

City of Lake Elmo
 2015 By Month
 Budget to Actual Comparative
 For the month ending November 30, 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
Total Revenue	3,798,334.00	63.40%	69,267.25	87,067.63	17,800.38	25.70%	2,312,594.25	2,408,023.72	95,429.47	4.13%
EXPENSE										
Total Mayor & Council	40,955.00	76.02%	1,000.00	682.58	317.42	31.74%	26,002.66	31,133.39	(5,130.73)	-19.73%
Total Administration	407,316.00	114.60%	28,962.37	34,107.65	(5,145.28)	-17.77%	375,998.63	466,786.07	(90,787.44)	-24.15%
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	40.37%	4,787.77	240.00	4,547.77	94.99%	64,078.23	28,600.52	35,477.71	55.37%
Total Finance	134,647.00	80.74%	7,858.23	6,953.93	904.30	11.51%	126,363.77	108,709.54	17,654.23	13.97%
Total Planning & Zoning	224,218.00	98.71%	16,575.62	25,612.40	(9,036.78)	-54.52%	205,852.38	221,331.09	(15,478.71)	-7.52%
Total Engineering Services	54,800.00	68.75%	4,600.00	3,971.55	628.45	13.66%	50,200.00	37,675.95	12,524.05	24.95%
Total City Hall	50,235.00	110.99%	4,161.00	3,869.31	291.69	7.01%	46,124.00	55,755.63	(9,631.63)	-20.88%
Total General Government	984,063.00	96.76%	67,944.99	75,437.42	(7,492.43)	-11.03%	895,644.67	952,163.22	(56,518.55)	-6.31%
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	102.40%	4,100.00	4,512.50	(412.50)	-10.06%	46,000.00	51,197.50	(5,197.50)	-11.30%
Total Fire	385,312.00	83.01%	27,497.47	28,742.99	(1,245.52)	-4.53%	352,493.03	319,861.62	32,631.41	9.26%
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	57.96%	24,144.08	38,390.73	(14,246.65)	-59.01%	299,073.92	187,534.30	111,539.62	37.30%
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	121.74%	570.00	650.00	(80.00)	-14.04%	6,230.00	8,277.99	(2,047.99)	-32.87%
Total Public Safety	1,327,792.00	67.21%	56,311.55	72,296.22	(15,984.67)	-28.39%	967,946.45	892,427.42	75,519.03	7.80%

	MONTH				YTD			
	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD
DEPT 430 - PUBLIC WORKS								
Total Public Works	380,195.00	30,612.69	19,690.01	10,922.68	348,832.31	293,313.69	55,518.62	15.92%
Total Streets	222,578.00	1,550.00	6,968.08	(5,418.08)	221,528.00	200,980.87	20,547.13	9.28%
Total Ice & Snow Removal	95,500.00	16,300.00	4,199.47	12,100.53	74,200.00	59,962.00	14,238.00	19.19%
Total Street Lighting	28,000.00	2,300.00	2,147.29	152.71	25,700.00	21,685.48	4,014.52	15.62%
Total Recycling	9,500.00	500.00	0.00	500.00	9,000.00	568.03	8,431.97	93.69%
Total Tree Program	6,000.00	500.00	0.00	500.00	5,500.00	1,500.00	4,000.00	72.73%
Total Public Works	<u>741,773.00</u>	<u>51,762.69</u>	<u>33,004.85</u>	<u>18,757.84</u>	<u>684,760.31</u>	<u>578,010.07</u>	<u>106,750.24</u>	<u>15.59%</u>
DEPT 450 - CULTURE, RECREATION								
Total Parks & Recreation	153,028.00	11,550.74	15,300.23	(3,749.49)	141,477.18	214,496.22	(73,019.04)	-51.61%
IT & Telephone	109,560.00	6,388.00	3,793.57	2,594.43	96,668.00	61,027.78	35,640.22	36.87%
GRAND TOTAL ALL EXPENSES	<u>3,316,216.00</u>	<u>193,957.97</u>	<u>199,832.29</u>	<u>(5,874.32)</u>	<u>2,786,496.61</u>	<u>2,698,124.71</u>	<u>88,371.90</u>	<u>3.17%</u>
SUB TOTAL NET INC OVER EXP	<u>482,118.00</u>	<u>(124,690.72)</u>	<u>(112,764.66)</u>	<u>11,926.60</u>	<u>(473,902.36)</u>	<u>(290,100.99)</u>	<u>183,801.37</u>	<u>38.78%</u>
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	<u>3,798,334.00</u>	<u>193,957.97</u>	<u>199,832.29</u>	<u>(5,874.32)</u>	<u>2,786,496.61</u>	<u>2,698,124.71</u>	<u>88,371.90</u>	<u>3.17%</u>
Net Income over Expenses	<u>0.00</u>	<u>(124,690.72)</u>	<u>(112,764.66)</u>	<u>11,926.60</u>	<u>(473,902.36)</u>	<u>(290,100.99)</u>	<u>183,801.37</u>	<u>38.78%</u>

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

DEPT 410 - GEN'L GOV'T	Full Year		MONTH				YTD				YTD Variance notes
	BUDGET 2015	% to date	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD	
REVENUE											
Current Ad Valorem Taxes	2,531,080.00	45.80%	0.00	0.00	0.00	0.00%	1,265,540.00	1,159,178.20	(106,361.80)	-8.40%	
Delinquent Ad Valorem Taxes	15,000.00	168.99%	0.00	0.00	0.00	0.00%	7,500.00	25,347.86	17,847.86	237.97%	
Mobile Home Tax	11,400.00	56.33%	0.00	0.00	0.00	0.00%	5,700.00	6,421.42	721.42	12.66%	
Fiscal Disparities	160,000.00	69.25%	0.00	0.00	0.00	0.00%	80,000.00	110,796.92	30,796.92	38.50%	
Penalty & Interests 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	2,500.00	0.00%	0.00	0.00	0.00	0.00%	2,300.00	3,500.00	1,200.00	52.17%	
Heating Contractor License	2,500.00	140.00%	0.00	200.00	200.00	0.00%	0.00	0.00	1,200.00	0.00%	
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	71.52%	43,130.00	35,603.95	(7,526.05)	-17.45%	474,430.00	370,186.61	(104,243.39)	-21.97%	12 new home permits in Nov; YTD at 125 new homes (1 Open space)
Building Re-inspect Fees	1,000.00	0.00%	100.00	0.00	(100.00)	-100.00%	1,000.00	100.00	(900.00)	-90.00%	
Heating Permits	29,040.00	107.66%	2,420.00	5,579.00	3,159.00	130.54%	26,620.00	31,265.70	4,645.70	17.45%	
Plumbing Permits	29,040.00	132.65%	2,420.00	4,680.00	2,260.00	93.39%	26,620.00	38,522.00	11,902.00	44.71%	
Sewer Permits	10,560.00	0.00%	880.00	0.00	(880.00)	-100.00%	9,680.00	0.00	(9,680.00)	-100.00%	
Animal License	2,500.00	82.24%	40.00	20.00	(20.00)	-50.00%	2,460.00	2,056.00	(404.00)	-16.42%	
Utility Permits (ROW)	5,000.00	1106.92%	0.00	13,409.40	13,409.40	100.00%	5,000.00	55,346.20	50,346.20	1006.92%	Driven by development activity
Burning Permit	2,250.00	68.00%	50.00	125.00	75.00	150.00%	2,250.00	1,530.00	(720.00)	-32.00%	
Massage Therapy Licenses	150.00	16.67%	0.00	0.00	0.00	0.00%	150.00	25.00	(125.00)	-83.33%	
Electrical Permit	6,051.00	142.98%	500.00	804.82	304.82	60.96%	5,500.00	8,651.94	3,151.94	57.31%	Year to date includes a correction for an August coding error
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	0.00	0.00	100.00%	15,500.00	15,688.00	188.00	1.21%	
Misc State Grant/Surcharge Rev	5,000.00	5039.23%	0.00	0.00	0.00	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	357.73%	0.00	1,200.00	1,200.00	100.00%	7,500.00	26,830.00	19,330.00	257.73%	Very few zoning permits budgeted in 2015
Plan Check Fees	181,923.00	117.41%	15,160.25	21,132.58	5,972.33	39.39%	166,762.75	213,604.38	46,841.63	28.09%	
Sale of Copies, Books, Maps	175.00	38.00%	15.00	0.00	(15.00)	-100.00%	160.00	66.50	(93.50)	-58.44%	
Assessment Searches	750.00	348.00%	30.00	540.00	510.00	1700.00%	735.00	2,610.00	1,875.00	255.10%	
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	77.31%	4,000.00	3,768.88	(231.12)	-5.78%	44,000.00	37,107.01	(6,892.99)	-15.67%	
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	0.00	(300.00)	-100.00%	3,200.00	11,772.11	8,572.11	267.88%	
Internal Charges	640.00	65.31%	22.00	4.00	(18.00)	-81.82%	626.00	418.00	(208.00)	-33.23%	
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	63.40%	69,267.25	87,067.63	17,800.38	25.70%	2,312,594.25	2,408,023.72	95,429.47	4.13%	

EXPENSE	Full Year		MONTH				YTD				
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	2015		Month	Month	Month	Month	YTD	YTD	YTD	YTD	
1110 - Mayor & Council											
PT Salaries	25,690.00	50.00%	0.00	0.00	0.00	0.00%	12,845.00	12,845.00	0.00	0.00%	
FICA Contributions	1,593.00	49.99%	0.00	0.00	0.00	0.00%	796.39	796.39	0.00	0.00%	
Medicare Contributions	372.00	50.07%	0.00	0.00	0.00	0.00%	186.27	186.27	0.00	0.00%	
Workers Compensation	300.00	29.66%	0.00	0.00	0.00	0.00%	300.00	88.97	211.03	70.34%	
Mileage	500.00	33.83%	0.00	0.00	0.00	0.00%	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	137.70%	1,000.00	682.58	317.42	31.74%	11,000.00	15,836.06	(4,836.06)	-43.96%	2015 share of LMC annual Print made in Sept 2014 plus annual YSB payment
Conferences & Training	1,000.00	100.00%	0.00	682.58	0.00	0.00%	500.00	1,000.00	(500.00)	-100.00%	
Total Mayor & Council	40,955.00	76.02%	1,000.00	682.58	317.42	31.74%	26,002.66	31,133.39	(5,130.73)	-19.73%	
1320 - Administration											
FT Salaries	198,125.00	105.41%	15,240.38	17,867.83	(2,627.45)	-17.24%	182,884.62	208,836.03	(25,951.41)	-14.19%	Variance is a result of PTO payouts to prior employees
PERA Contributions	14,364.00	81.92%	1,104.92	802.25	302.67	27.39%	13,259.08	11,766.38	1,492.70	11.26%	
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	100.46%	944.92	857.69	87.23	9.23%	11,339.08	12,340.75	(1,001.67)	-8.83%	
Medicare Contributions	2,873.00	102.06%	221.00	246.61	(25.61)	-11.59%	2,652.00	2,932.23	(280.23)	-10.57%	
Health/Dental Insurance	44,865.00	97.37%	3,451.15	4,585.44	(1,134.29)	-32.87%	41,413.85	43,683.44	(2,269.59)	-5.48%	
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	95.60%	475.00	25.81	449.19	94.57%	5,025.00	5,258.03	(233.03)	-4.64%	
Printed Forms	0.00	100.00%	0.00	38.00	(38.00)	-100.00%	0.00	1,888.00	(1,888.00)	-100.00%	
Legal Services	45,000.00	218.45%	3,750.00	6,704.00	(2,954.00)	-78.77%	41,250.00	98,302.59	(57,052.59)	-138.31%	November Johnson and Turner invoice not yet received
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	104.66%	2,500.00	2,500.00	0.00	0.00%	27,500.00	33,490.88	(5,990.88)	-21.79%	May expense includes WA assessor fees budgeted later in the year
Contract Services	0.00	0.00%	0.00	300.00	(300.00)	-100.00%	0.00	1,100.00	(1,100.00)	-100.00%	
Postage	2,000.00	172.10%	0.00	107.64	(107.64)	-100.00%	1,500.00	3,442.00	(1,942.00)	-129.47%	Timing issue
Mileage	5,000.00	14.10%	50.00	0.00	50.00	100.00%	500.00	70.49	429.51	85.90%	
Legal Publishing	5,000.00	99.82%	400.00	72.38	327.62	81.91%	4,600.00	4,991.11	(391.11)	-8.50%	
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	0.00	50.00	100.00%	550.00	749.52	(199.52)	-36.28%	
Dues & Subscriptions	2,105.00	81.40%	175.00	0.00	175.00	100.00%	1,925.00	1,713.46	211.54	10.99%	
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%	600.00	0.00	600.00	100.00%	5,600.00	2,441.00	3,159.00	56.41%	
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	114.60%	28,962.37	34,107.65	(5,145.28)	-17.77%	375,998.63	466,786.07	(90,787.44)	-24.15%	
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%	2,759.69	0.00	2,759.69	100.00%	33,116.31	11,739.09	21,377.22	64.55%							
PERA Contributions	2,601.00	27.11%	200.08	0.00	200.08	100.00%	2,400.92	705.10	1,695.82	70.63%							
FICA Contributions	2,224.00	32.07%	171.08	0.00	171.08	100.00%	2,052.92	713.13	1,339.79	65.26%							
Medicare Contributions	520.00	32.08%	40.00	0.00	40.00	100.00%	480.00	166.80	313.20	65.25%							
Health/Dental Insurance	9,970.00	36.83%	766.92	0.00	766.92	100.00%	9,203.08	3,672.00	5,531.08	60.10%							
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%	550.00	48.50	501.50	91.18%							
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	0.00	400.00	100.00%	4,650.00	1,615.46	3,034.54	65.26%							
Cable Operations	4,800.00	72.38%	400.00	0.00	160.00	40.00%	4,400.00	3,474.15	925.85	21.04%							
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	40.37%	4,787.77	240.00	4,547.77	94.99%	64,078.23	28,600.52	35,477.71	55.37%							
1520 - Finance																	
FT Salaries	66,863.00	83.75%	5,143.31	4,632.33	510.98	9.93%	61,719.69	55,998.33	5,721.36	9.27%							
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	3,323.08	0.00	3,323.08	100.00%							
PERA Contributions	4,848.00	86.63%	372.92	347.13	25.79	6.92%	4,475.08	4,199.64	275.44	6.15%							
FICA Contributions	4,369.00	75.10%	336.08	272.10	63.98	19.04%	4,032.92	3,281.12	751.80	18.64%							
Medicare Contributions	1,022.00	75.07%	78.62	63.64	14.98	19.05%	943.38	767.25	176.13	18.67%							
Health/Dental Insurance	14,955.00	66.93%	1,150.38	870.40	279.98	24.34%	13,804.62	10,009.60	3,795.02	27.49%							
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	137.00	(137.00)	-100.00%	375.00	153.08	221.92	59.18%							
Audit Services	27,000.00	94.24%	0.00	0.00	(137.00)	-0.00%	27,000.00	25,445.00	1,555.00	5.76%							
Contract Services	6,000.00	118.95%	500.00	631.33	(131.33)	-26.27%	5,500.00	7,136.83	(1,636.83)	-29.76%							
Mileage	50.00	0.00%	0.00	0.00	0.00	0.00%	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%	0.00	0.00	0.00	0.00%	740.00	170.00	570.00	77.03%							
Conferences & Training	500.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%							
Total Finance	134,647.00	80.74%	7,858.23	6,953.93	904.30	11.51%	126,363.77	108,709.54	17,654.23	13.97%							

Annual check stock re-order

Fieldwork completed and billed earlier than anticipated in budget

Will decrease now that audit substantially completed

	Full Year		MONTH					YTD					YTD variance notes
	BUDGET 2015	% to date	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD			
1910 - Planning & Zoning													
FT Salaries	152,354.00	100.28%	11,825.31	19,951.91	(8,126.60)	-68.72%	140,528.69	152,786.67	(12,257.98)	-8.72%			
PT Salaries	3,600.00	0.00%	276.92	0.00	276.92	100.00%	3,323.08	0.00	3,323.08	100.00%			
PERA Contributions	9,849.00	98.18%	757.62	689.14	68.48	9.04%	9,091.38	9,669.50	(578.12)	-6.36%			
FICA Contributions	8,646.00	92.94%	665.08	1,170.57	(505.49)	-76.00%	7,980.92	8,035.80	(54.88)	-0.69%			
Medicare Contributions	2,022.00	91.95%	155.54	273.76	(118.22)	-76.01%	1,866.46	1,859.24	7.22	0.39%			
Health/Dental Insurance	32,047.00	85.25%	2,465.15	1,812.00	653.15	26.50%	29,581.85	27,321.00	2,260.85	7.64%			
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)	92.03%	(1,375.00)	(637.98)	(737.02)	53.60%	(15,125.00)	(15,185.06)	60.06	-0.40%			
Office Supplies	1,800.00	70.75%	150.00	51.50	98.70	65.80%	1,650.00	1,273.58	376.42	22.81%			
Printed Forms	750.00	129.85%	0.00	38.00	(38.00)	-100.00%	750.00	973.87	(223.87)	-29.85%			
Engineering Services	20,000.00	84.80%	1,500.00	768.55	731.45	48.76%	18,500.00	16,959.35	1,540.65	8.33%			
Contract Services	5,000.00	318.54%	0.00	1,428.00	(1,428.00)	-100.00%	3,750.00	15,927.05	(12,177.05)	-324.72%	YTD=Landscape Architect-5th Street		
Postage	200.00	57.94%	0.00	47.15	(47.15)	-100.00%	150.00	115.87	34.13	22.75%			
Mileage	250.00	32.86%	30.00	20.00	10.00	33.33%	230.00	82.15	147.85	64.28%			
Miscellaneous	500.00	6.20%	50.00	0.00	50.00	100.00%	450.00	31.00	419.00	93.11%			
Dues & Subscriptions	600.00	20.00%	50.00	0.00	50.00	100.00%	550.00	120.00	430.00	78.18%			
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	275.00	0.00	275.00	100.00%			
Conferences & Training	2,000.00	27.75%	0.00	0.00	0.00	0.00%	1,500.00	555.00	945.00	63.00%			
Total Planning & Zoning	224,218.00	98.71%	16,575.62	25,612.40	(9,036.78)	-54.52%	205,852.38	221,331.09	(15,478.71)	-7.52%			
1930 - Engineering Services													
Engineering Services	54,800.00	68.75%	4,600.00	3,971.55	628.45	13.66%	50,200.00	37,675.95	12,524.05	24.95%			
Total Engineering Services	54,800.00	68.75%	4,600.00	3,971.55	628.45	13.66%	50,200.00	37,675.95	12,524.05	24.95%			
1940 - City Hall													
Cleaning Supplies	50.00	0.00%	0.00	0.00	0.00	0.00%	50.00	0.00	50.00	100.00%			
Building Repair Supplies	300.00	126.02%	25.00	0.00	25.00	100.00%	275.00	378.06	(103.06)	-37.48%			
Utilities	6,000.00	109.08%	500.00	252.30	247.70	49.54%	5,500.00	6,544.86	(1,044.86)	-19.00%	Budget assumed annex sale in 2014		
Refuse	353.00	358.12%	0.00	112.94	(112.94)	-100.00%	353.00	1,264.18	(911.18)	-258.12%			
Repairs/Maint Contractual Bldg	6,000.00	146.86%	500.00	326.65	173.35	34.67%	5,500.00	8,811.86	(3,311.86)	-60.22%	YTD: Electrical wiring needed in new rental office space (\$2.7k)		
Repairs/Maint Contractual Equip	7,700.00	129.22%	650.00	699.95	(49.95)	-7.68%	7,100.00	9,950.01	(2,850.01)	-40.14%	New copier lease and usage overage fees		
Facility Lease	29,532.00	91.67%	2,461.00	2,461.00	0.00	0.00%	27,071.00	27,071.00	0.00	0.00%			
Miscellaneous	300.00	578.55%	25.00	16.47	8.53	34.12%	275.00	1,735.66	(1,460.66)	-531.15%			
Total City Hall	50,235.00	110.99%	4,161.00	3,869.31	291.69	7.01%	46,124.00	55,755.63	(9,631.63)	-20.88%			
Total General Government	984,063.00	96.76%	67,944.99	75,437.42	(7,492.43)	-11.03%	895,644.67	952,163.22	(56,518.55)	-6.31%			

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	102.40%	4,100.00	4,512.50	(412.50)	-10.06%	46,000.00	51,197.50	(5,197.50)	-11.30%		
Total Prosecution	50,000.00	102.40%	4,100.00	4,512.50	(412.50)	-10.06%	46,000.00	51,197.50	(5,197.50)	-11.30%		
2220 - Fire												
FT Salaries	68,614.00	94.53%	5,278.00	5,409.63	(131.63)	-2.49%	63,336.00	64,863.94	(1,527.94)	-2.41%		
PT Salaries	123,121.00	70.43%	9,470.85	9,713.03	(242.18)	-2.56%	113,650.15	86,717.38	26,932.77	23.70%	YTD correction for accrual back to 2014 for POC FF	
PERA Contributions	12,116.00	107.79%	932.00	1,152.67	(220.67)	-23.68%	11,184.00	13,060.00	(1,876.00)	-16.77%		
FICA Contributions	7,633.00	65.17%	587.15	496.43	90.72	15.45%	7,045.85	4,974.10	2,071.75	29.40%		
Medicare Contributions	2,780.00	81.36%	213.85	212.62	1.23	0.58%	2,566.15	2,261.91	304.24	11.86%		
Health/Dental Insurance	14,243.00	92.21%	1,095.62	1,142.00	(46.38)	-4.23%	13,147.38	13,133.00	14.38	0.11%		
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	154.37%	70.00	41.49	28.51	40.73%	770.00	1,312.13	(542.13)	-70.41%		
EMS Supplies	3,400.00	76.15%	280.00	0.00	280.00	100.00%	3,080.00	2,589.08	490.92	15.94%		
Fire Prevention	3,000.00	4.75%	250.00	0.00	250.00	100.00%	2,750.00	142.39	2,607.61	94.82%		
Fuel, Oil & Fluids	13,000.00	67.35%	1,100.00	1,032.38	67.62	6.15%	11,900.00	8,755.44	3,144.56	26.42%		
Small Tools & Equip	20,892.00	70.06%	1,750.00	5,945.65	(4,195.65)	-239.75%	19,250.00	14,636.35	4,613.65	23.97%		
Physicals	3,181.00	163.45%	265.00	0.00	265.00	100.00%	2,915.00	5,199.47	(2,284.47)	-78.37%		
Radio	21,562.00	76.67%	0.00	0.00	0.00	0.00%	16,171.50	16,531.30	(359.80)	-2.22%		
Mileage	250.00	231.38%	20.00	0.00	20.00	100.00%	230.00	578.45	(348.45)	-151.50%		
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	71.91%	1,500.00	511.55	988.45	65.90%	15,500.00	12,224.33	3,275.67	21.13%		
Refuse	1,000.00	292.27%	80.00	266.38	(186.38)	-232.98%	920.00	2,922.73	(2,002.73)	-217.69%		
Repair/Maint Bldg	2,000.00	304.53%	170.00	154.45	15.55	9.15%	1,830.00	6,090.68	(4,260.68)	-232.82%		
Repair/Maint Equip	33,260.00	74.04%	2,780.00	172.49	2,607.51	93.80%	30,480.00	24,624.56	5,855.44	19.21%	Aug is Annual swcg of all fire vehicles	
Uniforms	2,500.00	61.39%	210.00	548.10	(338.10)	-161.00%	2,290.00	1,534.70	755.30	32.98%		
Miscellaneous	1,500.00	171.27%	125.00	75.50	49.50	39.60%	1,375.00	2,569.09	(1,194.09)	-86.84%		
Dues & Subscriptions	3,508.00	93.25%	300.00	650.00	(350.00)	-116.67%	3,210.00	3,271.04	(61.04)	-1.90%		
Books	220.00	9.09%	20.00	0.00	20.00	100.00%	210.00	20.00	190.00	90.48%		
Conferences & Training	12,375.00	74.82%	1,000.00	1,218.62	(218.62)	-21.86%	11,375.00	9,258.67	2,116.33	18.61%		
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	83.01%	27,497.47	28,742.99	(1,245.52)	-4.53%	352,493.03	319,861.62	32,631.41	9.26%		
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	BUDGET 2015	% to date	MONTH					YTD										
			BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
			Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
2400 - Building Inspection																		
FT Salaries	149,606.00	58.19%	11,508.15	12,613.40	(1,105.25)	-9.60%	138,097.85	87,057.25	51,040.60	36.96%								
PERA Contributions	10,846.00	58.53%	834.31	777.84	56.47	6.77%	10,011.69	6,348.18	3,663.51	36.59%								
FICA Contributions	9,276.00	55.09%	713.54	759.29	(45.75)	-6.41%	8,562.46	5,110.00	3,452.46	40.32%								
Medicare Contributions	2,169.00	55.08%	166.85	177.57	(10.72)	-6.42%	2,002.15	1,194.76	807.39	40.33%								
Health/Dental Insurance	28,486.00	57.08%	2,191.23	1,414.00	777.23	35.47%	26,294.77	16,261.00	10,033.77	38.16%								
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	21.65%	175.00	41.93	133.07	76.04%	1,925.00	454.63	1,470.37	76.38%								
Printed Forms	700.00	22.01%	0.00	38.00	(38.00)	0.00%	525.00	154.09	370.91	70.65%								
Fuel, Oil & Fluids	5,500.00	12.82%	450.00	10.15	439.85	97.74%	5,050.00	705.00	4,345.00	86.04%								
Engineering	9,000.00	82.90%	750.00	788.45	(38.45)	-5.13%	8,250.00	7,460.90	789.10	9.56%								
Inspector Contract Services	67,200.00	43.59%	6,100.00	172.00	5,928.00	97.18%	61,100.00	29,292.99	31,807.01	52.06%								
Mileage	3,500.00	108.53%	300.00	37.29	262.71	87.57%	3,200.00	3,798.57	(598.57)	-18.71%								
Insurance	900.00	20.00%	75.00	0.00	75.00	100.00%	825.00	180.00	645.00	78.18%								
Repairs/Maint Equip	2,300.00	55.63%	200.00	0.00	200.00	100.00%	2,100.00	1,279.56	820.44	39.07%								
Uniforms	850.00	22.88%	80.00	0.00	80.00	100.00%	780.00	194.45	585.55	75.07%								
Miscellaneous	650.00	236.27%	50.00	0.00	50.00	100.00%	600.00	1,535.76	(935.76)	-155.96%								
Dues & Subscriptions	700.00	55.00%	50.00	0.00	50.00	100.00%	650.00	385.00	265.00	40.77%								
Books	3,000.00	56.41%	500.00	0.00	500.00	100.00%	3,000.00	1,692.39	1,307.61	43.59%								
New Truck	23,000.00	93.74%	0.00	21,560.81	(21,560.81)	-100.00%	23,000.00	21,560.81	1,439.19	6.26%								
Conferences & Training	2,775.00	19.64%	0.00	0.00	0.00	0.00%	2,100.00	545.00	1,555.00	74.05%								
Total Building Inspections	323,558.00	57.96%	24,144.08	38,390.73	(14,246.65)	-59.01%	299,073.92	187,534.30	111,539.62	37.30%								
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	136.67%	500.00	650.00	(150.00)	-30.00%	5,500.00	8,200.00	(2,700.00)	-49.09%								
Miscellaneous (Impounding)	800.00	9.75%	70.00	0.00	70.00	100.00%	730.00	77.99	652.01	89.32%								
Total Animal Control	6,800.00	121.74%	570.00	650.00	(80.00)	-14.04%	6,230.00	8,277.99	(2,047.99)	-32.87%								
Total Public Safety	1,327,792.00	67.21%	56,311.55	72,296.22	(15,984.67)	-28.39%	967,946.45	892,427.42	75,519.03	7.80%								

Aug is EG Rud svcs for lot line adj; budget exception approved by CC
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	77.12%	11,793.38	9,325.72	2,467.66	20.92%	141,520.62	118,228.48	23,292.14	16.46%
PT Salaries	23,460.00	10.67%	1,804.62	130.00	1,674.62	92.80%	21,655.38	2,503.00	19,152.38	88.44%
PERA Contributions	11,115.00	81.89%	855.00	699.43	155.57	18.20%	10,260.00	9,102.02	1,157.98	11.29%
FICA Contributions	10,960.00	64.66%	843.08	560.18	282.90	33.56%	10,116.92	7,086.25	3,030.67	29.96%
Medicare Contributions	2,563.00	64.66%	197.15	131.01	66.14	33.55%	2,365.85	1,657.25	708.60	29.95%
Health/Dental Insurance	34,183.00	97.53%	2,629.46	2,899.00	(269.54)	-10.25%	31,553.54	33,338.50	(1,784.96)	-5.66%
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%	5,500.00	15,875.53	(10,375.53)	-188.65%
Office Supplies	2,000.00	17.27%	170.00	0.00	170.00	100.00%	1,830.00	345.42	1,484.58	81.12%
Shop Materials	1,500.00	104.87%	125.00	0.00	125.00	100.00%	1,375.00	1,573.01	(198.01)	-14.40%
Building Repair Supplies	500.00	17.35%	50.00	0.00	50.00	100.00%	450.00	86.75	363.25	80.72%
Small Tools and Minor Equip	1,200.00	410.92%	100.00	119.65	(19.65)	-19.65%	1,100.00	4,931.09	(3,831.09)	-348.28%
Engineering Services	9,000.00	118.84%	750.00	805.50	(55.50)	-7.40%	8,250.00	10,695.75	(2,445.75)	-29.65%
Contract Services	4,000.00	80.84%	1,000.00	512.05	487.95	48.80%	3,000.00	3,233.78	(233.78)	-7.79%
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	65.74%	3,000.00	1,081.36	1,918.64	63.95%	24,500.00	18,405.89	6,094.11	24.87%
Refuse	2,400.00	99.06%	200.00	216.67	(16.67)	-8.33%	2,200.00	2,377.33	(177.33)	-8.06%
Fuel, Oil, Fluids (ALL depts)	42,000.00	58.07%	5,000.00	2,778.16	2,221.84	44.44%	37,500.00	24,390.05	13,109.95	34.96%
Repair/Maint Bldg	3,500.00	98.51%	300.00	0.00	300.00	100.00%	3,200.00	3,447.94	(247.94)	-7.75%
Repair/Maint NOT Bldg	500.00	117.93%	50.00	0.00	50.00	100.00%	450.00	589.64	(139.64)	-31.03%
Equipment Parts	5,000.00	79.29%	400.00	0.00	400.00	100.00%	4,600.00	3,964.56	635.44	13.81%
Uniforms	2,000.00	34.71%	625.00	0.00	625.00	100.00%	6,875.00	2,602.92	4,272.08	62.14%
Miscellaneous	1,000.00	120.46%	170.00	431.28	(261.28)	-153.69%	1,830.00	2,409.28	(579.28)	-31.65%
Landscaping Material	500.00	76.83%	50.00	0.00	50.00	100.00%	950.00	768.25	181.75	19.13%
Dues & Subscriptions	200.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Conferences & Training	1,500.00	137.50%	0.00	0.00	0.00	0.00%	150.00	275.00	(125.00)	-83.33%
Clean up Days	5,000.00	212.47%	0.00	0.00	0.00	0.00%	1,125.00	3,187.00	(2,062.00)	-183.29%
Total Public Works	380,195.00	111.28%	30,612.69	19,690.01	10,922.68	35.68%	5,000.00	5,563.82	(563.82)	-11.28%
		77.15%					348,832.31	293,313.69	55,518.62	15.92%
3120 - Streets										
Equipment Parts	3,000.00	75.99%	250.00	0.00	250.00	100.00%	2,750.00	2,279.78	470.22	17.10%
Street Maintenance Materials	20,000.00	95.25%	1,000.00	0.00	1,000.00	100.00%	19,500.00	19,050.02	449.98	2.31%
Seal Coating/Crack Filling	186,578.00	90.66%	0.00	0.00	(1,188.78)	-118.88%	186,578.00	169,150.44	17,427.56	9.34%
Sign Repair Materials	2,500.00	15.12%	100.00	0.00	100.00	100.00%	2,400.00	378.09	2,021.91	84.25%
Contract Services	8,000.00	54.20%	0.00	0.00	0.00	0.00%	8,000.00	4,336.04	3,663.96	45.80%
Repairs/Maint Equipment	2,500.00	231.46%	200.00	4,779.30	(4,579.30)	-2289.65%	2,300.00	5,786.50	(3,486.50)	-151.59%
Total Streets	222,578.00	90.30%	1,550.00	6,968.08	(5,418.08)	-349.55%	221,528.00	200,980.87	20,547.13	9.28%

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

Annual safety training

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%	15,000.00	0.00	15,000.00	100.00%	60,000.00	45,639.52	14,360.48	23.93%		
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	100.00%	5,500.00	0.00	5,500.00	100.00%		
Repairs/Maint Equipment	9,500.00	142.40%	800.00	4,199.47	(3,399.47)	-424.93%	8,700.00	13,528.34	(4,828.34)	-55.50%		
Total Ice & Snow Removal	95,500.00	62.79%	16,300.00	4,199.47	12,100.53	74.24%	74,200.00	59,962.00	14,238.00	19.19%		
3160 - Street Lighting	28,000.00	77.45%	2,300.00	2,147.29	152.71	6.64%	25,700.00	21,685.48	4,014.52	15.62%		
Street Lighting	28,000.00	77.45%	2,300.00	2,147.29	152.71	6.64%	25,700.00	21,685.48	4,014.52	15.62%		
Total Street Lighting	28,000.00	77.45%	2,300.00	2,147.29	152.71	6.64%	25,700.00	21,685.48	4,014.52	15.62%		
3200 - Recycling	3,500.00	0.00%	0.00	0.00	0.00	0.00%	3,500.00	0.00	3,500.00	100.00%		
Recycling Supplies	6,000.00	9.47%	500.00	0.00	500.00	100.00%	5,500.00	568.03	4,931.97	89.67%		
Miscellaneous	9,500.00	5.98%	500.00	0.00	500.00	100.00%	9,000.00	568.03	8,431.97	93.69%		
Total Recycling	9,500.00	5.98%	500.00	0.00	500.00	100.00%	9,000.00	568.03	8,431.97	93.69%		
3250 - Tree Program	6,000.00	25.00%	500.00	0.00	500.00	100.00%	5,500.00	1,500.00	4,000.00	72.73%		
Contract Services	6,000.00	25.00%	500.00	0.00	500.00	100.00%	5,500.00	1,500.00	4,000.00	72.73%		
Total Tree Program	6,000.00	25.00%	500.00	0.00	500.00	100.00%	5,500.00	1,500.00	4,000.00	72.73%		
Total Public Works	741,773.00	77.92%	51,762.69	33,004.85	18,757.84	36.24%	684,760.31	578,010.07	106,750.24	15.59%		

Includes \$7,200 for snow plow blades

DEPT 450 - CULTURE, RECREATIO	Full Year	MONTH						YTD									
		BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)					
		2015	% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD				
5200 - Parks & Recreation																	
FT Salaries	77,847.00	155.86%	5,988.23	9,510.12	(3,521.89)	-58.81%	71,838.77	121,334.31	(49,475.54)	-68.85%							
PT Salaries	6,820.00	308.87%	524.62	1,140.00	(615.38)	-117.30%	6,295.38	21,065.13	(14,769.75)	-234.61%							
PERA Contributions	5,644.00	159.97%	434.15	766.16	(332.01)	-76.47%	5,209.85	9,028.44	(3,818.59)	-73.30%							
FICA Contributions	5,249.00	161.32%	403.77	632.32	(228.55)	-56.60%	4,845.23	8,467.45	(3,622.22)	-74.76%							
Medicare Contributions	1,228.00	161.26%	94.46	147.88	(53.42)	-56.55%	1,133.54	1,980.27	(846.73)	-74.70%							
Health/Dental Insurance	19,940.00	83.67%	1,533.85	1,450.80	83.05	5.41%	18,406.15	16,683.40	1,722.75	9.36%							
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	238.32%	50.00	49.91	0.09	0.18%	450.00	1,191.62	(741.62)	-164.80%							
Chemicals	750.00	104.99%	62.50	0.00	62.50	100.00%	687.50	787.39	(99.89)	-14.53%							
Equipment Parts	2,000.00	89.02%	170.00	0.00	170.00	100.00%	1,830.00	1,780.35	49.65	2.71%							
Building Repair Supplies	500.00	15.26%	50.00	0.00	50.00	100.00%	450.00	76.32	373.68	83.04%							
Landscaping Materials	3,000.00	71.87%	250.00	152.12	97.88	39.15%	2,750.00	2,156.05	593.95	21.60%							
Small Tools and Minor Equip	1,000.00	176.46%	80.00	200.00	(120.00)	-150.00%	920.00	1,764.60	(844.60)	-91.80%							
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	91.47%	850.00	424.92	425.08	50.01%	7,650.00	7,774.68	(124.68)	-1.63%							
Refuse	2,500.00	0.00%	208.33	0.00	208.33	100.00%	2,291.63	0.00	2,291.63	100.00%							
Repair/Maint Bldg	1,000.00	129.41%	80.00	0.00	80.00	100.00%	920.00	1,294.07	(374.07)	-40.66%							
Repair/Maint NOT Bldg	2,500.00	116.97%	200.00	0.00	200.00	100.00%	2,300.00	2,924.25	(624.25)	-27.14%							
Repair/Maint Equip	1,500.00	0.00%	125.00	0.00	125.00	100.00%	1,375.00	426.14	948.86	69.01%							
Rental Buildings	4,600.00	157.21%	383.33	826.00	(442.67)	-115.48%	4,216.63	7,231.78	(3,015.15)	-71.51%							
Miscellaneous	750.00	122.41%	62.50	0.00	62.50	100.00%	687.50	918.06	(230.56)	-33.54%							
Total Parks & Recreation	153,028.00	140.17%	11,550.74	15,300.23	(3,749.49)	-32.46%	141,477.18	214,496.22	(73,019.04)	-51.61%							
IT & Telephone																	
IT-Hardware	9,100.00	57.47%	0.00	0.00	0.00	0.00%	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%	14,663.00	7,508.00	7,155.00	48.80%							
IT-Support Services	36,000.00	90.18%	3,000.00	2,951.42	48.58	1.62%	33,000.00	32,465.62	534.38	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	64.17%	2,055.00	842.15	1,212.85	59.02%	22,605.00	15,824.78	6,780.22	29.99%							
Total IT & Telephone	109,560.00	55.70%	6,388.00	3,793.57	2,594.43	40.61%	96,668.00	61,027.78	35,640.22	36.87%							
Grand Total all Expenses	3,316,216.00	81.36%	193,957.97	199,832.29	(5,874.32)	-3.03%	2,786,496.61	2,698,124.71	88,371.90	3.17%							
Subtotal Net Income over Expenses	482,118.00	-60.17%	(124,690.72)	(112,764.66)	11,926.06	9.56%	(473,902.36)	(290,100.99)	183,801.37	38.78%							
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	71.03%	193,957.97	199,832.29	(5,874.32)	-3.03%	2,786,496.61	2,698,124.71	88,371.90	3.17%							
Net Income over Expenses	0.00	0.00%	(124,690.72)	(112,764.66)	11,926.06	9.56%	(473,902.36)	(290,100.99)	183,801.37	38.78%							

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		Month		YTD		Notes
	BUDGET 2015	% to date	2015 BUDGET	2015 ACTUALS	2015 BUDGET	2015 ACTUALS	
REVENUE							
Current Ad Valorem Taxes	231,261.00	50.00%	0.00	0.00	115,630.50	115,630.50	0.00
Rental Income	11,400.00	229.95%	950.00	0.00	9,500.00	26,214.00	16,714.00
Interest Earnings	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00%	0.00	0.00	0.00	200.55	200.55
Donations	0.00	100.00%	0.00	0.00	0.00	1,235.00	1,235.00
Total Revenue	242,661.00	59.05%	950.00	0.00	125,130.50	143,280.05	18,149.55
EXPENSE							
FT Salaries	45,000.00	92.78%	3,750.00	3,460.84	41,250.00	41,750.18	(500.18)
PT Salaries	16,000.00	55.66%	1,333.33	1,666.00	14,666.67	8,905.50	5,761.17
PERA Contributions	4,422.50	85.53%	368.54	384.51	4,053.96	3,782.66	271.30
FICA Contributions	3,782.00	77.81%	315.17	302.27	3,466.83	2,942.67	524.16
Medicare Contributions	884.50	77.81%	73.71	70.70	810.79	688.25	122.54
Health/Dental Insurance	11,987.00	104.38%	998.92	1,088.00	10,988.08	12,512.00	(1,523.92)
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Workers Compensation	350.00	0.00%	0.00	0.00	350.00	0.00	350.00
Library svcs supplies	1,100.00	0.00%	91.67	0.00	1,008.36	0.00	1,008.36
Library svcs	4,100.00	35.08%	341.67	250.81	3,758.37	1,438.10	2,320.27
Library Collection Maintenance	49,700.00	56.99%	4,141.67	4,328.05	45,558.33	28,324.34	17,233.99
Legal Services	2,000.00	75.80%	0.00	0.00	1,500.00	1,516.00	(16.00)
Contract Services	3,000.00	3.45%	250.00	0.00	2,750.00	103.50	2,646.50
Telephone	1,600.00	76.93%	133.33	0.00	1,466.63	1,230.91	235.72
Internet	1,000.00	73.13%	83.33	0.00	916.67	731.29	185.38
Information Technology/Equino	3,220.00	96.27%	0.00	0.00	3,220.00	3,100.00	120.00
Software	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Insurance	2,700.00	69.74%	0.00	0.00	2,700.00	1,883.00	817.00
Utilities	7,550.00	84.23%	616.66	327.73	6,933.26	6,359.63	573.63
Refuse	550.00	99.56%	45.83	49.89	504.13	547.57	(43.44)
Repair/Maint Bldg	14,000.00	160.14%	1,166.67	1,618.58	12,833.33	22,419.84	(9,586.51)
Repair/Maint NOT Bldg	0.00	0.00%	0.00	0.00	29,515.00	824.77	28,690.23
Repair/Maint Equip (out-LH Int)	0.00	100.00%	0.00	0.00	0.00	420.00	(420.00)
Library Card Reimbursements	24,000.00	95.07%	1,000.00	1,197.00	22,700.00	22,817.65	(117.65)
Miscellaneous	2,000.00	14.68%	166.66	0.00	1,833.26	293.62	1,539.64
Building Purchase Reprint	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Building-Property Tax	2,600.00	89.77%	0.00	0.00	2,600.00	2,334.00	266.00
Other Equipment	0.00	100.00%	0.00	0.00	0.00	738.00	(738.00)
Subscriptions	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Conferences & Training	2,500.00	0.00%	0.00	55.00	2,500.00	330.00	2,170.00
Programs	7,500.00	0.00%	625.00	0.00	6,875.00	0.00	6,875.00
Internal charges	1,600.00	26.13%	130.00	4.00	1,470.00	418.00	1,052.00
Total Library	213,146.00	78.07%	15,632.16	14,803.38	226,228.67	166,411.88	59,817.19
Net Income/(Expense)	29,515.00		(14,682.16)	(14,803.38)	(101,098.17)	(23,131.43)	77,966.74
12/31/14 Cash Balance	172,205.10				206,407.26		
Net Income/(Expense)	29,515.00				(23,131.43)		
Accrued AP	CIP (self funded)	(70,000.00)			(4,603.87)		
Contingencies	2014 AP accrual reversal	0.00					
Ending Cash Balance	131,720.10				178,671.96		

\$2 per card processing fee plus billable City resources

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

Cost to recover delinquent rent from prior tenant
Snow Plowing

YTD includes Roof repairs

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

0.83%

-77.12%