-288.04%	
<b>Total Elections</b>	<b>1,050.00</b>	<b>216.76%</b>	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>100.00%</b>	<b>1,025.00</b>	<b>2,171.03</b>	<b>(1,146.03)</b>	<b>-111.81%</b>	



	Full Year		MONTH					YTD				
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
		% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD		
<b>1450 - Communications</b>												
FT Salaries	35,876.00	33.72%	2,759.69	0.00	2,759.69	100.00%	26,217.08	11,739.09	14,477.99	55.22%		
PERA Contributions	2,601.00	27.11%	200.08	0.00	200.08	100.00%	1,900.73	705.10	1,195.63	62.90%		
FICA Contributions	2,224.00	32.07%	171.08	0.00	171.08	100.00%	1,625.23	713.13	912.10	56.12%		
Medicare Contributions	520.00	32.08%	40.00	0.00	40.00	100.00%	380.00	166.80	213.20	56.11%		
Health/Dental Insurance	9,970.00	36.83%	766.92	0.00	766.92	100.00%	7,285.77	3,672.00	3,613.77	49.60%		
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	73.39%	2,000.00	0.00	1,418.72	70.94%	6,000.00	5,871.11	128.89	2.15%		
Office Supplies	561.00	8.65%	50.00	0.00	50.00	100.00%	450.00	48.50	401.50	89.22%		
Mileage	100.00	0.00%	25.00	0.00	25.00	0.00%	75.00	57.27	17.73	23.64%		
Public Notices	5,040.00	31.48%	500.00	0.00	500.00	100.00%	3,850.00	1,586.84	2,263.16	58.78%		
Cable Operations	4,800.00	60.71%	400.00	0.00	105.00	26.25%	3,600.00	2,914.15	685.85	19.05%		
Conferences	700.00	51.43%	350.00	0.00	350.00	100.00%	700.00	360.00	340.00	48.57%		
Repair/Maint Equipment	450.00	0.00%	0.00	0.00	0.00	0.00%	450.00	0.00	450.00	100.00%		
<b>Total Communications</b>	<b>70,842.00</b>	<b>39.54%</b>	<b>7,262.77</b>	<b>876.28</b>	<b>6,386.49</b>	<b>87.93%</b>	<b>52,533.81</b>	<b>28,011.90</b>	<b>24,521.91</b>	<b>46.68%</b>		
<b>1520 - Finance</b>												
FT Salaries	66,863.00	66.43%	5,143.31	4,632.32	510.99	9.94%	48,861.42	44,417.51	4,443.91	9.09%		
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,630.77	0.00	2,630.77	100.00%		
PERA Contributions	4,848.00	68.72%	372.92	347.43	25.49	6.84%	3,542.77	3,331.35	211.42	5.97%		
FICA Contributions	4,369.00	59.53%	336.08	272.09	63.99	19.04%	3,192.73	2,600.88	591.85	18.54%		
Medicare Contributions	1,022.00	59.51%	78.62	63.62	15.00	19.08%	746.85	608.16	138.69	18.57%		
Health/Dental Insurance	14,955.00	55.29%	1,150.38	870.40	279.98	24.34%	10,928.65	8,268.80	2,659.85	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%	125.00	0.00	125.00	100.00%	375.00	407.61	(32.61)	-8.70%		
Office Supplies	500.00	176.90%	125.00	0.00	125.00	100.00%	375.00	884.52	(509.52)	-135.87%		
Printed Forms	500.00	0.00%	125.00	16.08	108.92	87.14%	375.00	16.08	358.92	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	93.20%	500.00	598.52	(98.52)	-19.70%	4,500.00	5,591.99	(1,091.99)	-24.27%		
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	0.00	50.00	100.00%	150.00	256.56	(106.56)	-71.04%		
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%		
<b>Total Finance</b>	<b>134,647.00</b>	<b>68.33%</b>	<b>8,283.23</b>	<b>6,800.46</b>	<b>1,482.77</b>	<b>17.90%</b>	<b>105,918.19</b>	<b>91,998.46</b>	<b>13,919.73</b>	<b>13.14%</b>		

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



	Full Year BUDGET	% to date	MONTH						YTD						YTD variance notes		
			BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)			Variance (%)	
			Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD		YTD	YTD
<b>1910 - Planning &amp; Zoning</b>																	
FT Salaries	152,354.00	77.77%	11,825.31	8,368.60	3,456.71	29.23%	111,652.92	118,483.63	(6,830.71)	-6.12%	Missing planning offset time for Aug and Sept						
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	2,630.77	0.00	2,630.77	100.00%							
PERA Contributions	9,849.00	81.73%	757.63	627.64	129.99	17.16%	7,197.35	8,049.17	(851.82)	-11.84%							
FICA Contributions	8,646.00	71.17%	665.08	480.09	184.99	27.81%	6,318.23	6,153.48	164.75	2.61%							
Medicare Contributions	2,022.00	70.18%	155.54	112.29	43.25	27.81%	1,477.62	1,419.10	58.52	3.96%							
Health/Dental Insurance	32,047.00	73.94%	2,465.15	1,812.00	653.15	26.50%	23,418.96	23,697.00	(278.04)	-1.19%							
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%	(12,757.00)	(12,608.38)	233.38	-1.89%							
Office Supplies	1,800.00	49.87%	150.00	231.68	(81.68)	-54.45%	1,350.00	897.73	452.27	33.50%							
Printed Forms	750.00	124.78%	250.00	0.00	250.00	100.00%	750.00	935.87	(185.87)	-24.78%							
Engineering Services	20,000.00	78.00%	1,500.00	1,620.00	(120.00)	-8.00%	15,500.00	15,599.25	(99.25)	-0.64%							
Contract Services	5,000.00	280.80%	1,250.00	0.00	1,250.00	100.00%	3,750.00	14,040.00	(10,290.00)	-274.40%	YTD=Landscape Architect-5th Street						
Postage	200.00	3.35%	50.00	0.00	50.00	100.00%	150.00	6.70	143.30	95.53%							
Mileage	250.00	21.62%	20.00	0.00	20.00	100.00%	180.00	54.05	125.95	69.97%							
Miscellaneous	500.00	6.20%	40.00	6.00	34.00	85.00%	360.00	31.00	329.00	91.39%							
Dues & Subscriptions	600.00	0.00%	50.00	0.00	50.00	100.00%	450.00	0.00	450.00	100.00%							
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	225.00	0.00	225.00	100.00%							
Conferences & Training	2,000.00	11.25%	500.00	0.00	500.00	100.00%	1,500.00	225.00	1,275.00	85.00%							
<b>Total Planning &amp; Zoning</b>	<b>224,218.00</b>	<b>79.29%</b>	<b>18,605.63</b>	<b>13,258.30</b>	<b>5,347.33</b>	<b>28.74%</b>	<b>165,535.85</b>	<b>177,789.67</b>	<b>(12,453.82)</b>	<b>-7.53%</b>							
<b>1930 - Engineering Services</b>	<b>54,800.00</b>	<b>57.39%</b>	<b>4,600.00</b>	<b>2,484.50</b>	<b>2,115.50</b>	<b>45.99%</b>	<b>41,000.00</b>	<b>31,447.40</b>	<b>9,552.60</b>	<b>23.30%</b>							
Engineering Services	54,800.00	57.39%	4,600.00	2,484.50	2,115.50	45.99%	41,000.00	31,447.40	9,552.60	23.30%							
<b>Total Engineering Services</b>	<b>54,800.00</b>	<b>57.39%</b>	<b>4,600.00</b>	<b>2,484.50</b>	<b>2,115.50</b>	<b>45.99%</b>	<b>41,000.00</b>	<b>31,447.40</b>	<b>9,552.60</b>	<b>23.30%</b>							
<b>1940 - City Hall</b>																	
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%	225.00	378.06	(153.06)	-68.03%	Budget assumed annex sale in 2014						
Utilities	6,000.00	98.22%	500.00	342.45	157.55	31.51%	4,500.00	5,892.99	(1,392.99)	-30.96%							
Refuse	353.00	294.14%	0.00	112.94	(112.94)	-100.00%	353.00	1,038.30	(685.30)	-194.14%							
Repairs/Maint Contractual Bldg	6,000.00	134.98%	500.00	326.00	174.00	34.80%	4,500.00	8,098.58	(3,598.58)	-79.97%	YTD: Electrical wiring needed in new rental office space (\$2.7k)						
Repairs/Maint Contractual Equip	7,700.00	109.00%	650.00	709.01	(59.01)	-9.08%	5,800.00	8,392.80	(2,592.80)	-44.70%	New copier lease and usage overage fees						
Facility Lease	29,532.00	75.00%	2,461.00	2,461.00	0.00	0.00%	22,149.00	22,149.00	0.00	0.00%							
Miscellaneous	300.00	554.10%	25.00	15.96	9.04	36.16%	225.00	1,662.29	(1,437.29)	-638.80%							
<b>Total City Hall</b>	<b>50,235.00</b>	<b>94.78%</b>	<b>4,161.00</b>	<b>3,967.36</b>	<b>193.64</b>	<b>4.65%</b>	<b>37,777.00</b>	<b>47,612.02</b>	<b>(9,835.02)</b>	<b>-26.03%</b>							
<b>Total General Government</b>	<b>984,063.00</b>	<b>79.89%</b>	<b>73,425.00</b>	<b>72,564.59</b>	<b>860.41</b>	<b>1.17%</b>	<b>735,285.16</b>	<b>785,257.43</b>	<b>(49,972.27)</b>	<b>-6.80%</b>							

DEPT 420 - PUBLIC SAFETY

	Full Year		MONTH					YTD							
	BUDGET		ACTUAL		Variance (\$)		Variance (%)		ACTUAL		Variance (\$)		Variance (%)		
	2015	% to date	Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD	
<b>2100 - Police</b>															
Law Enforcement Contract	517,799.00	50.92%	0.00	0.00	0.00	0.00	0.00%	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%			
<b>Total Police</b>	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%				
<b>2150 - Prosecution</b>															
Attorney Criminal	50,000.00	82.28%	4,200.00	4,512.50	(312.50)	-7.44%			37,700.00	41,137.50	(3,437.50)	-9.12%			
<b>Total Prosecution</b>	50,000.00	82.28%	4,200.00	4,512.50	(312.50)	-7.44%			37,700.00	41,137.50	(3,437.50)	-9.12%			
<b>2220 - Fire</b>															
FT Salaries	68,614.00	74.82%	5,278.00	5,409.78	(131.78)	-2.50%			50,141.00	51,339.70	(1,198.70)	-2.39%			
PT Salaries	123,121.00	56.40%	9,470.85	7,129.04	2,341.81	24.73%			89,973.04	69,436.11	20,536.93	22.83%			
PERA Contributions	12,116.00	85.00%	932.00	1,094.22	(162.22)	-17.41%			8,854.00	10,298.52	(1,444.52)	-16.31%			
FICA Contributions	7,633.00	54.20%	587.15	354.55	232.60	39.62%			5,577.96	4,137.31	1,440.65	25.83%			
Medicare Contributions	2,780.00	65.89%	213.85	175.18	38.67	18.08%			2,031.54	1,831.83	199.71	9.83%			
Health/Dental Insurance	14,243.00	76.17%	1,095.62	1,142.00	(46.38)	-4.23%			10,408.35	10,849.00	(440.65)	-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%			630.00	295.19	334.81	53.14%			
EMs Supplies	3,400.00	13.33%	280.00	0.00	280.00	100.00%			2,520.00	453.18	2,066.82	82.02%			
Fire Prevention	3,000.00	1.98%	250.00	59.33	190.67	76.27%			2,250.00	59.33	2,190.67	97.36%			
Fuel, Oil & Fluids	13,000.00	51.75%	1,100.00	664.94	435.06	39.55%			9,700.00	6,727.99	2,972.01	30.64%			
Small Tools & Equip	20,892.00	39.86%	1,750.00	1,468.50	281.50	16.09%			15,750.00	8,326.76	7,423.24	47.13%			
Physicals	3,181.00	163.45%	265.00	1,700.00	95.00	35.85%			2,385.00	5,199.47	(2,814.47)	-118.01%			
Radio	21,562.00	75.72%	5,390.50	3,914.76	1,475.74	27.38%			16,171.50	16,326.30	(154.80)	-0.96%			
Mileage	250.00	161.92%	20.00	0.00	20.00	100.00%			190.00	404.80	(214.80)	-113.05%			
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	64.62%	1,400.00	833.94	566.06	40.43%			12,600.00	10,985.78	1,614.22	12.81%			
Refuse	1,000.00	239.00%	80.00	266.38	(186.38)	-232.98%			760.00	2,389.97	(1,629.97)	-214.47%			
Repair/Maint Bldg	2,000.00	297.27%	170.00	10.58	159.42	93.78%			1,490.00	5,945.49	(4,455.49)	-299.03%			
Repair/Maint Equip	33,360.00	54.02%	2,770.00	1,256.64	1,513.36	54.63%			24,930.00	17,966.81	6,963.19	27.93%			
Uniforms	2,500.00	39.46%	208.00	0.00	208.00	100.00%			1,872.00	986.60	885.40	47.30%			
Miscellaneous	1,500.00	157.39%	125.00	72.16	52.84	42.27%			1,125.00	2,360.85	(1,235.85)	-109.85%			
Dues & Subscriptions	3,508.00	74.72%	290.00	0.00	290.00	100.00%			2,610.00	2,621.04	(11.04)	-0.42%			
Books	220.00	9.09%	20.00	0.00	20.00	100.00%			170.00	20.00	150.00	88.24%			
Conferences & Training	12,375.00	64.97%	1,125.00	1,098.40	26.60	2.36%			9,375.00	8,040.05	1,334.95	14.24%			
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%			
<b>Total Fire</b>	385,312.00	67.37%	32,890.97	25,120.40	7,770.57	23.63%			288,821.39	259,592.96	29,228.43	10.12%			
<b>2250 - Fire Relief</b>															
Fire State Aid	37,323.00	155.84%	0.00	58,165.92	(58,165.92)	-100.00%			0.00	58,165.92	(58,165.92)	-100.00%			Base State Aid \$46.7k, Suppl \$11.4k
<b>Total Fire Relief</b>	37,323.00	155.84%	0.00	58,165.92	(58,165.92)	-100.00%			0.00	58,165.92	(58,165.92)	-100.00%			



	Full Year		MONTH						YTD					
	BUDGET	2015	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
		% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
<b>2400 - Building Inspection</b>														
FT Salaries	149,606.00	42.10%	11,508.15	6,007.47	5,500.68	47.80%	109,327.46	62,983.40	46,344.06	42.39%	109,327.46	62,983.40	46,344.06	42.39%
PERA Contributions	10,846.00	43.43%	834.31	450.57	383.74	45.99%	7,925.92	4,710.80	3,215.12	40.56%	7,925.92	4,710.80	3,215.12	40.56%
FICA Contributions	9,276.00	39.61%	713.54	349.74	363.80	50.99%	6,778.62	3,674.59	3,104.03	45.79%	6,778.62	3,674.59	3,104.03	45.79%
Medicare Contributions	2,169.00	39.61%	166.85	81.80	85.05	50.97%	1,585.04	859.07	725.97	45.80%	1,585.04	859.07	725.97	45.80%
Health/Dental Insurance	28,486.00	47.16%	2,191.23	1,414.00	777.23	35.47%	20,816.69	13,433.00	7,383.69	35.47%	20,816.69	13,433.00	7,383.69	35.47%
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%	
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%	1,000.00	2,323.96	(1,323.96)	-132.40%
Office Supplies	2,100.00	10.94%	175.00	73.17	101.83	58.19%	1,575.00	229.82	1,345.18	85.41%	1,575.00	229.82	1,345.18	85.41%
Printed Forms	700.00	16.58%	175.00	0.00	175.00	100.00%	525.00	116.09	408.91	77.89%	525.00	116.09	408.91	77.89%
Fuel, Oil & Fluids	5,500.00	10.56%	450.00	40.15	409.85	91.08%	4,150.00	580.54	3,569.46	86.01%	4,150.00	580.54	3,569.46	86.01%
Engineering	9,000.00	67.66%	750.00	1,298.75	(548.75)	-73.17%	6,750.00	6,088.95	661.05	9.79%	6,750.00	6,088.95	661.05	9.79%
Inspector Contract Services	67,200.00	40.34%	7,000.00	6,283.50	716.50	10.24%	48,000.00	27,110.99	20,889.01	43.52%	48,000.00	27,110.99	20,889.01	43.52%
Mileage	3,500.00	88.80%	400.00	719.05	(319.05)	-79.76%	2,600.00	3,107.92	(507.92)	-19.54%	2,600.00	3,107.92	(507.92)	-19.54%
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	675.00	180.00	495.00	73.33%	675.00	180.00	495.00	73.33%
Repairs/Maint Equip	2,300.00	11.11%	175.00	0.00	175.00	100.00%	1,700.00	255.43	1,444.57	84.97%	1,700.00	255.43	1,444.57	84.97%
Uniforms	850.00	22.88%	70.00	104.47	(34.47)	-49.24%	630.00	194.45	435.55	69.13%	630.00	194.45	435.55	69.13%
Miscellaneous	650.00	236.27%	55.00	0.00	55.00	100.00%	495.00	1,535.76	(1,040.76)	-210.25%	495.00	1,535.76	(1,040.76)	-210.25%
Dues & Subscriptions	700.00	55.00%	60.00	0.00	60.00	100.00%	540.00	385.00	155.00	28.70%	540.00	385.00	155.00	28.70%
Books	3,000.00	56.41%	0.00	0.00	0.00	0.00%	2,500.00	1,692.39	807.61	32.30%	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%	23,000.00	0.00	23,000.00	100.00%
Conferences & Training	2,775.00	16.58%	700.00	0.00	700.00	100.00%	2,100.00	460.00	1,640.00	78.10%	2,100.00	460.00	1,640.00	78.10%
<b>Total Building Inspections</b>	<b>323,558.00</b>	<b>40.15%</b>	<b>25,499.08</b>	<b>16,822.67</b>	<b>8,676.41</b>	<b>34.03%</b>	<b>242,673.73</b>	<b>129,922.16</b>	<b>112,751.57</b>	<b>46.46%</b>	<b>242,673.73</b>	<b>129,922.16</b>	<b>112,751.57</b>	<b>46.46%</b>
<b>2500 - Emergency Communications</b>														
Contract Services	7,000.00	53.50%	1,750.00	0.00	1,750.00	100.00%	5,250.00	3,745.00	1,505.00	28.67%	5,250.00	3,745.00	1,505.00	28.67%
<b>Total Emergency Communications</b>	<b>7,000.00</b>	<b>53.50%</b>	<b>1,750.00</b>	<b>0.00</b>	<b>1,750.00</b>	<b>100.00%</b>	<b>5,250.00</b>	<b>3,745.00</b>	<b>1,505.00</b>	<b>28.67%</b>	<b>5,250.00</b>	<b>3,745.00</b>	<b>1,505.00</b>	<b>28.67%</b>
<b>2700 - Animal Control</b>														
Printed Forms	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%	
Contract Services	6,000.00	107.00%	500.00	2,160.00	(1,660.00)	-332.00%	4,500.00	6,420.00	(1,920.00)	-42.67%	4,500.00	6,420.00	(1,920.00)	-42.67%
Miscellaneous (Impounding)	800.00	92.87%	70.00	77.99	(7.99)	-11.41%	590.00	742.99	(152.99)	-25.93%	590.00	742.99	(152.99)	-25.93%
<b>Total Animal Control</b>	<b>6,800.00</b>	<b>105.34%</b>	<b>570.00</b>	<b>2,237.99</b>	<b>(1,667.99)</b>	<b>-292.63%</b>	<b>5,090.00</b>	<b>7,162.99</b>	<b>(2,072.99)</b>	<b>-40.73%</b>	<b>5,090.00</b>	<b>7,162.99</b>	<b>(2,072.99)</b>	<b>-40.73%</b>
<b>Total Public Safety</b>	<b>1,327,792.00</b>	<b>57.49%</b>	<b>64,910.05</b>	<b>106,859.48</b>	<b>(41,949.43)</b>	<b>-64.63%</b>	<b>838,434.62</b>	<b>763,371.62</b>	<b>75,063.00</b>	<b>8.95%</b>	<b>838,434.62</b>	<b>763,371.62</b>	<b>75,063.00</b>	<b>8.95%</b>

Sept includes Aug accrual true up of \$1,970  
 Sept includes Aug accrual true up of \$218  
 Annual premiums billed April

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

Sept includes Q1.15 Humane Society billing received late Sept.

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
<b>3100 - Public Works</b>																		
FT Salaries	153,314.00	62.02%	11,793.38	9,269.70	2,523.68	21.40%	112,037.15	95,080.84	16,956.31	15.13%	2,250.00	2,279.78	(29.78)	-1.32%				
PT Salaries	23,460.00	7.68%	1,804.62	1,170.00	1,687.62	93.52%	17,143.85	1,801.00	15,342.85	89.49%	17,000.00	15,674.92	1,325.08	7.79%				
PERA Contributions	11,115.00	66.27%	855.00	695.23	159.77	18.69%	8,122.50	7,365.94	756.56	9.31%	186,578.00	169,150.44	17,427.56	9.34%				
FECA Contributions	10,960.00	51.86%	843.08	549.25	293.83	34.85%	8,009.23	5,684.28	2,324.95	29.03%	2,100.00	378.09	1,721.91	82.00%				
Medicare Contributions	2,563.00	51.87%	197.15	128.46	68.69	34.84%	1,872.96	1,329.38	543.58	29.02%	8,000.00	3,731.04	4,268.96	53.36%				
Health/Dental Insurance	34,183.00	80.57%	2,629.46	2,899.00	(269.54)	-10.25%	24,979.88	27,540.50	(2,560.62)	-10.25%	1,890.00	1,007.30	882.70	46.70%				
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	222,578.00	210.00	222,368.00	86.36%				
Workers Compensation	6,000.00	264.59%	500.00	0.00	500.00	100.00%	4,500.00	15,875.53	(11,375.53)	-252.79%								
Office Supplies	2,000.00	17.27%	170.00	239.66	(69.66)	-40.98%	1,490.00	345.42	1,144.58	76.82%								
Shop Materials	1,500.00	91.11%	125.00	271.13	(146.13)	-116.90%	1,125.00	1,366.62	(241.62)	-21.48%								
Building Repair Supplies	500.00	17.35%	40.00	0.00	40.00	100.00%	360.00	86.75	273.25	75.90%								
Small Tools and Minor Equip	1,200.00	386.41%	100.00	2,926.47	(2,826.47)	-2826.47%	900.00	4,636.95	(3,736.95)	-415.22%								
Engineering Services	9,000.00	106.43%	750.00	1,453.75	(703.75)	-93.83%	6,750.00	9,578.25	(2,828.25)	-41.90%								
Contract Services	4,000.00	56.95%	0.00	426.40	(426.40)	-100.00%	2,000.00	2,277.83	(277.83)	-13.89%								
Radio	1,300.00	71.32%	325.00	309.06	15.94	4.90%	975.00	927.18	47.82	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	15,748.00	4,252.00	21.26%								
Electric Utility	28,000.00	59.69%	1,500.00	583.36	916.64	61.11%	19,000.00	16,714.59	2,285.41	12.03%								
Refuse	2,400.00	81.00%	200.00	216.67	(16.67)	-8.33%	1,800.00	1,943.99	(143.99)	-8.00%								
Fuel, Oil, Fluids (ALL depts)	42,000.00	49.06%	2,500.00	1,663.56	836.44	33.46%	30,000.00	20,604.39	9,395.61	31.32%								
Repair/Maint Bidg	3,500.00	98.51%	300.00	220.97	79.03	26.34%	2,600.00	3,447.94	(847.94)	-32.61%								
Repair/Maint NOT Bidg	500.00	117.93%	40.00	0.00	40.00	100.00%	360.00	589.64	(229.64)	-63.79%								
Repair/Maint Equip (out)	5,000.00	79.29%	400.00	100.00	300.00	75.00%	3,800.00	3,964.56	(164.56)	-4.33%								
Equipment Parts	7,500.00	34.71%	625.00	0.00	625.00	100.00%	5,625.00	2,602.92	3,022.08	53.73%								
Uniforms	2,000.00	87.86%	170.00	147.36	22.64	13.32%	1,490.00	1,757.22	(267.22)	-17.93%								
Miscellaneous	1,000.00	76.83%	100.00	57.82	42.18	42.18%	850.00	768.25	81.75	9.62%								
Landscaping Material	500.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%								
Dues & Subscriptions	200.00	0.00%	50.00	0.00	50.00	0.00%	150.00	0.00	150.00	100.00%								
Conferences & Training	1,500.00	205.80%	375.00	3,087.00	(2,712.00)	-723.20%	1,125.00	3,087.00	(1,962.00)	-174.40%								
Clean up Days	5,000.00	111.28%	0.00	0.00	0.00	0.00%	5,000.00	5,563.82	(563.82)	-11.28%								
<b>Total Public Works</b>	<b>380,195.00</b>	<b>65.94%</b>	<b>26,392.69</b>	<b>25,361.85</b>	<b>1,030.84</b>	<b>3.91%</b>	<b>282,565.57</b>	<b>250,688.79</b>	<b>31,876.78</b>	<b>11.28%</b>								
<b>3120 - Streets</b>																		
Equipment Parts	3,000.00	75.99%	250.00	867.60	(617.60)	-247.04%	2,250.00	2,279.78	(29.78)	-1.32%								
Street Maintenance Materials	20,000.00	78.37%	2,000.00	3,765.98	(1,765.98)	-88.30%	17,000.00	15,674.92	1,325.08	7.79%								
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%								
Sign Repair Materials	2,500.00	15.12%	200.00	0.00	200.00	100.00%	2,100.00	378.09	1,721.91	82.00%								
Contract Services	8,000.00	46.64%	0.00	0.00	0.00	0.00%	8,000.00	3,731.04	4,268.96	53.36%								
Repairs/Maint Equipment	2,500.00	40.29%	210.00	0.00	210.00	100.00%	1,890.00	1,007.30	882.70	46.70%								
<b>Total Streets</b>	<b>222,578.00</b>	<b>86.36%</b>	<b>2,660.00</b>	<b>4,633.58</b>	<b>(1,973.58)</b>	<b>-74.19%</b>	<b>217,818.00</b>	<b>192,221.57</b>	<b>25,596.43</b>	<b>11.75%</b>								

Use of more FT vs PT; overall cost very close to budget

Expense spread out in the budget; 18% rate increase in 2015

Annual safety training

Entire project budgeted in June



3125 - Ice & Snow Removal	Full Year BUDGET 2015	% to date	MONTH					YTD				
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
			Month	Month	Month	Month	YTD	YTD	YTD	YTD		
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	57.05%	0.00	0.00	0.00	0.00%	45,000.00	45,639.52	(639.52)	-1.42%		
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	4,500.00	0.00	4,500.00	100.00%		
Repairs/Maint Equipment	9,500.00	95.22%	800.00	0.00	800.00	100.00%	7,100.00	9,045.92	(1,945.92)	-27.41%		
<b>Total Ice &amp; Snow Removal</b>	<b>95,500.00</b>	<b>58.09%</b>	<b>1,300.00</b>	<b>0.00</b>	<b>1,300.00</b>	<b>100.00%</b>	<b>56,600.00</b>	<b>55,479.58</b>	<b>1,120.42</b>	<b>1.98%</b>		
Includes \$7,200 for snow plow blades												
<b>3160 - Street Lighting</b>	<b>28,000.00</b>	<b>62.02%</b>	<b>2,300.00</b>	<b>2,063.70</b>	<b>236.30</b>	<b>10.27%</b>	<b>21,100.00</b>	<b>17,365.06</b>	<b>3,734.94</b>	<b>17.70%</b>		
Street Lighting	28,000.00	62.02%	2,300.00	2,063.70	236.30	10.27%	21,100.00	17,365.06	3,734.94	17.70%		
<b>3200 - Recycling</b>	<b>3,500.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,750.00</b>	<b>0.00</b>	<b>1,750.00</b>	<b>100.00%</b>		
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%	4,500.00	568.03	3,931.97	87.38%		
<b>Total Recycling</b>	<b>9,500.00</b>	<b>5.98%</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>100.00%</b>	<b>6,250.00</b>	<b>568.03</b>	<b>5,681.97</b>	<b>90.91%</b>		
<b>3250 - Tree Program</b>	<b>6,000.00</b>	<b>25.00%</b>	<b>500.00</b>	<b>1,500.00</b>	<b>(1,000.00)</b>	<b>-200.00%</b>	<b>4,500.00</b>	<b>1,500.00</b>	<b>3,000.00</b>	<b>66.67%</b>		
Contract Services	6,000.00	25.00%	500.00	1,500.00	(1,000.00)	-200.00%	4,500.00	1,500.00	3,000.00	66.67%		
<b>Total Tree Program</b>	<b>6,000.00</b>	<b>25.00%</b>	<b>500.00</b>	<b>1,500.00</b>	<b>(1,000.00)</b>	<b>-200.00%</b>	<b>4,500.00</b>	<b>1,500.00</b>	<b>3,000.00</b>	<b>66.67%</b>		
<b>Total Public Works</b>	<b>741,773.00</b>	<b>69.81%</b>	<b>33,652.69</b>	<b>33,559.13</b>	<b>93.56</b>	<b>0.28%</b>	<b>588,833.57</b>	<b>517,823.03</b>	<b>71,010.54</b>	<b>12.06%</b>		

DEPT 450 - CULTURE, RECREATIO	Full Year BUDGET 2015	% to date	MONTH				YTD										
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)							
			Month	Month	Month	Month	YTD	YTD	YTD	YTD							
<b>5200 - Parks &amp; Recreation</b>																	
FT Salaries	77,847.00	125.86%	5,988.23	9,143.51	(3,155.28)	-52.69%	56,888.19	97,976.67	(41,088.48)	-72.22%	Position switch from new employee at lower rate to long term ec						
PT Salaries	6,820.00	261.22%	524.62	3,455.00	(2,930.38)	-58.57%	4,983.85	17,815.13	(12,831.28)	-257.46%							
PERA Contributions	5,644.00	127.07%	434.15	685.74	(251.59)	-57.95%	4,124.46	7,171.60	(3,047.14)	-73.88%							
FICA Contributions	5,249.00	131.32%	403.77	749.87	(346.10)	-85.72%	3,835.81	6,892.96	(3,057.15)	-79.70%							
Medicare Contributions	1,228.00	131.27%	94.46	175.36	(80.90)	-85.64%	897.38	1,612.03	(714.65)	-79.64%							
Health/Dental Insurance	19,940.00	69.12%	1,533.85	1,450.80	83.05	5.41%	14,571.54	13,781.80	789.74	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	176.75%	40.00	154.09	(114.09)	-285.23%	360.00	883.75	(523.75)	-145.49%							
Chemicals	750.00	104.99%	62.50	0.00	62.50	100.00%	562.50	787.39	(224.89)	-39.98%							
Equipment Parts	2,000.00	89.02%	170.00	353.17	(183.17)	-107.75%	1,490.00	1,780.35	(290.35)	-19.49%							
Building Repair Supplies	500.00	15.26%	40.00	0.00	40.00	100.00%	360.00	76.32	283.68	78.80%							
Landscaping Materials	3,000.00	55.89%	250.00	35.72	214.28	85.71%	2,250.00	1,676.74	573.26	25.48%							
Small Tools and Minor Equip	1,000.00	156.46%	85.00	0.00	85.00	100.00%	760.00	1,564.60	(804.60)	-105.87%							
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	81.46%	600.00	370.38	229.62	38.27%	5,950.00	6,923.73	(973.73)	-16.37%							
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	1,874.97	0.00	1,874.97	100.00%							
Repair/Maint Bldg	1,000.00	129.41%	85.00	0.00	85.00	100.00%	760.00	1,294.07	(534.07)	-70.27%							
Repair/Maint NOT Bldg	2,500.00	116.97%	200.00	0.00	200.00	100.00%	1,900.00	2,924.25	(1,024.25)	-53.91%							
Repair/Maint Equip	1,500.00	0.00%	125.00	72.68	52.32	41.86%	1,125.00	426.14	698.86	62.12%							
Rental Buildings	4,600.00	121.30%	383.33	826.00	(442.67)	-115.48%	3,449.97	5,579.78	(2,129.81)	-61.73%							
Miscellaneous	750.00	114.95%	62.50	0.00	62.50	100.00%	562.50	862.10	(299.60)	-53.26%							
<b>Total Parks &amp; Recreation</b>	<b>153,028.00</b>	<b>116.08%</b>	<b>11,290.74</b>	<b>17,472.32</b>	<b>(6,181.58)</b>	<b>-54.75%</b>	<b>113,906.17</b>	<b>177,641.32</b>	<b>(63,735.15)</b>	<b>-55.95%</b>							
<b>IT &amp; Telephone</b>																	
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%	11,997.00	7,508.00	4,489.00	37.42%							
IT-Support Services	36,000.00	73.79%	3,000.00	2,951.42	48.58	1.62%	27,000.00	26,562.78	437.22	1.62%							
IT-Networking	7,800.00	0.00%	1,950.00	0.00	1,950.00	100.00%	5,850.00	0.00	5,850.00	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	54.88%	2,055.00	1,470.48	584.52	28.44%	18,495.00	13,532.90	4,962.10	26.83%							
<b>Total IT &amp; Telephone</b>	<b>109,560.00</b>	<b>48.06%</b>	<b>8,338.00</b>	<b>4,421.90</b>	<b>3,916.10</b>	<b>46.97%</b>	<b>83,892.00</b>	<b>52,656.66</b>	<b>31,235.34</b>	<b>37.23%</b>							
<b>Grand Total all Expenses</b>	<b>3,316,216.00</b>	<b>69.26%</b>	<b>191,616.48</b>	<b>234,877.42</b>	<b>(43,260.94)</b>	<b>-22.58%</b>	<b>2,360,351.52</b>	<b>2,296,750.06</b>	<b>63,601.46</b>	<b>2.69%</b>							
<b>Subtotal Net Income over Expenses</b>	<b>482,118.00</b>	<b>-25.98%</b>	<b>(118,224.23)</b>	<b>(102,427.39)</b>	<b>15,796.84</b>	<b>13.36%</b>	<b>(187,386.77)</b>	<b>(125,236.00)</b>	<b>62,150.77</b>	<b>33.17%</b>							
<b>DEPT 460 - COMP ADJ</b>	35,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>Debt Service Increase</b>	247,118.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>Transfer to City Projects (Streets)</b>	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>DEPT 493 - OTH FINANCING</b>	200,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>GRAND TOTAL EXP ALL DEPTS</b>	<b>3,798,334.00</b>	<b>60.47%</b>	<b>191,616.48</b>	<b>234,877.42</b>	<b>(43,260.94)</b>	<b>-22.58%</b>	<b>2,360,351.52</b>	<b>2,296,750.06</b>	<b>63,601.46</b>	<b>2.69%</b>							
<b>Net Income over Expenses</b>	<b>0.00</b>	<b>0.00%</b>	<b>(118,224.23)</b>	<b>(102,427.39)</b>	<b>15,796.84</b>	<b>13.36%</b>	<b>(187,386.77)</b>	<b>(125,236.00)</b>	<b>62,150.77</b>	<b>33.17%</b>							

Comp adjustments made appear in the individual department expense lines.  
Annual adjustments made were approximately \$35k.

	Full Year BUDGET 2015	% to date	Month			YTD			Notes
			2015 BUDGET	2015 ACTUALS	Over/ (under)	2015 BUDGET	2015 ACTUALS	Over/ (under)	
<b>REVENUE</b>									
Current Ad Valorem Taxes	231,261.00	50.00%	0.00	0.00	0.00	115,630.50	0.00	Funds received from WA City July and December	
Rental Income	11,400.00	229.95%	950.00	0.00	(950.00)	8,550.00	17,664.00	Includes \$20.6k delinquent rent from prior tenant	
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	0.00	200.55	Revenue from use of copier	
Donations	0.00	100.00%	0.00	0.00	0.00	0.00	1,235.00		
Total Revenue	242,661.00	59.05%	950.00	0.00	(950.00)	124,180.50	143,280.05	19,099.55	

	Full Year BUDGET 2015	% to date	Month			YTD			Notes
			2015 BUDGET	2015 ACTUALS	Over/ (under)	2015 BUDGET	2015 ACTUALS	Over/ (under)	
<b>EXPENSE</b>									
FT Salaries	45,000.00	73.55%	3,750.00	3,461.02	288.98	33,750.00	33,098.14	651.86	
PT Salaries	16,000.00	32.92%	1,333.33	1,008.00	325.33	12,000.00	5,267.50	6,732.50	
PERA Contributions	4,422.50	64.69%	368.54	335.17	33.37	3,316.88	2,860.91	455.97	
FICA Contributions	3,782.00	58.69%	315.17	261.48	53.69	2,836.50	2,219.67	616.83	
Medicare Contributions	884.50	58.69%	73.71	61.15	12.56	663.38	519.15	144.23	
Health/Dental Insurance	11,987.00	86.23%	998.92	1,088.00	(89.08)	8,990.25	10,336.00	(1,345.75)	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	0.00	
Workers Compensation	350.00	0.00%	0.00	0.00	0.00	350.00	0.00	350.00	
Library svcs supplies	1,100.00	0.00%	91.67	0.00	91.67	825.02	0.00	825.02	
Office Supplies	4,100.00	28.96%	341.67	100.50	241.17	3,075.03	1,187.29	1,887.74	
Library Collection Maintenance	49,700.00	39.14%	4,141.67	2,363.12	1,778.55	37,275.00	19,450.58	17,824.42	Cost to recover delinquent rent from prior tenant
Legal Services	2,000.00	69.20%	500.00	30.00	470.00	1,500.00	1,384.00	116.00	
Contract Services	3,000.00	3.45%	250.00	0.00	250.00	2,250.00	103.50	2,146.50	Snow Plowing
Telephone	1,600.00	70.07%	133.33	220.06	(86.73)	1,199.97	1,121.11	78.86	
Internet	1,000.00	61.63%	83.33	230.00	(146.67)	750.00	616.29	133.71	
Information Technology (Equip	3,220.00	96.27%	0.00	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	0.00	
Insurance	2,700.00	69.74%	1,350.00	0.00	1,350.00	2,700.00	1,883.00	817.00	
Utilities	7,550.00	72.68%	616.66	566.45	50.21	5,649.94	5,487.08	162.86	
Refuse	550.00	81.42%	45.83	49.89	(4.06)	412.47	447.79	(35.32)	
Repair/Maint Bldg	14,000.00	146.54%	1,166.67	2,252.67	(1,086.00)	10,500.00	20,515.17	(10,015.17)	YTD includes Roof repairs
Repair/Maint NOT Bldg	0.00	0.00%	5,000.00	0.00	5,000.00	5,500.00	0.00	5,500.00	
Library Card Reimbursements	0.00	100.00%	0.00	0.00	0.00	0.00	420.00	(420.00)	
Miscellaneous	24,000.00	82.61%	1,000.00	1,509.00	(509.00)	20,700.00	19,825.34	874.66	Library card reimb are processed by County eft 5/1/15
Building Purchase Rept	2,000.00	14.68%	166.66	0.00	166.66	1,499.94	293.62	1,206.32	
Building-Property Tax	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
Other Equipment	2,600.00	44.88%	0.00	0.00	0.00	1,300.00	1,167.00	133.00	
Subscriptions	0.00	100.00%	0.00	0.00	0.00	0.00	738.00	(738.00)	
Conferences & Training	2,500.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
Programs	7,500.00	0.00%	1,250.00	0.00	1,250.00	5,625.00	275.00	5,625.00	
Internal charges	1,600.00	25.88%	625.00	0.00	625.00	1,210.00	0.00	796.00	\$2 per card processing fee plus billable City resources
Total Library	213,146.00	62.27%	23,732.16	13,536.51	10,195.65	168,349.38	137,730.14	35,619.24	
Net Income/(Expense)	29,515.00		(22,782.16)	(13,536.51)	9,245.65	(44,168.88)	10,549.91	54,718.79	

12/31/14 Cash Balance	172,205.10								
Net Income/(Expense)	29,515.00								
Accrued AP	(70,000.00)								
CIP (self funded)	0.00								
Contingencies	0.00								
2014 AP accrual reversal									
Ending Cash Balance	131,720.10								

Net Income/(Expense)	29,515.00								
Accrued AP	(70,000.00)								
CIP (self funded)	0.00								
Contingencies	0.00								
2014 AP accrual reversal									
Ending Cash Balance	131,720.10								

Net Income/(Expense)	29,515.00								
Accrued AP	(70,000.00)								
CIP (self funded)	0.00								
Contingencies	0.00								
2014 AP accrual reversal									
Ending Cash Balance	131,720.10								

Net Income/(Expense)	29,515.00								
Accrued AP	(70,000.00)								
CIP (self funded)	0.00								
Contingencies	0.00								
2014 AP accrual reversal									
Ending Cash Balance	131,720.10								