

**Statement of Revenues & Expenditures
Budget vs. Actual FY 16
July 1, 2015 - December 31, 2015
(Accrual Basis)
Unaudited**

CITY MANAGER
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January 12, 2016

CITY OF MOUNT RAINIER
Statement of Revenues & Expenditures
July 1, 2015 - December 31, 2015

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COMBINED FUNDS STATEMENT

Category	Budget	Actual	Balance
<u>Combined Revenues</u>			
General Fund Revenues	5,039,100	3,146,276	1,892,824
Special Fund Revenues	586,500	0	586,500
Total Combined Revenues	5,625,600	3,146,276	2,479,324
<u>Combined Expenditures</u>			
General Fund Expenditures	5,039,100	2,541,091	2,498,009
Special Fund Expenditures	586,500	97,651	488,849
Total Combined Expenditures	5,625,600	2,638,743	2,986,857
Excess (Deficiency) of Revenues over Expenditures	0	507,534	

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GENERAL FUND REVENUES

Category	Budget	Actual	Balance
<u>Tax Revenue</u>			
7111 · Real Property Tax	2,953,000	2,209,526	743,474
7112 · Business Personal Property Tax	45,000	82	44,918
7113 · RR & Utilities Pers Prty Tax	75,000	82,701	(7,701)
7114 · Property Tax Liens	10,000	0	10,000
7120 · Penalties/Interest on Taxes	5,000	37	4,963
7121 · Penalty BPPT & BOL	750	2,652	(1,902)
7140 · County Admissions & Amusements	5,000	3,416	1,584
8061 · Shared State Income Tax	565,000	239,029	325,971
Total Tax Revenue	3,658,750	2,537,444	1,121,306
<u>Licenses & Permits</u>			
7264 · Cable/FIOS CP Revenue	70,000	18,330	51,670
7273 · CDMA Fees	23,000	0	23,000
7520 · Business Occupancy Licenses	9,500	4,050	5,450
7521 · Residential Rental Licenses	365,000	287,700	77,300
7523 · Traders Licenses	0	0	0
7524 · Church Occupancy Licenses	500	160	340
7531 · Mitigation Fees	500	0	500
7532 · Building Permit Fees	4,000	6,666	(2,666)
7533 · Tree Removal Permit	0	105	(105)
7534 · Vacant Bldg Registration Fee	6,000	3,825	2,175
7535 · Burglar Alarm Registration Fees	750	100	650
7599 · Licenses & Permits - Other	1,500	1,022	478
8546 · CableTV Revenues	110,000	29,954	80,046
Total Licenses & Permits	590,750	351,914	238,836
<u>Intergovernmental Revenue</u>			
7156 · State Highway User Fees	39,500	111,681	(72,181)
8051 · State Police Aid	100,000	26,973	73,027
8071 · County Disposal Fee Rebate	22,000	5,545	16,455
8400 · Financial Corps	6,500	0	6,500
Total Intergovernmental Revenue	168,000	144,199	23,801

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GENERAL FUND REVENUES

Category	Budget	Actual	Balance
<u>Charges for Services Contd.</u>			
7303 · North Brentwood MOU	500	0	500
8533 · Parking Meter Coin Revenue	28,000	4,826	23,174
8542 · Multit-Family Trash Fees	3,500	1,500	2,000
8543 · Refuse Collection Fees	750	315	435
8544 · Trash Hauler Fees	1,250	175	1,075
8545 · CDMA Administration Fees	1,750	0	1,750
8555 · Call-A-Bus Revenue	7,500	3,125	4,376
8556 · Fees for City Services	1,500	442	1,058
8557 · Abatement Services	750	100	650
8599 · Other Service Charges	5,500	3,858	1,643
Total Charges for Services	51,000	14,340	36,660
<u>Fines & Forfeitures</u>			
9091 · Parking Violations	75,000	45,729	29,271
9092 · Meter Violations	17,500	4,860	12,640
9093 · Municipal Code Violations	2,000	275	1,725
9094 · MRPD Confiscated Funds	0	0	0
9095 · Impoundment Fees	10,000	4,575	5,425
9100 · Parking Citation Recovery	7,500	1,590	5,910
Total Fines & Forfeitures	112,000	57,029	54,971
<u>Miscellaneous Revenue</u>			
7157 · Rent Income	31,000	11,700	19,300
9511 · Bank Interest	1,000	139	861
9512 · Interest on Investments	2,000	775	1,225
9590 · Sale of Real Property	0	0	0
9591 · Sale of Police Property	0	0	0
9592 · Insurance Damage Recovery	0	24,185	(24,185)
9595 · Bus Shelter Advertising	750	0	750
9596 · Mount Rainier Day Revenue	2,500	0	2,500
9597 · National Night Out Revenue	500	0	500
9598 · Tool Shed Revenue	250	0	250
9599 · Miscellaneous Revenue	1,000	1,500	(500)
9600 · Other Financing	0	0	0
9601 · Bike Co-op Revenue	0	2,403	(2,403)

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Category	Budget	Actual	Balance
Miscellaneous Revenue Contd			
9602 · Youth Recreational Income	0	0	0
9603 · Farmer's Market Revenue	0	0	0
9604 · House Tour Revenue	0	0	0
9605 · Centennial Items Sales Revenue	0	10	(10)
9606 · Gateway 5K Revenue	0	60	(60)
9607 · Compost Revenue	1,000	140	860
9608 · Craft Sale Revenue	0	0	0
9609 · COBRA Payments	0	0	0
Total Miscellaneous Revenue	40,000	40,912	(912)
9900 · Police Protection Speed Camera	5,000	439	4,561
9010 · Transfers From Reserves			
(1) For Bond Obligations	179,250	0	179,250
(2) Operating Expenses	9,350	0	9,350
(3) For Speed Camera Related	225,000	0	225,000
TOTAL GENERAL REVENUES	5,039,100	3,146,276	1,479,224

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GENERAL FUND EXPENDITURES

Category	Budget	Actual	Balance
<u>Wages & Leave Pay</u>			
3010 · Regular Pay	2,181,100	1,077,746	1,103,354
3020 · Overtime Pay	85,750	30,388	55,362
3022 · Court Pay	13,000	5,994	7,006
3023 · Shift Differential	20,000	10,399	9,601
3024 · Officer Field Training	1,000	0	1,000
Total Wages & Leave Pay	2,300,850	1,124,527	1,176,323
<u>Employee Benefits & Services</u>			
3030 · FICA Expense	184,250	84,113	100,137
3040 · Life Insurance Expense	1,850	484	1,366
3043 · Dental Insurance Expense	15,650	7,462	8,188
3052 · Medical Insurance Expense	320,500	159,213	161,287
3070 · Workers' Compensation Ins.	296,000	178,035	117,965
3080 · Unemployment Insurance	13,500	991	12,509
3090 · Retirement Contribution	211,000	164,772	46,228
Total Employee Benefits & Services	1,042,750	595,070	447,680
<u>Materials & Supplies</u>			
4129 · Office Supplies	11,000	7,630	3,370
4130 · Postage & Delivery	12,750	6,321	6,429
4131 · Computer Equipment & Supplies	1,000	0	1,000
4233 · Materials & Supplies	31,500	22,187	9,313
4234 · Police Supplies & Equipment	6,250	2,522	3,728
4235 · Uniforms	6,750	990	5,760
4236 · Firearms Supplies	8,000	4,059	3,941
4237 · Uniform cleaning expenses	11,000	5,089	5,911
4325 · Street Signs	4,000	1,046	2,954
4326 · Traffic Calming Devices	1,500	499	1,001
4330 · Vehicle Fuel & Oil	96,500	10,848	85,652
Total Materials & Supplies	190,250	61,191	129,059
<u>Repairs & Maintenance</u>			
4133 · Vehicle Exp. Reimbursement	1,750	427	1,323

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GENERAL FUND EXPENDITURES

Category	Budget	Actual	Balance
<u>Repairs & Maintenance Contd.</u>			
4316 · Radio Repair	250	0	250
4317 · Vehicle Repair & Maintenance	74,500	30,545	43,955
4318 · Equipment Repairs & Maint.	9,750	1,250	8,500
4319 · Radio Maintenance	250	0	250
5610 · MRBA Security Cameras Maint.	1,000	0	1,000
Total Repairs & Maintenance	87,500	32,221	55,279
<u>Professional Services</u>			
4315 · Parking Meter Maintenance	500	0	500
5109 · Election Costs	0	0	0
5110 · Legal Services	40,000	5,489	34,511
5112 · Computer Sevices	30,750	20,082	10,668
5113 · Engineering Services	2,000	0	2,000
5115 · Penalties & Bank Charges	1,250	812	438
5116 · Annual Audit	16,000	0	16,000
5119 · Dispatch Services	62,000	31,000	31,000
5120 · Office Equipment Lease	12,300	4,582	7,718
5121 · Off Equip Maint Agreement	24,250	9,950	14,300
5122 · Computer Software	500	0	500
5125 · Janitorial Maintenance Services	15,500	7,500	8,000
5126 · Professional Services	5,500	4,640	860
5130 · Employee Training	11,250	1,265	9,985
5138 · Recruitment & Testing	3,000	0	3,000
5139 · Temporary Labor	18,750	13,929	4,821
5160 · Classified Advertising	5,500	2,661	2,839
5161 · Printing & Copying	5,000	1,565	3,436
5180 · Police Liability Insurance	27,000	25,974	1,026
5181 · Public Official Liab. Insurance	9,500	9,016	484
5182 · General Liability Insurance	12,000	12,563	(563)
5184 · Vehicle Insurance	40,000	36,283	3,717
5187 · Other General Insurance	2,250	0	2,250
5411 · Parking Meter Administration	750	248	502

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<u>Professional Services Contd.</u>			
5412 · Parking Citatation Recovery Exp.	20,000	9,820	10,180
5620 · Recreation Program	7,500	2,250	5,250
5621 · Web Master Services	1,000	0	1,000
6560 · Payroll Expenses	9,000	3,067	5,933
Total Professional Services	383,050	202,697	180,353
<u>Other Services & Charges</u>			
0000 · Property Taxes	0	2,909	(2,909)
4201 · City Sponsored Meetings	2,250	124	2,126
4203 · Economic Devel. Programs	7,750	66	7,684
4204 · Historic Preservation Tax Credit	5,000	2,393	2,607
4205 · Homeowners Tax Credit	21,000	22,115	(1,115)
4500 · Contingency	0	0	0
4900 · Fire Department	1,500	0	1,500
5150 · Travel Expense	450	0	450
5250 · CDL Testing	250	0	250
5310 · Tipping & Recycling Fees	85,000	32,159	52,841
5311 · CDMA Fees Paid	23,000	0	23,000
5321 · Message Production	16,000	9,499	6,501
5323 · Cable charges	11,000	4,799	6,201
5326 · Computer Networking	3,500	1,298	2,202
5340 · Conference/Convention Expense	25,000	3,847	21,153
5350 · Association Dues	11,750	6,517	5,233
5360 · Subscriptions & Publications	1,250	0	1,250
5380 · Flowers & Gifts	1,250	259	991
5400 · Miscellaneous Expense	2,750	4,502	(1,752)
5401 · National Night Out Expenses	2,500	286	2,214
5449 · Interest - PW Trucks	3,000	969	2,031
5458 · Interest - Capital Leases	2,250	0	2,250
5459 · Capital Lease - New Police Cars	38,500	28,205	10,295
5460 · Principal - New PW Trucks Lease	49,750	30,623	19,127
5560 · I-Net Services	10,000	0	10,000
5600 · Mount Rainier Day Expenses	10,000	0	10,000
5603 · Tool Shed Expenses	750	0	750

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<u>Other Services & Charges Contd.</u>			
5604 · Bike Co-op Expenses	1,250	2,807	(1,557)
5631 · Farmer's Market Expenses	0	0	0
5633 · 5K Gateway Expenses	0	1,495	(1,495)
5634 · Compost Expenses	500	1,040	(540)
5635 · Community Garden Expenses	2,500	0	2,500
5636 · Green Team Expenses	1,250	109	1,141
5637 · Veterans Celebration Expenses	750	400	350
5638 · Other Community Events	3,000	5,799	(2,799)
Debt \$1.25 Million			
6030 · Interest - Bass Property	38,000	15,119	22,881
6070 · Principal - Bass Property	80,000	43,770	36,230
Debt \$1.5 Million + Debt \$236 K			
5456 · Interest - 1996 Series Bond	7,500	3,643	3,857
5457 · Interest - 1997 Series Bond	17,500	8,665	8,835
5556 · Principal -1996 Series Bond	15,000	7,525	7,475
5557 · Principal -1997 Series Bond	36,000	17,893	18,107
6040 · Interest - Funeral Home	20,000	9,996	10,004
6080 · Principal - Funeral Home	41,500	20,642	20,858
6481 · Computer Purchase & Upgrade	5,500	8,649	(3,149)
6482 · Equipment Purchase	7,000	15,286	(8,286)
Total Other Services & Charges	612,700	313,409	299,291
<u>Infrastructure & Facility Maintenance</u>			
5140 · Telephone	51,250	19,519	31,731
5141 · Alarm Service	1,500	1,125	375
5200 · Electricity	44,500	16,050	28,450
5210 · Street Lights & Signals	107,500	30,356	77,144
5211 · Street Lights & Signal Repair	12,500	5,441	7,059
5220 · Heat	24,500	2,972	21,528
5230 · Sidewalk & Street Maintenance	7,500	0	7,500
5240 · Building Repair & Maintenance	32,500	26,546	5,954
5241 · Pest Control	2,750	840	1,910
5420 · Tree Maintenance	20,000	13,206	6,794

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<u>Infrastructure & Facility Maintenance</u>			
5421 · Grounds Maintenance	9,000	1,610	7,390
5426 · Equipment Rental	4,000	0	4,000
5440 · Tree Purchases	0	0	0
5700 · Abatement on Property Expenses	7,500	7,030	470
Total Infrastructure & Facil Maint	325,000	124,696	200,304
<u>Capital Outlay</u>			
5800 · Capital Outlay Projects	95,000	0	95,000
5803 · Street Fence Project	0	0	0
5852 · 3409 RI Development - City	0	0	0
6487 · Vehicle Purchase	0	87,280	(87,280)
Total Capital Outlay	95,000	87,280	7,720
5900 · Speed Camera Charges	2,000	0	2,000
TOTAL GENERAL FUND EXPENDITURES	5,039,100	2,541,091	2,498,009
Excess (Deficiency) of Revenues over Expenditures	0	605,185	

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SPECIAL FUND REVENUES

Category	Budget	Actual	Balance
Grant Revenues			
7262 · State of MD - SGIF Grant	175,000	0	175,000
7266 · Soft Body Armor	0	0	0
7272 · County Tree Grant	10,000	0	10,000
7274 · LGIT Training Grant	0	0	0
7285 · Community Legacy Grant	0	0	0
7287 · Grant - Mount Rainier Day	2,500	0	2,500
7288 · Grant - National Night Out	1,000	0	1,000
7306 · CDBG	150,000	0	150,000
7323 · ATHA Grant	140,000	0	140,000
7330 · Community Legacy Program	50,000	0	50,000
7331 · MD Energy Admin Grant	58,000	0	58,000
TOTAL GRANT REVENUES	586,500	0	586,500

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SPECIAL FUND EXPENDITURES

Category	Budget	Actual	Balance
Special Fund Expenditures			
6751 · CDBG Grant Contract Work	150,000	5,150	144,850
6752 · Contractor Services (Grant)	423,000	87,393	335,607
6753 · Community Legacy Exp.	0	5,109	
6754 · National Night Out Grant Exp.	1,000	0	1,000
6755 · Mt. Rainier Day Grant Exp.	2,500	0	2,500
6757 · Material & Supplies Grant	10,000	0	10,000
6758 · 3409 RI Develop-Grant Funds.	0	0	0
6759 · Other Grant Expenditures	0	0	0
TOTAL GRANT EXPENDITURES	586,500	97,651	493,957
Excess (Deficiency) of Revenues over Expenditures	0	(97,651)	