



3rd Quarter 2021 Financial Report

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

Portfolio Characteristics

Book Value	\$49,373,259
Market Value	\$49,462,257
Unrealized Gain (Loss)	\$88,998
Years to Effective Maturity	1.69
Years to Final Maturity	5.33

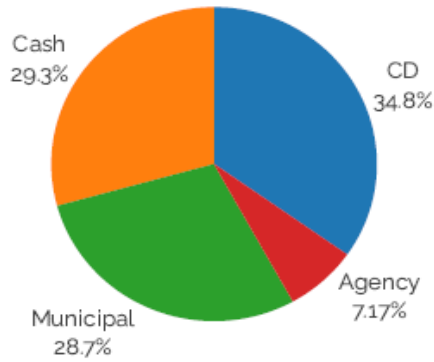
YTD Performance

Interest Earnings	\$525,428
Unrealized Gain (Loss)	-\$559,179 (1)

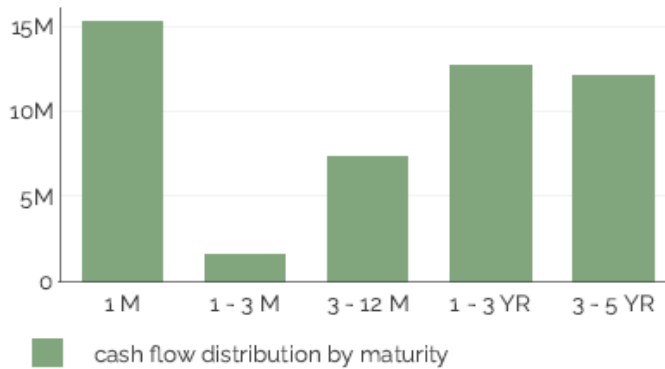
Notes

(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 September 30, 2021

Fund	Cash Balance
101 General Fund	\$ 5,767,197
201 Recreation Programming	22,440
202 Recreation Facility	(5,785)
203 Economic Development Authority	237,908
204 Cable TV and Communications	272,283
205 Blue Heron Days	14,718
206 Federal Forfeiture - Justice	36,318
207 State Narcotics Forfeiture	46,515
208 DUI Forfeitures	75,147
209 Forfeitures - Other	1,566
210 Federal Forfeiture - Treasury	39,208
211 K9 Unit	21,445
213 American Rescue Plan Funds	1,169,725
301 Closed Bond	689,903
315 Certificates Of Indebtedness	467,069
332 G.O. Tax Increment Bonds 2007A	148,940
333 G.O. Improvement Note 2009A	49,357
335 G.O. Bonds 2012A	133,150
336 G.O. Bonds 2013A	343,296
337 G.O. Bonds 2014A	391,793
338 G.O. Bonds 2015A	520,558
339 EDA Lease Revenue Bonds 2015B	178,990
340 G.O. Capital Note 2016A	39,127
341 G.O. Utility Revenue Bonds 2016A	269,267
342 G.O. Improvement Refunding Bonds 2016B	37,639
343 G.O. Tax Abatement Refunding Bonds 2016C	280,678
344 G.O. Bonds 2018A	1,456,728
345 G.O. Bonds 2020A	(886)
346 G.O. Bonds 2021A	18,880
401 Municipal Bldgs & Facilities	300,123
402 Capital Equip Revolving	336,869
403 Office Equip Revolving	68,689
405 Dedicated Parks	1,425,855
406 Area And Unit Trunk	9,250,532
411 T.I.F. District 1-5	369,349
417 T.I.F. District 1-10	285,319
418 T.I.F. District 1-11	(616,005)
419 T.I.F. District 1-12	158,116
420 Municipal State Aid	2,796,343
421 Pavement Management	1,043,925
422 Surface Water Management	1,525,413
423 Street Reconstruction	565,029
424 Surface Water Maintenance	285,307
425 Park & Trail Improvements	216,981
484 2040 Comp Plan Update	22,959
601 Water Operating	6,228,969
602 Sewer Operating	9,910,299
801 Contractor's Deposits	2,424,971
810 Foxborough Environ Trust Fund	135,253
811 Preserve Stewardship	4,789
	<u>\$ 49,462,257</u>

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

	Annual Budget	Budget Thru 09/30/2021	Actuals Thru 09/30/2021	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 09/30/2021
Revenues					
Property Taxes	\$ 9,271,367	\$ 6,953,525	\$ 4,849,687	\$ (2,103,839) *	69.7 %
Special Assessments	-	-	185	185	-
Licenses and Permits	943,019	707,264	1,215,938	508,673 (1)	171.9
Intergovernmental Revenue	631,523	473,642	348,960	(124,682) (2)	73.7
Charges For Services	301,059	225,794	231,197	5,402	102.4
Fines & Forfeits	106,100	79,575	59,493	(20,082) (3)	74.8
Investment Income	30,000	22,500	(5,656)	(28,156) (4)	(25.1)
Miscellaneous Revenue**	214,500	160,875	152,173	(8,702)	94.6
Total Revenues	11,497,568	8,623,176	6,851,975	(1,771,201)	79.5
Expenditures					
Mayor & Council	89,763	67,322	69,947	(2,624)	103.9
Administration	551,835	413,876	367,249	46,628	88.7
Elections	19,160	14,370	4,430	9,940	30.8
Cable TV	2,658	1,994	3	1,991	0.2
Charter Administration	2,500	1,875	302	1,573	16.1
Finance	686,227	514,670	523,019	(8,349)	101.6
Legal Consultants	135,000	101,250	89,040	12,210	87.9
Economic Development	108,484	81,363	77,548	3,815	95.3
Planning & Zoning	168,048	126,036	91,864	34,172 (5)	72.9
Engineering	109,760	82,320	63,161	19,159 (6)	76.7
Community Development	235,180	176,385	163,180	13,205	92.5
Police	4,368,047	3,276,035	2,746,190	529,845	83.8
Fire	698,885	524,164	392,115	132,049 (7)	74.8
Building Inspections	376,680	282,510	283,720	(1,210)	100.4
Streets	1,008,752	756,564	674,197	82,367	89.1
Fleet Management	559,159	419,369	380,167	39,202	90.7
Government Buildings	494,586	370,940	406,740	(35,800)	109.7
Parks	690,294	517,721	572,264	(54,544)	110.5
Recreation	-	-	713	(713)	-
Environmental	63,341	47,506	34,951	12,555	73.6
Solid Waste	78,523	58,892	38,919	19,973 (8)	66.1
Forestry	71,405	53,554	56,231	(2,678)	105.0
Other	1,001,113	750,835	926,113	(175,278) (9)	123.3
Total Expenditures	11,519,400	8,639,550	7,962,062	677,488	92.2
Revenues Over (Under) Expenditures	\$ (21,832)	\$ (16,374)	\$ (1,110,086)	\$ (1,093,712)	

* 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) | Residential development (Watermark) is creating more building permit revenue than anticipated. Offsetting unfavorable variances include liquor license revenue due to fees waived and lodging tax (pass through revenue) due to the COVID-19 Pandemic. |
| (2) | Variance primarily due to not receiving Police State Aid until October. Partially offset by MSA received in full. |
| (3) | Variance due to less fine revenue received from Anoka County Courts due to the COVID-19 Pandemic. |

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

- (4) Interest earnings and unrealized gain/loss on investments are booked together. Due to rising interest rates unrealized losses are greater than interest earnings.
- (5) Under budget in contracted services for zoning ordinance updates and consultant services for small area plans.
- (6) Variance due to accounts payable timing difference (invoices for August & September engineering services have not yet been received).
- (7) 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 received.
- (8) Variance due to an intern vacancy from January - April and no annual Recycling or Earth Day events in 2021.
- (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 September 30, 2021

	Annual Budget	Budget Thru 09/30/2021	Actuals Thru 09/30/2021	Prior Year Thru 09/30/2021	Variance - Favorable (Unfavorable)
Revenues					
Penalties & Interest	\$ -	\$ -	\$ 171	\$ 101	\$ 70
Water Hook Up Charge	36,500	27,375	62,250	31,000	31,250 (1)
Water Meter Sales	50,000	37,500	120,003	52,174	67,828 (1)
Irrigation Controller Sales	-	-	4,750	-	4,750
Interest On Investments	50,000	37,500	(9,959)	-	(9,959)
Miscellaneous Revenue	2,500	1,875	1,268	281	987
Water Sales	1,080,000	810,000	1,024,211	843,359	180,852 (2)
Penalty	22,000	16,500	13,080	8,617	4,463
Sale of Fixed Assets	-	-	13,750	-	13,750
Total Revenues	1,241,000	930,750	1,229,524	935,533	293,991
Expenditures					
Personal Services	312,737	234,553	214,608	200,329	(14,279)
Supplies	240,000	180,000	221,633	146,061	(75,572) (3)
Services & Charges	300,181	225,136	166,451	329,792	163,341 (4)
Contractual Services	11,000	8,250	11,299	28,442	17,143
Depreciation*	605,000	453,750	-	-	-
Capital Outlay	55,000	41,250	86,928	293,234	206,306 (5)
Total Expenditures	1,523,918	1,142,939	700,919	997,857	296,939
Revenues Over (Under) Expenditures	\$ (282,918)	\$ (212,189)	\$ 528,605	\$ (62,324)	\$ 590,930

*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 249 new customers YTD in 2021 compared to 124 in 2020. New customers primarily from Watermark.
- (2) Quarter 3 2021 is driving the favorable variance due to a 37% increase in consumption compared to 2020. This increase can be attributed to new customers, but more so to consumption for irrigation. The quarter 3 increase is partially offset by consumption decreases in quarter 1 & 2 2021 with more water sales in 2020 due to the COVID-19 Pandemic and more people at home.
- (3) Increase from prior year is a result of more water meter inventory due to the increase in new customers, the irrigation controller program was new in 2021, and chemicals are higher due to the increase in water consumption.
- (4) A pay voucher for the Well House No. 1 Rehabilitation was incorrectly coded to Municipal Engineer instead of Capital Outlay in July 2020.
- (5) 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 Budet to Actual (Unaudited)
For the Quarter Ended September 30, 2021

	Annual Budget	Budget Thru 09/30/2021	Actuals Thru 09/30/2021	Prior Year Thru 09/30/2021	Variance - Favorable (Unfavorable)
Revenues					
Current Assessments	\$ -	\$ -	\$ 354	\$ 354	\$ -
Penalties & Interest	-	-	171	101	70
Sewer Hook Up Charge	29,000	21,750	51,167	25,127	26,040 (1)
Interest On Investments	80,000	60,000	(15,691)	-	(15,691)
Refunds and Reimbursements	-	-	15,276	-	15,276
Sewer Sales	1,700,000	1,275,000	1,336,634	1,302,743	33,892 (2)
Penalty	26,000	19,500	17,165	12,717	4,447
Sale of Fixed Assets	-	-	13,750	-	13,750
Total Revenues	1,835,000	1,376,250	1,418,825	1,341,042	77,783
Expenditures					
Personal Services	319,608	239,706	221,393	206,766	(14,627)
Supplies	80,099	60,074	7,419	20,099	12,680
Services & Charges	218,503	163,877	136,834	384,996	248,162 (3)
Contractual Services	998,488	748,866	749,693	870,429	120,736 (4)
Depreciation*	500,000	375,000	-	-	-
Capital Outlay	111,000	83,250	57,430	120,132	62,702 (5)
Total Expenditures	2,227,698	1,670,774	1,172,769	1,602,423	429,654
Revenues Over (Under) Expenditures	\$ (392,698)	\$ (294,524)	\$ 246,056	\$ (261,381)	\$ 507,437

*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 255 new customers YTD in 2021 compared to 125 in 2020. New customers primarily from Watermark.
- (2) Increase due to an increase in customers.
- (3) Lift Station No. 5 Forcemain Replacement was incorrectly coded to Professional Services instead of Capital Outlay in August 2020.
- (4) October Met Council Environmental Services (MCES) Sewer Charge was paid in September in 2020, but not paid until October in 2021. The remaining variance is due to an annual decrease in the charge totaling \$46,903 or 5%.
- (5) Variance due to capital equipment purchased and capital projects in progress:
2021 - 50% Utilities Vehicle, 50% Lawn Mower, Lift Station #4 Pump Rebuild, Lift Station #8 Generator
2020 - 50% Utilities Vehicle, Trailer Mounted Jetter

General Ledger

Budget to Actual



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 Period 01 - 09
 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	-6,924,275.25	-4,773,705.72	-2,150,569.53
101-000-3020-000	Delinquent Taxes	-35,000.00	-26,250.00	-75,105.31	48,855.31
101-000-3150-000	Penalties & Interest	-4,000.00	-3,000.00	-875.57	-2,124.43
	Taxes	-9,271,367.00	-6,953,525.25	-4,849,686.60	-2,103,838.65
	Special Assessments				
101-000-3110-000	Current Assessments	0.00	0.00	-185.22	185.22
	Special Assessments	0.00	0.00	-185.22	185.22
	Licenses & Permits				
101-000-3201-000	Liquor License - Bar	-32,000.00	-24,000.00	783.32	-24,783.32
101-000-3202-000	Liquor License - Beer	-1,000.00	-750.00	116.66	-866.66
101-000-3203-000	Off Sale Liquor License	-2,000.00	-1,500.00	-1,600.00	100.00
101-000-3204-000	Sunday Liquor License	-1,900.00	-1,425.00	0.00	-1,425.00
101-000-3205-000	Club Liquor License	-300.00	-225.00	0.00	-225.00
101-000-3208-000	Investigation Fee	-1,000.00	-750.00	-422.75	-327.25
101-000-3209-000	Garbage Removal License	-1,700.00	-1,275.00	-1,930.00	655.00
101-000-3210-000	Temporary Consumption Permi	-300.00	-225.00	-250.00	25.00
101-000-3211-000	Cigarette License	-600.00	-450.00	-650.00	200.00
101-000-3213-000	Contractor's License	-17,103.00	-12,827.25	-7,810.50	-5,016.75
101-000-3215-000	Rental Housing License	-5,906.00	-4,429.50	-5,663.50	1,234.00
101-000-3219-000	Dance	-35.00	-26.25	-70.00	43.75
101-000-3220-000	Fireworks License	-200.00	-150.00	-400.00	250.00
101-000-3222-000	Massage License	-1,100.00	-825.00	-800.00	-25.00
101-000-3223-000	Peddler's License	-2,500.00	-1,875.00	-1,665.00	-210.00
101-000-3225-000	Lodging Tax	-76,315.00	-57,236.25	-36,319.00	-20,917.25
101-000-3250-000	Building Permits	-445,221.00	-333,915.75	-623,250.80	289,335.05
101-000-3251-000	Plan Inspection Fee	-200,873.00	-150,654.75	-348,747.21	198,092.46
101-000-3252-000	Erosion Control Permit	-24,800.00	-18,600.00	-38,560.00	19,960.00
101-000-3253-000	Plumbing Permit	-27,227.00	-20,420.25	-43,481.80	23,061.55
101-000-3254-000	Heating & Air Conditioning	-58,441.00	-43,830.75	-71,604.82	27,774.07
101-000-3255-000	Septic Plumbing Permit	-5,718.00	-4,288.50	-3,490.00	-798.50
101-000-3256-000	Septic System Permit	-6,342.00	-4,756.50	-6,550.00	1,793.50
101-000-3259-000	Fence Permit	-4,063.00	-3,047.25	-6,001.00	2,953.75
101-000-3260-000	Dog License	-1,250.00	-937.50	-979.25	41.75
101-000-3262-000	Sign Permit	-1,158.00	-868.50	-50.00	-818.50
101-000-3264-000	Underground Utility Permit	-15,467.00	-11,600.25	-11,637.90	37.65
101-000-3266-000	Miscellaneous Permits	-8,500.00	-6,375.00	-4,904.00	-1,471.00
	Licenses & Permits	-943,019.00	-707,264.25	-1,215,937.55	508,673.30
	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	-3,000.00	0.00	-3,000.00
101-000-3345-000	Municipal State Aid (MSA)	-270,000.00	-202,500.00	-246,536.00	44,036.00
101-000-3346-000	Police State Aid	-255,000.00	-191,250.00	-24,728.86	-166,521.14
101-000-3348-000	Other State Revenue	-10,000.00	-7,500.00	0.00	-7,500.00
101-000-3349-000	Fire State Aid	-14,000.00	-10,500.00	-32,242.15	21,742.15
101-000-3360-000	Solid Waste (Anoka County)	-78,523.00	-58,892.25	-30,851.74	-28,040.51
	Intergovernmental Revenues	-631,523.00	-473,642.25	-348,959.87	-124,682.38
	Charges for Service				
101-000-3265-000	Land Use Administration Fee	-7,333.00	-5,499.75	-11,649.00	6,149.25
101-000-3404-000	Sales Of Supplies (MapsEtc)	-100.00	-75.00	-38.60	-36.40
101-000-3405-000	Assessment Searches	-3,500.00	-2,625.00	-9,040.00	6,415.00
101-000-3409-000	Election Filing Fees	0.00	0.00	-20.00	20.00
101-000-3413-000	Return Check Fee	0.00	0.00	-30.00	30.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-000-3416-000	Resale	0.00	0.00	-0.42	0.42
101-000-3417-000	Aerial Map Fee	-12,000.00	-9,000.00	-22,230.00	13,230.00
101-000-3420-000	Police Reports	-800.00	-600.00	-504.50	-95.50
101-000-3422-000	Police Other Revenues	-190,000.00	-142,500.00	-116,814.30	-25,685.70
101-000-3433-000	Public Works Fees	-7,500.00	-5,625.00	-1,573.87	-4,051.13
101-000-3470-000	Other Park Revenues	-750.00	-562.50	-2,671.67	2,109.17
101-000-3492-000	EngineeringPlanning Fees	-29,076.00	-21,807.00	-29,124.11	7,317.11
101-000-3494-000	Investment Management Fees	-50,000.00	-37,500.00	-37,500.03	0.03
	Charges for Service	-301,059.00	-225,794.25	-231,196.50	5,402.25
	Fines & Forfeits				
101-000-3510-000	Fines & Forfeits	-105,500.00	-79,125.00	-59,092.75	-20,032.25
101-000-3512-000	Driving Diversion Prog (DDP)	-600.00	-450.00	-400.00	-50.00
	Fines & Forfeits	-106,100.00	-79,575.00	-59,492.75	-20,082.25
	Investment Income				
101-000-3620-000	Interest On Investments	-30,000.00	-22,500.00	5,656.15	-28,156.15
	Investment Income	-30,000.00	-22,500.00	5,656.15	-28,156.15
	Miscellaneous Revenues				
101-000-3350-000	Circle Pines Gas Franchise	-55,000.00	-41,250.00	-36,498.54	-4,751.46
101-000-3361-000	Other Solid Waste	-3,000.00	-2,250.00	0.00	-2,250.00
101-000-3414-000	SACSurcharge Fee	-4,000.00	-3,000.00	-6,759.23	3,759.23
101-000-3640-000	Building Rents	0.00	0.00	-200.00	200.00
101-000-3720-000	ContributionsDonations	-500.00	-375.00	0.00	-375.00
101-000-3730-000	Refunds & Reimbursements	-35,000.00	-26,250.00	-15,786.86	-10,463.14
101-000-3740-000	Lease Revenue	-115,000.00	-86,250.00	-92,281.11	6,031.11
101-000-3810-000	Miscellaneous Revenue	-2,000.00	-1,500.00	-647.32	-852.68
101-000-3900-000	General Fund Reserves	-21,832.00	-16,374.00	0.00	-16,374.00
	Miscellaneous Revenues	-236,332.00	-177,249.00	-152,173.06	-25,075.94
101	General Fund	-11,519,400.00	-8,639,550.00	-6,851,975.40	-1,787,574.60

General Ledger

Budget to Actual



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 Period 01 - 09
 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	33,384.00	33,083.91	300.09
101-401-4121-000	PERA	2,226.00	1,669.50	1,654.29	15.21
101-401-4122-000	FICA	645.00	483.75	479.70	4.05
101-401-4151-000	Worker's Compensation	180.00	135.00	72.00	63.00
101-401-4300-000	Professional Services	4,000.00	3,000.00	0.00	3,000.00
101-401-4330-000	TravelTuition-MayorCouncil	1,500.00	1,125.00	0.00	1,125.00
101-401-4340-000	Advertising	200.00	150.00	0.00	150.00
101-401-4343-000	Newsletter - MayorCouncil	13,000.00	9,750.00	13,355.32	-3,605.32
101-401-4452-000	SubscriptionsDues	18,500.00	13,875.00	18,627.00	-4,752.00
101-401-4900-000	Marketing & Education	5,000.00	3,750.00	2,674.42	1,075.58
401	MayorCouncil	89,763.00	67,322.25	69,946.64	-2,624.39
402	Administration				
101-402-4101-000	Salaries - Administration	389,218.00	291,913.50	271,604.38	20,309.12
101-402-4106-000	Temporaries - Admin	16,500.00	12,375.00	11,007.50	1,367.50
101-402-4108-000	Wellness Program-Admin	720.00	540.00	0.00	540.00
101-402-4121-000	PERA	30,429.00	22,821.75	22,199.55	622.20
101-402-4122-000	FICA	31,037.00	23,277.75	21,527.35	1,750.40
101-402-4123-000	Def Comp Employer Contribution	1,694.00	1,270.50	1,738.65	-468.15
101-402-4131-000	Health Insurance	30,871.00	23,153.25	13,695.75	9,457.50
101-402-4133-000	Life Insurance	1,439.00	1,079.25	950.40	128.85
101-402-4134-000	Dental Insurance	2,157.00	1,617.75	809.01	808.74
101-402-4151-000	Workers Compensation	2,371.00	1,778.25	2,439.00	-660.75
101-402-4200-000	Office Supplies-Admin	0.00	0.00	4.50	-4.50
101-402-4300-000	Professional Services-Admin	15,000.00	11,250.00	5,371.64	5,878.36
101-402-4310-000	Other Consultant-Admin	9,000.00	6,750.00	2,333.50	4,416.50
101-402-4321-000	Telephone	360.00	270.00	270.00	0.00
101-402-4330-000	TravelTuition-Admin	8,500.00	6,375.00	3,196.04	3,178.96
101-402-4340-000	Advertising-Admin	2,000.00	1,500.00	546.24	953.76
101-402-4410-000	Contracted Services-Admin	9,039.00	6,779.25	6,958.77	-179.52
101-402-4452-000	SubscriptionsDues-Admin	1,500.00	1,125.00	2,596.35	-1,471.35
402	Administration	551,835.00	413,876.25	367,248.63	46,627.62
403	Elections				
101-403-4101-000	Salaries - Elections	10,000.00	7,500.00	0.00	7,500.00
101-403-4122-000	FICA	30.00	22.50	0.00	22.50
101-403-4151-000	Workers Compensation	130.00	97.50	164.00	-66.50
101-403-4200-000	Office Supplies-Elections	500.00	375.00	0.00	375.00
101-403-4340-000	Advertising-Elections	2,000.00	1,500.00	51.20	1,448.80
101-403-4410-000	Contracted Services-Elections	6,500.00	4,875.00	4,214.87	660.13
403	Elections	19,160.00	14,370.00	4,430.07	9,939.93
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	1,993.50	0.00	1,993.50
404	Cable	2,658.00	1,993.50	3.00	1,990.50
405	Charter				
101-405-4300-000	Professional Services-Charter	1,000.00	750.00	302.00	448.00
101-405-4300-999	Professional Services-Charter	1,500.00	1,125.00	0.00	1,125.00
405	Charter	2,500.00	1,875.00	302.00	1,573.00
407	Finance				
101-407-4101-000	Salaries - Finance	244,406.00	183,304.50	168,719.73	14,584.77
101-407-4108-000	Wellness Program-Finance	720.00	540.00	0.00	540.00
101-407-4121-000	PERA	18,330.00	13,747.50	13,295.00	452.50
101-407-4122-000	FICA	18,697.00	14,022.75	12,272.04	1,750.71

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-407-4131-000	Health Insurance	32,971.00	24,728.25	24,361.27	366.98
101-407-4133-000	Life Insurance	944.00	708.00	659.94	48.06
101-407-4134-000	Dental Insurance	1,672.00	1,254.00	909.99	344.01
101-407-4151-000	Workers Compensation	1,428.00	1,071.00	1,550.00	-479.00
101-407-4200-000	Office Supplies-Finance	1,000.00	750.00	279.77	470.23
101-407-4300-000	Professional Services-Finance	0.00	0.00	55.57	-55.57
101-407-4308-000	Auditor	15,000.00	11,250.00	17,668.28	-6,418.28
101-407-4310-000	Other Consultant-Finance	231,859.00	173,894.25	186,883.48	-12,989.23
101-407-4330-000	TravelTuition-Finance	6,000.00	4,500.00	1,420.00	3,080.00
101-407-4340-000	Advertising-Finance	1,000.00	750.00	826.88	-76.88
101-407-4342-000	Truth In Taxation	1,900.00	1,425.00	2,009.94	-584.94
101-407-4410-000	Contracted Services-Finance	109,000.00	81,750.00	90,810.00	-9,060.00
101-407-4452-000	SubscriptionsDues-Finance	1,300.00	975.00	1,297.00	-322.00
407	Finance	686,227.00	514,670.25	523,018.89	-8,348.64
414	Legal Consultants				
101-414-4301-000	Consultants Municipal Atto	30,000.00	22,500.00	10,692.37	11,807.63
101-414-4303-000	Consultants Criminal Attor	105,000.00	78,750.00	78,348.00	402.00
414	Legal Consultants	135,000.00	101,250.00	89,040.37	12,209.63
415	Economic Development				
101-415-4106-000	Temporaries - Econ Dev	19,604.00	14,703.00	15,999.00	-1,296.00
101-415-4121-000	PERA	0.00	0.00	1,241.93	-1,241.93
101-415-4122-000	FICA	1,500.00	1,125.00	1,223.82	-98.82
101-415-4151-000	Workers Compensation	115.00	86.25	118.00	-31.75
101-415-4300-000	Professional Services-Econ Dev	13,440.00	10,080.00	30,758.08	-20,678.08
101-415-4330-000	TravelTuition-Econ Dev	300.00	225.00	109.00	116.00
101-415-4340-000	Advertising-Econ Dev	300.00	225.00	0.00	225.00
101-415-4452-000	SubscriptionsDues-Econ Dev	725.00	543.75	695.00	-151.25
101-415-4900-000	Marketing	72,500.00	54,375.00	27,403.00	26,972.00
415	Economic Development	108,484.00	81,363.00	77,547.83	3,815.17
416	Planning & Zoning				
101-416-4101-000	Salaries - P&Z	91,014.00	68,260.50	63,118.28	5,142.22
101-416-4121-000	PERA	6,826.00	5,119.50	4,963.31	156.19
101-416-4122-000	FICA	6,963.00	5,222.25	4,643.88	578.37
101-416-4131-000	Health Insurance	7,461.00	5,595.75	5,595.84	-0.09
101-416-4133-000	Life Insurance	338.00	253.50	252.81	0.69
101-416-4134-000	Dental Insurance	539.00	404.25	404.46	-0.21
101-416-4151-000	Workers Compensation	457.00	342.75	529.00	-186.25
101-416-4200-000	Office Supplies-P&Z	200.00	150.00	0.00	150.00
101-416-4300-000	Professional Services-P&Z	7,950.00	5,962.50	5,438.18	524.32
101-416-4330-000	TravelTuition-P&Z	1,450.00	1,087.50	115.00	972.50
101-416-4331-000	Stipend P&Z Board	6,600.00	4,950.00	3,000.00	1,950.00
101-416-4340-000	Advertising-P&Z	250.00	187.50	71.68	115.82
101-416-4410-000	Contracted Services-P&Z	37,300.00	27,975.00	3,078.42	24,896.58
101-416-4452-000	SubscriptionsDues-P&Z	700.00	525.00	653.00	-128.00
416	Planning & Zoning	168,048.00	126,036.00	91,863.86	34,172.14
417	Engineering				
101-417-4300-000	Professional Services-Engineer	44,500.00	33,375.00	23,391.00	9,984.00
101-417-4410-000	Contracted Services-Engineer	62,660.00	46,995.00	36,760.00	10,235.00
101-417-5000-000	Capital Outlay Engineering	2,600.00	1,950.00	3,010.00	-1,060.00
417	Engineering	109,760.00	82,320.00	63,161.00	19,159.00
418	Comm Dev				
101-418-4101-000	Salaries - Comm Dev	183,798.00	137,848.50	127,377.04	10,471.46
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	540.00	0.00	540.00
101-418-4121-000	PERA	13,785.00	10,338.75	10,021.85	316.90
101-418-4122-000	FICA	14,061.00	10,545.75	9,601.11	944.64
101-418-4131-000	Health Insurance	11,061.00	8,295.75	8,295.75	0.00
101-418-4133-000	Life Insurance	683.00	512.25	433.63	78.62
101-418-4134-000	Dental Insurance	1,079.00	809.25	404.46	404.79
101-418-4151-000	Workers Compensation	968.00	726.00	995.00	-269.00
101-418-4200-000	Office Supplies-Comm Dev	100.00	75.00	0.00	75.00
101-418-4300-000	Professional Services-Comm Dev	7,000.00	5,250.00	5,075.50	174.50
101-418-4330-000	TravelTuition-Comm Dev	900.00	675.00	100.00	575.00
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	225.00	0.00	225.00
101-418-4452-000	SubscriptionsDues-Comm Dev	725.00	543.75	702.00	-158.25

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
418	Comm Dev	235,180.00	176,385.00	163,179.82	13,205.18
420	Police				
101-420-4101-000	Salaries - Police	2,905,790.00	2,179,342.50	1,719,304.46	460,038.04
101-420-4102-000	Overtime - Police	90,000.00	67,500.00	86,393.17	-18,893.17
101-420-4108-000	Wellness Program-Police	2,052.00	1,539.00	480.00	1,059.00
101-420-4121-000	PERA	504,303.00	378,227.25	332,212.59	46,014.66
101-420-4122-000	FICA	59,214.00	44,410.50	34,698.16	9,712.34
101-420-4123-000	Def Comp Employer Contribution	1,286.00	964.50	4,173.72	-3,209.22
101-420-4131-000	Health Insurance	394,586.00	295,939.50	222,736.72	73,202.78
101-420-4133-000	Life Insurance	10,795.00	8,096.25	6,714.33	1,381.92
101-420-4134-000	Dental Insurance	17,058.00	12,793.50	9,793.07	2,998.43
101-420-4151-000	Workers Compensation	114,870.00	86,152.50	129,381.00	-43,228.50
101-420-4200-000	Office Supplies-Police	8,100.00	6,075.00	4,513.01	1,561.99
101-420-4211-000	Maintenance Supplies-Police	16,450.00	12,337.50	8,769.50	3,568.00
101-420-4213-000	Youth Program	3,100.00	2,325.00	180.00	2,145.00
101-420-4214-000	Crime Prevention	7,400.00	5,550.00	525.64	5,024.36
101-420-4240-000	Small ToolsEquip-Police	11,580.00	8,685.00	9,071.55	-386.55
101-420-4300-000	Professional Services-Police	6,970.00	5,227.50	6,161.36	-933.86
101-420-4321-000	Telephone-Police	22,664.00	16,998.00	12,903.17	4,094.83
101-420-4322-000	Postage-Police	1,000.00	750.00	666.53	83.47
101-420-4330-000	TravelTuition-Police	43,250.00	32,437.50	38,122.93	-5,685.43
101-420-4360-000	Insurance	52,818.00	39,613.50	51,868.00	-12,254.50
101-420-4370-000	Uniforms-Police	37,402.00	28,051.50	21,690.19	6,361.31
101-420-4381-000	Electricity-Police	420.00	315.00	272.46	42.54
101-420-4386-000	Police Reserves	2,000.00	1,500.00	709.16	790.84
101-420-4410-000	Contracted Services-Police	50,639.00	37,979.25	43,806.22	-5,826.97
101-420-4452-000	SubscriptionsDues-Police	1,200.00	900.00	1,041.00	-141.00
101-420-5000-000	Capital Outlay Police	3,100.00	2,325.00	0.00	2,325.00
420	Police	4,368,047.00	3,276,035.25	2,746,189.94	529,845.31
421	Fire				
101-421-4101-000	Salaries - Fire	318,945.00	239,208.75	203,345.93	35,862.82
101-421-4102-421	Overtime - Fire Stipend	0.00	0.00	901.25	-901.25
101-421-4108-000	Wellness Program-Fire	108.00	81.00	0.00	81.00
101-421-4109-000	Fire Stipend	72,675.00	54,506.25	0.00	54,506.25
101-421-4109-421	Fire Stipend	0.00	0.00	12,591.46	-12,591.46
101-421-4121-000	PERA	49,870.00	37,402.50	23,436.70	13,965.80
101-421-4121-421	PERA	0.00	0.00	2,817.13	-2,817.13
101-421-4122-000	FICA	13,796.00	10,347.00	8,567.17	1,779.83
101-421-4122-421	FICA	0.00	0.00	179.24	-179.24
101-421-4131-000	Health Insurance	27,827.00	20,870.25	16,666.84	4,203.41
101-421-4133-000	Life Insurance	855.00	641.25	500.14	141.11
101-421-4134-000	Dental Insurance	1,052.00	789.00	608.91	180.09
101-421-4151-000	Workers Compensation	50,732.00	38,049.00	42,369.00	-4,320.00
101-421-4200-000	Office Supplies-Fire	1,000.00	750.00	655.07	94.93
101-421-4211-000	Maintenance Supplies-Fire	6,700.00	5,025.00	1,809.23	3,215.77
101-421-4213-000	Youth Program	1,700.00	1,275.00	0.00	1,275.00
101-421-4214-000	Fire Prevention	3,000.00	2,250.00	0.00	2,250.00
101-421-4240-000	Small ToolsEquip-Fire	14,500.00	10,875.00	6,890.57	3,984.43
101-421-4300-000	Professional Services-Fire	5,500.00	4,125.00	4,197.00	-72.00
101-421-4321-000	Telephone-Fire	3,010.00	2,257.50	1,336.24	921.26
101-421-4322-000	Postage-Fire	500.00	375.00	13.33	361.67
101-421-4330-000	TravelTuition-Fire	33,050.00	24,787.50	32,905.02	-8,117.52
101-421-4340-000	Advertising-Fire	500.00	375.00	0.00	375.00
101-421-4370-000	Uniforms-Fire	49,000.00	36,750.00	3,661.74	33,088.26
101-421-4410-000	Contracted Services-Fire	43,485.00	32,613.75	26,881.62	5,732.13
101-421-4452-000	SubscriptionsDues-Fire	1,080.00	810.00	1,781.06	-971.06
421	Fire	698,885.00	524,163.75	392,114.65	132,049.10
422	Building Inspections				
101-422-4101-000	Salaries - Building	268,052.00	201,039.00	180,724.49	20,314.51
101-422-4102-000	Overtime - Building	500.00	375.00	4,151.31	-3,776.31
101-422-4106-000	Temporaries - Building	9,360.00	7,020.00	1,200.00	5,820.00
101-422-4108-000	Wellness Program-Bldg Insp	720.00	540.00	0.00	540.00
101-422-4121-000	PERA	20,141.00	15,105.75	14,525.02	580.73
101-422-4122-000	FICA	21,260.00	15,945.00	13,656.76	2,288.24
101-422-4131-000	Health Insurance	35,377.00	26,532.75	25,974.60	558.15
101-422-4133-000	Life Insurance	1,025.00	768.75	753.00	15.75

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-422-4134-000	Dental Insurance	1,887.00	1,415.25	831.39	583.86
101-422-4151-000	Workers Compensation	1,443.00	1,082.25	1,432.00	-349.75
101-422-4200-000	Office Supplies-Building	2,000.00	1,500.00	801.46	698.54
101-422-4240-000	Small ToolsEquip-Bldg	150.00	112.50	35.67	76.83
101-422-4300-000	Professional Services-Bldg	5,000.00	3,750.00	4,545.00	-795.00
101-422-4321-000	Telephone-Building Inspections	2,000.00	1,500.00	1,556.78	-56.78
101-422-4330-000	TravelTuition-Bldg	3,300.00	2,475.00	2,818.80	-343.80
101-422-4370-000	Uniforms-Building	1,140.00	855.00	554.25	300.75
101-422-4410-000	Contracted Services-Bldg	3,000.00	2,250.00	30,159.00	-27,909.00
101-422-4452-000	SubscriptionsDues-Bldg Insp	325.00	243.75	0.00	243.75
422	Building Inspections	376,680.00	282,510.00	283,719.53	-1,209.53
430	Streets				
101-430-4101-000	Salaries - Streets	431,085.00	323,313.75	296,602.78	26,710.97
101-430-4102-000	Overtime - Streets	14,000.00	10,500.00	5,163.87	5,336.13
101-430-4105-000	On CallPager	4,996.00	3,747.00	13,538.81	-9,791.81
101-430-4106-000	Temporaries - Streets	26,000.00	19,500.00	17,101.88	2,398.12
101-430-4121-000	PERA	33,756.00	25,317.00	25,068.02	248.98
101-430-4122-000	FICA	36,420.00	27,315.00	24,149.81	3,165.19
101-430-4123-000	Def Comp Employer Contribution	491.00	368.25	0.00	368.25
101-430-4131-000	Health Insurance	41,097.00	30,822.75	33,369.12	-2,546.37
101-430-4133-000	Life Insurance	1,660.00	1,245.00	1,202.19	42.81
101-430-4134-000	Dental Insurance	3,370.00	2,527.50	1,719.09	808.41
101-430-4151-000	Workers Compensation	33,277.00	24,957.75	34,652.00	-9,694.25
101-430-4211-000	Maintenance Supplies-Streets	23,000.00	17,250.00	8,055.46	9,194.54
101-430-4223-000	Street Signs	12,000.00	9,000.00	7,046.66	1,953.34
101-430-4224-000	Patching Materials	50,000.00	37,500.00	23,503.55	13,996.45
101-430-4228-000	SaltSand	55,000.00	41,250.00	44,564.55	-3,314.55
101-430-4229-000	GravelMisc	7,000.00	5,250.00	252.85	4,997.15
101-430-4240-000	Small ToolsEquip-Streets	4,000.00	3,000.00	1,008.74	1,991.26
101-430-4300-000	Professional Services-Streets	12,000.00	9,000.00	9,000.00	0.00
101-430-4321-000	Telephone-Streets	1,000.00	750.00	598.17	151.83
101-430-4330-000	TravelTuition-Streets	2,000.00	1,500.00	532.00	968.00
101-430-4370-000	Uniforms-Streets	2,600.00	1,950.00	483.01	1,466.99
101-430-4385-000	Street Lights-Streets	93,000.00	69,750.00	51,121.81	18,628.19
101-430-4410-000	Contracted Services-Streets	99,000.00	74,250.00	55,761.89	18,488.11
101-430-4415-000	Rental Equipment	1,000.00	750.00	1,386.00	-636.00
101-430-4452-000	SubscriptionsDues-Streets	3,500.00	2,625.00	307.50	2,317.50
101-430-5000-000	Capital Outlay Streets	17,500.00	13,125.00	18,007.00	-4,882.00
430	Streets	1,008,752.00	756,564.00	674,196.76	82,367.24
431	Fleet				
101-431-4101-000	Salaries - Fleet	158,082.00	118,561.50	109,795.06	8,766.44
101-431-4102-000	Overtime - Fleet	2,000.00	1,500.00	801.59	698.41
101-431-4121-000	PERA	12,006.00	9,004.50	8,650.57	353.93
101-431-4122-000	FICA	12,246.00	9,184.50	7,592.45	1,592.05
101-431-4123-000	Def Comp Employer Contribution	393.00	294.75	0.00	294.75
101-431-4131-000	Health Insurance	26,913.00	20,184.75	12,921.66	7,263.09
101-431-4133-000	Life Insurance	622.00	466.50	430.02	36.48
101-431-4134-000	Dental Insurance	1,186.00	889.50	889.92	-0.42
101-431-4151-000	Workers Compensation	4,846.00	3,634.50	3,924.00	-289.50
101-431-4211-000	Maintenance Supplies-Fleet	1,000.00	750.00	4,575.97	-3,825.97
101-431-4212-000	Vehicle Fuel	110,000.00	82,500.00	94,078.40	-11,578.40
101-431-4221-000	Shop Parts	65,000.00	48,750.00	31,113.43	17,636.57
101-431-4240-000	Small ToolsEquip-Fleet	7,000.00	5,250.00	1,297.76	3,952.24
101-431-4300-000	Professional Services-Fleet	44,000.00	33,000.00	23,261.81	9,738.19
101-431-4321-000	Telephone-Fleet	0.00	0.00	54.00	-54.00
101-431-4330-000	TravelTuition-Fleet	500.00	375.00	0.00	375.00
101-431-4363-000	Auto Insurance	40,795.00	30,596.25	44,620.00	-14,023.75
101-431-4370-000	Uniforms-Fleet	570.00	427.50	34.92	392.58
101-431-4410-000	Contracted Services-Fleet	61,000.00	45,750.00	36,125.87	9,624.13
101-431-4452-000	SubscriptionsDues-Fleet	6,000.00	4,500.00	0.00	4,500.00
101-431-5000-000	Capital Outlay Fleet	5,000.00	3,750.00	0.00	3,750.00
431	Fleet	559,159.00	419,369.25	380,167.43	39,201.82
432	Government Buildings				
101-432-4101-000	Salaries - Gov't Bldgs	2,080.00	1,560.00	1,440.00	120.00
101-432-4121-000	PERA	156.00	117.00	113.99	3.01
101-432-4122-000	FICA	159.00	119.25	105.91	13.34

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-432-4151-000	Workers Compensation	116.00	87.00	115.00	-28.00
101-432-4200-000	Office Supplies-Govt Buildings	10,000.00	7,500.00	7,794.53	-294.53
101-432-4211-000	Maintenance Supplies-Govt Bldg	30,000.00	22,500.00	6,690.88	15,809.12
101-432-4211-500	Maintenance Supplies-PW Bldg	0.00	0.00	2,472.94	-2,472.94
101-432-4211-501	Maintenance Supplies-Fire #1	0.00	0.00	832.71	-832.71
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	8,077.35	-8,077.35
101-432-4240-000	Small ToolsEquip-Govt Bldg	2,400.00	1,800.00	91.26	1,708.74
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	44,250.00	1,049.32	43,200.68
101-432-4300-500	Professional Services-PW Bldg	0.00	0.00	6,269.44	-6,269.44
101-432-4300-501	Professional Services-Fire #1	0.00	0.00	2,136.45	-2,136.45
101-432-4300-502	Professional Services-Fire #2	0.00	0.00	6,747.63	-6,747.63
101-432-4300-503	Professional Services-Civ Comp	0.00	0.00	18,638.31	-18,638.31
101-432-4321-000	Telephone-Govt Buildings	6,864.00	5,148.00	1,813.58	3,334.42
101-432-4321-502	Telephone-Fire Station #2	0.00	0.00	3,157.81	-3,157.81
101-432-4321-503	Telephone-Civic Complex	0.00	0.00	415.82	-415.82
101-432-4322-000	Postage-Gov't Buildings	5,000.00	3,750.00	3,683.25	66.75
101-432-4361-000	Building Insurance	130,111.00	97,583.25	131,357.00	-33,773.75
101-432-4381-000	Electricity-Gov't Bldgs	96,500.00	72,375.00	0.00	72,375.00
101-432-4381-500	Electricity-Public Works Bldg	0.00	0.00	8,940.96	-8,940.96
101-432-4381-501	Electricity-Fire Station #1	0.00	0.00	4,681.19	-4,681.19
101-432-4381-502	Electricity-Fire Station #2	0.00	0.00	8,022.47	-8,022.47
101-432-4381-503	Electricity-Civic Complex	0.00	0.00	49,673.00	-49,673.00
101-432-4382-000	Utilities	21,000.00	15,750.00	10,135.59	5,614.41
101-432-4383-000	Heat-Gov't Buildings	48,000.00	36,000.00	20.00	35,980.00
101-432-4383-500	Heat-Public Works Bldg	0.00	0.00	4,603.79	-4,603.79
101-432-4383-501	Heat-Fire Station #1	0.00	0.00	2,113.18	-2,113.18
101-432-4383-502	Heat-Fire Station #2	0.00	0.00	3,583.36	-3,583.36
101-432-4383-503	Heat-Civic Complex	0.00	0.00	19,315.37	-19,315.37
101-432-4384-000	Sanitation-Gov't Bldgs	12,000.00	9,000.00	0.00	9,000.00
101-432-4384-500	Sanitation-Public Works Bldg	0.00	0.00	4,264.00	-4,264.00
101-432-4384-501	Sanitation-Fire Station #1	0.00	0.00	869.71	-869.71
101-432-4384-502	Sanitation-Fire Station #2	0.00	0.00	1,317.98	-1,317.98
101-432-4384-503	Sanitation-Civic Complex	0.00	0.00	4,757.63	-4,757.63
101-432-4410-000	Contracted Services-Govt Bldg	71,000.00	53,250.00	1,256.21	51,993.79
101-432-4410-500	Contracted Services-PW Bldg	0.00	0.00	10,681.64	-10,681.64
101-432-4410-501	Contracted Services-Fire #1	0.00	0.00	7,956.60	-7,956.60
101-432-4410-502	Contracted Services-Fire #2	0.00	0.00	8,239.53	-8,239.53
101-432-4410-503	Contracted Services-Civic Comp	0.00	0.00	44,425.48	-44,425.48
101-432-4452-000	SubscriptionsDues-Gov't Bldgs	200.00	150.00	234.00	-84.00
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	370,939.50	406,739.55	-35,800.05
450	Parks				
101-450-4101-000	Salaries - Parks	347,789.00	260,841.75	241,585.48	19,256.27
101-450-4102-000	Overtime - Parks	2,000.00	1,500.00	306.48	1,193.52
101-450-4106-000	Temporaries - Parks	39,200.00	29,400.00	27,535.50	1,864.50
101-450-4121-000	PERA	26,234.00	19,675.50	19,029.80	645.70
101-450-4122-000	FICA	29,758.00	22,318.50	20,075.82	2,242.68
101-450-4123-000	Def Comp Employer Contribution	1,922.00	1,441.50	1,617.86	-176.36
101-450-4131-000	Health Insurance	31,397.00	23,547.75	21,183.66	2,364.09
101-450-4133-000	Life Insurance	1,351.00	1,013.25	968.63	44.62
101-450-4134-000	Dental Insurance	2,669.00	2,001.75	1,597.68	404.07
101-450-4151-000	Workers Compensation	14,724.00	11,043.00	14,864.00	-3,821.00
101-450-4211-000	Maintenance Supplies-Parks	42,000.00	31,500.00	25,871.25	5,628.75
101-450-4240-000	Small ToolsEquip-Parks	3,000.00	2,250.00	914.53	1,335.47
101-450-4300-000	Professional Services-Parks	7,000.00	5,250.00	12,083.44	-6,833.44
101-450-4321-000	Telephone-Parks	2,000.00	1,500.00	540.93	959.07
101-450-4330-000	TravelTuition-Parks	2,000.00	1,500.00	429.60	1,070.40
101-450-4331-000	Stipend Park Board	2,750.00	2,062.50	1,650.00	412.50
101-450-4370-000	Uniforms-Parks	1,500.00	1,125.00	990.83	134.17
101-450-4381-000	Electricity-Parks	3,500.00	2,625.00	2,222.67	402.33
101-450-4382-000	Utilities	25,000.00	18,750.00	23,609.46	-4,859.46
101-450-4383-000	Heat-Parks	5,000.00	3,750.00	3,060.65	689.35
101-450-4384-000	Sanitation-Parks	1,800.00	1,350.00	976.36	373.64
101-450-4410-000	Contracted Services-Parks	97,000.00	72,750.00	23,131.72	49,618.28
101-450-4415-000	Rental Equipment	500.00	375.00	216.95	158.05

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-450-4452-000	SubscriptionsDues-Parks	200.00	150.00	111.01	38.99
101-450-5000-000	Capital Outlay Parks	0.00	0.00	127,689.97	-127,689.97
450	Parks	690,294.00	517,720.50	572,264.28	-54,543.78
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	21,714.75	20,004.17	1,710.58
101-461-4102-000	Overtime - Environmental	500.00	375.00	0.00	375.00
101-461-4106-000	Temporaries - Environmental	13,520.00	10,140.00	5,047.00	5,093.00
101-461-4121-000	PERA	2,209.00	1,656.75	1,572.74	84.01
101-461-4122-000	FICA	3,287.00	2,465.25	1,910.67	554.58
101-461-4131-000	Health Insurance	2,798.00	2,098.50	2,098.44	0.06
101-461-4133-000	Life Insurance	126.00	94.50	81.36	13.14
101-461-4134-000	Dental Insurance	202.00	151.50	151.65	-0.15
101-461-4151-000	Workers Compensation	216.00	162.00	219.00	-57.00
101-461-4211-000	Maintenance Supplies-Env	700.00	525.00	441.64	83.36
101-461-4240-000	Small ToolsEquip-Env	300.00	225.00	27.77	197.23
101-461-4300-000	Professional Services-Env	1,000.00	750.00	820.00	-70.00
101-461-4321-000	Telephone-Environmental	730.00	547.50	264.18	283.32
101-461-4330-000	TravelTuition-Env	1,100.00	825.00	487.00	338.00
101-461-4331-000	Stipend Environmental Board	6,600.00	4,950.00	1,825.00	3,125.00
101-461-4410-000	Contracted Services-Env	1,000.00	750.00	0.00	750.00
101-461-4452-000	SubscriptionsDues-Env	100.00	75.00	0.00	75.00
461	Environmental	63,341.00	47,505.75	34,950.62	12,555.13
462	Solid Waste				
101-462-4101-000	Salaries - Solid Waste	19,302.00	14,476.50	13,336.03	1,140.47
101-462-4102-000	Overtime - Solid Waste	1,600.00	1,200.00	0.00	1,200.00
101-462-4106-000	Temporaries - Solid Waste	19,604.00	14,703.00	7,098.00	7,605.00
101-462-4121-000	PERA	1,568.00	1,176.00	1,048.45	127.55
101-462-4122-000	FICA	3,099.00	2,324.25	1,558.88	765.37
101-462-4131-000	Health Insurance	1,865.00	1,398.75	1,398.96	-0.21
101-462-4133-000	Life Insurance	93.00	69.75	54.18	15.57
101-462-4134-000	Dental Insurance	135.00	101.25	101.16	0.09
101-462-4151-000	Workers Compensation	237.00	177.75	240.00	-62.25
101-462-4200-000	Office Supplies-Solid Waste	1,100.00	825.00	428.06	396.94
101-462-4330-000	TravelTuition-Solid Waste	220.00	165.00	456.90	-291.90
101-462-4340-000	Advertising-Solid Waste	7,000.00	5,250.00	2,201.82	3,048.18
101-462-4410-000	Contracted Services-So. Waste	22,700.00	17,025.00	10,996.98	6,028.02
462	Solid Waste	78,523.00	58,892.25	38,919.42	19,972.83
463	Forestry				
101-463-4101-000	Salaries - Forestry	28,953.00	21,714.75	20,004.15	1,710.60
101-463-4121-000	PERA	2,171.00	1,628.25	1,572.56	55.69
101-463-4122-000	FICA	2,215.00	1,661.25	1,553.18	108.07
101-463-4131-000	Health Insurance	2,798.00	2,098.50	2,098.44	0.06
101-463-4133-000	Life Insurance	126.00	94.50	81.27	13.23
101-463-4134-000	Dental Insurance	202.00	151.50	151.65	-0.15
101-463-4151-000	Workers Compensation	1,310.00	982.50	1,325.00	-342.50
101-463-4211-000	Maintenance Supplies-Forestry	3,000.00	2,250.00	513.00	1,737.00
101-463-4240-000	Small ToolsEquip-Forestry	250.00	187.50	0.00	187.50
101-463-4370-000	Uniforms-Forestry	380.00	285.00	373.02	-88.02
101-463-4410-000	Contracted Services-Forestry	30,000.00	22,500.00	28,559.00	-6,059.00
463	Forestry	71,405.00	53,553.75	56,231.27	-2,677.52
499	Other				
101-499-4905-000	Contingency	75,000.00	56,250.00	0.00	56,250.00
101-499-4910-000	Operating Transfers	926,113.00	694,584.75	926,113.00	-231,528.25
499	Other	1,001,113.00	750,834.75	926,113.00	-175,278.25
101	General Fund	11,519,400.00	8,639,550.00	7,962,061.56	677,488.44

General Ledger

Budget to Actual

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 Period 01 - 09
 Fiscal Year 2021



Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating				
601-000-3150-000	Penalties & Interest	0.00	0.00	-171.07	-101.25
601-000-3248-000	Water Hook Up Charge	-36,500.00	-27,375.00	-62,250.00	-31,000.00
601-000-3372-000	Other Grants	0.00	0.00	0.00	0.00
601-000-3406-000	Water Meter Sales	-50,000.00	-37,500.00	-120,002.50	-52,174.38
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	-37,500.00	9,958.96	0.00
601-000-3714-000	Miscellaneous Revenue	-2,500.00	-1,875.00	-1,268.00	-281.00
601-000-3855-000	Water Sales	-1,080,000.00	-810,000.00	-1,024,211.16	-843,358.87
601-000-3858-000	Penalty	-22,000.00	-16,500.00	-13,080.25	-8,617.49
601-000-3910-000	Sale of Fixed Assets	0.00	0.00	-13,750.00	0.00
601	Water Operating	-1,241,000.00	-930,750.00	-1,229,524.02	-935,532.99
602	Sewer Operating				
602-000-3110-000	Current Assessments	0.00	0.00	-353.79	-353.79
602-000-3150-000	Penalties & Interest	0.00	0.00	-171.08	-101.26
602-000-3249-000	Sewer Hook Up Charge	-29,000.00	-21,750.00	-51,167.00	-25,127.00
602-000-3620-000	Interest On Investments	-80,000.00	-60,000.00	15,691.45	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	-1,275,000.00	-1,336,634.33	-1,302,742.78
602-000-3858-000	Penalty	-26,000.00	-19,500.00	-17,164.54	-12,717.27
602-000-3910-000	Sale of Fixed Assets	0.00	0.00	-13,750.00	0.00
602	Sewer Operating	-1,835,000.00	-1,376,250.00	-1,418,825.29	-1,341,042.10

General Ledger

Budget to Actual

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 Period 01 - 09
 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	166,029.75	154,309.89	144,293.90
601-494-4102-000	Overtime - Water	7,000.00	5,250.00	4,905.31	4,719.44
601-494-4105-000	On CallPager	4,996.00	3,747.00	-201.22	-132.69
601-494-4106-000	Temporaries - Water	9,240.00	6,930.00	5,988.62	3,365.81
601-494-4121-000	PERA	17,503.00	13,127.25	12,610.76	11,153.84
601-494-4122-000	FICA	18,560.00	13,920.00	11,954.45	10,897.21
601-494-4123-000	Def Comp Employer Contribution	294.00	220.50	0.00	132.15
601-494-4131-000	Health Insurance	25,528.00	19,146.00	17,742.74	19,037.82
601-494-4133-000	Life Insurance	1,027.00	770.25	618.32	527.44
601-494-4134-000	Dental Insurance	1,753.00	1,314.75	1,284.21	1,204.03
601-494-4151-000	Workers Compensation	5,463.00	4,097.25	5,395.00	5,130.00
	Personal Services	312,737.00	234,552.75	214,608.08	200,328.95
	Supplies				
601-494-4200-000	Office Supplies-Water	2,500.00	1,875.00	1,484.98	3,522.99
601-494-4211-000	Maintenance Supplies-Water	45,000.00	33,750.00	29,082.34	24,399.17
601-494-4212-000	Vehicle Fuel	10,000.00	7,500.00	0.00	0.00
601-494-4215-000	Water Meters	80,000.00	60,000.00	64,691.60	48,320.22
601-494-4216-000	Irrigation Controllers	20,000.00	15,000.00	18,999.00	0.00
601-494-4222-000	Chemicals	80,000.00	60,000.00	105,473.00	69,002.08
601-494-4240-000	Small ToolsEquip-Water	2,500.00	1,875.00	1,901.84	816.28
	Supplies	240,000.00	180,000.00	221,632.76	146,060.74
	Services & Charges				
601-494-4300-000	Professional Services-Water	125,000.00	93,750.00	49,045.49	74,682.72
601-494-4301-000	Municipal Attorney	0.00	0.00	1,100.00	0.00
601-494-4304-000	Municipal Engineer	25,000.00	18,750.00	13,540.75	167,630.35
601-494-4310-000	Other Consultant-Water	11,347.00	8,510.25	9,415.30	8,928.50
601-494-4321-000	Telephone-Water	5,000.00	3,750.00	2,607.34	3,217.25
601-494-4322-000	Postage-Water	5,500.00	4,125.00	4,142.42	3,606.60
601-494-4330-000	TravelTuition-Water	3,000.00	2,250.00	1,614.99	1,000.00
601-494-4340-000	Advertising-Water	3,500.00	2,625.00	4,045.42	3,598.08
601-494-4360-000	Insurance	10,374.00	7,780.50	10,111.00	9,514.00
601-494-4363-000	Auto Insurance	700.00	525.00	941.00	783.00
601-494-4370-000	Uniforms-Water	760.00	570.00	510.75	168.42
601-494-4381-000	Electricity-Water	90,000.00	67,500.00	64,468.04	51,203.91
601-494-4382-000	Utilities	15,000.00	11,250.00	3,377.57	3,402.51
601-494-4383-000	Heat-Water	5,000.00	3,750.00	1,530.57	2,056.56
	Services & Charges	300,181.00	225,135.75	166,450.64	329,791.90
	Contractual Services				
601-494-4410-000	Contracted Services-Water	10,000.00	7,500.00	9,811.88	14,578.46
601-494-4410-129	Contr Services-Phesant Hills	0.00	0.00	0.00	13,283.54
601-494-4452-000	SubscriptionsDues-Water	1,000.00	750.00	1,487.00	580.00
601-494-4510-000	Purchased Assets Dep	605,000.00	453,750.00	0.00	0.00
	Contractual Services	616,000.00	462,000.00	11,298.88	28,442.00
	Capital Outlay				
601-494-5000-000	Capital Outlay	55,000.00	41,250.00	86,928.32	293,233.89
	Capital Outlay	55,000.00	41,250.00	86,928.32	293,233.89
601	Water Operating	1,523,918.00	1,142,938.50	700,918.68	997,857.48
602	Sewer Operating				
	Personal Services				

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
602-495-4101-000	Salaries - Sewer	221,373.00	166,029.75	154,309.46	144,292.86
602-495-4102-000	Overtime - Sewer	7,000.00	5,250.00	4,905.15	4,719.38
602-495-4105-000	On CallPager	4,996.00	3,747.00	-201.22	-132.69
602-495-4106-000	Temporaries - Sewer	9,240.00	6,930.00	5,988.62	3,365.82
602-495-4121-000	PERA	17,503.00	13,127.25	12,610.80	11,153.65
602-495-4122-000	FICA	18,560.00	13,920.00	11,954.74	10,896.84
602-495-4123-000	Def Comp Employer Contribution	294.00	220.50	0.00	132.15
602-495-4131-000	Health Insurance	25,528.00	19,146.00	17,743.28	19,038.21
602-495-4133-000	Life Insurance	1,027.00	770.25	618.80	527.97
602-495-4134-000	Dental Insurance	1,753.00	1,314.75	1,284.21	1,204.03
602-495-4151-000	Workers Compensation	12,334.00	9,250.50	12,179.00	11,568.00
	Personal Services	319,608.00	239,706.00	221,392.84	206,766.22
	Supplies				
602-495-4200-000	Office Supplies-Sewer	5,809.00	4,356.75	1,457.68	3,308.93
602-495-4211-000	Maintenance Supplies-Sewer	59,769.00	44,826.75	5,132.09	14,769.16
602-495-4212-000	Vehicle Fuel	10,000.00	7,500.00	0.00	0.00
602-495-4240-000	Small ToolsEquip-Sewer	4,521.00	3,390.75	829.00	2,021.10
	Supplies	80,099.00	60,074.25	7,418.77	20,099.19
	Services & Charges				
602-495-4300-000	Professional Services-Sewer	105,000.00	78,750.00	58,068.90	291,630.84
602-495-4304-000	Municipal Engineer	25,000.00	18,750.00	14,556.25	32,393.87
602-495-4310-000	Other Consultant-Sewer	11,347.00	8,510.25	9,415.30	8,928.50
602-495-4321-000	Telephone-Sewer	1,500.00	1,125.00	775.97	1,097.97
602-495-4322-000	Postage-Sewer	5,000.00	3,750.00	3,879.89	3,589.17
602-495-4330-000	TravelTuition-Sewer	3,000.00	2,250.00	1,000.00	1,000.00
602-495-4340-000	Advertising-Sewer	500.00	375.00	381.41	0.00
602-495-4360-000	Insurance	18,896.00	14,172.00	17,627.00	15,500.00
602-495-4363-000	Auto Insurance	700.00	525.00	941.00	783.00
602-495-4370-000	Uniforms-Sewer	760.00	570.00	510.72	168.38
602-495-4381-000	Electricity-Sewer	30,000.00	22,500.00	21,538.07	21,577.42
602-495-4382-000	Utilities	15,000.00	11,250.00	7,173.27	7,278.47
602-495-4383-000	Heat-Sewer	1,800.00	1,350.00	966.34	1,048.55
	Services & Charges	218,503.00	163,877.25	136,834.12	384,996.17
	Contractual Services				
602-495-4405-000	MCES Sewer Charges	988,488.00	741,366.00	741,366.18	862,825.60
602-495-4410-000	Contracted Services-Sewer	9,000.00	6,750.00	8,202.54	7,308.27
602-495-4452-000	SubscriptionsDues-Sewer	1,000.00	750.00	124.37	295.00
602-495-4510-000	Purchased Assets Dep	500,000.00	375,000.00	0.00	0.00
	Contractual Services	1,498,488.00	1,123,866.00	749,693.09	870,428.87
	Capital Outlay				
602-495-5000-000	Capital Outlay	111,000.00	83,250.00	57,430.12	120,132.27
	Capital Outlay	111,000.00	83,250.00	57,430.12	120,132.27
602	Sewer Operating	2,227,698.00	1,670,773.50	1,172,768.94	1,602,422.72