



STAFF REPORT

DATE: August 7, 2019

CONSENT

TO: City Council
FROM: Sue Iverson – Finance Director
AGENDA ITEM: Accept 2nd Quarter Financial Reports

BACKGROUND:

The City of Lake Elmo has fiduciary authority and responsibility to conduct normal business operations and report the unaudited financial information to the City Council on a regular basis.

ISSUE BEFORE THE CITY COUNCIL:

- 1) Does the City Council have any questions regarding the attached 2nd Quarter Financial information?

DISCUSSION:

As part of informing the City Council and community on the financial position of the City, attached are the Budget-to-Actual reports for the 2nd quarter of 2019.

The Budget vs. Actual for 2nd quarter 2019 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2019 budget cycle.

Please note that revenue figures are low on property taxes and utilities do to timing of when the revenue is received. Taxes are only received in July for those collected in May, December for those collected in October, and a clean-up payment for any delinquent taxes collected by the end of December in January of the next year. Utilities are billed quarterly so the report will only reflect payments for previous billings as 1st quarter bills go out in April and 2nd quarter bills went out in July, Storm Water is billed annually in January for the previous year.

Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year. Budgeted transfers will be done in July to divide the interest income equally among the funds (6 months each).

The Finance Committee has reviewed the reports and recommends approval to the City Council.

FISCAL IMPACT:

N/A

RECOMMENDATION:

If removed from the consent agenda:

Motion to recommend approval of the 2nd Quarter Financial Reports.

ATTACHMENTS:

- 1) 2nd Quarter Budget-to-Actual Reports

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
General Fund Revenues:					
Taxes					
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,963,905		0.00%	Receive in July and Dec
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000		0.00%	Receive in July and Dec
101-410-1320-31030	Mobile Home Tax	15,000		0.00%	Receive in July and Dec
101-410-1320-31030	Delinquent Mobile Home Tax			0.00%	Receive in July and Dec
101-410-1320-31040	Fiscal Disparities	199,221		0.00%	Receive in July and Dec
101-410-1320-31045	Delinquent Fiscal Disparities			0.00%	Receive in July and Dec
101-410-1320-31050	Tax Abatement			0.00%	Receive in July and Dec
101-410-1320-31910	Penalty & Interest on Taxes	500		0.00%	Receive in July and Dec
101-410-1320-31920	Forfeited Tax Sale Apportionment			0.00%	Receive in July and Dec
Total Taxes		\$ 3,193,626	\$ -	0.00%	
Licenses and Permits					
101-410-1320-32110	Liquor License	8,300	2,050	24.70%	
101-410-1320-32180	Wastehauler License	1,000		0.00%	
101-410-1320-32181	General Contractor License	-	250	0.00%	
101-410-1320-32183	Heating Contractor License	-		0.00%	
101-410-1320-32184	Blacktopping Contractor License			0.00%	
101-420-2400-32210	Building Permits	800,000	355,758	44.47%	
101-410-1910-32211	Driveway Permits	15,000	6,235	41.57%	
101-420-2400-32212	Fireplace Permits	16,000	7,260	45.38%	
101-420-2400-32220	Heating Permits	60,000	27,083	45.14%	
101-420-2400-32230	Plumbing Permits	60,000	36,928	61.55%	
101-420-2400-32232	Pool Permits	1,000	300	30.00%	
101-420-2400-32213	Siding Permits	12,500	896	7.17%	
101-420-2400-32214	Roof Permits	50,000	3,818	7.64%	
101-410-1320-32240	Animal License	-		0.00%	Discontinued in 2019
101-420-2400-32250	Utility Permits	27,000	13,474	49.90%	
101-420-2220-32260	Burning Permit	2,000	975	48.75%	
101-410-1320-32270	Massage Therapy Licenses	100	50	50.00%	
101-420-2400-32275	Fire Suppression Permits	2,500	1,320	52.80%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,500	140	9.33%	
101-420-2400-32282	Miscellaneous Permits	-	100	0.00%	
Total Licenses and Permits		\$ 1,056,900	\$ 456,637	43.21%	
Intergovernmental					
101-410-1320-33418	MSA - Maintenance	151,727	76,982	50.74%	Pynt twice a year
101-420-2220-33420	State Fire Aid	60,000		0.00%	November receipt
101-410-1320-33422	PERA Aid	2,749		0.00%	July and December receipt.
101-450-5200-33426	Miscellaneous State Grants	4,820		0.00%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	32,773		0.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-430-3100-33630	Miscellaneous Grants		4,327	0.00%	South Washington Cty Watersted Grant Agreement
101-410-1320-33521	Recycling Grant	15,766	-	0.00%	
Total Intergovernmental		\$ 267,835	\$ 81,309	30.36%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Charges for Services					
101-410-1910-34103	Zoning & Subdivision Fees	45,000	25,345	56.32%	
101-420-2400-34104	Plan Check Fees	525,000	207,429	39.51%	
101-410-1320-34105	Sale of Copies, Books, Maps	200		0.00%	
101-410-1520-34107	Assessment Searches	1,400	465	33.21%	
101-450-5200-34207	Building Code Surcharges			0.00%	Pass Thru
101-450-5200-34710	Rent		12	0.00%	
101-410-1450-34111	Cable Operation Reimbursement	5,000	1,015	20.30%	Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee	25,000	11,900	47.60%	\$100 every new review charged
101-420-2400-34114	Street Light Fee			0.00%	
101-410-1910-34115	Base Map Upgrading Fee			0.00%	
101-410-1910-36206	Escrow Administration Fee	25,000	13,300	53.20%	\$100 every new escrow is charged
Total Charges for Services		\$ 626,600	\$ 259,466	41.41%	
Fines and Forfeits					
101-410-2100-35100	Fines	49,000	5,221	10.66%	
Total Fines and Forfeits		\$ 49,000	\$ 5,221	10.66%	
Investment Earnings					
101-410-1320-36210	Interest Earnings	40,000	-	0.00%	Interest applied at EOY
Total Investment Earnings		\$ 40,000	\$ -	0.00%	
Miscellaneous					
101-410-1320-31811	Cable Franchise Revenue	85,000	103,692	121.99%	
101-410-1320-36200	Miscellaneous Revenue	29,900	10,269	34.35%	
101-420-2220-36200	Miscellaneous Revenue		4,543	0.00%	Insurance Reimbursement for Sewer Backup
101-430-3100-36200	Miscellaneous Revenue		795		Surplus Auction Proceeds
101-410-1910-36236	Conservation Easement Fee			0.00%	
101-420-2220-36204	Reimbursements - Fire	-		0.00%	
101-410-1320-36230	Donations	10,000	15,000	150.00%	Jaycees Donation
101-420-2220-36230	Donations		1,500	0.00%	AED Donation
101-410-1320-34120	Tower Rent	108,148	47,863	44.26%	
Total Miscellaneous		\$ 233,048	\$ 183,663	78.81%	
Total General Fund Revenues:		\$ 5,467,009	\$ 986,295	18.04%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
General Fund Expenditures:					
1110	Mayor & Council				
Personnel					
101-410-1110-41030	Part-time Salaries	25,690	12,845	50.00%	Paid 2x a year
101-410-1110-41220	FICA Contributions	1,593	796	49.99%	Paid 2x a year
101-410-1110-41230	Medicare Contributions	373	186	49.94%	Paid 2x a year
101-410-1110-41510	Workers Compensation	237	57	24.10%	2019 Prem \$119, Refund from 2018 \$62
Total Personnel		\$ 27,893	\$ 13,885	49.78%	
Materials and Supplies					
101-410-1110-42000	Office Supplies	125	135	108.26%	
101-410-1110-42001	Computer Reimbursement	2,000	1,000	50.00%	
101-410-1110-43310	Mileage	300		0.00%	
101-410-1110-43185	IT Support	1,101	473	42.93%	
101-410-1110-42002	IT Hardware			0.00%	
101-410-1110-43190	Software Programs	-	-	0.00%	
Total Materials and Supplies		\$ 3,526	\$ 1,608	45.60%	
Charges and Services					
101-410-1110-44300	Miscellaneous	7,000	6,814	97.35%	
101-410-1110-44330	Dues & Subscriptions	12,800	3,672	28.69%	
101-410-1110-44370	Conferences & Training	1,000	480	48.00%	
Total Charges and Services		\$ 20,800	\$ 10,966	52.72%	
1110	Total Mayor & Council	\$ 52,219	\$ 26,459	50.67%	
1320	Administration				
Personnel					
101-410-1320-41010	Full-time Salaries	222,374	117,082	52.65%	
101-410-1320-41030	Part-time Salaries			0.00%	
101-410-3120-41020	Overtime			0.00%	
101-410-3120-41040	Temporary Employees			0.00%	
101-410-1320-41210	PERA Contributions	16,678	8,735	52.37%	
101-410-1320-41220	FICA Contributions	17,012	8,243	48.45%	
101-410-1320-41230	Medicare Contributions			0.00%	
101-410-1320-41300	Insurance	39,114	20,439	52.25%	
101-410-1320-41325	Life Insurance	344	79	22.91%	
101-410-1320-41330	STD/LTD	1,198	705	58.85%	
101-410-1320-41420	Unemployment Benefits			0.00%	
101-410-1320-41510	Workers Compensation	2,005	758	37.82%	2019 Prem \$2149, Refund from 2018 \$1391
Total Personnel		\$ 298,725	\$ 156,040	52.24%	
Materials and Supplies					
101-410-1320-42000	Office Supplies	4,250	1,091	25.66%	

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2019 YTD Actuals

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		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-410-1320-42030	Printed Forms	100		0.00%	
101-410-1320-43090	Newsletter/Website	-	-	0.00%	
Total Materials and Supplies		\$ 4,350	\$ 1,091	25.07%	
Charges and Services					
101-410-1320-43100	Assessing Services	81,500	81,762	100.32%	
101-410-1320-43040	Legal Services	90,000	21,649	24.05%	
101-410-1320-43150	Contract Services	3,100	1,070	34.51%	
101-410-1320-43180	Information Technology/Web			0.00%	
101-410-1320-43185	IT Support	6,682	2,921	43.71%	
101-410-1320-42002	IT Hardware	1,500		0.00%	
101-410-1320-43190	Software Programs	1,309	760	58.06%	
101-410-1320-43210	Telephone	2,511	850	33.84%	
101-410-1320-43220	Postage	3,000	10	0.34%	
101-410-1320-43310	Mileage	1,100		0.00%	
101-410-1320-43510	Legal Publishing	10,000	1,268	12.68%	
101-410-1320-43610	Insurance	35,649	32,212	90.36%	
101-410-1320-43152	Cable Operation Expense			0.00%	
101-410-1320-44330	Dues & Subscriptions	2,000	1,746	87.31%	
101-410-1320-44370	Conferences & Training	3,000	500	16.67%	
Total Charges and Services		\$ 241,351	\$ 144,748	59.97%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	1,791	534	29.79%	
Total Miscellaneous		\$ 1,791	\$ 534	29.79%	
1320 Total Administration		\$ 546,217	\$ 302,412	55.36%	
1410 Elections					
Personnel					
101-410-1410-41030	Part-time Salaries	-	795	0.00%	School Election will be reimbursed by School Dist
101-410-1410-41510	Workers Compensation	-	-	0.00%	
Total Personnel		\$ -	\$ 795	0.00%	
Charges and Services					
101-410-1410-43310	Travel Expense		25	0.00%	
101-410-1410-43510	Legal Notices Publishing			0.00%	
101-410-1410-43150	Contract Services	1,660	1,660	100.00%	annual charge
Total Charges and Services		\$ 1,660	\$ 1,685	101.50%	
Capital Outlay					
101-480-8000-45800	Other Equipment	-	-	0.00%	
Total Capital Outlay		\$ -	\$ -	0.00%	
Miscellaneous					

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Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-410-1410-44300	Miscellaneous	-	159	0.00%	
Total Miscellaneous		\$ -	\$ 159	0.00%	
1410	Total Elections	\$ 1,660	\$ 2,639	158.98%	
1450	Communications				
Personnel					
101-410-1450-41010	Full-time Salaries	30,800	13,819	44.87%	
101-410-1450-41030	Part-time Salaries			0.00%	
101-410-1450-41020	Overtime			0.00%	
101-410-1450-41040	Temporary Employees			0.00%	Interns
101-410-1450-41210	PERA Contributions	2,310	1,036	44.87%	
101-410-1450-41220	FICA Contributions	2,356	998	42.35%	
101-410-1450-41230	Medicare Contributions			0.00%	
101-410-1450-41300	Insurance	7,243	3,583	49.47%	
101-410-1450-41325	Life Insurance	63	14	21.79%	
101-410-1450-41330	STD/LTD	157	90	57.15%	
				0.00%	
101-410-1450-41510	Workers Compensation	262	116	44.36%	2019 Prem \$298, Refund from 2018 \$182
Total Personnel		\$ 43,191	\$ 19,657	45.51%	
Charges and Services					
101-410-1450-43090	Newsletter	3,000		0.00%	
101-410-1450-43180	Information Technology/Web	1,800	290	16.11%	
101-410-1450-43185	IT Support	535	230	42.93%	
101-410-1450-42002	IT Hardware			0.00%	
101-410-1450-43190	Software Programs			0.00%	
101-410-1450-43210	Telephone			0.00%	
101-410-1450-43220	Postage	1,450	722	49.81%	
101-410-1450-43310	Mileage			0.00%	
101-410-1450-43510	Public Notices			0.00%	
101-410-1450-43152	Cable Operations	5,000	1,870	37.40%	
101-410-1450-44370	Conferences and Training	-		0.00%	
Total Charges and Services		\$ 11,785	\$ 3,112	26.41%	
1450	Total Communications	\$ 54,976	\$ 22,768	41.42%	
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	97,334	44,056	45.26%	
101-410-1520-41030	Part-time Salaries			0.00%	
101-410-1520-41020	Overtime			0.00%	
101-410-1520-41040	Temporary Employees	6,760	2,288	33.85%	Intern
101-410-1520-41210	PERA Contributions	7,300	3,304	45.26%	
101-410-1520-41220	FICA Contributions	7,963	3,351	42.08%	
101-410-1520-41230	Medicare Contributions			0.00%	

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Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-410-1520-41300	Insurance	15,211	4,409	28.99%	
101-410-1520-41325	Life Insurance	125	29	23.10%	
101-410-1520-41330	STD/LTD	638	288	45.15%	
101-410-1520-41420	Unemployment Benefits			0.00%	
101-410-1520-41510	Workers Compensation	440	869	197.58%	2019 Prem \$1006, Refund from 2018 \$137
Total Personnel		\$ 135,771	\$ 58,595	43.16%	
Materials and Supplies					
101-410-1520-42000	Office Supplies	800	17	2.16%	
101-410-1520-42030	Printed Forms	375	-	0.00%	
Total Materials and Supplies		\$ 1,175	\$ 17	1.47%	
Charges and Services					
101-410-1520-43010	Audit Services	7,987	2,901	36.33%	
101-410-1520-43150	Contract Services	3,000		0.00%	
101-410-1520-43185	IT Support	3,779	1,622	42.93%	
101-410-1520-42002	IT Hardware	1,200	52	4.35%	
101-410-1520-43190	Software Programs	2,752	2,976	108.17%	Actual annual charges
101-410-1520-43210	Telephone	585	264	45.14%	
101-410-1520-43310	Mileage	500		0.00%	
101-410-1520-44330	Dues & Subscriptions	2,000	464	23.20%	
101-410-1520-44370	Conferences & Training	3,000	295	9.83%	
Total Charges and Services		\$ 24,802	\$ 8,575	34.57%	
Miscellaneous					
101-410-1520-44300	Miscellaneous	5,000	458	9.17%	
Total Miscellaneous		\$ 5,000	\$ 458	9.17%	
1520	Total Finance	\$ 166,748	\$ 67,645	40.57%	
1910	Planning & Zoning				
Personnel					
101-410-1910-41010	Full-time Salaries	148,632	77,291	52.00%	
101-410-1910-41030	Part-time Salaries			0.00%	
101-410-1910-41020	Overtime			0.00%	
101-410-1910-41040	Temporary Employees	6,760	1,266	18.73%	Intern
101-410-1910-41210	PERA Contributions	11,147	5,690	51.05%	
101-410-1910-41220	FICA Contributions	11,887	5,987	50.37%	
101-410-1910-41230	Medicare Contributions			0.00%	
101-410-1910-41300	Insurance	30,422	3,410	11.21%	
101-410-1910-41325	Life Insurance	288	35	12.03%	
101-410-1910-41330	STD/LTD	805	216	26.80%	
101-410-1910-41510	Workers Compensation	1,424	585	41.06%	2019 Prem \$1273, Refund from 2018 \$688
Total Personnel		\$ 211,365	\$ 94,479	44.70%	

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Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Materials and Supplies					
101-410-1910-42000	Office Supplies	500	7	1.32%	
101-410-1910-42030	Printed Forms	-	-	0.00%	
Total Materials and Supplies		\$ 500	\$ 7	1.32%	
Charges and Services					
101-410-1910-43020	Comprehensive Planning	5,000	6,041	120.83%	Comp Plan: \$5000 in 2019 left over to use for any last minute changes to Comp Plan from adjacent jurisdictional review for SHC and /or Engr
101-410-1910-43030	Engineering Services	15,000	9,210	61.40%	\$6998 is for work on the Comp Plan Update
101-410-1910-43150	Contract Services	5,500	375	6.81%	Codification 2020
101-410-1910-43180	Information Technology/Web			0.00%	
101-410-1910-43185	IT Support	5,505	2,363	42.93%	
101-410-1910-42002	IT Hardware	2,000	52	2.61%	
101-410-1910-43190	Software Programs	1,383	505	36.51%	
101-410-1910-43210	Telephone	678	264	38.90%	
101-410-1910-43220	Postage	100		0.00%	
101-410-1910-43310	Mileage	350	30	8.46%	
101-410-1910-43510	Legal Publishing	1,400	289	20.64%	
101-410-1910-44330	Dues & Subscriptions	800		0.00%	
101-410-1910-44350	Books	-		0.00%	
101-410-1910-44370	Conferences & Training	1,500		0.00%	
Total Charges and Services		\$ 39,215	\$ 19,128	48.78%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200	-	0.00%	
Total Miscellaneous		\$ 200	\$ -	0.00%	
1910	Total Planning & Zoning	\$ 251,280	\$ 113,614	45.21%	
1930 Engineering Services					
Charges and Services					
101-410-1930-43030	Engineering Services	39,000	12,592	32.29%	
101-410-1930-43210	Telephone	-	-	0.00%	
Total Charges and Services		\$ 39,000	\$ 12,592	32.29%	
Capital Outlay					
101-480-8000-45900	Construction Projects	35,000	28,902	82.58%	assume Keats Ave turn lane
Total Capital Outlay		\$ 35,000	\$ 28,902	82.58%	
1930	Total Engineering Services	\$ 74,000	\$ 41,494	56.07%	
1940 City Hall					
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies			0.00%	

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		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-410-1940-42230	Building Repair Supplies	800	114	14.30%	Menard's charges
Total Materials and Supplies		\$ 800	\$ 114	14.30%	
Charges and Services					
101-410-1940-43180	Information Technology/Web	400		0.00%	
101-410-1940-43185	IT Support	5,090	2,185	42.93%	
101-410-1940-42002	IT Hardware		52	0.00%	
101-410-1940-43190	Software Programs	372		0.00%	
101-410-1940-43210	Telephone	877	431	49.17%	
101-410-1940-43810	Utilities	4,500	1,459	32.42%	xcel, water, sewer
101-410-1940-43840	Refuse	1,600	662	41.35%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	1,348	22.47%	cintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	16,000	4,819	30.12%	copier leases
101-410-1940-44120	Rentals - Building	30,000	-	0.00%	city lease space - transfer to EDA (transfer done on 7/1)
Total Charges and Services		\$ 64,839	\$ 10,956	16.90%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,800	468	26.02%	
Total Miscellaneous		\$ 1,800	\$ 468	26.02%	
1940	Total City Hall	\$ 67,439	\$ 11,539	17.11%	
2100	Police				
Charges and Services					
101-420-2100-43151	Law Enforcement Contract	701,768	634	0.09%	Per Washington County
101-420-2100-44301	Misc. - Community Event	1,000	-	0.00%	
Total Charges and Services		\$ 702,768	\$ 634	0.09%	
2100	Total Police	\$ 702,768	\$ 634	0.09%	
2150	Prosecution				
Charges and Services				0.00%	
101-420-2150-43045	Attorney Criminal	45,792	15,906	34.74%	
Total Charges and Services		\$ 45,792	\$ 15,906	34.74%	
2150	Total Prosecution	\$ 45,792	\$ 15,906	34.74%	
2220	Fire				
Personnel					
101-420-2220-41010	Full-time Salaries	90,636	40,704	44.91%	
101-420-2220-41030	Part-time Salaries	172,649	60,164	34.85%	
101-420-2220-41035	Paid On Call Salaries	71,400	36,165	50.65%	
101-420-2220-41210	PERA Contributions	30,594	17,115	55.94%	
101-420-2220-41220	FICA Contributions	18,669	8,721	46.72%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-420-2220-41230	Medicare Contributions			0.00%	
101-420-2220-41300	Insurance	14,487	7,167	49.47%	
101-420-2220-41325	Life Insurance	500	28	5.50%	
101-420-2220-41330	STD/LTD	1,715	264	15.41%	
101-420-2220-41420	Unemployment Benefits		81	0.00%	
101-420-2220-41510	Workers Compensation	31,635	23,910	75.58%	2019 Prem \$41977, Refund from 2018 \$18067
Total Personnel		\$ 432,285	\$ 194,319	44.95%	
Materials and Supplies					
101-420-2220-42000	Office Supplies	500	295	59.08%	
101-420-2220-42080	EMS Supplies	3,750	48	1.29%	Odd year costs - 2 AEDs
101-420-2220-42090	Fire Prevention	3,000	332	11.05%	
101-420-2220-42120	Fuel, Oil and Fluids	8,000	4,838	60.47%	
101-420-2220-42400	Small Tools & Equipment	22,675	4,687	20.67%	
Total Materials and Supplies		\$ 37,925	\$ 10,200	26.90%	
Charges and Services					
101-420-2220-43050	Physicals	8,198	2,335	28.48%	
101-420-2220-43150	Contract Services		200	0.00%	
101-420-2220-43180	Information Technology/Web			0.00%	
101-420-2220-43185	IT Support	18,130	7,783	42.93%	
101-420-2220-42002	IT Hardware	7,000	52	0.75%	
101-420-2220-43190	Software Programs	341		0.00%	
101-420-2220-43210	Telephone	4,063	1,217	29.94%	
101-420-2220-43230	Radio	25,636	3,968	15.48%	
101-420-2220-43310	Mileage	500		0.00%	
101-420-2220-43630	Insurance	8,274	7,825	94.57%	
101-420-2220-43810	Utility	16,000	3,074	19.21%	
101-420-2220-43840	Refuse	4,000	277	6.93%	
101-420-2220-44010	Repairs/Maint Bldg	7,000	3,076	43.94%	
101-420-2220-44040	Repairs/Maint Eqpt	30,896	17,214	55.71%	
101-420-2220-44170	Uniforms	9,821	1,978	20.14%	
101-420-2220-44330	Dues & Subscriptions	5,980	2,438	40.77%	
101-420-2220-44350	Books	440		0.00%	
101-420-2220-44370	Conferences & Training	22,944	6,559	28.59%	
Total Charges and Services		\$ 169,222	\$ 57,996	34.27%	
Capital Outlay					
101-480-8000-45500	Vehicle			0.00%	
101-480-8000-45800	Equipment	-	-	0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	9,438	-	0.00%	
Total Capital Outlay		\$ 9,438	\$ -	0.00%	
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000	581	29.03%	
Total Miscellaneous		\$ 2,000	\$ 581	29.03%	

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Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
2220	Total Fire	\$ 650,870	\$ 263,095	40.42%	
2250	Fire Relief				
Charges and Services					
101-420-2250-44920	Fire State Aid	60,000	-	0.00%	Relief Assoc. pass through
Total Charges and Services		\$ 60,000	\$ -	0.00%	
2250	Total Fire Relief	\$ 60,000	\$ -	0.00%	
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	219,756	78,674	35.80%	
101-420-2400-41030	Part-time Salaries	30,690		0.00%	position not filled
101-420-2400-41020	Overtime		2,996	0.00%	OT due to vacancies
101-420-2400-41040	Temporary Employees			0.00%	
101-420-2400-41210	PERA Contributions	21,085	5,579	26.46%	
101-420-2400-41220	FICA Contributions	21,507	6,118	28.45%	
101-420-2400-41230	Medicare Contributions			0.00%	
101-420-2400-41300	Insurance	46,357	10,668	23.01%	
101-420-2400-41325	Life Insurance	500	59	11.77%	
101-420-2400-41330	STD/LTD	1,500	440	29.30%	
101-420-2400-41510	Workers Compensation	2,567	898	34.99%	2019 Prem \$2071, Refund from 2018 \$1172
Total Personnel		\$ 343,962	\$ 105,432	30.65%	
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,750	321	18.32%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600	-	0.00%	
Total Materials and Supplies		\$ 5,700	\$ 321	5.62%	
Charges and Services					
101-420-2400-43030	Engineering	1,000	2,176	217.62%	
101-420-2400-43060	Inspector Contract Services		37,391	0.00%	
101-420-2400-43180	Information Technology/Web			0.00%	
101-420-2400-43185	IT Support	5,654	2,427	42.93%	
101-420-2400-42002	IT Hardware	1,800	52	2.90%	
101-420-2400-43190	Software Programs	8,126	250	3.08%	
101-420-2400-43210	Telephone	3,325	1,512	45.49%	
101-420-2400-43510	Legal Publishing			0.00%	
101-420-2400-43630	Insurance	4,101	2,790	68.04%	
101-420-2400-44040	Repairs/Maint Eqpt	1,000	1,096	109.60%	Vehicle Repairs and Tires
101-420-2400-44170	Uniforms	800		0.00%	
101-420-2400-44330	Dues & Subscriptions	740	135	18.24%	
101-420-2400-44380	Building Code Surcharges			0.00%	Pass Thru from Revenue Collections
101-420-2400-44350	Books	500		0.00%	

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Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-420-2400-44370	Conferences & Training	3,200	915	28.59%	
Total Charges and Services		\$ 30,245	\$ 48,745	161.17%	
Capital Outlay					
101-480-2400-45500	Vehicle	24,000	-	0.00%	Paid from fund balance. Moved from 2018 to 2019
Total Capital Outlay		\$ 24,000	\$ -	0.00%	
Miscellaneous					
101-420-2400-44300	Miscellaneous	1,000	-	0.00%	
Total Miscellaneous		\$ 1,000	\$ -	0.00%	
2400	Total Building Inspection	\$ 404,907	\$ 154,498	38.16%	
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	1,780	900	50.56%	Monitoring System (Woodbury) Sirens
Total Charges and Services		\$ 1,780	\$ 900	50.56%	
2500	Total Emergency Communications	\$ 1,780	\$ 900	50.56%	
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	9,000	4,146	46.07%	
Total Charges and Services		\$ 9,000	\$ 4,146	46.07%	
2700	Total Animal Control	\$ 9,000	\$ 4,146	46.07%	
3100	Streets				
Personnel					
101-430-3100-41010	Full-time Salaries	290,012	186,724	64.38%	Snow events
101-430-3100-41030	Part-time Salaries			0.00%	
101-430-3100-41020	Overtime	6,000	2,748	45.80%	on call pay
101-430-3100-41040	Temporary Employees	9,360	996	10.64%	
101-430-3100-41210	PERA Contributions	21,751	14,544	66.87%	Snow events
101-430-3100-41220	FICA Contributions	22,186	14,487	65.30%	Snow events
101-430-3100-41230	Medicare Contributions			0.00%	
101-430-3100-41300	Insurance	75,728	40,278	53.19%	
101-430-3100-41325	Life Insurance	819	148	18.04%	
101-430-3100-41330	STD/LTD	2,049	968	47.24%	
101-430-3100-41600	Safety Clothing Allowance	744	515	69.21%	
101-430-3100-41510	Workers Compensation	23,593	6,794	28.80%	2019 Prem \$31402, Refund from 2018 \$24608
Total Personnel		\$ 452,242	\$ 268,202	59.30%	
Materials and Supplies					
101-430-3100-42000	Office Supplies	800	162	20.31%	

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Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-430-3100-42120	Fuel, Oil and Fluids	15,000	8,450	56.33%	
101-430-3100-42150	Operating Supplies	2,500	5,317	212.69%	
	Contract Service ROW			0.00%	
101-430-3100-42210	Repair/Maint. Supplies	10,000	7,759	77.59%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,000	7,748	77.48%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,000	14,628	73.14%	
101-430-3100-42260	Street Signs	5,000	3,838	76.76%	
101-430-3100-42290	Sand/Salt S&I	80,000	85,200	106.50%	
101-430-3100-42400	Small Tools & Minor Equipment	20,500	12,576	61.35%	forklift for PW
101-430-3100-44375	Personal Protection Equipment	2,800	641	22.91%	
Total Materials and Supplies		\$ 166,600	\$ 146,320	87.83%	
Charges and Services					
101-430-3100-43030	Engineering Services	4,800	4,474	93.21%	
101-430-3100-43090	Sealcoating & Crack Sealing	590,000	14,762	2.50%	Sealcoat, crackseal, mill/overlay, LE Ave Ph3
101-430-3100-43150	Contract Services	24,500	3,500	14.28%	
101-430-3100-43180	Information Technology/Web			0.00%	
101-430-3100-43185	IT Support	7,482	5,407	72.27%	\$500 credit coming in July
101-430-3100-42002	IT Hardware	1,200		0.00%	
101-430-3100-43190	Software Programs	1,604	750	46.76%	
101-430-3100-43151	Snow Removal Contract Services			0.00%	
101-430-3100-44050	Tree Program			0.00%	
101-430-3100-43210	Telephone	5,930	1,766	29.79%	
101-430-3100-43230	Radio	7,000	1,030	14.72%	
101-430-3100-43310	Mileage		245	0.00%	
101-430-3100-43510	Public Notices		212	0.00%	
101-430-3100-43630	Insurance	20,401	19,293	94.57%	
101-430-3100-43810	Utilities	19,698	14,188	72.03%	
101-430-3100-43811	Street Lights	33,000	17,792	53.91%	
101-430-3100-43840	Refuse	3,000	1,384	46.13%	
101-430-3100-44010	Repairs/Maint Bldg.	21,000	18,026	85.84%	Pump tanks, repair shop floor drains
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	1,500	9	0.57%	
101-430-3100-44040	Repairs/Maint Equip	20,000	20,117	100.59%	Truck repairs, towing, tire replacement, etc
101-430-3100-44041	Repairs/Maint Equip S&I	14,000	5,997	42.84%	
101-430-3100-44130	Equipment Rental	2,000	73	3.65%	
101-430-3100-44170	Uniforms	5,578	2,195	39.36%	
101-430-3100-44330	Dues & Subscriptions	800	547	68.31%	
101-430-3100-44370	Conferences & Training	4,800	1,773	36.94%	
101-430-3100-44380	Clean-up Days	-	-	0.00%	
Total Charges and Services		\$ 788,292	\$ 133,539	16.94%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund	50,745		0.00%	transfers will be done 7/1
101-480-3100-45500	Capital Purchases	-	-	0.00%	
Total Capital Outlay		\$ 50,745	\$ -	0.00%	

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		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Miscellaneous					
101-430-3100-44300	Miscellaneous	1,000	1,836	183.58%	Sandbags, Ins deductibles
Total Miscellaneous		\$ 1,000	\$ 1,836	183.58%	
3100	Total Streets	\$ 1,458,879	\$ 549,897	37.69%	
5200	Parks & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	132,127	29,368	22.23%	
101-450-5200-41030	Part-time Salaries			0.00%	
101-450-5200-41020	Overtime			0.00%	
101-450-5200-41040	Temporary Employees	14,000	997	7.12%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	9,910	2,168	21.88%	
101-450-5200-41220	FICA Contributions	10,108	2,297	22.72%	
101-450-5200-41230	Medicare Contributions			0.00%	
101-450-5200-41300	Insurance	34,493	3,868	11.21%	
101-450-5200-41325	Life Insurance	200	20	10.17%	
101-450-5200-41330	STD/LTD	544	118	21.68%	
101-450-5200-41600	Safety Clothing Allowance	315		0.00%	
101-450-5200-41420	Unemployment Benefits			0.00%	
101-450-5200-41510	Workers Compensation	22,078	7,354	33.31%	2019 Prem \$8772, Refund from 2018 \$1418
Total Personnel		\$ 223,775	\$ 46,190	20.64%	
Materials and Supplies					
101-450-5200-42000	Office Supplies	800	117	14.57%	
101-450-5200-42120	Fuel, Oil and Fluids	2,000	3,806	190.32%	
101-450-5200-42150	Operating Supplies	1,000	617	61.71%	
101-450-5200-42160	Chemicals	2,000	627	31.34%	
101-450-5200-42210	Repair/Maint. Supplies	7,000		0.00%	
101-450-5200-42230	Building Repair Supplies	500		0.00%	
101-450-5200-42250	Landscaping Materials			0.00%	
101-450-5200-42400	Small Tools & Minor Equipment	5,000	58	1.16%	
Total Materials and Supplies		\$ 18,300	\$ 5,225	28.55%	
Charges and Services					
101-450-5200-43150	Contracted Services	80,000	8,118	10.15%	
101-450-5200-43185	IT Support	4,636	2,038	43.97%	
101-450-5200-42002	IT Hardware		52	0.00%	
101-450-5200-43190	Software Programs	340		0.00%	
101-450-5200-43210	Telephone	993	828	83.38%	
101-450-5200-43510	Public Notices			0.00%	
101-450-5200-43630	Insurance	6,214	5,876	94.56%	
101-450-5200-43810	Utilities	10,500	3,527	33.59%	
101-450-5200-43840	Refuse	1,000	1,513	151.26%	
101-450-5200-44010	Repairs/Maint Bldg	5,000	2,545	50.90%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200	882	27.57%	

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		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
101-450-5200-44040	Repairs/Maint Eqpt	3,200	10,072	314.75%	Tires for John Deere Tractor \$6786
101-450-5200-44120	Rentals - Buildings	8,000	1,119	13.99%	
101-450-5200-44130	Equipment Rental		7	0.00%	
101-450-5200-44170	Uniforms	1,078	225	20.90%	
101-450-5200-44301	Events	500	524	104.88%	Tree Give Away
101-450-5200-44302	Lakes	15,000	5,000	33.33%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	1,200	1,197	99.75%	
101-450-5200-44130	Equipment Rental	1,200		0.00%	
101-450-5200-44375	Personal Protection Equipment	800	90	11.24%	
Total Charges and Services		\$ 142,860	\$ 43,613	30.53%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund	14,817		0.00%	Transfer to Vehicle Replacement Fund
101-900-5200-45500	Capital Purchases	-	-	0.00%	
Total Capital Outlay		\$ 14,817	\$ -	0.00%	
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,000	1,459	145.95%	
Total Miscellaneous		\$ 1,000	\$ 1,459	145.95%	
5200 Total Parks & Recreation		\$ 400,752	\$ 96,487	24.08%	
9000 Transfers					
Transfers					
101-900-9000-47200	Transfer to Washington County (Library)			0.00%	
101-900-9000-47200	Transfer to Debt Service	67,859		0.00%	Transfers done on 7/1
101-900-9000-47200	Transfer to Vehicle Replacement Fund	470,076		0.00%	Transfers done on 7/1
101-900-9000-47200	Transfer to Vehicle Replacement Fund	100,000	-	0.00%	Transfers done on 7/1
Total Transfers		\$ 637,935	\$ -	0.00%	
9000 Total Transfers		\$ 637,935	\$ -	0.00%	
9000 Contingency Reserve					
Contingency Reserve					
	Reserve for possible Insurance Increase	3,788	-	0.00%	
Total Contingency Reserve		\$ 3,788	\$ -	0.00%	
9000 Contingency Reserve		\$ 3,788	\$ -	0.00%	
Total General Fund Expenditures:		\$ 5,591,009	\$ 1,674,134	29.94%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (124,000)	\$ (687,839)	554.71%	Use of Fund Balance if negative

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Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
601	Water Fund				
Water Fund Revenues:					
601-000-0000-33422	PERA Pension Revenue			0.00%	
601-000-0000-33426	Miscellaneous State Grants		81,159	0.00%	MPCA Grant Well #1 Feasibility Study
601-000-0000-36100	Special Assessments	108,550		0.00%	
601-000-0000-36103	Prepaid Special Assessments		5,220	0.00%	
601-000-0000-36200	Miscellaneous			0.00%	
601-000-0000-36205	Refunds and Reimbursements			0.00%	
601-000-0000-36210	Interest on Investments	20,000		0.00%	Applied EOY
601-000-0000-37100	Water Sales	937,421	268,667	28.66%	1st Quarter not billed until April.
601-000-0000-37120	Bulk Water			0.00%	
601-000-0000-37130	Water Lat Benefit Fee			0.00%	
601-000-0000-39250	Contribution of Capital Assets			0.00%	
601-000-0000-37140	Water Access Revenue	960,000	58,000	6.04%	
601-000-0000-37150	Water Connections - Municipal	320,000	107,900	33.72%	
601-000-0000-37170	Meter Sales	90,000	44,043	48.94%	
601-000-0000-39200	Transfer In	-	-	0.00%	
Total Water Fund Revenues:		\$ 2,435,971	\$ 564,989	23.19%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	166,020	58,289	35.11%	
601-494-9400-41030	Part-time Salaries			0.00%	
601-494-9400-41020	Overtime	6,000	2,748	45.80%	
601-494-9400-41040	Temporary Employees			0.00%	
601-494-9400-41210	PERA Contributions	12,452	4,353	34.96%	
601-494-9400-41220	FICA Contributions	12,701	4,272	33.64%	
601-494-9400-41230	Medicare Contributions			0.00%	
601-494-9400-41300	Insurance	38,620	11,477	29.72%	
601-494-9400-41325	Life Insurance	237	48	20.19%	
601-494-9400-41330	STD/LTD	685	305	44.60%	
601-494-9400-41301	Unemployment Insurance			0.00%	
601-494-9400-41600	Safety Clothing Allowance	289		0.00%	
601-494-9400-41510	Workers Compensation	7,029	3,197	45.48%	2019 Prem \$5859, Refund from 2018 \$2662
Total Personnel		\$ 244,033	\$ 84,689	34.70%	
Materials and Supplies					
601-494-9400-42000	Office Supplies	800	642	80.31%	
601-494-9400-42120	Fuel, Oil and Fluids	4,500	4,862	108.05%	
601-494-9400-42030	Printed Forms	750	177	23.59%	
601-494-9400-42150	Operating Supplies	1,000	992	99.23%	
601-494-9400-42160	Chemicals	13,000	1,555	11.96%	
601-494-9400-42210	Repair/Maint. Supplies	26,000	1,674	6.44%	
601-494-9400-42270	Utility System Maintenance		516	0.00%	

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		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
601-494-9400-42300	Water Meters & Supplies	135,000	78,948	58.48%	
601-494-9400-44375	Personal Protective Equipment	800	320	40.00%	
601-494-9400-42400	Small Tools & Minor Equipment	10,800	665	6.15%	
Total Materials and Supplies		\$ 192,650	\$ 90,352	46.90%	
Charges and Services					
601-494-9400-43030	Engineering Services	20,000	5,879	29.40%	
601-494-9400-43040	Legal Services	200,000	567,911	283.96%	3M Litigation
601-494-9400-43010	Audit Services	7,987	2,901	36.33%	
601-494-9400-43150	Contract Services	31,000	4,027	12.99%	
	Computers			0.00%	
601-494-9400-43185	IT Support	7,297	3,181	43.59%	
601-494-9400-42002	IT Hardware	1,800		0.00%	
601-494-9400-43190	Software Programs	3,274	3,226	98.55%	
601-494-9400-43210	Telephone	987	707	71.66%	
601-494-9400-44377	Credit Card Fees	1,972	1,675	84.94%	
601-494-9400-43220	Postage	2,000	610	30.50%	
601-494-9400-43310	Mileage	200		0.00%	
601-494-9400-43610	Insurance	9,178	8,680	94.57%	
601-494-9400-43810	Electric Utility	45,000	20,331	45.18%	
601-494-9400-43820	Water Utility		5,170	0.00%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	2,000	1,100	55.00%	
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	20,000	31,927	159.64%	Watermain Breaks and leak repairs
601-494-9400-44040	Repairs\Maint. Equip.	12,000	1,121	9.35%	
601-494-9400-44150	Equipment Rental	1,000		0.00%	
601-494-9400-44170	Uniforms	984	256	26.03%	
601-494-9400-44330	Dues & Subscriptions			0.00%	
601-494-9400-44370	Conferences & Training	2,000	1,510	75.51%	
Total Charges and Services		\$ 368,678	\$ 660,213	179.08%	
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	358,000	51,315	14.33%	\$50K Service Truck, \$120K Hammes ByPass, \$188K oversizing
Total Capital Outlay		\$ 358,000	\$ 51,315	14.33%	
Miscellaneous and Non-operating					
601-494-9400-43320	Depreciation Expense			0.00%	
601-494-9400-44300	Miscellaneous	2,000		0.00%	
601-494-9400-46010	Bond Principal	810,000	590,427	72.89%	
601-494-9400-46110	Bond Interest	292,041	99,083	33.93%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	11,000		0.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance			0.00%	
601-494-9400-46220	Deferred Charges Amort			0.00%	
601-494-9400-46300	Bond Issuance Costs	12,000		0.00%	
601-494-9400-47200	Transfer Out	-	-	0.00%	
Total Misc. and Non-operating		\$ 1,127,041	\$ 689,510	61.18%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Total Water Fund Expenses:		\$ 2,290,402	\$ 1,576,080	68.81%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 145,569	\$ (1,011,091)	-694.58%	
602	Sewer Fund				
Sewer Fund Revenues:					
602-000-0000-33422	PERA Pension Revenue			0.00%	
602-000-0000-36100	Special Assessments	141,799		0.00%	
602-000-0000-36210	Interest on Investments	20,000		0.00%	
602-000-0000-37200	Sewer Sales	339,840	125,474	36.92%	1st Quarter not billed until April.
602-000-0000-37220	SAC Early Pay discount/revenue		2,535	0.00%	
602-000-0000-37230	Sewer Lat Benefit Fee	31,050	11,000	35.43%	
602-000-0000-39250	Contribution of Capital Assets			0.00%	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	901,500	65,942	7.31%	
602-000-0000-37250	Sewer Connection Fees Regional			0.00%	
602-000-0000-37260	Sewer Connection Fees Municipa	339,500	110,500	32.55%	
Total Sewer Fund Revenues:		\$ 1,773,689	\$ 315,450	17.78%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	79,409	22,802	28.71%	
602-495-9450-41030	Part-time Salaries			0.00%	
602-495-9450-41020	Overtime	6,000	2,806	46.76%	On call pay
602-495-9450-41040	Temporary Employees			0.00%	
602-495-9450-41210	PERA Contributions	5,956	1,696	28.48%	
602-495-9450-41220	FICA Contributions	6,075	1,675	27.57%	
602-495-9450-41230	Medicare Contributions			0.00%	
602-495-9450-41300	Insurance	17,825	4,846	27.19%	
602-495-9450-41325	Life Insurance	125	23	18.68%	
602-495-9450-41330	STD/LTD	491	135	27.43%	
602-495-9450-41600	Safety Clothing Allowance	140	120	85.71%	
602-495-9450-41301	Unemployment Insurance			0.00%	
602-495-9450-41510	Workers Compensation	3,911	2,488	63.61%	2019 Prem \$3442, Refund from 2018 \$954
Total Personnel		\$ 119,932	\$ 36,591	30.51%	
Materials and Supplies					
602-495-9450-42210	Repair/Maint. Supplies	4,000	1,420	35.49%	
602-495-9450-42000	Office Supplies	800	322	40.27%	
602-495-9450-42030	Printed Forms		177	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids	4,500	4,862	108.05%	
602-495-9450-42150	Operating Supplies	1,000	801	80.14%	
602-495-9450-44375	Personal Protective Equipment	800	320	40.00%	
602-495-9450-42400	Small Tools & Minor Equipment	4,500	58	1.28%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Total Materials and Supplies		\$ 15,600	\$ 7,960	51.03%	
Charges and Services					
602-495-9450-43030	Engineering Services	20,000	7,789	38.94%	
602-495-9450-43010	Audit Services	7,987	2,901	36.33%	
602-495-9450-43150	Contract Services	30,400	11,163	36.72%	
602-495-9450-43185	IT Support	4,041	1,783	44.12%	
602-495-9450-42002	IT Hardware	800	52	6.52%	
602-495-9450-43190	Software Programs	3,010	3,226	107.19%	
602-495-9450-43210	Telephone	1,707	998	58.47%	
602-495-9450-44377	Credit Card Fees	1,972		0.00%	
602-495-9450-43220	Postage	1,175	610	51.91%	
602-495-9450-43310	Mileage		90	0.00%	
602-495-9450-43610	Insurance	3,665	3,466	94.58%	
602-495-9450-43810	Electric Utility	9,000	5,379	59.77%	
602-495-9450-43820	Sewer Utility - Met Council	169,359	84,680	50.00%	
602-495-9450-44010	Repairs\Maint Imp Bldgs		105	0.00%	
602-495-9450-44040	Repairs/Maint. Equip.	4,500	4,369	97.09%	
602-495-9450-44150	Equipment Rental	1,000		0.00%	
602-495-9450-44170	Uniforms	563	128	22.80%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	15,000		0.00%	Pave Lisbon Lift Station
602-495-9450-44370	Conferences & Training	2,000	2,742	137.10%	
Total Charges and Services		\$ 276,178	\$ 129,482	46.88%	
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	345,000	13,260	3.84%	Sewer Oversizing - \$295k, Service Truck \$50k
Total Capital Outlay		\$ 345,000	\$ 13,260	3.84%	
Miscellaneous and Non-operating					
602-495-9450-43320	Depreciation Expense	-		0.00%	
602-495-9450-44300	Miscellaneous Expenses	300		0.00%	
602-495-9450-46010	Bond Principal	470,000	335,358	71.35%	
602-495-9450-46110	Bond Interest	208,454	88,500	42.46%	
602-495-9450-46220	Deferred Charges Amort			0.00%	
602-495-9450-46300	Bond Issuance Costs	20,000		0.00%	
602-495-9450-46250	Fiscal Agent Fees	16,000		0.00%	
602-495-9450-47200	Transfer Out	-	-	0.00%	
Total Misc. and Non-operating		\$ 714,754	\$ 423,858	59.30%	
Total Sewer Fund Expenses:		\$ 1,471,464	\$ 611,151	41.53%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 302,225	\$ (295,701)	-97.84%	
603	Storm Water Fund				

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
Storm Water Fund Revenues:					
603-000-0000-33422	PERA Pension Revenue			0.00%	
603-000-0000-36100	Special Assessments			0.00%	
603-000-0000-36210	Interest on Investment	7,000		0.00%	
603-000-0000-39250	Contribution of Capital Assets			0.00%	
603-000-0000-36232	Developer Contributions			0.00%	
603-000-0000-37300	Surface Water Utility Sales	337,303	218,860	64.89%	Not billed until next January for 2019.
603-000-0000-34113	SW Review Fee Revenue	29,051	16,023	55.15%	
Total Storm Water Fund Revenues:		\$ 373,354	\$ 234,882	62.91%	
Storm Water Fund Expenses:					
Personnel					
603-496-9500-41010	Full-time Salaries	54,068	15,994	29.58%	
603-496-9500-41030	Part-time Salaries			0.00%	
603-496-9500-41020	Overtime			0.00%	
603-496-9500-41040	Temporary Employees			0.00%	
603-496-9500-41210	PERA Contributions	4,055	1,191	29.36%	
603-496-9500-41220	FICA Contributions	4,136	1,168	28.24%	
603-496-9500-41230	Medicare Contributions			0.00%	
603-496-9500-41300	Insurance	12,318	1,767	14.35%	
603-496-9500-41325	Life Insurance	81	8	9.64%	
603-496-9500-41330	STD/LTD	263	56	21.35%	
603-496-9500-41600	Safety Clothing Allowance	88		0.00%	
603-496-9500-41301	Unemployment Insurance			0.00%	
603-496-9500-41510	Workers' Compensation	1,626	1,037	63.80%	2019 Prem \$1685, Refund from 2018 \$648
Total Personnel		\$ 76,635	\$ 21,221	27.69%	
Materials and Supplies					
603-496-9500-42000	Office Supplies	800	322	40.27%	
603-496-9500-42120	Fuel, Oil and Fluids	400	1,692	423.08%	
603-496-9500-42030	Printed Forms		177	0.00%	
603-496-9500-42210	Repair/Maint. Maint Supplies	2,000	264	13.20%	
603-496-9500-42150	Operating Supplies	1,000	518	51.76%	
603-496-9500-44375	Personal Protective Equipment	800		0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	3,500	58	1.65%	
Total Materials and Supplies		\$ 8,500	\$ 3,031	35.66%	
Charges and Services					
603-496-9500-43030	Engineering Services	20,000	5,426	27.13%	
603-496-9500-43010	Audit Services	7,987	2,901	36.33%	
603-496-9500-43150	Contract Services	6,000	675	11.25%	
603-496-9500-43185	IT Support	3,668	1,623	44.24%	
603-496-9500-42002	IT Hardware	1,000	52	5.20%	
603-496-9500-43190	Software Programs	3,010	2,251	74.80%	
603-496-9500-43210	Telephone	351	416	118.65%	
603-496-9500-44377	Credit Card Fees	360		0.00%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
603-496-9500-43220	Postage	2,000	1,110	55.50%	
603-496-9500-43510	Legal Notices		58	0.00%	SWPP Notice
603-496-9500-43610	Insurance	5,751	5,439	94.57%	
603-496-9500-44010	Street Sweeping	30,000	12,876	42.92%	
603-496-9500-44040	Repairs/Maint Equip	1,000	959	95.87%	
603-496-9500-44030	Repairs/Maint Not Bldg	33,500		0.00%	
603-496-9500-44150	Equipment Rental	1,000	7	0.68%	
603-496-9500-44170	Uniforms	234	72	30.63%	
603-496-9500-44370	Conferences & Training	2,500	297	11.88%	
Total Charges and Services		\$ 118,360	\$ 34,161	28.86%	
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	40,000	-	0.00%	Storm Water Comp Plan Update
Total Capital Outlay		\$ 40,000	\$ -	0.00%	
Miscellaneous and Non-operating					
603-496-9500-43320	Depreciation Expense			0.00%	
603-496-9500-44300	Miscellaneous Expenses	2,000	866	43.30%	
603-496-9500-46010	Bond Principal	175,000	201,367	115.07%	
603-496-9500-46110	Bond Interest	54,500	27,827	51.06%	
603-496-9500-46220	Deferred Charges Amort			0.00%	
603-496-9500-46200	Fiscal Agent Fees	900		0.00%	
603-496-9500-46300	Bond Issuance Costs	-	-	0.00%	
Total Misc. and Non-operating		\$ 232,400	\$ 230,060	98.99%	
Total Storm Water Fund Expenses:		\$ 475,895	\$ 288,473	60.62%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (102,541)	\$ (53,591)	52.26%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
Account Number	Description	Adopted	6/30/2019	Budget	Comments
221	EDA Brookfield Building Fund				
EDA Brookfield Bldg Fund Revenues:					
221-000-0000-34110	Tenant Rents	108,852	51,228	47.06%	
221-000-0000-39300	Bond Proceeds			0.00%	
221-000-0000-39201	Transfer from City Hall Budget	30,000		0.00%	transfer will be on 7/1
		-	-	0.00%	
Total EDA Brookfield Building Fund Revenues:		\$ 138,852	\$ 51,228	36.89%	
EDA Brookfield Bldg Fund Expenses:					
Materials and Supplies				0.00%	
221-460-6301-42110	Repair/Maint. Maint Supplies	5,000	1,852	37.03%	
221-460-6301-42150	Operating Supplies	100		0.00%	
		-	-	0.00%	
Total Materials and Supplies		\$ 5,100	\$ 1,852	36.31%	
Charges and Services					
221-460-6301-43150	Contract Services	9,480	5,071	53.49%	HVAC, cleaning, pet control, misc
221-460-6301-44386	Real Estate Taxes	16,825	11,377	67.62%	
221-460-6301-43810	Utilities	21,000	7,356	35.03%	Xcel, w&s
221-460-6301-43840	Refuse	6,000	2,013	33.54%	
221-460-6301-43610	Insurance	1,500	1,500	100.00%	
221-460-6301-44040	Repairs/Maint	1,500	3,236	215.76%	Furnace Repair, Water heater repair
221-460-6301-44030	Repairs/Maint Not Bldg			0.00%	
		-	-	0.00%	
Total Charges and Services		\$ 56,305	\$ 30,553	54.26%	
Capital Outlay					
221-460-6301-45200	Buildings			0.00%	
221-460-6301-45300	Improvements Other Than Bldgs	-	-	0.00%	
Total Capital Outlay		\$ -	\$ -	0.00%	
Miscellaneous and Non-operating					
221-460-6301-44300	Miscellaneous Expenses	1,000		0.00%	
221-460-6301-47285	Transfer to Debt Service			0.00%	
221-460-6301-46010	Bond Principal			0.00%	
221-460-6301-46110	Bond Interest	43,638		0.00%	
221-460-6301-46220	Deferred Charges Amort			0.00%	
221-460-6301-46200	Fiscal Agent Fees	400		0.00%	
221-460-6301-46300	Bond Issuance Costs	-	-	0.00%	
Total Misc. and Non-operating		\$ 45,038	\$ -	0.00%	
Total EDA Brookfield Bldg Fund Expenses:		\$ 106,443	\$ 32,404	30.44%	

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2019 YTD Actuals

Master Worksheet

		2019	Actual	YTD % of	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>6/30/2019</u>	<u>Budget</u>	<u>Comments</u>
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ 32,409	\$ 18,824	58.08%	