



# MAYOR & COUNCIL COMMUNICATION

**DATE:** March 2, 2016  
**CONSENT**  
**ITEM** #3  
**MOTION**

**AGENDA ITEM:** January 2016 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 January 2016 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 January 2016 reflecting the monthly and year to date detail, comparing the actual results to the 2016 Budget.

## **GENERAL FUND:**

### Revenues:

Total revenue for the month was 98.9% above budget for the month. The most significant budget to actual revenue variances are as follows:

- Building Permit revenue was 116.2% above budget for the month due to the nice weather allowing for building activity. There were 16 new homes and 11 new commercial rec units permitted in January. The 2016 budget anticipated a later start to the building season.
- Plan check fee revenue was 124.9% above budget for the month for the same reasons mentioned.

### Expenses:

Total expenses for the month were 20.0% below budget for January.

The following summarizes variances of note:

#### General:

- General Government expenses were 7.75% below budget for the month. This was primarily due to the annual insurance renewal/expense having been budgeted in January but it was not billed to the City until February and is a timing related variance.
- Total Public Safety expenses were 21.7% below budget for the month primarily due to the Fire department paid on call expenses being below budget as well as some annual equipment repairs not having yet been incurred.
- Public Works – The total Public Works expenses were 35.2% below budget for the month primarily due to not having to order additional salt in January.

In summary, the January revenues were 99% above budget and the expenses were 20% less than budget resulting in a net income of 70% better than budget.

## **LIBRARY FUND:**

Revenues: January revenues are 10.8k better than budget due to donations received. This includes \$10k in grant proceeds received from the Bremer Foundation.

Expenses: Expenses for the month of January were 81.8% below budget for the month. This was primarily due to the delayed billing from the various WA Cty branch libraries for library

card reimbursements. In addition, the annual insurance premiums were budgeted in January but were not billed to the City to be paid until February.

The ending January cash balance in the library fund is \$227.8k.

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

**ATTACHMENT:**

1. January Financial Reports

2015 By Month

Budget to Actual Comparative

For the month ending January 31, 2016

101-General Fund Summary

By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2016	% to date	MONTH				YTD												
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)									
			Month	Month	Month	Month	YTD	YTD	YTD	YTD									
<b>REVENUE</b>																			
Total Revenue	3,485,514.32	3.10%	54,375.00	108,182.51	53,807.51	98.96%	54,375.00	108,182.51	53,807.51	98.96%									
<b>EXPENSE</b>																			
Total Mayor & Council	45,955.32	11.51%	1,250.00	5,289.08	(4,039.08)	-323.13%	1,250.00	5,289.08	(4,039.08)	-323.13%									
Total Administration	360,997.50	10.84%	52,718.65	39,132.48	13,586.17	25.77%	52,718.65	39,132.48	13,586.17	25.77%									
Total Elections	15,800.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%									
Total Finance	124,835.30	5.53%	7,210.40	6,904.07	306.33	4.25%	7,210.40	6,904.07	306.33	4.25%									
Total Planning & Zoning	284,682.35	7.59%	16,606.72	21,610.19	(5,003.47)	-30.13%	16,606.72	21,610.19	(5,003.47)	-30.13%									
Total Engineering Services	48,000.00	5.37%	4,000.00	2,578.75	1,421.25	35.53%	4,000.00	2,578.75	1,421.25	35.53%									
Total City Hall	55,082.00	7.77%	4,711.00	4,279.46	431.54	9.16%	4,711.00	4,279.46	431.54	9.16%									
Total General Government	935,352.47	8.26%	86,496.77	79,794.03	6,702.74	7.75%	86,496.77	79,794.03	6,702.74	7.75%									
<b>DEPT 420 - PUBLIC SAFETY</b>																			
Total Police	527,060.47	0.12%	0.00	634.22	(634.22)	-100.00%	0.00	634.22	(634.22)	-100.00%									
Total Prosecution	54,700.00	9.03%	4,600.00	4,937.00	(337.00)	-7.33%	4,600.00	4,937.00	(337.00)	-7.33%									
Total Fire	377,231.71	5.17%	25,937.07	19,515.96	6,421.11	24.76%	25,937.07	19,515.96	6,421.11	24.76%									
Total Fire Relief	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%									
Total Building Inspections	260,765.91	5.48%	19,915.08	14,283.57	5,631.51	28.28%	19,915.08	14,283.57	5,631.51	28.28%									
Total Emergency Communications	7,400.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%									
Total Animal Control	7,550.00	7.95%	600.00	600.00	0.00	0.00%	600.00	600.00	0.00	0.00%									
Total Public Safety	1,272,031.09	3.14%	51,052.15	39,970.75	11,081.40	21.71%	51,052.15	39,970.75	11,081.40	21.71%									

	MONTH				YTD				
	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)	
	Month	Month	Month	Month	YTD	YTD	YTD	YTD	
<b>DEPT 430 - PUBLIC WORKS</b>									
Total Public Works	411,284.53	32,046.50	31,715.82	330.68	1.03%	32,046.50	31,715.82	330.68	1.03%
Total Streets	413,000.00	1,060.00	0.00	1,060.00	100.00%	1,060.00	0.00	1,060.00	100.00%
Total Ice & Snow Removal	87,250.00	17,000.00	105.14	16,894.86	99.38%	17,000.00	105.14	16,894.86	99.38%
Total Street Lighting	26,400.00	2,200.00	2,200.00	0.00	0.00%	2,200.00	2,200.00	0.00	0.00%
Total Recycling	5,900.00	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%
Total Tree Program	1,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Public Works	<u>944,834.53</u>	<u>52,506.50</u>	<u>34,020.96</u>	<u>18,485.54</u>	<u>35.21%</u>	<u>52,506.50</u>	<u>34,020.96</u>	<u>18,485.54</u>	<u>35.21%</u>
<b>DEPT 450 - CULTURE, RECREATION</b>									
Total Parks & Recreation	231,320.23	20,774.09	11,612.01	9,162.08	44.10%	20,774.09	11,612.01	9,162.08	44.10%
IT & Telephone	81,976.00	14,056.00	9,222.52	4,833.48	34.39%	14,056.00	9,222.52	4,833.48	34.39%
GRAND TOTAL ALL EXPENSES	<u>3,465,514.32</u>	<u>224,885.51</u>	<u>165,397.75</u>	<u>45,431.76</u>	<u>20.20%</u>	<u>224,885.51</u>	<u>165,397.75</u>	<u>45,431.76</u>	<u>20.20%</u>
SUB TOTAL NET INC OVER EXP	<u>20,000.00</u>	<u>(170,510.51)</u>	<u>(57,215.24)</u>	<u>99,239.27</u>	<u>-58.20%</u>	<u>(170,510.51)</u>	<u>(57,215.24)</u>	<u>99,239.27</u>	<u>-58.20%</u>
DEPT 460 - COMP ADJ	20,000.00	20,000.00	0.00	20,000.00	100.00%	20,000.00	0.00	20,000.00	100.00%
DEPT 490 - CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Debt Service Increase	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
DEPT 493 - OTH FINANCING	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
GRAND TOTAL ALL DEPTS	<u>3,485,514.32</u>	<u>244,885.51</u>	<u>165,397.75</u>	<u>65,431.76</u>	<u>26.72%</u>	<u>244,885.51</u>	<u>165,397.75</u>	<u>65,431.76</u>	<u>26.72%</u>
Net Income over Expenses	<u>0.00</u>	<u>(190,510.51)</u>	<u>(57,215.24)</u>	<u>133,295.27</u>	<u>69.97%</u>	<u>(190,510.51)</u>	<u>(57,215.24)</u>	<u>133,295.27</u>	<u>69.97%</u>

2015 By Month  
 Budget to Actual Comparative  
 For the month ending January 31, 2016  
 101- General Fund Detail  
 By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2016	% to date	MONTH					YTD					YTD variance notes	
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)				
			Month	Month	Month	Month	YTD	YTD	YTD	YTD				
<b>REVENUE</b>														
Current Ad Valorem Taxes	2,033,198.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%			
Delinquent Ad Valorem Taxes	15,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%			
Mobile Home Tax	12,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%			
Fiscal Disparties	157,508.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%			
Penalty & Interest on Taxes	700.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%			
Liquor License	11,000.00	61.82%	8,000.00	6,800.00	(1,200.00)	-15.00%	8,000.00	6,800.00	(1,200.00)	-15.00%	0.00%			
Wastehauler License	1,680.00	0.00%	840.00	0.00	(840.00)	-100.00%	840.00	0.00	(840.00)	-100.00%	0.00%			
General Contractor License	0.00	0.00%	0.00	100.00	100.00	0.00%	0.00	100.00	100.00	0.00%				
Heating Contractor License	2,500.00	26.00%	300.00	650.00	350.00	116.67%	300.00	650.00	350.00	116.67%				
Building Permits	508,200.00	10.55%	20,000.00	53,629.20	33,629.20	168.15%	20,000.00	53,629.20	33,629.20	168.15%				
Building Re-inspect Fees	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Heating Permits	38,000.00	7.96%	2,000.00	3,024.00	1,024.00	51.20%	2,000.00	3,024.00	1,024.00	51.20%				
Plumbing Permits	46,800.00	4.87%	2,400.00	2,281.00	(119.00)	-4.96%	2,400.00	2,281.00	(119.00)	-4.96%				
Animal License	2,500.00	23.80%	1,500.00	595.00	(905.00)	-60.33%	1,500.00	595.00	(905.00)	-60.33%				
Utility Permits (ROW)	25,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Burning Permit	2,750.00	13.64%	500.00	375.00	(125.00)	-25.00%	500.00	375.00	(125.00)	-25.00%				
Massage Therapy Licenses	150.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
MSA-Maintenance	101,696.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
State Fire Aid	41,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
PERA Aid	2,749.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Recycling Grant	15,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Misc State Grant/Surcharge Rev	5,064.00	64.57%	0.00	3,270.00	3,270.00	100.00%	0.00	3,270.00	3,270.00	100.00%				
Cable Franchise Revenue	45,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Zoning & Subdivision Fees	27,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Plan Check Fees	278,129.00	12.13%	15,000.00	33,730.08	18,730.08	124.87%	15,000.00	33,730.08	18,730.08	124.87%				
Assessment Searches	175.00	26.29%	5.00	46.00	41.00	820.00%	5.00	46.00	41.00	820.00%				
Clean Up Days	1,215.00	14.81%	30.00	180.00	150.00	500.00%	30.00	180.00	150.00	500.00%				
Cable Operation Reimbursement	2,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Fines	4,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Miscellaneous Permits	45,000.00	7.78%	3,500.00	3,502.23	2.23	0.06%	3,500.00	3,502.23	2.23	0.06%				
Fire Billable Revenue	500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Miscellaneous Revenue	3,500.32	0.00%	300.00	0.00	(300.00)	-100.00%	300.00	0.00	(300.00)	-100.00%				
Interest Earnings	55,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Donations	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
<b>Total Revenue</b>	<b>3,485,514.32</b>	<b>3.10%</b>	<b>54,375.00</b>	<b>108,182.51</b>	<b>53,807.51</b>	<b>98.96%</b>	<b>54,375.00</b>	<b>108,182.51</b>	<b>53,807.51</b>	<b>98.96%</b>				

Includes \$12.7k Commercial Plan review fees; 16 new homes and 11 new commercial rec units in January

Includes \$19.6k Commercial permit fees; 16 new homes and 11 new commercial rec units in January

EXPENSE	Full Year		MONTH						YTD									
	BUDGET		BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
	2016	% to date	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
<b>1110 - Mayor &amp; Council</b>																		
PT Salaries	25,690.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
FICA Contributions	1,592.78	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Medicare Contributions	372.54	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	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	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Mileage	500.00	0.00%	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Miscellaneous	5,000.00	0.00%	0.00	937.50	(937.50)	-100.00%	0.00%	-100.00%	0.00	937.50	(937.50)	-100.00%	0.00%	0.00	937.50	(937.50)	-100.00%	
Dues & Subscriptions	11,500.00	37.84%	1,000.00	4,351.58	(3,351.58)	-335.16%	100.00%	-335.16%	1,000.00	4,351.58	(3,351.58)	-335.16%	100.00%	1,000.00	4,351.58	(3,351.58)	-335.16%	
Conferences & Training	1,000.00	0.00%	250.00	0.00	250.00	100.00%	0.00%	100.00%	250.00	0.00	250.00	100.00%	0.00%	250.00	0.00	250.00	100.00%	
<b>Total Mayor &amp; Council</b>	<b>45,955.32</b>	<b>11.51%</b>	<b>1,250.00</b>	<b>5,289.08</b>	<b>(4,039.08)</b>	<b>-323.13%</b>			<b>1,250.00</b>	<b>5,289.08</b>	<b>(4,039.08)</b>	<b>-323.13%</b>		<b>1,250.00</b>	<b>5,289.08</b>	<b>(4,039.08)</b>	<b>-323.13%</b>	
<b>1320 - Administration</b>																		
FT Salaries	145,000.00	11.33%	11,153.85	16,431.44	(5,277.59)	-47.32%	0.00%	-47.32%	11,153.85	16,431.44	(5,277.59)	-47.32%	0.00%	11,153.85	16,431.44	(5,277.59)	-47.32%	
PERA Contributions	10,875.00	7.74%	836.54	841.20	(4.66)	-0.56%	0.00%	-0.56%	836.54	841.20	(4.66)	-0.56%	0.00%	836.54	841.20	(4.66)	-0.56%	
ICMA Contributions	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
FICA Contributions	8,990.00	10.91%	691.54	981.00	(289.46)	-41.86%	0.00%	-41.86%	691.54	981.00	(289.46)	-41.86%	0.00%	691.54	981.00	(289.46)	-41.86%	
Medicare Contributions	2,102.50	10.91%	161.72	229.42	(67.70)	-41.86%	0.00%	-41.86%	161.72	229.42	(67.70)	-41.86%	0.00%	161.72	229.42	(67.70)	-41.86%	
Health/Dental Insurance	30,550.00	7.12%	2,350.00	2,176.00	174.00	7.40%	0.00%	7.40%	2,350.00	2,176.00	174.00	7.40%	0.00%	2,350.00	2,176.00	174.00	7.40%	
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Workers Compensation	1,140.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Office Supplies	5,800.00	13.67%	475.00	792.79	(317.79)	-66.90%	0.00%	-66.90%	475.00	792.79	(317.79)	-66.90%	0.00%	475.00	792.79	(317.79)	-66.90%	
Printed Forms	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Legal Services	60,000.00	22.43%	5,000.00	13,456.38	(8,456.38)	-169.13%	0.00%	-169.13%	5,000.00	13,456.38	(8,456.38)	-169.13%	0.00%	5,000.00	13,456.38	(8,456.38)	-169.13%	
Newsletter/Website	8,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Assessing Services	38,000.00	6.58%	2,500.00	2,500.00	0.00	0.00%	0.00%	0.00%	2,500.00	2,500.00	0.00	0.00%	0.00%	2,500.00	2,500.00	0.00	0.00%	
Contract Services	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Postage	2,000.00	30.53%	0.00	610.61	(610.61)	-100.00%	0.00%	-100.00%	0.00	610.61	(610.61)	-100.00%	0.00%	0.00	610.61	(610.61)	-100.00%	
Mileage	550.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Legal Publishing	10,040.00	7.41%	750.00	743.64	6.36	0.85%	0.85%	0.85%	750.00	743.64	6.36	0.85%	0.00%	750.00	743.64	6.36	0.85%	
Insurance	28,000.00	0.00%	28,000.00	0.00	28,000.00	-100.00%	0.00%	-100.00%	28,000.00	0.00	28,000.00	-100.00%	0.00%	28,000.00	0.00	28,000.00	-100.00%	
Cable Operation Expense	4,800.00	0.00%	400.00	350.00	50.00	12.50%	0.00%	12.50%	400.00	350.00	50.00	12.50%	0.00%	400.00	350.00	50.00	12.50%	
Miscellaneous	600.00	0.00%	50.00	0.00	50.00	100.00%	0.00%	100.00%	50.00	0.00	50.00	100.00%	0.00%	50.00	0.00	50.00	100.00%	
Dues & Subscriptions	1,200.00	0.00%	100.00	0.00	100.00	100.00%	0.00%	100.00%	100.00	0.00	100.00	100.00%	0.00%	100.00	0.00	100.00	100.00%	
Books	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00%	0.00%	
Conferences & Training	3,350.00	0.60%	250.00	20.00	230.00	92.00%	0.00%	92.00%	250.00	20.00	230.00	92.00%	0.00%	250.00	20.00	230.00	92.00%	
Staff Development	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%	
<b>Total Administration</b>	<b>360,997.50</b>	<b>10.84%</b>	<b>52,718.65</b>	<b>39,132.48</b>	<b>13,586.17</b>	<b>25.77%</b>			<b>52,718.65</b>	<b>39,132.48</b>	<b>13,586.17</b>	<b>25.77%</b>		<b>52,718.65</b>	<b>39,132.48</b>	<b>13,586.17</b>	<b>25.77%</b>	

2016 share of LMC annual Part made in Sept 2015 plus Metro Cities annual membership of \$3.7k

Annual insurance budgeted in Jan but not billed until late Feb

	MONTH				YTD			
	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	Month	Month	Month	Month	YTD	YTD	YTD	YTD
<b>1410 - Elections</b>								
PT Salaries	12,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Office Supplies	500.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Legal Publications/Notification	500.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Equipment Repair	500.00	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	0.00	0.00	0.00%
Printed Forms	350.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Miscellaneous	1,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Elections</b>	<b>15,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>1520 - Finance</b>								
FT Salaries	60,630.46	4,663.88	(490.32)	-10.51%	4,663.88	5,154.20	(490.32)	-10.51%
PT Salaries	4,550.00	350.00	350.00	100.00%	350.00	0.00	350.00	100.00%
PERA Contributions	4,888.53	376.04	(10.54)	-2.80%	376.04	386.58	(10.54)	-2.80%
FICA Contributions	4,041.19	310.86	6.40	2.06%	310.86	304.46	6.40	2.06%
Medicare Contributions	945.12	72.70	1.50	2.06%	72.70	71.20	1.50	2.06%
Health/Dental Insurance	10,880.00	836.92	(33.48)	-4.00%	836.92	870.40	(33.48)	-4.00%
Unemployment Benefits	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Workers Compensation	550.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Office Supplies	1,000.00	0.00	(117.23)	-100.00%	0.00	117.23	(117.23)	-100.00%
Printed Forms	500.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Audit Services	28,650.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Contract Services	6,700.00	600.00	600.00	100.00%	600.00	0.00	600.00	100.00%
Mileage	50.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Miscellaneous	200.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Dues & Subscriptions	750.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Conferences & Training	500.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Finance</b>	<b>124,835.30</b>	<b>7,210.40</b>	<b>306.33</b>	<b>4.25%</b>	<b>7,210.40</b>	<b>6,904.07</b>	<b>306.33</b>	<b>4.25%</b>



	Full Year BUDGET 2016	% to date	MONTH						YTD						YTD variance notes	
			BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)			
			Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month		
<b>1910 - Planning &amp; Zoning</b>																
FT Salaries	137,098.00	6.49%	10,546.00	8,890.83	1,655.17	15.69%	10,546.00	8,890.83	1,655.17	15.69%						
PT Salaries	4,800.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
PERA Contributions	10,282.35	6.46%	790.95	664.63	126.32	15.97%	790.95	664.63	126.32	15.97%						
FICA Contributions	8,500.08	6.16%	653.85	523.35	130.50	19.96%	653.85	523.35	130.50	19.96%						
Medicare Contributions	1,987.92	6.16%	152.92	122.39	30.53	19.96%	152.92	122.39	30.53	19.96%						
Health/Dental Insurance	34,814.00	5.31%	2,678.00	1,850.00	828.00	30.92%	2,678.00	1,850.00	828.00	30.92%						
Workers Compensation	800.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
Developer escrow offset cost recovery	0.00	-100.00%	0.00	(1,003.21)	1,003.21	100.00%	0.00	(1,003.21)	1,003.21	100.00%						
Office Supplies	1,800.00	8.14%	150.00	146.60	3.40	2.27%	150.00	146.60	3.40	2.27%						
Printed Forms	750.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
Engineering Services	20,000.00	3.95%	1,500.00	790.00	710.00	47.33%	1,500.00	790.00	710.00	47.33%						
Contract Services	60,000.00	16.04%	0.00	9,625.60	(9,625.60)	-100.00%	0.00	9,625.60	(9,625.60)	-100.00%						East Metro Strong analysis costs related to potential BRT time
Postage	200.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
Mileage	250.00	0.00%	20.00	0.00	20.00	100.00%	20.00	0.00	20.00	100.00%						
Miscellaneous	500.00	0.00%	40.00	0.00	40.00	100.00%	40.00	0.00	40.00	100.00%						
Dues & Subscriptions	600.00	0.00%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	100.00%						
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	25.00	0.00	25.00	100.00%						
Conferences & Training	2,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
<b>Total Planning &amp; Zoning</b>	<b>284,682.35</b>	<b>7.59%</b>	<b>16,606.72</b>	<b>21,610.19</b>	<b>(5,003.47)</b>	<b>-30.13%</b>	<b>16,606.72</b>	<b>21,610.19</b>	<b>(5,003.47)</b>	<b>-30.13%</b>						
<b>1930 - Engineering Services</b>																
Engineering Services	48,000.00	5.37%	4,000.00	2,578.75	1,421.25	35.53%	4,000.00	2,578.75	1,421.25	35.53%						
<b>Total Engineering Services</b>	<b>48,000.00</b>	<b>5.37%</b>	<b>4,000.00</b>	<b>2,578.75</b>	<b>1,421.25</b>	<b>35.53%</b>	<b>4,000.00</b>	<b>2,578.75</b>	<b>1,421.25</b>	<b>35.53%</b>						
<b>1940 - City Hall</b>																
Cleaning Supplies	50.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%						
Building Repair Supplies	300.00	0.00%	25.00	0.00	25.00	100.00%	25.00	0.00	25.00	100.00%						
Utilities	7,500.00	10.00%	750.00	750.00	0.00	0.00%	750.00	750.00	0.00	0.00%						
Refuse	600.00	0.00%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	100.00%						
Repairs/Maint Contractual Bldg	6,000.00	7.13%	500.00	427.65	72.35	14.47%	500.00	427.65	72.35	14.47%						
Repairs/Maint Contractual Equip	10,800.00	5.93%	900.00	640.81	259.19	28.80%	900.00	640.81	259.19	28.80%						
Facility Lease	29,532.00	8.33%	2,461.00	2,461.00	0.00	0.00%	2,461.00	2,461.00	0.00	0.00%						
Miscellaneous	300.00	0.00%	25.00	0.00	25.00	100.00%	25.00	0.00	25.00	100.00%						
<b>Total City Hall</b>	<b>55,082.00</b>	<b>7.77%</b>	<b>4,711.00</b>	<b>4,279.46</b>	<b>431.54</b>	<b>9.16%</b>	<b>4,711.00</b>	<b>4,279.46</b>	<b>431.54</b>	<b>9.16%</b>						
<b>Total General Government</b>	<b>935,352.47</b>	<b>8.53%</b>	<b>86,496.77</b>	<b>79,794.03</b>	<b>6,702.74</b>	<b>7.75%</b>	<b>86,496.77</b>	<b>79,794.03</b>	<b>6,702.74</b>	<b>7.75%</b>						

DEPT 420 - PUBLIC SAFETY	Full Year	MONTH						YTD									
		BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)					
		2016	% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD				
<b>2100 - Police</b>																	
Law Enforcement Contract	527,060.47	0.12%	0.00	634.22	(634.22)	-100.00%	0.00	634.22	(634.22)	-100.00%							
<b>Total Police</b>	<b>527,060.47</b>	<b>0.12%</b>	<b>0.00</b>	<b>634.22</b>	<b>(634.22)</b>	<b>-100.00%</b>	<b>0.00</b>	<b>634.22</b>	<b>(634.22)</b>	<b>-100.00%</b>							
<b>2150 - Prosecution</b>																	
Attorney Criminal	54,700.00	9.03%	4,600.00	4,937.00	(337.00)	-7.33%	4,600.00	4,937.00	(337.00)	-7.33%							
<b>Total Prosecution</b>	<b>54,700.00</b>	<b>9.03%</b>	<b>4,600.00</b>	<b>4,937.00</b>	<b>(337.00)</b>	<b>-7.33%</b>	<b>4,600.00</b>	<b>4,937.00</b>	<b>(337.00)</b>	<b>-7.33%</b>							
<b>2220 - Fire</b>																	
FT Salaries	70,300.00	7.70%	5,407.69	5,409.69	(2.00)	-0.04%	5,407.69	5,409.69	(2.00)	-0.04%							
Pt Salaries	110,000.00	6.44%	9,166.67	7,089.20	2,077.47	22.66%	9,166.67	7,089.20	2,077.47	22.66%							
PEBA Contributions	11,388.60	8.63%	876.05	982.64	(106.59)	-12.17%	876.05	982.64	(106.59)	-12.17%							
FICA Contributions	7,388.33	12.73%	568.33	940.18	(371.85)	-65.43%	568.33	940.18	(371.85)	-65.43%							
Medicare Contributions	2,747.27	11.08%	211.33	304.50	(93.17)	-44.09%	211.33	304.50	(93.17)	-44.09%							
Health/Dental Insurance	14,846.00	7.33%	1,142.00	1,088.00	54.00	4.73%	1,142.00	1,088.00	54.00	4.73%							
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Workers Compensation	18,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Office Supplies	850.00	15.37%	70.00	130.64	(60.64)	-86.63%	70.00	130.64	(60.64)	-86.63%							
EMS Supplies	3,400.00	0.00%	280.00	0.00	280.00	100.00%	280.00	0.00	280.00	100.00%							
Fire Prevention	3,000.00	0.00%	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%							
Fuel, Oil & Fluids	13,000.00	0.00%	1,075.00	0.00	1,075.00	100.00%	1,075.00	0.00	1,075.00	100.00%							
Small Tools & Equip	12,000.00	0.00%	1,000.00	0.00	1,000.00	100.00%	1,000.00	0.00	1,000.00	100.00%							
Physicals	3,904.00	0.00%	350.00	0.00	350.00	100.00%	350.00	0.00	350.00	100.00%							
Radio	18,097.51	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Mileage	500.00	0.00%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	100.00%							
Insurance	8,307.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
Electric Utility	15,500.00	9.03%	1,400.00	1,400.00	0.00	0.00%	1,400.00	1,400.00	0.00	0.00%							
Refuse	1,200.00	8.33%	100.00	100.00	0.00	0.00%	100.00	100.00	0.00	0.00%							
Repair/Maint Bldg	15,250.00	0.58%	1,000.00	103.74	896.26	89.63%	1,000.00	103.74	896.26	89.63%							
Repair/Maint Equip	25,650.00	2.13%	2,200.00	546.47	1,653.53	75.16%	2,200.00	546.47	1,653.53	75.16%							
Uniforms	4,100.00	0.00%	300.00	0.00	300.00	100.00%	300.00	0.00	300.00	100.00%							
Miscellaneous	2,000.00	0.40%	150.00	7.90	142.10	94.73%	150.00	7.90	142.10	94.73%							
Dues & Subscriptions	3,863.00	0.00%	320.00	749.00	(429.00)	-134.06%	320.00	749.00	(429.00)	-134.06%							
Books	440.00	0.00%	20.00	0.00	20.00	100.00%	20.00	0.00	20.00	100.00%							
Conferences & Training	17,000.00	3.91%	0.00	664.00	(664.00)	-100.00%	0.00	664.00	(664.00)	-100.00%							
Conferences & Training (Reimb)	(6,000.00)	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>Total Fire</b>	<b>377,231.71</b>	<b>5.17%</b>	<b>25,937.07</b>	<b>19,515.96</b>	<b>6,421.11</b>	<b>24.76%</b>	<b>25,937.07</b>	<b>19,515.96</b>	<b>6,421.11</b>	<b>24.76%</b>							
<b>2250 - Fire Relief</b>																	
Fire State Aid	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%							
<b>Total Fire Relief</b>	<b>37,323.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>							

Extra cost to transition time to new law firms

	Full Year		MONTH				YTD			
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD
<b>2400 - Building Inspection</b>										
FT Salaries	168,171.00	5.94%	12,936.23	9,996.91	2,939.32	22.72%	12,936.23	9,996.91	2,939.32	22.72%
PERA Contributions	12,612.83	5.94%	970.22	749.77	220.45	22.72%	970.22	749.77	220.45	22.72%
FICA Contributions	10,426.60	5.69%	802.05	593.39	208.66	26.02%	802.05	593.39	208.66	26.02%
Medicare Contributions	2,438.48	5.69%	187.58	138.77	48.81	26.02%	187.58	138.77	48.81	26.02%
Health/Dental Insurance	29,692.00	7.33%	2,284.00	2,176.00	108.00	4.73%	2,284.00	2,176.00	108.00	4.73%
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Workers Compensation	5,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Office Supplies	2,100.00	6.50%	175.00	136.55	38.45	21.97%	175.00	136.55	38.45	21.97%
Printed Forms	700.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Fuel, Oil & Fluids	6,500.00	0.44%	500.00	28.43	471.57	94.31%	500.00	28.43	471.57	94.31%
Engineering	14,000.00	3.31%	1,000.00	463.75	536.25	53.63%	1,000.00	463.75	536.25	53.63%
Inspector Contract Services	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Mileage	200.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Insurance	900.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Repairs/Maint Equip	1,800.00	0.00%	150.00	0.00	150.00	100.00%	150.00	0.00	150.00	100.00%
Uniforms	850.00	0.00%	70.00	0.00	70.00	100.00%	70.00	0.00	70.00	100.00%
Miscellaneous	725.00	0.00%	55.00	0.00	55.00	100.00%	55.00	0.00	55.00	100.00%
Dues & Subscriptions	700.00	0.00%	60.00	0.00	60.00	100.00%	60.00	0.00	60.00	100.00%
Books	725.00	0.00%	725.00	0.00	725.00	100.00%	725.00	0.00	725.00	100.00%
New Truck	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Conferences & Training	3,225.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Building Inspections</b>	<b>260,765.91</b>	<b>5.48%</b>	<b>19,915.08</b>	<b>14,283.57</b>	<b>5,631.51</b>	<b>28.28%</b>	<b>19,915.08</b>	<b>14,283.57</b>	<b>5,631.51</b>	<b>28.28%</b>
<b>2500 - Emergency Communications</b>										
Contract Services	7,400.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Emergency Communications</b>	<b>7,400.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>2700 - Animal Control</b>										
Printed Forms	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Contract Services	7,550.00	7.95%	600.00	600.00	0.00	0.00%	600.00	600.00	0.00	0.00%
Miscellaneous (Impounding)	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Animal Control</b>	<b>7,550.00</b>	<b>7.95%</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Public Safety</b>	<b>1,272,031.09</b>	<b>3.14%</b>	<b>51,052.15</b>	<b>39,970.75</b>	<b>11,081.40</b>	<b>21.71%</b>	<b>51,052.15</b>	<b>39,970.75</b>	<b>11,081.40</b>	<b>21.71%</b>

**DEPT 430 - PUBLIC WORKS**

	Full Year		MONTH				YTD			
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD
<b>3100 - Public Works</b>										
FT Salaries	169,779.00	10.86%	13,059.92	18,445.92	(5,386.00)	-41.24%	13,059.92	18,445.92	(5,386.00)	-41.24%
PT Salaries	7,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
PERA Contributions	12,733.43	10.86%	979.49	1,383.46	(403.97)	-41.24%	979.49	1,383.46	(403.97)	-41.24%
FICA Contributions	10,526.30	10.52%	809.72	1,107.58	(297.86)	-36.79%	809.72	1,107.58	(297.86)	-36.79%
Medicare Contributions	2,461.80	10.52%	189.37	259.04	(69.67)	-36.79%	189.37	259.04	(69.67)	-36.79%
Health/Dental Insurance	44,759.00	6.48%	3,443.00	2,899.00	544.00	13.80%	3,443.00	2,899.00	544.00	13.80%
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Workers Compensation	18,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Office Supplies	2,000.00	0.00%	165.00	0.00	165.00	100.00%	165.00	0.00	165.00	100.00%
Shop Materials	2,000.00	4.94%	165.00	98.81	66.19	40.12%	165.00	98.81	66.19	40.12%
Building Repair Supplies	500.00	33.29%	40.00	166.46	(126.46)	-316.15%	40.00	166.46	(126.46)	-316.15%
Small Tools and Minor Equip	1,200.00	23.79%	100.00	285.49	(185.49)	-185.49%	100.00	285.49	(185.49)	-185.49%
Engineering Services	12,000.00	1.16%	1,000.00	138.75	861.25	86.13%	1,000.00	138.75	861.25	86.13%
Contract Services	1,000.00	10.00%	250.00	100.00	150.00	60.00%	250.00	100.00	150.00	60.00%
Radio	1,300.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	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%
Insurance	16,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Electric Utility	28,000.00	11.43%	3,500.00	3,200.00	300.00	8.57%	3,500.00	3,200.00	300.00	8.57%
Refuse	2,500.00	8.00%	2,000.00	2,000.00	0.00	0.00%	2,000.00	2,000.00	0.00	0.00%
Fuel, Oil, Fluids (ALL depts)	42,000.00	2.43%	6,000.00	1,019.40	4,980.60	83.01%	6,000.00	1,019.40	4,980.60	83.01%
Repair/Maint Bldg	4,000.00	30.69%	330.00	1,227.75	(897.75)	-272.05%	330.00	1,227.75	(897.75)	-272.05%
Repair/Maint NOT Bldg	500.00	0.00%	40.00	0.00	40.00	100.00%	40.00	0.00	40.00	100.00%
Repair/Maint Equip (tin)	2,400.00	28.95%	200.00	694.84	(494.84)	-247.42%	200.00	694.84	(494.84)	-247.42%
Equipment Parts	8,000.00	0.00%	400.00	0.00	400.00	100.00%	400.00	0.00	400.00	100.00%
Uniforms	3,600.00	3.80%	300.00	352.52	272.48	43.60%	300.00	352.52	272.48	43.60%
Miscellaneous	1,000.00	0.00%	50.00	136.80	163.20	54.40%	50.00	136.80	163.20	54.40%
Landscaping Material	500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Dues & Subscriptions	200.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Conferences & Training	4,425.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Personal Protection Equipment	2,400.00	0.00%	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%
Clean up Days	5,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>Total Public Works</b>	<b>411,284.53</b>	<b>7.71%</b>	<b>32,046.50</b>	<b>31,715.82</b>	<b>330.68</b>	<b>1.03%</b>	<b>32,046.50</b>	<b>31,715.82</b>	<b>330.68</b>	<b>1.03%</b>
<b>3120 - Streets</b>										
Equipment Parts	3,000.00	0.00%	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%
Street Maintenance Materials	20,000.00	0.00%	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%
Seal Coating/Crack Filling	210,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Mill and Overlay Program	160,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Sign Repair Materials	2,500.00	0.00%	100.00	0.00	100.00	100.00%	100.00	0.00	100.00	100.00%
Contract Services - General	10,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Contract Services - ROW	5,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Repairs/Maint Equipment	2,500.00	0.00%	210.00	0.00	210.00	100.00%	210.00	0.00	210.00	100.00%
<b>Total Streets</b>	<b>413,000.00</b>	<b>0.00%</b>	<b>1,060.00</b>	<b>0.00</b>	<b>1,060.00</b>	<b>100.00%</b>	<b>1,060.00</b>	<b>0.00</b>	<b>1,060.00</b>	<b>100.00%</b>

	Full Year BUDGET 2016	% to date	MONTH					YTD										
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)								
			Month	Month	Month	Month	YTD	YTD	YTD	YTD								
<b>3125 - Ice &amp; Snow Removal</b>																		
Landscaping Material	750.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00%	
Sand/Salt	70,000.00	0.00%	15,000.00	0.00	15,000.00	100.00%	15,000.00	0.00	15,000.00	100.00%	15,000.00	100.00%	15,000.00	0.00	1,000.00	100.00%	100,000%	
Contract Services	4,000.00	0.00%	1,000.00	0.00	1,000.00	100.00%	1,000.00	0.00	1,000.00	100.00%	1,000.00	100.00%	1,000.00	0.00	1,000.00	100.00%	100,000%	
Repairs/Maint Equipment	12,500.00	0.84%	1,000.00	105.14	894.86	89.49%	1,000.00	105.14	894.86	89.49%	1,000.00	89.49%	1,000.00	105.14	894.86	89.49%	89,499%	
Total Ice & Snow Removal	87,250.00	0.12%	17,000.00	105.14	16,894.86	99.38%	17,000.00	105.14	16,894.86	99.38%	17,000.00	99.38%	17,000.00	105.14	16,894.86	99.38%	99,389%	
<b>3160 - Street Lighting</b>																		
Street Lighting	26,400.00	8.33%	2,200.00	2,200.00	0.00	0.00%	2,200.00	2,200.00	0.00	0.00%	2,200.00	0.00%	2,200.00	2,200.00	0.00	0.00%	0.00%	
Total Street Lighting	26,400.00	8.33%	2,200.00	2,200.00	0.00	0.00%	2,200.00	2,200.00	0.00	0.00%	2,200.00	0.00%	2,200.00	2,200.00	0.00	0.00%	0.00%	
<b>3200 - Recycling</b>																		
Recycling Supplies	3,500.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	
Miscellaneous	2,400.00	0.00%	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%	200.00	100.00%	200.00	0.00	200.00	100.00%	100,000%	
Total Recycling	5,900.00	0.00%	200.00	0.00	200.00	100.00%	200.00	0.00	200.00	100.00%	200.00	100.00%	200.00	0.00	200.00	100.00%	100,000%	
<b>3350 - Tree Program</b>																		
Contract Services	1,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	
Total Tree Program	1,000.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	
<b>Total Public Works</b>	<b>944,834.53</b>	<b>3.60%</b>	<b>52,506.50</b>	<b>34,020.96</b>	<b>18,485.54</b>	<b>35.21%</b>	<b>52,506.50</b>	<b>34,020.96</b>	<b>18,485.54</b>	<b>35.21%</b>	<b>52,506.50</b>	<b>35.21%</b>	<b>52,506.50</b>	<b>34,020.96</b>	<b>18,485.54</b>	<b>35.21%</b>	<b>35.21%</b>	

DEPT 450 - CULTURE, RECREATIO	Full Year		MONTH						YTD					
	BUDGET		ACTUAL		Variance (\$)		Variance (%)		ACTUAL		Variance (\$)		Variance (%)	
	2016	% to date	Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD
<b>5200 - Parks &amp; Recreation</b>														
FT Salaries	115,254.00	5.86%	8,865.69	6,757.35	2,108.34	23.78%	8,865.69	6,757.35	2,108.34	23.78%				
PT Salaries	32,500.00	2.89%	2,500.00	940.00	1,560.00	62.40%	2,500.00	940.00	1,560.00	62.40%				
PERA Contributions	8,644.05	6.55%	664.93	566.03	98.90	14.87%	664.93	566.03	98.90	14.87%				
FICA Contributions	9,160.75	4.99%	704.67	456.96	247.71	35.15%	704.67	456.96	247.71	35.15%				
Medicare Contributions	2,142.43	4.99%	164.80	106.90	57.90	35.13%	164.80	106.90	57.90	35.13%				
Health/Dental Insurance	19,019.00	7.63%	1,463.00	1,450.80	12.20	0.83%	1,463.00	1,450.80	12.20	0.83%				
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Workers Compensation	4,700.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Shop Materials	1,000.00	6.50%	100.00	64.96	35.04	35.04%	100.00	64.96	35.04	35.04%				
Chemicals	1,500.00	0.00%	125.00	0.00	125.00	100.00%	125.00	0.00	125.00	100.00%				
Equipment Parts	4,000.00	0.00%	330.00	0.00	330.00	100.00%	330.00	0.00	330.00	100.00%				
Building Repair Supplies	500.00	31.40%	40.00	157.01	(117.01)	-292.53%	40.00	157.01	(117.01)	-292.53%				
Landscaping Materials	2,000.00	5.60%	166.00	112.00	54.00	32.53%	166.00	112.00	54.00	32.53%				
Small Tools and Minor Equip	2,000.00	0.00%	150.00	0.00	150.00	100.00%	150.00	0.00	150.00	100.00%				
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	0.00%	3,200.00	0.00	3,200.00	100.00%	3,200.00	0.00	3,200.00	100.00%				
Electric Utility	9,500.00	9.47%	950.00	900.00	50.00	5.26%	950.00	900.00	50.00	5.26%				
Refuse	1,500.00	6.67%	125.00	100.00	25.00	20.00%	125.00	100.00	25.00	20.00%				
Repair/Maint Bldg	1,800.00	0.00%	150.00	0.00	150.00	100.00%	150.00	0.00	150.00	100.00%				
Repair/Maint NOT Bldg	3,000.00	0.00%	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%				
Repair/Maint Equip	1,500.00	0.00%	125.00	0.00	125.00	100.00%	125.00	0.00	125.00	100.00%				
Rental Buildings	6,000.00	0.00%	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%				
Personal Protection Equipment	1,200.00	0.00%	100.00	0.00	100.00	100.00%	100.00	0.00	100.00	100.00%				
Miscellaneous	1,200.00	0.00%	100.00	0.00	100.00	100.00%	100.00	0.00	100.00	100.00%				
<b>Total Parks &amp; Recreation</b>	<b>231,320.23</b>	<b>5.02%</b>	<b>20,774.09</b>	<b>11,612.01</b>	<b>9,162.08</b>	<b>44.10%</b>	<b>20,774.09</b>	<b>11,612.01</b>	<b>9,162.08</b>	<b>44.10%</b>				
<b>IT &amp; Telephone</b>														
IT-Hardware	3,000.00	6.57%	0.00	197.01	(197.01)	-100.00%	0.00	197.01	(197.01)	-100.00%				
IT-Software	8,156.00	40.22%	8,156.00	3,280.00	4,876.00	59.78%	8,156.00	3,280.00	4,876.00	59.78%				
IT-Support Services	50,000.00	8.33%	4,165.00	4,166.25	(1.25)	-0.03%	4,165.00	4,166.25	(1.25)	-0.03%				
IT-Networking	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
INET Contingency	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
Telephone	20,820.00	7.59%	1,735.00	1,579.26	155.74	8.98%	1,735.00	1,579.26	155.74	8.98%				
<b>Total IT &amp; Telephone</b>	<b>81,976.00</b>	<b>11.25%</b>	<b>14,056.00</b>	<b>9,222.52</b>	<b>4,833.48</b>	<b>34.39%</b>	<b>14,056.00</b>	<b>9,222.52</b>	<b>4,833.48</b>	<b>34.39%</b>				
<b>Grand Total all Expenses</b>	<b>3,465,514.32</b>	<b>4.77%</b>	<b>224,885.51</b>	<b>165,397.75</b>	<b>45,431.76</b>	<b>20.20%</b>	<b>224,885.51</b>	<b>165,397.75</b>	<b>45,431.76</b>	<b>20.20%</b>				
<b>Subtotal Net Income over Expenses</b>	<b>20,000.00</b>	<b>-286.08%</b>	<b>(170,510.51)</b>	<b>(57,215.24)</b>	<b>99,239.27</b>	<b>-58.20%</b>	<b>(170,510.51)</b>	<b>(57,215.24)</b>	<b>99,239.27</b>	<b>-58.20%</b>				
<b>DEPT 460 - COMP ADJ</b>	<b>20,000.00</b>	<b>0.00%</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>100.00%</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>100.00%</b>				
<b>Debt Service Increase</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>				
<b>Transfer to City Projects (Streets)</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>				
<b>DEPT 493 - OTH FINANCING</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>				
<b>GRAND TOTAL EXP ALL DEPTS</b>	<b>3,485,514.32</b>	<b>4.75%</b>	<b>244,885.51</b>	<b>165,397.75</b>	<b>65,431.76</b>	<b>26.72%</b>	<b>244,885.51</b>	<b>165,397.75</b>	<b>65,431.76</b>	<b>26.72%</b>				
<b>Net Income over Expenses</b>	<b>0.00</b>	<b>0.00%</b>	<b>(190,510.51)</b>	<b>(57,215.24)</b>	<b>133,295.27</b>	<b>69.97%</b>	<b>(190,510.51)</b>	<b>(57,215.24)</b>	<b>133,295.27</b>	<b>69.97%</b>				

	Full Year		Month		YTD		Notes
	BUDGET 2016	% to date	2016 BUDGET	2016 ACTUALS	2016 BUDGET	2016 ACTUALS	
<b>REVENUE</b>							
Current Ad Valorem Taxes	256,957.00	0.00%	0.00	0.00	0.00	0.00	Funds received from WA City July and December
Rental Income	0.00	0.00%	0.00	0.00	0.00	0.00	
Interest Earnings	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	
Donations	0.00	0.00%	0.00	10,770.00	0.00	10,770.00	Includes grant proceeds of \$10k from Brenner Fdn
Total Revenue	256,957.00	4.19%	0.00	10,770.00	0.00	10,770.00	
<b>EXPENSE</b>							
FT Salaries	46,311.07	7.47%	3,460.91	3,460.95	3,460.91	3,460.95	(0.04)
PT Salaries	26,260.00	6.31%	2,020.00	1,657.00	2,020.00	1,657.00	363.00
PERA Contributions	4,277.55	8.97%	411.07	383.84	411.07	383.84	27.23
FICA Contributions	3,479.51	8.72%	339.82	303.24	339.82	303.24	36.58
Medicare Contributions	813.78	8.71%	79.47	70.92	79.47	70.92	8.55
Health/Dental Insurance	14,144.00	7.69%	1,088.00	1,088.00	1,088.00	1,088.00	0.00
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Workers Compensation	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Library svcs supplies	1,100.01	0.00%	91.67	0.00	91.67	0.00	91.67
Office Supplies	3,600.00	0.00%	300.00	0.00	300.00	0.00	300.00
Library Collection Maintenance	42,811.08	17.07%	5,000.00	7,309.00	5,000.00	7,309.00	(2,309.00)
Legal Services	1,500.00	0.00%	500.00	0.00	500.00	0.00	500.00
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	0.00	500.00
Engineering Services	0.00	100.00%	0.00	0.00	0.00	0.00	0.00
Telephone	1,560.00	7.11%	130.00	110.98	130.00	110.98	19.02
Internet	1,800.00	6.39%	150.00	115.00	150.00	115.00	35.00
Information Technology (Equip	3,100.00	0.00%	0.00	0.00	0.00	0.00	0.00
Software	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Insurance	2,000.00	0.00%	2,000.00	0.00	2,000.00	0.00	2,000.00
Utilities	7,500.00	0.00%	800.00	0.00	800.00	0.00	800.00
Refuse	600.00	0.00%	50.00	0.00	50.00	0.00	50.00
Repair/Maint Bldg	12,000.00	4.41%	1,000.00	529.25	1,000.00	529.25	470.75
Repair/Maint NOT Bldg	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Repair/Maint Equip (out-LH Im	0.00	100.00%	0.00	0.00	0.00	0.00	0.00
Library Card Reimbursements	12,000.00	0.00%	5,000.00	0.00	5,000.00	0.00	5,000.00
WA City Svc Fee	9,300.00	0.00%	0.00	0.00	0.00	0.00	0.00
Library Service Improvements	46,000.00	0.00%	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,800.00	0.00%	150.00	0.00	150.00	0.00	150.00
Building Purchase Reprint	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Building-Property Tax	1,000.00	0.00%	0.00	0.00	0.00	0.00	0.00
Other Equipment	0.00	100.00%	0.00	0.00	0.00	0.00	0.00
Subscriptions	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Conferences & Training	3,500.00	0.00%	0.00	0.00	0.00	0.00	0.00
Programs	4,500.00	0.00%	300.00	0.00	300.00	0.00	300.00
Internal changes	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Total Library	256,957.00	5.85%	23,370.94	15,028.18	23,370.94	15,028.18	8,342.76

Net Income/(Expense) **0.00**

12/31/15 Cash Balance 232,017.00

Net Income/(Expense) 0.00

Accrued AP (30,000.00)

Contingencies 0.00

2014 AP accrual reversal

Ending Cash Balance 202,017.00

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

(23,370.94) (4,258.18) 19,112.76 -81.78%

Delayed City billing; timing issue

227,758.82