



Council Communication

To: Mayor and Village Council

From: Maria T. Aguilar, Village Manager

Date: June 18, 2015

SUBJECT: RESOLUTION TO ADOPT FY 2014-2015 GENERAL FUND BUDGET AMENDMENT

Background:

On September 15, 2014, the Village Council adopted the FY 2014-2015 budget through approval of Resolution No. 14-09-67. Section 6 of Village Resolution No. 14-09-67 authorizes and directs the Village Manager to modify any department or category total or line item of the budget so long as the modification does not exceed the Village's total budgeted funds for the fiscal year. The Village Manager shall then prepare a resolution for Village Council approval amending the budget to reflect the re-appropriation within thirty (30) days of the date of the re-appropriation.

The attached resolution serves to memorialize Village Council approval to amend the FY 2014-2015 budget to reflect line item and departmental transfers that have occurred during the fiscal year with Village Manager approval. The resolution also serves to adjust line item budgets within a department to cover budget deficiencies at year end.

Analysis:

Only changes to the General Fund budget have been made at this time. Exhibit A to the attached resolution reflects an updated General Fund budget that includes budget changes for activities already submitted to the Village Council for approval and budget changes needed within departments to cover line item overages since October 1, 2014. The net effect on the budget at this time is an addition to fund balance in the amount of \$16,600. Exhibit A also reflects updated fund balance figures based upon the FY13-14 audit.

The General Fund revenue budget amendments represent an increase of \$135,600 above the original adopted budget. The Council approved one budget amendment in the amount of \$20,000 related to a grant award. The other revenue budget increases capture activity not included in the original budget, including \$60,000 received for code enforcement fine mitigation

The General Fund expenditure budget amendments total \$119,000. During the course of FY14-15, the Village has approved approximately \$26,000 to hire a planning consultant, \$73,000 to pay FDOT for bike trail relocation, and \$20,000 of expenses relating to the grant award for planning and GIS work. Other expenditure budget changes are transfer from one account to another account to cover overages.

Budget Impact:

The budget impact is detailed in Exhibit A.

Staff Impact:

Pursuant to the Village's annual budget adoption resolution, staff will submit a similar budget amendment resolution to the Village Council for approval within thirty (30) days of re-appropriation.

Recommendation:

Staff recommends the Village Council adopt the FY14-15 amended budget as presented.

RESOLUTION NO. 15-_____

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AMENDING RESOLUTION NO. 14-09-67; AMENDING THE VILLAGE'S BUDGET FOR FISCAL YEAR 2014-2015; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, in accordance with Section 200.065, Florida Statutes and Section 6 of the Village Charter, the Village Council adopted a Budget for Fiscal Year 2014-2015 by Resolution No. 14-09-67; and

WHEREAS, pursuant to Section 6 of Resolution No. 14-09-67, the Village Manager is authorized to propose a resolution to amend the budget to reallocate department, category or line item budget allocations and must submit a budget amendment reflecting those changes to the Village Council within thirty (30) days.

NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. **Budget Amendment.** In accordance with Section(6)(3) of the Village Charter and Section 6 of Resolution No. 11-09-67, the Budget adopted as Exhibit 'A' of Resolution No. 14-09-67 for Fiscal Year 2014-2015 is amended as shown on Exhibit 'A' attached.

Section 3. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this _____ day of _____, 2015.

Motion to adopt by _____, second by _____.

FINAL VOTE AT ADOPTION

Mayor Mike Forster _____

Vice Mayor Deb Gillis _____

Councilman Jim Mooney _____

Councilman Chris Sante _____

Councilman Dennis Ward _____

MIKE FORSTER, MAYOR

ATTEST:

KELLY TOTH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF ISLAMORADA,
VILLAGE OF ISLANDS:

ROGET V. BRYAN, VILLAGE ATTORNEY

ISLAMORADA, VILLAGE OF ISLANDS
Proposed Budget Amendment - General Fund
May 31, 2015

EXHIBIT A

FUND BALANCE, 10/1/2014

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>(Increase) / Decrease</u> | <u>FY13-14 Audit Results</u> |
|--------------------|----------------------------------|------------------------|------------------------------|------------------------------|
| 001-0000-280.00.00 | Nonspendable | (37,600.00) | (5,866.97) | (43,466.97) |
| 001-0000-281.00.00 | Restricted - MCSO Training | (33,490.00) | (1,305.23) | (34,795.23) |
| 001-0000-281.00.01 | Restricted - KTCP Endowment | - | (191,854.57) | (191,854.57) |
| 001-0000-282.00.00 | Committed | (270,570.00) | 270,570.00 | - |
| 001-0000-282.00.00 | Committed - Landscape Mitigation | - | (72,940.00) | (72,940.00) |
| 001-0000-282.00.01 | Committed - Canal Restoration | - | (15,495.09) | (15,495.09) |
| 001-0000-282.00.03 | Committed - CityView / Harris | - | (24,685.87) | (24,685.87) |
| 001-0000-283.00.00 | Assigned | (5,840.00) | (49,385.00) | (55,225.00) |
| 001-0000-284.00.00 | Unassigned | (3,290,200.00) | (83,492.97) | (3,373,692.97) |
| | TOTAL FUND BALANCE | (3,637,700.00) | (174,455.70) | (3,812,155.70) |

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|------------------------------|----------------------------|------------------------|-----------------------------------|----------------------------|----------------------------------|---------------------------|----------------------------------|---------------------------|
| REVENUES | | | | | | | | |
| AD VALOREM TAXES | | | | | | | | |
| 001-0000-311.00.00 | Ad Valorem Taxes | (6,417,440.00) | - | - | (6,417,440.00) | (6,353,635.87) | (63,804.13) | 99.01% |
| STATE REVENUE SHARING | | | | | | | | |
| 001-0000-313.50.00 | Communication Services Tx | (336,820.00) | - | - | (336,820.00) | (205,444.48) | (131,375.52) | 61.00% |
| 001-0000-335.12.10 | State Rev Share-Sales Tax | (217,000.00) | - | - | (217,000.00) | (137,675.40) | (79,324.60) | 63.44% |
| 001-0000-335.14.01 | Mobile Home License Tax S | (1,500.00) | - | - | (1,500.00) | (1,569.72) | 69.72 | 104.65% |
| 001-0000-335.15.00 | Alcoholic Beverage Licenc | (10,000.00) | - | - | (10,000.00) | (13,520.78) | 3,520.78 | 135.21% |
| 001-0000-335.18.00 | Local Gov Half-Cent Sales | (1,057,960.00) | - | - | (1,057,960.00) | (644,813.55) | (413,146.45) | 60.95% |
| 001-0000-335.21.00 | FF Supplemental Compensat | (3,000.00) | - | - | (3,000.00) | (2,902.26) | (97.74) | 96.74% |
| 001-0000-335.70.01 | Windley Key Surcharge-DEP | (3,000.00) | - | - | (3,000.00) | (4,904.41) | 1,904.41 | 163.48% |
| 001-0000-336.00.00 | Pmts In Lieu of Taxes | (2,000.00) | - | - | (2,000.00) | (2,670.31) | 670.31 | 133.52% |
| | | (1,631,280.00) | - | - | (1,631,280.00) | (1,013,500.91) | (617,779.09) | 62.13% |

Benchmark: 66.67%

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|---|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| BENCHMARK: 66.67% | | | | | | | | |
| BUILDING, PLANNING, CODE ENFORCEMENT | | | | | | | | |
| 001-0000-316.00.00 | Contractor Registration F | (9,500.00) | - | - | (9,500.00) | (7,606.00) | (1,894.00) | 80.06% |
| 001-0000-322.00.00 | Building Permits | (933,300.00) | - | - | (933,300.00) | (707,824.02) | (225,475.98) | 75.84% |
| 001-0000-329.00.00 | Other Permit & Insp Fees | (9,500.00) | - | - | (9,500.00) | (5,715.00) | (3,785.00) | 60.16% |
| 001-0000-329.00.01 | Vac Rental Permit Fees | (140,000.00) | - | - | (140,000.00) | (60,750.00) | (79,250.00) | 43.39% |
| 001-0000-329.00.02 | Enclosure Insp Fees | (1,500.00) | - | - | (1,500.00) | - | (1,500.00) | 0.00% |
| 001-0000-329.00.04 | Dev Permit App Fees | (40,000.00) | - | (20,000.00) | (60,000.00) | (60,281.00) | 281.00 | 100.47% |
| 001-0000-329.00.05 | BPAS App Fees | (5,000.00) | - | - | (5,000.00) | (6,700.00) | 1,700.00 | 134.00% |
| 001-0000-329.00.20 | In Lieu of Lndscp Mitigat | (5,000.00) | - | - | (5,000.00) | (6,597.52) | 1,597.52 | 131.95% |
| 001-0000-334.15.01 | FDEO Grant - GIS/GPS | - | (20,000.00) | - | (20,000.00) | (7,500.00) | (12,500.00) | 37.50% |
| 001-0000-343.40.00 | Const. Debris Trans. Fee | (8,000.00) | - | - | (8,000.00) | - | (8,000.00) | 0.00% |
| 001-0000-369.07.00 | Foreclosure Registry Fee | - | - | (3,500.00) | (3,500.00) | (3,500.00) | - | 100.00% |
| 001-0000-338.10.00 | Monroe County-Bus Tax Dis | (10,000.00) | - | - | (10,000.00) | (6,656.52) | (3,343.48) | 66.57% |
| | | (1,161,800.00) | (20,000.00) | (23,500.00) | (1,205,300.00) | (873,130.06) | (332,169.94) | 72.44% |
| PUBLIC WORKS | | | | | | | | |
| 001-0000-313.70.00 | Franchise Fee-Solid Waste | (500,000.00) | - | - | (500,000.00) | (294,222.86) | (205,777.14) | 58.84% |
| 001-0000-337.70.01 | TDC Maintenance Agreement | (20,000.00) | - | - | (20,000.00) | (21,758.95) | 1,758.95 | 108.79% |
| | | (520,000.00) | - | - | (520,000.00) | (315,981.81) | (204,018.19) | 60.77% |
| FIRE RESCUE | | | | | | | | |
| 001-0000-329.00.03 | Fire Insp Fees | (8,000.00) | - | - | (8,000.00) | (4,325.00) | (3,675.00) | 54.06% |
| 001-0000-342.40.00 | Emergency Services Fees | (150,000.00) | - | - | (150,000.00) | (141,385.09) | (8,614.91) | 94.26% |
| 001-0000-369.01.00 | Special Event/Fire Watch | (15,000.00) | - | - | (15,000.00) | (17,909.00) | 2,909.00 | 119.39% |
| | | (173,000.00) | - | - | (173,000.00) | (163,619.09) | (9,380.91) | 94.58% |
| LOCAL LAW ENFORCEMENT (MCSO) & CODE ENFORCEMENT | | | | | | | | |
| 001-0000-354.00.00 | Violations of Local Ordn | (30,000.00) | - | (48,000.00) | (78,000.00) | (79,121.19) | 1,121.19 | 101.44% |
| 001-0000-359.00.00 | Traffic Enforc/Fines&Forf | (15,000.00) | - | - | (15,000.00) | (13,300.10) | (1,699.90) | 88.67% |
| 001-0000-359.00.10 | Local Training Fines/Forf | (1,500.00) | - | - | (1,500.00) | (1,556.60) | 56.60 | 103.77% |
| | | (46,500.00) | - | (48,000.00) | (94,500.00) | (93,977.89) | (522.11) | 99.45% |
| PARKS & RECREATION | | | | | | | | |
| 001-0000-337.70.02 | FL Boater Imprv Grnt MoCo | (22,500.00) | - | - | (22,500.00) | - | (22,500.00) | 0.00% |
| 001-0000-362.01.00 | IFP-Special Events | (15,000.00) | - | - | (15,000.00) | (11,234.77) | (3,765.23) | 74.90% |
| 001-0000-362.01.01 | IFP-Recreation Camps | (20,000.00) | - | - | (20,000.00) | (1,630.00) | (18,370.00) | 8.15% |
| 001-0000-362.02.00 | IFP-Park Entrance Fee | (110,000.00) | - | - | (110,000.00) | (94,135.26) | (15,864.74) | 85.58% |
| 001-0000-362.04.00 | IFP-Pool Entrance Fee | (23,000.00) | - | - | (23,000.00) | (19,195.65) | (3,804.35) | 83.46% |

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|---------------------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Benchmark: 66.67% | | | | | | | | |
| 001-0000-362.04.01 | IFP Pool - Team Rental | (40,000.00) | - | - | (40,000.00) | (42,467.92) | 2,467.92 | 106.17% |
| 001-0000-362.05.01 | IFP-Memberships Resident | (15,000.00) | - | - | (15,000.00) | (12,330.32) | (2,669.68) | 82.20% |
| 001-0000-362.05.02 | IFP-Memberships Non-Resid | (5,000.00) | - | - | (5,000.00) | (5,229.73) | 229.73 | 104.59% |
| 001-0000-362.06.01 | IFP-Swimming Lessons/Team | (50,000.00) | - | - | (50,000.00) | (22,167.50) | (27,832.50) | 44.34% |
| 001-0000-362.06.02 | IFP-Diving Lessons/Teams | (12,000.00) | - | - | (12,000.00) | (17,215.00) | 5,215.00 | 143.46% |
| 001-0000-362.06.04 | IFP-Tennis Instruction | (97,000.00) | - | - | (97,000.00) | (74,258.00) | (22,742.00) | 76.55% |
| 001-0000-362.06.05 | IFP-Water Aerobics | (7,000.00) | - | - | (7,000.00) | (9,502.00) | 2,502.00 | 135.74% |
| 001-0000-362.06.06 | IFP-Synchronized Swimming | - | - | (1,300.00) | (1,300.00) | (1,250.00) | (50.00) | 96.15% |
| 001-0000-362.06.07 | IFP-Yoga Instruction | - | - | (5,000.00) | (5,000.00) | (5,002.00) | 2.00 | 100.04% |
| 001-0000-362.06.09 | IFP Comm Cntr Rec Program | (6,000.00) | - | - | (6,000.00) | (5,665.00) | (335.00) | 94.42% |
| 001-0000-362.07.01 | IFP-Retail Sales | - | - | (800.00) | (800.00) | (633.44) | (166.56) | 79.18% |
| 001-0000-362.08.00 | IFP Facilities Rentals | (10,000.00) | - | - | (10,000.00) | (4,742.76) | (5,257.24) | 47.43% |
| | | (432,500.00) | - | (7,100.00) | (439,600.00) | (326,659.35) | (112,940.65) | 74.31% |
| OTHER GENERAL GOVERNMENT | | | | | | | | |
| 001-0000-361.00.00 | Interest Earnings | (10,000.00) | - | - | (10,000.00) | (4,508.34) | (5,491.66) | 45.08% |
| 001-0000-369.00.00 | Miscellaneous Income | (30,000.00) | - | - | (30,000.00) | (28,040.81) | (1,959.19) | 93.47% |
| 001-0000-369.06.00 | WEX Fuel Credit Revenue | (2,000.00) | - | - | (2,000.00) | (818.05) | (1,181.95) | 40.90% |
| 001-0000-388.10.00 | Sale of Cap Assets | - | - | (15,000.00) | (15,000.00) | (14,605.50) | (394.50) | 97.37% |
| 001-0000-388.20.00 | Insurance Proceeds | - | - | (22,000.00) | (22,000.00) | (22,279.22) | 279.22 | 101.27% |
| | | (42,000.00) | - | (37,000.00) | (79,000.00) | (70,251.92) | (8,748.08) | 88.93% |
| | TOTAL REVENUES | (10,424,520.00) | (20,000.00) | (115,600.00) | (10,560,120.00) | (9,210,756.90) | (1,349,363.10) | 87.22% |
| EXPENDITURES | | | | | | | | |
| Village Council | | | | | | | | |
| 001-0100-511.11.10 | Council Stipends | 60,000.00 | - | - | 60,000.00 | 40,000.00 | 20,000.00 | 66.67% |
| 001-0100-511.21.10 | FICA & Medicare | 4,590.00 | - | - | 4,590.00 | 3,060.00 | 1,530.00 | 66.67% |
| 001-0100-511.31.10 | Professional Services | 165,600.00 | - | - | 165,600.00 | 101,563.73 | 64,036.27 | 61.33% |
| 001-0100-511.34.10 | Contractual Services | 5,500.00 | - | (100.00) | 5,400.00 | 4,995.00 | 405.00 | 92.50% |
| 001-0100-511.40.10 | Leg & Edctl Travel & Exp | 18,000.00 | - | - | 18,000.00 | 6,213.59 | 11,786.41 | 34.52% |
| 001-0100-511.41.20 | Telephone | 3,600.00 | - | - | 3,600.00 | 2,145.31 | 1,454.69 | 59.59% |
| 001-0100-511.48.10 | Public Relations | 4,500.00 | - | - | 4,500.00 | 3,097.90 | 1,402.10 | 68.84% |
| 001-0100-511.49.40 | Dues & Subscriptions | 900.00 | - | 100.00 | 1,000.00 | 983.00 | 17.00 | 98.30% |
| 001-0100-511.52.10 | Operating Supplies | 5,000.00 | - | - | 5,000.00 | 4,329.91 | 670.09 | 86.60% |
| | | 267,690.00 | - | - | 267,690.00 | 166,388.44 | 101,301.56 | 62.16% |

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|--------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Village Attorney | | | | | | | | |
| 001-0200-514.12.10 | Full-Time Wages | 153,600.00 | - | - | 153,600.00 | 120,363.07 | 33,236.93 | 78.36% |
| 001-0200-514.21.10 | FICA & Medicare | 11,750.00 | - | - | 11,750.00 | 7,270.50 | 4,479.50 | 61.88% |
| 001-0200-514.22.10 | Pension Benefits | 17,350.00 | - | - | 17,350.00 | 14,917.88 | 2,432.12 | 85.98% |
| 001-0200-514.23.10 | Insurance Benefits | 12,590.00 | - | - | 12,590.00 | 9,467.00 | 3,123.00 | 75.19% |
| 001-0200-514.31.10 | Professional Services | 5,000.00 | - | - | 5,000.00 | - | 5,000.00 | 0.00% |
| 001-0200-514.31.20 | General Legal Services | 100,000.00 | - | (15,000.00) | 85,000.00 | 10,969.50 | 74,030.50 | 12.91% |
| 001-0200-514.31.25 | Litigation-Legal Services | 260,000.00 | - | - | 260,000.00 | 47,321.27 | 212,678.73 | 18.20% |
| 001-0200-514.34.20 | Printing & Binding | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-0200-514.40.10 | Travel & Lodging | 6,400.00 | - | - | 6,400.00 | 2,937.53 | 3,462.47 | 45.90% |
| 001-0200-514.41.20 | Telephone | 1,430.00 | - | - | 1,430.00 | 517.29 | 912.71 | 36.17% |
| 001-0200-514.41.30 | Postage & Freight | 2,000.00 | - | - | 2,000.00 | 5.24 | 1,994.76 | 0.26% |
| 001-0200-514.48.10 | Public Relations | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-0200-514.49.40 | Dues & Subscriptions | 4,000.00 | - | - | 4,000.00 | 365.00 | 3,635.00 | 9.13% |
| 001-0200-514.49.45 | Training | 3,000.00 | - | - | 3,000.00 | 450.00 | 2,550.00 | 15.00% |
| 001-0200-514.51.10 | Office Supplies | 3,000.00 | - | - | 3,000.00 | 580.21 | 2,419.79 | 19.34% |
| | | 581,120.00 | - | (15,000.00) | 566,120.00 | 215,164.49 | 350,955.51 | 38.01% |
| Village Manager | | | | | | | | |
| 001-0300-512.12.10 | Full-time Wages | 259,250.00 | - | (500.00) | 258,750.00 | 181,548.45 | 77,201.55 | 70.16% |
| 001-0300-512.14.10 | Overtime Wages | - | - | 500.00 | 500.00 | 425.08 | 74.92 | 85.02% |
| 001-0300-512.21.10 | FICA & Medicare | 19,840.00 | - | - | 19,840.00 | 14,680.80 | 5,159.20 | 74.00% |
| 001-0300-512.22.10 | Pension Benefits | 10,370.00 | - | - | 10,370.00 | 7,407.47 | 2,962.53 | 71.43% |
| 001-0300-512.23.10 | Insurance Benefits | 22,010.00 | - | - | 22,010.00 | 17,843.69 | 4,166.31 | 81.07% |
| 001-0300-512.31.10 | Professional Services | 12,500.00 | 26,000.00 | - | 38,500.00 | 5,720.00 | 32,780.00 | 14.86% |
| 001-0300-512.34.20 | Printing & Binding | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-0300-512.40.10 | Travel & Lodging | 11,400.00 | - | - | 11,400.00 | 4,149.04 | 7,250.96 | 36.40% |
| 001-0300-512.41.20 | Telephone | 2,900.00 | - | - | 2,900.00 | 1,304.60 | 1,595.40 | 44.99% |
| 001-0300-512.41.30 | Postage & Freight | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-0300-512.46.60 | Maintenance Contracts | - | - | 5,000.00 | 5,000.00 | 4,734.00 | 266.00 | 94.68% |
| 001-0300-512.48.10 | Public Relations | 500.00 | - | - | 500.00 | 499.12 | 0.88 | 99.82% |
| 001-0300-512.49.40 | Dues & Subscriptions | 2,380.00 | - | - | 2,380.00 | 515.66 | 1,864.34 | 21.67% |
| 001-0300-512.49.45 | Training | 5,500.00 | - | - | 5,500.00 | 314.50 | 5,185.50 | 5.72% |
| 001-0300-512.51.10 | Office Supplies | 1,800.00 | - | - | 1,800.00 | 863.97 | 936.03 | 48.00% |
| | | 349,450.00 | 26,000.00 | 5,000.00 | 380,450.00 | 240,006.38 | 140,443.62 | 63.08% |

Benchmark: 66.67%

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|--------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Village Clerk | | | | | | | | |
| 001-0400-512.12.10 | Full-time Wages | 104,140.00 | - | - | 104,140.00 | 63,140.80 | 40,999.20 | 60.63% |
| 001-0400-512.14.10 | Overtime Wages | 1,500.00 | - | - | 1,500.00 | 551.33 | 948.67 | 36.76% |
| 001-0400-512.21.10 | FICA & Medicare | 8,090.00 | - | - | 8,090.00 | 4,784.48 | 3,305.52 | 59.14% |
| 001-0400-512.22.10 | Pension Benefits | 4,170.00 | - | - | 4,170.00 | 2,464.98 | 1,705.02 | 59.11% |
| 001-0400-512.23.10 | Insurance Benefits | 15,500.00 | - | - | 15,500.00 | 9,914.03 | 5,585.97 | 63.96% |
| 001-0400-512.31.10 | Professional Services | 9,000.00 | - | - | 9,000.00 | 5,829.26 | 3,170.74 | 64.77% |
| 001-0400-512.40.10 | Travel & Lodging | 2,000.00 | - | - | 2,000.00 | 876.30 | 1,123.70 | 43.82% |
| 001-0400-512.41.10 | Advertising | 1,000.00 | - | - | 1,000.00 | 993.75 | 6.25 | 99.38% |
| 001-0400-512.41.20 | Telephone | 850.00 | - | - | 850.00 | 358.39 | 491.61 | 42.16% |
| 001-0400-512.41.30 | Postage & Freight | 1,800.00 | - | (1,000.00) | 800.00 | 108.94 | 691.06 | 13.62% |
| 001-0400-512.44.10 | Equipment Rental | - | - | 10,000.00 | 10,000.00 | 9,138.56 | 861.44 | 91.39% |
| 001-0400-512.46.60 | Maintenance Contracts | 42,000.00 | - | - | 42,000.00 | 41,626.69 | 373.31 | 99.11% |
| 001-0400-512.49.40 | Dues & Subscriptions | 500.00 | - | - | 500.00 | 436.19 | 63.81 | 87.24% |
| 001-0400-512.49.45 | Training | 2,000.00 | - | - | 2,000.00 | 349.50 | 1,650.50 | 17.48% |
| 001-0400-512.51.10 | Office Supplies | 2,000.00 | - | 1,000.00 | 3,000.00 | 2,635.95 | 364.05 | 87.87% |
| | | 194,550.00 | - | 10,000.00 | 204,550.00 | 143,209.15 | 61,340.85 | 70.01% |
| Building Services | | | | | | | | |
| 001-0500-515.12.10 | Full-time Wages | 437,530.00 | - | (3,000.00) | 434,530.00 | 245,511.15 | 189,018.85 | 56.50% |
| 001-0500-515.14.10 | Overtime Wages | 8,000.00 | - | 3,000.00 | 11,000.00 | 10,797.77 | 202.23 | 98.16% |
| 001-0500-515.21.10 | FICA & Medicare | 34,090.00 | - | - | 34,090.00 | 18,636.27 | 15,453.73 | 54.67% |
| 001-0500-515.22.10 | Pension Benefits | 17,510.00 | - | - | 17,510.00 | 9,680.12 | 7,829.88 | 55.28% |
| 001-0500-515.23.10 | Insurance Benefits | 62,030.00 | - | - | 62,030.00 | 42,044.72 | 19,985.28 | 67.78% |
| 001-0500-515.31.10 | Professional Services | 30,480.00 | - | - | 30,480.00 | 30,035.10 | 444.90 | 98.54% |
| 001-0500-515.34.20 | Printing & Binding | 1,000.00 | - | - | 1,000.00 | 13.05 | 986.95 | 1.31% |
| 001-0500-515.40.10 | Travel & Lodging | 5,000.00 | - | - | 5,000.00 | 266.29 | 4,733.71 | 5.33% |
| 001-0500-515.41.20 | Telephone | 5,000.00 | - | - | 5,000.00 | 1,590.45 | 3,409.55 | 31.81% |
| 001-0500-515.41.30 | Postage & Freight | 1,500.00 | - | - | 1,500.00 | 264.76 | 1,235.24 | 17.65% |
| 001-0500-515.43.40 | Gas & Oil | 7,500.00 | - | - | 7,500.00 | 1,506.14 | 5,993.86 | 20.08% |
| 001-0500-515.46.20 | Vehicle R&M | 4,000.00 | - | - | 4,000.00 | 342.68 | 3,657.32 | 8.57% |
| 001-0500-515.46.30 | Equipment R&M | 1,000.00 | - | - | 1,000.00 | - | 1,000.00 | 0.00% |
| 001-0500-515.49.40 | Dues & Subscriptions | 3,500.00 | - | - | 3,500.00 | 1,715.75 | 1,784.25 | 49.02% |
| 001-0500-515.49.45 | Training | 5,000.00 | - | - | 5,000.00 | 2,515.99 | 2,484.01 | 50.32% |
| 001-0500-515.51.10 | Office Supplies | 9,000.00 | - | - | 9,000.00 | 4,351.48 | 4,648.52 | 48.35% |
| 001-0500-515.52.50 | Uniforms | 1,200.00 | - | - | 1,200.00 | 870.29 | 329.71 | 72.52% |
| | | 633,340.00 | - | - | 633,340.00 | 370,142.01 | 263,197.99 | 58.44% |

Benchmark: 66.67%

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|-----------------------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Code Enforcement | | | | | | | | |
| 001-0600-515.12.10 | Full-Time Wages | 83,050.00 | - | - | 83,050.00 | 55,794.13 | 27,255.87 | 67.18% |
| 001-0600-515.13.10 | Part-Time Wages | 24,000.00 | - | (1,000.00) | 23,000.00 | 8,184.00 | 14,816.00 | 35.58% |
| 001-0600-515.14.10 | Overtime Wages | 3,000.00 | - | 1,000.00 | 4,000.00 | 3,222.71 | 777.29 | 80.57% |
| 001-0600-515.21.10 | Fica & Medicare | 8,420.00 | - | - | 8,420.00 | 4,867.92 | 3,552.08 | 57.81% |
| 001-0600-515.22.10 | Pension Benefits | 3,330.00 | - | - | 3,330.00 | 2,265.07 | 1,064.93 | 68.02% |
| 001-0600-515.23.10 | Insurance Benefits | 15,440.00 | - | - | 15,440.00 | 13,676.59 | 1,763.41 | 88.58% |
| 001-0600-515.31.10 | Professional Services | 15,000.00 | - | (3,600.00) | 11,400.00 | 3,017.01 | 8,382.99 | 26.47% |
| 001-0600-515.34.20 | Printing & Binding | 500.00 | - | - | 500.00 | 314.00 | 186.00 | 62.80% |
| 001-0600-515.40.10 | Travel & Lodging | 1,000.00 | - | 2,500.00 | 3,500.00 | 1,839.49 | 1,660.51 | 52.56% |
| 001-0600-515.41.20 | Telephone | 2,000.00 | - | - | 2,000.00 | 1,357.22 | 642.78 | 67.86% |
| 001-0600-515.41.30 | Postage & Freight | 500.00 | - | 500.00 | 1,000.00 | 724.04 | 275.96 | 72.40% |
| 001-0600-515.43.40 | Gas & Oil | 3,500.00 | - | - | 3,500.00 | 1,418.24 | 2,081.76 | 40.52% |
| 001-0600-515.46.20 | Vehicle R&M | 2,000.00 | - | - | 2,000.00 | 616.98 | 1,383.02 | 30.85% |
| 001-0600-515.49.40 | Dues & Subscriptions | 1,500.00 | - | - | 1,500.00 | 185.00 | 1,315.00 | 12.33% |
| 001-0600-515.49.45 | Training | 2,000.00 | - | - | 2,000.00 | 1,045.00 | 955.00 | 52.25% |
| 001-0600-515.51.10 | Office Supplies | 2,000.00 | - | 600.00 | 2,600.00 | 2,372.94 | 227.06 | 91.27% |
| 001-0600-515.52.50 | Uniforms | 600.00 | - | - | 600.00 | 369.05 | 230.95 | 61.51% |
| | | 167,840.00 | - | - | 167,840.00 | 101,269.39 | 66,570.61 | 60.34% |
| Planning and Development Services | | | | | | | | |
| 001-0800-515.12.10 | Full-time Wages | 321,840.00 | - | - | 321,840.00 | 199,259.20 | 122,580.80 | 61.91% |
| 001-0800-515.14.10 | Overtime Wages | 1,500.00 | - | - | 1,500.00 | 840.47 | 659.53 | 56.03% |
| 001-0800-515.21.10 | FICA & Medicare | 24,740.00 | - | - | 24,740.00 | 15,044.99 | 9,695.01 | 60.81% |
| 001-0800-515.22.10 | Pension Benefits | 12,880.00 | - | - | 12,880.00 | 7,781.40 | 5,098.60 | 60.41% |
| 001-0800-515.23.10 | Insurance Benefits | 46,500.00 | - | - | 46,500.00 | 38,736.41 | 7,763.59 | 83.30% |
| 001-0800-515.31.10 | Professional Services | 45,480.00 | - | - | 45,480.00 | 41,458.17 | 4,021.83 | 91.16% |
| 001-0800-515.31.30 | Architects & Engineers | 61,500.00 | - | - | 61,500.00 | 59,357.03 | 2,142.97 | 96.52% |
| 001-0800-515.34.10 | Contractual Services | - | 20,000.00 | - | 20,000.00 | 8,000.00 | 12,000.00 | 40.00% |
| 001-0800-515.34.20 | Printing & Binding | 500.00 | - | - | 500.00 | 292.98 | 207.02 | 58.60% |
| 001-0800-515.40.10 | Travel & Lodging | 7,300.00 | - | - | 7,300.00 | 3,817.63 | 3,482.37 | 52.30% |
| 001-0800-515.41.10 | Advertising | 9,000.00 | - | - | 9,000.00 | 6,279.38 | 2,720.62 | 69.77% |
| 001-0800-515.41.20 | Telephone | 1,700.00 | - | - | 1,700.00 | 728.71 | 971.29 | 42.87% |
| 001-0800-515.41.30 | Postage & Freight | 5,000.00 | - | - | 5,000.00 | 3,098.57 | 1,901.43 | 61.97% |
| 001-0800-515.43.40 | Gas & Oil | 1,300.00 | - | - | 1,300.00 | 414.19 | 885.81 | 31.86% |
| 001-0800-515.46.20 | Vehicle R&M | 800.00 | - | - | 800.00 | - | 800.00 | 0.00% |
| 001-0800-515.46.30 | Equipment R&M | 2,400.00 | - | (1,900.00) | 500.00 | - | 500.00 | 0.00% |

Benchmark: 66.67%

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|--------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| | | | | | | | | Benchmark: 66.67% |
| 001-0800-515.46.60 | Maintenance Contracts | - | - | 1,900.00 | 1,900.00 | 1,900.00 | - | 100.00% |
| 001-0800-515.49.40 | Dues & Subscriptions | 3,700.00 | - | - | 3,700.00 | 2,372.00 | 1,328.00 | 64.11% |
| 001-0800-515.49.45 | Training | 4,400.00 | - | - | 4,400.00 | 1,580.00 | 2,820.00 | 35.91% |
| 001-0800-515.51.10 | Office Supplies | 7,400.00 | - | - | 7,400.00 | 1,564.76 | 5,835.24 | 21.15% |
| | | 557,940.00 | 20,000.00 | - | 577,940.00 | 392,525.89 | 185,414.11 | 67.92% |
| Public Works | | | | | | | | |
| 001-1200-541.12.10 | Full-time Wages | 122,750.00 | - | - | 122,750.00 | 74,793.60 | 47,956.40 | 60.93% |
| 001-1200-541.13.20 | Part Time Wages | 15,000.00 | - | - | 15,000.00 | 3,048.00 | 11,952.00 | 20.32% |
| 001-1200-541.14.10 | Overtime | 7,500.00 | - | - | 7,500.00 | 3,639.14 | 3,860.86 | 48.52% |
| 001-1200-541.21.10 | FICA & Medicare | 9,970.00 | - | - | 9,970.00 | 6,107.80 | 3,862.20 | 61.26% |
| 001-1200-541.22.10 | Pension Benefits | 4,910.00 | - | - | 4,910.00 | 2,991.79 | 1,918.21 | 60.93% |
| 001-1200-541.23.10 | Insurance Benefits | 25,430.00 | - | - | 25,430.00 | 16,152.31 | 9,277.69 | 63.52% |
| 001-1200-541.24.10 | Workers Compensation | - | - | 1,000.00 | 1,000.00 | 875.68 | 124.32 | 87.57% |
| 001-1200-541.31.10 | Professional Services | - | 73,000.00 | - | 73,000.00 | 72,387.92 | 612.08 | 99.16% |
| 001-1200-541.40.10 | Travel & Lodging | 800.00 | - | - | 800.00 | 223.86 | 576.14 | 27.98% |
| 001-1200-541.41.10 | Advertising | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-1200-541.41.20 | Telephone | 2,880.00 | - | - | 2,880.00 | 1,581.70 | 1,298.30 | 54.92% |
| 001-1200-541.41.30 | Postage & Freight | 400.00 | - | - | 400.00 | 194.29 | 205.71 | 48.57% |
| 001-1200-541.43.10 | Electricity | 7,000.00 | - | (3,500.00) | 3,500.00 | 2,077.89 | 1,422.11 | 59.37% |
| 001-1200-541.43.20 | Water & Wastewater | 47,500.00 | - | (19,500.00) | 28,000.00 | 15,551.66 | 12,448.34 | 55.54% |
| 001-1200-541.43.40 | Gas & Oil | 15,500.00 | - | - | 15,500.00 | 9,407.89 | 6,092.11 | 60.70% |
| 001-1200-541.44.10 | Equipment Rental | 3,120.00 | - | - | 3,120.00 | 1,620.45 | 1,499.55 | 51.94% |
| 001-1200-541.46.10 | Building R&M | 12,000.00 | - | 2,000.00 | 14,000.00 | 13,907.53 | 92.47 | 99.34% |
| 001-1200-541.46.20 | Vehicle R&M | 8,000.00 | - | 4,500.00 | 12,500.00 | 12,424.96 | 75.04 | 99.40% |
| 001-1200-541.46.30 | Equipment R&M | 9,500.00 | - | 3,500.00 | 13,000.00 | 12,940.88 | 59.12 | 99.55% |
| 001-1200-541.46.40 | Grounds R&M | 30,000.00 | - | - | 30,000.00 | 27,455.12 | 2,544.88 | 91.52% |
| 001-1200-541.46.60 | Maintenance Contracts | 4,000.00 | - | 2,500.00 | 6,500.00 | 6,280.89 | 219.11 | 96.63% |
| 001-1200-541.46.80 | KTCP R&M | - | - | 1,000.00 | 1,000.00 | 922.32 | 77.68 | 92.23% |
| 001-1200-541.49.40 | Dues & Subscriptions | 360.00 | - | 5,000.00 | 5,360.00 | 765.00 | 4,595.00 | 14.27% |
| 001-1200-541.49.45 | Training | 3,000.00 | - | - | 3,000.00 | 799.00 | 2,201.00 | 26.63% |
| 001-1200-541.51.10 | Office Supplies | 1,000.00 | - | 5,000.00 | 6,000.00 | 1,444.45 | 4,555.55 | 24.07% |
| 001-1200-541.52.10 | Operating Supplies | 27,000.00 | - | (2,000.00) | 25,000.00 | 17,109.13 | 7,890.87 | 68.44% |
| 001-1200-541.52.50 | Uniforms | 1,000.00 | - | 500.00 | 1,500.00 | 1,221.51 | 278.49 | 81.43% |
| | | 359,120.00 | 73,000.00 | - | 432,120.00 | 305,924.77 | 126,195.23 | 70.80% |

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|------------------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Local Law Enforcement (MCSO) | | | | | | | | |
| 001-1500-521.12.10 | Full Times Wages | 40,390.00 | - | - | 40,390.00 | 26,378.33 | 14,011.67 | 65.31% |
| 001-1500-521.21.10 | FICA & Medicare | 3,090.00 | - | - | 3,090.00 | 1,978.41 | 1,111.59 | 64.03% |
| 001-1500-521.22.10 | Pension Benefits | 1,620.00 | - | - | 1,620.00 | 1,055.07 | 564.93 | 65.13% |
| 001-1500-521.23.10 | Insurance Benefits | 7,720.00 | - | - | 7,720.00 | 5,294.80 | 2,425.20 | 68.59% |
| 001-1500-521.31.10 | Professional Services | 1,769,530.00 | - | - | 1,769,530.00 | 1,031,983.23 | 737,546.77 | 58.32% |
| 001-1500-521.41.20 | Telephone | 3,900.00 | - | - | 3,900.00 | 1,802.15 | 2,097.85 | 46.21% |
| 001-1500-521.41.30 | Postage & Freight | 600.00 | - | - | 600.00 | 242.67 | 357.33 | 40.45% |
| 001-1500-521.43.40 | Gas & Oil | 90,000.00 | - | - | 90,000.00 | 37,172.80 | 52,827.20 | 41.30% |
| 001-1500-521.44.10 | Equipment Rental | 300.00 | - | - | 300.00 | - | 300.00 | 0.00% |
| 001-1500-521.46.30 | Equipment R&M | 6,000.00 | - | - | 6,000.00 | 2,710.67 | 3,289.33 | 45.18% |
| 001-1500-521.51.10 | Office Supplies | 3,500.00 | - | - | 3,500.00 | 786.60 | 2,713.40 | 22.47% |
| 001-1500-521.52.10 | Operating Supplies | 5,000.00 | - | - | 5,000.00 | 3,697.16 | 1,302.84 | 73.94% |
| 001-1500-521.52.20 | Uniforms | 850.00 | - | - | 850.00 | - | 850.00 | 0.00% |
| | | 1,932,500.00 | - | - | 1,932,500.00 | 1,113,101.89 | 819,398.11 | 57.60% |
| Finance & Administration | | | | | | | | |
| 001-1800-519.12.10 | Full-time Wages | 261,210.00 | - | - | 261,210.00 | 158,390.08 | 102,819.92 | 60.64% |
| 001-1800-519.14.10 | Overtime Wages | 5,000.00 | - | - | 5,000.00 | 1,700.31 | 3,299.69 | 34.01% |
| 001-1800-519.21.10 | FICA & Medicare | 20,370.00 | - | - | 20,370.00 | 11,571.92 | 8,798.08 | 56.81% |
| 001-1800-519.22.10 | Pension Benefits | 10,450.00 | - | - | 10,450.00 | 5,931.99 | 4,518.01 | 56.77% |
| 001-1800-519.23.10 | Insurance Benefits | 35,690.00 | - | - | 35,690.00 | 24,096.75 | 11,593.25 | 67.52% |
| 001-1800-519.24.10 | Workers' Compensation | 120,000.00 | - | - | 120,000.00 | 82,832.79 | 37,167.21 | 69.03% |
| 001-1800-519.32.10 | Financial Services | 50,000.00 | - | - | 50,000.00 | 46,877.94 | 3,122.06 | 93.76% |
| 001-1800-519.34.10 | Contractual Services | 35,000.00 | - | (12,000.00) | 23,000.00 | 16,855.91 | 6,144.09 | 73.29% |
| 001-1800-519.40.10 | Travel & Lodging | 3,000.00 | - | - | 3,000.00 | 517.35 | 2,482.65 | 17.25% |
| 001-1800-519.41.10 | Advertising | 2,000.00 | - | 6,000.00 | 8,000.00 | 7,248.72 | 751.28 | 90.61% |
| 001-1800-519.41.20 | Telephone | 900.00 | - | - | 900.00 | 372.60 | 527.40 | 41.40% |
| 001-1800-519.41.30 | Postage & Freight | 1,500.00 | - | - | 1,500.00 | 1,208.01 | 291.99 | 80.53% |
| 001-1800-519.43.10 | Electricity | 35,000.00 | - | - | 35,000.00 | 20,274.26 | 14,725.74 | 57.93% |
| 001-1800-519.43.20 | Water & Wastewater | 2,500.00 | - | - | 2,500.00 | 1,499.99 | 1,000.01 | 60.00% |
| 001-1800-519.44.10 | Equipment Rental | 1,500.00 | - | - | 1,500.00 | 660.00 | 840.00 | 44.00% |
| 001-1800-519.44.30 | Property Rental | - | - | 2,600.00 | 2,600.00 | 1,730.00 | 870.00 | 66.54% |
| 001-1800-519.45.10 | General Insurance | 340,000.00 | - | - | 340,000.00 | 261,878.04 | 78,121.96 | 77.02% |

Benchmark: 66.67%

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|---------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| | | | | | | | | Benchmark: 66.67% |
| 001-1800-519.49.30 | Employee Testing | 1,200.00 | - | 800.00 | 2,000.00 | 1,715.90 | 284.10 | 85.80% |
| 001-1800-519.49.35 | Employee Wellness | - | - | 2,100.00 | 2,100.00 | 2,012.93 | 87.07 | 95.85% |
| 001-1800-519.49.40 | Dues & Subscriptions | 1,100.00 | - | - | 1,100.00 | 446.60 | 653.40 | 40.60% |
| 001-1800-519.49.45 | Training | 2,000.00 | - | - | 2,000.00 | 929.00 | 1,071.00 | 46.45% |
| 001-1800-519.51.10 | Office Supplies | 3,000.00 | - | 500.00 | 3,500.00 | 3,255.72 | 244.28 | 93.02% |
| 001-1800-519.51.30 | Special Departmental | 2,200.00 | - | - | 2,200.00 | 497.81 | 1,702.19 | 22.63% |
| | | 933,620.00 | - | - | 933,620.00 | 652,504.62 | 281,115.38 | 69.89% |
| IT & Communications | | | | | | | | |
| 001-1900-519.12.10 | Full-time Wages | 258,270.00 | - | (3,000.00) | 255,270.00 | 91,365.56 | 163,904.44 | 35.79% |
| 001-1900-519.14.10 | Overtime Wages | - | - | 3,000.00 | 3,000.00 | 2,100.69 | 899.31 | 70.02% |
| 001-1900-519.21.10 | FICA & Medicare | 19,760.00 | - | - | 19,760.00 | 6,995.46 | 12,764.54 | 35.40% |
| 001-1900-519.22.10 | Pension Benefits | 10,330.00 | - | - | 10,330.00 | 3,488.24 | 6,841.76 | 33.77% |
| 001-1900-519.23.10 | Insurance Benefits | 31,130.00 | - | - | 31,130.00 | 12,680.23 | 18,449.77 | 40.73% |
| 001-1900-519.31.10 | Professional Services | 25,000.00 | - | - | 25,000.00 | 18,247.00 | 6,753.00 | 72.99% |
| 001-1900-519.34.10 | Contractual Services | 40,000.00 | - | - | 40,000.00 | 17,331.95 | 22,668.05 | 43.33% |
| 001-1900-519.40.10 | Travel & Lodging | 3,000.00 | - | - | 3,000.00 | 2.08 | 2,997.92 | 0.07% |
| 001-1900-519.41.20 | Telephone | 100,000.00 | - | - | 100,000.00 | 30,642.53 | 69,357.47 | 30.64% |
| 001-1900-519.41.30 | Postage & Freight | 500.00 | - | - | 500.00 | 30.89 | 469.11 | 6.18% |
| 001-1900-519.43.40 | Gas & Oil | 500.00 | - | - | 500.00 | 191.83 | 308.17 | 38.37% |
| 001-1900-519.46.20 | Vehicle R&M | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-1900-519.46.60 | Maintenance Contracts | 17,000.00 | - | - | 17,000.00 | 4,596.56 | 12,403.44 | 27.04% |
| 001-1900-519.49.40 | Dues & Subscriptions | 2,000.00 | - | - | 2,000.00 | - | 2,000.00 | 0.00% |
| 001-1900-519.49.45 | Training | 8,000.00 | - | - | 8,000.00 | 2,200.00 | 5,800.00 | 27.50% |
| 001-1900-519.51.10 | Office Supplies | 15,000.00 | - | (7,000.00) | 8,000.00 | 324.90 | 7,675.10 | 4.06% |
| 001-1900-519.52.10 | Operating Supplies | 17,000.00 | - | 7,000.00 | 24,000.00 | 22,870.48 | 1,129.52 | 95.29% |
| | | 547,990.00 | - | - | 547,990.00 | 213,068.40 | 334,921.60 | 38.88% |
| Fire Rescue | | | | | | | | |
| 001-4100-522.12.10 | Full-Time Wages | 1,665,000.00 | - | - | 1,665,000.00 | 1,085,101.15 | 579,898.85 | 65.17% |
| 001-4100-522.12.12 | Holiday Wages | 42,600.00 | - | - | 42,600.00 | 33,449.79 | 9,150.21 | 78.52% |
| 001-4100-522.13.20 | Part Time Wages | 60,000.00 | - | 12,000.00 | 72,000.00 | 69,823.20 | 2,176.80 | 96.98% |
| 001-4100-522.13.25 | Volunteer Stipends | 45,000.00 | - | (12,000.00) | 33,000.00 | 17,095.00 | 15,905.00 | 51.80% |
| 001-4100-522.14.10 | Overtime Wages | 158,820.00 | - | - | 158,820.00 | 85,108.07 | 73,711.93 | 53.59% |
| 001-4100-522.21.10 | FICA & Medicare | 150,820.00 | - | - | 150,820.00 | 97,173.98 | 53,646.02 | 64.43% |
| 001-4100-522.22.10 | Pension Benefits | 362,250.00 | - | - | 362,250.00 | 232,661.21 | 129,588.79 | 64.23% |
| 001-4100-522.23.10 | Insurance Benefits | 217,470.00 | - | - | 217,470.00 | 144,771.42 | 72,698.58 | 66.57% |
| 001-4100-522.31.10 | Professional Services | 64,910.00 | - | - | 64,910.00 | 41,601.47 | 23,308.53 | 64.09% |

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|-------------------------------|----------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| Benchmark: 66.67% | | | | | | | | |
| 001-4100-522.40.10 | Travel & Lodging | 20,000.00 | - | - | 20,000.00 | 8,321.77 | 11,678.23 | 41.61% |
| 001-4100-522.41.10 | Advertising | 1,700.00 | - | - | 1,700.00 | 337.88 | 1,362.12 | 19.88% |
| 001-4100-522.41.20 | Telephone | 26,000.00 | - | - | 26,000.00 | 17,297.84 | 8,702.16 | 66.53% |
| 001-4100-522.41.30 | Postage & Freight | 3,980.00 | - | - | 3,980.00 | 733.84 | 3,246.16 | 18.44% |
| 001-4100-522.43.10 | Electricity | 26,000.00 | - | - | 26,000.00 | 16,219.96 | 9,780.04 | 62.38% |
| 001-4100-522.43.20 | Water & Wastewater | 10,300.00 | - | - | 10,300.00 | 6,573.65 | 3,726.35 | 63.82% |
| 001-4100-522.43.40 | Gas & Oil | 43,000.00 | - | - | 43,000.00 | 19,642.65 | 23,357.35 | 45.68% |
| 001-4100-522.44.10 | Equipment Rental | 2,330.00 | - | - | 2,330.00 | 996.33 | 1,333.67 | 42.76% |
| 001-4100-522.45.10 | General Insurance | 5,000.00 | - | - | 5,000.00 | 2,066.00 | 2,934.00 | 41.32% |
| 001-4100-522.46.10 | Building R&M | 8,000.00 | - | - | 8,000.00 | 6,514.06 | 1,485.94 | 81.43% |
| 001-4100-522.46.20 | Vehicle R&M | 40,000.00 | - | - | 40,000.00 | 20,321.92 | 19,678.08 | 50.80% |
| 001-4100-522.46.30 | Equipment R&M | 13,500.00 | - | - | 13,500.00 | 13,429.73 | 70.27 | 99.48% |
| 001-4100-522.46.60 | Maintenance Contracts | 30,000.00 | - | - | 30,000.00 | 10,043.99 | 19,956.01 | 33.48% |
| 001-4100-522.49.30 | Employee Testing | 20,000.00 | - | - | 20,000.00 | 303.75 | 19,696.25 | 1.52% |
| 001-4100-522.49.40 | Dues & Subscriptions | 5,900.00 | - | - | 5,900.00 | 4,499.81 | 1,400.19 | 76.27% |
| 001-4100-522.49.45 | Training | 20,000.00 | - | - | 20,000.00 | 17,098.97 | 2,901.03 | 85.49% |
| 001-4100-522.51.10 | Office Supplies | 5,000.00 | - | - | 5,000.00 | 2,706.51 | 2,293.49 | 54.13% |
| 001-4100-522.52.10 | Operating Supplies | 105,000.00 | - | - | 105,000.00 | 74,068.87 | 30,931.13 | 70.54% |
| 001-4100-522.52.20 | Uniforms | 20,000.00 | - | - | 20,000.00 | 11,141.42 | 8,858.58 | 55.71% |
| | | 3,172,580.00 | - | - | 3,172,580.00 | 2,039,104.24 | 1,133,475.76 | 64.27% |
| Parks & Recreation | | | | | | | | |
| 001-6010-572.12.10 | Full-Time Wages | 439,450.00 | - | - | 439,450.00 | 286,774.11 | 152,675.89 | 65.26% |
| 001-6010-572.13.20 | Part-Time Wages | 75,000.00 | - | - | 75,000.00 | 54,853.86 | 20,146.14 | 73.14% |
| 001-6010-572.14.10 | Overtime Wages | 30,000.00 | - | - | 30,000.00 | 18,839.70 | 11,160.30 | 62.80% |
| 001-6010-572.21.10 | FICA & Medicare | 41,650.00 | - | - | 41,650.00 | 27,142.30 | 14,507.70 | 65.17% |
| 001-6010-572.22.10 | Pension Benefits | 17,580.00 | - | - | 17,580.00 | 11,559.32 | 6,020.68 | 65.75% |
| 001-6010-572.23.10 | Insurance Benefits | 86,740.00 | - | - | 86,740.00 | 51,652.04 | 35,087.96 | 59.55% |
| 001-6010-572.34.10 | Contractual Services | 160,000.00 | - | - | 160,000.00 | 109,354.60 | 50,645.40 | 68.35% |
| 001-6010-572.34.20 | Printing & Binding | 500.00 | - | - | 500.00 | 235.00 | 265.00 | 47.00% |
| 001-6010-572.40.10 | Travel & Lodging | 700.00 | - | - | 700.00 | - | 700.00 | 0.00% |
| 001-6010-572.41.10 | Advertising | 1,500.00 | - | - | 1,500.00 | 978.00 | 522.00 | 65.20% |
| 001-6010-572.41.20 | Telephone | 7,920.00 | - | - | 7,920.00 | 5,878.45 | 2,041.55 | 74.22% |
| 001-6010-572.41.30 | Postage & Freight | 400.00 | - | - | 400.00 | 45.13 | 354.87 | 11.28% |
| 001-6010-572.43.10 | Electricity | 76,000.00 | - | 4,000.00 | 80,000.00 | 77,182.27 | 2,817.73 | 96.48% |
| 001-6010-572.43.20 | Water & Wastewater | 125,000.00 | - | - | 125,000.00 | 99,558.02 | 25,441.98 | 79.65% |
| 001-6010-572.43.40 | Gas & Oil | 6,000.00 | - | (2,000.00) | 4,000.00 | 3,012.90 | 987.10 | 75.32% |
| 001-6010-572.44.10 | Equipment Rental | 4,120.00 | - | (1,000.00) | 3,120.00 | 2,090.72 | 1,029.28 | 67.01% |

| <u>Account #</u> | <u>Account Description</u> | <u>Original Budget</u> | <u>Council-Approved Amendment</u> | <u>Requested Amendment</u> | <u>Amended Budget @5/31/2015</u> | <u>Actual @ 5/31/2015</u> | <u>Budget Balance @5/31/2015</u> | <u>Actual % of Budget</u> |
|--------------------|-----------------------------------|------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------------|--------------------------------------|---------------------------|
| | | | | | | | | Benchmark: 66.67% |
| 001-6010-572.46.10 | Building R&M | 24,000.00 | - | (10,000.00) | 14,000.00 | 6,380.76 | 7,619.24 | 45.58% |
| 001-6010-572.46.20 | Vehicle R&M | 1,000.00 | - | | 1,000.00 | 255.99 | 744.01 | 25.60% |
| 001-6010-572.46.30 | Equipment R&M | 22,000.00 | - | (10,000.00) | 12,000.00 | 11,121.23 | 878.77 | 92.68% |
| 001-6010-572.46.40 | Grounds R&M | 18,000.00 | - | 17,000.00 | 35,000.00 | 34,179.62 | 820.38 | 97.66% |
| 001-6010-572.46.60 | Maintenance Contracts | 22,000.00 | - | | 22,000.00 | 16,284.02 | 5,715.98 | 74.02% |
| 001-6010-572.46.70 | Buoy Maintenance Program | 20,000.00 | - | 10,000.00 | 30,000.00 | 29,016.40 | 983.60 | 96.72% |
| 001-6010-572.49.10 | Bank Fees | 3,500.00 | - | 500.00 | 4,000.00 | 3,755.20 | 244.80 | 93.88% |
| 001-6010-572.49.15 | Special Events | 24,000.00 | - | - | 24,000.00 | 19,034.36 | 4,965.64 | 79.31% |
| 001-6010-572.49.40 | Dues & Subscriptions | 1,500.00 | - | - | 1,500.00 | 785.21 | 714.79 | 52.35% |
| 001-6010-572.49.45 | Training | 500.00 | - | - | 500.00 | - | 500.00 | 0.00% |
| 001-6010-572.51.10 | Office Supplies | 2,500.00 | - | - | 2,500.00 | 1,276.41 | 1,223.59 | 51.06% |
| 001-6010-572.52.10 | Operating Supplies | 75,000.00 | - | (8,500.00) | 66,500.00 | 55,419.68 | 11,080.32 | 83.34% |
| 001-6010-572.52.20 | Rec Camp Op Supplies | 1,000.00 | - | - | 1,000.00 | 29.97 | 970.03 | 3.00% |
| 001-6010-572.52.50 | Uniforms | 2,000.00 | - | - | 2,000.00 | 1,777.90 | 222.10 | 88.90% |
| | | 1,289,560.00 | - | - | 1,289,560.00 | 928,473.17 | 361,086.83 | 72.00% |
| | TOTAL EXPENDITURES | 10,987,300.00 | 119,000.00 | - | 11,106,300.00 | 6,880,882.84 | 4,225,417.16 | |
| | Use of/(Addition to) Fund Balance | 562,780.00 | 99,000.00 | (115,600.00) | 546,180.00 | (2,329,874.06) | 2,876,054.06 | |