

City of Demo Iowa
Profit & Loss Budget vs. Actual
 July through December 2019

	<u>Jul - Dec 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
A · Taxes				
A1 · Taxes Levied on Property				
4000 · Current	12,200.00	29,000.00	-16,800.00	42.1%
Total A1 · Taxes Levied on Property	12,200.00	29,000.00	-16,800.00	42.1%
A2 · TIF Revenue	4,000.00	12,000.00	-8,000.00	33.3%
A5 · Other City Taxes				
4090 · Local Option Tax	15,000.00	35,000.00	-20,000.00	42.9%
Total A5 · Other City Taxes	15,000.00	35,000.00	-20,000.00	42.9%
Total A · Taxes	31,200.00	76,000.00	-44,800.00	41.1%
D · Intergovernmental				
D2 · State Shared Revenues				
4430 · Road Use Taxes	17,400.00	34,800.00	-17,400.00	50.0%
Total D2 · State Shared Revenues	17,400.00	34,800.00	-17,400.00	50.0%
Total D · Intergovernmental	17,400.00	34,800.00	-17,400.00	50.0%
E · Charges for Services	149,083.56	266,000.00	-116,916.44	56.0%
H · Other Financing Sources				
H1 · Operating Transfers In				
4830 · Regular	9,000.00	20,000.00	-11,000.00	45.0%
Total H1 · Operating Transfers In	9,000.00	20,000.00	-11,000.00	45.0%
Total H · Other Financing Sources	9,000.00	20,000.00	-11,000.00	45.0%
Total Income	206,683.56	396,800.00	-190,116.44	52.1%
Gross Profit	206,683.56	396,800.00	-190,116.44	52.1%
Expense				
100-799 · Governmental Activities				
100s · Public Safety				
110 · Police Operations/Crime Prevent				
Equipment Expense	0.00	2,000.00	-2,000.00	0.0%
Maintenance & Repairs	211.74	500.00	-288.26	42.3%
Supplies	119.70	250.00	-130.30	47.9%
Utilities				
Electric/Gas Expense	750.96	1,500.00	-749.04	50.1%
Total Utilities	750.96	1,500.00	-749.04	50.1%
Total 110 · Police Operations/Crime Prevent	1,082.40	4,250.00	-3,167.60	25.5%

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150 · Fire Department				
Equipment Expense	0.00	2,000.00	-2,000.00	0.0%
Maintenance & Repairs	91.02	250.00	-158.98	36.4%
Supplies	37.50	150.00	-112.50	25.0%
Utilities				
Electric/Gas Expense	682.56	1,400.00	-717.44	48.8%
Total Utilities	682.56	1,400.00	-717.44	48.8%
150 · Fire Department - Other	384.06			
Total 150 · Fire Department	1,195.14	3,800.00	-2,604.86	31.5%
160 · Ambulance				
Maintenance & Repairs	65.70	150.00	-84.30	43.8%
Supplies	19.14	100.00	-80.86	19.1%
Total 160 · Ambulance	84.84	250.00	-165.16	33.9%
Total 100s · Public Safety	2,362.38	8,300.00	-5,937.62	28.5%
200s · Public Works				
210 · Roads, Bridges, Sidewalks				
Maintenance & Repairs	1,974.90	4,000.00	-2,025.10	49.4%
Payroll Salaries & Wages	3,000.00	6,500.00	-3,500.00	46.2%
Payroll Taxes & Benefits				
IPERS	267.90	536.00	-268.10	50.0%
Medicare	43.50	87.00	-43.50	50.0%
Social Security	186.00	372.00	-186.00	50.0%
Total Payroll Taxes & Benefits	497.40	995.00	-497.60	50.0%
Supplies	139.14	300.00	-160.86	46.4%
Utilities				
Electric/Gas Expense	655.50	1,300.00	-644.50	50.4%
Total Utilities	655.50	1,300.00	-644.50	50.4%
Total 210 · Roads, Bridges, Sidewalks	6,266.94	13,095.00	-6,828.06	47.9%
230 · Street Lighting	3,690.84	7,400.00	-3,709.16	49.9%
250 · Snow Removal				
Payroll Salaries & Wages	75.00	300.00	-225.00	25.0%

City of Demolowa
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	<u>Jul - Dec 19</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Payroll Taxes & Benefits				
IPERS	6.70	15.00	-8.30	44.7%
Medicare	1.09	4.00	-2.91	27.3%
Social Security	4.65	10.00	-5.35	46.5%
Total Payroll Taxes & Benefits	<u>12.44</u>	<u>29.00</u>	<u>-16.56</u>	<u>42.9%</u>
Total 250 · Snow Removal	87.44	329.00	-241.56	26.6%
290 · Garbage (if not an enterprise)	<u>22,500.00</u>	<u>45,000.00</u>	<u>-22,500.00</u>	<u>50.0%</u>
Total 200s · Public Works	32,545.22	65,824.00	-33,278.78	49.4%
400s · Culture & Recreation				
410 · Library Services				
Maintenance & Repairs	316.74	650.00	-333.26	48.7%
Supplies	283.08	600.00	-316.92	47.2%
Utilities				
Electric/Gas Expense	661.02	950.00	-288.98	69.6%
Total Utilities	<u>661.02</u>	<u>950.00</u>	<u>-288.98</u>	<u>69.6%</u>
410 · Library Services - Other	465.98			
Total 410 · Library Services	<u>1,726.82</u>	<u>2,200.00</u>	<u>-473.18</u>	<u>78.5%</u>
430 · Parks				
Maintenance & Repairs	691.50	1,400.00	-708.50	49.4%
Payroll Salaries & Wages	2,400.00	4,800.00	-2,400.00	50.0%
Payroll Taxes & Benefits				
IPERS	214.32	428.00	-213.68	50.1%
Medicare	34.80	70.00	-35.20	49.7%
Social Security	148.80	298.00	-149.20	49.9%
Total Payroll Taxes & Benefits	<u>397.92</u>	<u>796.00</u>	<u>-398.08</u>	<u>50.0%</u>
Utilities				
Electric/Gas Expense	613.02	1,300.00	-686.98	47.2%
Total Utilities	<u>613.02</u>	<u>1,300.00</u>	<u>-686.98</u>	<u>47.2%</u>
Total 430 · Parks	<u>4,102.44</u>	<u>8,296.00</u>	<u>-4,193.56</u>	<u>49.5%</u>
Total 400s · Culture & Recreation	5,829.26	10,496.00	-4,666.74	55.5%

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600s · General Government				
610 · Mayor, Council & City Manager				
Payroll Salaries & Wages				
With IPERS	1,860.00	3,720.00	-1,860.00	50.0%
Without IPERS	240.00	480.00	-240.00	50.0%
Total Payroll Salaries & Wages	2,100.00	4,200.00	-2,100.00	50.0%
Payroll Taxes & Benefits				
IPERS	166.10	332.00	-165.90	50.0%
Medicare	30.45	60.00	-29.55	50.8%
Social Security	14.88	30.00	-15.12	49.6%
Total Payroll Taxes & Benefits	211.43	422.00	-210.57	50.1%
Utilities				
Water/Sewer Expense	379.78	760.00	-380.22	50.0%
Total Utilities	379.78	760.00	-380.22	50.0%
Total 610 · Mayor, Council & City Manager	2,691.21	5,382.00	-2,690.79	50.0%
620 · Clerk, Treasurer, Financial Admin				
Payroll Salaries & Wages	15,600.00	31,200.00	-15,600.00	50.0%
Payroll Taxes & Benefits				
IPERS	1,598.82	3,196.00	-1,597.18	50.0%
Medicare	226.20	452.00	-225.80	50.0%
Social Security	967.20	1,934.00	-966.80	50.0%
Total Payroll Taxes & Benefits	2,792.22	5,582.00	-2,789.78	50.0%
Postage & Shipping	25.00	150.00	-125.00	16.7%
Total 620 · Clerk, Treasurer, Financial Admin	18,417.22	36,932.00	-18,514.78	49.9%
650 · City Hall & General Buildings				
Maintenance & Repairs	299.70	600.00	-300.30	50.0%
Payroll Salaries & Wages	2,325.00	4,650.00	-2,325.00	50.0%
Payroll Taxes & Benefits				
IPERS	207.62	414.00	-206.38	50.1%
Medicare	33.71	68.00	-34.29	49.6%
Social Security	144.15	288.00	-143.85	50.1%
Total Payroll Taxes & Benefits	385.48	770.00	-384.52	50.1%

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Utilities				
Electric/Gas Expense	880.52	1,700.00	-819.48	51.8%
Total Utilities	<u>880.52</u>	<u>1,700.00</u>	<u>-819.48</u>	<u>51.8%</u>
Total 650 · City Hall & General Buildings	3,890.70	7,720.00	-3,829.30	50.4%
699 · Other General Government				
Maintenance & Repairs	179.70	400.00	-220.30	44.9%
Payroll Salaries & Wages	1,800.00			
Payroll Taxes & Benefits				
IPERS	160.74	322.00	-161.26	49.9%
Medicare	26.10	52.00	-25.90	50.2%
Social Security	111.60	224.00	-112.40	49.8%
Total Payroll Taxes & Benefits	<u>298.44</u>	<u>598.00</u>	<u>-299.56</u>	<u>49.9%</u>
Printing & Publishing	197.70			
Supplies	697.50	1,400.00	-702.50	49.8%
Total 699 · Other General Government	<u>3,173.34</u>	<u>2,398.00</u>	<u>775.34</u>	<u>132.3%</u>
Total 600s · General Government	<u>28,172.47</u>	<u>52,432.00</u>	<u>-24,259.53</u>	<u>53.7%</u>
Total 100-799 · Governmental Activities	68,909.33	137,052.00	-68,142.67	50.3%
800s · Business Type Activities				
810 · Water				
Maintenance & Repairs	1,290.96	2,600.00	-1,309.04	49.7%
Payroll Salaries & Wages	8,820.00	17,640.00	-8,820.00	50.0%
Payroll Taxes & Benefits				
IPERS	787.63	1,574.00	-786.37	50.0%
Medicare	127.89	256.00	-128.11	50.0%
Social Security	546.84	1,094.00	-547.16	50.0%
Total Payroll Taxes & Benefits	<u>1,462.36</u>	<u>2,924.00</u>	<u>-1,461.64</u>	<u>50.0%</u>
Postage & Shipping	50.00	350.00	-300.00	14.3%
Supplies	238.26	550.00	-311.74	43.3%
Utilities				
Electric/Gas Expense	1,564.36	3,500.00	-1,935.64	44.7%
Total Utilities	<u>1,564.36</u>	<u>3,500.00</u>	<u>-1,935.64</u>	<u>44.7%</u>
Total 810 · Water	<u>13,425.94</u>	<u>27,564.00</u>	<u>-14,138.06</u>	<u>48.7%</u>
815 · Sewer				
Maintenance & Repairs	313.14	700.00	-386.86	44.7%
Payroll Salaries & Wages	8,820.00	17,640.00	-8,820.00	50.0%

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Accrual Basis

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Payroll Taxes & Benefits				
IPERS	787.63	1,574.00	-786.37	50.0%
Medicare	127.89	256.00	-128.11	50.0%
Social Security	546.84	1,094.00	-547.16	50.0%
Total Payroll Taxes & Benefits	<u>1,462.36</u>	<u>2,924.00</u>	<u>-1,461.64</u>	<u>50.0%</u>
Postage & Shipping	50.00	300.00	-250.00	16.7%
Supplies	36.54	150.00	-113.46	24.4%
Utilities				
Electric/Gas Expense	701.14	1,500.00	-798.86	46.7%
Total Utilities	<u>701.14</u>	<u>1,500.00</u>	<u>-798.86</u>	<u>46.7%</u>
Total 815 · Sewer	<u>11,383.18</u>	<u>23,214.00</u>	<u>-11,830.82</u>	<u>49.0%</u>
Total 800s · Business Type Activities	<u>24,809.12</u>	<u>50,778.00</u>	<u>-25,968.88</u>	<u>48.9%</u>
900s · Other Financing Uses				
920 · Regular Transfers Out	9,000.00	20,000.00	-11,000.00	45.0%
Total 900s · Other Financing Uses	<u>9,000.00</u>	<u>20,000.00</u>	<u>-11,000.00</u>	<u>45.0%</u>
Total Expense	<u>102,718.45</u>	<u>207,830.00</u>	<u>-105,111.55</u>	<u>49.4%</u>
Net Ordinary Income	<u>103,965.11</u>	<u>188,970.00</u>	<u>-85,004.89</u>	<u>55.0%</u>
Other Income/Expense				
Other Expense				
Fund Balance Transfer	103,965.11			
Total Other Expense	<u>103,965.11</u>			
Net Other Income	<u>-103,965.11</u>	<u>0.00</u>	<u>-103,965.11</u>	<u>100.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>188,970.00</u></u>	<u><u>-188,970.00</u></u>	<u><u>0.0%</u></u>