

	1Q 23	2Q 23	3Q 23	4Q 23	2023 YTD	2022	2021
ADMINISTRATION							
Licenses & Permits	12	41	47	38	138	147	n/a
Communications metric	48099	52339	57014	53017	210469	98613	n/a
Recruitments Open	8	3	2	0	13	12	n/a
Recruitments Closed	4	5	2	3	14	9	
Council Agenda Items processed	108	101	90	115	414	470	n/a
Data/Information Requests	15	4	8	7	34	22	n/a
BUILDING							
Value of Commercial/MF Projects Constructed	\$2,500,000.00	\$23,844,299.00	\$8,000,000.00	\$637,479.00	\$34,981,778.00	\$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	\$7,784,000.00	\$55,557,525.00	\$69,557,246.00	\$100,189,316.00
Total Residential Permits (AT/TD)	47	71	31	18	167	200	297
Total Number of Permits Issued	282	674	676	291	1923	2571	1499
% permits reviewed within 10 days	95/103, 93%	156/166, 94%	79/87, 91%	83/90, 92%	93.00%	90.00%	Incomplete data
Total Permit Revenue/Plan Review Fee	\$363,344.17	\$633,657.00	\$561,550.00	\$251,879.86	\$1,810,431.03	\$2,403,176.96	\$2,093,835.50
Total Number of Inspections Performed	1414	2546	3398	2473	9831	9377	10060
PUBLIC WORKS							
# of water leaks/breaks from main line	7	4	5	10	26	13	n/a
# of sewer related issues	2	0	2	4	8	6	n/a
# of weather events affecting streets or stormwater	31	2	3	2	38	29	n/a
# of issues at the 17 improved Parks for non-routine repair or maintenance	6	39	5	6	56	85	n/a
Total # of gallons of water pumped from wells per quarter	42,251,000	171,295,000	262,962,000	66,633,000	543,141,000	400,090,000	n/a
Average number of comm/residential complaints per week	3	5	15	4	27	4	n/a
PUBLIC SAFETY							
FIRE - Number of Fire/Rescue/EMS Responses:	213	258	274	302	1047	791	568
FIRE - Number of Fire Inspections:	114	183	219	133	649	514	312
FIRE - Average Fire/Rescue Per 1,000 Residents:	6.08	6.65	8.44	8.69	9.95	5.89	4.7
FIRE - Average EMS Incidents per 1,000 Residents:	10.75	12.96	12.96	15.17	17.28	9.99	7.83
FIRE - Average Alarm to Enroute time in minutes:	2.15	2.91	2.82	1.33	3.07	n/a	n/a
FIRE - Average Alarm to Arrival time in minutes:	7.57	8.3	8.4	7.6	10.62	n/a	n/a
FIRE - Staffed turnout time within 90 seconds (Fire/Rescue) %:	Y	Y	Y	Y	Y	n/a	n/a
FIRE - Staffed turnout time within 60 seconds (EMS) %:	Y	Y	Y	Y	Y	n/a	n/a
Sheriff Department - Crime calls	89	74	103	185	451	n/a	n/a
Sheriff Department - Quality of Life calls	109	439	509	481	1538	n/a	n/a
Sheriff Department - Traffic Incidents	1000	957	1069	914	3940	n/a	n/a
FINANCE							
# of Water customers / billed	3234	3290	3381	3478	13383	12645	11344
# of Sewer customers / billed	2267	2315	2442	2519	9543	8626	7352
# of Stormwater customers / billed 05 acct. (just storm - billed annually after Q4)	0	0	0	1928	1928	2095	4817
# of Stormwater customers / billed 01 acct. (both together)	3205	3238	3361	3447	13251	4372	5008
PLANNING							
Code Enforcement - Complaints Received (*updated definitions)	12	25	25	12	74	127	n/a
Code Enforcement - Violaton Cases Closed	1	6	10	4	21	56	n/a
Zoning and Land Use Questions	153	266	185	220	824	808	n/a
Zoning Permits	26	73	65	20	184	177	n/a
Land Use Applications and Long Range Planning	19	5	11	14	49	38	n/a



STAFF REPORT

DATE: January 16, 2024

TO: Mayor and Council
FROM: Clarissa Hadler, Finance Director
AGENDA ITEM: 4th Quarter Financial Reports

BACKGROUND:

Staff has prepared the 4th Quarter Financial Report for review by the City Council.

ISSUE BEFORE THE COUNCIL:

Does the City Council have any questions about the 4th Quarter Financial Report?

DISCUSSION:

The Quarterly Financial Report for 4th quarter 2023 is attached with explanations alongside some line items to explain variances from the budget.

Please note that the final year-end journal entries may not be completed yet, so this is a preliminary draft of the Q4 report. Many of our final entries will be completed as part of the audit prep process in the next few months.

Revenues:

General Fund revenues are down this year compared to last year mainly due to decreased building permits.

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:

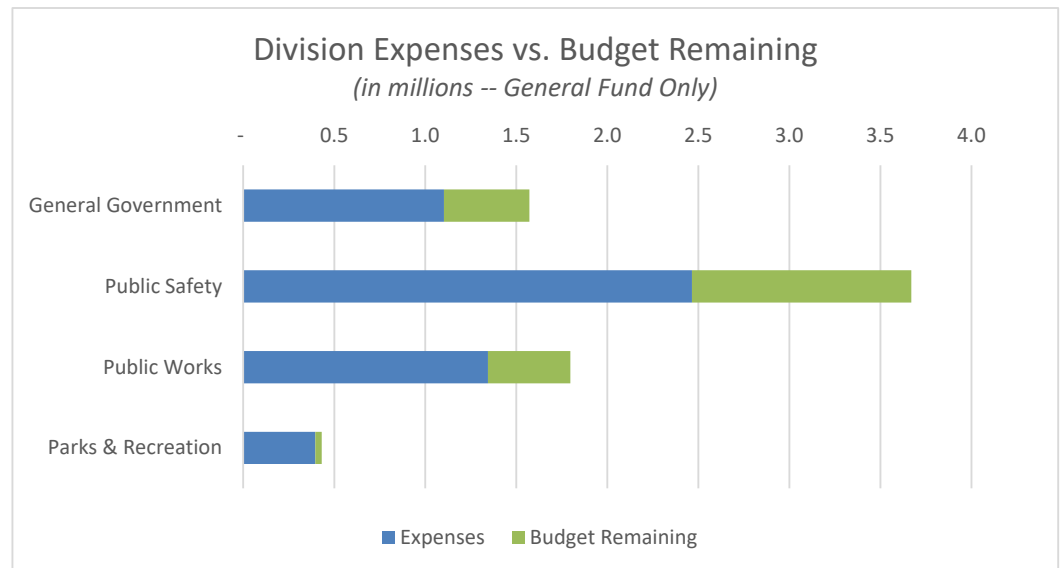
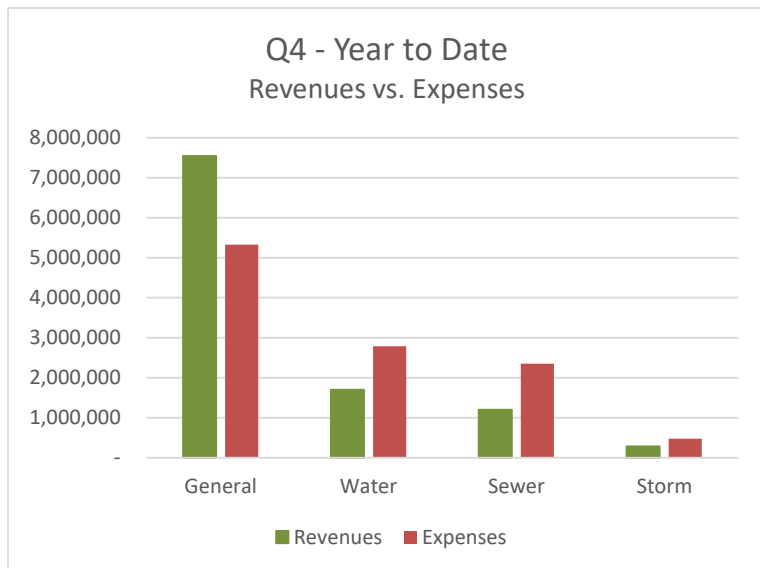
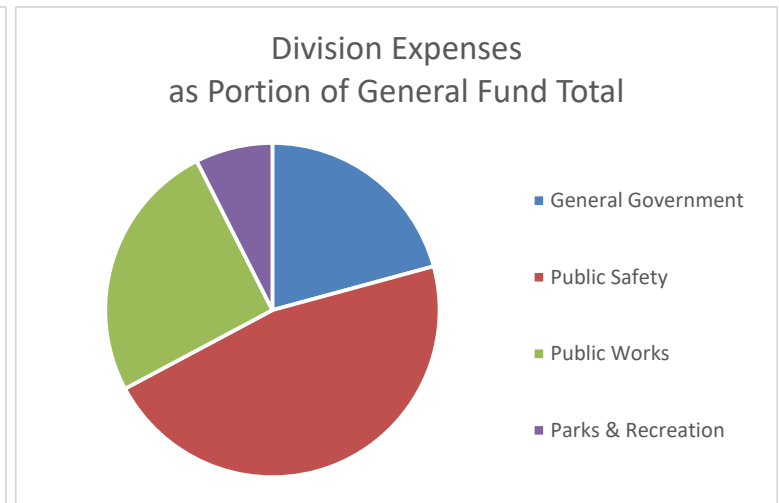
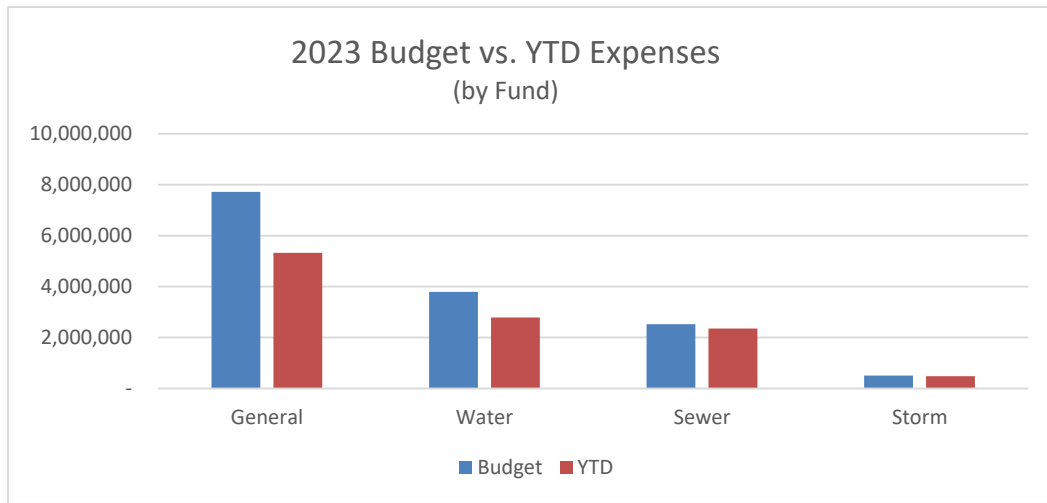
- 1) Quarterly Financial Report



Quarterly Financial Report

As of December 31, 2023 (Preliminary Report)

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 Q4	YTD % of Budget
Taxes	5,028,535	5,121,265	5,091,373	99%
Licenses and Permits	1,646,164	1,256,495	1,126,551	90%
Intergovernmental	360,870	311,574	250,503	80%
Charges for Services	742,281	754,625	624,276	83%
Fines and Forfeits	3,972	30,000	34,883	116%
Investment Earnings	(81,535)	35,000	150,974	431%
Miscellaneous	196,769	211,562	266,126	126%
Total General Fund Revenues:	7,897,056	7,720,521	7,544,685	98%
Expenses by Department				
Mayor & Council	\$ 53,123	\$ 59,960	\$ 56,842	95%
Administration	\$ 454,233	\$ 620,040	\$ 497,087	80%
Elections	\$ 12,556	\$ 3,200	\$ 6,295	197%
Communications	\$ 22,978	\$ 81,098	\$ 50,812	63%
Finance	\$ 115,100	\$ 266,403	\$ 171,547	64%
Planning & Zoning	\$ 277,963	\$ 404,476	\$ 210,084	52%
Engineering Services	\$ 30,975	\$ 35,000	\$ 30,355	87%
City Hall	\$ 45,996	\$ 66,819	\$ 79,903	120%
Police	\$ 947,044	\$ 1,049,784	\$ 524,626	50%
Prosecution	\$ 48,141	\$ 50,000	\$ 36,949	74%
Fire	\$ 893,746	\$ 1,540,881	\$ 1,256,048	82%
Fire Relief	\$ -	\$ 80,000	\$ -	0%
Building Inspection	\$ 808,520	\$ 932,259	\$ 625,631	67%
Emergency Communications	\$ 20,501	\$ 4,500	\$ 4,311	96%
Animal Control	\$ 13,550	\$ 13,000	\$ 16,895	130%
Streets	\$ 1,902,740	\$ 1,797,064	\$ 1,344,386	75%
Parks & Recreation	\$ 284,752	\$ 431,038	\$ 397,071	92%
Transfers	\$ 102,074	\$ 250,000	\$ 16,902	7%
Contingency Reserve	\$ -	\$ 35,000	\$ -	0%
Total General Fund Expenses	\$ 6,033,992	\$ 7,720,521	\$ 5,325,743	69%
Net General Fund Revenue Over/(Under) Expenses		-	2,218,942	

Utility Fund Summaries

Water Fund Summary				
	2022	2023	2023	YTD %
	Actual	Adopted	Q4	of Budget
Total Revenues	2,775,000	3,575,703	1,700,452	48%
Expenses				
Personnel	\$ 453,261	\$ 511,897	\$ 450,145	88%
Materials and Supplies	\$ 203,766	\$ 247,522	\$ 253,339	102%
Charges and Services	\$ 400,131	\$ 393,999	\$ 480,370	122%
Capital Outlay	\$ -	\$ 1,066,778	\$ 25,800	2%
Miscellaneous and Non-operating	\$ 272,942	\$ 1,571,256	\$ 1,578,969	100%
Total Water Fund Expenses	\$ 1,330,099	\$ 3,791,452	\$ 2,788,623	74%
Net Water Fund Revenue Over/(Under) Expenses			(1,088,171)	

Sewer Fund Summary				
	2022	2023	2023	YTD %
	Actual	Adopted	Q4	of Budget
Total Revenues	1,342,307	2,460,826	1,200,111	49%
Expenses				
Personnel	\$ 211,487	\$ 226,973	\$ 218,510	96%
Materials and Supplies	\$ 26,434	\$ 30,621	\$ 19,578	64%
Charges and Services	\$ 558,537	\$ 697,277	\$ 734,905	105%
Capital Outlay	\$ 3,208	\$ 309,102	\$ 75,781	25%
Miscellaneous and Non-operating	\$ 257,845	\$ 1,255,876	\$ 1,302,922	104%
Total Sewer Fund Expenses	\$ 1,057,512	\$ 2,519,848	\$ 2,351,696	93%
Net Sewer Fund Revenue Over/(Under) Expenses			(1,151,585)	

Stormwater Fund Summary				
	2022	2023	2023	YTD %
	Actual	Adopted	Q4	of Budget
Total Revenues	525,869	591,384	281,331	48%
Expenses				
Personnel	\$ 118,676	\$ 112,148	\$ 102,617	92%
Materials and Supplies	\$ 9,495	\$ 9,700	\$ 9,210	95%
Charges and Services	\$ 85,629	\$ 121,094	\$ 105,737	87%
Capital Outlay	\$ -	\$ -	\$ -	
Miscellaneous and Non-operating	\$ 737,382	\$ 259,788	\$ 258,931	100%
Total Stormwater Fund Expenses	\$ 951,183	\$ 502,730	\$ 476,495	95%
Net Stormwater Fund Revenue Over/(Under) Expenses			(195,163)	

Summary ends here. The following pages show detailed financials.

General Fund Revenues

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		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
Taxes						
101-410-1320-31010	Current Ad Valorem Taxes	4,685,850	4,651,926	4,633,097	99.6%	most of July tax deposit goes to Debt Service
101-410-1320-31020	Delinquent Ad Valorem Taxes	23,692	18,445	19,873	107.7%	
101-410-1320-31030	Mobile Home Tax	22,171	17,748	16,327	92.0%	
101-410-1320-31040	Fiscal Disparities	294,157	433,046	422,280	97.5%	
101-410-1320-31910	Penalty & Interest on Taxes	944	100	(204)	-204.0%	
Total Taxes		\$ 5,028,535	\$ 5,121,265	\$ 5,091,373	99.4%	
Licenses and Permits						
101-410-1320-32110	Liquor License	14,100	12,000	12,050	100.4%	
101-410-1320-32180	Wastehauler License	1,200	1,200	1,560	130.0%	
101-410-1320-32181	General Contractor License	500	300	550	183.3%	
101-420-2400-32210	Building Permits	888,486	1,000,000	725,852	72.6%	
101-430-3100-32211	Driveway Permits	12,825	13,000	10,200	78.5%	
101-420-2400-32212	Fireplace Permits	9,780	12,000	6,300	52.5%	
101-420-2400-32220	Heating Permits	64,928	60,000	65,761	109.6%	
101-420-2400-32230	Plumbing Permits	76,332	80,000	70,967	88.7%	
101-420-2400-32232	Pool Permits	1,650	1,500	750	50.0%	
101-420-2400-32213	Siding Permits	37,730	4,000	32,161	804.0%	still completing permits fromlast year's storm
101-420-2400-32214	Roof Permits	488,840	15,000	157,002	1046.7%	still completing permits fromlast year's storm
101-430-3100-32250	Utility Permits	34,713	42,500	41,138	96.8%	
101-420-2220-32260	Burning Permit	2,105	1,700	2,085	122.6%	
101-410-1320-32270	Massage Therapy Licenses	-	150	-	0.0%	
101-420-2220-32275	Fire Suppression Permits	12,785	7,900	21,139	267.6%	
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	175	350.0%	
Total Licenses and Permits		\$ 1,646,164	\$ 1,256,495	\$ 1,147,690	91.34%	
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	39,256	280.4%	
Total Intergovernmental		\$ 360,870	\$ 311,574	\$ 250,503	80.40%	
Charges for Services						
101-410-1910-34103	Zoning & Subdivision Fees	115,965	65,000	85,876	132.1%	
101-420-2400-34104	Plan Check Fees	574,075	650,000	467,420	71.9%	
101-410-1520-34107	Assessment Searches	2,340	3,000	1,595	53.2%	
101-410-1450-34111	Cable Operation Reimbursement	-	5,000	(0)	0.0%	end of year
101-420-2400-34112	Planning & Zoning Review Fee	21,400	-	200	#DIV/0!	

General Fund Revenues

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		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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	17,100	68.4%	
Total Charges for Services		\$ 742,281	\$ 754,625	\$ 624,276	82.73%	
Fines and Forfeits						
101-420-2100-35100	Fines	2,966	30,000	34,246	114.2%	
101-420-2100-35130	Forfeitures	-		93	#DIV/0!	
101-420-2220-35102	Fire Alarm Fees	1,005		544		
Total Fines and Forfeits		\$ 3,972	\$ 30,000	\$ 34,883	116.28%	
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	14,560	291.2%	
101-420-2220-36200	Miscellaneous Revenue	6,155		11,970	#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue	9,203	3,500	7,279	208.0%	
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	15,519	310.4%	
101-420-2220-36230	Donations-Fire	2,185	1,000	2,759	275.9%	
101-410-1320-36230	Donations	12,000	10,000	10,000	100.0%	jaycees
101-410-1320-34120	Tower Rent	48,006	117,062	133,843	114.3%	
Total Miscellaneous		\$ 196,769	\$ 211,562	\$ 266,126	125.79%	

General Fund Revenue Summary

	2022 Actual	2023 Budget	Q4 - YTD	YTD % to Budget
Taxes	5,028,535	5,121,265	5,091,373	99.4%
Licenses and Permits	1,646,164	1,256,495	1,147,690	91.3%
Intergovernmental	360,870	311,574	250,503	80.4%
Charges for Services	742,281	754,625	624,276	82.7%
Fines and Forfeits	3,972	30,000	34,883	116.3%
Investment Earnings	(81,535)	35,000	-	0.0%
Miscellaneous	196,769	211,562	266,126	125.8%
TOTAL	\$ 7,897,056	\$ 7,720,522	\$ -	0.0%

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
		#REF!		#REF!		
1110	Mayor & Council					
Personnel						
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,162	0.979437135	
101-410-1110-41220	FICA Contributions	1,593	1,593	1,560	97.9%	
101-410-1110-41230	Medicare Contributions	373	373	365	97.8%	
101-410-1110-41510	Workers Compensation	86	110	66	60.4%	
Total Personnel		\$ 27,741	\$ 27,766	\$ 27,153	97.8%	
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	1,273	100.3%	
Total Materials and Supplies		\$ 1,577	\$ 3,694	\$ 3,377	91.4%	
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	\$ -	0.0%	
1320	Administration					
Personnel						
101-410-1320-41010	Full-time Salaries	161,134	208,445	196,912	94.5%	
101-410-1320-41210	PERA Contributions	11,924	15,633	13,950	89.2%	
101-410-1320-41216	MSRS Contributions -City Admin	1,540	1,598	1,677	104.9%	
101-410-1320-41220	FICA Contributions	9,365	12,924	11,445	88.6%	
101-410-1320-41230	Medicare Contributions	2,220	3,022	2,730	90.3%	
101-410-1320-41300	Insurance	22,409	35,829	27,695	77.3%	
101-410-1320-41325	Life Insurance	110	127	105	82.5%	
101-410-1320-41330	STD/LTD	804	927	890	95.9%	
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	\$ 256,448	91.6%	
Materials and Supplies						
101-410-1320-42000	Office Supplies	754	3,000	2,150	71.7%	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
101-410-1320-42030	Printed Forms	-	100	-	0.0%	
Total Materials and Supplies		\$ 754	\$ 3,100	\$ 2,150	69.4%	

Charges and Services

101-410-1320-43100	Assessing Services	107,874	145,315	112,968	77.7%	
101-410-1320-43040	Legal Services	41,985	83,331	49,098	58.9%	
101-410-1320-43150	Contract Services	33,472	30,000	13,267	44.2%	
101-410-1320-43185	IT Support	5,262	5,033	5,032	100.0%	
101-410-1320-42002	IT Hardware	1,139	6,575	4,966	75.5%	
101-410-1320-43210	Telephone	569	1,600	552	34.5%	
101-410-1320-43220	Postage	3,876	3,730	4,854	130.1%	
101-410-1320-43310	Mileage	499	1,500	641	42.8%	
101-410-1320-43510	Legal Publishing	1,286	2,500	3,613	144.5%	
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	3,083	44.0%	
101-410-1320-44371	Allocation to Building Inspections	(1,998)	(3,184)	-	0.0%	
Total Charges and Services		\$ 241,441	\$ 334,425	\$ 235,667	70.5%	

Miscellaneous

101-410-1320-44300	Miscellaneous	1,352	2,500	2,822	112.9%	
Total Miscellaneous		\$ 1,352	\$ 2,500	\$ 2,822	112.9%	

1320	Total Administration	\$ 454,233	\$ 620,040	\$ 497,087	80.2%	
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1410 Elections

Personnel

101-410-1410-41030	Part-time Salaries	8,649	-	2,649		
101-410-1410-41510	Workers Compensation	-	-	-		
Total Personnel		\$ 8,649	\$ -	\$ 2,649		

Charges and Services

101-410-1410-43310	Travel Expense	-	-	-		
101-410-1410-42000	Office Supplies	-	-	53		
101-410-1410-43510	Legal Notices Publishing	712	-	68		
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	\$ 3,646		

Miscellaneous

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
101-410-1410-44300	Miscellaneous	1,214	-	585		
Total Miscellaneous		-	\$ -	-		
1410	Total Elections	\$ 12,556	\$ 3,200	\$ 6,295	197%	

1450 Communications

Personnel						
101-410-1450-41010	Full-time Salaries	11,931	51,459	31,033	60.3%	
101-410-1450-41210	PERA Contributions	845	3,859	2,327	60.3%	
101-410-1450-41220	FICA Contributions	739	3,190	1,798	56.3%	
101-410-1450-41230	Medicare Contributions	173	746	420	56.4%	
101-410-1450-41300	Insurance	1,778	7,775	5,122	65.9%	
101-410-1450-41325	Life Insurance	287	28	5	16.7%	
101-410-1450-41330	STD/LTD	54	158	48	30.1%	
101-410-1450-41510	Workers Compensation	189	242	256	105.5%	
Total Personnel		\$ 15,997	\$ 67,458	\$ 41,008	60.8%	No ASD in Q1.

Charges and Services						
101-410-1450-43090	Newsletter	709	1,550	2,425	156.4%	
101-410-1450-43185	IT Support	849	1,086	1,333	122.7%	
101-410-1450-42002	IT Hardware	-	700	106	15.1%	
101-410-1450-43190	Software Programs	1,629	4,000	1,550	38.8%	
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	4,042	80.8%	
101-410-1450-44370	Conferences and Training	-	500	-	0.0%	
Total Charges and Services		\$ 6,981	\$ 13,640	\$ 9,804	71.9%	

1450	Total Communications	\$ 22,978	\$ 81,098	\$ 50,812	62.7%	
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1520 Finance

Personnel						
101-410-1520-41010	Full-time Salaries	42,139	147,055	72,262	49.1%	
101-410-1520-41040	Temporary Employees	-	10,200	-	0.0%	
101-410-1520-41210	PERA Contributions	3,034	11,029	5,419	49.1%	
101-410-1520-41220	FICA Contributions	2,512	9,750	4,292	44.0%	
101-410-1520-41230	Medicare Contributions	588	2,280	1,004	44.0%	
101-410-1520-41300	Insurance	8,929	24,928	13,982	56.1%	

410

General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
		#REF!		#REF!		
101-410-1520-41325	Life Insurance	308	109	30	27.4%	
101-410-1520-41330	STD/LTD	295	542	174	32.2%	
101-410-1520-41420	Unemployment Benefits	414		-		
101-410-1520-41510	Workers Compensation	517	662	734	110.9%	
Total Personnel		\$ 58,735	\$ 206,556	\$ 97,898	47.4%	No FD in Q1. No FC hired yet.
Materials and Supplies						
101-410-1520-42000	Office Supplies	760	1,000	702	70.2%	
101-410-1520-42030	Printed Forms	1,052	1,750	1,009	57.7%	
Total Materials and Supplies		\$ 1,811	\$ 2,750	\$ 1,711	62.2%	
Charges and Services						
101-410-1520-43010	Audit Services	8,244	8,967	11,284	125.8%	
101-410-1520-43150	Contract Services	39,493	30,000	43,618	145.4%	Contract work due to no FD in Q1.
101-410-1520-43185	IT Support	2,266	4,287	4,459	104.0%	
101-410-1520-42002	IT Hardware	-	2,140	6,080	284.1%	
101-410-1520-43190	Software Programs	4,018	7,408	4,319	58.3%	
101-410-1520-43310	Mileage	-	200	288	144.1%	
101-410-1520-44330	Dues & Subscriptions	530	1,500	720	48.0%	
101-410-1520-44370	Conferences & Training	-	1,600	766	47.9%	
101-410-1520-44371	Allocation to Building Inspections	(1,231)	(2,905)	-	0.0%	
Total Charges and Services		\$ 53,319	\$ 53,197	\$ 71,535	134.5%	
Miscellaneous						
101-410-1520-44300	Miscellaneous	1,234	3,900	402	10.3%	
Total Miscellaneous		\$ 1,234	\$ 3,900	\$ 402	10.3%	

1520	Total Finance	\$ 115,100	\$ 266,403	\$ 171,547	64.4%	
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1910 Planning & Zoning

Personnel						
101-410-1910-41010	Full-time Salaries	190,130	250,900	74,715	29.8%	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	5,560	29.5%	
101-410-1910-41220	FICA Contributions	11,471	16,188	4,740	29.3%	
101-410-1910-41230	Medicare Contributions	2,683	3,786	1,109	29.3%	

410

General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
101-410-1910-41300	Insurance	18,703	52,069	13,119	25.2%	
101-410-1910-41325	Life Insurance	664	271	65	23.9%	
101-410-1910-41330	STD/LTD	739	1,195	313	26.2%	
101-410-1910-41510	Workers Compensation	1,138	1,457	1,260	86.4%	
Total Personnel		\$ 240,176	\$ 354,883	\$ 105,402	29.7%	
Materials and Supplies						
101-410-1910-42000	Office Supplies	574	1,000	389	38.9%	
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	\$ 710	19.7%	
Charges and Services						
101-410-1910-43020	Comprehensive Planning				#DIV/0!	
101-410-1910-43030	Engineering Services	6,175	13,000	2,968	22.8%	
101-410-1910-43150	Contract Services	17,216	10,000	85,661	856.6%	paying BMI instead of a FT Comm. Dev. D
101-410-1910-43185	IT Support	5,291	11,273	11,445	101.5%	
101-410-1910-42002	IT Hardware	2,091	2,300	1,016	44.2%	
101-410-1910-43190	Software Programs	936	1,700	-	0.0%	
101-410-1910-43210	Telephone	191	720	110	15.3%	
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	1,835	262.2%	
101-410-1910-44330	Dues & Subscriptions	698	1,700	-	0.0%	
101-410-1910-44370	Conferences & Training	2,032	3,200	356	11.1%	
Total Charges and Services		\$ 36,865	\$ 45,393	\$ 103,391	228%	
Miscellaneous						
101-410-1910-44300	Miscellaneous	348	600	581	96.8%	
Total Miscellaneous		\$ 348	\$ 600	\$ 581	97%	
1910	Total Planning & Zoning	\$ 277,963	\$ 404,476	\$ 210,084	51.9%	
1930 Engineering Services						
Charges and Services						
101-410-1930-43030	Engineering Services	30,975	35,000	30,355	86.7%	
101-410-1930-43210	Telephone	-	-	-	#DIV/0!	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
		#REF!	#REF!	#REF!		
Total Charges and Services		\$ 30,975	\$ 35,000	\$ 30,355	86.7%	
Capital Outlay						
101-480-8000-45900	Construction Projects	-	-	-	#DIV/0!	
Total Capital Outlay		-	-	-	#DIV/0!	
1930	Total Engineering Services	\$ 30,975	\$ 35,000	\$ 30,355	86.7%	
1940	City Hall					
Materials and Supplies						
101-410-1940-42110	Cleaning Supplies	345	1,000	227	22.7%	
101-410-1940-42230	Building Repair Supplies	491	2,000	232	11.6%	
Total Materials and Supplies		\$ 835	\$ 3,000	\$ 459	15.3%	
Charges and Services						
101-410-1940-43185	IT Support	1,322	1,269	1,273	100.3%	
101-410-1940-42002	IT Hardware	-	600	-	0.0%	
101-410-1940-43810	Utilities	25,083	38,000	52,893	139.2%	
101-410-1940-43840	Refuse	1,968	3,000	2,018	67.3%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	14,855	26,000	17,956	69.1%	
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	\$ 75,132	222.2%	
Miscellaneous						
101-410-1940-44300	Miscellaneous	25,320	30,000	4,312	14.4%	
Total Miscellaneous		\$ 25,320	\$ 30,000	\$ 4,312	14.4%	
1940	Total City Hall	\$ 45,996	\$ 66,819	\$ 79,903	119.6%	
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 Fund	-	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%	

General Government Division Expenses

	2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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	Q4 - YTD	YTD % to Budget
Mayor & Council	\$ 53,123	\$ 59,960	\$ -	0%
Administration	\$ 454,233	\$ 620,040	\$ 497,087	80%
Elections	\$ 12,556	\$ 3,200	\$ 6,295	197%
Communications	\$ 22,978	\$ 81,098	\$ 50,812	63%
Finance	\$ 115,100	\$ 266,403	\$ 171,547	64%
Planning & Zoning	\$ 277,963	\$ 404,476	\$ 210,084	52%
Engineering Services	\$ 30,975	\$ 35,000	\$ 30,355	87%
City Hall	\$ 45,996	\$ 66,819	\$ 79,903	120%
Transfers	\$ 102,074	\$ 250,000	\$ 16,902	7%
Contingency Reserve	\$ -	\$ 35,000	\$ -	0%
TOTAL	\$ 1,114,999	\$ 1,821,996	\$ 1,062,985	58%

420 Public Safety Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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	36,949	73.9%	
Total Charges and Services		\$ 48,141	\$ 50,000	\$ 36,949	73.9%	
		-	-	-		
2150	Total Prosecution	\$ 48,141	\$ 50,000	\$ 36,949	74%	
2500 Emergency Communications						
Charges and Services						
101-420-2500-43150	Contract Services	20,501	4,500	4,311	95.8%	
Total Charges and Services		\$ 20,501	\$ 4,500	\$ 4,311	95.8%	
		-	-	-		
2500	Total Emergency Communications	\$ 20,501	\$ 4,500	\$ 4,311	95.8%	
2700 Animal Control						
Charges and Services						
101-420-2700-43150	Contract Services	13,550	13,000	16,895	130.0%	
Total Charges and Services		\$ 13,550	\$ 13,000	\$ 16,895	130.0%	
		-	-	-		
2700	Total Animal Control	\$ 13,550	\$ 13,000	\$ 16,895	130.0%	
2220 Fire						
Personnel						
101-420-2220-41010	Full-time Salaries	249,451	588,112	415,118	70.6%	
101-420-2220-41030	Part-time Salaries	61,057	19,429	6,351	32.7%	
101-420-2220-41035	Paid On Call Salaries	75,897	167,280	132,876	79.4%	
101-420-2220-41210	FICA Contributions	51,347	107,535	74,335	69.1%	
101-420-2220-41220	FICA Contributions	5,145	10,371	8,793	84.8%	
101-420-2220-41230	Medicare Contributions	5,389	11,235	8,002	71.2%	
101-420-2220-41300	Insurance	31,967	71,037	51,341	72.3%	
101-420-2220-41325	Life Insurance	145	516	224	43.4%	
101-420-2220-41330	STD/LTD	1,104	1,104	1,679	152.1%	

420 Public Safety Division Expenses

		2022	2023	2023	YTD	Q4
		Actual	Adopted	Q4	% of Budget	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	\$ 755,749	74.6%	
Materials and Supplies						
101-420-2220-42000	Office Supplies	1,119	1,000	855	85.5%	
101-420-2220-42080	EMS Supplies	968	2,400	2,606	108.6%	
101-420-2220-42090	Fire Prevention	1,860	2,000	2,433	121.6%	
101-420-2220-42120	Fuel, Oil and Fluids	25,109	25,200	17,798	70.6%	
101-420-2220-42400	Small Tools & Equipment	37,573	25,419	47,901	188.4%	
Total Materials and Supplies		\$ 66,629	\$ 56,019	\$ 71,593	127.8%	
Charges and Services						
101-420-2220-43050	Physicals	9,764	11,500	5,975	52.0%	
101-420-2220-43150	Contract Services	1,100	2,650	-	0.0%	
101-420-2220-43185	IT Support	19,824	22,443	23,189	103.3%	
101-420-2220-42002	IT Hardware	1,715	3,000	3,000	100.0%	
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	4,268	88.9%	
101-420-2220-43230	Radio	16,555	17,500	17,709	101.2%	
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	11,533	72.5%	
101-420-2220-43840	Refuse	227	700	148	21.2%	
101-420-2220-44010	Repairs/Maint Bldg	6,737	9,000	12,785	142.1%	
101-420-2220-44040	Repairs/Maint Eqpt	54,027	43,920	52,411	119.3%	
101-420-2220-44170	Uniforms	7,532	10,000	7,555	75.5%	
101-420-2220-44330	Dues & Subscriptions	2,766	3,450	3,452	100.1%	
101-420-2220-44350	Books	185	1,000	1,250	125.0%	
101-420-2220-44370	Conferences & Training	23,015	25,905	42,657	164.7%	
Total Charges and Services		\$ 178,273	\$ 197,406	\$ 222,096	112.5%	
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	204,815	99.9%	
Total Capital Outlay		\$ 130,165	\$ 272,112	\$ 204,815	75.3%	
Miscellaneous						
101-420-2220-44300	Miscellaneous	1,854	2,000	1,795	89.8%	
Total Miscellaneous		\$ 1,854	\$ 2,000	\$ 1,795	89.8%	

420 Public Safety Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
2220	Total Fire	\$ 893,746	\$ 1,540,881	\$ 1,256,048	81.5%	
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	357,891	69.2%	
101-420-2400-41210	PERA Contributions	27,061	38,763	28,649	73.9%	
101-420-2400-41216	MSRS Contributions -City Admin	519	538	565	104.9%	
101-420-2400-41220	FICA Contributions	19,246	32,044	20,007	62.4%	
101-420-2400-41230	Medicare Contributions	4,760	7,494	4,986	66.5%	
101-420-2400-41300	Insurance	64,027	88,232	63,934	72.5%	
101-420-2400-41325	Life Insurance	239	398	244	61.5%	
101-420-2400-41330	STD/LTD	1,439	2,254	1,850	82.1%	
101-420-2400-41510	Workers Compensation	3,074	3,937	2,258	57.4%	
Total Personnel		\$ 463,821	\$ 690,494	\$ 480,384	69.6%	
Materials and Supplies						
101-420-2400-42000	Office Supplies	1,067	13,420	12,595	93.9%	
101-420-2400-42030	Printed Forms	-	350	-	0.0%	
101-420-2400-42120	Fuel, Oil and Fluids	5,424	7,500	6,797	90.6%	
Total Materials and Supplies		\$ 6,491	\$ 21,270	\$ 19,391	91.2%	
Charges and Services						
101-420-2400-43030	Engineering	24	5,000	-	0.0%	
101-420-2400-43150	Inspector Contract Services	274,617	96,000	84,870	88.4%	
101-420-2400-43185	IT Support	13,378	17,365	17,361	100.0%	
101-420-2400-42002	IT Hardware	174	5,000	1,709	34.2%	
101-420-2400-43190	Software Programs	3,416	4,500	3,385	75.2%	
101-420-2400-43210	Telephone	1,760	3,024	2,134	70.6%	
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	6,176	82.3%	
101-420-2400-44170	Uniforms	468	2,100	330	15.7%	
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	783	15.7%	

420 Public Safety Division Expenses

	2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
Total Charges and Services	\$ 307,297	\$ 152,449	\$ 125,362	82.2%	
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	494	24.7%	
Total Miscellaneous	\$ 30,911	\$ 53,138	\$ 494	0.9%	
2400 Total Building Inspection	\$ 808,520	\$ 932,259	\$ 625,631	67.1%	

Public Safety Summary

	2022 Actual	2023 Budget	Q4 - YTD	YTD % to Budget
Police	\$ 947,044	\$ 1,049,784	\$ 524,626	50%
Prosecution	\$ 48,141	\$ 50,000	\$ 36,949	74%
Emergency Communications	\$ 20,501	\$ 4,500	\$ 4,311	96%
Animal Control	\$ 13,550	\$ 13,000	\$ 16,895	130%
Fire	\$ 893,746	\$ 1,540,881	\$ 1,256,048	82%
Fire Relief	\$ -	\$ 80,000	\$ -	0%
Building Inspection	\$ 808,520	\$ 932,259	\$ 625,631	67%
TOTAL	\$ 2,731,503	\$ 3,670,424	\$ 2,464,460	67%

430 Public Works* Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
3100 Streets						
Personnel						
101-430-3100-41010	Full-time Salaries	375,049	393,363	410,215	104.3%	
101-430-3100-41020	Overtime	11,431	13,634	12,566	92.2%	
101-430-3100-41040	Temporary Employees	9,585	15,300	12,880	84.2%	
101-430-3100-41210	PERA Contributions	28,899	30,525	31,674	103.8%	
101-430-3100-41220	FICA Contributions	23,414	26,182	25,833	98.7%	
101-430-3100-41230	Medicare Contributions	5,476	6,123	6,037	98.6%	
101-430-3100-41300	Insurance	75,099	79,948	84,751	106.0%	
101-430-3100-41325	Life Insurance	334	341	344	100.7%	
101-430-3100-41330	STD/LTD	1,929	1,984	2,339	117.9%	
101-430-3100-41600	Safety Clothing Allowance	225	800	662	82.8%	
101-430-3100-41510	Workers Compensation	36,194	46,193	25,374	54.9%	est
Total Personnel		\$ 567,633	\$ 614,393	\$ 614,681	100.0%	
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	42,813	97.3%	
101-430-3100-42150	Operating Supplies	8,586	9,000	8,886	98.7%	
101-430-3100-42210	Repair/Maint. Supplies	5,481	11,000	9,181	83.5%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,414	11,000	8,644	78.6%	
101-430-3100-42240	Street Maintenance & Landscaping - I	12,635	30,000	34,773	115.9%	
101-430-3100-42260	Street Signs	4,254	4,000	4,414	110.3%	
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	22,613	90.3%	
101-430-3100-44375	Personal Protection Equipment	746	1,200	506	42.2%	
Total Materials and Supplies		\$ 145,613	\$ 197,740	\$ 199,658	101.0%	
Charges and Services						
101-430-3100-43030	Engineering Services	9,934	14,000	26,076	186.3%	
101-430-3100-43090	Sealcoating & Crack Sealing	817,304	600,000	217,913	36.3%	
101-430-3100-43150	Contract Services	14,139	\$43,399	31,549	72.7%	
101-430-3100-43185	IT Support	18,509	13,231	14,600	110.4%	
101-430-3100-42002	IT Hardware	-		-		#DIV/0!
101-430-3100-43190	Software Programs	4,297	8,400	13,438	160.0%	
101-430-3100-43210	Telephone	4,413	4,800	2,393	49.9%	
101-430-3100-43230	Radio	6,834	6,750	3,301	48.9%	
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	12,836	46.8%	
101-430-3100-43810	Utilities	31,704	37,500	25,800	68.8%	
101-430-3100-43811	Street Lights	59,005	49,000	60,287	123.0%	

430 Public Works* Division Expenses

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
101-430-3100-43840	Refuse	7,584	6,450	7,422	115.1%	
101-430-3100-44010	Repairs/Maint Bldg.	9,883	12,000	7,192	59.9%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	-	900	501	55.7%	
101-430-3100-44040	Repairs/Maint Equip	18,128	20,000	9,586	47.9%	
101-430-3100-44041	Repairs/Maint Equip S&I	11,789	13,000	7,633	58.7%	
101-430-3100-44130	Equipment Rental	1,065	1,250	3,862	309.0%	equip for storm clean-up
101-430-3100-44170	Uniforms	4,521	5,200	5,313	102.2%	
101-430-3100-44330	Dues & Subscriptions	482	750	1,712	228.3%	
101-430-3100-44370	Conferences & Training	3,057	4,175	2,489	59.6%	
Total Charges and Services		\$ 1,047,563	\$ 868,548	\$ 453,904	52.3%	
Capital Outlay						
101-430-3100-47200	Transfer to Vehicle Replacement Fund	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	828	118.2%	
Total Miscellaneous		\$ 1,929	\$ 700	\$ 828	118.2%	
		-	-	-		
3100	Total Streets	\$ 1,902,740	\$ 1,797,064	\$ 1,344,386	74.8%	

* 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 Q4	YTD % of Budget	Q4 Comments
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5200 Parks & Recreation

Personnel

101-450-5200-41010	Full-time Salaries	95,997	114,660	94,881	82.8%
101-450-5200-41040	Temporary Employees	9,803	15,300	9,760	63.8%
101-450-5200-41210	PERA Contributions	7,195	8,599	7,092	82.5%
101-450-5200-41220	FICA Contributions	6,255	8,058	6,253	77.6%
101-450-5200-41230	Medicare Contributions	1,462	1,884	1,467	77.9%
101-450-5200-41300	Insurance	19,281	24,031	14,667	61.0%
101-450-5200-41325	Life Insurance	352	96	61	63.5%
101-450-5200-41330	STD/LTD	461	617	461	74.7%
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	\$ 138,913	78.3%

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	11,399	126.7%
101-450-5200-42150	Operating Supplies	964	800	988	123.5%
101-450-5200-42160	Chemicals	-	750	56	7.5%
101-450-5200-42210	Repair/Maint. Supplies	11,334	8,600	8,113	94.3%
101-450-5200-42230	Building Repair Supplies	760	500	-	0.0%
101-450-5200-42250	Landscaping Materials	2,392	2,000	2,376	118.8%
101-450-5200-42400	Small Tools & Minor Equipment	3,597	9,557	9,770	102.2%
Total Materials and Supplies		\$ 30,948	\$ 31,657	\$ 32,862	103.8%

Charges and Services

101-450-5200-43030	Engineering Services	-	-	-	#DIV/0!
101-450-5200-43150	Contracted Services	46,300	\$142,465	114,425	80.3%
101-450-5200-43185	IT Support	4,108	3,830	5,196	135.7%
101-450-5200-42002	IT Hardware	-	-	-	#DIV/0!
101-450-5200-43190	Software Programs	-	-	-	#DIV/0!
101-450-5200-43210	Telephone	631	1,750	1,166	66.6%
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	8,477	73.4%
101-450-5200-43840	Refuse	3,580	4,250	4,889	115.0%
101-450-5200-44010	Repairs/Maint Bldg	3,439	3,000	1,831	61.0%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	964	4,000	2,667	66.7%
101-450-5200-44040	Repairs/Maint Eqpt	1,082	10,000	4,678	46.8%
101-450-5200-44120	Rentals - Buildings	8,203	8,850	10,797	122.0%
101-450-5200-44170	Uniforms	930	1,200	1,187	98.9%

450 Parks & Recreation Division Expenses

		2022	2023	2023	YTD	Q4
		Actual	Adopted	Q4	% of Budget	Comments
101-450-5200-44301	Events	482	550	905	164.5%	
101-450-5200-44302	Lakes	15,000	15,000	15,000	100.0%	
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	1,175	156.7%	
101-450-5200-44375	Personal Protection Equipment	136	400	858	214.5%	
Total Charges and Services		\$ 105,401	\$ 218,952	\$ 197,237	90.1%	
Capital Outlay						
101-450-5200-47200	Transfer to Vehicle Replacement Fund	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	28,058	3741.1%	
Total Miscellaneous		\$ 1,300	\$ 750	\$ 28,058	3741.1%	
		-	-	-		
5200	Total Parks & Recreation	\$ 284,752	\$ 431,038	\$ 397,071	92.1%	

601 Water Fund

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

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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 and q4 billings need Journal Entry
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	499,000	29%	
601-000-0000-37150	Water Connections - Municipal	383,000	458,000	276,000	60%	
601-000-0000-37170	Meter Sales	113,708	100,000	123,176	123%	
Total Water Fund Revenues:		\$ 2,775,000	\$ 3,575,703	\$ 1,583,103	44.3%	
Water Fund Expenses:						
Personnel						
601-494-9400-41010	Full-time Salaries	290,353	362,767	311,768	86%	No Fin. Director Q1
601-494-9400-41020	Overtime	7,979	8,805	14,508	165%	
601-494-9400-41210	PERA Contributions	64,026	27,868	24,063	86%	
601-494-9400-41216	MSRS Contributions - City Admin	634	657	690	105%	
601-494-9400-41220	FICA Contributions	17,069	23,038	19,257	84%	
601-494-9400-41230	Medicare Contributions	4,003	5,388	4,527	84%	
601-494-9400-41300	Insurance	57,068	73,313	63,158	86%	
601-494-9400-41325	Life Insurance	243	270	240	89%	
601-494-9400-41330	STD/LTD	1,514	1,802	1,671	93%	
601-494-9400-41301	Unemployment Insurance	-	-	-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	675	665	432	65%	
601-494-9400-41510	Workers Compensation	5,718	7,324	9,833	134%	
Total Personnel		\$ 453,261	\$ 511,897	\$ 450,145	87.9%	
Materials and Supplies						
601-494-9400-42000	Office Supplies	954	800	225	28%	
601-494-9400-42120	Fuel, Oil and Fluids	10,272	9,500	8,735	92%	
601-494-9400-42030	Printed Forms	1,504	850	335	39%	
601-494-9400-42150	Operating Supplies	763	3,000	1,762	59%	
601-494-9400-42160	Chemicals	14,307	12,000	16,903	141%	
601-494-9400-42210	Repair/Maint. Supplies	11,170	10,000	10,135	101%	
601-494-9400-42300	Water Meters & Supplies	160,718	200,000	203,341	102%	
601-494-9400-44375	Personal Protective Equipment	297	800	591	74%	
601-494-9400-42400	Small Tools & Minor Equipment	3,779	10,572	11,312	107%	
Total Materials and Supplies		\$ 203,766	\$ 247,522	\$ 253,339	102.4%	
Charges and Services						
601-494-9400-43030	Engineering Services	3,430	25,000	30,122	120%	

601 Water Fund

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

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 Comments
601-494-9400-43040	Legal Services	12,521	40,000	72,157	180%	
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	73,957	161%	
601-494-9400-43185	IT Support	10,417	11,558	12,924	112%	
601-494-9400-42002	IT Hardware	-	268	157	59%	
601-494-9400-43190	Software Programs	10,354	13,000	10,469	81%	
601-494-9400-43210	Telephone	1,925	2,200	2,072	94%	
601-494-9400-43220	Postage	3,397	2,723	3,206	118%	
601-494-9400-43310	Mileage	51	200	263	132%	
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	120,928	127%	
601-494-9400-43820	Water Utility	36,393	35,000	30,999	89%	
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	66,291	45,000	54,637	121%	
601-494-9400-44040	Repairs\Maint. Equip.	4,443	8,000	6,236	78%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	14,224	18,000	10,955	61%	
601-494-9400-44150	Equipment Rental	800	1,600	1,600	100%	
601-494-9400-44170	Uniforms	873	1,000	1,098	110%	
601-494-9400-44330	Dues & Subscriptions	450	400	570	143%	
601-494-9400-44370	Conferences & Training	3,676	4,000	1,891	47%	
601-494-9400-44377	Credit Card Fees	11,223	12,381	10,750	87%	
Total Charges and Services		\$ 400,131	\$ 393,999	\$ 480,741	122.0%	
Capital Outlay						
601-494-9400-45300	Improvements 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	1,619	81%	
601-494-9400-46010	Bond Principal	-	1,240,000	1,200,000	97%	
601-494-9400-46110	Bond Interest	271,308	329,256	376,642	114%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	495	-	495	#DIV/0!	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	-	-	213	#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	\$ 1,578,969	100.5%	
Total Water Fund Expenses:		\$ 1,330,099	\$ 3,791,452	\$ 2,788,994	74%	
Net Water Fund Revs. Over/(Under) Expenses:		\$ 1,444,901	\$ (215,749)	\$ (1,205,891)		

602 Sewer Fund

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

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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	7,952	94%	
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	325,500	22%	
602-000-0000-37260	Sewer Connection Fees Municipa	310,500	344,500	223,500	65%	
Total Sewer Fund Revenues:		\$ 1,342,307	\$ 2,460,826	\$ 937,724	38.1%	
Sewer Fund Expenses:						
Personnel						
602-495-9450-41010	Full-time Salaries	131,072	155,383	148,362	95%	no Finance Director Q1
602-495-9450-41020	Overtime	8,581	9,569	10,418	109%	
602-495-9450-41210	PERA Contributions	30,413	12,371	11,720	95%	
602-495-9450-41216	MSRS Contributions -City Admin	317	329	344	105%	
602-495-9450-41220	FICA Contributions	8,013	10,227	9,423	92%	
602-495-9450-41230	Medicare Contributions	1,881	2,392	2,214	93%	
602-495-9450-41300	Insurance	27,098	33,171	30,814	93%	
602-495-9450-41325	Life Insurance	115	104	110	106%	
602-495-9450-41330	STD/LTD	738	754	776	103%	
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	\$ 218,510	96.3%	
Materials and Supplies						
602-495-9450-42210	Repair/Maint. Supplies	10,435	12,000	1,659	14%	
602-495-9450-42000	Office Supplies	490	450	580	129%	
602-495-9450-42030	Printed Forms	600	650	335	52%	
602-495-9450-42120	Fuel, Oil and Fluids	11,742	9,000	9,437	105%	
602-495-9450-42150	Operating Suppies	412	1,000	402	40%	
602-495-9450-44375	Personal Protective Equipment	538	450	74	16%	
602-495-9450-42400	Small Tools & Minor Equipment	1,821	\$7,071	7,092	100%	
Total Materials and Supplies		\$ 26,434	\$ 30,621	\$ 19,578	63.9%	
Charges and Services						
602-495-9450-43030	Engineering Services	894	12,500	525	4%	
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	87,643	167%	

602 Sewer Fund

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

		2022	2023	2023	YTD	Q4
		Actual	Adopted	Q4	% of Budget	Comments
602-495-9450-43185	IT Support	5,158	5,015	6,379	127%	
602-495-9450-42002	IT Hardware	-	134	128	96%	
602-495-9450-43190	Software Programs	8,404	12,670	8,124	64%	
602-495-9450-43210	Telephone	1,965	3,150	2,141	68%	
602-495-9450-43220	Postage	2,222	3,500	3,190	91%	
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	21,249	113%	
602-495-9450-43820	Sewer Utility - Met Council	422,284	526,216	526,641	100%	
602-495-9450-44010	Repairs/Maint Imp Bldgs	591	1,000	2,492	249%	
602-495-9450-44040	Repairs/Maint. Equip.	6,699	4,500	4,409	98%	
602-495-9450-44150	Equipment Rental	9,063	8,250	11,500	139%	
602-495-9450-44170	Uniforms	458	600	695	116%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	14,785	4,500	21,321	474%	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	10,750	87%	
Total Charges and Services		\$ 558,537	\$ 697,277	\$ 735,275	105.4%	
Capital Outlay						
602-495-9450-45300	Improvements Other Than Bldgs	3,208	309,102	75,781	25%	
Total Capital Outlay		\$ 3,208	\$ 309,102	\$ 75,781	24.5%	
Miscellaneous and Non-operating						
602-495-9450-44300	Miscellaneous Expenses	70	500	37,587	7517%	
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	-	-	255	#DIV/0!	
602-495-9450-47200	Transfer Out	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 257,845	\$ 1,255,876	\$ 1,302,922	103.7%	
Total Sewer Fund Expenses:						
		\$ 1,057,512	\$ 2,519,848	\$ 2,352,066	93.3%	
Net Sewer Fund Revs. Over/(Under) Expenses:						
		\$ 284,795.05	\$ (59,022.47)	\$ (1,414,341.93)		

603 Stormwater Fund

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

		2022 Actual	2023 Adopted	2023 Q4	YTD % of Budget	Q4 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	30,323	87%	
Total Stormwater Fund Revenues:		\$ 525,869	\$ 591,384	\$ 210,639	35.6%	
Stormwater Fund Expenses:						
Personnel						
603-496-9500-41010	Full-time Salaries	77,290	80,283	71,267	89%	no FD
603-496-9500-41020	Overtime	-	500	-	0%	
603-496-9500-41210	PERA Contributions	17,472	6,059	5,261	87%	
603-496-9500-41216	MSRS Contributions -City Admin	159	164	172	105%	
603-496-9500-41220	FICA Contributions	4,432	5,009	4,240	85%	
603-496-9500-41230	Medicare Contributions	1,039	1,171	997	85%	
603-496-9500-41300	Insurance	16,087	17,406	14,888	86%	
603-496-9500-41325	Life Insurance	67	50	41	82%	
603-496-9500-41330	STD/LTD	421	392	332	85%	
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	\$ 102,617	91.5%	
Materials and Supplies						
603-496-9500-42000	Office Supplies	357	350	28	8%	
603-496-9500-42120	Fuel, Oil and Fluids	4,397	3,850	4,098	106%	
603-496-9500-42030	Printed Forms	600	550	177	32%	
603-496-9500-42270	Repair/Maint. Maint Supplies	1,265	2,450	1,154	47%	
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	3,753	150%	
Total Materials and Supplies		\$ 9,495	\$ 9,700	\$ 9,210	94.9%	
Charges and Services						
603-496-9500-43030	Engineering Services	4,677	12,500	8,675	69%	
603-496-9500-43010	Audit Services	8,244	8,967	9,825	110%	
603-496-9500-43150	Contract Services	5,650	8,000	13,064	163%	
603-496-9500-43185	IT Support	3,362	2,584	3,943	153%	
603-496-9500-42002	IT Hardware	-	134	-	0%	
603-496-9500-43190	Software Programs	8,059	12,000	8,116	68%	
603-496-9500-43210	Telephone	572	1,200	387	32%	

603 Stormwater Fund

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

		2022	2023	2023	YTD	Q4
		Actual	Adopted	Q4	% of Budget	Comments
603-496-9500-44377	Credit Card Fees	3,053	4,952	5,644	114%	
603-496-9500-43220	Postage	5,173	2,000	(831)	-42%	voided check
603-496-9500-43610	Insurance	7,029	7,732	3,728	48%	
603-496-9500-44010	Street Sweeping	33,421	30,000	38,135	127%	
603-496-9500-44040	Repairs/Maint Equip	1,949	2,500	-	0%	
603-496-9500-44030	Repairs/Maint Not Bldg	-	25,000	10,501	42%	
603-496-9500-44150	Equipment Rental	1,813	1,500	3,500	233%	
603-496-9500-44170	Uniforms	185	225	218	97%	
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	\$ 105,737	87.3%	
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	643	43%	
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	\$ 258,931	99.7%	
Total Stormwater Fund Expenses:		\$ 951,183	\$ 502,730	\$ 476,495	94.8%	
Net Stormwater Fund Revs. Over/(Under) Expenses:		\$ (425,314)	\$ 88,654	\$ (265,856)		