



2nd Quarter 2021 Financial Report

**City of Lino Lakes
Investments Summary
For the Quarter Ended June 30, 2021**

Portfolio Characteristics

Book Value	\$43,619,803
Market Value	\$43,858,622
Unrealized Gain (Loss)	\$238,819
Years to Effective Maturity	1.82
Years to Final Maturity	5.58

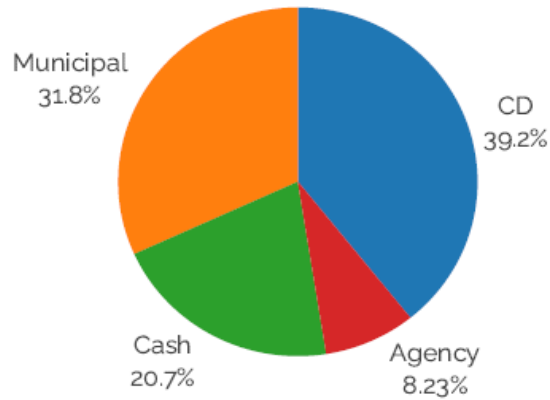
YTD Performance

Interest Earnings	\$340,750
Unrealized Gain (Loss)	-\$366,110 (1)

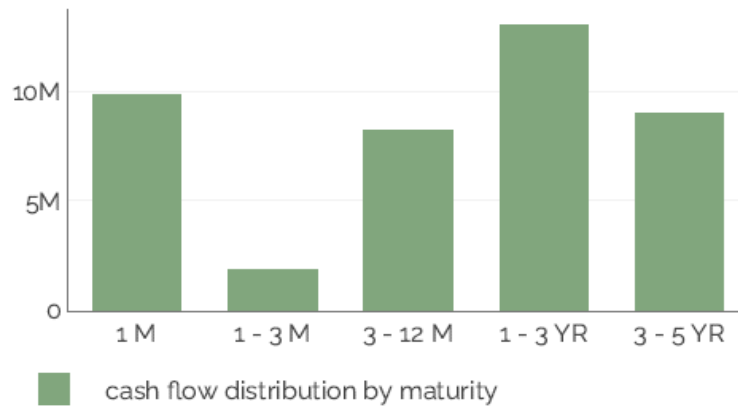
Notes

(1) An unrealized loss is a decrease in the value of an investment that an investor holds. A gain or loss becomes realized when the investment is actually sold. Our investments are not intended to be sold, but instead held to maturity. The unrealized loss is a function of rising interest rates.

Sector Distribution



Cash Flow Distribution



City of Lino Lakes
Cash Balance by Fund
For the Quarter Ended June 30, 2021

Fund	Cash Balance
101 General Fund	\$ 3,314,879
201 Recreation Programming	22,450
202 Recreation Facility	1,798
203 Economic Development Authority	238,234
204 Cable TV and Communications	272,413
205 Blue Heron Days	16,608
206 Federal Forfeiture - Justice	10,254
207 State Narcotics Forfeiture	54,101
208 DUI Forfeitures	68,033
209 Forfeitures - Other	1,566
210 Federal Forfeiture - Treasury	39,227
211 K9 Unit	21,606
301 Closed Bond	679,809
315 Certificates Of Indebtedness	291,149
332 G.O. Tax Increment Bonds 2007A	165,274
333 G.O. Improvement Note 2009A	28,264
335 G.O. Bonds 2012A	49,026
336 G.O. Bonds 2013A	328,360
337 G.O. Bonds 2014A	398,664
338 G.O. Bonds 2015A	412,451
339 EDA Lease Revenue Bonds 2015B	79,414
340 G.O. Capital Note 2016A	39,146
341 G.O. Utility Revenue Bonds 2016A	278,146
342 G.O. Improvement Refunding Bonds 2016B	37,656
343 G.O. Tax Abatement Refunding Bonds 2016C	128,346
344 G.O. Bonds 2018A	1,308,468
345 G.O. Bonds 2020A	61,114
401 Municipal Bldgs & Facilities	312,880
402 Capital Equip Revolving	413,232
403 Office Equip Revolving	68,722
405 Dedicated Parks	1,338,385
406 Area And Unit Trunk	8,909,007
411 T.I.F. District 1-5	404,722
417 T.I.F. District 1-10	201,104
418 T.I.F. District 1-11	(807,139)
419 T.I.F. District 1-12	132,967
420 Municipal State Aid	2,797,678
421 Pavement Management	614,367
422 Surface Water Management	998,808
423 Street Reconstruction	557,759
424 Surface Water Maintenance	303,892
425 Park & Trail Improvements	315,042
484 2040 Comp Plan Update	34,924
601 Water Operating	5,926,859
602 Sewer Operating	9,759,846
801 Contractor's Deposits	3,086,803
810 Foxborough Environ Trust Fund	137,515
811 Preserve Stewardship	4,793
	<u>\$ 43,858,622</u>

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended June 30, 2021

	Annual Budget	Budget Thru 06/30/2021	Actuals Thru 06/30/2021	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 06/30/2021
Revenues					
Property Taxes	\$ 9,271,367	\$ 4,635,684	\$ -	\$ (4,635,684) *	- %
Licenses and Permits	943,019	471,510	790,362	318,853 (1)	167.6
Intergovernmental Revenue	631,523	315,762	158,464	(157,297) (2)	50.2
Charges For Services	301,059	150,530	144,757	(5,772)	96.2
Fines & Forfeits	106,100	53,050	42,295	(10,755)	79.7
Investment Income	30,000	15,000	(4,501)	(19,501) (3)	(30.0)
Miscellaneous Revenue**	214,500	107,250	110,301	3,051	102.8
Total Revenues	11,497,568	5,748,784	1,241,679	(4,507,105)	21.6
Expenditures					
Mayor & Council	89,763	44,882	31,211	13,670	69.5
Administration	551,835	275,918	245,790	30,127	89.1
Elections	19,160	9,580	4,379	5,201	45.7
Cable TV	2,658	1,329	3	1,326	0.2
Charter Administration	2,500	1,250	302	948	24.2
Finance	686,227	343,114	296,734	46,380	86.5
Legal Consultants	135,000	67,500	56,503	10,997	83.7
Economic Development	108,484	54,242	43,676	10,566	80.5
Planning & Zoning	168,048	84,024	64,438	19,586 (4)	76.7
Engineering	109,760	54,880	37,867	17,014 (5)	69.0
Community Development	235,180	117,590	110,867	6,723	94.3
Police	4,368,047	2,184,024	1,796,429	387,595	82.3
Fire	698,885	349,443	265,337	84,106 (6)	75.9
Building Inspections	376,680	188,340	171,253	17,087	90.9
Streets	1,008,752	504,376	412,131	92,245	81.7
Fleet Management	559,159	279,580	251,310	28,270	89.9
Government Buildings	494,586	247,293	252,870	(5,577)	102.3
Parks	690,294	345,147	291,553	53,594	84.5
Recreation	-	-	713	(713)	-
Environmental	63,341	31,671	20,448	11,223	64.6
Solid Waste	78,523	39,262	23,056	16,206 (7)	58.7
Forestry	71,405	35,703	19,766	15,936 (8)	55.4
Other	1,001,113	500,557	926,113	(425,557) (9)	185.0
Total Expenditures	11,519,400	5,759,700	5,322,748	436,952	92.4
Revenues Over (Under) Expenditures	\$ (21,832)	\$ (10,916)	\$ (4,081,069)	\$ (4,070,153)	

* Property taxes are received in July and December.

**General fund reserves budget of \$21,832 is represented on the Revenues Over (Under) Expenditures line.

- | <u>Item</u> | <u>Explanation of items with variance greater than \$15,000 and percentage less than 80% or greater than 120%</u> |
|-------------|--|
| (1) | Liquor license revenue under budget due to fees waived, lodging tax (pass through revenue) is low due to COVID-19 Pandemic, and residential development (Watermark) is creating more building permit revenue than anticipated. |
| (2) | Police State Aid is received in October and the first half of the solid waste grant has not been received from Anoka County. |
| (3) | Due to rising interest rates unrealized losses on investments are greater than interest earnings. |
| (4) | Under budget in contracted services for zoning ordinance updates and consultant services for small area plans. |
| (5) | Variance due to accounts payable timing difference (general engineering services for May & June have not yet been paid). |

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended June 30, 2021

- (6) Salaries and fire stipends are driving the variance due to the number of fire calls and number of cross trained police officers. In addition, turn-out gear has not yet been purchased.
- (7) Variance due to an intern vacancy from January - April and accounts payable timing difference in contracted services (April - June Recycling Saturday invoices have not yet been paid).
- (8) Contracted services budget for boulevard trees will be spent in Quarter 3.
- (9) Contingency does not get any expenditures coded to it, instead that budget is allocated to other line items with budget amendments as needed. Operating transfers were booked in full in January 2021.

City of Lino Lakes
Water Fund Budet to Actual (Unaudited)
For the Quarter Ended June 30, 2021

	Annual Budget	Budget Thru 06/30/2021	Actuals Thru 06/30/2021	Prior Year Thru 06/30/2020	Variance - Favorable (Unfavorable)
Revenues					
Water Hook Up Charge	\$ 36,500	\$ 18,250	\$ 41,750	\$ 15,750	26,000 (1)
Water Meter Sales	50,000	25,000	77,917	25,727	52,189 (1)
Irrigation Controller Sales	-	-	4,750	-	4,750
Interest On Investments	50,000	25,000	(6,677)	-	(6,677)
Miscellaneous Revenue	2,500	1,250	1,085	106	979
Water Sales	1,080,000	540,000	342,169	367,391	(25,222) (2)
Penalty	22,000	11,000	7,796	3,760	4,036
Sale of Fixed Assets	-	-	13,750	-	13,750
Total Revenues	1,241,000	620,500	482,540	412,735	69,805
Expenditures					
Personal Services	312,737	156,369	141,433	139,586	(1,847)
Supplies	240,000	120,000	108,007	84,504	(23,502) (3)
Services & Charges	300,181	150,091	94,960	108,661	13,701
Contractual Services	11,000	5,500	6,227	(4,489)	(10,716)
Depreciation*	605,000	302,500	-	-	-
Capital Outlay	55,000	27,500	67,273	135,966	68,693 (4)
Total Expenditures	1,523,918	761,959	417,899	464,228	46,328
Revenues Over (Under) Expenditures	\$ (282,918)	\$ (141,459)	\$ 64,640	\$ (51,493)	\$ 116,133

*Depreciation is factored out of contractual services. Depreciation is a non-cash expense calculated at year end.

Item Explanation of items with variance greater than \$20,000

- (1) Roughly 167 new customers YTD in 2021 compared to 63 in 2020.
- (2) More water sales in 2020 due to the COVID-19 Pandemic with more people at home. In addition, the prison needed a large amount of water (\$16,380) in 2020. These factors are offsetting an increase from new customers in 2021.
- (3) Variance from prior year due to level of water meter inventory. More needed in 2021 due to the number of new customers.
- (4) Variance due to capital equipment purchased and capital projects in progress:
2021 - Smart Radio Reader, 50% Utilities Vehicle, 50% Lawn Mower, Well House No. 1 Rehabilitation
2020 - Smart Irrigation Meters, 50% Utilities Vehicle, Well House No. 1 Rehabilitation

City of Lino Lakes
Sewer Fund Budget to Actual (Unaudited)
For the Quarter Ended June 30, 2021

	Annual Budget	Budget Thru 06/30/2021	Actuals Thru 06/30/2021	Prior Year Thru 06/30/2020	Variance - Favorable (Unfavorable)
Revenues					
Sewer Hook Up Charge	\$ 29,000	\$ 14,500	\$ 34,097	\$ 12,610	21,487 (1)
Interest On Investments	80,000	40,000	(10,805)	-	(10,805)
Refunds and Reimbursements	-	-	15,276	-	
Sewer Sales	1,700,000	850,000	891,433	866,941	24,491 (2)
Penalty	26,000	13,000	11,562	5,507	6,055
Sale of Fixed Assets	-	-	13,750	-	13,750
Total Revenues	1,835,000	917,500	955,312	885,058	54,978
Expenditures					
Personal Services	319,608	159,804	145,755	143,863	(1,892)
Supplies	80,099	40,050	1,619	16,715	15,096
Services & Charges	218,503	109,252	90,354	104,609	14,254
Contractual Services	998,488	499,244	581,382	608,027	26,645 (3)
Depreciation*	500,000	250,000	-	-	-
Capital Outlay	111,000	55,500	47,430	100,162	52,732 (4)
Total Expenditures	2,227,698	1,113,849	866,540	973,376	106,836
Revenues Over (Under) Expenditures	\$ (392,698)	\$ (196,349)	\$ 88,771	\$ (88,318)	\$ 161,814

*Depreciation is factored out of contractual services. Depreciation is a non-cash expense calculated at year end.

Item Explanation of items with variance greater than \$20,000

- (1) Roughly 171 new customers YTD in 2021 compared to 63 in 2020.
- (2) Increase due to an increase in customers. New customers primarily from the Watermark residential development.
- (3) Decrease in Met Council Environmental Services (MCES) Sewer Charges in 2021. Annual decrease amounts to \$46,903 or 5%.
- (4) Variance due to capital equipment purchased and capital projects in progress:
2021 - 50% Utilities Vehicle, 50% Lawn Mower, Lift Station #4 Pump Rebuild
2020 - 50% Utilities Vehicle, Trailer Mounted Jetter

General Ledger

Budget to Actual

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 Fiscal Year 2021



Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
	Taxes				
101-000-3010-000	Current Taxes	-9,232,367.00	-4,616,183.50	0.00	-4,616,183.50
101-000-3020-000	Delinquent Taxes	-35,000.00	-17,500.00	0.00	-17,500.00
101-000-3150-000	Penalties & Interest	-4,000.00	-2,000.00	0.00	-2,000.00
	Taxes	-9,271,367.00	-4,635,683.50	0.00	-4,635,683.50
	Licenses & Permits				
101-000-3201-000	Liquor License - Bar	-32,000.00	-16,000.00	783.32	-16,783.32
101-000-3202-000	Liquor License - Beer	-1,000.00	-500.00	116.66	-616.66
101-000-3203-000	Off Sale Liquor License	-2,000.00	-1,000.00	-1,400.00	400.00
101-000-3204-000	Sunday Liquor License	-1,900.00	-950.00	0.00	-950.00
101-000-3205-000	Club Liquor License	-300.00	-150.00	0.00	-150.00
101-000-3208-000	Investigation Fee	-1,000.00	-500.00	-155.00	-345.00
101-000-3209-000	Garbage Removal License	-1,700.00	-850.00	-1,930.00	1,080.00
101-000-3210-000	Temporary Consumption Permi	-300.00	-150.00	-50.00	-100.00
101-000-3211-000	Cigarette License	-600.00	-300.00	-650.00	350.00
101-000-3213-000	Contractor's License	-17,103.00	-8,551.50	-5,960.00	-2,591.50
101-000-3215-000	Rental Housing License	-5,906.00	-2,953.00	-2,715.75	-237.25
101-000-3219-000	Dance	-35.00	-17.50	-35.00	17.50
101-000-3220-000	Fireworks License	-200.00	-100.00	-100.00	0.00
101-000-3222-000	Massage License	-1,100.00	-550.00	-800.00	250.00
101-000-3223-000	Peddler's License	-2,500.00	-1,250.00	-1,665.00	415.00
101-000-3225-000	Lodging Tax	-76,315.00	-38,157.50	-21,125.00	-17,032.50
101-000-3250-000	Building Permits	-445,221.00	-222,610.50	-403,875.35	181,264.85
101-000-3251-000	Plan Inspection Fee	-200,873.00	-100,436.50	-229,581.84	129,145.34
101-000-3252-000	Erosion Control Permit	-24,800.00	-12,400.00	-26,560.00	14,160.00
101-000-3253-000	Plumbing Permit	-27,227.00	-13,613.50	-28,585.00	14,971.50
101-000-3254-000	Heating & Air Conditioning	-58,441.00	-29,220.50	-47,315.52	18,095.02
101-000-3255-000	Septic Plumbing Permit	-5,718.00	-2,859.00	-1,820.00	-1,039.00
101-000-3256-000	Septic System Permit	-6,342.00	-3,171.00	-4,500.00	1,329.00
101-000-3259-000	Fence Permit	-4,063.00	-2,031.50	-3,586.00	1,554.50
101-000-3260-000	Dog License	-1,250.00	-625.00	-760.25	135.25
101-000-3262-000	Sign Permit	-1,158.00	-579.00	-25.00	-554.00
101-000-3264-000	Underground Utility Permit	-15,467.00	-7,733.50	-5,326.60	-2,406.90
101-000-3266-000	Miscellaneous Permits	-8,500.00	-4,250.00	-2,741.00	-1,509.00
	Licenses & Permits	-943,019.00	-471,509.50	-790,362.33	318,852.83
	Intergovernmental Revenues				
101-000-3314-000	TZD Safe Roads Grant	0.00	0.00	-14,601.12	14,601.12
101-000-3341-000	Market Value Credit	-4,000.00	-2,000.00	0.00	-2,000.00
101-000-3345-000	Municipal State Aid (MSA)	-270,000.00	-135,000.00	-123,268.00	-11,732.00
101-000-3346-000	Police State Aid	-255,000.00	-127,500.00	0.00	-127,500.00
101-000-3348-000	Other State Revenue	-10,000.00	-5,000.00	0.00	-5,000.00
101-000-3349-000	Fire State Aid	-14,000.00	-7,000.00	-20,595.00	13,595.00
101-000-3360-000	Solid Waste (Anoka County)	-78,523.00	-39,261.50	0.00	-39,261.50
	Intergovernmental Revenues	-631,523.00	-315,761.50	-158,464.12	-157,297.38
	Charges for Service				
101-000-3265-000	Land Use Administration Fee	-7,333.00	-3,666.50	-7,889.00	4,222.50
101-000-3404-000	Sales Of Supplies (MapsEtc)	-100.00	-50.00	-17.20	-32.80
101-000-3405-000	Assessment Searches	-3,500.00	-1,750.00	-5,680.00	3,930.00
101-000-3413-000	Return Check Fee	0.00	0.00	-30.00	30.00
101-000-3416-000	Resale	0.00	0.00	-0.84	0.84
101-000-3417-000	Aerial Map Fee	-12,000.00	-6,000.00	-10,170.00	4,170.00
101-000-3420-000	Police Reports	-800.00	-400.00	-338.00	-62.00
101-000-3422-000	Police Other Revenues	-190,000.00	-95,000.00	-80,689.50	-14,310.50

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>YTD Budget</u>	<u>End Bal</u>	<u>YTD Bgt Var</u>
101-000-3433-000	Public Works Fees	-7,500.00	-3,750.00	-1,255.12	-2,494.88
101-000-3470-000	Other Park Revenues	-750.00	-375.00	-157.67	-217.33
101-000-3492-000	EngineeringPlanning Fees	-29,076.00	-14,538.00	-13,529.82	-1,008.18
101-000-3494-000	Investment Management Fees	-50,000.00	-25,000.00	-25,000.02	0.02
	Charges for Service	-301,059.00	-150,529.50	-144,757.17	-5,772.33
	Fines & Forfeits				
101-000-3510-000	Fines & Forfeits	-105,500.00	-52,750.00	-41,895.03	-10,854.97
101-000-3512-000	Driving Diversion Prog (DDP)	-600.00	-300.00	-400.00	100.00
	Fines & Forfeits	-106,100.00	-53,050.00	-42,295.03	-10,754.97
	Investment Income				
101-000-3620-000	Interest On Investments	-30,000.00	-15,000.00	4,500.99	-19,500.99
	Investment Income	-30,000.00	-15,000.00	4,500.99	-19,500.99
	Miscellaneous Revenues				
101-000-3350-000	Circle Pines Gas Franchise	-55,000.00	-27,500.00	-36,498.54	8,998.54
101-000-3361-000	Other Solid Waste	-3,000.00	-1,500.00	0.00	-1,500.00
101-000-3414-000	SACSurcharge Fee	-4,000.00	-2,000.00	-3,739.31	1,739.31
101-000-3720-000	ContributionsDonations	-500.00	-250.00	0.00	-250.00
101-000-3730-000	Refunds & Reimbursements	-35,000.00	-17,500.00	-7,221.92	-10,278.08
101-000-3740-000	Lease Revenue	-115,000.00	-57,500.00	-62,755.22	5,255.22
101-000-3810-000	Miscellaneous Revenue	-2,000.00	-1,000.00	-86.40	-913.60
101-000-3900-000	General Fund Reserves	-21,832.00	-10,916.00	0.00	-10,916.00
	Miscellaneous Revenues	-236,332.00	-118,166.00	-110,301.39	-7,864.61
101	General Fund	-11,519,400.00	-5,759,700.00	-1,241,679.05	-4,518,020.95

General Ledger

Budget to Actual



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 Period 01 - 06
 Fiscal Year 2021

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
401	MayorCouncil				
101-401-4101-000	Salaries - MayorCouncil	44,512.00	22,256.00	22,055.94	200.06
101-401-4121-000	PERA	2,226.00	1,113.00	1,102.86	10.14
101-401-4122-000	FICA	645.00	322.50	319.80	2.70
101-401-4151-000	Worker's Compensation	180.00	90.00	47.00	43.00
101-401-4300-000	Professional Services	4,000.00	2,000.00	0.00	2,000.00
101-401-4330-000	TravelTuition-MayorCouncil	1,500.00	750.00	0.00	750.00
101-401-4340-000	Advertising	200.00	100.00	0.00	100.00
101-401-4343-000	Newsletter - MayorCouncil	13,000.00	6,500.00	6,645.13	-145.13
101-401-4452-000	SubscriptionsDues	18,500.00	9,250.00	0.00	9,250.00
101-401-4900-000	Marketing & Education	5,000.00	2,500.00	1,040.67	1,459.33
401	MayorCouncil	89,763.00	44,881.50	31,211.40	13,670.10
402	Administration				
101-402-4101-000	Salaries - Administration	389,218.00	194,609.00	179,486.58	15,122.42
101-402-4106-000	Temporaries - Admin	16,500.00	8,250.00	8,517.00	-267.00
101-402-4108-000	Wellness Program-Admin	720.00	360.00	0.00	360.00
101-402-4121-000	PERA	30,429.00	15,214.50	15,103.92	110.58
101-402-4122-000	FICA	31,037.00	15,518.50	14,353.13	1,165.37
101-402-4123-000	Def Comp Employer Contribution	1,694.00	847.00	1,738.65	-891.65
101-402-4131-000	Health Insurance	30,871.00	15,435.50	9,130.50	6,305.00
101-402-4133-000	Life Insurance	1,439.00	719.50	634.35	85.15
101-402-4134-000	Dental Insurance	2,157.00	1,078.50	539.34	539.16
101-402-4151-000	Workers Compensation	2,371.00	1,185.50	1,589.00	-403.50
101-402-4300-000	Professional Services-Admin	15,000.00	7,500.00	3,458.45	4,041.55
101-402-4310-000	Other Consultant-Admin	9,000.00	4,500.00	2,063.50	2,436.50
101-402-4321-000	Telephone	360.00	180.00	180.00	0.00
101-402-4330-000	TravelTuition-Admin	8,500.00	4,250.00	1,487.58	2,762.42
101-402-4340-000	Advertising-Admin	2,000.00	1,000.00	157.12	842.88
101-402-4410-000	Contracted Services-Admin	9,039.00	4,519.50	5,896.60	-1,377.10
101-402-4452-000	SubscriptionsDues-Admin	1,500.00	750.00	1,454.35	-704.35
402	Administration	551,835.00	275,917.50	245,790.07	30,127.43
403	Elections				
101-403-4101-000	Salaries - Elections	10,000.00	5,000.00	0.00	5,000.00
101-403-4122-000	FICA	30.00	15.00	0.00	15.00
101-403-4151-000	Workers Compensation	130.00	65.00	164.00	-99.00
101-403-4200-000	Office Supplies-Elections	500.00	250.00	0.00	250.00
101-403-4340-000	Advertising-Elections	2,000.00	1,000.00	0.00	1,000.00
101-403-4410-000	Contracted Services-Elections	6,500.00	3,250.00	4,214.87	-964.87
403	Elections	19,160.00	9,580.00	4,378.87	5,201.13
404	Cable				
101-404-4151-000	Workers Compensation	0.00	0.00	3.00	-3.00
101-404-4410-000	Contracted Services-Cable	2,658.00	1,329.00	0.00	1,329.00
404	Cable	2,658.00	1,329.00	3.00	1,326.00
405	Charter				
101-405-4300-000	Professional Services-Charter	1,000.00	500.00	302.00	198.00
101-405-4300-999	Professional Services-Charter	1,500.00	750.00	0.00	750.00
405	Charter	2,500.00	1,250.00	302.00	948.00
407	Finance				
101-407-4101-000	Salaries - Finance	244,406.00	122,203.00	112,319.60	9,883.40
101-407-4108-000	Wellness Program-Finance	720.00	360.00	0.00	360.00
101-407-4121-000	PERA	18,330.00	9,165.00	9,064.99	100.01
101-407-4122-000	FICA	18,697.00	9,348.50	8,171.56	1,176.94
101-407-4131-000	Health Insurance	32,971.00	16,485.50	16,178.34	307.16

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-407-4133-000	Life Insurance	944.00	472.00	438.66	33.34
101-407-4134-000	Dental Insurance	1,672.00	836.00	606.66	229.34
101-407-4151-000	Workers Compensation	1,428.00	714.00	1,036.00	-322.00
101-407-4200-000	Office Supplies-Finance	1,000.00	500.00	279.77	220.23
101-407-4308-000	Auditor	15,000.00	7,500.00	17,668.28	-10,168.28
101-407-4310-000	Other Consultant-Finance	231,859.00	115,929.50	127,468.00	-11,538.50
101-407-4330-000	TravelTuition-Finance	6,000.00	3,000.00	915.00	2,085.00
101-407-4340-000	Advertising-Finance	1,000.00	500.00	0.00	500.00
101-407-4342-000	Truth In Taxation	1,900.00	950.00	2,009.94	-1,059.94
101-407-4410-000	Contracted Services-Finance	109,000.00	54,500.00	102.00	54,398.00
101-407-4452-000	SubscriptionsDues-Finance	1,300.00	650.00	475.00	175.00
407	Finance	686,227.00	343,113.50	296,733.80	46,379.70
414	Legal Consultants				
101-414-4301-000	Consultants Municipal Atto	30,000.00	15,000.00	4,967.42	10,032.58
101-414-4303-000	Consultants Criminal Attor	105,000.00	52,500.00	51,535.50	964.50
414	Legal Consultants	135,000.00	67,500.00	56,502.92	10,997.08
415	Economic Development				
101-415-4106-000	Temporaries - Econ Dev	19,604.00	9,802.00	10,158.50	-356.50
101-415-4121-000	PERA	0.00	0.00	803.89	-803.89
101-415-4122-000	FICA	1,500.00	750.00	777.05	-27.05
101-415-4151-000	Workers Compensation	115.00	57.50	75.00	-17.50
101-415-4300-000	Professional Services-Econ Dev	13,440.00	6,720.00	21,153.50	-14,433.50
101-415-4330-000	TravelTuition-Econ Dev	300.00	150.00	10.00	140.00
101-415-4340-000	Advertising-Econ Dev	300.00	150.00	0.00	150.00
101-415-4452-000	SubscriptionsDues-Econ Dev	725.00	362.50	695.00	-332.50
101-415-4900-000	Marketing	72,500.00	36,250.00	10,003.00	26,247.00
415	Economic Development	108,484.00	54,242.00	43,675.94	10,566.06
416	Planning & Zoning				
101-416-4101-000	Salaries - P&Z	91,014.00	45,507.00	42,195.08	3,311.92
101-416-4121-000	PERA	6,826.00	3,413.00	3,394.07	18.93
101-416-4122-000	FICA	6,963.00	3,481.50	3,102.90	378.60
101-416-4131-000	Health Insurance	7,461.00	3,730.50	3,730.56	-0.06
101-416-4133-000	Life Insurance	338.00	169.00	168.54	0.46
101-416-4134-000	Dental Insurance	539.00	269.50	269.64	-0.14
101-416-4151-000	Workers Compensation	457.00	228.50	337.00	-108.50
101-416-4200-000	Office Supplies-P&Z	200.00	100.00	0.00	100.00
101-416-4300-000	Professional Services-P&Z	7,950.00	3,975.00	4,494.18	-519.18
101-416-4330-000	TravelTuition-P&Z	1,450.00	725.00	15.00	710.00
101-416-4331-000	Stipend P&Z Board	6,600.00	3,300.00	3,000.00	300.00
101-416-4340-000	Advertising-P&Z	250.00	125.00	0.00	125.00
101-416-4410-000	Contracted Services-P&Z	37,300.00	18,650.00	3,078.42	15,571.58
101-416-4452-000	SubscriptionsDues-P&Z	700.00	350.00	653.00	-303.00
416	Planning & Zoning	168,048.00	84,024.00	64,438.39	19,585.61
417	Engineering				
101-417-4300-000	Professional Services-Engineer	44,500.00	22,250.00	13,636.50	8,613.50
101-417-4410-000	Contracted Services-Engineer	62,660.00	31,330.00	21,220.00	10,110.00
101-417-5000-000	Capital Outlay Engineering	2,600.00	1,300.00	3,010.00	-1,710.00
417	Engineering	109,760.00	54,880.00	37,866.50	17,013.50
418	Comm Dev				
101-418-4101-000	Salaries - Comm Dev	183,798.00	91,899.00	85,074.62	6,824.38
101-418-4102-000	Overtime - Comm Dev	0.00	0.00	127.48	-127.48
101-418-4108-000	Wellness Program-Comm Dev	720.00	360.00	0.00	360.00
101-418-4121-000	PERA	13,785.00	6,892.50	6,849.17	43.33
101-418-4122-000	FICA	14,061.00	7,030.50	6,408.44	622.06
101-418-4131-000	Health Insurance	11,061.00	5,530.50	5,530.50	0.00
101-418-4133-000	Life Insurance	683.00	341.50	288.54	52.96
101-418-4134-000	Dental Insurance	1,079.00	539.50	269.64	269.86
101-418-4151-000	Workers Compensation	968.00	484.00	647.00	-163.00
101-418-4200-000	Office Supplies-Comm Dev	100.00	50.00	0.00	50.00
101-418-4300-000	Professional Services-Comm Dev	7,000.00	3,500.00	4,923.50	-1,423.50
101-418-4330-000	TravelTuition-Comm Dev	900.00	450.00	0.00	450.00
101-418-4340-000	Advertising-Comm Dev	0.00	0.00	46.00	-46.00
101-418-4410-000	Contracted Services-Comm Dev	300.00	150.00	0.00	150.00
101-418-4452-000	SubscriptionsDues-Comm Dev	725.00	362.50	702.00	-339.50
418	Comm Dev	235,180.00	117,590.00	110,866.89	6,723.11
420	Police				

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-420-4101-000	Salaries - Police	2,905,790.00	1,452,895.00	1,120,305.19	332,589.81
101-420-4102-000	Overtime - Police	90,000.00	45,000.00	52,933.25	-7,933.25
101-420-4108-000	Wellness Program-Police	2,052.00	1,026.00	240.00	786.00
101-420-4121-000	PERA	504,303.00	252,151.50	228,879.72	23,271.78
101-420-4122-000	FICA	59,214.00	29,607.00	22,478.31	7,128.69
101-420-4123-000	Def Comp Employer Contribution	1,286.00	643.00	4,173.72	-3,530.72
101-420-4131-000	Health Insurance	394,586.00	197,293.00	145,662.05	51,630.95
101-420-4133-000	Life Insurance	10,795.00	5,397.50	4,402.80	994.70
101-420-4134-000	Dental Insurance	17,058.00	8,529.00	6,395.22	2,133.78
101-420-4151-000	Workers Compensation	114,870.00	57,435.00	73,126.00	-15,691.00
101-420-4200-000	Office Supplies-Police	8,100.00	4,050.00	2,791.83	1,258.17
101-420-4211-000	Maintenance Supplies-Police	16,450.00	8,225.00	7,131.63	1,093.37
101-420-4213-000	Youth Program	3,100.00	1,550.00	0.00	1,550.00
101-420-4214-000	Crime Prevention	7,400.00	3,700.00	0.00	3,700.00
101-420-4240-000	Small ToolsEquip-Police	11,580.00	5,790.00	2,764.81	3,025.19
101-420-4300-000	Professional Services-Police	6,970.00	3,485.00	2,562.30	922.70
101-420-4321-000	Telephone-Police	22,664.00	11,332.00	9,186.50	2,145.50
101-420-4322-000	Postage-Police	1,000.00	500.00	198.94	301.06
101-420-4330-000	TravelTuition-Police	43,250.00	21,625.00	18,264.92	3,360.08
101-420-4360-000	Insurance	52,818.00	26,409.00	35,214.00	-8,805.00
101-420-4370-000	Uniforms-Police	37,402.00	18,701.00	12,682.01	6,018.99
101-420-4381-000	Electricity-Police	420.00	210.00	170.39	39.61
101-420-4386-000	Police Reserves	2,000.00	1,000.00	599.26	400.74
101-420-4410-000	Contracted Services-Police	50,639.00	25,319.50	40,055.11	-14,735.61
101-420-4452-000	SubscriptionsDues-Police	1,200.00	600.00	921.00	-321.00
101-420-5000-000	Capital Outlay Police	3,100.00	1,550.00	5,290.00	-3,740.00
420	Police	4,368,047.00	2,184,023.50	1,796,428.96	387,594.54
421	Fire				
101-421-4101-000	Salaries - Fire	318,945.00	159,472.50	139,129.59	20,342.91
101-421-4102-421	Overtime - Fire Stipend	0.00	0.00	612.84	-612.84
101-421-4108-000	Wellness Program-Fire	108.00	54.00	0.00	54.00
101-421-4109-000	Fire Stipend	72,675.00	36,337.50	0.00	36,337.50
101-421-4109-421	Fire Stipend	0.00	0.00	8,558.38	-8,558.38
101-421-4121-000	PERA	49,870.00	24,935.00	16,023.88	8,911.12
101-421-4121-421	PERA	0.00	0.00	2,052.31	-2,052.31
101-421-4122-000	FICA	13,796.00	6,898.00	5,958.21	939.79
101-421-4122-421	FICA	0.00	0.00	121.73	-121.73
101-421-4131-000	Health Insurance	27,827.00	13,913.50	11,286.37	2,627.13
101-421-4133-000	Life Insurance	855.00	427.50	333.43	94.07
101-421-4134-000	Dental Insurance	1,052.00	526.00	413.43	112.57
101-421-4151-000	Workers Compensation	50,732.00	25,366.00	27,966.00	-2,600.00
101-421-4200-000	Office Supplies-Fire	1,000.00	500.00	655.07	-155.07
101-421-4211-000	Maintenance Supplies-Fire	6,700.00	3,350.00	461.10	2,888.90
101-421-4213-000	Youth Program	1,700.00	850.00	0.00	850.00
101-421-4214-000	Fire Prevention	3,000.00	1,500.00	0.00	1,500.00
101-421-4240-000	Small ToolsEquip-Fire	14,500.00	7,250.00	2,061.49	5,188.51
101-421-4300-000	Professional Services-Fire	5,500.00	2,750.00	1,387.00	1,363.00
101-421-4321-000	Telephone-Fire	3,010.00	1,505.00	939.67	565.33
101-421-4322-000	Postage-Fire	500.00	250.00	13.33	236.67
101-421-4330-000	TravelTuition-Fire	33,050.00	16,525.00	22,964.47	-6,439.47
101-421-4340-000	Advertising-Fire	500.00	250.00	0.00	250.00
101-421-4370-000	Uniforms-Fire	49,000.00	24,500.00	555.50	23,944.50
101-421-4410-000	Contracted Services-Fire	43,485.00	21,742.50	22,726.98	-984.48
101-421-4452-000	SubscriptionsDues-Fire	1,080.00	540.00	1,116.06	-576.06
421	Fire	698,885.00	349,442.50	265,336.84	84,105.66
422	Building Inspections				
101-422-4101-000	Salaries - Building	268,052.00	134,026.00	121,733.45	12,292.55
101-422-4102-000	Overtime - Building	500.00	250.00	1,779.13	-1,529.13
101-422-4106-000	Temporaries - Building	9,360.00	4,680.00	1,200.00	3,480.00
101-422-4108-000	Wellness Program-Bldg Insp	720.00	360.00	0.00	360.00
101-422-4121-000	PERA	20,141.00	10,070.50	9,922.77	147.73
101-422-4122-000	FICA	21,260.00	10,630.00	9,160.29	1,469.71
101-422-4131-000	Health Insurance	35,377.00	17,688.50	15,311.21	2,377.29
101-422-4133-000	Life Insurance	1,025.00	512.50	501.00	11.50
101-422-4134-000	Dental Insurance	1,887.00	943.50	561.75	381.75
101-422-4151-000	Workers Compensation	1,443.00	721.50	879.00	-157.50

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-422-4200-000	Office Supplies-Building	2,000.00	1,000.00	801.46	198.54
101-422-4240-000	Small ToolsEquip-Bldg	150.00	75.00	35.67	39.33
101-422-4300-000	Professional Services-Bldg	5,000.00	2,500.00	4,545.00	-2,045.00
101-422-4321-000	Telephone-Building Inspections	2,000.00	1,000.00	965.26	34.74
101-422-4330-000	TravelTuition-Bldg	3,300.00	1,650.00	2,558.20	-908.20
101-422-4370-000	Uniforms-Building	1,140.00	570.00	380.00	190.00
101-422-4410-000	Contracted Services-Bldg	3,000.00	1,500.00	919.00	581.00
101-422-4452-000	SubscriptionsDues-Bldg Insp	325.00	162.50	0.00	162.50
422	Building Inspections	376,680.00	188,340.00	171,253.19	17,086.81
430	Streets				
101-430-4101-000	Salaries - Streets	431,085.00	215,542.50	197,664.88	17,877.62
101-430-4102-000	Overtime - Streets	14,000.00	7,000.00	4,932.91	2,067.09
101-430-4105-000	On CallPager	4,996.00	2,498.00	8,901.55	-6,403.55
101-430-4106-000	Temporaries - Streets	26,000.00	13,000.00	6,256.75	6,743.25
101-430-4121-000	PERA	33,756.00	16,878.00	17,282.57	-404.57
101-430-4122-000	FICA	36,420.00	18,210.00	15,783.13	2,426.87
101-430-4123-000	Def Comp Employer Contribution	491.00	245.50	0.00	245.50
101-430-4131-000	Health Insurance	41,097.00	20,548.50	22,246.08	-1,697.58
101-430-4133-000	Life Insurance	1,660.00	830.00	800.22	29.78
101-430-4134-000	Dental Insurance	3,370.00	1,685.00	1,146.06	538.94
101-430-4151-000	Workers Compensation	33,277.00	16,638.50	22,568.00	-5,929.50
101-430-4211-000	Maintenance Supplies-Streets	23,000.00	11,500.00	7,700.54	3,799.46
101-430-4223-000	Street Signs	12,000.00	6,000.00	1,871.35	4,128.65
101-430-4224-000	Patching Materials	50,000.00	25,000.00	6,683.11	18,316.89
101-430-4228-000	SaltSand	55,000.00	27,500.00	44,564.55	-17,064.55
101-430-4229-000	GravelMisc	7,000.00	3,500.00	252.85	3,247.15
101-430-4240-000	Small ToolsEquip-Streets	4,000.00	2,000.00	420.96	1,579.04
101-430-4300-000	Professional Services-Streets	12,000.00	6,000.00	9,000.00	-3,000.00
101-430-4321-000	Telephone-Streets	1,000.00	500.00	298.01	201.99
101-430-4330-000	TravelTuition-Streets	2,000.00	1,000.00	252.00	748.00
101-430-4370-000	Uniforms-Streets	2,600.00	1,300.00	383.02	916.98
101-430-4385-000	Street Lights-Streets	93,000.00	46,500.00	31,493.27	15,006.73
101-430-4410-000	Contracted Services-Streets	99,000.00	49,500.00	11,072.10	38,427.90
101-430-4415-000	Rental Equipment	1,000.00	500.00	250.00	250.00
101-430-4452-000	SubscriptionsDues-Streets	3,500.00	1,750.00	307.50	1,442.50
101-430-5000-000	Capital Outlay Streets	17,500.00	8,750.00	0.00	8,750.00
430	Streets	1,008,752.00	504,376.00	412,131.41	92,244.59
431	Fleet				
101-431-4101-000	Salaries - Fleet	158,082.00	79,041.00	73,729.29	5,311.71
101-431-4102-000	Overtime - Fleet	2,000.00	1,000.00	516.65	483.35
101-431-4121-000	PERA	12,006.00	6,003.00	5,924.32	78.68
101-431-4122-000	FICA	12,246.00	6,123.00	5,090.71	1,032.29
101-431-4123-000	Def Comp Employer Contribution	393.00	196.50	0.00	196.50
101-431-4131-000	Health Insurance	26,913.00	13,456.50	8,614.44	4,842.06
101-431-4133-000	Life Insurance	622.00	311.00	286.68	24.32
101-431-4134-000	Dental Insurance	1,186.00	593.00	593.28	-0.28
101-431-4151-000	Workers Compensation	4,846.00	2,423.00	2,203.00	220.00
101-431-4211-000	Maintenance Supplies-Fleet	1,000.00	500.00	3,348.81	-2,848.81
101-431-4212-000	Vehicle Fuel	110,000.00	55,000.00	52,988.46	2,011.54
101-431-4221-000	Shop Parts	65,000.00	32,500.00	20,782.32	11,717.68
101-431-4240-000	Small ToolsEquip-Fleet	7,000.00	3,500.00	900.45	2,599.55
101-431-4300-000	Professional Services-Fleet	44,000.00	22,000.00	23,061.64	-1,061.64
101-431-4321-000	Telephone-Fleet	0.00	0.00	36.00	-36.00
101-431-4330-000	TravelTuition-Fleet	500.00	250.00	0.00	250.00
101-431-4363-000	Auto Insurance	40,795.00	20,397.50	30,429.00	-10,031.50
101-431-4370-000	Uniforms-Fleet	570.00	285.00	0.00	285.00
101-431-4410-000	Contracted Services-Fleet	61,000.00	30,500.00	22,804.62	7,695.38
101-431-4452-000	SubscriptionsDues-Fleet	6,000.00	3,000.00	0.00	3,000.00
101-431-5000-000	Capital Outlay Fleet	5,000.00	2,500.00	0.00	2,500.00
431	Fleet	559,159.00	279,579.50	251,309.67	28,269.83
432	Government Buildings				
101-432-4101-000	Salaries - Gov't Bldgs	2,080.00	1,040.00	960.00	80.00
101-432-4121-000	PERA	156.00	78.00	77.99	0.01
101-432-4122-000	FICA	159.00	79.50	70.58	8.92
101-432-4151-000	Workers Compensation	116.00	58.00	75.00	-17.00
101-432-4200-000	Office Supplies-Govt Buildings	10,000.00	5,000.00	5,637.72	-637.72

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-432-4211-000	Maintenance Supplies-Govt Bldg	30,000.00	15,000.00	3,555.37	11,444.63
101-432-4211-500	Maintenance Supplies-PW Bldg	0.00	0.00	2,224.65	-2,224.65
101-432-4211-501	Maintenance Supplies-Fire #1	0.00	0.00	66.91	-66.91
101-432-4211-502	Maintenance Supplies-Fire #2	0.00	0.00	984.94	-984.94
101-432-4211-503	Maintenance Supplies-Civ Comp	0.00	0.00	4,027.96	-4,027.96
101-432-4240-000	Small ToolsEquip-Govt Bldg	2,400.00	1,200.00	91.26	1,108.74
101-432-4240-503	Small ToolsEquip-Civ Complex	0.00	0.00	1,796.74	-1,796.74
101-432-4300-000	Professional Services-Govt Bld	59,000.00	29,500.00	77.20	29,422.80
101-432-4300-500	Professional Services-PW Bldg	0.00	0.00	5,335.55	-5,335.55
101-432-4300-501	Professional Services-Fire #1	0.00	0.00	1,704.79	-1,704.79
101-432-4300-502	Professional Services-Fire #2	0.00	0.00	4,489.64	-4,489.64
101-432-4300-503	Professional Services-Civ Comp	0.00	0.00	6,113.25	-6,113.25
101-432-4321-000	Telephone-Govt Buildings	6,864.00	3,432.00	1,007.05	2,424.95
101-432-4321-502	Telephone-Fire Station #2	0.00	0.00	2,107.05	-2,107.05
101-432-4321-503	Telephone-Civic Complex	0.00	0.00	356.31	-356.31
101-432-4322-000	Postage-Gov't Buildings	5,000.00	2,500.00	2,542.80	-42.80
101-432-4361-000	Building Insurance	130,111.00	65,055.50	86,745.00	-21,689.50
101-432-4381-000	Electricity-Gov't Bldgs	96,500.00	48,250.00	0.00	48,250.00
101-432-4381-500	Electricity-Public Works Bldg	0.00	0.00	5,602.61	-5,602.61
101-432-4381-501	Electricity-Fire Station #1	0.00	0.00	2,462.13	-2,462.13
101-432-4381-502	Electricity-Fire Station #2	0.00	0.00	4,701.34	-4,701.34
101-432-4381-503	Electricity-Civic Complex	0.00	0.00	22,817.52	-22,817.52
101-432-4382-000	Utilities	21,000.00	10,500.00	5,504.58	4,995.42
101-432-4383-000	Heat-Gov't Buildings	48,000.00	24,000.00	0.00	24,000.00
101-432-4383-500	Heat-Public Works Bldg	0.00	0.00	4,487.99	-4,487.99
101-432-4383-501	Heat-Fire Station #1	0.00	0.00	2,060.00	-2,060.00
101-432-4383-502	Heat-Fire Station #2	0.00	0.00	3,346.30	-3,346.30
101-432-4383-503	Heat-Civic Complex	0.00	0.00	11,923.03	-11,923.03
101-432-4384-000	Sanitation-Gov't Bldgs	12,000.00	6,000.00	0.00	6,000.00
101-432-4384-500	Sanitation-Public Works Bldg	0.00	0.00	2,341.93	-2,341.93
101-432-4384-501	Sanitation-Fire Station #1	0.00	0.00	681.59	-681.59
101-432-4384-502	Sanitation-Fire Station #2	0.00	0.00	868.43	-868.43
101-432-4384-503	Sanitation-Civic Complex	0.00	0.00	3,021.66	-3,021.66
101-432-4410-000	Contracted Services-Govt Bldg	71,000.00	35,500.00	1,256.21	34,243.79
101-432-4410-500	Contracted Services-PW Bldg	0.00	0.00	6,949.70	-6,949.70
101-432-4410-501	Contracted Services-Fire #1	0.00	0.00	4,780.73	-4,780.73
101-432-4410-502	Contracted Services-Fire #2	0.00	0.00	5,050.14	-5,050.14
101-432-4410-503	Contracted Services-Civic Comp	0.00	0.00	29,078.26	-29,078.26
101-432-4452-000	SubscriptionsDues-Gov't Bldgs	200.00	100.00	25.00	75.00
101-432-5000-000	Capital Outlay Gov't Bldgs	0.00	0.00	5,863.00	-5,863.00
432	Government Buildings	494,586.00	247,293.00	252,869.91	-5,576.91
450	Parks				
101-450-4101-000	Salaries - Parks	347,789.00	173,894.50	161,405.11	12,489.39
101-450-4102-000	Overtime - Parks	2,000.00	1,000.00	306.48	693.52
101-450-4106-000	Temporaries - Parks	39,200.00	19,600.00	7,602.00	11,998.00
101-450-4121-000	PERA	26,234.00	13,117.00	13,016.26	100.74
101-450-4122-000	FICA	29,758.00	14,879.00	12,614.61	2,264.39
101-450-4123-000	Def Comp Employer Contribution	1,922.00	961.00	1,617.86	-656.86
101-450-4131-000	Health Insurance	31,397.00	15,698.50	14,122.44	1,576.06
101-450-4133-000	Life Insurance	1,351.00	675.50	645.08	30.42
101-450-4134-000	Dental Insurance	2,669.00	1,334.50	1,065.12	269.38
101-450-4151-000	Workers Compensation	14,724.00	7,362.00	9,563.00	-2,201.00
101-450-4211-000	Maintenance Supplies-Parks	42,000.00	21,000.00	12,750.70	8,249.30
101-450-4240-000	Small ToolsEquip-Parks	3,000.00	1,500.00	803.01	696.99
101-450-4300-000	Professional Services-Parks	7,000.00	3,500.00	7,522.25	-4,022.25
101-450-4321-000	Telephone-Parks	2,000.00	1,000.00	367.55	632.45
101-450-4330-000	TravelTuition-Parks	2,000.00	1,000.00	340.00	660.00
101-450-4331-000	Stipend Park Board	2,750.00	1,375.00	1,650.00	-275.00
101-450-4370-000	Uniforms-Parks	1,500.00	750.00	544.90	205.10
101-450-4381-000	Electricity-Parks	3,500.00	1,750.00	1,460.06	289.94
101-450-4382-000	Utilities	25,000.00	12,500.00	96.20	12,403.80
101-450-4383-000	Heat-Parks	5,000.00	2,500.00	2,379.59	120.41
101-450-4384-000	Sanitation-Parks	1,800.00	900.00	207.91	692.09
101-450-4410-000	Contracted Services-Parks	97,000.00	48,500.00	7,216.94	41,283.06
101-450-4415-000	Rental Equipment	500.00	250.00	170.00	80.00
101-450-4452-000	SubscriptionsDues-Parks	200.00	100.00	65.00	35.00
101-450-5000-000	Capital Outlay Parks	0.00	0.00	34,020.82	-34,020.82

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
450	Parks	690,294.00	345,147.00	291,552.89	53,594.11
451	Recreation				
101-451-4151-000	Workers Compensation	0.00	0.00	713.00	-713.00
451	Recreation	0.00	0.00	713.00	-713.00
461	Environmental				
101-461-4101-000	Salaries - Environmental	28,953.00	14,476.50	13,372.96	1,103.54
101-461-4102-000	Overtime - Environmental	500.00	250.00	0.00	250.00
101-461-4106-000	Temporaries - Environmental	13,520.00	6,760.00	504.00	6,256.00
101-461-4121-000	PERA	2,209.00	1,104.50	1,075.39	29.11
101-461-4122-000	FICA	3,287.00	1,643.50	1,057.83	585.67
101-461-4131-000	Health Insurance	2,798.00	1,399.00	1,398.96	0.04
101-461-4133-000	Life Insurance	126.00	63.00	54.24	8.76
101-461-4134-000	Dental Insurance	202.00	101.00	101.10	-0.10
101-461-4151-000	Workers Compensation	216.00	108.00	141.00	-33.00
101-461-4211-000	Maintenance Supplies-Env	700.00	350.00	441.64	-91.64
101-461-4240-000	Small ToolsEquip-Env	300.00	150.00	0.00	150.00
101-461-4300-000	Professional Services-Env	1,000.00	500.00	820.00	-320.00
101-461-4321-000	Telephone-Environmental	730.00	365.00	176.69	188.31
101-461-4330-000	TravelTuition-Env	1,100.00	550.00	279.00	271.00
101-461-4331-000	Stipend Environmental Board	6,600.00	3,300.00	1,025.00	2,275.00
101-461-4410-000	Contracted Services-Env	1,000.00	500.00	0.00	500.00
101-461-4452-000	SubscriptionsDues-Env	100.00	50.00	0.00	50.00
461	Environmental	63,341.00	31,670.50	20,447.81	11,222.69
462	Solid Waste				
101-462-4101-000	Salaries - Solid Waste	19,302.00	9,651.00	8,915.23	735.77
101-462-4102-000	Overtime - Solid Waste	1,600.00	800.00	0.00	800.00
101-462-4106-000	Temporaries - Solid Waste	19,604.00	9,802.00	2,639.00	7,163.00
101-462-4121-000	PERA	1,568.00	784.00	716.89	67.11
101-462-4122-000	FICA	3,099.00	1,549.50	880.97	668.53
101-462-4131-000	Health Insurance	1,865.00	932.50	932.64	-0.14
101-462-4133-000	Life Insurance	93.00	46.50	36.12	10.38
101-462-4134-000	Dental Insurance	135.00	67.50	67.44	0.06
101-462-4151-000	Workers Compensation	237.00	118.50	153.00	-34.50
101-462-4200-000	Office Supplies-Solid Waste	1,100.00	550.00	216.45	333.55
101-462-4330-000	TravelTuition-Solid Waste	220.00	110.00	150.30	-40.30
101-462-4340-000	Advertising-Solid Waste	7,000.00	3,500.00	2,201.82	1,298.18
101-462-4410-000	Contracted Services-So. Waste	22,700.00	11,350.00	6,145.65	5,204.35
462	Solid Waste	78,523.00	39,261.50	23,055.51	16,205.99
463	Forestry				
101-463-4101-000	Salaries - Forestry	28,953.00	14,476.50	13,372.96	1,103.54
101-463-4121-000	PERA	2,171.00	1,085.50	1,075.23	10.27
101-463-4122-000	FICA	2,215.00	1,107.50	1,047.75	59.75
101-463-4131-000	Health Insurance	2,798.00	1,399.00	1,398.96	0.04
101-463-4133-000	Life Insurance	126.00	63.00	54.18	8.82
101-463-4134-000	Dental Insurance	202.00	101.00	101.10	-0.10
101-463-4151-000	Workers Compensation	1,310.00	655.00	855.00	-200.00
101-463-4211-000	Maintenance Supplies-Forestry	3,000.00	1,500.00	513.00	987.00
101-463-4240-000	Small ToolsEquip-Forestry	250.00	125.00	0.00	125.00
101-463-4370-000	Uniforms-Forestry	380.00	190.00	373.02	-183.02
101-463-4410-000	Contracted Services-Forestry	30,000.00	15,000.00	975.00	14,025.00
463	Forestry	71,405.00	35,702.50	19,766.20	15,936.30
499	Other				
101-499-4905-000	Contingency	75,000.00	37,500.00	0.00	37,500.00
101-499-4910-000	Operating Transfers	926,113.00	463,056.50	926,113.00	-463,056.50
499	Other	1,001,113.00	500,556.50	926,113.00	-425,556.50
101	General Fund	11,519,400.00	5,759,700.00	5,322,748.17	436,951.83

General Ledger

Budget to Actual

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 Period 01 - 06
 Fiscal Year 2021



Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating				
601-000-3248-000	Water Hook Up Charge	-36,500.00	-18,250.00	-41,750.00	-15,750.00
601-000-3372-000	Other Grants	0.00	0.00	0.00	0.00
601-000-3406-000	Water Meter Sales	-50,000.00	-25,000.00	-77,916.65	-25,727.39
601-000-3407-000	Irrigation Controller Sales	0.00	0.00	-4,750.00	0.00
601-000-3620-000	Interest On Investments	-50,000.00	-25,000.00	6,677.36	0.00
601-000-3714-000	Miscellaneous Revenue	-2,500.00	-1,250.00	-1,085.00	-106.00
601-000-3855-000	Water Sales	-1,080,000.00	-540,000.00	-342,169.41	-367,391.16
601-000-3858-000	Penalty	-22,000.00	-11,000.00	-7,796.03	-3,760.28
601-000-3910-000	Sale of Fixed Assets	0.00	0.00	-13,750.00	0.00
601	Water Operating	-1,241,000.00	-620,500.00	-482,539.73	-412,734.83
602	Sewer Operating				
602-000-3249-000	Sewer Hook Up Charge	-29,000.00	-14,500.00	-34,097.00	-12,610.00
602-000-3620-000	Interest On Investments	-80,000.00	-40,000.00	10,805.47	0.00
602-000-3730-000	Refunds & Reimbursements	0.00	0.00	-15,276.00	0.00
602-000-3856-000	Sewer Sales	-1,700,000.00	-850,000.00	-891,432.55	-866,941.10
602-000-3858-000	Penalty	-26,000.00	-13,000.00	-11,561.52	-5,506.90
602-000-3910-000	Sale of Fixed Assets	0.00	0.00	-13,750.00	0.00
602	Sewer Operating	-1,835,000.00	-917,500.00	-955,311.60	-885,058.00

General Ledger

Budget to Actual

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 Period 01 - 06
 Fiscal Year 2021



Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating				
	Personal Services				
601-494-4101-000	Salaries - Water	221,373.00	110,686.50	103,110.67	101,451.98
601-494-4102-000	Overtime - Water	7,000.00	3,500.00	3,541.81	3,822.16
601-494-4105-000	On CallPager	4,996.00	2,498.00	-201.22	-132.69
601-494-4106-000	Temporaries - Water	9,240.00	4,620.00	1,951.37	1,022.25
601-494-4121-000	PERA	17,503.00	8,751.50	8,668.59	7,892.55
601-494-4122-000	FICA	18,560.00	9,280.00	7,839.21	7,595.64
601-494-4123-000	Def Comp Employer Contribution	294.00	147.00	0.00	132.15
601-494-4131-000	Health Insurance	25,528.00	12,764.00	11,818.08	13,196.68
601-494-4133-000	Life Insurance	1,027.00	513.50	412.38	370.51
601-494-4134-000	Dental Insurance	1,753.00	876.50	856.14	822.52
601-494-4151-000	Workers Compensation	5,463.00	2,731.50	3,436.00	3,412.00
	Personal Services	312,737.00	156,368.50	141,433.03	139,585.75
	Supplies				
601-494-4200-000	Office Supplies-Water	2,500.00	1,250.00	335.16	2,645.59
601-494-4211-000	Maintenance Supplies-Water	45,000.00	22,500.00	11,624.02	14,301.01
601-494-4212-000	Vehicle Fuel	10,000.00	5,000.00	0.00	0.00
601-494-4215-000	Water Meters	80,000.00	40,000.00	52,453.22	34,472.18
601-494-4216-000	Irrigation Controllers	20,000.00	10,000.00	18,999.00	0.00
601-494-4222-000	Chemicals	80,000.00	40,000.00	23,674.86	32,320.38
601-494-4240-000	Small ToolsEquip-Water	2,500.00	1,250.00	920.33	765.32
	Supplies	240,000.00	120,000.00	108,006.59	84,504.48
	Services & Charges				
601-494-4300-000	Professional Services-Water	125,000.00	62,500.00	36,253.90	39,793.33
601-494-4304-000	Municipal Engineer	25,000.00	12,500.00	9,243.00	22,506.00
601-494-4310-000	Other Consultant-Water	11,347.00	5,673.50	6,245.67	5,922.67
601-494-4321-000	Telephone-Water	5,000.00	2,500.00	1,851.02	1,836.57
601-494-4322-000	Postage-Water	5,500.00	2,750.00	2,420.48	2,274.85
601-494-4330-000	TravelTuition-Water	3,000.00	1,500.00	1,296.99	0.00
601-494-4340-000	Advertising-Water	3,500.00	1,750.00	0.00	506.08
601-494-4360-000	Insurance	10,374.00	5,187.00	6,289.00	5,370.00
601-494-4363-000	Auto Insurance	700.00	350.00	627.00	469.00
601-494-4370-000	Uniforms-Water	760.00	380.00	320.75	158.13
601-494-4381-000	Electricity-Water	90,000.00	45,000.00	27,182.17	26,480.08
601-494-4382-000	Utilities	15,000.00	7,500.00	1,862.20	1,519.60
601-494-4383-000	Heat-Water	5,000.00	2,500.00	1,368.06	1,824.47
	Services & Charges	300,181.00	150,090.50	94,960.24	108,660.78
	Contractual Services				
601-494-4410-000	Contracted Services-Water	10,000.00	5,000.00	5,403.82	5,374.73
601-494-4410-129	Contr Services-Phesant Hills	0.00	0.00	0.00	-10,444.13
601-494-4452-000	SubscriptionsDues-Water	1,000.00	500.00	823.00	580.00
601-494-4510-000	Purchased Assets Dep	605,000.00	302,500.00	0.00	0.00
	Contractual Services	616,000.00	308,000.00	6,226.82	-4,489.40
	Capital Outlay				
601-494-5000-000	Capital Outlay	55,000.00	27,500.00	67,272.76	135,966.14
	Capital Outlay	55,000.00	27,500.00	67,272.76	135,966.14
601	Water Operating	1,523,918.00	761,959.00	417,899.44	464,227.75
602	Sewer Operating				
	Personal Services				
602-495-4101-000	Salaries - Sewer	221,373.00	110,686.50	103,110.38	101,450.99

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
602-495-4102-000	Overtime - Sewer	7,000.00	3,500.00	3,541.69	3,822.11
602-495-4105-000	On CallPager	4,996.00	2,498.00	-201.22	-132.69
602-495-4106-000	Temporaries - Sewer	9,240.00	4,620.00	1,951.37	1,022.25
602-495-4121-000	PERA	17,503.00	8,751.50	8,668.54	7,892.39
602-495-4122-000	FICA	18,560.00	9,280.00	7,839.52	7,595.29
602-495-4123-000	Def Comp Employer Contribution	294.00	147.00	0.00	132.15
602-495-4131-000	Health Insurance	25,528.00	12,764.00	11,818.44	13,196.98
602-495-4133-000	Life Insurance	1,027.00	513.50	412.70	370.90
602-495-4134-000	Dental Insurance	1,753.00	876.50	856.14	822.52
602-495-4151-000	Workers Compensation	12,334.00	6,167.00	7,757.00	7,690.00
	Personal Services	319,608.00	159,804.00	145,754.56	143,862.89
	Supplies				
602-495-4200-000	Office Supplies-Sewer	5,809.00	2,904.50	335.16	2,522.52
602-495-4211-000	Maintenance Supplies-Sewer	59,769.00	29,884.50	499.78	13,567.13
602-495-4212-000	Vehicle Fuel	10,000.00	5,000.00	0.00	0.00
602-495-4240-000	Small ToolsEquip-Sewer	4,521.00	2,260.50	784.18	625.08
	Supplies	80,099.00	40,049.50	1,619.12	16,714.73
	Services & Charges				
602-495-4300-000	Professional Services-Sewer	105,000.00	52,500.00	39,525.78	57,896.76
602-495-4304-000	Municipal Engineer	25,000.00	12,500.00	10,439.75	10,257.25
602-495-4310-000	Other Consultant-Sewer	11,347.00	5,673.50	6,245.67	5,922.67
602-495-4321-000	Telephone-Sewer	1,500.00	750.00	512.06	585.11
602-495-4322-000	Postage-Sewer	5,000.00	2,500.00	2,157.92	2,257.42
602-495-4330-000	TravelTuition-Sewer	3,000.00	1,500.00	682.00	0.00
602-495-4340-000	Advertising-Sewer	500.00	250.00	0.00	0.00
602-495-4360-000	Insurance	18,896.00	9,448.00	11,971.00	9,516.00
602-495-4363-000	Auto Insurance	700.00	350.00	627.00	469.00
602-495-4370-000	Uniforms-Sewer	760.00	380.00	320.72	158.09
602-495-4381-000	Electricity-Sewer	30,000.00	15,000.00	13,598.15	13,455.83
602-495-4382-000	Utilities	15,000.00	7,500.00	3,675.36	3,499.54
602-495-4383-000	Heat-Sewer	1,800.00	900.00	598.94	591.06
	Services & Charges	218,503.00	109,251.50	90,354.35	104,608.73
	Contractual Services				
602-495-4405-000	MCES Sewer Charges	988,488.00	494,244.00	576,618.14	603,977.92
602-495-4410-000	Contracted Services-Sewer	9,000.00	4,500.00	4,684.49	3,754.54
602-495-4452-000	SubscriptionsDues-Sewer	1,000.00	500.00	79.37	295.00
602-495-4510-000	Purchased Assets Dep	500,000.00	250,000.00	0.00	0.00
	Contractual Services	1,498,488.00	749,244.00	581,382.00	608,027.46
	Capital Outlay				
602-495-5000-000	Capital Outlay	111,000.00	55,500.00	47,430.12	100,162.27
	Capital Outlay	111,000.00	55,500.00	47,430.12	100,162.27
602	Sewer Operating	2,227,698.00	1,113,849.00	866,540.15	973,376.08