



STAFF REPORT

DATE: April 16, 2024

TO: Mayor and Council
FROM: Clarissa Hadler, Finance Director
AGENDA ITEM: 1st Quarter Financial Reports

BACKGROUND:

Staff has prepared the 1st Quarter Financial Report for review by the City Council.

ISSUE BEFORE THE COUNCIL:

Does the City Council have any questions about the 1st Quarter Financial Report?

DISCUSSION:

The Budget vs. Actual for 1st quarter 2024 is attached. YTD revenues and expenditures will fluctuate widely throughout the year depending on peak periods for each activity. Below are a few general notes regarding various items.

Revenues:

- Tax revenues are receipted in July and December.
- General Fund non-tax revenues are expected to be lower this year compared to last year mainly due to decreased building permits. Activity has started picking up as we approach warmer weather.
- Utility Bills are reflected the following quarter due to the timing of mailings and payments.
- Interest earning are typically allocated at year-end.

Expenditures:

- Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year. As such, YTD percentages on expenses other than personnel will fluctuate significantly.
- We closed two budgetary departments; communications and city hall. The communications expenses are incorporated into the administration department. City Center expenses will be allocated to city departments based largely on a formula calculated using square footage of those departments within the building.

Additional information regarding planned/budgeted changes is available in the [2024 Budget reports](#) from the December 5, 2023 Council meeting, or upon request.

FISCAL IMPACT:

As noted.

ATTACHMENTS:

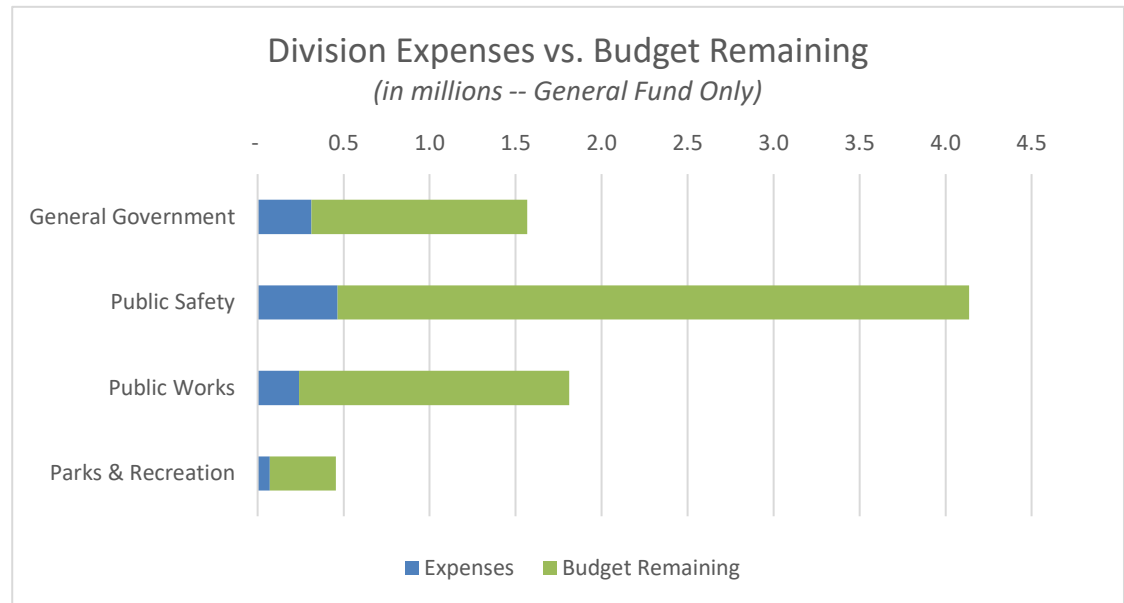
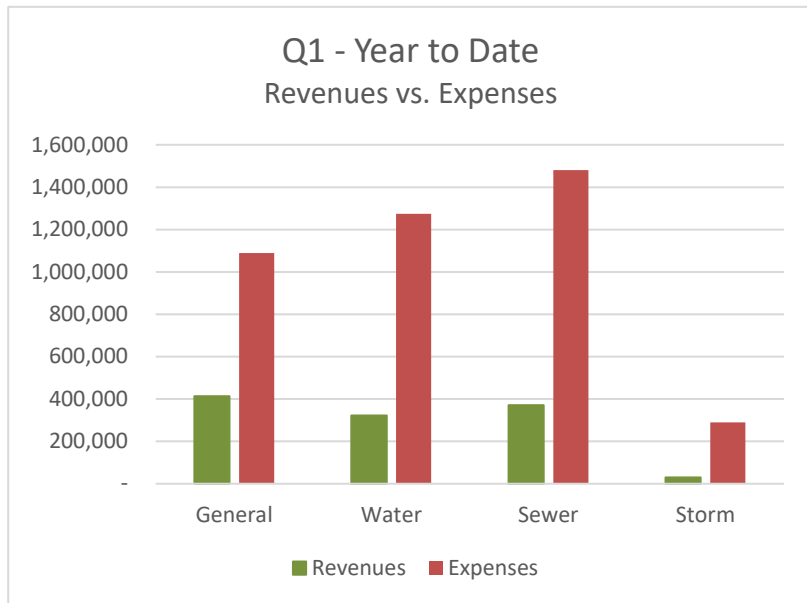
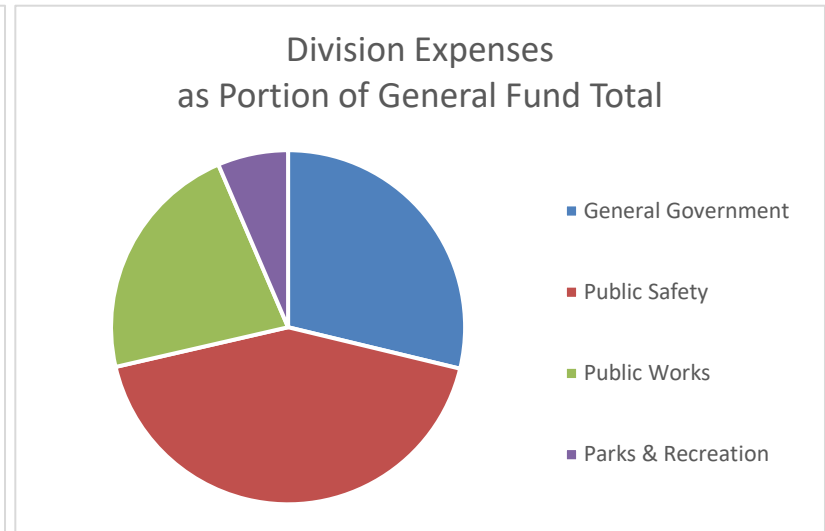
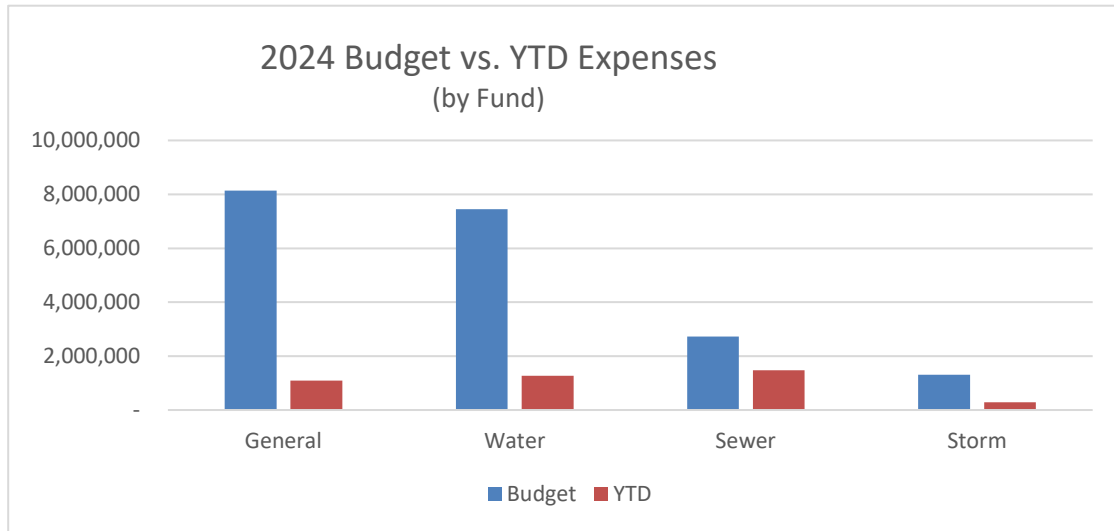
- 1) 1st Quarter Budget-to-Actual Reports



Quarterly Financial Report

As of March 31, 2024

The following report illustrates the progress of City Revenues and Expenses toward the 2024 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					
	2023	2024	2024	YTD %	
Revenues	Actual	Adopted	Q1	of Budget	
Taxes	5,142,327	5,998,211	-	0%	
Licenses and Permits	1,148,190	933,580	157,145	17%	
Intergovernmental	215,178	269,555	113,855	42%	
Charges for Services	577,073	617,000	121,827	20%	
Fines and Forfeits	37,516	30,000	-	0%	
Investment Earnings	238,492	80,000	-	0%	
Miscellaneous	267,381	210,903	20,733	10%	
Total General Fund Revenues:	7,626,157	8,139,249	413,560	5%	
Expenses by Department					
Mayor & Council	\$ 56,842	\$ 66,121	\$ 5,554	8%	
Administration	\$ 500,984	\$ 660,504	\$ 180,210	27%	
Elections	\$ 6,295	\$ 16,658	\$ 6,761	41%	
Communications	\$ 50,812	\$ -	\$ 941	#DIV/0!	
Finance	\$ 173,588	\$ 280,813	\$ 53,349	19%	
Planning & Zoning	\$ 217,109	\$ 473,188	\$ 52,132	11%	
Engineering Services	\$ 32,855	\$ 35,000	\$ 6,200	18%	
City Hall	\$ 36,687	\$ -	\$ 7,934	#DIV/0!	
Police	\$ 1,050,555	\$ 1,310,573	\$ 1,798	0%	
Prosecution	\$ 36,949	\$ 50,000	\$ -	0%	
Fire	\$ 1,387,730	\$ 1,642,953	\$ 297,294	18%	
Fire Relief	\$ -	\$ -	\$ -	#DIV/0!	
Building Inspection	\$ 677,146	\$ 1,114,889	\$ 162,263	15%	
Emergency Communications	\$ 4,311	\$ 4,500	\$ 200	4%	
Animal Control	\$ 19,172	\$ 14,500	\$ 2,515	17%	
Streets	\$ 1,450,333	\$ 1,812,018	\$ 241,141	13%	
Parks & Recreation	\$ 412,051	\$ 455,204	\$ 70,160	15%	
Transfers	\$ 266,902	\$ 167,328	\$ -	0%	
Contingency Reserve	\$ -	\$ 35,000	\$ -	0%	
Total General Fund Expenses	\$ 6,380,322	\$ 8,139,249	\$ 1,088,452	13%	
Net General Fund Revenue Over/(Under) Expenses			(674,893)		

Utility Fund Summaries

Water Fund Summary				
	2023	2024	2024	YTD %
	Actual	Adopted	Q1	of Budget
Total Revenues	2,967,007	4,483,694	322,512	7%
Expenses				
Personnel	\$ 449,930	\$ 517,395	\$ 100,324	19%
Materials and Supplies	\$ 367,469	\$ 241,800	\$ 54,073	22%
Charges and Services	\$ 532,550	\$ 498,475	\$ 90,658	18%
Capital Outlay	\$ -	\$ 4,605,875	\$ -	0%
Miscellaneous and Non-operating	\$ 389,002	\$ 1,588,387	\$ 1,029,898	65%
Total Water Fund Expenses	\$ 1,738,951	\$ 7,451,932	\$ 1,274,953	17%
Net Water Fund Revenue Over/(Under) Expenses			(952,441)	

Sewer Fund Summary				
	2023	2024	2024	YTD %
	Actual	Adopted	Q1	of Budget
Total Revenues	1,805,146	3,235,721	370,415	11%
Expenses				
Personnel	\$ 218,033	\$ 231,965	\$ 54,209	23%
Materials and Supplies	\$ 22,496	\$ 29,900	\$ 3,775	13%
Charges and Services	\$ -	\$ 823,099	\$ 262,808	32%
Capital Outlay	\$ -	\$ 289,102	\$ -	0%
Miscellaneous and Non-operating	\$ 370,922	\$ 1,347,845	\$ 1,159,192	86%
Total Sewer Fund Expenses	\$ 611,452	\$ 2,721,911	\$ 1,479,984	54%
Net Sewer Fund Revenue Over/(Under) Expenses			(1,109,568)	

Stormwater Fund Summary				
	2023	2024	2024	YTD %
	Actual	Adopted	Q1	of Budget
Total Revenues	649,778	591,384	30,444	5%
Expenses				
Personnel	\$ 101,505	\$ 123,971	\$ 32,474	26%
Materials and Supplies	\$ 9,235	\$ 9,850	\$ 2,417	25%
Charges and Services	\$ 108,755	\$ 120,644	\$ 17,370	14%
Capital Outlay	\$ -	\$ 800,000	\$ -	0%
Miscellaneous and Non-operating	\$ 832,719	\$ 259,538	\$ 238,126	92%
Total Stormwater Fund Expenses	\$ 1,052,213	\$ 1,314,003	\$ 290,386	22%
Net Stormwater Fund Revenue Over/(Under) Expenses			(259,942)	

Summary ends here. The following pages show detailed financials.

General Fund Revenues

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
Taxes						
101-410-1320-31010	Current Ad Valorem Taxes	4,685,850	4,679,708	5,566,834	-	0.0%
101-410-1320-31020	Delinquent Ad Valorem Taxes	23,692	20,875	19,000	-	0.0%
101-410-1320-31030	Mobile Home Tax	22,171	16,781	22,000	-	0.0%
101-410-1320-31040	Fiscal Disparities	294,157	423,542	389,878	-	0.0%
101-410-1320-31910	Penalty & Interest on Taxes	944	(204)	500	-	0.0%
Total Taxes		\$ 5,028,535	\$ 5,142,327	\$ 5,998,212	\$ -	0.0%
Licenses and Permits						
101-410-1320-32110	Liquor License	14,100	12,050	13,400	-	0.0%
101-410-1320-32120	Massage Therapy Licenses	225	500	-	-	#DIV/0!
101-410-1320-32180	Wastehauler License	1,200	1,560	1,320	120	9.1%
101-410-1320-32181	General Contractor License	500	550	350	-	0.0%
101-420-2400-32210	Building Permits	888,486	725,852	750,000	127,749	17.0%
101-430-3100-32211	Driveway Permits	12,825	10,200	7,000	1,100	15.7%
101-420-2400-32212	Fireplace Permits	9,780	6,300	6,000	1,080	18.0%
101-420-2400-32220	Heating Permits	64,928	65,761	45,000	7,370	16.4%
101-420-2400-32230	Plumbing Permits	76,332	70,967	45,000	7,551	16.8%
101-420-2400-32232	Pool Permits	1,650	750	1,000	300	30.0%
101-420-2400-32213	Siding Permits	37,730	32,161	4,000	1,250	31.3%
101-420-2400-32214	Roof Permits	488,840	157,002	15,000	2,000	13.3%
101-430-3100-32250	Utility Permits	34,713	41,138	30,000	7,206	24.0%
101-420-2220-32260	Burning Permit	2,105	2,085	1,700	545	32.1%
101-420-2220-32275	Fire Suppression Permits	12,785	21,139	-	726	#DIV/0!
101-410-1320-32281	Golf Cart Operation Permit	90	-	60	-	0.0%
101-410-1320-32282	Miscellaneous Permits	100	175	100	150	150.0%
Total Licenses and Permits		\$ 1,646,389	\$ 1,148,190	\$ 920,080	\$ 157,145	17.1%
Intergovernmental						
101-430-3100-33418	MSA - Maintenance	198,154	202,220	208,287	113,855	54.7%
101-420-2220-33420	State Fire Aid	99,778	-	-	-	#DIV/0!
101-420-2220-33426	Miscellaneous State Grants	4,709	2,000	3,500	-	0.0%
101-450-5200-33426	Miscellaneous State Grants	4,784	2,438	4,800	-	0.0%
101-410-1320-33623	Payment in Lieu of Taxes	34,779	(35,474)	36,212	-	0.0%
101-410-1320-33521	Recycling Grant	14,004	39,256	16,756	-	0.0%
Total Intergovernmental		\$ 360,870	\$ 215,178	\$ 269,555	\$ 113,855	42.2%

General Fund Revenues

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
Charges for Services						
101-410-1910-34103	Zoning & Subdivision Fees	115,965	85,876	93,000	23,260	25.0%
101-420-2400-34104	Plan Check Fees	574,075	467,420	487,000	88,624	18.2%
101-410-1520-34107	Assessment Searches	2,340	1,595	2,500	100	4.0%
101-410-1450-34111	Cable Operation Reimbursement	-	(0)	5,000	-	0.0%
101-420-2400-34112	Planning & Zoning Review Fee	21,400	200	-	-	#DIV/0!
101-430-3100-34114	Street Light Fee	816	516	2,000	-	0.0%
101-410-1910-34115	Base Map Upgrading Fee	1,025	1,075	2,500	-	0.0%
101-410-1910-36206	Escrow Administration Fee	20,700	17,100	25,000	1,700	6.8%
Total Charges for Services		\$ 742,281	\$ 577,073	\$ 617,000	\$ 121,827	19.7%
Fines and Forfeits						
101-420-2100-35100	Fines	2,966	36,879	30,000	-	0.0%
101-420-2100-35130	Forfeitures	-	93	-	-	#DIV/0!
101-420-2220-35102	Fire Alarm Fees	1,005	544	-	870	#DIV/0!
Total Fines and Forfeits		\$ 3,972	\$ 37,516	\$ 30,000	\$ 870	2.9%
Investment Earnings						
101-410-1320-36210	Interest Earnings	(81,535)	238,492	-	-	#DIV/0!
Total Investment Earnings		\$ (81,535)	\$ 238,492	\$ -	\$ -	#DIV/0!
Miscellaneous						
101-410-1320-31811	Cable Franchise Revenue	77,694	68,884	65,000	-	0.0%
101-410-1320-36200	Miscellaneous Revenue	15,955	14,560	5,000	4	0.1%
101-420-2220-36200	Miscellaneous Revenue	6,155	11,970	-	-	#DIV/0!
101-430-3100-36200	Miscellaneous Revenue	9,203	8,534	4,500	1,232	27.4%
101-410-1910-36200	Miscellaneous Revenue	-	-	-	-	#DIV/0!
101-450-5200-36200	Miscellaneous Revenue	37	1,312	1,000	2,169	216.9%
101-410-1910-36236	Conservation Easement Fee	-	-	-	-	#DIV/0!
101-420-2220-36204	Reimbursements - Fire	25,535	15,519	5,000	-	0.0%
101-420-2220-36230	Donations-Fire	2,185	2,759	1,000	-	0.0%
101-410-1320-36230	Donations	12,000	10,000	10,000	-	0.0%
101-410-1320-34120	Tower Rent	48,006	133,843	119,403	17,328	14.5%
Total Miscellaneous		\$ 196,769	\$ 267,381	\$ 210,903	\$ 20,733	9.8%

General Fund Revenue Summary

General Fund Revenues

	2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
	2022 Actual	2023 Actual	2024 Budget	Q1 - YTD	YTD % to Budget
Taxes	5,028,535	5,142,327	5,998,212	-	0.0%
Licenses and Permits	1,646,389	1,148,190	920,080	157,145	17.1%
Intergovernmental	360,870	215,178	269,555	113,855	42.2%
Charges for Services	742,281	577,073	617,000	121,827	19.7%
Fines and Forfeits	3,972	37,516	30,000	870	2.9%
Investment Earnings	(81,535)	238,492	-	-	#DIV/0!
Miscellaneous	196,769	267,381	210,903	20,733	9.8%
TOTAL	\$ 7,897,281	\$ 7,626,157	\$ 8,045,750	\$ 414,430	5.2%

410 General Government Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
		#REF!	#REF!	#REF!	#REF!	
1110	Mayor & Council					
Personnel						
101-410-1110-41030	Part-time Salaries	25,690	25,162	25,690	-	0.0%
101-410-1110-41220	FICA Contributions	1,593	1,560	1,593	-	0.0%
101-410-1110-41230	Medicare Contributions	373	365	373	-	0.0%
101-410-1110-41510	Workers Compensation	86	66	93	-	0.0%
Total Personnel		\$ 27,741	\$ 27,153	\$ 27,749	\$ -	0.0%
Materials and Supplies						
101-410-1110-42000	Office Supplies	64	67	125	237	189.4%
101-410-1110-42001	Computer Reimbursement	-	2,000	-	-	#DIV/0!
101-410-1110-43310	Mileage	191	37	955	-	0.0%
101-410-1110-43185	IT Support	1,322	1,273	1,394	240	17.2%
Total Materials and Supplies		\$ 1,577	\$ 3,377	\$ 2,474	\$ 476	19.3%
Charges and Services						
101-410-1110-44300	Miscellaneous	5,412	7,329	6,165	25	0.4%
101-410-1110-44330	Dues & Subscriptions	17,092	18,389	22,758	5,053	22.2%
101-410-1110-44370	Conferences & Training	1,301	594	6,975	-	0.0%
Total Charges and Services		\$ 23,805	\$ 26,312	\$ 35,898	\$ 5,078	14.1%
1110	Total Mayor & Council	\$ 53,123	\$ 56,842	\$ 66,121	\$ 5,554	8.4%
1320	Administration					
Personnel						
101-410-1320-41010	Full-time Salaries	161,134	196,912	261,516	86,645	33.1%
101-410-1320-41210	PERA Contributions	11,924	13,950	19,614	3,502	17.9%
101-410-1320-41216	MSRS Contributions -City Admin	1,540	1,677	1,704	799	46.9%
101-410-1320-41220	FICA Contributions	9,365	11,445	16,214	4,870	30.0%
101-410-1320-41230	Medicare Contributions	2,220	2,730	3,792	1,139	30.0%
101-410-1320-41300	Insurance	22,409	26,269	41,897	11,238	26.8%
101-410-1320-41325	Life Insurance	110	465	168	38	22.9%
101-410-1320-41330	STD/LTD	804	890	1,399	206	14.8%
101-410-1320-41420	Unemployment Benefits	-	-	-	-	#DIV/0!
101-410-1320-41510	Workers Compensation	1,179	1,045	1,385	-	0.0%
Total Personnel		\$ 210,686	\$ 255,382	\$ 347,688	\$ 108,438	31.2%
Materials and Supplies						
101-410-1320-42000	Office Supplies	754	2,234	3,200	397	12.4%
101-410-1320-42030	Printed Forms	-	-	100	-	0.0%
Total Materials and Supplies		\$ 754	\$ 2,234	\$ 3,300	\$ 397	12.0%

410 General Government Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
		#REF!	#REF!	#REF!	#REF!	
Charges and Services						
101-410-1320-43100	Assessing Services	107,874	112,968	112,959	-	0.0%
101-410-1320-43040	Legal Services	41,985	56,432	80,000	12,809	16.0%
101-410-1320-43150	Contract Services	33,472	13,276	25,000	7,760	31.0%
101-410-1320-43185	IT Support	5,262	5,032	7,830	1,150	14.7%
101-410-1320-42002	IT Hardware	1,139	5,195	4,600	-	0.0%
101-410-1320-43210	Telephone	569	602	1,002	101	10.0%
101-410-1320-43220	Postage	3,876	4,854	4,504	1,299	28.8%
101-410-1320-43310	Mileage	499	661	2,055	9	0.5%
101-410-1320-43510	Legal Publishing	1,286	3,638	1,500	1,319	87.9%
101-410-1320-43610	Insurance	43,543	36,273	26,087	42,291	162.1%
101-410-1320-44330	Dues & Subscriptions	1,557	1,321	3,800	135	3.6%
101-410-1320-44370	Conferences & Training	2,377	3,083	11,285	240	2.1%
101-410-1320-44371	Allocation to Building Inspections	(1,998)	(3,184)	-	-	#DIV/0!
Total Charges and Services		\$ 241,441	\$ 240,149	\$ 293,622	\$ 69,424	23.6%
Miscellaneous						
101-410-1320-44300	Miscellaneous	1,352	3,220	3,463	739	21.3%
Total Miscellaneous		\$ 1,352	\$ 3,220	\$ 3,463	\$ 739	21.3%
1320	Total Administration	\$ 454,233	\$ 500,984	\$ 648,073	\$ 178,997	27.6%
1410 Elections						
Personnel						
101-410-1410-41030	Part-time Salaries	8,649	2,649	11,008	2,907	26.4%
101-410-1410-41510	Workers Compensation	-	-	-	-	#DIV/0!
Total Personnel		\$ 8,649	\$ 2,649	\$ 11,008	\$ 2,907	26.4%
Charges and Services						
101-410-1410-43310	Travel Expense	-	-	75	-	0.0%
101-410-1410-42000	Office Supplies	-	53	300	-	0.0%
101-410-1410-43510	Legal Notices Publishing	712	68	500	-	0.0%
101-410-1410-43150	Contract Services	3,195	3,525	3,525	3,854	109.3%
Total Charges and Services		\$ 3,907	\$ 3,646	\$ 4,400	\$ 3,854	87.6%
Miscellaneous						
101-410-1410-44300	Miscellaneous	1,214	585	1,250	-	0.0%
Total Miscellaneous		-	-	-	-	#DIV/0!

410 General Government Division Expenses

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
		#REF!	#REF!	#REF!	#REF!	
1410	Total Elections	\$ 12,556	\$ 6,295	\$ 15,408	\$ 6,761	43.9%
1450	Communications					
	Personnel					
101-410-1450-41010	Full-time Salaries	11,931	31,033	-	-	
101-410-1450-41210	PERA Contributions	845	2,327	-	-	
101-410-1450-41220	FICA Contributions	739	1,798	-	-	Communications expenses moved to Administration Dept.
101-410-1450-41230	Medicare Contributions	173	420	-	-	
101-410-1450-41300	Insurance	1,778	5,122	-	-	
101-410-1450-41325	Life Insurance	287	5	-	-	
101-410-1450-41330	STD/LTD	54	48	-	-	
101-410-1450-41510	Workers Compensation	189	256	-	-	
Total Personnel		\$ 15,997	\$ 41,008	\$ -	\$ -	
	Charges and Services					
101-410-1450-43090	Newsletter	709	2,425	-	-	
101-410-1450-43185	IT Support	849	1,333	-	-	
101-410-1450-42002	IT Hardware	-	106	-	-	
101-410-1450-43190	Software Programs	1,629	1,550	-	-	
101-410-1450-43220	Postage	309	349	-	-	
101-410-1450-43310	Mileage	-	-	-	-	
101-410-1450-43152	Cable Operations	3,485	4,042	-	-	
101-410-1450-44370	Conferences and Training	-	-	-	-	
Total Charges and Services		\$ 6,981	\$ 9,804	\$ -	\$ -	
1450	Total Communications	\$ 22,978	\$ 50,812	\$ -	\$ -	#DIV/0!
1520	Finance					
	Personnel					
101-410-1520-41010	Full-time Salaries	42,139	72,262	160,980	30,926	19.2%
101-410-1520-41040	Temporary Employees	-	-	-	-	#DIV/0!
101-410-1520-41210	PERA Contributions	3,034	5,419	12,074	2,319	19.2%
101-410-1520-41220	FICA Contributions	2,512	4,292	9,981	1,844	18.5%
101-410-1520-41230	Medicare Contributions	588	1,004	2,334	431	18.5%
101-410-1520-41300	Insurance	8,929	13,032	30,282	4,560	15.1%
101-410-1520-41325	Life Insurance	308	270	121	14	11.5%
101-410-1520-41330	STD/LTD	295	174	1,044	124	11.9%
101-410-1520-41420	Unemployment Benefits	414	-	-	-	#DIV/0!
101-410-1520-41510	Workers Compensation	517	734	852	-	0.0%

410 General Government Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
		#REF!	#REF!	#REF!	#REF!	
Total Personnel		\$ 58,735	\$ 97,188	\$ 217,669	\$ 40,219	18.5%
Materials and Supplies						
101-410-1520-42000	Office Supplies	760	898	1,000	351	35.1%
101-410-1520-42030	Printed Forms	1,052	1,009	1,500	1,151	76.7%
Total Materials and Supplies		\$ 1,811	\$ 1,907	\$ 2,500	\$ 1,502	60.1%
Charges and Services						
101-410-1520-43010	Audit Services	8,244	11,284	11,425	-	0.0%
101-410-1520-43150	Contract Services	39,493	49,054	10,000	2,646	26.5%
101-410-1520-43185	IT Support	2,266	4,459	4,287	1,047	24.4%
101-410-1520-42002	IT Hardware	-	6,080	6,900	76	1.1%
101-410-1520-43190	Software Programs	4,018	4,319	7,000	1,130	16.1%
101-410-1520-43310	Mileage	-	288	300	-	0.0%
101-410-1520-44330	Dues & Subscriptions	530	720	1,040	70	6.7%
101-410-1520-44370	Conferences & Training	-	766	5,095	-	0.0%
101-410-1520-44371	Allocation to Building Inspections	(1,231)	(2,905)	-	-	#DIV/0!
Total Charges and Services		\$ 53,319	\$ 74,066	\$ 46,047	\$ 4,969	10.8%
Miscellaneous						
101-410-1520-44300	Miscellaneous	1,234	427	1,570	1,254	79.9%
Total Miscellaneous		\$ 1,234	\$ 427	\$ 1,570	\$ 1,254	79.9%
1520	Total Finance	\$ 115,100	\$ 173,588	\$ 267,786	\$ 47,944	
1910	Planning & Zoning					
Personnel						
101-410-1910-41010	Full-time Salaries	190,130	74,715	291,923	33,645	11.5%
101-410-1910-41040	Temporary Employees	390	4,522	9,620	-	0.0%
101-410-1910-41210	PERA Contributions	14,260	5,560	21,894	2,523	11.5%
101-410-1910-41220	FICA Contributions	11,471	4,740	18,696	1,980	10.6%
101-410-1910-41230	Medicare Contributions	2,683	1,109	4,372	463	10.6%
101-410-1910-41300	Insurance	18,703	12,168	61,162	6,056	9.9%
101-410-1910-41325	Life Insurance	664	305	245	13	5.5%
101-410-1910-41330	STD/LTD	739	313	1,600	64	4.0%
101-410-1910-41510	Workers Compensation	1,138	1,260	1,610	-	0.0%
Total Personnel		\$ 240,176	\$ 104,691	\$ 411,122	\$ 44,744	10.9%

410 General Government Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
		#REF!	#REF!	#REF!	#REF!	
Materials and Supplies						
101-410-1910-42000	Office Supplies	574	389	1,000	106	10.6%
101-410-1910-42120	Fuel, Oil and Fluids	-	270	2,000	-	0.0%
101-410-1910-42030	Printed Forms	-	51	600	-	0.0%
Total Materials and Supplies		\$ 574	\$ 710	\$ 3,600	\$ 106	2.9%
Charges and Services						
101-410-1910-43020	Comprehensive Planning					
101-410-1910-43030	Engineering Services	6,175	3,213	5,000	761	15.2%
101-410-1910-43150	Contract Services	17,216	92,875	15,000	31	0.2%
101-410-1910-43185	IT Support	5,291	11,445	11,273	2,122	18.8%
101-410-1910-42002	IT Hardware	2,091	1,283	9,200	1,761	19.1%
101-410-1910-43190	Software Programs	936	-	1,700	-	0.0%
101-410-1910-43210	Telephone	191	120	126	20	15.9%
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	1,835	1,825	28	1.6%
101-410-1910-44330	Dues & Subscriptions	698	-	2,000	221	11.1%
101-410-1910-44370	Conferences & Training	2,032	356	3,500	1,738	49.7%
Total Charges and Services		\$ 36,865	\$ 111,127	\$ 50,424	\$ 6,683	13.3%
Miscellaneous						
101-410-1910-44300	Miscellaneous	348	581	640	-	0.0%
Total Miscellaneous		\$ 348	\$ 581	\$ 640	\$ -	0.0%
1910	Total Planning & Zoning	\$ 277,963	\$ 217,109	\$ 465,787	\$ 51,533	11.1%
1930	Engineering Services					
Charges and Services						
101-410-1930-43030	Engineering Services	30,975	32,855	35,000	6,200	17.7%
101-410-1930-43210	Telephone	-	-	-	-	#DIV/0!
Total Charges and Services		\$ 30,975	\$ 32,855	\$ 35,000	\$ 6,200	17.7%
Capital Outlay						
101-480-8000-45900	Construction Projects	-	-	-	-	#DIV/0!
Total Capital Outlay		-	-	-	-	#DIV/0!
1930	Total Engineering Services	\$ 30,975	\$ 32,855	\$ 35,000	\$ 6,200	17.7%
1940	City Hall					

410 General Government Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
		#REF!	#REF!	#REF!	#REF!	
Materials and Supplies						
101-410-1940-42110	Cleaning Supplies	345	227	-	-	#DIV/0!
101-410-1940-42230	Building Repair Supplies	491	232	-	-	#DIV/0!
Total Materials and Supplies		\$ 835	\$ 459	\$ -	\$ -	#DIV/0!
Charges and Services						
101-410-1940-43185	IT Support	1,322	1,273	-	-	#DIV/0!
101-410-1940-42002	IT Hardware	-	-	-	-	#DIV/0!
101-410-1940-43810	Utilities	25,083	54,231	-	-	#DIV/0!
101-410-1940-43840	Refuse	1,968	2,183	-	-	#DIV/0!
101-410-1940-44010	Repairs/Maint Contractual Bldg	14,855	18,028	-	-	#DIV/0!
101-410-1940-44040	Repairs/Maint Contractual Eqpt	2,840	993	-	-	#DIV/0!
101-410-1940-44371	Allocation to Building Inspections	(26,476)	(45,050)	-	-	#DIV/0!
Total Charges and Services		\$ 19,841	\$ 31,659	\$ -	\$ -	#DIV/0!
Miscellaneous						
101-410-1940-44300	Miscellaneous	25,320	4,569	-	-	#DIV/0!
Total Miscellaneous		\$ 25,320	\$ 4,569	\$ -	\$ -	#DIV/0!
1940	Total City Hall	\$ 45,996	\$ 36,687	\$ -	\$ -	#DIV/0!
9000 Transfers						
Transfers						
101-900-9000-47201	Transfer to Project Fund	102,074	16,902	-	-	#DIV/0!
101-900-9000-47250	Transfer to Vehicle Replacement Fund	-	250,000	167,328	-	0.0%
Total Transfers		\$ 102,074	\$ 266,902	\$ 167,328	\$ -	0.0%
9000	Total Transfers	\$ 102,074	\$ 266,902	\$ 167,328	\$ -	0.0%
9001 Contingency Reserve						
Contingency Reserve						
	Reserve	-	-	-	-	#DIV/0!
Total Contingency Reserve		-	-	-	-	#DIV/0!
9001	Total Contingency Reserve	\$ -	\$ -	\$ -	\$ -	#DIV/0!

	2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
	#REF!	#REF!	#REF!	#REF!	
General Government Summary					
	2022 Actual	2023 Actual	2024 Budget	Q1 - YTD	YTD % to Budget
Mayor & Council	\$ 53,123	\$ 56,842	\$ 66,121	\$ 5,554	8.4%
Administration	\$ 454,233	\$ 500,984	\$ 648,073	\$ 178,997	27.6%
Elections	\$ 12,556	\$ 6,295	\$ 15,408	\$ 6,761	43.9%
Communications	\$ 22,978	\$ 50,812	\$ -	\$ -	#DIV/0!
Finance	\$ 115,100	\$ 173,588	\$ 267,786	\$ 47,944	17.9%
Planning & Zoning	\$ 277,963	\$ 217,109	\$ 465,787	\$ 51,533	11.1%
Engineering Services	\$ 30,975	\$ 32,855	\$ 35,000	\$ 6,200	17.7%
City Hall	\$ 45,996	\$ 36,687	\$ -	\$ -	#DIV/0!
Transfers	\$ 102,074	\$ 266,902	\$ 167,328	\$ -	0.0%
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL	\$ 1,114,999	\$ 1,342,075	\$ 1,665,503	\$ 296,990	17.8%

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420 Public Safety Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
2100	Police					
Charges and Services						
101-420-2100-43150	Law Enforcement Contract	947,044	1,048,618	1,289,478	-	0.0%
101-420-2100-44301	Misc. - Community Event	-	-	1,800	-	0.0%
Total Charges and Services		\$ 947,044	\$ 1,048,618	\$ 1,291,278	\$ -	0.0%
2100	Total Police	\$ 947,044	\$ 1,048,618	\$ 1,291,278	\$ -	0.0%
2150	Prosecution					
Charges and Services						
101-420-2150-43045	Attorney Criminal	48,141	36,949	50,000	-	0.0%
Total Charges and Services		\$ 48,141	\$ 36,949	\$ 50,000	\$ -	0.0%
2150	Total Prosecution	\$ 48,141	\$ 36,949	\$ 50,000	\$ -	0.0%
2500	Emergency Communications					
Charges and Services						
101-420-2500-43150	Contract Services	20,501	4,311	4,500	200	4.4%
Total Charges and Services		\$ 20,501	\$ 4,311	\$ 4,500	\$ 200	4.4%
2500	Total Emergency Communications	\$ 20,501	\$ 4,311	\$ 4,500	\$ 200	4.4%
2700	Animal Control					
Charges and Services						
101-420-2700-43150	Contract Services	13,550	19,172	14,500	2,515	17.3%
Total Charges and Services		\$ 13,550	\$ 19,172	\$ 14,500	\$ 2,515	17.3%
2700	Total Animal Control	\$ 13,550	\$ 19,172	\$ 14,500	\$ 2,515	17.3%
2220	Fire					
Personnel						
101-420-2220-41010	Full-time Salaries	249,451	415,118	623,384	132,574	21.3%
101-420-2220-41030	Part-time Salaries	61,057	6,351	7,500	1,250	16.7%
101-420-2220-41035	Paid On Call Salaries	75,897	144,681	196,859	32,277	16.4%
101-420-2220-41210	PERA Contributions	51,347	74,335	111,666	23,217	20.8%
101-420-2220-41220	FICA Contributions	5,145	9,524	12,205	2,004	16.4%
101-420-2220-41230	Medicare Contributions	5,389	8,174	12,002	2,365	19.7%
101-420-2220-41300	Insurance	31,967	49,440	131,818	14,336	10.9%
101-420-2220-41325	Life Insurance	145	704	529	58	11.1%

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Public Safety Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
101-420-2220-41330	STD/LTD	1,104	1,679	2,850	362	12.7%
101-420-2220-41510	Workers Compensation	28,673	57,030	66,882	-	0.0%
Total Personnel		\$ 516,825	\$ 767,036	\$ 1,165,696	\$ 208,445	17.9%
Materials and Supplies						
101-420-2220-42000	Office Supplies	1,119	855	1,000	141	14.1%
101-420-2220-42080	EMS Supplies	968	2,606	2,400	2,037	84.9%
101-420-2220-42090	Fire Prevention	1,860	2,433	2,000	-	0.0%
101-420-2220-42120	Fuel, Oil and Fluids	25,109	18,248	29,700	2,722	9.2%
101-420-2220-42400	Small Tools & Equipment	37,573	82,102	25,419	3,856	15.2%
Total Materials and Supplies		\$ 66,629	\$ 106,244	\$ 60,519	\$ 8,756	14.5%
Charges and Services						
101-420-2220-43050	Physicals	9,764	7,795	11,500	2,197	19.1%
101-420-2220-43150	Contract Services	1,100	2,600	1,150	-	0.0%
101-420-2220-43185	IT Support	19,824	23,189	23,513	4,223	18.0%
101-420-2220-42002	IT Hardware	1,715	3,000	8,920	4,830	54.1%
101-420-2220-43190	Software Programs	3,730	14,005	15,324	9,739	63.6%
101-420-2220-43210	Telephone	3,983	4,655	4,800	336	7.0%
101-420-2220-43230	Radio	16,555	17,709	17,500	-	0.0%
101-420-2220-43310	Mileage	180	-	600	-	0.0%
101-420-2220-43630	Insurance	10,112	22,157	21,950	35,907	163.6%
101-420-2220-43810	Utility	16,820	12,178	32,400	2,528	7.8%
101-420-2220-43840	Refuse	227	148	1,620	169	10.4%
101-420-2220-44010	Repairs/Maint Bldg	6,737	13,184	17,982	4,096	22.8%
101-420-2220-44040	Repairs/Maint Eqpt	54,027	60,987	43,920	3,270	7.4%
101-420-2220-44170	Uniforms	7,532	14,455	10,000	945	9.4%
101-420-2220-44330	Dues & Subscriptions	2,766	3,851	4,845	6,569	135.6%
101-420-2220-44350	Books	185	1,250	1,000	329	32.9%
101-420-2220-44370	Conferences & Training	23,015	39,564	27,000	1,448	5.4%
Total Charges and Services		\$ 178,273	\$ 240,728	\$ 244,024	\$ 76,585	31.4%
Capital Outlay						
101-480-8000-45500	Vehicle	-	-	-	-	#DIV/0!
101-420-2220-47200	Transfer to Vehicle Replacement Fund	51,537	67,112	94,914	-	0.0%
101-480-8000-45800	Equipment	78,628	204,815	-	-	#DIV/0!
Total Capital Outlay		\$ 130,165	\$ 271,927	\$ 94,914	\$ -	0.0%
Miscellaneous						
101-420-2220-44300	Miscellaneous	1,854	1,795	2,540	119	4.7%

420 Public Safety Division Expenses

	2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
Total Miscellaneous	\$ 1,854	\$ 1,795	\$ 2,540	\$ 119	4.7%

2220 Total Fire	\$ 893,746	\$ 1,387,730	\$ 1,567,693	\$ 293,905	18.7%
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2400 Building Inspection

Personnel						
101-420-2400-41010	Full-time Salaries	343,456	357,891	648,216	109,846	16.9%
101-420-2400-41210	PERA Contributions	27,061	28,649	55,388	8,642	15.6%
101-420-2400-41216	MSRS Contributions -City Admin	519	565	574	269	46.9%
101-420-2400-41220	FICA Contributions	19,246	20,007	40,189	5,620	14.0%
101-420-2400-41230	Medicare Contributions	4,760	4,986	9,399	1,515	16.1%
101-420-2400-41300	Insurance	64,027	62,983	133,765	15,751	11.8%
101-420-2400-41325	Life Insurance	239	485	536	47	8.8%
101-420-2400-41330	STD/LTD	1,439	1,850	3,790	422	11.1%
101-420-2400-41510	Workers Compensation	3,074	2,258	8,172	-	0.0%
Total Personnel		\$ 463,821	\$ 479,673	\$ 900,028	\$ 142,112	15.8%

Materials and Supplies						
101-420-2400-42000	Office Supplies	1,067	12,595	4,000	141	3.5%
101-420-2400-42030	Printed Forms	-	-	350	-	0.0%
101-420-2400-42120	Fuel, Oil and Fluids	5,424	6,939	7,500	551	7.4%
Total Materials and Supplies		\$ 6,491	\$ 19,534	\$ 11,850	\$ 693	5.8%

Charges and Services						
101-420-2400-43030	Engineering	24	-	3,000	-	0.0%
101-420-2400-43150	Inspector Contract Services	274,617	85,421	80,000	-	0.0%
101-420-2400-43185	IT Support	13,378	17,361	23,030	3,267	14.2%
101-420-2400-42002	IT Hardware	174	1,709	15,500	-	0.0%
101-420-2400-43190	Software Programs	3,416	3,385	25,000	-	0.0%
101-420-2400-43210	Telephone	1,760	2,331	2,442	389	15.9%
101-420-2400-43630	Insurance	3,600	7,939	7,207	12,974	180.0%
101-420-2400-44040	Repairs/Maint Eqpt	7,322	6,259	7,750	716	9.2%
101-420-2400-44170	Uniforms	468	330	1,000	-	0.0%
101-420-2400-44330	Dues & Subscriptions	60	789	1,500	225	15.0%
101-420-2400-44350	Books	256	-	1,000	-	0.0%
101-420-2400-44370	Conferences & Training	2,224	783	5,000	900	18.0%
Total Charges and Services		\$ 307,297	\$ 126,306	\$ 172,429	\$ 18,471	10.7%

Capital Outlay

420 Public Safety Division Expenses

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
101-480-2400-47200	Transfer to Vehicle Replacement	-	-	11,300	-	0.0%
Total Capital Outlay		\$ -	\$ -	\$ 11,300	\$ -	0.0%
Miscellaneous						
101-420-2400-44371	Allocations from Admin, Finance, City	29,706	51,139	-	-	
101-420-2400-44300	Miscellaneous	1,205	494	3,140	87	2.8%
Total Miscellaneous		\$ 30,911	\$ 51,633	\$ 3,140	\$ 87	2.8%
2400	Total Building Inspection	\$ 808,520	\$ 677,146	\$ 1,098,747	\$ 161,364	14.7%

Public Safety Summary

	2022 Actual	2023 Actual	2024 Budget	Q1 - YTD	YTD % to Budget
Police	\$ 947,044	\$ 1,048,618	\$ 1,291,278	\$ -	0.0%
Prosecution	\$ 48,141	\$ 36,949	\$ 50,000	\$ -	0.0%
Emergency Communications	\$ 20,501	\$ 4,311	\$ 4,500	\$ 200	4.6%
Animal Control	\$ 13,550	\$ 19,172	\$ 14,500	\$ 2,515	13.1%
Fire	\$ 893,746	\$ 1,387,730	\$ 1,567,693	\$ 293,905	21.2%
Fire Relief	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Building Inspection	\$ 808,520	\$ 677,146	\$ 1,098,747	\$ 161,364	23.8%
TOTAL	\$ 2,731,503	\$ 3,173,926	\$ 4,026,718	\$ 457,984	14.4%

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
3100	Streets					
Personnel						
101-430-3100-41010	Full-time Salaries	375,049	410,215	389,266	94,844	24.4%
101-430-3100-41020	Overtime	11,431	12,566	19,689	2,466	12.5%
101-430-3100-41040	Temporary Employees	9,585	12,880	19,240	922	4.8%
101-430-3100-41210	PERA Contributions	28,899	31,674	29,195	7,298	25.0%
101-430-3100-41220	FICA Contributions	23,414	25,855	26,548	5,833	22.0%
101-430-3100-41230	Medicare Contributions	5,476	6,042	6,209	1,364	22.0%
101-430-3100-41300	Insurance	75,099	84,751	81,029	20,078	24.8%
101-430-3100-41325	Life Insurance	334	344	378	79	21.0%
101-430-3100-41330	STD/LTD	1,929	2,339	2,145	546	25.5%
101-430-3100-41600	Safety Clothing Allowance	225	662	800	-	0.0%
101-430-3100-41510	Workers Compensation	36,194	25,374	22,806	-	0.0%
Total Personnel		\$ 567,633	\$ 614,707	\$ 597,306	\$ 133,431	22.3%
Materials and Supplies						
101-430-3100-42000	Office Supplies	500	55	500	257	51.4%
101-430-3100-42120	Fuel, Oil and Fluids	41,375	43,317	48,000	4,302	9.0%
101-430-3100-42150	Operating Supplies	8,586	8,946	9,000	1,743	19.4%
101-430-3100-42210	Repair/Maint. Supplies	5,481	9,287	11,000	2,424	22.0%
101-430-3100-42212	Repair/Maint. Supplies S&I	10,414	8,651	11,000	2,729	24.8%
101-430-3100-42240	Street Maintenance & Landscaping - I	12,635	34,773	26,000	446	1.7%
101-430-3100-42260	Street Signs	4,254	4,414	4,000	1,063	26.6%
101-430-3100-42290	Sand/Salt S&I	57,401	67,773	97,000	46,004	47.4%
101-430-3100-42400	Small Tools & Minor Equipment	4,223	22,613	5,000	865	17.3%
101-430-3100-44375	Personal Protection Equipment	746	506	1,200	-	0.0%
Total Materials and Supplies		\$ 145,613	\$ 200,335	\$ 212,700	\$ 59,832	28.1%
Charges and Services						
101-430-3100-43030	Engineering Services	9,934	26,526	16,000	1,645	10.3%
101-430-3100-43090	Sealcoating & Crack Sealing	817,304	217,913	-	-	#DIV/0!
101-430-3100-43150	Contract Services	14,139	32,401	45,000	5,681	12.6%
101-430-3100-43185	IT Support	18,509	14,600	15,273	2,709	17.7%
101-430-3100-42002	IT Hardware	-	-	2,032	-	0.0%
101-430-3100-43190	Software Programs	4,297	13,598	8,400	2,315	27.6%
101-430-3100-43210	Telephone	4,413	2,594	2,599	403	15.5%
101-430-3100-43230	Radio	6,834	4,401	6,750	-	0.0%
101-430-3100-43310	Mileage	-	-	125	-	0.0%
101-430-3100-43510	Public Notices	-	-	200	-	0.0%

430 Public Works* Division Expenses

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
101-430-3100-43630	Insurance	24,915	12,836	11,525	13,077	113.5%
101-430-3100-43810	Utilities	31,704	29,224	39,000	5,657	14.5%
101-430-3100-43811	Street Lights	59,005	65,804	65,000	7,101	10.9%
101-430-3100-43840	Refuse	7,584	7,893	7,000	2,867	41.0%
101-430-3100-44010	Repairs/Maint Bldg.	9,883	7,692	9,750	1,675	17.2%
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	-	501	950	-	0.0%
101-430-3100-44040	Repairs/Maint Equip	18,128	10,235	20,000	1,249	6.2%
101-430-3100-44041	Repairs/Maint Equip S&I	11,789	8,218	13,000	-	0.0%
101-430-3100-44130	Equipment Rental	1,065	3,862	1,250	-	0.0%
101-430-3100-44170	Uniforms	4,521	5,313	5,200	953	18.3%
101-430-3100-44330	Dues & Subscriptions	482	2,364	1,200	210	17.5%
101-430-3100-44370	Conferences & Training	3,057	2,489	4,000	1,874	46.9%
Total Charges and Services		\$ 1,047,563	\$ 468,465	\$ 274,254	\$ 47,414	17.3%
Capital Outlay						
101-430-3100-47200	Transfer to Vehicle Replacement Fun	86,963	90,683	90,558	-	0.0%
101-430-3100-47205	Transfer to NEW Street Maintenance Fund		-	600,000	-	0.0%
101-480-3100-45500	Capital Purchases	53,038	75,316	36,500	-	0.0%
Total Capital Outlay		\$ 140,001	\$ 165,999	\$ 727,058	\$ -	0.0%
Miscellaneous						
101-430-3100-44300	Miscellaneous	1,929	828	700	464	66.3%
Total Miscellaneous		\$ 1,929	\$ 828	\$ 700	\$ 464	66.3%
3100 Total Streets						
3100 Total Streets		\$ 1,902,740	\$ 1,450,333	\$ 1,812,018	\$ 241,141	13.3%

* 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 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
5200 Parks & Recreation						
Personnel						
101-450-5200-41010	Full-time Salaries	95,997	94,881	123,425	22,864	18.5%
101-450-5200-41040	Temporary Employees	9,803	9,760	9,620	922	9.6%
101-450-5200-41210	PERA Contributions	7,195	7,092	9,257	1,715	18.5%
101-450-5200-41220	FICA Contributions	6,255	6,261	8,249	1,426	17.3%
101-450-5200-41230	Medicare Contributions	1,462	1,469	1,929	334	17.3%
101-450-5200-41300	Insurance	19,281	14,667	24,995	3,041	12.2%
101-450-5200-41325	Life Insurance	352	61	111	12	11.2%
101-450-5200-41330	STD/LTD	461	461	657	95	14.4%
101-450-5200-41600	Safety Clothing Allowance	320	100	270	-	0.0%
101-450-5200-41510	Workers Compensation	3,018	4,171	4,512	-	0.0%
Total Personnel		\$ 145,142	\$ 138,923	\$ 183,024	\$ 30,409	16.6%
Materials and Supplies						
101-450-5200-42000	Office Supplies	457	160	450	-	0.0%
101-450-5200-42120	Fuel, Oil and Fluids	11,444	11,499	10,800	454	4.2%
101-450-5200-42150	Operating Supplies	964	988	800	-	0.0%
101-450-5200-42160	Chemicals	-	56	500	-	0.0%
101-450-5200-42210	Repair/Maint. Supplies	11,334	8,539	8,600	-	0.0%
101-450-5200-42230	Building Repair Supplies	760	-	500	-	0.0%
101-450-5200-42250	Landscaping Materials	2,392	2,376	2,000	-	0.0%
101-450-5200-42400	Small Tools & Minor Equipment	3,597	9,770	3,500	384	11.0%
Total Materials and Supplies		\$ 30,948	\$ 33,388	\$ 27,150	\$ 838	3.1%
Charges and Services						
101-450-5200-43030	Engineering Services	-	-	-	-	#DIV/0!
101-450-5200-43150	Contracted Services	46,300	125,627	152,000	4,663	3.1%
101-450-5200-43185	IT Support	4,108	5,196	5,097	940	18.4%
101-450-5200-42002	IT Hardware	-	-	544	-	0.0%
101-450-5200-43190	Software Programs	-	-	-	-	#DIV/0!
101-450-5200-43210	Telephone	631	1,317	2,039	302	14.8%
101-450-5200-43630	Insurance	7,593	22,890	23,717	24,150	101.8%
101-450-5200-43810	Utilities	11,754	8,774	12,500	10	0.1%
101-450-5200-43840	Refuse	3,580	4,889	4,250	-	0.0%
101-450-5200-44010	Repairs/Maint Bldg	3,439	2,327	3,000	1,447	48.2%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	964	2,667	3,000	3,584	119.5%

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
101-450-5200-44040	Repairs/Maint Eqpt	1,082	4,678	6,500	-	0.0%
101-450-5200-44120	Rentals - Buildings	8,203	10,797	8,880	1,394	15.7%
101-450-5200-44170	Uniforms	930	1,187	1,200	184	15.4%
101-450-5200-44301	Events	482	905	550	-	0.0%
101-450-5200-44302	Lakes	15,000	15,000	15,000	-	0.0%
101-450-5200-44330	Dues & Subscriptions	-	167	75	-	0.0%
101-450-5200-44370	Conferences & Training	317	930	2,000	2,198	109.9%
101-450-5200-44130	Equipment Rental	882	1,175	650	-	0.0%
101-450-5200-44375	Personal Protection Equipment	136	858	250	-	0.0%
Total Charges and Services		\$ 105,401	\$ 209,384	\$ 241,251	\$ 38,872	16.1%
Capital Outlay						
101-450-5200-47200	Transfer to Vehicle Replacement Fun	1,961	2,298	3,228	-	0.0%
101-900-5200-45500	Capital Purchases	-	-	-	-	#DIV/0!
Total Capital Outlay		\$ 1,961	\$ 2,298	\$ 3,228	\$ -	0.0%
Miscellaneous						
101-450-5200-44300	Miscellaneous	1,300	28,058	550	41	7.4%
Total Miscellaneous		\$ 1,300	\$ 28,058	\$ 550	\$ 41	7.4%
		-	-	-	-	
5200	Total Parks & Recreation	\$ 284,752	\$ 412,051	\$ 455,204	\$ 70,160	15.4%

601 Water Fund

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

		2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
Water Fund Revenues:						
601-000-0000-36210	Interest on Investments	(66,764)		32,000		0.0%
601-000-0000-37100	Water Sales	1,634,375	1,804,464	1,962,564	-	0.0%
601-000-0000-37120	Bulk Water	-	-	33,455	-	0.0%
601-000-0000-37130	Water Lat Benefit Fee	12,400	13,200	-	7,000	#DIV/0!
601-000-0000-37140	Water Access Revenue	685,000	550,000	1,695,000	120,000	7.1%
601-000-0000-37150	Water Connections - Municipal	383,000	299,000	605,000	87,000	14.4%
601-000-0000-37170	Meter Sales	113,708	123,176	155,675	10,064	6.5%
Total Water Fund Revenues:		\$ 2,775,000	\$ 2,794,808	\$ 4,483,694	\$ 224,064	5.0%

Water Fund Expenses:

Personnel

601-494-9400-41010	Full-time Salaries	290,353	311,541	367,310	75,176	20.5%
601-494-9400-41020	Overtime	7,979	14,508	9,040	1,642	18.2%
601-494-9400-41210	PERA Contributions	64,026	24,063	27,548	4,529	16.4%
601-494-9400-41216	MSRS Contributions - City Admin	634	690	701	329	46.9%
601-494-9400-41220	FICA Contributions	17,069	19,266	23,334	4,489	19.2%
601-494-9400-41230	Medicare Contributions	4,003	4,529	5,457	1,050	19.2%
601-494-9400-41300	Insurance	57,068	63,158	74,341	12,770	17.2%
601-494-9400-41325	Life Insurance	243	240	299	48	15.9%
601-494-9400-41330	STD/LTD	1,514	1,671	2,008	292	14.5%
601-494-9400-41301	Unemployment Insurance	-	-	-	-	#DIV/0!
601-494-9400-41600	Safety Clothing Allowance	675	432	665	-	0.0%
601-494-9400-41510	Workers Compensation	5,718	9,833	6,692	-	0.0%
Total Personnel		\$ 453,261	\$ 449,930	\$ 517,395	\$ 100,324	19.4%

Materials and Supplies

601-494-9400-42000	Office Supplies	954	225	800	375	46.9%
601-494-9400-42120	Fuel, Oil and Fluids	10,272	8,985	10,500	827	7.9%
601-494-9400-42030	Printed Forms	1,504	335	850	235	27.6%
601-494-9400-42150	Operating Supplies	763	1,762	2,500	284	11.3%
601-494-9400-42160	Chemicals	14,307	16,903	12,000	200	1.7%
601-494-9400-42210	Repair/Maint. Supplies	11,170	10,135	10,000	595	6.0%
601-494-9400-42300	Water Meters & Supplies	160,718	317,221	200,000	51,349	25.7%
601-494-9400-44375	Personal Protective Equipment	297	591	650	-	0.0%
601-494-9400-42400	Small Tools & Minor Equipment	3,779	11,312	4,500	208	4.6%
Total Materials and Supplies		\$ 203,766	\$ 367,469	\$ 241,800	\$ 54,073	22.4%

601 Water Fund

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

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
Charges and Services						
601-494-9400-43030	Engineering Services	3,430	37,089	25,000	3,209	12.8%
601-494-9400-43040	Legal Services	12,521	87,408	80,000	7,929	9.9%
601-494-9400-43010	Audit Services	8,244	9,825	11,425	-	0.0%
601-494-9400-43090	Newsletter	709	-	1,610	-	0.0%
601-494-9400-43150	Contract Services	45,472	76,965	50,000	6,042	12.1%
601-494-9400-43185	IT Support	10,417	12,924	13,190	2,394	18.1%
601-494-9400-42002	IT Hardware	-	157	2,520	772	30.6%
601-494-9400-43190	Software Programs	10,354	10,469	13,500	833	6.2%
601-494-9400-43210	Telephone	1,925	2,282	2,709	411	15.2%
601-494-9400-43220	Postage	3,397	2,835	3,675	120	3.3%
601-494-9400-43310	Mileage	51	283	200	29	14.4%
601-494-9400-43610	Insurance	11,215	25,923	24,996	24,606	98.4%
601-494-9400-43810	Electric Utility	138,488	127,848	150,000	7,823	5.2%
601-494-9400-43820	Water Utility	36,393	48,846	43,850	7,710	17.6%
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	66,291	56,099	35,000	20,004	57.2%
601-494-9400-44040	Repairs\Maint. Equip.	4,443	6,236	7,000	798	11.4%
601-494-9400-44010	Repairs\Maint Imp Bldgs	14,224	11,451	15,000	3,966	26.4%
601-494-9400-44150	Equipment Rental	800	1,600	2,400	150	6.3%
601-494-9400-44170	Uniforms	873	1,098	1,000	169	16.9%
601-494-9400-44330	Dues & Subscriptions	450	570	400	-	0.0%
601-494-9400-44370	Conferences & Training	3,676	1,891	2,500	984	39.4%
601-494-9400-44377	Credit Card Fees	11,223	10,750	12,500	2,710	21.7%
Total Charges and Services		\$ 400,131	\$ 532,550	\$ 498,474	\$ 90,658	18.2%
Capital Outlay						
601-494-9400-45300	Improvements Other Than Bldgs	-	-	4,605,875	-	0.0%
Total Capital Outlay		\$ -	\$ -	\$ 4,605,875	\$ -	0.0%
Miscellaneous and Non-operating						
601-494-9400-44300	Miscellaneous	1,139	43,899	-	242	#DIV/0!
601-494-9400-46010	Bond Principal	-	-	1,120,000	860,000	76.8%
601-494-9400-46110	Bond Interest	271,308	344,395	374,262	169,656	45.3%
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	-	-	94,125	-	0.0%
601-494-9400-47200	Transfer Out	-	-	-	-	#DIV/0!

601 Water Fund

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

	2022 Actual	2023 Actual (unaudited)	2024 Budget	2024 Q1	YTD % of Budget
Total Misc. and Non-operating	\$ 272,942	\$ 389,002	\$ 1,588,387	\$ 1,029,898	64.8%
Total Water Fund Expenses:	\$ 1,330,099	\$ 1,738,951	\$ 7,451,932	\$ 1,274,953	17.1%
Net Water Fund Revs. Over/(Under) Expenses:	\$ 1,444,901	\$ 1,055,857	\$ (2,968,238)	\$ (1,050,889)	

602 Sewer Fund

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

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
Sewer Fund Revenues:						
602-000-0000-36210	Interest on Investments	(138,866)	-	2,500	-	0.0%
602-000-0000-37200	Sewer Sales	671,283	755,813	843,721	-	0.0%
602-000-0000-37220	SAC Early Pay discount/revenue	8,599	8,126	-	820	#DIV/0!
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	385,500	1,678,500	85,000	5.1%
602-000-0000-37260	Sewer Connection Fees Municipa	310,500	249,500	611,000	54,000	8.8%
Total Sewer Fund Revenues:		\$ 1,342,307	\$ 1,417,606	\$ 3,135,721	\$ 139,820	4.5%
Sewer Fund Expenses:						
Personnel						
602-495-9450-41010	Full-time Salaries	131,072	147,885	161,099	39,309	24.4%
602-495-9450-41020	Overtime	8,581	10,418	8,402	1,750	20.8%
602-495-9450-41210	PERA Contributions	30,413	11,720	12,082	2,463	20.4%
602-495-9450-41216	MSRS Contributions -City Admin	317	344	351	164	46.9%
602-495-9450-41220	FICA Contributions	8,013	9,423	10,509	2,408	22.9%
602-495-9450-41230	Medicare Contributions	1,881	2,214	2,458	563	22.9%
602-495-9450-41300	Insurance	27,098	30,814	33,348	7,355	22.1%
602-495-9450-41325	Life Insurance	115	110	115	28	24.3%
602-495-9450-41330	STD/LTD	738	776	876	169	19.3%
602-495-9450-41600	Safety Clothing Allowance	-	225	140	-	0.0%
602-495-9450-41301	Unemployment Insurance	-	-	-	-	#DIV/0!
602-495-9450-41510	Workers Compensation	1,978	4,104	2,586	-	0.0%
Total Personnel		\$ 211,487	\$ 218,033	\$ 231,965	\$ 54,209	23.4%
Materials and Supplies						
602-495-9450-42210	Repair/Maint. Supplies	10,435	4,262	12,000	2,766	23.0%
602-495-9450-42000	Office Supplies	490	580	400	-	0.0%
602-495-9450-42030	Printed Forms	600	335	600	235	39.2%
602-495-9450-42120	Fuel, Oil and Fluids	11,742	9,687	10,750	750	7.0%
602-495-9450-42150	Operating Suppies	412	467	750	-	0.0%
602-495-9450-44375	Personal Protective Equipment	538	74	400	-	0.0%
602-495-9450-42400	Small Tools & Minor Equipment	1,821	7,092	5,000	24	0.5%
Total Materials and Supplies		\$ 26,434	\$ 22,496	\$ 29,900	\$ 3,775	12.6%
Charges and Services						
602-495-9450-43030	Engineering Services	894	1,040	12,000	374	3.1%
602-495-9450-43010	Audit Services	8,244	9,825	11,425	-	0.0%
602-495-9450-43090	Newsletter	709	-	1,610	-	0.0%

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Sewer Fund

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

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
602-495-9450-43150	Contract Services	34,367	88,351	52,500	19,685	37.5%
602-495-9450-43185	IT Support	5,158	6,379	6,006	1,162	19.4%
602-495-9450-42002	IT Hardware	-	128	2,520	772	30.6%
602-495-9450-43190	Software Programs	8,404	8,124	11,000	833	7.6%
602-495-9450-43210	Telephone	1,965	2,300	2,065	309	15.0%
602-495-9450-43220	Postage	2,222	2,820	3,675	190	5.2%
602-495-9450-43310	Mileage	-	-	-	-	#DIV/0!
602-495-9450-43610	Insurance	4,477	15,790	16,372	14,308	87.4%
602-495-9450-43810	Electric Utility	24,076	24,420	30,000	3,184	10.6%
602-495-9450-43820	Sewer Utility - Met Council	422,284	526,641	644,326	214,775	33.3%
602-495-9450-44010	Repairs/Maint Imp Bldgs	591	2,988	1,000	190	19.0%
602-495-9450-44040	Repairs/Maint. Equip.	6,699	4,409	4,500	1,649	36.6%
602-495-9450-44150	Equipment Rental	9,063	11,500	1,500	-	0.0%
602-495-9450-44170	Uniforms	458	695	600	97	16.1%
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	14,785	21,321	6,500	936	14.4%
602-495-9450-44370	Conferences & Training	2,919	2,472	2,500	1,633	65.3%
602-495-9450-44377	Credit Card Fees	11,223	10,750	13,000	2,710	20.8%
Total Charges and Services		\$ 558,537	\$ 739,954	\$ 823,098	\$ 262,808	31.9%
Capital Outlay						
602-495-9450-45300	Improvements Other Than Bldgs	3,208	-	289,102	-	0.0%
Total Capital Outlay		\$ 3,208	\$ -	\$ 289,102	\$ -	0.0%
Miscellaneous and Non-operating						
602-495-9450-44300	Miscellaneous Expenses	70	37,587	350	67	19.0%
602-495-9450-46010	Bond Principal	-	-	950,000	950,000	100.0%
602-495-9450-46110	Bond Interest	257,775	333,080	397,495	209,125	52.6%
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	\$ 370,922	\$ 1,347,845	\$ 1,159,192	86.0%
Total Sewer Fund Expenses:		\$ 1,057,512	\$ 1,351,406	\$ 2,721,910	\$ 1,479,984	19.4%
Net Sewer Fund Revs. Over/(Under) Expenses:		\$ 284,795.05	\$ 66,200.49	\$ 413,810.82	\$ (1,340,163.47)	

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Stormwater Fund

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

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
Stormwater Fund Revenues:						
603-000-0000-36210	Interest on Investment	(15,423)		4,400		0%
603-000-0000-37300	Surface Water Utility Sales	507,204	574,045	597,622	-	0%
603-000-0000-34113	SW Review Fee Revenue	33,528	30,323	36,050	3,195	9%
Total Stormwater Fund Revenues:		\$ 525,869	\$ 604,367	\$ 638,072	\$ 3,195	0.5%

Stormwater Fund Expenses:

Personnel

603-496-9500-41010	Full-time Salaries	77,290	70,154	89,117	24,743	28%
603-496-9500-41020	Overtime	-	-	-	-	#DIV/0!
603-496-9500-41210	PERA Contributions	17,472	5,261	6,684	1,548	23%
603-496-9500-41216	MSRS Contributions -City Admin	159	172	175	82	47%
603-496-9500-41220	FICA Contributions	4,432	4,240	5,525	1,449	26%
603-496-9500-41230	Medicare Contributions	1,039	997	1,292	339	26%
603-496-9500-41300	Insurance	16,087	14,888	18,601	4,204	23%
603-496-9500-41325	Life Insurance	67	41	59	14	23%
603-496-9500-41330	STD/LTD	421	332	488	95	19%
603-496-9500-41600	Safety Clothing Allowance	125	125	125	-	0%
603-496-9500-41510	Workers' Compensation	772	5,294	1,904	-	0%
Total Personnel		\$ 118,676	\$ 101,505	\$ 123,971	\$ 32,474	26.2%

Materials and Supplies

603-496-9500-42000	Office Supplies	357	28	300	-	0%
603-496-9500-42120	Fuel, Oil and Fluids	4,397	4,123	4,500	1,087	24%
603-496-9500-42030	Printed Forms	600	177	550	115	21%
603-496-9500-42270	Repair/Maint. Maint Supplies	1,265	1,154	2,500	1,214	49%
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	3,753	2,000	-	0%
Total Materials and Supplies		\$ 9,495	\$ 9,235	\$ 9,850	\$ 2,417	24.5%

Charges and Services

603-496-9500-43030	Engineering Services	4,677	9,095	12,500	1,510	12%
603-496-9500-43010	Audit Services	8,244	9,825	11,425	-	0%

603

Stormwater Fund

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

		2022	2023	2024	2024	YTD
		Actual	Actual (unaudited)	Budget	Q1	% of Budget
603-496-9500-43150	Contract Services	5,650	15,131	7,500	5,922	79%
603-496-9500-43185	IT Support	3,362	3,943	3,021	704	23%
603-496-9500-42002	IT Hardware	-	-	624	-	0%
603-496-9500-43190	Software Programs	8,059	8,116	12,000	833	7%
603-496-9500-43210	Telephone	572	422	441	70	16%
603-496-9500-44377	Credit Card Fees	3,053	5,644	5,200	1,349	26%
603-496-9500-43220	Postage	5,173	(831)	2,100	-	0%
603-496-9500-43610	Insurance	7,029	3,728	3,793	4,117	109%
603-496-9500-44010	Street Sweeping	33,421	38,135	32,000	-	0%
603-496-9500-44040	Repairs/Maint Equip	1,949	-	2,500	-	0%
603-496-9500-44030	Repairs/Maint Not Bldg	-	10,997	25,000	-	0%
603-496-9500-44150	Equipment Rental	1,813	3,500	750	-	0%
603-496-9500-44170	Uniforms	185	218	225	39	17%
603-496-9500-44330	Dues & Subscriptions	780	831	915	1,250	137%
603-496-9500-44370	Conferences & Training	1,664	-	650	700	108%
Total Charges and Services		\$ 85,629	\$ 108,755	\$ 120,644	\$ 17,370	14.4%
Capital Outlay						
603-496-9500-45300	Improvements Other Than Bldgs	-	-	800,000	-	0%
Total Capital Outlay		\$ -	\$ -	\$ 800,000	\$ -	0.0%
Miscellaneous and Non-operating						
603-496-9500-44300	Miscellaneous Expenses	538	643	800	107	13%
603-496-9500-46010	Bond Principal	-	-	215,000	215,000	100%
603-496-9500-46110	Bond Interest	45,005	40,518	43,738	23,019	53%
Total Misc. and Non-operating		\$ 737,382	\$ 832,719	\$ 259,538	\$ 238,126	91.7%
Total Stormwater Fund Expenses:		\$ 951,183	\$ 1,052,213	\$ 1,314,003	\$ 290,386	22.1%
Net Stormwater Fund Revs. Over/(Under) Expenses:		\$ (425,314)	\$ (447,846)	\$ (675,931)	\$ (287,191)	

	1Q 24	2Q 24	3Q 24	4Q 24	2024 YTD	2023	2022
ADMINISTRATION							
Licenses & Permits	17				17	138	147
Communications metric	56924				56924	157452	n/a
Recruitments Open	7				7	13	88%
Recruitments Closed	0				0	11	
Council Agenda Items processed	122				122	299	470
Data/Information Requests	2				2	28	470
BUILDING							
Value of Commercial/MF Projects Constructed	\$6,200,000.00				\$6,200,000.00	\$34,981,778.00	\$25,189,354.00
Value of Residential New Homes Constructed	\$8,724,000.00				\$8,724,000.00	\$55,557,525.00	\$69,557,246.00
Total Residential Permits (AT/TD)	18				18	167	200
Total Number of Permits Issued	196				196	1923	2571
% permits reviewed within 10 days	92%				92.00%	93.00%	90
Total Permit Revenue/Plan Review Fee	\$364,010.01				\$364,010.01	\$1,810,431.03	\$2,403,176.96
Total Number of Inspections Performed	1819				1819	9831	9377
PUBLIC WORKS							
# of water leaks/breaks from main line	2				2	26	13
# of sewer related issues	2				2	8	6
# of weather events affecting streets or stormwater	5				5	38	29
# of issues at the 17 improved Parks for non-routine repair or maintenance	10				10	56	85
Total # of gallons of water pumped from wells per quarter	49,743,000				49,743,000	543,141,000	400090000
Average number of comm/residential complaints per week	5				5	27	4
PUBLIC SAFETY							
FIRE - Number of Fire/Rescue/EMS Responses:	264				264	1047	791
FIRE - Number of Fire Inspections:	123				123	649	514
FIRE - Average Fire/Rescue Per 1,000 Residents:	6.57				6.57	9.95	5.89
FIRE - Average EMS Incidents per 1,000 Residents:	12.97				12.97	17.28	9.99
FIRE - Average Alarm to Enroute time in minutes:	1.28				1.28	3.07	n/a
FIRE - Average Alarm to Arrival time in minutes:	7.53				7.53	10.62	n/a
FIRE - Staffed turnout time within 90 seconds (Fire/Rescue) %:	52%				52.00%	y	n/a
FIRE - Staffed turnout time within 60 seconds (EMS) %:	70%				70.00%	y	n/a
Sheriff Department - Crime calls	102				102	266	n/a
Sheriff Department - Quality of Life calls	380				380	1057	n/a
Sheriff Department - Traffic Incidents	949				949	3026	n/a
FINANCE							
# of Water customers / billed	3547				3547	13383	12645
# of Sewer customers / billed	2564				2564	9543	8626
# of Stormwater customers / billed 05 acct. (just storm - billed annually after Q4)	0				0	1928	2095
# of Stormwater customers / billed 01 acct. (both together)	3477				3477	13251	4372
PLANNING							
Code Enforcement - Complaints Received (*updated definitions)	15				15	74	127
Code Enforcement - Violaton Cases Closed	11				11	21	56
Zoning and Land Use Questions	380				380	824	808
Zoning Permits	38				38	184	177
Land Use Applications and Long Range Planning	19				19	49	38

	3081	2	63
	63	30	3171
	117	2469	51
	31	13	192
	2	35	
	1	14	
	17	1	
	36		
	192		
	7		
	3547	2564	3477
	225	0	192
water			
sewer			
sw			
6	33		
4	192		192
3			