

# 2nd Quarter Report

**City of Byron**  
Byron, Minnesota

As of June 30, 2019



August 5, 2019

## ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and City Council  
City of Byron  
Byron, Minnesota

Management is responsible for accompanying financial statements of the City of Byron, which comprise the budget to actual statement of revenues and expenditures for the General and enterprise funds as of June 30, 2019 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

August 5, 2019

Honorable Mayor and City Council  
City of Byron  
Byron, Minnesota

Dear Honorable Mayor and City Council:

We have assisted in reconciling all bank accounts through June 30, 2019 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

**Cash and Investments**

The City's cash and investment balances are as follows:

	<u>6/30/2019</u>	<u>12/31/2018</u>	<u>Increase/ (Decrease)</u>
Checking and Savings	\$ 709,088	\$ 715,808	\$ (6,720)
Investments (at Market Value)	<u>7,032,115</u>	<u>8,006,153</u>	<u>(974,037)</u>
 Total Cash and Investments	 <u>\$ 7,741,204</u>	 <u>\$ 8,721,961</u>	 <u>\$ (980,757)</u>
<u>Investment Type</u>	<u>06/30/2019</u>	<u>12/31/2018</u>	<u>Increase/ (Decrease)</u>
Checking and Savings	\$ 709,088	\$ 715,808	\$ (6,720)
Cash with Fiscal Agent	-	293,340	(293,340)
Money Market	1,323,915	2,092,378	(768,463)
Negotiable CDs	<u>5,708,200</u>	<u>5,620,434</u>	<u>87,766</u>
 Total Investments	 <u>\$ 7,741,204</u>	 <u>\$ 8,721,961</u>	 <u>\$ (980,757)</u>



**Budget Summary**

A more detailed analysis of funds is included as Attachment A.

**Cash Balance Summary**

A detailed view of department totals compared with budget is included as Attachment B.

**Investment Summary**

A detailed summary of current investments is included as Attachment C.

**Enterprise Fund Summary**

A detailed summary of enterprise fund financial results is included as Attachment D.

**Revenue and Expenditures**

A detail of revenues and expenditures is included.

\* \* \* \* \*

This information is unaudited and is intended solely for the information and use of management and City Council and is not intended and should not be used by anyone other than these specified parties.

If you have any questions or wish to discuss any of the items contained in this letter or the attachments, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

City of Byron, Minnesota  
Statement of Revenue and Expenditures -  
Budget and Actual -  
General Fund (Unaudited)  
For the Six Months Ended June 30, 2019

ATTACHMENT A

	Annual Budget	Budget Through 6/30/2019	Actual Through 6/30/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget through 6/30/2019
<b>Revenues</b>					
Taxes *	\$ 1,834,699	\$ 917,350	\$ 26,480	\$ (890,870) *	2.89 %
Tax abatements *	19,500	19,500	1,813	(17,687)	N/A
Cable franchise fees	35,000	17,500	21,684	4,184	123.91
Licenses and permits	183,000	91,500	99,296	7,796	108.52
Intergovernmental	110,960	55,480	35,306	(20,174) (1)	63.64
Charges for services	151,638	75,819	66,638	(9,181)	87.89
Fines and forfeitures	7,200	3,600	-	(3,600)	-
Interest on investments	500	250	13,818	13,568	5,527.20
Miscellaneous revenue	13,000	6,500	36,750	30,250 (2)	565.38
<b>Total Revenues</b>	<b>2,355,497</b>	<b>1,187,499</b>	<b>301,785</b>	<b>(885,714)</b>	<b>25.41</b>
<b>Expenditures</b>					
Mayor and City Council	109,909	54,955	51,896	3,059	94.43
Mayor and City Council - capital outlay	-	-	-	-	N/A
City Hall	45,000	22,500	19,819	2,681	88.08
Clerk\Treasurer	79,801	39,901	27,237	12,664	68.26
Auditing and accounting	40,000	20,000	39,200	(19,200)	196.00
Legal	5,000	2,500	1,125	1,375	45.00
Planning and zoning	95,822	47,911	41,709	6,202	87.06
Police	381,142	190,571	265,764	(75,193) (3)	139.46
Fire	198,120	99,060	29,438	69,622 (4)	29.72
Fire - capital outlay	123,047	61,524	-	61,524 (5)	-
First responders	38,543	19,272	8,916	10,356	46.26
Animal control	3,835	1,918	2,117	(199)	110.38
Building inspections	114,320	57,160	39,743	17,417	69.53
Engineering	15,000	7,500	11,247	(3,747)	149.96
Streets and alleys	349,438	174,719	142,607	32,112	81.62
Streets and alleys - capital outlay	-	-	-	-	-
Snow and ice removal	99,022	49,511	60,627	(11,116)	122.45
Street lighting	115,000	57,500	55,571	1,929	96.65
Municipal parks	324,724	162,362	87,203	75,159 (6)	53.71
Swimming pool	80,954	40,477	17,405	23,072 (6)	43.00
Cable	5,900	2,950	2,928	22	99.25
Economic development	134,142	67,071	59,550	7,521	88.79
<b>Total Expenditures</b>	<b>2,358,719</b>	<b>1,179,362</b>	<b>964,102</b>	<b>215,260</b>	<b>81.75 %</b>
<b>Net Revenues (Expenditures)</b>	<b>\$ (3,222)</b>	<b>\$ 8,137</b>	<b>\$ (662,317)</b>	<b>\$ (670,454)</b>	

\* State and local government aids are only paid second half of the year. Property taxes are received in July and December

Item      Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$20,000.

- (1) Firefighter's Aid not yet received.
- (2) Received the Boiler Refund for \$18,600.
- (3) Variance due to Olmsted County third quarter payment and Law Enforcement payment being paid in June.
- (4) Due to wages being paid later in the year and State Relief Contribution not yet received.
- (5) Due to equipment to be purchased later in the year.
- (6) Variance due to insurance premiums paid in August, seasonal wages, and majority of maintenance completed over the summer months.

City of Byron, Minnesota  
 Unaudited Cash Balances by Fund  
 June 30, 2018, December 31, 2018, and June 30, 2019

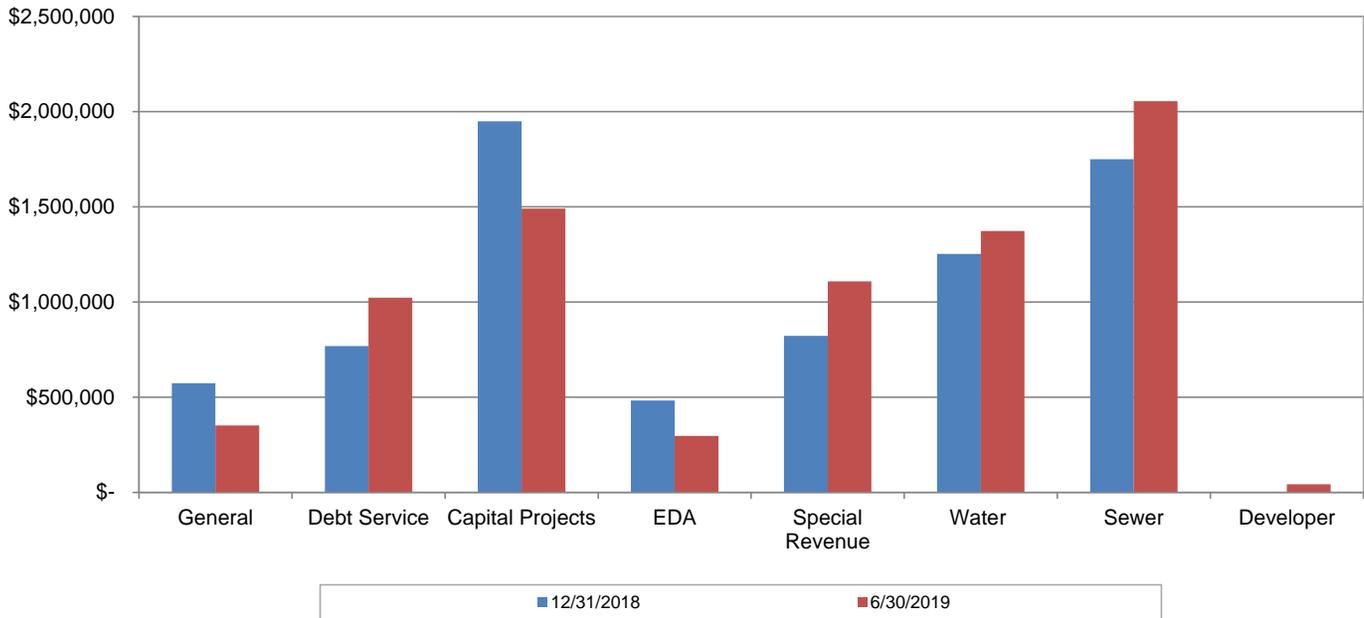
ATTACHMENT B

Fund	Balance 06/30/2018	Balance 12/31/2018	Balance 06/30/2019	YTD Change From 12/31/2018
101 General	\$ 573,114	\$ 1,005,529	\$ 351,401	\$ (654,128) (1)
201 Economic Development Authority	482,712	293,479	297,373	3,894
202 Gambling Donations	10,057	14,695	17,755	3,060
203 Substandard Roads	275,529	307,164	367,574	60,410 (2)
225 Surface Water Management	397,121	463,243	537,448	74,205 (3)
230 Park Dedication	140,348	155,582	185,298	29,716
304 PW Building Construction (2018 project)	1,304,454	144,263	96,057	(48,206)
313 20th Street Project/2016 GO Abatement	193,045	-	(2,438)	(2,438)
317 CP 2002 WS Revenue Bond	-	120,000	35,074	(84,926) (4)
320 Fire Department Capital Equipment	227,866	296,190	213,702	(82,488) (5)
450 Future Capital Reserves	223,671	1,261,226	1,148,537	(112,689) (6)
503 2016 GO Abatement Debt Service	15,726	89,856	19,256	(70,600) (4)
504 2018 PW Building Debt	-	-	(38,648)	(38,648)
508 2009A Refunding	2,057	-	1,367	1,367
511 2011 Street Bond	68,178	66,154	64,693	(1,461)
513 2013A Frontage Road	314,064	462,089	425,482	(36,607)
513 2013A Frontage Road-cash with fiscal agent	-	258,040	-	(258,040) (7)
515 2011B Refunding Bond	(56,866)	174,588	92,544	(82,044) (4)
518 2015 Street Improvement	425,970	470,831	458,339	(12,492)
703 Water	914,711	872,832	935,197	62,365 (8)
704 WAC Revenue	337,823	381,551	437,913	56,362 (8)
707 Sewer	1,239,354	1,325,808	1,437,015	111,207 (8)
708 SAC Revenue	510,453	564,945	617,765	52,820 (8)
801 East Village 2nd	-	-	47,160	47,160
802 Papplewick	-	(1,883)	(629)	1,254
803 Stone Haven Development	6,996	(1,676)	-	1,676
804 East Brookfield 4th	(690)	7,224	5,532	(1,692)
805 Towne Village 4th	5,347	2,085	2,085	-
806 Country View Estates	1,775	(3,095)	(3,095)	-
807 Misc Developer	(10,864)	(8,759)	(8,553)	206
<b>Total</b>	<b>\$ 7,601,951</b>	<b>\$ 8,721,961</b>	<b>\$ 7,741,204</b>	<b>\$ (980,757)</b>

Item      Explanation for Changes Greater than \$50,000.

- (1) Decrease due to not receiving revenue receipts for taxes and state aids until second half of the year.
- (2) Increase due to a receipt for Substandard Roads in the amount of \$50,180.
- (3) Increase due to a transfer from Fund 707 to Fund 225 for repairs and maintenance.
- (4) Decrease due to second half bond payment disbursement.
- (5) Decrease due to capital equipment purchases.
- (6) Decrease due to the purchase of 32 EMT Radios for \$74,560.
- (7) Decrease due to debt service requirements.
- (8) Increase in consumption and sales.

**Cash Balance by Fund Compared to Prior Year**

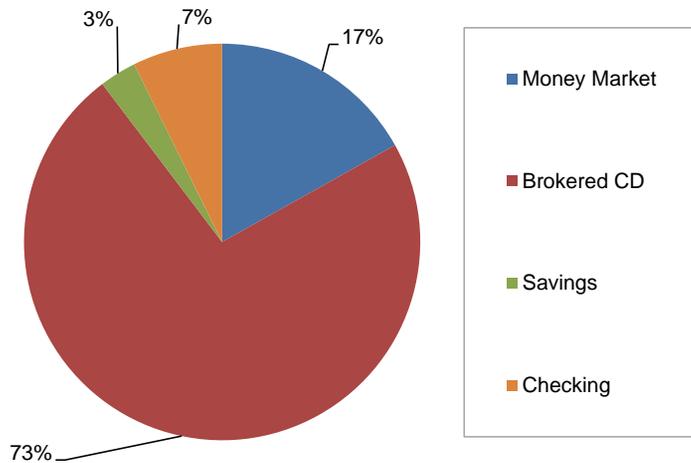
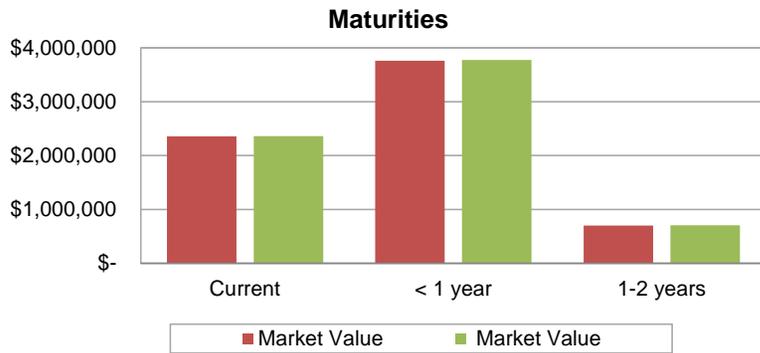


- Fund**
- ↓ General
  - ↑ Special Revenue
  - ↑ Debt Service
  - ↑ Water
  - ↓ Capital Projects
  - ↑ Sewer
  - ↓ EDA
  - ↑ Developer
- Key**
- ↑ Balance increased more than 10% over prior year
  - ↓ Balance decreased more than 10% over prior year
  - ⇒ Balance within 10% of prior year

City of Byron, Minnesota  
Schedule of Investments  
For the Month Ending June 30, 2019

Institution	Type	Market Value 1/1/2019	Deposits - Purchases	Expenditures - Sales	Transfers	Interest	Unadjusted Market Value 6/30/2019	Market Value 6/30/2019	Unrealized gain / loss
Northland	Money market	\$ 62,810.05	\$ 252,000.00	\$ (250,000.00)	\$ 26,142.42	\$ 924.66	\$ 91,877.13	\$ 91,877.13	\$ -
Northland	Brokered CD	247,389.92	-	(248,000.00)	(1,978.56)	1,978.56	(610.08)	-	610.08
Northland	Brokered CD	247,387.44	-	(248,000.00)	(1,315.42)	1,315.42	(612.56)	-	612.56
Northland	Brokered CD	247,347.76	-	(248,000.00)	(1,916.73)	1,916.73	(652.24)	-	652.24
Northland	Brokered CD	248,058.78	-	-	(3,103.97)	3,103.97	248,058.78	249,592.62	1,533.84
Northland	Brokered CD	246,333.10	-	-	(2,755.91)	2,755.91	246,333.10	247,017.29	684.19
Northland	Brokered CD	244,671.70	-	-	-	-	244,671.70	245,004.90	333.20
Northland	Brokered CD	243,624.24	-	-	-	-	243,624.24	244,000.00	375.76
Northland	Brokered CD	245,166.06	-	-	(3,741.22)	3,741.22	245,166.06	250,536.24	5,370.18
Northland	Brokered CD	245,166.06	-	-	(3,741.22)	3,741.22	245,166.06	250,536.24	5,370.18
Northland	Brokered CD	245,490.78	-	-	(3,802.55)	3,802.55	245,490.78	250,809.30	5,318.52
Northland	Brokered CD	248,158.38	-	-	(3,786.84)	3,786.84	248,158.38	253,606.50	5,448.12
Northland	Brokered CD	-	246,000.00	-	-	-	246,000.00	246,287.82	287.82
Northland	Brokered CD	-	246,000.00	-	-	-	246,000.00	246,268.14	268.14
		-	-	-	-	-	-	-	-
		2,771,604.27	744,000.00	(994,000.00)	-	27,067.08	2,548,671.35	2,575,536.18	26,864.83
4M	Money market	1,195,905.59	-	-	-	13,580.81	1,209,486.40	1,209,486.40	-
4M	Brokered CD	207,033.92	-	-	-	-	207,033.92	207,033.92	-
4M	Brokered CD	103,516.96	-	-	-	-	103,516.96	103,516.96	-
First Alliance	Savings	224,895.36	150,000.00	(150,000.00)	-	11,610.25	236,505.61	236,505.61	-
First Alliance	Brokered CD	-	150,000.00	-	-	1,037.00	151,037.00	151,942.91	905.91
1st Security Bank	Brokered CD	304,088.65	-	-	-	3,449.12	307,537.77	307,537.77	-
1st Security Bank	Brokered CD	200,000.00	-	-	-	2,268.49	202,268.49	202,268.49	-
1st Security Bank	Money market	826,870.91	-	(808,694.29)	-	983.80	19,160.42	19,160.42	-
		3,062,311.39	300,000.00	(958,694.29)	-	32,929.47	2,436,546.57	2,437,452.48	905.91
F & M Community Bank	Checking	150,000.00	-	(140,000.00)	-	-	10,000.00	10,000.00	-
F & M Community Bank	Brokered CD	7,018.01	385,104.06	-	-	394.01	392,516.08	392,898.71	382.63
F & M Community Bank	Brokered CD	245,090.82	-	(245,104.06)	-	78.16	64.92	-	(64.92)
F & M Community Bank	Brokered CD	-	188,055.79	(7,576.02)	-	-	180,479.77	180,479.77	-
F & M Community Bank	Brokered CD	700,000.00	-	-	-	14,231.52	714,231.52	714,231.52	-
F & M Community Bank	Brokered CD	300,000.00	(305,190.47)	-	-	-	(5,190.47)	-	5,190.47
F & M Community Bank	Brokered CD	-	241,000.00	-	-	-	241,000.00	242,126.38	1,126.38
F & M Community Bank	Brokered CD	-	64,190.47	-	-	-	64,190.47	64,490.48	300.01
		-	-	-	-	-	-	-	-
		1,402,108.83	573,159.85	(392,680.08)	-	14,703.69	1,597,292.29	1,604,226.86	6,934.57
Edward Jones	Money Market	6,791.82	400,000.00	(411,494.36)	8,016.34	77.16	3,390.96	3,390.96	-
Edward Jones	Brokered CD	199,893.20	-	(200,000.00)	(3,700.00)	3,700.00	(106.80)	-	106.80
Edward Jones	Brokered CD	199,837.03	-	(200,000.00)	(961.64)	961.64	(162.97)	-	162.97
Edward Jones	Brokered CD	199,655.18	-	-	-	-	199,655.18	200,002.22	347.04
Edward Jones	Brokered CD	245,499.52	-	-	(3,354.70)	3,354.70	245,499.52	246,943.24	1,443.72
Edward Jones	Brokered CD	-	210,000.00	-	-	-	210,000.00	211,068.99	1,068.99
		851,676.75	610,000.00	(811,494.36)	-	8,093.50	658,275.89	661,405.41	3,129.52
F & M Community Bank	Checking	-	1,117,674.43	(808,163.80)	-	-	309,510.63	309,510.63	-
1st Security Bank	Checking	654,452.50	1,568,859.68	(2,040,252.45)	-	39.92	183,099.65	183,099.65	-
1st Security Bank	Checking	30,910.87	3,060.04	-	-	23.40	33,994.31	33,994.31	-
1st Security Bank	Checking	37,200.98	-	-	-	54.76	37,255.74	37,255.74	-
1st Security Bank	Checking	-	-	-	-	-	-	-	-
		722,564.35	2,689,594.15	(2,848,416.25)	-	118.08	563,860.33	563,860.33	-
<b>Total Cash and Investments</b>		<b>\$ 8,810,265.59</b>	<b>\$ 4,916,754.00</b>	<b>\$ (6,005,284.98)</b>	<b>\$ -</b>	<b>\$ 82,911.82</b>	<b>\$ 7,804,646.43</b>	<b>\$ 7,842,481.26</b>	<b>\$ 37,834.83</b>

City of Byron, Minnesota  
 Schedule of Investments (Continued)  
 For the Month Ending June 30, 2019



Maturity	Unadjusted Market Value 6/30/2019	Market Value 6/30/2019	Variance 6/30/2019
Current	\$ 2,357,646.02	\$ 2,360,090.68	\$ 2,444.66
< 1 year	3,761,019.13	3,773,277.35	12,258.22
1-2 years	702,000	703,625	1,625
	<u>\$ 7,804,646.43</u>	<u>\$ 7,842,481.26</u>	<u>\$ 37,834.83</u>

Weighted Average Rate of Return	1.17%	6/30/2019
Average Maturity (years)	0.28	6/30/2019

Investment Type	Market Value 6/30/2019
Money Market	\$ 1,323,914.91
Brokered CD	5,708,200.41
Savings	236,505.61
Government Securities	-
Municipal Securities	-
Checking	<u>573,860.33</u>
	<u>\$ 7,842,481.26</u>

<b>Operating Account</b>	
O/S Deposits	\$ 27,634.81
O/S Checks	<u>(128,912.36)</u>
Reconciled Balance	<u>\$ 7,741,203.71</u>

City of Byron, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Water Fund (Unaudited)  
For the Six Months Ended June 30, 2019

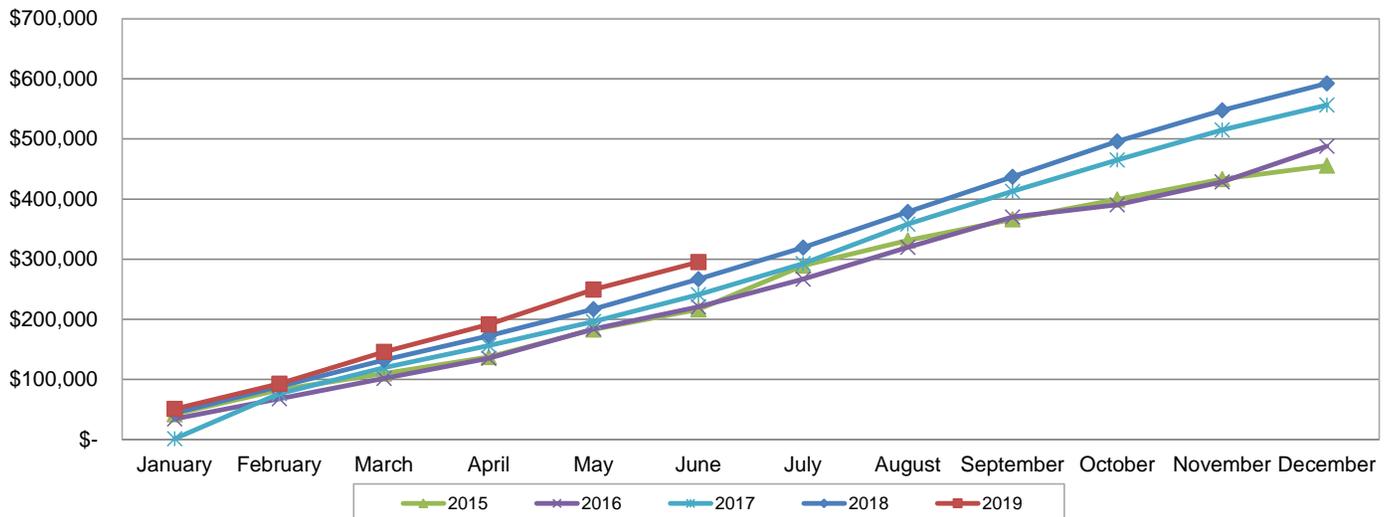
**WATER FUND**

	Annual Budget	Actual Thru 6/30/2018	Actual Thru 06/30/2019	Variance - Favorable (Unfavorable)		Percent Received or Expended Based on Budget Thru 06/30/2019
<b>Revenues</b>						
Charges for services	\$ 629,900	\$ 266,718	\$ 295,181	\$ 28,463	(1)	46.9 %
Interest earnings	6,000	7,181	14,302	7,121		238.4
Miscellaneous	-	1,000	-	(1,000)		-
<b>Total Revenues</b>	<b>635,900</b>	<b>274,899</b>	<b>309,483</b>	<b>34,584</b>		<b>88.8</b>
<b>Expenses</b>						
Salaries and benefits	207,239	89,372	100,764	(11,392)	(2)	48.6
Supplies	46,500	23,471	20,350	3,121		43.8
Other services and charges	47,000	16,058	33,776	(17,718)	(3)	71.9
Repair and maintenance	251,816	94,241	18,466	75,775	(4)	7.3
Utilities	58,000	20,276	18,224	2,052		31.4
Depreciation	-	80,000	80,000	-		N/A
Insurance	17,000	5,258	-	5,258		-
Bond principal and interest	-	45,638	54,040	(8,402)		N/A
<b>Total Expenses</b>	<b>627,555</b>	<b>374,314</b>	<b>325,620</b>	<b>48,694</b>		<b>115.0</b>
Transfers out	-	-	-	-		N/A
<b>Excess Revenues Over Expenses</b>	<b>\$ 8,345</b>	<b>\$ (99,415)</b>	<b>\$ (16,137)</b>	<b>\$ 83,278</b>		<b>N/A %</b>

Item Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% of Budget and \$ Variance Greater than \$10,000 of Prior Year.

- (1) Increase due to an increase in cash collections.
- (2) Increase in personnel budget costs allocated to the water fund.
- (3) Increase due to professional services required for the 2nd Ave watermain replacement.
- (4) Decrease due to repairs not yet completed.

**Water Sales Comparison 2015 - 2019**



City of Byron, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Sewer Fund (Unaudited)  
For the Six Months Ended June 30, 2019

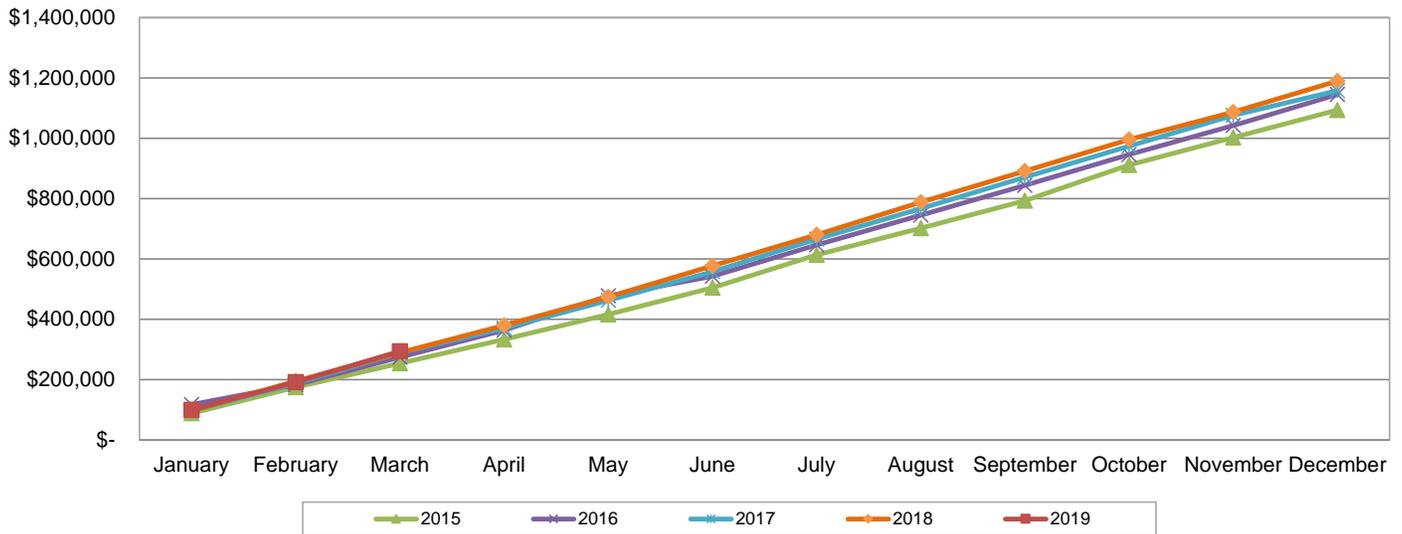
**SEWER FUND**

	Annual Budget	Actual Thru 6/30/2018	Actual Thru 06/30/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 06/30/2019
<b>Revenues</b>					
Charges for services	\$ 1,218,000	\$ 577,456	\$ 589,791	\$ 12,335 (1)	48.4 %
Interest income	6,000	8,851	23,101	14,250	385.0
Miscellaneous	-	-	1,293	1,293	-
<b>Total Revenues</b>	<b>1,224,000</b>	<b>586,307</b>	<b>614,185</b>	<b>27,878</b>	<b>433.4</b>
<b>Expenses</b>					
Salaries and benefits	253,991	95,602	97,453	(1,851)	38.4
Supplies	43,800	16,810	14,584	2,226	33.3
Other services and charges	84,200	28,976	50,145	(21,169) (2)	59.6
Repair and maintenance	35,000	3,175	11,308	(8,133)	32.3
Utilities	70,000	28,533	31,748	(3,215)	45.4
Depreciation	-	225,000	225,000	-	-
Capital outlay	690,570	-	93,798	(93,798) (3)	18.1
Insurance	31,500	10,406	-	10,406	-
Bond Principal and Interest	-	154,425	203,942	(49,517) (4)	-
<b>Total Expenses</b>	<b>1,209,061</b>	<b>562,927</b>	<b>727,978</b>	<b>(165,051)</b>	<b>227.0</b>
Transfers out	-	-	-	-	N/A
<b>Excess Revenues Over Expenses</b>	<b>\$ 14,939</b>	<b>\$ 23,380</b>	<b>\$ (113,793)</b>	<b>\$ (137,173)</b>	<b>N/A %</b>

Item    Explanation of items percentage received/expended less than 80% or greater than 120% of budget and \$ variance greater than \$10,000 of prior year.

- (1) Increase due to an increase in cash collections.
- (2) Variance due to the purchase of lift station pump and repairs.
- (3) Variance due to sewerline repairs and maintenance.
- (4) Increase due to payment issued for Bond 2011B.

**Sewer Sales Comparison 2015 - 2019**



**CITY OF BYRON**  
**Revenue Guideline WO 0**

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
<b>FUND 101 General Fund</b>					
R 101-30110 Property Tax-Current	\$1,834,699.00	\$0.00	\$26,480.47	\$1,808,218.53	1.44%
R 101-30200 Tax Abatements	\$19,500.00	\$0.00	\$0.00	\$19,500.00	0.00%
R 101-31000 MN State Aid - Streets	\$64,000.00	\$0.00	\$34,155.50	\$29,844.50	53.37%
R 101-31100 License/Permits-Busines	\$40,000.00	\$8,320.00	\$24,785.00	\$15,215.00	61.96%
R 101-31200 License/Permits-Nonbusi	\$23,000.00	\$3,560.75	\$10,968.20	\$12,031.80	47.69%
R 101-31500 Building Permit Fees	\$120,000.00	\$15,714.16	\$63,542.86	\$56,457.14	52.95%
R 101-33600 Grants from Other Gov t	\$0.00	\$0.00	\$150.00	-\$150.00	0.00%
R 101-35200 Charges - Public Safety	\$100,211.00	\$0.00	\$53,932.45	\$46,278.55	53.82%
R 101-35500 Charges-Service-First Re	\$10,927.00	\$0.00	\$3,691.00	\$7,236.00	33.78%
R 101-35700 Swimming Pool Revenue	\$40,500.00	\$9,399.51	\$9,399.51	\$31,100.49	23.21%
R 101-36200 Fines/Forfeits-Traffic/Or	\$7,200.00	\$0.00	\$0.00	\$7,200.00	0.00%
R 101-36400 Bus Fares	\$0.00	\$0.00	-\$385.00	\$385.00	0.00%
R 101-37000 Fire fighters Aid	\$46,960.00	\$0.00	\$1,000.00	\$45,960.00	2.13%
R 101-38100 Interest Income	\$500.00	\$6,633.96	\$13,817.58	-\$13,317.58	2763.52%
R 101-38300 Special Assessments	\$0.00	\$0.00	\$1,812.79	-\$1,812.79	0.00%
R 101-38330 Assessment Searches	\$3,000.00	\$400.00	\$1,720.00	\$1,280.00	57.33%
R 101-38800 Other Revenues	\$10,000.00	\$602.00	\$9,764.22	\$235.78	97.64%
R 101-38900 Other Revenues-Cable	\$35,000.00	\$10,573.60	\$21,684.41	\$13,315.59	61.96%
R 101-39500 Refunds/Reimbursemen	\$0.00	\$0.00	\$25,266.07	-\$25,266.07	0.00%
<b>FUND 101 General Fund</b>	<b>\$2,355,497.00</b>	<b>\$55,203.98</b>	<b>\$301,785.06</b>	<b>\$2,053,711.94</b>	
<b>FUND 201 BEDA</b>					
R 201-36210 Interest on Investments	\$0.00	\$2,604.49	\$3,893.83	-\$3,893.83	0.00%
<b>FUND 201 BEDA</b>	<b>\$0.00</b>	<b>\$2,604.49</b>	<b>\$3,893.83</b>	<b>-\$3,893.83</b>	
<b>FUND 202 Gambling Account</b>					
R 202-36230 Contributions and Donat	\$0.00	\$0.00	\$3,060.04	-\$3,060.04	0.00%
<b>FUND 202 Gambling Account</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,060.04</b>	<b>-\$3,060.04</b>	
<b>FUND 203 Transportation Improvement Dis</b>					
R 203-35300 Transportation Impv Dis	\$0.00	\$50,590.56	\$55,510.56	-\$55,510.56	0.00%
R 203-38100 Interest Income	\$0.00	\$3,383.88	\$4,899.45	-\$4,899.45	0.00%
<b>FUND 203 Transportation Improve</b>	<b>\$0.00</b>	<b>\$53,974.44</b>	<b>\$60,410.01</b>	<b>-\$60,410.01</b>	
<b>FUND 225 Surface Water Management</b>					
R 225-36210 Interest on Investments	\$2,500.00	\$4,942.90	\$5,102.81	-\$2,602.81	204.11%
R 225-38400 Stormwater Managemen	\$185,000.00	\$11,482.66	\$89,902.50	\$95,097.50	48.60%
<b>FUND 225 Surface Water Management</b>	<b>\$187,500.00</b>	<b>\$16,425.56</b>	<b>\$95,005.31</b>	<b>\$92,494.69</b>	
<b>FUND 230 Parkland Dedication</b>					
R 230-35800 Charges-Service-Recreat	\$0.00	\$17,250.00	\$27,191.32	-\$27,191.32	0.00%
R 230-36210 Interest on Investments	\$0.00	\$1,749.74	\$2,525.18	-\$2,525.18	0.00%
<b>FUND 230 Parkland Dedication</b>	<b>\$0.00</b>	<b>\$18,999.74</b>	<b>\$29,716.50</b>	<b>-\$29,716.50</b>	
<b>FUND 317 2019 Round About</b>					
R 317-38100 Interest Income	\$0.00	\$473.95	\$473.95	-\$473.95	0.00%
<b>FUND 317 2019 Round About</b>	<b>\$0.00</b>	<b>\$473.95</b>	<b>\$473.95</b>	<b>-\$473.95</b>	
<b>FUND 320 Fire Dept Capital Equipment</b>					
R 320-35200 Charges - Public Safety	\$0.00	\$3,755.00	\$28,514.98	-\$28,514.98	0.00%
R 320-38100 Interest Income	\$0.00	\$2,136.64	\$2,755.89	-\$2,755.89	0.00%
<b>FUND 320 Fire Dept Capital Equipmen</b>	<b>\$0.00</b>	<b>\$5,891.64</b>	<b>\$31,270.87</b>	<b>-\$31,270.87</b>	
<b>FUND 450 Future Capital Reserves</b>					

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
R 450-30110 Property Tax-Current	\$312,239.00	\$0.00	\$0.00	\$312,239.00	0.00%
R 450-33400 Intergovt-StateGrnt-LGA	\$312,239.00	\$45,586.89	\$45,586.89	\$266,652.11	14.60%
R 450-35500 Charges-Service-First Re	\$0.00	\$0.00	\$9,983.29	-\$9,983.29	0.00%
R 450-38100 Interest Income	\$0.00	\$11,378.96	\$17,382.41	-\$17,382.41	0.00%
FUND 450 Future Capital Reserves	\$624,478.00	\$56,965.85	\$72,952.59	\$551,525.41	
FUND 503 2016A Imp Bond					
R 503-30110 Property Tax-Current	\$70,600.00	\$0.00	\$0.00	\$70,600.00	0.00%
FUND 503 2016A Imp Bond	\$70,600.00	\$0.00	\$0.00	\$70,600.00	
FUND 508 09A Refunding - Debt Service					
R 508-38100 Interest Income	\$0.00	\$8.05	\$9.93	-\$9.93	0.00%
R 508-38300 Special Assessments	\$0.00	\$568.20	\$1,357.28	-\$1,357.28	0.00%
FUND 508 09A Refunding - Debt Servi	\$0.00	\$576.25	\$1,367.21	-\$1,367.21	
FUND 511 2011 Street Bond - Debt					
R 511-30110 Property Tax-Current	\$69,908.00	\$0.00	\$0.00	\$69,908.00	0.00%
R 511-38100 Interest Income	\$0.00	\$667.27	\$993.14	-\$993.14	0.00%
FUND 511 2011 Street Bond - Debt	\$69,908.00	\$667.27	\$993.14	\$68,914.86	
FUND 513 2013A Frontage Road					
R 513-30110 Property Tax-Current	\$298,930.00	\$0.00	\$0.00	\$298,930.00	0.00%
R 513-38100 Interest Income	\$0.00	\$4,564.38	\$6,833.10	-\$6,833.10	0.00%
FUND 513 2013A Frontage Road	\$298,930.00	\$4,564.38	\$6,833.10	\$292,096.90	
FUND 515 2011B Refunding Bond					
R 515-30110 Property Tax-Current	\$336,582.00	\$0.00	\$0.00	\$336,582.00	0.00%
R 515-38100 Interest Income	\$0.00	\$1,810.02	\$2,671.07	-\$2,671.07	0.00%
R 515-38300 Special Assessments	\$0.00	\$0.00	\$2,825.97	-\$2,825.97	0.00%
FUND 515 2011B Refunding Bond	\$336,582.00	\$1,810.02	\$5,497.04	\$331,084.96	
FUND 518 2015 Street GO Bond					
R 518-30110 Property Tax-Current	\$104,100.00	\$0.00	\$0.00	\$104,100.00	0.00%
R 518-38100 Interest Income	\$0.00	\$4,738.87	\$7,058.19	-\$7,058.19	0.00%
FUND 518 2015 Street GO Bond	\$104,100.00	\$4,738.87	\$7,058.19	\$97,041.81	
FUND 703 Water Fund					
R 703-37210 General Customer Sales	\$600,000.00	\$46,374.41	\$271,249.23	\$328,750.77	45.21%
R 703-37270 Penalties/Late Charges	\$900.00	\$378.57	\$1,939.70	-\$1,039.70	215.52%
R 703-37290 Unallocated Utility Recei	\$1,000.00	-\$425.15	\$3,026.93	-\$2,026.93	302.69%
R 703-38100 Interest Income	\$6,000.00	\$9,847.59	\$14,302.15	-\$8,302.15	238.37%
R 703-38500 Minnesota Water Testin	\$14,000.00	\$1,166.41	\$6,827.35	\$7,172.65	48.77%
R 703-39100 Water Meter	\$14,000.00	\$2,600.00	\$12,138.00	\$1,862.00	86.70%
FUND 703 Water Fund	\$635,900.00	\$59,941.83	\$309,483.36	\$326,416.64	
FUND 704 WAC Revenue					
R 704-36210 Interest on Investments	\$0.00	\$4,185.43	\$6,073.77	-\$6,073.77	0.00%
R 704-39050 Availability Charges	\$0.00	\$25,209.00	\$50,289.00	-\$50,289.00	0.00%
FUND 704 WAC Revenue	\$0.00	\$29,394.43	\$56,362.77	-\$56,362.77	
FUND 707 Sewer Fund					
R 707-37210 General Customer Sales	\$1,210,000.00	\$100,152.35	\$583,438.36	\$626,561.64	48.22%
R 707-37270 Penalties/Late Charges	\$8,000.00	\$861.31	\$6,352.60	\$1,647.40	79.41%
R 707-38100 Interest Income	\$6,000.00	\$16,052.59	\$23,100.50	-\$17,100.50	385.01%
R 707-38800 Other Revenues	\$0.00	\$0.00	\$1,293.20	-\$1,293.20	0.00%
FUND 707 Sewer Fund	\$1,224,000.00	\$117,066.25	\$614,184.66	\$609,815.34	
FUND 708 SAC Revenue					

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	2019 YTD Balance	%YTD Budget
R 708-36210 Interest on Investments	\$0.00	\$6,065.89	\$8,860.04	-\$8,860.04	0.00%
R 708-39050 Availability Charges	\$0.00	\$12,104.00	\$43,960.00	-\$43,960.00	0.00%
FUND 708 SAC Revenue	\$0.00	\$18,169.89	\$52,820.04	-\$52,820.04	
	\$5,907,495.00	\$447,468.84	\$1,653,167.67	\$4,254,327.33	

Expenditure Guideline W/O 0

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	Enc Current	2019 YTD Balance	%YTD Budget
FUND 101 General Fund						
E 101-40110-010 Salaries & Wages	\$66,934.00	\$9,180.75	\$27,908.10	\$0.00	\$39,025.90	41.69%
E 101-40110-013 Social Security & M	\$4,377.00	\$703.26	\$2,141.75	\$0.00	\$2,235.25	48.93%
E 101-40110-014 Employer Pension C	\$2,042.00	\$241.05	\$1,444.17	\$0.00	\$597.83	70.72%
E 101-40110-015 Employer Insurance	\$5,556.00	\$372.65	\$1,844.97	\$0.00	\$3,711.03	33.21%
E 101-40110-021 Operating Supplies	\$2,000.00	\$58.48	\$178.84	\$0.00	\$1,821.16	8.94%
E 101-40110-030 Professional Service	\$3,000.00	\$1,232.58	\$2,507.66	\$0.00	\$492.34	83.59%
E 101-40110-032 Travel-Room/Meal/	\$2,000.00	\$0.00	\$536.86	\$0.00	\$1,463.14	26.84%
E 101-40110-035 Insurance	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 101-40110-036 Utilities	\$4,000.00	\$152.31	\$1,919.61	\$0.00	\$2,080.39	47.99%
E 101-40110-043 EducateExp/Membe	\$1,000.00	\$0.00	\$769.57	\$0.00	\$230.43	76.96%
E 101-40110-048 Special Projects	\$17,000.00	\$200.00	\$12,644.82	\$0.00	\$4,355.18	74.38%
E 101-40200-010 Salaries & Wages	\$52,694.00	\$4,362.05	\$22,748.91	\$0.00	\$29,945.09	43.17%
E 101-40200-013 Social Security & M	\$2,756.00	\$336.10	\$1,752.07	\$0.00	\$1,003.93	63.57%
E 101-40200-014 Employer Pension C	\$2,702.00	\$444.19	\$2,339.52	\$0.00	\$362.48	86.58%
E 101-40200-015 Employer Insurance	\$9,090.00	\$594.85	\$2,574.00	\$0.00	\$6,516.00	28.32%
E 101-40200-021 Operating Supplies	\$1,200.00	\$3.40	\$123.76	\$0.00	\$1,076.24	10.31%
E 101-40200-030 Professional Service	\$20,000.00	\$359.72	\$2,290.23	\$0.00	\$17,709.77	11.45%
E 101-40200-031 Communications	\$2,500.00	\$777.80	\$1,949.86	\$0.00	\$550.14	77.99%
E 101-40200-032 Travel-Room/Meal/	\$3,200.00	\$434.96	\$1,719.77	\$0.00	\$1,480.23	53.74%
E 101-40200-033 Advertising	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-40200-035 Insurance	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 101-40200-043 EducateExp/Membe	\$7,500.00	\$0.00	\$16,574.00	\$0.00	-\$9,074.00	220.99%
E 101-40200-048 Special Projects	\$10,000.00	\$0.00	\$7,478.00	\$0.00	\$2,522.00	74.78%
E 101-40200-056 Business Subsidy	\$19,500.00	\$0.00	\$0.00	\$0.00	\$19,500.00	0.00%
E 101-40300-030 Professional Service	\$15,000.00	\$329.32	\$9,060.24	\$0.00	\$5,939.76	60.40%
E 101-40300-031 Communications	\$2,500.00	\$41.49	\$247.37	\$0.00	\$2,252.63	9.89%
E 101-40300-036 Utilities	\$22,000.00	\$1,199.37	\$9,557.56	\$0.00	\$12,442.44	43.44%
E 101-40300-037 Repairs and Mainte	\$5,500.00	\$0.00	\$953.84	\$0.00	\$4,546.16	17.34%
E 101-40510-010 Salaries & Wages	\$38,333.00	\$3,076.84	\$17,658.94	\$0.00	\$20,674.06	46.07%
E 101-40510-013 Social Security & M	\$2,398.00	\$236.96	\$1,359.19	\$0.00	\$1,038.81	56.68%
E 101-40510-014 Employer Pension C	\$2,351.00	\$317.02	\$1,832.63	\$0.00	\$518.37	77.95%
E 101-40510-015 Employer Insurance	\$5,219.00	\$382.29	\$1,898.36	\$0.00	\$3,320.64	36.37%
E 101-40510-021 Operating Supplies	\$3,500.00	\$3.40	\$680.81	\$0.00	\$2,819.19	19.45%
E 101-40510-030 Professional Service	\$4,500.00	\$359.73	\$1,477.02	\$0.00	\$3,022.98	32.82%
E 101-40510-031 Communications	\$1,500.00	\$0.00	\$571.74	\$0.00	\$928.26	38.12%
E 101-40510-032 Travel-Room/Meal/	\$1,000.00	\$126.71	\$221.06	\$0.00	\$778.94	22.11%
E 101-40510-033 Advertising	\$500.00	\$79.66	\$756.61	\$0.00	-\$256.61	151.32%
E 101-40510-035 Insurance	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0.00%
E 101-40510-036 Utilities	\$0.00	\$11.32	\$56.59	\$0.00	-\$56.59	0.00%
E 101-40510-037 Repairs and Mainte	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40510-043 EducateExp/Membe	\$1,500.00	\$30.00	\$724.00	\$0.00	\$776.00	48.27%
E 101-40510-046 Other Services/Cont	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40510-057 Office Equip & Furni	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-40550-030 Professional Service	\$40,000.00	\$0.00	\$39,200.00	\$0.00	\$800.00	98.00%
E 101-40600-030 Professional Service	\$5,000.00	\$0.00	\$1,125.00	\$0.00	\$3,875.00	22.50%
E 101-40700-021 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 101-40910-010 Salaries & Wages	\$65,166.00	\$3,660.74	\$27,368.92	\$0.00	\$37,797.08	42.00%
E 101-40910-013 Social Security & M	\$4,484.00	\$282.79	\$2,119.50	\$0.00	\$2,364.50	47.27%
E 101-40910-014 Employer Pension C	\$4,396.00	\$335.29	\$2,683.06	\$0.00	\$1,712.94	61.03%
E 101-40910-015 Employer Insurance	\$9,556.00	\$781.56	\$4,334.79	\$0.00	\$5,221.21	45.36%
E 101-40910-021 Operating Supplies	\$600.00	\$3.40	\$163.78	\$0.00	\$436.22	27.30%
E 101-40910-030 Professional Service	\$2,000.00	\$454.78	\$4,259.95	\$0.00	-\$2,259.95	213.00%

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	Enc Current	2019 YTD Balance	%YTD Budget
E 101-40910-031 Communications	\$150.00	\$0.00	\$193.35	\$0.00	-\$43.35	128.90%
E 101-40910-032 Travel-Room/Meal/	\$250.00	\$58.18	\$138.36	\$0.00	\$111.64	55.34%
E 101-40910-033 Advertising	\$220.00	\$79.92	\$197.62	\$0.00	\$22.38	89.83%
E 101-40910-035 Insurance	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0.00%
E 101-40910-043 EducateExp/Membe	\$1,000.00	\$200.00	\$250.00	\$0.00	\$750.00	25.00%
E 101-40940-010 Salaries & Wages	\$14,131.00	\$1,051.76	\$6,743.40	\$0.00	\$7,387.60	47.72%
E 101-40940-013 Social Security & M	\$1,034.00	\$78.66	\$514.21	\$0.00	\$519.79	49.73%
E 101-40940-014 Employer Pension C	\$1,014.00	\$99.32	\$654.03	\$0.00	\$359.97	64.50%
E 101-40940-015 Employer Insurance	\$2,141.00	\$182.48	\$1,083.74	\$0.00	\$1,057.26	50.62%
E 101-40940-030 Professional Service	\$90,000.00	\$286.03	\$30,747.24	\$0.00	\$59,252.76	34.16%
E 101-40940-035 Insurance	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
E 101-40960-030 Professional Service	\$15,000.00	\$6,978.86	\$11,247.03	\$0.00	\$3,752.97	74.98%
E 101-41100-030 Professional Service	\$379,142.00	\$91,686.75	\$265,763.75	\$0.00	\$113,378.25	70.10%
E 101-41200-010 Salaries & Wages	\$42,000.00	\$635.19	\$3,074.14	\$0.00	\$38,925.86	7.32%
E 101-41200-013 Social Security & M	\$3,704.00	\$48.62	\$236.21	\$0.00	\$3,467.79	6.38%
E 101-41200-014 Employer Pension C	\$331.00	\$63.31	\$309.04	\$0.00	\$21.96	93.37%
E 101-41200-015 Employer Insurance	\$1,539.00	\$97.01	\$402.50	\$0.00	\$1,136.50	26.15%
E 101-41200-019 Firefighter s Relief P	\$14,386.00	\$0.00	\$0.00	\$0.00	\$14,386.00	0.00%
E 101-41200-021 Operating Supplies	\$17,000.00	\$753.64	\$5,556.83	\$0.00	\$11,443.17	32.69%
E 101-41200-023 Small Tools & Minor	\$11,000.00	\$0.00	\$1,107.25	\$0.00	\$9,892.75	10.07%
E 101-41200-030 Professional Service	\$4,000.00	\$17.28	\$69.12	\$0.00	\$3,930.88	1.73%
E 101-41200-031 Communications	\$4,500.00	\$209.92	\$893.06	\$0.00	\$3,606.94	19.85%
E 101-41200-032 Travel-Room/Meal/	\$2,700.00	\$0.00	\$1,125.00	\$0.00	\$1,575.00	41.67%
E 101-41200-035 Insurance	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0.00%
E 101-41200-036 Utilities	\$10,000.00	\$583.70	\$4,341.01	\$0.00	\$5,658.99	43.41%
E 101-41200-037 Repairs and Mainte	\$17,000.00	\$1,230.41	\$6,636.51	\$0.00	\$10,363.49	39.04%
E 101-41200-043 EducateExp/Membe	\$4,000.00	\$115.00	\$4,102.00	\$0.00	-\$102.00	102.55%
E 101-41200-046 Other Services/Cont	\$2,000.00	\$97.50	\$585.00	\$0.00	\$1,415.00	29.25%
E 101-41200-050 Capital Outlay	\$4,776.00	\$0.00	\$0.00	\$0.00	\$4,776.00	0.00%
E 101-41200-051 Buildings	\$1,287.00	\$0.00	\$0.00	\$0.00	\$1,287.00	0.00%
E 101-41200-053 Machinery and Equi	\$116,984.00	\$0.00	\$0.00	\$0.00	\$116,984.00	0.00%
E 101-41200-054 State Relief Contrib	\$46,960.00	\$0.00	\$1,000.00	\$0.00	\$45,960.00	2.13%
E 101-41500-010 Salaries & Wages	\$22,023.00	\$635.19	\$3,074.14	\$0.00	\$18,948.86	13.96%
E 101-41500-013 Social Security & M	\$338.00	\$48.62	\$236.21	\$0.00	\$101.79	69.88%
E 101-41500-014 Employer Pension C	\$331.00	\$63.31	\$309.04	\$0.00	\$21.96	93.37%
E 101-41500-015 Employer Insurance	\$1,539.00	\$97.01	\$402.50	\$0.00	\$1,136.50	26.15%
E 101-41500-020 Office Supplies	\$135.00	\$0.00	\$0.00	\$0.00	\$135.00	0.00%
E 101-41500-021 Operating Supplies	\$3,350.00	\$1,055.97	\$2,729.61	\$0.00	\$620.39	81.48%
E 101-41500-031 Communications	\$2,390.00	\$17.37	\$104.65	\$0.00	\$2,285.35	4.38%
E 101-41500-035 Insurance	\$2,987.00	\$0.00	\$0.00	\$0.00	\$2,987.00	0.00%
E 101-41500-036 Utilities	\$2,150.00	\$133.23	\$990.88	\$0.00	\$1,159.12	46.09%
E 101-41500-037 Repairs and Mainte	\$1,300.00	\$32.50	\$799.12	\$0.00	\$500.88	61.47%
E 101-41500-043 EducateExp/Membe	\$2,000.00	\$0.00	\$270.00	\$0.00	\$1,730.00	13.50%
E 101-41960-010 Salaries & Wages	\$2,657.00	\$200.64	\$1,303.61	\$0.00	\$1,353.39	49.06%
E 101-41960-013 Social Security & M	\$194.00	\$15.16	\$99.45	\$0.00	\$94.55	51.26%
E 101-41960-014 Employer Pension C	\$372.00	\$15.04	\$99.13	\$0.00	\$272.87	26.65%
E 101-41960-015 Employer Insurance	\$612.00	\$50.68	\$282.65	\$0.00	\$329.35	46.18%
E 101-41960-021 Operating Supplies	\$0.00	\$0.00	\$332.32	\$0.00	-\$332.32	0.00%
E 101-42120-010 Salaries & Wages	\$132,290.00	\$10,172.71	\$66,672.05	\$0.00	\$65,617.95	50.40%
E 101-42120-013 Social Security & M	\$9,615.00	\$752.20	\$4,932.51	\$0.00	\$4,682.49	51.30%
E 101-42120-014 Employer Pension C	\$10,878.00	\$787.47	\$5,149.06	\$0.00	\$5,728.94	47.33%
E 101-42120-015 Employer Insurance	\$34,605.00	\$3,034.72	\$19,398.48	\$0.00	\$15,206.52	56.06%
E 101-42120-020 Office Supplies	\$200.00	\$0.00	\$187.79	\$0.00	\$12.21	93.90%
E 101-42120-021 Operating Supplies	\$18,000.00	\$2,258.49	\$10,209.23	\$0.00	\$7,790.77	56.72%
E 101-42120-023 Small Tools & Minor	\$2,500.00	\$0.00	\$564.71	\$0.00	\$1,935.29	22.59%

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	Enc Current	2019 YTD Balance	%YTD Budget
E 101-42120-030 Professional Service	\$7,000.00	\$5,942.99	\$9,473.61	\$0.00	-\$2,473.61	135.34%
E 101-42120-031 Communications	\$2,000.00	\$121.03	\$551.27	\$0.00	\$1,448.73	27.56%
E 101-42120-032 Travel-Room/Meal/	\$500.00	\$40.78	\$356.49	\$0.00	\$143.51	71.30%
E 101-42120-033 Advertising	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-42120-035 Insurance	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	0.00%
E 101-42120-036 Utilities	\$10,000.00	\$306.12	\$6,955.72	\$0.00	\$3,044.28	69.56%
E 101-42120-037 Repairs and Mainte	\$30,000.00	\$1,455.76	\$13,350.33	\$0.00	\$16,649.67	44.50%
E 101-42120-043 EducateExp/Membe	\$1,750.00	\$0.00	\$249.75	\$0.00	\$1,500.25	14.27%
E 101-42120-046 Other Services/Cont	\$72,000.00	\$16.73	\$1,663.73	\$0.00	\$70,336.27	2.31%
E 101-42120-053 Machinery and Equi	\$4,000.00	\$0.00	\$2,891.90	\$0.00	\$1,108.10	72.30%
E 101-42130-010 Salaries & Wages	\$45,722.00	\$3,640.79	\$26,209.13	\$0.00	\$19,512.87	57.32%
E 101-42130-011 Overtime	\$0.00	\$0.00	\$1,000.89	\$0.00	-\$1,000.89	0.00%
E 101-42130-013 Social Security & M	\$3,172.00	\$272.36	\$2,034.12	\$0.00	\$1,137.88	64.13%
E 101-42130-014 Employer Pension C	\$3,110.00	\$289.77	\$2,123.20	\$0.00	\$986.80	68.27%
E 101-42130-015 Employer Insurance	\$12,018.00	\$1,111.04	\$7,754.77	\$0.00	\$4,263.23	64.53%
E 101-42130-021 Operating Supplies	\$16,500.00	\$210.00	\$16,258.76	\$0.00	\$241.24	98.54%
E 101-42130-030 Professional Service	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-42130-031 Communications	\$500.00	\$45.66	\$391.36	\$0.00	\$108.64	78.27%
E 101-42130-035 Insurance	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
E 101-42130-037 Repairs and Mainte	\$10,000.00	\$0.00	\$4,167.74	\$0.00	\$5,832.26	41.68%
E 101-42130-046 Other Services/Cont	\$5,000.00	\$0.00	\$687.50	\$0.00	\$4,312.50	13.75%
E 101-42170-036 Utilities	\$115,000.00	\$7,544.58	\$55,571.07	\$0.00	\$59,428.93	48.32%
E 101-45110-010 Salaries & Wages	\$4,619.00	\$347.73	\$2,224.55	\$0.00	\$2,394.45	48.16%
E 101-45110-013 Social Security & M	\$338.00	\$26.37	\$170.10	\$0.00	\$167.90	50.33%
E 101-45110-014 Employer Pension C	\$331.00	\$34.29	\$222.71	\$0.00	\$108.29	67.28%
E 101-45110-015 Employer Insurance	\$612.00	\$52.57	\$310.21	\$0.00	\$301.79	50.69%
E 101-45500-010 Salaries & Wages	\$170,096.00	\$11,554.53	\$52,442.95	\$0.00	\$117,653.05	30.83%
E 101-45500-013 Social Security & M	\$11,176.00	\$874.52	\$3,953.28	\$0.00	\$7,222.72	35.37%
E 101-45500-014 Employer Pension C	\$7,630.00	\$583.22	\$3,691.13	\$0.00	\$3,938.87	48.38%
E 101-45500-015 Employer Insurance	\$40,122.00	\$1,669.82	\$9,205.84	\$0.00	\$30,916.16	22.94%
E 101-45500-020 Office Supplies	\$0.00	\$0.00	\$16.00	\$0.00	-\$16.00	0.00%
E 101-45500-021 Operating Supplies	\$25,000.00	\$2,822.85	\$4,956.92	\$0.00	\$20,043.08	19.83%
E 101-45500-023 Small Tools & Minor	\$2,500.00	\$0.00	\$590.59	\$0.00	\$1,909.41	23.62%
E 101-45500-030 Professional Service	\$5,000.00	\$359.73	\$2,676.90	\$0.00	\$2,323.10	53.54%
E 101-45500-031 Communications	\$500.00	\$57.33	\$336.36	\$0.00	\$163.64	67.27%
E 101-45500-033 Advertising	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
E 101-45500-035 Insurance	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00%
E 101-45500-036 Utilities	\$10,000.00	\$615.28	\$3,591.35	\$0.00	\$6,408.65	35.91%
E 101-45500-037 Repairs and Mainte	\$12,000.00	\$472.73	\$1,869.59	\$0.00	\$10,130.41	15.58%
E 101-45500-038 Rentals	\$4,000.00	\$484.00	\$1,117.22	\$0.00	\$2,882.78	27.93%
E 101-45500-043 EducateExp/Membe	\$2,500.00	\$0.00	\$402.31	\$0.00	\$2,097.69	16.09%
E 101-45500-046 Other Services/Cont	\$3,500.00	\$1,368.53	\$1,630.39	\$0.00	\$1,869.61	46.58%
E 101-45500-053 Machinery and Equi	\$6,000.00	\$0.00	\$650.00	\$0.00	\$5,350.00	10.83%
E 101-45500-055 Trees	\$12,500.00	\$0.00	\$71.88	\$0.00	\$12,428.12	0.58%
E 101-45700-010 Salaries & Wages	\$45,078.00	\$6,150.14	\$10,161.47	\$0.00	\$34,916.53	22.54%
E 101-45700-013 Social Security & M	\$3,026.00	\$469.54	\$773.10	\$0.00	\$2,252.90	25.55%
E 101-45700-014 Employer Pension C	\$717.00	\$63.51	\$402.35	\$0.00	\$314.65	56.12%
E 101-45700-015 Employer Insurance	\$2,383.00	\$240.92	\$1,317.25	\$0.00	\$1,065.75	55.28%
E 101-45700-021 Operating Supplies	\$7,000.00	\$299.33	\$299.33	\$0.00	\$6,700.67	4.28%
E 101-45700-023 Small Tools & Minor	\$700.00	\$164.88	\$625.42	\$0.00	\$74.58	89.35%
E 101-45700-031 Communications	\$350.00	\$92.22	\$260.76	\$0.00	\$89.24	74.50%
E 101-45700-033 Advertising	\$200.00	\$0.00	\$90.00	\$0.00	\$110.00	45.00%
E 101-45700-035 Insurance	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
E 101-45700-036 Utilities	\$7,000.00	\$528.79	\$1,591.08	\$0.00	\$5,408.92	22.73%
E 101-45700-037 Repairs and Mainte	\$5,500.00	\$370.55	\$873.48	\$0.00	\$4,626.52	15.88%

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	Enc Current	2019 YTD Balance	%YTD Budget
E 101-45700-043 EducateExp/Membe	\$1,000.00	\$300.00	\$912.00	\$0.00	\$88.00	91.20%
E 101-45700-046 Other Services/Cont	\$1,000.00	\$0.00	\$99.00	\$0.00	\$901.00	9.90%
FUND 101 General Fund	\$2,358,719.00	\$206,091.66	\$964,101.83	\$0.00	\$1,394,617.17	
FUND 225 Surface Water Management						
E 225-41240-010 Salaries & Wages	\$39,238.00	\$2,956.71	\$18,843.90	\$0.00	\$20,394.10	48.02%
E 225-41240-013 Social Security & M	\$2,837.00	\$221.69	\$1,415.38	\$0.00	\$1,421.62	49.89%
E 225-41240-014 Employer Pension C	\$2,963.00	\$232.41	\$1,488.03	\$0.00	\$1,474.97	50.22%
E 225-41240-015 Employer Insurance	\$8,502.00	\$665.05	\$3,797.62	\$0.00	\$4,704.38	44.67%
E 225-41240-021 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 225-41240-030 Professional Service	\$5,000.00	\$1,750.00	\$5,625.97	\$0.00	-\$625.97	112.52%
E 225-41240-037 Repairs and Mainte	\$5,000.00	\$2,660.00	-\$10,370.00	\$0.00	\$15,370.00	-207.40%
FUND 225 Surface Water Management	\$65,540.00	\$8,485.86	\$20,800.90	\$0.00	\$44,739.10	
FUND 304 PW Building 2018 Construction						
E 304-47000-030 Professional Service	\$0.00	\$0.00	\$35.97	\$0.00	-\$35.97	0.00%
E 304-47000-046 Other Services/Cont	\$0.00	\$0.00	\$48,170.42	\$0.00	-\$48,170.42	0.00%
FUND 304 PW Building 2018 Construct	\$0.00	\$0.00	\$48,206.39	\$0.00	-\$48,206.39	
FUND 313 2016 GO/Abatement Projects						
E 313-47000-046 Other Services/Cont	\$0.00	\$0.00	\$2,437.50	\$0.00	-\$2,437.50	0.00%
FUND 313 2016 GO/Abatement Projec	\$0.00	\$0.00	\$2,437.50	\$0.00	-\$2,437.50	
FUND 317 2019 Round About						
E 317-47000-030 Professional Service	\$0.00	\$0.00	\$85,400.13	\$0.00	-\$85,400.13	0.00%
FUND 317 2019 Round About	\$0.00	\$0.00	\$85,400.13	\$0.00	-\$85,400.13	
FUND 320 Fire Dept Capital Equipment						
E 320-41200-050 Capital Outlay	\$0.00	\$270.00	\$113,758.28	\$0.00	-\$113,758.28	0.00%
FUND 320 Fire Dept Capital Equipmen	\$0.00	\$270.00	\$113,758.28	\$0.00	-\$113,758.28	
FUND 450 Future Capital Reserves						
E 450-40110-050 Capital Outlay	\$0.00	\$0.00	\$74,559.30	\$0.00	-\$74,559.30	0.00%
E 450-43000-059 Long-Term Capital I	\$0.00	\$1,519.80	\$48,015.24	\$0.00	-\$48,015.24	0.00%
E 450-45000-059 Long-Term Capital I	\$0.00	\$0.00	\$63,066.91	\$0.00	-\$63,066.91	0.00%
FUND 450 Future Capital Reserves	\$0.00	\$1,519.80	\$185,641.45	\$0.00	-\$185,641.45	
FUND 503 2016A Imp Bond						
E 503-47100-061 Bond Interest	\$70,600.00	\$35,300.00	\$70,600.00	\$0.00	\$0.00	100.00%
FUND 503 2016A Imp Bond	\$70,600.00	\$35,300.00	\$70,600.00	\$0.00	\$0.00	
FUND 504 2018 PW Building Debt						
E 504-47100-060 Bond Principal	\$274,001.00	\$0.00	\$0.00	\$0.00	\$274,001.00	0.00%
E 504-47100-061 Bond Interest	\$56,531.00	\$38,648.23	\$38,648.23	\$0.00	\$17,882.77	68.37%
FUND 504 2018 PW Building Debt	\$330,532.00	\$38,648.23	\$38,648.23	\$0.00	\$291,883.77	
FUND 511 2011 Street Bond - Debt						
E 511-47100-060 Bond Principal	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0.00%
E 511-47100-061 Bond Interest	\$4,908.00	\$0.00	\$2,453.75	\$0.00	\$2,454.25	49.99%
FUND 511 2011 Street Bond - Debt	\$69,908.00	\$0.00	\$2,453.75	\$0.00	\$67,454.25	
FUND 513 2013A Frontage Road						
E 513-47100-060 Bond Principal	\$215,000.00	\$0.00	\$217,550.00	\$0.00	-\$2,550.00	101.19%
E 513-47100-061 Bond Interest	\$83,930.00	\$40,890.00	\$83,930.00	\$0.00	\$0.00	100.00%
FUND 513 2013A Frontage Road	\$298,930.00	\$40,890.00	\$301,480.00	\$0.00	-\$2,550.00	
FUND 515 2011B Refunding Bond						
E 515-47100-030 Professional Service	\$0.00	\$0.00	\$495.00	\$0.00	-\$495.00	0.00%

Account Descr	2019 YTD Budget	June 2019 Amt	2019 YTD Amt	Enc Current	2019 YTD Balance	%YTD Budget
E 515-47100-060 Bond Principal	\$305,000.00	\$0.00	\$82,350.00	\$0.00	\$222,650.00	27.00%
E 515-47100-061 Bond Interest	\$31,582.00	\$0.00	\$4,695.97	\$0.00	\$26,886.03	14.87%
FUND 515 2011B Refunding Bond	\$336,582.00	\$0.00	\$87,540.97	\$0.00	\$249,041.03	
FUND 518 2015 Street GO Bond						
E 518-47100-060 Bond Principal	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00	0.00%
E 518-47100-061 Bond Interest	\$39,100.00	\$0.00	\$19,550.00	\$0.00	\$19,550.00	50.00%
FUND 518 2015 Street GO Bond	\$104,100.00	\$0.00	\$19,550.00	\$0.00	\$84,550.00	
FUND 703 Water Fund						
E 703-47100-060 Bond Principal	\$0.00	\$0.00	\$48,983.00	\$0.00	-\$48,983.00	0.00%
E 703-47100-061 Bond Interest	\$0.00	\$0.00	\$5,056.73	\$0.00	-\$5,056.73	0.00%
E 703-48220-045 Depreciation	\$0.00	\$40,000.00	\$80,000.00	\$0.00	-\$80,000.00	0.00%
E 703-48250-010 Salaries & Wages	\$151,284.00	\$11,973.47	\$73,193.55	\$0.00	\$78,090.45	48.38%
E 703-48250-013 Social Security & M	\$10,904.00	\$903.92	\$5,549.91	\$0.00	\$5,354.09	50.90%
E 703-48250-014 Employer Pension C	\$10,516.00	\$969.35	\$5,921.66	\$0.00	\$4,594.34	56.31%
E 703-48250-015 Employer Insurance	\$34,535.00	\$2,924.52	\$16,098.81	\$0.00	\$18,436.19	46.62%
E 703-48250-021 Operating Supplies	\$45,000.00	\$4,598.22	\$19,194.78	\$0.00	\$25,805.22	42.66%
E 703-48250-022 Repair / Maintenanc	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
E 703-48250-023 Small Tools & Minor	\$1,500.00	\$0.00	\$1,155.32	\$0.00	\$344.68	77.02%
E 703-48250-030 Professional Service	\$20,000.00	\$6,512.58	\$22,641.34	\$0.00	-\$2,641.34	113.21%
E 703-48250-031 Communications	\$5,000.00	\$191.73	\$1,328.93	\$0.00	\$3,671.07	26.58%
E 703-48250-032 Travel-Room/Meal/	\$1,500.00	\$0.00	\$26.18	\$0.00	\$1,473.82	1.75%
E 703-48250-033 Advertising	\$500.00	\$0.00	\$139.50	\$0.00	\$360.50	27.90%
E 703-48250-035 Insurance	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00	0.00%
E 703-48250-036 Utilities	\$58,000.00	\$2,736.21	\$18,224.46	\$0.00	\$39,775.54	31.42%
E 703-48250-037 Repairs and Mainte	\$45,000.00	\$2,420.00	\$8,343.72	\$0.00	\$36,656.28	18.54%
E 703-48250-043 EducateExp/Membe	\$15,500.00	\$0.00	\$7,848.13	\$0.00	\$7,651.87	50.63%
E 703-48250-046 Other Services/Cont	\$4,500.00	\$269.20	\$1,791.50	\$0.00	\$2,708.50	39.81%
E 703-48250-059 Long-Term Capital I	\$201,816.00	\$0.00	\$10,122.77	\$0.00	\$191,693.23	5.02%
FUND 703 Water Fund	\$627,555.00	\$73,499.20	\$325,620.29	\$0.00	\$301,934.71	
FUND 707 Sewer Fund						
E 707-47100-060 Bond Principal	\$0.00	\$0.00	\$173,667.00	\$0.00	-\$173,667.00	0.00%
E 707-47100-061 Bond Interest	\$0.00	\$0.00	\$30,274.80	\$0.00	-\$30,274.80	0.00%
E 707-48430-010 Salaries & Wages	\$188,996.00	\$12,663.99	\$72,611.21	\$0.00	\$116,384.79	38.42%
E 707-48430-013 Social Security & M	\$13,884.00	\$952.96	\$5,485.97	\$0.00	\$8,398.03	39.51%
E 707-48430-014 Employer Pension C	\$13,803.00	\$886.21	\$5,713.35	\$0.00	\$8,089.65	41.39%
E 707-48430-015 Employer Insurance	\$37,308.00	\$2,385.53	\$13,642.71	\$0.00	\$23,665.29	36.57%
E 707-48430-020 Office Supplies	\$300.00	\$2.10	\$342.95	\$0.00	-\$42.95	114.32%
E 707-48430-021 Operating Supplies	\$42,000.00	\$1,384.24	\$14,241.39	\$0.00	\$27,758.61	33.91%
E 707-48430-023 Small Tools & Minor	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
E 707-48430-030 Professional Service	\$45,000.00	\$5,416.86	\$33,956.55	\$0.00	\$11,043.45	75.46%
E 707-48430-031 Communications	\$6,200.00	\$451.56	\$2,706.99	\$0.00	\$3,493.01	43.66%
E 707-48430-032 Travel-Room/Meal/	\$2,000.00	\$0.00	\$1,149.47	\$0.00	\$850.53	57.47%
E 707-48430-033 Advertising	\$1,000.00	\$0.00	\$204.16	\$0.00	\$795.84	20.42%
E 707-48430-035 Insurance	\$31,500.00	\$0.00	\$0.00	\$0.00	\$31,500.00	0.00%
E 707-48430-036 Utilities	\$70,000.00	\$5,337.27	\$31,747.97	\$0.00	\$38,252.03	45.35%
E 707-48430-037 Repairs and Mainte	\$35,000.00	\$389.50	\$11,308.16	\$0.00	\$23,691.84	32.31%
E 707-48430-043 EducateExp/Membe	\$5,000.00	\$0.00	\$4,540.28	\$0.00	\$459.72	90.81%
E 707-48430-045 Depreciation	\$0.00	\$112,500.00	\$225,000.00	\$0.00	-\$225,000.00	0.00%
E 707-48430-046 Other Services/Cont	\$20,000.00	\$165.93	\$2,659.38	\$0.00	\$17,340.62	13.30%
E 707-48430-053 Machinery and Equi	\$5,000.00	\$0.00	\$4,928.00	\$0.00	\$72.00	98.56%
E 707-48430-059 Long-Term Capital I	\$690,570.00	\$0.00	\$93,797.71	\$0.00	\$596,772.29	13.58%
FUND 707 Sewer Fund	\$1,209,061.00	\$142,536.15	\$727,978.05	\$0.00	\$481,082.95	

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	\$5,471,527.00	\$547,240.90	\$2,994,217.77	\$0.00	\$2,477,309.23	