

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - SUMMARY**  
**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
<b>RECEIPTS</b>							
OPERATING FUND SOURCES	\$ 977,638	\$ 748,417	131%	\$ 8,576,649	\$ 8,691,000	\$ (114,351)	-1%
OTHER FUND SOURCES	54,604	74,250	74%	839,593	891,000	(51,407)	-6%
SPECIAL FUND SOURCES	-	369,750	0%	3,324,983	4,437,001	(1,112,018)	-25%
<b>SUBTOTAL</b>	<b>\$ 1,032,242</b>	<b>\$ 1,192,417</b>	<b>87%</b>	<b>\$ 12,741,225</b>	<b>\$ 14,019,001</b>	<b>\$ (1,277,776)</b>	<b>-9%</b>
<b>EXPENSES</b>							
LOCAL ALLOCATIONS	\$ 35,406	\$ 46,050	77%	\$ 528,062	\$ 552,600	\$ 24,538	4%
SPECIAL FUND EXPENDITURES	41,238	373,917	11%	1,576,392	4,487,001	2,910,609	65%
ADMINISTRATION DEPARTMENT	39,911	69,542	57%	731,731	834,500	102,769	12%
PLANNING DEPARTMENT	25,014	37,013	68%	255,972	444,150	188,178	42%
POLICE DEPARTMENT	268,177	285,321	94%	3,387,213	3,423,850	36,637	1%
FIRE DEPARTMENT	245,685	290,008	85%	5,137,826	3,480,100	(1,656,856)	-48%
STREET DEPARTMENT	46,537	70,221	66%	712,980	842,650	129,670	15%
<b>SUBTOTAL</b>	<b>\$ 701,967</b>	<b>\$ 1,172,071</b>	<b>60%</b>	<b>\$ 12,330,176</b>	<b>\$ 14,064,851</b>	<b>\$ 1,735,545</b>	<b>12%</b>
<b>TOTAL</b>	<b>\$ 330,275</b>	<b>\$ 20,346</b>	<b>1623%</b>	<b>\$ 411,049</b>	<b>\$ (45,850)</b>	<b>\$ 456,899</b>	<b>-997%</b>

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - GENERAL FUND RECEIPTS**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
OPERATING FUND SOURCES:							
REAL & PERSONAL PROPERTY TAXES	\$ 128	\$ 311,333	0%	\$ 3,638,997	\$ 3,736,000	\$ (97,003)	-3%
INSURANCE TAX	310,760	145,833	213%	1,918,171	1,750,000	168,171	10%
VEHICLE LICENSE TAX	422,295	67,917	622%	854,672	815,000	39,672	5%
ABC FUNDS - ENFORCEMENT & ADMINISTRATION	-	83,333	0%	750,000	1,000,000	(250,000)	-25%
OCCUPATIONAL BUSINESS LICENSES	140,515	24,167	581%	288,484	290,000	(1,517)	-1%
FRANCHISE TAXES	13,004	14,792	88%	159,725	177,500	(17,775)	-10%
VEHICLE TAX - COUNTY COURT CLERK	34,009	18,750	181%	260,651	225,000	35,651	16%
MAT FUNDS - PROGRAM ADMINISTRATION	-	4,167	0%	25,000	50,000	(25,000)	-50%
CEMETERY FUNDS - PROGRAM ADMINISTRATION	-	1,667	0%	15,000	20,000	(5,000)	-25%
E911 FUNDS - PROGRAM ADMINISTRATION	-	10,417	0%	93,750	125,000	(31,250)	-25%
BANK SHARES TAXES	-	10,417	0%	144,146	125,000	19,146	15%
FIRE INSPECTION FEE	-	5,000	0%	28,819	60,000	(31,181)	-52%
INTEREST INCOME	2,231	2,292	97%	14,357	27,500	(13,143)	-48%
SCHOOL TAX COLLECTION FEE	72	3,333	2%	54,274	40,000	14,274	36%
BASE COURT REVENUES (HB 413)	-	2,250	0%	-	27,000	(27,000)	-100%
BUILDING PERMITS	30,386	5,000	608%	123,697	60,000	63,697	106%
MISCELLANEOUS REVENUE	3,313	3,750	88%	83,413	45,000	38,413	85%
PARKING VIOLATIONS	-	917	0%	1,350	11,000	(9,650)	-88%
CALLOWAY CO. RESCUE SUPPORT	-	833	0%	10,000	10,000	-	0%
FIREWORKS PERMIT FEE	-	-	N/A	-	-	-	N/A

**GENERAL FUND - GENERAL FUND RECEIPTS**

**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
LIEU OF PAYMENT TAXES	-	7,083	0%	67,587	85,000	(17,413)	-20%
ZONING, SIGN PERMITS	-	625	0%	-	7,500	(7,500)	-100%
PROPERTY RENT & SALES	-	208	0%	2,500	2,500	-	0%
ALARM FEES	-	167	0%	1,320	2,000	(680)	-34%
OMITTED TANGIBLES TAX	20,925	-	N/A	35,151	-	35,151	N/A
MURRAY BD OF ED PROP TAX	-	-	N/A	5,586	-	5,586	N/A
<b>SUBTOTAL</b>	<b>\$ 977,638</b>	<b>\$ 748,417</b>	<b>131%</b>	<b>\$ 8,576,649</b>	<b>\$ 8,691,000</b>	<b>\$ (114,351)</b>	<b>-1%</b>
<b>OTHER FUND SOURCES</b>							
TOURISM COMMISSION RECEIPTS	\$ 27,194	\$ 20,833	131%	\$ 247,372	\$ 250,000	\$ (2,628)	-1%
KLEFPF - POLICE EDUC. INCENTIVE SALARY	10,333	9,500	109%	96,297	114,000	(17,703)	-16%
KLEFPF - POLICE RETIREMENT INCENTIVE	3,545	3,750	95%	32,433	45,000	(12,567)	-28%
DOFP - FIRE EDUC. INCENTIVE SALARY	10,075	8,667	116%	95,669	104,000	(8,331)	-8%
DOFP - FIRE RETIREMENT INCENTIVE	3,457	3,167	109%	32,823	38,000	(5,177)	-14%
MIS SCHOOL RESOURCE OFFICER SUPPORT	-	2,083	0%	20,000	25,000	(5,000)	-20%
MNGS - STREET MAINT. & GRANTS COORD	-	8,750	0%	105,000	105,000	-	0%
MWSS - STREET MAINT. & GRANTS COORD	-	8,750	0%	105,000	105,000	-	0%
MSLF - CITY BRUSH, LEAF PICKUP & PLANNING	-	8,750	0%	105,000	105,000	-	0%
<b>SUBTOTAL</b>	<b>\$ 54,604</b>	<b>\$ 74,250</b>	<b>74%</b>	<b>\$ 839,593</b>	<b>\$ 891,000</b>	<b>\$ (51,407)</b>	<b>-6%</b>

**GENERAL FUND - GENERAL FUND RECEIPTS**

**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
SPECIAL FUNDED SOURCES							
POLICE GRANT PROGRAMS	-	-	N/A	272	-	272	N/A
FIRE GRANT PROGRAMS	-	-	N/A	-	-	-	N/A
PROCEEDS FROM DEBT (NET OF EXPENSES)	-	-	N/A	2,500,000	-	2,500,000	N/A
MISC REIMBURSEMENT GRANTS	-	-	N/A	-	-	-	N/A
BEE CREEK SOCCER ROAD PROJECT	-	-	N/A	55,000	-	55,000	N/A
iwis PROJECT GRANT	-	108,333	N/A	-	1,300,000	(1,300,000)	-100%
LIVABILITY SIDEWALK GRANT EXP	-	-	N/A	148,712	-	148,712	N/A
NORTH 12TH STREET DEVELOPMENT PROJECT	-	16,583	N/A	-	199,001	(199,001)	-100%
TRANSPORTATION CABINET (BUSINESS LOOP)	-	-	N/A	-	-	-	N/A
TRANSPORTATION CABINET (16TH ST PROJECT)	-	66,667	N/A	-	800,000	(800,000)	-100%
HWY121 GRANT FUNDS	-	178,167	N/A	620,999	2,138,000	(1,517,001)	-71%
ADF STATE FUNDS (PADD)	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
SUBTOTAL	\$ -	\$ 369,750	0%	\$ 3,324,983	\$ 4,437,001	\$ (1,112,018)	-25%
TOTAL	\$ 1,032,242	\$ 1,192,417	87%	\$ 12,741,225	\$ 14,019,001	\$ (1,277,776)	-9%

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - SPECIAL APPROPRIATIONS**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
LOCAL ALLOCATIONS:							
FIRE FIGHTER SETTLEMENT*	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
TOURISM COMMISSION RECEIPTS TRANSFER	27,194	20,833	131%	247,372	250,000	2,628	1%
MURRAY - CALLOWAY PARK	-	14,042	0%	168,500	168,500	-	0%
MURRAY - CALLOWAY TRANSIT AUTHORITY	6,250	2,083	300%	25,000	25,000	-	0%
MURRAY MAIN STREET	-	2,083	0%	25,000	25,000	-	0%
ANIMAL CONTROL- COUNTY	-	-	N/A	-	-	-	N/A
CEMETERY OPERATIONS FUND TRANSFER	-	-	N/A	-	-	-	N/A
MURRAY - CALLOWAY AIRPORT OPER.	1,963	1,217	161%	14,600	14,600	-	0%
COMMUNITY DEVELOPMENT/CONDEMNATION	-	833	0%	1,090	10,000	8,910	89%
PLAYHOUSE IN THE PARK	-	500	0%	6,000	6,000	-	0%
ECONOMIC DEVELOPMENT FUNDS	-	417	0%	-	5,000	5,000	100%
GENTRY HOUSE	-	500	0%	6,000	6,000	-	0%
MAIN STREET YOUTH CENTER	-	417	0%	5,000	5,000	-	0%
NEEDLINE	-	417	0%	5,000	5,000	-	0%
MURRAY - CALLOWAY SENIOR CITIZENS	-	333	0%	4,000	4,000	-	0%
MURRAY ART GUILD	-	292	0%	1,750	3,500	1,750	50%
DISASTER EMERGENCY SYSTEM	-	-	N/A	-	-	-	N/A
HUMAN RIGHTS COMMISSION	-	-	N/A	-	-	-	N/A
WATCH CENTER	-	-	N/A	-	-	-	N/A
NEW CITY HALL ANNUAL LEASE PAYMENT	-	2,083	0%	18,750	25,000	6,250	25%
<b>SUBTOTAL</b>	<b>\$ 35,406</b>	<b>\$ 46,050</b>	<b>77%</b>	<b>\$ 528,062</b>	<b>\$ 552,600</b>	<b>\$ 24,538</b>	<b>4%</b>

**GENERAL FUND - SPECIAL APPROPRIATIONS**

**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
SPECIAL FUNDED PROJECTS:							
HWY121 STREET LIGHTING PROJECT	\$ -	\$ 136,500	0%	\$ -	\$ 1,638,000	\$ 1,638,000	100%
HWY121 UTILITY RELOCATION PROJECT	-	41,667	0%	1,074,433	500,000	(574,433)	-115%
NORTH 12TH STREET LIVABILITY PROJECT	-	16,583	0%	-	199,001	199,001	100%
iwis PROJECT GRANT	-	108,333	0%	-	1,300,000	1,300,000	100%
LIVABILITY SIDEWALK GRANT EXP	-	-	N/A	1,005	-	(1,005)	N/A
TRANSPORTATION CABINET (BUSINESS LOOP)	41,238	-	N/A	475,317	-	(475,317)	N/A
TRANSPORTATION CABINET (16TH ST PROJECT)	-	66,667	0%	-	800,000	800,000	100%
SCENIC TRAIL	-	4,167	0%	25,637	50,000	24,363	49%
SIDEWALK CONSTRUCTION/IMPROVEMENTS	-	-	N/A	-	-	-	N/A
SAFE ROUTES TO SCHOOLS GRANT	-	-	N/A	-	-	-	N/A
ADF STATE FUNDS (PADD)	-	-	N/A	-	-	-	N/A
<b>SUBTOTAL</b>	<b>\$ 41,238</b>	<b>\$ 373,917</b>	<b>11%</b>	<b>\$ 1,576,392</b>	<b>\$ 4,487,001</b>	<b>\$ 2,910,609</b>	<b>65%</b>
<b>TOTAL</b>	<b>\$ 76,644</b>	<b>\$ 419,967</b>	<b>18%</b>	<b>\$ 2,104,454</b>	<b>\$ 5,039,601</b>	<b>\$ 2,935,147</b>	<b>58%</b>

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - GENERAL GOVERNMENT OPERATIONS**  
MAY, 2015

		MAY, 2015			FY2015		REMAINING	
		MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
PERSONNEL EXPENSES:								
SALARIES-CLERK, MAYOR, COUNCIL	500-110-101	\$ 8,801	\$ 10,417	84%	\$ 102,997	\$ 125,000	\$ 22,003	18%
EDUCATION	500-110-130	-	208	0%	-	2,500	2,500	100%
LIFE INSURANCE	500-110-140	5	17	29%	54	200	146	73%
FLEXIBLE SPENDING ACCOUNT	500-110-145	150	-	N/A	150	-	(150)	N/A
EXPENSE ALLOWANCE - MAYOR	500-110-147	50	100	50%	4,022	1,200	(2,822)	-235%
MEDICAL INSURANCE	150/155	250	1,042	24%	3,702	12,500	8,798	70%
SOCIAL SECURITY	500-110-160	644	833	77%	7,572	10,000	2,428	24%
WORKMEN'S COMPENSATION	500-110-170	-	250	0%	5,093	3,000	(2,093)	-70%
UNEMPLOYMENT INSURANCE	500-110-178	-	250	0%	6,464	3,000	(3,464)	-115%
KENTUCKY RETIREMENT	500-110-197	919	1,875	49%	11,324	22,500	11,176	50%
<b>SUBTOTAL</b>		<b>\$ 10,820</b>	<b>\$ 14,992</b>	<b>72%</b>	<b>\$ 141,377</b>	<b>\$ 179,900</b>	<b>\$ 38,523</b>	<b>21%</b>
OPERATING EXPENSES:								
BOARDS & COMMISSIONS	500-110-102	\$ -	\$ 417	0%	\$ 2,890	\$ 5,000	\$ 2,110	42%
CODE ENFORCEMENT BOARD	500-110-103	1,594	3,850	41%	1,869	46,200	44,331	96%
OFFICE EQUIPMENT & MAINT.	VARIOUS	277	350	79%	1,712	4,200	2,488	59%
FACILITIES MAINT.	500-110-505	-	25	0%	-	300	300	100%
ADVERTISING	500-110-229	251	167	150%	1,800	2,000	200	10%
POSTAGE	500-110-233	(466)	125	-373%	(982)	1,500	2,482	165%
TAX BILLS	500-110-234	-	425	0%	11,409	5,100	(6,309)	-124%
DELINQUENT TAX COLLECTION	500-110-235	-	125	0%	-	1,500	1,500	100%
INDEPENDENT AUDIT	500-110-237	-	1,042	0%	13,500	12,500	(1,000)	-8%
UTILITIES - GAS, WATER & SEWER	500-110-549	20	25	79%	216	300	84	28%
ELECTRICITY	500-110-552	31	33	94%	1,122	400	(722)	-181%
TELEPHONE	500-110-253	50	308	16%	1,393	3,700	2,307	62%

**GENERAL FUND - GENERAL GOVERNMENT OPERATIONS**

MAY, 2015

		MAY, 2015			FY2015			
		MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
COMPUTER SERVICES	500-110-265	-	83	0%	86	1,000	914	91%
GENERAL INSURANCE	500-110-280	778	12,500	6%	176,839	150,000	(26,839)	-18%
OFFICE SUPPLIES	500-110-302	101	1,392	7%	7,773	16,700	8,927	53%
TRAFFIC LIGHT PARTS	N/A	-	-	N/A	-	-	-	N/A
TRAVEL & MEETINGS	500-110-350	657	1,383	47%	10,294	16,600	6,306	38%
DUES & SUBSCRIPTIONS	500-110-351	695	1,750	40%	23,712	21,000	(2,712)	-13%
GASOLINE & VEHICLE EXPENSE	VARIOUS	26	108	24%	479	1,300	822	63%
MISCELLANEOUS	VARIOUS	441	250	176%	12,780	3,000	(9,780)	-326%
MILLER ANNEX EXPENSE	500-110-828	-	-	N/A	-	-	-	N/A
CITY BUILDING MAINTENANCE	500-110-829	300	-	N/A	1,694	-	(1,694)	N/A
ORDINANCE CODIFICATION	500-110-353	-	192	0%	-	2,300	2,300	100%
LEGAL SERVICES	500-110-355	3,236	2,500	129%	24,413	30,000	5,587	19%
CALLOWAY COUNTY PVA	500-110-766	-	3,667	0%	46,202	44,000	(2,202)	-5%
STREET LIGHTS	500-110-790	20,100	20,000	101%	233,211	240,000	6,789	3%
COMMUNITY DEVELOPMENT	500-110-650	-	125	0%	134	1,500	1,366	91%
REAPPROPRIATION	500-110-999	1,000	917	109%	8,360	11,000	2,640	24%
<b>SUBTOTAL</b>		<b>\$ 29,091</b>	<b>\$ 51,758</b>	<b>56%</b>	<b>\$ 580,904</b>	<b>\$ 621,100</b>	<b>\$ 40,196</b>	<b>6%</b>
<b>CAPITAL EXPENDITURES:</b>								
OFFICE FURNITURE			\$ 417	0%		\$ 5,000	\$ 5,000	100%
EQUIPMENT - CAPITAL			292	0%		3,500	3,500	100%
OFFICE EQUIPMENT - IT	500-110-203	-	833	0%	6,179	10,000	3,821	38%
IT EQUIPMENT/INFRASTRUCTURE	500-110-613	-	1,250	0%	3,271	15,000	11,729	78%
<b>SUBTOTAL</b>		<b>\$ -</b>	<b>\$ 2,792</b>	<b>0%</b>	<b>\$ 9,450</b>	<b>\$ 33,500</b>	<b>\$ 24,050</b>	<b>72%</b>
<b>TOTAL</b>		<b>\$ 39,911</b>	<b>\$ 69,542</b>	<b>57%</b>	<b>\$ 731,731</b>	<b>\$ 834,500</b>	<b>\$ 102,769</b>	<b>12%</b>



**BUDGET VARIANCE REPORT**  
**GENERAL FUND - PLANNING DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
<b>PERSONNEL EXPENSES:</b>							
SALARIES	\$ 15,929	\$ 19,446	82%	\$ 156,603	\$ 233,350	\$ 76,747	33%
LIFE INSURANCE	24	25	98%	225	300	75	25%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
MEDICAL INSURANCE	3,511	4,417	79%	35,221	53,000	17,779	34%
SOCIAL SECURITY	1,081	1,500	72%	10,582	18,000	7,418	41%
WORKMEN'S COMPENSATION	-	400	0%	-	4,800	4,800	100%
KENTUCKY RETIREMENT	2,815	3,542	79%	27,455	42,500	15,045	35%
<b>SUBTOTAL</b>	<b>\$ 23,359</b>	<b>\$ 29,329</b>	<b>80%</b>	<b>\$ 230,085</b>	<b>\$ 351,950</b>	<b>\$ 121,865</b>	<b>35%</b>
<b>OPERATING EXPENSES:</b>							
LEGAL SERVICES	\$ -	\$ 350	0%	\$ 2,125	\$ 4,200	\$ 2,075	49%
BOARDS AND COMMISSIONS	-	1,625	0%	3,550	19,500	15,950	82%
OFFICE EQUIPMENT & MAINT.	-	100	0%	-	1,200	1,200	100%
ADVERTISING	46	83	55%	555	1,000	445	45%
POSTAGE	-	100	0%	458	1,200	742	62%
TELEPHONE	30	42	71%	342	500	158	32%
CONSULTING SERVICES	-	-	N/A	3,250	-	(3,250)	N/A
GASOLINE	99	167	59%	1,121	2,000	879	44%
AUTO REPAIR/MAINTENANCE	191	58	328%	221	700	479	68%
MATERIALS & SUPPLIES	77	67	115%	404	800	396	49%
TRAVEL & MEETINGS	1,000	250	400%	1,625	3,000	1,375	46%

**GENERAL FUND - PLANNING DEPARTMENT**

**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
DUES & SUBSCRIPTIONS	-	400	0%	2,585	4,800	2,215	46%
MISCELLANEOUS	54	83	65%	1,062	1,000	(62)	-6%
PLANNING/ZONING DEVELOPMENT	-	167	0%	4,715	2,000	(2,715)	-136%
BUILDING OFFICIAL OFFICE	159	250	63%	3,873	3,000	(873)	-29%
COMP. COMM. DEVELOPMENT	-	167	0%	-	2,000	2,000	100%
ENGINEERING/CONSULTING	-	1,692	0%	-	20,300	20,300	100%
<b>SUBTOTAL</b>	<b>\$ 1,654</b>	<b>\$ 5,600</b>	<b>30%</b>	<b>\$ 25,887</b>	<b>\$ 67,200</b>	<b>\$ 41,313</b>	<b>61%</b>
<b>CAPITAL EXPENDITURES:</b>							
FLEET MANAGEMENT	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
COMP. COMM. DEVELOPMENT	-	1,250	0%	-	15,000	15,000	100%
PLANNING/ZONING DEVELOPMENT	-	833	0%	-	10,000	10,000	100%
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 2,083</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>100%</b>
<b>TOTAL</b>	<b>\$ 25,014</b>	<b>\$ 37,013</b>	<b>68%</b>	<b>\$ 255,972</b>	<b>\$ 444,150</b>	<b>\$ 188,178</b>	<b>42%</b>

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - POLICE DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
<b>PERSONNEL EXPENSES:</b>							
SALARIES	\$ 135,955	\$ 134,750	101%	\$ 1,652,587	\$ 1,617,000	\$ (35,587)	-2%
SALARIES-HIRING INCENTIVE	-	-	N/A	-	-	-	N/A
EDUCATION	1,188	208	570%	2,827	2,500	(327)	-13%
LIFE INSURANCE	222	250	89%	2,403	3,000	597	20%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
MEDICAL INSURANCE	31,951	35,250	91%	385,892	423,000	37,108	9%
SOCIAL SECURITY	9,832	10,333	95%	122,102	124,000	1,899	2%
STATE INCENTIVE	10,075	9,750	103%	83,475	117,000	33,525	29%
WORKMEN'S COMPENSATION	-	4,625	0%	42,223	55,500	13,277	24%
KENTUCKY RETIREMENT	46,609	42,979	108%	574,571	515,750	(58,821)	-11%
<b>SUBTOTAL</b>	<b>\$ 235,832</b>	<b>\$ 238,146</b>	<b>99%</b>	<b>\$ 2,866,079</b>	<b>\$ 2,857,750</b>	<b>\$ (8,329)</b>	<b>0%</b>
<b>OPERATING EXPENSES:</b>							
MISC OFFICE EQUIP & MAINTENANCE	\$ 71	\$ 1,042	7%	\$ 2,768	\$ 12,500	\$ 9,732	78%
OFFICE SUPPLIES	397	850	47%	8,015	10,200	2,185	21%
GASOLINE	6,635	6,575	101%	67,315	78,900	11,585	15%
VEHICLE REPAIR/ MAINTENANCE	2,213	2,083	106%	23,866	25,000	1,134	5%
UNIFORMS	2,086	5,942	35%	22,745	71,300	48,555	68%
TRAINING, SCHOOLS & SUPPLIES	1,261	2,233	56%	8,905	26,800	17,895	67%
IDENTIFICATION SUPPLIES	777	692	112%	4,989	8,300	3,311	40%
TRAVEL & MEETINGS	338	375	90%	2,321	4,500	2,179	48%
DUES & SUBSCRIPTIONS	1,908	754	253%	7,025	9,050	2,025	22%
MISC. EQUIPMENT	92	542	17%	2,229	6,500	4,271	66%

**GENERAL FUND - POLICE DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
MISCELLANEOUS	293	833	35%	6,925	10,000	3,075	31%
DRUG SCREENING/PRE-EMPLOYMENT	1,665	250	666%	6,920	3,000	(3,920)	-131%
FACILITY MAINT.	463	625	74%	4,658	7,500	2,843	38%
FACILITY UTILITIES	3,655	2,608	140%	29,496	31,300	1,804	6%
SAFETY PROGRAM	259	1,250	21%	3,971	15,000	11,029	74%
CRIME PREVENT/PUBLIC AFFAIRS	1,490	250	596%	1,968	3,000	1,032	34%
<b>SUBTOTAL</b>	<b>\$ 23,603</b>	<b>\$ 26,904</b>	<b>88%</b>	<b>\$ 204,118</b>	<b>\$ 322,850</b>	<b>\$ 118,733</b>	<b>37%</b>
<b>CAPITAL EXPENDITURES:</b>							
OTHER EQUIPMENT	\$ 335	\$ 7,771	4%	\$ 20,562	\$ 93,250	\$ 72,688	78%
FLEET MANAGEMENT	-	1,667	0%	36,074	20,000	(16,074)	-80%
NEW FACILITIES	-	2,083	0%	157,484	25,000	(132,484)	-530%
OFFICE EQUIPMENT - CAPITAL	-	-	N/A	10,415	-	(10,415)	N/A
DEBT SERVICE - POLICE	8,407	8,750	96%	92,480	105,000	12,520	12%
<b>SUBTOTAL</b>	<b>\$ 8,742</b>	<b>\$ 20,271</b>	<b>43%</b>	<b>\$ 317,016</b>	<b>\$ 243,250</b>	<b>\$ (73,766)</b>	<b>-30%</b>
<b>TOTAL</b>	<b>\$ 268,177</b>	<b>\$ 285,321</b>	<b>94%</b>	<b>\$ 3,387,213</b>	<b>\$ 3,423,850</b>	<b>\$ 36,637</b>	<b>1%</b>

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - FIRE DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
<b>PERSONNEL EXPENSES:</b>							
SALARIES	\$ 116,739	\$ 122,775	95%	\$ 1,497,974	\$ 1,473,300	\$ (24,674)	-2%
EDUCATION	-	208	0%	-	2,500	2,500	100%
LIFE INSURANCE	185	229	81%	2,068	2,750	682	25%
FLEXIBLE SPENDING ACCT	-	-	N/A	-	-	-	N/A
MEDICAL INSURANCE	31,290	43,042	73%	403,018	516,500	113,482	22%
SOCIAL SECURITY	8,403	9,396	89%	106,448	112,750	6,302	6%
STATE INCENTIVE	10,075	8,667	116%	104,713	104,000	(713)	-1%
WORKMEN'S COMPENSATION	-	5,167	0%	38,273	62,000	23,727	38%
KENTUCKY RETIREMENT	43,134	39,808	108%	540,836	477,700	(63,136)	-13%
<b>SUBTOTAL</b>	<b>\$ 209,826</b>	<b>\$ 229,292</b>	<b>92%</b>	<b>\$ 2,693,329</b>	<b>\$ 2,751,500</b>	<b>\$ 58,171</b>	<b>2%</b>
<b>OPERATING EXPENSES:</b>							
FACILITY MAINTENANCE (I AND II)	\$ 1,233	\$ 1,275	97%	\$ 9,013	\$ 15,300	\$ 6,287	41%
FIRE HYDRANTS	2,130	2,167	98%	23,430	26,000	2,570	10%
WATER, SEWER AND GAS	440	758	58%	7,259	9,100	1,841	20%
ELECTRICITY	1,101	1,433	77%	12,659	17,200	4,541	26%
OFFICE SUPPLIES & MAINT	239	817	29%	4,459	9,800	5,341	55%
GASOLINE	2,104	2,733	77%	19,153	32,800	13,647	42%
UNIFORMS	2,038	1,458	140%	13,092	17,500	4,408	25%
TRAINING SCHOOL & SUPPLIES	3,487	3,292	106%	30,383	39,500	9,117	23%
VEHICLE & EQUIP REPAIR/MAINT	887	5,167	17%	59,260	62,000	2,740	4%
HOUSEKEEPING SUPPLIES	313	442	71%	2,801	5,300	2,499	47%
TRAVEL & MEETINGS	642	400	160%	2,361	4,800	2,439	51%
DUES & SUBSCRIPTIONS	100	892	11%	9,675	10,700	1,025	10%

**GENERAL FUND - FIRE DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015		REMAINING	
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	AMOUNT	%
MISC. EQUIPMENT	206	1,733	12%	13,020	20,800	7,780	37%
RENTAL EQUIPMENT	-	-	N/A	-	-	-	N/A
SAFETY PROGRAM	225	1,250	N/A	15,971	15,000	-	N/A
MISCELLANEOUS	1,036	667	155%	6,713	8,000	1,287	16%
DRUG SCREENING/PRE-EMPLOYMENT	2,213	508	435%	3,228	6,100	2,872	47%
FIRE MARSHALL OFFICE	-	308	0%	3,099	3,700	601	16%
<b>SUBTOTAL</b>	<b>\$ 18,394</b>	<b>\$ 25,300</b>	<b>73%</b>	<b>\$ 235,578</b>	<b>\$ 303,600</b>	<b>\$ 68,993</b>	<b>23%</b>
<b>CAPITAL EXPENDITURES:</b>							
OFFICE EQUIPMENT - CAPITAL	\$ -	\$ -	N/A	\$ (101)	\$ -	\$ -	N/A
DEBT SERVICE - FIRE	16,363	16,667	98%	183,521	200,000	16,479	8%
NEW FACILITIES	1,102	18,750	6%	2,025,498	225,000	(1,800,498)	-800%
<b>SUBTOTAL</b>	<b>\$ 17,465</b>	<b>\$ 35,417</b>	<b>49%</b>	<b>\$ 2,208,919</b>	<b>\$ 425,000</b>	<b>\$ (1,784,020)</b>	<b>-420%</b>
<b>TOTAL</b>	<b>\$ 245,685</b>	<b>\$ 290,008</b>	<b>85%</b>	<b>\$ 5,137,826</b>	<b>\$ 3,480,100</b>	<b>\$ (1,656,856)</b>	<b>-48%</b>

**BUDGET VARIANCE REPORT**  
**GENERAL FUND - STREET DEPARTMENT**  
**MAY, 2015**

	MAY, 2015			FY2015				
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%	
<b>PERSONNEL EXPENSES:</b>								
SALARIES	\$ 23,674	\$ 31,342	76%	\$ 302,361	\$ 376,100	\$ 73,739	20%	
LIFE INSURANCE	45	67	67%	496	800	304	38%	
FLEXIBLE SPENDING ACCT	-	-	N/A	7,753	-	(7,753)	N/A	
MEDICAL INSURANCE	5,764	10,000	58%	79,102	120,000	40,899	34%	
SOCIAL SECURITY	1,632	2,396	68%	20,894	28,750	7,856	27%	
WORKMEN'S COMPENSATION	-	2,250	0%	15,039	27,000	11,961	44%	
KENTUCKY RETIREMENT	4,183	5,646	74%	52,173	67,750	15,577	23%	
<b>SUBTOTAL</b>	<b>\$ 35,299</b>	<b>\$ 51,700</b>	<b>68%</b>	<b>\$ 477,817</b>	<b>\$ 620,400</b>	<b>\$ 142,583</b>	<b>23%</b>	
<b>OPERATING EXPENSES:</b>								
OFFICE EQUIPMENT & MAINTENANCE	\$ -	\$ 42	0%	\$ 52	\$ 500	\$ 448	90%	
RENTAL EQUIPMENT	-	133	0%	809	1,600	791	49%	
WATER, SEWER AND GAS	95	300	32%	3,441	3,600	159	4%	
ELECTRICITY	293	342	86%	4,446	4,100	(346)	-8%	
TELEPHONE	30	33	89%	342	400	58	14%	
OFFICE SUPPLIES	-	83	0%	277	1,000	723	72%	
GASOLINE	2,654	2,958	90%	32,794	35,500	2,706	8%	
MATERIALS, PARTS, & SUPPLIES	882	842	105%	10,508	10,100	(408)	-4%	
UNIFORMS	259	288	90%	3,359	3,450	91	3%	
EQUIP/VEHICLE REPAIR & MAINT	5,541	3,417	162%	76,799	41,000	(35,799)	-87%	
TRAVEL & MEETINGS	-	100	0%	3,559	1,200	(2,359)	-197%	

**GENERAL FUND - STREET DEPARTMENT**

**MAY, 2015**

	MAY, 2015			FY2015			
	MTD ACTUAL	MTD BUDGET	MTD %	YTD ACTUAL	BUDGET	REMAINING AMOUNT	%
SAFETY	50	625	8%	5,076	7,500	2,424	32%
TRAINING	-	375	0%	3,730	4,500	770	17%
MISCELLANEOUS	1,047	933	112%	15,630	11,200	(4,430)	-40%
DRUG SCREENING/PRE-EMPLOYMENT	-	83	0%	1,090	1,000	(90)	-9%
STREET MAINTENANCE	390	5,050	8%	43,459	60,600	17,141	28%
<b>SUBTOTAL</b>	<b>\$ 11,238</b>	<b>\$ 15,604</b>	<b>72%</b>	<b>\$ 205,373</b>	<b>\$ 187,250</b>	<b>\$ (18,123)</b>	<b>-10%</b>
CAPITAL EXPENDITURES:							
FLEET MANAGEMENT	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
EQUIPMENT	-	2,917	0%	29,790	35,000	5,210	672%
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 2,917</b>	<b>0%</b>	<b>\$ 29,790</b>	<b>\$ 35,000</b>	<b>\$ 5,210</b>	<b>0%</b>
<b>TOTAL</b>	<b>\$ 46,537</b>	<b>\$ 70,221</b>	<b>66%</b>	<b>\$ 712,980</b>	<b>\$ 842,650</b>	<b>\$ 129,670</b>	<b>15%</b>