



## MAYOR & COUNCIL COMMUNICATION

**DATE:** September 20, 2016  
**CONSENT**  
**ITEM** #3  
**MOTION**

**AGENDA ITEM:** August 2016 Financial Reporting

**SUBMITTED BY:** Cathy Bendel, Finance Director

**THROUGH:** Cathy Bendel, Finance Director

**REVIEWED BY:** Kristina Handt, City Administrator  
Finance Committee

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### **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 August 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 August 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 20.9% above budget for the month of August bringing the year to date to 26.8% better than budget. The most significant budget to actual revenue variances are as follows:

- Building permits were \$54.2k better than budget for the month bringing the year to date to \$244.5k better than budget. This is primarily due to \$47.3k in building permit revenue in the month of August for the Arbor Glen build out.
- Plan review fees for the month were \$40.9k better than budget bringing the year to date to \$121.4k better than budget. This too was primarily due to the plan review of the Arbor Glen facility in August.

### Expenses:

Total expenses for the month were 173.3% above budget for August bringing the year to date expenses to 1.1% higher than budget.

The following summarizes variances of note:

#### General:

- General Government expenses were 98.9% higher than budget for the month bringing the year to date expenses to 33.6% higher than budget. This was primarily due to legal expenses far exceeding budget, the majority being related to the 3M litigation.
- Total Public Safety expenses were 2.0% higher than budget for the month bringing the year to date expenses to 10.9% lower than budget.
- Public Works – The total Public Works expenses were 627.6% higher than budget for the month bringing year to date expenses to 16.48% better than budget. This is primarily due to the timing of paying the Seal Coating and Cracking filling vendors as mentioned last month. The project is on schedule and costs will be within the budgeted amounts. This is just a timing issue.

In summary, the August revenues were 98.9% better than budget and the expenses were 173.3% higher than budget resulting in a net income of far below budget due to a timing issue related to payment of the seal coat and crack filling vendors. On a year to date basis, the revenues are 33.63% above budget and the expenses were 1.1% less than budget resulting in a net income of 186.6% better than budget year to date.

**LIBRARY FUND:**

The net income for the Library Fund for the month of August was \$3.2k below budget (21.8%) bringing the year to date to \$41.9k better than budget. The cash balance at the end of August was \$235.8k.

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

**ATTACHMENT:**

1. August Financial Reports

Budget to Actual Comparative  
For the month ending Aug 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				
<b>REVENUE</b>														
Total Revenue	3,485,514.32	72.56%	179,613.00	217,109.98	37,496.98	20.88%	1,995,362.31	2,529,091.11	533,728.80	26.75%				
<b>EXPENSE</b>														
Total Mayor & Council	45,955.32	50.27%	1,000.00	817.02	182.98	18.30%	27,877.66	23,103.44	4,774.22	17.13%				
Total Administration	360,997.50	128.57%	24,918.66	70,562.60	(45,643.94)	-183.17%	246,961.07	464,118.24	(217,157.17)	-87.93%				
Total Elections	15,800.00	32.26%	0.00	3,896.90	(3,896.90)	-100.00%	950.00	5,096.90	(4,146.90)	-436.52%				
Total Finance	124,835.30	73.28%	7,123.28	9,139.88	(2,016.60)	-28.31%	88,660.35	91,475.60	(2,815.25)	-3.18%				
Total Planning & Zoning	284,682.35	58.44%	17,806.72	22,721.19	(4,914.47)	-27.60%	179,464.61	166,365.72	13,098.89	7.30%				
Total Engineering Services	48,000.00	54.87%	4,000.00	4,475.27	(475.27)	-11.88%	32,000.00	26,336.82	5,663.18	17.70%				
Total City Hall	55,082.00	75.68%	4,461.00	6,342.22	(1,881.22)	-42.17%	36,463.00	41,685.97	(5,222.97)	-14.32%				
Total General Government	935,352.47	87.47%	59,309.66	117,955.08	(58,645.42)	-98.88%	612,376.69	818,182.69	(205,806.00)	-33.61%				
<b>DEPT 420 - PUBLIC SAFETY</b>														
Total Police	527,060.47	48.12%	0.00	0.00	0.00	0.00%	263,530.24	253,612.02	9,918.22	3.76%				
Total Prosecution	54,700.00	54.43%	4,500.00	3,620.47	879.53	19.55%	36,300.00	29,771.70	6,528.30	17.98%				
Total Fire	377,231.71	58.60%	25,497.07	30,153.69	(4,656.62)	-18.26%	254,834.97	221,067.39	33,767.58	13.25%				
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	53.42%	19,810.08	17,059.70	2,750.38	13.88%	170,675.59	139,306.27	31,369.32	18.38%				
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	81.13%	650.00	650.00	0.00	0.00%	4,950.00	6,125.00	(1,175.00)	-23.74%				
Total Public Safety	1,272,031.09	51.38%	50,457.15	51,483.86	(1,026.71)	-2.03%	733,990.80	653,627.38	80,363.42	10.95%				

	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	35,469.71	(7,173.21)	-25.35%	287,787.77	311,551.55	(23,763.78)	-8.26%
Total Streets	413,000.00	217,809.00	(212,049.00)	-3681.41%	403,580.00	276,479.65	127,100.35	31.49%
Total Ice & Snow Removal	87,250.00	17,035.95	(16,035.95)	-1603.60%	45,750.00	28,311.01	17,438.99	38.12%
Total Street Lighting	26,400.00	2,226.50	(26.50)	-1.20%	17,600.00	16,982.59	617.41	3.51%
Total Recycling	5,900.00	0.00	200.00	100.00%	3,350.00	0.00	3,350.00	100.00%
Total Tree Program	1,000.00	0.00	0.00	0.00%	1,000.00	614.50	385.50	38.55%
Total Public Works	944,834.53	272,541.16	(235,084.66)	-627.62%	759,067.77	633,939.30	125,128.47	16.48%
DEPT 450 - CULTURE, RECREATION								
Total Parks & Recreation	231,320.23	17,935.51	(636.42)	-3.68%	154,274.30	127,965.05	26,309.25	17.05%
IT & Telephone	81,976.00	5,910.92	(10.92)	-0.19%	56,856.00	53,090.09	3,765.91	6.62%
GRAND TOTAL ALL EXPENSES	3,465,514.32	465,826.53	(295,404.13)	-173.34%	2,316,565.56	2,233,714.42	25,995.14	1.12%
SUB TOTAL NET INC OVER EXP	20,000.00	248,716.55	(257,907.15)	2806.21%	(321,203.25)	295,376.69	559,723.94	-174.26%
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	465,826.53	(295,404.13)	-173.34%	2,336,565.56	2,233,714.42	45,995.14	1.97%
Net Income over Expenses	0.00	248,716.55	(257,907.15)	2806.21%	(341,203.25)	295,376.69	636,579.94	186.57%

City of Lake Elmo  
 Budget to Actual Comparative  
 For the month ending August 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 Month	ACTUAL Month	Variance (\$) Month	Variance (%) Month	BUDGET YTD	ACTUAL YTD	Variance (\$) YTD	Variance (%) YTD			
<b>REVENUE</b>													
Current Ad Valorem Taxes	2,033,198.00	52.22%	0.00	0.00	0.00	0.00%	1,016,598.81	1,061,821.33	45,222.52	4.45%	Pmt from WA-City related to a tax forfeit parcel		
Delinquent Ad Valorem Taxes	15,000.00	45.96%	0.00	0.00	0.00	0.00%	7,500.00	6,893.59	(606.41)	-8.09%			
Mobile Home Tax	12,000.00	21.29%	0.00	0.00	0.00	0.00%	6,000.00	2,554.49	(3,445.51)	-57.43%			
Fiscal Disparities	157,508.00	59.47%	0.00	0.00	0.00	0.00%	78,754.00	93,676.87	14,922.87	18.95%			
Penalty & Interest on Taxes	700.00	75.80%	0.00	0.00	0.00	0.00%	350.00	530.60	180.60	51.60%			
Liquor License	11,000.00	62.05%	0.00	25.00	25.00	100.00%	8,000.00	6,825.00	(1,175.00)	-14.69%			
Wastehauler License	1,680.00	92.86%	0.00	0.00	0.00	0.00%	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	104.00%	200.00	450.00	250.00	125.00%	1,700.00	2,600.00	900.00	52.94%			
Building Permits	508,200.00	117.57%	58,000.00	112,179.05	54,179.05	93.41%	353,000.00	597,476.80	244,476.80	69.26%	Reflects fees from 129 new homes and 11 new commercial units (July includes \$70k in revenue for ISD 916 not budgeted)		
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	239.89%	5,000.00	15,711.60	10,711.60	214.23%	26,000.00	91,159.32	65,159.32	250.61%			
Plumbing Permits	46,800.00	114.81%	5,900.00	6,842.00	942.00	15.97%	32,700.00	53,733.00	21,033.00	64.32%			
Animal License	2,500.00	67.80%	40.00	185.00	145.00	362.50%	2,340.00	1,695.00	(645.00)	-27.56%			
Utility Permits (ROW)	25,000.00	181.38%	5,000.00	5,620.20	620.20	12.40%	19,500.00	45,344.60	25,844.60	132.54%			
Burning Permit	2,750.00	60.00%	500.00	45.00	(455.00)	-91.00%	2,000.00	1,650.00	(350.00)	-17.50%			
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	0.00	(50,848.00)	-100.00%	101,696.00	61,716.50	(39,979.50)	-39.31%	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%	0.00	0.00	0.00	0.00%	1,374.50	1,374.50	0.00	0.00%			
Recycling Grant	15,500.00	101.21%	0.00	15,500.00	(15,500.00)	-100.00%	15,500.00	15,688.00	188.00	1.21%			
Misc State Grant/Surcharge Rev	5,064.00	85.84%	0.00	0.00	0.00	0.00%	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	61.24%	5,000.00	1,795.00	(3,205.00)	-64.10%	20,000.00	16,840.00	(3,160.00)	-15.80%			
Plan Check Fees	278,129.00	111.60%	29,000.00	69,971.84	40,971.84	141.28%	189,000.00	310,385.18	121,385.18	64.22%			
Sale of Copies, Books, Maps	175.00	67.05%	25.00	0.00	(25.00)	-100.00%	100.00	117.34	17.34	17.34%			
Assessment Searches	1,215.00	246.91%	300.00	705.00	405.00	135.00%	970.00	3,000.00	2,030.00	209.28%			
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	77.19%	4,000.00	3,555.29	(444.71)	-11.12%	30,500.00	34,735.00	4,235.00	13.89%			
Miscellaneous Permits	0.00	0.00%	0.00	25.00	25.00	100.00%	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	111.24%	300.00	0.00	(300.00)	-100.00%	2,300.00	3,893.57	1,593.57	69.29%			
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%			
<b>Total Revenue</b>	<b>3,485,514.00</b>	<b>77.56%</b>	<b>179,613.00</b>	<b>217,109.98</b>	<b>37,496.98</b>	<b>20.88%</b>	<b>1,995,362.31</b>	<b>2,529,091.11</b>	<b>533,728.80</b>	<b>26.75%</b>			



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	
<b>1110 - Mayor &amp; Council</b>											
PT Salaries	25,690.00	0.00%	0.00	0.00	0.00	0.00%	12,845.00	0.00	12,845.00	100.00%	100.00%
FICA Contributions	1,592.78	0.00%	0.00	0.00	0.00	0.00%	796.39	0.00	796.39	100.00%	100.00%
Medicare Contributions	372.54	0.00%	0.00	0.00	0.00	0.00%	186.27	0.00	186.27	100.00%	100.00%
Workers Compensation	300.00	2.63%	0.00	0.00	0.00	0.00%	300.00	7.90	292.10	97.37%	97.37%
Mileage	500.00	0.00%	0.00	0.00	0.00	0.00%	250.00	0.00	250.00	100.00%	100.00%
Miscellaneous	5,000.00	185.33%	0.00	134.44	(134.44)	-100.00%	5,000.00	9,266.50	(4,266.50)	-85.33%	-85.33%
Dues & Subscriptions	11,500.00	120.25%	1,000.00	682.58	317.42	31.74%	8,000.00	13,829.04	(5,829.04)	-72.88%	-72.88%
Conferences & Training	1,000.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%	100.00%
<b>Total Mayor &amp; Council</b>	<b>45,955.32</b>	<b>50.27%</b>	<b>1,000.00</b>	<b>817.02</b>	<b>182.98</b>	<b>18.30%</b>	<b>27,877.66</b>	<b>23,103.44</b>	<b>4,774.22</b>	<b>17.13%</b>	<b>17.13%</b>
<b>1320 - Administration</b>											
FT Salaries	145,000.00	86.80%	11,153.85	13,108.49	(1,954.64)	-17.52%	94,807.70	125,856.63	(31,048.93)	-32.75%	-32.75%
PT Salaries	0.00	0.00%	0.00	1,617.00	(1,617.00)	-100.00%	0.00	5,064.00	(5,064.00)	-100.00%	-100.00%
PERA Contributions	10,875.00	85.85%	836.54	1,208.35	(371.81)	-44.45%	7,110.58	9,335.91	(2,225.33)	-31.30%	-31.30%
ICMA Contributions	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	89.98%	691.54	1,042.33	(350.79)	-50.73%	5,878.08	8,089.35	(2,211.27)	-37.62%	-37.62%
Medicare Contributions	2,102.50	89.96%	161.73	243.76	(82.03)	-50.72%	1,374.71	1,891.49	(516.78)	-37.59%	-37.59%
Health/Dental Insurance	30,550.00	59.30%	2,350.00	1,795.20	554.80	23.61%	19,975.00	18,115.20	1,859.80	9.31%	9.31%
Unemployment Benefits	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%	0.00	0.00	0.00	0.00%	1,140.00	6,252.24	(5,112.24)	-448.44%	-448.44%
Office Supplies	5,800.00	62.69%	475.00	220.19	254.81	53.64%	3,800.00	3,635.97	164.03	4.32%	4.32%
Printed Forms	0.00	100.00%	0.00	0.00	0.00	0.00%	0.00	771.32	(771.32)	-100.00%	-100.00%
Legal Services	60,000.00	365.21%	5,000.00	47,014.39	(42,014.39)	-840.29%	40,000.00	219,123.56	(179,123.56)	-447.81%	-447.81%
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%	100.00%
Assessing Services	38,000.00	69.19%	2,500.00	2,500.00	0.00	0.00%	26,000.00	26,292.95	(292.95)	-1.13%	-1.13%
Contract Services	0.00	0.00%	0.00	92.00	(92.00)	-100.00%	0.00	460.00	(460.00)	-100.00%	-100.00%
Postage	2,000.00	99.54%	0.00	200.00	(200.00)	-100.00%	1,000.00	1,990.75	(990.75)	-99.08%	-99.08%
Mileage	550.00	52.84%	50.00	101.56	(51.56)	-103.12%	375.00	290.64	84.36	22.50%	22.50%
Legal Publishing	10,040.00	58.93%	900.00	1,385.00	(485.00)	-53.89%	6,750.00	5,916.32	833.68	12.35%	12.35%
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%	6.71%
Cable Operation Expense	4,800.00	47.81%	400.00	135.00	265.00	66.25%	3,200.00	2,295.00	905.00	28.28%	28.28%
Miscellaneous	600.00	6.89%	50.00	(127.91)	177.91	35.82%	400.00	41.35	358.65	89.66%	89.66%
Dues & Subscriptions	1,200.00	156.44%	100.00	0.00	100.00	100.00%	800.00	1,877.32	(1,077.32)	-134.67%	-134.67%
Books	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	20.81%	250.00	27.24	222.76	89.10%	2,350.00	697.24	1,652.76	70.33%	70.33%
Staff Development	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>128.57%</b>	<b>24,918.66</b>	<b>70,562.60</b>	<b>(45,643.94)</b>	<b>-183.17%</b>	<b>246,961.07</b>	<b>464,118.24</b>	<b>(217,157.17)</b>	<b>-87.93%</b>	<b>-87.93%</b>

2016 share of LMC annual Pmt made in Sept 2015 plus Metro Cities annual membership of \$3.7k & Y5B for \$5k which was budgeted later in the year

Intern position reallocated to Admin

YTD includes approximately \$85k related to 3M litigation

	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	3,503.50	(3,503.50)	-100.00%		0.00	3,503.50	(3,503.50)	-100.00%	
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	393.40	(393.40)	-100.00%		0.00	393.40	(393.40)	-100.00%	
<b>Total Elections</b>	<b>15,800.00</b>	<b>3,896.90</b>	<b>(3,896.90)</b>	<b>-100.00%</b>		<b>950.00</b>	<b>5,096.90</b>	<b>(4,146.90)</b>	<b>-436.52%</b>	
<b>1520 - Finance</b>										
FT Salaries	60,630.46	4,887.04	(233.69)	-5.02%		39,553.45	40,702.17	(1,148.72)	-2.90%	
PT Salaries	4,550.00	2,414.69	(2,064.69)	-89.91%		2,975.00	9,412.32	(6,437.32)	-216.38%	
PERA Contributions	4,888.53	419.37	(44.12)	-11.76%		3,189.63	3,376.10	(186.47)	-5.85%	
FICA Contributions	4,041.19	437.60	(127.39)	-41.07%		2,636.76	2,978.79	(342.03)	-12.97%	
Medicare Contributions	945.12	102.34	(29.79)	-41.06%		616.66	696.62	(79.96)	-12.97%	
Health/Dental Insurance	10,880.00	870.40	(33.48)	-4.00%		7,113.85	7,398.40	(284.55)	-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	0.00	0.00%		250.00	0.00	250.00	100.00%	
Audit Services	28,650.00	0.00	0.00	0.00%		26,150.00	26,195.00	(45.00)	-0.17%	
Contract Services	6,700.00	8.44	516.56	98.39%		4,425.00	67.52	4,357.48	98.47%	
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%	
<b>Total Finance</b>	<b>124,835.30</b>	<b>9,139.88</b>	<b>(2,016.60)</b>	<b>-28.31%</b>		<b>88,660.35</b>	<b>91,475.60</b>	<b>(2,815.25)</b>	<b>-3.18%</b>	



	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>1910 - Planning &amp; Zoning</b>												
FT Salaries	137,098.00	72.25%	10,546.00	12,137.13	(1,591.13)	-15.09%	89,641.00	99,046.89	(9,405.89)	-10.49%		
PT Salaries	4,800.00	110.44%	1,200.00	1,788.00	(588.00)	-49.00%	4,800.00	5,301.00	(501.00)	-10.44%		
PERA Contributions	10,282.35	72.27%	790.95	912.72	(121.77)	-15.40%	6,723.08	7,430.94	(707.86)	-10.53%		
FICA Contributions	8,500.08	72.08%	653.85	819.38	(165.53)	-25.32%	5,557.74	6,127.00	(569.26)	-10.24%		
Medicare Contributions	1,987.92	72.08%	152.92	191.63	(38.71)	-25.31%	1,299.79	1,432.90	(133.11)	-10.24%		
Health/Dental Insurance	34,814.00	39.85%	2,678.00	1,850.00	828.00	30.92%	22,763.00	13,875.00	8,888.00	39.05%		
Workers Compensation	800.00	60.24%	0.00	0.00	0.00	0.00%	800.00	481.91	318.09	39.76%		
Developer escrow offset cost recovery	0.00	-100.00%	0.00	973.47	(973.47)	-100.00%	0.00	(8,493.49)	8,493.49	100.00%		
Office Supplies	1,800.00	31.33%	150.00	0.00	150.00	100.00%	1,200.00	563.99	636.01	53.00%		
Printed Forms	750.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%		
Engineering Services	20,000.00	64.68%	1,500.00	3,231.25	(1,731.25)	-115.42%	14,000.00	12,936.01	1,063.99	7.60%		
Contract Services	60,000.00	44.26%	0.00	577.31	(577.31)	-100.00%	30,000.00	26,535.25	3,446.75	11.49%	YTD includes East Metro Strong analysis costs related to potential BRT line	
Postage	200.00	3.23%	0.00	0.00	0.00	0.00%	100.00	6.45	93.55	93.55%		
Mileage	250.00	118.35%	20.00	240.30	(220.30)	-1101.50%	160.00	295.87	(135.87)	-84.92%		
Miscellaneous	500.00	1.20%	40.00	0.00	40.00	100.00%	320.00	6.00	314.00	98.13%		
Dues & Subscriptions	600.00	3.33%	50.00	0.00	50.00	100.00%	400.00	20.00	380.00	95.00%		
Books	300.00	40.67%	25.00	0.00	25.00	100.00%	200.00	122.00	78.00	39.00%		
Conferences & Training	2,000.00	33.00%	0.00	0.00	0.00	0.00%	1,000.00	660.00	340.00	34.00%		
<b>Total Planning &amp; Zoning</b>	<b>284,682.35</b>	<b>58.44%</b>	<b>17,806.72</b>	<b>22,721.19</b>	<b>(4,914.47)</b>	<b>-27.60%</b>	<b>179,464.61</b>	<b>166,365.72</b>	<b>13,098.89</b>	<b>7.30%</b>		
<b>1930 - Engineering Services</b>	<b>48,000.00</b>	<b>54.87%</b>	<b>4,000.00</b>	<b>4,475.27</b>	<b>(475.27)</b>	<b>-11.88%</b>	<b>32,000.00</b>	<b>26,336.82</b>	<b>5,663.18</b>	<b>17.70%</b>		
Engineering Services	48,000.00	54.87%	4,000.00	4,475.27	(475.27)	-11.88%	32,000.00	26,336.82	5,663.18	17.70%		
<b>Total Engineering Services</b>	<b>48,000.00</b>	<b>54.87%</b>	<b>4,000.00</b>	<b>4,475.27</b>	<b>(475.27)</b>	<b>-11.88%</b>	<b>32,000.00</b>	<b>26,336.82</b>	<b>5,663.18</b>	<b>17.70%</b>		
<b>1940 - City Hall</b>												
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%	200.00	0.00	200.00	100.00%		
Utilities	7,500.00	43.12%	500.00	576.19	(76.19)	-15.24%	4,750.00	3,234.32	1,515.68	31.91%		
Refuse	600.00	131.76%	50.00	112.94	(62.94)	-125.88%	400.00	790.58	(390.58)	-97.65%		
Repairs/Maint Contractal Bldg	6,000.00	156.01%	500.00	2,002.45	(1,502.45)	-300.49%	4,000.00	9,360.64	(5,360.64)	-134.02%		
Repairs/Maint Contractal Equip	10,800.00	65.01%	900.00	857.03	42.97	4.77%	7,200.00	7,020.94	179.06	2.49%	YTD includes \$3.2k bill to Capra for Fire Station #1 Sewer connection work	
Facility Lease	29,532.00	66.67%	2,461.00	2,461.00	0.00	0.00%	19,688.00	19,688.00	0.00	0.00%		
Miscellaneous	300.00	530.50%	25.00	332.61	(307.61)	-1230.44%	200.00	1,591.49	(1,391.49)	-695.75%		
<b>Total City Hall</b>	<b>55,082.00</b>	<b>75.68%</b>	<b>4,461.00</b>	<b>6,342.22</b>	<b>(1,881.22)</b>	<b>-42.17%</b>	<b>36,463.00</b>	<b>41,685.97</b>	<b>(5,222.97)</b>	<b>-14.32%</b>		
<b>Total General Government</b>	<b>935,352.47</b>	<b>87.47%</b>	<b>59,309.66</b>	<b>117,955.08</b>	<b>(58,645.42)</b>	<b>-98.88%</b>	<b>612,376.69</b>	<b>818,182.69</b>	<b>(205,806.00)</b>	<b>-33.61%</b>		

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	
<b>2100 - Police</b>	<b>527,060.47</b>	<b>48.12%</b>	0.00	0.00	0.00	0.00	0.00%	265,530.24	253,612.02	9,918.22	3.76%	0.00	0.00	0.00	0.00%	265,530.24	253,612.02	9,918.22	3.76%
Law Enforcement Contract	527,060.47	48.12%	0.00	0.00	0.00	0.00	0.00%	265,530.24	253,612.02	9,918.22	3.76%	0.00	0.00	0.00	0.00%	265,530.24	253,612.02	9,918.22	3.76%
<b>Total Police</b>	<b>527,060.47</b>	<b>48.12%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>265,530.24</b>	<b>253,612.02</b>	<b>9,918.22</b>	<b>3.76%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>265,530.24</b>	<b>253,612.02</b>	<b>9,918.22</b>	<b>3.76%</b>
<b>2150 - Prosecution</b>	<b>54,700.00</b>	<b>54.43%</b>	4,500.00	3,620.47	879.53	19.55%	36,300.00	29,771.70	6,528.30	17.98%	0.00	0.00	0.00	0.00%	36,300.00	29,771.70	6,528.30	17.98%	
Attorney Criminal	54,700.00	54.43%	4,500.00	3,620.47	879.53	19.55%	36,300.00	29,771.70	6,528.30	17.98%	0.00	0.00	0.00	0.00%	36,300.00	29,771.70	6,528.30	17.98%	
<b>Total Prosecution</b>	<b>54,700.00</b>	<b>54.43%</b>	<b>4,500.00</b>	<b>3,620.47</b>	<b>879.53</b>	<b>19.55%</b>	<b>36,300.00</b>	<b>29,771.70</b>	<b>6,528.30</b>	<b>17.98%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>36,300.00</b>	<b>29,771.70</b>	<b>6,528.30</b>	<b>17.98%</b>	
<b>2220 - Fire</b>	<b>70,300.00</b>	<b>65.84%</b>	5,407.69	5,613.05	(205.36)	-3.80%	45,965.38	46,287.22	(321.84)	-0.70%	0.00	0.00	0.00	0.00%	45,965.38	46,287.22	(321.84)	-0.70%	
FT Salaries	110,000.00	50.67%	9,166.67	8,153.35	1,013.32	11.05%	73,333.33	55,731.67	17,601.66	24.00%	0.00	0.00	0.00	0.00%	73,333.33	55,731.67	17,601.66	24.00%	
PT Salaries	11,388.60	75.92%	876.05	1,133.74	(257.69)	-29.41%	7,446.39	8,646.76	(1,200.37)	-16.12%	0.00	0.00	0.00	0.00%	7,446.39	8,646.76	(1,200.37)	-16.12%	
PERA Contributions	7,388.33	53.54%	568.33	505.53	62.80	11.05%	4,830.83	3,956.04	874.79	18.11%	0.00	0.00	0.00	0.00%	4,830.83	3,956.04	874.79	18.11%	
FICA Contributions	2,747.27	56.41%	211.33	192.56	18.77	8.88%	1,796.29	1,549.84	246.45	13.72%	0.00	0.00	0.00	0.00%	1,796.29	1,549.84	246.45	13.72%	
Medicare Contributions	14,846.00	62.29%	1,142.00	1,088.00	54.00	4.73%	9,707.00	9,248.00	459.00	4.73%	0.00	0.00	0.00	0.00%	9,707.00	9,248.00	459.00	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	0.00%		
Unemployment Benefits	18,500.00	80.89%	0.00	0.00	0.00	0.00%	18,500.00	14,965.50	3,534.50	19.11%	0.00	0.00	0.00	0.00%	18,500.00	14,965.50	3,534.50	19.11%	
Workers Compensation	850.00	131.35%	70.00	83.69	(13.69)	-19.56%	560.00	1,116.47	(556.47)	-99.37%	0.00	0.00	0.00	0.00%	560.00	1,116.47	(556.47)	-99.37%	
Office Supplies	3,400.00	22.24%	280.00	237.52	42.48	15.17%	2,240.00	756.08	1,483.92	66.25%	0.00	0.00	0.00	0.00%	2,240.00	756.08	1,483.92	66.25%	
EMIS Supplies	3,000.00	4.35%	250.00	68.38	181.62	72.65%	2,000.00	130.38	1,869.62	93.48%	0.00	0.00	0.00	0.00%	2,000.00	130.38	1,869.62	93.48%	
Fire Prevention	13,000.00	33.61%	1,075.00	601.90	473.10	44.01%	8,600.00	4,368.93	4,231.07	49.20%	0.00	0.00	0.00	0.00%	8,600.00	4,368.93	4,231.07	49.20%	
Fuel, Oil & Fluids	12,000.00	20.53%	1,000.00	0.00	1,000.00	100.00%	8,000.00	2,463.44	5,536.56	69.21%	0.00	0.00	0.00	0.00%	8,000.00	2,463.44	5,536.56	69.21%	
Small Tools & Equip	3,904.00	29.82%	300.00	450.00	(150.00)	-50.00%	2,700.00	1,164.00	1,536.00	56.89%	0.00	0.00	0.00	0.00%	2,700.00	1,164.00	1,536.00	56.89%	
Physicals	18,097.51	61.27%	0.00	0.00	0.00	0.00%	9,048.75	11,087.52	(2,038.77)	-22.53%	0.00	0.00	0.00	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%	340.00	644.22	(304.22)	-89.48%	0.00	0.00	0.00	0.00%	340.00	644.22	(304.22)	-89.48%	
Mileage	8,307.00	87.76%	0.00	0.00	0.00	0.00%	8,307.00	7,290.00	1,017.00	12.24%	0.00	0.00	0.00	0.00%	8,307.00	7,290.00	1,017.00	12.24%	
Insurance	15,500.00	50.48%	1,200.00	680.94	519.06	43.26%	10,400.00	7,824.58	2,575.42	24.76%	0.00	0.00	0.00	0.00%	10,400.00	7,824.58	2,575.42	24.76%	
Electric Utility	1,200.00	163.72%	100.00	266.38	(166.38)	-166.38%	800.00	1,964.66	(1,164.66)	-145.58%	0.00	0.00	0.00	0.00%	800.00	1,964.66	(1,164.66)	-145.58%	
Refuse	15,250.00	45.25%	1,000.00	2,393.54	(1,393.54)	-139.35%	11,000.00	6,901.35	4,098.65	37.26%	0.00	0.00	0.00	0.00%	11,000.00	6,901.35	4,098.65	37.26%	
Repair/Maint Bldg	25,650.00	83.77%	2,000.00	8,281.57	(6,281.57)	-314.08%	17,400.00	21,487.97	(4,087.97)	-23.49%	0.00	0.00	0.00	0.00%	17,400.00	21,487.97	(4,087.97)	-23.49%	
Repair/Maint Equip	4,100.00	15.64%	300.00	531.35	(231.35)	-77.12%	2,700.00	641.25	2,058.75	76.25%	0.00	0.00	0.00	0.00%	2,700.00	641.25	2,058.75	76.25%	
Uniforms	2,000.00	90.76%	150.00	72.19	77.81	51.87%	1,300.00	1,815.16	(515.16)	-39.65%	0.00	0.00	0.00	0.00%	1,300.00	1,815.16	(515.16)	-39.65%	
Miscellaneous	3,863.00	67.69%	320.00	0.00	320.00	100.00%	2,560.00	2,615.00	(55.00)	-2.15%	0.00	0.00	0.00	0.00%	2,560.00	2,615.00	(55.00)	-2.15%	
Dues & Subscriptions	440.00	0.00%	40.00	0.00	40.00	100.00%	300.00	0.00	300.00	100.00%	0.00	0.00	0.00%	300.00	0.00	300.00	100.00%		
Books	17,000.00	73.01%	0.00	600.00	(600.00)	-100.00%	8,000.00	12,411.35	(4,411.35)	-55.14%	0.00	0.00	0.00	0.00%	8,000.00	12,411.35	(4,411.35)	-55.14%	
Conferences & Training (Reimb)	(4,000.00)	0.00%	0.00	(800.00)	800.00	100.00%	(3,000.00)	(4,000.00)	1,000.00	-33.33%	0.00	0.00	0.00	0.00%	(3,000.00)	(4,000.00)	1,000.00	-33.33%	
<b>Total Fire</b>	<b>377,231.71</b>	<b>58.60%</b>	<b>25,497.07</b>	<b>30,153.69</b>	<b>(4,656.62)</b>	<b>-18.26%</b>	<b>254,834.97</b>	<b>221,067.39</b>	<b>33,767.58</b>	<b>13.25%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>254,834.97</b>	<b>221,067.39</b>	<b>33,767.58</b>	<b>13.25%</b>	
<b>2250 - 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>	<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>		
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%		
<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>	<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>		

Jan - June billed out in July; budgeted in June.

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							
<b>2400 - Building Inspection</b>																	
FT Salaries	168,171.00	58.51%	12,936.23	12,422.70	513.53	3.97%	109,957.96	98,399.33	11,558.63	10.51%							
PERA Contributions	12,612.83	54.86%	970.22	931.71	38.51	3.97%	8,246.85	6,919.26	1,327.59	16.10%							
FICA Contributions	10,426.60	56.75%	802.05	743.34	58.71	7.32%	6,817.39	5,917.11	900.28	13.21%							
Medicare Contributions	2,438.48	56.75%	187.58	173.86	13.72	7.31%	1,594.39	1,383.83	210.56	13.21%							
Health/Dental Insurance	29,692.00	47.90%	2,284.00	2,254.00	30.00	1.31%	19,414.00	14,222.00	5,192.00	26.74%							
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	54.59%	0.00	0.00	0.00	0.00%	1,400.00	1,146.29	253.71	18.12%							
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%	4,400.00	520.63	3,879.37	88.17%							
Engineering	14,000.00	18.86%	1,500.00	1,800.00	1,320.00	88.00%	9,800.00	2,639.75	7,160.25	73.06%							
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%	900.00	0.00	900.00	0.00%							
Insurance	900.00	19.78%	0.00	0.00	0.00	0.00%	900.00	178.00	722.00	80.22%							
Repair/Maint Equip	1,800.00	1.99%	150.00	0.00	150.00	100.00%	1,200.00	35.83	1,164.17	97.01%							
Uniforms	850.00	0.00%	70.00	0.00	70.00	100.00%	560.00	0.00	560.00	100.00%							
Miscellaneous	725.00	45.37%	75.00	0.00	75.00	100.00%	480.00	328.94	151.06	31.47%							
Dues & Subscriptions	700.00	26.43%	60.00	95.00	(35.00)	-58.33%	480.00	185.00	295.00	61.46%							
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	15.81%	0.00	220.00	(220.00)	-100.00%	1,850.00	510.00	1,340.00	72.43%							
<b>Total Building Inspections</b>	<b>260,765.91</b>	<b>53.42%</b>	<b>19,810.08</b>	<b>17,059.70</b>	<b>2,750.38</b>	<b>13.88%</b>	<b>170,675.59</b>	<b>139,306.27</b>	<b>31,369.32</b>	<b>18.38%</b>							
<b>2500 - Emergency Communications</b>																	
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%							
<b>Total Emergency Communications</b>	<b>7,400.00</b>	<b>50.61%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>3,700.00</b>	<b>3,745.00</b>	<b>(45.00)</b>	<b>-1.22%</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	81.13%	650.00	650.00	0.00	0.00%	4,950.00	6,125.00	(1,175.00)	-23.74%							
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>81.13%</b>	<b>650.00</b>	<b>650.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>4,950.00</b>	<b>6,125.00</b>	<b>(1,175.00)</b>	<b>-23.74%</b>							
<b>Total Public Safety</b>	<b>1,272,031.09</b>	<b>51.38%</b>	<b>50,457.15</b>	<b>51,483.86</b>	<b>(1,026.71)</b>	<b>-2.03%</b>	<b>733,990.80</b>	<b>653,627.38</b>	<b>80,363.42</b>	<b>10.95%</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	93.82%	13,059.92	20,378.88	(7,318.96)	-56.04%	111,009.35	159,292.71	(48,283.36)	-43.49%		
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	89.87%	979.49	1,528.41	(548.92)	-56.04%	8,325.70	11,443.44	(3,117.74)	-37.45%		
FICA Contributions	10,526.30	90.21%	809.72	1,204.19	(394.47)	-48.72%	6,882.58	9,495.72	(2,613.14)	-37.97%		
Medicare Contributions	2,461.80	90.22%	189.37	281.64	(92.27)	-48.72%	1,609.64	2,220.93	(611.29)	-37.98%		
Health/Dental Insurance	44,759.00	66.97%	3,443.00	3,610.00	(167.00)	-4.85%	29,265.50	29,974.00	(708.50)	-2.42%		
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	52.65%	165.00	105.16	59.84	36.27%	1,320.00	1,052.92	267.08	20.23%		
Shop Materials	2,000.00	115.28%	165.00	369.17	(204.17)	-123.74%	1,320.00	2,305.51	(985.51)	-74.66%		
Building Repair Supplies	500.00	319.49%	40.00	283.79	(243.79)	-609.48%	320.00	1,597.47	(1,277.47)	-399.21%		
Small Tools and Minor Equip	1,200.00	217.25%	100.00	48.62	51.38	51.38%	800.00	2,607.04	(1,807.04)	-225.88%		
Engineering Services	12,000.00	35.88%	1,000.00	1,181.00	(181.00)	-18.10%	8,000.00	4,305.50	3,694.50	46.18%		
Contract Services	1,000.00	348.19%	0.00	596.70	(596.70)	-100.00%	500.00	3,481.85	(2,981.85)	-596.37%		
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	28,000.00	47.23%	1,500.00	629.26	870.74	58.05%	17,500.00	13,225.33	4,274.67	24.43%		
Refuse	2,500.00	68.67%	225.00	216.67	8.33	3.70%	1,675.00	1,716.69	(41.69)	-2.49%		
Fuel; Oil; Fluids (ALL depts)	42,000.00	36.84%	2,500.00	3,473.20	(973.20)	-38.93%	27,500.00	15,474.12	12,025.88	43.73%		
Repair/Maint Bldg	4,000.00	162.71%	330.00	633.42	(303.42)	-91.95%	2,640.00	6,508.56	(3,868.56)	-146.54%		
Repair/Maint NOT Bldg	500.00	33.00%	40.00	0.00	40.00	100.00%	320.00	164.99	155.01	48.44%		
Repair/Maint Equip (in)	2,400.00	127.85%	200.00	114.57	85.43	42.72%	1,600.00	3,068.36	(1,468.36)	-91.77%		
Repair/Maint Equip (out)	5,000.00	10.38%	400.00	0.00	400.00	100.00%	3,400.00	518.83	2,881.17	84.74%		
Equipment Parts	8,000.00	4.41%	625.00	0.00	625.00	100.00%	5,300.00	352.52	4,947.48	93.35%		
Uniforms	3,600.00	89.68%	300.00	805.03	(505.03)	-168.34%	2,400.00	3,228.62	(828.62)	-34.53%		
Miscellaneous	1,000.00	76.40%	150.00	10.00	140.00	93.33%	750.00	763.95	(13.95)	-1.86%		
Landscaping Material	500.00	0.00%	125.00	0.00	125.00	100.00%	500.00	0.00	500.00	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%	1,600.00	0.00	1,600.00	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%		
<b>Total Public Works</b>	<b>411,284.21</b>	<b>75.75%</b>	<b>28,296.50</b>	<b>35,469.71</b>	<b>(7,173.21)</b>	<b>-25.35%</b>	<b>287,787.77</b>	<b>311,551.55</b>	<b>(23,763.78)</b>	<b>-8.26%</b>		
<b>3120 - Streets</b>												
Equipment Parts	3,000.00	0.66%	250.00	0.00	250.00	100.00%	2,000.00	19.94	1,980.06	99.00%		
Street Maintenance Materials	20,000.00	59.93%	2,000.00	7,806.18	(5,806.18)	-290.31%	15,000.00	11,985.90	3,014.10	20.09%		
Seal Coating/Crack Filling	210,000.00	123.72%	0.00	209,894.31	(209,894.31)	-100.00%	210,000.00	259,807.25	(49,807.25)	-23.72%		
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%	1,900.00	2,126.67	(226.67)	-11.93%		
Contract Services - General	10,000.00	18.10%	2,000.00	0.00	2,000.00	100.00%	8,000.00	1,809.71	6,190.29	77.38%		
Contract Services - ROW	5,000.00	0.00%	1,000.00	0.00	1,000.00	100.00%	5,000.00	0.00	5,000.00	100.00%		
Repairs/Maint Equipment	2,500.00	29.21%	210.00	108.51	101.49	48.33%	1,680.00	730.18	949.82	56.54%		
<b>Total Streets</b>	<b>413,000.00</b>	<b>66.94%</b>	<b>5,760.00</b>	<b>217,809.00</b>	<b>(212,049.00)</b>	<b>-3681.41%</b>	<b>403,580.00</b>	<b>276,479.65</b>	<b>127,100.35</b>	<b>31.49%</b>		

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

YTD variance is a timing issue  
YTD variance is a timing issue





DEPT 450 - CULTURE, RECREATIO	Full Year		MONTH					YTD												
	BUDGET	% to date	BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)										
	2016		Month	Month	Month	Month	YTD	YTD	YTD	YTD										
5200 - Parks & Recreation																				
FT Salaries	115,254.00	47.01%	8,865.69	7,010.75	1,854.94	20.92%	75,358.38	54,176.96	21,181.42	28.11%										
PT Salaries	32,500.00	70.01%	2,500.00	4,760.00	(2,260.00)	-90.40%	21,250.00	22,754.25	(1,504.25)	-7.08%										
PERA Contributions	8,644.05	48.88%	664.93	400.54	264.39	39.76%	5,651.88	4,225.63	1,426.25	25.23%										
FICA Contributions	9,160.75	48.18%	704.67	525.24	179.43	25.46%	5,989.72	4,413.63	1,576.09	26.31%										
Medicare Contributions	2,142.43	48.18%	164.80	122.84	41.96	25.46%	1,400.82	1,032.20	368.62	26.31%										
Health/Dental Insurance	19,019.00	64.84%	1,463.00	1,450.80	12.20	0.83%	12,435.50	12,331.80	103.70	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	92.34%	0.00	0.00	0.00	0.00%	4,700.00	4,340.16	359.84	7.66%										
Shop Materials	1,000.00	135.85%	75.00	0.00	75.00	100.00%	700.00	1,358.47	(658.47)	-94.07%										
Chemicals	1,500.00	70.49%	125.00	423.57	(298.57)	-238.86%	1,000.00	1,057.42	(57.42)	-5.74%										
Equipment Parts	4,000.00	38.88%	330.00	266.63	63.37	19.20%	2,640.00	1,555.35	1,084.65	41.09%										
Building Repair Supplies	500.00	123.77%	40.00	33.22	6.78	16.95%	320.00	618.86	(298.86)	-93.39%										
Landscaping Materials	2,000.00	68.95%	166.00	0.00	166.00	100.00%	1,328.00	1,378.97	(50.97)	-3.84%										
Small Tools and Minor Equip	2,000.00	44.48%	150.00	65.96	84.04	56.03%	1,400.00	889.58	510.42	36.46%										
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	0.00	0.00	0.00%	3,200.00	3,079.00	121.00	0.00%										
Electric Utility	9,500.00	62.81%	700.00	701.48	(1.48)	-0.21%	6,100.00	5,966.94	133.06	2.18%										
Refuse	1,500.00	6.67%	125.00	0.00	125.00	100.00%	1,000.00	100.00	900.00	90.00%										
Repair/Maint Bldg	1,800.00	3.53%	150.00	63.48	86.52	57.68%	1,200.00	63.48	1,136.52	94.71%										
Repair/Maint NOT Bldg	3,000.00	88.64%	250.00	1,131.53	(881.53)	-352.61%	2,000.00	2,659.27	(659.27)	-32.96%										
Repair/Maint Equip	1,500.00	139.02%	125.00	78.51	46.49	37.19%	1,000.00	2,085.34	(1,085.34)	-108.53%										
Rental Buildings	6,000.00	59.09%	500.00	846.00	(346.00)	-69.20%	4,000.00	3,545.48	454.52	11.36%										
Personal Protection Equipment	1,200.00	25.82%	100.00	0.00	100.00	100.00%	800.00	309.84	490.16	61.27%										
Miscellaneous	1,200.00	1.87%	100.00	54.96	45.04	45.04%	800.00	22.42	777.58	97.20%										
<b>Total Parks &amp; Recreation</b>	<b>231,320.23</b>	<b>55.32%</b>	<b>17,299.09</b>	<b>17,935.51</b>	<b>(636.42)</b>	<b>-3.68%</b>	<b>154,274.30</b>	<b>127,965.05</b>	<b>26,309.25</b>	<b>17.05%</b>										
<b>IT &amp; Telephone</b>																				
IT-Hardware	3,000.00	48.83%	0.00	0.00	0.00	0.00%	1,500.00	1,465.00	35.00	2.33%										
IT-Software	8,156.00	62.63%	0.00	170.00	(170.00)	-100.00%	8,156.00	5,107.83	3,048.17	37.37%										
IT-Support Services	50,000.00	67.39%	4,165.00	4,211.25	(46.25)	-1.11%	33,320.00	33,695.00	(375.00)	-1.13%										
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	61.59%	1,735.00	1,529.67	205.33	11.83%	13,880.00	12,822.26	1,057.74	7.62%										
<b>Total IT &amp; Telephone</b>	<b>81,976.00</b>	<b>64.76%</b>	<b>5,900.00</b>	<b>5,910.92</b>	<b>(10.92)</b>	<b>-0.19%</b>	<b>56,856.00</b>	<b>53,090.09</b>	<b>3,765.91</b>	<b>6.62%</b>										
<b>Grand Total all Expenses</b>	<b>3,465,514.00</b>	<b>64.46%</b>	<b>170,422.40</b>	<b>465,826.53</b>	<b>(295,404.13)</b>	<b>-173.34%</b>	<b>2,316,565.56</b>	<b>2,233,714.42</b>	<b>25,995.14</b>	<b>1.12%</b>										
<b>Subtotal Net Income over Expenses</b>	<b>20,000.00</b>	<b>1476.88%</b>	<b>9,190.60</b>	<b>(248,716.55)</b>	<b>(257,907.15)</b>	<b>2806.21%</b>	<b>(321,203.25)</b>	<b>295,376.69</b>	<b>559,723.94</b>	<b>-174.26%</b>										
<b>DEPT 460 - COMP ADJ</b>	<b>20,000.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>100.00%</b>										
<b>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>3,485,514.00</b>	<b>64.09%</b>	<b>170,422.40</b>	<b>465,826.53</b>	<b>(295,404.13)</b>	<b>-173.34%</b>	<b>2,336,565.56</b>	<b>2,233,714.42</b>	<b>45,995.14</b>	<b>1.97%</b>										
<b>Net Income over Expenses</b>	<b>0.00</b>	<b>0.00%</b>	<b>9,190.60</b>	<b>(248,716.55)</b>	<b>(257,907.15)</b>	<b>2806.21%</b>	<b>(341,203.25)</b>	<b>295,376.69</b>	<b>636,579.94</b>	<b>186.57%</b>										

YTD reflects correction to allocate final YE billing to all depts

	Full Year		Month		YTD		Notes
	BUDGET	% to date	2016 BUDGET	2016 ACTUALS	2016 BUDGET	2016 ACTUALS	
<b>REVENUE</b>							
Current Ad Valorem Taxes	256,957.00	50.00%	0.00	0.00	128,478.50	128,478.50	0.00
Rental Income	0.00	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	0.00
Miscellaneous Revenue	0.00	0.00%	0.00	2.50	0.00	2.50	2.50
Donations	0.00	100.00%	0.00	0.00	0.00	10,970.00	10,970.00
Total Revenue	256,957.00	54.27%	0.00	2.50	128,478.50	139,451.00	10,972.50
							Includes grant proceeds of \$10k from Brenner Fan
<b>EXPENSE</b>							
FT Salaries	46,311.07	67.64%	3,680.84	3,807.85	30,077.34	31,325.50	(1,248.16)
PT Salaries	26,260.00	59.26%	2,020.00	1,490.93	17,170.00	15,562.81	1,607.19
PERA Contributions	4,277.55	82.21%	368.54	397.41	2,743.73	3,516.64	(772.91)
FICA Contributions	3,479.51	80.43%	315.17	315.95	2,203.42	2,798.68	(595.26)
Medicare Contributions	813.78	80.44%	73.71	73.90	515.31	654.58	(139.27)
Health/Dental Insurance	14,144.00	65.38%	1,088.00	1,088.00	9,248.00	9,248.00	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	733.36	0.00	733.36
Office Supplies	3,600.00	49.87%	300.00	235.29	2,400.00	1,795.18	604.82
Library Collection Maintenance	42,811.08	109.31%	2,500.00	4,683.20	34,000.00	46,795.38	(12,795.38)
Legal Services	1,500.00	223.88%	0.00	0.00	1,250.00	3,358.25	(2,108.25)
Contract Services	6,000.00	0.00%	500.00	0.00	4,000.00	0.00	4,000.00
Engineering Services	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Telephone	1,560.00	83.46%	130.00	182.89	1,040.00	1,302.02	(262.02)
Internet	1,800.00	40.38%	150.00	50.64	1,200.00	726.92	473.08
Information Technology (Equine	3,100.00	0.00%	0.00	0.00	3,100.00	0.00	3,100.00
Software	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Insurance	2,000.00	81.85%	0.00	0.00	2,000.00	1,637.00	363.00
Utilities	7,500.00	49.69%	500.00	497.61	4,900.00	3,726.55	1,173.45
Refuse	600.00	103.21%	50.00	49.89	400.00	619.23	(219.23)
Repair/Maint Bldg	12,000.00	153.31%	1,000.00	470.00	8,000.00	18,396.75	(10,396.75)
Repair/Maint NOT Bldg	0.00	100.00%	0.00	0.00	0.00	94.42	(94.42)
Repair/Maint Equip (out-LH Int	0.00	0.00%	0.00	0.00	0.00	0.00	0.00
Library Card Reimbursements	12,000.00	183.64%	0.00	4,032.00	12,000.00	22,036.67	(10,036.67)
WA Cty Svc Fee	9,300.00	0.00%	1,000.00	0.00	5,000.00	0.00	5,000.00
Library Service Improvements	46,000.00	0.00%	0.00	0.00	46,000.00	0.00	46,000.00
Miscellaneous	1,800.00	20.55%	150.00	0.00	1,200.00	369.94	830.06
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	500.00	0.00	500.00
Other Equipment	0.00	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	0.00
Conferences & Training	3,500.00	0.00%	0.00	314.00	2,250.00	314.00	1,936.00
Programs	4,500.00	0.00%	600.00	0.00	3,300.00	0.00	3,300.00
Internal charges	0.00	100.00%	0.00	0.00	0.00	10.00	(10.00)
Total Library	256,957.00	63.94%	14,517.93	17,689.56	195,231.16	164,288.52	30,942.64
<b>Net Income/(Expense)</b>	<b>0.00</b>		<b>(14,517.93)</b>	<b>(17,687.06)</b>	<b>(66,752.66)</b>	<b>(24,837.52)</b>	<b>41,915.14</b>
12/31/15 Cash Balance	232,917.24				260,688.75		-62,79% 235,763.96
Net Income/(Expense)	0.00					(24,837.52)	
Accrued AP						(87.27)	
CIP (self funded)	(30,000.00)						
Contingencies	0.00						
2014 AP accrual reversal							
Ending Cash Balance							