



**Financial Highlights
January – December 2015**

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Borough of State College
Y-T-D December 2015
Financial Highlights

General Fund

2014 Actual (net): (\$690,689) - Deficit

2015 Budget (net): (\$811,523) – Deficit

2015 Actual (net): (\$553,113) – Deficit (\$258,410 Better than Budgeted)

Balance Sheet:

Cash and Equivalents totaled \$3,956,936 in 2015 compared with \$3,652,460 in 2014 as of the end of December representing an increase of \$304,476. Total Fund Balance decreased from \$4,985,956 in 2014 to \$4,432,842 in 2015 representing a decrease of \$553,114.

Budget Report:

General Fund revenue for the year totaled \$23,704,832 compared with revenue of \$30,479,583 for 2014 representing a decrease of \$6,774,751. After excluding Debt Proceeds of \$8,291,000 related to the refunding of the remaining 2009 bond issue, the comparable revenue for 2014 was \$22,188,583. The comparable increase in 2015 over 2014 was \$1,516,249. Earned Income Tax revenue decreased for 2015 by \$572,811 as the result of Penn State University converting from monthly to quarterly deposits for Earned Income Tax withholdings. In 2014, the Borough recognized the monthly remittances from Penn State University for October and November under the Modified Accrual basis of accounting. The entire fourth quarter is excluded from revenue in 2015 because of the timing of the receipts. Police Local Shared Revenue finished ahead of 2014 by \$170,659 because the 2014 School Resource Officer billing wasn't prepared until February 2015 resulting in a shift in revenue from the fourth quarter of 2014 to the first quarter of 2015. A change in the internal method of charging for Public Works Services resulted in a revenue increase in 2015 of \$749,956. This revenue represents Public Works Services charged to other Borough funds.

Total General Fund expenditures for 2015 were \$24,257,945 compared with \$31,167,375 for 2014 resulting in a reduction of \$6,909,430. Debt payments of \$8,291,000 are included in the 2014 expenditures from the refunding of the 2009 bond issue. Excluding the debt payments for the refunding results in comparable expenditures for 2014 of \$22,876,375. The comparable increase in expenditures from 2014 to 2015 was \$1,381,570. Personnel Total Expenditures increased by \$218,544 compared with 2014. Salaries and Wages decreased by \$490,211 from 2014, while required pension contributions, health insurance and other benefit costs increased by \$753,827 in 2015.

Of the remaining expenditure variance, \$482,673 was the result of Inter-Fund Transfers which consists of the transfer of Excess Fund Balance at the end of 2014 of \$308,109 and transfers of \$174,564 for the Redevelopment Authority. The Real Estate Transfer tax increase of .25% in 2015 was dedicated to funding the expenses of the Redevelopment Authority.

Centre Tax Agency

Revenue for the Centre Tax Agency for 2015 was \$936,114 compared with \$880,155 in 2014 resulting in a positive variance of \$55,959. The Centre Tax Agency reconciles its actual costs at the end of the year and provides either a refund or an additional invoice to municipalities to produce a break-even for the fund. The year-to-date revenue is a reflection of the tax collections at the estimated commission rate.

Total expenditures for 2015 were \$887,177 compared with \$912,400 for 2014 resulting in a positive variance of \$25,223. After accounting for the revenue and expenditure variances, the Centre Tax Agency is ahead of 2014 with a positive variance of \$81,182.

Parking Fund

2014 Actual (net): (\$133,054) – Deficit

2015 Original Budget (net): (1,375,419) - Deficit

2015 Adjusted Budget (net): (\$429,002) – Deficit

2015 Actual (net): \$331,194 – Excess (\$760,196 Better than Budgeted)

Balance Sheet:

Cash and Equivalents totaled \$848,177 at the end of December 2015 compared with \$1,014,425 in 2014 representing a decrease of \$166,248. Total Unassigned Fund Balance at the end of December was a deficit of \$206,158 compared with a Fund Balance in 2014 of \$198,915. The combination of debt payments and Capital Expenditures has depleted the Unassigned Fund Balance and is an area of concern. The Parking Fund will need to generate an Excess Revenue over Expenditures on a cash basis in order to meet future debt obligations and planned capital expenditures.

Budget Report:

Parking Fund revenue was \$2,968,035 for 2015 compared with \$2,803,075 in 2014 producing a positive variance of \$164,960.

Total expenditures were \$2,636,841 for 2015 compared with \$2,936,129 in 2014 resulting in a positive variance of \$299,288. At the end of the year, the Parking Fund principal payments on Debt Obligations are reclassified from the Operating Statement to reduce the Liabilities on the Balance sheet in order to convert the statements to a pure accrual basis. The comparable budgeted expenditures for 2015 excluding principal payments would be \$3,378,504 and the comparable budgeted Deficit of Expenses over Revenue would be \$429,002. The Fund produced an Excess Revenue over Expenses of \$331,194 resulting in a positive variance of \$760,196 on a comparable basis. Of this variance, \$768,900 is the result of deferring Capital Expenditures which were budgeted in 2015.

Compost Fund

2014 Actual (net): (\$222,046) - Deficit

2015 Budget (net): (\$197,588) – Deficit

2015 Actual (net): (\$172,319) - Deficit

Balance Sheet:

Cash and Equivalents totaled \$361,127 in 2015 compared with \$419,827 in 2014 representing a decrease of \$58,700. Unassigned Fund Balance decreased from \$416,831 in 2014 to \$365,210 in 2015 representing a decrease of \$51,621.

Budget Report:

Compost revenue for 2015 was \$204,942 compared with \$192,497 for 2014 producing a positive variance of \$12,445.

Expenditures for 2015 totaled \$377,261 compared with \$414,543 for 2014 resulting in a positive variance of \$37,282. The Compost Fund ended the year with a net positive variance of \$49,727 compared with 2014.

Sanitary Sewer Fund

2014 Actual (net): (\$231,883) - Deficit

2015 Budget (net): (\$465,171) - Deficit

2015 Actual (net): \$923,286 - Excess

Balance Sheet:

Cash and Equivalents totaled \$3,254,579 in 2015 compared with \$2,174,043 in 2014 representing an increase of \$1,080,536. Unassigned Fund Balance increased from \$2,296,881 in 2014 to \$3,592,080 in 2015 representing an increase of \$1,295,199.

Budget Report:

Revenue for the Sanitary Sewer Fund totaled \$6,282,588 for 2015 compared with \$5,719,334 for 2014 producing a positive variance of \$563,254.

Total expenditures for 2015 were \$5,359,302 compared with \$5,951,217 in 2014 producing a positive variance of \$591,915. Infrastructure repairs in 2014 totaled \$449,574 compared with \$1,264 in 2015 which accounts for the majority of the variance. For 2015, the Sanitary Sewer Fund produced an Excess Revenue over Expenditures of \$923,286 compared with a deficit in 2014 of \$231,883 or an increase of \$1,155,169 comparing the same periods for the two years. The Capital Expenditure budget for 2015 was \$854,462 while only \$307,679 was expended during 2015.

Refuse Fund

2014 Actual (net): \$288,062 - Excess

2015 Budget (net): (\$451,304) – Deficit

2015 Actual (net): (\$466,972) - Deficit

Balance Sheet:

Cash and Equivalents totaled \$814,725 at the end of 2015 compared with \$1,022,141 in 2014 representing a decrease of \$207,416. Unassigned Fund Balance decreased from \$989,765 in 2014 to \$845,369 in 2015 representing a decrease of \$144,396.

Budget Report:

The revenue for the Refuse Fund for 2015 was \$3,511,206 compared with \$3,146,570 for 2014 resulting in a positive variance of \$364,636. During the first quarter, the Borough received a Municipal Recycling grant from the Commonwealth of Pennsylvania for \$250,000, which accounts for a portion of the positive variance. The Borough partnered with Centre County, PSU, and CATA to apply for a \$50,000 DEP grant to assist with the purchase of two Compressed Natural Gas (CNG) trucks. The grant was received in October. After adjusting for the grants, the Refuse Fund's comparable revenue was \$3,211,206 compared with \$3,146,570 in 2014, and budgeted revenue for 2015 of \$3,105,500.

Refuse expenditures totaled \$3,978,178 for 2015 compared with \$2,858,508 for 2014 resulting in a negative variance of \$1,119,670. Of that variance, \$527,192 is attributable to vehicle purchases made during 2015. The remaining variance is attributable to Public Works charges from the General Fund.

Capital Funds

2014 Actual (net): (\$1,620,187) - Deficit

2015 Budget (net): (\$1,540,214) - Deficit

2015 Actual (net): \$277,995 - Excess

Balance Sheet:

Cash and Equivalents totaled \$2,892,562 in 2015 compared with \$2,402,280 in 2014 representing an increase of \$490,282. Unassigned Fund Balance increased from \$196,626 in 2014 to \$856,346 in 2015 representing an increase of \$659,720. The unassigned cash balance in the funds totals \$985,167. The majority of this balance is proposed to be used to fund capital projects in 2016.

Budget Report:

The Capital Funds report consists of the Capital Fund and the Asset Replacement Fund. Capital Fund revenue is generated primarily from the in-lieu payment from Penn State University and debt proceeds. Asset Replacement Fund revenue is generated from depreciation charges to the General Fund departments through inter-fund transfers. Total revenue for the capital funds for 2015 totaled \$4,400,320 compared with \$8,185,276 during 2014 producing a negative variance of \$3,784,956. Debt proceeds for 2015 totaled \$2,779,368

compared with \$6,919,160 during 2014, accounting for all of the variance. These proceeds are related to the financing of the Service Facility. Non-debt revenues totaled \$1,620,952 in 2015 compared with \$1,205,585 in 2014 resulting in a positive variance of \$415,367. The majority of the variance is the result of the transfer of \$308,109 from the General Fund at the beginning of 2015.

Total expenditures for capital items totaled \$4,122,325 for 2015 and \$9,805,463 for 2014 resulting in a positive variance of \$5,683,138 comparatively.

Other Funds

2014 Actual (net): \$296,703 - Excess

2015 Budget (net): (\$117,449) - Deficit

2015 Actual (net): \$485,876 - Excess

Other Funds include all other internal service, component unit, and other governmental funds not included above. Total revenue for Other Funds was \$3,683,951 for 2015 compared with \$3,245,469 for 2014 producing a positive variance of \$438,482. The RDA purchased three homes under the Homestead Improvement Program in 2015 resulting in debt proceeds of \$863,949. The remainder of the variance was the result of CDBG and HOME program draws, and a refund of health insurance premiums from 2014 which is included in the Insurance Reserve Fund.

Expenditures for Other Funds totaled \$3,198,075 for 2015 compared with \$2,948,766 for 2014 resulting in a negative variance of \$249,309. The purchase of the first three homes in the HIP program of \$781,262 accounts for the variance. An inter-fund transfer of \$225,000 from the Insurance Reserve Fund to the General Fund also contributed to the variance. This transfer was budgeted and includes excess funds above the recommended insurance reserve which were transferred to the General Fund.



FINANCIAL REPORT

Year-to-Date Ending December 31, 2015

BUDGET PERFORMANCE REVIEW

			Current Quarter	Year-to-Date
GOVERNMENTAL FUNDS		FY 2014 Actual	FY 2015 Budget	
GENERAL FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (690,689)	\$ (811,523)		
All Revenues			ON-TARGET	ON-TARGET
Tax Revenues			ON-TARGET	ON-TARGET
Other Revenues			ON-TARGET	ON-TARGET
All Expenditures			ON-TARGET	ON-TARGET
CAPITAL PROJECTS FUNDS				
Net Excess (Deficit) Revenue/Expenditures	\$ (1,620,187)	\$ (1,540,214)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
OTHER FUNDS				
Net Excess (Deficit) Revenue/Expenditures	\$ 296,703	\$ (117,449)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
ENTERPRISE FUNDS				
CENTRE TAX AGENCY				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
PARKING FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (133,054)	\$ (1,357,527)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
COMPOST FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (222,046)	\$ (197,588)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	CAUTION
SANITARY SEWER FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (231,883)	\$ (465,171)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
REFUSE COLLECTION FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ 288,062	\$ (451,304)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET

Performance Indicators

ABOVE TARGET	= performance above expectations
ON-TARGET	= performance at expectations
CAUTION	= performance below expectations / long-term sustainability concerns
ALERT	= performance significantly below expectations / long-term sustainability alert

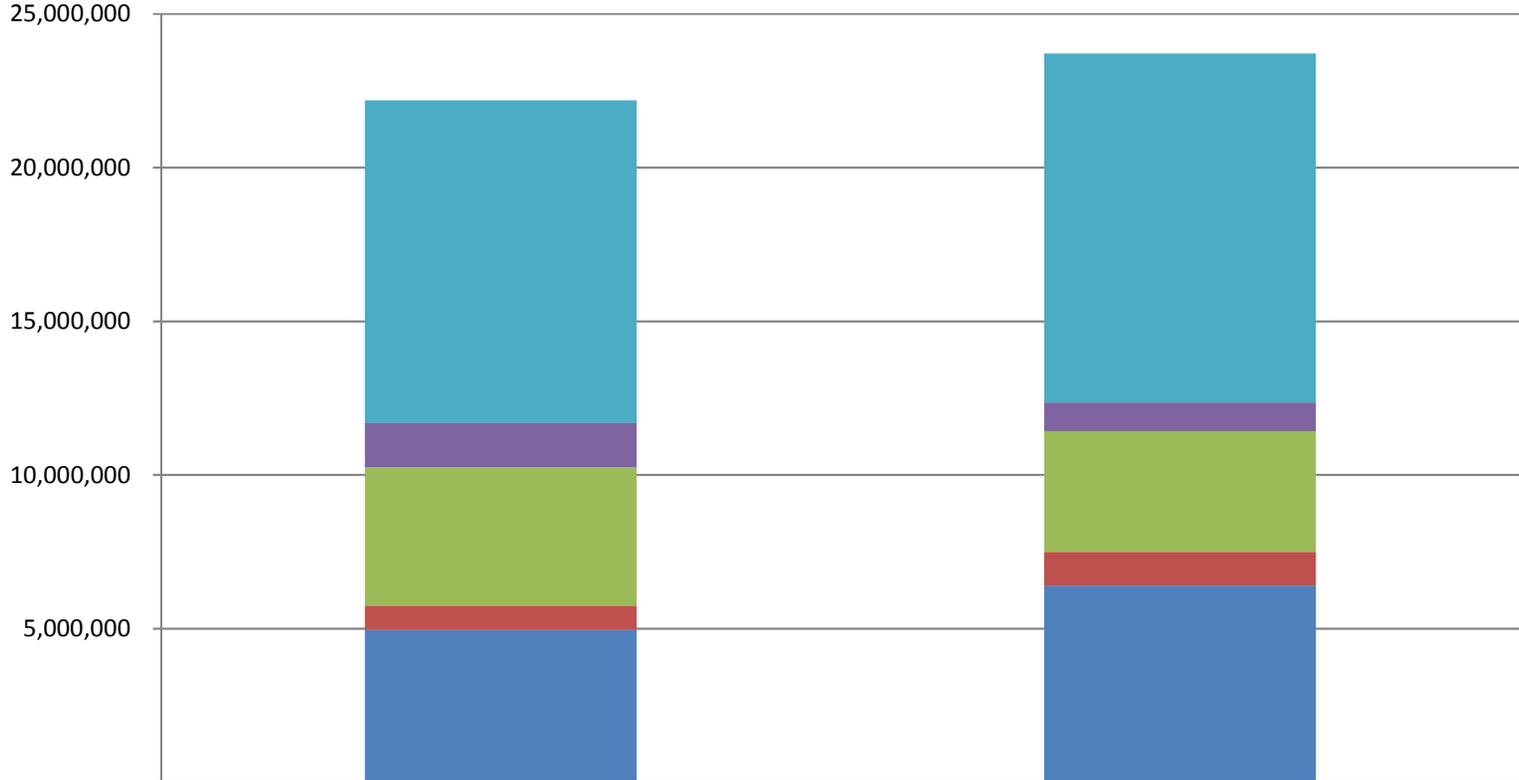
Borough of State College
Balance Sheet
B101 - General Fund
As of 12/31/2015 and 12/31/2014

	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 3,956,936	\$ 3,652,460
Accounts Receivable	1,361,622	2,510,175
Inventory	23,520	56,784
Prepaid Expenses	506,082	96,506
Total Current Assets	5,848,160	6,315,925
Total Assets	\$ 5,848,160	\$ 6,315,925
Liabilities:		
Accounts Payable	\$ 258,810	\$ 289,997
Accrued Payroll & Taxes	17,797	364,685
Due to Other Entities	(4,230)	46,308
Escrows & Surety	53,708	(2,128)
Deferred Revenue	1,089,233	631,107
Total Current Liabilities	1,415,318	1,329,969
Total Liabilities	1,415,318	1,329,969
Fund Balance:		
Unassigned Fund Balance	4,978,156	5,566,988
Assigned Fund Balance	-	52,502
Committed Fund Balance	28,258	28,258
Restricted Fund Balance	26,000	26,000
Current Year Excess/(Deficit)	(599,572)	(687,792)
Total Fund Balance	4,432,842	4,985,956
Total Liabilities & Fund Balance	\$ 5,848,160	\$ 6,315,925

Borough of State College

General Fund Revenue

Y-T-D December 2014 & 2015



	2014	2015
Other Revenues*	10,508,756	11,344,938
Local Service Tax	1,436,501	941,139
Earned Income Tax	4,495,460	3,922,649
Real Estate Transfer Tax	793,037	1,093,844
Real Estate Taxes	4,954,829	6,402,262

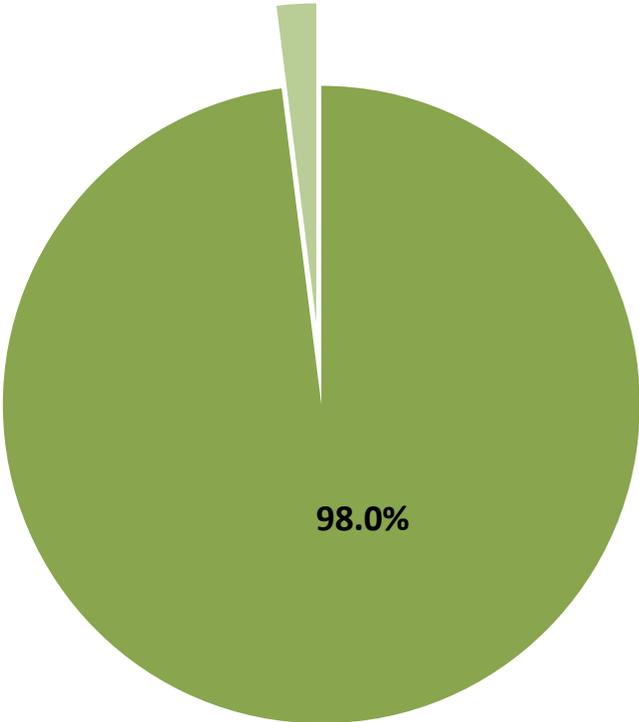
* Excludes Bond Refunding

General Fund Expenditures

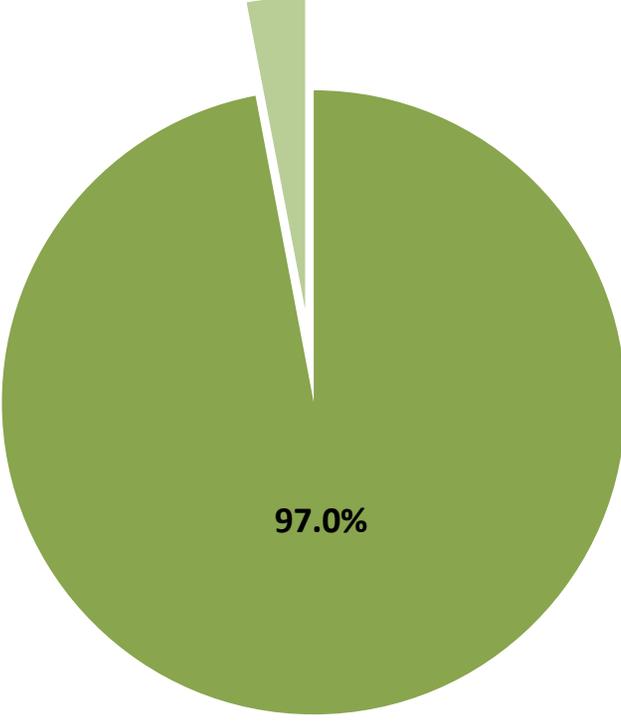
% of Total Budget Expended

Y-T-D December 2014 & 2015

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
REVENUE:							
TAXES TOTAL		11,385,525	11,679,827	12,359,894	680,067	13,037,590	94.8%
LICENSES AND PERMITS TOTAL		669,577	657,621	680,955	23,334	654,450	104.0%
FINES AND VIOLATIONS TOTAL		1,084,469	1,059,523	1,001,176	(58,347)	1,190,000	84.1%
INTEREST AND RENTS TOTAL		100,273	115,603	115,787	184	103,500	111.9%
GRANTS TOTAL		384,129	317,945	249,724	(68,221)	263,080	94.9%
SHARE/ENTITL/IN LIEU TOTAL		1,444,477	1,355,325	1,554,610	199,285	1,472,681	105.6%
CONTRACTED SERVICES TOTAL		4,333,257	5,280,298	6,003,912	723,614	5,589,085	107.4%
USER/USAGE CHARGES TOTAL		575,415	610,376	645,980	35,604	552,850	116.8%
SPECIAL ASSESSMENTS TOTAL		19,502	45,625	23,303	(22,322)	1,000	2330.3%
MISC/CONTRIBUTIONS TOTAL		979,900	1,066,440	1,069,491	3,051	1,336,923	80.0%
DEBT PROCEEDS TOTAL		-	8,291,000	-	(8,291,000)	-	0.0%
TOTAL REVENUE		20,976,524	30,479,583	23,704,832	(6,774,751)	24,201,159	97.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		10,275,697	11,314,032	10,823,821	(490,211)	11,426,778	94.7%
EMPLOYEE BENEFITS TOTAL		4,616,082	4,659,461	5,413,288	753,827	5,489,689	98.6%
EMPLOYEE SUPPLY/EXPN TOTAL		244,496	341,742	296,670	(45,072)	372,505	79.6%
PERSONNEL TOTAL		15,136,275	16,315,235	16,533,779	218,544	17,288,972	95.6%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		18,037	19,013	14,754	(4,259)	18,500	79.8%
FUEL & LUBRICANTS TOTAL		141,795	140,027	99,470	(40,557)	158,700	62.7%
OFFICE SUPPLIES TOTAL		114,772	99,969	100,443	474	127,475	78.8%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
PROGRAM EXPENSES TOTAL		280,265	271,693	316,204	44,511	399,960	79.1%
PROFESSIONAL SERVICE TOTAL		1,871,609	2,365,036	2,514,333	149,297	2,447,201	102.7%
VEHICLE REPAIR/MAINT TOTAL		146,465	148,517	96,866	(51,651)	158,745	61.0%
HARDWARE/SOFTWARE TOTAL		58,133	181,198	273,970	92,772	334,096	82.0%
LAND/BLDG/FACILITIES TOTAL		61,562	69,600	93,087	23,487	99,389	93.7%
SMALL TOOLS/EQUIP TOTAL		45,454	43,674	55,047	11,373	77,063	71.4%
COMMUNICATIONS TOTAL		196,559	199,008	187,175	(11,833)	224,255	83.5%
UTILITIES TOTAL		143,857	151,064	152,888	1,824	159,388	95.9%
INSURANCE/RISK MGMT TOTAL		240,688	239,748	248,571	8,823	294,343	84.4%
CONTRIBUTIONS/GRANTS TOTAL		124,622	124,988	156,079	31,091	130,150	119.9%
OPERATING TOTAL		3,443,818	4,053,535	4,308,887	255,352	4,629,264	93.1%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		158,136	75,137	5,075	(70,062)	52,167	9.7%
DEPRECIATION TOTAL		372,353	434,861	414,211	(20,650)	414,211	100.0%
CAPITAL TOTAL		530,489	509,998	419,286	(90,712)	466,379	89.9%
DEBT							
DEBT TOTAL		889,157	8,929,133	1,037,632	(7,891,501)	1,152,544	90.0%
DEBT TOTAL		889,157	8,929,133	1,037,632	(7,891,501)	1,152,544	90.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		1,279,053	1,359,474	1,958,361	598,887	1,514,222	129.3%
OTHER EXPENSE TOTAL		1,279,053	1,359,474	1,958,361	598,887	1,514,222	129.3%
TOTAL EXPENDITURES		21,278,792	31,167,375	24,257,945	(6,909,430)	25,051,381	96.8%
SCB GENERAL FUND TOTAL		(302,268)	(687,792)	(553,113)	134,679	(850,222)	65.1%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS TOTAL		2	-	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		855	65,986	-	(65,986)	-	0.0%
CONTRACTED SERVICES TOTAL		1,083	76,023	91,400	15,377	90,400	101.1%
MISC/CONTRIBUTIONS TOTAL		-	277	225,000	224,723	225,000	100.0%
TOTAL REVENUE		1,940	142,286	316,400	174,114	315,400	100.3%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		695,732	803,626	845,445	41,819	828,179	102.1%
EMPLOYEE BENEFITS TOTAL		262,178	369,485	359,560	(9,925)	343,495	104.7%
EMPLOYEE SUPPLY/EXPN TOTAL		55,776	94,863	78,442	(16,421)	86,600	90.6%
PERSONNEL TOTAL		1,013,686	1,267,974	1,283,447	15,473	1,258,274	102.0%
OPERATING							
OFFICE SUPPLIES TOTAL		13,169	12,237	14,325	2,088	18,500	77.4%
PROGRAM EXPENSES TOTAL		21,444	66,049	57,732	(8,317)	69,750	82.8%
PROFESSIONAL SERVICE TOTAL		196,115	220,159	292,935	72,776	244,435	119.8%
HARDWARE/SOFTWARE TOTAL		499	18,091	11,185	(6,906)	17,100	65.4%
SMALL TOOLS/EQUIP TOTAL		-	99	-	(99)	-	0.0%
COMMUNICATIONS TOTAL		89,797	89,816	87,389	(2,427)	98,080	89.1%
INSURANCE/RISK MGMT TOTAL		61,389	54,741	54,461	(280)	67,582	80.6%
CONTRIBUTIONS/GRANTS TOTAL		3,000	3,150	4,270	1,120	3,950	108.1%
OPERATING TOTAL		385,413	464,342	522,297	57,955	519,397	100.6%
CAPITAL							

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		6,204	199	-	(199)	-	0.0%
DEPRECIATION TOTAL		9,662	9,452	-	(9,452)	-	0.0%
CAPITAL TOTAL		15,866	9,651	-	(9,651)	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		50,000	133,000	157,929	24,929	121,541	129.9%
OTHER EXPENSE TOTAL		50,000	133,000	157,929	24,929	121,541	129.9%
TOTAL EXPENDITURES		1,464,965	1,874,967	1,963,673	88,706	1,899,212	103.4%
ADMINISTRATION TOTAL:		(1,463,025)	(1,732,681)	(1,647,273)	85,408	(1,583,812)	104.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
32 FINANCE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	-	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	123,800	128,800	3,892	(124,908)	3,500	111.2%
	USER/USAGE CHARGES TOTAL	-	-	75	75	-	0.0%
	TOTAL REVENUE	123,800	128,800	3,967	(124,833)	3,500	113.3%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	319,605	350,242	283,479	(66,763)	278,117	101.9%
	EMPLOYEE BENEFITS TOTAL	133,796	130,184	141,176	10,992	146,375	96.4%
	EMPLOYEE SUPPLY/EXPN TOTAL	11,306	6,901	7,465	564	12,000	62.2%
	PERSONNEL TOTAL	464,707	487,327	432,120	(55,207)	436,492	99.0%
OPERATING							
	OFFICE SUPPLIES TOTAL	12,242	11,909	9,955	(1,954)	13,500	73.7%
	PROGRAM EXPENSES TOTAL	63	20	-	(20)	150	0.0%
	PROFESSIONAL SERVICE TOTAL	26,806	44,473	44,188	(285)	43,300	102.1%
	HARDWARE/SOFTWARE TOTAL	5,762	3,933	824	(3,109)	2,000	41.2%
	COMMUNICATIONS TOTAL	1,439	1,711	1,423	(288)	1,600	88.9%
	INSURANCE/RISK MGMT TOTAL	6,782	7,113	11,154	4,041	11,505	96.9%
	OPERATING TOTAL	53,094	69,159	67,544	(1,615)	72,055	93.7%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	18,250	2,536	-	(2,536)	-	0.0%
	DEPRECIATION TOTAL	3,887	4,000	-	(4,000)	-	0.0%
	CAPITAL TOTAL	22,137	6,536	-	(6,536)	-	0.0%
	TOTAL EXPENDITURES	539,938	563,022	499,664	(63,358)	508,547	98.3%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
FINANCE TOTAL:		(416,138)	(434,222)	(495,697)	(61,475)	(505,047)	98.1%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
33 TAX							
REVENUE:							
	CONTRACTED SERVICES TOTAL	153,443	92,754	96,692	3,938	106,000	91.2%
	TOTAL REVENUE	153,443	92,754	96,692	3,938	106,000	91.2%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	117,096	83,709	85,292	1,583	85,270	100.0%
	EMPLOYEE BENEFITS TOTAL	39,188	22,778	29,110	6,332	30,664	94.9%
	EMPLOYEE SUPPLY/EXPN TOTAL	-	-	60	60	500	12.0%
	PERSONNEL TOTAL	156,284	106,487	114,462	7,975	116,434	98.3%
OPERATING							
	OFFICE SUPPLIES TOTAL	19,022	17,310	12,173	(5,137)	18,050	67.4%
	PROGRAM EXPENSES TOTAL	-	195	-	(195)	600	0.0%
	PROFESSIONAL SERVICE TOTAL	110,693	111,818	105,906	(5,912)	95,900	110.4%
	HARDWARE/SOFTWARE TOTAL	7,923	6,567	6,786	219	8,000	84.8%
	COMMUNICATIONS TOTAL	195	236	156	(80)	250	62.4%
	INSURANCE/RISK MGMT TOTAL	5,425	5,425	6,293	868	5,972	105.4%
	OPERATING TOTAL	143,258	141,551	131,314	(10,237)	128,772	102.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	818	-	-	-	-	0.0%
	DEPRECIATION TOTAL	6,093	6,093	-	(6,093)	-	0.0%
	CAPITAL TOTAL	6,911	6,093	-	(6,093)	-	0.0%
	TOTAL EXPENDITURES	306,453	254,131	245,776	(8,355)	245,206	100.2%
	TAX TOTAL:	(153,010)	(161,377)	(149,084)	12,293	(139,206)	107.1%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
37 INFORMATION TECHNOLOGY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	243,761	234,548	168,846	(65,702)	220,000	76.7%
	MISC/CONTRIBUTIONS TOTAL	-	-	42,200	42,200	42,200	100.0%
	TOTAL REVENUE	243,761	234,548	211,046	(23,502)	262,200	80.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	314,870	445,512	494,032	48,520	522,739	94.5%
	EMPLOYEE BENEFITS TOTAL	159,905	178,097	216,536	38,439	263,443	82.2%
	EMPLOYEE SUPPLY/EXPN TOTAL	12,505	20,163	10,067	(10,096)	22,500	44.7%
	PERSONNEL TOTAL	487,280	643,772	720,635	76,863	808,682	89.1%
OPERATING							
	FUEL & LUBRICANTS TOTAL	345	336	318	(18)	2,500	12.7%
	OFFICE SUPPLIES TOTAL	2,129	515	363	(152)	1,000	36.3%
	PROGRAM EXPENSES TOTAL	1,102	1,276	2,757	1,481	3,150	87.5%
	PROFESSIONAL SERVICE TOTAL	2,867	17,697	619	(17,078)	6,700	9.2%
	VEHICLE REPAIR/MAINT TOTAL	204	842	183	(659)	1,500	12.2%
	HARDWARE/SOFTWARE TOTAL	16,077	61,939	193,356	131,417	173,306	111.6%
	SMALL TOOLS/EQUIP TOTAL	-	-	145	145	1,500	9.7%
	COMMUNICATIONS TOTAL	30,300	40,259	31,146	(9,113)	39,500	78.9%
	INSURANCE/RISK MGMT TOTAL	1,542	1,542	2,098	556	2,436	86.1%
	OPERATING TOTAL	54,566	124,406	230,985	106,579	231,592	99.7%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	5,729	1,288	-	(1,288)	24,500	0.0%
	DEPRECIATION TOTAL	92,584	92,777	86,207	(6,570)	86,207	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		98,313	94,065	86,207	(7,858)	110,707	77.9%
TOTAL EXPENDITURES		640,159	862,243	1,037,827	175,584	1,150,981	90.2%
INFORMATION TECHNOLOGY TOTAL:		(396,398)	(627,695)	(826,781)	(199,086)	(888,781)	93.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
40 HEALTH & NEIGHBORHOOD SERVICES							
REVENUE:							
	LICENSES AND PERMITS TOTAL	259,015	243,103	249,578	6,475	228,000	109.5%
	FINES AND VIOLATIONS TOTAL	29,710	26,864	44,691	17,827	35,000	127.7%
	CONTRACTED SERVICES TOTAL	23,278	22,126	29,793	7,667	22,000	135.4%
	TOTAL REVENUE	312,003	292,093	324,062	31,969	285,000	113.7%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	247,443	262,878	268,190	5,312	272,888	98.3%
	EMPLOYEE BENEFITS TOTAL	108,874	118,738	146,982	28,244	160,021	91.9%
	EMPLOYEE SUPPLY/EXPN TOTAL	3,364	4,987	4,369	(618)	6,300	69.3%
	PERSONNEL TOTAL	359,681	386,603	419,541	32,938	439,209	95.5%
OPERATING							
	FUEL & LUBRICANTS TOTAL	4,755	4,339	3,743	(596)	4,500	83.2%
	OFFICE SUPPLIES TOTAL	7,653	6,268	9,375	3,107	8,700	107.8%
	PROGRAM EXPENSES TOTAL	1,093	214	914	700	2,500	36.6%
	PROFESSIONAL SERVICE TOTAL	-	-	2,511	2,511	-	0.0%
	VEHICLE REPAIR/MAINT TOTAL	3,745	7,334	1,655	(5,679)	6,000	27.6%
	HARDWARE/SOFTWARE TOTAL	14	1,192	397	(795)	100	397.0%
	COMMUNICATIONS TOTAL	4,279	3,846	2,376	(1,470)	4,500	52.8%
	INSURANCE/RISK MGMT TOTAL	1,620	1,620	2,326	706	2,115	110.0%
	OPERATING TOTAL	23,159	24,813	23,297	(1,516)	28,415	82.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	210	13,316	-	(13,316)	-	0.0%
	DEPRECIATION TOTAL	6,612	8,463	6,628	(1,835)	6,628	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		6,822	21,779	6,628	(15,151)	6,628	100.0%
TOTAL EXPENDITURES		389,662	433,195	449,466	16,271	474,252	94.8%
HEALTH & NEIGHBORHOOD SERVICES TOTAL:		(77,659)	(141,102)	(125,404)	15,698	(189,252)	66.3%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
42 COMMUNITY DEVELOPMENT							
REVENUE:							
	GRANTS TOTAL	8,863	-	-	-	-	0.0%
	TOTAL REVENUE	8,863	-	-	-	-	0.0%
EXPENDITURES:							
	OPERATING						
	PROGRAM EXPENSES TOTAL	8,863	4,679	-	(4,679)	-	0.0%
	OPERATING TOTAL	8,863	4,679	-	(4,679)	-	0.0%
	TOTAL EXPENDITURES	8,863	4,679	-	(4,679)	-	0.0%
	COMMUNITY DEVELOPMENT TOTAL:	-	(4,679)	-	4,679	-	0.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
45 PLANNING							
REVENUE:							
	LICENSES AND PERMITS TOTAL	12,794	12,295	14,030	1,735	11,400	123.1%
	GRANTS TOTAL	-	-	11,630	11,630	11,080	105.0%
	CONTRACTED SERVICES TOTAL	-	120,442	196,474	76,032	163,202	120.4%
	TOTAL REVENUE	12,794	132,737	222,134	89,397	185,682	119.6%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	482,815	524,920	488,104	(36,816)	529,993	92.1%
	EMPLOYEE BENEFITS TOTAL	185,176	169,685	220,813	51,128	231,168	95.5%
	EMPLOYEE SUPPLY/EXPN TOTAL	4,516	4,121	5,302	1,181	6,000	88.4%
	PERSONNEL TOTAL	672,507	698,726	714,219	15,493	767,161	93.1%
OPERATING							
	FUEL & LUBRICANTS TOTAL	923	765	367	(398)	700	52.4%
	OFFICE SUPPLIES TOTAL	6,982	5,301	4,810	(491)	8,000	60.1%
	PROGRAM EXPENSES TOTAL	3,410	7,493	5,965	(1,528)	15,080	39.6%
	PROFESSIONAL SERVICE TOTAL	96,315	110,385	103,399	(6,986)	110,104	93.9%
	VEHICLE REPAIR/MAINT TOTAL	585	2,239	4,149	1,910	2,000	207.4%
	HARDWARE/SOFTWARE TOTAL	14	54	837	783	900	93.0%
	COMMUNICATIONS TOTAL	6,076	3,866	3,822	(44)	4,400	86.9%
	INSURANCE/RISK MGMT TOTAL	1,625	1,625	2,253	628	2,060	109.4%
	OPERATING TOTAL	115,930	131,728	125,602	(6,126)	143,244	87.7%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	931	1,031	-	(1,031)	-	0.0%
	DEPRECIATION TOTAL	3,255	3,725	3,234	(491)	3,234	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		4,186	4,756	3,234	(1,522)	3,234	100.0%
TOTAL EXPENDITURES		792,623	835,210	843,055	7,845	913,639	92.3%
PLANNING TOTAL:		(779,829)	(702,473)	(620,921)	81,552	(727,957)	85.3%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
50 FIRE							
REVENUE:							
	SHARE/ENTITL/IN LIEU TOTAL	234,657	223,450	219,925	(3,525)	234,657	93.7%
	TOTAL REVENUE	234,657	223,450	219,925	(3,525)	234,657	93.7%
EXPENDITURES:							
OPERATING							
	PROFESSIONAL SERVICE TOTAL	237,960	259,047	287,770	28,723	287,770	100.0%
	UTILITIES TOTAL	21,690	21,713	18,184	(3,529)	21,600	84.2%
	OPERATING TOTAL	259,650	280,760	305,954	25,194	309,370	98.9%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	234,657	223,450	219,925	(3,525)	234,657	93.7%
	OTHER EXPENSE TOTAL	234,657	223,450	219,925	(3,525)	234,657	93.7%
	TOTAL EXPENDITURES	494,307	504,210	525,879	21,669	544,027	96.7%
	FIRE TOTAL:	(259,650)	(280,760)	(305,954)	(25,194)	(309,370)	98.9%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	27,541	25,349	25,293	(56)	25,293	100.0%
	 OPERATING TOTAL	27,541	25,349	25,293	(56)	25,293	100.0%
	TOTAL EXPENDITURES	27,541	25,349	25,293	(56)	25,293	100.0%
	EMERGENCY MANAGEMENT TOTAL:	(27,541)	(25,349)	(25,293)	56	(25,293)	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
56 PARKING ENFORCEMENT							
REVENUE:							
	LICENSES AND PERMITS TOTAL	50,139	51,670	61,213	9,543	57,000	107.4%
	FINES AND VIOLATIONS TOTAL	498,814	557,933	552,854	(5,079)	625,000	88.5%
	TOTAL REVENUE	548,953	609,603	614,067	4,464	682,000	90.0%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	210,887	205,378	158,170	(47,208)	215,322	73.5%
	EMPLOYEE BENEFITS TOTAL	120,613	92,936	71,081	(21,855)	122,901	57.8%
	EMPLOYEE SUPPLY/EXPN TOTAL	2,320	3,092	5,528	2,436	9,000	61.4%
	PERSONNEL TOTAL	333,820	301,406	234,779	(66,627)	347,223	67.6%
OPERATING							
	FUEL & LUBRICANTS TOTAL	5,380	6,532	4,368	(2,164)	7,000	62.4%
	OFFICE SUPPLIES TOTAL	12,953	11,315	13,050	1,735	13,900	93.9%
	PROGRAM EXPENSES TOTAL	2,764	2,778	2,304	(474)	2,560	90.0%
	PROFESSIONAL SERVICE TOTAL	5,496	9,932	19,203	9,271	8,400	228.6%
	VEHICLE REPAIR/MAINT TOTAL	8,270	3,370	3,776	406	5,000	75.5%
	HARDWARE/SOFTWARE TOTAL	3,163	5,984	16,443	10,459	7,650	214.9%
	SMALL TOOLS/EQUIP TOTAL	3,157	6,114	2,821	(3,293)	6,650	42.4%
	COMMUNICATIONS TOTAL	3,986	5,091	4,062	(1,029)	5,000	81.2%
	INSURANCE/RISK MGMT TOTAL	1,591	1,591	2,168	577	2,049	105.8%
	OPERATING TOTAL	46,760	52,707	68,195	15,488	58,209	117.2%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	11,645	13,496	6,940	(6,556)	6,940	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		11,645	13,496	6,940	(6,556)	6,940	100.0%
TOTAL EXPENDITURES		392,225	367,609	309,914	(57,695)	412,372	75.2%
PARKING ENFORCEMENT TOTAL:		156,728	241,994	304,153	62,159	269,629	112.8%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
60 LIBRARY							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE TOTAL		381,544	383,102	401,080	17,978	401,080	100.0%
 OPERATING TOTAL		381,544	383,102	401,080	17,978	401,080	100.0%
TOTAL EXPENDITURES		381,544	383,102	401,080	17,978	401,080	100.0%
LIBRARY TOTAL:		(381,544)	(383,102)	(401,080)	(17,978)	(401,080)	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
65 POLICE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	2,325	2,325	2,550	225	2,550	100.0%
	FINES AND VIOLATIONS TOTAL	555,945	474,726	403,631	(71,095)	530,000	76.2%
	INTEREST AND RENTS TOTAL	-	-	-	-	-	0.0%
	GRANTS TOTAL	375,266	266,234	238,094	(28,140)	252,000	94.5%
	SHARE/ENTITL/IN LIEU TOTAL	189,638	30,652	201,311	170,659	235,000	85.7%
	CONTRACTED SERVICES TOTAL	2,112,538	2,256,808	2,306,900	50,092	2,196,500	105.0%
	MISC/CONTRIBUTIONS TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	3,235,712	3,030,745	3,152,486	121,741	3,216,050	98.0%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	5,751,569	6,067,501	5,725,038	(342,463)	6,056,148	94.5%
	EMPLOYEE BENEFITS TOTAL	2,481,898	2,474,129	2,871,745	397,616	2,792,390	102.8%
	EMPLOYEE SUPPLY/EXPN TOTAL	121,746	170,716	156,433	(14,283)	179,000	87.4%
	PERSONNEL TOTAL	8,355,213	8,712,346	8,753,216	40,870	9,027,538	97.0%
OPERATING							
	FUEL & LUBRICANTS TOTAL	108,151	102,360	70,085	(32,275)	120,000	58.4%
	OFFICE SUPPLIES TOTAL	31,130	27,753	27,287	(466)	36,500	74.8%
	PROGRAM EXPENSES TOTAL	179,829	103,350	137,377	34,027	173,877	79.0%
	PROFESSIONAL SERVICE TOTAL	5,375	6,510	9,692	3,182	17,500	55.4%
	VEHICLE REPAIR/MAINT TOTAL	86,036	82,610	59,125	(23,485)	95,000	62.2%
	HARDWARE/SOFTWARE TOTAL	11,524	65,222	29,991	(35,231)	100,500	29.8%
	SMALL TOOLS/EQUIP TOTAL	19,096	20,140	38,069	17,929	46,472	81.9%
	COMMUNICATIONS TOTAL	50,173	44,565	46,893	2,328	58,500	80.2%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
INSURANCE/RISK MGMT TOTAL		123,351	125,475	122,989	(2,486)	149,516	82.3%
OPERATING TOTAL		614,665	577,985	541,508	(36,477)	797,865	67.9%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		39,739	41,428	-	(41,428)	2,713	0.0%
DEPRECIATION TOTAL		161,879	208,278	212,168	3,890	212,168	100.0%
CAPITAL TOTAL		201,618	249,706	212,168	(37,538)	214,881	98.7%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	-	0.0%
TOTAL EXPENDITURES		9,171,496	9,540,037	9,506,892	(33,145)	10,040,284	94.7%
POLICE TOTAL:		(5,935,784)	(6,509,292)	(6,354,406)	154,886	(6,824,234)	93.1%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
70 PUBLIC WORKS ADMIN							
REVENUE:							
	CONTRACTED SERVICES TOTAL	-	514,771	740,529	225,758	535,362	138.3%
	TOTAL REVENUE	-	514,771	740,529	225,758	535,362	138.3%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	334,367	658,183	836,241	178,058	837,716	99.8%
	EMPLOYEE BENEFITS TOTAL	230,160	199,818	367,631	167,813	302,829	121.4%
	EMPLOYEE SUPPLY/EXPN TOTAL	11,058	16,401	13,986	(2,415)	18,000	77.7%
	PERSONNEL TOTAL	575,585	874,402	1,217,858	343,456	1,158,545	105.1%
OPERATING							
	FUEL & LUBRICANTS TOTAL	4,040	3,894	2,722	(1,172)	3,750	72.6%
	OFFICE SUPPLIES TOTAL	6,927	6,251	7,700	1,449	6,450	119.4%
	PROGRAM EXPENSES TOTAL	17,198	18,381	40,654	22,273	41,260	98.5%
	PROFESSIONAL SERVICE TOTAL	23,949	12,055	11,463	(592)	17,565	65.3%
	VEHICLE REPAIR/MAINT TOTAL	7,179	4,617	7,356	2,739	6,620	111.1%
	HARDWARE/SOFTWARE TOTAL	13,157	18,216	14,052	(4,164)	24,040	58.5%
	COMMUNICATIONS TOTAL	3,871	3,463	4,202	739	4,000	105.0%
	INSURANCE/RISK MGMT TOTAL	3,985	4,537	5,071	534	5,360	94.6%
	CONTRIBUTIONS/GRANTS TOTAL	10,691	7,325	10,057	2,732	8,700	115.6%
	OPERATING TOTAL	90,997	78,739	103,277	24,538	117,745	87.7%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	3,901	568	-	(568)	-	0.0%
	DEPRECIATION TOTAL	21,557	23,038	20,671	(2,367)	20,671	100.0%
	CAPITAL TOTAL	25,458	23,606	20,671	(2,935)	20,671	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
TOTAL EXPENDITURES		692,040	976,747	1,341,806	365,059	1,296,961	103.5%
PUBLIC WORKS ADMIN TOTAL:		(692,040)	(461,976)	(601,277)	(139,301)	(761,599)	78.9%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
72 PUBLIC WORKS FACILITIES							
REVENUE:							
	GRANTS TOTAL	-	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	143,572	112,965	304,635	191,670	126,691	240.5%
	TOTAL REVENUE	143,572	112,965	304,635	191,670	126,691	240.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	343,803	304,195	275,641	(28,554)	311,892	88.4%
	EMPLOYEE BENEFITS TOTAL	184,458	178,995	207,704	28,709	228,108	91.1%
	EMPLOYEE SUPPLY/EXPN TOTAL	5,798	4,480	3,885	(595)	7,000	55.5%
	PERSONNEL TOTAL	534,059	487,670	487,230	(440)	547,000	89.1%
OPERATING							
	INSTITUTIONAL SUPPLY TOTAL	18,037	19,013	14,754	(4,259)	18,500	79.8%
	FUEL & LUBRICANTS TOTAL	2,799	2,802	3,457	655	3,100	111.5%
	PROGRAM EXPENSES TOTAL	7,702	10,249	8,591	(1,658)	8,300	103.5%
	PROFESSIONAL SERVICE TOTAL	50	84,214	90,557	6,343	87,203	103.8%
	VEHICLE REPAIR/MAINT TOTAL	6,065	3,444	2,945	(499)	8,000	36.8%
	HARDWARE/SOFTWARE TOTAL	-	-	99	99	500	19.8%
	LAND/BLDG/FACILITIES TOTAL	61,562	69,600	93,087	23,487	99,389	93.7%
	SMALL TOOLS/EQUIP TOTAL	22,603	16,799	10,082	(6,717)	18,000	56.0%
	COMMUNICATIONS TOTAL	1,244	1,548	1,128	(420)	1,850	61.0%
	UTILITIES TOTAL	122,167	129,351	134,704	5,353	137,788	97.8%
	INSURANCE/RISK MGMT TOTAL	11,102	13,069	13,751	682	16,648	82.6%
	OPERATING TOTAL	253,331	350,089	373,155	23,066	399,278	93.5%
CAPITAL							

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		9,939	5,974	4,975	(999)	8,500	58.5%
DEPRECIATION TOTAL		14,570	17,530	34,000	16,470	34,000	100.0%
CAPITAL TOTAL		24,509	23,504	38,975	15,471	42,500	91.7%
TOTAL EXPENDITURES		811,899	861,263	899,360	38,097	988,778	91.0%
PUBLIC WORKS FACILITIES TOTAL:		(668,327)	(748,298)	(594,725)	153,573	(862,087)	69.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
73 PUBLIC WORKS STREETS							
REVENUE:							
	LICENSES AND PERMITS TOTAL	6,936	4,878	6,270	1,392	5,500	114.0%
	GRANTS TOTAL	-	1,027	-	(1,027)	-	0.0%
	CONTRACTED SERVICES TOTAL	1,543,472	1,678,188	2,049,445	371,257	2,105,430	97.3%
	TOTAL REVENUE	1,550,408	1,684,093	2,055,715	371,622	2,110,930	97.4%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	1,206,367	1,432,913	1,201,977	(230,936)	1,288,902	93.3%
	EMPLOYEE BENEFITS TOTAL	568,405	653,610	699,194	45,584	762,565	91.7%
	EMPLOYEE SUPPLY/EXPN TOTAL	12,879	13,743	9,536	(4,207)	19,105	49.9%
	PERSONNEL TOTAL	1,787,651	2,100,266	1,910,707	(189,559)	2,070,572	92.3%
OPERATING							
	FUEL & LUBRICANTS TOTAL	6,439	8,854	7,344	(1,510)	6,650	110.4%
	OFFICE SUPPLIES TOTAL	1,486	645	786	141	875	89.8%
	PROGRAM EXPENSES TOTAL	6,482	7,655	7,469	(186)	12,975	57.6%
	PROFESSIONAL SERVICE TOTAL	225	99,671	107,645	7,974	103,658	103.8%
	VEHICLE REPAIR/MAINT TOTAL	4,829	4,878	3,340	(1,538)	6,875	48.6%
	SMALL TOOLS/EQUIP TOTAL	258	377	2,840	2,463	2,941	96.6%
	COMMUNICATIONS TOTAL	3,772	3,061	3,364	303	4,245	79.2%
	INSURANCE/RISK MGMT TOTAL	19,099	19,723	22,038	2,315	24,833	88.7%
	OPERATING TOTAL	42,590	144,864	154,826	9,962	163,052	95.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	60,136	-	100	100	6,454	1.5%
	DEPRECIATION TOTAL	21,177	27,097	23,801	(3,296)	23,801	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		81,313	27,097	23,901	(3,196)	30,255	79.0%
TOTAL EXPENDITURES		1,911,554	2,272,227	2,089,434	(182,793)	2,263,879	92.3%
PUBLIC WORKS STREETS TOTAL:		(361,146)	(588,134)	(33,719)	554,415	(152,949)	22.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS TOTAL		-	50,684	-	(50,684)	-	0.0%
CONTRACTED SERVICES TOTAL		2,671	18,169	1,413	(16,756)	-	0.0%
USER/USAGE CHARGES TOTAL		2,712	392	1,686	1,294	850	198.4%
TOTAL REVENUE		5,383	69,245	3,099	(66,146)	850	364.6%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		251,143	174,975	162,212	(12,763)	199,613	81.3%
EMPLOYEE BENEFITS TOTAL		80,564	71,006	81,756	10,750	105,730	77.3%
EMPLOYEE SUPPLY/EXPN TOTAL		3,228	2,275	1,597	(678)	6,500	24.6%
PERSONNEL TOTAL		334,935	248,256	245,565	(2,691)	311,843	78.7%
OPERATING							
FUEL & LUBRICANTS TOTAL		8,963	10,145	7,066	(3,079)	10,500	67.3%
OFFICE SUPPLIES TOTAL		1,079	465	619	154	2,000	31.0%
PROGRAM EXPENSES TOTAL		30,315	49,354	52,441	3,087	69,758	75.2%
PROFESSIONAL SERVICE TOTAL		44,233	227,962	249,465	21,503	246,373	101.3%
VEHICLE REPAIR/MAINT TOTAL		29,552	39,183	14,337	(24,846)	27,750	51.7%
SMALL TOOLS/EQUIP TOTAL		340	145	1,090	945	1,500	72.7%
COMMUNICATIONS TOTAL		1,427	1,546	1,214	(332)	2,330	52.1%
INSURANCE/RISK MGMT TOTAL		3,177	3,287	3,946	659	4,267	92.5%
OPERATING TOTAL		119,086	332,087	330,178	(1,909)	364,478	90.6%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		12,279	8,797	-	(8,797)	10,000	0.0%
DEPRECIATION TOTAL		19,432	20,912	20,562	(350)	20,562	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		31,711	29,709	20,562	(9,147)	30,562	67.3%
TOTAL EXPENDITURES		485,732	610,052	596,305	(13,747)	706,883	84.4%
PUBLIC WORKS TREES/PARKS TOTAL:		(480,349)	(540,807)	(593,206)	(52,399)	(706,033)	84.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	72,623	105,634	116,051	10,417	105,364	110.1%
	 OPERATING TOTAL	72,623	105,634	116,051	10,417	105,364	110.1%
	TOTAL EXPENDITURES	72,623	105,634	116,051	10,417	105,364	110.1%
	PUBLIC TRANSPORTATION TOTAL:	(72,623)	(105,634)	(116,051)	(10,417)	(105,364)	110.1%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
OPERATING							
	PROFESSIONAL SERVICE TOTAL	639,817	647,028	646,556	(472)	646,556	100.0%
	OPERATING TOTAL	639,817	647,028	646,556	(472)	646,556	100.0%
	TOTAL EXPENDITURES	639,817	647,028	646,556	(472)	646,556	100.0%
	PARKS & RECREATION ADMIN TOTAL:	(639,817)	(647,028)	(646,556)	472	(646,556)	100.0%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
99 UNDEFINED							
REVENUE:							
TAXES TOTAL		11,385,525	11,679,827	12,359,894	680,067	13,037,590	94.8%
LICENSES AND PERMITS TOTAL		338,368	343,350	347,314	3,964	350,000	99.2%
INTEREST AND RENTS TOTAL		100,271	115,603	115,787	184	103,500	111.9%
GRANTS TOTAL		-	-	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		1,019,327	1,035,237	1,133,374	98,137	1,003,024	113.0%
CONTRACTED SERVICES TOTAL		(14,361)	24,704	13,893	(10,811)	20,000	69.5%
USER/USAGE CHARGES TOTAL		572,703	609,984	644,219	34,235	552,000	116.7%
SPECIAL ASSESSMENTS TOTAL		19,502	45,625	23,303	(22,322)	1,000	2330.3%
MISC/CONTRIBUTIONS TOTAL		979,900	1,066,163	802,291	(263,872)	1,069,723	75.0%
DEBT PROCEEDS TOTAL		-	8,291,000	-	(8,291,000)	-	0.0%
TOTAL REVENUE		14,401,235	23,211,493	15,440,075	(7,771,418)	16,136,837	95.7%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS TOTAL		60,867	-	-	-	-	0.0%
PERSONNEL TOTAL		60,867	-	-	-	-	0.0%
OPERATING							
INSURANCE/RISK MGMT TOTAL		-	-	23	23	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		110,931	114,513	141,752	27,239	117,500	120.6%
OPERATING TOTAL		110,931	114,513	141,775	27,262	117,500	120.7%
DEBT							
DEBT TOTAL		889,157	8,929,133	1,037,632	(7,891,501)	1,152,544	90.0%
DEBT TOTAL		889,157	8,929,133	1,037,632	(7,891,501)	1,152,544	90.0%
OTHER EXPENSE							

YTD Budget Report

Y-T-D through 12/2015

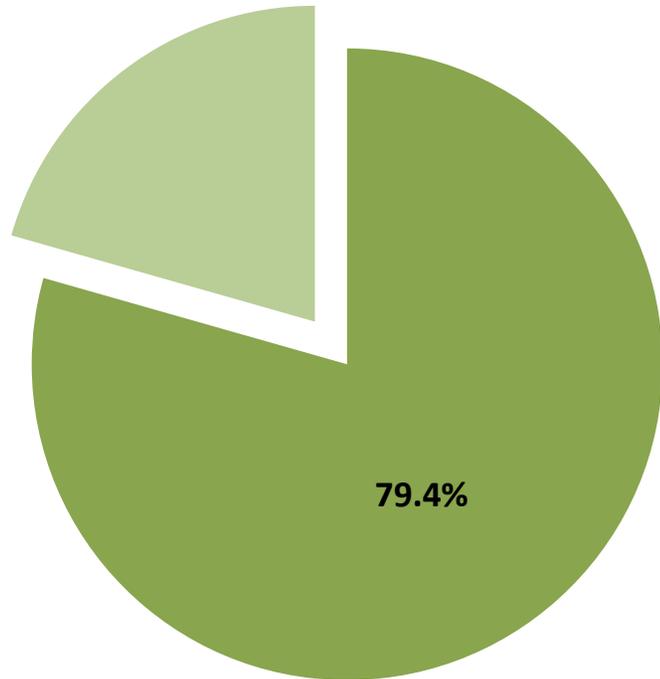
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OTHER EXPENDITURES TOTAL		994,396	1,003,024	1,580,507	577,483	1,158,024	136.5%
OTHER EXPENSE TOTAL		994,396	1,003,024	1,580,507	577,483	1,158,024	136.5%
TOTAL EXPENDITURES		2,055,351	10,046,670	2,759,914	(7,286,756)	2,428,068	113.7%
UNDEFINED TOTAL:		12,345,884	13,164,823	12,680,161	(484,662)	13,708,769	92.5%
SCB GENERAL FUND TOTAL		(302,268)	(687,792)	(553,113)	134,679	(850,222)	65.1%

Centre Tax Agency Revenue

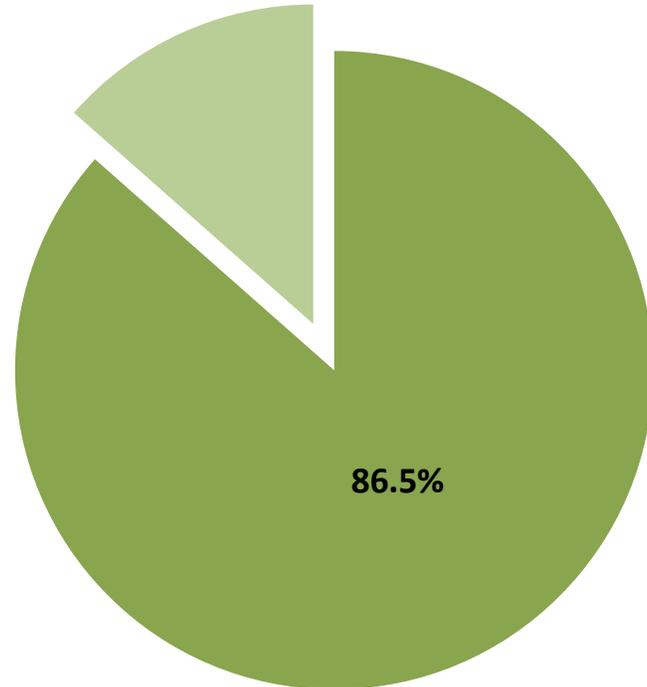
% of Total Budget Received

Y-T-D December 2014 & 2015

■ Y-T-D 2014



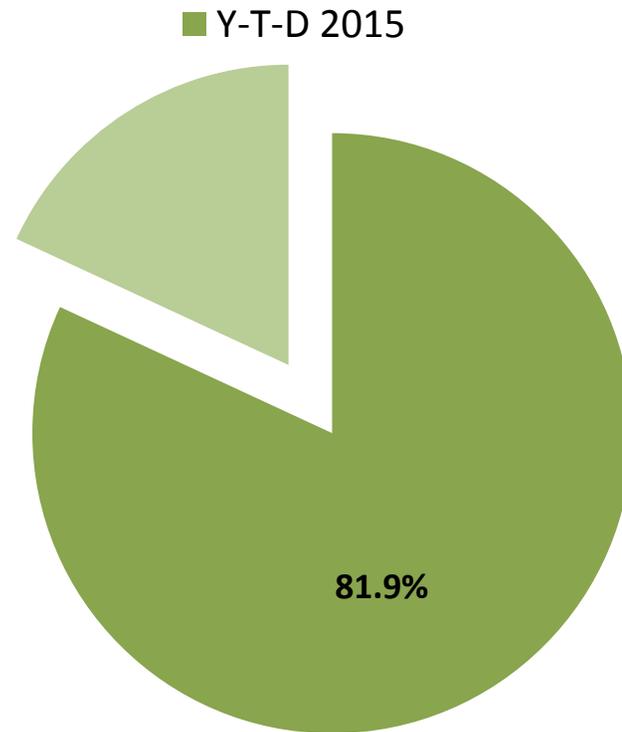
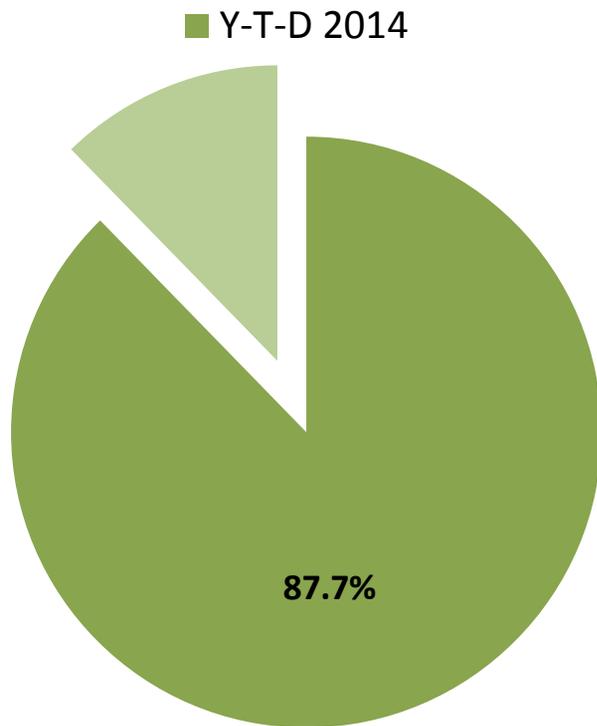
■ Y-T-D 2015



Centre Tax Agency Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B102 SCB CENTRE TAX AGENCY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	909,907	880,155	936,114	55,959	1,082,642	86.5%
	TOTAL REVENUE	909,907	880,155	936,114	55,959	1,082,642	86.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	318,214	390,597	379,453	(11,144)	386,719	98.1%
	EMPLOYEE BENEFITS TOTAL	107,290	132,644	159,394	26,750	174,230	91.5%
	EMPLOYEE SUPPLY/EXPN TOTAL	749	8,897	7,606	(1,291)	20,400	37.3%
	PERSONNEL TOTAL	426,253	532,138	546,453	14,315	581,349	94.0%
OPERATING							
	OFFICE SUPPLIES TOTAL	32,152	72,446	65,354	(7,092)	147,500	44.3%
	PROGRAM EXPENSES TOTAL	153	265	3,568	3,303	6,000	59.5%
	PROFESSIONAL SERVICE TOTAL	15,200	20,815	17,925	(2,890)	26,500	67.6%
	VEHICLE REPAIR/MAINT TOTAL	-	-	-	-	5,000	0.0%
	HARDWARE/SOFTWARE TOTAL	24,146	24,109	24,326	217	35,500	68.5%
	COMMUNICATIONS TOTAL	2,103	924	1,253	329	6,000	20.9%
	INSURANCE/RISK MGMT TOTAL	42,122	-	18,946	18,946	13,090	144.7%
	OPERATING TOTAL	115,876	118,559	131,372	12,813	239,590	54.8%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	6,551	-	-	-	-	0.0%
	DEPRECIATION TOTAL	52,304	52,304	52,304	-	52,304	100.0%
	CAPITAL TOTAL	58,855	52,304	52,304	-	52,304	100.0%
	OTHER EXPENSE						

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OTHER EXPENDITURES TOTAL		261,706	209,399	157,048	(52,351)	209,399	75.0%
OTHER EXPENSE TOTAL		261,706	209,399	157,048	(52,351)	209,399	75.0%
TOTAL EXPENDITURES		862,690	912,400	887,177	(25,223)	1,082,642	81.9%
SCB CENTRE TAX AGENCY TOTAL		47,217	(32,245)	48,937	81,182	0	0.0%

Borough of State College
Balance Sheet - Accrual Basis
B106 - Parking Fund
As of 12/31/2015 and 12/31/2014

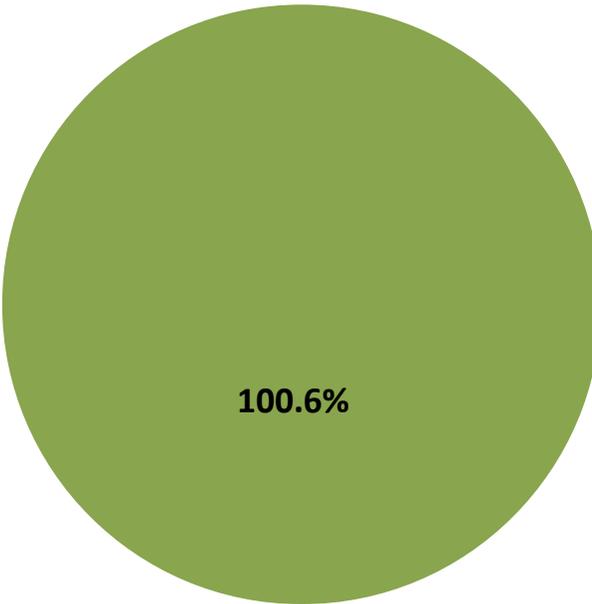
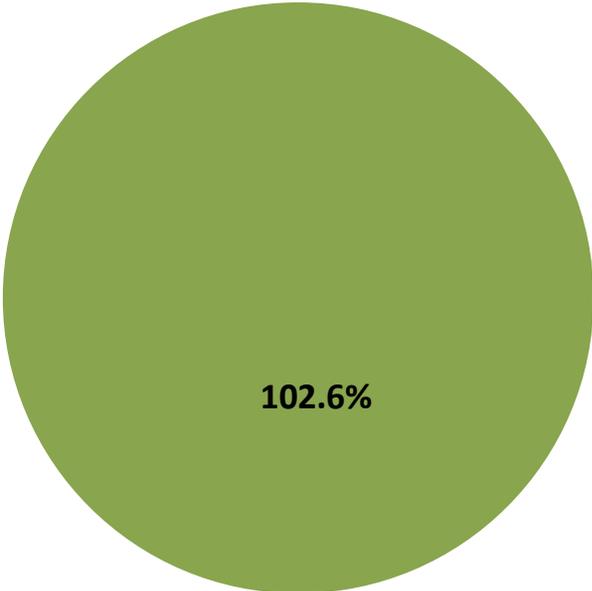
	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 848,177	\$ 1,014,425
Accounts Receivable	23,006	38,991
Inventory	-	-
Prepaid Expenses	25,650	47,308
Total Current Assets	<u>896,833</u>	<u>1,100,724</u>
Land & Improvements	4,476,397	4,476,397
Construction in Progress	14,400	10,528
Buildings	25,316,054	24,960,776
Machinery and Equipment	1,543,967	1,533,439
Total Fixed Assets	<u>31,350,818</u>	<u>30,981,140</u>
Less Accumulated Depreciation	<u>(14,023,366)</u>	<u>(13,339,366)</u>
Net Book Value	<u>17,327,452</u>	<u>17,641,774</u>
Deferred Charges on Bond Refundings	1,096,102	1,205,712
Total Assets	<u><u>\$ 19,320,387</u></u>	<u><u>\$ 19,948,210</u></u>
Liabilities:		
Accounts Payable	\$ 3,940	\$ 16,179
Accrued Payroll & Taxes	15,215	26,434
Due to Other Entities	-	-
Accrued Interest	39,822	39,822
Current Portion of Long-Term Debt	1,281,326	946,417
Total Current Liabilities	<u>1,340,303</u>	<u>1,028,852</u>
Deferred Revenue	975,374	819,374
Long-Term Debt	12,918,017	14,303,515
Total Long-Term Liabilities	<u>13,893,391</u>	<u>15,122,889</u>
Total Liabilities	<u>15,233,694</u>	<u>16,151,741</u>
Fund Balance:		
Net Investment in capital assets	4,224,210	3,597,553
Unassigned Fund Balance	(537,352)	331,969
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Current Year Excess/(Deficit)	331,194	(133,054)
Total Fund Balance	<u>4,018,052</u>	<u>3,796,468</u>
Total Liabilities & Fund Balance	<u><u>\$ 19,251,746</u></u>	<u><u>\$ 19,948,209</u></u>

Parking Fund Revenue

% of Total Budget Received
Y-T-D December 2014 & 2015

■ Y-T-D 2014

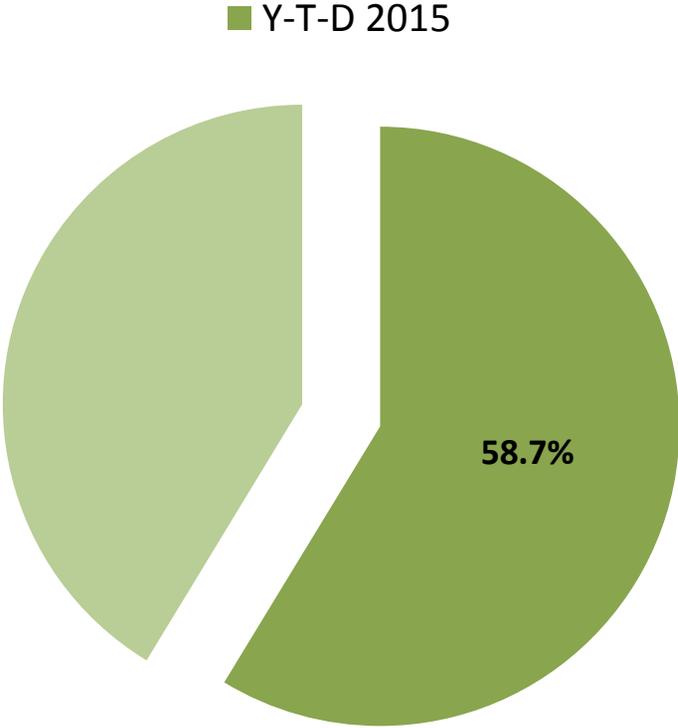
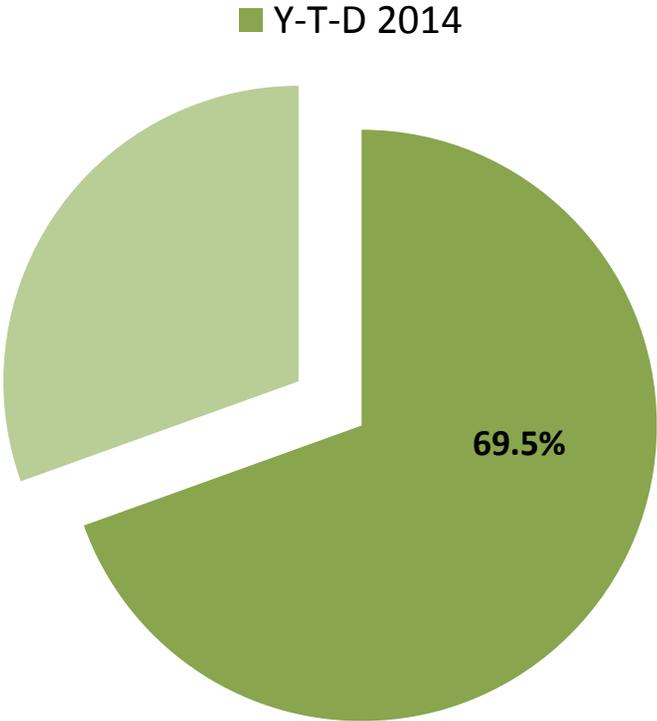
■ Y-T-D 2015



Parking Fund Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 13/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B106 SCB PARKING							
REVENUE:							
INTEREST AND RENTS TOTAL		207,323	202,989	168,203	(34,786)	212,152	79.3%
CONTRACTED SERVICES TOTAL		405	1,992	(183)	(2,175)	1,500	-12.2%
USER/USAGE CHARGES TOTAL		2,557,107	2,598,094	2,800,015	201,921	2,735,850	102.3%
SPECIAL ASSESSMENTS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		2,764,835	2,803,075	2,968,035	164,960	2,949,502	100.6%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		314,313	337,543	374,786	37,243	371,863	100.8%
EMPLOYEE BENEFITS TOTAL		110,519	106,432	131,730	25,298	174,127	75.7%
EMPLOYEE SUPPLY/EXPN TOTAL		5,403	5,443	4,073	(1,370)	10,000	40.7%
PERSONNEL TOTAL		430,235	449,418	510,589	61,171	555,990	91.8%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		61,190	44,747	22,006	(22,741)	45,000	48.9%
FUEL & LUBRICANTS TOTAL		988	1,475	1,609	134	1,100	146.3%
OFFICE SUPPLIES TOTAL		375	926	1,008	82	1,250	80.6%
PROGRAM EXPENSES TOTAL		-	13	-	(13)	-	0.0%
PROFESSIONAL SERVICE TOTAL		274,965	351,358	409,855	58,497	342,987	119.5%
VEHICLE REPAIR/MAINT TOTAL		2,471	3,583	7,106	3,523	3,000	236.9%
HARDWARE/SOFTWARE TOTAL		4,654	100,087	73,020	(27,067)	45,925	159.0%
LAND/BLDG/FACILITIES TOTAL		117,668	191,857	93,323	(98,534)	99,597	93.7%
SMALL TOOLS/EQUIP TOTAL		1,124	555	216	(339)	1,000	21.6%
COMMUNICATIONS TOTAL		13,368	31,141	8,846	(22,295)	16,000	55.3%

YTD Budget Report

Y-T-D through 13/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
UTILITIES TOTAL		116,061	107,210	93,583	(13,627)	117,900	79.4%
INSURANCE/RISK MGMT TOTAL		21,696	22,171	27,229	5,058	25,786	105.6%
OPERATING TOTAL		614,560	855,123	737,801	(117,322)	699,545	105.5%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		187,257	-	-	-	1,452,900	0.0%
DEPRECIATION TOTAL		794,212	840,633	701,542	(139,091)	17,542	3999.2%
CAPITAL TOTAL		981,469	840,633	701,542	(139,091)	1,470,442	47.7%
DEBT							
DEBT TOTAL		577,701	443,140	426,048	(17,092)	1,251,129	34.1%
DEBT TOTAL		577,701	443,140	426,048	(17,092)	1,251,129	34.1%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		239,214	347,815	260,861	(86,954)	347,815	75.0%
OTHER EXPENSE TOTAL		239,214	347,815	260,861	(86,954)	347,815	75.0%
TOTAL EXPENDITURES		2,843,179	2,936,129	2,636,841	(299,288)	4,324,921	61.0%
SCB PARKING TOTAL		(78,344)	(133,054)	331,194	464,248	(1,375,419)	-24.1%

Borough of State College
Balance Sheet - Accrual Basis
B107 - Compost Fund
As of 12/31/2015 and 12/31/2014

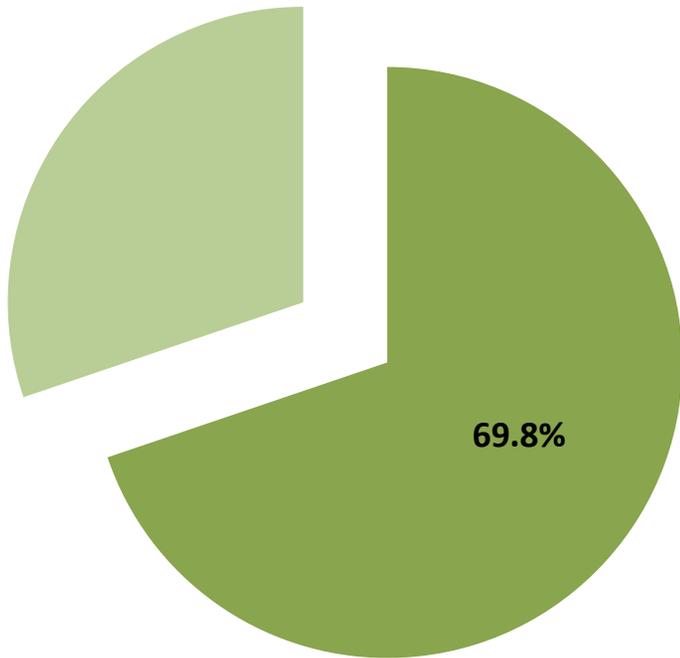
	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 361,127	\$ 419,827
Accounts Receivable	4,119	(1,071)
Total Current Assets	365,246	418,756
Land & Improvements	621,938	621,938
Construction in Progress	-	-
Buildings	204,089	204,089
Machinery and Equipment	624,141	624,141
Vehicles and Apparatus	516,271	516,271
Total Fixed Assets	1,966,439	1,966,439
Less Accumulated Depreciation	(1,482,386)	(1,361,690)
Net Book Value	484,053	604,749
Deferred Charges on Bond Refundings	-	-
Total Assets	\$ 849,299	\$ 1,023,505
Liabilities:		
Accounts Payable	\$ 36	\$ 1,925
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	36	1,925
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	36	1,925
Fund Balance:		
Net Investment in capital assets	484,053	604,749
Unassigned Fund Balance	537,529	638,877
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Current Year Excess/(Deficit)	(172,319)	(222,046)
Total Fund Balance	849,263	1,021,580
Total Liabilities & Fund Balance	\$ 849,299	\$ 1,023,505

Compost Fund Revenue

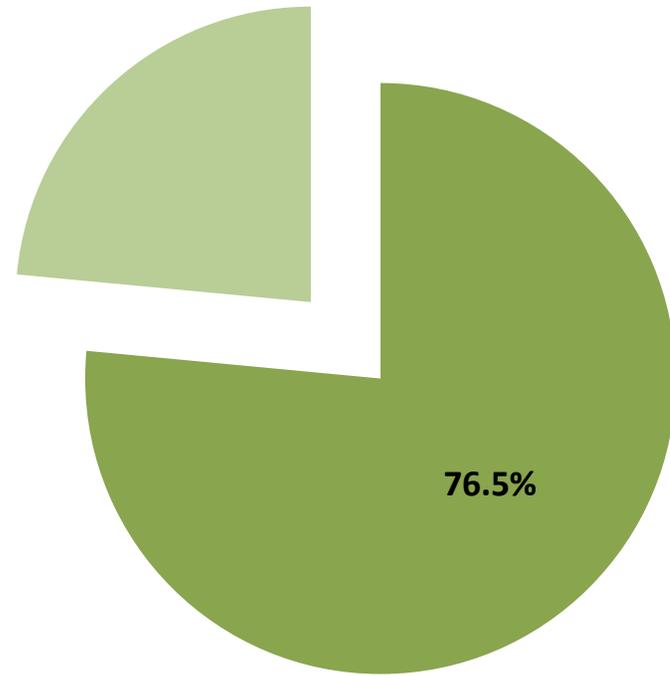
% of Total Budget Received

Y-T-D December 2014 & 2015

■ Y-T-D 2014



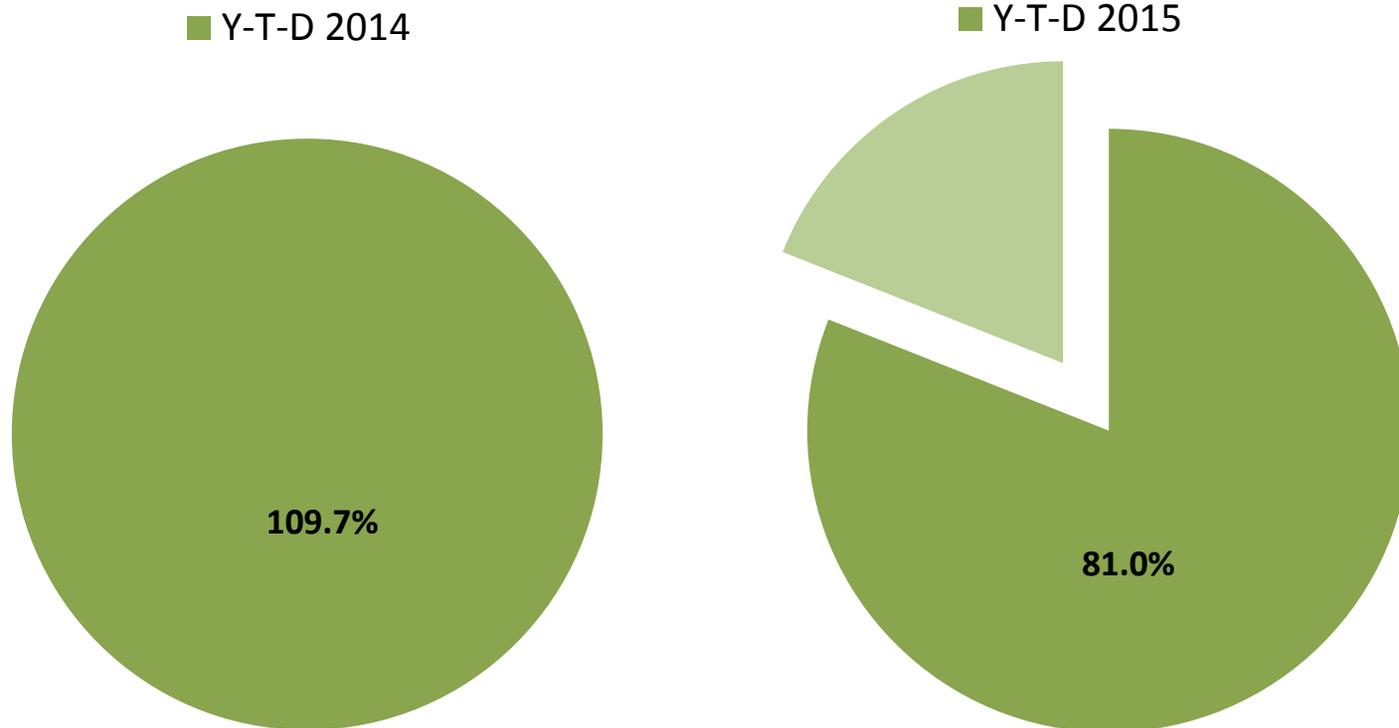
■ Y-T-D 2015



Compost Fund Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 13/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B107 SCB COMPOST OPERATIONS							
REVENUE:							
INTEREST AND RENTS TOTAL		2,248	3,014	2,136	(878)	2,000	106.8%
CONTRACTED SERVICES TOTAL		147,850	141,540	148,573	7,033	163,525	90.9%
SPECIAL ASSESSMENTS TOTAL		169	75	-	(75)	-	0.0%
MISC/CONTRIBUTIONS TOTAL		72,765	47,868	54,233	6,365	102,425	52.9%
TOTAL REVENUE		223,032	192,497	204,942	12,445	267,950	76.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		5,406	74	-	(74)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		1,785	2,417	228	(2,189)	4,500	5.1%
PERSONNEL TOTAL		7,191	2,491	228	(2,263)	4,500	5.1%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		2,925	101	80	(21)	1,000	8.0%
FUEL & LUBRICANTS TOTAL		10,730	19,742	9,790	(9,952)	20,750	47.2%
OFFICE SUPPLIES TOTAL		55	447	925	478	1,000	92.5%
PROFESSIONAL SERVICE TOTAL		116,544	179,486	182,967	3,481	284,132	64.4%
VEHICLE REPAIR/MAINT TOTAL		24,701	33,442	29,979	(3,463)	32,000	93.7%
SMALL TOOLS/EQUIP TOTAL		65	2,976	-	(2,976)	1,900	0.0%
COMMUNICATIONS TOTAL		-	-	-	-	600	0.0%
UTILITIES TOTAL		349	449	394	(55)	600	65.7%
INSURANCE/RISK MGMT TOTAL		4,857	4,610	5,461	851	5,652	96.6%
OPERATING TOTAL		160,226	241,253	229,596	(11,657)	347,634	66.0%

YTD Budget Report

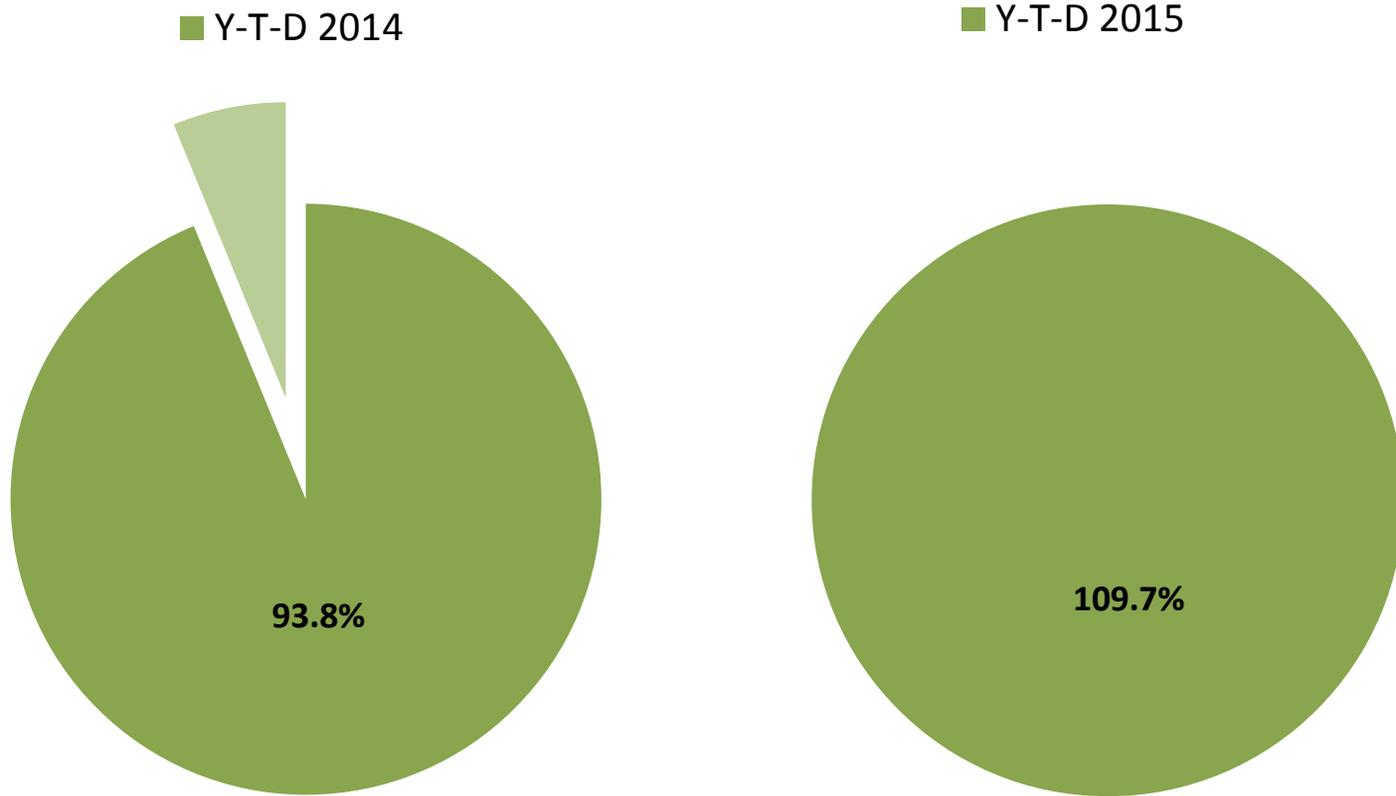
Y-T-D through 13/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	15,000	-	-	-	-	0.0%
	DEPRECIATION TOTAL	87,878	135,145	120,696	(14,449)	77,750	155.2%
	CAPITAL TOTAL	102,878	135,145	120,696	(14,449)	77,750	155.2%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	5,835	35,654	26,741	(8,913)	35,654	75.0%
	OTHER EXPENSE TOTAL	5,835	35,654	26,741	(8,913)	35,654	75.0%
	TOTAL EXPENDITURES	276,130	414,543	377,261	(37,282)	465,538	81.0%
SCB COMPOST OPERATIONS TOTAL		(53,098)	(222,046)	(172,319)	49,727	(197,588)	87.2%

Borough of State College
Balance Sheet - Accrual Basis
B108 - Sewer Fund
As of 12/31/2015 and 12/31/2014

	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 3,254,579	\$ 2,174,043
Accounts Receivable	1,391,614	1,338,672
Total Current Assets	<u>4,646,193</u>	<u>3,512,715</u>
Land & Improvements	-	-
Infrastructure	8,649,380	8,449,120
Buildings	-	-
Machinery and Equipment	287,273	275,919
Vehicles and Apparatus	971,600	875,558
Total Fixed Assets	<u>9,908,253</u>	<u>9,600,597</u>
Less Accumulated Depreciation*	<u>(6,038,474)</u>	<u>(5,666,560)</u>
Net Book Value	3,869,779	3,934,037
Deferred Charges on Bond Refundings	-	-
Total Assets	<u><u>\$ 8,515,972</u></u>	<u><u>\$ 7,446,752</u></u>
Liabilities:		
Accounts Payable	\$ 1,054,113	\$ 1,215,834
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	<u>1,054,113</u>	<u>1,215,834</u>
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,054,113</u>	<u>1,215,834</u>
Fund Balance:		
Net Investment in capital assets	3,869,779	3,934,037
Unassigned Fund Balance	2,668,794	2,528,764
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Current Year Excess/(Deficit)	923,286	(231,883)
Total Fund Balance	<u>7,461,859</u>	<u>6,230,918</u>
Total Liabilities & Fund Balance	<u><u>\$ 8,515,972</u></u>	<u><u>\$ 7,446,752</u></u>

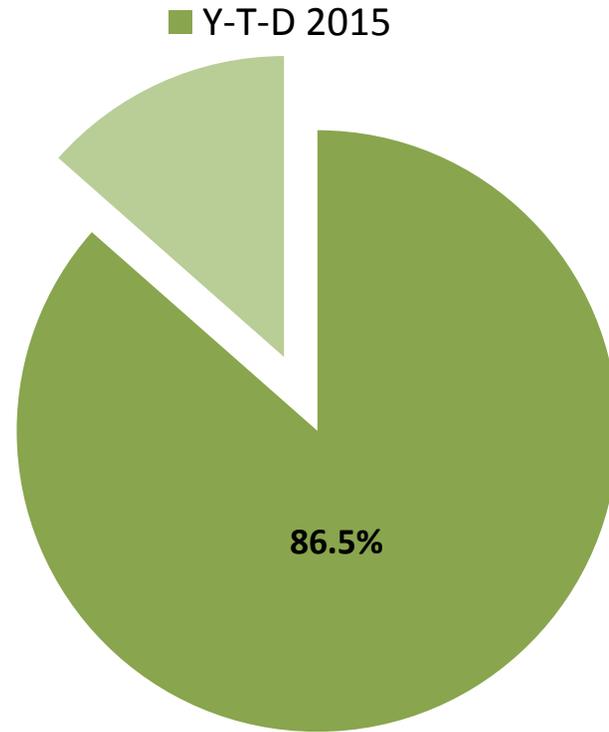
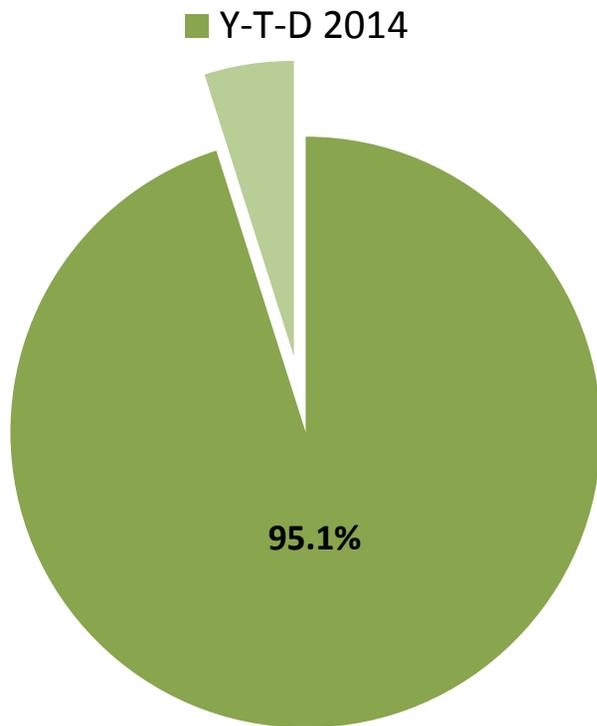
Sewer Fund Revenue
% of Total Budget Received
Y-T-D December 2014 & 2015



Sewer Fund Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B108 SCB SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS TOTAL		5,738	4,450	16,872	12,422	4,000	421.8%
INTEREST AND RENTS TOTAL		6,491	7,749	9,413	1,664	6,000	156.9%
GRANTS TOTAL		-	4,445	(4,445)	(8,890)	-	0.0%
USER/USAGE CHARGES TOTAL		5,744,632	5,702,690	6,256,946	554,256	5,695,000	109.9%
SPECIAL ASSESSMENTS TOTAL		-	-	3,802	3,802	22,000	17.3%
TOTAL REVENUE		5,756,861	5,719,334	6,282,588	563,254	5,727,000	109.7%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		14,913	348	-	(348)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		-	438	231	(207)	5,000	4.6%
PERSONNEL TOTAL		14,913	786	231	(555)	5,000	4.6%
OPERATING							
FUEL & LUBRICANTS TOTAL		27,142	29,619	20,420	(9,199)	30,000	68.1%
PROGRAM EXPENSES TOTAL		28,377	39,237	40,728	1,491	50,000	81.5%
PROFESSIONAL SERVICE TOTAL		407,120	414,746	449,174	34,428	883,910	50.8%
VEHICLE REPAIR/MAINT TOTAL		80,743	59,788	46,278	(13,510)	66,000	70.1%
LAND/BLDG/FACILITIES TOTAL		-	449,574	1,264	(448,310)	-	0.0%
SMALL TOOLS/EQUIP TOTAL		4,496	3,438	1,803	(1,635)	3,000	60.1%
COMMUNICATIONS TOTAL		67	603	213	(390)	1,130	18.8%
UTILITIES TOTAL		4,477,433	4,204,900	3,996,359	(208,541)	4,152,800	96.2%
INSURANCE/RISK MGMT TOTAL		6,524	6,645	7,423	778	8,801	84.3%

YTD Budget Report

Y-T-D through 12/2015

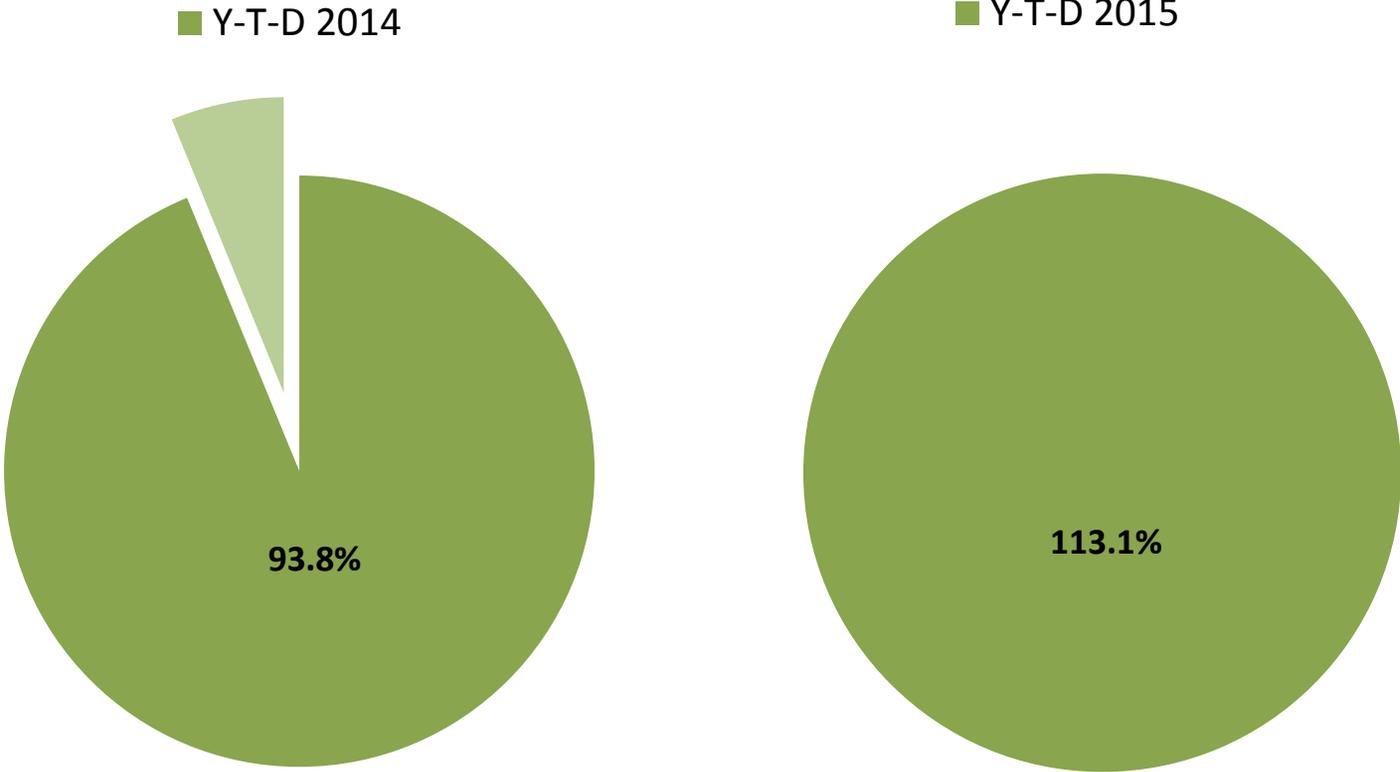
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OPERATING TOTAL		5,031,902	5,208,550	4,563,662	(644,888)	5,195,641	87.8%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		693,568	-	307,679	307,679	854,462	36.0%
DEPRECIATION TOTAL		-	587,460	371,914	(215,546)	101,239	367.4%
CAPITAL TOTAL		693,568	587,460	679,593	92,133	955,701	71.1%
DEBT							
DEBT TOTAL		-	-	-	-	-	0.0%
DEBT TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		94,318	154,421	115,816	(38,605)	154,421	75.0%
OTHER EXPENSE TOTAL		94,318	154,421	115,816	(38,605)	154,421	75.0%
TOTAL EXPENDITURES		5,834,701	5,951,217	5,359,302	(591,915)	6,310,763	84.9%
SCB SANITARY SEWER TOTAL		(77,840)	(231,883)	923,286	1,155,169	(583,763)	-158.2%

Borough of State College
Balance Sheet - Accrual Basis
B109 - Refuse Fund
As of 12/31/2015 and 12/31/2014

	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 814,725	\$ 1,022,141
Accounts Receivable	135,924	84,544
Total Current Assets	950,649	1,106,685
Land & Improvements	-	-
Infrastructure	-	-
Buildings	-	-
Machinery and Equipment	113,457	50,457
Vehicles and Apparatus	3,340,286	3,048,059
Total Fixed Assets	3,453,743	3,098,516
Less Accumulated Depreciation	(2,220,978)	(2,072,341)
Net Book Value	1,232,765	1,026,175
Deferred Charges on Bond Refundings	-	-
Total Assets	\$ 2,183,414	\$ 2,132,860
Liabilities:		
Accounts Payable	\$ 105,280	\$ 114,958
Deferred Revenue	-	1,962
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	105,280	116,920
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	105,280	116,920
Fund Balance:		
Net Investment in capital assets	1,232,765	1,026,175
Unassigned Fund Balance	1,312,341	701,703
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Current Year Excess/(Deficit)	(466,972)	288,062
Total Fund Balance	2,078,134	2,015,940
Total Liabilities & Fund Balance	\$ 2,183,414	\$ 2,132,860

Refuse Fund Revenue

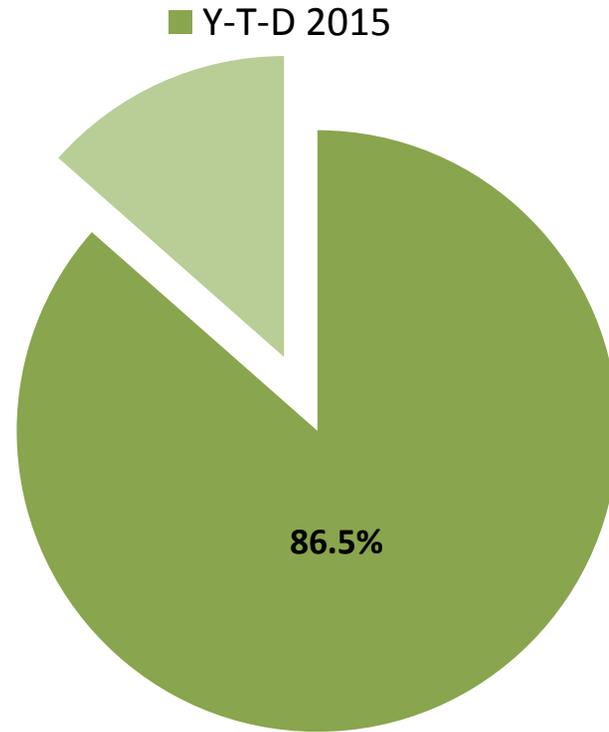
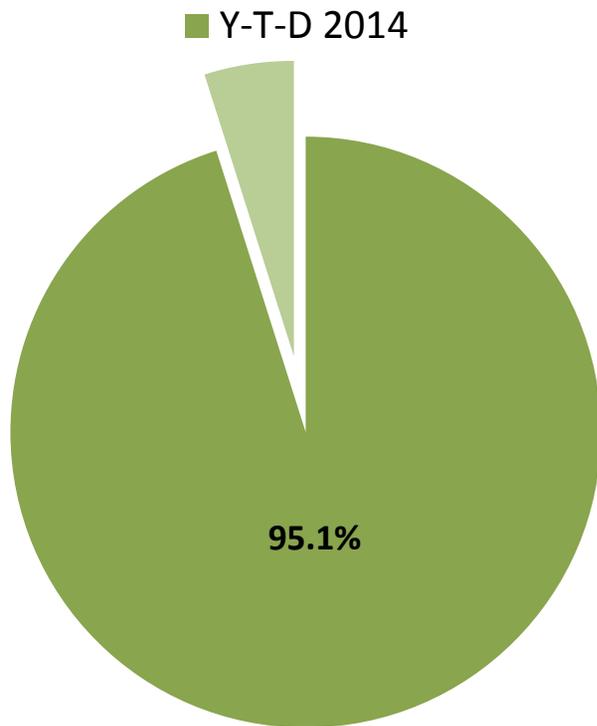
% of Total Budget Received
Y-T-D December 2014 & 2015



Sewer Fund Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B109 SCB REFUSE COLLECTIONS							
REVENUE:							
INTEREST AND RENTS TOTAL		5,261	9,180	12,367	3,187	(4,500)	-274.8%
GRANTS TOTAL		-	-	300,000	300,000	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		27,494	26,756	43,888	17,132	22,500	195.1%
CONTRACTED SERVICES TOTAL		67,501	40,835	42,620	1,785	24,500	174.0%
USER/USAGE CHARGES TOTAL		3,023,137	3,069,799	3,044,331	(25,468)	3,058,000	99.6%
SPECIAL ASSESSMENTS TOTAL		-	-	68,000	68,000	5,000	1360.0%
TOTAL REVENUE		3,123,393	3,146,570	3,511,206	364,636	3,105,500	113.1%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		12,897	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		19,594	55	-	(55)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		14,668	10,357	12,216	1,859	14,500	84.2%
PERSONNEL TOTAL		47,159	10,412	12,216	1,804	14,500	84.2%
OPERATING							
FUEL & LUBRICANTS TOTAL		104,564	106,559	69,100	(37,459)	75,000	92.1%
OFFICE SUPPLIES TOTAL		7,163	5,271	5,316	45	6,750	78.8%
PROGRAM EXPENSES TOTAL		8,253	6,975	21,214	14,239	20,100	105.5%
PROFESSIONAL SERVICE TOTAL		940,514	829,803	1,322,897	493,094	1,160,698	114.0%
VEHICLE REPAIR/MAINT TOTAL		209,563	239,141	205,461	(33,680)	200,000	102.7%
HARDWARE/SOFTWARE TOTAL		1,350	10,000	18,600	8,600	18,000	103.3%
SMALL TOOLS/EQUIP TOTAL		23,635	25,927	43,237	17,310	72,500	59.6%
COMMUNICATIONS TOTAL		1,733	1,315	1,442	127	3,520	41.0%

YTD Budget Report

Y-T-D through 12/2015

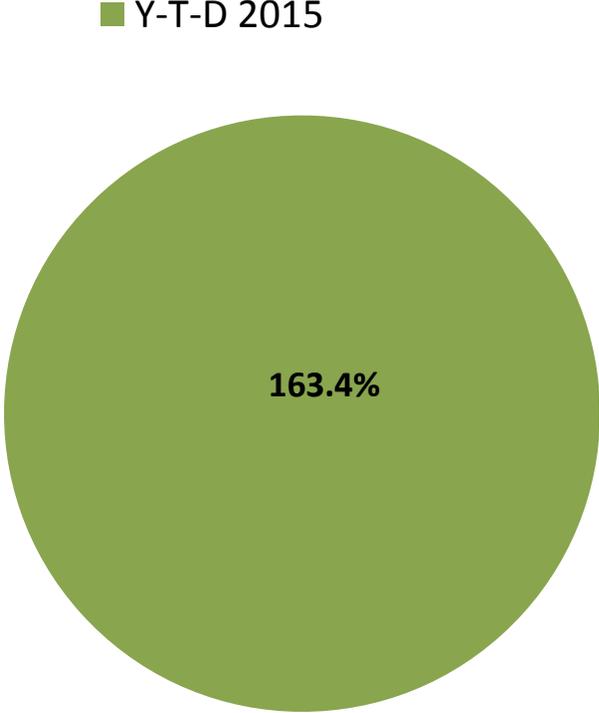
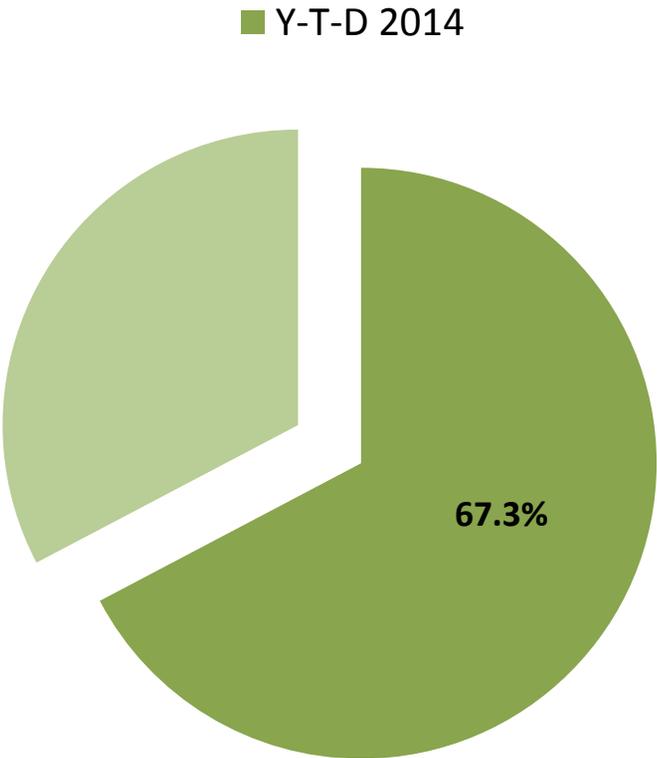
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
UTILITIES TOTAL		1,254,296	1,249,387	1,245,147	(4,240)	1,281,500	97.2%
INSURANCE/RISK MGMT TOTAL		12,787	12,636	15,952	3,316	18,053	88.4%
OPERATING TOTAL		2,563,858	2,487,014	2,948,366	461,352	2,856,121	103.2%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		677,916	-	527,192	527,192	288,707	182.6%
DEPRECIATION TOTAL		-	159,122	320,602	161,480	326,786	98.1%
CAPITAL TOTAL		677,916	159,122	847,794	688,672	615,493	137.7%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		160,582	201,960	169,802	(32,158)	256,517	66.2%
OTHER EXPENSE TOTAL		160,582	201,960	169,802	(32,158)	256,517	66.2%
TOTAL EXPENDITURES		3,449,515	2,858,508	3,978,178	1,119,670	3,742,631	106.3%
SCB REFUSE COLLECTIONS TOTAL							
		(326,122)	288,062	(466,972)	(755,034)	(637,131)	73.3%

Borough of State College
Balance Sheet - Accrual Basis
B130 & B133 - Capital Funds
As of 12/31/2015 and 12/31/2014

	FY 2015	FY 2014
Assets:		
Cash and Equivalents	\$ 2,892,562	\$ 2,402,280
Accounts Receivable	165,274	640,371
Total Current Assets	3,057,836	3,042,651
Total Assets	\$ 3,057,836	\$ 3,042,651
Liabilities:		
Accounts Payable	\$ 109,147	\$ 514,229
Deferred Revenue	184,948	42,974
Total Current Liabilities	294,095	557,203
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	294,095	557,203
Fund Balance:		
Unassigned Fund Balance	578,351	1,816,813
Assigned Fund Balance	1,907,395	2,288,822
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Current Year Excess/(Deficit)	277,995	(1,620,187)
Total Fund Balance	2,763,741	2,485,448
Total Liabilities & Fund Balance	\$ 3,057,836	\$ 3,042,651

Capital Funds Revenue

% of Total Budget Received
Y-T-D December 2014 & 2015



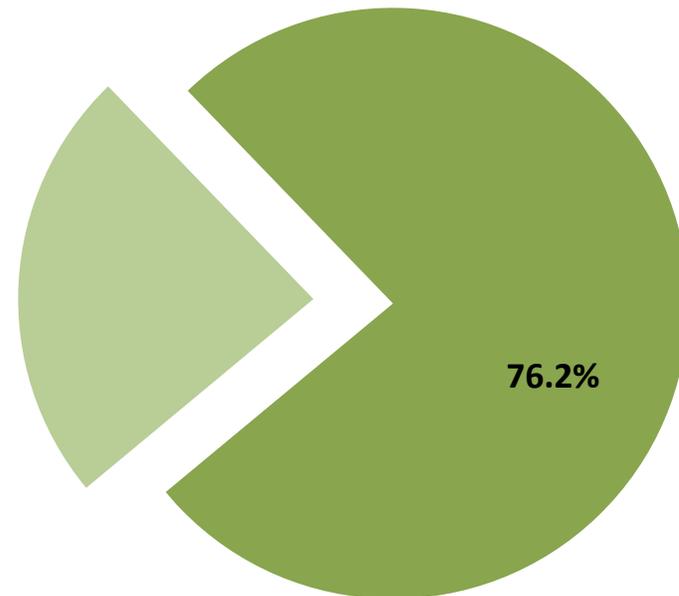
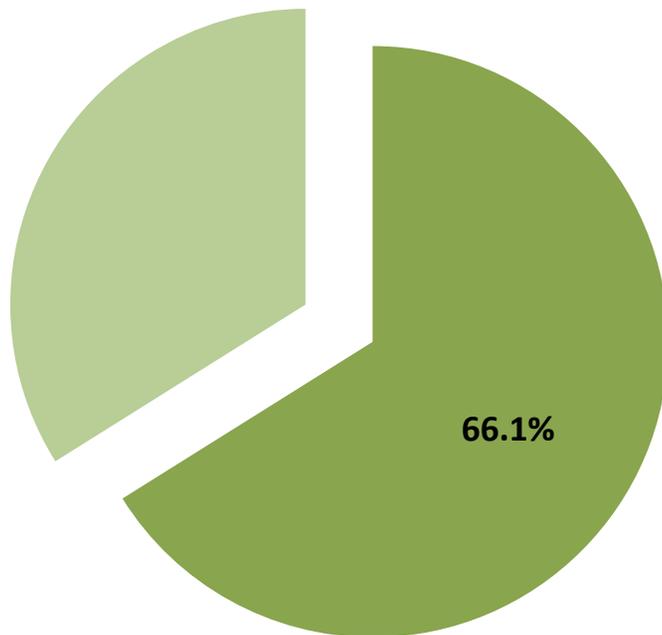
Capital Funds Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015

■ Y-T-D 2014

■ Y-T-D 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
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Funds: B130, B133

REVENUE:

TAXES TOTAL		619,651	584,460	623,744	39,284	-	0.0%
INTEREST AND RENTS TOTAL		96,603	108,123	85,962	(22,161)	130,000	66.1%
GRANTS TOTAL		-	-	-	-	799,010	0.0%
SHARE/ENTITL/IN LIEU TOTAL		100,000	-	-	-	50,000	0.0%
CONTRACTED SERVICES TOTAL		58,249	18,755	9,184	(9,571)	-	0.0%
USER/USAGE CHARGES TOTAL		26,889	203	78,727	78,524	-	0.0%
SPECIAL ASSESSMENTS TOTAL		11,501	7,158	31,169	24,011	5,000	623.4%
MISC/CONTRIBUTIONS TOTAL		424,447	486,886	792,166	305,280	925,775	85.6%
DEBT PROCEEDS TOTAL		-	6,979,691	2,779,368	(4,200,323)	782,500	355.2%
TOTAL REVENUE		1,337,340	8,185,276	4,400,320	(3,784,956)	2,692,285	163.4%

EXPENDITURES:

PERSONNEL

EMPLOYEE BENEFITS TOTAL		-	-	-	-	-	0.0%
PERSONNEL TOTAL		-	-	-	-	-	0.0%

OPERATING

PROGRAM EXPENSES TOTAL		-	-	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		91,232	(146,417)	5,124	151,541	141,750	3.6%
HARDWARE/SOFTWARE TOTAL		582,178	(144,189)	59,678	203,867	695,835	8.6%
LAND/BLDG/FACILITIES TOTAL		-	-	774	774	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	11,622	5,769	(5,853)	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		50,000	50,000	150,000	100,000	50,000	300.0%
HOME OWNERSHIP TOTAL		-	-	-	-	-	0.0%

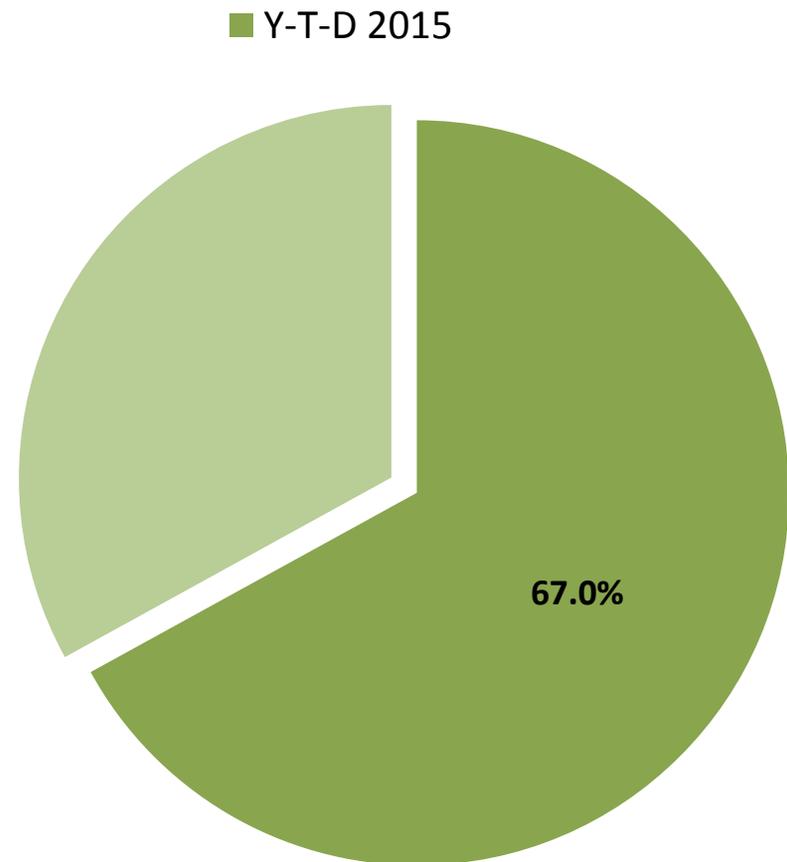
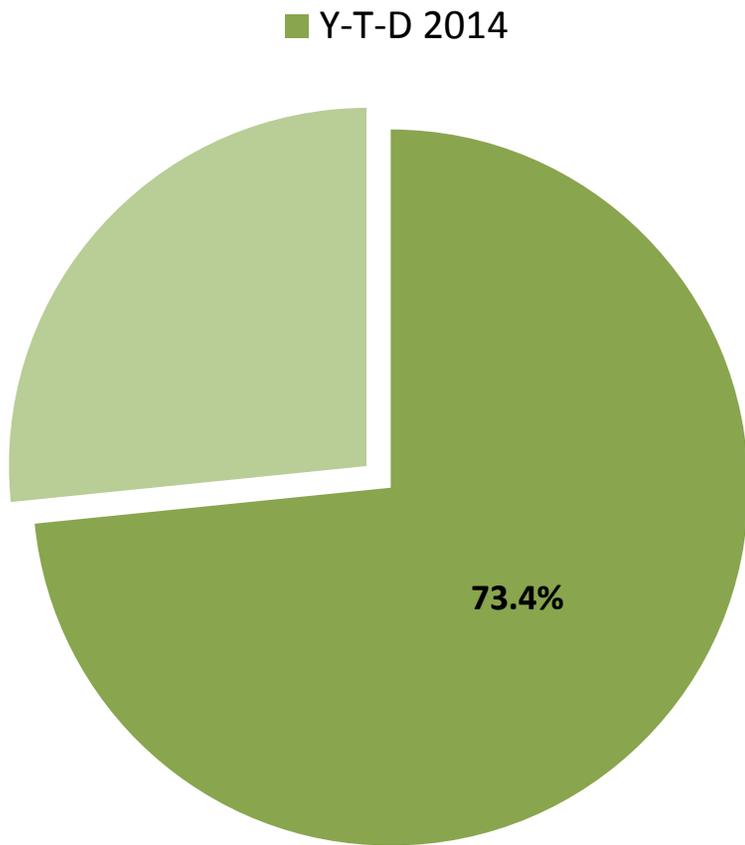
YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
Funds: B130, B133							
OPERATING TOTAL		723,410	(228,984)	221,345	450,329	887,585	24.9%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		2,242,037	9,973,916	3,858,780	(6,115,136)	4,521,703	85.3%
CAPITAL TOTAL		2,242,037	9,973,916	3,858,780	(6,115,136)	4,521,703	85.3%
DEBT							
DEBT TOTAL		-	60,531	-	(60,531)	-	0.0%
DEBT TOTAL		-	60,531	-	(60,531)	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	42,200	42,200	-	0.0%
OTHER EXPENSE TOTAL		-	-	42,200	42,200	-	0.0%
TOTAL EXPENDITURES		2,965,447	9,805,463	4,122,325	(5,683,138)	5,409,287	76.2%
SCB CAPITAL PROJECTS TOTAL		(1,628,107)	(1,620,187)	277,995	1,898,182	(2,717,002)	-10.2%

Other Funds Revenue

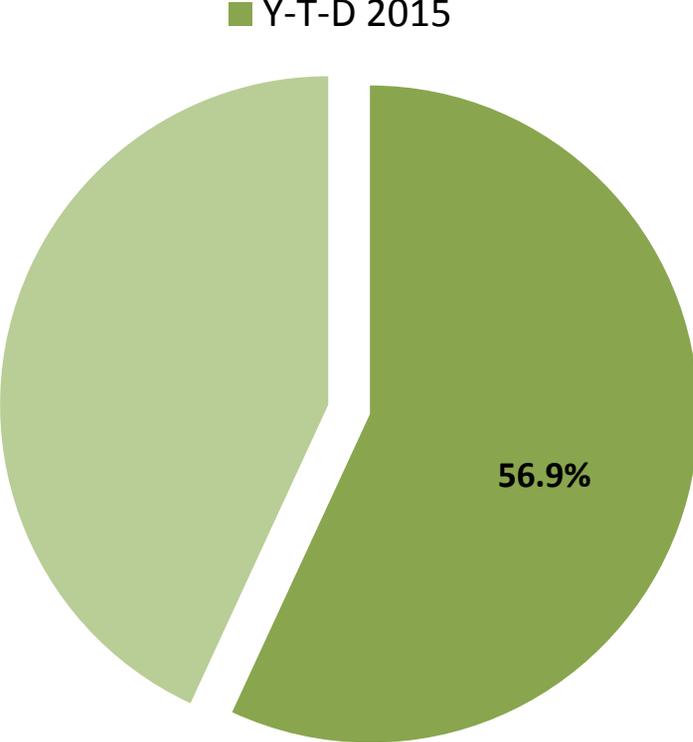
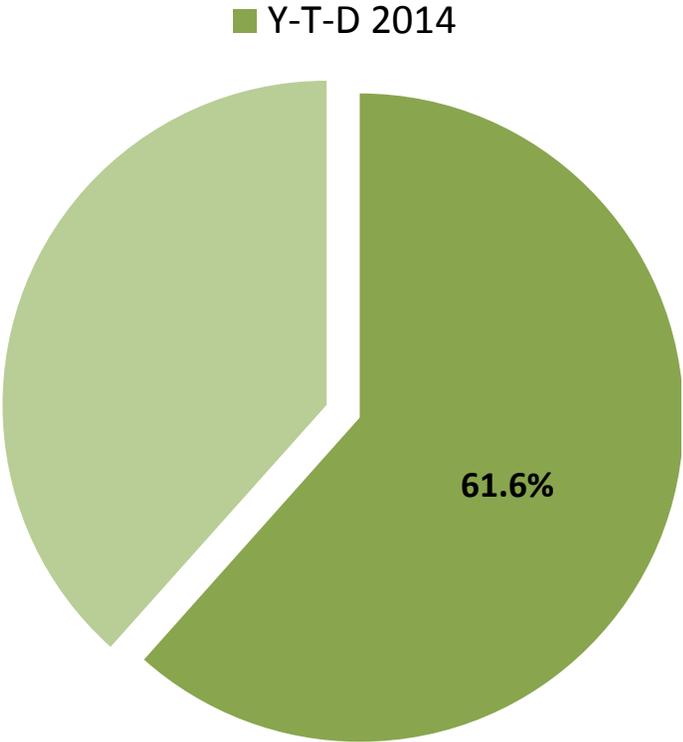
% of Total Budget Received
Y-T-D December 2014 & 2015



Other Funds Expenditures

% of Total Budget Expended

Y-T-D December 2014 & 2015



YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
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Funds: B103, B104, B105, B112, B114, B115, B116, B117, B118, B120, B125, B135

REVENUE:

TAXES TOTAL		-	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		113,671	126,607	140,208	13,601	126,615	110.7%
GRANTS TOTAL		-	7,158	22,915	15,757	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		1,100,119	2,163,477	1,264,526	(898,951)	2,920,425	43.3%
CONTRACTED SERVICES TOTAL		516,401	354,559	396,356	41,797	411,733	96.3%
USER/USAGE CHARGES TOTAL		29,907	40,806	23,702	(17,104)	30,184	78.5%
SPECIAL ASSESSMENTS TOTAL		49,391	(13,690)	(11,304)	2,386	837,770	-1.3%
MISC/CONTRIBUTIONS TOTAL		50,000	394,686	787,119	392,433	306,541	256.8%
DEBT PROCEEDS TOTAL		131,280	171,866	1,060,429	888,563	861,210	123.1%
TOTAL REVENUE		1,990,769	3,245,469	3,683,951	438,482	5,494,478	67.0%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES TOTAL		122,579	128,919	114,951	(13,968)	120,161	95.7%
EMPLOYEE BENEFITS TOTAL		73,170	104,733	119,914	15,181	141,381	84.8%
EMPLOYEE SUPPLY/EXPN TOTAL		4,541	7,452	22,085	14,633	28,950	76.3%
PERSONNEL TOTAL		200,290	241,104	256,950	15,846	290,492	88.5%

OPERATING

INSTITUTIONAL SUPPLY TOTAL		6,826	8,222	7,553	(669)	11,054	68.3%
FUEL & LUBRICANTS TOTAL		23,575	29,822	42,570	12,748	29,375	144.9%
OFFICE SUPPLIES TOTAL		3,086	2,471	1,623	(848)	4,550	35.7%
PROGRAM EXPENSES TOTAL		214,448	208,580	308,720	100,140	345,771	89.3%
PROFESSIONAL SERVICE TOTAL		121,805	302,967	426,424	123,457	251,744	169.4%

YTD Budget Report

Y-T-D through 12/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
Funds: B103, B104, B105, B112, B114, B115, B116, B117, B118, B120, B125, B135							
VEHICLE REPAIR/MAINT TOTAL		141,523	125,116	124,766	(350)	113,000	110.4%
HARDWARE/SOFTWARE TOTAL		14	54	492	438	2,200	22.4%
LAND/BLDG/FACILITIES TOTAL		4,920	15,600	15,543	(57)	11,635	133.6%
SMALL TOOLS/EQUIP TOTAL		40,673	111,171	87,555	(23,616)	132,628	66.0%
COMMUNICATIONS TOTAL		6,337	6,404	7,482	1,078	9,968	75.1%
UTILITIES TOTAL		174,346	171,747	186,057	14,310	205,668	90.5%
INSURANCE/RISK MGMT TOTAL		4,133	50,850	24,099	(26,751)	42,350	56.9%
CONTRIBUTIONS/GRANTS TOTAL		846	26,846	28,772	1,926	37,646	76.4%
HOME OWNERSHIP TOTAL		394,249	893,699	314,270	(579,429)	809,560	38.8%
OPERATING TOTAL		1,136,781	1,953,549	1,575,926	(377,623)	2,007,149	78.5%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		88,393	502,974	963,195	460,221	1,654,280	58.2%
DEPRECIATION TOTAL		-	7,969	10,069	2,100	2,623	383.9%
CAPITAL TOTAL		88,393	510,943	973,264	462,321	1,656,903	58.7%
DEBT							
DEBT TOTAL		33,789	78,388	40,678	(37,710)	883,102	4.6%
DEBT TOTAL		33,789	78,388	40,678	(37,710)	883,102	4.6%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		248,797	164,782	351,257	186,475	785,474	44.7%
OTHER EXPENSE TOTAL		248,797	164,782	351,257	186,475	785,474	44.7%
TOTAL EXPENDITURES		1,708,050	2,948,766	3,198,075	249,309	5,623,120	56.9%
INSURANCE RESERVE TOTAL		282,719	296,703	485,876	189,173	(128,642)	-377.7%