



STAFF REPORT

DATE: April 20, 2021

TO: City Council
FROM: Sam Magureanu, Finance Director
AGENDA ITEM: 1st Quarter Financial Reports

BACKGROUND:

The finance director has prepared the 1st Quarter Financial Reports on April 12th. The finance director is recommending acceptance of the 1st Quarter Financial Reports.

ISSUE BEFORE THE COUNCIL:

- 1) Does the City Council have any questions regarding the 1st Quarter Financial Reports?

DISCUSSION:

The Budget vs. Actual for 1st quarter 2021 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2021 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. Water and sewer utilities are billed quarterly. Revenues are recognized when billed rather than received. 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.

Also includes is a summary of the investment portfolio through March 31, 2021.

FISCAL IMPACT:

N/A

RECOMMENDATION:

“Motion to accept the 1st Quarter Financial Reports.”

ATTACHMENTS:

- 1) 1st Quarter Budget-to-Actual Reports
- 2) 1st Quarter Investment Portfolio Summary

CITY OF LAKE ELMO

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
Account Number	Description				
General Fund Revenues:					
Taxes					
101-410-1320-31010	Current Ad Valorem Taxes	3,522,782.00	-	0.00%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000.00	-	0.00%	
101-410-1320-31030	Mobile Home Tax	15,000.00	-	0.00%	
101-410-1320-31040	Fiscal Disparities	271,597.00	-	0.00%	
101-410-1320-31045	Delinquent Fiscal Disparities	-	-	#DIV/0!	
101-410-1320-31050	Tax Abatement	-	-	#DIV/0!	
101-410-1320-31520	30% Rental - County	-	-	#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	500.00	-	0.00%	
101-410-1320-31920	Forfeited Tax Sale Apportionment	-	-	#DIV/0!	
Total Taxes		3,824,879.00	-	0.00%	No revenues from taxes collected in Q1. First Settlement will be in Q2.
Licenses and Permits					
101-410-1320-32110	Liquor License	8,300.00	-	0.00%	Receipt in Q4
101-410-1320-32180	Wastehauler License	720.00	-	0.00%	
101-410-1320-32181	General Contractor License	150.00	-	0.00%	
101-420-2400-32210	Building Permits	800,000.00	334,129.48	41.77%	
101-430-3100-32211	Driveway Permits	12,000.00	3,650.00	30.42%	
101-420-2400-32212	Fireplace Permits	16,000.00	4,380.00	27.38%	
101-420-2400-32220	Heating Permits	60,000.00	50,065.00	83.44%	Continental - permits
101-420-2400-32230	Plumbing Permits	75,000.00	61,950.00	82.60%	Continental - permits
101-420-2400-32232	Pool Permits	1,000.00	300.00	30.00%	
101-420-2400-32213	Siding Permits	5,000.00	804.45	16.09%	
101-420-2400-32214	Roof Permits	10,000.00	1,305.35	13.05%	
101-430-3100-32250	Utility Permits	21,600.00	14,572.00	67.46%	
101-420-2220-32260	Burning Permit	1,500.00	790.00	52.67%	
101-410-1320-32270	Massage Therapy Licenses	100.00	-	0.00%	
101-410-1320-32120	Massage Therapy Licenses	-	100.00	#DIV/0!	
101-420-2400-32275	Fire Suppression Permits	2,000.00	9,757.85	487.89%	Continental - permits
101-420-2400-32278	Fire Permit Plan Check Fee	-	5,460.00	#DIV/0!	Continental - permits
101-410-1320-32281	Golf Cart Operation Permit	30.00	-	0.00%	
101-410-1320-32282	Miscellaneous Permits	100.00	50.00	50.00%	
Total Licenses and Permits		1,013,500.00	487,314.13	48.08%	
Intergovernmental					
101-430-3100-33418	MSA - Maintenance	151,755.00	81,888.00	53.96%	Two payments a year
101-420-2220-33420	State Fire Aid	64,000.00	-	0.00%	Pass through in Nov
101-430-3100-33630	Miscellaneous State Grants	1,500.00	-	0.00%	
101-450-5200-33426	Miscellaneous State Grants	4,820.00	2,675.60	55.51%	
101-410-1320-33623	Payment in Lieu of Taxes	34,097.00	-	0.00%	Receipt in Q4
Total Intergovernmental		256,172.00	84,563.60	33.01%	
Charges for Services					
101-410-1910-34103	Zoning & Subdivision Fees	40,000.00	13,760.00	34.40%	
101-420-2400-34104	Plan Check Fees	520,000.00	254,457.99	48.93%	Continental
101-410-1320-34105	Sale of Copies, Books, Maps	50.00	-	0.00%	
101-410-1520-34107	Assessment Searches	2,000.00	1,025.00	51.25%	
101-410-1450-34111	Cable Operation Reimbursement	5,000.00	-	0.00%	
101-420-2400-34112	Planning & Zoning Review Fee	20,000.00	10,134.00	50.67%	
101-430-3100-34114	Street Light Fee	1,000.00	-	0.00%	
101-410-1910-34115	Base Map Upgrading Fee	3,000.00	-	0.00%	
101-410-1910-36206	Escrow Administration Fee	20,000.00	9,600.00	48.00%	More than anticipated activity
Total Charges for Services		611,050.00	288,976.99	47.29%	

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2021 YTD Actuals

Master Worksheet

Account Number	Description	2021 Adopted	Actual 44,286.00	YTD % of Budget	Comments
Fines and Forfeits					
101-410-2100-35100	Fines	35,000.00	7,994.71	22.84%	
Total Fines and Forfeits		35,000.00	7,994.71	22.84%	Within expectation
Investment Earnings					
101-410-1320-36210	Interest Earnings	77,000.00	-	0.00%	
Total Investment Earnings		77,000.00	-	0.00%	
Miscellaneous					
101-410-1320-31811	Cable Franchise Revenue	85,000.00	-	0.00%	
101-410-1320-36200	Miscellaneous Revenue	3,000.00	-	0.00%	
101-430-3100-36200	Miscellaneous Revenue	500.00	1,000.70	200.14%	
101-410-1910-36200	Miscellaneous Revenue	15,000.00	-	0.00%	
101-410-1910-36236	Conservation Easement Fee	20,000.00	-	0.00%	
101-410-1320-36230	Donations	10,000.00	9,000.00	90.00%	Jaycees
101-410-1320-34120	Tower Rent	112,517.00	24,301.77	21.60%	Within expectation
Total Miscellaneous		246,017.00	34,302.47	13.94%	
Prior Period Adjustments					
Total General Fund Revenues:		6,063,618.00	903,151.90	14.89%	
General Fund Expenditures:					
1110	Mayor & Council				
Personnel					
101-410-1110-41030	Part-time Salaries	25,690.00	-	0.00%	
101-410-1110-41220	FICA Contributions	1,593.00	-	0.00%	
101-410-1110-41230	Medicare Contributions	373.00	-	0.00%	
101-410-1110-41510	Workers Compensation	130.00	-	0.00%	Paid in Q2
Total Personnel		27,786.00	-	0.00%	Mayor and Council June/Dec Payments
Materials and Supplies					
101-410-1110-42000	Office Supplies	125.00	-	0.00%	
101-410-1110-42001	Computer Reimbursement	3,000.00	2,858.99	95.30%	
101-410-1110-43310	Mileage	300.00	-	0.00%	
101-410-1110-43185	IT Support	1,332.00	300.72	22.58%	
Total Materials and Supplies		4,757.00	3,159.71	66.42%	
Charges and Services					
101-410-1110-44300	Miscellaneous	7,250.00	-	0.00%	PY there was an expense from Youth Service Bureau for \$5,250
101-410-1110-44330	Dues & Subscriptions	16,500.00	4,229.00	25.63%	
101-410-1110-44370	Conferences & Training	1,000.00	175.00	17.50%	
Total Charges and Services		24,750.00	4,404.00	17.79%	
1110	Total Mayor & Council	57,293.00	7,563.71	13.20%	
1320	Administration				
Personnel					
101-410-1320-41010	Full-time Salaries	169,407.00	38,227.17	22.57%	
101-410-1320-41040	Temporary Employees	-	1,532.40	#DIV/0!	This is offset by the MCMA Grant
101-410-1320-41210	PERA Contributions	12,706.00	3,112.85	24.50%	
101-410-1320-41216	MSRS Contributions - City Admin	1,649.00	168.73	10.23%	
101-410-1320-41220	FICA Contributions	10,503.00	2,545.81	24.24%	
101-410-1320-41230	Medicare Contributions	2,456.00	595.41	24.24%	
101-410-1320-41300	Insurance	31,837.00	5,769.51	18.12%	
101-410-1320-41325	Life Insurance	127.00	24.06	18.94%	
101-410-1320-41330	STD/LTD	905.00	186.53	20.61%	
101-410-1320-41510	Workers Compensation	2,103.00	-	0.00%	Paid in Q2

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
Total Personnel		231,693.00	52,162.47	22.51%	Within Expectation
Materials and Supplies					
101-410-1320-42000	Office Supplies	3,200.00	161.17	5.04%	
101-410-1320-42030	Printed Forms	100.00	-	0.00%	
Total Materials and Supplies		3,300.00	161.17	4.88%	
Charges and Services					
101-410-1320-43100	Assessing Services	97,625.00	-	0.00%	Not yet billed expense in Q2
101-410-1320-43040	Legal Services	87,500.00	4,537.20	5.19%	Includes Jan Only. Feb booked in Q2
101-410-1320-43150	Contract Services	3,000.00	143.11	4.77%	
101-410-1320-43180	Information Technology/Web	7,350.00	-	0.00%	
101-410-1320-43185	IT Support	-	1,824.99	#DIV/0!	
101-410-1320-42002	IT Hardware	600.00	-	0.00%	
101-410-1320-43190	Software Programs	2,540.00	-	0.00%	LF,ADOBE, PLANIT
101-410-1320-43210	Telephone	2,664.00	146.44	5.50%	
101-410-1320-43220	Postage	2,500.00	599.40	23.98%	
101-410-1320-43310	Mileage	1,100.00	-	0.00%	
101-410-1320-43510	Legal Publishing	2,000.00	1,168.37	58.42%	
101-410-1320-43610	Insurance	45,067.00	-	0.00%	Not yet billed Expense in Q2
101-410-1320-44330	Dues & Subscriptions	2,200.00	1,227.00	55.77%	
101-410-1320-44370	Conferences & Training	5,000.00	-	0.00%	
101-410-1320-44371	Allocation to Building Inspections	(2,810.00)	-	0.00%	
Total Charges and Services		256,336.00	9,646.51	3.76%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	1,500.00	80.88	5.39%	
Total Miscellaneous		1,500.00	80.88	5.39%	
1320	Total Administration	492,829.00	62,051.03	12.59%	
1410	Elections				
Personnel					
101-410-1410-41030	Part-time Salaries	-	-	#DIV/0!	
101-410-1410-41510	Workers Compensation	-	-	#DIV/0!	
Total Personnel		-	-	#DIV/0!	
Charges and Services					
101-410-1410-43150	Contract Services	3,150.00	3,100.00	98.41%	
Total Charges and Services		3,150.00	3,100.00	98.41%	
Capital Outlay					
101-410-1410-45800	Other Equipment	-	-	#DIV/0!	
101-480-8000-45800	Other Equipment	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous					
101-410-1410-44300	Miscellaneous	-	-	#DIV/0!	
Total Miscellaneous		-	-	#DIV/0!	
1410	Total Elections	3,150.00	3,100.00	98.41%	
1450	Communications				
Personnel					
101-410-1450-41010	Full-time Salaries	27,128.00	5,696.07	21.00%	
101-410-1450-41210	PERA Contributions	2,035.00	427.20	20.99%	
101-410-1450-41220	FICA Contributions	1,682.00	353.16	21.00%	

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
101-410-1450-41230	Medicare Contributions	393.00	82.62	21.02%	
101-410-1450-41300	Insurance	6,909.00	630.03	9.12%	
101-410-1450-41325	Life Insurance	28.00	5.98	21.36%	
101-410-1450-41330	STD/LTD	145.00	31.35	21.62%	
101-410-1450-41510	Workers Compensation	307.00	-	0.00%	Paid in Q2
Total Personnel		38,627.00	7,226.41	18.71%	Within expectation
Charges and Services					
101-410-1450-43090	Newsletter	1,200.00	-	0.00%	
101-410-1450-43180	Information Technology/Web	2,200.00	100.00	4.55%	
101-410-1450-43185	IT Support	589.00	146.13	24.81%	
101-410-1450-43220	Postage	1,650.00	-	0.00%	
101-410-1450-43152	Cable Operations	5,000.00	-	0.00%	
101-410-1450-44370	Conferences and Training	500.00	-	0.00%	
Total Charges and Services		11,139.00	246.13	2.21%	
1450	Total Communications	49,766.00	7,472.54	15.02%	
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	74,290.00	11,343.20	15.27%	
101-410-1520-41040	Temporary Employees	7,102.00	-	0.00%	
101-410-1520-41210	PERA Contributions	5,572.00	850.76	15.27%	
101-410-1520-41220	FICA Contributions	5,046.00	690.75	13.69%	
101-410-1520-41230	Medicare Contributions	1,180.00	161.53	13.69%	
101-410-1520-41300	Insurance	13,589.00	1,406.57	10.35%	
101-410-1520-41325	Life Insurance	54.00	1.55	2.87%	
101-410-1520-41330	STD/LTD	457.00	9.41	2.06%	
101-410-1520-41510	Workers Compensation	935.00	-	0.00%	Paid in Q2
Total Personnel		108,225.00	14,463.77	13.36%	Within expectation. Not fully staffed. See Additional Contracted services over budget.
Materials and Supplies					
101-410-1520-42000	Office Supplies	800.00	126.63	15.83%	
101-410-1520-42030	Printed Forms	1,000.00	47.70	4.77%	
Total Materials and Supplies		1,800.00	174.33	9.69%	
Charges and Services					
101-410-1520-43010	Audit Services	8,227.00	1,464.50	17.80%	
101-410-1520-43150	Contract Services	10,000.00	13,351.00	133.51%	AEM financial Services for finance. Due to Staff changes and no Finance Director. Offset by reduced salary expenditures in finance.
101-410-1520-43185	IT Support	4,157.00	1,032.06	24.83%	
101-410-1520-42002	IT Hardware	1,500.00	-	0.00%	
101-410-1520-43190	Software Programs	2,919.00	50.00	1.71%	
101-410-1520-43210	Telephone	613.00	-	0.00%	
101-410-1520-43310	Mileage	500.00	-	0.00%	
101-410-1520-44330	Dues & Subscriptions	2,300.00	-	0.00%	
101-410-1520-44370	Conferences & Training	3,200.00	-	0.00%	
101-410-1520-44371	Allocation to Building Inspections	(2,324.00)	-	0.00%	
Total Charges and Services		31,092.00	15,897.56	51.13%	
Miscellaneous					
101-410-1520-44300	Miscellaneous	5,000.00	76.90	1.54%	
Total Miscellaneous		5,000.00	76.90	1.54%	
1520	Total Finance	146,117.00	30,612.56	20.95%	
1910	Planning & Zoning				
Personnel					

CITY OF LAKE ELMO

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
101-410-1910-41010	Full-time Salaries	163,494.00	33,995.16	20.79%	
101-410-1910-41040	Temporary Employees	7,102.00	-	0.00%	
101-410-1910-41210	PERA Contributions	12,262.00	2,549.62	20.79%	
101-410-1910-41220	FICA Contributions	10,577.00	2,087.65	19.74%	
101-410-1910-41230	Medicare Contributions	2,474.00	488.29	19.74%	
101-410-1910-41300	Insurance	32,222.00	4,816.43	14.95%	
101-410-1910-41325	Life Insurance	129.00	10.02	7.77%	
101-410-1910-41330	STD/LTD	935.00	172.31	18.43%	
101-410-1910-41510	Workers Compensation	1,739.00	-	0.00%	Paid in Q2
Total Personnel		230,934.00	44,119.48	19.10%	Within expectation
Materials and Supplies					
101-410-1910-42000	Office Supplies	150.00	16.24	10.83%	
101-410-1910-42030	Printed Forms	-	-		
Total Materials and Supplies		150.00	16.24	10.83%	
CDBG					
101-410-1910-43010	Comm Facilities	400.00	-	0.00%	
Total CDBG		400.00	-		
Charges and Services					
101-410-1910-43020	Comprehensive Planning	-	-		
101-410-1910-43030	Engineering Services	12,000.00	608.75	5.07%	
101-410-1910-43150	Contract Services	21,000.00	388.98	1.85%	
101-410-1910-43185	IT Support	6,160.00	1,503.51	24.41%	
101-410-1910-43190	Software Programs	1,514.00	-	0.00%	
101-410-1910-43210	Telephone	600.00	-	0.00%	
101-410-1910-43220	Postage	150.00	-	0.00%	
101-410-1910-43310	Mileage	100.00	-	0.00%	
101-410-1910-43510	Legal Publishing	1,200.00	316.00	26.33%	
101-410-1910-44330	Dues & Subscriptions	500.00	-	0.00%	
101-410-1910-44370	Conferences & Training	500.00	-	0.00%	
Total Charges and Services		43,724.00	2,817.24	6.44%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200.00	-	0.00%	
Total Miscellaneous		200.00	-	0.00%	
1910	Total Planning & Zoning	275,408.00	46,952.96	17.05%	
1930	Engineering Services				
Charges and Services					
101-410-1930-43030	Engineering Services	40,000.00	5,000.00	12.50%	
101-410-1930-43210	Telephone	-	-		
Total Charges and Services		40,000.00	5,000.00	12.50%	
Capital Outlay					
101-480-8000-45900	Construction Projects	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
1930	Total Engineering Services	40,000.00	5,000.00	12.50%	
1940	City Hall				
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies	100.00	-		
101-410-1940-42230	Building Repair Supplies	800.00	57.99	7.25%	
Total Materials and Supplies		900.00	57.99	6.44%	

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Account Number	Description	2021 Adopted	Actual 44,286.00	YTD % of Budget	Comments
Charges and Services					
101-410-1940-43180	Information Technology/Web	440.00	-	0.00%	
101-410-1940-43185	IT Support	5,599.00	1,390.29	24.83%	
101-410-1940-43210	Telephone	903.00	-	0.00%	
101-410-1940-43810	Utilities	4,555.00	1,010.45	22.18%	
101-410-1940-43840	Refuse	1,648.00	292.82	17.77%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,600.00	1,217.53	18.45%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	16,000.00	3,408.26	21.30%	
101-410-1940-44371	Allocation to Building Inspections	(15,482.00)	-	0.00%	
Total Charges and Services		20,263.00	7,319.35	36.12%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,800.00	277.45	15.41%	
Total Miscellaneous		1,800.00	277.45	15.41%	
1940	Total City Hall	22,963.00	7,654.79	33.34%	
2100	Police				
Charges and Services					
101-420-2100-43150	Law Enforcement Contract	920,183.00	634.22	0.07%	
101-420-2100-44300	Misc. - Community Event	1,800.00	-	0.00%	
Total Charges and Services		921,983.00	634.22	0.07%	
2100	Total Police	921,983.00	634.22	0.07%	
2150	Prosecution				
Charges and Services					
101-420-2150-43045	Attorney Criminal	51,000.00	4,236.00	8.31%	
Total Charges and Services		51,000.00	4,236.00	8.31%	
2150	Total Prosecution	51,000.00	4,236.00	8.31%	
2220	Fire				
Personnel					
101-420-2220-41010	Full-time Salaries	169,562.00	20,254.78	11.95%	inspector not hired until April
101-420-2220-41030	Part-time Salaries	191,527.00	19,824.78	10.35%	
101-420-2220-41035	Paid On Call Salaries	75,000.00	23,773.27	31.70%	
101-420-2220-41210	PERA Contributions	42,012.00	9,105.90	21.67%	
101-420-2220-41220	FICA Contributions	27,038.00	713.00	2.64%	
101-420-2220-41230	Medicare Contributions	6,323.00	885.27	14.00%	
101-420-2220-41300	Insurance	31,726.00	3,287.27	10.36%	
101-420-2220-41325	Life Insurance	120.00	-	0.00%	
101-420-2220-41330	STD/LTD	1,108.00	-	0.00%	
101-420-2220-41420	Unemployment Benefits	2,500.00	-	0.00%	
101-420-2220-41510	Workers Compensation	52,023.00	-	0.00%	Paid in Q2
Total Personnel		598,939.00	77,844.27	13.00%	Within expectation
Materials and Supplies					
101-420-2220-42000	Office Supplies	1,000.00	277.95	27.80%	
101-420-2220-42080	EMS Supplies	2,400.00	976.74	40.70%	
101-420-2220-42090	Fire Prevention	2,000.00	-	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	14,000.00	1,725.22	12.32%	
101-420-2220-42400	Small Tools & Equipment	24,679.00	8,861.56	35.91%	
Total Materials and Supplies		44,079.00	11,841.47	26.86%	
Charges and Services					
101-420-2220-43050	Physicals	8,300.00	2,690.00	32.41%	

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		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
101-420-2220-43150	Contract Services	3,500.00	-	0.00%	
101-420-2220-43185	IT Support	18,843.00	4,951.89	26.28%	
101-420-2220-42002	IT Hardware	1,200.00	-	0.00%	
101-420-2220-43210	Telephone	4,674.00	630.22	13.48%	
101-420-2220-43220	Postage	-	10.10	#DIV/0!	
101-420-2220-43230	Radio	20,000.00	154.90	0.77%	Paid Q1 in April
101-420-2220-43310	Mileage	500.00	-	0.00%	
101-420-2220-43630	Insurance	10,467.00	-	0.00%	Not yet paid. Q2
101-420-2220-43810	Utility	15,450.00	4,388.54	28.40%	
101-420-2220-43840	Refuse	1,030.00	122.33	11.88%	
101-420-2220-44010	Repairs/Maint Bldg	9,000.00	3,556.46	39.52%	
101-420-2220-44040	Repairs/Maint Eqpt	43,920.00	2,341.80	5.33%	
101-420-2220-44170	Uniforms	10,000.00	3,528.15	35.28%	
101-420-2220-44330	Dues & Subscriptions	6,330.00	4,835.00	76.38%	
101-420-2220-44350	Books	1,000.00	91.06	9.11%	
101-420-2220-44370	Conferences & Training	20,580.00	3,638.00	17.68%	
Total Charges and Services		174,794.00	30,938.45	17.70%	
Capital Outlay					
101-480-8000-45500	Vehicle	-	-	#DIV/0!	
101-480-8000-45800	Equipment	-	-	#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000.00	86.76	4.34%	
Total Miscellaneous		2,000.00	86.76	4.34%	
2220	Total Fire	819,812.00	120,710.95	14.72%	
2220	Fire Relief				
Charges and Services					
101-420-2220-44920	Fire State Aid	64,000.00	-	0.00%	Pass through in Nov
Total Charges and Services		64,000.00	-	0.00%	
2250	Total Fire Relief	64,000.00	-	0.00%	
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	400,707.00	59,134.64	14.76%	no B.O. offset by increase in contracted services
101-420-2400-41210	PERA Contributions	30,053.00	4,485.58	14.93%	
101-420-2400-41216	MSRS Employer Contribution	504.00	56.84	11.28%	
101-420-2400-41220	FICA Contributions	24,844.00	3,383.25	13.62%	
101-420-2400-41230	Medicare Contributions	5,810.00	808.75	13.92%	
101-420-2400-41300	Insurance	81,179.00	10,180.61	12.54%	Not yet billed Expense in Q2
101-420-2400-41325	Life Insurance	331.00	23.14	6.99%	
101-420-2400-41330	STD/LTD	2,341.00	150.68	6.44%	
101-420-2400-41510	Workers Compensation	4,815.00	-	0.00%	Paid in Q2
Total Personnel		550,584.00	78,223.49	14.21%	
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,750.00	-	0.00%	
101-420-2400-42030	Printed Forms	350.00	-	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600.00	484.50	13.46%	
Total Materials and Supplies		5,700.00	484.50	8.50%	
Charges and Services					
101-420-2400-43030	Engineering	5,000.00	-	0.00%	

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		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
101-420-2400-43150	Inspector Contract Services	319,300.00	126,015.96	39.47%	
101-420-2400-43180	Information Technology/Web	-	3,280.00	#DIV/0!	
101-420-2400-43185	IT Support	6,820.00	1,544.19	22.64%	
101-420-2400-42002	IT Hardware	700.00	545.78	77.97%	
101-420-2400-43190	Software Programs	1,100.00	-	0.00%	
101-420-2400-43210	Telephone	3,760.00	633.98	16.86%	
101-420-2400-43630	Insurance	4,962.00	-	0.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,500.00	-	0.00%	
101-420-2400-44170	Uniforms	800.00	-	0.00%	
101-420-2400-44330	Dues & Subscriptions	500.00	-	0.00%	
101-420-2400-44350	Books	600.00	-	0.00%	
101-420-2400-44370	Conferences & Training	3,200.00	850.00	26.56%	
Total Charges and Services		348,242.00	132,869.91	38.15%	
Capital Outlay					
101-480-2400-45500	Vehicle	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous					
101-420-2400-44371	Allocations from Admin, Finance, City Hall	20,616.00	-	0.00%	
101-420-2400-44300	Miscellaneous	1,000.00	-	0.00%	
Total Miscellaneous		21,616.00	-	0.00%	
2400	Total Building Inspection	926,142.00	211,577.90	22.85%	
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	3,350.00	-	0.00%	
Total Charges and Services		3,350.00	-	0.00%	
2500	Total Emergency Communications	3,350.00	-	0.00%	
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	13,000.00	2,660.92	20.47%	
Total Charges and Services		13,000.00	2,660.92	20.47%	
2700	Total Animal Control	13,000.00	2,660.92	20.47%	
3100	Streets				
Personnel					
101-430-3100-41010	Full-time Salaries	412,315.00	67,557.89	16.39%	
101-430-3100-41020	Overtime	6,000.00	2,452.43	40.87%	
101-430-3100-41040	Temporary Employees	12,500.00	-	0.00%	
101-430-3100-41210	PERA Contributions	31,374.00	5,250.80	16.74%	
101-430-3100-41220	FICA Contributions	26,711.00	4,165.98	15.60%	
101-430-3100-41230	Medicare Contributions	6,247.00	974.26	15.60%	
101-430-3100-41300	Insurance	92,920.00	14,058.25	15.13%	
101-430-3100-41325	Life Insurance	427.00	59.54	13.94%	
101-430-3100-41330	STD/LTD	2,267.00	367.92	16.23%	
101-430-3100-41600	Safety Clothing Allowance	600.00	-	0.00%	
101-430-3100-41510	Workers Compensation	41,208.00	-	0.00%	Paid in Q2
Total Personnel		632,569.00	94,887.07	15.00%	
Materials and Supplies					
101-430-3100-42000	Office Supplies	500.00	200.00	40.00%	
101-430-3100-42120	Fuel, Oil and Fluids	21,000.00	4,135.98	19.70%	
101-430-3100-42150	Operating Supplies	9,500.00	1,878.71	19.78%	

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		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
101-430-3100-42210	Repair/Maint. Supplies	10,000.00	2,508.45	25.08%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,000.00	6,073.35	60.73%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	39,000.00	-	0.00%	
101-430-3100-42260	Street Signs	4,000.00	-	0.00%	
101-430-3100-42290	Sand/Salt S&I	85,000.00	38,940.42	45.81%	
101-430-3100-42400	Small Tools & Minor Equipment	4,500.00	-	0.00%	
101-430-3100-44375	Personal Protection Equipment	1,200.00	-	0.00%	
Total Materials and Supplies		184,700.00	53,736.91	29.09%	
Charges and Services					
101-430-3100-43030	Engineering Services	14,000.00	1,420.50	10.15%	
101-430-3100-43090	Sealcoating & Crack Sealing	565,000.00	15,664.00	2.77%	
101-430-3100-43150	Contract Services	24,000.00	1,948.85	8.12%	
101-430-3100-43185	IT Support	12,976.00	2,144.18	16.52%	
101-430-3100-42002	IT Hardware	750.00	-	0.00%	
101-430-3100-43190	Software Programs	1,750.00	1,201.00	68.63%	
101-430-3100-43210	Telephone	5,500.00	918.76	16.70%	
101-430-3100-43230	Radio	5,000.00	-	0.00%	
101-430-3100-43310	Mileage	250.00	-	0.00%	
101-430-3100-43510	Public Notices	212.00	-	0.00%	
101-430-3100-43630	Insurance	25,787.00	-	0.00%	Not yet billed Expense in Q2
101-430-3100-43810	Utilities	25,000.00	7,264.22	29.06%	
101-430-3100-43811	Street Lights	39,000.00	11,908.15	30.53%	
101-430-3100-43840	Refuse	4,600.00	651.33	14.16%	
101-430-3100-44010	Repairs/Maint Bldg.	12,000.00	1,128.42	9.40%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	650.00	360.97	55.53%	
101-430-3100-44040	Repairs/Maint Equip	29,500.00	154.11	0.52%	
101-430-3100-44041	Repairs/Maint Equip S&I	14,000.00	2,219.99	15.86%	
101-430-3100-44130	Equipment Rental	2,000.00	-	0.00%	
101-430-3100-44170	Uniforms	5,700.00	1,107.99	19.44%	
101-430-3100-44330	Dues & Subscriptions	750.00	294.37	39.25%	
101-430-3100-44370	Conferences & Training	4,500.00	375.00	8.33%	
101-430-3100-44380	Clean-up Days	-	-	#DIV/0!	
Total Charges and Services		792,925.00	48,761.84	6.15%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-480-3100-45500	Capital Purchases	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous					
101-430-3100-44300	Miscellaneous	1,000.00	31.00	3.10%	
Total Miscellaneous		1,000.00	31.00	3.10%	
3100	Total Streets	1,611,194.00	197,416.82	12.25%	
5200	Parks & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	72,988.00	17,577.66	24.08%	
101-450-5200-41040	Temporary Employees	10,000.00	-	0.00%	
101-450-5200-41210	PERA Contributions	5,474.00	1,318.32	24.08%	
101-450-5200-41220	FICA Contributions	5,145.00	1,053.23	20.47%	
101-450-5200-41230	Medicare Contributions	1,203.00	246.32	20.48%	
101-450-5200-41300	Insurance	15,415.00	3,254.83	21.11%	
101-450-5200-41325	Life Insurance	67.00	12.63	18.85%	
101-450-5200-41330	STD/LTD	401.00	85.07	21.21%	
101-450-5200-41600	Safety Clothing Allowance	350.00	-	0.00%	
101-450-5200-41510	Workers Compensation	10,901.00	-	0.00%	Paid in Q2

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Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
Total Personnel		121,944.00	23,548.06	19.31%	
Materials and Supplies					
101-450-5200-42000	Office Supplies	450.00	17.59	3.91%	
101-450-5200-42120	Fuel, Oil and Fluids	5,500.00	1,363.88	24.80%	
101-450-5200-42150	Operating Supplies	750.00	42.00	5.60%	
101-450-5200-42210	Repair/Maint. Supplies	6,000.00	1,396.65	23.28%	
101-450-5200-42230	Building Repair Supplies	500.00	79.87	15.97%	
101-450-5200-42250	Landscaping Materials	550.00	-	0.00%	
101-450-5200-42400	Small Tools & Minor Equipment	4,550.00	693.15	15.23%	
Total Materials and Supplies		18,300.00	3,593.14	19.63%	
Charges and Services					
101-450-5200-43150	Contracted Services	56,000.00	359.90	0.64%	
101-450-5200-43185	IT Support	5,500.00	1,366.81	24.85%	
101-450-5200-43210	Telephone	1,750.00	168.86	9.65%	
101-450-5200-43630	Insurance	7,858.00	-	0.00%	Not yet billed Expense in Q2
101-450-5200-43810	Utilities	10,815.00	1,454.58	13.45%	
101-450-5200-43840	Refuse	4,000.00	535.55	13.39%	
101-450-5200-44010	Repairs/Maint Bldg	3,000.00	754.72	25.16%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200.00	-	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	14,000.00	1,130.02	8.07%	
101-450-5200-44120	Rentals - Buildings	7,000.00	972.00	13.89%	
101-450-5200-44170	Uniforms	1,100.00	175.83	15.98%	
101-450-5200-44302	Lakes	15,000.00	-	0.00%	
101-450-5200-44370	Conferences & Training	3,000.00	775.00	25.83%	
101-450-5200-44130	Equipment Rental	1,000.00	-	0.00%	
101-450-5200-44375	Personal Protection Equipment	400.00	-	0.00%	
Total Charges and Services		133,623.00	7,693.27	5.76%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-900-5200-45500	Capital Purchases	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	

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Account Number	Description	2021 Adopted	Actual 44,286.00	YTD % of Budget	Comments
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,000.00	-	0.00%	
Total Miscellaneous		1,000.00	-	0.00%	
5200	Total Parks & Recreation	274,867.00	34,834.47	12.67%	
9000	Transfers				
Transfers					
101-900-9000-47205	Operating Transfer to EDA	30,000.00	-	0.00%	Will do at YE
101-900-9000-47250	Operating Trans to Vehicle-Add	125,000.00	-	0.00%	Will do at YE
101-900-9000-47200	Transfer to Vehicle Replacement Fund	135,746.00	-	0.00%	Will do at YE
Total Transfers		290,746.00	-	0.00%	
9000	Total Transfers	290,746.00	-	0.00%	
9000	Contingency Reserve				
Contingency Reserve					
	Reserve for possible Insurance Increase	-	-	#DIV/0!	
Total Contingency Reserve		-	-	#DIV/0!	
9000	Contingency Reserve	-	-	#DIV/0!	
	Prior Period Adjustments				
Total General Fund Expenditures:		6,063,620.00	742,478.87	12.24%	
Total Gen Fund Revs. Over/(Under) Expenditures:		(2.00)	160,673.03		
601	Water Fund				
Water Fund Revenues:					
601-000-0000-36100	Special Assessments	10,740.00	-	0.00%	Booked with SA collections from County
601-494-8000-36103	Prepaid Special Assessments	-	18,421.77	#DIV/0!	
601-000-0000-37100	Water Sales	1,029,177.00	(1,322.88)	-0.13%	Q1 not yet billed
601-000-0000-37120	Bulk Water	1,000.00	602.39	60.24%	
601-000-0000-37140	Water Access Revenue	1,617,000.00	504,000.00	31.17%	Fluctuates with timing and number of developments/projects.
601-000-0000-37150	Water Connections - Municipal	451,000.00	252,000.00	55.88%	Continental
601-000-0000-37170	Meter Sales	95,000.00	32,344.82	34.05%	
601-000-0000-36220	Rent	26,000.00	-	0.00%	Farmland Rent Keene Faarms LLC, paid in PY in Apr/Nov
Total Water Fund Revenues:		3,229,917.00	806,046.10	24.96%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	217,707.00	65,255.24	29.97%	
601-494-9400-41030	Part-time Salaries	13,992.00	-	0.00%	No part time salaries since utility billing clerk made ft position
601-494-9400-41020	Overtime	6,000.00	2,224.17	37.07%	
601-494-9400-41040	Temporary Employees	-	-	#DIV/0!	
601-494-9400-41210	PERA Contributions	17,827.00	4,966.37	27.86%	
601-494-9400-41216	MSRS Contributions -City Admin	461.00	69.40	15.05%	
601-494-9400-41220	FICA Contributions	14,737.00	3,949.48	26.80%	
601-494-9400-41230	Medicare Contributions	3,447.00	923.64	26.80%	
601-494-9400-41300	Insurance	44,902.00	13,055.02	29.07%	
601-494-9400-41325	Life Insurance	197.00	55.66	28.25%	
601-494-9400-41330	STD/LTD	1,177.00	332.11	28.22%	
601-494-9400-41600	Safety Clothing Allowance	400.00	-	0.00%	
601-494-9400-41510	Workers Compensation	7,682.00	-	0.00%	
Total Personnel		328,529.00	90,831.09	27.65%	Within expectation

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		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
Materials and Supplies					
601-494-9400-42000	Office Supplies	800.00	57.56	7.20%	
601-494-9400-42120	Fuel, Oil and Fluids	9,000.00	1,128.22	12.54%	
601-494-9400-42030	Printed Forms	750.00	391.13	52.15%	
601-494-9400-42150	Operating Supplies	3,500.00	146.08	4.17%	
601-494-9400-42160	Chemicals	11,000.00	-	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	16,000.00	337.09	2.11%	
601-494-9400-42300	Water Meters & Supplies	145,000.00	142,108.68	98.01%	Purchase at beginning of year
601-494-9400-44375	Personal Protective Equipment	800.00	-	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	9,800.00	31.89	0.33%	
Total Materials and Supplies		196,650.00	144,200.65	73.33%	
Charges and Services					
601-494-9400-43030	Engineering Services	25,000.00	2,300.25	9.20%	
601-494-9400-43010	Audit Services	8,227.00	1,464.50	17.80%	
601-494-9400-43090	Newsletter	1,100.00	-	0.00%	
601-494-9400-43150	Contract Services	30,000.00	13,691.05	45.64%	
601-494-9400-43185	IT Support	8,027.00	2,093.62	26.08%	
601-494-9400-42002	IT Hardware	1,000.00	-	0.00%	
601-494-9400-43190	Software Programs	9,900.00	-	0.00%	
601-494-9400-43210	Telephone	2,000.00	210.09	10.50%	
601-494-9400-44377	Credit Card Fees	7,262.00	3,148.07	43.35%	
601-494-9400-43220	Postage	4,000.00	376.77	9.42%	
601-494-9400-43310	Mileage	200.00	-	0.00%	
601-494-9400-43610	Insurance	11,607.00	-	0.00%	Not yet billed Expense in Q2
601-494-9400-43810	Electric Utility	80,000.00	15,358.16	19.20%	
601-494-9400-43820	Water Utility	23,000.00	5,606.00	24.37%	
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	45,000.00	4,006.54	8.90%	
601-494-9400-44040	Repairs\Maint. Equip.	7,500.00	-	0.00%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	4,000.00	1,362.93	34.07%	
601-494-9400-44150	Equipment Rental	1,000.00	-	0.00%	
601-494-9400-44170	Uniforms	1,000.00	160.71	16.07%	
601-494-9400-44330	Dues & Subscriptions	400.00	-	0.00%	
601-494-9400-44370	Conferences & Training	2,500.00	-	0.00%	
601-494-9400-44386	Real Estate Taxes	23,777.00	-	0.00%	
Total Charges and Services		296,500.00	49,778.69	16.79%	
Capital Outlay					
601-494-9400-45300	Improvments Other Than Bldgs	658,844.00	-	0.00%	
Total Capital Outlay		658,844.00	-	0.00%	
Miscellaneous and Non-operating					
601-494-9400-44300	Miscellaneous	2,000.00	-	0.00%	
601-494-9400-46010	Bond Principal	790,000.00	530,000.00	67.09%	
601-494-9400-46110	Bond Interest	252,402.00	96,198.00	38.11%	
Total Misc. and Non-operating		1,044,402.00	626,198.00	59.96%	
	Prior Period Adjustments				
Total Water Fund Expenses:		2,524,925.00	911,008.43	36.08%	
Total Water Fund Revs. Over/(Under) Expenses:		704,992.00	(104,962.33)	-14.89%	
602	Sewer Fund				
Sewer Fund Revenues:					
602-000-0000-36100	Special Assessments	162,570.00	-	0.00%	Booked with SA collections from County
602-495-8055-36103	Special Assessments	-	3,745.95	#DIV/0!	SA payoffs
602-495-8000-36103	Prepaid Special Assessments	-	21,290.80	#DIV/0!	SA payoffs

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Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
602-000-0000-37200	Sewer Sales	466,378.00	(25.96)	-0.01%	Q1 not yet billed
602-000-0000-37220	SAC Early Pay discount/revenue	7,500.00	1,640.10	21.87%	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	1,359,000.00	492,000.00	36.20%	Fluctuates with timing and number of developments/projects. PY Continental properties
602-000-0000-37260	Sewer Connection Fees Municipa	389,000.00	248,000.00	63.75%	Continental Properties
Total Sewer Fund Revenues:		2,384,448.00	766,650.89	32.15%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	82,123.00	16,523.68	20.12%	
602-495-9450-41030	Part-time Salaries	12,243.00	-	0.00%	No part time salaries since utility billing clerk made ft position
602-495-9450-41020	Overtime	6,000.00	1,874.93	31.25%	
602-495-9450-41210	PERA Contributions	7,527.00	1,303.98	17.32%	
602-495-9450-41216	MSRS Contributions -City Admin	308.00	34.71	11.27%	
602-495-9450-41220	FICA Contributions	6,223.00	1,051.37	16.89%	
602-495-9450-41230	Medicare Contributions	1,455.00	245.86	16.90%	
602-495-9450-41300	Insurance	16,435.00	3,106.42	18.90%	
602-495-9450-41325	Life Insurance	69.00	11.93	17.29%	
602-495-9450-41330	STD/LTD	440.00	78.46	17.83%	
602-495-9450-41600	Safety Clothing Allowance	140.00	-	0.00%	
602-495-9450-41510	Workers Compensation	4,617.00	-	0.00%	
Total Personnel		137,580.00	24,231.34	17.61%	Within expectation
Materials and Supplies					
602-495-9450-42210	Repair/Maint. Supplies	3,500.00	19.45	0.56%	
602-495-9450-42000	Office Supplies	600.00	63.84	10.64%	
602-495-9450-42030	Printed Forms	600.00	294.00	49.00%	
602-495-9450-42120	Fuel, Oil and Fluids	8,200.00	1,155.68	14.09%	
602-495-9450-42150	Operating Supplies	1,500.00	122.85	8.19%	
602-495-9450-44375	Personal Protective Equipment	350.00	-	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	2,500.00	41.49	1.66%	
Total Materials and Supplies		17,250.00	1,697.31	9.84%	
Charges and Services					
602-494-9450-42210	RepairMaint. Supplies	-	67.88	#DIV/0!	
602-495-9450-43030	Engineering Services	15,000.00	130.00	0.87%	
602-495-9450-43010	Audit Services	8,227.00	1,464.50	17.80%	
602-495-9450-43090	Newsletter	1,100.00	-	0.00%	
602-495-9450-43150	Contract Services	50,000.00	9,565.86	19.13%	
602-495-9450-43185	IT Support	4,684.00	1,204.27	25.71%	
602-495-9450-42002	IT Hardware	650.00	-	0.00%	
602-495-9450-43190	Software Programs	9,305.00	-	0.00%	
602-495-9450-43210	Telephone	2,500.00	410.69	16.43%	
602-495-9450-44377	Credit Card Fees	7,262.00	3,148.07	43.35%	
602-495-9450-43220	Postage	3,500.00	376.77	10.76%	
602-495-9450-43310	Mileage	100.00	-	0.00%	
602-495-9450-43610	Insurance	4,633.00	-	0.00%	Not yet billed Expense in Q2
602-495-9450-43810	Electric Utility	15,500.00	3,892.57	25.11%	
602-495-9450-43820	Sewer Utility - Met Council	265,011.00	88,337.12	33.33%	Within expectation
602-495-9450-44010	Repairs/Maint Imp Bldgs	1,000.00	692.74	69.27%	
602-495-9450-44040	Repairs/Maint. Equip.	4,500.00	-	0.00%	
602-495-9450-44150	Equipment Rental	8,000.00	-	0.00%	
602-495-9450-44170	Uniforms	600.00	92.03	15.34%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	4,000.00	1,045.40	26.14%	
602-495-9450-44370	Conferences & Training	3,500.00	-	0.00%	
Total Charges and Services		409,072.00	110,427.90	26.99%	
Capital Outlay					
602-480-8081-43030	Engineering Services	-	1,114.15	#DIV/0!	

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
602-480-8081-43150	Contract Services	-	(7,010.16)	#DIV/0!	
602-495-9450-45300	Improvements Other Than Bldgs	275,760.00	-	0.00%	
Total Capital Outlay		275,760.00	(5,896.01)	-2.14%	
Miscellaneous and Non-operating					
602-495-9450-44300	Miscellaneous Expenses	1,000.00	-		
602-495-9450-46010	Bond Principal	470,000.00	305,000.00	64.89%	
602-495-9450-46110	Bond Interest	169,822.00	87,908.00	51.76%	
Total Misc. and Non-operating		640,822.00	392,908.00	61.31%	
	Prior Period Adjustment				
Total Sewer Fund Expenses:		1,480,484.00	523,368.54	35.35%	
Total Sewer Fund Revs. Over/(Under) Expenses:		903,964.00	243,282.35	26.91%	
603	Storm Water Fund				
Storm Water Fund Revenues:					
603-000-0000-36210	Interest on Investment	4,574.00	(11,611.78)	-253.86%	
603-000-0000-37100	Surface Water Utility Sales	385,155.00	-	0.00%	Billed once a year
603-000-0000-37300	Storm Water Utility Sales		(108.01)	#DIV/0!	
603-000-0000-34113	SW Review Fee Revenue	35,000.00	14,155.00	40.44%	
Total Storm Water Fund Revenues:		424,729.00	2,435.21	0.57%	
Storm Water Fund Expenses:					
Personnel					
603-496-9500-41010	Full-time Salaries	43,133.00	9,271.31	21.49%	
603-496-9500-41030	Part-time Salaries	8,745.00	-	0.00%	no part time salaries since utility billing clerk made ft position
603-496-9500-41020	Overtime	1,000.00	380.97	38.10%	
603-496-9500-41210	PERA Contributions	3,966.00	693.76	17.49%	
603-496-9500-41216	MSRS Contributions -City Admin	154.00	17.36	11.27%	
603-496-9500-41220	FICA Contributions	3,278.00	556.64	16.98%	
603-496-9500-41230	Medicare Contributions	767.00	130.29	16.99%	
603-496-9500-41300	Insurance	8,599.00	1,966.77	22.87%	
603-496-9500-41325	Life Insurance	36.00	6.70	18.61%	
603-496-9500-41330	STD/LTD	230.00	46.70	20.30%	
603-496-9500-41600	Safety Clothing Allowance	125.00	-	0.00%	

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2021 YTD Actuals

Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
603-496-9500-41510	Workers' Compensation	2,232.00	-	0.00%	
Total Personnel		72,265.00	13,070.50	18.09%	Within expectation
Materials and Supplies					
603-496-9500-42000	Office Supplies	450.00	-	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids	3,500.00	196.90	5.63%	
603-496-9500-42030	Printed Forms	600.00	294.00	49.00%	
603-496-9500-42270	Repair/Maint. Maint Supplies	2,250.00	-	0.00%	
603-496-9500-42150	Operating Supplies	1,000.00	-	0.00%	
603-496-9500-44375	Personal Protective Equipment	500.00	-	0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	2,500.00	250.46	10.02%	
Total Materials and Supplies		10,800.00	741.36	6.86%	
Charges and Services					
603-496-9500-43030	Engineering Services	10,000.00	92.50	0.93%	
603-496-9500-43010	Audit Services	8,227.00	1,464.50	17.80%	
603-496-9500-43150	Contract Services	6,500.00	858.88	13.21%	
603-496-9500-43185	IT Support	4,620.00	1,102.39	23.86%	
603-496-9500-42002	IT Hardware	600.00	-	0.00%	
603-496-9500-43190	Software Programs	8,232.00	-	0.00%	
603-496-9500-43210	Telephone	1,100.00	168.86	15.35%	
603-496-9500-44377	Credit Card Fees	500.00	-	0.00%	
603-496-9500-43220	Postage	1,650.00	1,336.94	81.03%	
603-496-9500-43510	Legal Publishing	60.00	-	0.00%	
603-496-9500-43610	Insurance	7,277.00	-	0.00%	Not yet billed Expense in Q2
603-496-9500-44010	Street Sweeping	28,000.00	-	0.00%	
603-496-9500-44040	Repairs/Maint Equip	2,500.00	-	0.00%	
603-496-9500-44015	Repairs/Maint Bldg	100.00	-	0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	25,000.00	-	0.00%	
603-496-9500-44150	Equipment Rental	1,000.00	-	0.00%	
603-496-9500-44170	Uniforms	250.00	37.08	14.83%	
603-496-9500-44370	Conferences & Training	2,000.00	129.00	6.45%	
Total Charges and Services		107,616.00	5,190.15	4.82%	
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous and Non-operating					
603-496-9500-44300	Miscellaneous Expenses	5,000.00	-	0.00%	
603-496-9500-46010	Bond Principal	200,000.00	200,000.00	100.00%	
603-496-9500-46110	Bond Interest	54,771.00	29,569.00	53.99%	
Total Misc. and Non-operating		259,771.00	229,569.00	88.37%	
	Prior Period Adjustment				
Total Storm Water Fund Expenses:		450,452.00	248,571.01	55.18%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		(25,723.00)	(246,135.80)	956.87%	
221	EDA Brookfield Building Fund				
EDA Brookfield Bldg Fund Revenues:					
221-000-0000-34110	Tenant Rents	88,836.00	26,505.00	29.84%	Within expectation
221-000-0000-39201	Transfer from City Hall Budget	30,000.00	-	0.00%	Will do at YE
Total EDA Brookfield Building Fund Revenues:		118,836.00	26,505.00	22.30%	
EDA Brookfield Bldg Fund Expenses:					

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Master Worksheet

		2021	Actual	YTD % of	
Account Number	Description	Adopted	44,286.00	Budget	Comments
Materials and Supplies					
221-460-6301-42110	Repair/Maint. Maint Supplies	2,000.00	-	0.00%	
221-460-6301-42150	Operating Supplies	100.00	-	0.00%	
Total Materials and Supplies		2,100.00	-	0.00%	
Charges and Services					
221-460-6301-43150	Contract Services	10,000.00	2,687.85	26.88%	
221-460-6301-44386	Real Estate Taxes	14,410.00	-	0.00%	Paid in Q2
221-460-6301-43810	Utilities	21,630.00	4,442.43	20.54%	
221-460-6301-43840	Refuse	6,500.00	871.88	13.41%	
221-460-6301-44040	Repairs/Maint Equip	7,500.00	-	0.00%	
Total Charges and Services		60,040.00	8,002.16	13.33%	
Capital Outlay					
221-460-6301-45200	Buildings	-	-	#DIV/0!	
221-460-6301-45300	Improvements Other Than Bldgs	-	-	#DIV/0!	
Total Capital Outlay		-	-	#DIV/0!	
Miscellaneous and Non-operating					
221-460-6301-44300	Miscellaneous Expenses	1,000.00	-	0.00%	
221-460-6301-46010	Bond Principal	47,000.00	47,000.00	100.00%	Paid once a year
221-460-6301-46110	Bond Interest	38,588.00	19,822.50	51.37%	Paid Twice a year
221-460-6301-46200	Fiscal Agent Fees	1,700.00	-	0.00%	
Total Misc. and Non-operating		88,288.00	66,822.50	75.69%	
Total EDA Brookfield Bldg Fund Expenses:		150,428.00	74,824.66	49.74%	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		(31,592.00)	(48,319.66)	152.95%	

As of March 31, 2021					
Category Total	Concentration	Face / Cost	Estimated Yield to Maturity	Estimated - Annualized Cost Yield Amount	Market Value
Money Market	49%	15,759,163.04	0.11%	17,178.52	\$15,759,163.04
Brokered CD	23%	7,211,001.40	1.74%	125,564.52	\$ 7,306,877.88
Government Securities	9%	2,815,263.83	0.37%	10,281.53	\$ 2,806,717.10
Municipal Securities	11%	3,358,419.86	2.56%	86,099.59	\$ 3,461,168.90
Checking	8%	2,584,847.91	0.00%	-	\$ 2,584,847.91
	100%	31,728,696.04	0.75%	\$ 239,124.16	\$31,918,774.83

As of December 31, 2020					
Category Total	Concentration	Face / Cost	Estimated Yield to Maturity	Estimated - Annualized Cost Yield Amount	Market Value
Money Market	47%	15,413,149.48	0.09%	14,323.11	\$15,413,149.48
Brokered CD	27%	8,629,001.40	1.74%	149,927.02	\$ 8,770,174.90
Government Securities	8%	2,472,323.90	0.59%	14,638.56	\$ 2,473,164.70
Municipal Securities	11%	3,570,894.08	2.71%	96,723.30	\$ 3,736,126.55
Checking	7%	2,317,073.00	0.00%	-	\$ 2,317,073.00
	100%	32,402,441.86	0.85%	\$ 275,612.00	\$32,709,688.63

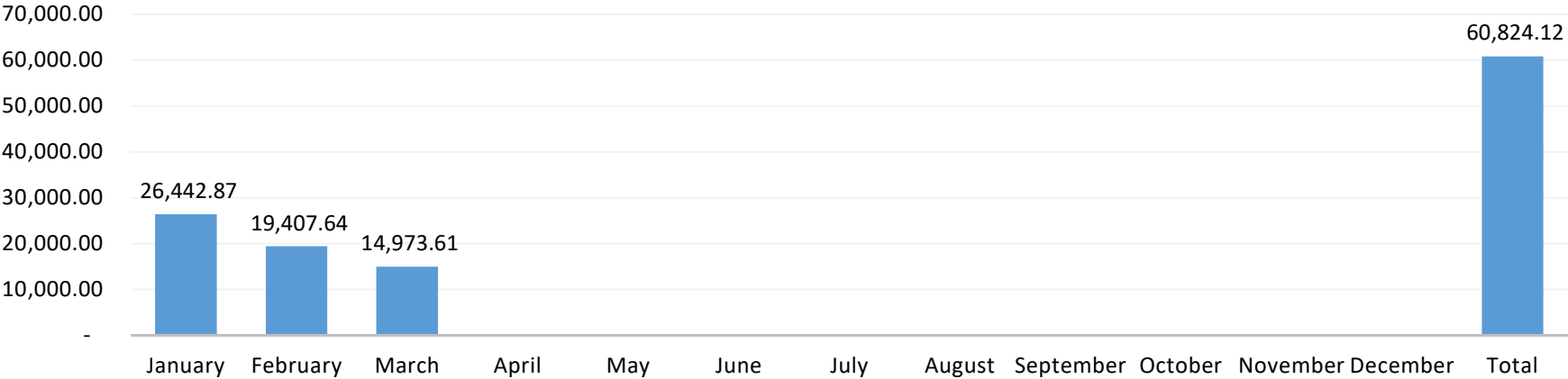
Change

Face/Cost (673,745.82) The total Cash & Investments decreased 2.08% or \$673,745.82 -2.08% due to debt service payments in January/Feb for approximately 3.4 mill, offset overall by large receipts in February for building permit fees from one customer, Continental Properties of approximately 2 mill.

Yield to Maturity Decrease \$ -0.10% 36,487.84 The Yield to Maturity decreased by 10% or \$36,487.84 due to securities being called and reinvested at a lower interest rate. The market continues to stay low. Going forward the greatest impact will be when CD's and Agency obligations are called and the options to replace will have yields over 1% to 2% less than the current yields. The number of calls on Munis are minimal so the yield that portion of the portfolio should not diminish significantly.

Concentration Going forward as CD's and Agency obligations are called there will be an increase in Governmental Securities concentration since the option to replace have yields around 1% up 2% whereas CD's continue to have lower Yields between .05 to .90 for a one year to a five year. Additionally in Q2, we will be looking at investing a large portion of the Money Market into Governmental Securities as Money Market yields continue to stay very low.

2021 Interest Earnings from Investments



Market Value as of 3/21/2021

