



**Financial Highlights
January – September 2016**

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Borough of State College
Y-T-D September 2016
Financial Highlights

General Fund

2015 Year-End Actual (net): (\$553,113)

2016 Adopted Budget (net): \$308

Balance Sheet:

Cash and Equivalents totaled \$10,109,918 at the end of September 2016 compared with \$7,787,007 in September of 2015, representing an increase of \$2,322,911. Unassigned Fund Balance increased from \$8,554,247 in 2015 to \$11,062,080 in 2016, representing an increase of \$2,507,833.

Y-T-D Budget Report:

General Fund revenue for the first nine months totaled \$22,407,734 compared with revenue of \$19,559,066 for the same period in 2015 representing an increase of \$2,848,668.

Real Estate Taxes collected during the first nine months of 2016 totaled \$7,325,623 compared with \$6,302,728 in 2015 resulting in a positive variance of \$1,022,895.

Real Estate Transfer Tax revenue for the period was \$1,525,609 compared with \$772,853 in 2015 producing a positive variance of \$752,756.

At the end of the period, the **Earned Income Tax** revenue shows a positive variance of \$497,055 compared with 2015. This variance is the result of Penn State University converting from monthly to quarterly deposits for Earned Income Tax withholdings in 2015. The withholdings from the entire fourth quarter of 2015 were received in the first quarter of 2016 while receipts during the first quarter of 2015 included only December 2014 withholdings since Penn State was remitting the withholdings on a monthly basis in 2014. In addition, Penn State has recently announced another change in payroll processing that will result in the return to monthly tax remittances beginning in the fourth quarter. This change back to monthly remittances is expected to result in the recognition of additional revenue in 2016.

Local Services Tax revenue shows a negative variance of \$5,797 for the nine-month period.

Internal charges for Public Works Services increased from \$2,115,854 in 2015 to \$2,471,557 in 2016 contributing \$355,703 to the positive revenue variance. A portion of these Public Works charges remain within the General Fund. Public Works charges to enterprise funds totaled \$1,832,232 in 2016 and \$1,872,723 in 2015 resulting in a decrease of \$40,491. Revenue for Police Services also increased by \$70,330 over the previous year.

Total General Fund expenditures through September were \$15,821,825 in 2016 compared with \$15,925,690 in 2015 resulting in a decrease of \$103,865. Total Personnel Costs decreased by \$448,043 over the same period in 2015. Eighty percent of the variance is related to the current unfilled vacancies in the Police department.

Centre Tax Agency

Revenue for the Centre Tax Agency for the period was \$649,386 compared with \$606,287 in 2015 resulting in a positive variance of \$43,099. 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.

Total expenditures for the period were \$697,610 for 2016 compared with \$703,411 for the same period of 2015 resulting in a positive variance of \$5,801.

Parking Fund

2015 Year-End Actual (net): (\$1,089,073)

2016 Adopted Budget (net): (\$1,098,403)

Balance Sheet:

Cash and Equivalents totaled \$5,917,559 in 2016 compared with \$1,546,942 in 2015 as of the end of September, representing an increase of \$4,370,617. In May, the Borough closed on the bond issue which funds the Parking Fund improvements in 2016 and 2017. Unassigned Fund Balance increased from \$732,264 in 2015 to \$1,124,806 in 2016 representing an increase of \$392,542. The Assigned Fund Balance of \$3,765,977 represents the unexpended portion of the 2016 Bond issue which will be expended on the Parking Fund projects during the remainder of 2016 and 2017.

Y-T-D Budget Report:

Parking Fund revenue was \$8,252,362 for the first nine months compared with \$2,100,063 in 2015 producing an increase of \$6,152,299. After factoring out the bond proceeds of \$5,788,101, the comparable increase over 2015 was \$364,198.

Total expenditures were \$3,265,032 for 2016 compared with \$1,566,711 during the same period in 2015 resulting in a negative variance of \$1,698,321. Capital Expenditures totaling \$1,856,554 were committed during the period related to the facilities improvements for which bonds were issued. The comparable expenditures for 2016 were \$1,408,478 compared with \$1,319,147 in 2015 representing an increase of \$89,331. After factoring out the bond proceeds and capital expenditures, the Parking Fund produced a net positive variance of \$522,430 for the nine months in 2016 compared with 2015.

Compost Fund

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

2016 Adopted Budget (net): (\$323,669)

Balance Sheet:

Cash and Equivalents totaled \$215,308 in 2016 compared with \$289,227 in 2015 as of the end of September representing a decrease of \$73,919. Unassigned Fund Balance decreased from \$289,227 in 2015 to \$208,303 in 2016 representing a decrease of \$80,924.

Y-T-D Budget Report:

Compost revenue through September was \$60,586 compared with \$46,370 for the same period during 2015 producing a positive variance of \$14,216. The majority of Compost sales occur in November and December.

Expenditures for the first nine months totaled \$217,495 compared with \$173,975 for the same period during 2015 resulting in a negative variance of \$43,520. Internal Public Works charges increased by \$18,987 during 2016. The Compost Fund ended the period with a net negative variance of \$29,304 compared with the same period of 2015.

Sanitary Sewer Fund

2015 Year-End Actual (net): \$903,528

2016 Adopted Budget (net): (\$256,836)

Balance Sheet:

Cash and Equivalents totaled \$3,764,385 in 2016 compared with \$3,010,647 in 2015 as of the end of September representing an increase of \$753,738. Unassigned Fund Balance increased from \$4,355,887 in 2015 to \$5,135,489 in 2016 representing an increase of \$779,602.

Y-T-D Budget Report:

Revenue for the Sanitary Sewer Fund totaled \$4,277,631 for the first nine months of 2016 compared with \$4,676,849 during the same period of 2015 producing a negative variance of \$399,218. Tapping Fees totaled \$348,720 in 2015 compared with \$37,249 in the current year. These fees are passed through, so the negative revenue variance is offset by the negative expenditure variance when the fees are paid to UAJA.

Total expenditures for the period were \$2,714,464 compared with \$2,617,842 in 2015 producing a positive variance of \$96,622. Internal charges for Public Works Services increased by \$66,544 for the period compared with 2015. Capital Expenditures for 2016 totaled \$230,297 compared with \$9,202 in 2015 representing an increase of \$221,095. Through the end of September, the Sanitary Sewer Fund produced an Excess Revenue over Expenditures of \$1,563,167 compared with an excess in 2015 of \$2,059,007 or a decrease of \$495,840 comparing the same periods for the two years.

Refuse Fund

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

2016 Adopted Budget (net): (\$4,246)

Balance Sheet:

Cash and Equivalents totaled \$1,726,279 in 2016 compared with \$1,577,984 in 2015 as of the end of September representing an increase of \$148,295. Unassigned Fund Balance increased from \$1,810,338 in 2015 to \$2,000,452 in 2016 representing an increase of \$190,114.

Y-T-D Budget Report:

The year-to-date revenue for the Refuse Fund was \$3,329,371 in 2016 compared with \$3,364,533 for 2015 resulting in a negative variance of \$35,162. Refuse customers are billed twice annually; in January and July. During the first quarter of 2015, the Borough received a Municipal Recycling grant from the Commonwealth of Pennsylvania for \$250,000, which accounts for the entire negative variance. The 2016 rate adjustments produced an increase in usage charges of \$228,971. The 2016 budget anticipated usage charges of \$3,693,000 for the year compared with projected charges for 2016 of \$3,272,000. Since the majority of the billing is complete for the year, staff anticipates a revenue shortfall of approximately \$421,000 for the year.

Refuse Fund expenditures totaled \$2,172,314 for the first nine months of 2016 compared with \$2,543,987 for the same period during 2015 resulting in a positive variance of \$371,673. Vehicle purchases of \$459,192 during 2015 contributed to a positive variance in the Capital line and accounts for the majority of the positive expenditure variance. For the nine months, the Refuse Fund produced an Excess Revenue over Expenditures of \$1,157,057 compared with an excess in 2015 of \$820,546 representing an increase of \$336,511.

Capital Funds

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

2016 Adopted Budget (net): (\$919,568)

Balance Sheet:

Cash and Equivalents totaled \$3,299,834 in 2016 compared with \$2,466,130 in 2015 as of the end of September representing an increase of \$833,704. Bond proceeds of \$435,664 were received during May which accounts for the half of the increase. Unassigned Fund Balance decreased from \$727,718 in 2015 to \$564,639 in 2016 representing a decrease of \$163,079.

Y-T-D 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 the first nine months of 2016 totaled \$1,412,614 compared

with \$3,553,882 during 2015 producing a negative variance of \$2,141,268 for the period. Debt proceeds in 2015 totaled \$2,779,368 and \$435,663 in 2016. The 2015 debt proceeds were related to the financing of the Maintenance Facility while the 2016 debt proceeds resulted from the bond issue which will fund the Fraser and Beaver public space improvements in 2016 and Pugh and Beaver streetscape improvements in 2017. Non-debt revenues totaled \$976,951 in 2016 compared with \$774,514 in 2015 resulting in a positive variance of \$202,437. The majority of the variance is the result of the street light project that was contracted by CBICC from a CDBG grant.

Total expenditures for capital items totaled \$918,388 for 2016 and \$3,404,214 for the same period in 2015 resulting in a positive variance of \$2,485,826.

Redevelopment Authority

2015 Year-End Actual (net): \$91,393

2016 Adopted Budget (net): \$23,285

Revenue for the first nine months totaled \$939,098 compared with \$928,233 during the first nine months of 2015. The RDA revenue is composed of three major components; an appropriation from the General Fund based on the Realty Transfer Tax, borrowing on the Homestead Improvement Program line-of-credit, and proceeds from the sale of homes purchased through the HIP program. Of the revenue for 2016, \$676,795 resulted from the sale of three HIP program homes, while \$799,424 of the 2015 revenue resulted from borrowing on the line-of-credit to support the purchase of three homes. Inter-fund transfers from Realty Transfer Taxes totaled \$262,011 in 2016 and \$128,809 in 2015.

Expenditures for the first nine months of 2016 totaled \$718,174 compared with \$864,358 during 2015. Of the total Expenditures, \$307,418 in 2016 and \$781,262 in 2015 represent the cost of homes purchased under the HIP program. The RDA also used the balance of cash remaining after the sale of three homes to pay down on the line-of-credit in the amount of \$257,970 which is reflected in the 2016 expenditures. As of the end of September, the outstanding balance on the line-of-credit totaled \$567,612.

Other Funds

2015 Year-End Actual (net): \$433,207

2016 Adopted Budget (net): \$240,829

Other Funds include all other internal service and other governmental funds not included above. Total revenue for Other Funds was \$2,768,102 for the first nine months of 2016 compared with \$1,454,651 for the same period of 2015 producing an increase of \$1,313,451. A portion of the variance was produced by an in lieu payment of \$168,040 related to the Metropolitan project. Highway Aid revenue increased by \$127,081 in 2016, while the

remainder of the variance was the result of activities related to HOME program loan repayments and CDBG grant draws.

Expenditures for Other Funds totaled \$2,388,179 for 2016 compared with \$1,523,691 for 2015 resulting in an increase of \$864,488. The combined funds produced a net Excess Revenue over Expenditures during the nine months of \$379,923 in 2016 compared with a deficit in 2015 of \$69,040 resulting in a positive variance of \$448,963.



FINANCIAL REPORT

Year-to-Date Ending September 30, 2016

BUDGET PERFORMANCE REVIEW

			Current Quarter	Year-to-Date
GOVERNMENTAL FUNDS				
	FY 2015 Actual	FY 2016 Budget		
GENERAL FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (553,113)	\$ 308		
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	\$ 277,995	\$ (919,568)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
REDEVELOPMENT AUTHORITY				
Net Excess (Deficit) Revenue/Expenditures	\$ 91,393	\$ 23,285		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
OTHER FUNDS				
Net Excess (Deficit) Revenue/Expenditures	\$ 433,207	\$ 240,829		
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	\$ (1,089,073)	\$ (1,098,403)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
COMPOST FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (172,319)	\$ (323,669)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
SANITARY SEWER FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ 903,528	\$ (256,836)		
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
REFUSE COLLECTION FUND				
Net Excess (Deficit) Revenue/Expenditures	\$ (466,972)	\$ (4,246)		
Revenues			CAUTION	CAUTION
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

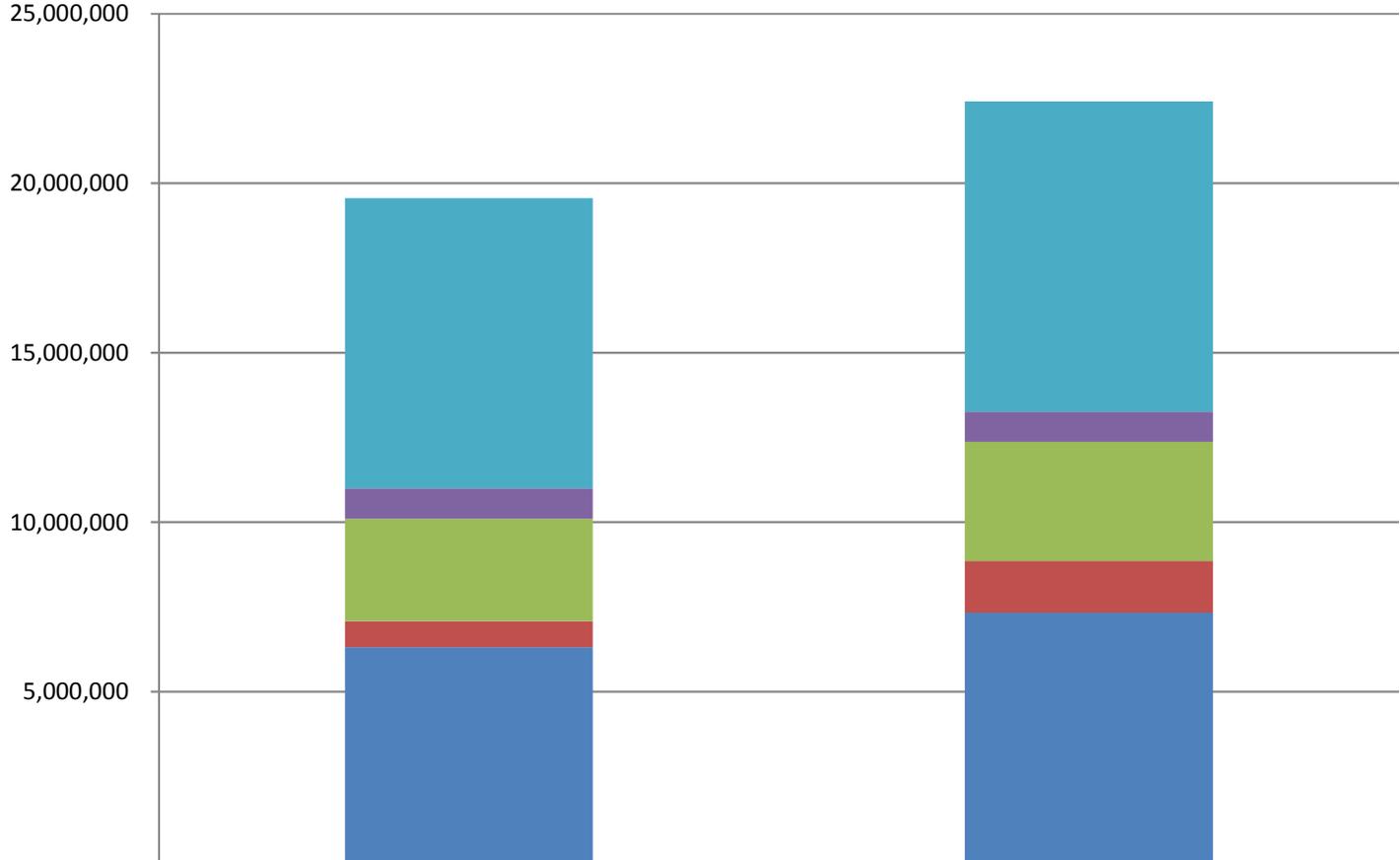
Borough of State College
Balance Sheet
B101 - General Fund
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 10,109,918	\$ 7,787,007
Accounts Receivable	2,228,515	1,793,555
Inventory	6,125	5,415
Prepaid Expenses	479,428	367,980
Total Current Assets	12,823,986	9,953,957
Total Assets	\$ 12,823,986	\$ 9,953,957
Liabilities:		
Accounts Payable	\$ 110,873	\$ 59,293
Accrued Payroll & Taxes	24,705	417,940
Due to Other Entities	(4,348)	48,150
Escrows & Surety	86,617	44,875
Deferred Revenue	1,587,372	764,386
Total Current Liabilities	1,805,219	1,334,644
Total Liabilities	1,805,219	1,334,644
Fund Balance:		
Beginning Unassigned Fund Balance	4,378,600	4,920,896
Current Year Excess/(Deficit)	6,585,909	3,633,351
Assigned Fund Balance	-	10,808
Committed Fund Balance	28,258	28,258
Restricted Fund Balance	26,000	26,000
Total Fund Balance	11,018,767	8,619,313
Total Liabilities & Fund Balance	\$ 12,823,986	\$ 9,953,957

Borough of State College

General Fund Revenue

Y-T-D September 2015 & 2016



	2015	2016
Other Revenues	8,568,433	9,150,192
Local Service Tax	895,378	889,581
Earned Income Tax	3,019,674	3,516,729
Real Estate Transfer Tax	772,853	1,525,609
Real Estate Taxes	6,302,728	7,325,623

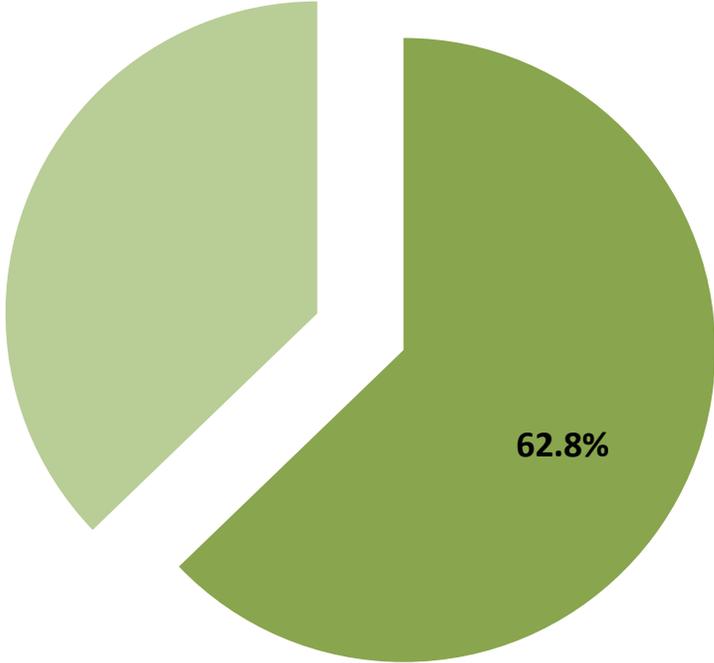
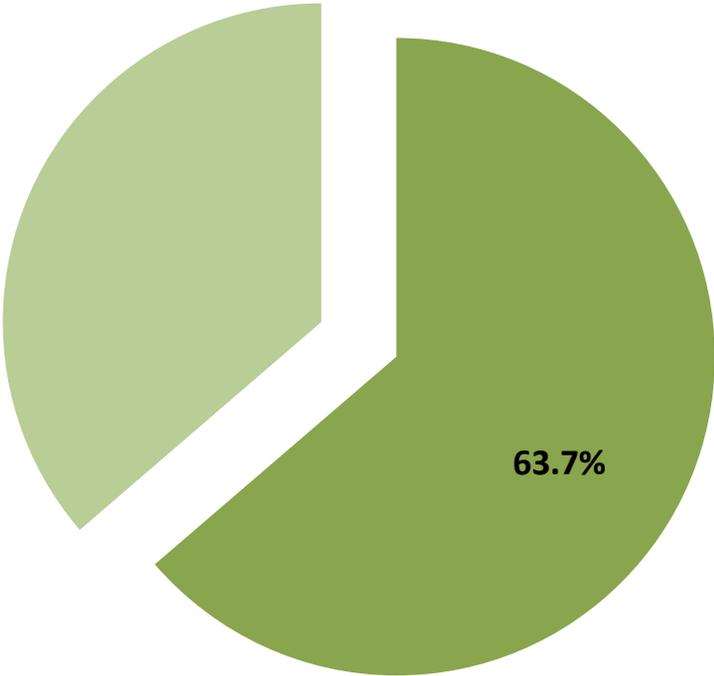
General Fund Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016

■ Y-T-D 2015

■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
REVENUE:							
TAXES TOTAL		9,537,886	10,990,633	13,257,542	2,266,909	13,883,558	95.5%
LICENSES AND PERMITS TOTAL		476,189	406,118	429,634	23,516	676,996	63.5%
FINES AND VIOLATIONS TOTAL		766,274	704,098	812,033	107,935	1,320,200	61.5%
INTEREST AND RENTS TOTAL		84,659	86,705	92,171	5,466	103,500	89.1%
GRANTS TOTAL		152,604	195,581	210,610	15,029	215,519	97.7%
SHARE/ENTITL/IN LIEU TOTAL		259,736	1,547,310	1,651,974	104,664	1,322,314	124.9%
CONTRACTED SERVICES TOTAL		3,240,047	4,102,124	4,601,832	499,708	6,039,095	76.2%
USER/USAGE CHARGES TOTAL		426,786	491,751	493,339	1,588	552,500	89.3%
SPECIAL ASSESSMENTS TOTAL		(15,157)	7,455	13,274	5,819	1,000	1327.4%
MISC/CONTRIBUTIONS TOTAL		915,415	1,027,291	845,325	(181,966)	1,083,516	78.0%
DEBT PROCEEDS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		15,844,439	19,559,066	22,407,734	2,848,668	25,198,198	88.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		8,123,193	8,264,351	7,921,311	(343,040)	11,354,984	69.8%
EMPLOYEE BENEFITS TOTAL		2,896,418	3,020,436	2,929,830	(90,606)	5,380,525	54.5%
EMPLOYEE SUPPLY/EXPN TOTAL		277,764	218,360	203,963	(14,397)	402,842	50.6%
PERSONNEL TOTAL		11,297,375	11,503,147	11,055,104	(448,043)	17,138,351	64.5%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		14,197	9,352	9,541	189	18,500	51.6%
FUEL & LUBRICANTS TOTAL		82,800	82,954	63,756	(19,198)	147,750	43.2%
OFFICE SUPPLIES TOTAL		63,237	75,665	69,368	(6,297)	114,263	60.7%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
PROGRAM EXPENSES TOTAL		193,553	221,950	204,303	(17,647)	291,601	70.1%
PROFESSIONAL SERVICE TOTAL		1,482,652	1,876,248	2,327,654	451,406	2,533,762	91.9%
VEHICLE REPAIR/MAINT TOTAL		99,652	65,251	68,655	3,404	141,224	48.6%
HARDWARE/SOFTWARE TOTAL		191,353	172,833	271,557	98,724	507,869	53.5%
LAND/BLDG/FACILITIES TOTAL		60,622	80,722	50,965	(29,757)	114,038	44.7%
SMALL TOOLS/EQUIP TOTAL		33,441	49,501	29,592	(19,909)	72,105	41.0%
COMMUNICATIONS TOTAL		133,519	109,827	152,699	42,872	240,735	63.4%
UTILITIES TOTAL		102,616	105,981	106,984	1,003	167,500	63.9%
INSURANCE/RISK MGMT TOTAL		271,157	247,489	232,990	(14,499)	284,721	81.8%
CONTRIBUTIONS/GRANTS TOTAL		105,434	135,294	102,427	(32,867)	129,191	79.3%
OPERATING TOTAL		2,834,233	3,233,067	3,690,491	457,424	4,763,259	77.5%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		78,085	5,075	9,069	3,994	291,500	3.1%
DEPRECIATION TOTAL		326,216	310,662	325,969	15,307	434,620	75.0%
CAPITAL TOTAL		404,301	315,737	335,038	19,301	726,120	46.1%
DEBT							
DEBT TOTAL		162,674	216,896	219,004	2,108	1,281,177	17.1%
DEBT TOTAL		162,674	216,896	219,004	2,108	1,281,177	17.1%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		223,450	656,843	522,188	(134,655)	1,326,289	39.4%
OTHER EXPENSE TOTAL		223,450	656,843	522,188	(134,655)	1,326,289	39.4%
TOTAL EXPENDITURES		14,922,033	15,925,690	15,821,825	(103,865)	25,235,196	62.7%
SCB GENERAL FUND TOTAL		922,406	3,633,376	6,585,909	2,952,533	(36,998)	-17,800.7%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
INTEREST AND RENTS TOTAL		-	-	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		-	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		75,465	12,317	12,867	550	90,400	14.2%
MISC/CONTRIBUTIONS TOTAL		309	225,000	-	(225,000)	-	0.0%
TOTAL REVENUE		75,774	237,317	12,867	(224,450)	90,400	14.2%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		590,883	628,898	628,390	(508)	859,492	73.1%
EMPLOYEE BENEFITS TOTAL		189,473	189,236	235,449	46,213	381,130	61.8%
EMPLOYEE SUPPLY/EXPN TOTAL		71,039	59,738	59,095	(643)	121,050	48.8%
PERSONNEL TOTAL		851,395	877,872	922,934	45,062	1,361,672	67.8%
OPERATING							
OFFICE SUPPLIES TOTAL		6,668	15,741	5,241	(10,500)	15,500	33.8%
PROGRAM EXPENSES TOTAL		34,656	18,914	23,698	4,784	44,048	53.8%
PROFESSIONAL SERVICE TOTAL		168,326	198,262	202,405	4,143	323,130	62.6%
HARDWARE/SOFTWARE TOTAL		13,964	9,939	3,254	(6,685)	8,925	36.5%
SMALL TOOLS/EQUIP TOTAL		-	-	30	30	250	12.0%
COMMUNICATIONS TOTAL		50,286	45,783	63,178	17,395	118,290	53.4%
INSURANCE/RISK MGMT TOTAL		53,881	54,461	54,036	(425)	70,950	76.2%
CONTRIBUTIONS/GRANTS TOTAL		3,150	4,270	3,500	(770)	3,000	116.7%
OPERATING TOTAL		330,931	347,370	355,342	7,972	584,093	60.8%
CAPITAL							

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	-	0.0%
DEPRECIATION TOTAL		7,089	-	-	-	-	0.0%
CAPITAL TOTAL		7,089	-	-	-	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	58,975	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	58,975	0.0%
TOTAL EXPENDITURES		1,189,415	1,225,242	1,278,276	53,034	2,004,740	63.8%
ADMINISTRATION TOTAL:		(1,113,641)	(987,925)	(1,265,409)	(277,484)	(1,914,340)	66.1%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
32 FINANCE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	-	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	96,600	2,850	2,704	(146)	3,605	75.0%
	USER/USAGE CHARGES TOTAL	-	25	57	32	-	0.0%
	TOTAL REVENUE	96,600	2,875	2,761	(114)	3,605	76.6%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	269,088	216,840	212,854	(3,986)	287,066	74.1%
	EMPLOYEE BENEFITS TOTAL	96,461	94,349	97,913	3,564	139,525	70.2%
	EMPLOYEE SUPPLY/EXPN TOTAL	6,866	7,465	6,143	(1,322)	7,500	81.9%
	PERSONNEL TOTAL	372,415	318,654	316,910	(1,744)	434,091	73.0%
OPERATING							
	OFFICE SUPPLIES TOTAL	8,114	6,962	7,772	810	13,500	57.6%
	PROGRAM EXPENSES TOTAL	20	-	28	28	150	18.7%
	PROFESSIONAL SERVICE TOTAL	28,849	26,184	28,008	1,824	29,300	95.6%
	HARDWARE/SOFTWARE TOTAL	3,484	300	4,992	4,692	10,825	46.1%
	COMMUNICATIONS TOTAL	1,305	1,060	1,009	(51)	1,600	63.1%
	INSURANCE/RISK MGMT TOTAL	7,113	11,154	9,192	(1,962)	12,121	75.8%
	OPERATING TOTAL	48,885	45,660	51,001	5,341	67,496	75.6%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	1,518	-	-	-	-	0.0%
	DEPRECIATION TOTAL	3,000	-	-	-	-	0.0%
	CAPITAL TOTAL	4,518	-	-	-	-	0.0%
	TOTAL EXPENDITURES	425,818	364,314	367,911	3,597	501,587	73.3%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
FINANCE TOTAL:		(329,218)	(361,439)	(365,150)	(3,711)	(497,982)	73.3%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
33 TAX							
REVENUE:							
	CONTRACTED SERVICES TOTAL	76,672	80,937	80,271	(666)	100,600	79.8%
	TOTAL REVENUE	76,672	80,937	80,271	(666)	100,600	79.8%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	61,732	65,609	72,874	7,265	90,737	80.3%
	EMPLOYEE BENEFITS TOTAL	15,221	16,666	16,980	314	32,171	52.8%
	EMPLOYEE SUPPLY/EXPN TOTAL	-	60	-	(60)	600	0.0%
	PERSONNEL TOTAL	76,953	82,335	89,854	7,519	123,508	72.8%
OPERATING							
	OFFICE SUPPLIES TOTAL	10,365	10,120	12,294	2,174	15,694	78.3%
	PROGRAM EXPENSES TOTAL	95	-	-	-	550	0.0%
	PROFESSIONAL SERVICE TOTAL	46,154	76,336	88,081	11,745	90,300	97.5%
	HARDWARE/SOFTWARE TOTAL	6,567	5,156	5,171	15	9,000	57.5%
	COMMUNICATIONS TOTAL	173	121	103	(18)	200	51.5%
	INSURANCE/RISK MGMT TOTAL	5,425	5,361	3,894	(1,467)	6,855	56.8%
	OPERATING TOTAL	68,779	97,094	109,543	12,449	122,599	89.4%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	4,570	-	-	-	-	0.0%
	CAPITAL TOTAL	4,570	-	-	-	-	0.0%
	TOTAL EXPENDITURES	150,302	179,429	199,397	19,968	246,107	81.0%
	TAX TOTAL:	(73,630)	(98,492)	(119,126)	(20,634)	(145,507)	81.9%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
37 INFORMATION TECHNOLOGY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	106,887	104,370	186,610	82,240	235,000	79.4%
	MISC/CONTRIBUTIONS TOTAL	-	-	123,270	123,270	123,270	100.0%
	TOTAL REVENUE	106,887	104,370	309,880	205,510	358,270	86.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	319,541	378,334	345,744	(32,590)	549,889	62.9%
	EMPLOYEE BENEFITS TOTAL	123,083	144,349	117,449	(26,900)	233,317	50.3%
	EMPLOYEE SUPPLY/EXPN TOTAL	13,779	5,246	4,823	(423)	15,000	32.2%
	PERSONNEL TOTAL	456,403	527,929	468,016	(59,913)	798,206	58.6%
OPERATING							
	FUEL & LUBRICANTS TOTAL	197	291	202	(89)	750	26.9%
	OFFICE SUPPLIES TOTAL	361	149	237	88	500	47.4%
	PROGRAM EXPENSES TOTAL	1,003	1,927	1,058	(869)	4,600	23.0%
	PROFESSIONAL SERVICE TOTAL	2,499	500	1,133	633	5,500	20.6%
	VEHICLE REPAIR/MAINT TOTAL	842	183	755	572	1,000	75.5%
	HARDWARE/SOFTWARE TOTAL	79,651	122,508	224,350	101,842	328,063	68.4%
	SMALL TOOLS/EQUIP TOTAL	-	145	-	(145)	500	0.0%
	COMMUNICATIONS TOTAL	34,624	22,041	30,545	8,504	41,250	74.0%
	INSURANCE/RISK MGMT TOTAL	1,542	2,098	2,794	696	2,436	114.7%
	OPERATING TOTAL	120,719	149,842	261,074	111,232	384,599	67.9%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	31,613	-	-	-	11,500	0.0%
	DEPRECIATION TOTAL	69,652	64,656	60,964	(3,692)	81,285	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		101,265	64,656	60,964	(3,692)	92,785	65.7%
TOTAL EXPENDITURES		678,387	742,427	790,054	47,627	1,275,590	61.9%
INFORMATION TECHNOLOGY TOTAL:		(571,500)	(638,057)	(480,174)	157,883	(917,320)	52.3%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
40 HEALTH & NEIGHBORHOOD SERVICES							
REVENUE:							
	LICENSES AND PERMITS TOTAL	91,732	78,785	91,536	12,751	233,101	39.3%
	FINES AND VIOLATIONS TOTAL	23,332	35,256	23,183	(12,073)	31,200	74.3%
	CONTRACTED SERVICES TOTAL	14,427	21,604	26,342	4,738	22,000	119.7%
	TOTAL REVENUE	129,491	135,645	141,061	5,416	286,301	49.3%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	190,393	205,886	186,218	(19,668)	294,786	63.2%
	EMPLOYEE BENEFITS TOTAL	76,546	81,726	83,515	1,789	155,628	53.7%
	EMPLOYEE SUPPLY/EXPN TOTAL	4,757	4,061	3,056	(1,005)	6,300	48.5%
	PERSONNEL TOTAL	271,696	291,673	272,789	(18,884)	456,714	59.7%
OPERATING							
	FUEL & LUBRICANTS TOTAL	2,443	3,246	1,646	(1,600)	4,500	36.6%
	OFFICE SUPPLIES TOTAL	4,233	6,754	4,390	(2,364)	8,600	51.0%
	PROGRAM EXPENSES TOTAL	221	601	1,485	884	2,900	51.2%
	PROFESSIONAL SERVICE TOTAL	-	1,814	-	(1,814)	1,900	0.0%
	VEHICLE REPAIR/MAINT TOTAL	3,443	581	2,073	1,492	2,500	82.9%
	HARDWARE/SOFTWARE TOTAL	31	374	-	(374)	100	0.0%
	COMMUNICATIONS TOTAL	2,781	1,543	1,534	(9)	4,600	33.3%
	INSURANCE/RISK MGMT TOTAL	1,620	2,176	1,728	(448)	2,845	60.7%
	OPERATING TOTAL	14,772	17,089	12,856	(4,233)	27,945	46.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	6,347	4,971	9,632	4,661	12,842	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		6,347	4,971	9,632	4,661	12,842	75.0%
TOTAL EXPENDITURES		292,815	313,733	295,277	(18,456)	497,501	59.4%
HEALTH & NEIGHBORHOOD SERVICES TOTAL:		(163,324)	(178,088)	(154,216)	23,872	(211,200)	73.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
42 COMMUNITY DEVELOPMENT							
REVENUE:							
	GRANTS TOTAL	-	1,396	-	(1,396)	-	0.0%
	TOTAL REVENUE	-	1,396	-	(1,396)	-	0.0%
EXPENDITURES:							
	OPERATING						
	PROGRAM EXPENSES TOTAL	5,050	-	-	-	-	0.0%
	OPERATING TOTAL	5,050	-	-	-	-	0.0%
	TOTAL EXPENDITURES	5,050	-	-	-	-	0.0%
	COMMUNITY DEVELOPMENT TOTAL:	(5,050)	1,396	-	(1,396)	-	0.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
45 PLANNING							
REVENUE:							
	LICENSES AND PERMITS TOTAL	9,190	9,010	14,202	5,192	29,845	47.6%
	GRANTS TOTAL	-	9,729	864	(8,865)	-	0.0%
	CONTRACTED SERVICES TOTAL	-	37,038	26,671	(10,367)	147,536	18.1%
	TOTAL REVENUE	9,190	55,777	41,737	(14,040)	177,381	23.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	393,005	383,926	358,881	(25,045)	518,933	69.2%
	EMPLOYEE BENEFITS TOTAL	120,663	136,507	136,257	(250)	238,476	57.1%
	EMPLOYEE SUPPLY/EXPN TOTAL	2,395	3,234	5,380	2,146	8,000	67.2%
	PERSONNEL TOTAL	516,063	523,667	500,518	(23,149)	765,409	65.4%
OPERATING							
	FUEL & LUBRICANTS TOTAL	530	360	243	(117)	600	40.5%
	OFFICE SUPPLIES TOTAL	4,201	3,802	2,768	(1,034)	5,644	49.0%
	PROGRAM EXPENSES TOTAL	933	4,050	8,223	4,173	2,400	342.6%
	PROFESSIONAL SERVICE TOTAL	82,046	76,867	69,977	(6,890)	96,371	72.6%
	VEHICLE REPAIR/MAINT TOTAL	766	3,063	(4,706)	(7,769)	3,500	-134.5%
	HARDWARE/SOFTWARE TOTAL	31	814	325	(489)	1,256	25.9%
	COMMUNICATIONS TOTAL	2,855	2,869	3,139	270	3,200	98.1%
	INSURANCE/RISK MGMT TOTAL	1,625	2,253	2,216	(37)	2,770	80.0%
	OPERATING TOTAL	92,987	94,078	82,185	(11,893)	115,741	71.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	7,476	-	-	-	-	0.0%
	DEPRECIATION TOTAL	2,794	2,426	2,426	-	3,234	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		10,270	2,426	2,426	-	3,234	75.0%
TOTAL EXPENDITURES		619,320	620,171	585,129	(35,042)	884,384	66.2%
PLANNING TOTAL:		(610,130)	(564,394)	(543,392)	21,002	(707,003)	76.9%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
50 FIRE							
REVENUE:							
	SHARE/ENTITL/IN LIEU TOTAL	223,450	219,925	218,644	(1,281)	234,657	93.2%
	TOTAL REVENUE	223,450	219,925	218,644	(1,281)	234,657	93.2%
EXPENDITURES:							
OPERATING							
	PROFESSIONAL SERVICE TOTAL	194,285	215,828	223,577	7,749	298,395	74.9%
	UTILITIES TOTAL	10,845	12,109	18,300	6,191	21,600	84.7%
	OPERATING TOTAL	205,130	227,937	241,877	13,940	319,995	75.6%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	223,450	219,925	-	(219,925)	234,657	0.0%
	OTHER EXPENSE TOTAL	223,450	219,925	-	(219,925)	234,657	0.0%
	TOTAL EXPENDITURES	428,580	447,862	241,877	(205,985)	554,652	43.6%
	FIRE TOTAL:	(205,130)	(227,937)	(23,233)	204,704	(319,995)	7.3%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	19,012	18,970	19,178	208	25,598	74.9%
	 OPERATING TOTAL	19,012	18,970	19,178	208	25,598	74.9%
	TOTAL EXPENDITURES	19,012	18,970	19,178	208	25,598	74.9%
	EMERGENCY MANAGEMENT TOTAL:	(19,012)	(18,970)	(19,178)	(208)	(25,598)	74.9%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
56 PARKING ENFORCEMENT							
REVENUE:							
	LICENSES AND PERMITS TOTAL	38,535	46,190	51,136	4,946	57,000	89.7%
	FINES AND VIOLATIONS TOTAL	425,036	395,005	544,645	149,640	646,000	84.3%
	TOTAL REVENUE	463,571	441,195	595,781	154,586	703,000	84.7%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	158,261	115,958	127,105	11,147	181,433	70.1%
	EMPLOYEE BENEFITS TOTAL	67,402	41,921	38,753	(3,168)	88,525	43.8%
	EMPLOYEE SUPPLY/EXPN TOTAL	2,242	4,857	3,097	(1,760)	5,500	56.3%
	PERSONNEL TOTAL	227,905	162,736	168,955	6,219	275,458	61.3%
OPERATING							
	FUEL & LUBRICANTS TOTAL	4,177	3,769	2,972	(797)	7,000	42.5%
	OFFICE SUPPLIES TOTAL	4,645	8,497	14,250	5,753	14,900	95.6%
	PROGRAM EXPENSES TOTAL	1,572	949	2,442	1,493	3,000	81.4%
	PROFESSIONAL SERVICE TOTAL	6,539	14,626	22,432	7,806	18,944	118.4%
	VEHICLE REPAIR/MAINT TOTAL	2,600	3,199	2,883	(316)	5,000	57.7%
	HARDWARE/SOFTWARE TOTAL	5,800	9,719	17,719	8,000	12,750	139.0%
	SMALL TOOLS/EQUIP TOTAL	3,526	2,821	453	(2,368)	5,600	8.1%
	COMMUNICATIONS TOTAL	3,579	2,444	2,880	436	4,500	64.0%
	INSURANCE/RISK MGMT TOTAL	1,591	2,168	1,881	(287)	3,000	62.7%
	OPERATING TOTAL	34,029	48,192	67,912	19,720	74,694	90.9%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	254,000	0.0%
	DEPRECIATION TOTAL	10,122	5,205	5,205	-	6,940	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		10,122	5,205	5,205	-	260,940	2.0%
TOTAL EXPENDITURES		272,056	216,133	242,072	25,939	611,092	39.6%
PARKING ENFORCEMENT TOTAL:		191,515	225,062	353,709	128,647	91,908	384.9%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
60 LIBRARY							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	287,327	300,810	325,900	25,090	436,130	74.7%
	 OPERATING TOTAL	287,327	300,810	325,900	25,090	436,130	74.7%
	TOTAL EXPENDITURES	287,327	300,810	325,900	25,090	436,130	74.7%
	LIBRARY TOTAL:	(287,327)	(300,810)	(325,900)	(25,090)	(436,130)	74.7%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
65 POLICE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	2,325	2,550	2,400	(150)	2,550	94.1%
	FINES AND VIOLATIONS TOTAL	317,906	273,837	244,205	(29,632)	643,000	38.0%
	INTEREST AND RENTS TOTAL	-	-	-	-	-	0.0%
	GRANTS TOTAL	151,577	184,456	200,172	15,716	211,000	94.9%
	SHARE/ENTITL/IN LIEU TOTAL	-	201,311	213,478	12,167	210,000	101.7%
	CONTRACTED SERVICES TOTAL	1,628,699	1,600,822	1,671,152	70,330	2,372,000	70.5%
	MISC/CONTRIBUTIONS TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	2,100,507	2,262,976	2,331,407	68,431	3,438,550	67.8%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	4,400,438	4,364,460	4,127,329	(237,131)	5,961,556	69.2%
	EMPLOYEE BENEFITS TOTAL	1,491,041	1,548,199	1,436,354	(111,845)	2,695,523	53.3%
	EMPLOYEE SUPPLY/EXPN TOTAL	142,885	106,408	94,660	(11,748)	182,292	51.9%
	PERSONNEL TOTAL	6,034,364	6,019,067	5,658,343	(360,724)	8,839,371	64.0%
OPERATING							
	FUEL & LUBRICANTS TOTAL	59,670	58,458	43,522	(14,936)	110,000	39.6%
	OFFICE SUPPLIES TOTAL	19,452	17,782	17,055	(727)	30,300	56.3%
	PROGRAM EXPENSES TOTAL	82,127	105,972	72,164	(33,808)	103,071	70.0%
	PROFESSIONAL SERVICE TOTAL	6,005	5,571	2,576	(2,995)	17,000	15.2%
	VEHICLE REPAIR/MAINT TOTAL	54,544	41,324	37,628	(3,696)	82,749	45.5%
	HARDWARE/SOFTWARE TOTAL	65,132	10,216	15,101	4,885	119,800	12.6%
	SMALL TOOLS/EQUIP TOTAL	16,481	35,325	20,933	(14,392)	47,155	44.4%
	COMMUNICATIONS TOTAL	30,805	26,807	42,406	15,599	55,000	77.1%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
INSURANCE/RISK MGMT TOTAL		124,606	122,989	119,397	(3,592)	129,000	92.6%
OPERATING TOTAL		458,822	424,444	370,782	(53,662)	694,075	53.4%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		24,491	-	9,069	9,069	16,000	56.7%
DEPRECIATION TOTAL		156,208	159,126	171,431	12,305	228,574	75.0%
CAPITAL TOTAL		180,699	159,126	180,500	21,374	244,574	73.8%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	-	0.0%
TOTAL EXPENDITURES		6,673,885	6,602,637	6,209,625	(393,012)	9,778,020	63.5%
POLICE TOTAL:		(4,573,378)	(4,339,661)	(3,878,218)	461,443	(6,339,470)	61.2%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
70 PUBLIC WORKS ADMIN							
REVENUE:							
	GRANTS TOTAL	-	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	-	411,817	629,176	217,359	701,550	89.7%
	TOTAL REVENUE	-	411,817	629,176	217,359	701,550	89.7%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	286,644	516,715	597,736	81,021	780,979	76.5%
	EMPLOYEE BENEFITS TOTAL	81,050	153,540	173,175	19,635	326,466	53.0%
	EMPLOYEE SUPPLY/EXPN TOTAL	15,950	13,986	12,874	(1,112)	22,500	57.2%
	PERSONNEL TOTAL	383,644	684,241	783,785	99,544	1,129,945	69.4%
OPERATING							
	FUEL & LUBRICANTS TOTAL	2,103	2,396	1,197	(1,199)	3,750	31.9%
	OFFICE SUPPLIES TOTAL	4,271	4,883	4,309	(574)	6,525	66.0%
	PROGRAM EXPENSES TOTAL	6,823	25,051	28,812	3,761	38,140	75.5%
	PROFESSIONAL SERVICE TOTAL	12,055	6,455	8,985	2,530	14,768	60.8%
	VEHICLE REPAIR/MAINT TOTAL	4,135	6,290	2,362	(3,928)	7,000	33.7%
	HARDWARE/SOFTWARE TOTAL	16,693	13,708	645	(13,063)	10,500	6.1%
	COMMUNICATIONS TOTAL	2,429	2,775	3,870	1,095	3,500	110.6%
	INSURANCE/RISK MGMT TOTAL	3,984	5,071	3,507	(1,564)	6,343	55.3%
	CONTRIBUTIONS/GRANTS TOTAL	7,325	10,057	8,691	(1,366)	8,691	100.0%
	OPERATING TOTAL	59,818	76,686	62,378	(14,308)	99,217	62.9%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	7,013	-	-	-	-	0.0%
	DEPRECIATION TOTAL	17,279	15,504	13,389	(2,115)	17,852	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		24,292	15,504	13,389	(2,115)	17,852	75.0%
TOTAL EXPENDITURES		467,754	776,431	859,552	83,121	1,247,014	68.9%
PUBLIC WORKS ADMIN TOTAL:		(467,754)	(364,614)	(230,376)	134,238	(545,464)	42.2%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
72 PUBLIC WORKS FACILITIES							
REVENUE:							
GRANTS TOTAL		-	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		84,864	90,662	223,215	132,553	475,734	46.9%
TOTAL REVENUE		84,864	90,662	223,215	132,553	475,734	46.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		264,244	221,101	227,699	6,598	316,747	71.9%
EMPLOYEE BENEFITS TOTAL		132,290	124,100	118,602	(5,498)	210,502	56.3%
EMPLOYEE SUPPLY/EXPN TOTAL		4,375	3,503	3,269	(234)	7,000	46.7%
PERSONNEL TOTAL		400,909	348,704	349,570	866	534,249	65.4%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		14,197	9,352	9,541	189	18,500	51.6%
FUEL & LUBRICANTS TOTAL		1,748	3,042	2,013	(1,029)	4,000	50.3%
PROGRAM EXPENSES TOTAL		6,689	7,145	5,959	(1,186)	12,000	49.7%
PROFESSIONAL SERVICE TOTAL		-	67,079	67,476	397	92,336	73.1%
VEHICLE REPAIR/MAINT TOTAL		2,837	1,786	4,505	2,719	4,500	100.1%
HARDWARE/SOFTWARE TOTAL		-	99	-	(99)	6,650	0.0%
LAND/BLDG/FACILITIES TOTAL		60,622	80,722	50,965	(29,757)	114,038	44.7%
SMALL TOOLS/EQUIP TOTAL		13,031	9,137	7,326	(1,811)	15,000	48.8%
COMMUNICATIONS TOTAL		1,161	916	716	(200)	1,850	38.7%
UTILITIES TOTAL		91,771	93,872	88,684	(5,188)	145,900	60.8%
INSURANCE/RISK MGMT TOTAL		11,473	13,751	16,115	2,364	15,748	102.3%
OPERATING TOTAL		203,529	286,901	253,300	(33,601)	430,522	58.8%
CAPITAL							

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		5,974	4,975	-	(4,975)	-	0.0%
DEPRECIATION TOTAL		13,148	25,501	25,501	-	34,000	75.0%
CAPITAL TOTAL		19,122	30,476	25,501	(4,975)	34,000	75.0%
TOTAL EXPENDITURES		623,560	666,081	628,371	(37,710)	998,771	62.9%
PUBLIC WORKS FACILITIES TOTAL:		(538,696)	(575,419)	(405,156)	170,263	(523,037)	77.5%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
73 PUBLIC WORKS STREETS							
REVENUE:							
	LICENSES AND PERMITS TOTAL	1,878	4,470	3,060	(1,410)	4,500	68.0%
	GRANTS TOTAL	1,027	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	1,133,229	1,724,908	1,735,796	10,888	1,869,170	92.9%
	TOTAL REVENUE	1,136,134	1,729,378	1,738,856	9,478	1,873,670	92.8%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	1,010,903	1,046,563	1,036,337	(10,226)	1,513,366	68.5%
	EMPLOYEE BENEFITS TOTAL	415,093	439,543	476,920	37,377	879,262	54.2%
	EMPLOYEE SUPPLY/EXPN TOTAL	11,550	8,420	9,598	1,178	19,400	49.5%
	PERSONNEL TOTAL	1,437,546	1,494,526	1,522,855	28,329	2,412,028	63.1%
OPERATING							
	FUEL & LUBRICANTS TOTAL	6,059	5,739	6,182	443	6,650	93.0%
	OFFICE SUPPLIES TOTAL	513	525	489	(36)	1,100	44.5%
	PROGRAM EXPENSES TOTAL	7,129	5,832	8,606	2,774	14,373	59.9%
	PROFESSIONAL SERVICE TOTAL	-	79,737	99,264	19,527	135,835	73.1%
	VEHICLE REPAIR/MAINT TOTAL	3,669	2,272	5,160	2,888	6,975	74.0%
	SMALL TOOLS/EQUIP TOTAL	258	1,241	820	(421)	2,100	39.0%
	COMMUNICATIONS TOTAL	2,369	2,538	2,344	(194)	4,445	52.7%
	INSURANCE/RISK MGMT TOTAL	19,723	22,038	15,137	(6,901)	27,450	55.1%
	OPERATING TOTAL	39,720	119,922	138,002	18,080	198,928	69.4%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	100	-	(100)	-	0.0%
	DEPRECIATION TOTAL	20,323	17,851	17,851	-	23,801	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		20,323	17,951	17,851	(100)	23,801	75.0%
TOTAL EXPENDITURES		1,497,589	1,632,399	1,678,708	46,309	2,634,757	63.7%
PUBLIC WORKS STREETS TOTAL:		(361,455)	96,979	60,148	(36,831)	(761,087)	-7.9%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS TOTAL		-	-	9,574	9,574	4,519	211.9%
CONTRACTED SERVICES TOTAL		806	1,413	2,015	602	1,500	134.3%
USER/USAGE CHARGES TOTAL		-	1,686	2,272	586	500	454.4%
TOTAL REVENUE		806	3,099	13,861	10,762	6,519	212.6%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		178,061	120,061	144	(119,917)	-	0.0%
EMPLOYEE BENEFITS TOTAL		58,936	50,300	(1,537)	(51,837)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		1,926	1,382	1,968	586	7,700	25.6%
PERSONNEL TOTAL		238,923	171,743	575	(171,168)	7,700	7.5%
OPERATING							
FUEL & LUBRICANTS TOTAL		5,873	5,653	5,779	126	10,500	55.0%
OFFICE SUPPLIES TOTAL		414	450	563	113	2,000	28.2%
PROGRAM EXPENSES TOTAL		47,235	51,509	51,828	319	66,369	78.1%
PROFESSIONAL SERVICE TOTAL		11,450	155,493	478,823	323,330	162,241	295.1%
VEHICLE REPAIR/MAINT TOTAL		26,816	6,553	17,995	11,442	28,000	64.3%
SMALL TOOLS/EQUIP TOTAL		145	832	30	(802)	1,500	2.0%
COMMUNICATIONS TOTAL		1,152	930	975	45	2,300	42.4%
INSURANCE/RISK MGMT TOTAL		3,287	3,946	3,093	(853)	5,203	59.4%
OPERATING TOTAL		96,372	225,366	559,086	333,720	278,113	201.0%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		-	-	-	-	10,000	0.0%
DEPRECIATION TOTAL		15,684	15,422	19,570	4,148	26,092	75.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		15,684	15,422	19,570	4,148	36,092	54.2%
TOTAL EXPENDITURES		350,979	412,531	579,231	166,700	321,905	179.9%
PUBLIC WORKS TREES/PARKS TOTAL:		(350,173)	(409,432)	(565,370)	(155,938)	(315,386)	179.3%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	78,536	85,124	128,069	42,945	123,709	103.5%
	 OPERATING TOTAL	78,536	85,124	128,069	42,945	123,709	103.5%
	TOTAL EXPENDITURES	78,536	85,124	128,069	42,945	123,709	103.5%
	PUBLIC TRANSPORTATION TOTAL:	(78,536)	(85,124)	(128,069)	(42,945)	(123,709)	103.5%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE TOTAL		539,569	546,592	561,770	15,178	662,305	84.8%
 OPERATING TOTAL		539,569	546,592	561,770	15,178	662,305	84.8%
TOTAL EXPENDITURES		539,569	546,592	561,770	15,178	662,305	84.8%
PARKS & RECREATION ADMIN TOTAL:		(539,569)	(546,592)	(561,770)	(15,178)	(662,305)	84.8%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
99 GENERAL							
REVENUE:							
TAXES TOTAL		9,537,886	10,990,633	13,257,542	2,266,909	13,883,558	95.5%
LICENSES AND PERMITS TOTAL		332,529	265,113	267,300	2,187	350,000	76.4%
INTEREST AND RENTS TOTAL		84,659	86,705	92,171	5,466	103,500	89.1%
GRANTS TOTAL		-	-	-	-	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		36,286	1,126,074	1,219,852	93,778	877,657	139.0%
CONTRACTED SERVICES TOTAL		22,398	13,386	5,013	(8,373)	20,000	25.1%
USER/USAGE CHARGES TOTAL		426,786	490,040	491,010	970	552,000	89.0%
SPECIAL ASSESSMENTS TOTAL		(15,157)	7,455	13,274	5,819	1,000	1327.4%
MISC/CONTRIBUTIONS TOTAL		915,106	802,291	722,055	(80,236)	960,246	75.2%
DEBT PROCEEDS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		11,340,493	13,781,697	16,068,217	2,286,520	16,747,961	95.9%
EXPENDITURES:							
PERSONNEL							
EMPLOYEE BENEFITS TOTAL		29,159	-	-	-	-	0.0%
PERSONNEL TOTAL		29,159	-	-	-	-	0.0%
OPERATING							
PROFESSIONAL SERVICE TOTAL		-	-	-	-	-	0.0%
INSURANCE/RISK MGMT TOTAL		35,287	23	-	(23)	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		94,959	120,967	90,236	(30,731)	117,500	76.8%
OPERATING TOTAL		130,246	120,990	90,236	(30,754)	117,500	76.8%
DEBT							
DEBT TOTAL		162,674	216,896	219,004	2,108	1,281,177	17.1%
DEBT TOTAL		162,674	216,896	219,004	2,108	1,281,177	17.1%

YTD Budget Report

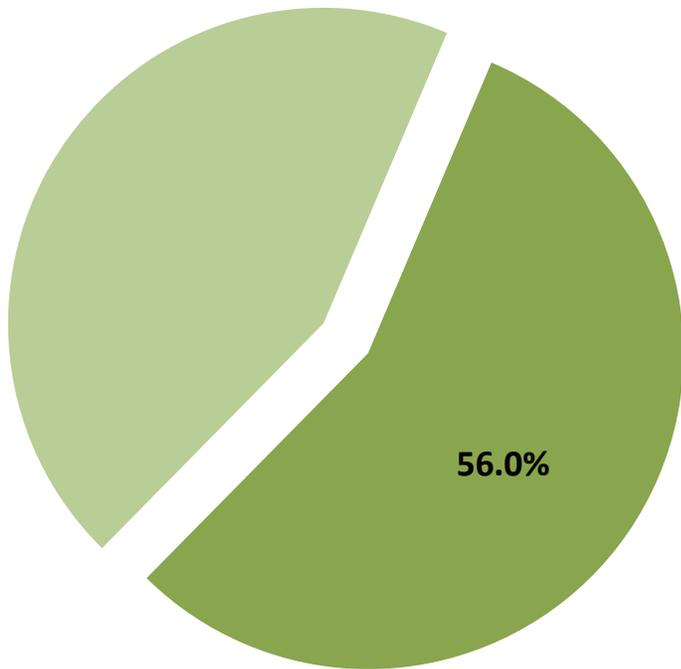
Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	-	436,918	522,188	85,270	1,032,657	50.6%
	OTHER EXPENSE TOTAL	-	436,918	522,188	85,270	1,032,657	50.6%
	TOTAL EXPENDITURES	322,079	774,804	831,428	56,624	2,431,334	34.2%
	GENERAL TOTAL:	11,018,414	13,006,893	15,236,789	2,229,896	14,316,627	106.4%
	SCB GENERAL FUND TOTAL	922,406	3,633,376	6,585,909	2,952,533	(36,998)	-17800.7%

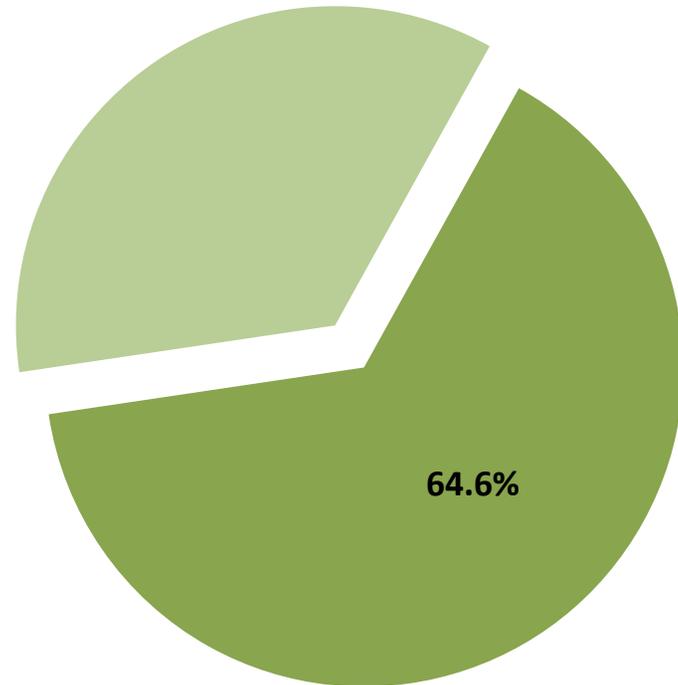
Centre Tax Agency Revenue

% of Total Budget Received
Y-T-D September 2015 & 2016

■ Y-T-D 2015



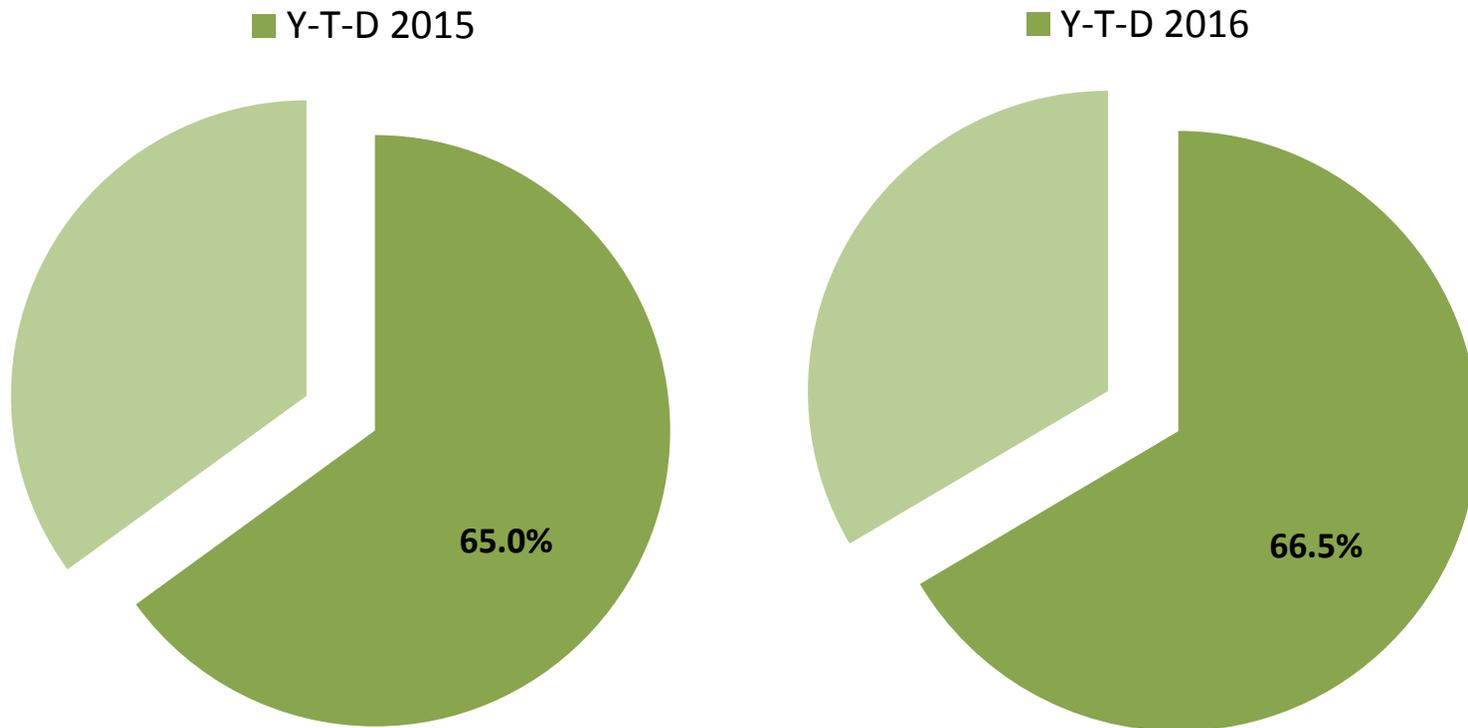
■ Y-T-D 2016



Centre Tax Agency Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B102 SCB CENTRE TAX AGENCY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	532,697	606,287	649,386	43,099	1,005,000	64.6%
	TOTAL REVENUE	532,697	606,287	649,386	43,099	1,005,000	64.6%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	290,071	296,098	285,830	(10,268)	406,530	70.3%
	EMPLOYEE BENEFITS TOTAL	88,801	93,289	87,851	(5,438)	171,202	51.3%
	EMPLOYEE SUPPLY/EXPN TOTAL	4,439	5,081	4,295	(786)	16,000	26.8%
	PERSONNEL TOTAL	383,311	394,468	377,976	(16,492)	593,732	63.7%
OPERATING							
	OFFICE SUPPLIES TOTAL	65,221	59,974	72,053	12,079	110,354	65.3%
	PROGRAM EXPENSES TOTAL	240	125	255	130	3,000	8.5%
	PROFESSIONAL SERVICE TOTAL	15,815	17,600	16,100	(1,500)	27,100	59.4%
	VEHICLE REPAIR/MAINT TOTAL	-	-	-	-	5,000	0.0%
	HARDWARE/SOFTWARE TOTAL	24,109	18,243	18,243	-	27,000	67.6%
	COMMUNICATIONS TOTAL	738	1,062	558	(504)	2,700	20.7%
	INSURANCE/RISK MGMT TOTAL	-	15,663	16,148	485	20,474	78.9%
	OPERATING TOTAL	106,123	112,667	123,357	10,690	195,628	63.1%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	39,228	39,228	39,228	-	52,304	75.0%
	CAPITAL TOTAL	39,228	39,228	39,228	-	52,304	75.0%
	OTHER EXPENSE						

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
OTHER EXPENDITURES TOTAL		196,280	157,048	157,049	1	209,399	75.0%
OTHER EXPENSE TOTAL		196,280	157,048	157,049	1	209,399	75.0%
TOTAL EXPENDITURES		724,942	703,411	697,610	(5,801)	1,051,063	66.4%
SCB CENTRE TAX AGENCY TOTAL		(192,245)	(97,124)	(48,224)	48,900	(46,063)	104.7%

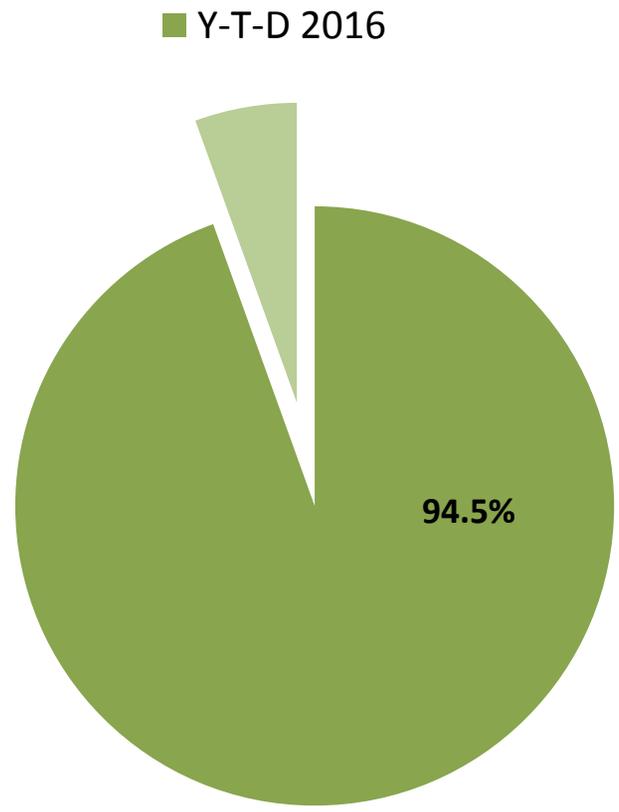
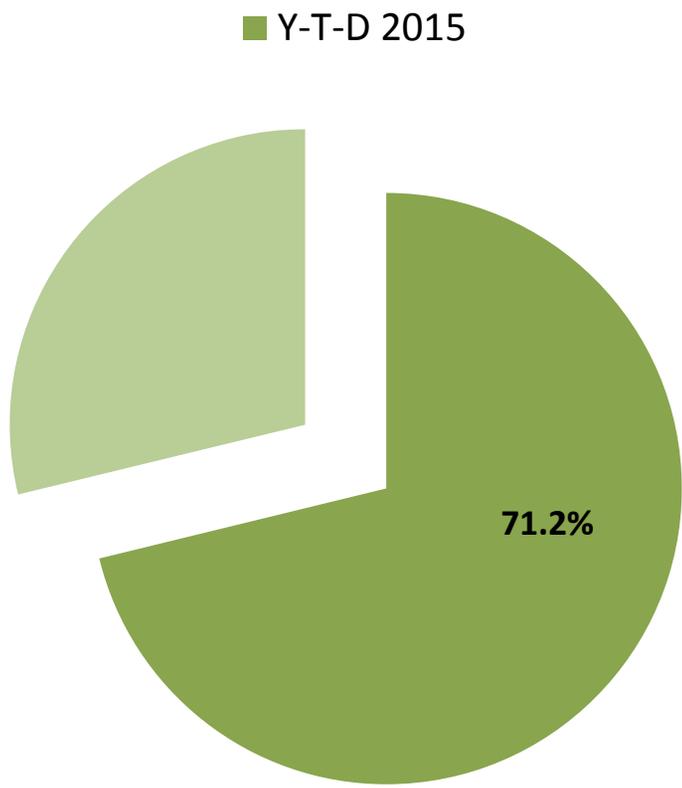
Borough of State College
Balance Sheet - Accrual Basis
B106 - Parking Fund
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 5,917,559	\$ 1,546,942
Accounts Receivable	17,628	27,003
Inventory	-	-
Prepaid Expenses	39,195	45,434
Total Current Assets	<u>5,974,382</u>	<u>1,619,379</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>\$ 24,397,936</u></u>	<u><u>\$ 20,466,865</u></u>
Liabilities:		
Accounts Payable	\$ 94,444	\$ (195)
Accrued Payroll & Taxes	15,215	28,114
Due to Other Entities	(286)	-
Accrued Interest	39,822	39,822
Current Portion of Long-Term Debt	1,281,326	1,162,541
Total Current Liabilities	<u>1,430,521</u>	<u>1,230,282</u>
Deferred Revenue	934,405	819,374
Long-Term Debt	12,918,017	14,087,391
Total Long-Term Liabilities	<u>13,852,422</u>	<u>14,906,765</u>
Total Liabilities	<u>15,282,943</u>	<u>16,137,047</u>
Fund Balance:		
Net Investment in capital assets	4,224,210	3,597,554
Beginning Unassigned Fund Balance	(3,862,524)	198,912
Current Year Excess/(Deficit)	4,987,330	533,352
Assigned Fund Balance	3,765,977	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	<u>9,114,993</u>	<u>4,329,818</u>
Total Liabilities & Fund Balance	<u><u>\$ 24,397,936</u></u>	<u><u>\$ 20,466,865</u></u>

* Does not include current year depreciation as depreciation expense is posted at year end.

Parking Fund Revenue

% of Total Budget Received
Y-T-D September 2015 & 2016



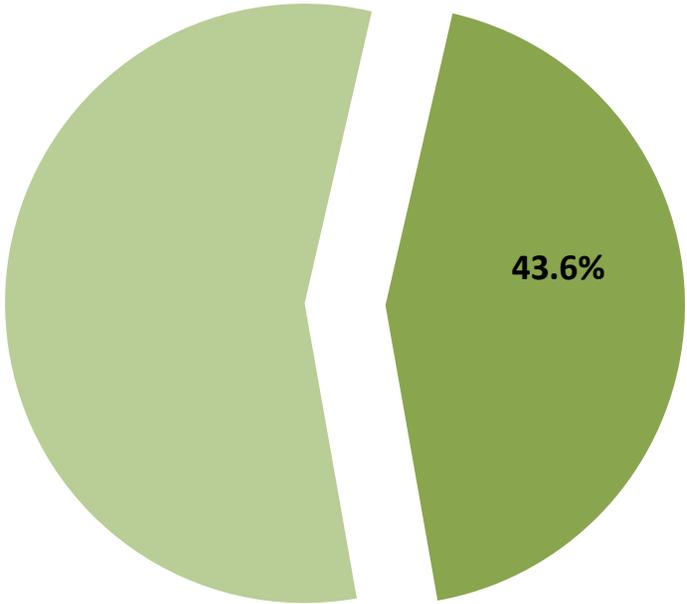
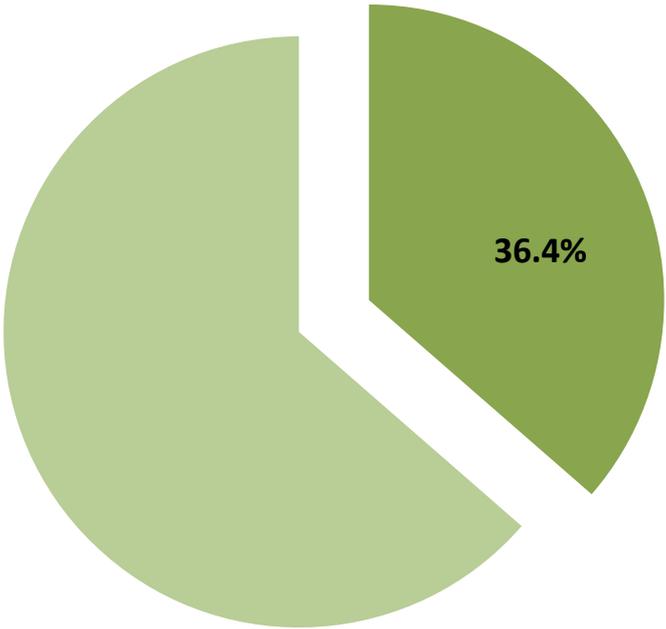
Parking Fund Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016

■ Y-T-D 2015

■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B106 SCB PARKING							
REVENUE:							
INTEREST AND RENTS TOTAL		136,847	122,372	165,524	43,152	185,571	89.2%
CONTRACTED SERVICES TOTAL		1,820	(145)	16	161	-	0.0%
USER/USAGE CHARGES TOTAL		1,824,399	1,977,836	2,298,706	320,870	2,938,457	78.2%
SPECIAL ASSESSMENTS TOTAL		-	-	15	15	-	0.0%
DEBT PROCEEDS TOTAL		-	-	5,788,101	5,788,101	5,607,075	103.2%
TOTAL REVENUE		1,963,066	2,100,063	8,252,362	6,152,299	8,731,103	94.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		240,345	292,398	282,024	(10,374)	335,288	84.1%
EMPLOYEE BENEFITS TOTAL		80,350	80,436	96,170	15,734	143,698	66.9%
EMPLOYEE SUPPLY/EXPN TOTAL		1,706	3,095	6,364	3,269	17,446	36.5%
PERSONNEL TOTAL		322,401	375,929	384,558	8,629	496,432	77.5%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		35,868	21,585	19,742	(1,843)	48,632	40.6%
FUEL & LUBRICANTS TOTAL		870	1,545	613	(932)	2,100	29.2%
OFFICE SUPPLIES TOTAL		640	532	896	364	1,250	71.7%
PROGRAM EXPENSES TOTAL		13	-	105	105	-	0.0%
PROFESSIONAL SERVICE TOTAL		287,942	342,849	317,064	(25,785)	419,993	75.5%
VEHICLE REPAIR/MAINT TOTAL		3,184	3,795	2,800	(995)	3,000	93.3%
HARDWARE/SOFTWARE TOTAL		25,761	55,878	31,125	(24,753)	79,000	39.4%
LAND/BLDG/FACILITIES TOTAL		153,762	70,327	95,980	25,653	105,807	90.7%
SMALL TOOLS/EQUIP TOTAL		555	-	182	182	1,000	18.2%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
COMMUNICATIONS TOTAL		6,765	6,616	11,289	4,673	14,000	80.6%
UTILITIES TOTAL		81,783	65,891	65,642	(249)	97,900	67.1%
INSURANCE/RISK MGMT TOTAL		22,171	27,229	28,336	1,107	27,000	104.9%
OPERATING TOTAL		619,314	596,247	573,774	(22,473)	799,682	71.8%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		252,787	169,348	1,856,554	1,687,206	3,611,605	51.4%
DEPRECIATION TOTAL		-	-	-	-	17,542	0.0%
CAPITAL TOTAL		252,787	169,348	1,856,554	1,687,206	3,629,147	51.2%
DEBT							
DEBT TOTAL		1,337,974	164,326	249,102	84,776	1,568,544	15.9%
DEBT TOTAL		1,337,974	164,326	249,102	84,776	1,568,544	15.9%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		190,175	260,861	201,044	(59,817)	268,059	75.0%
OTHER EXPENSE TOTAL		190,175	260,861	201,044	(59,817)	268,059	75.0%
TOTAL EXPENDITURES		2,722,651	1,566,711	3,265,032	1,698,321	6,761,864	48.3%
SCB PARKING TOTAL		(759,585)	533,352	4,987,330	4,453,978	1,969,239	253.3%

Borough of State College
Balance Sheet - Accrual Basis
B107 - Compost Fund
As of 9/30/2016 and 9/30/2015

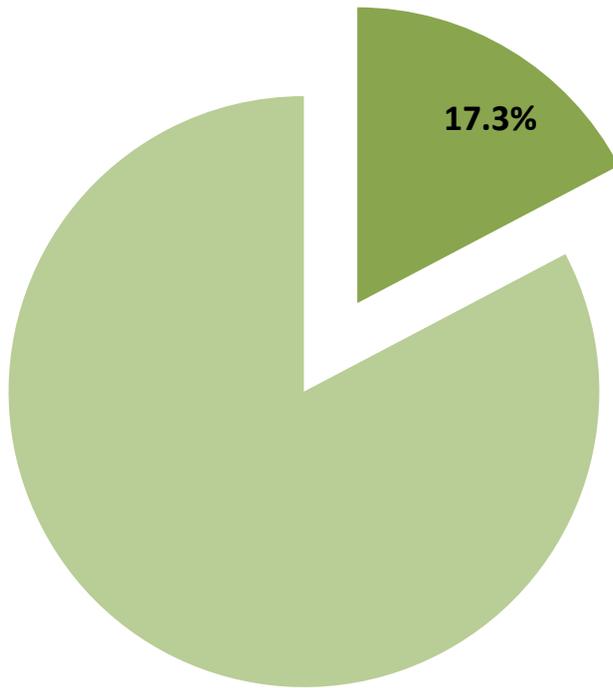
	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 215,308	\$ 289,227
Accounts Receivable	2,100	-
Total Current Assets	217,408	289,227
Land & Improvements	621,938	621,938
Construction in Progress	-	-
Buildings	204,089	204,089
Machinery and Equipment	624,141	624,141
Vehicles and Apparatus	516,271	516,271
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	\$ 701,461	\$ 893,976
Liabilities:		
Accounts Payable	\$ 9,105	\$ -
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	9,105	-
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	9,105	-
Fund Balance:		
Net Investment in capital assets	484,053	604,749
Beginning Unassigned Fund Balance	365,212	416,832
Current Year Excess/(Deficit)	(156,909)	(127,605)
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	692,356	893,976
Total Liabilities & Fund Balance	\$ 701,461	\$ 893,976

* Does not include current year depreciation as depreciation expense is posted at year end.

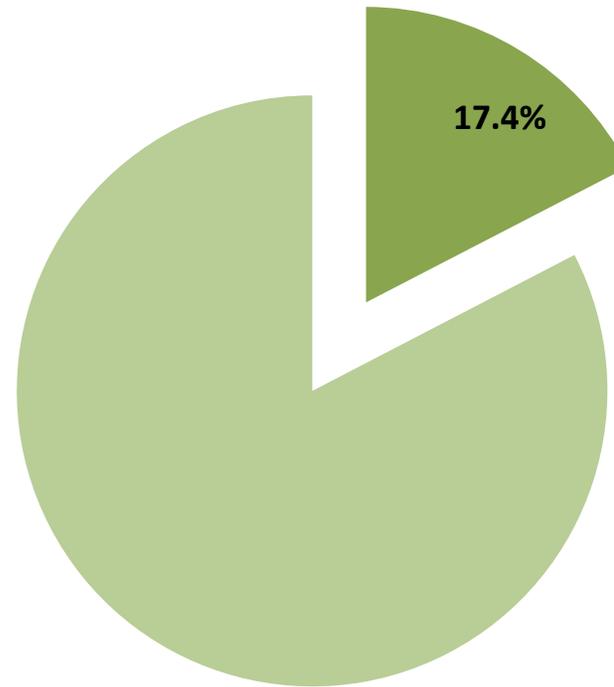
Compost Fund Revenue

% of Total Budget Received
Y-T-D September 2015 & 2016

■ Y-T-D 2015



■ Y-T-D 2016

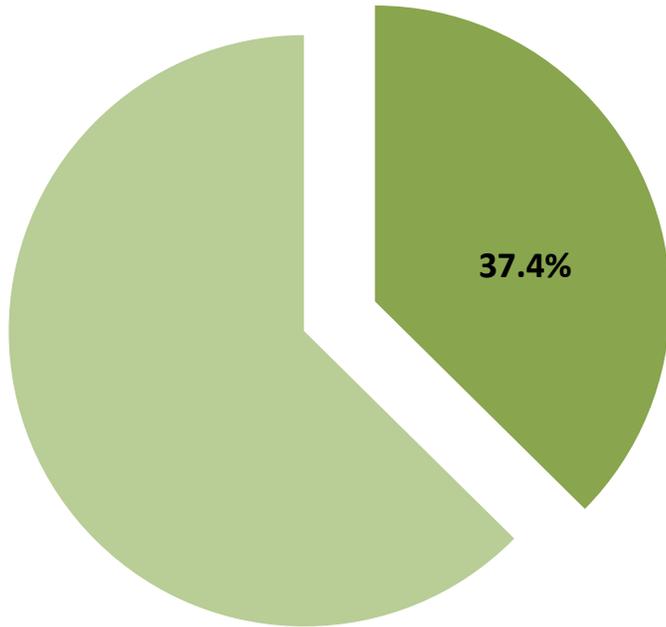


Compost Fund Expenditures

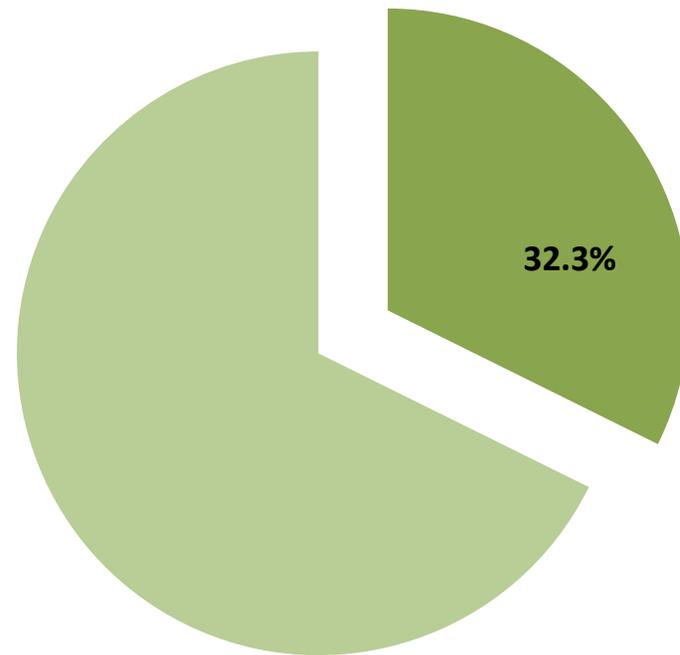
% of Total Budget Expended

Y-T-D September 2015 & 2016

■ Y-T-D 2015



■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B107 SCB COMPOST OPERATIONS							
REVENUE:							
	INTEREST AND RENTS TOTAL	2,372	1,678	1,514	(164)	2,000	75.7%
	CONTRACTED SERVICES TOTAL	38,281	44,692	59,072	14,380	163,525	36.1%
	SPECIAL ASSESSMENTS TOTAL	75	-	-	-	-	0.0%
	MISC/CONTRIBUTIONS TOTAL	-	-	-	-	183,425	0.0%
	TOTAL REVENUE	40,728	46,370	60,586	14,216	348,950	17.4%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	-	-	-	-	-	0.0%
	EMPLOYEE BENEFITS TOTAL	7,776	-	-	-	-	0.0%
	EMPLOYEE SUPPLY/EXPN TOTAL	2,297	125	2,002	1,877	3,500	57.2%
	PERSONNEL TOTAL	10,073	125	2,002	1,877	3,500	57.2%
OPERATING							
	INSTITUTIONAL SUPPLY TOTAL	101	75	162	87	750	21.6%
	FUEL & LUBRICANTS TOTAL	13,750	8,478	9,102	624	15,750	57.8%
	OFFICE SUPPLIES TOTAL	447	358	679	321	600	113.2%
	PROFESSIONAL SERVICE TOTAL	89,612	119,239	138,205	18,966	237,154	58.3%
	VEHICLE REPAIR/MAINT TOTAL	18,282	13,273	49,164	35,891	32,500	151.3%
	SMALL TOOLS/EQUIP TOTAL	117	-	8	8	1,000	0.8%
	COMMUNICATIONS TOTAL	-	-	-	-	600	0.0%
	UTILITIES TOTAL	296	225	228	3	600	38.0%
	INSURANCE/RISK MGMT TOTAL	4,610	5,461	4,796	(665)	7,105	67.5%
	OPERATING TOTAL	127,215	147,109	202,344	55,235	296,059	68.3%

YTD Budget Report

Y-T-D through 09/2016

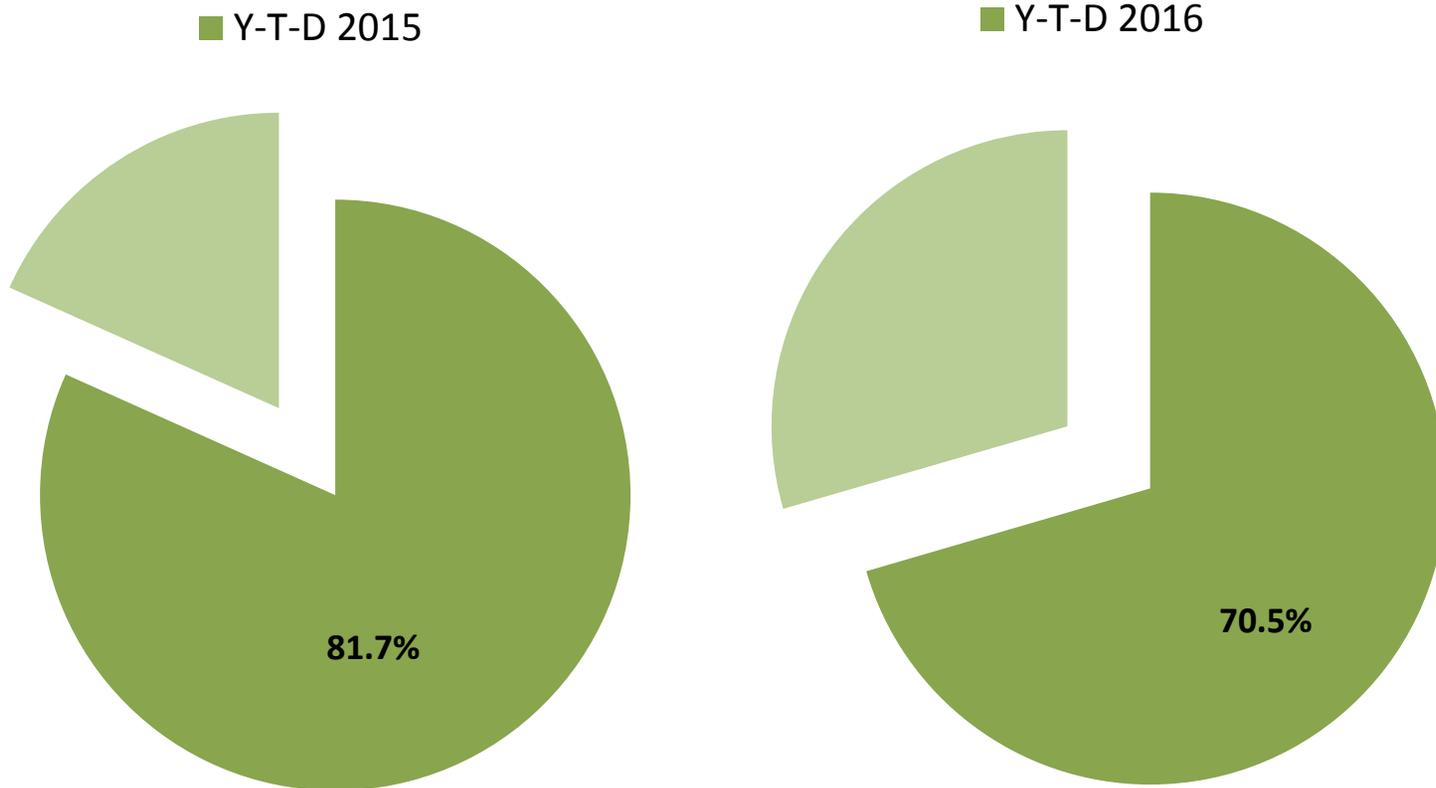
Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	2,859	-	-	-	277,778	0.0%
	DEPRECIATION TOTAL	-	-	-	-	77,750	0.0%
	CAPITAL TOTAL	2,859	-	-	-	355,528	0.0%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	4,639	26,741	13,149	(13,592)	17,532	75.0%
	OTHER EXPENSE TOTAL	4,639	26,741	13,149	(13,592)	17,532	75.0%
	TOTAL EXPENDITURES	144,786	173,975	217,495	43,520	672,619	32.3%
SCB COMPOST OPERATIONS TOTAL		(104,058)	(127,605)	(156,909)	(29,304)	(323,669)	48.5%

Borough of State College
Balance Sheet - Accrual Basis
B108 - Sewer Fund
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 3,764,385	\$ 3,010,647
Accounts Receivable	1,391,614	1,345,242
Total Current Assets	5,155,999	4,355,889
Land & Improvements	-	-
Infrastructure	8,649,380	8,449,120
Buildings	-	-
Machinery and Equipment	295,773	275,919
Vehicles and Apparatus	1,054,000	877,558
Total Fixed Assets	9,999,153	9,602,597
Less Accumulated Depreciation*	(6,038,474)	(5,666,560)
Net Book Value	3,960,679	3,936,037
Deferred Charges on Bond Refundings	-	-
Total Assets	\$ 9,116,678	\$ 8,291,926
Liabilities:		
Accounts Payable	\$ 17,472	\$ -
Due to Other Entities	3,038	-
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	20,510	-
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	20,510	-
Fund Balance:		
Net Investment in capital assets	3,960,679	3,936,039
Beginning Unassigned Fund Balance	3,572,322	2,296,882
Current Year Excess/(Deficit)	1,563,167	2,059,005
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	9,096,168	8,291,926
Total Liabilities & Fund Balance	\$ 9,116,678	\$ 8,291,926

* Does not include current year depreciation as depreciation expense is posted at year end.

Sewer Fund Revenue
% of Total Budget Received
Y-T-D September 2015 & 2016



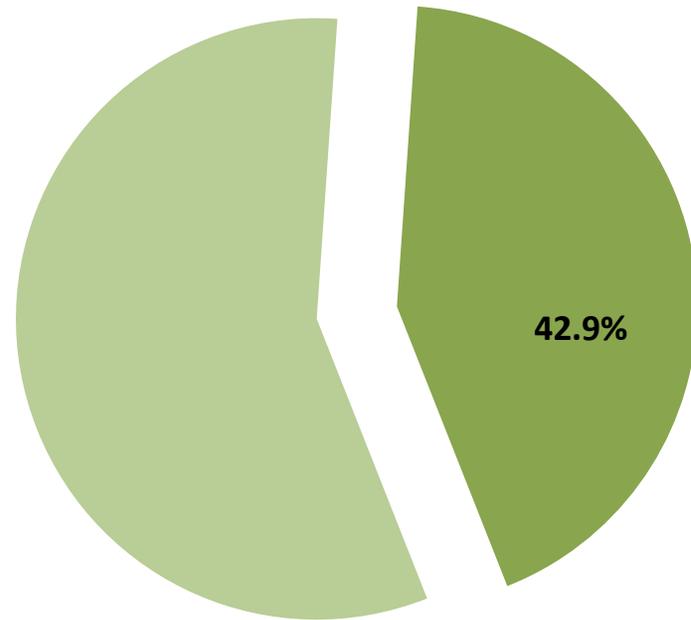
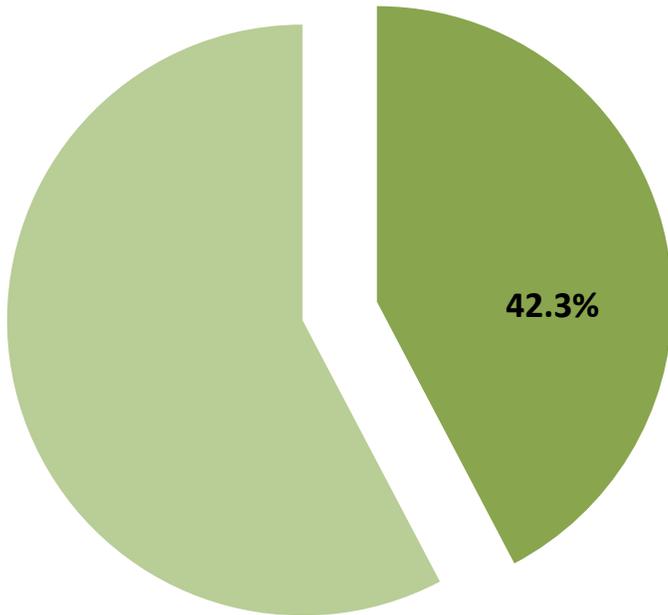
Sewer Fund Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016

■ Y-T-D 2015

■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B108 SCB SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS TOTAL		4,075	15,747	2,125	(13,622)	7,500	28.3%
INTEREST AND RENTS TOTAL		3,123	6,653	17,114	10,461	11,000	155.6%
GRANTS TOTAL		-	(4,445)	-	4,445	-	0.0%
USER/USAGE CHARGES TOTAL		4,180,444	4,655,092	4,258,392	(396,700)	6,050,000	70.4%
SPECIAL ASSESSMENTS TOTAL		-	3,802	-	(3,802)	1,500	0.0%
TOTAL REVENUE		4,187,642	4,676,849	4,277,631	(399,218)	6,070,000	70.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		15,874	-	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		438	231	1,245	1,014	4,000	31.1%
PERSONNEL TOTAL		16,312	231	1,245	1,014	4,000	31.1%
OPERATING							
FUEL & LUBRICANTS TOTAL		20,555	19,607	13,044	(6,563)	28,500	45.8%
PROGRAM EXPENSES TOTAL		31,473	30,043	25,350	(4,693)	50,000	50.7%
PROFESSIONAL SERVICE TOTAL		300,083	343,504	432,792	89,288	778,461	55.6%
VEHICLE REPAIR/MAINT TOTAL		38,321	19,405	40,361	20,956	65,000	62.1%
HARDWARE/SOFTWARE TOTAL		-	-	-	-	-	0.0%
LAND/BLDG/FACILITIES TOTAL		-	-	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	-	-	-	2,000	0.0%
COMMUNICATIONS TOTAL		78	152	122	(30)	1,600	7.6%
UTILITIES TOTAL		2,105,493	2,072,590	1,858,279	(214,311)	4,203,480	44.2%

YTD Budget Report

Y-T-D through 09/2016

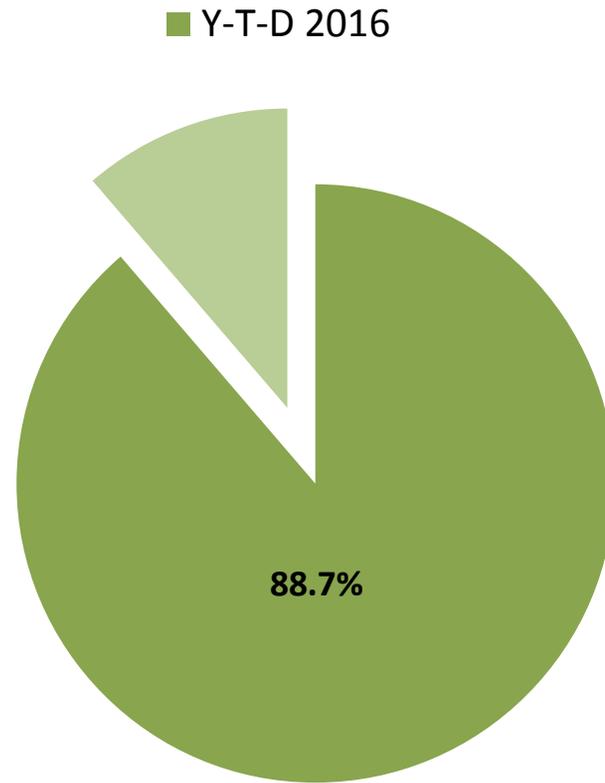
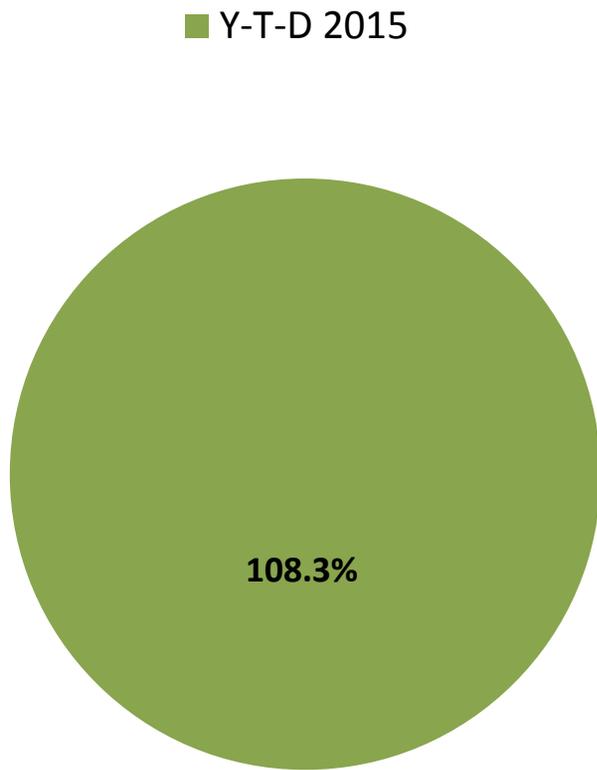
Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
INSURANCE/RISK MGMT TOTAL		6,645	7,292	16,451	9,159	10,500	156.7%
OPERATING TOTAL		2,502,648	2,492,593	2,386,399	(106,194)	5,139,541	46.4%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		190,615	9,202	230,297	221,095	1,193,505	19.3%
DEPRECIATION TOTAL		27,894	-	-	-	88,246	0.0%
CAPITAL TOTAL		218,509	9,202	230,297	221,095	1,281,751	18.0%
DEBT							
DEBT TOTAL		-	-	-	-	-	0.0%
DEBT TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		74,983	115,816	96,523	(19,293)	128,697	75.0%
OTHER EXPENSE TOTAL		74,983	115,816	96,523	(19,293)	128,697	75.0%
TOTAL EXPENDITURES		2,812,452	2,617,842	2,714,464	96,622	6,553,989	41.4%
SCB SANITARY SEWER TOTAL		1,375,190	2,059,007	1,563,167	(495,840)	(483,989)	-323.0%

Borough of State College
Balance Sheet - Accrual Basis
B109 - Refuse Fund
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 1,726,279	\$ 1,577,984
Accounts Receivable	313,481	232,420
Total Current Assets	2,039,760	1,810,404
Land & Improvements	-	-
Infrastructure	-	-
Buildings	-	-
Machinery and Equipment	139,882	123,957
Vehicles and Apparatus	3,365,949	3,340,286
Total Fixed Assets	3,505,831	3,464,243
Less Accumulated Depreciation*	(2,220,978)	(1,900,376)
Net Book Value	1,284,853	1,563,867
Deferred Charges on Bond Refundings	-	-
Total Assets	\$ 3,324,613	\$ 3,374,271
Liabilities:		
Accounts Payable	\$ 39,308	\$ 66
Deferred Revenue	-	-
Current Portion of Long-Term Debt	-	-
Total Current Liabilities	39,308	66
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	39,308	66
Fund Balance:		
Net Investment in capital assets	1,284,853	1,563,867
Beginning Unassigned Fund Balance	843,395	989,792
Current Year Excess/(Deficit)	1,157,057	820,546
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	3,285,305	3,374,205
Total Liabilities & Fund Balance	\$ 3,324,613	\$ 3,374,271

* Does not include current year depreciation as depreciation expense is posted at year end.

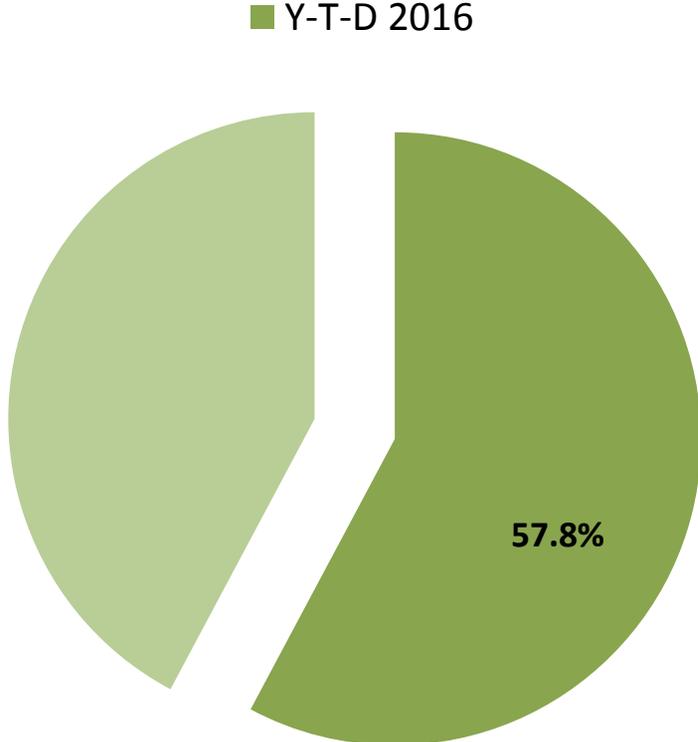
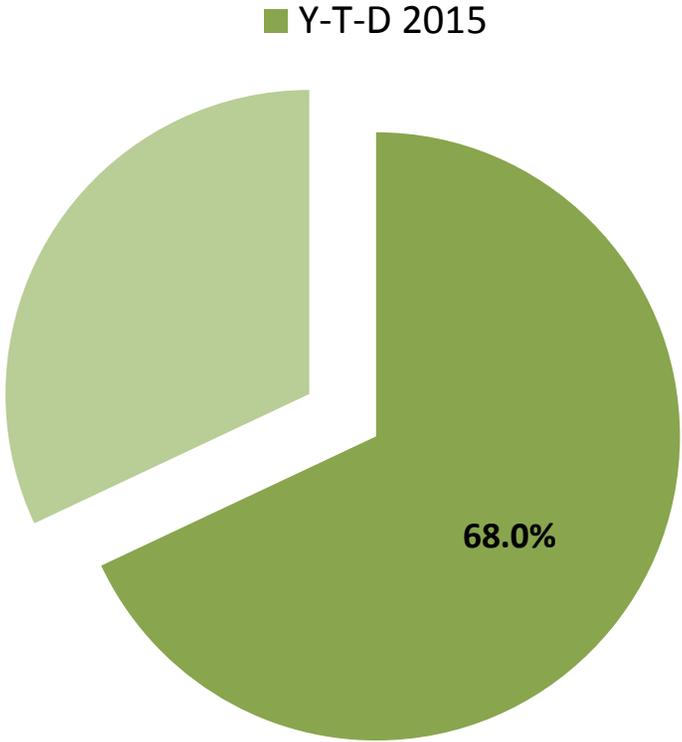
Refuse Fund Revenue
% of Total Budget Received
Y-T-D September 2015 & 2016



Refuse Fund Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B109 SCB REFUSE COLLECTIONS							
REVENUE:							
INTEREST AND RENTS TOTAL		5,551	9,260	6,407	(2,853)	8,000	80.1%
GRANTS TOTAL		-	250,000	-	(250,000)	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		26,756	43,888	15,381	(28,507)	25,000	61.5%
CONTRACTED SERVICES TOTAL		35,611	24,508	35,635	11,127	29,000	122.9%
USER/USAGE CHARGES TOTAL		2,874,606	3,036,877	3,265,848	228,971	3,693,000	88.4%
SPECIAL ASSESSMENTS TOTAL		-	-	6,100	6,100	-	0.0%
TOTAL REVENUE		2,942,524	3,364,533	3,329,371	(35,162)	3,755,000	88.7%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		10,370	-	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		8,832	8,491	11,066	2,575	14,500	76.3%
PERSONNEL TOTAL		19,202	8,491	11,066	2,575	14,500	76.3%
OPERATING							
FUEL & LUBRICANTS TOTAL		56,890	52,881	48,148	(4,733)	75,000	64.2%
OFFICE SUPPLIES TOTAL		4,918	4,956	4,456	(500)	6,250	71.3%
PROGRAM EXPENSES TOTAL		6,202	17,444	7,979	(9,465)	11,750	67.9%
PROFESSIONAL SERVICE TOTAL		603,590	886,401	803,344	(83,057)	1,143,732	70.2%
VEHICLE REPAIR/MAINT TOTAL		156,389	117,753	174,440	56,687	200,000	87.2%
HARDWARE/SOFTWARE TOTAL		5,000	13,600	11,200	(2,400)	20,000	56.0%
SMALL TOOLS/EQUIP TOTAL		11,383	25,074	24,850	(224)	60,000	41.4%
COMMUNICATIONS TOTAL		1,051	1,198	1,241	43	3,200	38.8%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
UTILITIES TOTAL		835,982	825,476	835,187	9,711	1,310,000	63.8%
INSURANCE/RISK MGMT TOTAL		12,636	15,952	21,769	5,817	20,233	107.6%
OPERATING TOTAL		1,694,041	1,960,735	1,932,614	(28,121)	2,850,165	67.8%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		2,358	459,192	91,271	(367,921)	275,863	33.1%
DEPRECIATION TOTAL		-	-	-	-	329,806	0.0%
CAPITAL TOTAL		2,358	459,192	91,271	(367,921)	605,669	15.1%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		80,082	115,569	137,363	21,794	314,575	43.7%
OTHER EXPENSE TOTAL		80,082	115,569	137,363	21,794	314,575	43.7%
TOTAL EXPENDITURES		1,795,683	2,543,987	2,172,314	(371,673)	3,784,909	57.4%
SCB REFUSE COLLECTIONS TOTAL		1,146,841	820,546	1,157,057	336,511	(29,909)	-3,868.6%

Borough of State College
Balance Sheet - Accrual Basis
B130 & B133 - Capital Funds
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 3,299,834	\$ 2,466,130
Accounts Receivable	70,469	215,104
Total Current Assets	3,370,303	2,681,234
Total Assets	\$ 3,370,303	\$ 2,681,234
Liabilities:		
Accounts Payable	\$ 21,970	\$ 532
Deferred Revenue	90,667	45,588
Total Current Liabilities	112,637	46,120
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	112,637	46,120
Fund Balance:		
Unassigned Fund Balance	70,413	1,314,610
Current Year Excess/(Deficit)	494,226	(586,892)
Assigned Fund Balance	2,693,027	1,907,395
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	3,257,666	2,635,113
Total Liabilities & Fund Balance	\$ 3,370,303	\$ 2,681,233

* Does not include current year depreciation as depreciation expense is posted at year

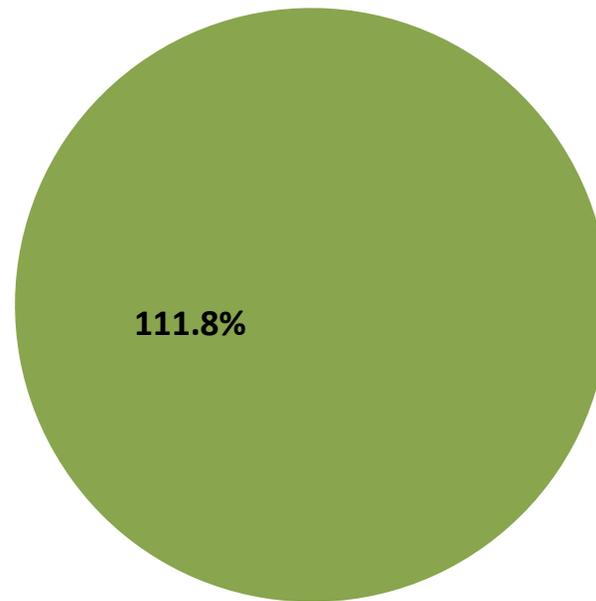
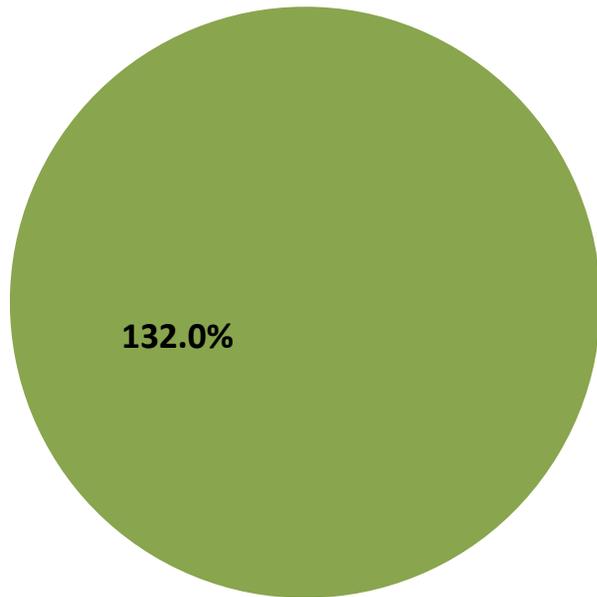
Capital Funds Revenue

% of Total Budget Received

Y-T-D September 2015 & 2016

■ Y-T-D 2015

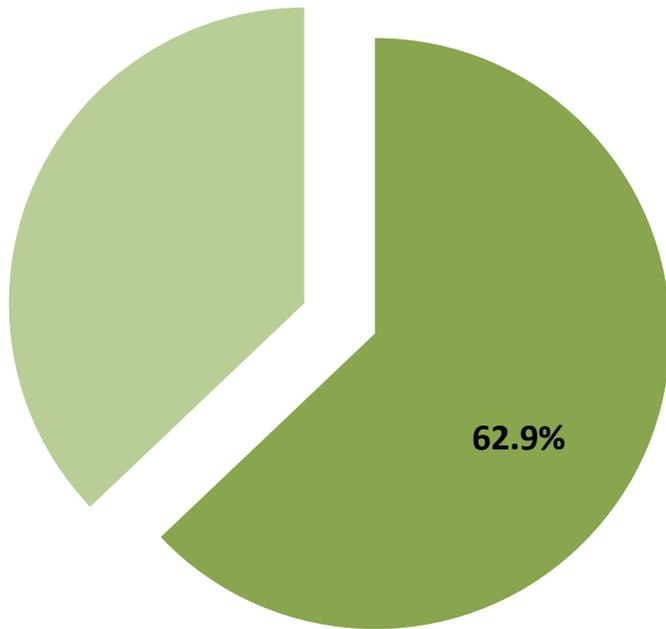
■ Y-T-D 2016



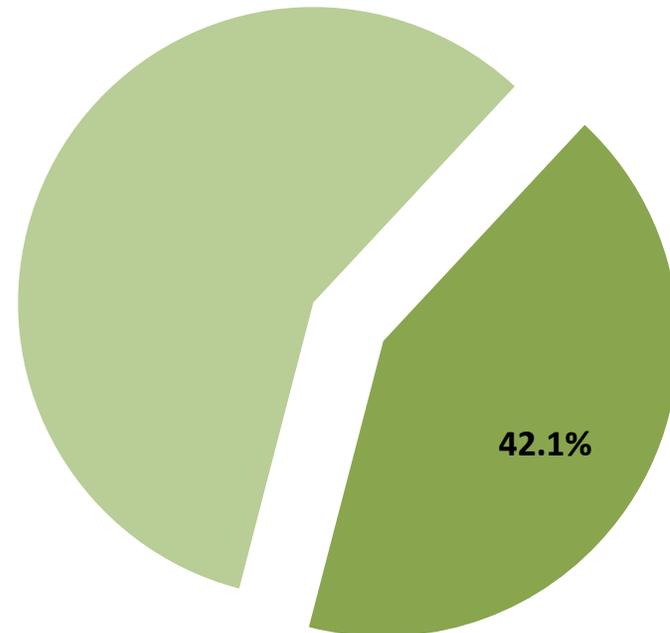
Capital Funds Expenditures

% of Total Budget Expended
Y-T-D September 2015 & 2016

■ Y-T-D 2015



■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
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Funds: B130, B133

REVENUE:

TAXES TOTAL		379	13,464	-	(13,464)	-	0.0%
INTEREST AND RENTS TOTAL		88,727	69,355	86,154	16,799	130,000	66.3%
GRANTS TOTAL		-	-	173,217	173,217	799,010	21.7%
SHARE/ENTITL/IN LIEU TOTAL		-	-	-	-	50,000	0.0%
CONTRACTED SERVICES TOTAL		18,754	9,184	6,410	(2,774)	-	0.0%
USER/USAGE CHARGES TOTAL		203	24,515	85,798	61,283	-	0.0%
SPECIAL ASSESSMENTS TOTAL		7,158	-	-	-	5,000	0.0%
MISC/CONTRIBUTIONS TOTAL		365,165	657,996	625,372	(32,624)	925,775	67.6%
DEBT PROCEEDS TOTAL		5,007,385	2,779,368	435,663	(2,343,705)	782,500	55.7%
TOTAL REVENUE		5,487,771	3,553,882	1,412,614	(2,141,268)	2,692,285	52.5%

EXPENDITURES:

PERSONNEL

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

OPERATING

PROGRAM EXPENSES TOTAL		-	-	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		(146,417)	-	-	-	141,750	0.0%
HARDWARE/SOFTWARE TOTAL		(252,199)	64,371	-	(64,371)	227,200	0.0%
LAND/BLDG/FACILITIES TOTAL		-	-	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		-	-	-	-	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL		50,000	150,000	-	(150,000)	50,000	0.0%
HOME OWNERSHIP TOTAL		-	-	-	-	-	0.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
Funds: B130, B133							
OPERATING TOTAL		(348,616)	214,371	-	(214,371)	418,950	0.0%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		6,423,279	3,189,843	787,113	(2,402,730)	4,036,206	19.5%
CAPITAL TOTAL		6,423,279	3,189,843	787,113	(2,402,730)	4,036,206	19.5%
DEBT							
DEBT TOTAL		-	-	8,005	8,005	-	0.0%
DEBT TOTAL		-	-	8,005	8,005	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	123,270	123,270	-	0.0%
OTHER EXPENSE TOTAL		-	-	123,270	123,270	-	0.0%
TOTAL EXPENDITURES		6,074,663	3,404,214	918,388	(2,485,826)	4,455,156	20.6%
SCB CAPITAL PROJECTS TOTAL		(586,892)	149,668	494,226	344,558	(1,762,871)	-28.0%

Borough of State College
Balance Sheet - Accrual Basis
B114 - Redevelopment Authority
As of 9/30/2016 and 9/30/2015

	FY 2016	FY 2015
Assets:		
Cash and Equivalents	\$ 307,291	\$ 58,850
HIP Homes Held for Resale	307,418	781,262
Total Current Assets	614,709	840,112
Total Assets	\$ 614,709	\$ 840,112
Liabilities:		
Accounts Payable	\$ -	\$ -
HIP Line of Credit	567,612	825,582
Total Current Liabilities	567,612	825,582
Deferred Revenue	-	-
Long-Term Debt	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	567,612	825,582
Fund Balance:		
Unassigned Fund Balance	(173,827)	(49,345)
Current Year Excess/(Deficit)	220,924	63,875
Assigned Fund Balance	-	-
Committed Fund Balance	-	-
Restricted Fund Balance	-	-
Total Fund Balance	47,097	14,530
Total Liabilities & Fund Balance	\$ 614,709	\$ 840,112

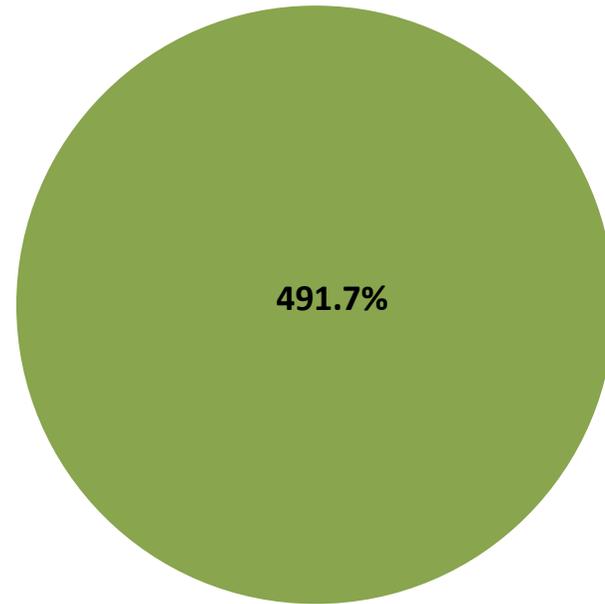
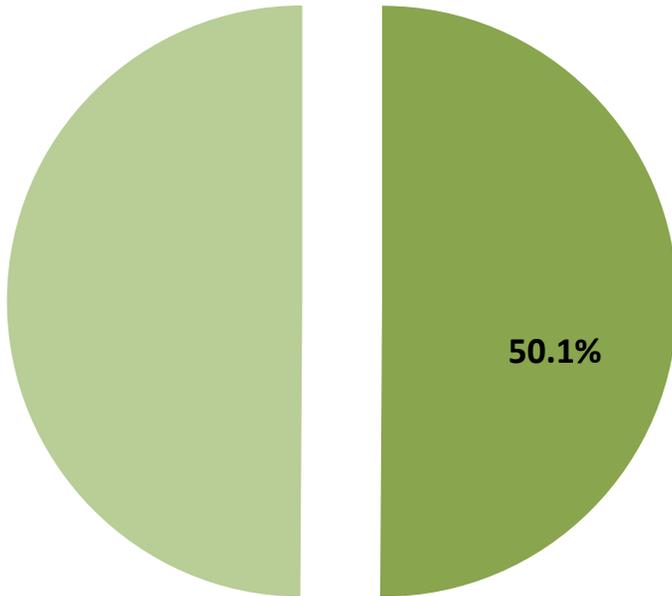
* Does not include current year depreciation as depreciation expense is posted at year

Redevelopment Authority Revenue

% of Total Budget Received
Y-T-D September 2015 & 2016

■ Y-T-D 2015

■ Y-T-D 2016



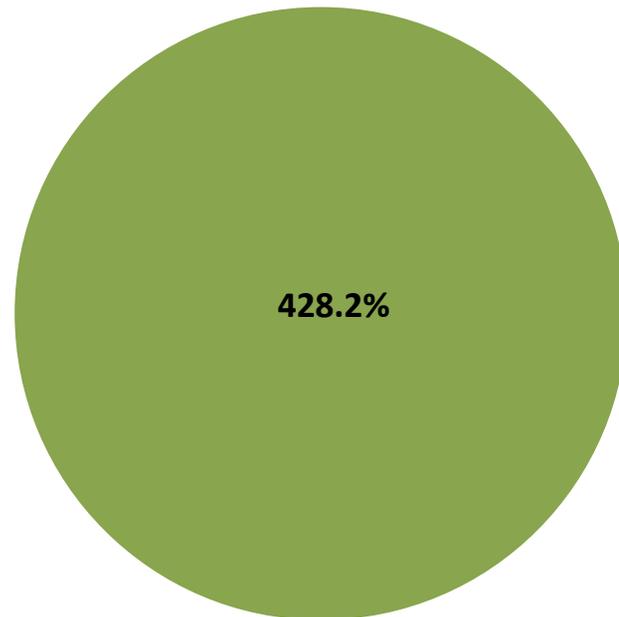
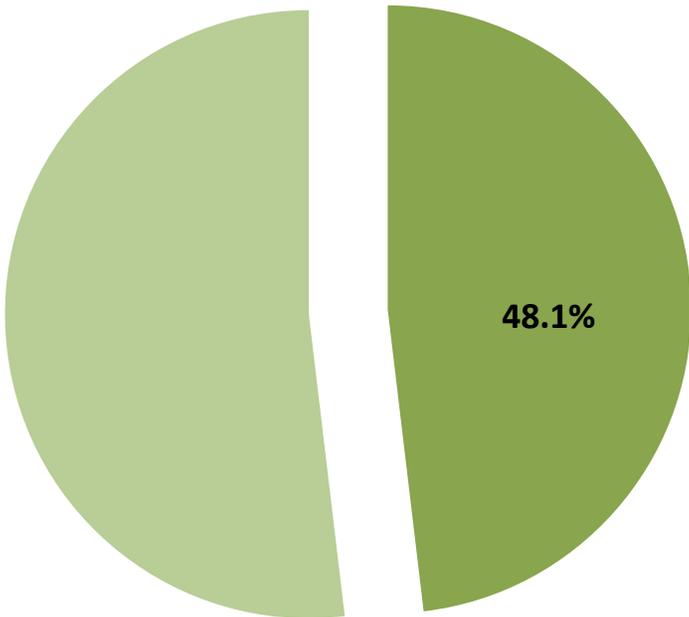
Redevelopment Authority Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016

■ Y-T-D 2015

■ Y-T-D 2016



YTD Budget Report

Y-T-D through 09/2016

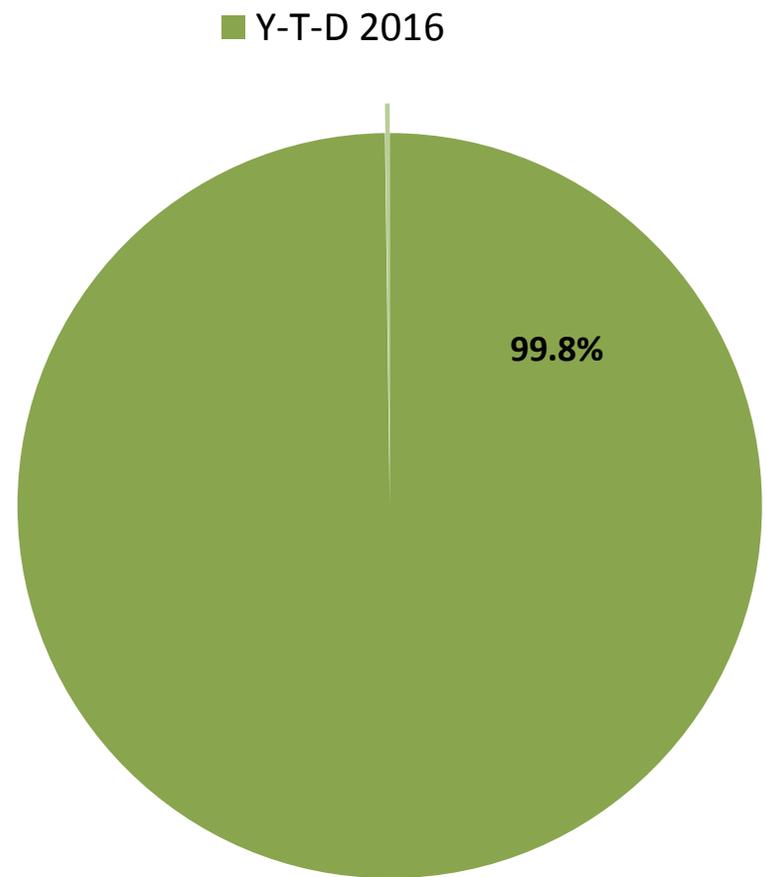
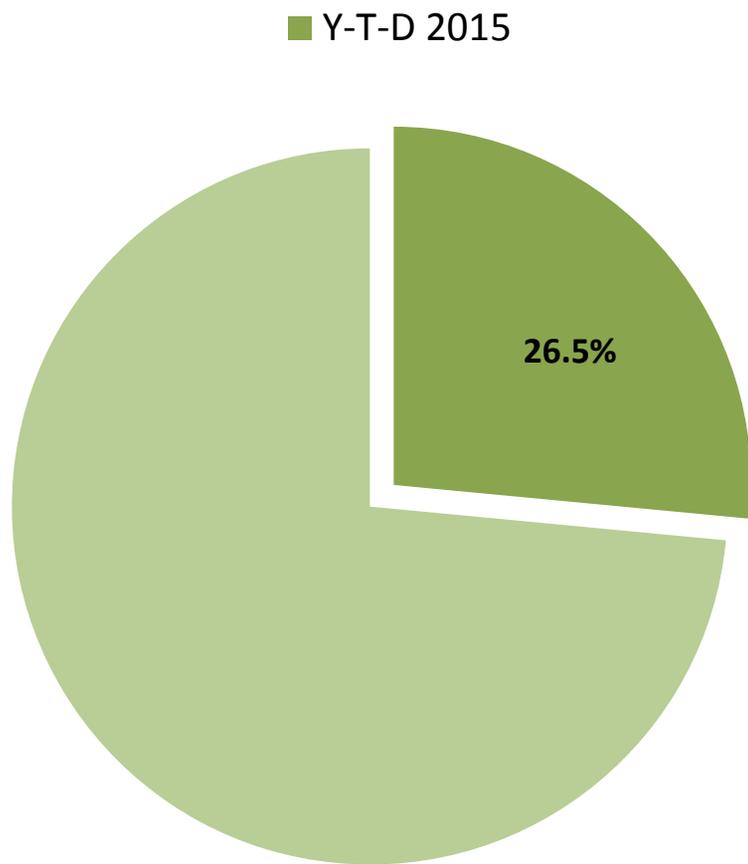
Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
B114 SCB REDEVELOPMENT AUTHOR							
REVENUE:							
TAXES TOTAL		-	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		-	-	292	292	-	0.0%
SPECIAL ASSESSMENTS TOTAL		-	-	676,795	676,795	-	0.0%
MISC/CONTRIBUTIONS TOTAL		-	128,809	262,011	133,202	155,000	169.0%
DEBT PROCEEDS TOTAL		61,479	799,424	-	(799,424)	36,000	0.0%
TOTAL REVENUE		61,479	928,233	939,098	10,865	191,000	491.7%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		-	-	-	-	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		1,525	-	557	557	1,600	34.8%
PERSONNEL TOTAL		1,525	-	557	557	1,600	34.8%
OPERATING							
FUEL & LUBRICANTS TOTAL		-	-	-	-	-	0.0%
OFFICE SUPPLIES TOTAL		7	10	86	76	1,000	8.6%
PROGRAM EXPENSES TOTAL		334	380	547	167	750	72.9%
PROFESSIONAL SERVICE TOTAL		415	32,245	82,919	50,674	86,110	96.3%
HARDWARE/SOFTWARE TOTAL		-	-	-	-	100	0.0%
LAND/BLDG/FACILITIES TOTAL		-	2,465	1,990	(475)	4,000	49.8%
COMMUNICATIONS TOTAL		55	119	1,458	1,339	1,490	97.9%
UTILITIES TOTAL		-	1,561	1,458	(103)	3,000	48.6%
INSURANCE/RISK MGMT TOTAL		-	825	1,368	543	-	0.0%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
CONTRIBUTIONS/GRANTS TOTAL		-	25,000	34,595	9,595	25,000	138.4%
HOME OWNERSHIP TOTAL		26,000	-	-	-	-	0.0%
OPERATING TOTAL		26,811	62,605	124,421	61,816	121,450	102.4%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		-	781,262	307,418	(473,844)	-	0.0%
DEPRECIATION TOTAL		-	-	-	-	-	0.0%
CAPITAL TOTAL		-	781,262	307,418	(473,844)	-	0.0%
DEBT							
DEBT TOTAL		61,913	17,821	283,108	265,287	41,105	688.7%
DEBT TOTAL		61,913	17,821	283,108	265,287	41,105	688.7%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	2,670	2,670	-	3,560	75.0%
OTHER EXPENSE TOTAL		-	2,670	2,670	-	3,560	75.0%
TOTAL EXPENDITURES		90,249	864,358	718,174	(146,184)	167,715	428.2%
SCB REDEVELOPMENT AUTHOR TOTAL		(28,770)	63,875	220,924	157,049	23,285	948.8%

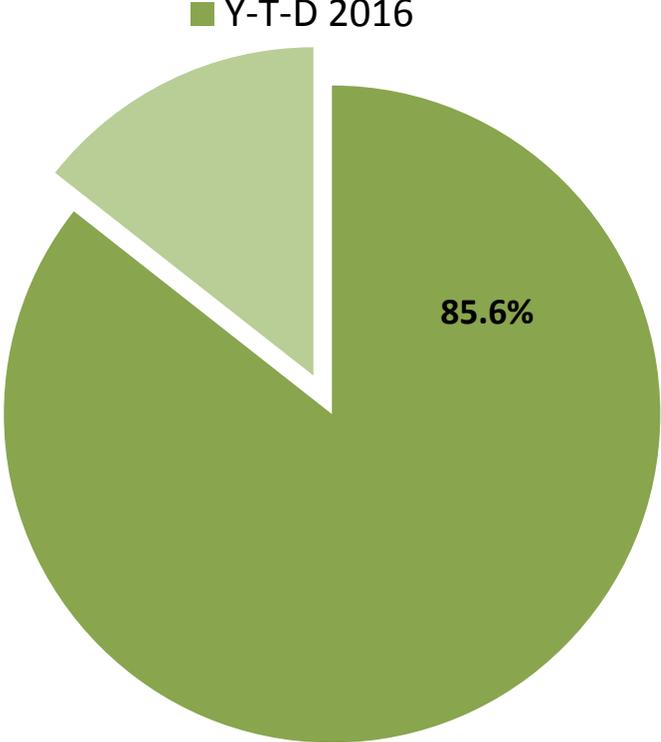
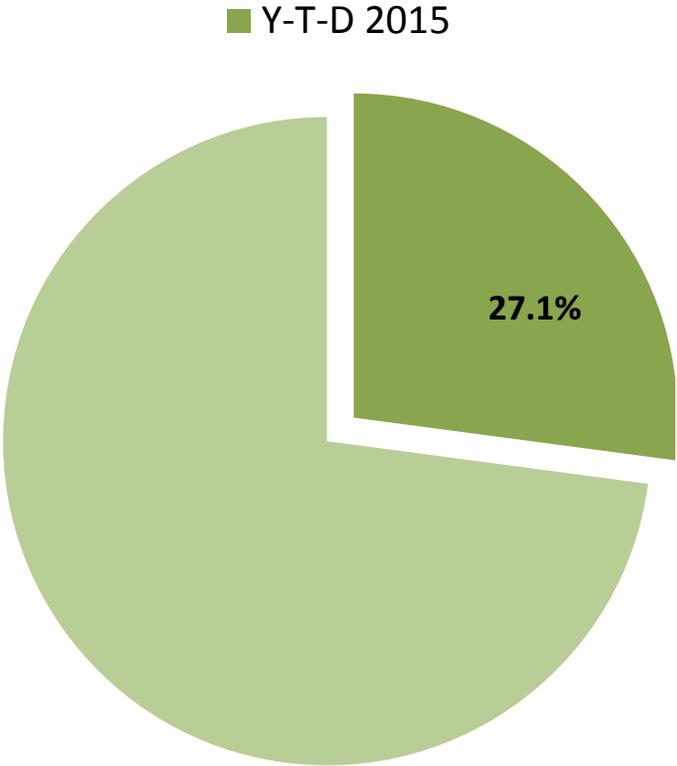
Other Funds Revenue
% of Total Budget Received
Y-T-D September 2015 & 2016



Other Funds Expenditures

% of Total Budget Expended

Y-T-D September 2015 & 2016



YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
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Funds: B103, B104, B105, B112, B115, B116, B117, B118, B120, B125, B135

REVENUE:

INTEREST AND RENTS TOTAL		89,026	106,094	111,154	5,060	141,559	78.5%
GRANTS TOTAL		5,073	(2,085)	-	2,085	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		688,059	873,334	1,492,543	619,209	2,998,954	49.8%
CONTRACTED SERVICES TOTAL		230,303	145,104	445,870	300,766	429,191	103.9%
USER/USAGE CHARGES TOTAL		65,481	16,754	21,700	4,946	29,924	72.5%
SPECIAL ASSESSMENTS TOTAL		30	(11,304)	-	11,304	-	0.0%
MISC/CONTRIBUTIONS TOTAL		-	227,314	360,270	132,956	296,896	121.3%
DEBT PROCEEDS TOTAL		39,621	99,440	336,565	237,125	-	0.0%
TOTAL REVENUE		1,117,593	1,454,651	2,768,102	1,313,451	3,896,524	71.0%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES TOTAL		97,233	91,268	86,738	(4,530)	125,019	69.4%
EMPLOYEE BENEFITS TOTAL		44,750	75,113	92,874	17,761	135,134	68.7%
EMPLOYEE SUPPLY/EXPN TOTAL		4,067	15,655	7,966	(7,689)	29,450	27.0%
PERSONNEL TOTAL		146,050	182,036	187,578	5,542	289,603	64.8%

OPERATING

INSTITUTIONAL SUPPLY TOTAL		6,537	4,991	2,455	(2,536)	8,150	30.1%
FUEL & LUBRICANTS TOTAL		20,574	25,172	11,607	(13,565)	23,875	48.6%
OFFICE SUPPLIES TOTAL		1,702	1,289	829	(460)	3,550	23.4%
PROGRAM EXPENSES TOTAL		173,915	243,147	165,459	(77,688)	370,420	44.7%
PROFESSIONAL SERVICE TOTAL		80,140	150,495	164,793	14,298	194,483	84.7%
VEHICLE REPAIR/MAINT TOTAL		75,401	92,373	94,896	2,523	127,200	74.6%

YTD Budget Report

Y-T-D through 09/2016

Account	Account Description	2014	2015	2016	LY Variance	Annual Budget	%Used
Funds: B103, B104, B105, B112, B115, B116, B117, B118, B120, B125, B135							
	HARDWARE/SOFTWARE TOTAL	31	469	-	(469)	2,500	0.0%
	LAND/BLDG/FACILITIES TOTAL	3,590	4,295	4,182	(113)	5,475	76.4%
	SMALL TOOLS/EQUIP TOTAL	72,469	60,130	87,498	27,368	154,628	56.6%
	COMMUNICATIONS TOTAL	5,799	5,074	2,923	(2,151)	8,518	34.3%
	UTILITIES TOTAL	117,449	124,549	127,888	3,339	212,158	60.3%
	INSURANCE/RISK MGMT TOTAL	4,098	17,509	(38,636)	(56,145)	41,555	-93.0%
	CONTRIBUTIONS/GRANTS TOTAL	846	972	31	(941)	972	3.2%
	HOME OWNERSHIP TOTAL	324,531	178,161	871,869	693,708	809,560	107.7%
	OPERATING TOTAL	887,082	908,626	1,495,794	587,168	1,963,045	76.2%
	CAPITAL						
	CAPITAL CONSTRUCTION TOTAL	165,340	84,442	590,550	506,108	1,029,474	57.4%
	DEPRECIATION TOTAL	-	-	-	-	2,623	0.0%
	CAPITAL TOTAL	165,340	84,442	590,550	506,108	1,032,097	57.2%
	DEBT						
	DEBT TOTAL	-	-	-	-	16,976	0.0%
	DEBT TOTAL	-	-	-	-	16,976	0.0%
	OTHER EXPENSE						
	OTHER EXPENDITURES TOTAL	181,040	348,587	114,257	(234,330)	319,475	35.8%
	OTHER EXPENSE TOTAL	181,040	348,587	114,257	(234,330)	319,475	35.8%
	TOTAL EXPENDITURES	1,379,512	1,523,691	2,388,179	864,488	3,621,195	66.0%
	INSURANCE RESERVE TOTAL	(261,919)	(69,040)	379,923	448,963	275,329	138.0%