



1st Quarter 2021 Financial Report

**City of Lino Lakes
Investments Summary
For the Quarter Ended March 31, 2021**

Portfolio Characteristics

Book Value	\$45,641,394
Market Value	\$45,859,539
Unrealized Gain (Loss)	\$218,145
Years to Effective Maturity	1.90
Years to Final Maturity	5.83

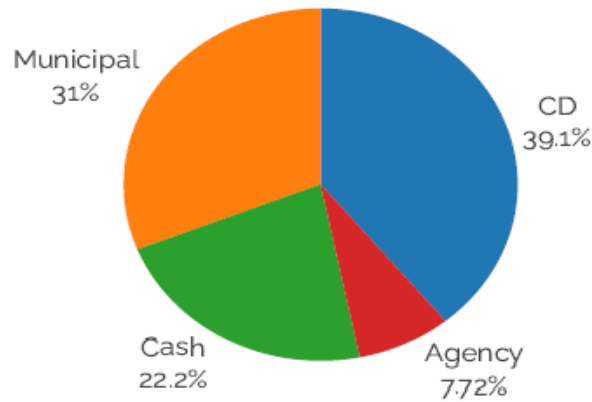
YTD Performance

Interest Earnings	\$206,147
Unrealized Gain (Loss)	-\$299,640 (1)

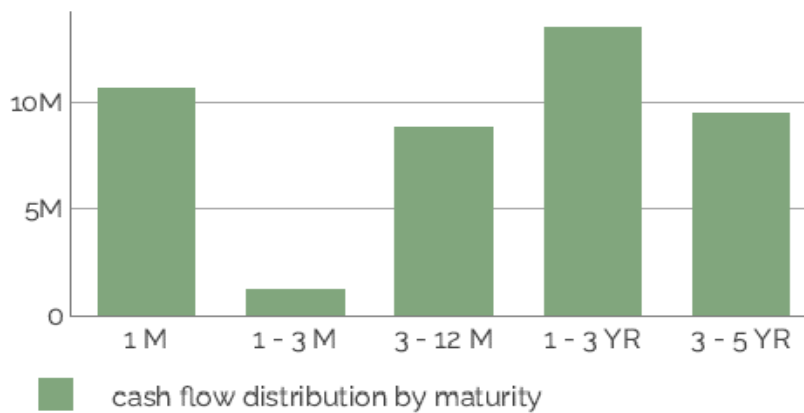
Notes

(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 March 31, 2021

Fund	Cash Balance
101 General Fund	\$ 4,918,460
201 Recreation Programming	22,427
202 Recreation Facility	(16,168)
203 Economic Development Authority	237,987
204 Cable TV and Communications	272,131
205 Blue Heron Days	13,143
206 Federal Forfeiture - Justice	14,043
207 State Narcotics Forfeiture	68,816
208 DUI Forfeitures	68,247
209 Forfeitures-Other	1,565
210 Federal Forfeiture - Treasury	40,404
211 K9 Unit	22,030
301 Closed Bond	682,980
315 Certificates Of Indebtedness	290,847
332 GO Tax Increment Bonds 2007A	165,103
335 GO Bonds 2012A	48,975
336 GO Bonds 2013A	328,020
337 GO Bonds 2014A	398,251
338 G.O. Bonds 2015A	412,024
339 EDA Lease Revenue Bonds 2015B	79,332
340 GO Capital Note 2016A	1,597
341 GO Utility Revenue Bonds 2016A	277,858
342 GO Improv Refunding Bonds 2016B	37,617
343 GO Tax Abatement Refunding Bonds 2016C	128,213
344 GO Bonds 2018A	1,307,112
345 GO Bonds 2020A	61,050
401 Municipal Bldgs & Facilities	274,849
402 Capital Equip Revolving	622,195
403 Office Equip Revolving	78,779
405 Dedicated Parks	1,331,770
406 Area And Unit Trunk	8,640,673
411 T.I.F. District 1-5	404,755
417 T.I.F. District 1-10	201,395
418 T.I.F. District 1-11	(804,689)
419 T.I.F. District 1-12	133,297
420 Municipal State Aid	2,794,833
421 Pavement Management	1,183,033
422 Surface Water Management	1,399,428
423 Street Reconstruction	557,181
424 Surface Water Maintenance	317,111
425 Park & Trail Improvements	328,488
484 2040 Comp Plan Update	39,264
601 Water Operating	5,972,730
602 Sewer Operating	9,700,733
801 Contractor's Deposits	2,653,998
810 Foxborough Environ Trust Fund	131,675
811 Preserve Stewardship	15,979
	<u>\$ 45,859,539</u>

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended March 31, 2021

	Annual Budget	Budget Thru 03/31/2021	Actuals Thru 03/31/2021	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 03/31/2021
Revenues					
Property Taxes	\$ 9,271,367	\$ 2,317,842	\$ -	\$ (2,317,842) *	- %
Licenses and Permits	943,019	235,755	323,747	87,992 (1)	137.3
Intergovernmental Revenue	631,523	157,881	131,275	(26,606)	83.1
Charges For Services	301,059	75,265	40,769	(34,496) (2)	54.2
Fines & Forfeits	106,100	26,525	11,866	(14,659)	44.7
Investment Income	30,000	7,500	(7,874)	(15,374) (3)	(105.0)
Miscellaneous Revenue	214,500	53,625	63,733	10,108 **	118.8
Total Revenues	11,497,568	2,874,392	563,516	(2,310,876)	19.6
Expenditures					
Mayor & Council	89,763	22,441	13,643	8,797	60.8
Administration	551,835	137,959	106,497	31,462 (4)	77.2
Elections	19,160	4,790	164	4,626	3.4
Cable TV	2,658	665	3	662	0.5
Charter Administration	2,500	625	151	474	24.2
Finance	686,227	171,557	146,672	24,885	85.5
Legal Consultants	135,000	33,750	25,542	8,208	75.7
Economic Development	108,484	27,121	15,776	11,345	58.2
Planning & Zoning	168,048	42,012	27,636	14,376	65.8
Engineering	109,760	27,440	7,511	19,929 (5)	27.4
Community Development	235,180	58,795	46,289	12,506	78.7
Police	4,368,047	1,092,012	882,998	209,014	80.9
Fire	698,885	174,721	124,086	50,635 (6)	71.0
Building Inspections	376,680	94,170	76,986	17,184	81.8
Streets	1,008,752	252,188	184,180	68,008 (7)	73.0
Fleet Management	559,159	139,790	129,915	9,874	92.9
Government Buildings	494,586	123,647	168,537	(44,890) (8)	136.3
Parks	690,294	172,574	116,640	55,934 (9)	67.6
Recreation	-	-	713	(713)	-
Environmental	63,341	15,835	8,591	7,244	54.3
Solid Waste	78,523	19,631	10,334	9,297	52.6
Forestry	71,405	17,851	8,595	9,257	48.1
Other	1,001,113	250,278	926,113	(675,835) (10)	370.0
Total Expenditures	11,519,400	2,879,850	3,027,571	(147,721)	105.1
Revenues Over (Under) Expenditures	\$ (21,832)	\$ (5,458)	\$ (2,464,055)	\$ (2,458,597)	

* 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 is collected in full in July, lodging tax (pass through revenue) is low due to COVID-19, and residential development is creating more building permit revenue than anticipated. |
| (2) | Police other revenues are under budget due to SRO reimbursement (schools closed due to COVID-19), Eagle Brook Church overtime reimbursement for March 2021 has not been billed, and TZD grant for Q1 has not yet been received. In addition to police other revenues, the investment management fee is not booked until year end. |
| (3) | Due to rising interest rates unrealized losses on investments are greater than interest earnings. |

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended March 31, 2021

- (4) Variance primarily due to payroll timing difference (two weeks of March paid in April).
- (5) Variance due to accounts payable timing difference (general engineering services for March have not yet been paid).
- (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, workers compensation insurance premiums (paid through the end of August 2021) and uniforms (turn out gear has not yet been purchased) are offsetting variances.
- (7) Variance due to payroll timing difference (two weeks of March paid in April), workers compensation insurance premiums (paid through the end of August 2021), patching materials which are seasonal expenses, street lights accounts payable timing difference (March services were paid in April), and contracted services are seasonal expenses.
- (8) Variance primarily due to general liability, property, and excess liability insurance premiums (paid through the end of August 2021). In addition, electricity accounts payable timing difference (March services were paid in April) is an offsetting variance.
- (9) Variance primarily due to payroll timing difference (two weeks of March paid in April) and temporaries had not started as of March 31st. In addition, contracted services are seasonal expenses contributing to the variance.
- (10) Contingency does not get any expenditures coded to it, instead that budget is allocated to other line items with a budget amendment 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 March 31, 2021

	Annual Budget	Budget Thru 03/31/2021	Actuals Thru 03/31/2021	Prior Year Thru 03/31/2020	Variance - Favorable (Unfavorable)
Revenues					
Water Hook Up Charge	\$ 36,500	\$ 9,125	\$ 16,750	\$ 6,250	10,500
Water Meter Sales	50,000	12,500	30,282	9,311	20,971 (1)
Irrigation Controller Sales	-	-	1,235	-	1,235
Interest On Investments	50,000	12,500	(12,813)	-	(12,813)
Miscellaneous Revenue	2,500	625	635	106	529
Water Sales	1,080,000	270,000	157,093	172,267	(15,174)
Penalty	22,000	5,500	4,094	3,788	306
Sale of Fixed Assets	-	-	7,100	-	7,100
Total Revenues	1,241,000	310,250	204,376	191,722	12,654
Expenditures					
Personal Services	312,737	78,184	62,879	67,060	4,181
Supplies	240,000	60,000	23,917	49,668	25,751 (2)
Services & Charges	300,181	75,045	43,702	48,366	4,664
Contractual Services	11,000	2,750	(3,495)	(7,468)	(3,973)
Depreciation	605,000	151,250	-	-	-
Capital Outlay	55,000	13,750	8,088	24,533	16,445
Total Expenditures	1,523,918	380,980	135,092	182,160	47,068
Revenues Over (Under) Expenditures	\$ (282,918)	\$ (70,730)	\$ 69,284	\$ 9,562	\$ 59,722

*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) Residential development is generating more water meter sales compared to this time last year.
- (2) Variance from prior year due to level of water meter inventory.

City of Lino Lakes
Sewer Fund Budet to Actual (Unaudited)
For the Quarter Ended March 31, 2021

	Annual Budget	Budget Thru 03/31/2021	Actuals Thru 03/31/2021	Prior Year Thru 03/31/2020	Variance - Favorable (Unfavorable)
Revenues					
Sewer Hook Up Charge	\$ 29,000	\$ 7,250	\$ 13,400	\$ 5,000	8,400
Interest On Investments	80,000	20,000	(20,887)	-	(20,887) (1)
Sewer Sales	1,700,000	425,000	445,970	431,639	14,330
Penalty	26,000	6,500	5,312	5,565	(253)
Sale of Fixed Assets	-	-	7,100	-	7,100
Total Revenues	1,835,000	458,750	450,894	442,205	8,689
Expenditures					
Personal Services	319,608	79,902	67,199	71,337	4,138
Supplies	80,099	20,025	584	11,073	10,489
Services & Charges	218,503	54,626	31,623	33,606	1,983
Contractual Services	998,488	249,622	330,935	347,093	16,158
Depreciation	500,000	125,000	-	-	-
Capital Outlay	111,000	27,750	-	24,533	24,533 (2)
Total Expenditures	2,227,698	556,925	430,341	487,642	57,301
Revenues Over (Under) Expenditures	\$ (392,698)	\$ (98,175)	\$ 20,554	\$ (45,437)	\$ 65,991

*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) Interest and unrealized gain (loss) on investments is allocated monthly in 2021 compared to annually in 2020. The negative amount is due to rising interest rates. Unrealized losses on investments are greater than interest earnings.
- (2) Variance from prior year due to timing of capital purchases. Utilities vehicle (50% charges to Sewer) was purchased in March 2020.

General Ledger

Budget to Actual

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 Period 01 - 03
 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	-2,308,091.75	0.00	-2,308,091.75
101-000-3020-000	Delinquent Taxes	-35,000.00	-8,750.00	0.00	-8,750.00
101-000-3150-000	Penalties & Interest	-4,000.00	-1,000.00	0.00	-1,000.00
	Taxes	-9,271,367.00	-2,317,841.75	0.00	-2,317,841.75
	Licenses & Permits				
101-000-3201-000	Liquor License - Bar	-32,000.00	-8,000.00	0.00	-8,000.00
101-000-3202-000	Liquor License - Beer	-1,000.00	-250.00	0.00	-250.00
101-000-3203-000	Off Sale Liquor License	-2,000.00	-500.00	0.00	-500.00
101-000-3204-000	Sunday Liquor License	-1,900.00	-475.00	0.00	-475.00
101-000-3205-000	Club Liquor License	-300.00	-75.00	0.00	-75.00
101-000-3208-000	Investigation Fee	-1,000.00	-250.00	-15.00	-235.00
101-000-3209-000	Garbage Removal License	-1,700.00	-425.00	0.00	-425.00
101-000-3210-000	Temporary Consumption Permi	-300.00	-75.00	0.00	-75.00
101-000-3211-000	Cigarette License	-600.00	-150.00	-50.00	-100.00
101-000-3213-000	Contractor's License	-17,103.00	-4,275.75	-2,770.00	-1,505.75
101-000-3215-000	Rental Housing License	-5,906.00	-1,476.50	-2,301.75	825.25
101-000-3219-000	Dance	-35.00	-8.75	0.00	-8.75
101-000-3220-000	Fireworks License	-200.00	-50.00	0.00	-50.00
101-000-3222-000	Massage License	-1,100.00	-275.00	0.00	-275.00
101-000-3223-000	Peddler's License	-2,500.00	-625.00	-500.00	-125.00
101-000-3225-000	Lodging Tax	-76,315.00	-19,078.75	-6,808.00	-12,270.75
101-000-3250-000	Building Permits	-445,221.00	-111,305.25	-166,815.05	55,509.80
101-000-3251-000	Plan Inspection Fee	-200,873.00	-50,218.25	-97,372.80	47,154.55
101-000-3252-000	Erosion Control Permit	-24,800.00	-6,200.00	-10,720.00	4,520.00
101-000-3253-000	Plumbing Permit	-27,227.00	-6,806.75	-12,388.00	5,581.25
101-000-3254-000	Heating & Air Conditioning	-58,441.00	-14,610.25	-20,001.02	5,390.77
101-000-3255-000	Septic Plumbing Permit	-5,718.00	-1,429.50	-420.00	-1,009.50
101-000-3256-000	Septic System Permit	-6,342.00	-1,585.50	-750.00	-835.50
101-000-3259-000	Fence Permit	-4,063.00	-1,015.75	-550.00	-465.75
101-000-3260-000	Dog License	-1,250.00	-312.50	-445.25	132.75
101-000-3262-000	Sign Permit	-1,158.00	-289.50	-25.00	-264.50
101-000-3264-000	Underground Utility Permit	-15,467.00	-3,866.75	-1,676.80	-2,189.95
101-000-3266-000	Miscellaneous Permits	-8,500.00	-2,125.00	-138.00	-1,987.00
	Licenses & Permits	-943,019.00	-235,754.75	-323,746.67	87,991.92
	Intergovernmental Revenues				
101-000-3341-000	Market Value Credit	-4,000.00	-1,000.00	0.00	-1,000.00
101-000-3345-000	Municipal State Aid (MSA)	-270,000.00	-67,500.00	-123,268.00	55,768.00
101-000-3346-000	Police State Aid	-255,000.00	-63,750.00	0.00	-63,750.00
101-000-3348-000	Other State Revenue	-10,000.00	-2,500.00	0.00	-2,500.00
101-000-3349-000	Fire State Aid	-14,000.00	-3,500.00	-8,007.15	4,507.15
101-000-3360-000	Solid Waste (Anoka County)	-78,523.00	-19,630.75	0.00	-19,630.75
	Intergovernmental Revenues	-631,523.00	-157,880.75	-131,275.15	-26,605.60
	Charges for Service				
101-000-3265-000	Land Use Administration Fee	-7,333.00	-1,833.25	-3,160.00	1,326.75
101-000-3404-000	Sales Of Supplies (MapsEtc)	-100.00	-25.00	-14.87	-10.13
101-000-3405-000	Assessment Searches	-3,500.00	-875.00	-2,600.00	1,725.00
101-000-3413-000	Return Check Fee	0.00	0.00	-30.00	30.00
101-000-3416-000	Resale	0.00	0.00	-1.26	1.26
101-000-3417-000	Aerial Map Fee	-12,000.00	-3,000.00	0.00	-3,000.00
101-000-3420-000	Police Reports	-800.00	-200.00	-204.00	4.00
101-000-3422-000	Police Other Revenues	-190,000.00	-47,500.00	-26,994.86	-20,505.14
101-000-3433-000	Public Works Fees	-7,500.00	-1,875.00	-1,255.12	-619.88

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-000-3470-000	Other Park Revenues	-750.00	-187.50	-32.67	-154.83
101-000-3492-000	EngineeringPlanning Fees	-29,076.00	-7,269.00	-6,475.86	-793.14
101-000-3494-000	Investment Management Fees	-50,000.00	-12,500.00	0.00	-12,500.00
	Charges for Service	-301,059.00	-75,264.75	-40,768.64	-34,496.11
	Fines & Forfeits				
101-000-3510-000	Fines & Forfeits	-105,500.00	-26,375.00	-11,866.19	-14,508.81
101-000-3512-000	Driving Diversion Prog (DDP)	-600.00	-150.00	0.00	-150.00
	Fines & Forfeits	-106,100.00	-26,525.00	-11,866.19	-14,658.81
	Investment Income				
101-000-3620-000	Interest On Investments	-30,000.00	-7,500.00	7,873.85	-15,373.85
	Investment Income	-30,000.00	-7,500.00	7,873.85	-15,373.85
	Miscellaneous Revenues				
101-000-3350-000	Circle Pines Gas Franchise	-55,000.00	-13,750.00	-25,858.98	12,108.98
101-000-3361-000	Other Solid Waste	-3,000.00	-750.00	0.00	-750.00
101-000-3414-000	SACSurcharge Fee	-4,000.00	-1,000.00	-1,273.58	273.58
101-000-3720-000	ContributionsDonations	-500.00	-125.00	0.00	-125.00
101-000-3730-000	Refunds & Reimbursements	-35,000.00	-8,750.00	-1,830.92	-6,919.08
101-000-3740-000	Lease Revenue	-115,000.00	-28,750.00	-34,770.09	6,020.09
101-000-3810-000	Miscellaneous Revenue	-2,000.00	-500.00	0.00	-500.00
101-000-3900-000	General Fund Reserves	-21,832.00	-5,458.00	0.00	-5,458.00
	Miscellaneous Revenues	-236,332.00	-59,083.00	-63,733.57	4,650.57
101	General Fund	-11,519,400.00	-2,879,850.00	-563,516.37	-2,316,333.63

General Ledger

Budget to Actual



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 Period 01 - 03
 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	11,128.00	11,027.97	100.03
101-401-4121-000	PERA	2,226.00	556.50	551.43	5.07
101-401-4122-000	FICA	645.00	161.25	159.90	1.35
101-401-4151-000	Worker's Compensation	180.00	45.00	47.00	-2.00
101-401-4300-000	Professional Services	4,000.00	1,000.00	0.00	1,000.00
101-401-4330-000	TravelTuition-MayorCouncil	1,500.00	375.00	0.00	375.00
101-401-4340-000	Advertising	200.00	50.00	0.00	50.00
101-401-4343-000	Newsletter - MayorCouncil	13,000.00	3,250.00	1,600.00	1,650.00
101-401-4452-000	SubscriptionsDues	18,500.00	4,625.00	0.00	4,625.00
101-401-4900-000	Marketing & Education	5,000.00	1,250.00	257.16	992.84
401	MayorCouncil	89,763.00	22,440.75	13,643.46	8,797.29
402	Administration				
101-402-4101-000	Salaries - Administration	389,218.00	97,304.50	75,651.38	21,653.12
101-402-4106-000	Temporaries - Admin	16,500.00	4,125.00	4,020.50	104.50
101-402-4108-000	Wellness Program-Admin	720.00	180.00	0.00	180.00
101-402-4121-000	PERA	30,429.00	7,607.25	6,979.04	628.21
101-402-4122-000	FICA	31,037.00	7,759.25	6,170.36	1,588.89
101-402-4123-000	Def Comp Employer Contribution	1,694.00	423.50	1,738.65	-1,315.15
101-402-4131-000	Health Insurance	30,871.00	7,717.75	4,565.25	3,152.50
101-402-4133-000	Life Insurance	1,439.00	359.75	318.30	41.45
101-402-4134-000	Dental Insurance	2,157.00	539.25	269.67	269.58
101-402-4151-000	Workers Compensation	2,371.00	592.75	1,589.00	-996.25
101-402-4300-000	Professional Services-Admin	15,000.00	3,750.00	1,540.12	2,209.88
101-402-4310-000	Other Consultant-Admin	9,000.00	2,250.00	331.00	1,919.00
101-402-4321-000	Telephone	360.00	90.00	90.00	0.00
101-402-4330-000	TravelTuition-Admin	8,500.00	2,125.00	761.89	1,363.11
101-402-4340-000	Advertising-Admin	2,000.00	500.00	102.40	397.60
101-402-4410-000	Contracted Services-Admin	9,039.00	2,259.75	1,837.42	422.33
101-402-4452-000	SubscriptionsDues-Admin	1,500.00	375.00	532.00	-157.00
402	Administration	551,835.00	137,958.75	106,496.98	31,461.77
403	Elections				
101-403-4101-000	Salaries - Elections	10,000.00	2,500.00	0.00	2,500.00
101-403-4122-000	FICA	30.00	7.50	0.00	7.50
101-403-4151-000	Workers Compensation	130.00	32.50	164.00	-131.50
101-403-4200-000	Office Supplies-Elections	500.00	125.00	0.00	125.00
101-403-4340-000	Advertising-Elections	2,000.00	500.00	0.00	500.00
101-403-4410-000	Contracted Services-Elections	6,500.00	1,625.00	0.00	1,625.00
403	Elections	19,160.00	4,790.00	164.00	4,626.00
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	664.50	0.00	664.50
404	Cable	2,658.00	664.50	3.00	661.50
405	Charter				
101-405-4300-000	Professional Services-Charter	1,000.00	250.00	151.00	99.00
101-405-4300-999	Professional Services-Charter	1,500.00	375.00	0.00	375.00
405	Charter	2,500.00	625.00	151.00	474.00
407	Finance				
101-407-4101-000	Salaries - Finance	244,406.00	61,101.50	46,724.25	14,377.25
101-407-4108-000	Wellness Program-Finance	720.00	180.00	0.00	180.00
101-407-4121-000	PERA	18,330.00	4,582.50	4,145.38	437.12
101-407-4122-000	FICA	18,697.00	4,674.25	3,373.73	1,300.52
101-407-4131-000	Health Insurance	32,971.00	8,242.75	8,089.17	153.58

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-407-4133-000	Life Insurance	944.00	236.00	218.31	17.69
101-407-4134-000	Dental Insurance	1,672.00	418.00	303.33	114.67
101-407-4151-000	Workers Compensation	1,428.00	357.00	1,036.00	-679.00
101-407-4200-000	Office Supplies-Finance	1,000.00	250.00	279.77	-29.77
101-407-4308-000	Auditor	15,000.00	3,750.00	5,703.28	-1,953.28
101-407-4310-000	Other Consultant-Finance	231,859.00	57,964.75	76,226.46	-18,261.71
101-407-4330-000	TravelTuition-Finance	6,000.00	1,500.00	85.00	1,415.00
101-407-4340-000	Advertising-Finance	1,000.00	250.00	0.00	250.00
101-407-4342-000	Truth In Taxation	1,900.00	475.00	0.00	475.00
101-407-4410-000	Contracted Services-Finance	109,000.00	27,250.00	102.00	27,148.00
101-407-4452-000	SubscriptionsDues-Finance	1,300.00	325.00	385.00	-60.00
407	Finance	686,227.00	171,556.75	146,671.68	24,885.07
414	Legal Consultants				
101-414-4301-000	Consultants Municipal Atto	30,000.00	7,500.00	0.00	7,500.00
101-414-4303-000	Consultants Criminal Attor	105,000.00	26,250.00	25,542.00	708.00
414	Legal Consultants	135,000.00	33,750.00	25,542.00	8,208.00
415	Economic Development				
101-415-4106-000	Temporaries - Econ Dev	19,604.00	4,901.00	3,614.00	1,287.00
101-415-4121-000	PERA	0.00	0.00	313.05	-313.05
101-415-4122-000	FICA	1,500.00	375.00	276.44	98.56
101-415-4151-000	Workers Compensation	115.00	28.75	75.00	-46.25
101-415-4300-000	Professional Services-Econ Dev	13,440.00	3,360.00	8,715.25	-5,355.25
101-415-4330-000	TravelTuition-Econ Dev	300.00	75.00	0.00	75.00
101-415-4340-000	Advertising-Econ Dev	300.00	75.00	0.00	75.00
101-415-4452-000	SubscriptionsDues-Econ Dev	725.00	181.25	695.00	-513.75
101-415-4900-000	Marketing	72,500.00	18,125.00	2,087.00	16,038.00
415	Economic Development	108,484.00	27,121.00	15,775.74	11,345.26
416	Planning & Zoning				
101-416-4101-000	Salaries - P&Z	91,014.00	22,753.50	17,784.68	4,968.82
101-416-4121-000	PERA	6,826.00	1,706.50	1,563.29	143.21
101-416-4122-000	FICA	6,963.00	1,740.75	1,302.80	437.95
101-416-4131-000	Health Insurance	7,461.00	1,865.25	1,865.28	-0.03
101-416-4133-000	Life Insurance	338.00	84.50	84.27	0.23
101-416-4134-000	Dental Insurance	539.00	134.75	134.82	-0.07
101-416-4151-000	Workers Compensation	457.00	114.25	337.00	-222.75
101-416-4200-000	Office Supplies-P&Z	200.00	50.00	0.00	50.00
101-416-4300-000	Professional Services-P&Z	7,950.00	1,987.50	996.00	991.50
101-416-4330-000	TravelTuition-P&Z	1,450.00	362.50	15.00	347.50
101-416-4331-000	Stipend P&Z Board	6,600.00	1,650.00	0.00	1,650.00
101-416-4340-000	Advertising-P&Z	250.00	62.50	0.00	62.50
101-416-4410-000	Contracted Services-P&Z	37,300.00	9,325.00	2,900.00	6,425.00
101-416-4452-000	SubscriptionsDues-P&Z	700.00	175.00	653.00	-478.00
416	Planning & Zoning	168,048.00	42,012.00	27,636.14	14,375.86
417	Engineering				
101-417-4300-000	Professional Services-Engineer	44,500.00	11,125.00	1,831.00	9,294.00
101-417-4410-000	Contracted Services-Engineer	62,660.00	15,665.00	5,680.00	9,985.00
101-417-5000-000	Capital Outlay Engineering	2,600.00	650.00	0.00	650.00
417	Engineering	109,760.00	27,440.00	7,511.00	19,929.00
418	Comm Dev				
101-418-4101-000	Salaries - Comm Dev	183,798.00	45,949.50	35,721.81	10,227.69
101-418-4108-000	Wellness Program-Comm Dev	720.00	180.00	0.00	180.00
101-418-4121-000	PERA	13,785.00	3,446.25	3,138.15	308.10
101-418-4122-000	FICA	14,061.00	3,515.25	2,687.61	827.64
101-418-4131-000	Health Insurance	11,061.00	2,765.25	2,765.25	0.00
101-418-4133-000	Life Insurance	683.00	170.75	144.27	26.48
101-418-4134-000	Dental Insurance	1,079.00	269.75	134.82	134.93
101-418-4151-000	Workers Compensation	968.00	242.00	647.00	-405.00
101-418-4200-000	Office Supplies-Comm Dev	100.00	25.00	0.00	25.00
101-418-4300-000	Professional Services-Comm Dev	7,000.00	1,750.00	302.50	1,447.50
101-418-4330-000	TravelTuition-Comm Dev	900.00	225.00	0.00	225.00
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	75.00	0.00	75.00
101-418-4452-000	SubscriptionsDues-Comm Dev	725.00	181.25	702.00	-520.75
418	Comm Dev	235,180.00	58,795.00	46,289.41	12,505.59
420	Police				
101-420-4101-000	Salaries - Police	2,905,790.00	726,447.50	481,860.15	244,587.35

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-420-4102-000	Overtime - Police	90,000.00	22,500.00	18,735.59	3,764.41
101-420-4108-000	Wellness Program-Police	2,052.00	513.00	0.00	513.00
101-420-4121-000	PERA	504,303.00	126,075.75	116,840.94	9,234.81
101-420-4122-000	FICA	59,214.00	14,803.50	9,246.85	5,556.65
101-420-4123-000	Def Comp Employer Contribution	1,286.00	321.50	4,173.72	-3,852.22
101-420-4131-000	Health Insurance	394,586.00	98,646.50	72,561.83	26,084.67
101-420-4133-000	Life Insurance	10,795.00	2,698.75	2,199.94	498.81
101-420-4134-000	Dental Insurance	17,058.00	4,264.50	3,220.08	1,044.42
101-420-4151-000	Workers Compensation	114,870.00	28,717.50	73,126.00	-44,408.50
101-420-4200-000	Office Supplies-Police	8,100.00	2,025.00	1,117.29	907.71
101-420-4211-000	Maintenance Supplies-Police	16,450.00	4,112.50	5,994.81	-1,882.31
101-420-4213-000	Youth Program	3,100.00	775.00	0.00	775.00
101-420-4214-000	Crime Prevention	7,400.00	1,850.00	0.00	1,850.00
101-420-4240-000	Small ToolsEquip-Police	11,580.00	2,895.00	2,000.56	894.44
101-420-4300-000	Professional Services-Police	6,970.00	1,742.50	0.00	1,742.50
101-420-4321-000	Telephone-Police	22,664.00	5,666.00	3,650.84	2,015.16
101-420-4322-000	Postage-Police	1,000.00	250.00	120.53	129.47
101-420-4330-000	TravelTuition-Police	43,250.00	10,812.50	11,589.60	-777.10
101-420-4360-000	Insurance	52,818.00	13,204.50	35,214.00	-22,009.50
101-420-4370-000	Uniforms-Police	37,402.00	9,350.50	5,454.15	3,896.35
101-420-4381-000	Electricity-Police	420.00	105.00	68.25	36.75
101-420-4386-000	Police Reserves	2,000.00	500.00	17.43	482.57
101-420-4410-000	Contracted Services-Police	50,639.00	12,659.75	29,629.03	-16,969.28
101-420-4452-000	SubscriptionsDues-Police	1,200.00	300.00	886.00	-586.00
101-420-5000-000	Capital Outlay Police	3,100.00	775.00	5,290.00	-4,515.00
420	Police	4,368,047.00	1,092,011.75	882,997.59	209,014.16
421	Fire				
101-421-4101-000	Salaries - Fire	318,945.00	79,736.25	59,079.13	20,657.12
101-421-4102-421	Overtime - Fire Stipend	0.00	0.00	135.98	-135.98
101-421-4108-000	Wellness Program-Fire	108.00	27.00	0.00	27.00
101-421-4109-000	Fire Stipend	72,675.00	18,168.75	0.00	18,168.75
101-421-4109-421	Fire Stipend	0.00	0.00	3,939.56	-3,939.56
101-421-4121-000	PERA	49,870.00	12,467.50	7,375.65	5,091.85
101-421-4121-421	PERA	0.00	0.00	1,150.41	-1,150.41
101-421-4122-000	FICA	13,796.00	3,449.00	2,522.31	926.69
101-421-4122-421	FICA	0.00	0.00	53.44	-53.44
101-421-4131-000	Health Insurance	27,827.00	6,956.75	5,905.90	1,050.85
101-421-4133-000	Life Insurance	855.00	213.75	166.72	47.03
101-421-4134-000	Dental Insurance	1,052.00	263.00	217.95	45.05
101-421-4151-000	Workers Compensation	50,732.00	12,683.00	27,966.00	-15,283.00
101-421-4200-000	Office Supplies-Fire	1,000.00	250.00	382.50	-132.50
101-421-4211-000	Maintenance Supplies-Fire	6,700.00	1,675.00	0.00	1,675.00
101-421-4213-000	Youth Program	1,700.00	425.00	0.00	425.00
101-421-4214-000	Fire Prevention	3,000.00	750.00	0.00	750.00
101-421-4240-000	Small ToolsEquip-Fire	14,500.00	3,625.00	435.20	3,189.80
101-421-4300-000	Professional Services-Fire	5,500.00	1,375.00	0.00	1,375.00
101-421-4321-000	Telephone-Fire	3,010.00	752.50	396.56	355.94
101-421-4322-000	Postage-Fire	500.00	125.00	3.40	121.60
101-421-4330-000	TravelTuition-Fire	33,050.00	8,262.50	5,804.21	2,458.29
101-421-4340-000	Advertising-Fire	500.00	125.00	0.00	125.00
101-421-4370-000	Uniforms-Fire	49,000.00	12,250.00	-184.00	12,434.00
101-421-4410-000	Contracted Services-Fire	43,485.00	10,871.25	8,104.98	2,766.27
101-421-4452-000	SubscriptionsDues-Fire	1,080.00	270.00	630.00	-360.00
421	Fire	698,885.00	174,721.25	124,085.90	50,635.35
422	Building Inspections				
101-422-4101-000	Salaries - Building	268,052.00	67,013.00	52,159.06	14,853.94
101-422-4102-000	Overtime - Building	500.00	125.00	0.00	125.00
101-422-4106-000	Temporaries - Building	9,360.00	2,340.00	0.00	2,340.00
101-422-4108-000	Wellness Program-Bldg Insp	720.00	180.00	0.00	180.00
101-422-4121-000	PERA	20,141.00	5,035.25	4,571.24	464.01
101-422-4122-000	FICA	21,260.00	5,315.00	3,811.00	1,504.00
101-422-4131-000	Health Insurance	35,377.00	8,844.25	7,793.32	1,050.93
101-422-4133-000	Life Insurance	1,025.00	256.25	249.00	7.25
101-422-4134-000	Dental Insurance	1,887.00	471.75	292.11	179.64
101-422-4151-000	Workers Compensation	1,443.00	360.75	879.00	-518.25
101-422-4200-000	Office Supplies-Building	2,000.00	500.00	0.00	500.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-422-4240-000	Small ToolsEquip-Bldg	150.00	37.50	0.00	37.50
101-422-4300-000	Professional Services-Bldg	5,000.00	1,250.00	4,175.00	-2,925.00
101-422-4321-000	Telephone-Building Inspections	2,000.00	500.00	386.38	113.62
101-422-4330-000	TravelTuition-Bldg	3,300.00	825.00	1,460.00	-635.00
101-422-4370-000	Uniforms-Building	1,140.00	285.00	290.57	-5.57
101-422-4410-000	Contracted Services-Bldg	3,000.00	750.00	919.00	-169.00
101-422-4452-000	SubscriptionsDues-Bldg Insp	325.00	81.25	0.00	81.25
422	Building Inspections	376,680.00	94,170.00	76,985.68	17,184.32
430	Streets				
101-430-4101-000	Salaries - Streets	431,085.00	107,771.25	82,748.11	25,023.14
101-430-4102-000	Overtime - Streets	14,000.00	3,500.00	4,517.16	-1,017.16
101-430-4105-000	On CallPager	4,996.00	1,249.00	4,129.93	-2,880.93
101-430-4106-000	Temporaries - Streets	26,000.00	6,500.00	108.75	6,391.25
101-430-4121-000	PERA	33,756.00	8,439.00	8,274.77	164.23
101-430-4122-000	FICA	36,420.00	9,105.00	6,622.89	2,482.11
101-430-4123-000	Def Comp Employer Contribution	491.00	122.75	0.00	122.75
101-430-4131-000	Health Insurance	41,097.00	10,274.25	11,123.04	-848.79
101-430-4133-000	Life Insurance	1,660.00	415.00	400.11	14.89
101-430-4134-000	Dental Insurance	3,370.00	842.50	573.03	269.47
101-430-4151-000	Workers Compensation	33,277.00	8,319.25	22,568.00	-14,248.75
101-430-4211-000	Maintenance Supplies-Streets	23,000.00	5,750.00	3,029.85	2,720.15
101-430-4223-000	Street Signs	12,000.00	3,000.00	611.15	2,388.85
101-430-4224-000	Patching Materials	50,000.00	12,500.00	422.55	12,077.45
101-430-4228-000	SaltSand	55,000.00	13,750.00	21,125.83	-7,375.83
101-430-4229-000	GravelMisc	7,000.00	1,750.00	0.00	1,750.00
101-430-4240-000	Small ToolsEquip-Streets	4,000.00	1,000.00	0.00	1,000.00
101-430-4300-000	Professional Services-Streets	12,000.00	3,000.00	4,500.00	-1,500.00
101-430-4321-000	Telephone-Streets	1,000.00	250.00	105.50	144.50
101-430-4330-000	TravelTuition-Streets	2,000.00	500.00	152.00	348.00
101-430-4370-000	Uniforms-Streets	2,600.00	650.00	25.90	624.10
101-430-4385-000	Street Lights-Streets	93,000.00	23,250.00	12,833.53	10,416.47
101-430-4410-000	Contracted Services-Streets	99,000.00	24,750.00	0.00	24,750.00
101-430-4415-000	Rental Equipment	1,000.00	250.00	0.00	250.00
101-430-4452-000	SubscriptionsDues-Streets	3,500.00	875.00	307.50	567.50
101-430-5000-000	Capital Outlay Streets	17,500.00	4,375.00	0.00	4,375.00
430	Streets	1,008,752.00	252,188.00	184,179.60	68,008.40
431	Fleet				
101-431-4101-000	Salaries - Fleet	158,082.00	39,520.50	31,714.99	7,805.51
101-431-4102-000	Overtime - Fleet	2,000.00	500.00	516.65	-16.65
101-431-4121-000	PERA	12,006.00	3,001.50	2,773.27	228.23
101-431-4122-000	FICA	12,246.00	3,061.50	2,191.21	870.29
101-431-4123-000	Def Comp Employer Contribution	393.00	98.25	0.00	98.25
101-431-4131-000	Health Insurance	26,913.00	6,728.25	4,307.22	2,421.03
101-431-4133-000	Life Insurance	622.00	155.50	143.34	12.16
101-431-4134-000	Dental Insurance	1,186.00	296.50	296.64	-0.14
101-431-4151-000	Workers Compensation	4,846.00	1,211.50	2,203.00	-991.50
101-431-4211-000	Maintenance Supplies-Fleet	1,000.00	250.00	873.04	-623.04
101-431-4212-000	Vehicle Fuel	110,000.00	27,500.00	24,129.24	3,370.76
101-431-4221-000	Shop Parts	65,000.00	16,250.00	5,237.84	11,012.16
101-431-4240-000	Small ToolsEquip-Fleet	7,000.00	1,750.00	158.69	1,591.31
101-431-4300-000	Professional Services-Fleet	44,000.00	11,000.00	14,353.42	-3,353.42
101-431-4321-000	Telephone-Fleet	0.00	0.00	18.00	-18.00
101-431-4330-000	TravelTuition-Fleet	500.00	125.00	0.00	125.00
101-431-4363-000	Auto Insurance	40,795.00	10,198.75	29,429.00	-19,230.25
101-431-4370-000	Uniforms-Fleet	570.00	142.50	0.00	142.50
101-431-4410-000	Contracted Services-Fleet	61,000.00	15,250.00	11,569.94	3,680.06
101-431-4452-000	SubscriptionsDues-Fleet	6,000.00	1,500.00	0.00	1,500.00
101-431-5000-000	Capital Outlay Fleet	5,000.00	1,250.00	0.00	1,250.00
431	Fleet	559,159.00	139,789.75	129,915.49	9,874.26
432	Government Buildings				
101-432-4101-000	Salaries - Gov't Bldgs	2,080.00	520.00	400.00	120.00
101-432-4121-000	PERA	156.00	39.00	35.99	3.01
101-432-4122-000	FICA	159.00	39.75	29.36	10.39
101-432-4151-000	Workers Compensation	116.00	29.00	75.00	-46.00
101-432-4200-000	Office Supplies-Govt Buildings	10,000.00	2,500.00	1,136.80	1,363.20
101-432-4211-000	Maintenance Supplies-Govt Bldg	30,000.00	7,500.00	2,426.86	5,073.14

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
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	946.64	-946.64
101-432-4211-503	Maintenance Supplies-Civ Comp	0.00	0.00	1,961.87	-1,961.87
101-432-4240-000	Small ToolsEquip-Govt Bldg	2,400.00	600.00	0.00	600.00
101-432-4300-000	Professional Services-Govt Bld	59,000.00	14,750.00	77.20	14,672.80
101-432-4300-500	Professional Services-PW Bldg	0.00	0.00	687.02	-687.02
101-432-4300-501	Professional Services-Fire #1	0.00	0.00	478.63	-478.63
101-432-4300-502	Professional Services-Fire #2	0.00	0.00	3,207.98	-3,207.98
101-432-4300-503	Professional Services-Civ Comp	0.00	0.00	3,986.13	-3,986.13
101-432-4321-000	Telephone-Govt Buildings	6,864.00	1,716.00	603.05	1,112.95
101-432-4321-502	Telephone-Fire Station #2	0.00	0.00	1,046.68	-1,046.68
101-432-4321-503	Telephone-Civic Complex	0.00	0.00	118.72	-118.72
101-432-4322-000	Postage-Gov't Buildings	5,000.00	1,250.00	1,144.16	105.84
101-432-4361-000	Building Insurance	130,111.00	32,527.75	86,745.00	-54,217.25
101-432-4381-000	Electricity-Gov't Bldgs	96,500.00	24,125.00	0.00	24,125.00
101-432-4381-500	Electricity-Public Works Bldg	0.00	0.00	2,609.97	-2,609.97
101-432-4381-501	Electricity-Fire Station #1	0.00	0.00	974.61	-974.61
101-432-4381-502	Electricity-Fire Station #2	0.00	0.00	1,790.55	-1,790.55
101-432-4381-503	Electricity-Civic Complex	0.00	0.00	8,454.15	-8,454.15
101-432-4382-000	Utilities	21,000.00	5,250.00	2,740.92	2,509.08
101-432-4383-000	Heat-Gov't Buildings	48,000.00	12,000.00	0.00	12,000.00
101-432-4383-500	Heat-Public Works Bldg	0.00	0.00	1,564.84	-1,564.84
101-432-4383-501	Heat-Fire Station #1	0.00	0.00	663.89	-663.89
101-432-4383-502	Heat-Fire Station #2	0.00	0.00	1,533.10	-1,533.10
101-432-4383-503	Heat-Civic Complex	0.00	0.00	7,675.76	-7,675.76
101-432-4384-000	Sanitation-Gov't Bldgs	12,000.00	3,000.00	0.00	3,000.00
101-432-4384-500	Sanitation-Public Works Bldg	0.00	0.00	1,269.63	-1,269.63
101-432-4384-501	Sanitation-Fire Station #1	0.00	0.00	374.30	-374.30
101-432-4384-502	Sanitation-Fire Station #2	0.00	0.00	570.95	-570.95
101-432-4384-503	Sanitation-Civic Complex	0.00	0.00	1,723.44	-1,723.44
101-432-4410-000	Contracted Services-Govt Bldg	71,000.00	17,750.00	1,027.00	16,723.00
101-432-4410-500	Contracted Services-PW Bldg	0.00	0.00	3,471.16	-3,471.16
101-432-4410-501	Contracted Services-Fire #1	0.00	0.00	2,221.25	-2,221.25
101-432-4410-502	Contracted Services-Fire #2	0.00	0.00	2,460.13	-2,460.13
101-432-4410-503	Contracted Services-Civic Comp	0.00	0.00	14,149.55	-14,149.55
101-432-4452-000	SubscriptionsDues-Gov't Bldgs	200.00	50.00	0.00	50.00
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	123,646.50	168,536.85	-44,890.35
450	Parks				
101-450-4101-000	Salaries - Parks	347,789.00	86,947.25	68,049.04	18,898.21
101-450-4102-000	Overtime - Parks	2,000.00	500.00	295.13	204.87
101-450-4106-000	Temporaries - Parks	39,200.00	9,800.00	0.00	9,800.00
101-450-4121-000	PERA	26,234.00	6,558.50	6,013.70	544.80
101-450-4122-000	FICA	29,758.00	7,439.50	5,160.31	2,279.19
101-450-4123-000	Def Comp Employer Contribution	1,922.00	480.50	1,617.86	-1,137.36
101-450-4131-000	Health Insurance	31,397.00	7,849.25	7,061.22	788.03
101-450-4133-000	Life Insurance	1,351.00	337.75	318.98	18.77
101-450-4134-000	Dental Insurance	2,669.00	667.25	532.56	134.69
101-450-4151-000	Workers Compensation	14,724.00	3,681.00	9,563.00	-5,882.00
101-450-4211-000	Maintenance Supplies-Parks	42,000.00	10,500.00	4,116.46	6,383.54
101-450-4240-000	Small ToolsEquip-Parks	3,000.00	750.00	546.03	203.97
101-450-4300-000	Professional Services-Parks	7,000.00	1,750.00	1,500.00	250.00
101-450-4321-000	Telephone-Parks	2,000.00	500.00	185.52	314.48
101-450-4330-000	TravelTuition-Parks	2,000.00	500.00	340.00	160.00
101-450-4331-000	Stipend Park Board	2,750.00	687.50	0.00	687.50
101-450-4370-000	Uniforms-Parks	1,500.00	375.00	207.87	167.13
101-450-4381-000	Electricity-Parks	3,500.00	875.00	635.53	239.47
101-450-4382-000	Utilities	25,000.00	6,250.00	96.20	6,153.80
101-450-4383-000	Heat-Parks	5,000.00	1,250.00	1,269.55	-19.55
101-450-4384-000	Sanitation-Parks	1,800.00	450.00	0.00	450.00
101-450-4410-000	Contracted Services-Parks	97,000.00	24,250.00	3,834.66	20,415.34
101-450-4415-000	Rental Equipment	500.00	125.00	0.00	125.00
101-450-4452-000	SubscriptionsDues-Parks	200.00	50.00	65.00	-15.00
101-450-5000-000	Capital Outlay Parks	0.00	0.00	5,231.25	-5,231.25
450	Parks	690,294.00	172,573.50	116,639.87	55,933.63

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
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	7,238.25	5,636.56	1,601.69
101-461-4102-000	Overtime - Environmental	500.00	125.00	0.00	125.00
101-461-4106-000	Temporaries - Environmental	13,520.00	3,380.00	0.00	3,380.00
101-461-4121-000	PERA	2,209.00	552.25	495.13	57.12
101-461-4122-000	FICA	3,287.00	821.75	429.36	392.39
101-461-4131-000	Health Insurance	2,798.00	699.50	699.48	0.02
101-461-4133-000	Life Insurance	126.00	31.50	27.12	4.38
101-461-4134-000	Dental Insurance	202.00	50.50	50.55	-0.05
101-461-4151-000	Workers Compensation	216.00	54.00	141.00	-87.00
101-461-4211-000	Maintenance Supplies-Env	700.00	175.00	0.00	175.00
101-461-4240-000	Small ToolsEquip-Env	300.00	75.00	0.00	75.00
101-461-4300-000	Professional Services-Env	1,000.00	250.00	740.00	-490.00
101-461-4321-000	Telephone-Environmental	730.00	182.50	93.00	89.50
101-461-4330-000	TravelTuition-Env	1,100.00	275.00	279.00	-4.00
101-461-4331-000	Stipend Environmental Board	6,600.00	1,650.00	0.00	1,650.00
101-461-4410-000	Contracted Services-Env	1,000.00	250.00	0.00	250.00
101-461-4452-000	SubscriptionsDues-Env	100.00	25.00	0.00	25.00
461	Environmental	63,341.00	15,835.25	8,591.20	7,244.05
462	Solid Waste				
101-462-4101-000	Salaries - Solid Waste	19,302.00	4,825.50	3,757.63	1,067.87
101-462-4102-000	Overtime - Solid Waste	1,600.00	400.00	0.00	400.00
101-462-4106-000	Temporaries - Solid Waste	19,604.00	4,901.00	0.00	4,901.00
101-462-4121-000	PERA	1,568.00	392.00	330.07	61.93
101-462-4122-000	FICA	3,099.00	774.75	285.99	488.76
101-462-4131-000	Health Insurance	1,865.00	466.25	466.32	-0.07
101-462-4133-000	Life Insurance	93.00	23.25	18.06	5.19
101-462-4134-000	Dental Insurance	135.00	33.75	33.72	0.03
101-462-4151-000	Workers Compensation	237.00	59.25	153.00	-93.75
101-462-4200-000	Office Supplies-Solid Waste	1,100.00	275.00	0.00	275.00
101-462-4330-000	TravelTuition-Solid Waste	220.00	55.00	0.00	55.00
101-462-4340-000	Advertising-Solid Waste	7,000.00	1,750.00	2,201.82	-451.82
101-462-4410-000	Contracted Services-So. Waste	22,700.00	5,675.00	3,087.39	2,587.61
462	Solid Waste	78,523.00	19,630.75	10,334.00	9,296.75
463	Forestry				
101-463-4101-000	Salaries - Forestry	28,953.00	7,238.25	5,636.56	1,601.69
101-463-4121-000	PERA	2,171.00	542.75	495.03	47.72
101-463-4122-000	FICA	2,215.00	553.75	457.79	95.96
101-463-4131-000	Health Insurance	2,798.00	699.50	699.48	0.02
101-463-4133-000	Life Insurance	126.00	31.50	27.09	4.41
101-463-4134-000	Dental Insurance	202.00	50.50	50.55	-0.05
101-463-4151-000	Workers Compensation	1,310.00	327.50	855.00	-527.50
101-463-4211-000	Maintenance Supplies-Forestry	3,000.00	750.00	0.00	750.00
101-463-4240-000	Small ToolsEquip-Forestry	250.00	62.50	0.00	62.50
101-463-4370-000	Uniforms-Forestry	380.00	95.00	373.02	-278.02
101-463-4410-000	Contracted Services-Forestry	30,000.00	7,500.00	0.00	7,500.00
463	Forestry	71,405.00	17,851.25	8,594.52	9,256.73
499	Other				
101-499-4905-000	Contingency	75,000.00	18,750.00	0.00	18,750.00
101-499-4910-000	Operating Transfers	926,113.00	231,528.25	926,113.00	-694,584.75
499	Other	1,001,113.00	250,278.25	926,113.00	-675,834.75
101	General Fund	11,519,400.00	2,879,850.00	3,027,571.11	-147,721.11

General Ledger

Budget to Actual

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 Period 01 - 03
 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	-9,125.00	-16,750.00	-6,250.00
601-000-3372-000	Other Grants	0.00	0.00	0.00	0.00
601-000-3406-000	Water Meter Sales	-50,000.00	-12,500.00	-30,281.65	-9,311.04
601-000-3407-000	Irrigation Controller Sales	0.00	0.00	-1,235.00	0.00
601-000-3620-000	Interest On Investments	-50,000.00	-12,500.00	12,813.17	0.00
601-000-3714-000	Miscellaneous Revenue	-2,500.00	-625.00	-635.00	-106.00
601-000-3855-000	Water Sales	-1,080,000.00	-270,000.00	-157,093.02	-172,266.81
601-000-3858-000	Penalty	-22,000.00	-5,500.00	-4,094.09	-3,788.03
601-000-3910-000	Sale of Fixed Assets	0.00	0.00	-7,100.00	0.00
601	Water Operating	-1,241,000.00	-310,250.00	-204,375.59	-191,721.88
602	Sewer Operating				
602-000-3249-000	Sewer Hook Up Charge	-29,000.00	-7,250.00	-13,400.00	-5,000.00
602-000-3620-000	Interest On Investments	-80,000.00	-20,000.00	20,887.40	0.00
602-000-3856-000	Sewer Sales	-1,700,000.00	-425,000.00	-445,969.69	-431,639.36
602-000-3858-000	Penalty	-26,000.00	-6,500.00	-5,311.91	-5,565.38
602-000-3910-000	Sale of Fixed Assets	0.00	0.00	-7,100.00	0.00
602	Sewer Operating	-1,835,000.00	-458,750.00	-450,894.20	-442,204.74

General Ledger

Budget to Actual

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 Period 01 - 03
 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	55,343.25	43,455.46	44,831.94
601-494-4102-000	Overtime - Water	7,000.00	1,750.00	1,418.81	1,861.56
601-494-4105-000	On CallPager	4,996.00	1,249.00	-201.22	-132.69
601-494-4106-000	Temporaries - Water	9,240.00	2,310.00	894.37	0.00
601-494-4121-000	PERA	17,503.00	4,375.75	4,035.13	3,971.50
601-494-4122-000	FICA	18,560.00	4,640.00	3,296.08	3,280.20
601-494-4123-000	Def Comp Employer Contribution	294.00	73.50	0.00	132.15
601-494-4131-000	Health Insurance	25,528.00	6,382.00	5,909.04	9,068.23
601-494-4133-000	Life Insurance	1,027.00	256.75	206.77	195.10
601-494-4134-000	Dental Insurance	1,753.00	438.25	428.07	439.92
601-494-4151-000	Workers Compensation	5,463.00	1,365.75	3,436.00	3,412.00
	Personal Services	312,737.00	78,184.25	62,878.51	67,059.91
	Supplies				
601-494-4200-000	Office Supplies-Water	2,500.00	625.00	0.00	1,566.21
601-494-4211-000	Maintenance Supplies-Water	45,000.00	11,250.00	1,499.26	5,757.78
601-494-4212-000	Vehicle Fuel	10,000.00	2,500.00	0.00	0.00
601-494-4215-000	Water Meters	80,000.00	20,000.00	11,163.65	32,122.18
601-494-4216-000	Irrigation Controllers	20,000.00	5,000.00	0.00	0.00
601-494-4222-000	Chemicals	80,000.00	20,000.00	10,980.96	10,164.16
601-494-4240-000	Small ToolsEquip-Water	2,500.00	625.00	273.29	57.80
	Supplies	240,000.00	60,000.00	23,917.16	49,668.13
	Services & Charges				
601-494-4300-000	Professional Services-Water	125,000.00	31,250.00	13,532.89	18,613.76
601-494-4304-000	Municipal Engineer	25,000.00	6,250.00	3,971.00	4,930.25
601-494-4310-000	Other Consultant-Water	11,347.00	2,836.75	4,058.67	3,852.67
601-494-4321-000	Telephone-Water	5,000.00	1,250.00	882.47	914.43
601-494-4322-000	Postage-Water	5,500.00	1,375.00	1,379.64	899.17
601-494-4330-000	TravelTuition-Water	3,000.00	750.00	614.99	0.00
601-494-4340-000	Advertising-Water	3,500.00	875.00	0.00	506.08
601-494-4360-000	Insurance	10,374.00	2,593.50	6,289.00	5,370.00
601-494-4363-000	Auto Insurance	700.00	175.00	627.00	469.00
601-494-4370-000	Uniforms-Water	760.00	190.00	320.75	158.13
601-494-4381-000	Electricity-Water	90,000.00	22,500.00	11,404.43	11,343.56
601-494-4382-000	Utilities	15,000.00	3,750.00	0.00	404.10
601-494-4383-000	Heat-Water	5,000.00	1,250.00	621.43	904.94
	Services & Charges	300,181.00	75,045.25	43,702.27	48,366.09
	Contractual Services				
601-494-4410-000	Contracted Services-Water	10,000.00	2,500.00	1,765.90	2,419.35
601-494-4410-129	Contr Services-Phesant Hills	0.00	0.00	-5,760.65	-10,444.13
601-494-4452-000	SubscriptionsDues-Water	1,000.00	250.00	500.00	557.00
601-494-4510-000	Purchased Assets Dep	605,000.00	151,250.00	0.00	0.00
	Contractual Services	616,000.00	154,000.00	-3,494.75	-7,467.78
	Capital Outlay				
601-494-5000-000	Capital Outlay	55,000.00	13,750.00	8,088.41	24,533.29
	Capital Outlay	55,000.00	13,750.00	8,088.41	24,533.29
601	Water Operating	1,523,918.00	380,979.50	135,091.60	182,159.64
602	Sewer Operating				
	Personal Services				
602-495-4101-000	Salaries - Sewer	221,373.00	55,343.25	43,454.92	44,831.34

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
602-495-4102-000	Overtime - Sewer	7,000.00	1,750.00	1,418.68	1,861.54
602-495-4105-000	On CallPager	4,996.00	1,249.00	-201.22	-132.69
602-495-4106-000	Temporaries - Sewer	9,240.00	2,310.00	894.37	0.00
602-495-4121-000	PERA	17,503.00	4,375.75	4,035.15	3,971.41
602-495-4122-000	FICA	18,560.00	4,640.00	3,296.20	3,279.98
602-495-4123-000	Def Comp Employer Contribution	294.00	73.50	0.00	132.15
602-495-4131-000	Health Insurance	25,528.00	6,382.00	5,909.22	9,068.43
602-495-4133-000	Life Insurance	1,027.00	256.75	206.94	195.34
602-495-4134-000	Dental Insurance	1,753.00	438.25	428.07	439.92
602-495-4151-000	Workers Compensation	12,334.00	3,083.50	7,757.00	7,690.00
	Personal Services	319,608.00	79,902.00	67,199.33	71,337.42
	Supplies				
602-495-4200-000	Office Supplies-Sewer	5,809.00	1,452.25	0.00	1,442.13
602-495-4211-000	Maintenance Supplies-Sewer	59,769.00	14,942.25	152.49	9,467.61
602-495-4212-000	Vehicle Fuel	10,000.00	2,500.00	0.00	0.00
602-495-4240-000	Small ToolsEquip-Sewer	4,521.00	1,130.25	431.23	162.78
	Supplies	80,099.00	20,024.75	583.72	11,072.52
	Services & Charges				
602-495-4300-000	Professional Services-Sewer	105,000.00	26,250.00	5,621.91	11,355.03
602-495-4304-000	Municipal Engineer	25,000.00	6,250.00	1,604.00	1,225.00
602-495-4310-000	Other Consultant-Sewer	11,347.00	2,836.75	4,058.67	3,852.67
602-495-4321-000	Telephone-Sewer	1,500.00	375.00	259.52	264.12
602-495-4322-000	Postage-Sewer	5,000.00	1,250.00	1,379.63	899.15
602-495-4330-000	TravelTuition-Sewer	3,000.00	750.00	0.00	0.00
602-495-4340-000	Advertising-Sewer	500.00	125.00	0.00	0.00
602-495-4360-000	Insurance	18,896.00	4,724.00	11,971.00	9,516.00
602-495-4363-000	Auto Insurance	700.00	175.00	627.00	469.00
602-495-4370-000	Uniforms-Sewer	760.00	190.00	320.72	158.09
602-495-4381-000	Electricity-Sewer	30,000.00	7,500.00	5,529.51	5,398.54
602-495-4382-000	Utilities	15,000.00	3,750.00	0.00	244.85
602-495-4383-000	Heat-Sewer	1,800.00	450.00	250.55	223.54
	Services & Charges	218,503.00	54,625.75	31,622.51	33,605.99
	Contractual Services				
602-495-4405-000	MCES Sewer Charges	988,488.00	247,122.00	329,496.08	345,130.24
602-495-4410-000	Contracted Services-Sewer	9,000.00	2,250.00	1,415.90	1,357.34
602-495-4452-000	SubscriptionsDues-Sewer	1,000.00	250.00	23.00	605.00
602-495-4510-000	Purchased Assets Dep	500,000.00	125,000.00	0.00	0.00
	Contractual Services	1,498,488.00	374,622.00	330,934.98	347,092.58
	Capital Outlay				
602-495-5000-000	Capital Outlay	111,000.00	27,750.00	0.00	24,533.27
	Capital Outlay	111,000.00	27,750.00	0.00	24,533.27
602	Sewer Operating	2,227,698.00	556,924.50	430,340.54	487,641.78