WAYZATA CITY COUNCIL SPECIAL WORKSHOP MEETING AGENDA

Wayzata City Hall Community Room, 600 Rice Street
Monday, August 14, 2017

4:00 PM - CITY COUNCIL SPECIAL WORKSHOP MEETING

WORKSHOP TOPICS FOR DISCUSSION:

1. **Discussion of 2018 Enterprise Funds Budgets**

Members of the City Council and some staff members may gather at the Wayzata Bar and Grill immediately after the meeting for a purely social event. All members of the public are welcome.

City of Wayzata
600 Rice Street
Wayzata, MN 55391-1734

Date: August 9, 2017

To: Mayor Willcox and Councilmembers

From: Jeff Dahl, City Manager
Steve McDonald, Contracted Finance Director

Subject: 2018 Draft Enterprise Budget for Monday, August 14, Council Work Shop

Introduction

Enclosed are the 2018 preliminary enterprise fund budgets prepared by City Staff and AEM. This draft reflects updates for current activity. Staff will be going over each of the funds on Monday.

Municipal Liquor Fund Summary

A summary of the liquor fund budgets are listed below. Overall budgeted profit from both stores is expected to increase from 2017 budgeted amounts. Each line item has been reviewed.

In addition to the budgets below, the managers of each operation have completed the 2016-17 business plan. This plan considered the strengths and dangers of the liquor operations landscape and designed a management response to each significant area identified.

	Actual				Budget	Projected
Liquor - Bar and Grill	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Revenue	$ 2,920,471	$ 3,148,610	$ 2,961,282	$ 2,948,242	$ 2,858,000	$ 3,055,000
Cost of goods sold	(881,753)	(995,755)	(923,569)	(859,436)	(844,840)	(895,450)
Operating expenses	(1,518,076)	(1,805,727)	(1,804,357)	(1,786,644)	(1,664,994)	(1,760,435)
Depreciation	(73,342)	(72,743)	(72,252)	(66,363)	-	-
Debt interest	-	(141,950)	(133,807)	(123,868)	(60,490)	(58,840)
Other financing sources	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(95,000)
Net revenue/(expense)	432,299	117,435	12,298	96,932	272,676	245,275
Other cash use:						
Add back depreciation	73,342	72,743	72,252	66,363	-	-
Capital purchaes	(5,024)	(20,147)	(1,799)	(11,298)	-	-
Bond principal	-	(100,000)	(100,000)	(105,000)	(85,245)	(55,000)
Net cash effect	$ 500,617	$ 70,031	$ (17,250)	$ 46,997	$ 187,431	$ 190,275
Cost of goods sold	30%	32%	31%	29%	30%	29%
Gross profit	70%	68%	69%	71%	70%	71%
Operating expenses	52%	57%	61%	61%	58%	58%
Net income before transfers	15%	4%	1%	4%	10%	11%

The Bar and Grill reflects a 3% increase over current projected 2017 which is trending higher than the 2017 budget. The margins are expected to be consistent for all key areas of operations.

Municipal Liquor Fund Summary – Continued

	Actual				Budget	Projected
Liquor - Off Sale	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Revenue	$ 2,397,441	$ 2,458,330	$ 2,638,288	$ 2,916,248	$ 2,636,100	$ 2,636,100
Cost of goods sold	(1,754,637)	(1,805,821)	(1,982,284)	(2,147,559)	(1,896,650)	(1,896,650)
Operating expenses	(373,734)	(379,334)	(378,671)	(444,792)	(494,102)	(510,855)
Depreciation	(73,342)	(72,743)	(72,252)	(66,363)	-	-
Debt interest	-	-	-	-	(60,490)	(58,840)
Transfer out	(15,000)	(15,000)	(15,000)	(17,850)	(15,000)	(95,000)
Net revenue/(expense)	180,730	185,432	190,082	239,683	169,858	74,755
Other cash use:						
Add back depreciation	73,342	72,743	72,252	66,363	-	-
Capital purchases	(1,498)	(300)	(529)	(161)	-	-
Bond principal	-	-	-	-	(85,245)	(55,000)
Net cash effect	$ 252,573	$ 257,875	$ 261,804	$ 305,886	$ 84,613	$ 19,755
Cost of goods sold	73%	73%	75%	74%	72%	72%
Gross profit	27%	27%	25%	26%	28%	28%
Operating expenses	16%	15%	14%	15%	19%	19%
Net income before transfers	8%	8%	8%	9%	7%	6%

Revenue is expected to be flat due to significantly increased competition from an adjacent community. While the overall net revenue shows a decrease from the prior budget it should be noted that most of the decrease resulted from programming increased transfers. The key operating margins are expected to be consistent with past budgets.

Other Enterprise Fund Summaries

While the enterprise funds are not levy supported, the City's process has included consideration of these budgets in the same time frame as the levy-supported budgets. The City of Wayzata utilizes an enterprise fund accounting system that isolates revenue and expenditures for each of its Water, Sewer and Storm Water operations. Each of these funds are supported by user fees that are analyzed on an annual basis to ensure the proper set of reserves are maintained in order to meet ongoing cash flow needs and to replace existing infrastructure as it becomes depreciated.

	Actual		YTD	Budget		Percent
Water	**2015**	**2016**	**6/30/2017**	**2017**	**2018**	**Change**
TOTAL REVENUES	$ 988,932	$ 1,068,033	$ 383,666	$ 972,200	$ 898,400	-7.6%
TOTAL EXPENDITURES	908,979	1,235,544	402,508	954,063	974,287	2.1%
Net Change	$ 79,953	$ (167,511)	$ (18,842)	$ 18,137	$ (75,887)	

The 2018 budget reflects a 5% increase in rates to maintain positive cash flow. The City will be completing a rate study that will provide support for future rate adjustments. The large 2016 decrease was due to a council approved transfer of funds to support the construction of the ramp.

	Actual		YTD	Budget		Percent
Sewer	**2015**	**2016**	**6/30/2017**	**2017**	**2018**	**Change**
TOTAL REVENUES	$ 1,090,672	$ 1,046,735	$ 407,126	$ 1,007,000	$ 987,000	-2.0%
TOTAL EXPENDITURES	1,112,116	1,046,053	533,110	1,028,213	1,057,414	2.8%
Net Change	$ (21,444)	$ 682	$ (125,984)	$ (21,213)	$ (70,414)	

The 2018 budget reflects a 5% increase in rates. The City will be completing a rate study that will provide support for future rate adjustments.

	Actual		YTD	Budget		Percent
Storm Water	**2015**	**2016**	**6/30/2017**	**2017**	**2018**	**Change**
TOTAL REVENUES	$ 499,851	$ 364,224	$ 143,284	$ 284,500	$ 345,000	21.3%
TOTAL EXPENDITURES	234,579	234,773	39,369	98,404	115,759	17.6%
Net Change	$ 265,272	$ 129,451	$ 103,915	$ 186,096	$ 229,241	

The budget for 2018 revenues reflects a 5% increase in rates. This fund has large future capital projects that will deplete existing cash reserves.

Motor Vehicle	Actual 2015		Actual 2016		YTD 6/30/2017		Budget 2017		Budget 2018		Percent Change
TOTAL REVENUES	$	496,005	$	553,391	$	287,361	$	527,000	$	501,300	-4.9%
TOTAL EXPENDITURES		489,021		421,119		366,103		425,301		480,834	13.1%
Net Change	$	6,984	$	132,272	$	(78,742)	$	101,699	$	20,466	

The changes in motor vehicle reflect implementation of new State mandated procedures. It is expected to increase the amount of time to process transactions which will have an impact on staffing and volume of transactions.

Solid Waste	Actual 2015		Actual 2016		YTD 6/30/2017		Budget 2017		Budget 2018		Percent Change
TOTAL REVENUES	$	333,074	$	346,843	$	164,909	$	338,900	$	358,700	5.8%
TOTAL EXPENDITURES		341,994		357,903		176,108		339,191		345,573	1.9%
Net Change	$	(8,920)	$	(11,060)	$	(11,200)	$	(291)	$	13,127	

The budget for 2018 revenues reflects a 5% increase in rates. This is needed to offset the planned spend down of cash reserves over the past few years.

Community TV	Actual 2015		Actual 2016		YTD 6/30/2017		Budget 2017		Budget 2018		Percent Change
TOTAL REVENUES	$	65,837	$	66,194	$	16,570	$	65,400	$	65,900	0.8%
TOTAL EXPENDITURES		71,814		76,503		41,668		67,720		73,517	8.6%
Net Change	$	(5,977)	$	(10,308)	$	(25,098)	$	(2,320)	$	(7,617)	

The budget for 2018 is consistent with 2017 although a small increase in expenditures is anticipated.

Summary:

These budgets do not have direct levy effect so the adoption requirements of the general fund do not apply. The City chooses to present them in the same general timeline as the tax levy approval. They will be finally adopted in December. So between now and then, staff and Council will continue to refine and adjust.

CITY OF WAYZATA
Cable TV Fund Rev/Exp Budget Report 2018

Account Descr	2016 PL Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 235-00000-36210 Interest Earnings	$368.92	$400.00	$229.78	$400.00
R 235-00000-38050 franchise Fees	$65,825.35	$65,000.00	$33,062.27	$65,500.00
Act Type R Revenue	$66,194.27	$65,400.00	$33,292.05	$65,900.00
Act Type E Expenditure				
E 235-40000-101 Full-Time Employees Regular	-$24,552.99	-$26,370.00	-$14,447.49	-$28,266.00
E 235-40000-121 PERA	-$1,841.31	-$1,978.00	-$1,083.77	-$2,120.00
E 235-40000-122 FICA	-$1,870.53	-$2,017.00	-$1,096.88	-$2,162.00
E 235-40000-130 Employer Paid Ins	-$5,613.84	-$4,655.00	-$2,556.71	-$5,069.00
E 235-40000-200 Office Supplies (GENERAL)	-$102.38	-$200.00	$0.00	-$200.00
E 235-40000-210 Operating Supplies (GENERAL)	-$1,030.35	-$500.00	$0.00	-$500.00
E 235-40000-302 Consultants	-$19,800.00	-$20,000.00	-$12,792.54	-$20,000.00
E 235-40000-309 Contractual Services	-$750.00	$0.00	-$3,800.00	$0.00
E 235-40000-331 Mileage & Expense Account	-$145.10	-$200.00	-$156.00	-$200.00
E 235-40000-404 Repairs/Maint - Machin/Equip	-$3,364.72	-$1,000.00	-$2,137.05	-$2,500.00
E 235-40000-433 Dues, Licensing & Seminars	-$4,576.93	-$5,300.00	-$7,331.81	-$3,000.00
E 235-40000-499 Miscellaneous	-$50.00	-$500.00	$0.00	-$500.00
E 235-40000-540 Equipment	-$804.35	$0.00	$0.00	-$4,000.00
E 235-40000-720 Operating Transfers - Equip.	-$12,000.00	-$5,000.00	$0.00	-$5,000.00
Act Type E Expenditure	-$76,502.50	-$67,720.00	-$45,402.25	-$73,517.00
	-$10,308.23	-$2,320.00	-$12,110.20	-$7,617.00

CITY OF WAYZATA
Water Fund Rev/Exp Budget Report

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 610-46127-36101 Spec Assess Principal	$0.00	$0.00	$13,107.66	$0.00
R 610-00000-36101 Spec Assess Principal	$32,764.00	$38,000.00	$0.00	$35,000.00
R 610-00000-36102 Spec Assess Penalties & Inte	$302.66	$0.00	$0.00	$0.00
R 610-00000-36210 Interest Earnings	$28,837.14	$70,000.00	$16,745.41	$35,000.00
R 610-00000-36220 Water Tower Rental	$74,084.54	$83,200.00	$73,695.60	$83,200.00
R 610-00000-37110 W/S/Storm Sales	$503,594.73	$510,000.00	$236,503.15	$520,000.00
R 610-00000-37111 Sprinkling	$129,362.01	$145,000.00	$10,351.79	$130,000.00
R 610-00000-37120 Water Usage Permits-Other	$344.50	$0.00	$23.40	$0.00
R 610-00000-37130 Service to Other Cities	$55,451.72	$63,000.00	$13,834.69	$60,000.00
R 610-00000-37140 Meter Sales	$0.00	$10,000.00	$11,763.00	$10,000.00
R 610-00000-37150 WS Connect/Reconnect Fee	$5,769.81	$1,000.00	$728.00	$1,500.00
R 610-00000-37155 City s W/S Access Charge	$225,568.00	$50,000.00	$8,056.00	$20,000.00
R 610-00000-37160 W/S Penalty	$2,104.95	$1,000.00	$622.94	$1,200.00
R 610-00000-37190 Other Charge/Revenue	$4,070.53	$1,000.00	$1,382.42	$2,500.00
R 610-00000-39400 Misc.Revenues	$5,778.00	$0.00	$0.00	$0.00
R 610-00000-39700 Capital Assets transferred	$0.00	$0.00	$0.00	$0.00
Act Type R Revenue	$1,068,032.59	$972,200.00	$386,814.06	$898,400.00
Act Type E Expenditure				
E 610-40000-101 Full-Time Employees Regular	-$189,186.14	-$209,757.00	-$105,684.71	-$218,888.00
E 610-40000-102 Overtime	-$7,531.32	-$7,500.00	-$2,269.96	-$7,500.00
E 610-40000-103 Part-Time Employees	-$1,076.63	-$2,800.00	-$1,328.76	-$2,800.00
E 610-40000-121 PERA	-$14,430.47	-$14,797.00	-$8,118.62	-$15,453.00
E 610-40000-122 FICA	-$14,169.90	-$15,295.00	-$8,189.50	-$15,964.00
E 610-40000-129 Pension Expense	-$9,328.00	$0.00	$0.00	$0.00
E 610-40000-130 Employer Paid Ins	-$33,822.14	-$35,264.00	-$18,432.18	-$38,037.00
E 610-40000-139 OPEB	-$1,486.00	$0.00	$0.00	$0.00
E 610-40000-200 Office Supplies (GENERAL)	-$791.43	-$800.00	-$552.40	-$800.00
E 610-40000-210 Operating Supplies (GENERAL)	-$2,802.66	-$3,200.00	-$2,302.97	-$3,300.00
E 610-40000-211 Meter supplies	-$22.05	-$2,700.00	-$222.40	-$2,800.00
E 610-40000-212 Motor Fuels	-$3,916.16	-$4,700.00	-$1,996.96	-$4,000.00
E 610-40000-216 Chemicals and Chem Products	-$14,912.28	-$17,400.00	-$6,770.54	-$17,600.00
E 610-40000-217 Uniforms	-$868.70	-$1,300.00	-$901.82	-$1,100.00
E 610-40000-220 Repair/Maint Supply (GENERAL	$0.00	$0.00	$0.00	$0.00
E 610-40000-224 Repair & Maint - Motor Equip	-$92.74	-$1,700.00	-$317.63	-$1,700.00
E 610-40000-225 Repair & Maint - System	-$7,992.60	-$9,100.00	-$1,347.55	-$9,300.00
E 610-40000-240 Small Tools and Minor Equip	-$1,616.70	-$3,000.00	-$293.87	-$2,400.00
E 610-40000-241 Safety equip/testings	-$708.81	-$1,000.00	-$1,251.32	-$1,100.00
E 610-40000-242 Well & F.P. Equipment	-$33,686.41	-$14,100.00	-$7,304.40	-$14,600.00
E 610-40000-301 Auditing and Acct g Services	-$4,500.00	-$4,500.00	-$4,500.00	-$4,500.00
E 610-49100-302 Consultants	-$2,475.50	$0.00	$0.00	$0.00
E 610-49100-303 Engineering Fees	$0.00	$0.00	-$17,443.67	$0.00
E 610-40000-303 Engineering Fees	-$5,491.01	-$1,100.00	$0.00	-$1,100.00
E 610-49100-307 Project Coordinator	-$25,510.00	$0.00	-$1,050.00	$0.00
E 610-40000-309 Contractual Services	-$9,721.00	-$12,400.00	-$4,949.86	-$12,500.00
E 610-49100-309 Contractual Services	-$17,921.73	$0.00	-$34,177.16	$0.00
E 610-40000-310 Plan Review	-$4,946.75	-$4,700.00	-$1,692.86	-$4,000.00
E 610-40000-313 Permit Fees/Gopher State	-$1,724.75	-$1,400.00	-$529.92	-$1,500.00
E 610-40000-322 Postage	-$2,763.04	-$5,300.00	-$4,394.18	-$5,500.00
E 610-40000-323 Radio Units	-$1,135.56	-$1,000.00	-$1,017.19	-$1,100.00
E 610-40000-331 Mileage & Expense Account	-$445.32	-$900.00	-$107.48	-$800.00
E 610-40000-361 General Liability Ins	-$8,200.00	-$8,200.00	-$8,200.00	-$8,200.00
E 610-40000-365 Workers Comp Ins	-$6,693.50	-$7,000.00	-$7,000.00	-$7,000.00
E 610-40000-381 Electric Utilities	-$67,956.94	-$76,000.00	-$37,693.73	-$74,000.00
E 610-40000-383 Fuel, oil and natural gas	-$933.87	-$4,100.00	-$641.96	-$3,500.00

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
E 610-40000-401 Repairs/Maint Buildings	$0.00	-$500.00	$0.00	-$500.00
E 610-40000-404 Repairs/Maint - Machin/Equip	-$2,417.25	-$3,500.00	-$567.56	-$2,900.00
E 610-49100-405 Maint/Replac - System	-$12,256.45	$0.00	-$2,150.00	$0.00
E 610-40000-405 Maint/Replac - System	-$12,757.74	-$40,000.00	-$19,007.52	-$41,100.00
E 610-40000-415 Other Equipment Rentals	$0.00	-$900.00	$0.00	-$900.00
E 610-40000-420 Depreciation	-$186,760.69	$0.00	$0.00	$0.00
E 610-40000-433 Dues, Licensing & Seminars	-$2,885.98	-$2,700.00	-$1,295.00	-$2,500.00
E 610-40000-499 Miscellaneous	-$1,057.66	-$600.00	-$164.49	-$600.00
E 610-49100-499 Miscellaneous	-$300.81	$0.00	$0.00	$0.00
E 610-49100-601 Debt Srv Bond Principal	$0.00	-$220,000.00	$0.00	-$230,000.00
E 610-49100-611 Bond Interest	-$159,797.35	-$155,000.00	-$77,171.88	-$148,395.00
E 610-49100-621 Fiscal Agent s Fees	-$550.00	-$550.00	-$100.00	-$550.00
E 610-49100-710 Interfund Loan Transfers	-$300,000.00	$0.00	$0.00	$0.00
E 610-40000-720 Operating Transfers - Equip.	-$32,900.00	-$34,300.00	$0.00	-$35,800.00
E 610-40000-728 Operating Transfers - General	-$25,000.00	-$25,000.00	$0.00	-$30,000.00
Act Type E Expenditure	-$1,235,544.04	-$954,063.00	-$391,140.05	-$974,287.00
	-$167,511.45	$18,137.00	-$4,325.99	-$75,887.00

CITY OF WAYZATA
Sewer Fund Rev/Exp Budget Report

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 620-00000-36101 Spec Assess Principal	$28,184.00	$25,000.00	$0.00	$25,000.00
R 620-00000-36102 Spec Assess Penalties & Inte	$131.99	$0.00	$0.00	$0.00
R 620-00000-36210 Interest Earnings	$5,542.22	$13,000.00	$4,510.47	$10,000.00
R 620-00000-37110 W/S/Storm Sales	$848,440.37	$900,000.00	$389,731.84	$900,000.00
R 620-00000-37130 Service to Other Cities	$33,742.28	$47,000.00	$8,814.88	$35,000.00
R 620-00000-37150 WS Connect/Reconnect Fee	$10,565.68	$4,000.00	$2,163.65	$4,000.00
R 620-00000-37155 City s W/S Access Charge	$66,822.00	$15,000.00	$1,806.00	$10,000.00
R 620-00000-37160 W/S Penalty	$3,783.07	$3,000.00	$1,215.50	$3,000.00
R 620-00000-37190 Other Charge/Revenue	$912.00	$0.00	$0.00	$0.00
R 620-00000-39400 Misc.Revenues	$48,611.07	$0.00	$110.00	$0.00
Act Type R Revenue	$1,046,734.68	$1,007,000.00	$408,352.34	$987,000.00
Act Type E Expenditure				
E 620-40000-101 Full-Time Employees Regular	-$189,185.78	-$209,757.00	-$105,684.30	-$218,888.00
E 620-40000-102 Overtime	-$7,531.22	-$7,500.00	-$2,269.87	-$7,500.00
E 620-40000-103 Part-Time Employees	-$1,076.61	-$2,800.00	-$1,328.73	-$2,800.00
E 620-40000-121 PERA	-$14,429.47	-$14,797.00	-$8,118.31	-$16,136.00
E 620-40000-122 FICA	-$14,169.17	-$15,295.00	-$8,189.15	-$16,661.00
E 620-40000-129 Pension Expense	-$9,328.00	$0.00	$0.00	$0.00
E 620-40000-130 Employer Paid Ins	-$33,822.18	-$35,264.00	-$18,431.85	-$38,037.00
E 620-40000-139 OPEB	-$1,486.00	$0.00	$0.00	$0.00
E 620-40000-200 Office Supplies (GENERAL)	-$554.07	-$800.00	-$448.43	-$800.00
E 620-40000-210 Operating Supplies (GENERAL)	-$2,149.38	-$3,200.00	-$1,672.21	-$3,300.00
E 620-40000-211 Meter supplies	-$22.05	-$2,700.00	-$221.90	-$2,800.00
E 620-40000-212 Motor Fuels	-$3,916.15	-$4,700.00	-$1,996.95	-$4,000.00
E 620-40000-217 Uniforms	-$869.68	-$1,300.00	-$912.91	-$1,100.00
E 620-40000-220 Repair/Maint Supply (GENERAL	$0.00	$0.00	$0.00	$0.00
E 620-40000-224 Repair & Maint - Motor Equip	-$639.90	-$2,100.00	-$346.82	-$1,700.00
E 620-40000-225 Repair & Maint - System	-$8,598.27	-$10,200.00	-$2,505.18	-$11,300.00
E 620-40000-240 Small Tools and Minor Equip	-$1,765.90	-$3,200.00	-$295.21	-$2,100.00
E 620-40000-241 Safety equip/testings	-$708.79	-$1,000.00	-$1,251.93	-$1,100.00
E 620-40000-301 Auditing and Acct g Services	-$4,500.00	-$4,500.00	-$4,500.00	-$4,500.00
E 620-49100-302 Consultants	$0.00	$0.00	$0.00	$0.00
E 620-40000-303 Engineering Fees	$0.00	-$1,100.00	-$1,270.08	-$1,100.00
E 620-49100-307 Project Coordinator	-$9,855.00	$0.00	-$2,940.00	$0.00
E 620-49100-309 Contractual Services	-$18,549.36	$0.00	-$89,409.25	$0.00
E 620-40000-313 Permit Fees/Gopher State	-$1,724.75	-$1,400.00	-$529.93	-$1,500.00
E 620-40000-322 Postage	-$9,000.00	-$5,300.00	-$6,000.00	-$5,500.00
E 620-40000-323 Radio Units	-$446.20	-$1,000.00	-$613.87	-$1,100.00
E 620-40000-331 Mileage & Expense Account	-$178.85	-$900.00	-$182.63	-$600.00
E 620-40000-361 General Liability Ins	-$8,200.00	-$8,200.00	-$8,200.00	-$8,200.00
E 620-40000-365 Workers Comp Ins	-$6,693.50	-$5,600.00	-$5,600.00	-$5,600.00
E 620-40000-381 Electric Utilities	-$11,465.68	-$16,000.00	-$7,697.35	-$16,000.00
E 620-40000-386 Other Utilities	-$457,993.91	-$513,700.00	-$299,651.66	-$531,192.00
E 620-40000-404 Repairs/Maint - Machin/Equip	-$4,260.47	-$3,900.00	-$567.56	-$3,400.00
E 620-40000-405 Maint/Replac - System	-$8,369.49	-$16,000.00	$0.00	-$16,500.00
E 620-49100-405 Maint/Replac - System	-$8,331.00	$0.00	$0.00	$0.00
E 620-40000-409 Maint services & Improv	-$6,051.84	-$13,900.00	$0.00	-$5,600.00
E 620-40000-415 Other Equipment Rentals	$0.00	-$400.00	$0.00	-$400.00
E 620-40000-420 Depreciation	-$114,988.52	$0.00	$0.00	$0.00
E 620-40000-433 Dues, Licensing & Seminars	-$2,877.97	-$2,800.00	-$3,036.63	-$2,500.00
E 620-40000-499 Miscellaneous	-$117.76	-$600.00	-$223.25	-$600.00
E 620-49100-499 Miscellaneous	-$254.59	$0.00	$0.00	$0.00
E 620-49100-601 Debt Srv Bond Principal	$0.00	-$35,000.00	$0.00	-$35,000.00
E 620-49100-611 Bond Interest	-$12,391.33	-$11,750.00	-$5,875.00	-$11,550.00

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
E 620-49100-621 Fiscal Agent s Fees	-$450.00	-$550.00	$0.00	-$450.00
E 620-40000-720 Operating Transfers - Equip.	-$44,100.00	-$46,000.00	$0.00	-$47,900.00
E 620-40000-728 Operating Transfers - General	-$25,000.00	-$25,000.00	$0.00	-$30,000.00
Act Type E Expenditure	-$1,046,052.84	-$1,028,213.00	-$589,970.96	-$1,057,414.00
	$681.84	-$21,213.00	-$181,618.62	-$70,414.00

CITY OF WAYZATA
Stormwater Fund Rev/Exp Budget Report

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 670-00000-33422 Misc State Aid Grants	$36,500.00	$0.00	$0.00	$0.00
R 670-00000-36210 Interest Earnings	$3,816.74	$4,500.00	$4,382.94	$5,000.00
R 670-00000-37110 W/S/Storm Sales	$273,815.81	$280,000.00	$138,901.16	$290,000.00
R 670-00000-39200 Interfund Operating Transfer	$50,000.00	$0.00	$0.00	$50,000.00
R 670-00000-39400 Misc.Revenues	$91.65	$0.00	$0.00	$0.00
R 670-40000-39700 Capital Assets transferred	$0.00	$0.00	$0.00	$0.00
Act Type R Revenue	$364,224.20	$284,500.00	$143,284.10	$345,000.00
Act Type E Expenditure				
E 670-40000-101 Full-Time Employees Regular	-$21,702.04	-$22,382.00	-$10,820.79	-$22,932.00
E 670-40000-121 PERA	-$1,627.71	-$1,679.00	-$790.76	-$1,720.00
E 670-40000-122 FICA	-$1,658.70	-$1,712.00	-$822.98	-$1,754.00
E 670-40000-129 Pension Expense	-$2,962.00	$0.00	$0.00	$0.00
E 670-40000-130 Employer Paid Ins	-$4,034.99	-$3,631.00	-$1,810.43	-$3,953.00
E 670-40000-139 OPEB	-$175.00	$0.00	$0.00	$0.00
E 670-40000-210 Operating Supplies (GENERAL)	$0.00	$0.00	-$599.00	-$400.00
) E 670-49100-302 Consultants	-$7,904.75	$0.00	$274.75	$0.00
E 670-40000-302 Consultants	-$10,605.00	$0.00	-$17,206.00	-$15,000.00
E 670-49100-303 Engineering Fees	$0.00	$0.00	$0.00	$0.00
E 670-40000-303 Engineering Fees	-$955.50	$0.00	-$773.50	-$1,000.00
E 670-49100-307 Project Coordinator	-$16,585.00	$0.00	-$5,080.00	$0.00
E 670-49100-309 Contractual Services	-$1,386.06	$0.00	$0.00	$0.00
E 670-40000-409 Maint services & Improv	$172.71	-$5,000.00	-$472.02	-$5,000.00
E 670-40000-420 Depreciation	-$100,595.10	$0.00	$0.00	$0.00
E 670-40000-499 Miscellaneous	-$1,753.65	-$1,000.00	-$1,109.68	-$1,000.00
E 670-40000-722 Operating Transfers - Streets	-$53,000.00	-$53,000.00	$0.00	-$53,000.00
E 670-40000-728 Operating Transfers - General	-$10,000.00	-$10,000.00	$0.00	-$10,000.00
Act Type E Expenditure	-$234,772.79	-$98,404.00	-$39,210.41	-$115,759.00
	$129,451.41	$186,096.00	$104,073.69	$229,241.00

CITY OF WAYZATA
Solid Waste Fund Rev/Exp Budget Report

Account Descr	2016 PL Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 650-00000-33495 Henn.Cnty. Grants	$2,561.00	$0.00	$0.00	$0.00
R 650-00000-33700 HC Recycling Reimb	$21,452.00	$10,500.00	$0.00	$10,000.00
R 650-00000-36210 Interest Earnings	$1,621.53	$2,000.00	$1,476.60	$3,000.00
R 650-00000-37160 W/S Penalty	$1,734.49	$1,500.00	$565.21	$1,200.00
R 650-00000-37510 GARB (TAXABLE)	$194,392.18	$192,600.00	$97,622.81	$212,000.00
R 650-00000-37520 RECYC (NONTAX)	$122,639.79	$130,300.00	$64,051.79	$130,000.00
R 650-00000-37530 Additional Can	$2,441.95	$2,000.00	$1,384.11	$2,500.00
Act Type R Revenue	$346,842.94	$338,900.00	$165,100.52	$358,700.00
Act Type E Expenditure				
E 650-47600-101 Full-Time Employees Regular	-$17,813.94	-$17,735.00	-$10,857.38	-$19,135.00
E 650-47600-121 PERA	-$1,336.81	-$1,486.00	-$813.68	-$1,598.00
E 650-47600-122 FICA	-$1,287.46	-$1,516.00	-$806.84	-$1,630.00
E 650-47600-129 Pension Expense	-$2,184.00	$0.00	$0.00	$0.00
E 650-47600-130 Employer Paid Ins	-$2,993.34	-$3,254.00	-$1,896.94	-$3,510.00
E 650-47600-139 OPEB	-$132.00	$0.00	$0.00	$0.00
E 650-47500-230 Trash Receptacles	$0.00	$0.00	$0.00	$0.00
E 650-47700-309 Contractual Services	-$3,688.00	-$3,700.00	$0.00	-$3,700.00
E 650-47600-309 Contractual Services	-$47,102.58	-$47,000.00	-$27,585.90	-$47,000.00
E 650-47600-350 Printing & Publishing	-$1,901.05	$0.00	$0.00	$0.00
E 650-47800-384 Refuse/Garbage Disposal	-$77,753.76	-$78,000.00	-$45,882.69	-$78,000.00
E 650-47500-384 Refuse/Garbage Disposal	-$133,340.26	-$130,000.00	-$78,876.82	-$133,000.00
E 650-47800-386 Other Utilities	-$549.30	-$500.00	-$319.65	-$500.00
E 650-47500-386 Other Utilities	-$48,754.33	-$40,000.00	-$27,608.90	-$45,000.00
E 650-47500-499 Miscellaneous	-$19,065.71	-$16,000.00	-$9,055.55	-$12,500.00
Act Type E Expenditure	-$357,902.54	-$339,191.00	-$203,704.35	-$345,573.00
	-$11,059.60	-$291.00	-$38,603.83	$13,127.00

CITY OF WAYZATA
Motor Vehicle 2018 Budget

Account Descr	2016 PL Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 630-00000-34111 Motor Vehicle Commissions	$456,724.00	$430,000.00	$233,925.25	$400,000.00
R 630-00000-34190 Charges for Services/Gen Go	$5,221.59	$6,500.00	$1,920.51	$5,500.00
R 630-00000-36210 Interest Earnings	$877.64	$500.00	$1,227.56	$800.00
R 630-00000-37190 Other Charge/Revenue	$90,568.00	$90,000.00	$50,288.00	$95,000.00
Act Type R Revenue	$553,391.23	$527,000.00	$287,361.32	$501,300.00
Act Type E Expenditure				
E 630-40000-101 Full-Time Employees Regular	-$195,746.24	-$201,129.00	-$111,981.00	-$262,391.00
E 630-40000-102 Overtime	-$2,549.30	$0.00	-$1,687.39	$0.00
E 630-40000-103 Part-Time Employees	-$42,322.55	-$66,043.00	-$30,094.30	-$37,700.00
E 630-40000-121 PERA	-$17,847.68	-$20,038.00	-$10,767.16	-$22,417.00
E 630-40000-122 FICA	-$17,101.50	-$20,439.00	-$10,504.62	-$22,865.00
E 630-40000-129 Pension Expense	-$28,303.00	$0.00	$0.00	$0.00
E 630-40000-130 Employer Paid Ins	-$48,660.48	-$46,452.00	-$25,236.51	-$64,761.00
E 630-40000-139 OPEB	-$2,138.00	$0.00	$0.00	$0.00
E 630-40000-200 Office Supplies (GENERAL)	-$1,080.47	-$1,500.00	-$1,191.83	-$2,000.00
E 630-40000-210 Operating Supplies (GENERAL)	-$2,306.24	-$2,500.00	-$1,497.97	-$2,500.00
E 630-40000-301 Auditing and Acct g Services	-$1,000.00	-$1,000.00	-$1,000.00	-$1,000.00
E 630-40000-331 Mileage & Expense Account	-$1,195.85	-$1,500.00	-$360.72	-$1,000.00
E 630-40000-361 General Liability Ins	-$1,000.00	-$1,000.00	-$1,000.00	-$1,000.00
E 630-40000-365 Workers Comp Ins	-$500.00	-$500.00	-$500.00	-$500.00
E 630-40000-404 Repairs/Maint - Machin/Equip	-$410.50	-$250.00	-$666.76	-$250.00
E 630-40000-431 Cash Over/Short	-$131.58	-$250.00	-$355.14	-$250.00
E 630-40000-433 Dues, Licensing & Seminars	-$1,152.50	-$1,000.00	-$634.70	-$1,500.00
E 630-40000-498 Payment on Bad Cks	$1,307.33	-$200.00	$124.00	-$200.00
E 630-40000-499 Miscellaneous	-$2,749.88	-$2,500.00	-$1,337.37	-$2,500.00
E 630-40000-540 Equipment	-$1,230.59	-$4,000.00	-$2,149.04	-$3,000.00
E 630-40000-721 Operating Transfers - Building	-$25,000.00	-$25,000.00	-$179,800.00	$0.00
E 630-40000-728 Operating Transfers - General	-$30,000.00	-$30,000.00	$0.00	-$55,000.00
Act Type E Expenditure	-$421,119.03	-$425,301.00	-$380,640.51	-$480,834.00
	$132,272.20	$101,699.00	-$93,279.19	$20,466.00

CITY OF WAYZATA
Liquor Store Fund Rev/Exp Budget Report

Account Descr	2016 PL Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 640-00000-37301 Store Liquor Sales	$720,995.74	$756,400.00	$319,114.75	$756,400.00
R 640-00000-37302 Store Wine Sales	$1,488,390.38	$1,236,000.00	$667,729.21	$1,236,000.00
R 640-00000-37303 Store Beer Sales	$608,382.39	$566,500.00	$282,700.51	$566,500.00
R 640-00000-37304 Store Misc. Sales	$95,679.64	$77,200.00	$47,192.89	$77,200.00
Act Type R Revenue	$2,913,448.15	$2,636,100.00	$1,316,737.36	$2,636,100.00
Act Type E Expenditure				
E 640-47000-101 Full-Time Employees Regular	-$77,436.89	-$77,365.00	-$44,458.03	-$119,311.00
E 640-47000-102 Overtime	$0.00	-$1,000.00	-$24.14	-$1,500.00
E 640-47000-103 Part-Time Employees	-$126,203.60	-$129,792.00	-$65,684.23	-$115,000.00
E 640-47000-121 PERA	-$14,732.65	-$15,107.00	-$8,209.75	-$17,124.00
E 640-47000-122 FICA	-$15,018.23	-$15,409.00	-$8,375.60	-$17,467.00
E 640-47000-130 Employer Paid Ins	-$16,017.77	-$29,221.00	-$15,842.32	-$31,170.00
E 640-47000-200 Office Supplies (GENERAL)	-$905.33	-$2,000.00	-$384.58	-$1,000.00
E 640-47000-210 Operating Supplies (GENERAL)	-$6,557.09	-$5,000.00	-$3,004.64	-$5,000.00
E 640-47000-212 Motor Fuels	-$244.03	-$400.00	-$124.72	-$400.00
E 640-47000-251 Liquor For Resale	-$559,254.01	-$540,750.00	-$304,293.37	-$540,750.00
E 640-47000-252 Wine For Resale	-$1,037,622.20	-$865,200.00	-$535,750.78	-$865,200.00
E 640-47000-253 Beer For Resale	-$465,988.64	-$419,200.00	-$260,421.45	-$419,200.00
E 640-47000-254 Soft Drinks/Mix For Resale	-$29,321.06	-$30,900.00	-$18,743.94	-$30,900.00
E 640-47000-256 MISC.MDSE.RESALE	-$35,738.83	-$21,600.00	-$20,332.11	-$21,600.00
E 640-47000-259 Freight	-$19,634.36	-$19,000.00	-$9,777.53	-$19,000.00
E 640-47000-301 Auditing and Acct g Services	-$8,820.84	-$9,500.00	-$6,789.50	-$9,500.00
E 640-47000-306 Personnel Expense	-$1,274.17	-$2,000.00	-$1,014.97	-$2,000.00
E 640-47000-321 Telephone	-$1,200.00	-$1,200.00	-$700.00	-$1,200.00
E 640-47000-331 Mileage & Expense Account	-$180.25	-$2,000.00	$0.00	-$1,000.00
E 640-47000-340 Advertising	-$19,200.43	-$25,000.00	-$7,287.26	-$20,000.00
E 640-47000-341 General Promotions	-$36,790.08	-$35,000.00	-$17,504.32	-$35,000.00
E 640-47000-361 General Liability Ins	-$8,504.00	-$6,800.00	-$10,923.00	-$10,000.00
E 640-47000-365 Workers Comp Ins	-$8,000.00	-$6,900.00	-$6,900.00	-$6,900.00
E 640-47000-381 Electric Utilities	-$16,139.75	-$18,000.00	-$10,057.07	-$18,000.00
E 640-47000-383 Fuel, oil and natural gas	-$2,191.05	-$5,500.00	-$1,524.05	-$3,500.00
E 640-47000-384 Refuse/Garbage Disposal	-$1,800.00	-$2,000.00	-$900.00	-$1,600.00
E 640-47000-401 Repairs/Maint Buildings	-$2,702.60	-$7,000.00	-$165.80	-$7,000.00
E 640-47000-404 Repairs/Maint - Machin/Equip	-$8,348.10	-$7,000.00	-$1,209.27	-$7,000.00
E 640-47000-409 Maint services & Improv	-$1,736.72	-$11,000.00	-$448.11	-$7,000.00
E 640-47000-433 Dues, Licensing & Seminars	-$4,528.49	-$4,000.00	-$822.08	-$4,000.00
E 640-47000-497 Credit Card Fees	-$59,944.62	-$58,300.00	-$27,998.29	-$57,000.00
E 640-47000-499 Miscellaneous	-$226.31	-$3,000.00	$0.00	-$3,000.00
E 640-47000-601 Debt Srv Bond Principal	$0.00	-$85,245.00	$0.00	-$55,000.00
E 640-47000-611 Bond Interest	$0.00	-$60,490.00	$0.00	-$58,840.00
E 640-47000-621 Fiscal Agent s Fees	$0.00	-$400.00	$0.00	-$450.00
E 640-47000-710 Interfund Loan Transfers	$0.00	-$14,208.00	$0.00	-$8,733.00
E 640-47000-728 Operating Transfers - General	-$17,850.00	-$15,000.00	$0.00	-$95,000.00
Act Type E Expenditure	-$2,604,112.10	-$2,551,487.00	-$1,389,670.91	-$2,616,345.00
	$309,336.05	$84,613.00	-$72,933.55	$19,755.00

CITY OF WAYZATA
Liquor Bar Fund Rev/Exp Budget Report

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
Act Type R Revenue				
R 640-00000-36210 Interest Earnings	$5,479.82	$0.00	$6,679.68	$0.00
R 640-00000-37399 Store Misc. Revenues	$60.00	$0.00	$0.00	$0.00
R 640-00000-38301 Bar Liquor Sales	$347,730.67	$330,000.00	$184,765.77	$350,000.00
R 640-00000-38302 Bar Wine Sales	$169,350.06	$160,000.00	$82,423.57	$185,000.00
R 640-00000-38303 Bar Beer Sales	$656,357.68	$632,000.00	$333,972.62	$700,000.00
R 640-00000-38304 Bar Beverages	$107,728.54	$110,000.00	$49,339.06	$125,000.00
R 640-00000-38305 Bar Food Sales	$1,670,374.77	$1,630,000.00	$861,180.28	$1,700,000.00
R 640-00000-38306 Bar Merchandise Sales	$1,306.62	$1,500.00	$1,004.22	$1,500.00
R 640-00000-38310 2FOR1 Food Coupons	-$26,941.90	-$25,000.00	-$15,703.14	-$27,500.00
R 640-00000-38320 Rent Income	$6,000.00	$6,000.00	$3,500.00	$6,000.00
R 640-00000-38362 ATM Fees	$7,101.47	$6,000.00	$4,448.37	$7,500.00
R 640-00000-38370 Vendor Rebates - BAR	$2,102.83	$1,500.00	$917.90	$1,500.00
R 640-00000-39400 Misc.Revenues	$4,391.68	$6,000.00	$0.00	$6,000.00
Act Type R Revenue	$2,951,042.24	$2,858,000.00	$1,512,528.33	$3,055,000.00
Act Type E Expenditure				
E 640-48000-101 Full-Time Employees Regular	-$180,234.98	-$191,716.00	-$84,126.02	-$202,910.00
E 640-48500-101 Full-Time Employees Regular	$0.00	$0.00	$0.00	$0.00
E 640-48500-102 Overtime	-$56,488.49	-$50,000.00	-$36,384.23	-$60,000.00
E 640-48000-102 Overtime	-$3,470.77	$0.00	-$6,144.99	$0.00
E 640-48500-103 Part-Time Employees	-$403,060.21	-$400,000.00	-$212,544.71	-$410,000.00
E 640-48000-103 Part-Time Employees	-$349,968.17	-$310,000.00	-$186,572.97	-$310,000.00
E 640-48500-121 PERA	-$29,205.11	-$33,750.00	-$18,086.24	-$35,250.00
E 640-48000-121 PERA	-$34,787.85	-$37,629.00	-$18,774.45	-$38,468.00
E 640-48500-122 FICA	-$35,321.58	-$34,425.00	-$19,451.95	-$35,955.00
E 640-48000-122 FICA	-$74,347.22	-$76,631.00	-$39,264.20	-$78,575.00
E 640-48500-130 Employer Paid Ins	-$33,898.00	-$27,900.00	-$9,306.00	-$44,460.00
E 640-48000-130 Employer Paid Ins	-$73,754.33	-$60,435.00	-$27,499.02	-$81,084.00
E 640-48000-139 OPEB	-$4,730.00	$0.00	$0.00	$0.00
E 640-48000-140 Unemployment Comp (GENERA	$0.00	$0.00	$0.00	$0.00
E 640-48000-200 Office Supplies (GENERAL)	-$1,688.73	-$4,250.00	-$609.47	-$3,000.00
E 640-48000-210 Operating Supplies (GENERAL)	-$20,949.79	-$20,000.00	-$15,340.46	-$25,000.00
E 640-48500-210 Operating Supplies (GENERAL)	-$56,436.01	-$45,000.00	-$25,414.83	-$50,000.00
E 640-48000-217 Uniforms	-$2,016.07	-$4,000.00	-$995.75	-$2,000.00
E 640-48500-217 Uniforms	-$6,623.19	-$4,000.00	-$4,428.67	-$6,000.00
E 640-48000-251 Liquor For Resale	-$68,730.67	-$72,600.00	-$37,484.12	-$77,000.00
E 640-48000-252 Wine For Resale	-$38,566.24	-$35,200.00	-$17,828.66	-$40,700.00
E 640-48000-253 Beer For Resale	-$148,102.78	-$139,040.00	-$78,466.30	-$154,000.00
E 640-48000-254 Soft Drinks/Mix For Resale	-$15,548.33	-$27,500.00	-$13,390.54	-$17,500.00
E 640-48500-255 FOODIngredients For Resale	-$581,131.81	-$570,500.00	-$303,794.58	-$606,250.00
E 640-48000-255 FOODIngredients For Resale	-$7,219.14	$0.00	-$25,953.86	$0.00
E 640-48000-256 MISC.MDSE.RESALE	-$136.80	$0.00	$0.00	$0.00
E 640-48000-301 Auditing and Acct g Services	-$8,820.82	-$15,000.00	-$6,789.50	-$15,000.00
E 640-48000-302 Consultants	$0.00	$0.00	$0.00	$0.00
E 640-48000-306 Personnel Expense	-$1,015.33	-$2,500.00	-$363.54	-$2,500.00
E 640-48000-321 Telephone	-$1,200.00	-$1,200.00	-$600.00	-$1,200.00
E 640-48000-331 Mileage & Expense Account	-$22.06	$0.00	$0.00	$0.00
E 640-48000-340 Advertising	-$7,943.02	-$25,000.00	-$3,445.63	-$20,000.00
E 640-48000-341 General Promotions	-$48,816.09	-$40,000.00	-$14,151.32	-$50,000.00
E 640-48000-342 Promotions - Food/Drinks	-$5,010.05	-$8,000.00	-$3,664.77	-$7,500.00
E 640-48000-361 General Liability Ins	-$16,925.00	-$16,925.00	-$17,151.00	-$17,500.00
E 640-48000-365 Workers Comp Ins	-$34,000.00	-$34,000.00	-$34,000.00	-$34,000.00

Account Descr	2016 Amt	2017 Budget	2017 YTD Amt	2018 Budget
E 640-48000-381 Electric Utilities	-$37,659.41	-$40,000.00	-$23,531.19	-$37,500.00
E 640-48000-383 Fuel, oil and natural gas	-$8,764.08	-$15,000.00	-$6,096.19	-$12,500.00
E 640-48000-384 Refuse/Garbage Disposal	-$5,233.37	-$5,150.00	-$3,155.96	-$5,250.00
E 640-49100-401 Repairs/Maint Buildings	$0.00	$0.00	-$191.95	$0.00
E 640-48000-401 Repairs/Maint Buildings	-$7,569.86	-$8,000.00	-$1,188.23	-$8,000.00
E 640-48000-404 Repairs/Maint - Machin/Equip	-$22,271.32	-$28,000.00	-$8,239.01	-$25,000.00
E 640-48500-404 Repairs/Maint - Machin/Equip	-$8,096.80	-$5,500.00	-$7,363.65	-$5,500.00
E 640-48000-409 Maint services & Improv	-$39,339.25	-$34,000.00	-$26,403.86	-$40,000.00
E 640-48000-415 Other Equipment Rentals	-$7,226.43	-$5,700.00	-$2,584.80	-$7,000.00
E 640-48500-415 Other Equipment Rentals	-$2,760.89	-$2,575.00	-$1,078.13	$0.00
E 640-49100-420 Depreciation	-$132,726.99	$0.00	$0.00	$0.00
E 640-48000-431 Cash Over/Short	$106.00	$0.00	-$10.85	-$100.00
E 640-48000-433 Dues, Licensing & Seminars	-$6,357.25	-$6,500.00	-$1,909.25	-$6,500.00
E 640-48000-497 Credit Card Fees	-$68,103.46	-$56,000.00	-$34,453.49	-$68,500.00
E 640-48500-499 Miscellaneous	$0.00	$0.00	$0.00	$0.00
E 640-49100-499 Miscellaneous	$0.00	$0.00	$0.00	$0.00
E 640-48000-499 Miscellaneous	-$3,734.62	-$1,600.00	-$128.00	-$5,000.00
E 640-49100-540 Equipment	-$6,440.53	$0.00	-$37,294.77	$0.00
E 640-48500-540 Equipment	-$307.41	$0.00	$0.00	$0.00
E 640-48000-540 Equipment	-$481.24	$0.00	$0.00	$0.00
E 640-49100-560 Furniture and Fixtures	-$4,857.55	$0.00	-$4,128.62	$0.00
E 640-48000-601 Debt Srv Bond Principal	$0.00	-$85,245.00	$0.00	-$55,000.00
E 640-49100-611 Bond Interest	-$123,867.51	$0.00	-$60,490.00	$0.00
E 640-48000-611 Bond Interest	$0.00	-$60,490.00	$0.00	-$58,840.00
E 640-49100-621 Fiscal Agent s Fees	-$450.00	$0.00	-$450.00	$0.00
E 640-48000-621 Fiscal Agent s Fees	$0.00	-$400.00	$0.00	-$450.00
E 640-48000-710 Interfund Loan Transfers	$0.00	-$14,208.00	$0.00	-$8,733.00
E 640-49100-722 Operating Transfers - Streets	$0.00	$0.00	$0.00	$0.00
E 640-48000-728 Operating Transfers - General	-$15,000.00	-$15,000.00	$0.00	-$95,000.00
Act Type E Expenditure	-$2,851,310.61	-$2,670,569.00	-$1,480,725.73	-$2,864,725.00
	$99,731.63	$187,431.00	$31,802.60	$190,275.00