

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	71.97%	35,654.04	22,934.89	12,719.15	35.67%	318,219.62	273,623.68	44,595.94	14.01%
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%
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%
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%
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%
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, RECREATION										
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	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%
SUB TOTAL NET INC OVER EXP	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%
DEPT 490 - CONTINGENCY FUND	0.00	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%
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 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%

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 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%	
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	0.00	(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	25,196.14	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	68,129.10	23,129.10	51.40%	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	25,630.00	18,130.00	241.73%	Very few zoning permits budgeted in 2015
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%	
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	Full Year				MONTH				YTD							
	BUDGET		% to date		ACTUAL		Variance (\$)		Variance (%)		ACTUAL		Variance (\$)		Variance (%)	
	2015	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
1110 - Mayor & Council																
PT Salaries	25,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	12,845.00	12,845.00	0.00	0.00%	0.00%		
FICA Contributions	1,593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	796.39	796.39	0.00	0.00%	0.00%		
Medicare Contributions	372.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	186.27	186.27	0.00	0.00%	0.00%		
Workers Compensation	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	300.00	88.97	211.03	70.34%	70.34%		
Mileage	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	375.00	169.16	205.84	54.89%	54.89%		
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	211.54	(211.54)	-100.00%	-100.00%		
Dues & Subscriptions	11,500.00	1,000.00	682.58	1,000.00	682.58	317.42	31.74%	0.00%	31.74%	10,000.00	15,153.48	(5,153.48)	-51.53%	-51.53%		2015 share of LMC annual Pmt made in Sept 2014 plus annual YSB payment
Conferences & Training	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	500.00	1,000.00	(500.00)	-100.00%	-100.00%		
Total Mayor & Council	40,955.00		1,000.00		682.58	317.42	74.35%		31.74%	25,002.66	30,450.81	(5,448.15)	-21.79%			
1320 - Administration																
FT Salaries	198,125.00	22,860.58	29,862.45	(7,001.87)	-30.63%	167,644.23	190,968.20	(23,323.97)	-13.91%							
PERA Contributions	14,364.00	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%							
FICA Contributions	12,284.00	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	331.50	413.13	(81.63)	-24.62%	2,431.00	2,685.62	(254.62)	-10.47%							
Health/Dental Insurance	44,865.00	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%							
Workers Compensation	1,000.00	0.00	0.00	0.00	0.00%	1,000.00	1,062.27	(62.27)	-6.23%							
Office Supplies	5,500.00	475.00	732.70	(257.70)	-4.25%	4,550.00	5,232.22	(682.22)	-14.99%							
Printed Forms	0.00	0.00	0.00	0.00	0.00%	0.00	1,850.00	(1,850.00)	-100.00%							
Legal Services	45,000.00	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%							
Assessing Services	32,000.00	2,500.00	2,500.00	0.00	0.00%	25,000.00	30,990.88	(5,990.88)	-23.96%							
Contract Services	0.00	0.00	550.00	(550.00)	-100.00%	0.00	800.00	(800.00)	-100.00%							
Postage	2,000.00	0.00	500.00	(500.00)	-100.00%	1,500.00	3,334.36	(1,834.36)	-122.29%							
Mileage	500.00	50.00	0.00	50.00	100.00%	450.00	70.49	379.51	84.34%							
Legal Publishing	5,000.00	400.00	334.70	65.30	16.33%	4,200.00	4,918.73	(718.73)	-17.11%							
Insurance	35,000.00	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%							
Miscellaneous	600.00	50.00	384.00	(334.00)	-668.00%	500.00	749.52	(249.52)	-49.90%							
Dues & Subscriptions	2,105.00	175.00	25.00	150.00	85.71%	1,750.00	1,713.46	36.54	2.09%							
Books	0.00	0.00	0.00	0.00	0.00%	0.00	131.89	(131.89)	-100.00%							
Conferences & Training	6,100.00	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%							
Total Administration	407,316.00	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	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%							
Legal Publications/Notification	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Equipment Repair	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
County Election Fees	950.00	0.00	0.00	0.00	0.00%	950.00	600.00	(600.00)	-100.00%							
Printed Forms	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Miscellaneous	100.00	0.00	0.00	0.00	0.00%	75.00	291.03	(216.03)	-288.04%							
Total Elections	1,050.00	0.00	0.00	0.00	0.00%	1,025.00	2,171.03	(1,146.03)	-111.81%							

Variance is a result of PTO payouts to prior employees

May expense includes W/A assessor fees budgeted later in the year

Timing issue

	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													
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												
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												
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												
FT Salaries	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%		
PT 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%	YTD correction for accrual back to 2014 for POC FF	
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%	Due to 18% rate increase	
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%	Annual premiums billed April	
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%	Aug is Annual svceg of all fire vehicles	
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												
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%	Base State Aid \$46.7k, Suppl \$11.4k	
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%		

	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	2,332.96	(1,332.96)	-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	625.00	100.00%	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									
	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
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	2,498,276.44	2,498,276.44	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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Shop Materials	500.00	228.34%	40.00	257.96	(217.96)	-544.90%	400.00	1,141.71	(741.71)	-185.43%	2,498,276.44	2,498,276.44	0.00	0.00%				
Chemicals	750.00	104.99%	62.50	0.00	62.50	100.00%	625.00	787.39	(162.39)	-25.98%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Building Repair Supplies	500.00	15.26%	40.00	0.00	40.00	100.00%	400.00	76.32	323.68	80.92%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Mileage	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	2,498,276.44	2,498,276.44	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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	2,083.30	0.00	2,083.30	100.00%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,498,276.44	2,498,276.44	0.00	0.00%				
Miscellaneous	750.00	122.41%	62.50	55.96	6.54	10.46%	625.00	918.06	(293.06)	-46.89%	2,498,276.44	2,498,276.44	0.00	0.00%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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%	2,592,538.63	2,498,276.44	94,262.19	3.64%				
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 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%	3,151.17	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 NOT Bldg	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 Rept	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				-54.29%			-90.26%	
Net Income/(Expense)	29,515.00								
Accrued AP	(70,000.00)								
CIP (self funded)	0.00								
Contingencies									
2014 AP accrual reversal									
Ending Cash Balance	131,720.10					193,975.34			

\$2 per card processing fee plus billable City resources

Library card reimp 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