	1Q 23	2Q 23	3Q 23	4Q 23	2023 **YTD**	2022	2021
ADMINISTRATION							
Licenses & Permits	12	41	47		100	147	n/a
Communications metric	48099	52339	57014		157452		n/a
Recruitments Open	8	3	2		13	88.00%	n/a
Recruitments Closed	4	5	2		11		
Council Agenda Items processed	108	101	90		299	470	n/a
Data/Information Requests	15	4	8		27	470	n/a
BUILDING							
Value of Commercial/MF Projects Constructed	$2,500,000.00	$23,844,299.00	$8,000,000.00		$34,344,299.00	$25,189,354.00	$12,547,473.00
Value of Residential New Homes Constructed	$15,378,814.00	$20,328,479.00	$12,066,232.00		$47,773,525.00	$69,557,246.00	$100,189,316.00
Total Residential Permits (AT/TD)	47	71	31		149	200	297
Total Number of Permits Issued	282	674	676		1632	2571	1499
% permits reviewed within 10 days	95/103, 93%	156/166, 94%	79/87, 91%		93.00%	90.00%	Incomplete data
Total Permit Revenue/Plan Review Fee	$363,344.17	$633,657.00	$561,550.00		$1,558,551.17	$2,403,176.96	$2,093,835.50
Total Number of Inspections Performed	1412	2541	3368		7321	9377	10060
PUBLIC WORKS							
# of water leaks/breaks from main line	7	4	5		16	13	n/a
# of sewer related issues	2	0	2		4	6	n/a
# of weather events affecting streets or stormwater	31	2	3		36	29	n/a
# of issues at the 17 improved Parks for non-routine repair or maintenance	6	39	5		50	85	n/a
Total # of gallons of water pumped from wells per quarter	42,401,000	149,176,000	260795000		452,372,000	400,090,000	n/a
Average number of comm/residential complaints per week	3	5	15		23	4	n/a
PUBLIC SAFETY							
FIRE - Number of Fire/Rescue/EMS Responses:	213	258	275		746	791	568
FIRE - Number of Fire Inspections:	114	183	219		516	514	312
FIRE - Average Fire/Rescue Per 1,000 Residents:	6.08	6.65	8.44		7.06	5.89	4.7
FIRE - Average EMS Incidents per 1,000 Residents:	10.75	12.96	12.96		12.22	9.99	7.83
FIRE - Average Alarm to Enroute time in minutes:	2.15	2.91	2.82		2.63	n/a	n/a
FIRE - Average Alarm to Arrival time in minutes:	7.57	8.3	8.4		8.09	n/a	n/a
FIRE - Staffed turnout time within 90 seconds (Fire/Rescue) %:	Y	Y	Y		Y	n/a	n/a
FIRE - Staffed turnout time within 60 seconds (EMS) %:	Y	Y	Y		Y	n/a	n/a
Sheriff Department - Crime calls	89	74	103		266	n/a	n/a
Sheriff Department - Quality of Life calls	109	439	509		1057	n/a	n/a
Sheriff Department - Traffic Incidents	1000	957	1069		3026	n/a	n/a
FINANCE							
# of Water customers / billed	3234	3290	3381		9905	12645	11344
# of Sewer customers / billed	2267	2315	2442		7024	8626	7352
# of Stormwater customers / billed 05 acct. (just storm - billed annually after Q4)	0	0	0		0	2095	4817
# of Stormwater customers / billed 01 acct. (both together)	3205	3238	3361		9804	4372	5008
PLANNING							
Code Enforcement - Complaints Received (*updated definitions)	12	25	25		62	127	n/a
Code Enforcement - Violaton Cases Closed	1	6	10		17	56	n/a
Zoning and Land Use Questions	153	266	185		604	808	n/a
Zoning Permits	26	73	65		164	177	n/a
Land Use Applications and Long Range Planning	19	5	11		35	38	n/a

THE CITY OF LAKE ELMO

STAFF REPORT

DATE: October 17, 2023

TO: Mayor and Council
FROM: Clarissa Hadler, Finance Director
AGENDA ITEM: 3rd Quarter Financial Reports

BACKGROUND:

Staff has prepared the 3rd Quarter Financial Report for review by the City Council.

ISSUE BEFORE THE COUNCIL:

Does the City Council have any questions about the 3rd Quarter Financial Report?

DISCUSSION:

The Quarterly Financial Report for 3rd quarter 2023 is attached with explanations alongside some line items to explain variances from the budget.

Revenues:

General Fund revenues are down this year compared to last year mainly due to decreased building permits. The December tax receipts will include more to the General Fund than the summer deposit, which largely goes into the Debt Service Funds.

Water, Sewer and quarterly Storm water bills are mailed the first week after the end of each quarter, so those amounts will always lag in these reports.

Expenditures:

Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year. Many of the personnel costs are coming in under budget due to staff vacancies (Admin, Communications, Finance, Planning, and Building) which has been more than enough to offset the increase in contracted services to help with the workload.

There are a number of timing changes from last year in professional services (assessing, legal, contracted services, insurance) that explain the increases from the prior year. However, these mostly all still fall within the budget parameters.

Water fund expenses overall are higher than last year due to the increase in bond payments for the water tower. Insurance amounts are seeing an increase as staff allocated a percentage of the public works building costs across the utilities. As noted in the 2016 operational audit of the department, overhead costs were not being properly allocated to utilities. We continue to work on improving that to provide a fair cost representation by service. Capital Outlay is still well under budget due to continued supply issues with water meters.

Overall sewer expense are higher than last year due to the increased bond payments for OV 5 and 6 and Tapestry. The same issue related to insurance exists as noted above in water. Charges for services are higher than expected due to a main break near I 94 this winter.

Storm water expenses overall are higher than this time last year just due to the timing of some charges such as insurance and bond payments.

FISCAL IMPACT:

As noted.

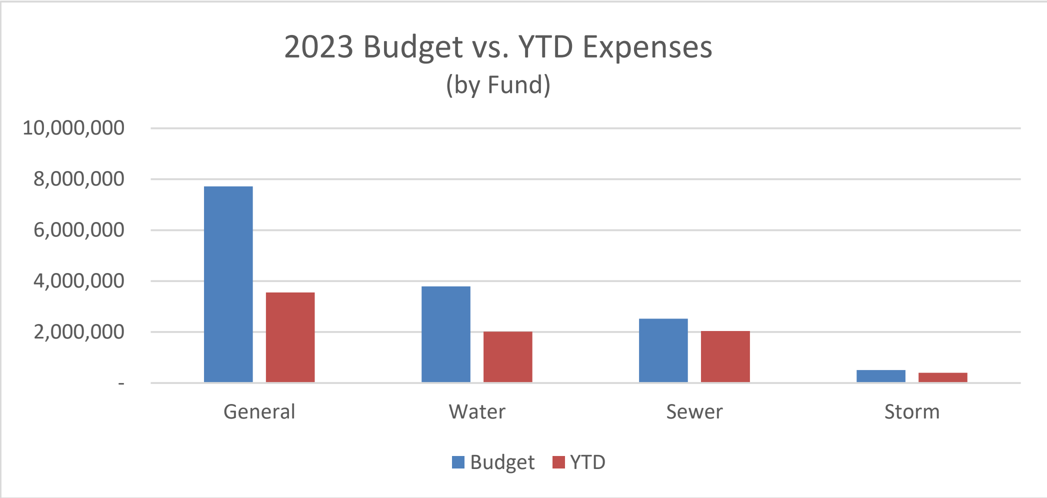
ATTACHMENTS:

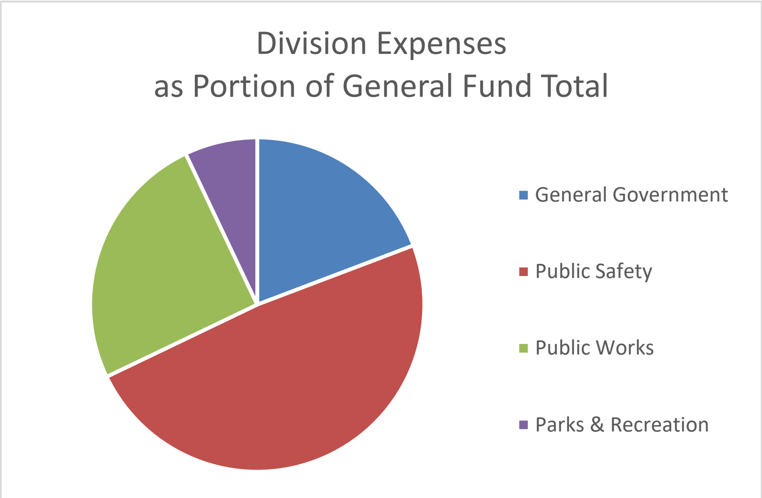
1) Quarterly Financial Report

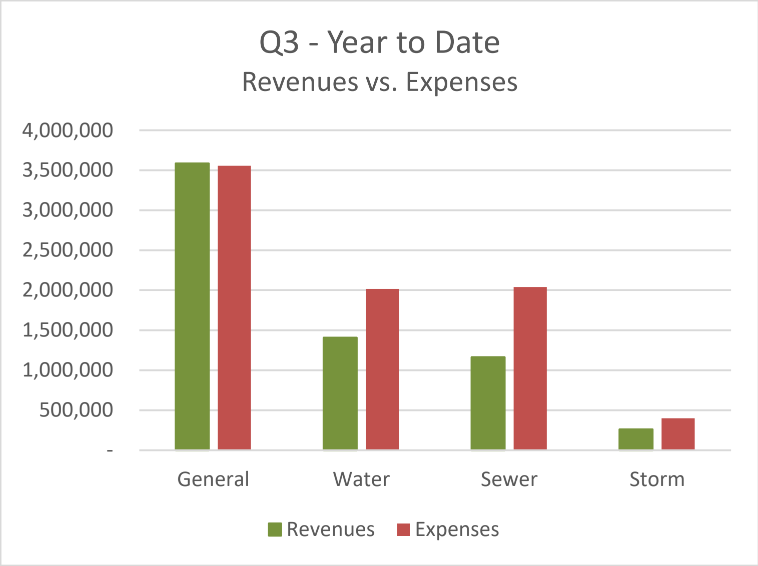
Quarterly Financial Report

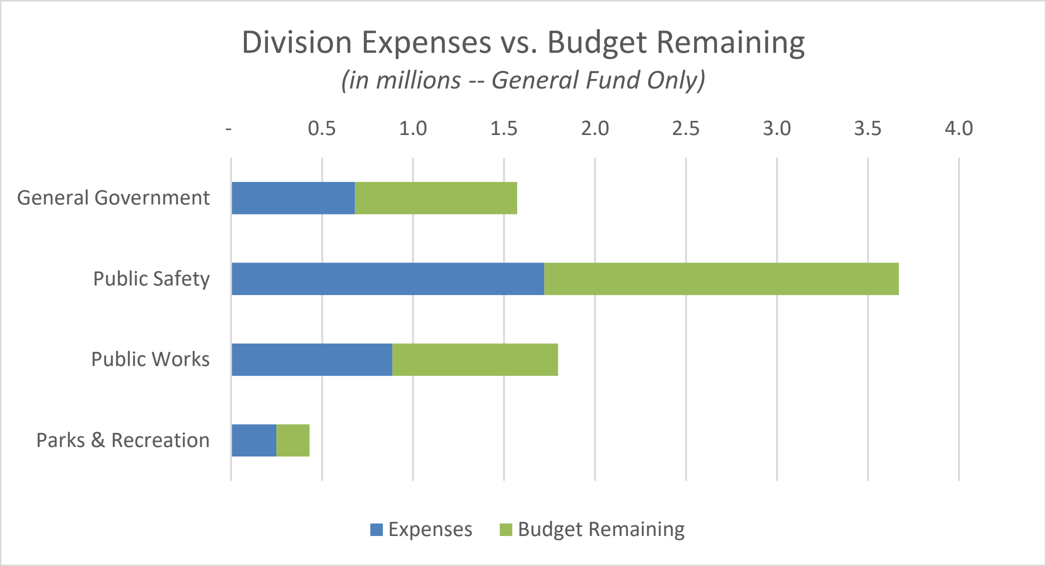
As of September 30, 2023

The following report illustrates the progress of City Revenues and Expenses toward the 2023 Budgeted amounts. *(These reports may not include various adjustments that occur infrequently or at year-end, and thus may not be fully representative of financial activity to date.)*









General Fund Summary

Revenues	2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget
Taxes	5,028,535	5,121,265	1,485,139	29%
Licenses and Permits	1,646,164	1,256,495	960,562	76%
Intergovernmental	360,870	311,574	223,414	72%
Charges for Services	742,281	754,625	524,733	70%
Fines and Forfeits	3,972	30,000	32,707	109%
Investment Earnings	(81,535)	35,000	150,974	431%
Miscellaneous	196,769	211,562	208,964	99%
Total General Fund Revenues:	**7,897,056**	**7,720,521**	**3,586,494**	**46%**
Expenses by Department				
Mayor & Council	$ 53,123	$ 59,960	$ 43,158	72%
Administration	$ 454,233	$ 620,040	$ 267,791	43%
Elections	$ 12,556	$ 3,200	$ 3,525	110%
Communications	$ 22,978	$ 81,098	$ 32,822	40%
Finance	$ 115,100	$ 266,403	$ 118,484	44%
Planning & Zoning	$ 277,963	$ 404,476	$ 139,264	34%
Engineering Services	$ 30,975	$ 35,000	$ 22,785	65%
City Hall	$ 45,996	$ 66,819	$ 52,828	79%
Police	$ 947,044	$ 1,049,784	$ 524,626	50%
Prosecution	$ 48,141	$ 50,000	$ 32,841	66%
Fire	$ 893,746	$ 1,540,881	$ 702,725	46%
Fire Relief	$ -	$ 80,000	$ -	0%
Building Inspection	$ 808,520	$ 932,259	$ 447,802	48%
Emergency Communications	$ 20,501	$ 4,500	$ 3,537	79%
Animal Control	$ 13,550	$ 13,000	$ 9,885	76%
Streets	$ 1,902,740	$ 1,797,064	$ 886,528	49%
Parks & Recreation	$ 284,752	$ 431,038	$ 249,926	58%
Transfers	$ 102,074	$ 250,000	$ 16,902	7%
Contingency Reserve	$ -	$ 35,000	$ -	0%
Total General Fund Expenses	**$ 6,033,992**	**$ 7,720,521**	**$ 3,555,428**	**46%**
Net General Fund Revenue Over/(Under) Expenses		***-***	***31,066***	

Utility Fund Summaries

Water Fund Summary		2022 Actual		2023 Adopted		2023 Q3	YTD % of Budget
Total Revenues		**2,775,000**		**3,575,703**		**1,408,578**	**39%**
Expenses							
Personnel	$	453,261	$	511,897	$	311,053	61%
Materials and Supplies	$	203,766	$	247,522	$	105,730	43%
Charges and Services	$	400,131	$	393,999	$	321,334	82%
Capital Outlay	$	-	$	1,066,778	$	25,800	2%
Miscellaneous and Non-operating	$	272,942	$	1,571,256	$	1,250,262	80%
Total Water Fund Expenses	**$**	**1,330,099**	**$**	**3,791,452**	**$**	**2,014,178**	**53%**
Net Water Fund Revenue Over/(Under) Expenses						***(605,600)***	

Sewer Fund Summary		2022 Actual		2023 Adopted		2023 Q3	YTD % of Budget
Total Revenues		**1,342,307**		**2,460,826**		**1,164,291**	**47%**
Expenses							
Personnel	$	211,487	$	226,973	$	152,990	67%
Materials and Supplies	$	26,434	$	30,621	$	12,847	42%
Charges and Services	$	558,537	$	697,277	$	576,899	83%
Capital Outlay	$	3,208	$	309,102	$	30,335	10%
Miscellaneous and Non-operating	$	257,845	$	1,255,876	$	1,265,167	101%
Total Sewer Fund Expenses	**$**	**1,057,512**	**$**	**2,519,848**	**$**	**2,038,238**	**81%**
Net Sewer Fund Revenue Over/(Under) Expenses						***(873,947)***	

Stormwater Fund Summary		2022 Actual		2023 Adopted		2023 Q3	YTD % of Budget
Total Revenues		**525,869**		**591,384**		**261,534**	**44%**
Expenses							
Personnel	$	118,676	$	112,148	$	68,002	61%
Materials and Supplies	$	9,495	$	9,700	$	3,424	35%
Charges and Services	$	85,629	$	121,094	$	69,707	58%
Capital Outlay	$	-	$	-	$	-	
Miscellaneous and Non-operating	$	737,382	$	259,788	$	258,288	99%
Total Stormwater Fund Expenses	**$**	**951,183**	**$**	**502,730**	**$**	**399,421**	**79%**
Net Stormwater Fund Revenue Over/(Under) Expenses						***(137,887)***	

Summary ends here. The following pages show detailed financials.

General Fund Revenues

f

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
Taxes						
101-410-1320-31010	Current Ad Valorem Taxes	4,685,850	4,651,926	1,209,861	26.0%	most of July tax deposit goes to Debt Service
101-410-1320-31020	Delinquent Ad Valorem Taxes	23,692	18,445	17,822	96.6%	
101-410-1320-31030	Mobile Home Tax	22,171	17,748	1,458	8.2%	
101-410-1320-31040	Fiscal Disparities	294,157	433,046	255,530	59.0%	
101-410-1320-31910	Penalty & Interest on Taxes	944	100	468	467.9%	
Total Taxes		**$ 5,028,535**	**$ 5,121,265**	**$ 1,485,139**	29.0%	
Licenses and Permits						
101-410-1320-32110	Liquor License	14,100	12,000	-	0.0%	
101-410-1320-32180	Wastehauler License	1,200	1,200	1,320	110.0%	
101-410-1320-32181	General Contractor License	500	300	500	166.7%	
101-420-2400-32210	Building Permits	888,486	1,000,000	613,729	61.4%	down from $737K in Q3 of 2022.
101-430-3100-32211	Driveway Permits	12,825	13,000	9,100	70.0%	
101-420-2400-32212	Fireplace Permits	9,780	12,000	4,920	41.0%	
101-420-2400-32220	Heating Permits	64,928	60,000	57,526	95.9%	
101-420-2400-32230	Plumbing Permits	76,332	80,000	61,004	76.3%	
101-420-2400-32232	Pool Permits	1,650	1,500	600	40.0%	
101-420-2400-32213	Siding Permits	37,730	4,000	28,231	705.8%	still completing permits fromlast year's storm
101-420-2400-32214	Roof Permits	488,840	15,000	146,842	978.9%	still completing permits fromlast year's storm
101-430-3100-32250	Utility Permits	34,713	42,500	34,675	81.6%	
101-420-2220-32260	Burning Permit	2,105	1,700	1,690	99.4%	
101-410-1320-32270	Massage Therapy Licenses	-	150	325	216.7%	
101-420-2220-32275	Fire Suppression Permits	12,785	7,900	16,753	212.1%	
101-420-2220-32278	Fire Permit Plan Check Fee	-	5,135	-	0.0%	
101-410-1320-32281	Golf Cart Operation Permit	90	60	-	0.0%	
101-410-1320-32282	Miscellaneous Permits	100	50	100	200.0%	
Total Licenses and Permits		**$ 1,646,164**	**$ 1,256,495**	**$ 977,315**	77.78%	down from $1.3M Q3 2022
Intergovernmental						
101-430-3100-33418	MSA - Maintenance	198,154	173,750	202,220	116.4%	
101-420-2220-33420	State Fire Aid	99,778	80,000	-	0.0%	pass through in Nov
101-420-2220-33426	Miscellaneous State Grants	4,709	3,500	2,000	57.1%	
101-450-5200-33426	Miscellaneous State Grants	4,784	4,850	2,438	50.3%	
101-410-1320-33623	Payment in Lieu of Taxes	34,779	35,475	-	0.0%	end of year
101-410-1320-33521	Recycling Grant	14,004	14,000	16,756	119.7%	
Total Intergovernmental		**$ 360,870**	**$ 311,574**	**$ 223,414**	71.71%	same as Q3 22
Charges for Services						
101-410-1910-34103	Zoning & Subdivision Fees	115,965	65,000	67,415	103.7%	
101-420-2400-34104	Plan Check Fees	574,075	650,000	395,757	60.9%	down from $480K Q3 2022
101-410-1520-34107	Assessment Searches	2,340	3,000	1,215	40.5%	
101-410-1450-34111	Cable Operation Reimbursement	-	5,000	-	0.0%	end of year
101-420-2400-34112	Planning & Zoning Review Fee	21,400	-	200	#DIV/0!	

General Fund Revenues

f

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
101-430-3100-34114	Street Light Fee	816	1,500	516	34.4%	
101-410-1910-34115	Base Map Upgrading Fee	1,025	5,125	1,075	21.0%	RGC 5th
101-410-1910-36206	Escrow Administration Fee	20,700	25,000	15,100	60.4%	
Total Charges for Services		**$ 742,281**	**$ 754,625**	**$ 524,733**	69.54%	down from $602K Q3 2022
Fines and Forfeits						
101-420-2100-35100	Fines	2,966	30,000	32,171	107.2%	
101-420-2100-35130	Forfeitures	-		93	#DIV/0!	
101-420-2220-35102	Fire Alarm Fees	1,005		444		
Total Fines and Forfeits		**$ 3,972**	**$ 30,000**	**$ 32,707**	109.02%	up from $20K Q3 2022
Investment Earnings						
101-410-1320-36210	Interest Earnings	(81,535)	35,000	-	0.0%	allocated at year end.
Total Investment Earnings		**$ (81,535)**	**$ 35,000**	**$ -**	0.00%	
Miscellaneous						
101-410-1320-31811	Cable Franchise Revenue	77,694	70,000	68,884	98.4%	
101-410-1320-36200	Miscellaneous Revenue	15,955	5,000	3,656	73.1%	
101-420-2220-36200	Miscellaneous Revenue	6,155		2,051	#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue	9,203	3,500	7,225	206.4%	
101-410-1910-36200	Miscellaneous Revenue	-	-	-	#DIV/0!	
101-450-5200-36200	Miscellaneous Revenue	37		1,312	#DIV/0!	
101-410-1910-36236	Conservation Easement Fee	-	-	-	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	25,535	5,000	15,047	300.9%	
101-420-2220-36230	Donations-Fire	2,185	1,000	-	0.0%	
101-410-1320-36230	Donations	12,000	10,000	10,000	100.0%	jaycees
101-410-1320-34120	Tower Rent	48,006	117,062	100,789	86.1%	
Total Miscellaneous		**$ 196,769**	**$ 211,562**	**$ 208,964**	**98.77%**	down from $224K Q3 2022

General Fund Revenue Summary

	2022 Actual	2023 Budget	Q3 - YTD	YTD % to Budget
Taxes	5,028,535	5,121,265	1,485,139	29.0%
Licenses and Permits	1,646,164	1,256,495	977,315	77.8%
Intergovernmental	360,870	311,574	223,414	71.7%
Charges for Services	742,281	754,625	524,733	69.5%
Fines and Forfeits	3,972	30,000	32,707	109.0%
Investment Earnings	(81,535)	35,000	-	0.0%
Miscellaneous	196,769	211,562	208,964	98.8%
TOTAL	**$ 7,897,056**	**$ 7,720,522**	**$ 3,452,273**	**44.7%**

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
1110	**Mayor & Council**					
Personnel						
101-410-1110-41030	Part-time Salaries	25,690	25,690	12,845	50.0%	
101-410-1110-41220	FICA Contributions	1,593	1,593	796	50.0%	
101-410-1110-41230	Medicare Contributions	373	373	186	49.9%	
101-410-1110-41510	Workers Compensation	86	110	66	60.4%	
Total Personnel		**$ 27,741**	**$ 27,766**	**$ 13,894**	50.0%	
Materials and Supplies						
101-410-1110-42000	Office Supplies	64	125	67	53.4%	
101-410-1110-42001	Computer Reimbursement	-	2,000	2,000	100.0%	
101-410-1110-43310	Mileage	191	300	37	12.3%	
101-410-1110-43185	IT Support	1,322	1,269	849	66.9%	
Total Materials and Supplies		**$ 1,577**	**$ 3,694**	**$ 2,952**	79.9%	
Charges and Services						
101-410-1110-44300	Miscellaneous	5,412	7,500	7,329	97.7%	retreat and YSB
101-410-1110-44330	Dues & Subscriptions	17,092	19,500	18,389	94.3%	
101-410-1110-44370	Conferences & Training	1,301	1,500	594	39.6%	
Total Charges and Services		**$ 23,805**	**$ 28,500**	**$ 26,312**	92.3%	
1110	**Total Mayor & Council**	**$ 53,123**	**$ 59,960**	**$ 43,158**	**72.0%**	
1320	**Administration**					
Personnel						
101-410-1320-41010	Full-time Salaries	161,134	208,445	129,883	62.3%	
101-410-1320-41210	PERA Contributions	11,924	15,633	9,742	62.3%	
101-410-1320-41216	MSRS Contributions -City Admin	1,540	1,598	1,126	70.5%	
101-410-1320-41220	FICA Contributions	9,365	12,924	7,691	59.5%	
101-410-1320-41230	Medicare Contributions	2,220	3,022	1,798	59.5%	
101-410-1320-41300	Insurance	22,409	35,829	18,793	52.5%	
101-410-1320-41325	Life Insurance	110	127	71	55.5%	
101-410-1320-41330	STD/LTD	804	927	590	63.7%	
101-410-1320-41420	Unemployment Benefits	-		-	#DIV/0!	
101-410-1320-41510	Workers Compensation	1,179	1,510	1,045	69.2%	
Total Personnel		**$ 210,686**	**$ 280,015**	**$ 170,740**	**61.0%**	
Materials and Supplies						
101-410-1320-42000	Office Supplies	754	3,000	1,444	48.1%	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
101-410-1320-42030	Printed Forms	-	100	-	0.0%	
Total Materials and Supplies		**$ 754**	**$ 3,100**	**$ 1,444**	**46.6%**	
Charges and Services						
101-410-1320-43100	Assessing Services	107,874	145,315	6,493	4.5%	
101-410-1320-43040	Legal Services	41,985	83,331	22,445	26.9%	
101-410-1320-43150	Contract Services	33,472	30,000	12,721	42.4%	
101-410-1320-43185	IT Support	5,262	5,033	3,355	66.7%	
101-410-1320-42002	IT Hardware	1,139	6,575	4,966	75.5%	
101-410-1320-43210	Telephone	569	1,600	401	25.1%	
101-410-1320-43220	Postage	3,876	3,730	3,684	98.8%	
101-410-1320-43310	Mileage	499	1,500	322	21.4%	
101-410-1320-43510	Legal Publishing	1,286	2,500	179	7.1%	
101-410-1320-43610	Insurance	43,543	47,897	36,273	75.7%	
101-410-1320-44330	Dues & Subscriptions	1,557	3,128	1,321	42.2%	
101-410-1320-44370	Conferences & Training	2,377	7,000	2,459	35.1%	
101-410-1320-44371	Allocation to Building Inspections	(1,998)	(3,184)	-	0.0%	
Total Charges and Services		**$ 241,441**	**$ 334,425**	**$ 94,618**	**28.3%**	
Miscellaneous						
101-410-1320-44300	Miscellaneous	1,352	2,500	990	39.6%	
Total Miscellaneous		**$ 1,352**	**$ 2,500**	**$ 990**	**39.6%**	
1320	**Total Administration**	**$ 454,233**	**$ 620,040**	**$ 267,791**	**43.2%**	
1410	**Elections**					
Personnel						
101-410-1410-41030	Part-time Salaries	8,649	-	-		
101-410-1410-41510	Workers Compensation	-		-		
Total Personnel		**$ 8,649**	**$ -**	**$ -**		
Charges and Services						
101-410-1410-43310	Travel Expense	-		-		
101-410-1410-42000	Office Supplies	-		-		
101-410-1410-43510	Legal Notices Publishing	712		-		
101-410-1410-43150	Contract Services	3,195	3,200	3,525	110.2%	annual maintenance contract
Total Charges and Services		**$ 3,907**	**$ 3,200**	**$ 3,525**		
Miscellaneous						

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
101-410-1410-44300	Miscellaneous	1,214	-	-		
Total Miscellaneous		-	$ -	-		
		-		-		
1410	**Total Elections**	**$ 12,556**	**$ 3,200**	**$ 3,525**	**110%**	
1450	**Communications**					
Personnel						
101-410-1450-41010	Full-time Salaries	11,931	51,459	18,737	36.4%	
101-410-1450-41210	PERA Contributions	845	3,859	1,405	36.4%	
101-410-1450-41220	FICA Contributions	739	3,190	1,089	34.1%	
101-410-1450-41230	Medicare Contributions	173	746	255	34.1%	
101-410-1450-41300	Insurance	1,778	7,775	3,201	41.2%	
101-410-1450-41325	Life Insurance	287	28	-	0.0%	
101-410-1450-41330	STD/LTD	54	158	-	0.0%	
101-410-1450-41510	Workers Compensation	189	242	256	105.5%	
Total Personnel		**$ 15,997**	**$ 67,458**	**$ 24,943**	**37.0%**	No ASD in Q1.
Charges and Services						
101-410-1450-43090	Newsletter	709	1,550	2,316	149.4%	
101-410-1450-43185	IT Support	849	1,086	972	89.5%	
101-410-1450-42002	IT Hardware	-	700	-	0.0%	
101-410-1450-43190	Software Programs	1,629	4,000	1,350	33.8%	
101-410-1450-43220	Postage	309	704	349	49.6%	
101-410-1450-43310	Mileage	-	100	-	0.0%	
101-410-1450-43152	Cable Operations	3,485	5,000	2,892	57.8%	
101-410-1450-44370	Conferences and Training	-	500	-	0.0%	
Total Charges and Services		**$ 6,981**	**$ 13,640**	**$ 7,879**	**57.8%**	
		-		-		
1450	**Total Communications**	**$ 22,978**	**$ 81,098**	**$ 32,822**	**40.5%**	
1520	**Finance**					
Personnel						
101-410-1520-41010	Full-time Salaries	42,139	147,055	43,683	29.7%	
101-410-1520-41040	Temporary Employees	-	10,200	-	0.0%	
101-410-1520-41210	PERA Contributions	3,034	11,029	3,276	29.7%	
101-410-1520-41220	FICA Contributions	2,512	9,750	2,606	26.7%	
101-410-1520-41230	Medicare Contributions	588	2,280	609	26.7%	
101-410-1520-41300	Insurance	8,929	24,928	8,547	34.3%	

410	General Government Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
101-410-1520-41325	Life Insurance	308	109	17	15.7%	
101-410-1520-41330	STD/LTD	295	542	109	20.0%	
101-410-1520-41420	Unemployment Benefits	414		-		
101-410-1520-41510	Workers Compensation	517	662	734	110.9%	
Total Personnel		**$ 58,735**	**$ 206,556**	**$ 59,581**	28.8%	No FD in Q1. No FC hired yet.
Materials and Supplies						
101-410-1520-42000	Office Supplies	760	1,000	457	45.7%	
101-410-1520-42030	Printed Forms	1,052	1,750	1,009	57.7%	
Total Materials and Supplies		**$ 1,811**	**$ 2,750**	**$ 1,467**	53.3%	
Charges and Services						
101-410-1520-43010	Audit Services	8,244	8,967	9,825	109.6%	
101-410-1520-43150	Contract Services	39,493	30,000	42,541	141.8%	Contract work due to no FD in Q1.
101-410-1520-43185	IT Support	2,266	4,287	3,029	70.7%	
101-410-1520-42002	IT Hardware	-	2,140	-	0.0%	
101-410-1520-43190	Software Programs	4,018	7,408	800	10.8%	
101-410-1520-43310	Mileage	-	200	-	0.0%	
101-410-1520-44330	Dues & Subscriptions	530	1,500	720	48.0%	
101-410-1520-44370	Conferences & Training	-	1,600	250	15.6%	
101-410-1520-44371	Allocation to Building Inspections	(1,231)	(2,905)	-	0.0%	
Total Charges and Services		**$ 53,319**	**$ 53,197**	**$ 57,165**	107.5%	
Miscellaneous						
101-410-1520-44300	Miscellaneous	1,234	3,900	270	6.9%	
Total Miscellaneous		**$ 1,234**	**$ 3,900**	**$ 270**	6.9%	
1520	**Total Finance**	**$ 115,100**	**$ 266,403**	**$ 118,484**	44.5%	
1910	**Planning & Zoning**					
Personnel						
101-410-1910-41010	Full-time Salaries	190,130	250,900	46,069	18.4%	No CDD or CEO Q1 or Q2
101-410-1910-41040	Temporary Employees	390	10,200	4,522	44.3%	
101-410-1910-41210	PERA Contributions	14,260	18,817	3,411	18.1%	
101-410-1910-41220	FICA Contributions	11,471	16,188	3,018	18.6%	
101-410-1910-41230	Medicare Contributions	2,683	3,786	706	18.6%	

410	General Government Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
101-410-1910-41300	Insurance	18,703	52,069	7,430	14.3%	
101-410-1910-41325	Life Insurance	664	271	47	17.2%	
101-410-1910-41330	STD/LTD	739	1,195	225	18.8%	
101-410-1910-41510	Workers Compensation	1,138	1,457	1,260	86.4%	
Total Personnel		**$ 240,176**	**$ 354,883**	**$ 66,688**	**18.8%**	
Materials and Supplies						
101-410-1910-42000	Office Supplies	574	1,000	262	26.2%	
101-410-1910-42120	Fuel, Oil and Fluids	-	2,000	270	13.5%	
101-410-1910-42030	Printed Forms	-	600	51	8.5%	
Total Materials and Supplies		**$ 574**	**$ 3,600**	**$ 583**	**16.2%**	
Charges and Services						
101-410-1910-43020	Comprehensive Planning				#DIV/0!	
101-410-1910-43030	Engineering Services	6,175	13,000	2,050	15.8%	
101-410-1910-43150	Contract Services	17,216	10,000	60,645	606.4%	paying BMI instead of a FT Comm. Dev. D
101-410-1910-43185	IT Support	5,291	11,273	7,686	68.2%	
101-410-1910-42002	IT Hardware	2,091	2,300	-	0.0%	
101-410-1910-43190	Software Programs	936	1,700	-	0.0%	
101-410-1910-43210	Telephone	191	720	80	11.1%	
101-410-1910-43220	Postage	80	200	-	0.0%	
101-410-1910-43310	Mileage	380	600	-	0.0%	
101-410-1910-43510	Legal Publishing	1,775	700	913	130.4%	
101-410-1910-44330	Dues & Subscriptions	698	1,700	-	0.0%	
101-410-1910-44370	Conferences & Training	2,032	3,200	285	8.9%	
Total Charges and Services		**$ 36,865**	**$ 45,393**	**$ 71,658**	**158%**	
Miscellaneous						
101-410-1910-44300	Miscellaneous	348	600	335	55.8%	
Total Miscellaneous		**$ 348**	**$ 600**	**$ 335**	**56%**	
		-		-		
1910	**Total Planning & Zoning**	**$ 277,963**	**$ 404,476**	**$ 139,264**	**34.4%**	
1930	**Engineering Services**					
Charges and Services						
101-410-1930-43030	Engineering Services	30,975	35,000	22,785	65.1%	
101-410-1930-43210	Telephone	-		-	#DIV/0!	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
Total Charges and Services		**$ 30,975**	**$ 35,000**	**$ 22,785**	**65.1%**	
Capital Outlay						
101-480-8000-45900	Construction Projects	-	-	-	#DIV/0!	
Total Capital Outlay		**-**	**$ -**	**-**	**#DIV/0!**	
1930	**Total Engineering Services**	**$ 30,975**	**$ 35,000**	**$ 22,785**	**65.1%**	
1940	**City Hall**					
Materials and Supplies						
101-410-1940-42110	Cleaning Supplies	345	1,000	-	0.0%	
101-410-1940-42230	Building Repair Supplies	491	2,000	232	11.6%	
Total Materials and Supplies		**$ 835**	**$ 3,000**	**$ 232**	**7.7%**	
		-		-		
Charges and Services		-		-		
101-410-1940-43185	IT Support	1,322	1,269	849	66.9%	
101-410-1940-42002	IT Hardware	-	600	-	0.0%	
101-410-1940-43810	Utilities	25,083	38,000	36,478	96.0%	
101-410-1940-43840	Refuse	1,968	3,000	1,341	44.7%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	14,855	26,000	10,411	40.0%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	2,840	10,000	993	9.9%	
101-410-1940-44371	Allocation to Building Inspections	(26,476)	(45,050)	-	0.0%	
Total Charges and Services		**$ 19,841**	**$ 33,819**	**$ 50,071**	**148.1%**	
Miscellaneous						
101-410-1940-44300	Miscellaneous	25,320	30,000	2,525	8.4%	
Total Miscellaneous		**$ 25,320**	**$ 30,000**	**$ 2,525**	**8.4%**	
		-		-		
1940	**Total City Hall**	**$ 45,996**	**$ 66,819**	**$ 52,828**	**79.1%**	*same as Q3 2022.*
9000	**Transfers**					
Transfers						
101-900-9000-47201	Transfer to Project Fund	102,074		16,902	#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fun	-	250,000	-	0.0%	
Total Transfers		**$ 102,074**	**$ 250,000**	**$ 16,902**	**#DIV/0!**	
9000	**Total Transfers**	**$ 102,074**	**$ 250,000**	**$ 16,902**	**6.8%**	

410	General Government Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
		#REF!		#REF!		
9001	**Contingency Reserve**					
Contingency Reserve						
	Reserve	-	35,000	-	0.0%	
Total Contingency Reserve		**-**	**$ 35,000**	**-**	**0.0%**	
9001	**Total Contingency Reserve**	**$ -**	**$ 35,000**	**$ -**	**0.0%**	

General Government Summary

	2022 Actual	2023 Budget	Q3 - YTD	YTD % to Budget
Mayor & Council	$ 53,123	$ 59,960	$ 43,158	72%
Administration	$ 454,233	$ 620,040	$ 267,791	43%
Elections	$ 12,556	$ 3,200	$ 3,525	110%
Communications	$ 22,978	$ 81,098	$ 32,822	40%
Finance	$ 115,100	$ 266,403	$ 118,484	44%
Planning & Zoning	$ 277,963	$ 404,476	$ 139,264	34%
Engineering Services	$ 30,975	$ 35,000	$ 22,785	65%
City Hall	$ 45,996	$ 66,819	$ 52,828	79%
Transfers	$ 102,074	$ 250,000	$ 16,902	7%
Contingency Reserve	$ -	$ 35,000	$ -	0%
TOTAL	**$ 1,114,999**	**$ 1,821,996**	**$ 697,560**	**38%**

420	Public Safety Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
2100	**Police**					
Charges and Services						
101-420-2100-43150	Law Enforcement Contract	947,044	1,047,984	524,626	50.1%	billed July/Jan
101-420-2100-44301	Misc. - Community Event	-	1,800	-	0.0%	
Total Charges and Services		**$ 947,044**	**$ 1,049,784**	**$ 524,626**	**50.0%**	
		-		-		
2100	**Total Police**	**$ 947,044**	**$ 1,049,784**	**$ 524,626**	**50%**	
2150	**Prosecution**					
Charges and Services						
101-420-2150-43045	Attorney Criminal	48,141	50,000	32,841	65.7%	
Total Charges and Services		**$ 48,141**	**$ 50,000**	**$ 32,841**	**65.7%**	
		-		-		
2150	**Total Prosecution**	**$ 48,141**	**$ 50,000**	**$ 32,841**	**66%**	
2500	**Emergency Communications**					
Charges and Services						
101-420-2500-43150	Contract Services	20,501	4,500	3,537	78.6%	
Total Charges and Services		**$ 20,501**	**$ 4,500**	**$ 3,537**	**78.6%**	
		-		-		
2500	**Total Emergency Communications**	**$ 20,501**	**$ 4,500**	**$ 3,537**	**78.6%**	
2700	**Animal Control**					
Charges and Services						
101-420-2700-43150	Contract Services	13,550	13,000	9,885	76.0%	
Total Charges and Services		**$ 13,550**	**$ 13,000**	**$ 9,885**	**76.0%**	
2700	**Total Animal Control**	**$ 13,550**	**$ 13,000**	**$ 9,885**	**76.0%**	
2220	**Fire**					
Personnel						
101-420-2220-41010	Full-time Salaries	249,451	588,112	232,397	39.5%	
101-420-2220-41030	Part-time Salaries	61,057	19,429	4,498	23.1%	
101-420-2220-41035	Paid On Call Salaries	75,897	167,280	98,674	59.0%	
101-420-2220-41210	PERA Contributions	51,347	107,535	41,665	38.7%	
101-420-2220-41220	FICA Contributions	5,145	10,371	6,672	64.3%	
101-420-2220-41230	Medicare Contributions	5,389	11,235	4,884	43.5%	
101-420-2220-41300	Insurance	31,967	71,037	30,111	42.4%	
101-420-2220-41325	Life Insurance	145	516	149	29.0%	
101-420-2220-41330	STD/LTD	1,104	1,104	1,141	103.4%	

420 Public Safety Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
101-420-2220-41510	Workers Compensation	28,673	36,726	57,030	155.3%	adjusted WC allocations
Total Personnel		**$ 516,825**	**$ 1,013,345**	**$ 477,222**	**47.1%**	
Materials and Supplies						
101-420-2220-42000	Office Supplies	1,119	1,000	691	69.1%	
101-420-2220-42080	EMS Supplies	968	2,400	2,064	86.0%	
101-420-2220-42090	Fire Prevention	1,860	2,000	130	6.5%	
101-420-2220-42120	Fuel, Oil and Fluids	25,109	25,200	11,747	46.6%	
101-420-2220-42400	Small Tools & Equipment	37,573	25,419	22,477	88.4%	
Total Materials and Supplies		**$ 66,629**	**$ 56,019**	**$ 37,108**	**66.2%**	
Charges and Services						
101-420-2220-43050	Physicals	9,764	11,500	4,610	40.1%	
101-420-2220-43150	Contract Services	1,100	2,650	-	0.0%	
101-420-2220-43185	IT Support	19,824	22,443	15,102	67.3%	
101-420-2220-42002	IT Hardware	1,715	3,000	2,529	84.3%	
101-420-2220-43190	Software Programs	3,730	14,000	14,005	100.0%	purchases for year complete
101-420-2220-43210	Telephone	3,983	4,800	2,634	54.9%	
101-420-2220-43230	Radio	16,555	17,500	9,365	53.5%	
101-420-2220-43310	Mileage	180	500	-	0.0%	
101-420-2220-43630	Insurance	10,112	11,123	22,157	199.2%	newer vehicles with higher replacement costs
101-420-2220-43810	Utility	16,820	15,914	10,374	65.2%	
101-420-2220-43840	Refuse	227	700	128	18.3%	
101-420-2220-44010	Repairs/Maint Bldg	6,737	9,000	7,548	83.9%	
101-420-2220-44040	Repairs/Maint Eqpt	54,027	43,920	39,054	88.9%	
101-420-2220-44170	Uniforms	7,532	10,000	3,599	36.0%	
101-420-2220-44330	Dues & Subscriptions	2,766	3,450	3,426	99.3%	
101-420-2220-44350	Books	185	1,000	1,173	117.3%	
101-420-2220-44370	Conferences & Training	23,015	25,905	35,078	135.4%	
Total Charges and Services		**$ 178,273**	**$ 197,406**	**$ 170,784**	**86.5%**	
Capital Outlay						
101-480-8000-45500	Vehicle	-		-	#DIV/0!	
101-420-2220-47200	Transfer to Vehicle Replacement Func	51,537	67,112	-	0.0%	
101-480-8000-45800	Equipment	78,628	205,000	16,554	8.1%	
Total Capital Outlay		**$ 130,165**	**$ 272,112**	**$ 16,554**	**6.1%**	
Miscellaneous						
101-420-2220-44300	Miscellaneous	1,854	2,000	1,057	52.8%	
Total Miscellaneous		**$ 1,854**	**$ 2,000**	**$ 1,057**	**52.8%**	

420	Public Safety Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
2220	**Total Fire**	**$ 893,746**	**$ 1,540,881**	**$ 702,725**	**45.6%**	up from $514K Q3 2022 due to more FT staff and timing of insurance
2250	**Fire Relief**					
Charges and Services						
101-420-2220-44920	Fire State Aid	-	80,000	-		*pass-through year-end*
Total Charges and Services		0	**$ 80,000**	0	**0.0%**	
2250	**Total Fire Relief**	**0**	**$ 80,000**	**0**	**0.0%**	
2400	**Building Inspection**					
Personnel						
101-420-2400-41010	Full-time Salaries	343,456	516,834	249,446	48.3%	
101-420-2400-41210	PERA Contributions	27,061	38,763	20,096	51.8%	
101-420-2400-41216	MSRS Contributions -City Admin	519	538	379	70.5%	
101-420-2400-41220	FICA Contributions	19,246	32,044	14,014	43.7%	
101-420-2400-41230	Medicare Contributions	4,760	7,494	3,471	46.3%	
101-420-2400-41300	Insurance	64,027	88,232	45,840	52.0%	
101-420-2400-41325	Life Insurance	239	398	173	43.4%	
101-420-2400-41330	STD/LTD	1,439	2,254	1,283	56.9%	
101-420-2400-41510	Workers Compensation	3,074	3,937	2,258	57.4%	
Total Personnel		**$ 463,821**	**$ 690,494**	**$ 336,960**	**48.8%**	
Materials and Supplies						
101-420-2400-42000	Office Supplies	1,067	13,420	12,059	89.9%	
101-420-2400-42030	Printed Forms	-	350	-	0.0%	
101-420-2400-42120	Fuel, Oil and Fluids	5,424	7,500	5,738	76.5%	
Total Materials and Supplies		**$ 6,491**	**$ 21,270**	**$ 17,797**	**83.7%**	
Charges and Services						
101-420-2400-43030	Engineering	24	5,000	-	0.0%	
101-420-2400-43150	Inspector Contract Services	274,617	96,000	63,110	65.7%	
101-420-2400-43185	IT Support	13,378	17,365	11,574	66.6%	
101-420-2400-42002	IT Hardware	174	5,000	-	0.0%	
101-420-2400-43190	Software Programs	3,416	4,500	3,280	72.9%	
101-420-2400-43210	Telephone	1,760	3,024	1,551	51.3%	
101-420-2400-43630	Insurance	3,600	3,960	7,939	200.5%	newer vehicles with higher replacement costs
101-420-2400-44040	Repairs/Maint Eqpt	7,322	7,500	4,243	56.6%	
101-420-2400-44170	Uniforms	468	2,100	37	1.7%	
101-420-2400-44330	Dues & Subscriptions	60	1,000	675	67.5%	
101-420-2400-44350	Books	256	2,000	-	0.0%	
101-420-2400-44370	Conferences & Training	2,224	5,000	183	3.7%	

420	Public Safety Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
Total Charges and Services		**$ 307,297**	**$ 152,449**	**$ 92,592**	**60.7%**	
Capital Outlay						
101-480-2400-47200	Transfer to Vehicle Replacement	-	14,907	-	0.0%	end of year
Total Capital Outlay		**$ -**	**$ 14,907**	**$ -**	**0.0%**	
Miscellaneous						
101-420-2400-44371	Allocations from Admin, Finance, City	29,706	51,138	-	0.0%	
101-420-2400-44300	Miscellaneous	1,205	2,000	453	22.7%	
Total Miscellaneous		**$ 30,911**	**$ 53,138**	**$ 453**	**0.9%**	
2400	**Total Building Inspection**	**$ 808,520**	**$ 932,259**	**$ 447,802**	**48.0%**	down from $609K Q3 2022 due to less staff and contracted services

Public Safety Summary

	2022 Actual	2023 Budget	Q3 - YTD	YTD % to Budget
Police	$ 947,044	$ 1,049,784	$ 524,626	50%
Prosecution	$ 48,141	$ 50,000	$ 32,841	66%
Emergency Communications	$ 20,501	$ 4,500	$ 3,537	79%
Animal Control	$ 13,550	$ 13,000	$ 9,885	76%
Fire	$ 893,746	$ 1,540,881	$ 702,725	46%
Fire Relief	$ -	$ 80,000	$ -	0%
Building Inspection	$ 808,520	$ 932,259	$ 447,802	48%
TOTAL	**$ 2,731,503**	**$ 3,670,424**	**$ 1,721,415**	**47%**

430	Public Works* Division Expenses					
		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
3100	**Streets**					
Personnel						
101-430-3100-41010	Full-time Salaries	375,049	393,363	296,625	75.4%	
101-430-3100-41020	Overtime	11,431	13,634	8,042	59.0%	
101-430-3100-41040	Temporary Employees	9,585	15,300	21,408	139.9%	
101-430-3100-41210	PERA Contributions	28,899	30,525	22,850	74.9%	
101-430-3100-41220	FICA Contributions	23,414	26,182	19,353	73.9%	
101-430-3100-41230	Medicare Contributions	5,476	6,123	4,526	73.9%	
101-430-3100-41300	Insurance	75,099	79,948	61,140	76.5%	
101-430-3100-41325	Life Insurance	334	341	249	72.8%	
101-430-3100-41330	STD/LTD	1,929	1,984	1,682	84.8%	
101-430-3100-41600	Safety Clothing Allowance	225	800	662	82.8%	
101-430-3100-41510	Workers Compensation	36,194	46,193	25,184	54.5%	est
Total Personnel		**$ 567,633**	**$ 614,393**	**$ 463,725**	**75.5%**	
Materials and Supplies						
101-430-3100-42000	Office Supplies	500	500	55	11.0%	
101-430-3100-42120	Fuel, Oil and Fluids	41,375	44,000	37,219	84.6%	
101-430-3100-42150	Operating Supplies	8,586	9,000	6,246	69.4%	
101-430-3100-42210	Repair/Maint. Supplies	5,481	11,000	8,150	74.1%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,414	11,000	5,636	51.2%	
101-430-3100-42240	Street Maintenance & Landscaping - I	12,635	30,000	25,853	86.2%	
101-430-3100-42260	Street Signs	4,254	4,000	350	8.8%	
101-430-3100-42290	Sand/Salt S&I	57,401	62,000	67,773	109.3%	more snow than normal.
101-430-3100-42400	Small Tools & Minor Equipment	4,223	25,040	16,064	64.2%	
101-430-3100-44375	Personal Protection Equipment	746	1,200	285	23.7%	
Total Materials and Supplies		**$ 145,613**	**$ 197,740**	**$ 169,550**	**85.7%**	
Charges and Services						
101-430-3100-43030	Engineering Services	9,934	14,000	21,250	151.8%	
101-430-3100-43090	Sealcoating & Crack Sealing	817,304	600,000	2,788	0.5%	
101-430-3100-43150	Contract Services	14,139	$43,399	23,334	53.8%	
101-430-3100-43185	IT Support	18,509	13,231	9,418	71.2%	
101-430-3100-42002	IT Hardware	-		-	#DIV/0!	
101-430-3100-43190	Software Programs	4,297	8,400	12,958	154.3%	
101-430-3100-43210	Telephone	4,413	4,800	1,790	37.3%	
101-430-3100-43230	Radio	6,834	6,750	2,200	32.6%	
101-430-3100-43310	Mileage	-	125	-	0.0%	
101-430-3100-43510	Public Notices	-	212	-	0.0%	
101-430-3100-43630	Insurance	24,915	27,407	12,336	45.0%	
101-430-3100-43810	Utilities	31,704	37,500	21,571	57.5%	
101-430-3100-43811	Street Lights	59,005	49,000	37,829	77.2%	

430 Public Works* Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
101-430-3100-43840	Refuse	7,584	6,450	4,886	75.7%	
101-430-3100-44010	Repairs/Maint Bldg.	9,883	12,000	5,361	44.7%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	-	900	-	0.0%	
101-430-3100-44040	Repairs/Maint Equip	18,128	20,000	6,634	33.2%	
101-430-3100-44041	Repairs/Maint Equip S&I	11,789	13,000	3,934	30.3%	
101-430-3100-44130	Equipment Rental	1,065	1,250	3,317	265.4%	equip for storm clean-up
101-430-3100-44170	Uniforms	4,521	5,200	3,733	71.8%	
101-430-3100-44330	Dues & Subscriptions	482	750	1,712	228.3%	
101-430-3100-44370	Conferences & Training	3,057	4,175	2,389	57.2%	
Total Charges and Services		**$ 1,047,563**	**$ 868,548**	**$ 177,440**	**20.4%**	
Capital Outlay						
101-430-3100-47200	Transfer to Vehicle Replacement Fun	86,963	90,683	-	0.0%	end of year
101-480-3100-45500	Capital Purchases	53,038	25,000	75,316	301.3%	5th St Median Project
Total Capital Outlay		**$ 140,001**	**$ 115,683**	**$ 75,316**	**65.1%**	
Miscellaneous						
101-430-3100-44300	Miscellaneous	1,929	700	497	71.1%	
Total Miscellaneous		**$ 1,929**	**$ 700**	**$ 497**	**71.1%**	
		-		-		
3100	**Total Streets**	**$ 1,902,740**	**$ 1,797,064**	**$ 886,528**	**49.3%**	$3K less than Q3 2022.

** This title/designation is for Accounting purposes only. The Lake Elmo Public Works Department provides service within all the following accounts/departments; Streets, Park & Rec, Water, Sewer, and Stormwater.*

450 Parks & Recreation Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
5200	**Parks & Recreation**					
Personnel						
101-450-5200-41010	Full-time Salaries	95,997	114,660	69,120	60.3%	
101-450-5200-41040	Temporary Employees	9,803	15,300	288	1.9%	
101-450-5200-41210	PERA Contributions	7,195	8,599	5,171	60.1%	
101-450-5200-41220	FICA Contributions	6,255	8,058	4,121	51.1%	
101-450-5200-41230	Medicare Contributions	1,462	1,884	964	51.2%	
101-450-5200-41300	Insurance	19,281	24,031	9,959	41.4%	
101-450-5200-41325	Life Insurance	352	96	42	43.5%	
101-450-5200-41330	STD/LTD	461	617	314	50.9%	
101-450-5200-41600	Safety Clothing Allowance	320	270	100	37.0%	
101-450-5200-41510	Workers Compensation	3,018	3,866	4,171	107.9%	est
Total Personnel		**$ 145,142**	**$ 177,381**	**$ 94,251**	**53.1%**	
		-		-		
Materials and Supplies		-		-		
101-450-5200-42000	Office Supplies	457	450	160	35.6%	
101-450-5200-42120	Fuel, Oil and Fluids	11,444	9,000	9,902	110.0%	
101-450-5200-42150	Operating Supplies	964	800	558	69.8%	
101-450-5200-42160	Chemicals	-	750	56	7.5%	
101-450-5200-42210	Repair/Maint. Supplies	11,334	8,600	6,977	81.1%	
101-450-5200-42230	Building Repair Supplies	760	500	-	0.0%	
101-450-5200-42250	Landscaping Materials	2,392	2,000	1,086	54.3%	
101-450-5200-42400	Small Tools & Minor Equipment	3,597	9,557	6,593	69.0%	
Total Materials and Supplies		**$ 30,948**	**$ 31,657**	**$ 25,333**	**80.0%**	
Charges and Services						
101-450-5200-43030	Engineering Services	-	-	-	#DIV/0!	
101-450-5200-43150	Contracted Services	46,300	$142,465	68,346	48.0%	
101-450-5200-43185	IT Support	4,108	3,830	3,149	82.2%	
101-450-5200-42002	IT Hardware	-	-	-	#DIV/0!	
101-450-5200-43190	Software Programs	-	-	-	#DIV/0!	
101-450-5200-43210	Telephone	631	1,750	713	40.8%	
101-450-5200-43630	Insurance	7,593	8,352	22,890	274.1%	addl parks added to coverage
101-450-5200-43810	Utilities	11,754	11,555	6,736	58.3%	
101-450-5200-43840	Refuse	3,580	4,250	2,717	63.9%	
101-450-5200-44010	Repairs/Maint Bldg	3,439	3,000	1,665	55.5%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	964	4,000	2,021	50.5%	
101-450-5200-44040	Repairs/Maint Eqpt	1,082	10,000	3,595	36.0%	
101-450-5200-44120	Rentals - Buildings	8,203	8,850	6,124	69.2%	
101-450-5200-44170	Uniforms	930	1,200	820	68.3%	

450 Parks & Recreation Division Expenses

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
101-450-5200-44301	Events	482	550	537	97.6%	
101-450-5200-44302	Lakes	15,000	15,000	5,000	33.3%	
101-450-5200-44330	Dues & Subscriptions	-	-	167	#DIV/0!	
101-450-5200-44370	Conferences & Training	317	3,000	930	31.0%	
101-450-5200-44130	Equipment Rental	882	750	850	113.3%	
101-450-5200-44375	Personal Protection Equipment	136	400	78	19.5%	
Total Charges and Services		**$ 105,401**	**$ 218,952**	**$ 126,338**	**57.7%**	
Capital Outlay						
101-450-5200-47200	Transfer to Vehicle Replacement Fun	1,961	2,298	-	0.0%	
101-900-5200-45500	Capital Purchases	-		-	#DIV/0!	
Total Capital Outlay		**$ 1,961**	**$ 2,298**	**$ -**	**0.0%**	
Miscellaneous						
101-450-5200-44300	Miscellaneous	1,300	750	4,003	533.8%	
Total Miscellaneous		**$ 1,300**	**$ 750**	**$ 4,003**	**533.8%**	
		-		-		
5200	**Total Parks & Recreation**	**$ 284,752**	**$ 431,038**	**$ 249,926**	**58.0%**	up from $209K Q3 2022 due to salaries and ins.

601 Water Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
Water Fund Revenues:						
601-000-0000-36210	Interest on Investments	(66,764)	32,000		0%	allocated at year end
601-000-0000-37100	Water Sales	1,634,375	1,276,703	671,727	53%	Q3 billings will show on Q4 report
601-000-0000-37120	Bulk Water	-	2,000	-	0%	
601-000-0000-37130	Water Lat Benefit Fee	12,400	-	13,200	#DIV/0!	
601-000-0000-37140	Water Access Revenue	685,000	1,707,000	304,000	18%	
601-000-0000-37150	Water Connections - Municipal	383,000	458,000	192,000	42%	
601-000-0000-37170	Meter Sales	113,708	100,000	110,302	110%	
Total Water Fund Revenues:		**$ 2,775,000**	**$ 3,575,703**	**$ 1,291,229**	**36.1%**	up slightly from Q3 2022.
Water Fund Expenses:						
Personnel						
601-494-9400-41010	Full-time Salaries	290,353	362,767	211,995	58%	No Fin. Director Q1
601-494-9400-41020	Overtime	7,979	8,805	10,389	118%	
601-494-9400-41210	PERA Contributions	64,026	27,868	16,677	60%	
601-494-9400-41216	MSRS Contributions - City Admin	634	657	463	70%	
601-494-9400-41220	FICA Contributions	17,069	23,038	13,229	57%	
601-494-9400-41230	Medicare Contributions	4,003	5,388	3,095	57%	
601-494-9400-41300	Insurance	57,068	73,313	43,857	60%	
601-494-9400-41325	Life Insurance	243	270	162	60%	
601-494-9400-41330	STD/LTD	1,514	1,802	1,146	64%	
601-494-9400-41301	Unemployment Insurance	-		-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	675	665	207	31%	
601-494-9400-41510	Workers Compensation	5,718	7,324	9,833	134%	
Total Personnel		**$ 453,261**	**$ 511,897**	**$ 311,053**	**60.8%**	
Materials and Supplies						
601-494-9400-42000	Office Supplies	954	800	76	10%	
601-494-9400-42120	Fuel, Oil and Fluids	10,272	9,500	7,090	75%	
601-494-9400-42030	Printed Forms	1,504	850	335	39%	
601-494-9400-42150	Operating Supplies	763	3,000	1,516	51%	
601-494-9400-42160	Chemicals	14,307	12,000	11,331	94%	
601-494-9400-42210	Repair/Maint. Supplies	11,170	10,000	8,890	89%	
601-494-9400-42300	Water Meters & Supplies	160,718	200,000	71,794	36%	
601-494-9400-44375	Personal Protective Equipment	297	800	-	0%	
601-494-9400-42400	Small Tools & Minor Equipment	3,779	10,572	4,697	44%	
Total Materials and Supplies		**$ 203,766**	**$ 247,522**	**$ 105,730**	**42.7%**	
Charges and Services						
601-494-9400-43030	Engineering Services	3,430	25,000	26,342	105%	

601 Water Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
601-494-9400-43040	Legal Services	12,521	40,000	23,901	60%	
601-494-9400-43010	Audit Services	8,244	8,967	9,825	110%	
601-494-9400-43090	Newsletter	709	1,550	-	0%	
601-494-9400-43150	Contract Services	45,472	46,000	65,827	143%	
601-494-9400-43185	IT Support	10,417	11,558	8,301	72%	
601-494-9400-42002	IT Hardware	-	268	-	0%	
601-494-9400-43190	Software Programs	10,354	13,000	6,251	48%	
601-494-9400-43210	Telephone	1,925	2,200	1,434	65%	
601-494-9400-43220	Postage	3,397	2,723	2,391	88%	
601-494-9400-43310	Mileage	51	200	94	47%	
601-494-9400-43610	Insurance	11,215	12,337	25,923	210%	new equipment (tower) and higher values, allocation of bldg from streets
601-494-9400-43810	Electric Utility	138,488	95,000	87,114	92%	
601-494-9400-43820	Water Utility	36,393	35,000	23,280	67%	
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	66,291	45,000	24,986	56%	
601-494-9400-44040	Repairs\Maint. Equip.	4,443	8,000	750	9%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	14,224	18,000	4,321	24%	
601-494-9400-44150	Equipment Rental	800	1,600	1,600	100%	
601-494-9400-44170	Uniforms	873	1,000	762	76%	
601-494-9400-44330	Dues & Subscriptions	450	400	170	43%	
601-494-9400-44370	Conferences & Training	3,676	4,000	1,891	47%	
601-494-9400-44377	Credit Card Fees	11,223	12,381	6,541	53%	
Total Charges and Services		**$ 400,131**	**$ 393,999**	**$ 321,705**	**81.7%**	
Capital Outlay						
601-494-9400-45300	Improvments Other Than Bldgs	-	1,066,778	25,800	2%	
Total Capital Outlay		**$ -**	**$ 1,066,778**	**$ 25,800**	**2.4%**	
Miscellaneous and Non-operating						
601-494-9400-44300	Miscellaneous	1,139	2,000	1,592	80%	
601-494-9400-46010	Bond Principal	-	1,240,000	900,000	73%	
601-494-9400-46110	Bond Interest	271,308	329,256	348,670	106%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	495		-	#DIV/0!	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	-		-	#DIV/0!	
601-494-9400-46220	Deferred Charges Amort	-		-	#DIV/0!	
601-494-9400-46350	Bond Issuance Costs	-		-	#DIV/0!	
601-494-9400-47200	Transfer Out	-		-	#DIV/0!	
Total Misc. and Non-operating		**$ 272,942**	**$ 1,571,256**	**$ 1,250,262**	**79.6%**	
Total Water Fund Expenses:		**$ 1,330,099**	**$ 3,791,452**	**$ 2,014,549**	**53%**	up from $1.6M Q3 2022 due to increase bond payment for tower
Net Water Fund Revs. Over/(Under) Expenses:		***$ 1,444,901***	***$ (215,749)***	***$ (723,320)***		

602 Sewer Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
Sewer Fund Revenues:						
602-000-0000-36210	Interest on Investments	(138,866)	36,000	-	0%	allocated at year end
602-000-0000-37200	Sewer Sales	671,283	621,476	367,072	59%	
602-000-0000-37220	SAC Early Pay discount/revenue	8,599	8,500	7,132	84%	
602-000-0000-37230	Sewer Lat Benefit Fee	13,100	-	13,700	#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Rev (SAC)	477,500	1,450,350	314,500	22%	
602-000-0000-37260	Sewer Connection Fees Municipa	310,500	344,500	199,500	58%	
Total Sewer Fund Revenues:		**$ 1,342,307**	**$ 2,460,826**	**$ 901,904**	**36.7%**	
Sewer Fund Expenses:						
Personnel						
602-495-9450-41010	Full-time Salaries	131,072	155,383	103,070	66%	no Finance Director Q1
602-495-9450-41020	Overtime	8,581	9,569	7,041	74%	
602-495-9450-41210	PERA Contributions	30,413	12,371	8,258	67%	
602-495-9450-41216	MSRS Contributions -City Admin	317	329	231	70%	
602-495-9450-41220	FICA Contributions	8,013	10,227	6,568	64%	
602-495-9450-41230	Medicare Contributions	1,881	2,392	1,535	64%	
602-495-9450-41300	Insurance	27,098	33,171	21,362	64%	
602-495-9450-41325	Life Insurance	115	104	73	70%	
602-495-9450-41330	STD/LTD	738	754	522	69%	
602-495-9450-41600	Safety Clothing Allowance	-	140	225	161%	
602-495-9450-41301	Unemployment Insurance	-		-	#DIV/0!	
602-495-9450-41510	Workers Compensation	1,978	2,533	4,104	162%	
Total Personnel		**$ 211,487**	**$ 226,973**	**$ 152,990**	**67.4%**	
Materials and Supplies						
602-495-9450-42210	Repair/Maint. Supplies	10,435	12,000	750	6%	
602-495-9450-42000	Office Supplies	490	450	241	54%	
602-495-9450-42030	Printed Forms	600	650	335	52%	
602-495-9450-42120	Fuel, Oil and Fluids	11,742	9,000	7,427	83%	
602-495-9450-42150	Operating Suppies	412	1,000	250	25%	
602-495-9450-44375	Personal Protective Equipment	538	450	45	10%	
602-495-9450-42400	Small Tools & Minor Equipment	1,821	$7,071	3,799	54%	
Total Materials and Supplies		**$ 26,434**	**$ 30,621**	**$ 12,847**	**42.0%**	
Charges and Services						
602-495-9450-43030	Engineering Services	894	12,500	210	2%	
602-495-9450-43010	Audit Services	8,244	8,967	9,825	110%	
602-495-9450-43090	Newsletter	709	1,550	-	0%	
602-495-9450-43150	Contract Services	34,367	52,500	47,792	91%	

602 Sewer Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
602-495-9450-43185	IT Support	5,158	5,015	3,937	79%	
602-495-9450-42002	IT Hardware	-	134	128	96%	
602-495-9450-43190	Software Programs	8,404	12,670	4,301	34%	
602-495-9450-43210	Telephone	1,965	3,150	1,133	36%	
602-495-9450-43220	Postage	2,222	3,500	2,390	68%	
602-495-9450-43310	Mileage	-	-	-	#DIV/0!	
602-495-9450-43610	Insurance	4,477	4,925	15,790	321%	new equipment (tapestry lift station) , higher values and allocation of bldg from streets
602-495-9450-43810	Electric Utility	24,076	18,750	15,786	84%	
602-495-9450-43820	Sewer Utility - Met Council	422,284	526,216	438,939	83%	
602-495-9450-44010	Repairs/Maint Imp Bldgs	591	1,000	1,000	100%	
602-495-9450-44040	Repairs/Maint. Equip.	6,699	4,500	3,777	84%	
602-495-9450-44150	Equipment Rental	9,063	8,250	11,500	139%	
602-495-9450-44170	Uniforms	458	600	502	84%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	14,785	4,500	11,247	250%	sewermain break by I94
602-495-9450-44370	Conferences & Training	2,919	3,500	2,472	71%	
602-495-9450-44377	Credit Card Fees	11,223	12,381	6,541	53%	
Total Charges and Services		**$ 558,537**	**$ 697,277**	**$ 577,269**	**82.8%**	
Capital Outlay						
602-495-9450-45300	Improvements Other Than Bldgs	3,208	309,102	30,335	10%	
Total Capital Outlay		**$ 3,208**	**$ 309,102**	**$ 30,335**	**9.8%**	
Miscellaneous and Non-operating						
602-495-9450-44300	Miscellaneous Expenses	70	500	87	17%	
602-495-9450-46010	Bond Principal	-	995,000	915,000	92%	
602-495-9450-46110	Bond Interest	257,775	260,376	350,080	134%	
602-495-9450-46220	Deferred Charges Amort	-		-	#DIV/0!	
602-495-9450-46350	Bond Issuance Costs	-		-	#DIV/0!	
602-495-9450-46200	Fiscal Agent Fees	-		-	#DIV/0!	
602-495-9450-47200	Transfer Out	-		-	#DIV/0!	
Total Misc. and Non-operating		**$ 257,845**	**$ 1,255,876**	**$ 1,265,167**	**100.7%**	
Total Sewer Fund Expenses:		**$ 1,057,512**	**$ 2,519,848**	**$ 2,038,608**	**80.9%**	up from $1M Q3 2022 due to bonding-OV 5/6, Tapestry, also incr in insurance and main break
Net Sewer Fund Revs. Over/(Under) Expenses:		***$ 284,795.05***	***$ (59,022.47)***	***$ (1,136,703.96)***		

603 Stormwater Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
Stormwater Fund Revenues:						
603-000-0000-36210	Interest on Investment	(15,423)	4,400		0%	allocated at year end
603-000-0000-37300	Surface Water Utility Sales	507,204	551,984	180,316	33%	
603-000-0000-34113	SW Review Fee Revenue	33,528	35,000	26,773	76%	
Total Stormwater Fund Revenues:		**$ 525,869**	**$ 591,384**	**$ 207,089**	**35.0%**	
Stormwater Fund Expenses:						
Personnel						
603-496-9500-41010	Full-time Salaries	77,290	80,283	45,634	57%	no FD
603-496-9500-41020	Overtime	-	500	-	0%	
603-496-9500-41210	PERA Contributions	17,472	6,059	3,424	57%	
603-496-9500-41216	MSRS Contributions -City Admin	159	164	116	70%	
603-496-9500-41220	FICA Contributions	4,432	5,009	2,731	55%	
603-496-9500-41230	Medicare Contributions	1,039	1,171	639	55%	
603-496-9500-41300	Insurance	16,087	17,406	9,806	56%	
603-496-9500-41325	Life Insurance	67	50	25	51%	
603-496-9500-41330	STD/LTD	421	392	207	53%	
603-496-9500-41600	Safety Clothing Allowance	125	125	125	100%	
603-496-9500-41510	Workers' Compensation	772	989	5,294	535%	est
Total Personnel		**$ 118,676**	**$ 112,148**	**$ 68,002**	**60.6%**	
Materials and Supplies						
603-496-9500-42000	Office Supplies	357	350	-	0%	
603-496-9500-42120	Fuel, Oil and Fluids	4,397	3,850	1,139	30%	
603-496-9500-42030	Printed Forms	600	550	177	32%	
603-496-9500-42270	Repair/Maint. Maint Supplies	1,265	2,450	708	29%	
603-496-9500-42150	Operating Supplies	9	-	-	#DIV/0!	
603-496-9500-44375	Personal Protective Equipment	411	-	-	#DIV/0!	
603-496-9500-42400	Small Tools & Minor Equipment	2,457	2,500	1,400	56%	
Total Materials and Supplies		**$ 9,495**	**$ 9,700**	**$ 3,424**	**35.3%**	
Charges and Services						
603-496-9500-43030	Engineering Services	4,677	12,500	7,695	62%	
603-496-9500-43010	Audit Services	8,244	8,967	9,825	110%	
603-496-9500-43150	Contract Services	5,650	8,000	7,833	98%	
603-496-9500-43185	IT Support	3,362	2,584	2,314	90%	
603-496-9500-42002	IT Hardware	-	134	-	0%	
603-496-9500-43190	Software Programs	8,059	12,000	4,297	36%	
603-496-9500-43210	Telephone	572	1,200	282	23%	

603 Stormwater Fund

Water, Sewer & Stormwater are separate Utility (aka Enterprise or Proprietary) Funds.

		2022 Actual	2023 Adopted	2023 Q3	YTD % of Budget	Q3 Comments
603-496-9500-44377	Credit Card Fees	3,053	4,952	3,539	71%	
603-496-9500-43220	Postage	5,173	2,000	(1,445)	-72%	voided check
603-496-9500-43610	Insurance	7,029	7,732	3,728	48%	
603-496-9500-44010	Street Sweeping	33,421	30,000	27,168	91%	
603-496-9500-44040	Repairs/Maint Equip	1,949	2,500	-	0%	
603-496-9500-44030	Repairs/Maint Not Bldg	-	25,000	-	0%	
603-496-9500-44150	Equipment Rental	1,813	1,500	3,500	233%	
603-496-9500-44170	Uniforms	185	225	140	62%	
603-496-9500-44330	Dues & Subscriptions	780	800	831	104%	
603-496-9500-44370	Conferences & Training	1,664	1,000	-	0%	
Total Charges and Services		**$ 85,629**	**$ 121,094**	**$ 69,707**	**57.6%**	
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	538	1,500	-	0%	
603-496-9500-46010	Bond Principal	-	210,000	210,000	100%	
603-496-9500-46110	Bond Interest	45,005	48,288	48,288	100%	
Total Misc. and Non-operating		**$ 737,382**	**$ 259,788**	**$ 258,288**	**99.4%**	
Total Stormwater Fund Expenses:		**$ 951,183**	**$ 502,730**	**$ 399,421**	**79.5%**	up from $205K in Q3 2022, timing of purchases, bond payments.
Net Stormwater Fund Revs. Over/(Under) Expenses:		***$ (425,314)***	***$ 88,654***	***$ (192,332)***		