	1Q 23	2Q 23	3Q 23	4Q 23	2023 **YTD**	2022	2021
ADMINISTRATION							
Licenses & Permits	12	41			53	147	n/a
Communications metric	48099	52339			100438		n/a
Recruitments Open	8	3			11	88.00%	n/a
Recruitments Closed	4	5			9		
Council Agenda Items processed	108	101			209	470	n/a
Data/Information Requests	15	4			19	470	n/a
BUILDING							
Value of Commercial/MF Projects Constructed	$2,500,000.00	$23,844,299.00			$26,344,299.00	$25,189,354.00	$12,547,473.00
Value of Residential New Homes Constructed	$15,378,814.00	$20,328,479.00			$35,707,293.00	$69,557,246.00	$100,189,316.00
Total Residential Permits (AT/TD)	47	72			119	200	297
Total Number of Permits Issued	280	674			954	2571	1499
% permits reviewed within 10 days	95%/103,93	156/166, 94%			94.00%	90.00%	Incomplete data
Total Permit Revenue/Plan Review Fee	$351,144.17	$641,994.94			$993,139.11	$2,403,176.96	$2,093,835.50
Total Number of Inspections Performed	1406	2519			3925	9377	10060
PUBLIC WORKS							
# of water leaks/breaks from main line	7	4			11	13	n/a
# of sewer related issues	2	0			2	6	n/a
# of weather events affecting streets or stormwater	31	2			33	29	n/a
# of issues found at the 17 improved Parks for non-routine repair or maintenance	6	39			45	85	n/a
Total # of gallons of water pumped from wells per quarter	42,401,000	149,176,000			191,577,000	400,090,000	n/a
Average number of comm/residential complaints per week	3	5			8	4	n/a
PUBLIC SAFETY							
FIRE - Number of Fire/Rescue/EMS Responses:	213	258			471	790	568
FIRE - Number of Fire Inspections:	114	183			297	514	312
FIRE - Average Fire/Rescue Per 1,000 Residents:	6.08	6.65			12.73	23.5	12.71
FIRE - Average EMS Incidents per 1,000 Residents:	10.75	12.96			23.71	39	31.32
FIRE - Average Alarm to Enroute time in minutes:	2.15	2.91			2.53	n/a	n/a
FIRE - Average Alarm to Arrival time in minutes:	7.57	8.3			7.935	n/a	n/a
FIRE - Staffed turnout time within 90 seconds (Fire/Rescue) %:	Y	Y			Y	n/a	n/a
FIRE - Staffed turnout time within 60 seconds (EMS) %:	Y	Y			Y	n/a	n/a
Sheriff Department - Crime calls	89	74			163	n/a	n/a
Sheriff Department - Quality of Life calls	109	439			548	n/a	n/a
Sheriff Department - Traffic Incidents	1000	957			1957	n/a	n/a
FINANCE							
# of Water customers / billed	3234	3290			6524	12645	11344
# of Sewer customers / billed	2267	2315			4582	8626	7352
# of Stormwater customers / billed 05 acct. (just storm - billed annually after Q4)	0	0			0	2095	4817
# of Stormwater customers / billed 01 acct. (both together)	3205	3238			6443	4372	5008
PLANNING							
Code Enforcement - Complaints Received (*updated definitions)	12	25			37	127	n/a
Code Enforcement - Violaton Cases Closed	1	6			7	56	n/a
Zoning and Land Use Questions	153	266			419	808	n/a
Zoning Permits	26	73			99	177	n/a
Land Use Applications and Long Range Planning	19	5			24	38	n/a

ADMINISTRATION
Licenses & Permits (Chicken, Bee, Hauler, ROW, Liquor, parking, etc.)
Communications metric (Web, FB, Nextdoor, and newsletters)
Open Recruitments
Positions Filled from Open Recruitments
Council Agenda Items processed in total
Data/Information Requests from all Admin staff (formal and informal requests that require information to be looked up and pulled together for an idividual/company)
BUILDING
Value of Commercial/MF Projects Constructed
Value of Residential New Homes Constructed
Total Number of Permits Issued
% permits reviewed within 10 days
Total Permit Revenue/Plan Review Fee
Total Number of Inspections Performed
PUBLIC WORKS
of water leaks/breaks from main line -before the meter
of sewer related issues resulting in non-routine repair
of weather events affecting streets or stormwater with staff response (plowing, frozed drains, down trees, etc)
of issues found at the 17 improved Parks for non-routine repair or maintenance (vandalism, damage, down trees, etc.)
Total # of gallons of water pumped from wells per quarter
Average number of commercial/residential complaints per week
PUBLIC SAFETY
FIRE - Number of Fire/Rescue/EMS Responses: includes all incidents dispatched to the fire department for the period.
FIRE - Number of Fire Inspections: includes all fire inspections recoreded for the period.
FIRE - Average Fire/Rescue Per 1,000 Residents: included fires, rescues, car accidents, public service, and other non medical calls.
FIRE - Average EMS Incidents per 1,000 Residents: included only medical emergency calls dispatched to the fire department.
FIRE - Average Alarm to Enroute time: from reciept of a call to the first unit responding regardless of staffing.
FIRE - Average Alarm to Arrival time: from receipt of a call to the first unit on scene, including Command Vehicles.
FIRE - Turnout time within 90 seconds (Fire/Rescue) %: NFPA Standard 1720 is 90% of the time (for staffed time only).
FIRE - Turnout time within 60 seconds (EMS) %: NFPA Standard 1720 is 90% of the time (for staffed time only).
Sheriff Department - Crime calls (Theft, Drugs, Fraud, Damaged Property, Burglary, Assault, Court Order Violation, Robbery,Homicide, and Rape)
Sheriff Department - Quality of Life calls (Alarm, animal, citizen assist, Disorderly, Disturbance/noise, Harrasement, Medical, Mental Health/crisis call, Ovrdose, Suspiciose activity, Threats, and Trespassing)
Sheriff Department - Traffic Incidents (DWI, Traffic stops made, Citations Issued, Warnings Issued, Traffic moving violation, Traffic non moving violation, Parking, and MV accident)
FINANCE
Water Customers billed by quarter
Sewer customers billed by quarter
Stormwater customers billed by quarter - 05 accounts only (just stormwater by itself)
Stormwater customers billed by quarter - 01 accounts only (those that have stormwater and city water together)
PLANNING
Code Enforcement - Complaints Received *Note:-complaints aren't always actual confirmaed violations
Code Enforcement - Violaton Cases Closed
Zoning and Land Use Questions
Zoning Permits (signs, cert. of zoning complaince, fence, driveway, deck, etc.)
Land Use Applications and Long Range Planning (future land use, comprehnsive plan, DA, subdivision, etc.) *Note - Does not double count projects; example: prelim and final is counted as 1 project.

THE CITY OF LAKE ELMO

STAFF REPORT

DATE: July 18, 2023

TO:	Mayor and Council
FROM:	Clarissa Hadler, Finance Director
	Kristina Handt, City Administrator
AGENDA ITEM:	2nd Quarter Financial Reports

BACKGROUND:

Staff has prepared the 2nd Quarter Financial Report for review by the City Council.

ISSUE BEFORE THE COUNCIL:

Does the City Council have any questions about the 2nd Quarter Financial Report?

DISCUSSION:

The Quarterly Financial Report for 2nd quarter 2023 is attached with explanations alongside some line items to explain variances from the budget. I've added a few summary items since last you saw this report.

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. Other categories are performing better than expected due to staff vacancies and supply issues (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. Overall, the fund is performing similar to last year.

FISCAL IMPACT:

As noted.

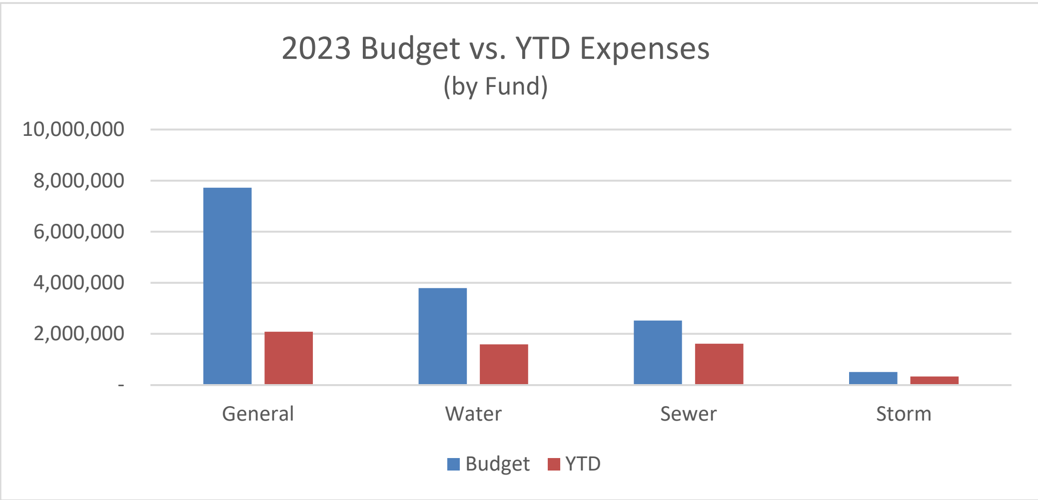
ATTACHMENTS:

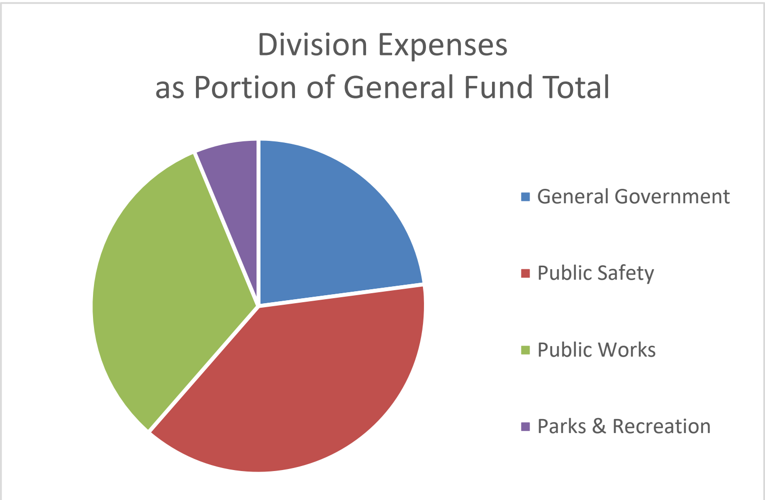
1) Quarterly Financial Report

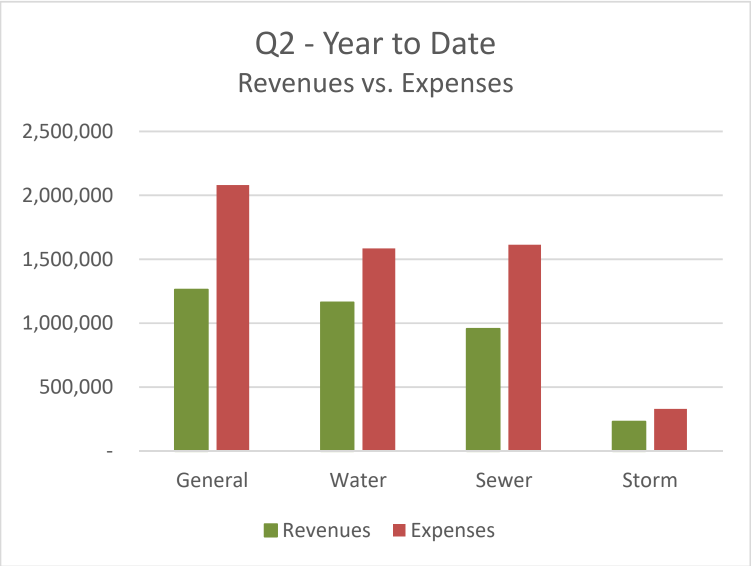
Quarterly Financial Report

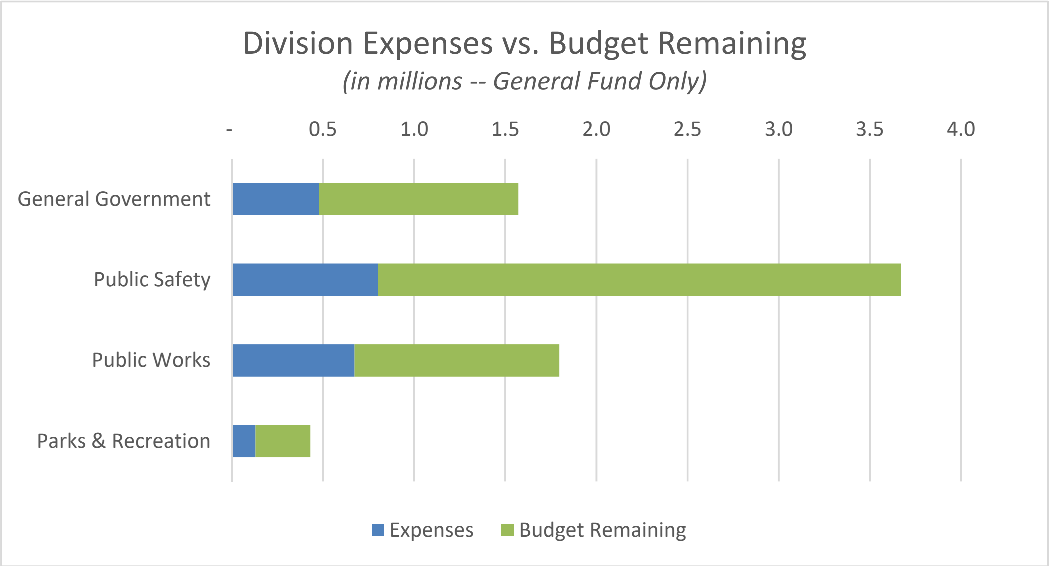
As of June 30, 2023

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









General Fund Summary				
Revenues	**2022 Actual**	**2023 Adopted**	**2023 Q2**	**YTD % of Budget**
Taxes	5,028,535	5,121,265	-	0%
Licenses and Permits	1,633,379	1,256,495	566,824	45%
Intergovernmental	360,870	311,574	105,548	34%
Charges for Services	742,281	754,625	358,803	48%
Fines and Forfeits	2,966	30,000	11,025	37%
Investment Earnings	(81,535)	35,000	150,974	431%
Miscellaneous	196,769	211,562	69,484	33%
Total General Fund Revenues:	**7,883,265**	**7,720,521**	**1,262,658**	**16%**
Expenses by Department				
Mayor & Council	$ 53,123	$ 59,960	$ 29,054	48%
Administration	$ 454,233	$ 620,040	$ 190,787	31%
Elections	$ 91,184	$ 3,200	$ 17,000	531%
Communications	$ 22,978	$ 81,098	$ 14,271	18%
Finance	$ 115,100	$ 266,403	$ 78,217	29%
Planning & Zoning	$ 277,963	$ 404,476	$ 94,415	23%
Engineering Services	$ 30,975	$ 35,000	$ 12,850	37%
City Hall	$ 45,996	$ 66,819	$ 39,854	60%
Police	$ 947,044	$ 1,049,784	$ 634	0%
Prosecution	$ 48,141	$ 50,000	$ 20,526	41%
Fire	$ 893,746	$ 1,540,881	$ 476,928	31%
Fire Relief	$ -	$ 80,000	$ -	0%
Building Inspection	$ 808,520	$ 932,259	$ 292,012	31%
Emergency Communications	$ 20,501	$ 4,500	$ 3,537	79%
Animal Control	$ 13,550	$ 13,000	$ 7,196	55%
Streets	$ 1,902,740	$ 1,797,064	$ 672,791	37%
Parks & Recreation	$ 284,752	$ 431,038	$ 130,117	30%
Transfers	$ 306,223	$ 250,000	$ -	0%
Contingency Reserve	$ -	$ 35,000	$ -	0%
Total General Fund Expenses	**$ 6,316,769**	**$ 7,720,521**	**$ 2,080,190**	**27%**
Net General Fund Revenue Over/(Under) Expenses		***-***	***(817,531)***	

Utility Fund Summaries

Water Fund Summary

		2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget
Total Revenues		**2,775,000**		**213,641**		**1,162,321**	**42%**
Expenses							
Personnel	$	453,261	$	511,897	$	195,398	43%
Materials and Supplies	$	203,766	$	247,522	$	85,276	42%
Charges and Services	$	400,131	$	393,999	$	185,357	46%
Capital Outlay	$	-	$	1,066,778	$	25,800	#DIV/0!
Miscellaneous and Non-operating	$	272,942	$	1,571,256	$	1,093,184	401%
Total Water Fund Expenses	**$**	**1,330,099**	**$**	**3,791,452**	**$**	**1,585,016**	**119%**
Net Water Fund Revenue Over/(Under) Expenses						***(422,695)***	

Sewer Fund Summary

		2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget
Total Revenues		**1,342,307**		**2,460,826**		**956,465**	**71%**
Expenses							
Personnel	$	211,487	$	226,973	$	97,531	46%
Materials and Supplies	$	26,434	$	30,621	$	8,532	32%
Charges and Services	$	558,537	$	697,277	$	400,265	72%
Capital Outlay	$	3,208	$	309,102	$	12,310	384%
Miscellaneous and Non-operating	$	257,845	$	1,255,876	$	1,094,762	425%
Total Sewer Fund Expenses	**$**	**1,057,512**	**$**	**2,519,848**	**$**	**1,613,400**	**153%**
Net Sewer Fund Revenue Over/(Under) Expenses						***(656,935)***	

Stormwater Fund Summary

		2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget
Total Revenues		**525,869**		**591,384**		**229,480**	**44%**
Expenses							
Personnel	$	118,676	$	112,148	$	39,701	33%
Materials and Supplies	$	9,495	$	9,700	$	2,280	24%
Charges and Services	$	85,629	$	121,094	$	53,605	63%
Capital Outlay	$	-	$	-	$	-	
Miscellaneous and Non-operating	$	737,382	$	259,788	$	235,269	32%
Total Stormwater Fund Expenses	**$**	**951,183**	**$**	**502,730**	**$**	**330,855**	**35%**
Net Stormwater Fund Revenue Over/(Under) Expenses						***(101,375)***	

Summary ends here. The following pages show detailed financials.

General Fund Revenues

			2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget	Q2 Comments
Taxes									
101-410-1320-31010	Current Ad Valorem Taxes		4,685,850		4,651,926		-	0.0%	
101-410-1320-31020	Delinquent Ad Valorem Taxes		23,692		18,445		-	0.0%	
101-410-1320-31030	Mobile Home Tax		22,171		17,748		-	0.0%	
101-410-1320-31040	Fiscal Disparities		294,157		433,046		-	0.0%	
101-410-1320-31910	Penalty & Interest on Taxes		944		100		-	0.0%	
Total Taxes		$	**5,028,535**	$	**5,121,265**	$	**-**	0.0%	july/dec deposits
Licenses and Permits									
101-410-1320-32110	Liquor License		14,100		12,000		-	0.0%	
101-410-1320-32180	Wastehauler License		1,200		1,200		1,320	110.0%	
101-410-1320-32181	General Contractor License		500		300		300	100.0%	
101-420-2400-32210	Building Permits		888,486		1,000,000		380,134	38.0%	down from $499K in Q2 of 2022.
101-430-3100-32211	Driveway Permits		12,825		13,000		6,225	47.9%	
101-420-2400-32212	Fireplace Permits		9,780		12,000		3,360	28.0%	
101-420-2400-32220	Heating Permits		64,928		60,000		29,206	48.7%	
101-420-2400-32230	Plumbing Permits		76,332		80,000		37,927	47.4%	
101-420-2400-32232	Pool Permits		1,650		1,500		450	30.0%	
101-420-2400-32213	Siding Permits		37,730		4,000		20,231	505.8%	still completing permits fromlast year's storm
101-420-2400-32214	Roof Permits		488,840		15,000		72,970	486.5%	still completing permits fromlast year's storm
101-430-3100-32250	Utility Permits		34,713		42,500		13,206	31.1%	
101-420-2220-32260	Burning Permit		2,105		1,700		1,420	83.5%	
101-410-1320-32270	Massage Therapy Licenses		-		150		-	0.0%	
101-420-2400-32275	Fire Suppression Permits		-		7,900		-	0.0%	
101-420-2400-32278	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		75	150.0%	
Total Licenses and Permits		$	**1,633,379**	$	**1,256,495**	$	**566,824**	45.11%	down from $618K Q2 22
Intergovernmental									
101-430-3100-33418	MSA - Maintenance		198,154		173,750		101,110	58.2%	1st half payment only
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		-	0.0%	
Total Intergovernmental		$	**360,870**	$	**311,574**	$	**105,548**	33.88%	same as Q2 22
Charges for Services									
101-410-1910-34103	Zoning & Subdivision Fees		115,965		65,000		35,355	54.4%	
101-420-2400-34104	Plan Check Fees		574,075		650,000		241,837	37.2%	down from $323K Q2 22
101-410-1520-34107	Assessment Searches		2,340		3,000		960	32.0%	

General Fund Revenues

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
101-410-1450-34111	Cable Operation Reimbursement	-	5,000	-	0.0%	end of year
101-420-2400-34112	Planning & Zoning Review Fee	21,400	-	200	#DIV/0!	
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	11,200	44.8%	
Total Charges for Services		**$ 742,281**	**$ 754,625**	**$ 318,053**	42.15%	down from $390K Q2 22
Fines and Forfeits						
101-420-2100-35100	Fines	2,966	30,000	11,025	36.8%	
101-420-2100-35130	Forfeitures	-		-	#DIV/0!	
Total Fines and Forfeits		**$ 2,966**	**$ 30,000**	**$ 11,025**	36.75%	up from $8K Q2 22
Investment Earnings						
101-410-1320-36210	Interest Earnings	(81,535)	35,000	-	0.0%	allocated at year end.
Total Investment Earnings		**$ (81,535)**	**$ 35,000**	**$ -**	0.00%	
Miscellaneous						
101-410-1320-31811	Cable Franchise Revenue	77,694	70,000	-	0.0%	June/July receipt
101-410-1320-36200	Miscellaneous Revenue	15,955	5,000	74	1.5%	
101-420-2220-36200	Miscellaneous Revenue	6,155		-	#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue	9,203	3,500	1,887	53.9%	
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	702	14.0%	
101-420-2220-36230	Donations-Fire	2,185	1,000	-	0.0%	
101-410-1320-36230	Donations	12,000	10,000	10,000	100.0%	jaycees
101-410-1320-34120	Tower Rent	48,006	117,062	55,509	47.4%	
Total Miscellaneous		**$ 196,769**	**$ 211,562**	**$ 69,484**	**32.84%**	down from $110K in Q2 2022.

General Fund Revenue Summary

	2022 Actual	2023 Budget	Q2 - YTD	YTD % to Budget
Taxes	5,028,535	5,121,265	-	0.0%
Licenses and Permits	1,633,379	1,256,495	566,824	45.1%
Intergovernmental	360,870	311,574	105,548	33.9%
Charges for Services	742,281	754,625	318,053	42.1%
Fines and Forfeits	2,966	30,000	11,025	36.8%
Investment Earnings	(81,535)	35,000	-	0.0%
Miscellaneous	196,769	211,562	69,484	32.8%
TOTAL	**$ 7,883,265**	**$ 7,720,522**	**$ 1,070,934**	**13.9%**

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
1110	**Mayor & Council**					
Personnel						
101-410-1110-41030	Part-time Salaries	25,690	25,690	12,845	50.0%	
101-410-1110-41220	FICA Contributions	1,593	1,593	796	50.0%	
101-410-1110-41230	Medicare Contributions	373	373	186	49.9%	
101-410-1110-41510	Workers Compensation	86	110	66	60.4%	
Total Personnel		**$ 27,741**	**$ 27,766**	**$ 13,894**	50.0%	
Materials and Supplies						
101-410-1110-42000	Office Supplies	64	125	67	53.4%	
101-410-1110-42001	Computer Reimbursement	-	2,000	2,000	100.0%	
101-410-1110-43310	Mileage	191	300	-	0.0%	
101-410-1110-43185	IT Support	1,322	1,269	636	50.2%	
Total Materials and Supplies		**$ 1,577**	**$ 3,694**	**$ 2,703**	73.2%	
Charges and Services						
101-410-1110-44300	Miscellaneous	5,412	7,500	7,329	97.7%	paid for retreat and YSB already
101-410-1110-44330	Dues & Subscriptions	17,092	19,500	4,534	23.3%	
101-410-1110-44370	Conferences & Training	1,301	1,500	594	39.6%	
Total Charges and Services		**$ 23,805**	**$ 28,500**	**$ 12,457**	43.7%	
1110	**Total Mayor & Council**	**$ 53,123**	**$ 59,960**	**$ 29,054**	**48.5%**	
1320	**Administration**					
Personnel						
101-410-1320-41010	Full-time Salaries	161,134	208,445	82,949	39.8%	
101-410-1320-41210	PERA Contributions	11,924	15,633	6,221	39.8%	
101-410-1320-41216	MSRS Contributions -City Admin	1,540	1,598	757	47.4%	
101-410-1320-41220	FICA Contributions	9,365	12,924	4,925	38.1%	
101-410-1320-41230	Medicare Contributions	2,220	3,022	1,152	38.1%	
101-410-1320-41300	Insurance	22,409	35,829	11,376	31.8%	
101-410-1320-41325	Life Insurance	110	127	46	36.0%	
101-410-1320-41330	STD/LTD	804	927	379	40.8%	
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**	**$ 108,851**	**38.9%**	
Materials and Supplies						
101-410-1320-42000	Office Supplies	754	3,000	1,064	35.5%	
101-410-1320-42030	Printed Forms	-	100	-	0.0%	
Total Materials and Supplies		**$ 754**	**$ 3,100**	**$ 1,064**	**34.3%**	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
Charges and Services						
101-410-1320-43100	Assessing Services	107,874	145,315	6,493	4.5%	july billing
101-410-1320-43040	Legal Services	41,985	83,331	12,620	15.1%	
101-410-1320-43150	Contract Services	33,472	30,000	12,680	42.3%	
101-410-1320-43185	IT Support	5,262	5,033	2,516	50.0%	
101-410-1320-42002	IT Hardware	1,139	6,575	4,966	75.5%	
101-410-1320-43210	Telephone	569	1,600	251	15.7%	
101-410-1320-43220	Postage	3,876	3,730	2,684	72.0%	
101-410-1320-43310	Mileage	499	1,500	322	21.4%	
101-410-1320-43510	Legal Publishing	1,286	2,500	179	7.1%	
101-410-1320-43610	Insurance	43,543	47,897	34,387	71.8%	
101-410-1320-44330	Dues & Subscriptions	1,557	3,128	1,271	40.6%	
101-410-1320-44370	Conferences & Training	2,377	7,000	1,886	26.9%	
101-410-1320-44371	Allocation to Building Inspections	(1,998)	(3,184)	-	0.0%	
Total Charges and Services		**$ 241,441**	**$ 334,425**	**$ 80,254**	**24.0%**	
Miscellaneous						
101-410-1320-44300	Miscellaneous	1,352	2,500	618	24.7%	
Total Miscellaneous		**$ 1,352**	**$ 2,500**	**$ 618**	**24.7%**	
1320	**Total Administration**	**$ 454,233**	**$ 620,040**	**$ 190,787**	**30.8%**	
1410	**Elections**					
Personnel						
101-410-1410-41030	Part-time Salaries	8,649	-	-		
101-410-1410-41510	Workers Compensation	-		-		
Total Personnel		**$ 8,649**	**$ -**	**$ -**		
Charges and Services						
101-410-1410-43310	Travel Expense	-		-		
101-410-1410-42000	Office Supplies	-		-		
101-410-1410-43510	Legal Notices Publishing	712		-		
101-410-1410-43150	Contract Services	3,195	3,200	3,525	110.2%	annual maintenance contract
Total Charges and Services		**$ 3,907**	**$ 3,200**	**$ 3,525**		
Miscellaneous						
101-410-1410-44300	Miscellaneous	1,214	-	-		
Total Miscellaneous		**-**	**$ -**	**-**		
		-		-		

410	General Government Division Expenses					
		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
1410	**Total Elections**	**$ 12,556**	**$ 3,200**	**$ 3,525**	**110%**	
1450	**Communications**					
Personnel						
101-410-1450-41010	Full-time Salaries	11,931	51,459	8,030	15.6%	
101-410-1450-41210	PERA Contributions	845	3,859	602	15.6%	
101-410-1450-41220	FICA Contributions	739	3,190	476	14.9%	
101-410-1450-41230	Medicare Contributions	173	746	111	14.9%	
101-410-1450-41300	Insurance	1,778	7,775	1,280	16.5%	
101-410-1450-41325	Life Insurance	287	28	-	0.0%	
101-410-1450-41330	STD/LTD	54	158	-	0.0%	
101-410-1450-41510	Workers Compensation	189	242	256	105.5%	
Total Personnel		**$ 15,997**	**$ 67,458**	**$ 10,755**	**15.9%**	No ASD in Q1.
Charges and Services						
101-410-1450-43090	Newsletter	709	1,550	-	0.0%	
101-410-1450-43185	IT Support	849	1,086	791	72.9%	
101-410-1450-42002	IT Hardware	-	700	-	0.0%	
101-410-1450-43190	Software Programs	1,629	4,000	-	0.0%	
101-410-1450-43220	Postage	309	704	377	53.6%	
101-410-1450-43310	Mileage	-	100	-	0.0%	
101-410-1450-43152	Cable Operations	3,485	5,000	1,675	33.5%	
101-410-1450-44370	Conferences and Training	-	500	-	0.0%	
Total Charges and Services		**$ 6,981**	**$ 13,640**	**$ 2,843**	**20.8%**	
		-		-		
1450	**Total Communications**	**$ 22,978**	**$ 81,098**	**$ 13,599**	**16.8%**	
1520	**Finance**					
Personnel						
101-410-1520-41010	Full-time Salaries	42,139	147,055	21,150	14.4%	
101-410-1520-41040	Temporary Employees	-	10,200	-	0.0%	
101-410-1520-41210	PERA Contributions	3,034	11,029	1,586	14.4%	
101-410-1520-41220	FICA Contributions	2,512	9,750	1,281	13.1%	
101-410-1520-41230	Medicare Contributions	588	2,280	300	13.1%	
101-410-1520-41300	Insurance	8,929	24,928	3,905	15.7%	
101-410-1520-41325	Life Insurance	308	109	11	10.0%	
101-410-1520-41330	STD/LTD	295	542	68	12.6%	
101-410-1520-41420	Unemployment Benefits	414		-		
101-410-1520-41510	Workers Compensation	517	662	734	110.9%	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
Total Personnel		**$ 58,735**	**$ 206,556**	**$ 29,034**	14.1%	No FD in Q1.
Materials and Supplies						
101-410-1520-42000	Office Supplies	760	1,000	240	24.0%	
101-410-1520-42030	Printed Forms	1,052	1,750	1,009	57.7%	
Total Materials and Supplies		**$ 1,811**	**$ 2,750**	**$ 1,249**	45.4%	
Charges and Services						
101-410-1520-43010	Audit Services	8,244	8,967	7,300	81.4%	
101-410-1520-43150	Contract Services	39,493	30,000	36,990	123.3%	Contract work due to no FD in Q1.
101-410-1520-43185	IT Support	2,266	4,287	2,314	54.0%	
101-410-1520-42002	IT Hardware	-	2,140	-	0.0%	
101-410-1520-43190	Software Programs	4,018	7,408	800	10.8%	
101-410-1520-43310	Mileage	-	200	-	0.0%	
101-410-1520-44330	Dues & Subscriptions	530	1,500	260	17.3%	
101-410-1520-44370	Conferences & Training	-	1,600	-	0.0%	
101-410-1520-44371	Allocation to Building Inspections	(1,231)	(2,905)	-	0.0%	
Total Charges and Services		**$ 53,319**	**$ 53,197**	**$ 47,664**	89.6%	
Miscellaneous						
101-410-1520-44300	Miscellaneous	1,234	3,900	270	6.9%	
Total Miscellaneous		**$ 1,234**	**$ 3,900**	**$ 270**	6.9%	
1520	**Total Finance**	**$ 115,100**	**$ 266,403**	**$ 78,217**	29.4%	
1910	**Planning & Zoning**					
Personnel						
101-410-1910-41010	Full-time Salaries	190,130	250,900	31,470	12.5%	No PD or CEO Q1 or Q2
101-410-1910-41040	Temporary Employees	390	10,200	867	8.5%	
101-410-1910-41210	PERA Contributions	14,260	18,817	2,316	12.3%	
101-410-1910-41220	FICA Contributions	11,471	16,188	1,923	11.9%	
101-410-1910-41230	Medicare Contributions	2,683	3,786	450	11.9%	
101-410-1910-41300	Insurance	18,703	52,069	5,009	9.6%	
101-410-1910-41325	Life Insurance	664	271	31	11.5%	
101-410-1910-41330	STD/LTD	739	1,195	149	12.5%	
101-410-1910-41510	Workers Compensation	1,138	1,457	1,260	86.4%	
Total Personnel		**$ 240,176**	**$ 354,883**	**$ 43,475**	**12.3%**	

410 General Government Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
Materials and Supplies						
101-410-1910-42000	Office Supplies	574	1,000	262	26.2%	
101-410-1910-42120	Fuel, Oil and Fluids	-	2,000	270	13.5%	
101-410-1910-42030	Printed Forms	-	600	51	8.5%	
Total Materials and Supplies		**$ 574**	**$ 3,600**	**$ 583**	**16.2%**	
Charges and Services						
101-410-1910-43020	Comprehensive Planning				#DIV/0!	
101-410-1910-43030	Engineering Services	6,175	13,000	1,595	12.3%	
101-410-1910-43150	Contract Services	17,216	10,000	41,519	415.2%	paying BMI instead of a FT Comm. Dev. Director.
101-410-1910-43185	IT Support	5,291	11,273	5,806	51.5%	
101-410-1910-42002	IT Hardware	2,091	2,300	-	0.0%	
101-410-1910-43190	Software Programs	936	1,700	-	0.0%	
101-410-1910-43210	Telephone	191	720	50	7.0%	
101-410-1910-43220	Postage	80	200	-	0.0%	
101-410-1910-43310	Mileage	380	600	-	0.0%	
101-410-1910-43510	Legal Publishing	1,775	700	913	130.4%	
101-410-1910-44330	Dues & Subscriptions	698	1,700	-	0.0%	
101-410-1910-44370	Conferences & Training	2,032	3,200	285	8.9%	
Total Charges and Services		**$ 36,865**	**$ 45,393**	**$ 50,168**	**111%**	
Miscellaneous						
101-410-1910-44300	Miscellaneous	348	600	189	31.5%	
Total Miscellaneous		**$ 348**	**$ 600**	**$ 189**	**31%**	
		-		-		
1910	**Total Planning & Zoning**	**$ 277,963**	**$ 404,476**	**$ 94,415**	**23.3%**	
1930	**Engineering Services**					
Charges and Services						
101-410-1930-43030	Engineering Services	30,975	35,000	12,850	36.7%	
101-410-1930-43210	Telephone	-		-	#DIV/0!	
Total Charges and Services		**$ 30,975**	**$ 35,000**	**$ 12,850**	**36.7%**	
Capital Outlay						
101-480-8000-45900	Construction Projects	-	-	-	#DIV/0!	
Total Capital Outlay		**-**	**$ -**	**-**	**#DIV/0!**	
1930	**Total Engineering Services**	**$ 30,975**	**$ 35,000**	**$ 12,850**	**36.7%**	
1940	**City Hall**					

410	General Government Division Expenses					
		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
		#REF!		#REF!		
Materials and Supplies						
101-410-1940-42110	Cleaning Supplies	345	1,000	-	0.0%	
101-410-1940-42230	Building Repair Supplies	491	2,000	-	0.0%	
Total Materials and Supplies		**$ 835**	**$ 3,000**	**$ -**	**0.0%**	
		-		-		
Charges and Services		-		-		
101-410-1940-43185	IT Support	1,322	1,269	636	50.2%	
101-410-1940-42002	IT Hardware	-	600	-	0.0%	
101-410-1940-43810	Utilities	25,083	38,000	29,137	76.7%	
101-410-1940-43840	Refuse	1,968	3,000	832	27.7%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	14,855	26,000	6,597	25.4%	
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**	**$ 38,196**	**112.9%**	
Miscellaneous						
101-410-1940-44300	Miscellaneous	25,320	30,000	1,658	5.5%	
Total Miscellaneous		**$ 25,320**	**$ 30,000**	**$ 1,658**	**5.5%**	
		-		-		
1940	**Total City Hall**	**$ 45,996**	**$ 66,819**	**$ 39,854**	**59.6%**	up from $33K Q2 22 due to timing and higher utility
9000	**Transfers**					
Transfers						
101-900-9000-47201	Transfer to Project Fund	102,074		-	#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fun	-	250,000	-	0.0%	
Total Transfers		**$ 102,074**	**$ 250,000**	**$ -**	**0.0%**	
9000	**Total Transfers**	**$ 102,074**	**$ 250,000**	**$ -**	**0.0%**	
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%**	

410 General Government Division Expenses

	2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
	#REF!		#REF!		

General Government Summary

		2022 Actual		2023 Budget		Q2 - YTD	YTD % to Budget
Mayor & Council	$	53,123	$	59,960	$	29,054	48%
Administration	$	454,233	$	620,040	$	190,787	31%
Elections	$	12,556	$	3,200	$	3,525	110%
Communications	$	22,978	$	81,098	$	13,599	17%
Finance	$	115,100	$	266,403	$	78,217	29%
Planning & Zoning	$	277,963	$	404,476	$	94,415	23%
Engineering Services	$	30,975	$	35,000	$	12,850	37%
City Hall	$	45,996	$	66,819	$	39,854	60%
Transfers	$	102,074	$	250,000	$	-	0%
Contingency Reserve	$	-	$	35,000	$	-	0%
TOTAL	**$**	**1,114,999**	**$**	**1,821,996**	**$**	**462,301**	**25%**

420 Public Safety Division Expenses

			2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget	Q2 Comments
2100	**Police**								
Charges and Services									
101-420-2100-43150	Law Enforcement Contract		947,044		1,047,984		634	0.1%	billed July/Jan
101-420-2100-44301	Misc. - Community Event		-		1,800		-	0.0%	
Total Charges and Services		**$**	**947,044**	**$**	**1,049,784**	**$**	**634**	**0.1%**	
			-				-		
2100	**Total Police**	**$**	**947,044**	**$**	**1,049,784**	**$**	**634**	**0%**	
2150	**Prosecution**								
Charges and Services									
101-420-2150-43045	Attorney Criminal		48,141		50,000		20,526	41.1%	
Total Charges and Services		**$**	**48,141**	**$**	**50,000**	**$**	**20,526**	**41.1%**	
			-				-		
2150	**Total Prosecution**	**$**	**48,141**	**$**	**50,000**	**$**	**20,526**	**41%**	
2500	**Emergency Communications**								
Charges and Services									
101-420-2500-43150	Contract Services		20,501		4,500		3,537	78.6%	
Total Charges and Services		**$**	**20,501**	**$**	**4,500**	**$**	**3,537**	**78.6%**	
			-				-		
2500	**Total Emergency Communications**	**$**	**20,501**	**$**	**4,500**	**$**	**3,537**	**78.6%**	
2700	**Animal Control**								
Charges and Services									
101-420-2700-43150	Contract Services		13,550		13,000		7,196	55.4%	
Total Charges and Services		**$**	**13,550**	**$**	**13,000**	**$**	**7,196**	**55.4%**	
2700	**Total Animal Control**	**$**	**13,550**	**$**	**13,000**	**$**	**7,196**	**55.4%**	
2220	**Fire**								
Personnel									
101-420-2220-41010	Full-time Salaries		249,451		588,112		149,660	25.4%	
101-420-2220-41030	Part-time Salaries		61,057		19,429		3,778	19.4%	
101-420-2220-41035	Paid On Call Salaries		75,897		167,280		58,584	35.0%	
101-420-2220-41210	PERA Contributions		51,347		107,535		26,893	25.0%	
101-420-2220-41220	FICA Contributions		5,145		10,371		4,183	40.3%	
101-420-2220-41230	Medicare Contributions		5,389		11,235		3,123	27.8%	
101-420-2220-41300	Insurance		31,967		71,037		19,345	27.2%	
101-420-2220-41325	Life Insurance		145		516		86	16.7%	
101-420-2220-41330	STD/LTD		1,104		1,104		683	61.8%	

420 Public Safety Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
101-420-2220-41510	Workers Compensation	28,673	36,726	57,030	155.3%	WC audit in march so this is est
Total Personnel		**$ 516,825**	**$ 1,013,345**	**$ 323,366**	**31.9%**	haven't started addl FT FF
Materials and Supplies						
101-420-2220-42000	Office Supplies	1,119	1,000	309	30.9%	
101-420-2220-42080	EMS Supplies	968	2,400	850	35.4%	
101-420-2220-42090	Fire Prevention	1,860	2,000	130	6.5%	
101-420-2220-42120	Fuel, Oil and Fluids	25,109	25,200	7,405	29.4%	
101-420-2220-42400	Small Tools & Equipment	37,573	25,419	19,095	75.1%	
Total Materials and Supplies		**$ 66,629**	**$ 56,019**	**$ 27,788**	**49.6%**	
Charges and Services						
101-420-2220-43050	Physicals	9,764	11,500	3,217	28.0%	
101-420-2220-43150	Contract Services	1,100	2,650	-	0.0%	
101-420-2220-43185	IT Support	19,824	22,443	11,362	50.6%	
101-420-2220-42002	IT Hardware	1,715	3,000	2,430	81.0%	
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	1,505	31.4%	
101-420-2220-43230	Radio	16,555	17,500	5,264	30.1%	
101-420-2220-43310	Mileage	180	500	-	0.0%	
101-420-2220-43630	Insurance	10,112	11,123	15,325	137.8%	newer vehicles with higher replacement costs
101-420-2220-43810	Utility	16,820	15,914	8,438	53.0%	
101-420-2220-43840	Refuse	227	700	80	11.4%	
101-420-2220-44010	Repairs/Maint Bldg	6,737	9,000	4,387	48.7%	
101-420-2220-44040	Repairs/Maint Eqpt	54,027	43,920	20,596	46.9%	
101-420-2220-44170	Uniforms	7,532	10,000	4,442	44.4%	
101-420-2220-44330	Dues & Subscriptions	2,766	3,450	2,778	80.5%	
101-420-2220-44350	Books	185	1,000	393	39.3%	
101-420-2220-44370	Conferences & Training	23,015	25,905	17,245	66.6%	
Total Charges and Services		**$ 178,273**	**$ 197,406**	**$ 111,468**	**56.5%**	
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	13,475	6.6%	
Total Capital Outlay		**$ 130,165**	**$ 272,112**	**$ 13,475**	**5.0%**	
Miscellaneous						
101-420-2220-44300	Miscellaneous	1,854	2,000	831	41.6%	
Total Miscellaneous		**$ 1,854**	**$ 2,000**	**$ 831**	**41.6%**	

420	Public Safety Division Expenses					
		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
2220	**Total Fire**	**$ 893,746**	**$ 1,540,881**	**$ 476,928**	**31.0%**	up from $304K Q2 22 due to more FT staff and timing of insurance
2250	**Fire Relief**					
Charges and Services						
101-420-2220-44920	Fire State Aid	-	80,000	-		pass-through year-end
Total Charges and Services		0	**$ 80,000**	0	**0.0%**	
2250	**Total Fire Relief**	**0**	**$ 80,000**	**0**	**0.0%**	
2400	**Building Inspection**					
Personnel						
101-420-2400-41010	Full-time Salaries	343,456	516,834	167,791	32.5%	
101-420-2400-41210	PERA Contributions	27,061	38,763	13,513	34.9%	
101-420-2400-41216	MSRS Contributions -City Admin	519	538	255	47.4%	
101-420-2400-41220	FICA Contributions	19,246	32,044	9,434	29.4%	
101-420-2400-41230	Medicare Contributions	4,760	7,494	2,337	31.2%	
101-420-2400-41300	Insurance	64,027	88,232	31,076	35.2%	
101-420-2400-41325	Life Insurance	239	398	112	28.1%	
101-420-2400-41330	STD/LTD	1,439	2,254	817	36.3%	
101-420-2400-41510	Workers Compensation	3,074	3,937	2,258	57.4%	
Total Personnel		**$ 463,821**	**$ 690,494**	**$ 227,594**	**33.0%**	
Materials and Supplies						
101-420-2400-42000	Office Supplies	1,067	13,420	11,718	87.3%	
101-420-2400-42030	Printed Forms	-	350	-	0.0%	
101-420-2400-42120	Fuel, Oil and Fluids	5,424	7,500	3,170	42.3%	
Total Materials and Supplies		**$ 6,491**	**$ 21,270**	**$ 14,888**	**70.0%**	
Charges and Services						
101-420-2400-43030	Engineering	24	5,000	-	0.0%	
101-420-2400-43150	Inspector Contract Services	274,617	96,000	26,558	27.7%	
101-420-2400-43185	IT Support	13,378	17,365	8,680	50.0%	
101-420-2400-42002	IT Hardware	174	5,000	-	0.0%	
101-420-2400-43190	Software Programs	3,416	4,500	3,280	72.9%	
101-420-2400-43210	Telephone	1,760	3,024	970	32.1%	
101-420-2400-43630	Insurance	3,600	3,960	6,168	155.8%	newer vehicles with higher replacement costs
101-420-2400-44040	Repairs/Maint Eqpt	7,322	7,500	2,773	37.0%	
101-420-2400-44170	Uniforms	468	2,100	-	0.0%	
101-420-2400-44330	Dues & Subscriptions	60	1,000	496	49.6%	
101-420-2400-44350	Books	256	2,000	-	0.0%	
101-420-2400-44370	Conferences & Training	2,224	5,000	183	3.7%	

420 Public Safety Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
Total Charges and Services		**$ 307,297**	**$ 152,449**	**$ 49,109**	**32.2%**	
Capital Outlay						
101-480-2400-47200	Transfer to Vehicle Replacement	-	14,907	-	0.0%	
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	422	21.1%	
Total Miscellaneous		**$ 30,911**	**$ 53,138**	**$ 422**	**0.8%**	
2400	**Total Building Inspection**	**$ 808,520**	**$ 932,259**	**$ 292,012**	**31.3%**	down from $354K Q2 22 due to less staff and contracted services

Public Safety Summary

	2022 Actual	2023 Budget	Q2 - YTD	YTD % to Budget
Police	$ 947,044	$ 1,049,784	$ 634	0%
Prosecution	$ 48,141	$ 50,000	$ 20,526	41%
Emergency Communications	$ 20,501	$ 4,500	$ 3,537	79%
Animal Control	$ 13,550	$ 13,000	$ 7,196	55%
Fire	$ 893,746	$ 1,540,881	$ 476,928	31%
Fire Relief	$ -	$ 80,000	$ -	0%
Building Inspection	$ 808,520	$ 932,259	$ 292,012	31%
TOTAL	**$ 2,731,503**	**$ 3,670,424**	**$ 800,834**	**22%**

430 Public Works* Division Expenses

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
3100	**Streets**					
Personnel						
101-430-3100-41010	Full-time Salaries	375,049	393,363	222,792	56.6%	
101-430-3100-41020	Overtime	11,431	13,634	5,977	43.8%	
101-430-3100-41040	Temporary Employees	9,585	15,300	8,112	53.0%	
101-430-3100-41210	PERA Contributions	28,899	30,525	17,158	56.2%	
101-430-3100-41220	FICA Contributions	23,414	26,182	14,039	53.6%	
101-430-3100-41230	Medicare Contributions	5,476	6,123	3,284	53.6%	
101-430-3100-41300	Insurance	75,099	79,948	44,471	55.6%	
101-430-3100-41325	Life Insurance	334	341	182	53.3%	
101-430-3100-41330	STD/LTD	1,929	1,984	1,211	61.1%	
101-430-3100-41600	Safety Clothing Allowance	225	800	662	82.8%	
101-430-3100-41510	Workers Compensation	36,194	46,193	25,184	54.5%	est
Total Personnel		**$ 567,633**	**$ 614,393**	**$ 345,077**	**56.2%**	
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	29,928	68.0%	
101-430-3100-42150	Operating Supplies	8,586	9,000	3,872	43.0%	
101-430-3100-42210	Repair/Maint. Supplies	5,481	11,000	6,455	58.7%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,414	11,000	5,402	49.1%	
101-430-3100-42240	Street Maintenance & Landscaping - I	12,635	30,000	15,985	53.3%	
101-430-3100-42260	Street Signs	4,254	4,000	221	5.5%	
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	15,429	61.6%	
101-430-3100-44375	Personal Protection Equipment	746	1,200	285	23.7%	
Total Materials and Supplies		**$ 145,613**	**$ 197,740**	**$ 147,324**	**74.5%**	
Charges and Services						
101-430-3100-43030	Engineering Services	9,934	14,000	12,228	87.3%	
101-430-3100-43090	Sealcoating & Crack Sealing	817,304	600,000	2,788	0.5%	
101-430-3100-43150	Contract Services	14,139	$43,399	8,116	18.7%	
101-430-3100-43185	IT Support	18,509	13,231	7,213	54.5%	
101-430-3100-42002	IT Hardware	-		-	#DIV/0!	
101-430-3100-43190	Software Programs	4,297	8,400	6,978	83.1%	
101-430-3100-43210	Telephone	4,413	4,800	1,182	24.6%	
101-430-3100-43230	Radio	6,834	6,750	1,100	16.3%	
101-430-3100-43310	Mileage	-	125	-	0.0%	
101-430-3100-43510	Public Notices	-	212	-	0.0%	
101-430-3100-43630	Insurance	24,915	27,407	12,336	45.0%	
101-430-3100-43810	Utilities	31,704	37,500	16,944	45.2%	
101-430-3100-43811	Street Lights	59,005	49,000	27,139	55.4%	

430	Public Works* Division Expenses							
			2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget	Q2 Comments

			2022 Actual		2023 Adopted		2023 Q2	YTD % of Budget	Q2 Comments
101-430-3100-43840	Refuse		7,584		6,450		2,949	45.7%	
101-430-3100-44010	Repairs/Maint Bldg.		9,883		12,000		4,861	40.5%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.		-		900		-	0.0%	
101-430-3100-44040	Repairs/Maint Equip		18,128		20,000		3,361	16.8%	
101-430-3100-44041	Repairs/Maint Equip S&I		11,789		13,000		2,958	22.8%	
101-430-3100-44130	Equipment Rental		1,065		1,250		3,242	259.4%	equip for storm clean-up
101-430-3100-44170	Uniforms		4,521		5,200		2,413	46.4%	
101-430-3100-44330	Dues & Subscriptions		482		750		937	124.9%	
101-430-3100-44370	Conferences & Training		3,057		4,175		1,855	44.4%	
Total Charges and Services		**$**	**1,047,563**	**$**	**868,548**	**$**	**118,601**	**13.7%**	
Capital Outlay									
101-430-3100-47200	Transfer to Vehicle Replacement Fun(		86,963		90,683		-	0.0%	
101-480-3100-45500	Capital Purchases		53,038		25,000		61,551	246.2%	5th St Median Project
Total Capital Outlay		**$**	**140,001**	**$**	**115,683**	**$**	**61,551**	**53.2%**	
Miscellaneous									
101-430-3100-44300	Miscellaneous		1,929		700		238	33.9%	
Total Miscellaneous		**$**	**1,929**	**$**	**700**	**$**	**238**	**33.9%**	
			-				-		
3100	**Total Streets**	**$**	**1,902,740**	**$**	**1,797,064**	**$**	**672,791**	**37.4%**	up from $475K Q2 22 due to salaries, snow and timing of insurance

** 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 Q2	YTD % of Budget	Q2 Comments
5200	**Parks & Recreation**					
Personnel						
101-450-5200-41010	Full-time Salaries	95,997	114,660	40,378	35.2%	
101-450-5200-41040	Temporary Employees	9,803	15,300	-	0.0%	
101-450-5200-41210	PERA Contributions	7,195	8,599	3,016	35.1%	
101-450-5200-41220	FICA Contributions	6,255	8,058	2,416	30.0%	
101-450-5200-41230	Medicare Contributions	1,462	1,884	565	30.0%	
101-450-5200-41300	Insurance	19,281	24,031	6,265	26.1%	
101-450-5200-41325	Life Insurance	352	96	26	26.6%	
101-450-5200-41330	STD/LTD	461	617	197	32.0%	
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**	**$ 57,135**	**32.2%**	
		-		-		
Materials and Supplies		-		-		
101-450-5200-42000	Office Supplies	457	450	36	8.0%	
101-450-5200-42120	Fuel, Oil and Fluids	11,444	9,000	6,302	70.0%	
101-450-5200-42150	Operating Supplies	964	800	234	29.2%	
101-450-5200-42160	Chemicals	-	750	56	7.5%	
101-450-5200-42210	Repair/Maint. Supplies	11,334	8,600	3,948	45.9%	
101-450-5200-42230	Building Repair Supplies	760	500	-	0.0%	
101-450-5200-42250	Landscaping Materials	2,392	2,000	-	0.0%	
101-450-5200-42400	Small Tools & Minor Equipment	3,597	9,557	3,712	38.8%	
Total Materials and Supplies		**$ 30,948**	**$ 31,657**	**$ 14,287**	**45.1%**	
Charges and Services						
101-450-5200-43030	Engineering Services	-	-	-	#DIV/0!	
101-450-5200-43150	Contracted Services	46,300	$142,465	24,168	17.0%	
101-450-5200-43185	IT Support	4,108	3,830	2,511	65.6%	
101-450-5200-42002	IT Hardware	-	-	-	#DIV/0!	
101-450-5200-43190	Software Programs	-	-	-	#DIV/0!	
101-450-5200-43210	Telephone	631	1,750	251	14.3%	
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	3,323	28.8%	
101-450-5200-43840	Refuse	3,580	4,250	1,500	35.3%	
101-450-5200-44010	Repairs/Maint Bldg	3,439	3,000	1,583	52.8%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	964	4,000	375	9.4%	
101-450-5200-44040	Repairs/Maint Eqpt	1,082	10,000	-	0.0%	
101-450-5200-44120	Rentals - Buildings	8,203	8,850	-	0.0%	
101-450-5200-44170	Uniforms	930	1,200	440	36.6%	

450	Parks & Recreation Division Expenses	2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
101-450-5200-44301	Events	482	550	537	97.6%	
101-450-5200-44302	Lakes	15,000	15,000	-	0.0%	
101-450-5200-44330	Dues & Subscriptions	-	-	19	#DIV/0!	
101-450-5200-44370	Conferences & Training	317	3,000	930	31.0%	
101-450-5200-44130	Equipment Rental	882	750	-	0.0%	
101-450-5200-44375	Personal Protection Equipment	136	400	-	0.0%	
Total Charges and Services		**$ 105,401**	**$ 218,952**	**$ 58,526**	**26.7%**	
Capital Outlay						
101-450-5200-47200	Transfer to Vehicle Replacement Fun(	1,961	2,298	-	0.0%	
101-900-5200-45500	Capital Purchases	-		-	#DIV/0!	
Total Capital Outlay		**$ 1,961**	**$ 2,298**	**$ -**	**0.0%**	
Miscellaneous						
101-450-5200-44300	Miscellaneous	1,300	750	169	22.6%	
Total Miscellaneous		**$ 1,300**	**$ 750**	**$ 169**	**22.6%**	
		-		-		
5200	**Total Parks & Recreation**	**$ 284,752**	**$ 431,038**	**$ 130,117**	**30.2%**	up from $88K Q2 22 due to salaries and insurance

601 Water Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 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	658,050	52%	
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	189,000	11%	
601-000-0000-37150	Water Connections - Municipal	383,000	458,000	122,000	27%	
601-000-0000-37170	Meter Sales	113,708	100,000	62,721	63%	
Total Water Fund Revenues:		**$ 2,775,000**	**$ 3,575,703**	**$ 1,044,971**	**29.2%**	up from $410 Q2 22 due to RGC 5th plat
Water Fund Expenses:						
Personnel						
601-494-9400-41010	Full-time Salaries	290,353	362,767	132,898	37%	no FD
601-494-9400-41020	Overtime	7,979	8,805	6,398	73%	
601-494-9400-41210	PERA Contributions	64,026	27,868	10,446	37%	
601-494-9400-41216	MSRS Contributions - City Admin	634	657	312	47%	
601-494-9400-41220	FICA Contributions	17,069	23,038	8,303	36%	
601-494-9400-41230	Medicare Contributions	4,003	5,388	1,942	36%	
601-494-9400-41300	Insurance	57,068	73,313	24,535	33%	
601-494-9400-41325	Life Insurance	243	270	89	33%	
601-494-9400-41330	STD/LTD	1,514	1,802	642	36%	
601-494-9400-41301	Unemployment Insurance	-		-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	675	665	-	0%	
601-494-9400-41510	Workers Compensation	5,718	7,324	9,833	134%	
Total Personnel		**$ 453,261**	**$ 511,897**	**$ 195,398**	**38.2%**	
Materials and Supplies						
601-494-9400-42000	Office Supplies	954	800	31	4%	
601-494-9400-42120	Fuel, Oil and Fluids	10,272	9,500	4,441	47%	
601-494-9400-42030	Printed Forms	1,504	850	-	0%	
601-494-9400-42150	Operating Supplies	763	3,000	156	5%	
601-494-9400-42160	Chemicals	14,307	12,000	5,421	45%	
601-494-9400-42210	Repair/Maint. Supplies	11,170	10,000	3,513	35%	
601-494-9400-42300	Water Meters & Supplies	160,718	200,000	67,898	34%	
601-494-9400-44375	Personal Protective Equipment	297	800	-	0%	
601-494-9400-42400	Small Tools & Minor Equipment	3,779	10,572	3,816	36%	
Total Materials and Supplies		**$ 203,766**	**$ 247,522**	**$ 85,276**	**34.5%**	
Charges and Services						
601-494-9400-43030	Engineering Services	3,430	25,000	14,689	59%	

601 Water Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
601-494-9400-43040	Legal Services	12,521	40,000	10,898	27%	
601-494-9400-43010	Audit Services	8,244	8,967	5,500	61%	
601-494-9400-43090	Newsletter	709	1,550	-	0%	
601-494-9400-43150	Contract Services	45,472	46,000	34,855	76%	
601-494-9400-43185	IT Support	10,417	11,558	6,375	55%	
601-494-9400-42002	IT Hardware	-	268	-	0%	
601-494-9400-43190	Software Programs	10,354	13,000	6,243	48%	
601-494-9400-43210	Telephone	1,925	2,200	801	36%	
601-494-9400-43220	Postage	3,397	2,723	941	35%	
601-494-9400-43310	Mileage	51	200	94	47%	
601-494-9400-43610	Insurance	11,215	12,337	25,923	210%	new equipment (tower) and higher values, allocation of bldg from streets
601-494-9400-43810	Electric Utility	138,488	95,000	41,295	43%	
601-494-9400-43820	Water Utility	36,393	35,000	15,420	44%	
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	66,291	45,000	13,678	30%	
601-494-9400-44040	Repairs\Maint. Equip.	4,443	8,000	(136)	-2%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	14,224	18,000	3,781	21%	
601-494-9400-44150	Equipment Rental	800	1,600	-	0%	
601-494-9400-44170	Uniforms	873	1,000	402	40%	
601-494-9400-44330	Dues & Subscriptions	450	400	22	5%	
601-494-9400-44370	Conferences & Training	3,676	4,000	1,058	26%	
601-494-9400-44377	Credit Card Fees	11,223	12,381	3,888	31%	
Total Charges and Services		**$ 400,131**	**$ 393,999**	**$ 185,728**	**47.1%**	
Capital Outlay						
601-494-9400-45300	Improvments Other Than Bldgs	-	1,066,778	25,800	2%	
Total Capital Outlay		**$ -**	**$ 1,066,778**	**$ 25,800**	**2.4%**	
Miscellaneous and Non-operating						
601-494-9400-44300	Miscellaneous	1,139	2,000	1,415	71%	
601-494-9400-46010	Bond Principal	-	1,240,000	900,000	73%	
601-494-9400-46110	Bond Interest	271,308	329,256	191,769	58%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	495		-	#DIV/0!	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	-		-	#DIV/0!	
601-494-9400-46220	Deferred Charges Amort	-		-	#DIV/0!	
601-494-9400-46350	Bond Issuance Costs	-		-	#DIV/0!	
601-494-9400-47200	Transfer Out	-		-	#DIV/0!	
Total Misc. and Non-operating		**$ 272,942**	**$ 1,571,256**	**$ 1,093,184**	**69.6%**	
Total Water Fund Expenses:		**$ 1,330,099**	**$ 3,791,452**	**$ 1,585,387**	**42%**	up from $1.1M Q2 22 due to increase bond payment for tower
Net Water Fund Revs. Over/(Under) Expenses:		***$ 1,444,901***	***$ (215,749)***	***$ (540,416)***		

602 Sewer Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 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	3,628	43%	
602-000-0000-37230	Sewer Lat Benefit Fee	13,100	-	13,700	#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	477,500	1,450,350	187,500	13%	
602-000-0000-37260	Sewer Connection Fees Municipa	310,500	344,500	125,500	36%	
Total Sewer Fund Revenues:		**$ 1,342,307**	**$ 2,460,826**	**$ 697,400**	**28.3%**	
Sewer Fund Expenses:						
Personnel						
602-495-9450-41010	Full-time Salaries	131,072	155,383	64,569	42%	no Finance Director.
602-495-9450-41020	Overtime	8,581	9,569	5,249	55%	
602-495-9450-41210	PERA Contributions	30,413	12,371	5,236	42%	
602-495-9450-41216	MSRS Contributions -City Admin	317	329	156	47%	
602-495-9450-41220	FICA Contributions	8,013	10,227	4,167	41%	
602-495-9450-41230	Medicare Contributions	1,881	2,392	974	41%	
602-495-9450-41300	Insurance	27,098	33,171	12,721	38%	
602-495-9450-41325	Life Insurance	115	104	44	42%	
602-495-9450-41330	STD/LTD	738	754	310	41%	
602-495-9450-41600	Safety Clothing Allowance	-	140	-	0%	
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**	**$ 97,531**	**43.0%**	
Materials and Supplies						
602-495-9450-42210	Repair/Maint. Supplies	10,435	12,000	216	2%	
602-495-9450-42000	Office Supplies	490	450	101	22%	
602-495-9450-42030	Printed Forms	600	650	-	0%	
602-495-9450-42120	Fuel, Oil and Fluids	11,742	9,000	4,534	50%	
602-495-9450-42150	Operating Suppies	412	1,000	16	2%	
602-495-9450-44375	Personal Protective Equipment	538	450	-	0%	
602-495-9450-42400	Small Tools & Minor Equipment	1,821	$7,071	3,666	52%	
Total Materials and Supplies		**$ 26,434**	**$ 30,621**	**$ 8,532**	**27.9%**	
Charges and Services						
602-495-9450-43030	Engineering Services	894	12,500	105	1%	
602-495-9450-43010	Audit Services	8,244	8,967	5,500	61%	
602-495-9450-43090	Newsletter	709	1,550	-	0%	
602-495-9450-43150	Contract Services	34,367	52,500	33,089	63%	

602 Sewer Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
602-495-9450-43185	IT Support	5,158	5,015	3,102	62%	
602-495-9450-42002	IT Hardware	-	134	-	0%	
602-495-9450-43190	Software Programs	8,404	12,670	4,293	34%	
602-495-9450-43210	Telephone	1,965	3,150	652	21%	
602-495-9450-43220	Postage	2,222	3,500	940	27%	
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	9,359	50%	
602-495-9450-43820	Sewer Utility - Met Council	422,284	526,216	307,384	58%	
602-495-9450-44010	Repairs/Maint Imp Bldgs	591	1,000	800	80%	
602-495-9450-44040	Repairs/Maint. Equip.	6,699	4,500	3,367	75%	
602-495-9450-44150	Equipment Rental	9,063	8,250	-	0%	
602-495-9450-44170	Uniforms	458	600	230	38%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	14,785	4,500	11,247	250%	sewermain break by I94
602-495-9450-44370	Conferences & Training	2,919	3,500	889	25%	
602-495-9450-44377	Credit Card Fees	11,223	12,381	3,888	31%	
Total Charges and Services		**$ 558,537**	**$ 697,277**	**$ 400,635**	**57.5%**	
Capital Outlay						
602-495-9450-45300	Improvements Other Than Bldgs	3,208	309,102	12,310	4%	
Total Capital Outlay		**$ 3,208**	**$ 309,102**	**$ 12,310**	**4.0%**	
Miscellaneous and Non-operating						
602-495-9450-44300	Miscellaneous Expenses	70	500	-	0%	
602-495-9450-46010	Bond Principal	-	995,000	915,000	92%	
602-495-9450-46110	Bond Interest	257,775	260,376	179,762	69%	
602-495-9450-46220	Deferred Charges Amort	-		-	#DIV/0!	
602-495-9450-46350	Bond Issuance Costs	-		-	#DIV/0!	
602-495-9450-46200	Fiscal Agent Fees	-		-	#DIV/0!	
602-495-9450-47200	Transfer Out	-		-	#DIV/0!	
Total Misc. and Non-operating		**$ 257,845**	**$ 1,255,876**	**$ 1,094,762**	**87.2%**	
Total Sewer Fund Expenses:		**$ 1,057,512**	**$ 2,519,848**	**$ 1,613,770**	**64.0%**	up from $724K Q2 22 due to bonding-OV 5/6, Tapestry, also incr in insurance and main break
Net Sewer Fund Revs. Over/(Under) Expenses:		***$ 284,795.05***	***$ (59,022.47)***	***$ (916,369.79)***		

603 Stormwater Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 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	19,850	57%	
Total Stormwater Fund Revenues:		**$ 525,869**	**$ 591,384**	**$ 200,166**	**33.8%**	
Stormwater Fund Expenses:						
Personnel						
603-496-9500-41010	Full-time Salaries	77,290	80,283	25,287	31%	no FD
603-496-9500-41020	Overtime	-	500	-	0%	
603-496-9500-41210	PERA Contributions	17,472	6,059	1,898	31%	
603-496-9500-41216	MSRS Contributions -City Admin	159	164	78	47%	
603-496-9500-41220	FICA Contributions	4,432	5,009	1,519	30%	
603-496-9500-41230	Medicare Contributions	1,039	1,171	355	30%	
603-496-9500-41300	Insurance	16,087	17,406	5,028	29%	
603-496-9500-41325	Life Insurance	67	50	13	26%	
603-496-9500-41330	STD/LTD	421	392	104	26%	
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**	**$ 39,701**	**35.4%**	
Materials and Supplies						
603-496-9500-42000	Office Supplies	357	350	-	0%	
603-496-9500-42120	Fuel, Oil and Fluids	4,397	3,850	316	8%	
603-496-9500-42030	Printed Forms	600	550	-	0%	
603-496-9500-42270	Repair/Maint. Maint Supplies	1,265	2,450	564	23%	
603-496-9500-42150	Operating Supplies	9	-	-	#DIV/0!	
603-496-9500-44375	Personal Protective Equipment	411	-	-	#DIV/0!	
603-496-9500-42400	Small Tools & Minor Equipment	2,457	2,500	1,400	56%	
Total Materials and Supplies		**$ 9,495**	**$ 9,700**	**$ 2,280**	**23.5%**	
Charges and Services						
603-496-9500-43030	Engineering Services	4,677	12,500	6,703	54%	
603-496-9500-43010	Audit Services	8,244	8,967	5,500	61%	
603-496-9500-43150	Contract Services	5,650	8,000	5,237	65%	
603-496-9500-43185	IT Support	3,362	2,584	1,884	73%	
603-496-9500-42002	IT Hardware	-	134	-	0%	
603-496-9500-43190	Software Programs	8,059	12,000	4,293	36%	
603-496-9500-43210	Telephone	572	1,200	177	15%	
603-496-9500-44377	Credit Card Fees	3,053	4,952	2,213	45%	

603 Stormwater Fund

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

		2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	Q2 Comments
603-496-9500-43220	Postage	5,173	2,000	(1,980)	-99%	voided check
603-496-9500-43610	Insurance	7,029	7,732	3,728	48%	
603-496-9500-44010	Street Sweeping	33,421	30,000	24,925	83%	
603-496-9500-44040	Repairs/Maint Equip	1,949	2,500	-	0%	
603-496-9500-44030	Repairs/Maint Not Bldg	-	25,000	-	0%	
603-496-9500-44150	Equipment Rental	1,813	1,500	-	0%	
603-496-9500-44170	Uniforms	185	225	93	41%	
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**	**$ 53,605**	**44.3%**	
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	-	0%	
603-496-9500-46010	Bond Principal	-	210,000	210,000	100%	
603-496-9500-46110	Bond Interest	45,005	48,288	25,269	52%	
Total Misc. and Non-operating		**$ 737,382**	**$ 259,788**	**$ 235,269**	**90.6%**	
Total Stormwater Fund Expenses:		**$ 951,183**	**$ 502,730**	**$ 330,855**	**65.8%**	up from $304K in Q2 22, timing of purchases
Net Stormwater Fund Revs. Over/(Under) Expenses:		***$ (425,314)***	***$ 88,654***	***$ (130,689)***		