



MAYOR & COUNCIL COMMUNICATION

DATE: November 17, 2015
**CONSENT
ITEM
MOTION** #3

AGENDA ITEM: October 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 October 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 October 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 124% above budget for the month bringing the year to date total revenue to 3.6% above budget. The most significant budget to actual revenue variances are as follows:

- Building Permit revenue was 32.3% below budget for the month bringing the year to date to 22.4% below budget. In October there were 25 new home starts compared to the budgeted 11 new home starts per month. 13 of the 25 new home starts were in the Hans Hagen development. The year to date new home starts is at 113, of which 10 were open space new homes. The 2015 budget did not include any open space new homes.
- The DNR trail grooming grant proceeds of \$4.1k and the County 5 tree project grant proceeds of \$18k were received in October.
- Recycling grant proceeds were received in October.

Expenses:

Total expenses for the month were 13.9% below budget bringing the year to date expenses to 3.6% 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 were 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.
- Building Inspection – The new building inspector has been hired and contract services will no longer be utilized on a regular basis.
- Public Works – The total Public Works expenses were 38.4% below budget for the month and 13.9% below budget year to date.

In summary, year to date actual expenses continue to be less than budgeted and the net income through October is 49.8% 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 October were 55% 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 28% below budget.

On a net income basis, the year to date results are 90% better than budget primarily due to the previously mentioned collection of delinquent rent mentioned in prior months.

The ending October cash balance in the library fund is \$193.9k.

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

ATTACHMENT:

1. October Financial Reports

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

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2015	% to date	MONTH				YTD									
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)						
			Month	Month	Month	Month	YTD	YTD	YTD	YTD						
REVENUE																
Total Revenue	3,798,334.00	61.16%	70,362.25	157,640.46	87,278.21	124.04%	2,243,327.00	2,323,044.68	79,717.68	3.55%						
EXPENSE																
Total Mayor & Council	40,955.00	74.35%	1,000.00	682.58	317.42	31.74%	25,002.66	30,450.81	(5,448.15)	-21.79%						
Total Administration	407,316.00	106.23%	39,343.57	56,219.80	(16,876.23)	-42.89%	347,036.22	432,678.42	(85,642.20)	-24.68%						
Total Elections	1,050.00	206.76%	0.00	0.00	0.00	0.00%	1,025.00	2,171.03	(1,146.03)	-111.81%						
Total Communications	70,842.00	40.03%	6,756.66	348.62	6,408.04	94.84%	59,290.47	28,360.52	30,929.95	52.17%						
Total Finance	134,647.00	75.56%	12,587.34	9,757.15	2,830.19	22.48%	118,505.53	101,739.53	16,766.00	14.15%						
Total Planning & Zoning	224,218.00	87.29%	23,940.92	17,929.02	6,011.90	25.11%	189,276.76	195,718.69	(6,441.93)	-3.40%						
Total Engineering Services	54,800.00	61.50%	4,600.00	2,257.00	2,343.00	50.93%	45,600.00	33,704.40	11,895.60	26.09%						
Total City Hall	50,235.00	103.29%	4,186.00	4,274.30	(88.30)	-2.11%	41,963.00	51,886.32	(9,923.32)	-23.65%						
Total General Government	984,063.00	89.09%	92,414.49	91,468.47	946.02	1.02%	827,699.64	876,709.72	(49,010.08)	-5.92%						
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	93.37%	4,200.00	5,547.50	(1,347.50)	-32.08%	41,900.00	46,685.00	(4,785.00)	-11.42%						
Total Fire	385,312.00	75.55%	36,174.19	29,839.77	6,334.42	17.51%	324,995.58	291,118.63	33,876.95	10.42%						
Total Fire Relief	37,323.00	155.84%	0.00	0.00	0.00	0.00%	0.00	58,165.92	(58,165.92)	-100.00%						
Total Building Inspections	323,558.00	46.09%	32,256.12	19,221.41	13,034.71	40.41%	274,929.84	149,143.57	125,786.27	45.75%						
Total Emergency Communications	7,000.00	53.50%	0.00	0.00	0.00	0.00%	5,250.00	3,745.00	1,505.00	28.67%						
Total Animal Control	6,800.00	112.18%	570.00	465.00	105.00	18.42%	5,660.00	7,627.99	(1,967.99)	-34.77%						
Total Public Safety	1,327,792.00	61.77%	73,200.31	55,073.68	18,126.63	24.76%	911,634.92	820,131.20	91,503.72	10.04%						

DEPT 430 - PUBLIC WORKS	MONTH					YTD				
	BUDGET	ACTUAL	Variance (\$)	Variance (%)		BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	Month	Month	Month	Month		YTD	YTD	YTD	YTD	
Total Public Works	380,195.00	22,934.89	12,719.15	35.67%		318,219.62	273,623.68	44,595.94	14.01%	
Total Streets	222,578.00	1,836.32	323.68	14.99%		219,978.00	194,012.89	25,965.11	11.80%	
Total Ice & Snow Removal	95,500.00	282.95	1,017.05	78.23%		57,900.00	55,762.53	2,137.47	3.69%	
Total Street Lighting	28,000.00	2,173.13	126.87	5.52%		23,400.00	19,538.19	3,861.81	16.50%	
Total Recycling	9,500.00	0.00	2,250.00	100.00%		8,500.00	568.03	7,931.97	93.32%	
Total Tree Program	6,000.00	0.00	500.00	100.00%		5,000.00	1,500.00	3,500.00	70.00%	
Total Public Works	741,773.00	27,227.29	16,936.75	38.35%		632,997.62	545,005.32	87,992.30	13.90%	
DEPT 450 - CULTURE, RECREATION										
Total Parks & Recreation	153,028.00	21,554.67	(5,534.40)	-34.55%		129,926.45	199,195.99	(69,269.54)	-53.31%	
IT & Telephone	109,560.00	4,577.55	1,810.45	28.34%		90,280.00	57,234.21	33,045.79	36.60%	
GRAND TOTAL ALL EXPENSES	3,316,216.00	199,901.66	32,285.45	13.90%		2,592,538.63	2,498,276.44	94,262.19	3.64%	
SUB TOTAL NET INC OVER EXP	482,118.00	(42,261.20)	119,563.66	73.88%		(349,211.63)	(175,231.76)	173,979.87	49.82%	
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	199,901.66	32,285.45	13.90%		2,592,538.63	2,498,276.44	94,262.19	3.64%	
Net Income over Expenses	0.00	(42,261.20)	119,563.66	73.88%		(349,211.63)	(175,231.76)	173,979.87	49.82%	

City of Lake Elmo
 2015 By Month
 Budget to Actual Comparative
 For the month ending October 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	
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 Disparties	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%	
Wastewater 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	132.00%	200.00	200.00	0.00	0.00%	2,100.00	3,300.00	1,200.00	57.14%	
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	64.64%	43,130.00	57,056.95	13,926.95	32.29%	431,300.00	334,582.66	(96,717.34)	-22.42%	25 new home permits in Oct; YTD at 113 new homes (10 Open space)
Building Re-Inspect Fees	1,000.00	0.00%	100.00	0.00	(100.00)	-100.00%	900.00	100.00	(800.00)	-88.89%	
Heating Permits	29,040.00	88.45%	2,420.00	4,509.25	2,089.25	86.33%	24,200.00	25,686.70	1,486.70	6.14%	
Plumbing Permits	29,040.00	116.54%	2,420.00	3,780.00	1,360.00	56.20%	24,200.00	33,842.00	9,642.00	39.84%	
Sewer Permits	10,560.00	0.00%	880.00	0.00	(880.00)	-100.00%	8,800.00	8,800.00	(8,800.00)	-100.00%	
Animal License	2,500.00	81.44%	40.00	20.00	(20.00)	-50.00%	2,420.00	2,036.00	(384.00)	-15.87%	
Utility Permits (ROW)	5,000.00	838.74%	0.00	3,462.80	3,462.80	100.00%	5,000.00	41,936.80	36,936.80	738.74%	Driven by development activity
Burning Permit	2,250.00	62.44%	300.00	45.00	(255.00)	-85.00%	2,200.00	1,405.00	(795.00)	-36.14%	
Massage Therapy Licenses	150.00	16.67%	75.00	0.00	(75.00)	0.00%	150.00	25.00	(125.00)	-83.33%	
Electrical Permit	6,051.00	164.20%	500.00	1,580.96	1,080.96	216.19%	5,000.00	9,935.71	4,935.71	98.71%	
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	0.00	0.00	0.00%	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	101.21%	0.00	15,688.00	15,688.00	100.00%	15,500.00	15,688.00	188.00	1.21%	
Misc State Grant/Surcharge Rev	500.00	5039.23%	0.00	24,511.34	24,511.34	100.00%	375.00	15,688.00	24,821.14	6618.97%	Grant fund for DNR trail grooming & City 5 tree project
Cable Franchise Revenue	45,000.00	151.40%	0.00	0.00	0.00	0.00%	45,000.00	25,196.14	(19,803.86)	-44.01%	Rec'd participant distribution of excess funding
Zoning & Subdivision Fees	7,500.00	341.73%	750.00	2,365.00	1,615.00	215.33%	7,500.00	68,129.10	23,129.10	51.40%	
Plan Check Fees	181,923.00	105.80%	15,160.25	34,705.26	19,545.01	128.92%	151,602.50	192,471.80	40,869.30	26.96%	Very few zoning permits budgeted in 2015
Sale of Copies, Books, Maps	175.00	38.00%	20.00	0.00	(20.00)	-100.00%	145.00	66.50	(78.50)	-54.14%	
Assessment Searches	750.00	276.00%	45.00	390.00	345.00	766.67%	705.00	2,070.00	1,365.00	193.62%	
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%	1,875.00	800.63	(1,074.37)	-57.30%	
Fines	48,000.00	69.45%	4,000.00	3,063.24	(936.76)	-23.42%	40,000.00	33,338.13	(6,661.87)	-16.65%	
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%	500.00	500.00	0.00	0.00%	
Miscellaneous Revenue	3,500.00	336.35%	300.00	6,262.66	5,962.66	1987.55%	2,900.00	11,772.11	8,872.11	305.93%	
Internal Charges	640.00	64.69%	22.00	0.00	(22.00)	-100.00%	604.00	414.00	(190.00)	-31.46%	
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	61.16%	70,362.25	157,640.46	87,278.21	124.04%	2,243,337.00	2,323,044.68	79,717.68	3.55%	

EXPENSE	MONTH				YTD						
	Full Year		MONTH		YTD		YTD				
	BUDGET 2015	% to date	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) 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%	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	131.77%	1,000.00	682.58	317.42	31.74%	10,000.00	15,153.48	(5,153.48)	-51.53%	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	74.35%	1,000.00	682.58	317.42	31.74%	25,002.66	30,450.81	(5,448.15)	-21.79%	
1320 - Administration											
FT Salaries	198,125.00	96.39%	22,860.58	29,862.45	(7,001.87)	-30.63%	167,644.23	190,968.20	(23,323.97)	-13.91%	Variance is a result of PTO payouts to prior employees
PERA Contributions	14,364.00	76.33%	1,657.38	1,261.80	395.58	23.87%	12,154.15	10,964.13	1,190.02	9.79%	
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	93.48%	1,417.38	1,766.52	(349.14)	-24.63%	10,394.15	11,483.06	(1,088.91)	-10.48%	
Medicare Contributions	2,873.00	93.48%	331.50	413.13	(81.63)	-24.62%	2,431.00	2,685.62	(254.62)	-10.47%	
Health/Dental Insurance	44,865.00	87.15%	5,176.73	4,708.00	468.73	9.05%	37,962.69	39,098.00	(1,135.31)	-2.99%	
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	106.23%	0.00	0.00	0.00	0.00%	1,000.00	1,062.27	(62.27)	-6.23%	
Office Supplies	5,500.00	95.13%	475.00	732.70	(257.70)	-54.25%	4,550.00	5,232.22	(682.22)	-14.99%	
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	203.55%	3,750.00	13,101.50	(9,351.50)	-249.37%	37,500.00	91,598.59	(54,098.59)	-144.26%	
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	96.85%	2,500.00	2,500.00	0.00	0.00%	25,000.00	30,990.88	(5,990.88)	-23.96%	May expense includes W/A assessor fees budgeted later in the year
Contract Services	0.00	0.00%	0.00	550.00	(550.00)	-100.00%	0.00	800.00	(800.00)	-100.00%	
Postage	2,000.00	166.72%	0.00	500.00	(500.00)	-100.00%	1,500.00	3,334.36	(1,834.36)	-122.29%	Timing issue
Mileage	500.00	14.10%	50.00	0.00	50.00	100.00%	450.00	70.49	379.51	84.34%	
Legal Publishing	5,000.00	98.37%	400.00	334.70	65.30	16.33%	4,200.00	4,918.73	(718.73)	-17.11%	
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	124.92%	50.00	384.00	(334.00)	-668.00%	500.00	749.52	(249.52)	-49.90%	
Dues & Subscriptions	2,105.00	81.40%	175.00	25.00	150.00	85.71%	1,750.00	1,713.46	36.54	2.09%	
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	40.02%	500.00	80.00	420.00	84.00%	5,000.00	2,441.00	2,559.00	51.18%	
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	106.23%	39,343.57	56,219.80	(16,876.23)	-42.89%	347,036.22	432,678.42	(85,642.20)	-24.68%	
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	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%	0.00	0.00	0.00	0.00%	75.00	291.03	(216.03)	-288.04%	
Total Elections	1,050.00	206.76%	0.00	0.00	0.00	0.00%	1,025.00	2,171.03	(1,146.03)	-111.81%	

	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%	4,139.54	0.00	4,139.54	100.00%	30,356.62	11,739.09	18,617.53	61.33%
PERA Contributions	2,601.00	27.11%	300.12	0.00	300.12	100.00%	2,200.85	705.10	1,495.75	67.96%
FICA Contributions	2,224.00	32.07%	256.62	0.00	256.62	100.00%	1,881.85	713.13	1,168.72	62.10%
Medicare Contributions	520.00	32.08%	60.00	0.00	60.00	100.00%	440.00	166.80	273.20	62.09%
Health/Dental Insurance	9,970.00	36.83%	1,150.38	0.00	1,150.38	100.00%	8,436.15	3,672.00	4,764.15	56.47%
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%	0.00	0.00	0.00	0.00%	6,000.00	5,871.11	128.89	2.15%
Office Supplies	561.00	8.65%	50.00	0.00	50.00	100.00%	500.00	48.50	451.50	90.30%
Mileage	100.00	0.00%	0.00	0.00	0.00	0.00%	75.00	57.27	17.73	23.64%
Public Notices	5,040.00	32.05%	400.00	28.62	371.38	92.85%	4,250.00	1,615.46	2,634.54	61.99%
Cable Operations	4,800.00	67.38%	400.00	320.00	80.00	20.00%	4,000.00	3,234.15	765.85	19.15%
Conferences	700.00	51.43%	0.00	0.00	0.00	0.00%	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%
Total Communications	70,842.00	40.03%	6,756.66	348.62	6,408.04	94.84%	59,290.47	28,360.52	30,929.95	52.17%
1520 - Finance										
FT Salaries	66,863.00	76.82%	7,714.96	6,948.49	766.47	9.93%	56,576.38	51,366.00	5,210.38	9.21%
PT Salaries	3,600.00	0.00%	415.38	0.00	415.38	100.00%	3,046.15	0.00	3,046.15	100.00%
PERA Contributions	4,848.00	79.47%	559.38	521.16	38.22	6.83%	4,102.15	3,852.51	249.64	6.09%
FICA Contributions	4,369.00	68.87%	504.12	408.14	95.98	19.04%	3,696.85	3,009.02	687.83	18.61%
Medicare Contributions	1,022.00	68.85%	117.92	95.45	22.47	19.06%	864.77	703.61	161.16	18.64%
Health/Dental Insurance	14,955.00	61.11%	1,725.58	870.40	855.18	49.56%	12,654.23	9,139.20	3,515.03	27.78%
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%	375.00	407.61	(32.61)	-8.70%
Office Supplies	500.00	176.90%	0.00	0.00	0.00	0.00%	375.00	884.52	(509.52)	-135.87%
Printed Forms	500.00	0.00%	0.00	0.00	0.00	0.00%	375.00	0.00	375.00	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	108.43%	500.00	913.51	(413.51)	-82.70%	5,000.00	6,505.50	(1,505.50)	-30.11%
Mileage	50.00	0.00%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	100.00%
Miscellaneous	200.00	128.28%	0.00	0.00	0.00	0.00%	150.00	256.56	(106.56)	-71.04%
Dues & Subscriptions	740.00	22.97%	500.00	0.00	500.00	100.00%	740.00	170.00	570.00	77.03%
Conferences & Training	500.00	0.00%	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%
Total Finance	134,647.00	75.56%	12,587.34	9,757.15	2,830.19	22.48%	118,505.53	101,739.53	16,766.00	14.15%

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	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD		
1910 - Planning & Zoning												
FT Salaries	152,354.00	87.19%	17,050.46	14,531.13	2,699.33	15.83%	128,703.38	132,834.76	(4,131.38)	-3.21%		
PT Salaries	3,600.00	0.00%	415.38	0.00	415.38	100.00%	3,046.15	0.00	3,046.15	100.00%		
PERA Contributions	9,849.00	91.18%	1,136.42	931.19	205.23	18.06%	8,333.77	8,980.36	(646.59)	-7.76%		
FICA Contributions	8,646.00	79.40%	997.62	711.75	285.87	28.66%	7,315.85	6,865.23	450.62	6.16%		
Medicare Contributions	2,022.00	78.42%	233.31	166.48	66.83	28.64%	1,710.92	1,585.58	125.34	7.33%		
Health/Dental Insurance	32,047.00	79.60%	3,697.73	1,812.00	1,885.73	51.00%	27,116.69	25,509.00	1,607.69	5.93%		
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)	88.16%	(1,375.00)	(1,938.80)	563.80	-41.00%	(13,750.00)	(14,547.18)	797.18	-5.80%	Missing planning offset time for Aug and Sept	
Office Supplies	1,800.00	67.90%	150.00	324.55	(174.55)	-116.37%	1,500.00	1,222.28	277.72	18.51%		
Printed Forms	750.00	124.78%	0.00	0.00	0.00	100.00%	750.00	935.87	(185.87)	-24.78%		
Engineering Services	20,000.00	80.95%	1,500.00	591.55	908.45	60.56%	17,000.00	16,190.80	809.20	4.76%		
Contract Services	5,000.00	289.98%	0.00	459.05	(459.05)	-100.00%	3,750.00	14,499.05	(10,749.05)	-286.64%	YTD=Landscape Architect-5th Street	
Postage	2,000.00	34.36%	0.00	62.02	(62.02)	-100.00%	150.00	68.72	81.28	54.19%		
Mileage	250.00	24.86%	20.00	8.10	11.90	59.50%	200.00	62.15	137.85	68.93%		
Miscellaneous	500.00	6.20%	40.00	0.00	40.00	100.00%	400.00	31.00	369.00	92.25%		
Dues & Subscriptions	600.00	20.00%	50.00	120.00	(70.00)	-140.00%	500.00	120.00	380.00	76.00%		
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	250.00	0.00	250.00	100.00%		
Conferences & Training	2,000.00	27.75%	0.00	330.00	(330.00)	-100.00%	1,500.00	555.00	945.00	63.00%		
Total Planning & Zoning	224,218.00	87.29%	23,940.92	17,929.02	6,011.90	25.11%	189,276.76	195,718.69	(6,441.93)	-3.40%		
1930 - Engineering Services	54,800.00	61.50%	4,600.00	2,257.00	2,343.00	50.93%	45,600.00	33,704.40	11,895.60	26.09%		
Engineering Services	54,800.00	61.50%	4,600.00	2,257.00	2,343.00	50.93%	45,600.00	33,704.40	11,895.60	26.09%		
Total Engineering Services	54,800.00	61.50%	4,600.00	2,257.00	2,343.00	50.93%	45,600.00	33,704.40	11,895.60	26.09%		
1940 - City Hall	50.00	0.00%	25.00	0.00	25.00	100.00%	50.00	0.00	50.00	100.00%		
Cleaning Supplies	50.00	0.00%	25.00	0.00	25.00	100.00%	50.00	0.00	50.00	100.00%		
Building Repair Supplies	300.00	126.02%	25.00	0.00	25.00	100.00%	250.00	378.06	(128.06)	-51.22%		
Utilities	6,000.00	104.88%	500.00	399.57	100.43	20.09%	5,000.00	6,292.56	(1,292.56)	-25.85%	Budget assumed annex site in 2014	
Refuse	353.00	326.13%	0.00	112.94	(112.94)	-100.00%	353.00	1,151.24	(798.24)	-226.13%		
Repairs/Maint Contractual Bldg	6,000.00	141.42%	500.00	386.63	113.37	22.67%	5,000.00	8,485.21	(3,485.21)	-69.70%	YTD: Electrical wiring needed in new rental office space (\$2.7k)	
Repairs/Maint Contractual Equip	7,700.00	120.13%	650.00	857.26	(207.26)	-31.89%	6,450.00	9,230.06	(2,800.06)	-43.41%	New copier lease and usage overage fees	
Facility Lease	29,532.00	83.33%	2,461.00	2,461.00	0.00	0.00%	24,610.00	24,610.00	0.00	0.00%		
Miscellaneous	300.00	573.06%	25.00	56.90	(31.90)	-127.60%	250.00	1,719.19	(1,469.19)	-587.68%		
Total City Hall	50,235.00	103.29%	4,186.00	4,274.30	(88.30)	-2.11%	41,963.00	51,886.32	(9,923.32)	-23.65%		
Total General Government	984,063.00	89.09%	92,414.49	91,468.47	946.02	1.02%	837,699.64	876,709.72	(49,010.08)	-5.92%		

DEPT 420 - PUBLIC SAFETY

	Full Year		MONTH					YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD		
2100 - 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%		
Law Enforcement Contract	517,799.00	50.92%	0.00	0.00	0.00	0.00%	258,899.50	263,645.09	(4,745.59)	-1.83%		
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%		
2150 - Prosecution	50,000.00	93.37%	4,200.00	5,547.50	(1,347.50)	-32.08%	41,900.00	46,685.00	(4,785.00)	-11.42%		
Attorney Criminal	50,000.00	93.37%	4,200.00	5,547.50	(1,347.50)	-32.08%	41,900.00	46,685.00	(4,785.00)	-11.42%		
Total Prosecution	50,000.00	93.37%	4,200.00	5,547.50	(1,347.50)	-32.08%	41,900.00	46,685.00	(4,785.00)	-11.42%		
2220 - Fire	68,614.00	86.65%	7,917.00	8,114.61	(197.61)	-2.50%	58,058.00	59,454.31	(1,396.31)	-2.41%		
FT Salaries	123,121.00	62.54%	14,206.27	7,568.24	6,638.03	46.73%	104,179.31	77,004.35	27,174.96	26.08%		
PERA Contributions	12,116.00	98.28%	1,398.00	1,608.81	(210.81)	-15.08%	10,252.00	11,907.33	(1,655.33)	-16.15%		
FICA Contributions	7,653.00	58.69%	880.73	340.36	540.37	61.35%	6,458.69	4,477.67	1,981.02	30.67%		
Medicare Contributions	2,780.00	73.72%	320.77	320.77	0.00	0.00%	2,352.31	2,049.29	303.02	12.88%		
Health/Dental Insurance	14,243.00	84.19%	1,643.42	1,142.00	501.42	30.51%	12,051.77	11,991.00	60.77	0.50%		
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%		
Office Supplies	850.00	149.49%	70.00	975.45	(905.45)	-1293.50%	700.00	1,270.64	(570.64)	-81.52%		
EMS Supplies	3,400.00	76.15%	280.00	0.00	280.00	100.00%	2,800.00	2,589.08	210.92	7.53%		
Fire Prevention	3,000.00	4.75%	250.00	83.06	1,669.4	66.78%	2,500.00	142.39	2,357.61	94.30%		
Fuel, Oil & Fluids	13,000.00	59.41%	1,100.00	995.07	1,049.3	9.54%	10,800.00	7,723.06	3,076.94	28.49%		
Small Tools & Equip	20,892.00	41.60%	1,750.00	363.94	1,386.06	79.20%	17,500.00	8,690.70	8,809.30	50.34%		
Physicals	3,181.00	163.45%	265.00	0.00	2,650.00	100.00%	2,650.00	5,199.47	(2,549.47)	-96.21%		
Radio	21,562.00	76.67%	0.00	205.00	(205.00)	-100.00%	16,171.50	16,531.30	(359.80)	-2.22%		
Milage	250.00	231.38%	20.00	173.65	(153.65)	-768.25%	210.00	578.45	(368.45)	-175.45%		
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%		
Electric Utility	17,000.00	68.90%	1,400.00	727.00	673.00	48.07%	14,000.00	11,712.78	2,287.22	16.34%		
Refuse	1,000.00	265.64%	80.00	266.38	(186.38)	-232.98%	840.00	2,656.35	(1,816.35)	-216.23%		
Repair/Maint Bldg	2,000.00	296.81%	170.00	440.74	(270.74)	-159.26%	1,660.00	5,936.23	(4,276.23)	-257.60%		
Repair/Maint Equip	33,260.00	73.52%	2,770.00	6,485.26	(3,715.26)	-134.12%	27,700.00	24,452.07	3,247.93	11.73%		
Uniforms	2,500.00	39.46%	208.00	0.00	2,080.00	100.00%	2,080.00	986.60	1,093.40	52.57%		
Miscellaneous	1,500.00	166.24%	125.00	132.74	(7.74)	-6.19%	1,250.00	2,493.59	(1,243.59)	-99.49%		
Dues & Subscriptions	3,508.00	74.72%	300.00	0.00	300.00	100.00%	2,910.00	2,621.04	288.96	9.93%		
Books	220.00	9.09%	20.00	0.00	20.00	100.00%	190.00	20.00	170.00	89.47%		
Conferences & Training	12,375.00	64.97%	1,000.00	0.00	1,000.00	100.00%	10,375.00	8,040.05	2,334.95	22.51%		
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	75.55%	36,174.19	29,839.77	6,334.42	17.51%	324,995.58	291,118.63	33,876.95	10.42%		
2250 - Fire Relief	37,323.00	155.84%	0.00	0.00	0.00	0.00%	0.00	58,165.92	(58,165.92)	-100.00%		
Fire State Aid	37,323.00	155.84%	0.00	0.00	0.00	0.00%	0.00	58,165.92	(58,165.92)	-100.00%		
Total Fire Relief	37,323.00	155.84%	0.00	0.00	0.00	0.00%	0.00	58,165.92	(58,165.92)	-100.00%		

YTD correction for accrual back to 2014 for POC FF

Due to 18% rate increase

Annual premiums billed April

Aug is Annual svce of all fire vehicles

Base State Aid \$46.7k, Suppl \$11.4k

	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	49.76%	17,262.23	11,460.45	5,801.78	33.61%	126,589.69	74,443.85	52,145.84	41.19%		
PERA Contributions	10,846.00	51.36%	1,251.46	839.54	391.92	31.32%	9,177.38	5,570.34	3,607.04	39.30%		
FICA Contributions	9,276.00	46.90%	1,070.31	676.12	394.19	36.83%	7,848.92	4,350.71	3,498.21	44.57%		
Medicare Contributions	2,169.00	46.90%	250.27	158.12	92.15	36.82%	1,835.31	1,017.19	818.12	44.58%		
Health/Dental Insurance	28,486.00	52.12%	3,286.85	1,414.00	1,872.85	56.98%	24,103.54	14,847.00	9,256.54	38.40%		
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	19.65%	175.00	182.88	(7.88)	-4.50%	1,750.00	412.70	1,337.30	76.42%		
Printed Forms	700.00	16.58%	0.00	0.00	0.00	0.00%	525.00	116.09	408.91	77.89%		
Fuel, Oil & Fluids	5,500.00	12.63%	450.00	114.31	335.69	74.60%	4,600.00	694.85	3,905.15	84.89%		
Engineering	9,000.00	74.14%	750.00	583.50	166.50	22.20%	7,500.00	6,672.45	827.55	11.03%		
Inspector Contract Services	67,200.00	43.33%	7,000.00	2,010.00	4,990.00	71.29%	55,000.00	29,120.99	25,879.01	47.05%		
Mileage	3,500.00	107.47%	300.00	653.36	(353.36)	-117.79%	2,900.00	3,761.28	(861.28)	-29.70%		
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	750.00	180.00	570.00	76.00%		
Repairs/Maint Equip	2,300.00	55.63%	200.00	1,024.13	(824.13)	-412.07%	1,900.00	1,279.56	620.44	32.65%		
Uniforms	850.00	22.88%	70.00	0.00	70.00	100.00%	700.00	194.45	505.55	72.22%		
Miscellaneous	650.00	236.27%	55.00	0.00	55.00	100.00%	550.00	1,535.76	(985.76)	-179.23%		
Dues & Subscriptions	700.00	55.00%	60.00	0.00	60.00	100.00%	600.00	385.00	215.00	35.83%		
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	19.64%	0.00	85.00	(85.00)	-100.00%	2,100.00	545.00	1,555.00	74.05%		
Total Building Inspections	323,558.00	46.09%	32,256.12	19,221.41	13,034.71	40.41%	274,929.84	149,143.57	125,786.27	45.75%		
2500 - Emergency Communications												
Contract Services	7,000.00	53.50%	0.00	0.00	0.00	0.00%	5,250.00	3,745.00	1,505.00	28.67%		
Total Emergency Communications	7,000.00	53.50%	0.00	0.00	0.00	0.00%	5,250.00	3,745.00	1,505.00	28.67%		
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	125.83%	500.00	465.00	35.00	7.00%	5,000.00	7,550.00	(2,550.00)	-51.00%		
Miscellaneous (Impounding)	800.00	9.75%	70.00	0.00	70.00	100.00%	660.00	77.99	582.01	88.18%		
Total Animal Control	6,800.00	112.18%	570.00	465.00	105.00	18.42%	5,660.00	7,627.99	(1,967.99)	-34.77%		
Total Public Safety	1,327,792.00	61.77%	73,200.31	55,073.68	18,126.63	24.76%	911,634.92	820,131.20	91,503.72	10.04%		

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

Aug is EG Rud swcs for lot time adj; budget exception approved by CC

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

DEPT 430 - PUBLIC WORKS

	Full Year		MONTH				YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD	
3100 - Public Works											
FT Salaries	153,314.00	71.03%	17,690.08	13,821.92	3,868.16	21.87%	129,727.23	108,902.76	20,824.47	16.05%	Use of more FT vs PT; overall cost very close to budget
PT Salaries	23,460.00	10.12%	2,706.92	572.00	2,134.92	78.87%	19,850.77	2,373.00	17,477.77	88.05%	
PERA Contributions	11,115.00	75.60%	1,282.50	1,036.65	245.85	19.17%	9,405.00	8,402.59	1,002.41	10.66%	
FICA Contributions	10,960.00	59.54%	1,264.62	841.79	422.83	33.44%	9,273.85	6,526.07	2,747.78	29.63%	
Medicare Contributions	2,563.00	59.55%	295.73	196.86	98.87	33.43%	2,168.69	1,526.24	642.45	29.62%	
Health/Dental Insurance	34,183.00	89.05%	3,944.19	2,899.00	1,045.19	26.50%	28,924.08	30,439.50	(1,515.42)	-5.24%	
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%	5,000.00	15,875.53	(10,875.53)	-217.51%	Expense spread out in the budget; 18% rate increase in 2015
Office Supplies	2,000.00	17.27%	170.00	0.00	170.00	100.00%	1,660.00	345.42	1,314.58	79.19%	
Shop Materials	1,500.00	104.87%	125.00	206.39	(81.39)	-65.11%	1,250.00	1,573.01	(323.01)	-25.84%	
Building Repair Supplies	500.00	17.35%	40.00	0.00	40.00	100.00%	400.00	86.75	313.25	78.31%	
Small Tools and Minor Equip	1,200.00	400.95%	100.00	174.49	(74.49)	-74.49%	1,000.00	4,811.44	(3,811.44)	-381.14%	
Engineering Services	9,000.00	109.89%	750.00	312.00	438.00	58.40%	7,500.00	9,890.25	(2,390.25)	-31.87%	
Contract Services	4,000.00	68.04%	0.00	443.90	(443.90)	-100.00%	2,000.00	2,721.73	(721.73)	-36.09%	
Radio	1,300.00	71.32%	0.00	0.00	0.00	0.00%	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	61.87%	2,500.00	609.94	1,890.06	75.60%	21,500.00	17,324.53	4,175.47	19.42%	
Refuse	2,400.00	90.03%	200.00	216.67	(16.67)	-8.33%	2,000.00	2,160.66	(160.66)	-8.03%	
Fuel, Oil, Fluids (ALL depts)	42,000.00	51.46%	2,500.00	1,007.50	1,492.50	59.70%	32,500.00	21,611.89	10,888.11	33.50%	
Repair/Maint Bldg	3,500.00	98.51%	300.00	0.00	300.00	100.00%	2,900.00	3,447.94	(547.94)	-18.89%	
Repair/Maint NOT Bldg	500.00	117.93%	40.00	0.00	40.00	100.00%	400.00	589.64	(189.64)	-47.41%	
Repair/Maint Equip (out)	5,000.00	79.29%	400.00	0.00	400.00	100.00%	4,200.00	3,964.56	235.44	5.61%	
Equipment Parts	7,500.00	34.71%	0.00	0.00	0.00	0.00%	6,250.00	2,602.92	3,647.08	58.35%	
Uniforms	2,000.00	98.90%	170.00	220.78	(50.78)	-29.87%	1,660.00	1,978.00	(318.00)	-19.16%	
Miscellaneous	1,000.00	76.83%	50.00	0.00	50.00	100.00%	900.00	768.25	131.75	14.64%	
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	137.50%	0.00	275.00	(275.00)	-100.00%	150.00	275.00	(125.00)	-83.33%	
Conferences & Training	1,500.00	212.47%	0.00	100.00	(100.00)	-100.00%	1,250.00	3,187.00	(2,062.00)	-183.29%	Annual safety training
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%	
Total Public Works	380,195.00	71.97%	35,654.04	22,934.89	12,719.15	35.67%	318,219.62	273,623.68	44,595.94	14.01%	
3120 - Streets											
Equipment Parts	3,000.00	75.99%	250.00	0.00	250.00	100.00%	2,500.00	2,279.78	220.22	8.81%	
Street Maintenance Materials	20,000.00	84.31%	1,500.00	1,186.32	313.68	20.91%	18,500.00	16,861.24	1,638.76	8.86%	
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%	200.00	0.00	200.00	100.00%	2,300.00	378.09	1,921.91	83.56%	
Contract Services	8,000.00	54.20%	0.00	650.00	(650.00)	-100.00%	8,000.00	4,336.04	3,663.96	45.80%	
Repairs/Maint Equipment	2,500.00	40.29%	210.00	0.00	210.00	100.00%	2,100.00	1,007.30	1,092.70	52.03%	
Total Streets	222,578.00	87.17%	2,160.00	1,836.32	323.68	14.99%	219,978.00	194,012.89	25,965.11	11.80%	

	Full Year BUDGET 2015	% to date	MONTH					YTD									
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)							
			Month	Month	Month	Month	YTD	YTD	YTD	YTD							
3125 - Ice & Snow Removal																	
Landscaping Material	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	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%	0.00	0.00	500.00	100.00%	5,000.00	5,000.00	0.00	100.00%							
Repairs/Maint Equipment	9,500.00	98.20%	800.00	282.95	517.05	64.63%	7,900.00	9,338.87	(1,428.87)	-18.09%							
Total Ice & Snow Removal	95,500.00	58.39%	1,300.00	282.95	1,017.05	78.23%	57,900.00	55,762.53	2,137.47	3.69%							Includes \$7,200 for snow plow blades
3160 - Street Lighting																	
Street Lighting	28,000.00	69.78%	2,300.00	2,173.13	126.87	5.52%	23,400.00	19,538.19	3,861.81	16.50%							
Total Street Lighting	28,000.00	69.78%	2,300.00	2,173.13	126.87	5.52%	23,400.00	19,538.19	3,861.81	16.50%							
3200 - Recycling																	
Recycling Supplies	3,500.00	0.00%	1,750.00	0.00	1,750.00	100.00%	3,500.00	0.00	3,500.00	100.00%							
Miscellaneous	6,000.00	9.47%	500.00	0.00	500.00	100.00%	5,000.00	568.03	4,431.97	88.64%							
Total Recycling	9,500.00	5.98%	2,250.00	0.00	2,250.00	100.00%	8,500.00	568.03	7,931.97	93.32%							
3250 - Tree Program																	
Contract Services	6,000.00	25.00%	500.00	0.00	500.00	100.00%	5,000.00	1,500.00	3,500.00	70.00%							
Total Tree Program	6,000.00	25.00%	500.00	0.00	500.00	100.00%	5,000.00	1,500.00	3,500.00	70.00%							
Total Public Works	741,773.00	73.47%	44,164.04	27,227.29	16,936.75	38.35%	632,997.62	545,005.32	87,992.30	13.90%							

DEPT 450 - CULTURE, RECREATIO

Full Year

MONTH

YTD

	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	143.65%	8,982.35	13,847.52	(4,865.17)	-54.16%	65,870.54	111,824.19	(45,953.65)	-69.76%				
PT Salaries	6,820.00	292.16%	786.92	2,110.00	(1,323.08)	-168.13%	5,770.77	19,925.13	(14,154.36)	-245.28%				
PERA Contributions	5,644.00	146.39%	651.23	1,090.68	(439.45)	-67.48%	4,775.69	8,262.28	(3,486.59)	-73.01%				
FICA Contributions	5,249.00	149.27%	605.65	942.17	(336.52)	-55.56%	4,441.46	7,835.13	(3,393.67)	-76.41%				
Medicare Contributions	1,228.00	149.22%	141.69	220.36	(78.67)	-55.52%	1,039.08	1,832.39	(793.31)	-76.35%				
Health/Dental Insurance	19,940.00	76.39%	2,300.77	1,450.80	849.97	36.94%	16,872.31	15,232.60	1,639.71	9.72%				
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00	0.00	(570.91)	-14.27%				
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	228.34%	40.00	257.96	(217.96)	-544.90%	400.00	1,141.71	(741.71)	-185.43%				
Chemicals	750.00	104.99%	62.50	0.00	62.50	100.00%	625.00	787.39	(162.39)	-25.98%				
Equipment Parts	2,000.00	89.02%	170.00	0.00	170.00	100.00%	1,660.00	1,780.35	(120.35)	-7.25%				
Building Repair Supplies	500.00	15.26%	40.00	0.00	40.00	100.00%	400.00	76.32	323.68	80.92%				
Landscaping Materials	3,000.00	66.80%	250.00	327.19	(77.19)	-30.88%	2,500.00	2,003.93	496.07	19.84%				
Small Tools and Minor Equip	1,000.00	156.46%	80.00	0.00	80.00	100.00%	840.00	1,564.60	(724.60)	-86.26%				
Mileage	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Insurance	3,200.00	95.03%	0.00	0.00	0.00	0.00%	3,200.00	3,041.00	159.00	4.97%				
Electric Utility	8,500.00	86.47%	850.00	426.03	423.97	49.88%	6,800.00	7,349.76	(549.76)	-8.08%				
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	2,083.30	0.00	2,083.30	100.00%				
Repair/Maint Bldg	1,000.00	129.41%	80.00	0.00	80.00	100.00%	840.00	1,294.07	(454.07)	-54.06%				
Repair/Maint NOT Bldg	2,500.00	116.97%	200.00	0.00	200.00	100.00%	2,100.00	2,924.25	(824.25)	-39.25%				
Repair/Maint Equip	1,500.00	0.00%	125.00	0.00	125.00	100.00%	1,250.00	426.14	823.86	65.91%				
Rental Buildings	4,600.00	139.26%	383.33	826.00	(442.67)	-115.48%	3,833.30	6,405.78	(2,572.48)	-67.11%				
Miscellaneous	750.00	122.41%	62.50	55.96	6.54	10.46%	625.00	918.06	(293.06)	-46.89%				
Total Parks & Recreation	153,028.00	130.17%	16,020.27	21,554.67	(5,534.40)	-34.55%	129,926.45	199,195.99	(69,269.54)	-53.31%				
IT & Telephone														
IT-Hardware	9,100.00	57.47%	0.00	176.40	(176.40)	-100.00%	4,550.00	5,229.38	(679.38)	-14.93%				
IT-Software	16,000.00	46.93%	1,333.00	0.00	1,333.00	100.00%	13,330.00	7,508.00	5,822.00	43.68%				
IT-Support Services	36,000.00	81.98%	3,000.00	2,951.42	48.58	1.62%	30,000.00	29,514.20	485.80	1.62%				
IT-Networking	7,800.00	0.00%	0.00	0.00	0.00	0.00%	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	60.76%	2,055.00	1,449.73	605.27	29.45%	20,550.00	14,982.63	5,567.37	27.09%				
Total IT & Telephone	109,560.00	52.24%	6,388.00	4,577.55	1,810.45	28.34%	90,280.00	57,234.21	33,045.79	36.60%				
Grand Total all Expenses	3,316,216.00	75.34%	232,187.11	199,901.66	32,285.45	13.90%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
Subtotal Net Income over Expenses	482,118.00	-36.35%	(161,824.86)	(42,261.20)	119,563.66	73.88%	(349,211.63)	(175,231.76)	173,979.87	49.82%				
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	65.77%	232,187.11	199,901.66	32,285.45	13.90%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
Net Income over Expenses	0.00	0.00%	(161,824.86)	(42,261.20)	119,563.66	73.88%	(349,211.63)	(175,231.76)	173,979.87	49.82%				

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

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)	
REVENUE									
Current Ad Valorem Taxes	231,261.00	50.00%	0.00	0.00	0.00	115,630.50	115,630.50	0.00	
Rental Income	11,400.00	229.95%	950.00	0.00	(950.00)	9,500.00	26,214.00	Funds received from WA City July and December 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)	125,130.50	143,280.05	18,149.55	
EXPENSE									
FT Salaries	45,000.00	85.09%	3,750.00	5,191.20	(1,441.20)	37,500.00	38,289.34	(789.34)	
PT Salaries	16,000.00	45.25%	1,333.33	1,972.00	(638.67)	13,333.33	7,239.50	6,093.83	
PERA Contributions	4,422.50	76.84%	368.54	537.24	(168.70)	3,685.42	3,398.15	287.27	
FICA Contributions	3,782.00	69.81%	315.17	420.73	(105.56)	3,151.67	2,640.40	511.27	
Medicare Contributions	884.50	69.82%	73.71	98.40	(24.69)	737.08	617.55	119.53	
Health/Dental Insurance	11,987.00	95.30%	998.92	1,088.00	(89.08)	9,989.17	11,424.00	(1,434.83)	
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	916.69	0.00	916.69	
Office Supplies	4,100.00	28.96%	341.67	0.00	341.67	3,416.70	1,187.29	2,229.41	
Library Collection Maintenance	49,700.00	48.28%	4,141.67	4,545.71	(404.04)	41,416.67	23,996.29	17,420.38	
Legal Services	2,000.00	75.80%	0.00	132.00	(132.00)	1,500.00	1,516.00	(16.00)	
Contract Services	3,000.00	3.45%	250.00	0.00	250.00	2,500.00	103.50	2,396.50	
Telephone	1,600.00	76.93%	133.33	109.80	23.53	1,333.30	1,230.91	102.39	
Internet	1,000.00	73.13%	83.33	115.00	(31.67)	833.33	731.29	102.04	
Information Technology (Equino	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%	0.00	0.00	0.00	2,700.00	1,883.00	817.00	
Utilities	7,550.00	79.89%	666.66	544.82	121.84	6,316.60	6,031.90	284.70	
Refuse	550.00	90.49%	45.83	49.89	(4.06)	458.30	497.68	(39.38)	
Repair/Maint Bldg	14,000.00	148.58%	1,166.67	286.09	880.58	11,666.67	20,801.26	(9,134.59)	
Repair/Maint Equip (out-LH Inrg	0.00	0.00%	24,015.00	824.77	23,190.23	29,515.00	824.77	28,690.23	
Library Card Reimbursements	0.00	100.00%	0.00	0.00	0.00	0.00	420.00	(420.00)	
Miscellaneous	24,000.00	90.09%	1,000.00	1,795.31	(795.31)	21,700.00	21,620.65	79.35	
Building Purchase Reptm	2,000.00	14.68%	166.66	0.00	166.66	1,666.60	293.62	1,372.98	
Building-Property Tax	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
Other Equipment	2,600.00	89.77%	1,300.00	1,167.00	133.00	2,600.00	2,334.00	266.00	
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%	625.00	0.00	625.00	2,500.00	2,225.00	275.00	
Internal charges	1,600.00	25.88%	130.00	0.00	130.00	6,250.00	0.00	6,250.00	
Total Library	213,146.00	71.13%	42,247.16	18,877.96	23,369.20	210,596.53	151,608.10	58,988.43	
Net Income/(Expense)	29,515.00		(41,297.16)	(18,877.96)	22,419.20	(85,466.03)	(8,328.05)	77,137.98	
12/31/14 Cash Balance	172,205.10							-90.26%	
Net Income/(Expense)	29,515.00							206,407.26	
Accrued AP	(70,000.00)							(8,328.05)	
CIP (self funded)	0.00							(4,103.87)	
Contingencies	0.00								
2014 AP accrual reversal									
Ending Cash Balance	131,720.10							193,975.34	

\$2 per card processing fee plus billable City resources

Library card reimb are processed by County eff 5/1/15

Cost to recover delinquent rent from prior tenant
Snow Plowing

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