



MAYOR & COUNCIL COMMUNICATION

DATE: October 18, 2016
CONSENT
ITEM #3
MOTION

AGENDA ITEM: September 2016 Financial Reporting

SUBMITTED BY: Cathy Bendel, Finance Director

THROUGH: Cathy Bendel, Finance Director

REVIEWED BY: Kristina Handt, City Administrator
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 September 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 September 2016 reflecting the monthly and year to date detail, comparing the actual results to the 2016 Budget.

GENERAL FUND:

General:

September was a record breaking month for new home building permits. 42 new home permits were issued bringing the year to date new homes to 193. In addition, the Arbor Glen commercial project was permitted in September. This project has 48 REU's (Residential Equivalent Units) per their Met Council determination, bringing the year to date total REU's for commercial permits to 59.

Revenues:

Total revenue for the month was \$119.5k (108.3%) above budget for the month of September bringing the year to date to \$653.2k (31.0%) better than budget. The most significant budget to actual revenue Variances are as follows:

- Building permits were \$71.1k (158%) better than budget for the month bringing the year to date to \$315.6k (79.3%) better than budget.
- Plan review fees for the month were \$45.4k (174.6%) better than budget bringing the year to date to \$166.8k (77.6%) better than budget.

Expenses:

Total expenses for the month exceeded budget by \$52.7k (24.7%) for September bringing the year to date expenses to \$54.5k (2.1%) lower than budget.

The following summarizes variances of note:

General:

- September was a three pay period month. The budget anticipated October being the three pay period month so the variances in the payroll expenses are timing related.
- General Government expenses were \$31.6k (34.3%) higher than budget for the month bringing the year to date expenses to \$236.4k (33.6%) higher than budget. This was primarily due to legal expenses far exceeding budget; the majority of which related to the 3M litigation.
- Total Public Safety expenses were \$1.8k (3.0%) higher than budget for the month bringing the year to date expenses to \$75.6k (9.5%) lower than budget.
- Public Works – The total Public Works expenses were \$17.5k (46.9%) higher than budget for the month bringing year to date expenses to \$100.6k (12.7%) better than budget. This is primarily due to the timing of paying the Street maintenance 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 September revenues were \$119.5k (108.3%) better than budget and the expenses were \$52.7k (24.7%) higher than budget resulting in a net income below budget. On a year to date basis, the revenues are \$653.2k (31.0%) above budget and the expenses were \$54.5k (2.1%) less than budget resulting in a net income of \$701.5k (160.6%) better than budget year to date.

LIBRARY FUND:

The net income for the Library Fund for the month of September was \$23.9k more than budget (158.6%) bringing the year to date to \$6.9k better than budget. The cash balance at the end of September was \$196.6k.

The investment in the Library book collection continues at a higher than budgeted rate and the parking lot design work hit in September.

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

ATTACHMENT:

1. September Financial Reports

Budget to Actual Comparative
For the month ending September 30, 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	79.15%	110,315.00	229,814.01	119,499.01	108.33%	2,105,677.31	2,758,905.12	653,227.81	31.02%			
EXPENSE													
Total Mayor & Council	45,955.32	51.88%	1,375.00	736.58	638.42	46.43%	29,252.66	23,840.02	5,412.64	18.50%			
Total Administration	360,997.50	150.80%	27,468.66	79,864.12	(52,395.46)	-190.75%	274,429.73	544,387.36	(269,957.63)	-98.37%			
Total Elections	15,800.00	32.38%	14,850.00	19.26	14,830.74	99.87%	15,800.00	5,116.16	10,683.84	67.62%			
Total Finance	124,835.30	81.89%	7,498.28	10,755.55	(3,257.27)	-43.44%	96,158.63	102,231.15	(6,072.52)	-6.32%			
Total Planning & Zoning	284,682.35	68.26%	32,406.72	26,106.79	6,299.93	19.44%	211,871.33	194,332.51	17,538.82	8.28%			
Total Engineering Services	48,000.00	57.29%	4,000.00	1,160.00	2,840.00	71.00%	36,000.00	27,496.82	8,503.18	23.62%			
Total City Hall	55,082.00	78.83%	4,461.00	4,987.02	(526.02)	-11.79%	40,924.00	43,423.60	(2,499.60)	-6.11%			
Total General Government	935,552.47	100.59%	92,059.66	123,629.32	(31,569.66)	-34.29%	704,436.35	940,827.62	(236,391.27)	-33.56%			
DEPT 420 - PUBLIC SAFETY													
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	60.84%	4,600.00	3,505.81	1,094.19	23.79%	40,900.00	33,277.51	7,622.49	18.64%			
Total Fire	377,231.71	68.06%	32,746.45	32,766.12	(19.67)	-0.06%	287,581.44	256,750.51	30,830.93	10.72%			
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	63.06%	20,485.08	25,123.74	(4,638.66)	-22.64%	191,160.66	164,430.01	26,730.65	13.98%			
Total Emergency Communications	7,400.00	50.61%	1,850.00	0.00	1,850.00	100.00%	5,550.00	3,745.00	1,805.00	32.52%			
Total Animal Control	7,550.00	91.32%	650.00	770.00	(120.00)	-18.46%	5,600.00	6,895.00	(1,295.00)	-23.13%			
Total Public Safety	1,272,031.09	56.50%	60,331.53	62,165.67	(1,834.14)	-3.04%	794,322.34	718,710.05	75,612.29	9.52%			

	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	28,876.50	46,760.69	(17,884.19)	-61.93%	309,664.26	358,312.24	(48,647.98)	-15.71%	
Total Streets	413,000.00	4,660.00	545.07	4,114.93	88.30%	408,240.00	277,024.72	131,215.28	32.14%	
Total Ice & Snow Removal	87,250.00	1,500.00	5,412.81	(3,912.81)	-260.85%	47,250.00	33,723.82	13,526.18	28.63%	
Total Street Lighting	26,400.00	2,200.00	2,260.85	(60.85)	-2.77%	19,800.00	19,243.44	556.56	2.81%	
Total Recycling	5,900.00	200.00	0.00	200.00	100.00%	3,550.00	0.00	3,550.00	100.00%	
Total Tree Program	1,000.00	0.00	0.00	0.00	0.00%	1,000.00	614.50	385.50	38.55%	
Total Public Works	944,834.53	37,436.50	54,979.42	(17,542.92)	-46.86%	789,504.26	688,918.72	100,585.54	12.74%	
DEPT 450 - CULTURE, RECREATION										
Total Parks & Recreation	231,320.23	17,299.09	17,830.76	(531.67)	-3.07%	171,573.40	145,895.81	25,677.59	14.97%	
IT & Telephone	81,976.00	5,900.00	7,082.89	(1,182.89)	-20.05%	62,756.00	60,172.98	2,583.02	4.12%	
GRAND TOTAL ALL EXPENSES	3,465,514.32	213,026.78	265,688.06	(52,661.28)	-24.72%	2,522,592.35	2,494,352.20	34,515.85	1.37%	
SUB TOTAL NET INC OVER EXP	20,000.00	(102,711.78)	(35,874.05)	66,837.73	65.07%	(416,915.04)	264,552.92	687,743.66	164.96%	
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	3,485,514.32	213,026.78	265,688.06	(52,661.28)	-24.72%	2,542,592.35	2,494,352.20	54,515.85	2.14%	
Net Income over Expenses	0.00	(102,711.78)	(35,874.05)	66,837.73	65.07%	(436,915.04)	264,552.92	701,467.96	160.55%	

City of Lake Elmo
 Budget to Actual Comparative
 For the month ending September 30, 2016
 101-General Fund Detail
 By Department

DEPT 410 - GEN'L GOV'T	Full Year BUDGET 2016	% to date	MONTH					YTD					YTD variance notes	
			BUDGET	ACTUAL	Variance (\$)	Variance (%)	BUDGET	ACTUAL	Variance (\$)	Variance (%)				
			Month	Month	Month	Month	YTD	YTD	YTD	YTD				
REVENUE														
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%	YTD includes pmt from WA Cty 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	0.00	0.00	0.00%	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	116.00%	200.00	300.00	100.00	50.00%	1,900.00	2,900.00	1,000.00	52.63%	Reflects fees from 193 new homes and 59 new commercial units			
Building Permits	508,200.00	140.41%	45,000.00	116,092.15	71,092.15	157.98%	398,000.00	713,568.95	315,568.95	79.29%	(YTD 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	269.81%	5,000.00	11,370.00	6,370.00	127.40%	31,000.00	102,529.32	71,529.32	230.74%				
Plumbing Permits	46,800.00	143.30%	4,500.00	13,333.00	8,833.00	196.29%	37,200.00	67,066.00	29,866.00	80.28%				
Animal License	2,500.00	69.40%	40.00	40.00	0.00	0.00%	2,380.00	1,735.00	(645.00)	-27.10%				
Utility Permits (ROW)	25,000.00	186.97%	5,000.00	1,397.00	(3,603.00)	-72.06%	24,500.00	46,741.60	22,241.60	90.78%				
Burning Permit	2,750.00	61.64%	400.00	45.00	(355.00)	-88.75%	2,400.00	1,695.00	(705.00)	-29.38%				
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	0.00	0.00%	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	0.00	0.00	0.00%	15,500.00	15,688.00	188.00	1.21%				
Misc State Grant/Surcharge Rev	5,064.00	85.84%	250.00	0.00	(250.00)	-100.00%	4,814.00	4,347.01	(466.99)	-9.70%				
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	100.53%	3,000.00	10,805.00	7,805.00	260.17%	23,000.00	27,645.00	4,645.00	20.20%				
Plan Check Fees	278,129.00	137.27%	26,000.00	10,805.00	7,805.00	260.17%	4,814.00	98,218.41	53,218.41	118.26%	Reflects fees from 193 new homes and 11 new commercial units			
Sale of Copies, Books, Maps	175.00	109.91%	25.00	71,397.65	45,397.65	174.61%	125.00	192.34	67.34	53.87%				
Assessment Searches	1,215.00	288.89%	100.00	510.00	410.00	410.00%	1,070.00	3,510.00	2,440.00	228.04%				
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%	1,000.00	0.00	(1,000.00)	-100.00%	3,000.00	1,105.00	(1,895.00)	-63.17%				
Fines	45,000.00	87.08%	4,000.00	4,449.21	449.21	11.23%	34,500.00	39,184.21	4,684.21	13.58%				
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%	500.00	0.00	(500.00)	-100.00%	500.00	0.00	(500.00)	-100.00%				
Miscellaneous Revenue	3,500.00	111.24%	300.00	0.00	(300.00)	-100.00%	2,600.00	3,893.57	1,293.57	49.75%				
Interest Earnings	55,000.00	0.00%	15,000.00	0.00	(15,000.00)	-100.00%	40,000.00	0.00	(40,000.00)	-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	79.15%	110,315.00	229,814.01	119,499.01	108.33%	2,105,677.31	2,758,905.12	653,227.81	31.02%				

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%	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%	125.00	0.00	125.00	100.00%	375.00	0.00	375.00	100.00%	100.00%
Miscellaneous	5,000.00	185.33%	0.00	0.00	0.00	0.00%	5,000.00	9,266.50	(4,266.50)	-85.33%	-85.33%
Dues & Subscriptions	11,500.00	126.66%	1,000.00	736.58	263.42	26.34%	9,000.00	14,565.62	(5,565.62)	-61.84%	-61.84%
Conferences & Training	1,000.00	0.00%	250.00	0.00	250.00	100.00%	750.00	0.00	750.00	100.00%	100.00%
Total Mayor & Council	45,955.32	51.88%	1,375.00	736.58	638.42	46.43%	29,252.66	23,840.02	5,412.64	18.50%	18.50%
1320 - Administration											
FT Salaries	145,000.00	100.20%	11,153.85	19,429.74	(8,275.89)	-7.420%	105,961.54	145,286.37	(39,324.83)	-37.11%	-37.11%
PT Salaries	0.00	0.00%	0.00	549.00	(549.00)	-100.00%	0.00	5,613.00	(5,613.00)	-100.00%	-100.00%
PERA Contributions	10,875.00	102.43%	836.54	1,803.22	(966.68)	-115.56%	7,947.12	11,139.13	(3,192.01)	-40.17%	-40.17%
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	106.01%	691.54	1,440.68	(749.14)	-108.33%	6,569.62	9,530.03	(2,960.41)	-45.06%	-45.06%
Medicare Contributions	2,102.50	105.99%	161.73	336.92	(175.19)	-108.32%	1,536.45	2,228.41	(691.96)	-45.04%	-45.04%
Health/Dental Insurance	30,550.00	68.11%	2,350.00	2,692.80	(342.80)	-14.59%	22,325.00	20,808.00	1,517.00	6.80%	6.80%
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	69.56%	500.00	398.32	101.68	20.34%	4,300.00	4,034.29	265.71	6.18%	6.18%
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	448.54%	5,000.00	50,000.00	(45,000.00)	-900.00%	45,000.00	269,123.56	(224,123.56)	-498.05%	-498.05%
Newsletter/Website	8,000.00	0.00%	2,000.00	0.00	2,000.00	100.00%	6,000.00	0.00	6,000.00	100.00%	100.00%
Assessing Services	38,000.00	75.77%	2,500.00	2,500.00	0.00	0.00%	28,500.00	28,792.95	(292.95)	-1.03%	-1.03%
Contract Services	0.00	0.00%	0.00	46.00	(46.00)	-100.00%	0.00	506.00	(506.00)	-100.00%	-100.00%
Postage	2,000.00	112.04%	500.00	250.00	250.00	50.00%	1,500.00	2,240.75	(740.75)	-49.38%	-49.38%
Mileage	550.00	52.84%	75.00	0.00	75.00	100.00%	450.00	290.64	159.36	35.41%	35.41%
Legal Publishing	10,040.00	62.27%	900.00	335.72	564.28	62.70%	7,650.00	6,252.04	1,397.96	18.27%	18.27%
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	56.25%	400.00	0.00	400.00	100.00%	3,600.00	2,700.00	900.00	25.00%	25.00%
Miscellaneous	600.00	6.89%	50.00	0.00	50.00	100.00%	450.00	41.35	408.65	90.81%	90.81%
Dues & Subscriptions	1,200.00	156.44%	100.00	0.00	100.00	100.00%	900.00	1,877.32	(977.32)	-108.59%	-108.59%
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	23.25%	250.00	81.72	168.28	67.31%	2,600.00	778.96	1,821.04	70.04%	70.04%
Staff Development	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	150.80%	27,468.66	79,864.12	(52,395.46)	-190.75%	274,429.73	544,387.36	(269,957.63)	-98.37%	-98.37%

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

Intern position reallocated to Admin

YTD 3M costs of \$149.8k thru Aug. Sept est is based on Aug actual

	MONTH						YTD									
	BUDGET		ACTUAL		Variance (\$)		Variance (%)		BUDGET		ACTUAL		Variance (\$)		Variance (%)	
	Month	Month	Month	Month	Month	Month	Month	Month	YTD	YTD	YTD	YTD	YTD	YTD	YTD	
1410 - Elections																
PT Salaries	12,000.00	0.00	12,000.00	0.00	12,000.00	100.00%	100.00%		12,000.00	3,503.50	8,496.50	70.80%				
Office Supplies	500.00	0.00	500.00	0.00	500.00	100.00%	100.00%		500.00	0.00	500.00	100.00%				
Legal Publications/Notification	500.00	0.00	500.00	0.00	500.00	100.00%	100.00%		500.00	0.00	500.00	100.00%				
Equipment Repair	500.00	0.00	500.00	0.00	500.00	100.00%	100.00%		500.00	0.00	500.00	100.00%				
County Election Fees	950.00	0.00	950.00	0.00	950.00	100.00%	100.00%		950.00	1,200.00	(250.00)	-26.32%				
Printed Forms	350.00	0.00	350.00	0.00	350.00	100.00%	100.00%		350.00	0.00	350.00	100.00%				
Miscellaneous	1,000.00	19.26	1,000.00	19.26	980.74	98.07%	98.07%		1,000.00	412.66	587.34	58.73%				
Total Elections	15,800.00	19.26	14,850.00	19.26	14,830.74	99.87%	99.87%		15,800.00	5,116.16	10,683.84	67.62%				
1520 - Finance																
FT Salaries	60,630.46	79.22%	4,653.35	7,330.59	(2,677.24)	-57.53%		44,206.80	48,032.76	(3,825.96)	-8.65%					
PT Salaries	4,550.00	226.37%	350.00	887.50	(537.50)	-153.57%		3,325.00	10,299.82	(6,974.82)	-209.77%					
PERA Contributions	4,888.53	81.67%	375.25	616.35	(241.10)	-64.25%		3,564.88	3,992.45	(427.57)	-11.99%					
FICA Contributions	4,041.19	85.76%	310.21	486.86	(176.65)	-56.95%		2,946.97	3,465.65	(518.68)	-17.60%					
Medicare Contributions	945.12	85.76%	72.55	113.88	(41.33)	-56.97%		689.21	810.50	(121.29)	-17.60%					
Health/Dental Insurance	10,880.00	80.00%	836.92	1,305.60	(468.68)	-56.00%		7,950.77	8,704.00	(753.23)	-9.47%					
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%		0.00	0.00	0.00	0.00%					
Workers Compensation	550.00	43.12%	0.00	0.00	0.00	0.00%		550.00	237.16	312.84	56.88%					
Office Supplies	1,000.00	17.15%	175.00	0.00	175.00	100.00%	100.00%	1,025.00	171.52	853.48	83.27%					
Printed Forms	500.00	0.00%	125.00	0.00	125.00	100.00%	100.00%	375.00	0.00	375.00	100.00%					
Audit Services	28,650.00	91.43%	0.00	0.00	0.00	0.00%		26,150.00	26,195.00	(45.00)	-0.17%					
Contract Services	6,700.00	1.23%	550.00	14.77	535.23	97.31%	0.00%	4,975.00	82.29	4,892.71	98.35%					
Mileage	50.00	0.00%	0.00	0.00	0.00	0.00%	0.00%	0.00	0.00	0.00	0.00%					
Miscellaneous	200.00	35.00%	50.00	0.00	50.00	100.00%	100.00%	150.00	70.00	80.00	53.33%					
Dues & Subscriptions	750.00	22.67%	0.00	0.00	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	0.00	0.00	0.00%					
Total Finance	124,835.30	81.89%	7,498.28	10,755.55	(3,257.27)	-43.44%		96,158.63	102,231.15	(6,072.52)	-6.32%					

	Full Year		MONTH				YTD				YTD variance notes	
	BUDGET 2016	% to date	BUDGET		ACTUAL		BUDGET		ACTUAL			
			Month	Month	Variance (\$)	Variance (%)	YTD	YTD	Variance (\$)	Variance (%)		
1910 - Planning & Zoning												
FT Salaries	137,998.00	86.57%	10,546.00	19,641.13	(9,095.13)	-86.24%	100,187.00	118,688.02	(18,501.02)	-18.47%		
PT Salaries	4,800.00	130.44%	0.00	960.00	(960.00)	-100.00%	4,800.00	6,261.00	(1,461.00)	-30.44%		
PERA Contributions	10,282.35	86.60%	790.95	1,473.07	(682.12)	-86.24%	7,514.03	8,904.01	(1,389.98)	-18.50%		
FICA Contributions	8,500.08	86.33%	653.85	1,211.44	(557.59)	-85.28%	6,211.59	7,338.44	(1,126.85)	-18.14%		
Medicare Contributions	1,987.92	86.33%	152.92	283.31	(130.39)	-85.27%	1,452.71	1,716.21	(263.50)	-18.14%		
Health/Dental Insurance	34,914.00	53.14%	2,678.00	2,775.00	(97.00)	-3.62%	25,441.00	18,500.00	6,941.00	27.28%		
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	(1,283.16)	1,283.16	100.00%	0.00	(9,766.65)	9,766.65	100.00%		
Office Supplies	1,800.00	31.33%	150.00	0.00	1,500.00	100.00%	1,350.00	563.99	786.01	58.22%		
Printed Forms	750.00	0.00%	250.00	0.00	250.00	100.00%	750.00	0.00	750.00	100.00%		
Engineering Services	20,000.00	66.36%	1,500.00	336.00	1,164.00	77.60%	15,500.00	13,272.01	2,227.99	14.37%		
Contract Services	60,000.00	44.26%	15,000.00	0.00	15,000.00	100.00%	45,000.00	26,553.25	18,446.75	40.99%		
Postage	200.00	3.23%	50.00	0.00	50.00	100.00%	150.00	6.45	143.55	95.70%		
Mileage	250.00	118.35%	20.00	0.00	20.00	100.00%	180.00	295.87	(115.87)	-64.37%		
Miscellaneous	500.00	1.20%	40.00	0.00	40.00	100.00%	360.00	6.00	354.00	98.33%		
Dues & Subscriptions	600.00	3.33%	50.00	0.00	50.00	100.00%	450.00	20.00	430.00	95.56%		
Books	300.00	40.67%	25.00	0.00	25.00	100.00%	225.00	122.00	103.00	45.78%		
Conferences & Training	2,000.00	68.50%	500.00	710.00	(210.00)	-42.00%	1,500.00	1,370.00	130.00	8.67%		
Total Planning & Zoning	284,682.35	68.26%	32,406.72	26,106.79	6,299.93	19.44%	211,871.33	194,332.51	17,538.82	8.28%		
1930 - Engineering Services												
Engineering Services	48,000.00	57.29%	4,000.00	1,160.00	2,840.00	71.00%	36,000.00	27,496.82	8,503.18	23.62%		
Total Engineering Services	48,000.00	57.29%	4,000.00	1,160.00	2,840.00	71.00%	36,000.00	27,496.82	8,503.18	23.62%		
1940 - City Hall												
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%	225.00	0.00	225.00	100.00%		
Utilities	7,500.00	48.95%	500.00	437.28	62.72	12.54%	5,250.00	3,671.60	1,578.40	30.06%		
Refuse	600.00	150.59%	50.00	112.94	(62.94)	-125.88%	450.00	903.52	(453.52)	-100.78%		
Repairs/Maint Contractual Bldg	6,000.00	116.15%	500.00	838.51	(338.51)	-71.70%	4,500.00	6,969.15	(2,469.15)	-54.87%		
Repairs/Maint Contractual Equip	10,800.00	74.57%	900.00	1,032.40	(132.40)	-14.71%	8,100.00	8,053.34	46.66	0.58%		
Facility Lease	29,532.00	75.00%	2,461.00	2,461.00	0.00	0.00%	22,149.00	22,149.00	0.00	0.00%		
Miscellaneous	300.00	559.00%	25.00	84.89	(59.89)	-239.56%	225.00	1,676.99	(1,451.99)	-645.33%		
Total City Hall	55,082.00	78.83%	4,461.00	4,987.02	(526.02)	-11.79%	40,924.00	43,423.60	(2,499.60)	-6.11%		
Total General Government	935,352.47	100.59%	92,059.66	123,629.32	(31,569.66)	-34.29%	704,436.35	940,827.62	(236,391.27)	-33.56%		

YTD updated to move \$3.2k bill to Capra to Fire Dept ; Fire Station #1 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	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	
2100 - Police																			
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%	265,530.24	253,612.02	9,918.22	3.76%				
Total Police	527,060.47	48.12%	0.00	0.00	0.00	0.00%	265,530.24	253,612.02	9,918.22	3.76%									
2150 - Prosecution																			
Attorney Criminal	54,700.00	60.84%	4,600.00	3,505.81	1,094.19	23.79%	40,900.00	33,277.51	7,622.49	18.64%									
Total Prosecution	54,700.00	60.84%	4,600.00	3,505.81	1,094.19	23.79%	40,900.00	33,277.51	7,622.49	18.64%									
2220 - Fire																			
FT Salaries	70,300.00	77.82%	5,407.69	8,419.59	(3,011.90)	-55.70%	51,373.08	54,706.81	(3,333.73)	-6.49%									
PT Salaries	110,000.00	58.71%	9,166.67	8,849.43	317.24	3.46%	82,500.00	64,581.10	17,918.90	21.72%									
PERA Contributions	11,388.60	91.14%	876.05	1,732.67	(856.62)	-97.78%	8,322.44	10,379.43	(2,056.99)	-24.72%									
FICA Contributions	7,388.33	60.97%	568.33	548.66	19.67	3.46%	5,399.17	4,504.70	894.47	16.57%									
Medicare Contributions	2,747.27	65.14%	211.33	239.84	(28.51)	-13.49%	2,007.62	1,789.68	217.94	10.86%									
Health/Dental Insurance	14,846.00	73.29%	1,142.00	1,632.00	(490.00)	-42.91%	10,849.00	10,880.00	(31.00)	-0.29%									
Unemployment Benefits	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%									
Workers Compensation	18,500.00	80.89%	0.00	0.00	0.00	0.00%	18,500.00	14,965.50	3,534.50	19.11%									
Office Supplies	850.00	133.61%	70.00	19.22	50.78	72.54%	630.00	1,135.69	(505.69)	-80.27%									
EMIS Supplies	3,400.00	22.24%	280.00	0.00	280.00	100.00%	2,520.00	756.08	1,763.92	70.00%									
Fire Prevention	3,000.00	4.35%	250.00	0.00	250.00	100.00%	2,250.00	130.38	2,119.62	94.21%									
Fuel, Oil & Fluids	13,000.00	37.49%	1,100.00	504.42	595.58	54.14%	9,700.00	4,873.35	4,826.65	49.76%									
Small Tools & Equip	12,000.00	63.15%	1,000.00	511.473	(4,114.73)	-41.147%	9,000.00	7,578.17	1,421.83	15.80%									
Physicals	3,904.00	29.82%	300.00	0.00	300.00	100.00%	3,000.00	1,164.00	1,836.00	61.20%									
Radio	18,097.51	61.27%	4,524.38	0.00	4,524.38	100.00%	13,573.13	11,087.52	2,485.61	18.31%									
Milage	500.00	162.71%	40.00	169.32	(129.32)	-323.30%	380.00	813.54	(433.54)	-114.09%									
Insurance	8,307.00	87.76%	0.00	0.00	0.00	0.00%	8,307.00	7,290.00	1,017.00	12.24%									
Electric Utility	15,500.00	54.98%	1,200.00	697.06	502.94	41.91%	11,600.00	8,521.64	3,078.36	26.54%									
Refuse	1,200.00	185.92%	100.00	266.38	(166.38)	-166.38%	900.00	2,231.04	(1,331.04)	-147.89%									
Repair/Maint Bldg	15,250.00	67.39%	1,000.00	125.02	874.98	87.50%	12,000.00	10,276.37	1,723.63	14.36%									
Repair/Maint Equip	25,650.00	94.73%	2,000.00	2,809.59	(809.59)	-40.48%	19,400.00	24,297.56	(4,897.56)	-25.25%									
Uniforms	4,100.00	15.71%	450.00	336.00	114.00	25.33%	3,150.00	644.25	2,505.75	79.55%									
Miscellaneous	2,000.00	94.37%	200.00	72.19	127.81	63.91%	1,500.00	1,887.35	(387.35)	-25.82%									
Dues & Subscriptions	3,863.00	67.69%	320.00	0.00	320.00	100.00%	2,880.00	2,615.00	265.00	9.20%									
Books	440.00	52.27%	40.00	230.00	(190.00)	-475.00%	340.00	230.00	110.00	32.35%									
Conferences & Training	17,000.00	78.89%	4,000.00	1,000.00	3,000.00	75.00%	12,000.00	13,411.35	(1,411.35)	-11.76%									
Conferences & Training (Reimb)	(6,000.00)	0.00%	(1,500.00)	0.00	(1,500.00)	-100.00%	(4,500.00)	(4,000.00)	(500.00)	11.11%									
Total Fire	377,231.71	68.06%	32,746.45	32,766.12	(19.67)	-0.06%	287,581.44	256,750.51	30,830.93	10.72%									
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%									
Total Fire Relief	37,323.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%									

YTD updated to move \$3.2k bill to Capra to Fire Dept from City Hall: Fire Station #1 Sewer connection work

	Full Year		MONTH					YTD												
	BUDGET 2016	% to date	BUDGET		ACTUAL		BUDGET		ACTUAL		YTD									
			Month	Month	Month	Month	Month	Month	Month	Month	Month	Month								
2400 - Building Inspection																				
FT Salaries	168,171.00	69.70%	12,936.23	18,819.28	(5,883.05)	-45.48%	122,894.19	117,218.61	5,675.58	4.62%										
PERA Contributions	12,612.83	66.05%	970.22	1,411.47	(441.25)	-45.48%	9,217.06	8,330.73	886.33	9.62%										
FICA Contributions	10,426.60	67.55%	802.05	1,125.75	(323.70)	-40.36%	7,619.44	7,042.86	576.58	7.57%										
Medicare Contributions	2,438.48	67.55%	187.58	263.30	(75.72)	-40.37%	1,781.97	1,647.13	134.84	7.57%										
Health/Dental Insurance	29,692.00	59.29%	2,284.00	3,381.00	(1,097.00)	-48.03%	21,698.00	17,603.00	4,095.00	18.87%										
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%	175.00	0.00	175.00	100.00%	1,575.00	1,146.29	428.71	27.22%										
Printed Forms	700.00	0.00%	175.00	0.00	175.00	100.00%	525.00	0.00	525.00	100.00%										
Fuel, Oil & Fluids	6,500.00	8.01%	600.00	0.00	600.00	100.00%	5,000.00	520.63	4,479.37	89.59%										
Engineering	14,000.00	18.86%	1,300.00	0.00	1,300.00	100.00%	11,100.00	2,639.75	8,460.25	76.22%										
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%	1,350.00	35.83	1,314.17	97.35%										
Uniforms	850.00	0.00%	70.00	0.00	70.00	100.00%	630.00	0.00	630.00	100.00%										
Miscellaneous	725.00	47.16%	75.00	12.94	62.06	82.75%	555.00	341.88	213.12	38.40%										
Dues & Subscriptions	700.00	26.43%	60.00	0.00	60.00	100.00%	540.00	185.00	355.00	65.74%										
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	19.22%	700.00	110.00	590.00	84.29%	2,550.00	620.00	1,930.00	75.69%										
Total Building Inspections	260,765.91	63.06%	20,485.08	25,123.74	(4,638.66)	-22.64%	191,160.66	164,430.01	26,730.65	13.98%										
2500 - Emergency Communications																				
Contract Services	7,400.00	50.61%	1,850.00	0.00	1,850.00	100.00%	5,550.00	3,745.00	1,805.00	32.52%										
Total Emergency Communications	7,400.00	50.61%	1,850.00	0.00	1,850.00	100.00%	5,550.00	3,745.00	1,805.00	32.52%										
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	91.32%	650.00	770.00	(120.00)	-18.46%	5,600.00	6,895.00	(1,295.00)	-23.13%										
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	91.32%	650.00	770.00	(120.00)	-18.46%	5,600.00	6,895.00	(1,295.00)	-23.13%										
Total Public Safety	1,272,031.09	56.50%	60,331.53	62,165.67	(1,834.14)	-3.04%	794,322.34	718,710.05	75,612.29	9.52%										

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	169,779.00	111.50%	13,059.92	30,002.60	(16,942.68)	-129.73%	124,069.27	189,295.31	(65,226.04)	-52.57%	YTD reflects payout of prior Director PTO balance (\$12k) YTD budget amount reflects correction; previously reported full year vs YTD
PT Salaries	7,000.00	0.00%	1,750.00	0.00	1,750.00	100.00%	7,000.00	0.00	7,000.00	100.00%	
PERA Contributions	12,733.11	107.54%	979.49	2,250.20	(1,270.71)	-129.73%	9,305.20	13,693.64	(4,388.44)	-47.16%	
FICA Contributions	10,526.30	107.04%	809.72	1,772.09	(962.37)	-118.85%	7,692.29	11,267.81	(3,575.52)	-46.48%	
Medicare Contributions	2,461.80	107.05%	189.37	414.47	(225.10)	-118.87%	1,799.00	2,635.40	(836.40)	-46.49%	
Health/Dental Insurance	44,759.00	79.07%	3,443.00	5,415.00	(1,972.00)	-57.28%	32,708.50	35,389.00	(2,680.50)	-8.20%	
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	54.23%	170.00	31.62	138.38	81.40%	1,490.00	1,084.54	405.46	27.21%	
Shop Materials	2,000.00	117.02%	165.00	34.84	130.16	78.88%	1,485.00	2,340.35	(855.35)	-57.60%	
Building Repair Supplies	500.00	319.49%	40.00	0.00	40.00	100.00%	360.00	1,597.47	(1,237.47)	-343.74%	
Small Tools and Minor Equip	1,200.00	221.67%	100.00	52.99	47.01	47.01%	900.00	2,660.03	(1,760.03)	-195.56%	
Engineering Services	12,000.00	36.48%	1,000.00	72.00	928.00	92.80%	9,000.00	4,377.50	4,622.50	51.36%	
Contract Services	1,000.00	405.83%	0.00	576.45	(576.45)	-100.00%	500.00	4,058.30	(3,558.30)	-711.66%	
Radio	1,300.00	47.55%	325.00	0.00	325.00	100.00%	975.00	618.12	356.88	36.60%	
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	49.60%	1,500.00	662.43	837.57	55.84%	19,000.00	13,887.76	5,112.24	26.91%	
Refuse	2,500.00	77.33%	225.00	216.67	8.33	3.70%	1,900.00	1,933.36	(33.36)	-1.76%	
Fuel, Oil, Fluids (ALL depts)	42,000.00	37.79%	2,500.00	397.54	2,102.46	84.10%	30,000.00	15,871.66	14,128.34	47.09%	
Repair/Maint Bldg	4,000.00	162.71%	330.00	0.00	330.00	100.00%	2,970.00	6,508.56	(3,538.56)	-119.14%	
Repair/Maint NOT Bldg	500.00	33.00%	40.00	0.00	40.00	100.00%	360.00	164.99	195.01	54.17%	
Repair/Maint Equip (in)	2,400.00	185.47%	200.00	1,382.80	(1,182.80)	-91.40%	1,800.00	4,451.16	(2,651.16)	-147.29%	
Repair/Maint Equip (out)	5,000.00	10.38%	400.00	0.00	400.00	100.00%	3,800.00	518.83	3,281.17	86.35%	
Equipment Parts	8,000.00	4.41%	625.00	0.00	625.00	100.00%	5,925.00	352.52	5,572.48	94.05%	
Uniforms	3,600.00	94.14%	300.00	160.25	139.75	46.58%	2,700.00	3,388.87	(688.87)	-25.51%	
Miscellaneous	1,000.00	76.40%	100.00	0.00	100.00	100.00%	850.00	763.95	86.05	10.12%	
Landscaping Material	200.00	0.00%	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%	
Dues & Subscriptions	500.00	72.00%	50.00	45.00	5.00	10.00%	150.00	144.00	6.00	4.00%	
Conferences & Training	4,425.00	76.13%	375.00	3,273.74	(2,898.74)	-773.00%	1,125.00	3,368.74	(2,243.74)	-199.44%	
Personal Protection Equipment	2,400.00	0.00%	200.00	0.00	200.00	100.00%	1,800.00	0.00	1,800.00	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	87.13%	28,876.50	46,760.69	(17,884.19)	-61.93%	309,664.26	358,312.24	(48,647.98)	-15.71%	Includes \$3.1k for annual safety training
3120 - Streets											
Equipment Parts	3,000.00	0.66%	250.00	0.00	250.00	100.00%	2,250.00	19.94	2,230.06	99.11%	
Street Maintenance Materials	20,000.00	59.93%	2,000.00	0.00	2,000.00	100.00%	17,000.00	11,985.90	5,014.10	29.49%	
Seal Coating/Crack Filling	210,000.00	123.72%	0.00	0.00	0.00	0.00%	210,000.00	259,807.25	(49,807.25)	-23.72%	YTD variance is a timing issue
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%	YTD variance is a timing issue
Sign Repair Materials	2,500.00	85.07%	200.00	0.00	200.00	100.00%	2,100.00	2,126.67	(26.67)	-1.27%	
Contract Services - General	10,000.00	23.27%	2,000.00	517.50	1,482.50	74.13%	10,000.00	2,327.21	7,672.79	76.73%	
Contract Services - ROW	5,000.00	0.00%	0.00	0.00	0.00	0.00%	5,000.00	0.00	5,000.00	100.00%	
Repairs/Maint Equipment	2,500.00	30.31%	210.00	27.57	182.43	86.87%	1,890.00	757.75	1,132.25	59.91%	
Total Streets	413,000.00	67.08%	4,660.00	545.07	4,114.93	88.30%	408,240.00	277,024.72	131,215.28	33.14%	

	Full Year BUDGET 2016	% 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	518.37	(268.37)	-107.33%	750.00	927.50	(177.50)	-23.67%						
Sand/Salt	70,000.00	39.82%	0.00	3,117.78	(3,117.78)	-100.00%	35,000.00	27,875.05	7,124.95	20.36%						
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	39.37%	1,250.00	1,776.66	(526.66)	-42.13%	9,500.00	4,921.27	4,578.73	48.20%						
Total Ice & Snow Removal	87,250.00	38.65%	1,500.00	5,412.81	(3,912.81)	-260.85%	47,250.00	33,723.82	13,526.18	28.63%						
3160 - Street Lighting																
Street Lighting	26,400.00	72.89%	2,200.00	2,260.85	(60.85)	-2.77%	19,800.00	19,243.44	556.56	2.81%						
Total Street Lighting	26,400.00	72.89%	2,200.00	2,260.85	(60.85)	-2.77%	19,800.00	19,243.44	556.56	2.81%						
3200 - Recycling																
Recycling Supplies	3,500.00	0.00%	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	100.00%	1,800.00	0.00	1,800.00	100.00%						
Total Recycling	5,900.00	0.00%	200.00	0.00	200.00	100.00%	3,550.00	0.00	3,550.00	100.00%						
3250 - Tree Program																
Contract Services	1,000.00	61.45%	0.00	0.00	0.00	0.00%	1,000.00	614.50	385.50	38.55%						
Total Tree Program	1,000.00	61.45%	0.00	0.00	0.00	0.00%	1,000.00	614.50	385.50	38.55%						
Total Public Works	944,834.21	72.91%	37,436.50	54,979.42	(17,542.92)	-46.86%	789,504.26	688,918.72	100,585.54	12.74%						

Required contracted salt delivery

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	52.50%	8,865.69	6,331.88	2,533.81	28.58%	84,224.08	60,508.84	23,715.24	28.16%										
PT Salaries	32,500.00	88.95%	2,500.00	6,154.50	(3,654.50)	-146.18%	23,750.00	28,908.75	(5,158.75)	-21.72%										
PERA Contributions	8,644.05	55.55%	664.93	5,751.74	89.19	13.41%	6,316.81	4,801.37	1,515.44	23.99%										
FICA Contributions	9,160.75	56.32%	704.67	745.42	(40.75)	-5.73%	6,694.39	5,159.05	1,535.34	22.93%										
Medicare Contributions	2,142.43	56.31%	164.80	174.28	(9.48)	-5.75%	1,565.62	1,206.48	359.14	22.94%										
Health/Dental Insurance	19,019.00	76.28%	1,463.00	2,176.20	(713.20)	-48.75%	13,898.50	14,508.00	(609.50)	-4.39%										
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	139.85%	75.00	39.98	35.02	46.69%	775.00	1,398.45	(623.45)	-80.45%										
Chemicals	1,500.00	70.49%	125.00	0.00	125.00	100.00%	1,125.00	1,057.42	67.58	6.01%										
Equipment Parts	4,000.00	41.30%	330.00	96.80	233.20	70.67%	2,970.00	1,652.15	1,317.85	44.37%										
Building Repair Supplies	500.00	123.77%	40.00	0.00	40.00	100.00%	360.00	618.86	(258.86)	-71.91%										
Landscaping Materials	2,000.00	68.95%	166.00	0.00	166.00	100.00%	1,494.00	1,378.97	115.03	7.70%										
Small Tools and Minor Equip	2,000.00	44.48%	150.00	0.00	150.00	100.00%	1,550.00	889.58	660.42	42.61%										
Milage	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	3.78%										
Electric Utility	9,500.00	67.00%	700.00	397.88	302.12	43.16%	6,800.00	6,364.82	435.18	6.40%										
Refuse	1,500.00	6.67%	125.00	0.00	125.00	100.00%	1,125.00	1,000.00	1,025.00	91.11%										
Repair/Maint Bldg	1,800.00	10.19%	150.00	19.98	130.02	86.68%	1,350.00	183.46	1,166.54	86.41%										
Repair/Maint NOT Bldg	3,000.00	98.38%	250.00	292.10	(42.10)	-16.84%	2,250.00	2,951.37	(701.37)	-31.17%										
Rental Buildings	1,500.00	139.02%	125.00	0.00	125.00	100.00%	1,125.00	2,085.34	(960.34)	-85.36%										
Personal Protection Equipment	6,000.00	72.86%	500.00	826.00	(326.00)	-65.20%	4,500.00	4,371.48	128.52	2.86%										
Miscellaneous	1,200.00	25.82%	100.00	0.00	100.00	100.00%	900.00	309.84	590.16	65.57%										
Total Parks & Recreation	231,320.23	63.07%	17,299.09	17,830.76	(531.67)	-3.07%	171,573.40	145,895.81	25,677.59	14.97%										
IT & Telephone																				
IT-Hardware	3,000.00	93.33%	0.00	1,335.00	(1,335.00)	-100.00%	1,500.00	2,800.00	(1,300.00)	-86.67%										
IT-Software	8,156.00	62.63%	0.00	0.00	0.00	0.00%	8,156.00	5,107.83	3,048.17	37.37%										
IT-Support Services	50,000.00	75.81%	4,165.00	4,211.25	(46.25)	-1.11%	37,485.00	37,906.25	(421.25)	-1.12%										
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	68.97%	1,735.00	1,536.64	198.36	11.43%	15,615.00	14,358.90	1,256.10	8.04%										
Total IT & Telephone	81,976.00	73.40%	5,990.00	7,082.89	(1,182.89)	-20.05%	62,756.00	60,172.98	2,583.02	4.12%										
Grand Total all Expenses	3,465,514.00	71.98%	213,026.78	265,688.06	(52,661.28)	-24.72%	2,522,592.35	2,494,352.20	34,515.85	1.37%										
Subtotal Net Income over Expenses	20,000.00	1322.76%	(102,711.78)	(35,874.05)	66,837.73	65.07%	(416,915.04)	264,552.92	687,743.66	-164.96%										
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	100.00%										
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	3,485,514.00	71.56%	213,026.78	265,688.06	(52,661.28)	-24.72%	2,542,592.35	2,494,352.20	54,515.85	2.14%										
Net Income over Expenses	0.00	0.00%	(102,711.78)	(35,874.05)	66,837.73	65.07%	(436,915.04)	264,552.92	701,467.96	160.55%										

	Full Year		Month			YTD			Notes
	BUDGET	% to date	2016 BUDGET	2016 ACTUALS	Over/ (under)	2016 BUDGET	2016 ACTUALS	Over/ (under)	
REVENUE									
Current Ad Valorem Taxes	256,957.00	50.00%	0.00	0.00	0.00	128,478.50	128,478.50	0.00	Funds received from WA Cty July and December
Rental Income	0.00	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	0.00	
Miscellaneous Revenue	0.00	0.00%	0.00	1.75	1.75	0.00	2.50	2.50	
Donations	0.00	100.00%	0.00	0.00	0.00	0.00	10,970.00	10,970.00	Includes grant proceeds of \$10k from Brenner Fdn
Total Revenue	256,957.00	54.27%	0.00	1.75	1.75	128,478.50	139,451.00	10,972.50	
EXPENSE					(Over)/ (under)			(Over)/ (under)	
FT Salaries	46,311.07	79.98%	3,680.84	5,712.00	(2,031.16)	33,758.18	37,037.50	(3,279.32)	
PT Salaries	26,260.00	70.95%	2,020.00	3,068.67	(1,048.67)	19,190.00	18,631.48	558.52	
PERA Contributions	4,277.55	97.61%	368.54	658.55	(290.01)	3,112.28	4,175.19	(1,062.91)	
FICA Contributions	3,479.51	95.54%	315.17	525.54	(210.37)	2,518.59	3,324.22	(805.63)	
Medicare Contributions	813.78	95.34%	73.71	122.92	(49.21)	589.05	777.50	(188.45)	
Health/Dental Insurance	14,144.00	76.97%	1,088.00	1,632.00	(544.00)	10,336.00	10,880.00	(544.00)	
Unemployment Benefits	0.00	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	0.00	
Library svcs supplies	1,100.01	0.00%	91.67	0.00	91.67	825.03	0.00	825.03	
Office Supplies	3,600.00	61.80%	300.00	397.65	(97.65)	2,700.00	2,224.96	475.04	
Library Collection Maintenance	42,811.08	129.96%	2,000.00	8,840.41	(6,840.41)	36,000.00	55,635.79	(19,635.79)	
Legal Services	1,500.00	223.88%	125.00	0.00	125.00	1,375.00	3,358.25	(1,983.25)	
Contract Services	6,000.00	0.00%	500.00	0.00	500.00	4,500.00	0.00	4,500.00	
Engineering Services	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
Telephone	1,560.00	95.19%	130.00	182.89	(52.89)	1,170.00	1,484.91	(314.91)	
Internet	1,800.00	43.20%	150.00	50.64	99.36	1,350.00	777.56	572.44	
Information Technology (Equine	3,100.00	0.00%	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	0.00	
Insurance	2,000.00	81.83%	0.00	0.00	0.00	2,000.00	1,637.00	363.00	
Utilities	7,500.00	60.55%	500.00	699.87	(199.87)	5,400.00	4,541.56	858.44	
Refuse	600.00	117.60%	50.00	86.39	(36.39)	450.00	705.62	(255.62)	
Repair/Maint Bldg	12,000.00	157.22%	1,000.00	470.00	530.00	9,000.00	18,866.75	(9,866.75)	Library Renovations
Repair/Maint NOT Bldg	0.00	100.00%	0.00	13,285.76	(13,285.76)	0.00	13,380.18	(13,380.18)	Parking Lot Design work
Library Card Reimbursements	12,000.00	211.10%	0.00	3,294.90	(3,294.90)	12,000.00	25,331.57	(13,331.57)	
WA Cty Svc Fee	9,300.00	0.00%	1,000.00	0.00	1,000.00	6,000.00	0.00	6,000.00	
Library Service Improvements	46,000.00	0.00%	0.00	0.00	0.00	46,000.00	0.00	46,000.00	
Miscellaneous	1,800.00	20.55%	150.00	0.00	150.00	1,350.00	369.94	980.06	
Building Purchase Rept	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
Building-Property Tax	1,000.00	0.00%	0.00	0.00	0.00	500.00	0.00	500.00	
Other Equipment	0.00	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	0.00	
Conferences & Training	3,500.00	0.00%	1,250.00	0.00	1,250.00	3,500.00	314.00	3,186.00	
Programs	4,500.00	0.00%	300.00	0.00	300.00	3,600.00	0.00	3,600.00	
Internal charges	0.00	100.00%	0.00	0.00	0.00	0.00	10.00	(10.00)	
Total Library	256,957.00	79.18%	15,092.93	39,028.19	(23,935.26)	210,324.13	203,463.98	6,860.15	
Net Income/(Expense)	0.00		(15,092.93)	(39,026.44)	(23,933.51)	(81,845.63)	(64,012.98)	17,832.65	
12/31/15 Cash Balance	232,917.24				158.57%		260,688.75	-21.79%	
Net Income/(Expense)	0.00						(64,012.98)		
Accrued AP							(41.85)		
CIP (self funded)									
Contingencies									
2014 AP accrual reversal									
Ending Cash Balance			202,917.24			196,633.92			