



**Financial Highlights
January – March 2015**

Borough of State College
1st Quarter 2015
Financial Highlights

General Fund

Overall General Fund revenue through the first quarter of 2015 are running \$62,026 ahead of the same period during 2014. General Fund revenue for the quarter totaled \$3,902,634 compared with revenue of \$3,840,608 for the same period in 2014. The Earned Income Tax collections for the first quarter were \$221,289 lower in 2015 compared with 2014. Penn State University converted from in-house payroll processing to ADP as their payroll processor starting in 2015. Because of this change, PSU is no longer remitting Earned Income Taxes on a monthly basis. Their processor, ADP, is remitting those taxes on a quarterly basis as required by law. During 2014, PSU remitted Earned Income Taxes of \$400,664 during the first quarter compared with \$194,788 in 2015, accounting for \$205,876 of the variance. Police Local Shared Revenue is ahead of 2014 by \$201,311 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. Under the modified-accrual basis of accounting, the Borough was unable to recognize that income in 2014 because it was not received within 30 days of the year end. This will be a one-time shift in revenue since it is not typically billed each year until February.

Total General Fund expenditures through March were \$4,643,868 in 2015 compared with \$4,856,800 in 2014 resulting in a positive variance of \$212,932. Personnel costs were lower by \$210,158, which accounts for the largest portion of the variance. Of that total, reductions in the Police Department account for \$180,212 of the variance. The remaining variances were spread across many accounts and departments.

Centre Tax Agency

Revenue for the Centre Tax Agency for the first quarter was \$207,485 compared with \$228,233 in 2014 resulting in a negative variance of \$20,748. The Centre Tax Agency reconciles its actual costs at the end of the year and provides either a refund or an additional invoice to customers to produce a break-even for the fund.

Total expenditures for the quarter were \$254,307 for 2015 compared with \$290,901 for the first quarter of 2014 resulting in a positive variance of \$36,594. After accounting for the revenue and expenditure variances, the Centre Tax Agency is on par with 2014 with a positive variance of \$15,846.

Parking Fund

Parking Fund revenue was \$667,111 for the first quarter compared with \$631,517 in 2014 producing a positive variance of \$35,594. Positive variances were experienced in all three garages.

Total expenditures were \$430,927 compared with \$799,167 during the same period in 2014 resulting in a positive variance of \$368,240. During 2014, monthly entries were made to accrue one twelfth of the annual debt payments instead of recognizing the expenditures when the payments were made. Accrued debt payments in 2014 totaled \$369,351 while actual payments in 2015 totaled \$17,698 producing a positive variance in 2015 of \$352,153. This difference in accounting method accounts for the majority of the year-to-date expenditure variance.

Compost Fund

Compost revenue is on track with the same period during 2014. Very little compost sales activity occurs during the first quarter.

Expenditures for the first quarter totaled \$35,602 compared with \$36,373 for the same period during 2014.

Sanitary Sewer Fund

Revenue for the Sanitary Sewer Fund totaled \$1,515,699 for the first quarter of 2015 compared with \$1,461,361 during the first quarter of 2014 producing a positive variance of \$54,338. Sewer revenue for 2015 is consistent with the amount recognized in 2013.

Total expenditures for the quarter were \$241,006 compared with \$402,100 in 2014 producing a positive variance of \$161,094. Capital purchases in the first quarter of 2014 totaled \$148,815 which accounts for the majority of the variance. The 2015 expenditures are also consistent with the same quarter during 2013.

Refuse Fund

The first quarter revenue for the Refuse Fund was \$1,705,788 compared with \$1,424,326 for 2014 resulting in a positive variance of \$281,462. During the first quarter, the Borough received a Municipal Recycling grant from the Commonwealth of Pennsylvania for \$250,000, which accounts for the majority of the positive variance. Refuse customers are billed twice annually; in January and July which explains why 54.9% of the budgeted revenue was recognized in the first quarter. Revenue for the third quarter will make up the majority of the remaining revenue for the year.

Refuse expenditures totaled \$612,641 for the first quarter of 2015 compared with \$428,047 for the same period during 2014 resulting in a negative variance of \$184,594. Of that variance, \$156,599 is attributable to vehicle purchases made during the first quarter of 2015. Regular operating expenses are consistent with prior years.

Capital Funds

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 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 quarter totaled \$1,991,934 compared with \$154,596 during 2014 producing a positive variance of \$1,837,338 for the quarter. Debt proceeds of \$1,813,317 during 2015 accounts for the majority of the variance. These proceeds are related to the financing of the Service Facility.

Total expenditures for capital items totaled \$1,521,496 for 2015 and \$1,319,878 for the same quarter in 2014 resulting in a negative variance of \$201,618 comparatively. Expenditures for the Service Facility during the first quarter of 2015 totaled \$914,713 compared with \$836,292 during the first quarter of 2014.

Other Funds

Other Funds include all other internal service, component unit, and other governmental funds not included above. Total revenue for Other Funds was \$960,124 for the first quarter of 2015 compared with \$781,320 for the same quarter of 2014 producing a positive variance of \$178,804. State Highway Aid revenue for 2015 exceeded the revenue for 2014 by \$70,113, while the remainder of the variance was related to Federal draws for HOME projects.

Expenditures for Other Funds totaled \$648,547 for 2015 compared with \$345,846 for 2014 resulting in a negative variance of \$302,701. The purchase of the first home in the HIP program of \$250,098 was included in the expenditures for this quarter of 2015, which accounts for the majority of the variance.



FINANCIAL REPORT

1st Quarter 2015

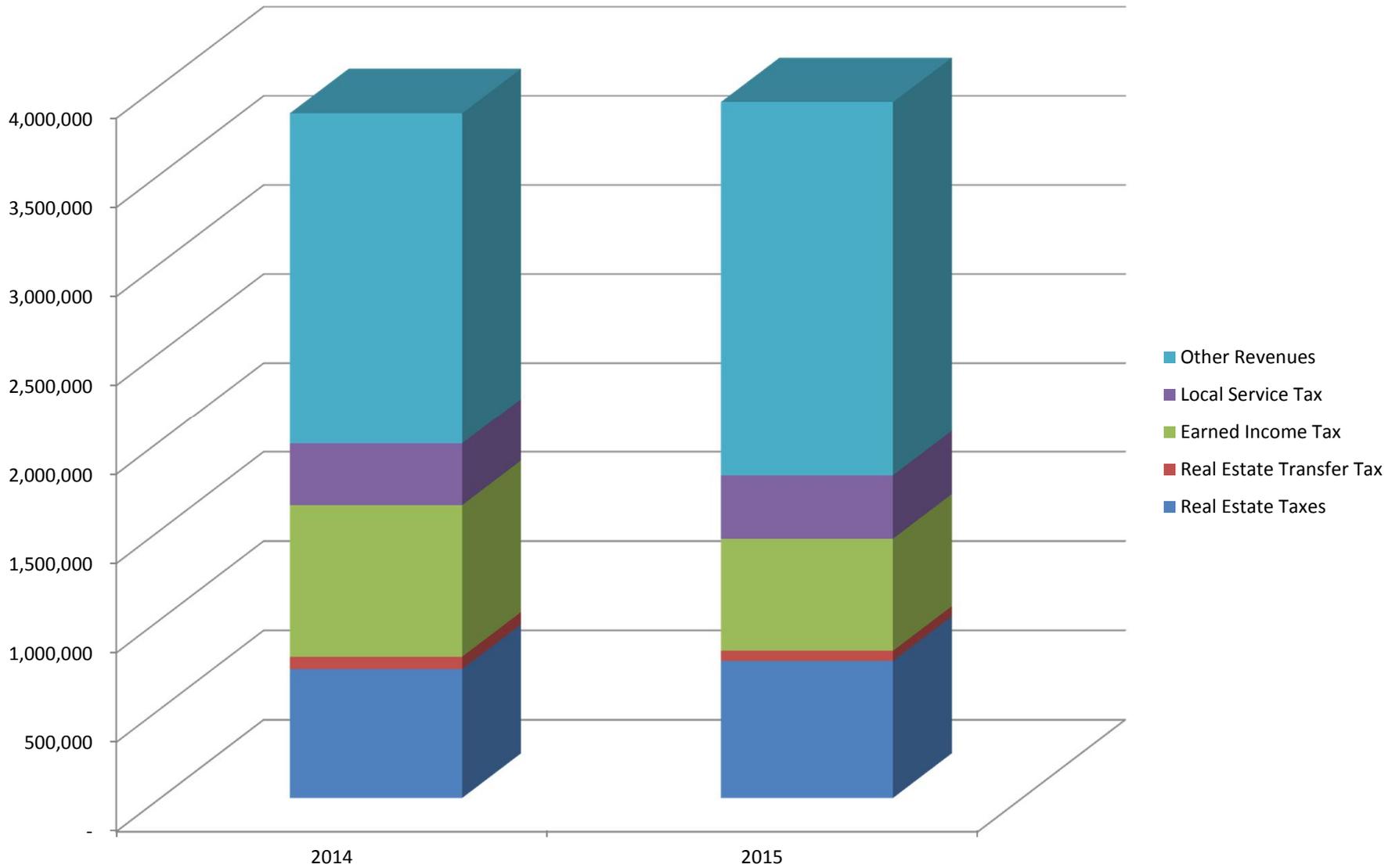
BUDGET PERFORMANCE REVIEW

			Current Quarter	Year-to-Date
GOVERNMENTAL FUNDS				
GENERAL FUND				
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				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
OTHER FUNDS				
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				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
COMPOST FUND				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
SANITARY SEWER FUND				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET
REFUSE COLLECTION FUND				
Revenues			ON-TARGET	ON-TARGET
Expenditures			ON-TARGET	ON-TARGET

Performance Indicators

ABOVE TARGET	= percentage performance above expectations compared to Budget and prior trends.
ON-TARGET	= percentage performance at expectations compared to Budget and prior trends.
ALERT	= percentage performance below expectations compared to Budget and prior trends.

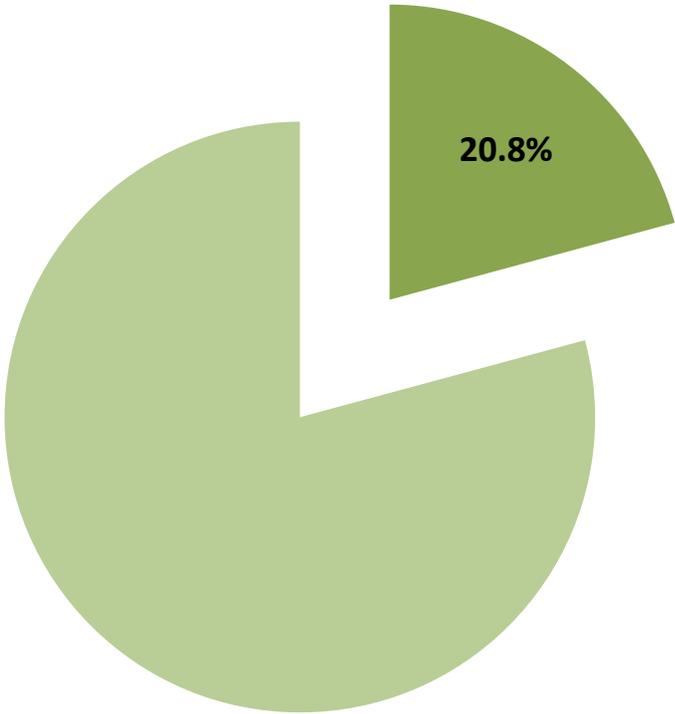
Borough of State College General Fund Revenue - 1st Quarter 2014 & 2015



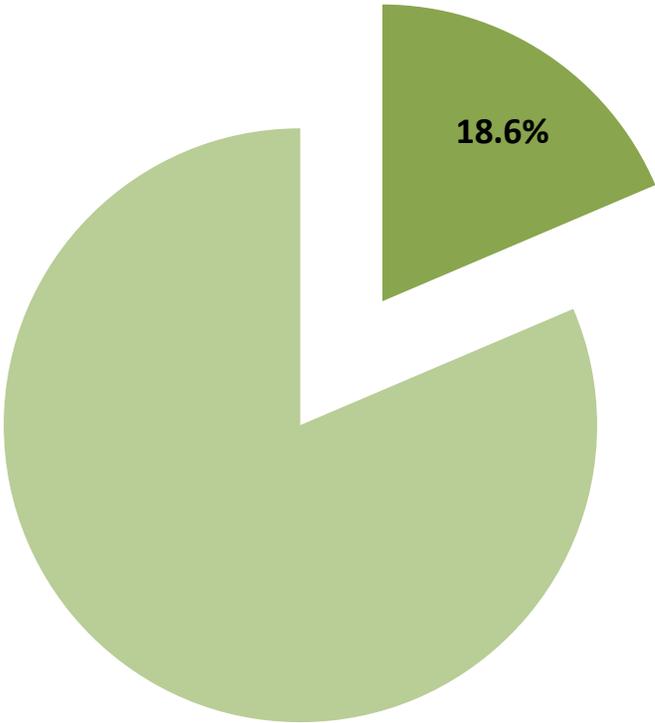
General Fund Expenditures

1st Quarter 2014 & 2015
% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
REVENUE:							
TAXES TOTAL		1,988,584	1,986,129	1,806,115	(180,014)	13,037,590	13.9%
LICENSES AND PERMITS TOTAL		189,071	149,670	124,789	(24,881)	654,450	19.1%
FINES AND VIOLATIONS TOTAL		277,445	264,670	232,992	(31,678)	1,190,000	19.6%
INTEREST AND RENTS TOTAL		22,878	12,582	25,584	13,002	103,500	24.7%
GRANTS TOTAL		52,038	31,100	50,204	19,104	263,080	19.1%
SHARE/ENTITL/IN LIEU TOTAL		9,600	35,086	210,011	174,925	1,472,681	14.3%
CONTRACTED SERVICES TOTAL		1,077,152	1,004,041	1,050,829	46,788	5,589,085	18.8%
USER/USAGE CHARGES TOTAL		107,232	130,177	132,512	2,335	552,850	24.0%
SPECIAL ASSESSMENTS TOTAL		1,029	6,059	2,168	(3,891)	1,000	216.8%
MISC/CONTRIBUTIONS TOTAL		207,566	221,094	267,430	46,336	1,336,923	20.0%
DEBT PROCEEDS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		3,932,595	3,840,608	3,902,634	62,026	24,201,159	16.1%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		2,671,629	2,760,375	2,497,558	(262,817)	11,446,638	21.8%
EMPLOYEE BENEFITS TOTAL		1,489,895	901,011	974,715	73,704	5,493,689	17.7%
EMPLOYEE SUPPLY/EXPN TOTAL		46,767	96,732	75,687	(21,045)	386,275	19.6%
PERSONNEL TOTAL		4,208,291	3,758,118	3,547,960	(210,158)	17,326,602	20.5%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		2,876	5,802	2,295	(3,507)	18,500	12.4%
FUEL & LUBRICANTS TOTAL		26,167	24,951	9,795	(15,156)	158,700	6.2%
OFFICE SUPPLIES TOTAL		19,632	20,562	13,151	(7,411)	128,350	10.2%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
PROGRAM EXPENSES TOTAL		46,390	47,546	64,284	16,738	373,830	17.2%
PROFESSIONAL SERVICE TOTAL		469,398	489,121	577,984	88,863	2,426,032	23.8%
VEHICLE REPAIR/MAIN TOTAL		14,372	40,509	13,508	(27,001)	158,745	8.5%
HARDWARE/SOFTWARE TOTAL		21,146	56,810	54,937	(1,873)	319,950	17.2%
LAND/BLDG/FACILITIES TOTAL		8,920	16,466	37,613	21,147	78,000	48.2%
SMALL TOOLS/EQUIP TOTAL		14,337	12,648	10,985	(1,663)	54,700	20.1%
COMMUNICATIONS TOTAL		45,898	41,761	14,501	(27,260)	224,105	6.5%
UTILITIES TOTAL		33,790	33,963	37,506	3,543	159,388	23.5%
INSURANCE/RISK MGMT TOTAL		82,734	104,965	90,021	(14,944)	294,343	30.6%
CONTRIBUTIONS/GRANTS TOTAL		42,433	47,119	37,463	(9,656)	129,200	29.0%
OPERATING TOTAL		828,093	942,223	964,043	21,820	4,523,843	21.3%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		35,556	47,534	1,123	(46,411)	81,260	1.4%
DEPRECIATION TOTAL		88,797	108,925	103,555	(5,370)	414,211	25.0%
CAPITAL TOTAL		124,353	156,459	104,678	(51,781)	495,471	21.1%
DEBT							
DEBT TOTAL		873	-	27,187	27,187	1,152,544	2.4%
DEBT TOTAL		873	-	27,187	27,187	1,152,544	2.4%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	1,514,222	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	1,514,222	0.0%
TOTAL EXPENDITURES		5,161,610	4,856,800	4,643,868	(212,932)	25,012,682	18.6%
SCB GENERAL FUND TOTAL		(1,229,015)	(1,016,192)	(741,234)	274,958	(811,523)	91.3%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B101 SCB GENERAL FUND							
30 ADMINISTRATION							
REVENUE:							
	INTEREST AND RENTS TOTAL	1	-	-	-	-	0.0%
	SHARE/ENTITL/IN LIEU TOTAL	-	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	262	165	271	106	90,400	0.3%
	MISC/CONTRIBUTIONS TOTAL	-	5,000	-	(5,000)	225,000	0.0%
	TOTAL REVENUE	263	5,165	271	(4,894)	315,400	0.1%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	170,390	211,372	188,246	(23,126)	828,179	22.7%
	EMPLOYEE BENEFITS TOTAL	87,306	56,460	63,424	6,964	343,495	18.5%
	EMPLOYEE SUPPLY/EXPN TOTAL	1,471	14,675	15,656	981	102,550	15.3%
	PERSONNEL TOTAL	259,167	282,507	267,326	(15,181)	1,274,224	21.0%
OPERATING							
	OFFICE SUPPLIES TOTAL	1,617	2,050	1,558	(492)	18,500	8.4%
	PROGRAM EXPENSES TOTAL	2,053	10,739	3,481	(7,258)	69,750	5.0%
	PROFESSIONAL SERVICE TOTAL	48,648	45,684	48,577	2,893	229,435	21.2%
	HARDWARE/SOFTWARE TOTAL	-	-	-	-	4,100	0.0%
	SMALL TOOLS/EQUIP TOTAL	-	-	-	-	-	0.0%
	COMMUNICATIONS TOTAL	7,374	7,349	3,796	(3,553)	98,080	3.9%
	INSURANCE/RISK MGMT TOTAL	27,890	40,468	27,406	(13,062)	67,582	40.6%
	CONTRIBUTIONS/GRANTS TOTAL	4,366	3,000	3,000	-	3,000	100.0%
	OPERATING TOTAL	91,948	109,290	87,818	(21,472)	490,447	17.9%
CAPITAL							

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		516	-	-	-	-	0.0%
DEPRECIATION TOTAL		2,363	2,363	-	(2,363)	-	0.0%
CAPITAL TOTAL		2,879	2,363	-	(2,363)	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	121,541	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	121,541	0.0%
TOTAL EXPENDITURES		353,994	394,160	355,144	(39,016)	1,886,212	18.8%
ADMINISTRATION TOTAL:		(353,731)	(388,995)	(354,873)	34,122	(1,570,812)	22.6%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
32 FINANCE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	1,074	-	-	-	-	0.0%
	CONTRACTED SERVICES TOTAL	30,875	-	4,725	4,725	3,500	135.0%
	USER/USAGE CHARGES TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	31,949	-	4,725	4,725	3,500	135.0%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	84,676	89,627	64,421	(25,206)	278,117	23.2%
	EMPLOYEE BENEFITS TOTAL	50,575	31,304	31,993	689	146,375	21.9%
	EMPLOYEE SUPPLY/EXPN TOTAL	896	4,120	3,279	(841)	12,000	27.3%
	PERSONNEL TOTAL	136,147	125,051	99,693	(25,358)	436,492	22.8%
OPERATING							
	OFFICE SUPPLIES TOTAL	1,865	2,339	1,936	(403)	13,500	14.3%
	PROGRAM EXPENSES TOTAL	-	-	-	-	150	0.0%
	PROFESSIONAL SERVICE TOTAL	25,493	1,647	934	(713)	43,300	2.2%
	HARDWARE/SOFTWARE TOTAL	2,004	1,384	-	(1,384)	2,000	0.0%
	COMMUNICATIONS TOTAL	346	422	345	(77)	1,600	21.6%
	INSURANCE/RISK MGMT TOTAL	1,005	1,005	1,561	556	11,505	13.6%
	OPERATING TOTAL	30,713	6,797	4,776	(2,021)	72,055	6.6%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	10,680	1,518	-	(1,518)	-	0.0%
	DEPRECIATION TOTAL	1,523	1,000	-	(1,000)	-	0.0%
	CAPITAL TOTAL	12,203	2,518	-	(2,518)	-	0.0%
	TOTAL EXPENDITURES	179,063	134,366	104,469	(29,897)	508,547	20.5%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
FINANCE TOTAL:		(147,114)	(134,366)	(99,744)	34,622	(505,047)	19.7%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
33 TAX							
REVENUE:							
	CONTRACTED SERVICES TOTAL	3,260	25,132	14,750	(10,382)	106,000	13.9%
	TOTAL REVENUE	3,260	25,132	14,750	(10,382)	106,000	13.9%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	25,869	22,930	19,403	(3,527)	85,270	22.8%
	EMPLOYEE BENEFITS TOTAL	13,389	4,541	5,729	1,188	30,664	18.7%
	EMPLOYEE SUPPLY/EXPN TOTAL	-	-	-	-	500	0.0%
	PERSONNEL TOTAL	39,258	27,471	25,132	(2,339)	116,434	21.6%
OPERATING							
	OFFICE SUPPLIES TOTAL	5,075	3,775	951	(2,824)	18,050	5.3%
	PROGRAM EXPENSES TOTAL	-	95	-	(95)	600	0.0%
	PROFESSIONAL SERVICE TOTAL	24,027	25,663	21,321	(4,342)	95,900	22.2%
	HARDWARE/SOFTWARE TOTAL	6,306	6,567	260	(6,307)	8,000	3.2%
	COMMUNICATIONS TOTAL	246	57	47	(10)	250	18.8%
	INSURANCE/RISK MGMT TOTAL	4,583	843	2,646	1,803	5,972	44.3%
	OPERATING TOTAL	40,237	37,000	25,225	(11,775)	128,772	19.6%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	1,523	1,523	-	(1,523)	-	0.0%
	CAPITAL TOTAL	1,523	1,523	-	(1,523)	-	0.0%
	TOTAL EXPENDITURES	81,018	65,994	50,357	(15,637)	245,206	20.5%
	TAX TOTAL:	(77,758)	(40,862)	(35,607)	5,255	(139,206)	25.6%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
37 INFORMATION TECHNOLOGY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	121,000	-	(10,706)	(10,706)	220,000	-4.9%
	MISC/CONTRIBUTIONS TOTAL	-	-	-	-	42,200	0.0%
	TOTAL REVENUE	121,000	-	(10,706)	(10,706)	262,200	-4.1%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	75,813	104,807	121,074	16,267	529,850	22.9%
	EMPLOYEE BENEFITS TOTAL	51,152	40,251	52,454	12,203	263,443	19.9%
	EMPLOYEE SUPPLY/EXPN TOTAL	1,149	4,204	1,870	(2,334)	22,500	8.3%
	PERSONNEL TOTAL	128,114	149,262	175,398	26,136	815,793	21.5%
OPERATING							
	FUEL & LUBRICANTS TOTAL	29	74	26	(48)	2,500	1.0%
	OFFICE SUPPLIES TOTAL	128	187	26	(161)	1,000	2.6%
	PROGRAM EXPENSES TOTAL	11	(144)	459	603	3,150	14.6%
	PROFESSIONAL SERVICE TOTAL	1,894	1,999	-	(1,999)	6,700	0.0%
	VEHICLE REPAIR/MAIN TOTAL	-	383	-	(383)	1,500	0.0%
	HARDWARE/SOFTWARE TOTAL	(6,075)	16,630	32,566	15,936	159,550	20.4%
	SMALL TOOLS/EQUIP TOTAL	-	-	-	-	1,500	0.0%
	COMMUNICATIONS TOTAL	17,132	17,923	2,326	(15,597)	39,500	5.9%
	INSURANCE/RISK MGMT TOTAL	771	771	1,327	556	2,436	54.5%
	OPERATING TOTAL	13,890	37,823	36,730	(1,093)	217,836	16.9%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	26,200	-	(26,200)	24,500	0.0%
	DEPRECIATION TOTAL	23,146	23,402	21,552	(1,850)	86,207	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		23,146	49,602	21,552	(28,050)	110,707	19.5%
TOTAL EXPENDITURES		165,150	236,687	233,680	(3,007)	1,144,336	20.4%
INFORMATION TECHNOLOGY TOTAL:		(44,150)	(236,687)	(244,386)	(7,699)	(882,136)	27.7%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
40 HEALTH & NEIGHBORHOOD SERVICES							
REVENUE:							
	LICENSES AND PERMITS TOTAL	80,898	44,351	18,249	(26,102)	228,000	8.0%
	FINES AND VIOLATIONS TOTAL	5,302	5,532	11,873	6,341	35,000	33.9%
	CONTRACTED SERVICES TOTAL	776	1,118	6,270	5,152	22,000	28.5%
	TOTAL REVENUE	86,976	51,001	36,392	(14,609)	285,000	12.8%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	73,196	66,038	61,788	(4,250)	272,888	22.6%
	EMPLOYEE BENEFITS TOTAL	50,001	26,046	25,893	(153)	160,021	16.2%
	EMPLOYEE SUPPLY/EXPN TOTAL	144	1,323	1,329	6	6,300	21.1%
	PERSONNEL TOTAL	123,341	93,407	89,010	(4,397)	439,209	20.3%
OPERATING							
	FUEL & LUBRICANTS TOTAL	805	741	281	(460)	4,500	6.2%
	OFFICE SUPPLIES TOTAL	1,042	1,094	1,645	551	8,700	18.9%
	PROGRAM EXPENSES TOTAL	175	(23)	(247)	(224)	2,500	-9.9%
	VEHICLE REPAIR/MAIN TOTAL	366	1,015	(1,025)	(2,040)	6,000	-17.1%
	HARDWARE/SOFTWARE TOTAL	-	-	374	374	100	374.0%
	COMMUNICATIONS TOTAL	1,254	1,078	286	(792)	4,500	6.4%
	INSURANCE/RISK MGMT TOTAL	810	810	1,366	556	2,115	64.6%
	OPERATING TOTAL	4,452	4,715	2,680	(2,035)	28,415	9.4%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	1,653	2,116	1,657	(459)	6,628	25.0%
	CAPITAL TOTAL	1,653	2,116	1,657	(459)	6,628	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
TOTAL EXPENDITURES		129,446	100,238	93,347	(6,891)	474,252	19.7%
HEALTH & NEIGHBORHOOD SERVICES		(42,470)	(49,237)	(56,955)	(7,718)	(189,252)	30.1%
TOTAL:							

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
42 COMMUNITY DEVELOPMENT							
REVENUE:							
	GRANTS TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	-	-	-	-	-	0.0%
EXPENDITURES:							
	OPERATING						
	PROGRAM EXPENSES TOTAL	-	-	-	-	-	0.0%
	OPERATING TOTAL	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	-	-	-	-	-	0.0%
	COMMUNITY DEVELOPMENT TOTAL:	-	-	-	-	-	0.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
45 PLANNING							
REVENUE:							
	LICENSES AND PERMITS TOTAL	3,742	2,440	2,350	(90)	11,400	20.6%
	GRANTS TOTAL	-	-	-	-	11,080	0.0%
	CONTRACTED SERVICES TOTAL	-	-	-	-	163,202	0.0%
	TOTAL REVENUE	3,742	2,440	2,350	(90)	185,682	1.3%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	119,014	136,735	114,230	(22,505)	529,993	21.6%
	EMPLOYEE BENEFITS TOTAL	62,112	40,070	45,844	5,774	231,168	19.8%
	EMPLOYEE SUPPLY/EXPN TOTAL	25	1,724	30	(1,694)	6,000	0.5%
	PERSONNEL TOTAL	181,151	178,529	160,104	(18,425)	767,161	20.9%
OPERATING							
	FUEL & LUBRICANTS TOTAL	138	98	79	(19)	700	11.3%
	OFFICE SUPPLIES TOTAL	1,543	1,647	663	(984)	8,000	8.3%
	PROGRAM EXPENSES TOTAL	856	451	1,080	629	15,080	7.2%
	PROFESSIONAL SERVICE TOTAL	23,022	29,703	24,869	(4,834)	110,104	22.6%
	VEHICLE REPAIR/MAIN TOTAL	-	-	1,760	1,760	2,000	88.0%
	HARDWARE/SOFTWARE TOTAL	-	-	767	767	900	85.2%
	COMMUNICATIONS TOTAL	490	838	1,025	187	4,400	23.3%
	INSURANCE/RISK MGMT TOTAL	813	813	1,862	1,049	2,060	90.4%
	OPERATING TOTAL	26,862	33,550	32,105	(1,445)	143,244	22.4%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	636	-	-	-	-	0.0%
	DEPRECIATION TOTAL	814	931	809	(122)	3,234	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		1,450	931	809	(122)	3,234	25.0%
TOTAL EXPENDITURES		209,463	213,010	193,018	(19,992)	913,639	21.1%
PLANNING TOTAL:		(205,721)	(210,570)	(190,668)	19,902	(727,957)	26.2%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
50 FIRE							
REVENUE:							
	SHARE/ENTITL/IN LIEU TOTAL	-	-	-	-	234,657	0.0%
	TOTAL REVENUE	-	-	-	-	234,657	0.0%
EXPENDITURES:							
OPERATING							
	PROFESSIONAL SERVICE TOTAL	59,490	64,762	71,943	7,181	287,770	25.0%
	UTILITIES TOTAL	-	-	-	-	21,600	0.0%
	OPERATING TOTAL	59,490	64,762	71,943	7,181	309,370	23.3%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	-	-	-	-	234,657	0.0%
	OTHER EXPENSE TOTAL	-	-	-	-	234,657	0.0%
	TOTAL EXPENDITURES	59,490	64,762	71,943	7,181	544,027	13.2%
	FIRE TOTAL:	(59,490)	(64,762)	(71,943)	(7,181)	(309,370)	23.3%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
51 EMERGENCY MANAGEMENT							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	6,885	6,337	6,323	(14)	25,293	25.0%
	 OPERATING TOTAL	6,885	6,337	6,323	(14)	25,293	25.0%
	TOTAL EXPENDITURES	6,885	6,337	6,323	(14)	25,293	25.0%
	EMERGENCY MANAGEMENT TOTAL:	6,885	6,337	6,323	(14)	25,293	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
56 PARKING ENFORCEMENT							
REVENUE:							
	LICENSES AND PERMITS TOTAL	13,477	11,850	13,725	1,875	57,000	24.1%
	FINES AND VIOLATIONS TOTAL	152,424	143,843	123,367	(20,476)	625,000	19.7%
	TOTAL REVENUE	165,901	155,693	137,092	(18,601)	682,000	20.1%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	57,286	55,636	40,429	(15,207)	217,322	18.6%
	EMPLOYEE BENEFITS TOTAL	43,016	25,276	15,312	(9,964)	122,901	12.5%
	EMPLOYEE SUPPLY/EXPN TOTAL	1,309	907	1,343	436	7,000	19.2%
	PERSONNEL TOTAL	101,611	81,819	57,084	(24,735)	347,223	16.4%
OPERATING							
	FUEL & LUBRICANTS TOTAL	973	1,435	476	(959)	7,000	6.8%
	OFFICE SUPPLIES TOTAL	2,784	1,773	1,008	(765)	13,900	7.3%
	PROGRAM EXPENSES TOTAL	79	634	1,217	583	2,500	48.7%
	PROFESSIONAL SERVICE TOTAL	316	1,841	2,866	1,025	8,400	34.1%
	VEHICLE REPAIR/MAIN TOTAL	1,251	580	2,039	1,459	5,000	40.8%
	HARDWARE/SOFTWARE TOTAL	3,090	-	1,402	1,402	7,650	18.3%
	SMALL TOOLS/EQUIP TOTAL	1,064	174	1,163	989	6,600	17.6%
	COMMUNICATIONS TOTAL	627	1,029	322	(707)	5,000	6.4%
	INSURANCE/RISK MGMT TOTAL	763	763	1,755	992	2,049	85.7%
	OPERATING TOTAL	10,947	8,229	12,248	4,019	58,099	21.1%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	2,911	3,374	1,735	(1,639)	6,940	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		2,911	3,374	1,735	(1,639)	6,940	25.0%
TOTAL EXPENDITURES		115,469	93,422	71,067	(22,355)	412,262	17.2%
PARKING ENFORCEMENT TOTAL:		50,432	62,271	66,025	3,754	269,738	24.5%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
60 LIBRARY							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE TOTAL		95,386	95,776	100,270	4,494	401,080	25.0%
 OPERATING TOTAL		95,386	95,776	100,270	4,494	401,080	25.0%
TOTAL EXPENDITURES		95,386	95,776	100,270	4,494	401,080	25.0%
LIBRARY TOTAL:		95,386	95,776	100,270	4,494	401,080	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
65 POLICE							
REVENUE:							
	LICENSES AND PERMITS TOTAL	2,325	2,325	2,325	-	2,550	91.2%
	FINES AND VIOLATIONS TOTAL	119,719	115,295	97,752	(17,543)	530,000	18.4%
	INTEREST AND RENTS TOTAL	-	-	-	-	-	0.0%
	GRANTS TOTAL	52,038	30,073	50,204	20,131	252,000	19.9%
	SHARE/ENTITL/IN LIEU TOTAL	-	-	201,311	201,311	235,000	85.7%
	CONTRACTED SERVICES TOTAL	555,655	601,078	501,416	(99,662)	2,196,500	22.8%
	MISC/CONTRIBUTIONS TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	729,737	748,771	853,008	104,237	3,216,050	26.5%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	1,508,240	1,488,581	1,303,201	(185,380)	6,056,148	21.5%
	EMPLOYEE BENEFITS TOTAL	781,727	460,672	484,944	24,272	2,792,390	17.4%
	EMPLOYEE SUPPLY/EXPN TOTAL	35,635	60,285	41,181	(19,104)	179,000	23.0%
	PERSONNEL TOTAL	2,325,602	2,009,538	1,829,326	(180,212)	9,027,538	20.3%
OPERATING							
	FUEL & LUBRICANTS TOTAL	16,960	17,573	6,300	(11,273)	120,000	5.2%
	OFFICE SUPPLIES TOTAL	3,582	6,258	3,578	(2,680)	36,500	9.8%
	PROGRAM EXPENSES TOTAL	38,893	28,027	36,999	8,972	167,700	22.1%
	PROFESSIONAL SERVICE TOTAL	928	959	1,284	325	17,500	7.3%
	VEHICLE REPAIR/MAIN TOTAL	6,936	15,230	8,769	(6,461)	95,000	9.2%
	HARDWARE/SOFTWARE TOTAL	5,387	25,367	6,472	(18,895)	100,500	6.4%
	SMALL TOOLS/EQUIP TOTAL	12,086	9,823	6,091	(3,732)	25,000	24.4%
	COMMUNICATIONS TOTAL	15,506	10,613	4,125	(6,488)	58,500	7.1%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
INSURANCE/RISK MGMT TOTAL		32,791	35,002	34,913	(89)	149,516	23.4%
OPERATING TOTAL		133,069	148,852	108,531	(40,321)	770,216	14.1%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		10,962	17,542	1,123	(16,419)	30,260	3.7%
DEPRECIATION TOTAL		35,680	52,070	53,042	972	212,168	25.0%
CAPITAL TOTAL		46,642	69,612	54,165	(15,447)	242,428	22.3%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	-	0.0%
TOTAL EXPENDITURES		2,505,313	2,228,002	1,992,022	(235,980)	10,040,182	19.8%
POLICE TOTAL:		(1,775,576)	(1,479,231)	(1,139,014)	340,217	(6,824,132)	16.7%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
70 PUBLIC WORKS ADMIN							
REVENUE:							
	CONTRACTED SERVICES TOTAL	-	-	144,136	144,136	535,362	26.9%
	TOTAL REVENUE	-	-	144,136	144,136	535,362	26.9%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	93,649	88,218	152,587	64,369	683,186	22.3%
	EMPLOYEE BENEFITS TOTAL	55,713	23,107	51,340	28,233	267,182	19.2%
	EMPLOYEE SUPPLY/EXPN TOTAL	4,320	7,647	9,153	1,506	18,000	50.8%
	PERSONNEL TOTAL	153,682	118,972	213,080	94,108	968,368	22.0%
OPERATING							
	FUEL & LUBRICANTS TOTAL	528	574	311	(263)	3,750	8.3%
	OFFICE SUPPLIES TOTAL	1,528	1,021	1,362	341	6,450	21.1%
	PROGRAM EXPENSES TOTAL	1,552	2,093	15,572	13,479	36,990	42.1%
	PROFESSIONAL SERVICE TOTAL	80	1,555	1,934	379	20,725	9.3%
	VEHICLE REPAIR/MAIN TOTAL	1,859	1,575	3,436	1,861	6,620	51.9%
	HARDWARE/SOFTWARE TOTAL	10,434	6,862	12,997	6,135	36,650	35.5%
	COMMUNICATIONS TOTAL	961	828	688	(140)	4,000	17.2%
	INSURANCE/RISK MGMT TOTAL	1,925	1,925	2,998	1,073	5,360	55.9%
	CONTRIBUTIONS/GRANTS TOTAL	9,325	-	10,057	10,057	8,700	115.6%
	OPERATING TOTAL	28,192	16,433	49,355	32,922	129,245	38.2%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	483	-	-	-	1,500	0.0%
	DEPRECIATION TOTAL	5,389	5,760	5,168	(592)	20,671	25.0%
	CAPITAL TOTAL	5,872	5,760	5,168	(592)	22,171	23.3%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
TOTAL EXPENDITURES		187,746	141,165	267,603	126,438	1,119,784	23.9%
PUBLIC WORKS ADMIN TOTAL:		(187,746)	(141,165)	(123,467)	17,698	(584,422)	21.1%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
72 PUBLIC WORKS FACILITIES							
REVENUE:							
GRANTS TOTAL		-	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		35,786	-	33,060	33,060	126,691	26.1%
TOTAL REVENUE		35,786	-	33,060	33,060	126,691	26.1%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		89,711	93,985	70,204	(23,781)	311,892	22.5%
EMPLOYEE BENEFITS TOTAL		66,192	43,794	40,568	(3,226)	228,108	17.8%
EMPLOYEE SUPPLY/EXPN TOTAL		155	674	837	163	7,000	12.0%
PERSONNEL TOTAL		156,058	138,453	111,609	(26,844)	547,000	20.4%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		2,876	5,802	2,295	(3,507)	18,500	12.4%
FUEL & LUBRICANTS TOTAL		485	677	470	(207)	3,100	15.2%
PROGRAM EXPENSES TOTAL		2,985	2,602	2,903	301	8,300	35.0%
PROFESSIONAL SERVICE TOTAL		50	-	23,478	23,478	87,203	26.9%
VEHICLE REPAIR/MAIN TOTAL		197	430	263	(167)	8,000	3.3%
HARDWARE/SOFTWARE TOTAL		-	-	99	99	500	19.8%
LAND/BLDG/FACILITIES TOTAL		8,920	16,466	37,613	21,147	78,000	48.2%
SMALL TOOLS/EQUIP TOTAL		1,187	2,506	3,331	825	18,000	18.5%
COMMUNICATIONS TOTAL		267	387	444	57	1,850	24.0%
UTILITIES TOTAL		33,790	33,963	37,506	3,543	137,788	27.2%
INSURANCE/RISK MGMT TOTAL		1,576	1,576	2,132	556	16,648	12.8%
OPERATING TOTAL		52,333	64,409	110,534	46,125	377,889	29.3%
CAPITAL							

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL CONSTRUCTION TOTAL		-	2,274	-	(2,274)	8,500	0.0%
DEPRECIATION TOTAL		3,643	4,383	8,501	4,118	34,000	25.0%
CAPITAL TOTAL		3,643	6,657	8,501	1,844	42,500	20.0%
TOTAL EXPENDITURES		212,034	209,519	230,644	21,125	967,389	23.8%
PUBLIC WORKS FACILITIES TOTAL:		(176,248)	(209,519)	(197,584)	11,935	(840,698)	23.5%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
73 PUBLIC WORKS STREETS							
REVENUE:							
	LICENSES AND PERMITS TOTAL	1,476	1,158	150	(1,008)	5,500	2.7%
	GRANTS TOTAL	-	1,027	-	(1,027)	-	0.0%
	CONTRACTED SERVICES TOTAL	320,616	359,225	356,007	(3,218)	2,105,430	16.9%
	TOTAL REVENUE	322,092	361,410	356,157	(5,253)	2,110,930	16.9%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	316,489	345,902	323,783	(22,119)	1,443,432	22.4%
	EMPLOYEE BENEFITS TOTAL	199,747	129,200	140,862	11,662	798,212	17.6%
	EMPLOYEE SUPPLY/EXPN TOTAL	1,563	824	979	155	18,925	5.2%
	PERSONNEL TOTAL	517,799	475,926	465,624	(10,302)	2,260,569	20.6%
OPERATING							
	FUEL & LUBRICANTS TOTAL	5,413	2,126	973	(1,153)	6,650	14.6%
	OFFICE SUPPLIES TOTAL	310	191	251	60	1,750	14.3%
	PROGRAM EXPENSES TOTAL	273	1,165	977	(188)	12,100	8.1%
	PROFESSIONAL SERVICE TOTAL	75	-	27,908	27,908	103,658	26.9%
	VEHICLE REPAIR/MAIN TOTAL	1,519	1,365	665	(700)	6,875	9.7%
	SMALL TOOLS/EQUIP TOTAL	-	-	400	400	2,100	19.0%
	COMMUNICATIONS TOTAL	1,289	774	757	(17)	4,125	18.4%
	INSURANCE/RISK MGMT TOTAL	8,497	8,731	10,189	1,458	24,833	41.0%
	OPERATING TOTAL	17,376	14,352	42,120	27,768	162,091	26.0%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	6,500	0.0%
	DEPRECIATION TOTAL	5,294	6,775	5,950	(825)	23,801	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		5,294	6,775	5,950	(825)	30,301	19.6%
TOTAL EXPENDITURES		540,469	497,053	513,694	16,641	2,452,961	20.9%
PUBLIC WORKS STREETS TOTAL:		(218,377)	(135,643)	(157,537)	(21,894)	(342,031)	46.1%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
74 PUBLIC WORKS TREES/PARKS							
REVENUE:							
GRANTS TOTAL		-	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL		-	-	-	-	-	0.0%
USER/USAGE CHARGES TOTAL		118	-	-	-	850	0.0%
TOTAL REVENUE		118	-	-	-	850	0.0%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		57,296	56,544	38,192	(18,352)	210,361	18.2%
EMPLOYEE BENEFITS TOTAL		28,965	18,777	16,352	(2,425)	109,730	14.9%
EMPLOYEE SUPPLY/EXPN TOTAL		100	349	30	(319)	6,500	0.5%
PERSONNEL TOTAL		86,361	75,670	54,574	(21,096)	326,591	16.7%
OPERATING							
FUEL & LUBRICANTS TOTAL		836	1,653	879	(774)	10,500	8.4%
OFFICE SUPPLIES TOTAL		158	227	173	(54)	2,000	8.6%
PROGRAM EXPENSES TOTAL		(487)	1,907	1,843	(64)	55,010	3.4%
PROFESSIONAL SERVICE TOTAL		1,964	-	30,441	30,441	237,044	12.8%
VEHICLE REPAIR/MAIN TOTAL		2,244	19,931	(2,399)	(22,330)	27,750	-8.6%
SMALL TOOLS/EQUIP TOTAL		-	145	-	(145)	1,500	0.0%
COMMUNICATIONS TOTAL		406	463	340	(123)	2,300	14.8%
INSURANCE/RISK MGMT TOTAL		1,310	1,310	1,866	556	4,267	43.7%
OPERATING TOTAL		6,431	25,636	33,143	7,507	340,371	9.7%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		12,279	-	-	-	10,000	0.0%
DEPRECIATION TOTAL		4,858	5,228	5,141	(87)	20,562	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL TOTAL		17,137	5,228	5,141	(87)	30,562	16.8%
TOTAL EXPENDITURES		109,929	106,534	92,858	(13,676)	697,524	13.3%
PUBLIC WORKS TREES/PARKS TOTAL:		(109,811)	(106,534)	(92,858)	13,676	(696,674)	13.3%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
77 PUBLIC TRANSPORTATION							
EXPENDITURES:							
 OPERATING							
	 PROFESSIONAL SERVICE TOTAL	21,186	51,438	54,197	2,759	105,364	51.4%
	 OPERATING TOTAL	21,186	51,438	54,197	2,759	105,364	51.4%
	TOTAL EXPENDITURES	21,186	51,438	54,197	2,759	105,364	51.4%
	PUBLIC TRANSPORTATION TOTAL:	21,186	51,438	54,197	2,759	105,364	51.4%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
80 PARKS & RECREATION ADMIN							
EXPENDITURES:							
 OPERATING							
 PROFESSIONAL SERVICE TOTAL		159,954	161,757	161,639	(118)	646,556	25.0%
 OPERATING TOTAL		159,954	161,757	161,639	(118)	646,556	25.0%
TOTAL EXPENDITURES		159,954	161,757	161,639	(118)	646,556	25.0%
PARKS & RECREATION ADMIN TOTAL:		159,954	161,757	161,639	(118)	646,556	25.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
99 UNDEFINED							
REVENUE:							
	TAXES TOTAL	1,988,584	1,986,129	1,806,115	(180,014)	13,037,590	13.9%
	LICENSES AND PERMITS TOTAL	86,079	87,546	87,990	444	350,000	25.1%
	INTEREST AND RENTS TOTAL	22,877	12,582	25,584	13,002	103,500	24.7%
	GRANTS TOTAL	-	-	-	-	-	0.0%
	SHARE/ENTITL/IN LIEU TOTAL	9,600	35,086	8,700	(26,386)	1,003,024	0.9%
	CONTRACTED SERVICES TOTAL	8,922	17,323	900	(16,423)	20,000	4.5%
	USER/USAGE CHARGES TOTAL	107,114	130,177	132,512	2,335	552,000	24.0%
	SPECIAL ASSESSMENTS TOTAL	1,029	6,059	2,168	(3,891)	1,000	216.8%
	MISC/CONTRIBUTIONS TOTAL	207,566	216,094	267,430	51,336	1,069,723	25.0%
	DEBT PROCEEDS TOTAL	-	-	-	-	-	0.0%
	TOTAL REVENUE	2,431,771	2,490,996	2,331,399	(159,597)	16,136,837	14.4%
EXPENDITURES:							
PERSONNEL							
	EMPLOYEE BENEFITS TOTAL	-	1,513	-	(1,513)	-	0.0%
	PERSONNEL TOTAL	-	1,513	-	(1,513)	-	0.0%
OPERATING							
	INSURANCE/RISK MGMT TOTAL	-	10,948	-	(10,948)	-	0.0%
	CONTRIBUTIONS/GRANTS TOTAL	28,742	44,119	24,406	(19,713)	117,500	20.8%
	OPERATING TOTAL	28,742	55,067	24,406	(30,661)	117,500	20.8%
DEBT							
	DEBT TOTAL	873	-	27,187	27,187	1,152,544	2.4%
	DEBT TOTAL	873	-	27,187	27,187	1,152,544	2.4%
OTHER EXPENSE							

YTD Budget Report

Y-T-D through 03/2015

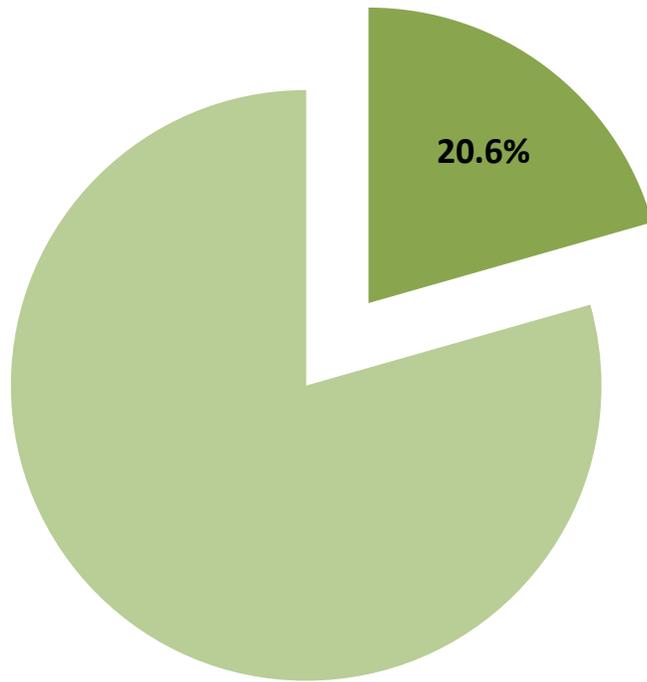
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OTHER EXPENDITURES TOTAL		-	-	-	-	1,158,024	0.0%
OTHER EXPENSE TOTAL		-	-	-	-	1,158,024	0.0%
TOTAL EXPENDITURES		29,615	56,580	51,593	(4,987)	2,428,068	2.1%
UNDEFINED TOTAL:		2,402,156	2,434,416	2,279,806	(154,610)	13,708,769	16.6%
SCB GENERAL FUND TOTAL		(1,229,015)	(1,016,192)	(741,234)	274,958	(811,523)	91.3%

Centre Tax Agency Revenue

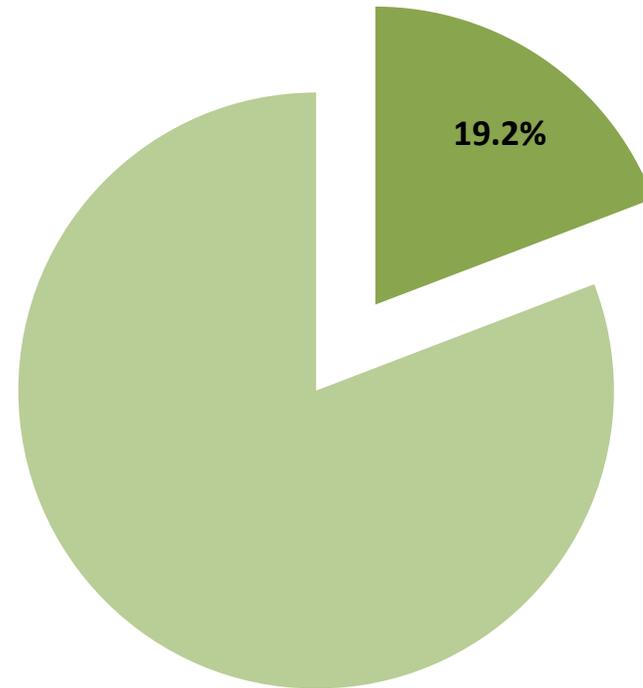
1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014



■ Y-T-D 2015

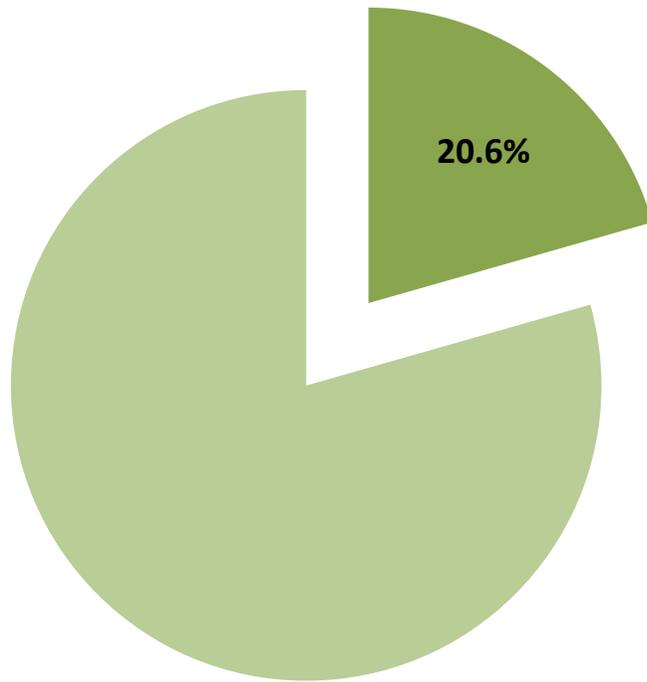


Centre Tax Agency Revenue

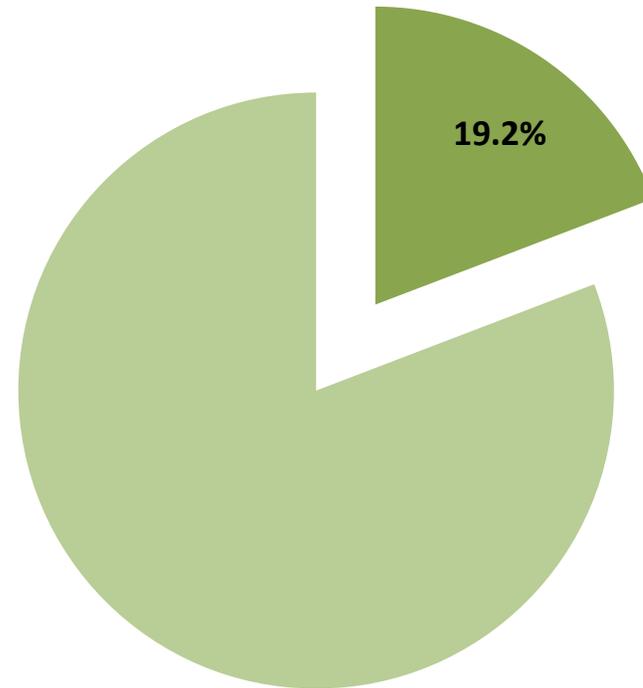
1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B102 SCB CENTRE TAX AGENCY							
REVENUE:							
	CONTRACTED SERVICES TOTAL	231,736	228,233	207,485	(20,748)	1,082,642	19.2%
	TOTAL REVENUE	231,736	228,233	207,485	(20,748)	1,082,642	19.2%
EXPENDITURES:							
PERSONNEL							
	SALARIES AND WAGES TOTAL	83,421	97,766	84,568	(13,198)	386,719	21.9%
	EMPLOYEE BENEFITS TOTAL	40,121	28,126	32,287	4,161	174,230	18.5%
	EMPLOYEE SUPPLY/EXPN TOTAL	399	399	2,105	1,706	20,400	10.3%
	PERSONNEL TOTAL	123,941	126,291	118,960	(7,331)	581,349	20.5%
OPERATING							
	OFFICE SUPPLIES TOTAL	564	49,808	40,904	(8,904)	147,500	27.7%
	PROGRAM EXPENSES TOTAL	-	-	-	-	6,000	0.0%
	PROFESSIONAL SERVICE TOTAL	-	12,000	12,000	-	26,500	45.3%
	VEHICLE REPAIR/MAIN TOTAL	-	-	-	-	5,000	0.0%
	HARDWARE/SOFTWARE TOTAL	24,109	24,109	7,713	(16,396)	35,500	21.7%
	COMMUNICATIONS TOTAL	-	190	200	10	6,000	3.3%
	INSURANCE/RISK MGMT TOTAL	-	-	9,105	9,105	13,090	69.6%
	OPERATING TOTAL	24,673	86,107	69,922	(16,185)	239,590	29.2%
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	-	-	-	-	-	0.0%
	DEPRECIATION TOTAL	13,076	13,076	13,076	-	52,304	25.0%
	CAPITAL TOTAL	13,076	13,076	13,076	-	52,304	25.0%
	OTHER EXPENSE						

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OTHER EXPENDITURES TOTAL		65,427	65,427	52,349	(13,078)	209,399	25.0%
OTHER EXPENSE TOTAL		65,427	65,427	52,349	(13,078)	209,399	25.0%
TOTAL EXPENDITURES		227,117	290,901	254,307	(36,594)	1,082,642	23.5%
SCB CENTRE TAX AGENCY TOTAL		4,619	(62,668)	(46,822)	15,846	-	0.0%

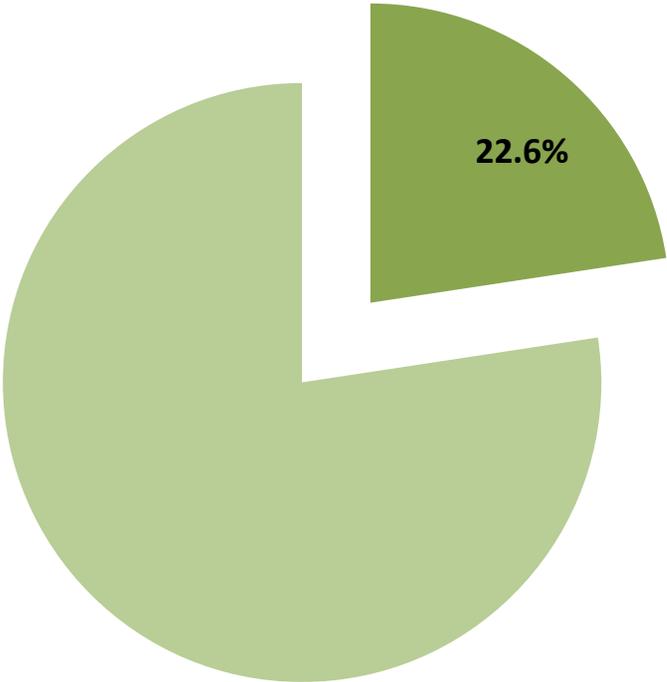
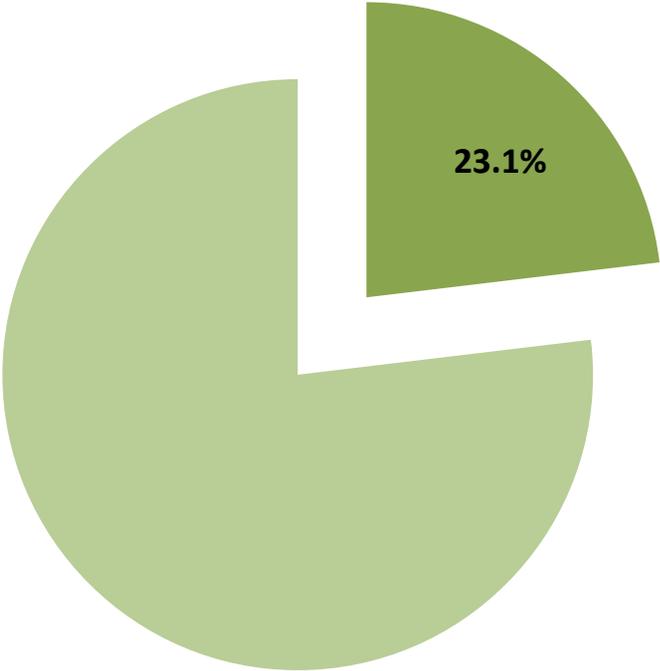
Parking Fund Revenue

1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014

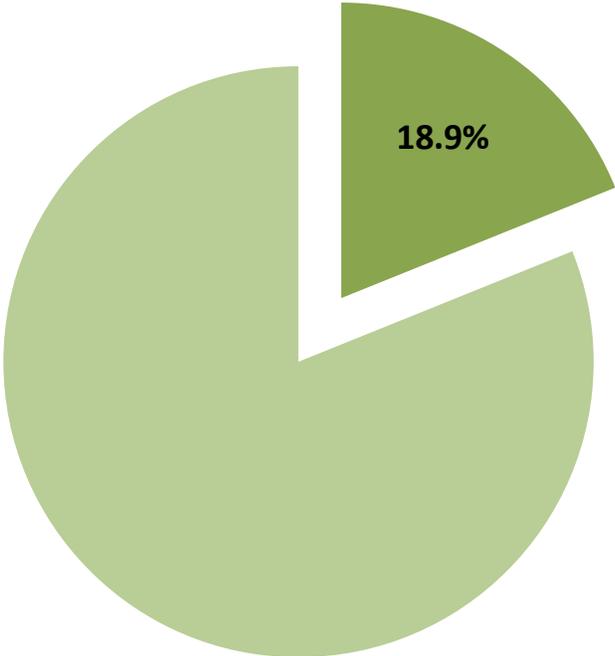
■ Y-T-D 2015



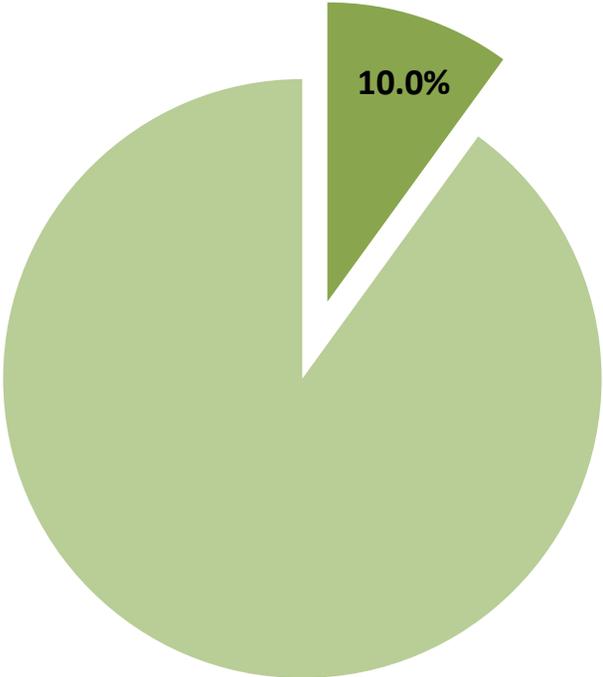
Parking Fund Expenditures

1st Quarter 2014 & 2015
% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B106 SCB PARKING							
REVENUE:							
INTEREST AND RENTS TOTAL		46,466	37,337	30,138	(7,199)	212,152	14.2%
CONTRACTED SERVICES TOTAL		180	2,052	40	(2,012)	1,500	2.7%
USER/USAGE CHARGES TOTAL		584,402	592,128	636,933	44,805	2,735,850	23.3%
SPECIAL ASSESSMENTS TOTAL		-	-	-	-	-	0.0%
TOTAL REVENUE		631,048	631,517	667,111	35,594	2,949,502	22.6%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		79,954	83,772	80,723	(3,049)	371,863	21.7%
EMPLOYEE BENEFITS TOTAL		34,503	26,054	23,759	(2,295)	174,127	13.6%
EMPLOYEE SUPPLY/EXPN TOTAL		1,540	37	-	(37)	10,000	0.0%
PERSONNEL TOTAL		115,997	109,863	104,482	(5,381)	555,990	18.8%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		15,055	4,659	11,322	6,663	45,000	25.2%
FUEL & LUBRICANTS TOTAL		102	279	153	(126)	1,100	13.9%
OFFICE SUPPLIES TOTAL		69	170	122	(48)	1,250	9.8%
PROGRAM EXPENSES TOTAL		-	-	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL		96,879	124,973	131,665	6,692	342,987	38.4%
VEHICLE REPAIR/MAIN TOTAL		311	-	384	384	3,000	12.8%
HARDWARE/SOFTWARE TOTAL		3,574	484	16,316	15,832	28,250	57.8%
LAND/BLDG/FACILITIES TOTAL		62,137	70,715	10,704	(60,011)	117,280	9.1%
SMALL TOOLS/EQUIP TOTAL		709	116	-	(116)	1,000	0.0%
COMMUNICATIONS TOTAL		1,915	2,139	1,177	(962)	16,000	7.4%

YTD Budget Report

Y-T-D through 03/2015

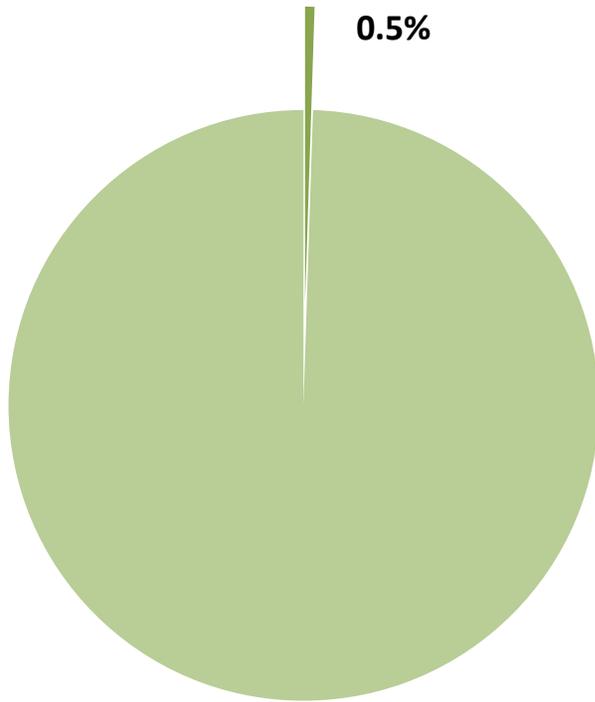
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
UTILITIES TOTAL		36,116	26,115	32,246	6,131	117,900	27.4%
INSURANCE/RISK MGMT TOTAL		2,394	2,394	2,950	556	25,786	11.4%
OPERATING TOTAL		219,261	232,044	207,039	(25,005)	699,553	29.6%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		-	24,017	14,754	(9,263)	1,435,000	1.0%
DEPRECIATION TOTAL		-	-	-	-	17,542	0.0%
CAPITAL TOTAL		-	24,017	14,754	(9,263)	1,452,542	1.0%
DEBT							
DEBT TOTAL		344,224	369,851	17,698	(352,153)	1,251,129	1.4%
DEBT TOTAL		344,224	369,851	17,698	(352,153)	1,251,129	1.4%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		59,804	63,392	86,954	23,562	347,815	25.0%
OTHER EXPENSE TOTAL		59,804	63,392	86,954	23,562	347,815	25.0%
TOTAL EXPENDITURES		739,286	799,167	430,927	(368,240)	4,307,029	10.0%
SCB PARKING TOTAL		(108,238)	(167,650)	236,184	403,834	(1,357,527)	-17.4%

Compost Fund Revenue

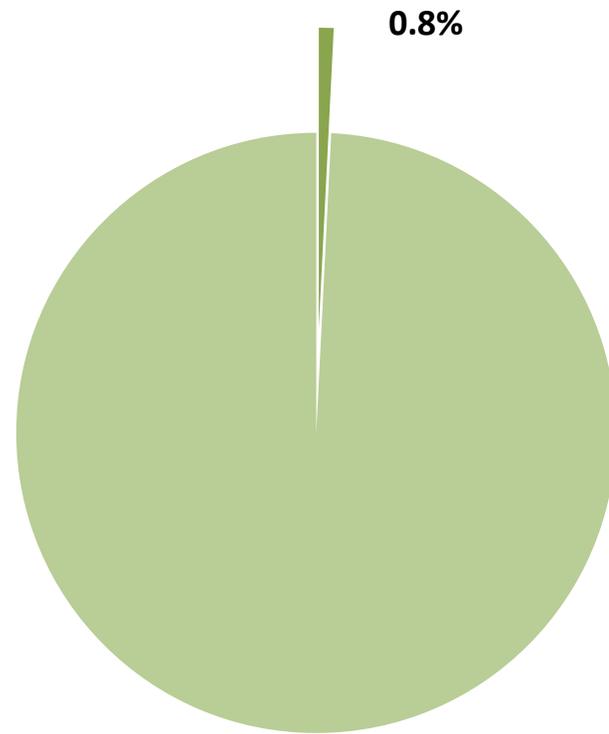
1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014



■ Y-T-D 2015

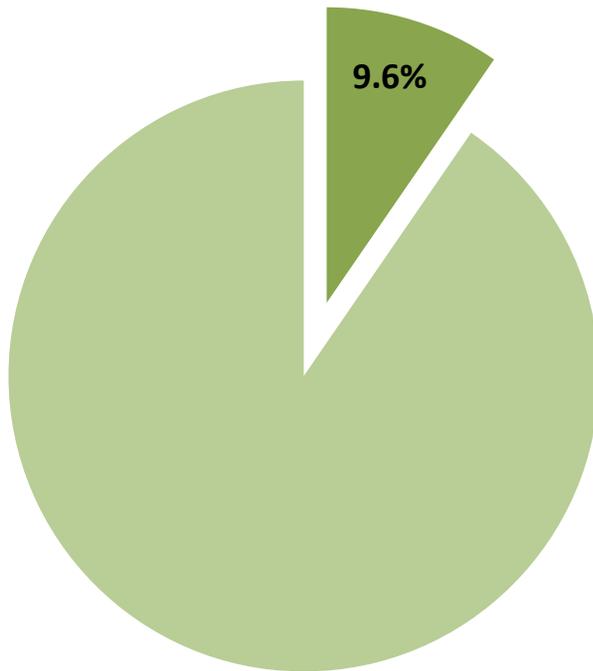


Compost Fund Expenditures

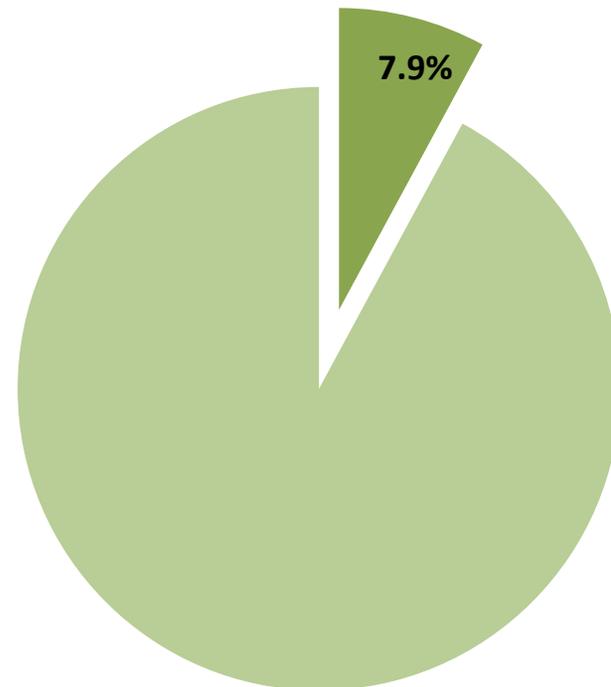
1st Quarter 2014 & 2015

% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B107 SCB COMPOST OPERATIONS							
REVENUE:							
INTEREST AND RENTS TOTAL		275	814	551	(263)	2,000	27.6%
CONTRACTED SERVICES TOTAL		1,651	591	1,550	959	163,525	0.9%
SPECIAL ASSESSMENTS TOTAL		-	75	-	(75)	-	0.0%
MISC/CONTRIBUTIONS TOTAL		-	-	-	-	102,425	0.0%
TOTAL REVENUE		1,926	1,480	2,101	621	267,950	0.8%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		2,234	3,435	-	(3,435)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		140	-	-	-	4,500	0.0%
PERSONNEL TOTAL		2,374	3,435	-	(3,435)	4,500	0.0%
OPERATING							
INSTITUTIONAL SUPPLY TOTAL		-	-	-	-	1,000	0.0%
FUEL & LUBRICANTS TOTAL		1,990	3,369	2,025	(1,344)	20,750	9.8%
OFFICE SUPPLIES TOTAL		-	55	-	(55)	1,000	0.0%
PROFESSIONAL SERVICE TOTAL		16,498	20,389	23,858	3,469	284,132	8.4%
VEHICLE REPAIR/MAIN TOTAL		8,252	6,444	211	(6,233)	32,000	0.7%
SMALL TOOLS/EQUIP TOTAL		65	101	-	(101)	1,900	0.0%
COMMUNICATIONS TOTAL		-	-	-	-	600	0.0%
UTILITIES TOTAL		35	46	51	5	600	8.5%
INSURANCE/RISK MGMT TOTAL		988	988	1,543	555	5,652	27.3%
OPERATING TOTAL		27,828	31,392	27,688	(3,704)	347,634	8.0%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	420	-	-	-	-	0.0%
	DEPRECIATION TOTAL	-	-	-	-	77,750	0.0%
	CAPITAL TOTAL	420	-	-	-	77,750	0.0%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	1,459	1,546	8,914	7,368	35,654	25.0%
	OTHER EXPENSE TOTAL	1,459	1,546	8,914	7,368	35,654	25.0%
	TOTAL EXPENDITURES	32,081	36,373	36,602	229	465,538	7.9%
SCB COMPOST OPERATIONS TOTAL		(30,155)	(34,893)	(34,501)	392	(197,588)	17.5%

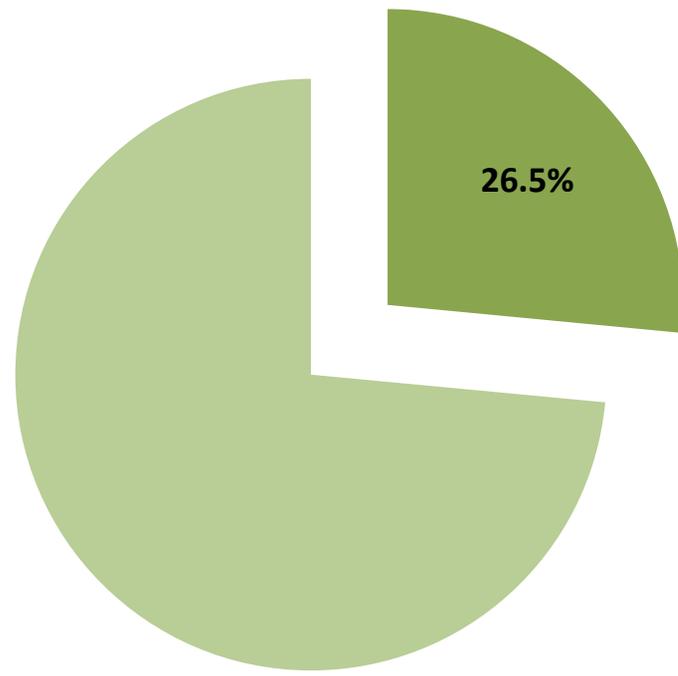
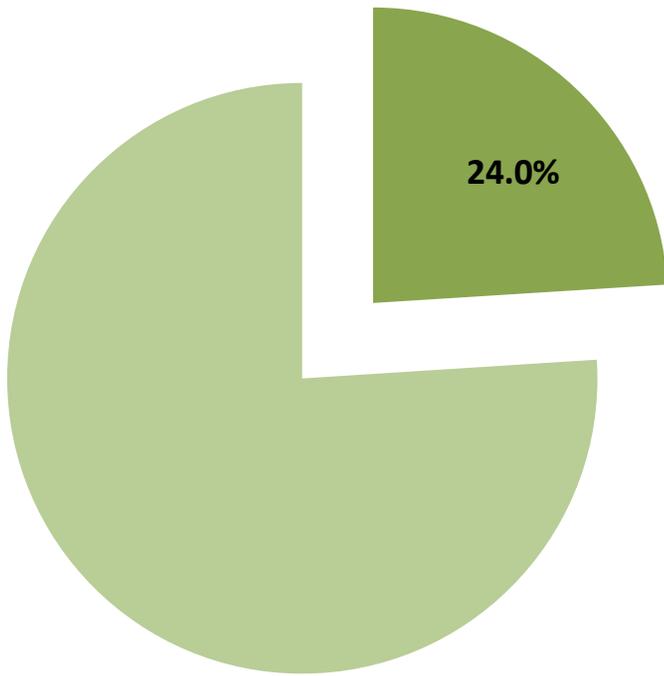
Sewer Fund Revenue

1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014

■ Y-T-D 2015

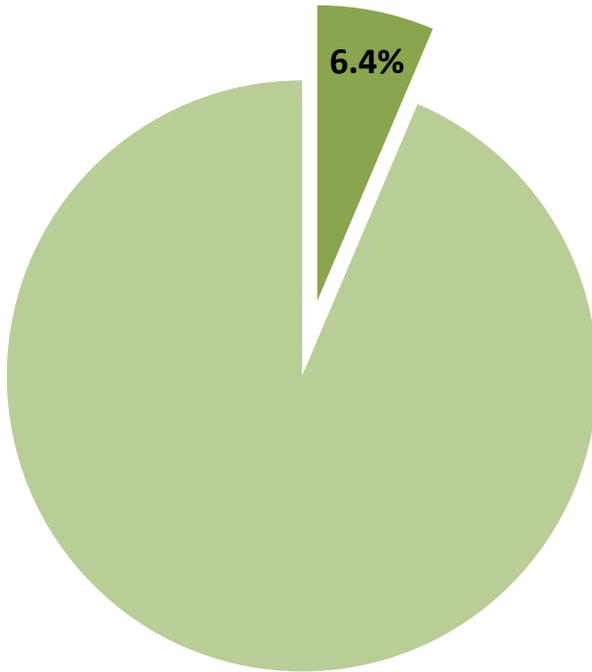


Sewer Fund Expenditures

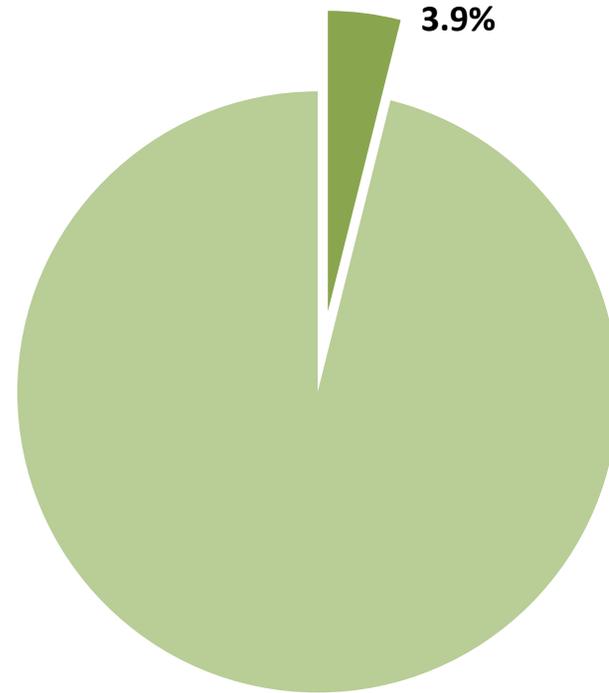
1st Quarter 2014 & 2015

% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B108 SCB SANITARY SEWER							
REVENUE:							
LICENSES AND PERMITS TOTAL		875	-	13,872	13,872	4,000	346.8%
INTEREST AND RENTS TOTAL		778	1,074	1,654	580	6,000	27.6%
GRANTS TOTAL		-	4,445	-	(4,445)	-	0.0%
USER/USAGE CHARGES TOTAL		1,509,907	1,455,842	1,500,173	44,331	5,695,000	26.3%
SPECIAL ASSESSMENTS TOTAL		-	-	-	-	22,000	0.0%
TOTAL REVENUE		1,511,560	1,461,361	1,515,699	54,338	5,727,000	26.5%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		-	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		4,746	6,678	-	(6,678)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		-	438	-	(438)	5,000	0.0%
PERSONNEL TOTAL		4,746	7,116	-	(7,116)	5,000	0.0%
OPERATING							
FUEL & LUBRICANTS TOTAL		5,621	7,840	4,674	(3,166)	30,000	15.6%
PROGRAM EXPENSES TOTAL		14,539	7,432	7,389	(43)	50,000	14.8%
PROFESSIONAL SERVICE TOTAL		120,664	129,174	119,528	(9,646)	982,810	12.2%
VEHICLE REPAIR/MAIN TOTAL		15,033	8,010	2,017	(5,993)	66,000	3.1%
LAND/BLDG/FACILITIES TOTAL		-	-	-	-	-	0.0%
SMALL TOOLS/EQUIP TOTAL		2,380	-	-	-	3,000	0.0%
COMMUNICATIONS TOTAL		27	-	61	61	1,100	5.5%
UTILITIES TOTAL		68,169	65,819	65,277	(542)	4,152,800	1.6%
INSURANCE/RISK MGMT TOTAL		2,900	2,900	3,455	555	8,801	39.3%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
OPERATING TOTAL		229,333	221,175	202,401	(18,774)	5,294,511	3.8%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		-	148,815	-	(148,815)	637,000	0.0%
DEPRECIATION TOTAL		-	-	-	-	101,239	0.0%
CAPITAL TOTAL		-	148,815	-	(148,815)	738,239	0.0%
DEBT							
DEBT TOTAL		-	-	-	-	-	0.0%
DEBT TOTAL		-	-	-	-	-	0.0%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		23,580	24,994	38,605	13,611	154,421	25.0%
OTHER EXPENSE TOTAL		23,580	24,994	38,605	13,611	154,421	25.0%
TOTAL EXPENDITURES		257,659	402,100	241,006	(161,094)	6,192,171	3.9%
SCB SANITARY SEWER TOTAL		1,253,901	1,059,261	1,274,693	215,432	(465,171)	-274.0%

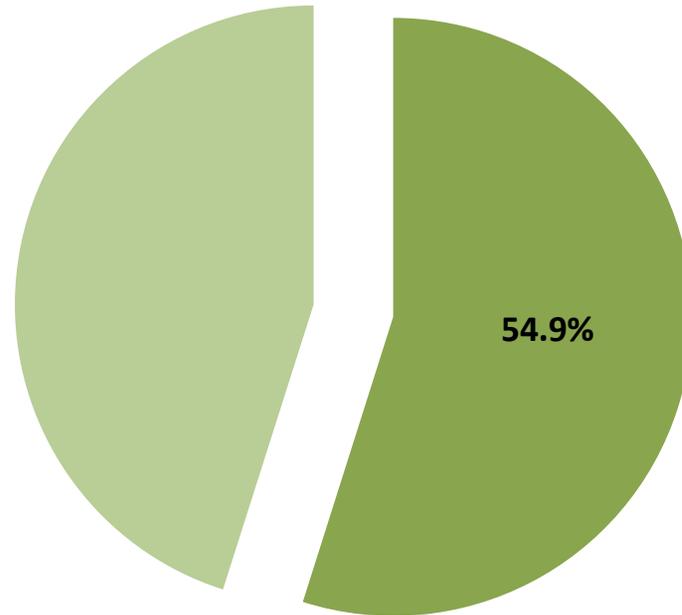
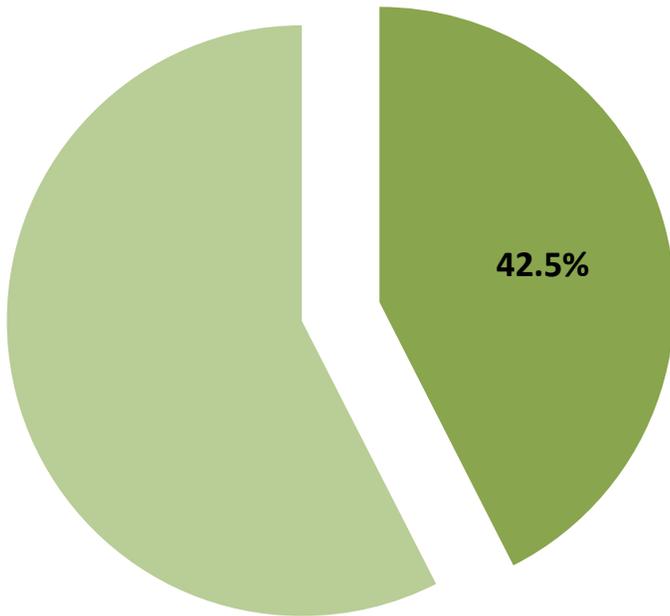
Refuse Fund Revenue

1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014

■ Y-T-D 2015

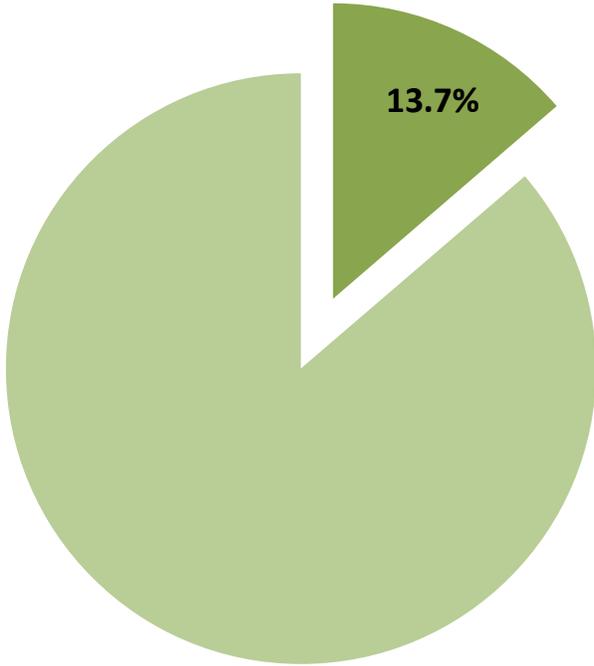


Refuse Fund Expenditures

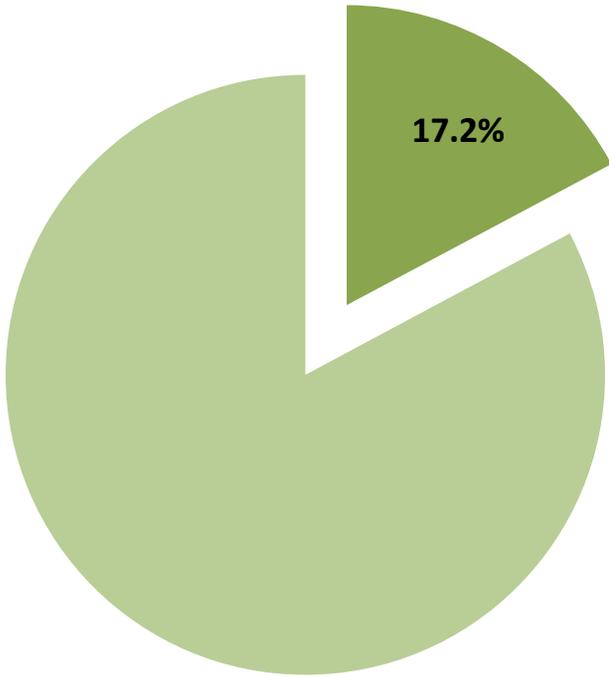
1st Quarter 2014 & 2015

% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
B109 SCB REFUSE COLLECTIONS							
REVENUE:							
INTEREST AND RENTS TOTAL		644	1,906	2,237	331	(4,500)	-49.7%
GRANTS TOTAL		-	-	250,000	250,000	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		-	-	-	-	22,500	0.0%
CONTRACTED SERVICES TOTAL		1,684	23,628	1,397	(22,231)	24,500	5.7%
USER/USAGE CHARGES TOTAL		1,371,042	1,398,792	1,452,154	53,362	3,058,000	47.5%
SPECIAL ASSESSMENTS TOTAL		-	-	-	-	5,000	0.0%
TOTAL REVENUE		1,373,370	1,424,326	1,705,788	281,462	3,105,500	54.9%
EXPENDITURES:							
PERSONNEL							
SALARIES AND WAGES TOTAL		5,647	-	-	-	-	0.0%
EMPLOYEE BENEFITS TOTAL		7,999	4,784	-	(4,784)	-	0.0%
EMPLOYEE SUPPLY/EXPN TOTAL		736	593	653	60	14,500	4.5%
PERSONNEL TOTAL		14,382	5,377	653	(4,724)	14,500	4.5%
OPERATING							
FUEL & LUBRICANTS TOTAL		14,465	14,599	8,227	(6,372)	75,000	11.0%
OFFICE SUPPLIES TOTAL		3,503	2,978	2,105	(873)	7,450	28.3%
PROGRAM EXPENSES TOTAL		1,418	1,526	2,104	578	8,150	25.8%
PROFESSIONAL SERVICE TOTAL		174,386	186,826	185,993	(833)	1,160,698	16.0%
VEHICLE REPAIR/MAIN TOTAL		23,893	18,456	25,299	6,843	200,000	12.6%
HARDWARE/SOFTWARE TOTAL		-	-	2,500	2,500	18,000	13.9%
SMALL TOOLS/EQUIP TOTAL		12,430	-	-	-	12,500	0.0%
COMMUNICATIONS TOTAL		232	204	269	65	3,400	7.9%

YTD Budget Report

Y-T-D through 03/2015

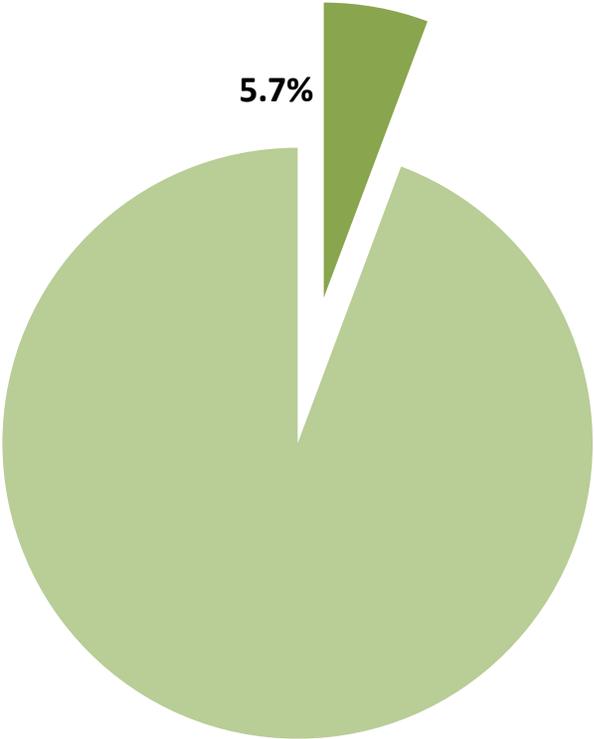
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
UTILITIES TOTAL		190,873	185,624	181,429	(4,195)	1,281,500	14.2%
INSURANCE/RISK MGMT TOTAL		6,278	6,278	8,940	2,662	18,053	49.5%
OPERATING TOTAL		427,478	416,491	416,866	375	2,784,751	15.0%
CAPITAL							
CAPITAL CONSTRUCTION TOTAL		10,800	(20,515)	156,599	177,114	174,250	89.9%
DEPRECIATION TOTAL		-	-	-	-	326,786	0.0%
CAPITAL TOTAL		10,800	(20,515)	156,599	177,114	501,036	31.3%
OTHER EXPENSE							
OTHER EXPENDITURES TOTAL		25,183	26,694	38,523	11,829	256,517	15.0%
OTHER EXPENSE TOTAL		25,183	26,694	38,523	11,829	256,517	15.0%
TOTAL EXPENDITURES		477,843	428,047	612,641	184,594	3,556,804	17.2%
SCB REFUSE COLLECTIONS TOTAL		895,527	996,279	1,093,147	96,868	(451,304)	-242.2%

Capital Funds Revenue

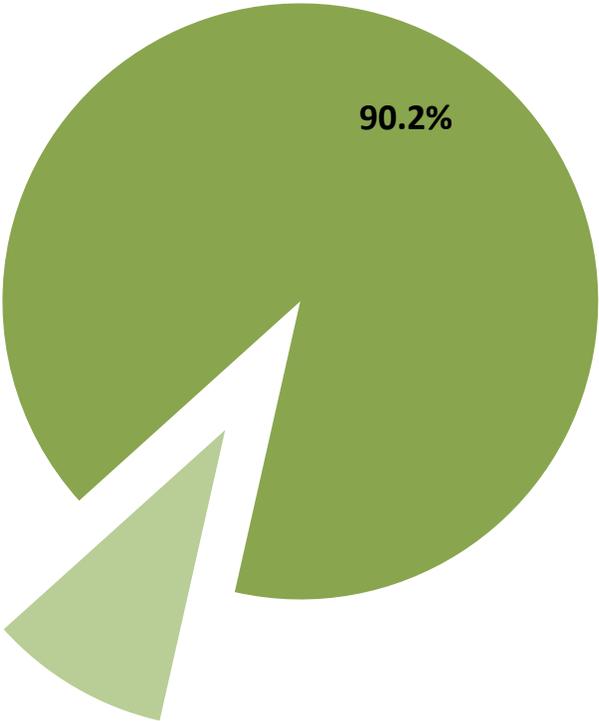
1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014

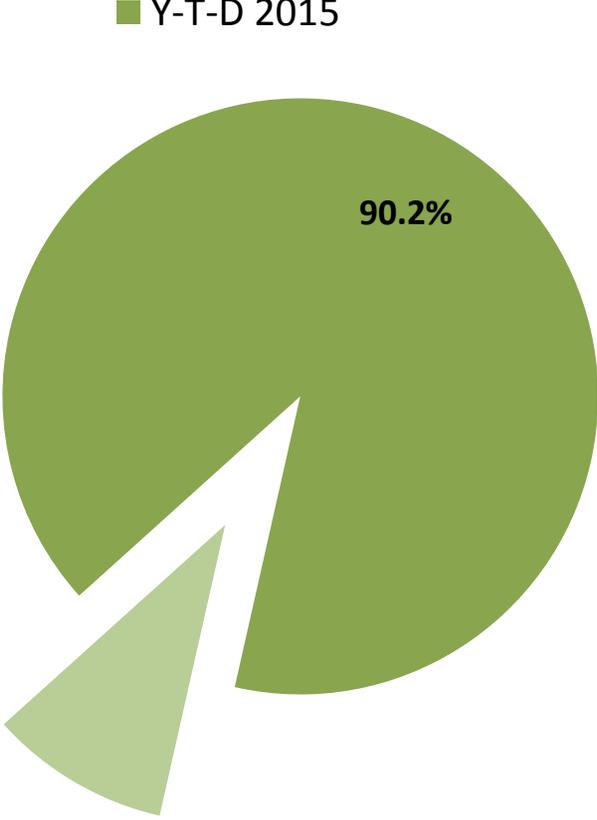
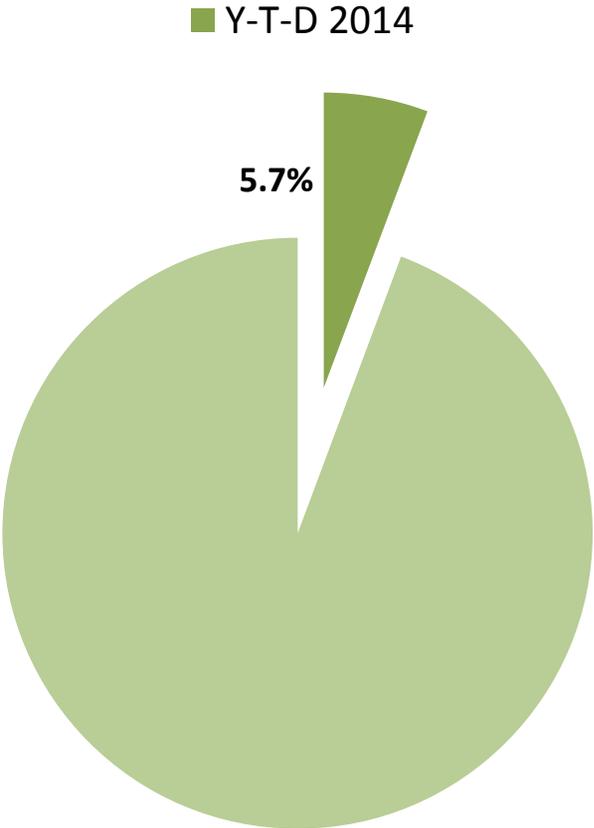


■ Y-T-D 2015



Capital Funds Revenue

1st Quarter 2014 & 2015
% of Total Budget Received



YTD Budget Report

Y-T-D through 03/2015

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

REVENUE:

TAXES TOTAL	40,552	379	13,464	13,085	615,000	2.2%
INTEREST AND RENTS TOTAL	26,208	25,337	22,884	(2,453)	90,000	25.4%
GRANTS TOTAL	-	-	-	-	25,000	0.0%
SHARE/ENTITL/IN LIEU TOTAL	-	-	-	-	-	0.0%
CONTRACTED SERVICES TOTAL	-	-	-	-	13,000	0.0%
USER/USAGE CHARGES TOTAL	2,766	-	25,639	25,639	-	0.0%
SPECIAL ASSESSMENTS TOTAL	-	7,158	-	(7,158)	-	0.0%
MISC/CONTRIBUTIONS TOTAL	101,873	121,722	116,630	(5,092)	1,046,335	11.1%
DEBT PROCEEDS TOTAL	-	-	1,813,317	1,813,317	420,000	431.7%
TOTAL REVENUE	171,399	154,596	1,991,934	1,837,338	2,209,335	90.2%

EXPENDITURES:

PERSONNEL

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

OPERATING

PROGRAM EXPENSES TOTAL	-	-	-	-	-	0.0%
PROFESSIONAL SERVICE TOTAL	29,174	-	-	-	-	0.0%
HARDWARE/SOFTWARE TOTAL	76,109	126,952	61,821	(65,131)	-	0.0%
SMALL TOOLS/EQUIP TOTAL	-	-	-	-	-	0.0%
CONTRIBUTIONS/GRANTS TOTAL	50,000	50,000	150,000	100,000	150,000	100.0%
HOME OWNERSHIP TOTAL	-	-	-	-	-	0.0%
OPERATING TOTAL	155,283	176,952	211,821	34,869	150,000	141.2%

YTD Budget Report

Y-T-D through 03/2015

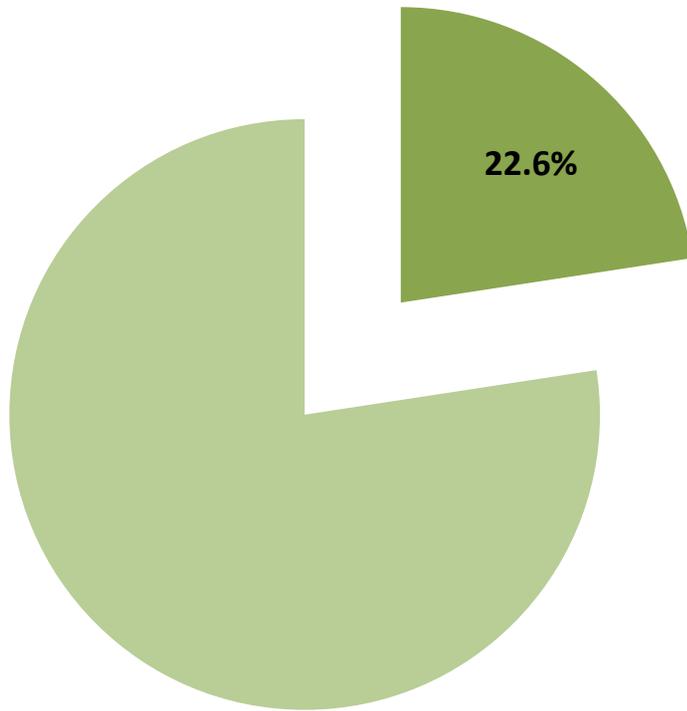
Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
Funds: B130, B133							
CAPITAL							
	CAPITAL CONSTRUCTION TOTAL	9,232	1,142,926	1,309,675	166,749	3,130,139	41.8%
	CAPITAL TOTAL	9,232	1,142,926	1,309,675	166,749	3,130,139	41.8%
DEBT							
	DEBT TOTAL	-	-	-	-	-	0.0%
	DEBT TOTAL	-	-	-	-	-	0.0%
OTHER EXPENSE							
	OTHER EXPENDITURES TOTAL	-	-	-	-	42,200	0.0%
	OTHER EXPENSE TOTAL	-	-	-	-	42,200	0.0%
	TOTAL EXPENDITURES	164,515	1,319,878	1,521,496	201,618	3,322,339	45.8%
	SCB CAPITAL PROJECTS TOTAL	6,884	(1,165,282)	470,438	1,635,720	(1,113,004)	-42.3%

Other Funds Revenue

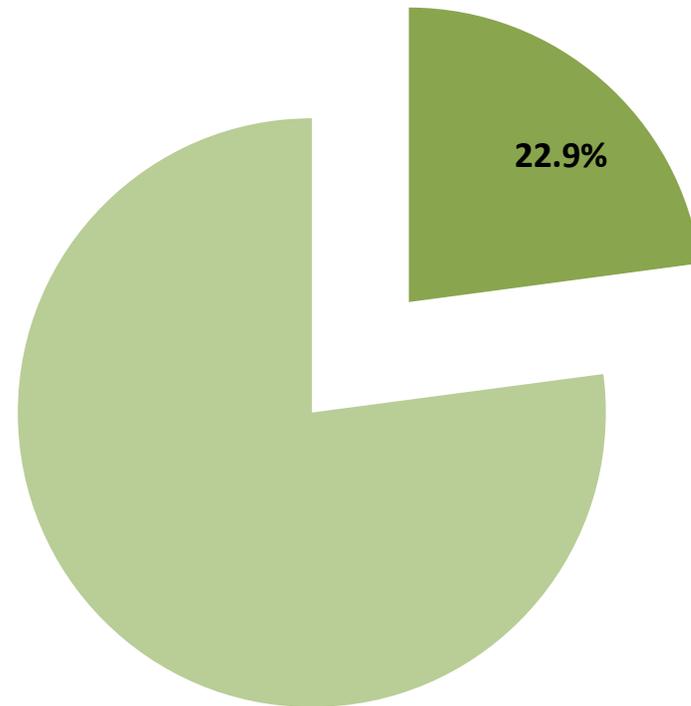
1st Quarter 2014 & 2015

% of Total Budget Received

■ Y-T-D 2014



■ Y-T-D 2015

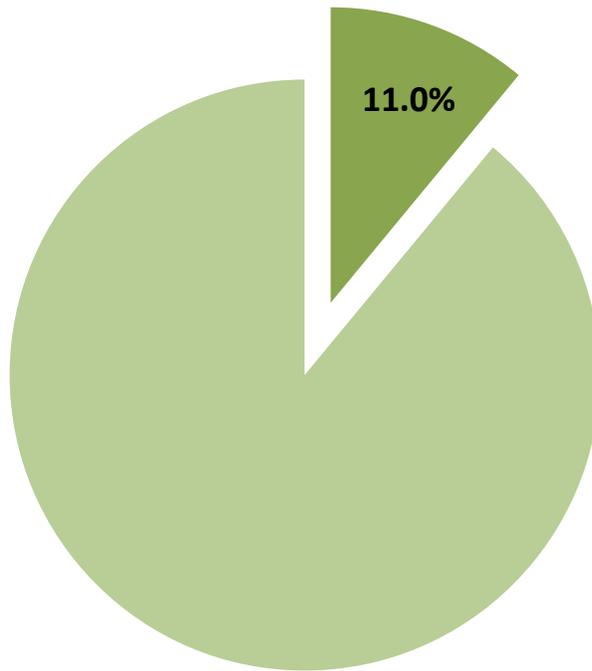


Other Funds Expenditures

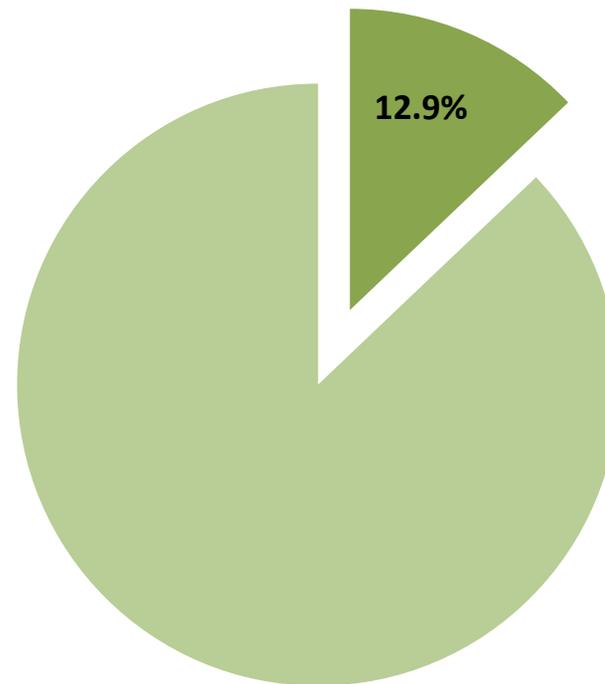
1st Quarter 2014 & 2015

% of Total Budget Expended

■ Y-T-D 2014



■ Y-T-D 2015



YTD Budget Report

Y-T-D through 03/2015

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

REVENUE:

TAXES TOTAL		-	-	-	-	-	0.0%
INTEREST AND RENTS TOTAL		25,767	27,775	34,142	6,367	126,615	27.0%
GRANTS TOTAL		-	7,158	-	(7,158)	-	0.0%
SHARE/ENTITL/IN LIEU TOTAL		-	687,274	864,994	177,720	1,643,866	52.6%
CONTRACTED SERVICES TOTAL		56,097	50,383	42,940	(7,443)	381,500	11.3%
USER/USAGE CHARGES TOTAL		7,069	6,320	5,835	(485)	30,184	19.3%
SPECIAL ASSESSMENTS TOTAL		-	-	(11,304)	(11,304)	837,770	-1.3%
MISC/CONTRIBUTIONS TOTAL		-	-	-	-	306,541	0.0%
DEBT PROCEEDS TOTAL		-	2,410	23,517	21,107	861,210	2.7%
TOTAL REVENUE		88,933	781,320	960,124	178,804	4,187,686	22.9%

EXPENDITURES:

PERSONNEL

SALARIES AND WAGES TOTAL		31,925	42,019	29,315	(12,704)	120,161	24.4%
EMPLOYEE BENEFITS TOTAL		25,656	21,906	26,480	4,574	141,381	18.7%
EMPLOYEE SUPPLY/EXPN TOTAL		300	738	1,523	785	25,950	5.9%
PERSONNEL TOTAL		57,881	64,663	57,318	(7,345)	287,492	19.9%

OPERATING

INSTITUTIONAL SUPPLY TOTAL		1,422	871	1,689	818	8,150	20.7%
FUEL & LUBRICANTS TOTAL		54	8,191	5,716	(2,475)	29,375	19.5%
OFFICE SUPPLIES TOTAL		217	554	369	(185)	1,250	29.5%
PROGRAM EXPENSES TOTAL		72,318	85,274	121,674	36,400	296,825	41.0%
PROFESSIONAL SERVICE TOTAL		29,325	33,943	43,806	9,863	358,563	12.2%

YTD Budget Report

Y-T-D through 03/2015

Account	Account Description	2013	2014	2015	LY Variance	Annual Budget	%Used
Funds: B103, B104, B105, B112, B114, B115, B117, B118, B120, B125, B135							
	VEHICLE REPAIR/MAIN TOTAL	34,272	25,949	34,199	8,250	143,000	23.9%
	HARDWARE/SOFTWARE TOTAL	-	-	-	-	2,100	0.0%
	LAND/BLDG/FACILITIES TOTAL	1,000	551	1,084	533	7,450	14.6%
	SMALL TOOLS/EQUIP TOTAL	4,427	14,786	10,171	(4,615)	158,175	6.4%
	COMMUNICATIONS TOTAL	1,038	1,722	1,837	115	5,218	35.2%
	UTILITIES TOTAL	39,420	37,018	39,691	2,673	205,668	19.3%
	INSURANCE/RISK MGMT TOTAL	1,559	1,559	3,894	2,335	41,551	9.4%
	CONTRIBUTIONS/GRANTS TOTAL	-	-	25,000	25,000	37,646	66.4%
	HOME OWNERSHIP TOTAL	25,534	16,325	10,505	(5,820)	978,555	1.1%
	OPERATING TOTAL	210,586	226,743	299,635	72,892	2,273,526	13.2%
	CAPITAL						
	CAPITAL CONSTRUCTION TOTAL	128	20,399	247,907	227,508	941,518	26.3%
	DEPRECIATION TOTAL	-	-	-	-	2,623	0.0%
	CAPITAL TOTAL	128	20,399	247,907	227,508	944,141	26.3%
	DEBT						
	DEBT TOTAL	-	-	-	-	866,126	0.0%
	DEBT TOTAL	-	-	-	-	866,126	0.0%
	OTHER EXPENSE						
	OTHER EXPENDITURES TOTAL	32,116	34,041	43,687	9,646	643,342	6.8%
	OTHER EXPENSE TOTAL	32,116	34,041	43,687	9,646	643,342	6.8%
	TOTAL EXPENDITURES	300,711	345,846	648,547	302,701	5,014,627	12.9%
SCB REDEVELOPMENT AUTHOR TOTAL		(211,778)	435,474	311,577	(123,897)	(826,941)	-37.7%

Borough of State College

Fund Balance Summary

March 31, 2015

Fund	B101 General	B102 Centre Tax	B106 Parking	B107 Compost	B108 Sewer	B109 Refuse	Capital	Other
Beginning Balance (12/31/2014)	4,985,956	143,761	3,796,469	1,021,581	6,230,918	2,015,940	2,485,448	3,296,702
Excess Revenue (Deficit)	(741,234)	(46,822)	236,184	(34,501)	1,274,693	1,093,147	470,438	311,577
Other Balance Sheet Changes	(2)	(1)	3	(1)	(1)	301	3	1
Ending Fund Balance (3/31/2015)	<u>4,244,724</u>	<u>96,940</u>	<u>4,032,650</u>	<u>987,081</u>	<u>7,505,612</u>	<u>3,108,786</u>	<u>2,955,883</u>	<u>3,608,278</u>