



MAYOR & COUNCIL COMMUNICATION

DATE: August 16, 2016
CONSENT
ITEM #4
MOTION

AGENDA ITEM: July 2016 Financial Reporting
SUBMITTED BY: Cathy Bendel, Finance Director
THROUGH: Cathy Bendel, Finance Director
REVIEWED BY: Kristina Handt, City Administrator

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 July 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 July 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 14.3% above budget for the month of July bringing the year to date to 37.3% better than budget. The most significant budget to actual revenue variances are as follows:

- The first installment of the annual levy proceeds were received in July and were slightly above the budgeted amount. This is typically related to the timing of collections.
- Building permits were \$62.4k better than budget for the month bringing the year to date to \$190.3k better than budget. This is due to \$70k in building permit revenue in the month of July for ISD 916. This permit revenue was not budgeted in 2016 due to the prior Building Official not having the certifications necessary to do the work.
- The MSA maintenance proceeds were received in July that were budgeted in June so this variance is a timing issue.

Expenses:

Total expenses for the month were 151.7% above budget for July bringing the year to date expenses to 15.4% lower than budget.

The following summarizes variances of note:

General:

- General Government expenses were 33.3% higher than budget for the month bringing the year to date expenses to 27.6% higher than budget. This was due to legal expenses far exceeding budget and the 3M litigation costs represented the majority.
- Total Public Safety expenses were 480% higher than budget for the month bringing the year to date expenses to 11.9% lower than budget. This was primarily due to receiving the bill from WA Cty for Policing Services for the first half of the year which was mentioned last month.
- Public Works – The total Public Works expenses were 33.4% higher than budget for the month bringing year to date expenses to 49.7% better than budget. This is primarily due to the Seal Coating and Cracking filling having been budgeted in June but the progress billings have not been received as early as anticipated in the budget. The project is on schedule and costs will be within the budgeted amounts. This is just a timing issue.

In summary, the July revenues were 14.3% better than budget and the expenses were 151.7% lower than budget resulting in a net income of 9.9% better than budget. On a year to date basis, the revenues are 27.3% above budget and the expenses were 14.7% less than budget resulting in a net income of 250.5% better than budget year to date.

LIBRARY FUND:

The net income for the Library Fund for the month of July was identical to budget bringing the year to date to \$54.9 better than budget. The levy proceeds were received in July as budgeted. The ending cash balance as of the end of July is \$253.4k.

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

ATTACHMENT:

1. July Financial Reports

Budget to Actual Comparative
For the month ending July 31, 2016
101-General Fund Summary
By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2016	% to date	MONTH					YTD						
			BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD				
REVENUE														
Total Revenue	3,485,514.32	66.33%	1,229,901.31	1,406,025.58	176,124.26	14.32%	1,815,749.31	2,311,981.13	496,231.82	27.33%				
EXPENSE														
Total Mayor & Council	45,955.32	49.15%	14,827.66	682.58	14,145.08	95.40%	26,877.66	22,586.42	4,291.24	15.97%				
Total Administration	360,997.50	108.98%	25,018.66	57,061.17	(32,042.51)	-128.07%	222,042.41	393,427.73	(171,385.32)	-77.19%				
Total Elections	15,800.00	7.59%	0.00	0.00	0.00	0.00%	950.00	1,200.00	(250.00)	-26.32%				
Total Finance	124,835.30	66.13%	7,123.28	12,248.10	(5,124.82)	-71.94%	81,537.07	82,549.72	(1,012.65)	-1.24%				
Total Planning & Zoning	284,682.35	52.20%	18,806.72	20,932.09	(2,125.37)	-11.30%	161,657.90	148,596.59	13,061.31	8.08%				
Total Engineering Services	48,000.00	45.54%	4,000.00	3,302.00	698.00	17.45%	28,000.00	21,861.55	6,138.45	21.92%				
Total City Hall	55,082.00	64.17%	4,461.00	4,698.13	(237.13)	-5.32%	32,002.00	35,343.75	(3,341.75)	-10.44%				
Total General Government	935,352.47	75.43%	74,237.32	98,924.07	(24,686.75)	-33.25%	553,067.04	705,565.76	(152,498.72)	-27.57%				
DEPT 420 - PUBLIC SAFETY														
Total Police	527,060.47	48.12%	0.00	252,977.79	(252,977.79)	-100.00%	263,530.24	253,612.02	9,918.22	3.76%				
Total Prosecution	54,700.00	47.81%	4,500.00	3,620.47	879.53	19.55%	31,800.00	26,151.23	5,648.77	17.76%				
Total Fire	377,231.71	50.61%	25,697.07	22,711.28	2,985.79	11.62%	229,337.92	190,913.70	38,424.22	16.75%				
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	46.91%	20,260.08	15,855.81	4,404.27	21.74%	150,865.53	122,326.57	28,538.96	18.92%				
Total Emergency Communications	7,400.00	50.61%	0.00	0.00	0.00	0.00%	3,700.00	3,745.00	(45.00)	-1.22%				
Total Animal Control	7,550.00	72.52%	650.00	1,325.00	(675.00)	-103.85%	4,300.00	5,475.00	(1,175.00)	-27.33%				
Total Public Safety	1,272,031.09	47.34%	51,107.15	296,490.35	(245,383.20)	-480.13%	683,533.69	602,223.52	81,310.17	11.90%				

DEPT		MONTH				YTD			
		BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)
		Month	Month	Month	Month	YTD	YTD	YTD	YTD
DEPT 430 - PUBLIC WORKS									
Total Public Works	411,284.53	28,496.50	41,268.08	(12,771.58)	-44.82%	261,241.26	276,851.84	(15,610.58)	-5.98%
Total Streets	413,000.00	6,760.00	2,168.72	4,591.28	67.92%	397,820.00	60,742.02	337,077.98	84.73%
Total Ice & Snow Removal	87,250.00	1,000.00	6,619.19	(5,619.19)	-561.92%	44,750.00	11,275.06	33,474.94	74.80%
Total Street Lighting	26,400.00	2,200.00	2,180.13	19.87	0.90%	15,400.00	14,756.09	643.91	4.18%
Total Recycling	5,900.00	200.00	0.00	200.00	100.00%	3,150.00	0.00	3,150.00	100.00%
Total Tree Program	1,000.00	500.00	0.00	500.00	100.00%	1,000.00	614.50	385.50	38.55%
Total Public Works	<u>944,834.53</u>	<u>39,156.50</u>	<u>52,236.12</u>	<u>(13,079.62)</u>	<u>-33.40%</u>	<u>723,361.26</u>	<u>364,239.51</u>	<u>359,121.75</u>	<u>49.65%</u>
DEPT 450 - CULTURE, RECREATION									
Total Parks & Recreation	231,320.23	17,349.09	18,936.06	(1,586.97)	-9.15%	136,975.21	110,084.50	26,890.71	19.63%
IT & Telephone	81,976.00	5,900.00	5,780.51	119.49	2.03%	50,956.00	47,179.17	3,776.83	7.41%
GRAND TOTAL ALL EXPENSES	<u>3,465,514.32</u>	<u>187,750.06</u>	<u>466,586.60</u>	<u>(284,736.54)</u>	<u>-151.66%</u>	<u>2,147,893.20</u>	<u>1,782,113.29</u>	<u>314,823.91</u>	<u>14.66%</u>
SUB TOTAL NET INC OVER EXP	<u>20,000.00</u>	<u>1,042,151.25</u>	<u>939,438.97</u>	<u>(108,612.28)</u>	<u>10.42%</u>	<u>(332,143.89)</u>	<u>529,867.84</u>	<u>811,055.73</u>	<u>-244.19%</u>
DEPT 460 - COMP ADJ	20,000.00	0.00	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	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>187,750.06</u>	<u>466,586.60</u>	<u>(284,736.54)</u>	<u>-151.66%</u>	<u>2,167,893.20</u>	<u>1,782,113.29</u>	<u>334,823.91</u>	<u>15.44%</u>
Net Income over Expenses	<u>0.00</u>	<u>1,042,151.25</u>	<u>939,438.97</u>	<u>(102,712.28)</u>	<u>9.86%</u>	<u>(352,143.89)</u>	<u>529,867.84</u>	<u>882,011.73</u>	<u>250.47%</u>

City of Lake Elmo
 Budget to Actual Comparative
 For the month ending July 31, 2016
 101-General Fund Detail
 By Department

DEPT 410 - GEN'L GOV'T	Full Year		MONTH					YTD					YTD variance notes
	BUDGET 2016	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
			Month	Month	Month	Month	YTD	YTD	YTD	YTD			
REVENUE													
Current Ad Valorem Taxes	2,033,198.00	52.22%	1,016,598.81	1,059,681.87	43,083.06	4.24%	1,016,598.81	1,061,821.33	45,222.52	4.45%	Print from WA City related to a tax forfeit parcel		
Delinquent Ad Valorem Taxes	15,000.00	45.96%	7,500.00	6,893.59	(606.41)	-8.09%	7,500.00	6,893.59	(606.41)	-8.09%			
Mobile Home Tax	12,000.00	21.29%	6,000.00	2,554.49	(3,445.51)	-57.43%	6,000.00	2,554.49	(3,445.51)	-57.43%			
Fiscal Disparities	157,508.00	59.47%	78,754.00	93,676.87	14,922.87	18.95%	78,754.00	93,676.87	14,922.87	18.95%			
Penalty & Interest on Taxes	700.00	75.80%	350.00	530.60	180.60	51.60%	350.00	530.60	180.60	51.60%			
Liquor License	11,000.00	61.82%	0.00	0.00	0.00	0.00%	8,000.00	6,800.00	(1,200.00)	-15.00%			
Wastehauler License	1,680.00	92.86%	0.00	480.00	480.00	100.00%	840.00	1,560.00	720.00	85.71%			
General Contractor License	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	150.00	150.00	100.00%			
Heating Contractor License	2,500.00	86.00%	200.00	50.00	(150.00)	-75.00%	1,500.00	2,150.00	650.00	43.33%	Reflects fees from 129 new homes and 11 new commercial units (July includes \$70k in revenue for ISD 916 not budgeted)		
Building Permits	508,200.00	95.49%	60,000.00	122,397.45	62,397.45	104.00%	295,000.00	485,297.75	190,297.75	64.51%			
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	198.55%	5,000.00	6,996.00	1,996.00	39.92%	21,000.00	75,447.72	54,447.72	259.27%			
Plumbing Permits	46,800.00	100.19%	5,900.00	5,644.00	(256.00)	-4.34%	26,800.00	46,891.00	20,091.00	74.97%			
Animal License	2,500.00	60.40%	40.00	40.00	0.00	0.00%	2,300.00	1,510.00	(790.00)	-34.35%			
Utility Permits (ROW)	25,000.00	158.90%	5,000.00	4,330.00	(670.00)	-13.40%	14,500.00	39,724.40	25,224.40	173.96%			
Burning Permit	2,750.00	58.36%	500.00	90.00	(410.00)	-82.00%	1,500.00	1,605.00	105.00	7.00%			
Massage Therapy Licenses	150.00	0.00%	0.00	0.00	0.00	0.00%	75.00	0.00	(75.00)	-100.00%			
MSA-Maintenance	101,696.00	60.69%	0.00	61,716.50	61,716.50	100.00%	50,848.00	61,716.50	10,868.50	21.37%	Monthly variance is just a timing issue on receipt of MSA funds		
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	50.00%	1,374.50	1,374.50	0.00	0.00%	1,374.50	1,374.50	0.00	0.00%			
Recycling Grant	15,500.00	101.21%	0.00	0.00	0.00	0.00%	0.00	15,688.00	15,688.00	100.00%			
Misc State Grant/Surcharge Rev	5,064.00	85.84%	4,064.00	631.42	(3,432.58)	-84.46%	4,564.00	4,347.01	(216.99)	-4.75%			
Cable Franchise Revenue	45,000.00	218.26%	0.00	0.00	0.00	0.00%	45,000.00	98,218.41	53,218.41	118.26%	Actual greater than budget due to an increased share of market		
Zoning & Subdivision Fees	27,500.00	54.71%	5,000.00	4,420.00	(580.00)	-11.60%	15,000.00	15,045.00	45.00	0.30%			
Plan Check Fees	278,129.00	86.44%	29,000.00	29,295.37	295.37	1.02%	160,000.00	240,413.34	80,413.34	50.26%	Reflects fees from 129 new homes and 11 new commercial units		
Sale of Copies, Books, Maps	175.00	67.05%	20.00	0.00	(20.00)	-100.00%	75.00	117.34	42.34	56.45%			
Assessment Searches	1,215.00	0.00%	300.00	525.00	225.00	75.00%	670.00	2,295.00	1,625.00	242.54%			
Clean Up Days	2,000.00	0.00%	0.00	0.00	0.00	0.00%	2,000.00	0.00	(2,000.00)	-100.00%			
Cable Operation Reimbursement	4,000.00	27.63%	0.00	0.00	0.00	0.00%	2,000.00	1,105.00	(895.00)	-44.75%			
Fines	45,000.00	69.29%	4,000.00	4,697.91	697.91	17.45%	26,500.00	31,179.71	4,679.71	17.66%			
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	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Miscellaneous Revenue	3,500.00	110.53%	300.00	0.00	(300.00)	-100.00%	2,000.00	3,868.57	1,868.57	93.43%			
Interest Earnings	55,000.00	0.00%	0.00	0.00	0.00	0.00%	25,000.00	0.00	(25,000.00)	-100.00%			
Donations	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	10,000.00	10,000.00	100.00%			
Total Revenue	3,485,514.00	66.33%	1,229,901.31	1,406,025.57	176,124.26	14.32%	1,815,749.31	2,311,981.13	496,231.82	27.33%			

EXPENSE	Full Year		MONTH					YTD					
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD			
1110 - Mayor & Council													
PT Salaries	25,690.00	0.00%	12,845.00	0.00	12,845.00	100.00%	12,845.00	0.00	12,845.00	100.00%			
FICA Contributions	1,592.78	0.00%	796.39	0.00	796.39	100.00%	796.39	0.00	796.39	100.00%			
Medicare Contributions	372.54	0.00%	186.27	0.00	186.27	100.00%	186.27	0.00	186.27	100.00%			
Workers Compensation	300.00	2.63%	0.00	0.00	0.00	0.00%	300.00	7.90	292.10	97.37%			
Mileage	500.00	0.00%	0.00	0.00	0.00	0.00%	250.00	0.00	250.00	100.00%			
Miscellaneous	5,000.00	182.64%	0.00	0.00	0.00	0.00%	5,000.00	9,132.06	(4,132.06)	-82.64%			2016 share of LMC annual Pmt made in Sept 2015 plus Metro
Dues & Subscriptions	11,500.00	116.93%	1,000.00	682.58	317.42	31.74%	7,000.00	13,446.46	(6,446.46)	-92.09%			Cities annual membership of \$3.7k & YSB for \$5k which was
Conferences & Training	1,000.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%			budgeted later in the year
Total Mayor & Council	45,955.32	49.15%	14,827.66	682.58	14,145.08	95.40%	26,877.66	22,586.42	4,291.24	15.97%			
1320 - Administration													
FT Salaries	145,000.00	77.76%	11,153.85	12,942.84	(1,788.99)	-16.04%	83,653.85	112,748.14	(29,094.29)	-34.78%			
PT Salaries	0.00	0.00%	0.00	1,635.00	(1,635.00)	-100.00%	0.00	3,447.00	(3,447.00)	-100.00%			Intern position reallocated to Admin
PERA Contributions	10,875.00	74.74%	836.54	1,195.72	(359.18)	-42.94%	6,274.04	8,127.56	(1,853.52)	-29.54%			
ICMA Contributions	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	78.39%	691.54	1,034.14	(342.60)	-49.54%	5,186.54	7,047.02	(1,860.48)	-35.87%			
Medicare Contributions	2,102.50	78.37%	161.73	241.85	(80.12)	-49.54%	1,212.98	1,647.73	(434.75)	-35.84%			
Health/Dental Insurance	30,550.00	53.42%	2,350.00	2,176.00	174.00	7.40%	17,625.00	16,320.00	1,305.00	7.40%			
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Workers Compensation	1,140.00	548.44%	0.00	0.00	0.00	0.00%	1,140.00	6,252.24	(5,112.24)	-448.44%			
Office Supplies	5,800.00	58.89%	475.00	627.59	(152.59)	-32.12%	3,325.00	3,415.78	(90.78)	-2.73%			
Printed Forms	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	771.32	(771.32)	-100.00%			
Legal Services	60,000.00	286.85%	5,000.00	33,844.39	(28,844.39)	-576.89%	35,000.00	172,109.17	(137,109.17)	-391.74%			YTD includes approximately \$85k related to 3M litigation
Newsletter/Website	8,000.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00	0.00	4,000.00	100.00%			
Assessing Services	38,000.00	62.61%	2,500.00	3,680.00	(368.00)	-100.00%	23,500.00	23,792.95	(292.95)	-1.25%			
Contract Services	0.00	0.00%	0.00	250.00	(250.00)	-100.00%	0.00	368.00	(368.00)	-100.00%			
Postage	2,000.00	89.54%	0.00	250.00	(250.00)	-100.00%	1,000.00	1,790.75	(790.75)	-79.08%			
Mileage	550.00	34.38%	50.00	34.00	16.00	32.00%	325.00	189.08	135.92	41.82%			
Legal Publishing	10,040.00	45.13%	1,000.00	179.55	820.45	82.05%	5,850.00	4,531.32	1,318.68	22.54%			
Insurance	28,000.00	93.29%	0.00	0.00	0.00	0.00%	28,000.00	26,121.00	1,879.00	6.71%			
Cable Operation Expense	4,800.00	45.00%	400.00	160.00	240.00	60.00%	2,800.00	2,160.00	640.00	22.86%			
Miscellaneous	600.00	6.89%	50.00	(127.91)	177.91	35.82%	350.00	41.35	308.65	88.19%			
Dues & Subscriptions	1,200.00	156.44%	100.00	0.00	100.00	100.00%	700.00	1,877.32	(1,177.32)	-168.19%			
Books	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	20.00%	250.00	0.00	250.00	100.00%	2,100.00	670.00	1,430.00	68.10%			
Staff Development	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	108.98%	25,018.66	57,061.17	(32,042.51)	-128.07%	222,042.41	393,427.73	(171,385.32)	-77.19%			

	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	0.00	0.00	0.00%		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	0.00	0.00	0.00%		950.00	1,200.00	(250.00)	-26.32%	
1520 - Finance										
FT Salaries	60,630.46	4,653.35	(106.35)	-2.29%		34,900.10	35,815.13	(915.03)	-2.62%	
PT Salaries	4,550.00	350.00	(2,065.19)	-590.05%		2,625.00	6,997.63	(4,372.63)	-166.58%	
PERA Contributions	4,888.53	375.25	(29.88)	-7.66%		2,814.38	2,956.73	(142.35)	-5.06%	
FICA Contributions	4,041.19	310.21	(119.53)	-38.53%		2,326.56	2,541.19	(214.63)	-9.23%	
Medicare Contributions	945.12	72.55	(27.95)	-38.53%		544.11	594.28	(50.17)	-9.22%	
Health/Dental Insurance	10,880.00	836.92	(33.48)	-4.00%		6,276.92	6,528.00	(251.08)	-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%		550.00	237.16	312.84	56.88%	
Office Supplies	1,000.00	0.00	0.00	0.00%		850.00	171.52	678.48	79.82%	
Printed Forms	500.00	0.00	(214.00)	-100.00%		250.00	214.00	36.00	14.40%	
Audit Services	28,650.00	0.00	(3,045.00)	-100.00%		26,150.00	26,195.00	(45.00)	-0.17%	
Contract Services	6,700.00	525.00	516.56	98.39%		3,900.00	59.08	3,840.92	98.49%	
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%		100.00	70.00	30.00	30.00%	
Dues & Subscriptions	750.00	0.00	0.00	0.00%		250.00	170.00	80.00	32.00%	
Conferences & Training	500.00	0.00	0.00	0.00%		0.00	0.00	0.00	0.00%	
Total Finance	124,835.30	7,123.28	(5,124.82)	-71.94%		81,537.07	82,549.72	(1,012.65)	-1.24%	

	Full Year		MONTH					YTD					YTD variance notes
	BUDGET 2016	% to date	BUDGET Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD			
1910 - Planning & Zoning													
FT Salaries	137,098.00	63.39%	10,546.00	13,022.69	(2,476.69)	-23.48%	79,095.00	86,909.76	(7,814.76)	-9.88%			
PT Salaries	4,800.00	73.19%	1,200.00	1,824.00	(624.00)	-52.00%	3,600.00	3,513.00	87.00	2.42%			
PERA Contributions	10,282.35	63.39%	790.95	976.69	(185.74)	-23.48%	5,932.13	6,518.22	(586.09)	-9.88%			
FICA Contributions	8,500.08	62.44%	653.85	877.00	(223.15)	-34.13%	4,903.89	5,307.62	(403.73)	-8.23%			
Medicare Contributions	1,987.92	62.44%	152.92	205.10	(52.18)	-34.12%	1,146.88	1,241.27	(94.39)	-8.23%			
Health/Dental Insurance	34,814.00	39.85%	2,678.00	1,850.00	828.00	30.92%	20,085.00	13,875.00	6,210.00	30.92%			
Workers Compensation	800.00	60.24%	0.00	0.00	800.00	0.00%	800.00	481.91	318.09	39.76%			
Developer escrow offset cost recovery	0.00	-100.00%	0.00	(697.39)	697.39	100.00%	0.00	(7,234.90)	7,234.90	100.00%			
Office Supplies	1,800.00	31.33%	150.00	98.97	51.03	34.02%	1,050.00	563.99	486.01	46.29%			
Printed Forms	750.00	0.00%	0.00	0.00	0.00	100.00%	500.00	0.00	500.00	100.00%			
Engineering Services	20,000.00	52.87%	2,500.00	870.00	1,630.00	65.20%	12,500.00	10,574.76	1,925.24	15.40%			
Contract Services	60,000.00	43.29%	0.00	1,727.46	(1,727.46)	-100.00%	30,000.00	25,975.94	4,024.06	13.41%			
Postage	200.00	3.23%	0.00	0.00	0.00	100.00%	100.00	6.45	93.55	93.55%			
Mileage	250.00	22.23%	20.00	55.57	(35.57)	-177.85%	140.00	55.57	84.43	60.31%			
Miscellaneous	500.00	1.20%	40.00	0.00	40.00	100.00%	280.00	6.00	274.00	97.86%			
Dues & Subscriptions	600.00	3.33%	50.00	0.00	50.00	100.00%	350.00	20.00	330.00	94.29%			
Books	300.00	40.67%	25.00	122.00	(97.00)	-388.00%	175.00	122.00	53.00	30.29%			
Conferences & Training	2,000.00	33.00%	0.00	0.00	0.00	0.00%	1,000.00	660.00	340.00	34.00%			
Total Planning & Zoning	284,682.35	52.20%	18,806.72	20,932.09	(2,125.37)	-11.30%	161,657.90	148,596.59	13,061.31	8.08%			
1930 - Engineering Services	48,000.00	45.54%	4,000.00	3,302.00	698.00	17.45%	28,000.00	21,861.55	6,138.45	21.92%			
Engineering Services	48,000.00	45.54%	4,000.00	3,302.00	698.00	17.45%	28,000.00	21,861.55	6,138.45	21.92%			
Total Engineering Services	48,000.00	45.54%	4,000.00	3,302.00	698.00	17.45%	28,000.00	21,861.55	6,138.45	21.92%			
1940 - City Hall	50.00	0.00%	0.00	0.00	0.00	0.00%	25.00	0.00	25.00	100.00%			
Cleaning Supplies	50.00	0.00%	0.00	0.00	0.00	0.00%	25.00	0.00	25.00	100.00%			
Building Repair Supplies	300.00	0.00%	25.00	0.00	25.00	100.00%	175.00	0.00	175.00	100.00%			
Utilities	7,500.00	35.44%	500.00	397.51	102.49	20.50%	4,250.00	2,658.13	1,591.87	37.46%			
Refuse	600.00	112.94%	50.00	112.94	(62.94)	-125.88%	350.00	677.64	(327.64)	-93.61%			
Repairs/Maint Contractual Bldg	6,000.00	122.64%	500.00	326.65	173.35	34.67%	3,500.00	7,358.19	(3,858.19)	-110.23%			
Repairs/Maint Contractual Equip	10,800.00	57.07%	900.00	1,269.53	(369.53)	-41.06%	6,300.00	6,163.91	136.09	2.16%			
Facility Lease	29,532.00	58.33%	2,461.00	2,461.00	0.00	0.00%	17,227.00	17,227.00	0.00	0.00%			
Miscellaneous	300.00	419.63%	25.00	130.50	(105.50)	-422.00%	175.00	1,258.88	(1,083.88)	-619.36%			
Total City Hall	55,082.00	64.17%	4,461.00	4,698.13	(237.13)	-5.32%	32,002.00	35,343.75	(3,341.75)	-10.44%			
Total General Government	935,352.47	75.43%	74,237.32	98,924.07	(24,686.75)	-33.25%	553,067.04	705,565.76	(152,498.72)	-27.57%			

YTD includes \$3.2k bill to Capra for City Hall Sewer connection work

YTD includes East Metro Strong analysis costs related to potential BRT line

DEPT 420 - PUBLIC SAFETY	Full Year BUDGET 2016	% 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
2100 - Police	527,060.47	48.12%	0.00	252,977.79	(252,977.79)	-100.00%	0.00	263,530.24	253,612.02	9,918.22	3.76%	0.00	263,530.24	253,612.02	9,918.22	3.76%		
Law Enforcement Contract	527,060.47	48.12%	0.00	252,977.79	(252,977.79)	-100.00%	0.00	263,530.24	253,612.02	9,918.22	3.76%	0.00	263,530.24	253,612.02	9,918.22	3.76%	Jan - June billed out in July; budgeted in June.	
Total Police	527,060.47	48.12%	0.00	252,977.79	(252,977.79)	-100.00%	0.00%	263,530.24	253,612.02	9,918.22	3.76%	0.00%	263,530.24	253,612.02	9,918.22	3.76%		
2150 - Prosecution	54,700.00	47.81%	4,500.00	3,620.47	879.53	19.55%	0.00	31,800.00	26,151.23	5,648.77	17.76%	0.00	31,800.00	26,151.23	5,648.77	17.76%		
Attorney Criminal	54,700.00	47.81%	4,500.00	3,620.47	879.53	19.55%	0.00	31,800.00	26,151.23	5,648.77	17.76%	0.00	31,800.00	26,151.23	5,648.77	17.76%		
Total Prosecution	54,700.00	47.81%	4,500.00	3,620.47	879.53	19.55%	0.00%	31,800.00	26,151.23	5,648.77	17.76%	0.00%	31,800.00	26,151.23	5,648.77	17.76%		
2220 - Fire	70,300.00	57.86%	5,407.69	5,511.32	(103.63)	-1.92%	0.00	40,557.69	40,674.17	(116.48)	-0.29%	0.00	40,557.69	40,674.17	(116.48)	-0.29%		
FT Salaries	110,000.00	43.25%	9,166.67	7,700.91	1,465.76	15.99%	0.00	64,166.67	47,578.32	16,588.35	25.85%	0.00	64,166.67	47,578.32	16,588.35	25.85%		
PT Salaries	11,388.60	65.97%	876.05	1,149.32	(273.27)	-31.19%	0.00	6,570.35	7,513.02	(942.67)	-14.35%	0.00	6,570.35	7,513.02	(942.67)	-14.35%		
PERA Contributions	7,388.33	46.70%	568.33	477.45	90.88	15.99%	0.00	4,262.50	3,450.51	811.99	19.05%	0.00	4,262.50	3,450.51	811.99	19.05%		
FICA Contributions	2,747.27	49.40%	211.33	184.55	26.78	12.67%	0.00	1,584.96	1,357.28	227.68	14.37%	0.00	1,584.96	1,357.28	227.68	14.37%		
Medicare Contributions	14,846.00	54.96%	1,142.00	1,088.00	54.00	4.73%	0.00	8,565.00	8,160.00	405.00	4.73%	0.00	8,565.00	8,160.00	405.00	4.73%		
Health/Dental Insurance	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%		
Unemployment Benefits	18,500.00	80.89%	0.00	0.00	0.00	0.00%	0.00	18,500.00	14,965.50	3,534.50	19.11%	0.00	18,500.00	14,965.50	3,534.50	19.11%		
Workers Compensation	850.00	121.50%	70.00	63.32	6.68	9.54%	0.00	490.00	1,032.78	(542.78)	-110.77%	0.00	490.00	1,032.78	(542.78)	-110.77%		
Office Supplies	3,400.00	15.25%	280.00	0.00	280.00	100.00%	0.00	1,960.00	518.56	1,441.44	73.54%	0.00	1,960.00	518.56	1,441.44	73.54%		
EMS Supplies	3,000.00	2.07%	250.00	0.00	250.00	100.00%	0.00	1,750.00	62.00	1,688.00	96.46%	0.00	1,750.00	62.00	1,688.00	96.46%		
Fire Prevention	13,000.00	28.98%	1,075.00	532.14	542.86	50.50%	0.00	7,525.00	3,767.03	3,757.97	49.94%	0.00	7,525.00	3,767.03	3,757.97	49.94%		
Fuel, Oil & Fluids	12,000.00	20.53%	1,000.00	40.00	959.96	96.00%	0.00	7,000.00	2,463.44	4,536.56	64.81%	0.00	7,000.00	2,463.44	4,536.56	64.81%		
Small Tools & Equip	3,904.00	18.29%	300.00	0.00	300.00	100.00%	0.00	2,400.00	714.00	1,686.00	70.25%	0.00	2,400.00	714.00	1,686.00	70.25%		
Physicals	18,097.51	61.27%	0.00	107.00	(107.00)	-100.00%	0.00	9,048.75	11,087.52	(2,038.77)	-22.53%	0.00	9,048.75	11,087.52	(2,038.77)	-22.53%		
Radio	500.00	128.84%	40.00	0.00	40.00	100.00%	0.00	300.00	644.22	(344.22)	-114.74%	0.00	300.00	644.22	(344.22)	-114.74%		
Milage	8,307.00	87.76%	0.00	0.00	0.00	0.00%	0.00	8,307.00	7,290.00	1,017.00	12.24%	0.00	8,307.00	7,290.00	1,017.00	12.24%		
Insurance	15,500.00	46.09%	1,200.00	650.77	549.23	45.77%	0.00	9,200.00	7,143.64	2,056.36	22.35%	0.00	9,200.00	7,143.64	2,056.36	22.35%		
Electric Utility	1,200.00	141.52%	100.00	266.38	(166.38)	-166.38%	0.00	700.00	1,698.28	(998.28)	-142.61%	0.00	700.00	1,698.28	(998.28)	-142.61%		
Refuse	15,250.00	29.56%	1,000.00	29.98	970.02	97.00%	0.00	10,000.00	4,507.81	5,492.19	54.92%	0.00	10,000.00	4,507.81	5,492.19	54.92%		
Repair/Maint Bldg	25,650.00	51.49%	2,200.00	1,270.61	929.39	42.25%	0.00	15,400.00	13,206.40	2,193.60	14.24%	0.00	15,400.00	13,206.40	2,193.60	14.24%		
Repair/Maint Equip	4,100.00	2.68%	300.00	0.00	300.00	100.00%	0.00	2,400.00	109.90	2,290.10	95.42%	0.00	2,400.00	109.90	2,290.10	95.42%		
Uniforms	2,000.00	87.15%	150.00	166.60	(16.60)	-11.07%	0.00	1,150.00	1,742.97	(592.97)	-51.56%	0.00	1,150.00	1,742.97	(592.97)	-51.56%		
Miscellaneous	3,863.00	67.69%	320.00	286.00	34.00	10.63%	0.00	2,240.00	2,615.00	(375.00)	-16.74%	0.00	2,240.00	2,615.00	(375.00)	-16.74%		
Dues & Subscriptions	440.00	0.00%	40.00	0.00	40.00	100.00%	0.00	260.00	0.00	260.00	100.00%	0.00	260.00	0.00	260.00	100.00%		
Books	17,000.00	69.48%	0.00	3,186.89	(3,186.89)	-100.00%	0.00	8,000.00	11,811.35	(3,811.35)	-47.64%	0.00	8,000.00	11,811.35	(3,811.35)	-47.64%		
Conferences & Training	(6,000.00)	0.00%	0.00	0.00	0.00	0.00%	0.00	(3,000.00)	(3,200.00)	200.00	-6.67%	0.00	(3,000.00)	(3,200.00)	200.00	-6.67%		
Total Fire	377,231.71	50.61%	25,697.07	22,711.28	2,985.79	11.62%	0.00%	229,337.92	190,913.70	38,424.22	16.75%	0.00%	229,337.92	190,913.70	38,424.22	16.75%		
2250 - 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%		
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%		
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%		

Budget included 50% of split employee insurance premium

	Full Year		MONTH					YTD					
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)			
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD			
2400 - Building Inspection													
FT Salaries	168,171.00	51.12%	12,936.23	12,283.89	652.34	5.04%	97,021.73	85,976.63	11,045.10	11.38%			
PERA Contributions	12,612.83	47.47%	970.22	921.30	48.92	5.04%	7,276.63	5,987.55	1,289.08	17.72%			
FICA Contributions	10,426.60	49.62%	802.05	733.31	68.74	8.57%	6,015.35	5,173.77	841.58	13.99%			
Medicare Contributions	2,438.48	49.62%	187.58	171.51	16.07	8.57%	1,406.82	1,209.97	196.85	13.99%			
Health/Dental Insurance	29,692.00	40.31%	2,284.00	1,088.00	1,196.00	52.36%	17,130.00	11,968.00	5,162.00	30.13%			
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	29.28%	0.00	0.00	0.00	0.00%	2,500.00	1,463.81	1,036.19	41.45%			
Office Supplies	2,100.00	52.72%	175.00	481.80	(306.80)	-175.31%	1,225.00	1,107.20	117.80	9.62%			
Printed Forms	700.00	0.00%	0.00	0.00	0.00	0.00%	350.00	0.00	350.00	100.00%			
Fuel, Oil & Fluids	6,500.00	8.01%	600.00	0.00	600.00	100.00%	3,800.00	520.63	3,279.37	86.30%			
Engineering	14,000.00	17.57%	1,500.00	96.00	1,404.00	93.60%	8,300.00	2,459.75	5,840.25	70.36%			
Inspector Contract Services	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	4,586.41	(4,586.41)	-100.00%			
Mileage	200.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Insurance	900.00	19.78%	0.00	0.00	0.00	0.00%	900.00	178.00	722.00	80.22%			
Repairs/Maint Equip	1,800.00	1.99%	150.00	0.00	150.00	100.00%	1,050.00	35.83	1,014.17	96.59%			
Uniforms	850.00	0.00%	70.00	0.00	(10.00)	-14.29%	490.00	80.00	410.00	83.67%			
Miscellaneous	725.00	45.37%	75.00	80.00	75.00	100.00%	405.00	328.94	76.06	18.78%			
Dues & Subscriptions	700.00	12.86%	60.00	0.00	60.00	100.00%	420.00	90.00	330.00	78.57%			
Books	725.00	120.01%	0.00	0.00	0.00	0.00%	725.00	870.08	(145.08)	-20.01%			
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	8.99%	450.00	0.00	450.00	100.00%	1,850.00	290.00	1,560.00	84.32%			
Total Building Inspections	260,765.91	46.91%	20,260.08	15,855.81	4,404.27	21.74%	150,865.53	122,326.57	28,538.96	18.92%			
2500 - Emergency Communications													
Contract Services	7,400.00	50.61%	0.00	0.00	0.00	0.00%	3,700.00	3,745.00	(45.00)	-1.22%			
Total Emergency Communications	7,400.00	50.61%	0.00	0.00	0.00	0.00%	3,700.00	3,745.00	(45.00)	-1.22%			
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	7,550.00	72.52%	650.00	1,325.00	(675.00)	-103.85%	4,300.00	5,475.00	(1,175.00)	-27.33%			
Miscellaneous (Impounding)	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%			
Total Animal Control	7,550.00	72.52%	650.00	1,325.00	(675.00)	-103.85%	4,300.00	5,475.00	(1,175.00)	-27.33%			
Total Public Safety	1,272,031.09	47.34%	51,107.15	296,490.35	(245,383.20)	-480.13%	683,533.69	602,223.52	81,310.17	11.90%			

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		
3100 - Public Works												
FT Salaries	169,779.00	81.82%	13,059.92	27,641.42	(14,581.50)	-111.65%	97,949.42	138,913.83	(40,964.41)	-41.82%		
PT Salaries	7,000.00	0.00%	1,750.00	0.00	1,750.00	100.00%	12,250.00	0.00	12,250.00	100.00%		
PERA Contributions	12,733.31	77.87%	979.49	1,569.52	(590.03)	-4.62%	7,346.21	9,915.03	(2,568.82)	-34.97%		
FICA Contributions	10,526.30	78.77%	809.72	1,650.47	(840.75)	-103.83%	6,072.86	8,291.53	(2,218.67)	-36.53%		
Medicare Contributions	2,461.80	78.78%	189.37	386.00	(196.63)	-103.83%	1,420.27	1,939.29	(519.02)	-36.54%		
Health/Dental Insurance	44,759.00	58.90%	3,443.00	3,610.00	(167.00)	-4.85%	25,822.50	26,364.00	(541.50)	-2.10%		
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	77.65%	0.00	0.00	0.00	0.00%	18,000.00	13,977.59	4,022.41	22.35%		
Office Supplies	2,000.00	47.39%	165.00	541.43	(376.43)	-228.14%	1,155.00	947.76	207.24	17.94%		
Shop Materials	2,000.00	96.82%	165.00	15.47	149.53	90.62%	1,155.00	1,936.34	(781.34)	-67.65%		
Building Repair Supplies	500.00	262.74%	40.00	0.00	40.00	100.00%	280.00	1,313.68	(1,033.68)	-369.17%		
Small Tools and Minor Equip	1,200.00	213.20%	100.00	0.00	100.00	100.00%	700.00	2,558.42	(1,858.42)	-265.49%		
Engineering Services	12,000.00	32.45%	1,000.00	770.00	230.00	20.00%	7,000.00	3,894.50	3,105.50	44.36%		
Contract Services	1,000.00	288.52%	0.00	688.50	(688.50)	-100.00%	500.00	2,885.15	(2,385.15)	-477.03%		
Radio	1,300.00	47.55%	0.00	0.00	0.00	0.00%	650.00	618.12	31.88	4.90%		
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	0.00	0.00	0.00%	16,000.00	15,105.00	895.00	5.59%		
Electric Utility	28,600.00	44.99%	1,500.00	610.56	889.44	59.30%	16,000.00	12,596.07	3,403.93	21.27%		
Refuse	2,500.00	60.00%	225.00	216.67	8.33	3.70%	1,450.00	1,500.02	(50.02)	-3.45%		
Fuel, Oil, Fluids (ALL depts)	42,000.00	28.57%	2,500.00	1,602.19	897.81	35.91%	25,000.00	12,000.92	12,999.08	52.00%		
Repair/Maint Bldg	4,000.00	146.88%	330.00	245.00	85.00	25.76%	2,310.00	5,875.14	(3,565.14)	-154.34%		
Repair/Maint NOT Bldg	500.00	33.00%	40.00	0.00	40.00	100.00%	280.00	164.99	115.01	41.08%		
Repair/Maint Equip (in)	2,400.00	123.07%	200.00	1,277.85	(1,077.85)	-538.93%	1,400.00	2,953.79	(1,553.79)	-110.99%		
Repair/Maint Equip (out)	5,000.00	10.38%	500.00	0.00	500.00	100.00%	3,000.00	518.83	2,481.17	82.71%		
Equipment Parts	8,000.00	4.41%	725.00	0.00	725.00	100.00%	4,675.00	352.52	4,322.48	92.46%		
Uniforms	3,600.00	67.32%	300.00	233.00	67.00	22.33%	2,100.00	2,423.59	(323.59)	-15.41%		
Miscellaneous	1,000.00	75.40%	150.00	210.00	(60.00)	-40.00%	600.00	753.95	(153.95)	-25.66%		
Landscaping Material	500.00	0.00%	125.00	0.00	125.00	100.00%	375.00	0.00	375.00	100.00%		
Dues & Subscriptions	200.00	49.50%	0.00	0.00	0.00	0.00%	100.00	99.00	1.00	1.00%		
Conferences & Training	4,425.00	2.15%	0.00	0.00	0.00	0.00%	750.00	95.00	655.00	87.33%		
Personal Protection Equipment	2,400.00	0.00%	200.00	0.00	200.00	100.00%	1,400.00	0.00	1,400.00	100.00%		
Clean up Days	5,500.00	161.05%	0.00	0.00	0.00	0.00%	5,500.00	8,857.78	(3,357.78)	-61.05%		
Total Public Works	411,284.21	67.31%	28,496.50	41,268.08	(12,771.58)	-44.82%	261,241.26	276,851.84	(15,610.58)	-5.98%		
3120 - Streets												
Equipment Parts	3,000.00	0.66%	250.00	19.94	230.06	92.02%	1,750.00	19.94	1,730.06	98.86%		
Street Maintenance Materials	20,000.00	20.90%	3,000.00	0.00	3,000.00	100.00%	13,000.00	4,179.72	8,820.28	67.85%		
Seal Coating/Crack Filling	210,000.00	24.75%	0.00	2,071.37	(2,071.37)	-100.00%	210,000.00	51,984.31	158,015.69	75.25%		
Mill and Overlay Program	160,000.00	0.00%	0.00	0.00	0.00	0.00%	160,000.00	0.00	160,000.00	100.00%		
Sign Repair Materials	2,500.00	85.07%	300.00	0.00	300.00	100.00%	1,600.00	2,126.67	(526.67)	-32.92%		
Contract Services - General	10,000.00	18.10%	2,000.00	0.00	2,000.00	100.00%	6,000.00	1,809.71	4,190.29	69.84%		
Contract Services - ROW	5,000.00	0.00%	1,000.00	0.00	1,000.00	100.00%	4,000.00	0.00	4,000.00	100.00%		
Repairs/Maint Equipment	2,500.00	24.87%	210.00	77.41	132.59	63.14%	1,470.00	621.67	848.33	57.71%		
Total Streets	413,000.00	14.71%	6,760.00	2,168.72	4,591.28	67.92%	397,820.00	60,742.02	337,077.98	84.73%		

July reflects payout of prior Director PTO balance (\$12k)

YTD variance is a timing issue

YTD variance is a timing issue

3125 - Ice & Snow Removal	Full Year BUDGET 2016	% to date	MONTH					YTD				
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)		
			Month	Month	Month	Month	YTD	YTD	YTD	YTD		
Landscaping Material	750.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%		
Sand/Salt	70,000.00	15.96%	6,619.19	(6,619.19)	-100.00%	35,000.00	11,169.92	23,830.08	68.09%	Required contracted salt delivery		
Contract Services	4,000.00	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%	0.00	1,000.00	100.00%	7,250.00	105.14	7,144.86	98.55%	Credit for maintenance equipment return		
Total Ice & Snow Removal	87,250.00	12.92%	1,000.00	(5,619.19)	-561.92%	44,750.00	11,275.06	33,474.94	74.80%			
3160 - Street Lighting	26,400.00	55.89%	2,200.00	2,180.13	19.87	15,400.00	14,756.09	643.91	4.18%			
Street Lighting	26,400.00	55.89%	2,200.00	2,180.13	19.87	15,400.00	14,756.09	643.91	4.18%			
Total Street Lighting	26,400.00	55.89%	2,200.00	2,180.13	19.87	15,400.00	14,756.09	643.91	4.18%			
3200 - Recycling	3,500.00	0.00%	0.00	0.00	0.00	1,750.00	0.00	1,750.00	100.00%			
Recycling Supplies	3,500.00	0.00%	0.00	0.00	0.00	1,750.00	0.00	1,750.00	100.00%			
Miscellaneous	2,400.00	0.00%	200.00	0.00	200.00	1,400.00	0.00	1,400.00	100.00%			
Total Recycling	5,900.00	0.00%	200.00	0.00	200.00	3,150.00	0.00	3,150.00	100.00%			
3250 - Tree Program	1,000.00	61.45%	500.00	0.00	500.00	1,000.00	614.50	385.50	38.55%			
Contract Services	1,000.00	61.45%	500.00	0.00	500.00	1,000.00	614.50	385.50	38.55%			
Total Tree Program	1,000.00	61.45%	500.00	0.00	500.00	1,000.00	614.50	385.50	38.55%			
Total Public Works	944,834.21	38.55%	39,156.50	(13,079.62)	-33.40%	723,361.26	364,239.51	359,121.75	49.65%			

	Full Year		Month		YTD		Notes
	BUDGET	% to date	2016 BUDGET	2016 ACTUALS	2016 BUDGET	2016 ACTUALS	
REVENUE							
Current Ad Valorem Taxes	256,957.00	50.00%	128,478.50	128,478.50	128,478.50	128,478.50	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	100.00%	0.00	0.00	0.00	0.00	Includes grant proceeds of \$10k from Bremer Fah
Total Revenue	256,957.00	54.27%	128,478.50	128,478.50	128,478.50	139,448.50	
EXPENSE							
FT Salaries	46,311.07	59.42%	3,680.84	3,807.85	(127.01)	26,396.50	
PT Salaries	26,260.00	53.99%	2,020.00	2,047.13	(27.13)	15,150.00	
PERA Contributions	4,277.55	72.92%	368.54	439.12	(70.58)	2,375.19	
FICA Contributions	3,479.51	71.35%	315.17	350.44	(35.27)	1,888.26	
Medicare Contributions	813.78	71.36%	73.71	81.96	(8.25)	441.63	
Health/Dental Insurance	14,144.00	57.69%	1,088.00	1,088.00	0.00	8,160.00	
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	641.69	
Office Supplies	3,600.00	44.22%	300.00	361.78	(61.78)	2,100.00	
Library Collection Maintenance	42,811.08	98.47%	3,000.00	7,469.57	(4,469.57)	31,500.00	
Legal Services	1,500.00	223.88%	0.00	1,433.75	500.00	1,250.00	
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	3,500.00	
Engineering Services	0.00	0.00%	0.00	0.00	0.00	0.00	
Telephone	1,560.00	71.74%	130.00	182.95	(52.95)	910.00	
Internet	1,800.00	37.57%	150.00	50.64	99.36	1,050.00	
Information Technology (Equip	3,100.00	0.00%	0.00	0.00	0.00	3,100.00	
Software	0.00	0.00%	0.00	0.00	0.00	0.00	
Insurance	2,000.00	81.85%	0.00	0.00	0.00	2,000.00	
Utilities	7,500.00	44.59%	500.00	582.58	(82.58)	4,400.00	
Refuse	600.00	94.89%	50.00	49.89	0.11	350.00	
Repair/Maint Bldg	12,000.00	149.39%	1,000.00	470.00	530.00	7,000.00	Library Renovations
Repair/Maint NOT Bldg	0.00	100.00%	0.00	0.00	0.00	0.00	
Repair/Maint Equip (out-LH Int	0.00	0.00%	0.00	0.00	0.00	0.00	
Library Card Reimbursements	12,000.00	150.04%	0.00	5,617.00	(5,617.00)	12,000.00	
WA City Svc Fee	9,300.00	0.00%	1,000.00	0.00	1,000.00	4,000.00	
Library Service Improvements	46,000.00	0.00%	0.00	0.00	0.00	46,000.00	
Miscellaneous	1,800.00	20.55%	150.00	0.00	150.00	1,050.00	
Building Purchase Reprint	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	500.00	
Other Equipment	0.00	0.00%	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	2,250.00	
Programs	4,500.00	0.00%	600.00	0.00	600.00	2,700.00	
Internal charges	0.00	100.00%	0.00	0.00	0.00	10.00	
Total Library	256,957.00	57.13%	15,017.93	24,032.66	(9,014.73)	180,713.27	
Net Income/(Expense)	0.00		113,460.57	104,445.84	(9,014.73)	(52,234.77)	
12/31/15 Cash Balance	232,917.24				-7.95%	(7,343.11)	
Net Income/(Expense)	0.00					260,688.75	
Accrued AP						(7,343.11)	
CIP (self funded)						10.82	
Contingencies							
2014 AP accrual reversal							
Ending Cash Balance			202,917.24			253,356.46	