

MVF Direct Expenses Analysis

| G/L # | Description | Differences | 2007 Budget Used for Statement Comparisons | 2007 Budget Published 9-15-2006 | 2007 Projected Actual | 2007 Year to Date |
|-------|--------------------------------|-----------------|--|------------------------------------|--------------------------|--------------------|
| | Direct Expenses | | | | | |
| | | | | | | |
| | Personnel Cost | | | | | |
| | | | | | | |
| 5110 | Wages & Salaries | \$80,461 | \$3,092,092 | \$3,011,631 | \$3,261,056 | \$2,989,301 |
| 5111 | Temporary Employees | -\$16,828 | \$730,799 | \$747,627 | \$837,013 | \$767,262 |
| 5114 | Regular Part Time | -\$15,698 | \$75,008 | \$90,706 | \$76,419 | \$70,051 |
| 5115 | Recording Secretaries | \$8,500 | \$27,000 | \$18,500 | \$18,396 | \$16,863 |
| 5117 | Payroll Taxes TCGC | -\$7,285 | \$0 | \$7,285 | \$0 | \$0 |
| 5118 | Taxes Payroll | \$13,942 | \$349,868 | \$335,926 | \$363,617 | \$333,316 |
| 5119 | Employee Benefits | \$8,338 | \$433,614 | \$425,276 | \$482,237 | \$442,051 |
| 5120 | Workers Compensation | \$2,662 | \$75,444 | \$72,782 | \$76,548 | \$70,169 |
| | | | | | | |
| | Total Personnel Costs | \$74,092 | \$4,812,696 | \$4,738,604 | \$5,139,557 | \$4,712,299 |
| | | | | | | |
| 5121 | Payroll Processing Costs | -\$5,500 | \$24,000 | \$29,500 | \$27,073 | \$24,817 |
| 5142 | Board Expenses | -\$2,450 | \$9,020 | \$11,470 | \$4,370 | \$4,006 |
| 5414 | Toner Cartridges | -\$500 | \$11,289 | \$11,789 | \$5,587 | \$5,121 |
| 5415 | Duplicating Applied | -\$500 | \$22,989 | \$23,489 | \$0 | \$0 |
| 5416 | Disclosure Duplicating | -\$1,000 | \$4,000 | \$5,000 | \$673 | \$617 |
| 5528 | Professional Services | \$7,200 | \$30,200 | \$23,000 | \$22,871 | \$20,965 |
| 5531 | Insurance General Liability | -\$2,317 | \$93,948 | \$96,265 | \$89,038 | \$81,618 |
| 5533 | Insuance Umbrella | -\$744 | \$30,432 | \$31,176 | \$31,042 | \$28,455 |
| 5570 | Mowing & Edging | -\$284,799 | \$1,075 | \$285,874 | \$2,839 | \$2,366 |
| 5571 | Grass Fertilizer | -\$12,270 | \$0 | \$12,270 | \$0 | \$0 |
| 5572 | Greenspace Repair | -\$9,850 | \$0 | \$9,850 | \$2,825 | \$2,354 |
| 5573 | Weed Control | -\$13,875 | \$0 | \$13,875 | \$113 | \$94 |
| 5574 | Tree Shrub Maintenance | -\$69,390 | \$28,610 | \$98,000 | \$36,000 | \$30,000 |
| 5575 | Tree Shrub Removal Replacement | -\$24,725 | \$12,000 | \$36,725 | \$22,080 | \$18,400 |
| 5576 | Sign Repair and Replacement | -\$3,270 | \$2,000 | \$5,270 | \$4,957 | \$4,131 |

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| 5577 | Park Furniture Repair & Replacement | -\$5,325 | \$2,000 | \$7,325 | \$8,426 | \$7,022 |
| 5578 | Asphalt Concrete Repair | -\$1,957 | \$7,743 | \$9,700 | \$12,469 | \$10,391 |
| 5579 | Lights Repair and Replacement | -\$5,197 | \$3,653 | \$8,850 | \$3,547 | \$2,956 |
| 5580 | Snow Removal | -\$6,700 | \$7,000 | \$13,700 | \$11,449 | \$9,541 |
| 5582 | Tot Lot Repairs | -\$11,913 | \$6,187 | \$18,100 | \$2,407 | \$2,006 |
| 5584 | Lakes Ponds Maintenance | -\$10,824 | \$13,176 | \$24,000 | \$5,885 | \$4,904 |
| 5585 | Trash Pick Up | -\$37,200 | \$25,125 | \$62,325 | \$2,150 | \$1,792 |
| 5590 | Fixed Price - Maintenance | \$606,861 | \$606,861 | \$0 | \$0 | \$0 |
| 5593 | Leaf Pick Up | -\$6,500 | \$0 | \$6,500 | \$683 | \$569 |
| | | | | | | |
| | Total Direct Expenses | \$97,276 | \$2,634,309 | \$2,537,033 | \$2,067,728 | \$1,841,336 |
| | | | | | | |
| | Total Operating Funds Expenses | \$171,368 | \$7,447,005 | \$7,275,637 | \$7,207,286 | \$6,553,635 |
| | | | | | | |
| | Reserves Contribution | -\$289,000 | \$0 | \$289,000 | \$117,632 | \$107,829 |
| | Expenses by Cost Category | | | | | |
| | | | | | | |
| | Payroll Costs | \$68,592 | \$4,894,650 | \$4,826,058 | \$5,199,789 | \$4,767,512 |
| | Office & Administrative | -\$4,432 | \$554,834 | \$559,266 | \$473,957 | \$420,561 |
| | Maintenance, Repair & Supplies | \$566,002 | \$1,146,198 | \$580,196 | \$625,314 | \$551,140 |
| | Trash Removal | -\$37,200 | \$83,030 | \$120,230 | \$56,375 | \$51,498 |
| | Grounds, Landscaping, Lakes & Streams | -\$425,733 | \$54,861 | \$480,594 | \$69,742 | \$78,418 |
| | Insurance | -\$3,061 | \$187,484 | \$190,545 | \$170,884 | \$156,644 |
| | Professional Services | \$7,200 | \$30,200 | \$23,000 | \$22,871 | \$20,965 |
| | | | | | | |
| | Total Expenses | \$171,368 | \$7,447,005 | \$7,564,637 | \$7,324,917 | \$6,661,464 |

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| | Detailed Expenses by Cost Category | | | | | |
| | Payroll Costs | \$68,592 | \$4,894,650 | \$4,826,058 | \$5,199,789 | \$4,767,512 |
| | Utility | \$0 | \$282,404 | \$282,404 | \$308,923 | \$283,179 |
| | Office & Administrative | -\$4,432 | \$554,834 | \$559,266 | \$473,957 | \$420,561 |
| | Maintenance, Repair & Supplies | \$566,002 | \$1,146,198 | \$580,196 | \$625,314 | \$551,140 |
| | Trash Removal | -\$37,200 | \$83,030 | \$120,230 | \$56,375 | \$51,498 |
| | Grounds, Landscaping, Lakes & Streams | -\$425,733 | \$54,861 | \$480,594 | \$69,742 | \$78,418 |
| | Security Services | \$0 | \$113,112 | \$113,112 | \$143,040 | \$119,200 |
| | Insurance | -\$3,061 | \$187,484 | \$190,545 | \$170,884 | \$156,644 |
| | Legal | \$0 | \$68,000 | \$68,000 | \$71,084 | \$65,160 |
| | Professional Services | \$7,200 | \$30,200 | \$23,000 | \$22,871 | \$20,965 |
| | Auditing & Accounting | \$0 | \$32,232 | \$32,232 | \$65,306 | \$39,358 |
| | Contributions to Reserve | \$0 | \$0 | \$289,000 | \$117,632 | \$107,829 |
| | | | | | | |
| | Total Expenses | \$171,368 | \$7,447,005 | \$7,564,637 | \$7,324,917 | \$6,661,464 |
| | Percentage of Cost Category to Total | | | | | |
| | | | | | | |
| | Payroll Costs | | | 63.8% | 71.0% | 71.6% |
| | Utility | | | 3.7% | 4.2% | 4.3% |
| | Office & Administrative | | | 7.4% | 6.5% | 6.3% |
| | Maintenance, Repair & Supplies | | | 7.7% | 8.5% | 8.3% |
| | Trash Removal | | | 1.6% | 0.8% | 0.8% |
| | Grounds, Landscaping, Lakes & Streams | | | 6.4% | 1.0% | 1.2% |
| | Security Services | | | 1.5% | 2.0% | 1.8% |
| | Insurance | | | 2.5% | 2.3% | 2.4% |
| | Legal | | | 0.9% | 1.0% | 1.0% |
| | Professional Services | | | 0.3% | 0.3% | 0.3% |
| | Auditing & Accounting | | | 0.4% | 0.9% | 0.6% |
| | Contributions to Reserve | | | 3.8% | 1.6% | 1.6% |