



MAYOR & COUNCIL COMMUNICATION

DATE: April 19, 2016
**CONSENT
ITEM
MOTION** #3

AGENDA ITEM: March 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 March 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 March 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 53.9% above budget for the month. The most significant budget to actual revenue variances are as follows:

- Building Permit revenue was 53.3% above budget for the month bringing the year to date revenue at 82.4% better budget. This is primarily due to the nice weather allowing for building activity beginning months earlier than anticipated in the 2016 budget. There were 24 new homes permitted in March and 57 new homes year to date.
- Utility Permits (right of way) permits far exceeded budget by \$5.5k for the month and \$14.4k year to date.
- Plan check fee revenue was 59.9% above budget for the month for the same reasons mentioned related to building permit revenue.

Expenses:

Total expenses for the month were 29.06 higher than budget for March. This is primarily due to March having 3 pay periods rather than April as anticipated in the budget. 2016 was a leap year which shifted the payroll calendar.

The following summarizes variances of note:

General:

- General Government expenses were 50.7% higher than budget for the month bringing the year to date expenses to 13.12% higher than budget. This was primarily due legal expenses running at 100% higher than budgeted.
- Total Public Safety expenses were 20.8% higher than budget for the month bringing the year to date expenses to 9.05% better than budget. This was primarily due to the payout of outstanding PTO time to a departing employee.
- Public Works – The total Public Works expenses were 11.9% higher than budget for the month bringing year to date expenses to 18.3% better than budget.

In summary, the March revenues were 50.7% better than budget and the expenses were 29.1% higher than budget resulting in a net income of 12.5% less than budget. On a year to date basis, the revenues are 13.1% above budget and the expenses were 7.0% less than budget resulting in a net income of 44.9% better than budget year to date.

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

ATTACHMENT:

1. March Financial Reports

2015 By Month

Budget to Actual Comparative
For the month ending March 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							
REVENUE																	
Total Revenue	3,485,514.32	10.96%	80,625.00	124,144.68	43,519.68	53.98%	238,368.00	381,874.17	143,506.17	60.20%							
EXPENSE																	
Total Mayor & Council	45,955.32	20.54%	6,125.00	2,293.76	3,831.24	62.55%	8,375.00	9,439.19	(1,064.19)	-12.71%							
Total Administration	360,997.50	43.06%	27,808.66	82,189.50	(54,380.84)	-195.55%	106,345.98	155,428.98	(49,083.00)	-46.15%							
Total Elections	15,800.00	7.59%	0.00	1,200.00	(1,200.00)	-100.00%	950.00	1,200.00	(250.00)	-26.32%							
Total Finance	124,835.30	29.16%	18,810.40	22,199.66	(3,389.26)	-18.02%	43,231.21	36,402.40	6,828.81	15.80%							
Total Planning & Zoning	284,682.35	21.11%	32,406.72	25,534.87	6,871.85	21.21%	66,420.16	60,093.78	6,326.38	9.52%							
Total Engineering Services	48,000.00	15.42%	4,000.00	1,929.57	2,070.43	51.76%	12,000.00	7,402.48	4,597.52	38.31%							
Total City Hall	55,082.00	26.34%	4,736.00	6,170.21	(1,434.21)	-30.28%	14,158.00	14,508.06	(350.06)	-2.47%							
Total General Government	935,552.47	30.41%	93,886.78	141,517.57	(47,630.79)	-50.73%	251,480.35	284,474.89	(32,994.54)	-13.12%							
DEPT 420 - PUBLIC SAFETY																	
Total Police	527,060.47	0.12%	0.00	0.00	0.00	0.00%	0.00	634.22	(634.22)	-100.00%							
Total Prosecution	54,700.00	21.86%	4,600.00	2,073.52	2,526.48	54.92%	13,800.00	11,958.73	1,841.27	13.34%							
Total Fire	377,231.71	26.35%	33,071.44	40,488.70	(7,417.26)	-22.43%	111,772.57	99,389.39	12,383.18	11.08%							
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	23.27%	20,965.08	30,619.69	(9,654.61)	-46.05%	62,570.21	60,674.43	1,895.78	3.03%							
Total Emergency Communications	7,400.00	0.00%	1,850.00	0.00	1,850.00	100.00%	1,850.00	0.00	1,850.00	100.00%							
Total Animal Control	7,550.00	23.58%	600.00	605.00	(5.00)	-0.83%	1,800.00	1,780.00	20.00	1.11%							
Total Public Safety	1,272,031.09	13.71%	61,086.52	73,786.91	(12,700.39)	-20.79%	191,792.78	174,436.77	17,356.01	9.05%							

	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	411,284.53	46,546.50	(13,968.76)	-30.01%	126,739.51	135,404.95	(8,665.44)	-6.84%
Total Streets	413,000.00	2,160.00	1,252.59	57.99%	4,880.00	1,694.93	3,185.07	65.27%
Total Ice & Snow Removal	87,250.00	6,500.00	2,766.29	3,733.71	40,500.00	4,655.87	35,844.13	88.50%
Total Street Lighting	26,400.00	2,200.00	2,221.67	(21.67)	6,600.00	6,130.96	469.04	7.11%
Total Recycling	5,900.00	1,950.00	1,950.00	100.00%	2,350.00	0.00	2,350.00	100.00%
Total Tree Program	1,000.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Public Works	944,834.53	59,356.50	(7,054.13)	-11.88%	181,069.51	147,886.71	33,182.80	18.33%
DEPT 450 - CULTURE, RECREATION								
Total Parks & Recreation	231,320.23	17,374.09	19,039.94	(1,665.85)	60,372.29	46,465.03	13,907.26	23.04%
IT & Telephone	81,976.00	5,900.00	307.83	5,592.17	25,856.00	17,007.81	8,848.19	34.22%
GRAND TOTAL ALL EXPENSES	3,465,514.32	237,603.89	300,755.05	(69,051.16)	710,570.93	653,263.40	31,451.53	4.43%
SUB TOTAL NET INC OVER EXP	20,000.00	(156,978.89)	(176,610.37)	(25,531.48)	(472,202.93)	(271,389.23)	174,957.70	-37.05%
DEPT 460 - COMP ADJ	20,000.00	0.00	0.00	0.00%	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%
Debt Service increase	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%
GRAND TOTAL ALL DEPTS	3,485,514.32	237,603.89	300,755.05	(69,051.16)	730,570.93	653,263.40	51,451.53	7.04%
Net Income over Expenses	0.00	(156,978.89)	(176,610.37)	(19,631.48)	(492,202.93)	(271,389.23)	220,813.70	44.86%

EXPENSE	Full Year BUDGET 2016	% to date	MONTH					YTD									
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)							
			Month	Month	Month	Month	YTD	YTD	YTD	YTD							
1110 - Mayor & Council																	
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%				
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%				
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%				
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%				
Mileage	500.00	0.00%	125.00	0.00	125.00	100.00%	125.00	0.00	125.00	100.00%	125.00	0.00	100.00%				
Miscellaneous	5,000.00	0.00%	5,000.00	1,611.18	3,388.82	67.78%	5,000.00	3,722.45	1,277.55	25.55%	5,000.00	3,722.45	1,277.55	25.55%		2016 share of LMC annual Print made in Sept 2015 plus Metro	
Dues & Subscriptions	11,500.00	49.71%	1,000.00	682.58	317.42	31.74%	3,000.00	5,716.74	(2,716.74)	-90.56%	3,000.00	5,716.74	(2,716.74)	-90.56%		Cities annual membership of \$3.7k	
Conferences & Training	1,000.00	0.00%	0.00	0.00	0.00	0.00%	250.00	0.00	250.00	100.00%	250.00	0.00	100.00%				
Total Mayor & Council	45,955.32	20.54%	6,125.00	2,293.76	3,831.24	62.55%	8,375.00	9,439.19	(1,064.19)	-12.71%	8,375.00	9,439.19	(1,064.19)	-12.71%			
1320 - Administration																	
FT Salaries	145,000.00	33.14%	11,153.85	20,412.00	(9,258.15)	-83.00%	33,461.54	48,059.44	(14,597.90)	-43.65%	33,461.54	48,059.44	(14,597.90)	-43.65%		Budget anticipated April as the 3 pp month; actual was March	
PERA Contributions	10,875.00	29.55%	836.54	1,530.90	(694.36)	-83.00%	2,509.62	3,213.30	(703.68)	-28.04%	2,509.62	3,213.30	(703.68)	-28.04%		due to 2016 being a leap year	
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%				
FICA Contributions	8,990.00	31.67%	691.54	1,208.92	(517.38)	-74.82%	2,074.62	2,847.56	(772.94)	-37.26%	2,074.62	2,847.56	(772.94)	-37.26%			
Medicare Contributions	2,102.50	161.73	161.73	282.73	(121.00)	-74.82%	485.20	665.95	(180.75)	-37.25%	485.20	665.95	(180.75)	-37.25%			
Health/Dental Insurance	30,550.00	24.93%	2,350.00	3,264.00	(914.00)	-38.89%	7,050.00	7,616.00	(566.00)	-8.03%	7,050.00	7,616.00	(566.00)	-8.03%			
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%				
Workers Compensation	1,140.00	548.44%	140.00	5,538.00	(5,398.00)	-100.00%	1,140.00	6,252.24	(5,112.24)	-448.44%	1,140.00	6,252.24	(5,112.24)	-448.44%			
Office Supplies	5,800.00	34.22%	475.00	1,065.83	(590.83)	-124.39%	1,425.00	1,984.98	(559.98)	-39.30%	1,425.00	1,984.98	(559.98)	-39.30%			
Printed Forms	0.00	0.00%	0.00	690.00	(690.00)	-100.00%	0.00	771.32	(771.32)	0.00%	0.00	771.32	(771.32)	0.00%			
Legal Services	60,000.00	74.76%	5,000.00	18,000.00	(13,000.00)	-260.00%	15,000.00	44,856.14	(29,856.14)	-199.04%	15,000.00	44,856.14	(29,856.14)	-199.04%		Includes Feb expense and an estimate for March services	
Newsletter/Website	8,000.00	0.00%	2,000.00	0.00	2,000.00	100.00%	2,000.00	0.00	2,000.00	100.00%	2,000.00	0.00	100.00%				
Assessing Services	38,000.00	19.74%	2,500.00	2,500.00	0.00	0.00%	7,500.00	7,500.00	0.00	0.00%	7,500.00	7,500.00	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%				
Postage	2,000.00	41.22%	500.00	0.00	500.00	100.00%	500.00	824.40	(324.40)	-64.88%	500.00	824.40	(324.40)	-64.88%			
Mileage	550.00	0.00%	50.00	0.00	50.00	100.00%	100.00	0.00	100.00	100.00%	100.00	0.00	100.00%				
Legal Publishing	10,040.00	25.27%	800.00	889.63	(89.63)	-11.20%	2,350.00	2,536.97	(186.97)	-7.96%	2,350.00	2,536.97	(186.97)	-7.96%			
Insurance	28,000.00	93.29%	0.00	26,121.00	(26,121.00)	-100.00%	28,000.00	26,121.00	1,879.00	6.71%	28,000.00	26,121.00	1,879.00	6.71%		Annual insurance budgeted in Jan but not billed until late Feb	
Cable Operation Expense	4,800.00	0.00%	400.00	460.00	(60.00)	-15.00%	1,200.00	1,105.00	95.00	7.92%	1,200.00	1,105.00	95.00	7.92%			
Miscellaneous	600.00	22.73%	50.00	106.49	(56.49)	-112.98%	150.00	136.36	13.64	9.09%	150.00	136.36	13.64	9.09%			
Dues & Subscriptions	1,200.00	74.03%	100.00	120.00	(20.00)	-20.00%	300.00	888.32	(588.32)	-196.11%	300.00	888.32	(588.32)	-196.11%			
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%				
Conferences & Training	3,350.00	1.49%	600.00	0.00	600.00	100.00%	1,100.00	50.00	1,050.00	95.45%	1,100.00	50.00	1,050.00	95.45%			
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%				
Total Administration	360,997.50	43.06%	27,808.66	82,189.50	(54,380.84)	-195.55%	106,345.98	155,428.98	(49,083.00)	-46.15%	106,345.98	155,428.98	(49,083.00)	-46.15%			

	MONTH				YTD			
	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	Month	Month	Month	Month	YTD	YTD	YTD	YTD
1410 - Elections								
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	1,200.00	(1,200.00)	-100.00%	950.00	1,200.00	(250.00)	-26.32%
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%
Total Elections	15,800.00	1,200.00	(1,200.00)	-100.00%	950.00	1,200.00	(250.00)	-26.32%
1520 - Finance								
FT Salaries	60,630.46	4,663.88	(2,284.61)	-48.99%	13,991.64	17,158.46	(3,166.82)	-22.63%
PT Salaries	4,550.00	350.00	(900.01)	-157.15%	1,050.00	1,225.01	(175.01)	-16.67%
PERA Contributions	4,888.53	376.04	(588.65)	-56.54%	1,128.12	1,378.78	(250.66)	-22.22%
FICA Contributions	4,041.19	310.86	(463.95)	-49.25%	932.58	1,086.92	(154.34)	-16.55%
Medicare Contributions	945.12	72.70	(108.48)	-49.22%	218.10	254.17	(36.07)	-16.54%
Health/Dental Insurance	10,880.00	836.92	(468.68)	-56.00%	2,510.77	3,046.40	(535.63)	-21.33%
Unemployment Benefits	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Workers Compensation	550.00	550.00	0.00	100.00%	550.00	204.09	345.91	62.89%
Office Supplies	1,000.00	625.00	(593.96)	95.03%	625.00	178.25	446.75	71.48%
Printed Forms	500.00	125.00	(125.00)	100.00%	125.00	0.00	125.00	100.00%
Audit Services	28,650.00	10,000.00	(1,775.00)	-17.75%	20,000.00	11,775.00	8,225.00	41.13%
Contract Services	6,700.00	600.00	(8.44)	98.59%	1,800.00	25.32	1,774.68	98.59%
Mileage	50.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Miscellaneous	200.00	50.00	(20.00)	-40.00%	50.00	70.00	(20.00)	-40.00%
Dues & Subscriptions	750.00	250.00	(250.00)	100.00%	250.00	0.00	250.00	100.00%
Conferences & Training	500.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total Finance	124,835.50	18,810.40	(3,389.26)	-18.02%	43,231.21	36,402.40	6,828.81	15.80%

	Full Year		MONTH				YTD				YTD variance notes		
	BUDGET	2016	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
												% to date	Month
1910 - Planning & Zoning													
FT Salaries	137,098.00	25.31%	10,546.00	17,636.30	(7,090.30)	-67.23%	31,638.00	34,701.99	(3,063.99)	-9.68%			
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	25.31%	790.95	1,322.71	(531.76)	-67.23%	2,372.85	2,602.64	(229.79)	-9.68%			
FICA Contributions	8,500.08	23.85%	653.85	1,035.15	(381.30)	-58.32%	1,961.56	2,027.55	(65.99)	-3.36%			
Medicare Contributions	1,987.92	23.85%	152.92	242.07	(89.15)	-58.30%	458.75	474.16	(15.41)	-3.36%			
Health/Dental Insurance	34,814.00	18.60%	2,678.00	2,775.00	(97.00)	-3.62%	8,034.00	6,475.00	1,559.00	19.41%			
Workers Compensation	800.00	51.84%	0.00	0.00	0.00	0.00%	800.00	414.71	385.29	0.00%			
Developer escrow offset cost recovery	0.00	-100.00%	0.00	(1,442.08)	1,442.08	100.00%	0.00	(3,115.31)	3,115.31	100.00%			
Office Supplies	1,800.00	21.17%	150.00	125.02	24.98	16.65%	450.00	380.99	69.01	15.34%			
Printed Forms	750.00	0.00%	250.00	0.00	250.00	100.00%	250.00	0.00	250.00	100.00%			
Engineering Services	20,000.00	12.61%	1,500.00	886.26	613.74	40.92%	4,500.00	2,521.26	1,978.74	43.97%			
Contract Services	60,000.00	22.68%	15,000.00	2,954.44	12,045.56	80.30%	15,000.00	13,610.79	1,389.21	9.26%			
Postage	200.00	0.00%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	0.00%			
Mileage	250.00	0.00%	20.00	0.00	20.00	100.00%	60.00	0.00	60.00	100.00%			
Miscellaneous	500.00	0.00%	40.00	0.00	40.00	100.00%	120.00	0.00	120.00	100.00%			
Dues & Subscriptions	600.00	0.00%	50.00	0.00	50.00	100.00%	150.00	0.00	150.00	100.00%			
Books	300.00	0.00%	25.00	0.00	25.00	100.00%	75.00	0.00	75.00	100.00%			
Conferences & Training	2,000.00	0.00%	500.00	0.00	500.00	100.00%	500.00	0.00	500.00	100.00%			
Total Planning & Zoning	284,682.35	21.11%	32,406.72	25,534.87	6,871.85	21.21%	66,420.16	60,093.78	6,326.38	9.52%			
1930 - Engineering Services													
Engineering Services	48,000.00	15.42%	4,000.00	1,929.57	2,070.43	51.76%	12,000.00	7,402.48	4,597.52	38.31%			
Total Engineering Services	48,000.00	15.42%	4,000.00	1,929.57	2,070.43	51.76%	12,000.00	7,402.48	4,597.52	38.31%			
1940 - City Hall													
Cleaning Supplies	50.00	0.00%	25.00	0.00	25.00	100.00%	25.00	0.00	25.00	100.00%			
Building Repair Supplies	300.00	0.00%	25.00	0.00	25.00	100.00%	75.00	0.00	75.00	100.00%			
Utilities	7,500.00	19.19%	750.00	333.94	416.06	55.47%	2,250.00	1,439.18	810.82	36.04%			
Refuse	600.00	37.65%	50.00	112.94	(62.94)	-125.88%	150.00	225.88	(75.88)	-50.59%			
Repairs/Maint Contractual Bldg	6,000.00	48.44%	500.00	2,152.27	(1,652.27)	-330.45%	1,500.00	2,906.57	(1,406.57)	-93.77%			
Repairs/Maint Contractual Equip	10,800.00	23.22%	900.00	1,064.07	(164.07)	-18.23%	2,700.00	2,507.44	192.56	7.13%			
Facility Lease	29,532.00	25.00%	2,461.00	2,461.00	0.00	0.00%	7,383.00	7,383.00	0.00	0.00%			
Miscellaneous	300.00	15.33%	25.00	45.99	(20.99)	-83.96%	75.00	45.99	29.01	38.68%			
Total City Hall	55,082.00	26.34%	4,736.00	6,170.21	(1,434.21)	-30.28%	14,158.00	14,508.06	(350.06)	-2.47%			
Total General Government	935,352.47	30.41%	93,886.78	141,517.57	(47,630.79)	-50.73%	251,480.35	284,474.89	(32,994.54)	-13.12%			

East Metro Strong analysis costs related to potential BRT line

DEPT 420 - PUBLIC SAFETY

	Full Year		MONTH						YTD									
	BUDGET	% to date	BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
	2016		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
2100 - Police																		
Law Enforcement Contract	527,060.47	0.12%	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	634.22	(634.22)	-100.00%	0.00	634.22	(634.22)	-100.00%	
Total Police	527,060.47	0.12%	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00	634.22	(634.22)	-100.00%	0.00	634.22	(634.22)	-100.00%	
2150 - Prosecution																		
Attorney Criminal	54,700.00	21.86%	4,600.00	2,073.52	2,526.48	54.92%	13,800.00	11,958.73	1,841.27	13.34%	13,800.00	11,958.73	1,841.27	13.34%	13,800.00	11,958.73	1,841.27	13.34%
Total Prosecution	54,700.00	21.86%	4,600.00	2,073.52	2,526.48	54.92%	13,800.00	11,958.73	1,841.27	13.34%	13,800.00	11,958.73	1,841.27	13.34%	13,800.00	11,958.73	1,841.27	13.34%
2220 - Fire																		
FT Salaries	70,300.00	26.93%	5,407.69	8,114.43	(2,706.74)	-50.05%	16,223.08	18,933.78	(2,710.70)	-16.71%	16,223.08	18,933.78	(2,710.70)	-16.71%	16,223.08	18,933.78	(2,710.70)	-16.71%
PT Salaries	110,000.00	17.15%	9,166.67	6,318.91	2,847.76	31.07%	27,500.00	18,864.23	8,635.77	31.40%	27,500.00	18,864.23	8,635.77	31.40%	27,500.00	18,864.23	8,635.77	31.40%
PERA Contributions	11,388.60	27.87%	876.05	1,314.54	(438.49)	-50.05%	2,628.14	3,173.54	(545.40)	-20.75%	2,628.14	3,173.54	(545.40)	-20.75%	2,628.14	3,173.54	(545.40)	-20.75%
FICA Contributions	7,388.33	22.61%	568.33	391.78	176.55	31.06%	1,705.50	1,670.24	34.76	2.04%	1,705.50	1,670.24	34.76	2.04%	1,705.50	1,670.24	34.76	2.04%
Medicare Contributions	2,747.27	23.80%	211.33	198.76	12.57	5.95%	633.98	653.78	(19.80)	-3.12%	633.98	653.78	(19.80)	-3.12%	633.98	653.78	(19.80)	-3.12%
Health/Dental Insurance	14,846.00	25.65%	1,142.00	1,632.00	(490.00)	-42.91%	3,426.00	3,808.00	(382.00)	-11.15%	3,426.00	3,808.00	(382.00)	-11.15%	3,426.00	3,808.00	(382.00)	-11.15%
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	18,500.00	69.61%	0.00	0.00	0.00	0.00%	18,500.00	12,878.61	5,621.39	30.39%	18,500.00	12,878.61	5,621.39	30.39%	18,500.00	12,878.61	5,621.39	30.39%
Office Supplies	850.00	79.52%	70.00	545.28	(475.28)	-678.97%	210.00	675.92	(465.92)	-221.87%	210.00	675.92	(465.92)	-221.87%	210.00	675.92	(465.92)	-221.87%
EMS Supplies	3,400.00	0.00%	280.00	0.00	280.00	100.00%	840.00	0.00	840.00	100.00%	840.00	0.00	840.00	100.00%	840.00	0.00	840.00	100.00%
Fire Prevention	3,000.00	0.00%	250.00	0.00	250.00	100.00%	750.00	0.00	750.00	100.00%	750.00	0.00	750.00	100.00%	750.00	0.00	750.00	100.00%
Fuel, Oil & Fluids	13,000.00	11.35%	1,075.00	841.96	233.04	21.68%	3,225.00	1,475.97	1,749.03	54.23%	3,225.00	1,475.97	1,749.03	54.23%	3,225.00	1,475.97	1,749.03	54.23%
Small Tools & Equip	12,000.00	17.52%	1,000.00	1,665.54	(665.54)	-66.55%	3,000.00	2,102.66	897.34	29.91%	3,000.00	2,102.66	897.34	29.91%	3,000.00	2,102.66	897.34	29.91%
Physics	3,904.00	0.00%	350.00	0.00	350.00	100.00%	1,050.00	0.00	1,050.00	100.00%	1,050.00	0.00	1,050.00	100.00%	1,050.00	0.00	1,050.00	100.00%
Radio	18,097.51	38.84%	4,524.37	3,914.76	609.61	13.47%	4,524.37	7,029.76	(2,505.39)	-55.38%	4,524.37	7,029.76	(2,505.39)	-55.38%	4,524.37	7,029.76	(2,505.39)	-55.38%
Mileage	500.00	102.06%	40.00	22.68	17.32	43.30%	140.00	510.30	(370.30)	12.24%	140.00	510.30	(370.30)	12.24%	140.00	510.30	(370.30)	12.24%
Insurance	8,307.00	87.76%	0.00	7,290.00	(7,290.00)	-100.00%	8,307.00	7,290.00	1,017.00	-12.24%	8,307.00	7,290.00	1,017.00	-12.24%	8,307.00	7,290.00	1,017.00	-12.24%
Electric Utility	15,500.00	27.33%	1,300.00	1,373.67	(73.67)	-5.67%	4,100.00	4,235.85	(135.85)	-3.31%	4,100.00	4,235.85	(135.85)	-3.31%	4,100.00	4,235.85	(135.85)	-3.31%
Refuse	1,200.00	52.73%	100.00	266.38	(166.38)	-166.38%	300.00	632.76	(332.76)	-110.92%	300.00	632.76	(332.76)	-110.92%	300.00	632.76	(332.76)	-110.92%
Repair/Maint Bldg	15,250.00	20.54%	1,000.00	3,019.14	(2,019.14)	-201.91%	3,000.00	3,131.75	(131.75)	-4.39%	3,000.00	3,131.75	(131.75)	-4.39%	3,000.00	3,131.75	(131.75)	-4.39%
Repair/Maint Equip	25,650.00	7.94%	2,200.00	846.11	1,353.89	61.54%	6,600.00	2,037.11	4,562.89	69.13%	6,600.00	2,037.11	4,562.89	69.13%	6,600.00	2,037.11	4,562.89	69.13%
Uniforms	4,100.00	2.68%	450.00	0.00	450.00	100.00%	1,050.00	109.90	940.10	89.53%	1,050.00	109.90	940.10	89.53%	1,050.00	109.90	940.10	89.53%
Miscellaneous	2,000.00	20.09%	200.00	202.76	(2.76)	-1.38%	500.00	401.77	98.23	19.65%	500.00	401.77	98.23	19.65%	500.00	401.77	98.23	19.65%
Dues & Subscriptions	3,863.00	60.29%	320.00	1,450.00	(1,130.00)	-353.13%	960.00	2,329.00	(1,369.00)	-142.60%	960.00	2,329.00	(1,369.00)	-142.60%	960.00	2,329.00	(1,369.00)	-142.60%
Books	440.00	0.00%	40.00	0.00	40.00	100.00%	100.00	7,444.46	(3,444.46)	-100.00%	100.00	7,444.46	(3,444.46)	-100.00%	100.00	7,444.46	(3,444.46)	-100.00%
Conferences & Training	17,000.00	43.79%	4,000.00	1,080.00	2,920.00	73.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	4,000.00	100.00%	4,000.00	0.00	4,000.00	100.00%
Conferences & Training (Reimb)	(6,000.00)	0.00%	(1,500.00)	0.00	(1,500.00)	-100.00%	(1,500.00)	0.00	(1,500.00)	-100.00%	(1,500.00)	0.00	(1,500.00)	-100.00%	(1,500.00)	0.00	(1,500.00)	-100.00%
Total Fire	377,231.71	26.35%	33,071.44	40,488.70	(7,417.26)	-22.43%	111,772.57	99,389.39	12,383.18	11.08%	111,772.57	99,389.39	12,383.18	11.08%	111,772.57	99,389.39	12,383.18	11.08%
2250 - Fire Relief																		
Fire State Aid	37,323.00	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 Fire Relief	37,323.00	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%	

Extra cost to to transition time to new law firms

DEPT 430 - PUBLIC WORKS

	Full Year		MONTH				YTTD			
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD
3100 - Public Works										
FT Salaries	169,779.00	35.89%	13,059.92	24,754.56	(11,694.64)	-89.55%	39,179.77	60,938.26	(21,758.49)	-55.54%
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	35.89%	979.49	1,856.62	(877.13)	-89.55%	2,938.48	4,570.43	(1,631.95)	-55.54%
FICA Contributions	10,526.30	34.64%	809.72	1,476.95	(667.23)	-82.40%	2,429.15	3,646.76	(1,217.61)	-50.12%
Medicare Contributions	2,461.80	34.65%	189.37	345.44	(156.07)	-82.42%	568.11	852.90	(284.79)	-50.13%
Health/Dental Insurance	44,759.00	26.64%	3,443.00	5,415.00	(1,972.00)	-57.28%	10,329.00	11,924.00	(1,595.00)	-15.44%
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	66.82%	18,000.00	0.00	18,000.00	100.00%	18,000.00	12,028.46	5,971.54	33.18%
Office Supplies	2,000.00	15.42%	165.00	308.47	(143.47)	-86.95%	495.00	308.47	186.53	37.68%
Shop Materials	2,000.00	79.18%	165.00	1,123.36	(958.36)	-580.82%	495.00	1,583.68	(1,088.68)	-219.94%
Building Repair Supplies	500.00	124.17%	40.00	160.88	(120.88)	-302.20%	120.00	620.87	(500.87)	-417.39%
Small Tools and Minor Equip	1,200.00	160.89%	100.00	738.70	(638.70)	-638.70%	300.00	1,930.62	(1,630.62)	-543.54%
Engineering Services	12,000.00	9.76%	1,000.00	587.50	412.50	41.25%	3,000.00	1,171.25	1,828.75	60.96%
Contract Services	1,000.00	37.84%	0.00	134.85	(134.85)	-100.00%	500.00	378.40	121.60	24.32%
Radio	1,300.00	0.00%	325.00	0.00	325.00	100.00%	325.00	0.00	325.00	100.00%
Mileage	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Insurance	16,000.00	94.41%	0.00	15,105.00	(15,105.00)	-100.00%	16,000.00	15,105.00	895.00	5.59%
Electric Utility	28,000.00	29.57%	2,500.00	2,667.90	(167.90)	-6.72%	9,500.00	8,279.17	1,220.83	12.85%
Refuse	2,500.00	25.33%	200.00	216.67	(16.67)	-8.33%	600.00	633.34	(33.34)	-5.56%
Fuel, Oil, Fluids (ALL depts)	42,000.00	8.71%	3,000.00	1,195.67	1,804.33	60.14%	15,000.00	3,660.20	11,339.80	75.60%
Repair/Maint Bldg	4,000.00	120.96%	330.00	3,365.69	(3,035.69)	-919.91%	990.00	4,838.44	(3,848.44)	-388.73%
Repair/Maint NOT Bldg	500.00	33.00%	40.00	0.00	40.00	100.00%	120.00	164.99	(44.99)	-37.49%
Repair/Maint Equip (in)	2,400.00	32.74%	200.00	90.97	109.03	54.52%	600.00	785.81	(185.81)	-30.97%
Repair/Maint Equip (out)	5,000.00	0.00%	400.00	0.00	400.00	100.00%	1,200.00	0.00	1,200.00	100.00%
Equipment Parts	8,000.00	0.00%	625.00	0.00	625.00	100.00%	1,975.00	352.52	1,622.48	82.15%
Uniforms	3,600.00	25.18%	300.00	534.23	(234.23)	-78.08%	900.00	906.58	(6.58)	-0.73%
Miscellaneous	1,000.00	41.80%	50.00	130.00	(80.00)	-160.00%	150.00	418.00	(268.00)	-178.67%
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%	50.00	0.00	50.00	100.00%	50.00	0.00	50.00	100.00%
Conferences & Training	4,425.00	2.15%	375.00	95.00	280.00	74.67%	375.00	95.00	280.00	74.67%
Personal Protection Equipment	2,400.00	0.00%	200.00	0.00	200.00	100.00%	600.00	0.00	600.00	100.00%
Clean up Days	5,500.00	3.85%	0.00	211.80	(211.80)	-100.00%	0.00	211.80	(211.80)	-100.00%
Total Public Works	411,284.53	32.92%	46,546.50	60,515.26	(13,968.76)	-30.01%	126,739.51	135,404.95	(8,665.44)	-6.84%
3120 - Streets										
Equipment Parts	3,000.00	0.00%	250.00	0.00	250.00	100.00%	750.00	0.00	750.00	100.00%
Street Maintenance Materials	20,000.00	1.79%	1,500.00	280.32	1,219.68	81.31%	3,000.00	357.72	2,642.28	88.08%
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%	200.00	45.00	155.00	77.50%	500.00	45.00	455.00	91.00%
Contract Services - General	10,000.00	12.92%	0.00	582.09	(582.09)	-100.00%	0.00	1,292.21	(1,292.21)	-100.00%
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%	630.00	0.00	630.00	100.00%
Total Streets	413,000.00	0.41%	2,160.00	907.41	1,252.59	57.99%	4,880.00	1,694.93	3,185.07	65.27%

Full Year BUDGET	% 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	750.00	0.00%	250.00	0.00	250.00	100.00%	250.00	100.00%					
Sand/Salt	70,000.00	6.50%	5,000.00	4,550.73	449.27	8.99%	35,000.00	4,550.73	30,449.27	87.00%			
Contract Services	4,000.00	0.00%	0.00	0.00	0.00	0.00%	2,000.00	0.00	2,000.00	100.00%			
Repairs/Maint Equipment	12,500.00	0.84%	1,250.00	(1,784.44)	3,034.44	24.276%	3,250.00	105.14	3,144.86	96.76%			
Total Ice & Snow Removal	87,250.00	5.34%	6,500.00	2,766.29	3,733.71	57.44%	40,500.00	4,655.87	35,844.13	88.50%			Credit for maintenance equipment return
3160 - Street Lighting													
Street Lighting	26,400.00	23.22%	2,200.00	2,221.67	(21.67)	-0.99%	6,600.00	6,130.96	469.04	7.11%			
Total Street Lighting	26,400.00	23.22%	2,200.00	2,221.67	(21.67)	-0.99%	6,600.00	6,130.96	469.04	7.11%			
3200 - Recycling													
Recycling Supplies	3,500.00	0.00%	1,750.00	0.00	1,750.00	100.00%	1,750.00	0.00	1,750.00	100.00%			
Miscellaneous	2,400.00	0.00%	200.00	0.00	200.00	100.00%	600.00	0.00	600.00	100.00%			
Total Recycling	5,900.00	0.00%	1,950.00	0.00	1,950.00	100.00%	2,350.00	0.00	2,350.00	100.00%			
3250 - Tree Program													
Contract Services	1,000.00	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%			
Total Public Works	944,834.53	15.65%	59,356.50	66,410.63	(7,054.13)	-11.88%	181,069.51	147,886.71	33,182.80	18.33%			

DEPT 450 - CULTURE, RECREATIO	Full Year	MONTH						YTD												
		BUDGET		ACTUAL		Variance (\$)		BUDGET		ACTUAL		Variance (\$)								
		2016	% to date	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD							
5200 - Parks & Recreation																				
FT Salaries	115,254.00	19.01%	8,865.69	8,861.04	4.65	0.05%	26,597.08	21,911.32	4,685.76	17.62%										
PT Salaries	32,500.00	9.57%	2,500.00	520.00	1,980.00	79.20%	7,500.00	3,110.00	4,390.00	58.53%										
PERA Contributions	8,644.05	20.75%	664.93	664.58	(29.65)	-4.46%	1,994.78	1,793.30	201.48	10.10%										
FICA Contributions	9,160.75	16.16%	704.67	550.80	153.87	21.84%	2,114.02	1,480.43	633.59	29.97%										
Medicare Contributions	2,142.43	16.16%	164.80	128.79	36.01	21.85%	494.41	346.24	148.17	29.97%										
Health/Dental Insurance	19,019.00	26.70%	1,463.00	2,176.20	(713.20)	-48.75%	4,389.00	5,077.80	(688.80)	-15.69%										
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	79.47%	0.00	0.00	0.00	0.00%	4,700.00	3,734.94	965.06	20.53%										
Shop Materials	1,000.00	25.72%	100.00	192.25	(92.25)	-92.25%	300.00	257.21	42.79	14.26%										
Chemicals	1,500.00	0.00%	125.00	0.00	125.00	100.00%	375.00	0.00	375.00	100.00%										
Equipment Parts	4,000.00	15.70%	330.00	246.84	83.16	25.20%	990.00	628.12	361.88	36.55%										
Building Repair Supplies	500.00	88.21%	40.00	284.04	(244.04)	-61.01%	498.00	441.05	(321.05)	-267.54%										
Landscaping Materials	2,000.00	20.47%	166.00	243.28	(77.28)	-46.55%	498.00	409.45	88.55	17.78%										
Small Tools and Minor Equip	2,000.00	25.32%	150.00	193.36	(43.36)	-28.91%	450.00	506.30	(56.30)	-12.51%										
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	96.22%	0.00	3,079.00	(3,079.00)	-100.00%	3,200.00	3,079.00	121.00	3.78%										
Electric Utility	9,500.00	27.63%	750.00	904.32	(154.32)	-20.58%	2,600.00	2,624.43	(24.43)	-0.94%										
Refuse	1,500.00	6.67%	125.00	0.00	125.00	100.00%	375.00	100.00	275.00	73.33%										
Repair/Maint Bldg	1,800.00	0.00%	150.00	0.00	150.00	100.00%	450.00	0.00	450.00	100.00%										
Repair/Maint NOT Bldg	3,000.00	15.88%	250.00	476.35	(226.35)	-90.54%	750.00	476.35	273.65	36.49%										
Repair/Maint Equip	1,500.00	0.00%	125.00	466.67	(341.67)	-273.34%	375.00	466.67	(91.67)	-24.45%										
Rental Buildings	6,000.00	0.00%	500.00	0.00	500.00	100.00%	1,500.00	0.00	1,500.00	100.00%										
Personal Protection Equipment	1,200.00	0.00%	100.00	0.00	100.00	100.00%	300.00	0.00	300.00	100.00%										
Miscellaneous	1,200.00	1.87%	100.00	22.42	77.58	77.58%	300.00	22.42	277.58	92.53%										
Total Parks & Recreation	231,320.23	20.09%	17,374.09	19,039.94	(1,665.85)	-9.59%	60,372.29	46,465.03	13,907.26	23.04%										
IT & Telephone																				
IT-Hardware	3,000.00	48.83%	0.00	0.00	0.00	0.00%	0.00	1,465.00	(1,465.00)	-100.00%										
IT-Software	8,156.00	43.99%	0.00	307.83	(307.83)	-100.00%	8,156.00	3,587.83	4,568.17	56.01%										
IT-Support Services	50,000.00	16.76%	4,165.00	0.00	4,165.00	100.00%	12,495.00	8,377.50	4,117.50	32.95%										
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	17.18%	1,735.00	0.00	1,735.00	100.00%	5,205.00	3,577.48	1,627.52	31.27%										
Total IT & Telephone	81,976.00	20.75%	5,900.00	307.83	5,592.17	94.78%	25,856.00	17,007.81	8,848.19	34.22%										
Grand Total all Expenses	3,465,514.32	18.85%	237,603.89	300,755.05	(69,051.16)	-29.06%	710,570.93	653,263.40	31,451.53	4.43%										
Subtotal Net Income over Expenses	20,000.00	-1356.95%	(156,978.89)	(176,610.37)	(25,531.48)	16.26%	(472,202.93)	(271,389.23)	174,957.70	-37.05%										
DEPT 460 - COMP ADJ	20,000.00	0.00%	0.00	0.00	0.00	0.00%	20,000.00	0.00	20,000.00	0.00%										
Debt Service Increase	0.00	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	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%										
GRAND TOTAL EXP ALL DEPTS	3,485,514.32	18.74%	237,603.89	300,755.05	(69,051.16)	-29.06%	730,570.93	653,263.40	51,451.53	7.04%										
Net Income over Expenses	4.00	0.00%	(156,978.89)	(176,610.37)	(19,631.48)	-12.51%	(492,202.93)	(271,389.23)	220,813.70	44.86%										

	Full Year		Month		YTD		Notes
	BUDGET 2016	% to date	2016 BUDGET	2016 ACTUALS	2016 BUDGET	2016 ACTUALS	
REVENUE							
Current Ad Valorem Taxes	256,957.00	0.00%	0.00	0.00	0.00	0.00	Funds received from WA Cty 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	0.00	0.00	0.00	Includes grant proceeds of \$10k from Bremer Fun
Total Revenue	256,957.00	4.27%	0.00	0.00	0.00	10,970.00	
EXPENSE							
FT Salaries	46,311.07	26.53%	3,460.94	5,364.76	(1,903.82)	10,382.79	
PT Salaries	26,260.00	24.97%	2,020.00	2,776.01	(756.01)	6,060.00	
PERA Contributions	4,277.55	33.04%	259.56	610.57	(351.01)	930.19	
FICA Contributions	3,479.51	32.27%	198.98	485.86	(286.88)	737.78	
Medicare Contributions	813.78	32.27%	46.54	113.64	(67.10)	172.55	
Health/Dental Insurance	14,144.00	26.92%	1,088.00	1,632.00	(544.00)	3,264.00	
Unemployment Benefits	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	
Library svcs supplies	1,100.01	0.00%	91.67	0.00	91.67	275.01	
Office Supplies	3,600.00	10.67%	300.00	303.50	(3.50)	900.00	
Library Collection Maintenance	42,811.08	42.48%	10,000.00	3,922.59	6,077.41	17,500.00	
Legal Services	1,500.00	94.72%	125.00	38.75	86.25	1,125.00	
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	1,500.00	
Engineering Services	0.00	100.00%	0.00	0.00	0.00	0.00	
Telephone	1,560.00	22.25%	130.00	236.10	(106.10)	390.00	
Internet	1,800.00	19.17%	150.00	230.00	(80.00)	450.00	
Information Technology (Equino	3,100.00	0.00%	3,100.00	0.00	3,100.00	3,100.00	
Software	0.00	0.00%	0.00	0.00	0.00	0.00	
Insurance	2,000.00	81.85%	0.00	1,637.00	(1,637.00)	2,000.00	
Utilities	7,500.00	17.09%	750.00	602.01	147.99	2,300.00	
Refuse	600.00	16.63%	50.00	49.89	0.11	150.00	
Repair/Maint Bldg	12,000.00	71.39%	1,000.00	315.78	684.22	3,000.00	Library Renovations
Repair/Maint NOT Bldg	0.00	0.00%	0.00	0.00	0.00	0.00	
Repair/Maint Equip (our-LH Int	0.00	100.00%	0.00	0.00	0.00	0.00	
Library Card Reimbursements	12,000.00	59.09%	2,000.00	3,287.82	(1,287.82)	12,000.00	Delayed Cty billing; timing issue
WA Cty Svc Fee	9,300.00	0.00%	0.00	0.00	0.00	0.00	
Library Service Improvements	46,000.00	0.00%	46,000.00	0.00	46,000.00	46,000.00	
Miscellaneous	1,800.00	0.00%	150.00	0.00	150.00	450.00	
Building Purchase Reput	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	
Other Equipment	0.00	100.00%	0.00	0.00	0.00	0.00	
Subscriptions	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	
Programs	4,500.00	0.00%	300.00	0.00	300.00	1,000.00	
Internal charges	0.00	0.00%	0.00	10.00	(10.00)	900.00	
Total Library	256,957.00	25.26%	71,720.69	21,616.08	50,104.61	114,587.32	
Net Income/(Expense)	0.00		(71,720.69)	(21,616.08)	50,104.61	(114,587.32)	
12/31/15 Cash Balance	232,917.24				-69.86%	(53,944.19)	Updated per prelim audit
Net Income/(Expense)	0.00					60,643.13	
Accrued AP						(53,944.19)	
CIP (self funded)	(30,000.00)					0.00	
Contingencies	0.00						
2014 AP accrual reversal							
Ending Cash Balance	202,917.24					206,744.56	