

CITY OF SPARTA
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
100-41100 GENERAL PROPERTY TAXES	881,390.84	.00	44.41	1,297,987.38	1,297,942.97	.0
100-41140 MOBIL HOME TAXES	92,727.12	14,555.38	59,593.05	225,000.00	165,406.95	26.5
100-41220 SALES DISCOUNT TAXES	132.50	19.45	109.94	250.00	140.06	44.0
100-41310 TAXES FROM WATER UTILITY	143,137.00	27,658.79	138,293.95	364,000.00	225,706.05	38.0
100-41311 TAXES FROM SEWER UTILITY	128,518.80	25,176.79	125,883.95	328,000.00	202,116.05	38.4
100-41320 PAYMENT IN LIEU OF TAXES	14,790.06	11,589.31	18,972.98	23,000.00	4,027.02	82.5
100-41800 INTEREST ON DELINQUENT TAXES	2,848.69	2,213.75	4,278.30	12,000.00	7,721.70	35.7
TOTAL TAXES	1,263,545.01	81,213.47	347,176.58	2,250,237.38	1,903,060.80	15.4
<u>SPECIAL ASSESSMENTS</u>						
100-42612 SPECIAL ASSMT - PAVING	.00	.00	.00	3,528.12	3,528.12	.0
100-42613 SPECIAL ASSMT - CURB & GUTTER	.00	.00	.00	2,883.22	2,883.22	.0
100-42618 SPECIAL ASSMT - OTHER	.00	99.34	412.36	.00	(412.36)	.0
TOTAL SPECIAL ASSESSMENTS	.00	99.34	412.36	6,411.34	5,998.98	6.4
<u>INTERGOVERNMENTAL REVENUES</u>						
100-43410 STATE SHARE REVENUE	.00	.00	.00	2,045,000.00	2,045,000.00	.0
100-43520 POLICE TRAINING GRANT	.00	.00	.00	30,000.00	30,000.00	.0
100-43530 STATE TRANSPORTATION AID	233,250.50	.00	241,242.60	483,400.00	242,157.40	49.9
100-43610 PAYMENT FOR MUNICIPAL SERVICES	3,808.78	.00	3,359.01	5,000.00	1,640.99	67.2
100-43680 STATE EXEMPT COMPUTER PAYMENT	.00	.00	.00	20,000.00	20,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	237,059.28	.00	244,601.61	2,583,400.00	2,338,798.39	9.5
<u>LICENSES AND PERMITS</u>						
100-44100 SUNDRY LICENSES	14,978.00	489.00	3,099.50	17,000.00	13,900.50	18.2
100-44110 LIQUOR & MALT BEVERAGE LICENSE	15,579.00	1,851.00	15,803.00	21,000.00	5,197.00	75.3
100-44120 CIGARETTE LICENSES	1,800.00	.00	1,610.00	2,100.00	490.00	76.7
100-44130 DOG LICENSES	235.00	.00	1,076.00	20.00	(1,056.00)	5380.0
100-44300 BUILDING PERMITS	30,413.00	5,466.00	30,575.00	60,000.00	29,425.00	51.0
100-44320 CONTRACTOR LICENSES	780.00	140.00	820.00	2,500.00	1,680.00	32.8
100-44330 BLDG DEPT FEES	435.32	75.00	(43.00)	4,500.00	4,543.00	(1.0)
100-44340 WEIGHTS & MEASURES FEES	3,494.00	.00	.00	4,800.00	4,800.00	.0
100-44350 FRANCHISE FEE	8,957.96	.00	6,748.47	21,000.00	14,251.53	32.1
TOTAL LICENSES AND PERMITS	76,672.28	8,021.00	59,688.97	132,920.00	73,231.03	44.9

CITY OF SPARTA
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES, FORFEITS & PENALTIES</u>						
100-45100 COURT PENALTIES & COST	74,037.59	9,396.03	68,819.01	120,000.00	51,180.99	57.4
100-45110 PARKING VIOLATIONS	8,403.12	225.00	7,380.00	28,000.00	20,620.00	26.4
100-45120 RESTITUTION	.00	167.12	474.54	.00	(474.54)	.0
TOTAL FINES, FORFEITS & PENALTIES	82,440.71	9,788.15	76,673.55	148,000.00	71,326.45	51.8
<u>PUBLIC CHARGES FOR SERVICES</u>						
100-46110 CLERK FEES	283.82	.00	.00	100.00	100.00	.0
100-46120 TREASURER FEES	1,659.70	20.00	119.07	1,500.00	1,380.93	7.9
100-46210 POLICE DEPARTMENT FEES	563.39	229.23	3,062.51	5,000.00	1,937.49	61.3
100-46220 FIRE DEPARTMENT FEES	.00	.00	.00	20,000.00	20,000.00	.0
100-46310 STREET DEPARTMENT FEE	1,675.00	280.00	760.00	5,500.00	4,740.00	13.8
100-46420 GARBAGE COLLECTION FEES	37,933.59	(535.80)	36,616.75	290,000.00	253,383.25	12.6
100-46710 PARK DEPARTMENT FEES	33.18	.00	.00	100.00	100.00	.0
100-46720 SWIMMING POOL FEES	3,839.80	3,499.53	4,139.34	80,000.00	75,860.66	5.2
100-46730 SWIMMING POOL CONCESSIONS	.00	.00	.00	23,000.00	23,000.00	.0
100-46740 RECREATION PROGRAM FEES	63,110.27	5,014.03	48,212.06	115,000.00	66,787.94	41.9
100-46750 PARK SHELTER FEES	3,102.55	535.57	2,568.84	7,500.00	4,931.16	34.3
100-46760 BEER CONCESSION FEES	.00	.00	.00	6,000.00	6,000.00	.0
100-46800 AIRPORT ELECTRICITY	864.00	.00	1,332.00	1,000.00	(332.00)	133.2
100-46810 AIRPORT LEASES	23,916.44	.00	24,027.52	29,000.00	4,972.48	82.9
100-46820 AIRPORT FUEL COMMISSION	3,268.70	1,628.19	3,783.90	21,000.00	17,216.10	18.0
100-46830 AIRPORT FUEL TAX	(79.02)	.00	(13.68)	600.00	613.68	(2.3)
100-46840 LAWN MOWING FEES	75.00	.00	.00	.00	.00	.0
100-46850 SNOW REMOVAL FEES	.00	.00	1,350.00	.00	(1,350.00)	.0
TOTAL PUBLIC CHARGES FOR SERVICES	140,246.42	10,670.75	125,958.31	605,300.00	479,341.69	20.8
<u>MISCELLANEOUS REVENUES</u>						
100-48110 INTEREST ON GENERAL INVESTMENT	5,820.61	3,322.26	9,117.53	15,000.00	5,882.47	60.8
100-48200 RENT ON BUILDINGS & OFFICES	900.00	.00	900.00	3,800.00	2,900.00	23.7
100-48210 HYDRO ELECTRIC REVENUE	1,428.52	.00	1,266.78	1,200.00	(66.78)	105.6
100-48300 SALE OF CITY PROPERTY	12,326.00	.00	.00	20,000.00	20,000.00	.0
100-48450 INSURANCE RECOVERIES	7,376.00	18,561.16	25,392.24	.00	(25,392.24)	.0
100-48500 SCHOOL RESOURCE OFFICER	12,374.27	.00	12,145.41	35,000.00	22,854.59	34.7
100-48900 MISCELLANEOUS REVENUES	3,057.07	.00	10,086.21	.00	(10,086.21)	.0
TOTAL MISCELLANEOUS REVENUES	43,282.47	21,883.42	58,908.17	75,000.00	16,091.83	78.5
TOTAL FUND REVENUE	1,843,246.17	131,676.13	913,419.55	5,801,268.72	4,887,849.17	15.8

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>						
100-51110-120 CITY COUNCIL-SALARIES	12,360.00	2,400.00	12,150.00	29,000.00	16,850.00	41.9
100-51110-130 FICA	945.57	183.60	929.55	2,218.50	1,288.95	41.9
100-51110-320 PUBLICATIONS/SEMINARS/DUES	310.00	.00	.00	500.00	500.00	.0
100-51110-340 OPERATING SUPPLIES	34.99	.00	182.99	400.00	217.01	45.8
TOTAL CITY COUNCIL	13,650.56	2,583.60	13,262.54	32,118.50	18,855.96	41.3
<u>MAYOR</u>						
100-51120-120 MAYOR-SALARIES	3,560.00	710.00	3,570.00	8,540.00	4,970.00	41.8
100-51120-130 FICA	272.36	54.32	273.12	653.31	380.19	41.8
100-51120-320 PUBLICATIONS/SEMINARS/DUES	.00	.00	.00	500.00	500.00	.0
100-51120-340 OPERATING SUPPLIES	.00	.00	.00	500.00	500.00	.0
100-51120-391 TELEPHONE	37.05	7.15	32.35	175.00	142.65	18.5
TOTAL MAYOR	3,869.41	771.47	3,875.47	10,368.31	6,492.84	37.4
<u>MUNICIPAL COURT</u>						
100-51210-120 MUNICIPAL COURT-SALARIES	8,130.56	1,388.89	7,754.00	18,734.86	10,980.86	41.4
100-51210-130 FICA	621.99	106.26	593.15	1,433.22	840.07	41.4
100-51210-132 RETIREMENT	.00	.00	.00	682.08	682.08	.0
100-51210-211 WITNESS FEES	.00	.00	.00	400.00	400.00	.0
100-51210-213 SUBSTITUTE JUDGES	.00	.00	.00	500.00	500.00	.0
100-51210-320 PUBLICATIONS/SEMINARS/DUES	1,037.42	.00	766.37	1,200.00	433.63	63.9
100-51210-340 OPERATING SUPPLIES	3,361.16	85.99	3,562.99	5,500.00	1,937.01	64.8
TOTAL MUNICIPAL COURT	13,151.13	1,581.14	12,676.51	28,450.16	15,773.65	44.6
<u>ATTORNEY</u>						
100-51300-120 ATTORNEY-SALARIES	25,501.51	2,692.30	17,125.55	35,000.00	17,874.45	48.9
100-51300-130 FICA	1,950.88	205.96	1,310.10	2,677.50	1,367.40	48.9
100-51300-132 RETIREMENT	1,683.09	183.08	1,164.56	2,380.00	1,215.44	48.9
100-51300-134 LIFE INSURANCE	203.17	9.24	46.20	.00	(46.20)	.0
100-51300-340 OPERATING SUPPLIES	.00	486.25	822.86	2,000.00	1,177.14	41.1
TOTAL ATTORNEY	29,338.65	3,576.83	20,469.27	42,057.50	21,588.23	48.7

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>						
100-51420-120	CITY CLERK-SALARIES	26,514.73	4,836.62	29,641.12	62,486.46	32,845.34 47.4
100-51420-130	FICA	1,961.15	350.92	2,181.44	4,780.21	2,598.77 45.6
100-51420-132	RETIREMENT	1,747.98	326.86	1,821.57	3,122.27	1,300.70 58.3
100-51420-133	HEALTH INSURANCE	9,922.50	1,824.81	9,124.05	21,897.62	12,773.57 41.7
100-51420-134	LIFE INSURANCE	153.14	31.29	156.45	357.50	201.05 43.8
100-51420-135	DENTAL INSURANCE	411.95	89.81	434.21	830.50	396.29 52.3
100-51420-320	PUBLICATIONS/SEMINARS/DUES	2,156.02	40.00	105.00	3,500.00	3,395.00 3.0
100-51420-340	OPERATING SUPPLIES	980.13	50.11	1,619.03	3,650.00	2,030.97 44.4
	TOTAL CITY CLERK	43,847.60	7,550.42	45,082.87	100,624.56	55,541.69 44.8
<u>ELECTIONS</u>						
100-51440-120	ELECTIONS-SALARIES	3,517.55	.00	2,427.63	4,000.00	1,572.37 60.7
100-51440-340	OPERATING SUPPLIES	2,134.25	765.67	2,210.71	3,500.00	1,289.29 63.2
	TOTAL ELECTIONS	5,651.80	765.67	4,638.34	7,500.00	2,861.66 61.8
<u>COMPUTER SERVICES</u>						
100-51450-000	DATA PROCESSING	7,773.26	1,020.64	8,450.26	15,000.00	6,549.74 56.3
	TOTAL COMPUTER SERVICES	7,773.26	1,020.64	8,450.26	15,000.00	6,549.74 56.3
<u>PRINTING</u>						
100-51460-000	PRINTING	.00	.00	.00	1,000.00	1,000.00 .0
	TOTAL PRINTING	.00	.00	.00	1,000.00	1,000.00 .0
<u>COST CATEGORY 470</u>						
100-51470-000	CEMETARY FUNDING	15,000.00	.00	.00	15,000.00	15,000.00 .0
	TOTAL COST CATEGORY 470	15,000.00	.00	.00	15,000.00	15,000.00 .0
<u>AUDITING</u>						
100-51510-000	AUDITING	19,867.00	1,625.00	15,185.00	22,000.00	6,815.00 69.0
	TOTAL AUDITING	19,867.00	1,625.00	15,185.00	22,000.00	6,815.00 69.0

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TREASURER</u>						
100-51520-120	TREASURER-SALARIES	73,688.03	14,046.22	76,108.45	179,288.54	103,180.09 42.5
100-51520-130	FICA	5,542.15	1,038.21	5,643.97	13,715.57	8,071.60 41.2
100-51520-132	RETIREMENT	4,864.16	945.22	5,182.00	12,191.62	7,009.62 42.5
100-51520-133	HEALTH INSURANCE	25,599.90	4,744.51	23,339.34	56,246.89	32,907.55 41.5
100-51520-134	LIFE INSURANCE	254.04	56.53	278.24	658.00	379.76 42.3
100-51520-135	DENTAL INSURANCE	1,062.79	233.51	1,110.90	1,643.23	532.33 67.6
100-51520-212	BOARD OF REVIEW	.00	.00	.00	300.00	300.00 .0
100-51520-320	PUBLICATIONS/SEMINARS/DUES	394.08	.00	225.71	500.00	274.29 45.1
100-51520-340	OPERATING SUPPLIES	3,467.12	349.99	4,365.12	5,000.00	634.88 87.3
100-51520-391	TELEPHONE	233.90	58.45	233.72	450.00	216.28 51.9
	TOTAL TREASURER	115,106.17	21,472.64	116,487.45	269,993.85	153,506.40 43.1
<u>ASSESSOR</u>						
100-51530-120	ASSESSOR SALARIES	875.98	.00	.00	.00	.00 .0
100-51530-130	FICA	65.69	.00	.00	.00	.00 .0
100-51530-132	RETIREMENT	57.81	.00	.00	.00	.00 .0
	TOTAL ASSESSOR	999.48	.00	.00	.00	.00 .0
<u>CITY HALL</u>						
100-51600-120	CITY HALL-SALARIES	.00	144.00	246.90	.00 (	246.90) .0
100-51600-130	FICA	.00	10.93	18.67	.00 (	18.67) .0
100-51600-132	RETIREMENT	.00	9.79	16.80	.00 (	16.80) .0
100-51600-133	HEALTH INSURANCE	.00	.00	13.56	.00 (	13.56) .0
100-51600-134	LIFE INSURANCE	.00	.30	.95	.00 (	.95) .0
100-51600-135	DENTAL INSURANCE	.00	4.49	5.01	.00 (	5.01) .0
100-51600-220	ELECTRIC	3,209.05	649.12	3,120.25	7,000.00	3,879.75 44.6
100-51600-221	HEATING - GAS	1,667.84	259.77	1,677.92	3,500.00	1,822.08 47.9
100-51600-222	SEWER/WATER	112.65	.00	129.55	500.00	370.45 25.9
100-51600-340	OPERATING SUPPLIES	4,336.55	948.28	6,187.56	7,000.00	812.44 88.4
100-51600-342	POSTAGE	3,924.00	1,008.60	3,331.18	7,500.00	4,168.82 44.4
100-51600-350	CITY HALL-CUSTODIAL SERVICES	2,210.00	.00	1,560.00	6,200.00	4,640.00 25.2
100-51600-391	TELEPHONE	3,347.76	757.01	3,493.81	7,500.00	4,006.19 46.6
	TOTAL CITY HALL	18,807.85	3,792.29	19,802.16	39,200.00	19,397.84 50.5
<u>PROPERTY & LIABILITY INSURANCE</u>						
100-51920-000	PROPERTY & LIABILITY INSURANCE	100,931.80	17,142.16	77,989.06	150,000.00	72,010.94 52.0
	TOTAL PROPERTY & LIABILITY INSURANCE	100,931.80	17,142.16	77,989.06	150,000.00	72,010.94 52.0

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UNEMPLOYMENT COMPENSATION</u>						
100-51930-000 UNEMPLOYMENT COMPENSATION	4,379.49	.00	3,330.00	15,000.00	11,670.00	22.2
TOTAL UNEMPLOYMENT COMPENSATION	4,379.49	.00	3,330.00	15,000.00	11,670.00	22.2
<u>SCHOOL SHARE MOBILE HOME TAXES</u>						
100-51950-000 SCHOOL SHARE MOBILE HOME TAXES	(22,799.77)	.00	.00	73,000.00	73,000.00	.0
TOTAL SCHOOL SHARE MOBILE HOME TAX	(22,799.77)	.00	.00	73,000.00	73,000.00	.0
<u>POLICE DEPARTMENT</u>						
100-52100-120 POLICE-SALARIES	559,278.36	99,900.95	556,965.00	1,266,981.60	710,016.60	44.0
100-52100-130 FICA	41,262.99	7,381.13	41,301.01	96,924.09	55,623.08	42.6
100-52100-132 RETIREMENT	62,279.43	13,259.79	71,196.13	155,809.02	84,612.89	45.7
100-52100-133 HEALTH INSURANCE	121,468.68	21,244.56	106,308.79	261,717.26	155,408.47	40.6
100-52100-134 LIFE INSURANCE	642.21	137.81	683.07	1,785.00	1,101.93	38.3
100-52100-135 DENTAL INSURANCE	4,508.17	1,106.82	5,150.56	10,626.45	5,475.89	48.5
100-52100-220 ELECTRIC	2,352.94	483.25	2,202.31	6,000.00	3,797.69	36.7
100-52100-221 HEATING - GAS	1,629.60	370.15	1,809.88	3,700.00	1,890.12	48.9
100-52100-222 SEWER/WATER	113.71	.00	168.57	450.00	281.43	37.5
100-52100-240 REPAIRS & MAINTENANCE	11,744.15	507.80	6,372.64	20,000.00	13,627.36	31.9
100-52100-241 RADIO REPAIRS	2,130.20	.00	2,130.20	2,000.00	(130.20)	106.5
100-52100-310 OFFICE SUPPLIES	1,966.50	462.88	2,589.29	8,000.00	5,410.71	32.4
100-52100-320 PUBLICATIONS/SEMINARS/DUES	12,929.80	2,815.85	14,678.65	20,000.00	5,321.35	73.4
100-52100-340 OPERATING SUPPLIES	18,863.60	1,832.93	17,117.53	38,150.00	21,032.47	44.9
100-52100-341 SHOOTING PROGRAM	442.88	.00	1,952.00	6,000.00	4,048.00	32.5
100-52100-371 GAS/OIL	8,232.01	2,750.93	11,013.43	28,000.00	16,986.57	39.3
100-52100-391 TELEPHONE	5,076.74	1,102.32	3,420.85	12,000.00	8,579.15	28.5
100-52100-392 PHYSICAL EXAM	12.53	174.02	789.51	1,750.00	960.49	45.1
100-52100-393 UNIFORMS	5,469.47	2,209.02	9,376.13	15,000.00	5,623.87	62.5
100-52100-394 TIME SYSTEM	1,280.00	.00	678.00	2,200.00	1,522.00	30.8
100-52100-810 OUTLAY	.00	.00	58.94	.00	(58.94)	.0
TOTAL POLICE DEPARTMENT	861,683.97	155,740.21	855,962.49	1,957,093.42	1,101,130.93	43.7
<u>SCHOOL CROSSING GUARDS</u>						
100-52130-120 CROSSING GUARDS-SALARIES	9,522.00	2,104.50	10,085.50	20,125.00	10,039.50	50.1
100-52130-130 FICA	728.46	161.00	771.59	1,539.56	767.97	50.1
100-52130-340 OPERATING SUPPLIES	.00	.00	.00	400.00	400.00	.0
TOTAL SCHOOL CROSSING GUARDS	10,250.46	2,265.50	10,857.09	22,064.56	11,207.47	49.2

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>						
100-52200-310	183,262.00	.00	189,375.00	200,000.00	10,625.00	94.7
TOTAL FIRE DEPARTMENT	183,262.00	.00	189,375.00	200,000.00	10,625.00	94.7
<u>HYDRANT RENTAL</u>						
100-52240-000	207,247.61	42,360.59	207,312.27	494,855.00	287,542.73	41.9
TOTAL HYDRANT RENTAL	207,247.61	42,360.59	207,312.27	494,855.00	287,542.73	41.9
<u>AMBULANCE SERVICE</u>						
100-52300-000	(1,090.55)	.00	2,772.31	8,000.00	5,227.69	34.7
TOTAL AMBULANCE SERVICE	(1,090.55)	.00	2,772.31	8,000.00	5,227.69	34.7
<u>BUILDING INSPECTOR</u>						
100-52400-120	53,657.19	9,343.00	62,079.82	125,149.04	63,069.22	49.6
100-52400-130	3,921.36	683.88	4,592.17	9,573.90	4,981.73	48.0
100-52400-132	3,541.38	635.32	3,645.33	8,510.13	4,864.80	42.8
100-52400-133	14,592.43	2,554.74	12,965.09	30,656.66	17,691.57	42.3
100-52400-134	155.32	16.85	85.16	367.50	282.34	23.2
100-52400-135	605.80	125.74	616.76	1,453.48	836.72	42.4
100-52400-242	7,661.00	.00	.00	.00	.00	.0
100-52400-310	2,419.93	483.37	3,289.93	4,000.00	710.07	82.3
100-52400-320	1,629.01	.00	1,829.85	3,000.00	1,170.15	61.0
100-52400-330	377.02	33.49	368.67	1,800.00	1,431.33	20.5
100-52400-391	266.10	71.75	271.15	1,500.00	1,228.85	18.1
100-52400-810	.00	150.00	150.00	.00	(150.00)	.0
TOTAL BUILDING INSPECTOR	88,826.54	14,098.14	89,893.93	186,010.71	96,116.78	48.3
<u>WEIGHTS & MEASURES</u>						
100-52410-210	4,800.00	4,800.00	4,800.00	4,800.00	.00	100.0
TOTAL WEIGHTS & MEASURES	4,800.00	4,800.00	4,800.00	4,800.00	.00	100.0

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DIRECTOR OF PUBLIC WORKS</u>						
100-53100-120 DIR OF PUB WORKS-SALARIES	10,523.79	1,738.85	19,735.93	22,939.49	3,203.56	86.0
100-53100-130 FICA	798.32	127.20	1,480.78	1,754.87	274.09	84.4
100-53100-132 RETIREMENT	695.61	118.24	748.21	1,559.89	811.68	48.0
100-53100-133 HEALTH INSURANCE	1,052.75	481.75	2,408.75	5,780.97	3,372.22	41.7
100-53100-134 LIFE INSURANCE	56.66	3.33	16.65	66.00	49.35	25.2
100-53100-135 DENTAL INSURANCE	37.50	23.71	114.63	94.54	(20.09)	121.3
100-53100-320 PUBLICATIONS/SEMINARS/DUES	511.92	.00	.00	600.00	600.00	.0
100-53100-325 SAFETY PROGRAM	416.54	.00	975.83	1,800.00	824.17	54.2
100-53100-340 OPERATING SUPPLIES	327.09	120.88	675.09	1,600.00	924.91	42.2
100-53100-371 GAS/OIL	1,241.74	.00	195.06	2,000.00	1,804.94	9.8
100-53100-391 TELEPHONE	69.40	56.50	476.97	300.00	(176.97)	159.0
TOTAL DIRECTOR OF PUBLIC WORKS	15,731.32	2,670.46	26,827.90	38,495.76	11,667.86	69.7
<u>CITY GARAGES</u>						
100-53230-120 CITY GARAGES-SALARIES	11,113.00	1,903.25	11,886.45	11,807.94	(78.51)	100.7
100-53230-130 FICA	817.02	137.52	867.28	903.31	36.03	96.0
100-53230-132 RETIREMENT	733.49	129.43	808.31	553.75	(254.56)	146.0
100-53230-133 HEALTH INSURANCE	4,549.91	878.97	4,586.34	2,802.89	(1,783.45)	163.6
100-53230-134 LIFE INSURANCE	77.30	13.35	90.65	33.10	(57.55)	273.9
100-53230-135 DENTAL INSURANCE	188.89	43.26	215.78	122.01	(93.77)	176.9
100-53230-220 ELECTRIC	1,725.85	358.75	1,719.39	4,000.00	2,280.61	43.0
100-53230-221 HEATING - GAS	1,959.55	331.19	2,097.71	4,500.00	2,402.29	46.6
100-53230-222 SEWER/WATER	132.57	.00	128.91	500.00	371.09	25.8
100-53230-340 OPERATING SUPPLIES	898.66	206.18	1,625.17	3,500.00	1,874.83	46.4
100-53230-391 TELEPHONE	856.18	177.75	886.88	1,300.00	413.12	68.2
TOTAL CITY GARAGES	23,052.42	4,179.65	24,912.87	30,023.00	5,110.13	83.0
<u>STREET MACHINERY</u>						
100-53240-120 STREET MACHINERY-SALARIES	15,127.75	3,115.89	16,664.98	44,788.73	28,123.75	37.2
100-53240-130 FICA	1,044.74	223.64	1,206.50	3,426.34	2,219.84	35.2
100-53240-132 RETIREMENT	998.44	211.88	1,133.18	3,322.51	2,189.33	34.1
100-53240-133 HEALTH INSURANCE	6,528.83	1,227.15	5,645.15	16,817.37	11,172.22	33.6
100-53240-134 LIFE INSURANCE	59.89	18.89	87.53	198.60	111.07	44.1
100-53240-135 DENTAL INSURANCE	271.07	60.40	269.50	732.05	462.55	36.8
100-53240-240 REPAIRS & MAINTENANCE	18,341.38	5,288.81	21,014.64	28,000.00	6,985.36	75.1
100-53240-340 OPERATING SUPPLIES	92.34	.00	8.91	500.00	491.09	1.8
100-53240-371 GAS/OIL	8,337.12	2,426.20	11,974.54	35,000.00	23,025.46	34.2
TOTAL STREET MACHINERY	50,801.56	12,572.86	58,004.93	132,785.60	74,780.67	43.7

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET MAINTENANCE</u>						
100-53300-120 STREET MAINTENANCE-SALARIES	54,659.76	15,010.63	58,809.87	146,581.28	87,771.41	40.1
100-53300-130 FICA	3,980.53	1,083.45	4,271.75	11,213.47	6,941.72	38.1
100-53300-132 RETIREMENT	3,607.59	1,020.77	3,999.16	9,967.53	5,968.37	40.1
100-53300-133 HEALTH INSURANCE	20,423.69	5,362.97	19,142.02	50,452.10	31,310.08	37.9
100-53300-134 LIFE INSURANCE	164.08	67.78	207.18	595.80	388.62	34.8
100-53300-135 DENTAL INSURANCE	806.73	259.58	907.91	2,196.15	1,288.24	41.3
100-53300-240 REPAIRS & MAINTENANCE	166.70	.00	.00	1,500.00	1,500.00	.0
100-53300-340 OPERATING SUPPLIES	3,024.14	533.58	(546.61)	29,000.00	29,546.61	(1.9)
TOTAL STREET MAINTENANCE	86,833.22	23,338.76	86,791.28	251,506.33	164,715.05	34.5
<u>STREET CLEANING</u>						
100-53310-120 STREET CLEANING-SALARIES	6,168.60	2,501.61	7,599.43	24,837.38	17,237.95	30.6
100-53310-130 FICA	441.31	180.10	544.44	1,900.06	1,355.62	28.7
100-53310-132 RETIREMENT	407.10	170.10	516.77	1,384.38	867.61	37.3
100-53310-133 HEALTH INSURANCE	1,165.45	947.16	3,432.11	7,007.24	3,575.13	49.0
100-53310-134 LIFE INSURANCE	10.25	8.22	40.54	82.75	42.21	49.0
100-53310-135 DENTAL INSURANCE	48.39	46.62	168.92	305.02	136.10	55.4
100-53310-340 OPERATING SUPPLIES	43.17	4.88	353.40	300.00	(53.40)	117.8
TOTAL STREET CLEANING	8,284.27	3,858.69	12,655.61	35,816.83	23,161.22	35.3
<u>SNOW REMOVAL</u>						
100-53320-120 SNOW REMOVAL-SALARIES	27,339.73	.00	29,960.59	52,932.13	22,971.54	56.6
100-53320-130 FICA	1,925.97	.00	2,152.17	4,049.31	1,897.14	53.2
100-53320-132 RETIREMENT	1,744.36	.00	2,006.63	2,768.76	762.13	72.5
100-53320-133 HEALTH INSURANCE	9,831.34	.00	10,014.33	14,014.47	4,000.14	71.5
100-53320-134 LIFE INSURANCE	92.50	.00	116.03	165.50	49.47	70.1
100-53320-135 DENTAL INSURANCE	400.68	.00	457.87	610.04	152.17	75.1
100-53320-340 OPERATING SUPPLIES	40,781.48	.00	51,744.34	46,000.00	(5,744.34)	112.5
TOTAL SNOW REMOVAL	82,116.06	.00	96,451.96	120,540.21	24,088.25	80.0
<u>TREE & BRUSH CONTROL</u>						
100-53330-120 TREE/BRUSH CONTROL-SALARIES	44,146.29	4,538.11	33,103.42	65,147.24	32,043.82	50.8
100-53330-130 FICA	3,253.51	322.67	2,408.18	4,983.76	2,575.58	48.3
100-53330-132 RETIREMENT	2,913.58	308.59	2,251.07	5,260.64	3,009.57	42.8
100-53330-133 HEALTH INSURANCE	18,900.71	2,215.62	9,496.70	26,627.50	17,130.80	35.7
100-53330-134 LIFE INSURANCE	193.64	25.38	121.49	314.45	192.96	38.6
100-53330-135 DENTAL INSURANCE	784.66	109.05	452.18	1,159.08	706.90	39.0
100-53330-340 OPERATING SUPPLIES	5,844.64	7,900.00	10,563.11	15,000.00	4,436.89	70.4
TOTAL TREE & BRUSH CONTROL	76,037.03	15,419.42	58,396.15	118,492.67	60,096.52	49.3

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET MARKING & SIGNS</u>						
100-53340-120 ST. MARKINGS/SIGNS-SALARIES	334.00	205.92	825.39	23,615.87	22,790.48	3.5
100-53340-130 FICA	24.44	14.91	60.54	1,806.61	1,746.07	3.4
100-53340-132 RETIREMENT	22.04	14.00	56.12	1,384.38	1,328.26	4.1
100-53340-133 HEALTH INSURANCE	277.82	.00	47.59	7,007.24	6,959.65	.7
100-53340-134 LIFE INSURANCE	2.49	.00	.23	82.75	82.52	.3
100-53340-135 DENTAL INSURANCE	11.54	.00	2.15	305.02	302.87	.7
100-53340-340 OPERATING SUPPLIES	18,779.96	2,949.87	18,674.99	7,000.00	(11,674.99)	266.8
TOTAL STREET MARKING & SIGNS	19,452.29	3,184.70	19,667.01	41,201.87	21,534.86	47.7
<u>STREET LIGHTING</u>						
100-53420-000 STREETE LIGHTING	36,617.97	8,696.49	36,423.38	100,000.00	63,576.62	36.4
TOTAL STREET LIGHTING	36,617.97	8,696.49	36,423.38	100,000.00	63,576.62	36.4
<u>SIDEWALKS</u>						
100-53430-120 SIDEWALKS-SALARIES	.00	176.48	331.20	16,286.81	15,955.61	2.0
100-53430-130 FICA	.00	12.65	23.73	1,245.94	1,222.21	1.9
100-53430-132 RETIREMENT	.00	12.00	22.52	1,661.25	1,638.73	1.4
100-53430-133 HEALTH INSURANCE	.00	.00	45.69	8,408.68	8,362.99	.5
100-53430-134 LIFE INSURANCE	.00	.00	.12	99.30	99.18	.1
100-53430-135 DENTAL INSURANCE	.00	.00	2.06	366.02	363.96	.6
100-53430-340 OPERATING SUPPLIES	.00	.00	.00	5,000.00	5,000.00	.0
TOTAL SIDEWALKS	.00	201.13	425.32	33,068.00	32,642.68	1.3
<u>STORM SEWERS</u>						
100-53440-120 STORM SEWERS-SALARIES	1,056.72	.00	372.60	2,443.02	2,070.42	15.3
100-53440-130 FICA	76.80	.00	26.54	186.89	160.35	14.2
100-53440-132 RETIREMENT	69.74	.00	25.34	138.44	113.10	18.3
100-53440-133 HEALTH INSURANCE	.00	.00	328.46	700.72	372.26	46.9
100-53440-134 LIFE INSURANCE	.00	.00	1.77	8.28	6.51	21.4
100-53440-135 DENTAL INSURANCE	.00	.00	16.16	30.50	14.34	53.0
100-53440-340 OPERATING SUPPLIES	328.50	.00	400.98	3,200.00	2,799.02	12.5
TOTAL STORM SEWERS	1,531.76	.00	1,171.85	6,707.85	5,536.00	17.5
<u>PARKING LOTS</u>						
100-53450-000 PARKING LOTS	.00	88.92	88.92	300.00	211.08	29.6
TOTAL PARKING LOTS	.00	88.92	88.92	300.00	211.08	29.6

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CURB AND GUTTER</u>						
100-53460-120 CURB & GUTTER-SALARIES	1,404.24	.00	58.02	6,107.55	6,049.53	1.0
100-53460-130 FICA	103.05	.00	4.16	467.23	463.07	.9
100-53460-132 RETIREMENT	92.69	.00	3.94	415.31	411.37	1.0
100-53460-133 HEALTH INSURANCE	.00	.00	45.69	2,102.17	2,056.48	2.2
100-53460-134 LIFE INSURANCE	.00	.00	.12	24.83	24.71	.5
100-53460-135 DENTAL INSURANCE	.00	.00	2.07	91.51	89.44	2.3
100-53460-340 OPERATING SUPPLIES	.00	.00	.00	500.00	500.00	.0
TOTAL CURB AND GUTTER	1,599.98	.00	114.00	9,708.60	9,594.60	1.2
<u>DAMS</u>						
100-53470-120 DAMS-SALARIES	45.76	19.34	6,707.25	2,239.44 (	4,467.81)	299.5
100-53470-130 FICA	3.37	1.36	482.28	171.32 (	310.96)	281.5
100-53470-132 RETIREMENT	3.02	1.31	456.09	69.22 (	386.87)	658.9
100-53470-133 HEALTH INSURANCE	.00	18.24	338.24	350.36	12.12	96.5
100-53470-134 LIFE INSURANCE	.00	.05	2.63	4.14	1.51	63.5
100-53470-135 DENTAL INSURANCE	.00	.89	16.64	15.25 (	1.39)	109.1
100-53470-340 OPERATING SUPPLIES	.00	.00	9,351.51	6,500.00 (	2,851.51)	143.9
TOTAL DAMS	52.15	41.19	17,354.64	9,349.73 (	8,004.91)	185.6
<u>AIRPORT</u>						
100-53510-120 AIRPORT- SALARIES	4,610.72	485.70	3,426.08	1,832.27 (	1,593.81)	187.0
100-53510-130 FICA	322.06	35.35	251.29	140.17 (	111.12)	179.3
100-53510-132 RETIREMENT	304.36	33.03	214.98	69.22 (	145.76)	310.6
100-53510-133 HEALTH INSURANCE	1,512.04	88.61	826.14	350.36 (	475.78)	235.8
100-53510-134 LIFE INSURANCE	8.18	.57	4.18	4.14 (	.04)	101.0
100-53510-135 DENTAL INSURANCE	62.60	6.16	40.85	15.25 (	25.60)	267.9
100-53510-220 ELECTRIC	1,262.73	240.55	1,344.10	2,000.00	655.90	67.2
100-53510-221 HEATING - GAS	493.34	.00	270.40	1,800.00	1,529.60	15.0
100-53510-340 OPERATING SUPPLIES	1,147.39	943.58	1,289.39	2,500.00	1,210.61	51.6
100-53510-371 GAS/OIL	2,761.12	247.52	3,104.31	15,000.00	11,895.69	20.7
100-53510-391 TELEPHONE	753.10	173.31	866.01	900.00	33.99	96.2
TOTAL AIRPORT	13,237.64	2,254.38	11,637.73	24,611.41	12,973.68	47.3
<u>GARBAGE & REFUSE</u>						
100-53620-000 GARBAGE & REFUSE	173,470.20	34,835.04	190,889.67	400,000.00	209,110.33	47.7
TOTAL GARBAGE & REFUSE	173,470.20	34,835.04	190,889.67	400,000.00	209,110.33	47.7

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WEED CONTROL</u>						
100-53640-120 WEED CONTROL-SALARIES	1,417.36	617.76	617.76	4,071.70	3,453.94	15.2
100-53640-130 FICA	104.18	44.73	44.73	311.49	266.76	14.4
100-53640-132 RETIREMENT	93.54	42.01	42.01	415.31	373.30	10.1
100-53640-133 HEALTH INSURANCE	.00	.00	.00	2,102.17	2,102.17	.0
100-53640-134 LIFE INSURANCE	.00	.00	.00	24.83	24.83	.0
100-53640-135 DENTAL INSURANCE	.00	.00	.00	91.51	91.51	.0
100-53640-340 OPERATING SUPPLIES	.00	.00	.00	100.00	100.00	.0
TOTAL WEED CONTROL	1,615.08	704.50	704.50	7,117.01	6,412.51	9.9
<u>CELEBRATIONS</u>						
100-55300-120 CELEBRATIONS-SALARIES	219.04	.00	307.15	4,578.53	4,271.38	6.7
100-55300-130 FICA	15.97	.00	22.32	350.26	327.94	6.4
100-55300-132 RETIREMENT	14.45	.00	20.88	136.84	115.96	15.3
100-55300-133 HEALTH INSURANCE	.00	.00	.00	596.60	596.60	.0
100-55300-134 LIFE INSURANCE	.00	.00	.00	5.20	5.20	.0
100-55300-135 DENTAL INSURANCE	.00	.00	.00	27.78	27.78	.0
100-55300-396 FIREWORKS	4,500.00	.00	.00	9,250.00	9,250.00	.0
100-55300-397 CHRISTMAS DECORATIONS	.00	.00	.00	200.00	200.00	.0
100-55300-398 NEW FLAGS	338.45	.00	.00	350.00	350.00	.0
TOTAL CELEBRATIONS	5,087.91	.00	350.35	15,495.21	15,144.86	2.3
<u>PARKS & RECREATION</u>						
100-55340-120 RECREATION-SALARIES	115,067.29	26,154.34	119,877.49	324,911.48	205,033.99	36.9
100-55340-130 FICA	7,754.49	1,634.03	8,234.78	24,855.73	16,620.95	33.1
100-55340-132 RETIREMENT	5,739.19	1,227.41	6,415.46	15,789.80	9,374.34	40.6
100-55340-133 HEALTH INSURANCE	30,643.14	5,509.37	26,783.27	73,815.36	47,032.09	36.3
100-55340-134 LIFE INSURANCE	176.27	40.07	192.02	632.00	439.98	30.4
100-55340-135 DENTAL INSURANCE	1,253.39	314.55	1,354.36	3,189.12	1,834.76	42.5
100-55340-220 ELECTRIC	4,738.18	1,737.84	6,471.55	18,000.00	11,528.45	36.0
100-55340-221 HEATING - GAS	2,196.24	571.60	3,093.58	5,000.00	1,906.42	61.9
100-55340-222 SEWER/WATER	475.53	.00	169.96	3,000.00	2,830.04	5.7
100-55340-240 REPAIRS & MAINTENANCE	7,697.89	1,826.11	4,560.61	17,000.00	12,439.39	26.8
100-55340-310 OFFICE SUPPLIES	1,137.84	388.80	1,189.97	2,750.00	1,560.03	43.3
100-55340-320 PUBLICATIONS/SEMINARS/DUES	165.00	.00	252.04	5,000.00	4,747.96	5.0
100-55340-340 OPERATING SUPPLIES	10,949.12	103.97	7,361.07	42,000.00	34,638.93	17.5
100-55340-371 GAS/OIL	2,441.63	987.01	1,726.73	12,000.00	10,273.27	14.4
100-55340-391 TELEPHONE	2,404.17	608.65	2,722.08	5,500.00	2,777.92	49.5
100-55340-395 TROPHIES	360.00	.00	.00	14,500.00	14,500.00	.0
TOTAL PARKS & RECREATION	193,199.37	41,103.75	190,404.97	567,943.49	377,538.52	33.5

CITY OF SPARTA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PRIOR YTD	PERIOD AMT	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SWIMMING POOL</u>						
100-55420-120 SWIMMING POOL-SALARIES	2,015.31	68.00	68.00	90,759.09	90,691.09	.1
100-55420-130 FICA	153.25	5.21	5.21	6,943.07	6,937.86	.1
100-55420-132 RETIREMENT	8.85	.00	.00	136.84	136.84	.0
100-55420-133 HEALTH INSURANCE	99.54	.00	.00	596.60	596.60	.0
100-55420-134 LIFE INSURANCE	.43	.00	.00	5.20	5.20	.0
100-55420-135 DENTAL INSURANCE	4.13	.00	.00	27.78	27.78	.0
100-55420-220 ELECTRIC	1,018.71	170.11	591.69	18,500.00	17,908.31	3.2
100-55420-221 HEATING - GAS	361.19	324.25	537.89	5,000.00	4,462.11	10.8
100-55420-222 SEWER/WATER	522.75	.00	.00	3,000.00	3,000.00	.0
100-55420-240 REPAIRS & MAINTENANCE	1,128.62	.00	300.00	2,500.00	2,200.00	12.0
100-55420-340 OPERATING SUPPLIES	1,169.90	604.96	953.50	4,000.00	3,046.50	23.8
100-55420-341 SWIMMING POOL CONCESSIONS	158.86	.00	215.62	9,000.00	8,784.38	2.4
100-55420-346 CHEMICALS	.00	4,325.00	8,900.00	20,000.00	11,100.00	44.5
100-55420-391 TELEPHONE	273.30	137.87	689.20	1,000.00	310.80	68.9
100-55420-810 OUTLAY	264.99	.00	.00	.00	.00	.0
TOTAL SWIMMING POOL	7,179.83	5,635.40	12,261.11	161,468.58	149,207.47	7.6
<u>MAPPING</u>						
100-56740-000 MAPPING	916.00	.00	.00	2,500.00	2,500.00	.0
TOTAL MAPPING	916.00	.00	.00	2,500.00	2,500.00	.0
<u>MISCELLANEOUS EXPENSES</u>						
100-59400-000 MISC EXPENSES	5,262.20	5,816.71	20,852.19	.00	(20,852.19)	.0
TOTAL MISCELLANEOUS EXPENSES	5,262.20	5,816.71	20,852.19	.00	(20,852.19)	.0
TOTAL FUND EXPENDITURES	2,526,632.72	445,748.35	2,568,608.36	5,801,268.72	3,232,660.36	44.3
NET REVENUE OVER EXPENDITURES	(683,386.55)	(314,072.22)	(1,655,188.81)	.00	1,655,188.81	.0