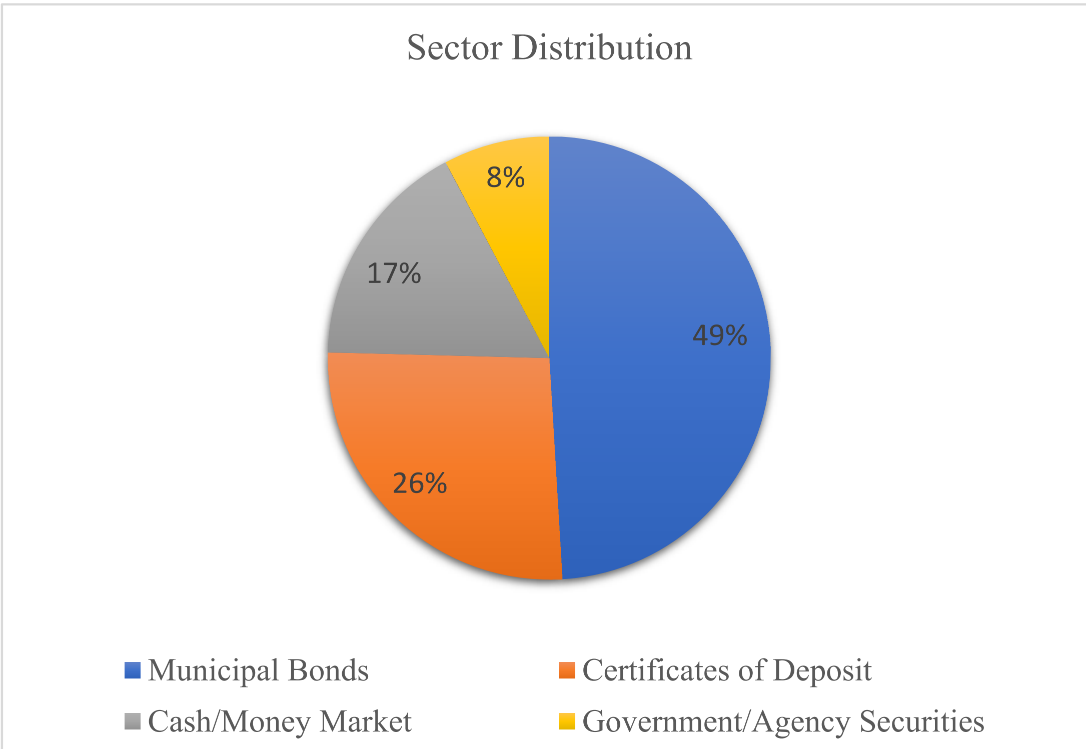
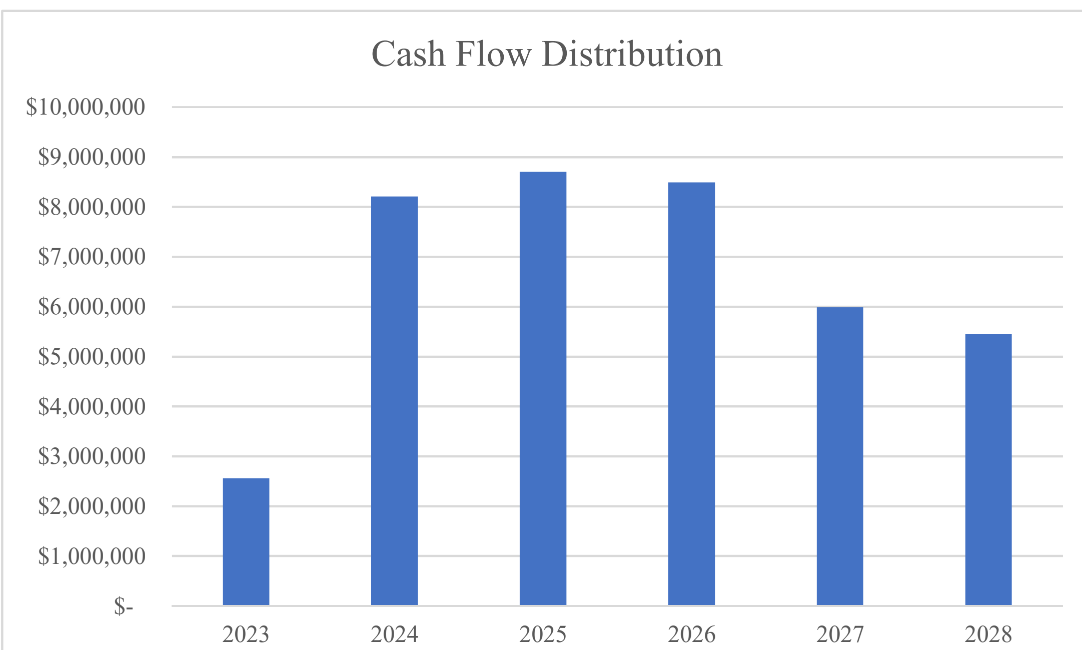
3rd Quarter 2023 Financial Report

City of Lino Lakes
Investments Summary
For the Quarter Ended September 30, 2023

Portfolio Characteristics		**YTD Performance**	
Market Value	$47,370,671	Interest Earnings	$810,782
Number of Investments	145	Unrealized Gain (Loss)	$280,255
Average Maturity (Date)	3/25/2026		
Average Maturity (Years)	2.40		
Yield To Maturity (YTM)	5.60%		





City of Lino Lakes
Cash Balance by Fund
For the Quarter Ended September 30, 2023

	Fund	Cash Balance
101	General Fund	$ 6,230,541
202	Rookery Activity Center	(646,323)
203	Economic Development Authority	240,795
204	Cable TV & Communications	271,776
205	Blue Heron Days	7,250
207	State Narcotics Forfeiture	30,437
208	DUI Forfeitures	63,927
209	Forfeitures - Other	1,653
210	Federal Forfeiture - Treasury	32,819
211	K9 Unit	14,200
213	American Rescue Plan Funds	211,861
301	Closed Bond	463,415
315	Certificates of Indebtedness	365,439
332	2007A G.O. T.I.F Bonds	141,977
333	2009A G.O. Improvement Note	15,654
335	2012A G.O. Bonds	145,679
336	2013A G.O. Improvement Bonds	271,027
337	2014A G.O. Improvement Bonds	304,332
338	2015A G.O. Bonds	542,052
339	2015 EDA Lease Revenue Bonds	211,581
340	2016A G.O. Capital Note	107
341	2016A G.O. Utility Revenue Bonds	258,730
342	2016B G.O. Improvement Bonds	-
343	2016C Tax Abatement Bonds	148,257
344	2018A G.O. Bond	1,358,792
345	2020A G.O. Utility Revenue Bonds	223,069
346	2021A G.O. Street Reconstruction Bonds	98,072
401	Building and Facilities	1,123,104
402	Capital Equipment Replacement	189,362
403	Office Equipment Replacement	44,350
405	Dedicated Parks	1,541,391
406	Area & Unit Trunk	8,920,225
417	T.I.F District 1-10	124,484
418	T.I.F District 1-11	168,220
419	T.I.F District 1-12	247,103
420	Municipal State Aid (MSA)	3,717,551
421	Pavement Management	(322,887)
422	Surface Water Management	1,888,163
423	Street Reconstruction	580,251
425	Park & Trail Improvements	185,404
430	T.I.F District 1-13	753
484	Comp Plan Updates	(1,729)
487	Pheasant Run Reconstruction	154,843
601	Water Operating	5,411,028
602	Sewer Operating	9,043,673
603	Storm Water Operating	384,774
801	Contractor Deposits	2,823,771
810	Foxborough Environmental & Stewardship	125,762
811	Preserve Environmental & Stewardship	13,955
		$ 47,370,671

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended September 30, 2023

	Annual Budget	Budget Thru 09/30/2023	Actuals Thru 09/30/2023	Variance - Favorable (Unfavorable)		Percent Received or Expended Based on Budget Thru 09/30/2023
Revenues						
Property Taxes	$ 9,734,585	$ 7,300,939	$ 5,081,211	$ (2,219,728)	*	69.6 %
Special assessments	-	-	777	777		-
Licenses and Permits	1,103,401	827,551	829,831	2,280		100.3
Intergovernmental Revenue	687,417	515,563	698,806	183,243	(1)	135.5
Charges For Services	292,422	219,317	210,896	(8,420)		96.2
Fines & Forfeits	101,100	75,825	62,421	(13,404)		82.3
Investment Income	30,000	22,500	145,401	122,901	(2)	646.2
Miscellaneous Revenue	208,491	156,368	167,909	11,541		107.4
Transfers In	20,000	15,000	20,000	5,000		133.3
Total Revenues	12,177,416	9,133,062	7,217,252	(1,915,810)		79.0
Expenditures						
Mayor & Council	104,155	78,116	67,789	10,327		86.8
Administration	682,512	511,884	411,425	100,459		80.4
Elections	20,750	15,563	5,002	10,561		32.1
Charter Administration	7,463	5,597	159	5,438		2.8
Finance	686,582	514,937	531,265	(16,329)		103.2
Legal Consultants	138,000	103,500	116,813	(13,313)		112.9
Economic Development	125,284	93,963	60,008	33,955	(3)	63.9
Planning & Zoning	174,211	130,658	105,191	25,467		80.5
Engineering	96,354	72,266	57,741	14,524		79.9
Community Development	202,022	151,517	151,342	174		99.9
Police	4,768,078	3,576,059	3,365,785	210,274		94.1
Fire	959,909	719,932	681,971	37,960		94.7
Building Inspections	503,763	377,822	369,365	8,457		97.8
Streets	998,965	749,224	703,103	46,120		93.8
Fleet Management	664,251	498,188	582,743	(84,555)		117.0
Government Buildings	572,410	429,308	470,515	(41,208)		109.6
Parks	1,013,940	760,455	573,433	187,022	(4)	75.4
Recreation	-	-	-	-		-
Environmental	60,364	45,273	30,570	14,703		67.5
Solid Waste	82,214	61,661	79,359	(17,698)	(5)	128.7
Forestry	82,189	61,642	62,171	(530)		100.9
Other	234,000	175,500	-	175,500	(6)	-
Total Expenditures	12,177,416	9,133,062	8,425,754	707,308		92.3
Revenues Over (Under) Expenditures	$ -	$ -	$ (1,208,502)	$ (1,208,502)		

* Property tax settlements are received from Anoka County in July (with 70% advance in June) and December.

Item Explanation of items with variance greater than $15,000 and percentage less than 80% or greater than 120%

(1) Favorable variance due to Municipal State Aid (MSA) for street maintenance and Police State Aid received in full. Aside from MSA, which is $8K under the annual budget, all intergovernmental revenues should end the year at or above budget.

(2) Interest rates are favorable and surpassing budget expectations. See Investments Summary for Portfolio YTM.

(3) Favorable variance due to Economic Development Intern vacancy and lodging tax remittance. August and September lodging tax was remitted to the Twin Cities Gateway in Quarter 4 (timing difference).

(4) Favorable variance due to contracted services budget which is seasonal in nature. Projects in the 2023 budget included Chip Seal Sunrise Park Parking Lots, North Pointe Pickle Ball Court Painting, and Trail Repair. Those projects were completed, but were not paid until Quarter 4 (timing difference).

(5) Unfavorable variance due to the construction of the organics enclosure at Marshan Park. The enclosure was not a budgeted expense, but $25K of the $30K total expense is covered by an Anoka County grant.

(6) Contingency does not get any expenditures coded to it, instead that budget is allocated to other line items with budget amendments as needed.

City of Lino Lakes
Rookery Activity Center Fund Budget to Actual (Unaudited)
For the Quarter Ended September 30, 2023

	Annual Budget	Budget Thru 09/30/2023	Actuals Thru 09/30/2023	Variance - Favorable (Unfavorable)		Percent Received or Expended Based on Budget Thru 09/30/2023
Revenues						
Property Taxes	$ 325,000	$ 243,750	$ 162,500	$ (81,250)	*	66.7 %
Intergovernmental Revenue	-	-	6,620	6,620		-
Charges For Services	1,414,843	1,061,132	789,091	(272,041)	(1)	74.4
Miscellaneous Revenue	82,978	62,234	45,651	(16,582)	(2)	73.4
Total Revenues	1,822,821	1,367,116	1,003,862	(363,253)		73.4
Expenditures						
Personal Services	1,313,172	984,879	936,789	48,090		95.1
Supplies	89,100	66,825	44,331	22,494	(3)	66.3
Services & Charges	305,503	229,127	219,094	10,034		95.6
Contractual Services	282,030	211,523	147,956	63,566	(4)	69.9
Total Expenditures	1,989,805	1,492,354	1,348,170	144,184		90.3
Revenues Over (Under) Expenditures	$ (166,984)	$ (125,238)	$ (344,307)	$ (219,069)		

* Property tax settlements are received from Anoka County in July (with 70% advance in June) and December.

Item	Explanation of items with variance greater than $15,000 and percentage less than 80% or greater than 120%
(1)	Annual Membership Fees and Enrollment Fees have favorable variances. Annual Membership Fees have surpassed the annual budget by $10K. Enrollment Fees are just above the budget thru 9/30/2023. Unfavorable variances include Monthly Membership Fees and Daily Use Fees which are 52% of the annual budget. Rentals, Retail, Locker Rental, and Towel Service also have unfavorable variances with actuals at 15% of the annual budget. Endurance Fitness (EF) revenue is 26% of the annual budget. Those revenues are shared in accordance with the Professional Management Services Agreement so when revenues are under budget the corresponding expense for remittance to Endurance Fitness will also be under budget.
(2)	Renew Active/One Pass reimbursements are 47% of the annual budget. These are reimbursements from UnitedHealthcare or Medicare/Medicaid for eligible memberships.
(3)	Maintenance supplies is driving the favorable variance. Supplies include cleaning and building maintenance parts and supplies.
(4)	As noted in (1) above, Endurance Fitness (EF) revenue is 26% of the annual budget. Those revenues are shared in accordance with the Professional Management Services Agreement so when revenues are under budget the corresponding expense for remittance to Endurance Fitness will also be under budget. The remittance is within the Cont Srvs - Fitness Provider account.

City of Lino Lakes
Water Fund Budget to Actual (Unaudited)
For the Quarter Ended September 30, 2023

	Annual Budget	Budget Thru 09/30/2023	Actuals Thru 09/30/2023	Prior Year Thru 09/30/2022	Variance - Favorable (Unfavorable)	
Revenues						
Penalties & Interest	$ -	$ -	$ 46	$ 23	$ 24	
Water Hook Up Charge	41,250	30,938	22,250	28,270	(6,020)	
Other Grants	-	-	4,895	-	4,895	
Water Meter Sales	50,000	37,500	72,147	61,113	11,034	
Irrigation Controller Sales	5,000	3,750	3,715	3,420	295	
Interest On Investments	50,000	37,500	88,824	(287,035)	375,859	(1)
Change in FV of Investments	-	-	32,555	-	32,555	(1)
Miscellaneous Revenue	1,800	1,350	2,335	919	1,416	
Refunds & Reimbursements	-	-	247	10,894	(10,647)	
Flat Water Charge	441,420	331,065	320,493	215,643	104,850	(2)
Water Sales	1,308,841	981,631	1,212,728	929,385	283,343	(2)
Penalty	22,000	16,500	30,636	20,809	9,826	
Sale of Fixed Assets	-	-	977	-	977	
Total Revenues	1,920,311	1,440,233	1,791,847	983,441	808,406	
Expenditures						
Personal Services	403,260	302,445	238,817	233,861	(4,956)	
Supplies	357,000	267,750	300,273	250,919	(49,354)	(3)
Services & Charges	316,587	237,440	285,742	250,188	(35,554)	(4)
Contractual Services	65,495	49,121	9,689	7,007	(2,682)	
Capital Outlay	-	-	41,284	1,049,841	1,008,557	(5)
Transfers Out	980,020	735,015	-	-	-	
Total Expenditures	2,122,362	1,591,772	875,804	1,791,816	916,012	
Revenues Over (Under) Expenditures	$ (202,051)	$ (151,538)	$ 916,043	$ (808,375)	$ 1,724,418	

Item Explanation of items with variance greater than $20,000

(1) Interest rates are favorable and surpassing budget expectations. See Investments Summary for Portfolio YTM. In 2023, a change in accounting practice occurred and the change in fair value of investments is broken out from interest earnings. Due to rising interest rates in 2022, unrealized losses on investments were greater than interest earnings.

(2) Increase in water rates combined with an increase in accounts. The Flat Water Charge increased from $10/Quarter/REU in 2022 to $15/Quarter/REU in 2023 due to the planned construction of a Water Treatment Plant. In addition, there were 5,708 accounts in Q3 2023 compared to 5,545 in Q3 2022.

(3) Water Meters and Chemicals are driving the unfavorable variance. Water Meters are within the annual budget and are purchased as needed to meet new construction needs. In 2022, Water Meters were hard to get as supply chains were still interrupted from the COVID-19 Pandemic. Chemicals are over the annual budget, but the 2024 annual budget is increasing to accommodate. The unfavorable variances are partially offset by a favorable variance in Maintenance Supplies.

(4) Municipal Attorney and Engineer have unfavorable variances due to the expenses incurred in 2023 for the DNR Water Appropriation Permit Contested. Insurance and Electricity are also higher in 2023.

(5) Variance from prior year due to timing of capital projects and purchases. The Water Tower #2 Rehabilitation Project wrapped up in 2023 and a Towable Generator (50% charged to Sewer) budgeted for in 2022 was purchased in 2023. In the prior year, a Utilities vehicle (50% charged to Sewer) was replaced along with project costs incurred for the Water Tower #2 Rehabilitation.

City of Lino Lakes
Sewer Fund Budget to Actual (Unaudited)
For the Quarter Ended September 30, 2023

	Annual Budget	Budget Thru 09/30/2023	Actuals Thru 09/30/2023	Prior Year Thru 09/30/2022	Variance - Favorable (Unfavorable)	
Revenues						
Penalties & Interest	$ -	$ -	$ 47	$ 23	$ 24	
Sewer Hook Up Charge	33,000	24,750	18,630	23,060	(4,430)	
Other Grants	-	-	51,953	-	51,953	(1)
Interest On Investments	80,000	60,000	154,252	(463,198)	617,450	(2)
Change in FV of Investments	-	-	55,422	-	55,422	(2)
Sewer Sales	1,827,010	1,370,258	1,496,390	1,405,917	90,473	(3)
Penalty	26,000	19,500	29,123	21,383	7,740	
Sale of Fixed Assets	500	375	977	-	977	
Total Revenues	1,966,510	1,474,883	1,806,793	987,185	819,608	
Expenditures						
Personal Services	416,456	312,342	249,766	242,133	(7,632)	
Supplies	62,000	46,500	8,726	51,783	43,058	(4)
Services & Charges	302,177	226,633	258,995	184,766	(74,229)	(5)
Contractual Services	1,248,109	936,082	1,031,020	910,322	(120,698)	(6)
Capital Outlay	35,000	26,250	5,570	202,875	197,306	(7)
Operating Transfers	225,420	169,065	-	-	-	
Total Expenditures	2,289,162	1,716,872	1,554,076	1,591,880	37,804	
Revenues Over (Under) Expenditures	$ (322,652)	$ (241,989)	$ 252,718	$ (604,695)	$ 857,413	

Item Explanation of items with variance greater than $20,000

(1) Grant received from Met Council Environmental Services for inflow/infiltration in 2023.

(2) Interest rates are favorable and surpassing budget expectations. See Investments Summary for Portfolio YTM. In 2023, a change in accounting practice occurred and the change in fair value of investments is broken out from interest earnings. Due to rising interest rates in 2022, unrealized losses on investments were greater than interest earnings.

(3) Increase in sewer rates combined with an increase in accounts.

(4) Favorable variance due to pump replacements in 2022 which did not occur in 2023.

(5) Unfavorable variance due to professional services within budget in current year but expenses incurred for cleaning and televising sewer lines and lift station upgrades and repairs.

(6) Met Council Environmental Services Sewer Charges increased 7% in 2023. Also contributing to the variance is Contracted Services for Manhole Rehabilitation. Both of these items were budgeted in 2023.

(7) Variance from prior year due to timing of capital projects and purchases. The East Shadow Lake Drive Inflow & Infiltration Project wrapped up in 2023 and a Towable Generator (50% charged to Water) budgeted for in 2022 was purchased in 2023. In the prior year, a Utilities vehicle (50% charged to Water) was replaced along with project costs incurred for East Shadow Lake Drive.

City of Lino Lakes
Storm Water Fund Budget to Actual (Unaudited)
For the Quarter Ended September 30, 2023

	Annual Budget	Budget Thru 09/30/2023	Actuals Thru 09/30/2023	Prior Year Thru 09/30/2022	Variance - Favorable (Unfavorable)	
Revenues						
Penalties & Interest	$ -	$ -	$ 2	$ -	2	
Interest On Investments	-	-	5,747	(3,125)	8,872	
Change in FV of Investments	-	-	1,569	-	1,569	
Penalty	-	-	9,411	3,564	5,847	
Storm Water Utility	536,470	402,353	421,680	366,429	55,251	(1)
Total Revenues	536,470	402,353	438,408	366,868	71,540	
Expenditures						
Personal Services	195,385	146,539	95,067	85,156	(9,910)	
Supplies	24,000	18,000	-	11,467	11,467	
Services & Charges	45,305	33,979	37,906	15,930	(21,977)	(2)
Contractual Services	227,500	170,625	166,945	11,794	(155,152)	(2)
Capital Outlay	44,280	33,210	-	-	-	
Total Expenditures	536,470	402,353	299,918	124,347	(175,571)	
Revenues Over (Under) Expenditures	$ -	$ -	$ 138,490	$ 242,522	$ (104,032)	

Item Explanation of items with variance greater than $20,000

(1) In 2022 the City Council approved the establishment of a Storm Water Utility to fund the operation and management of the City's Storm Water Infrastructure. The fee for single family residential is $12 per quarter. The fee for multi-family residential, commercial, institutional, and industrial properties is $175 per acre of impervious per quarter. Residents currently not connected to city water and sewer received an annual storm water utility bill.

(3) Municipal Engineer and Contracted Services account for costs in relation to the annual Storm Water Maintenance Project. Prior to the implementation of the Storm Water Utility, maintenance project costs were accounted for in the Storm Water Maintenance Fund which was supported by property taxes.

General Ledger
Budget to Actual

User: hannah.lynch
Printed: 11/17/2023 12:04:33 PM
Period 01 - 09
Fiscal Year 2023

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
	Taxes				
101-000-3010-000	Current Taxes	-9,694,085.00	-7,270,563.75	-5,037,891.47	-2,232,672.28
101-000-3020-000	Delinquent Taxes	-40,000.00	-30,000.00	-19,574.31	-10,425.69
101-000-3050-000	Tax Increment Collections	0.00	0.00	-21,566.94	21,566.94
101-000-3150-000	Penalties & Interest	-500.00	-375.00	-2,178.27	1,803.27
	Taxes	**-9,734,585.00**	**-7,300,938.75**	**-5,081,210.99**	**-2,219,727.76**
	Special Assessments				
101-000-3110-000	Current Assessments	0.00	0.00	-777.28	777.28
	Special Assessments	**0.00**	**0.00**	**-777.28**	**777.28**
	Licenses & Permits				
101-000-3201-000	Liquor License - Bar	-32,000.00	-24,000.00	-42,200.00	18,200.00
101-000-3202-000	Liquor License - Beer	-1,000.00	-750.00	0.00	-750.00
101-000-3203-000	Off Sale Liquor License	-2,000.00	-1,500.00	-1,600.00	100.00
101-000-3204-000	Sunday Liquor License	-1,900.00	-1,425.00	-1,800.00	375.00
101-000-3205-000	Club Liquor License	-300.00	-225.00	-500.00	275.00
101-000-3208-000	Investigation Fee	-1,000.00	-750.00	-3,463.50	2,713.50
101-000-3209-000	Garbage Removal License	-2,000.00	-1,500.00	-2,155.00	655.00
101-000-3210-000	Temporary Consumption Permi	-300.00	-225.00	-50.00	-175.00
101-000-3211-000	Tobacco License	-600.00	-450.00	-691.70	241.70
101-000-3212-000	Cannabinoid License	0.00	0.00	-616.69	616.69
101-000-3213-000	Contractor's License	-15,691.00	-11,768.25	-6,725.00	-5,043.25
101-000-3215-000	Rental Housing License	-5,834.00	-4,375.50	-8,116.50	3,741.00
101-000-3219-000	Dance	-35.00	-26.25	-35.00	8.75
101-000-3220-000	Fireworks License	-200.00	-150.00	-200.00	50.00
101-000-3222-000	Massage License	-1,000.00	-750.00	-1,141.40	391.40
101-000-3223-000	Peddler's License	-2,500.00	-1,875.00	-1,000.00	-875.00
101-000-3225-000	Lodging Tax	-85,000.00	-63,750.00	-64,300.00	550.00
101-000-3250-000	Building Permits	-552,135.00	-414,101.25	-340,215.10	-73,886.15
101-000-3251-000	Plan Inspection Fee	-228,326.00	-171,244.50	-197,868.87	26,624.37
101-000-3252-000	Erosion Control Permit	-31,200.00	-23,400.00	-14,080.00	-9,320.00
101-000-3253-000	Plumbing Permit	-31,710.00	-23,782.50	-22,102.00	-1,680.50
101-000-3254-000	Heating & Air Conditioning	-64,593.00	-48,444.75	-71,186.96	22,742.21
101-000-3255-000	Septic Plumbing Permit	-5,577.00	-4,182.75	-4,290.00	107.25
101-000-3256-000	Septic System Permit	-7,000.00	-5,250.00	-4,500.00	-750.00
101-000-3259-000	Fence Permit	-4,700.00	-3,525.00	-5,313.00	1,788.00
101-000-3260-000	Dog License	-1,250.00	-937.50	-632.00	-305.50
101-000-3262-000	Sign Permit	-926.00	-694.50	-1,060.00	365.50
101-000-3263-000	Road Overweight Permit	0.00	0.00	-150.00	150.00
101-000-3264-000	Underground Utility Permit	-18,624.00	-13,968.00	-29,141.15	15,173.15
101-000-3266-000	Miscellaneous Permits	-6,000.00	-4,500.00	-4,697.00	197.00
	Licenses & Permits	**-1,103,401.00**	**-827,550.75**	**-829,830.87**	**2,280.12**
	Intergovernmental Revenues				
101-000-3314-000	TZD Safe Roads Grant	-25,000.00	-18,750.00	-31,563.74	12,813.74
101-000-3341-000	Market Value Credit	-3,500.00	-2,625.00	0.00	-2,625.00
101-000-3345-000	Municipal State Aid (MSA)	-275,000.00	-206,250.00	-266,516.00	60,266.00
101-000-3346-000	Police State Aid	-260,000.00	-195,000.00	-299,202.69	104,202.69
101-000-3348-000	Other State Revenue	0.00	0.00	-3,291.09	3,291.09
101-000-3349-000	Fire State Aid	-21,703.00	-16,277.25	0.00	-16,277.25
101-000-3351-000	Other Fire Aid	-20,000.00	-15,000.00	-30,998.50	15,998.50
101-000-3360-000	Solid Waste (Anoka County)	-82,214.00	-61,660.50	-67,233.51	5,573.01
	Intergovernmental Revenues	**-687,417.00**	**-515,562.75**	**-698,805.53**	**183,242.78**
	Charges for Service				
101-000-3265-000	Land Use Administration Fee	-10,023.00	-7,517.25	-11,509.00	3,991.75

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-000-3404-000	Sales Of Supplies (MapsEtc)	-100.00	-75.00	-261.68	186.68
101-000-3405-000	Assessment Searches	-9,000.00	-6,750.00	-4,500.00	-2,250.00
101-000-3409-000	Election Filing Fees	0.00	0.00	-25.00	25.00
101-000-3414-000	SACSurcharge Fee	-5,000.00	-3,750.00	-3,691.62	-58.38
101-000-3417-000	Aerial Map Fee	-12,000.00	-9,000.00	-90.00	-8,910.00
101-000-3420-000	Police Reports	-800.00	-600.00	-754.50	154.50
101-000-3422-000	Police Other Revenues	-165,000.00	-123,750.00	-114,472.64	-9,277.36
101-000-3433-000	Public Works Fees	-7,500.00	-5,625.00	-10,423.81	4,798.81
101-000-3470-000	Other Park Revenues	-4,000.00	-3,000.00	-5,138.00	2,138.00
101-000-3492-000	EngineeringPlanning Fees	-28,999.00	-21,749.25	-22,530.08	780.83
101-000-3494-000	Investment Management Fees	-50,000.00	-37,500.00	-37,500.03	0.03
	Charges for Service	**-292,422.00**	**-219,316.50**	**-210,896.36**	**-8,420.14**
	Fines & Forfeits				
101-000-3510-000	Fines & Forfeits	-100,000.00	-75,000.00	-61,820.89	-13,179.11
101-000-3512-000	Driving Diversion Prog (DDP)	-1,100.00	-825.00	-600.00	-225.00
	Fines & Forfeits	**-101,100.00**	**-75,825.00**	**-62,420.89**	**-13,404.11**
	Investment Income				
101-000-3620-000	Interest On Investments	-30,000.00	-22,500.00	-101,412.44	78,912.44
101-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-43,988.36	43,988.36
	Investment Income	**-30,000.00**	**-22,500.00**	**-145,400.80**	**122,900.80**
	Miscellaneous Revenues				
101-000-3350-000	Circle Pines Gas Franchise	-55,000.00	-41,250.00	-51,407.43	10,157.43
101-000-3640-000	Building Rents	-200.00	-150.00	-125.00	-25.00
101-000-3720-000	ContributionsDonations	0.00	0.00	-1,000.00	1,000.00
101-000-3730-000	Refunds & Reimbursements	-30,000.00	-22,500.00	-15,654.92	-6,845.08
101-000-3740-000	Lease Revenue	-121,291.00	-90,968.25	-98,506.91	7,538.66
101-000-3800-000	Cash OverShort	0.00	0.00	-2.00	2.00
101-000-3810-000	Miscellaneous Revenue	-2,000.00	-1,500.00	0.00	-1,500.00
101-000-3910-000	Sale of Fixed Assets	0.00	0.00	-1,213.00	1,213.00
	Miscellaneous Revenues	**-208,491.00**	**-156,368.25**	**-167,909.26**	**11,541.01**
	Other Financing Sources				
101-000-3920-000	Operating Transfers	-20,000.00	-15,000.00	-20,000.00	5,000.00
	Other Financing Sources	**-20,000.00**	**-15,000.00**	**-20,000.00**	**5,000.00**
101	General Fund	-12,177,416.00	-9,133,062.00	-7,217,251.98	-1,915,810.02

General Ledger
Budget to Actual

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Period 01 - 09
Fiscal Year 2023

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
401	**MayorCouncil**				
101-401-4101-000	Salaries - MayorCouncil	46,458.00	34,843.50	34,843.50	0.00
101-401-4121-000	PERA	2,323.00	1,742.25	1,742.22	0.03
101-401-4122-000	FICA MayorCouncil	674.00	505.50	515.25	-9.75
101-401-4151-000	Worker's Compensation	265.00	198.75	92.00	106.75
101-401-4300-000	Professional Services	4,000.00	3,000.00	0.00	3,000.00
101-401-4330-000	TravelTuition-MayorCouncil	1,500.00	1,125.00	0.00	1,125.00
101-401-4340-000	Advertising	200.00	150.00	112.80	37.20
101-401-4343-000	Newsletter - MayorCouncil	23,475.00	17,606.25	7,635.50	9,970.75
101-401-4452-000	SubscriptionsDues	19,760.00	14,820.00	20,034.00	-5,214.00
101-401-4900-000	Marketing & Education	5,500.00	4,125.00	2,813.73	1,311.27
401	**MayorCouncil**	**104,155.00**	**78,116.25**	**67,789.00**	**10,327.25**
402	**Administration**				
101-402-4101-000	Salaries - Administration	501,184.00	375,888.00	295,568.45	80,319.55
101-402-4108-000	Wellness Program-Admin	720.00	540.00	0.00	540.00
101-402-4121-000	PERA	37,589.00	28,191.75	23,389.46	4,802.29
101-402-4122-000	FICA Admin	38,341.00	28,755.75	22,619.90	6,135.85
101-402-4123-000	Def Comp Employer Contribution	1,604.00	1,203.00	0.00	1,203.00
101-402-4131-000	Health Insurance	26,927.00	20,195.25	9,600.00	10,595.25
101-402-4133-000	Life Insurance	1,153.00	864.75	643.60	221.15
101-402-4134-000	Dental Insurance	3,062.00	2,296.50	255.25	2,041.25
101-402-4151-000	Workers Compensation	4,152.00	3,114.00	3,869.00	-755.00
101-402-4300-000	Professional Services-Admin	13,900.00	10,425.00	12,750.77	-2,325.77
101-402-4310-000	Other Consultant-Admin	9,000.00	6,750.00	3,397.50	3,352.50
101-402-4321-000	Telephone	1,080.00	810.00	810.00	0.00
101-402-4330-000	TravelTuition-Admin	8,500.00	6,375.00	5,086.12	1,288.88
101-402-4340-000	Advertising-Admin	2,500.00	1,875.00	2,180.26	-305.26
101-402-4410-000	Contracted Services-Admin	29,800.00	22,350.00	28,420.93	-6,070.93
101-402-4452-000	SubscriptionsDues-Admin	3,000.00	2,250.00	2,834.17	-584.17
402	**Administration**	**682,512.00**	**511,884.00**	**411,425.41**	**100,458.59**
403	**Elections**				
101-403-4101-000	Salaries - Elections	11,000.00	8,250.00	0.00	8,250.00
101-403-4122-000	FICA Elections	100.00	75.00	0.00	75.00
101-403-4151-000	Workers Compensation	150.00	112.50	158.00	-45.50
101-403-4200-000	Office Supplies-Elections	1,000.00	750.00	0.00	750.00
101-403-4340-000	Advertising-Elections	2,000.00	1,500.00	135.36	1,364.64
101-403-4410-000	Contracted Services-Elections	6,500.00	4,875.00	4,708.40	166.60
403	**Elections**	**20,750.00**	**15,562.50**	**5,001.76**	**10,560.74**
405	**Charter**				
101-405-4300-000	Professional Services-Charter	1,000.00	750.00	159.00	591.00
101-405-4300-999	Professional Services-Charter	6,463.00	4,847.25	0.00	4,847.25
405	**Charter**	**7,463.00**	**5,597.25**	**159.00**	**5,438.25**
407	**Finance**				
101-407-4101-000	Salaries - Finance	237,715.00	178,286.25	167,516.84	10,769.41
101-407-4102-000	Overtime - Finance	0.00	0.00	302.03	-302.03
101-407-4108-000	Wellness Program-Finance	720.00	540.00	0.00	540.00
101-407-4121-000	PERA	17,829.00	13,371.75	13,249.06	122.69
101-407-4122-000	FICA Finance	18,185.00	13,638.75	12,579.18	1,059.57
101-407-4131-000	Health Insurance	26,164.00	19,623.00	15,078.65	4,544.35
101-407-4133-000	Life Insurance	628.00	471.00	404.44	66.56
101-407-4134-000	Dental Insurance	1,592.00	1,194.00	727.35	466.65
101-407-4151-000	Workers Compensation	1,969.00	1,476.75	1,813.00	-336.25
101-407-4200-000	Office Supplies-Finance	1,000.00	750.00	289.11	460.89

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-407-4300-000	Professional Services-Finance	0.00	0.00	280.00	-280.00
101-407-4308-000	Auditor	20,500.00	15,375.00	22,774.50	-7,399.50
101-407-4310-000	Other Consultant-Finance	247,600.00	185,700.00	193,251.74	-7,551.74
101-407-4330-000	TravelTuition-Finance	6,000.00	4,500.00	753.73	3,746.27
101-407-4340-000	Advertising-Finance	1,100.00	825.00	1,091.04	-266.04
101-407-4342-000	Truth In Taxation	2,180.00	1,635.00	2,295.26	-660.26
101-407-4345-000	Payment Processing	2,000.00	1,500.00	772.42	727.58
101-407-4410-000	Contracted Services-Finance	100,000.00	75,000.00	97,030.00	-22,030.00
101-407-4452-000	SubscriptionsDues-Finance	1,400.00	1,050.00	1,057.00	-7.00
407	**Finance**	**686,582.00**	**514,936.50**	**531,265.35**	**-16,328.85**
414	**Legal Consultants**				
101-414-4301-000	Consultants Municipal Atto	30,000.00	22,500.00	37,076.48	-14,576.48
101-414-4303-000	Consultants Criminal Attor	108,000.00	81,000.00	79,737.00	1,263.00
414	**Legal Consultants**	**138,000.00**	**103,500.00**	**116,813.48**	**-13,313.48**
415	**Economic Development**				
101-415-4106-000	Temporaries - Econ Dev	25,636.00	19,227.00	8,936.25	10,290.75
101-415-4121-000	PERA	0.00	0.00	64.20	-64.20
101-415-4122-000	FICA Econ Dev	1,961.00	1,470.75	683.63	787.12
101-415-4151-000	Workers Compensation	212.00	159.00	193.00	-34.00
101-415-4200-000	Office Supplies-Econ Dev	0.00	0.00	96.35	-96.35
101-415-4300-000	Professional Services-Econ Dev	15,350.00	11,512.50	3,755.00	7,757.50
101-415-4330-000	TravelTuition-Econ Dev	350.00	262.50	350.00	-87.50
101-415-4340-000	Advertising-Econ Dev	300.00	225.00	0.00	225.00
101-415-4452-000	SubscriptionsDues-Econ Dev	725.00	543.75	570.00	-26.25
101-415-4900-000	Marketing	80,750.00	60,562.50	45,360.00	15,202.50
415	**Economic Development**	**125,284.00**	**93,963.00**	**60,008.43**	**33,954.57**
416	**Planning & Zoning**				
101-416-4101-000	Salaries - P&Z	99,863.00	74,897.25	73,872.00	1,025.25
101-416-4121-000	PERA	7,490.00	5,617.50	5,814.54	-197.04
101-416-4122-000	FICA P&Z	7,640.00	5,730.00	5,424.31	305.69
101-416-4131-000	Health Insurance	8,064.00	6,048.00	6,047.73	0.27
101-416-4133-000	Life Insurance	265.00	198.75	196.07	2.68
101-416-4134-000	Dental Insurance	612.00	459.00	459.36	-0.36
101-416-4151-000	Workers Compensation	827.00	620.25	822.00	-201.75
101-416-4200-000	Office Supplies-P&Z	200.00	150.00	0.00	150.00
101-416-4300-000	Professional Services-P&Z	7,950.00	5,962.50	5,301.24	661.26
101-416-4330-000	TravelTuition-P&Z	1,450.00	1,087.50	1,015.00	72.50
101-416-4331-000	Stipend P&Z Board	6,600.00	4,950.00	2,850.00	2,100.00
101-416-4340-000	Advertising-P&Z	250.00	187.50	67.68	119.82
101-416-4410-000	Contracted Services-P&Z	32,300.00	24,225.00	3,321.50	20,903.50
101-416-4452-000	SubscriptionsDues-P&Z	700.00	525.00	0.00	525.00
416	**Planning & Zoning**	**174,211.00**	**130,658.25**	**105,191.43**	**25,466.82**
417	**Engineering**				
101-417-4300-000	Professional Services-Engineer	45,500.00	34,125.00	24,457.25	9,667.75
101-417-4410-000	Contracted Services-Engineer	50,854.00	38,140.50	33,284.11	4,856.39
417	**Engineering**	**96,354.00**	**72,265.50**	**57,741.36**	**14,524.14**
418	**Comm Dev**				
101-418-4101-000	Salaries - Comm Dev	155,453.00	116,589.75	114,734.10	1,855.65
101-418-4108-000	Wellness Program-Comm Dev	504.00	378.00	0.00	378.00
101-418-4121-000	PERA	11,659.00	8,744.25	9,033.69	-289.44
101-418-4122-000	FICA Comm Dev	11,892.00	8,919.00	8,765.35	153.65
101-418-4123-000	Def Comp Employer Contribution	257.00	192.75	0.00	192.75
101-418-4131-000	Health Insurance	10,584.00	7,938.00	8,747.82	-809.82
101-418-4133-000	Life Insurance	419.00	314.25	253.50	60.75
101-418-4134-000	Dental Insurance	1,041.00	780.75	459.36	321.39
101-418-4151-000	Workers Compensation	1,488.00	1,116.00	1,425.00	-309.00
101-418-4200-000	Office Supplies-Comm Dev	100.00	75.00	44.98	30.02
101-418-4300-000	Professional Services-Comm Dev	7,000.00	5,250.00	6,513.25	-1,263.25
101-418-4330-000	TravelTuition-Comm Dev	900.00	675.00	334.24	340.76
101-418-4410-000	Contracted Services-Comm Dev	0.00	0.00	109.00	-109.00
101-418-4452-000	SubscriptionsDues-Comm Dev	725.00	543.75	922.00	-378.25
418	**Comm Dev**	**202,022.00**	**151,516.50**	**151,342.29**	**174.21**
420	**Police**				
101-420-4101-000	Salaries - Police	3,106,463.00	2,329,847.25	2,055,762.27	274,084.98
101-420-4102-000	Overtime - Police	76,600.00	57,450.00	100,249.55	-42,799.55
101-420-4106-000	Temporaries - Police	15,600.00	11,700.00	13,860.00	-2,160.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-420-4108-000	Wellness Program-Police	1,440.00	1,080.00	0.00	1,080.00
101-420-4121-000	PERA	532,026.00	399,019.50	395,032.90	3,986.60
101-420-4122-000	FICA Police	66,420.00	49,815.00	44,074.71	5,740.29
101-420-4123-000	Def Comp Employer Contribution	3,604.00	2,703.00	1,651.97	1,051.03
101-420-4131-000	Health Insurance	315,337.00	236,502.75	216,005.73	20,497.02
101-420-4133-000	Life Insurance	7,703.00	5,777.25	5,094.18	683.07
101-420-4134-000	Dental Insurance	19,324.00	14,493.00	11,992.37	2,500.63
101-420-4151-000	Workers Compensation	316,726.00	237,544.50	298,988.00	-61,443.50
101-420-4200-000	Office Supplies-Police	8,100.00	6,075.00	3,496.66	2,578.34
101-420-4211-000	Maintenance Supplies-Police	19,200.00	14,400.00	15,140.51	-740.51
101-420-4213-000	Youth Program	1,700.00	1,275.00	2,254.85	-979.85
101-420-4214-000	Crime Prevention	6,400.00	4,800.00	4,664.56	135.44
101-420-4240-000	Small ToolsEquip-Police	33,400.00	25,050.00	6,218.02	18,831.98
101-420-4300-000	Professional Services-Police	8,740.00	6,555.00	6,059.80	495.20
101-420-4321-000	Telephone-Police	23,360.00	17,520.00	15,002.50	2,517.50
101-420-4322-000	Postage-Police	1,000.00	750.00	52.57	697.43
101-420-4330-000	TravelTuition-Police	45,250.00	33,937.50	32,066.27	1,871.23
101-420-4360-000	Insurance	60,720.00	45,540.00	60,033.00	-14,493.00
101-420-4370-000	Uniforms-Police	38,265.00	28,698.75	26,866.06	1,832.69
101-420-4381-000	Electricity-Police	420.00	315.00	290.51	24.49
101-420-4386-000	Police Reserves	2,000.00	1,500.00	125.26	1,374.74
101-420-4410-000	Contracted Services-Police	56,830.00	42,622.50	48,734.43	-6,111.93
101-420-4452-000	SubscriptionsDues-Police	1,450.00	1,087.50	2,068.00	-980.50
420	**Police**	**4,768,078.00**	**3,576,058.50**	**3,365,784.68**	**210,273.82**
421	**Fire**				
101-421-4101-000	Salaries - Fire	276,214.00	207,160.50	206,504.71	655.79
101-421-4102-000	Overtime - Fire	2,000.00	1,500.00	94.39	1,405.61
101-421-4102-421	Overtime - Fire Stipend	0.00	0.00	407.62	-407.62
101-421-4103-000	Part-time Wages - Fire	184,013.00	138,009.75	97,302.62	40,707.13
101-421-4104-000	Paid On Call Firefighters	83,000.00	62,250.00	71,787.09	-9,537.09
101-421-4109-000	Fire Stipend	9,850.00	7,387.50	0.00	7,387.50
101-421-4109-421	Fire Stipend	0.00	0.00	5,231.52	-5,231.52
101-421-4121-000	PERA	63,870.00	47,902.50	44,961.92	2,940.58
101-421-4121-421	PERA	0.00	0.00	1,112.55	-1,112.55
101-421-4122-000	FICA Fire	25,162.00	18,871.50	16,308.21	2,563.29
101-421-4122-421	FICA Fire Stipend	0.00	0.00	69.55	-69.55
101-421-4131-000	Health Insurance	25,633.00	19,224.75	19,224.90	-0.15
101-421-4133-000	Life Insurance	688.00	516.00	446.05	69.95
101-421-4134-000	Dental Insurance	1,501.00	1,125.75	666.27	459.48
101-421-4151-000	Workers Compensation	83,585.00	62,688.75	86,654.00	-23,965.25
101-421-4200-000	Office Supplies-Fire	1,600.00	1,200.00	362.79	837.21
101-421-4211-000	Maintenance Supplies-Fire	7,675.00	5,756.25	4,983.02	773.23
101-421-4213-000	Youth Program	1,000.00	750.00	195.60	554.40
101-421-4214-000	Fire Prevention	3,000.00	2,250.00	1,963.72	286.28
101-421-4240-000	Small ToolsEquip-Fire	37,500.00	28,125.00	32,801.99	-4,676.99
101-421-4300-000	Professional Services-Fire	7,660.00	5,745.00	3,205.00	2,540.00
101-421-4321-000	Telephone-Fire	3,850.00	2,887.50	2,827.02	60.48
101-421-4322-000	Postage-Fire	1,000.00	750.00	0.00	750.00
101-421-4330-000	TravelTuition-Fire	40,000.00	30,000.00	33,113.52	-3,113.52
101-421-4340-000	Advertising-Fire	1,000.00	750.00	0.00	750.00
101-421-4370-000	Uniforms-Fire	61,500.00	46,125.00	16,993.60	29,131.40
101-421-4410-000	Contracted Services-Fire	37,088.00	27,816.00	33,133.78	-5,317.78
101-421-4452-000	SubscriptionsDues-Fire	1,520.00	1,140.00	1,620.00	-480.00
421	**Fire**	**959,909.00**	**719,931.75**	**681,971.44**	**37,960.31**
422	**Building Inspections**				
101-422-4101-000	Salaries - Building	348,075.00	261,056.25	256,830.91	4,225.34
101-422-4108-000	Wellness Program-Bldg Insp	720.00	540.00	0.00	540.00
101-422-4121-000	PERA	26,106.00	19,579.50	20,220.36	-640.86
101-422-4122-000	FICA Building	26,628.00	19,971.00	19,161.97	809.03
101-422-4131-000	Health Insurance	43,112.00	32,334.00	31,858.74	475.26
101-422-4133-000	Life Insurance	929.00	696.75	685.87	10.88
101-422-4134-000	Dental Insurance	2,756.00	2,067.00	1,607.94	459.06
101-422-4151-000	Workers Compensation	3,407.00	2,555.25	3,147.00	-591.75
101-422-4200-000	Office Supplies-Building	1,500.00	1,125.00	866.79	258.21
101-422-4240-000	Small ToolsEquip-Bldg	150.00	112.50	934.79	-822.29
101-422-4300-000	Professional Services-Bldg	6,000.00	4,500.00	4,611.00	-111.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-422-4321-000	Telephone-Building Inspections	2,200.00	1,650.00	1,354.95	295.05
101-422-4330-000	TravelTuition-Bldg	3,300.00	2,475.00	1,660.00	815.00
101-422-4370-000	Uniforms-Building	1,140.00	855.00	160.00	695.00
101-422-4410-000	Contracted Services-Bldg	37,220.00	27,915.00	26,265.00	1,650.00
101-422-4452-000	SubscriptionsDues-Bldg Insp	520.00	390.00	0.00	390.00
422	**Building Inspections**	**503,763.00**	**377,822.25**	**369,365.32**	**8,456.93**
430	**Streets**				
101-430-4101-000	Salaries - Streets	466,965.00	350,223.75	308,805.47	41,418.28
101-430-4102-000	Overtime - Streets	14,000.00	10,500.00	5,237.62	5,262.38
101-430-4105-000	On CallStandby	5,000.00	3,750.00	13,831.22	-10,081.22
101-430-4106-000	Temporaries - Streets	29,920.00	22,440.00	19,887.50	2,552.50
101-430-4121-000	PERA	36,447.00	27,335.25	25,790.32	1,544.93
101-430-4122-000	FICA Streets	39,465.00	29,598.75	24,895.38	4,703.37
101-430-4123-000	Def Comp Employer Contribution	326.00	244.50	0.00	244.50
101-430-4131-000	Health Insurance	48,179.00	36,134.25	33,489.06	2,645.19
101-430-4133-000	Life Insurance	1,299.00	974.25	835.28	138.97
101-430-4134-000	Dental Insurance	3,828.00	2,871.00	2,294.23	576.77
101-430-4151-000	Workers Compensation	48,986.00	36,739.50	45,424.00	-8,684.50
101-430-4211-000	Maintenance Supplies-Streets	12,000.00	9,000.00	6,881.40	2,118.60
101-430-4223-000	Street Signs	12,000.00	9,000.00	5,686.35	3,313.65
101-430-4224-000	Patching Materials	50,000.00	37,500.00	33,899.81	3,600.19
101-430-4228-000	SaltSand	65,000.00	48,750.00	70,436.55	-21,686.55
101-430-4229-000	GravelMisc	7,000.00	5,250.00	1,600.82	3,649.18
101-430-4240-000	Small ToolsEquip-Streets	4,000.00	3,000.00	2,445.39	554.61
101-430-4300-000	Professional Services-Streets	12,450.00	9,337.50	4,564.00	4,773.50
101-430-4321-000	Telephone-Streets	1,000.00	750.00	915.07	-165.07
101-430-4330-000	TravelTuition-Streets	5,000.00	3,750.00	2,053.00	1,697.00
101-430-4370-000	Uniforms-Streets	2,600.00	1,950.00	887.53	1,062.47
101-430-4385-000	Street Lights-Streets	82,000.00	61,500.00	63,232.89	-1,732.89
101-430-4410-000	Contracted Services-Streets	47,000.00	35,250.00	30,010.56	5,239.44
101-430-4415-000	Rental Equipment	1,000.00	750.00	0.00	750.00
101-430-4452-000	SubscriptionsDues-Streets	3,500.00	2,625.00	0.00	2,625.00
430	**Streets**	**998,965.00**	**749,223.75**	**703,103.45**	**46,120.30**
431	**Fleet**				
101-431-4101-000	Salaries - Fleet	197,752.00	148,314.00	148,026.01	287.99
101-431-4102-000	Overtime - Fleet	2,000.00	1,500.00	1,417.05	82.95
101-431-4121-000	PERA	14,981.00	11,235.75	11,517.47	-281.72
101-431-4122-000	FICA Fleet	15,281.00	11,460.75	10,987.99	472.76
101-431-4123-000	Def Comp Employer Contribution	326.00	244.50	0.00	244.50
101-431-4131-000	Health Insurance	30,460.00	22,845.00	12,358.41	10,486.59
101-431-4133-000	Life Insurance	569.00	426.75	377.06	49.69
101-431-4134-000	Dental Insurance	1,562.00	1,171.50	1,120.40	51.10
101-431-4151-000	Workers Compensation	7,730.00	5,797.50	8,311.00	-2,513.50
101-431-4200-000	Office Supplies-Fleet	0.00	0.00	77.01	-77.01
101-431-4211-000	Maintenance Supplies-Fleet	9,300.00	6,975.00	8,800.52	-1,825.52
101-431-4212-000	Vehicle Fuel	160,000.00	120,000.00	131,527.43	-11,527.43
101-431-4221-000	Shop Parts	65,000.00	48,750.00	71,020.24	-22,270.24
101-431-4240-000	Small ToolsEquip-Fleet	7,000.00	5,250.00	3,969.43	1,280.57
101-431-4300-000	Professional Services-Fleet	44,300.00	33,225.00	30,989.20	2,235.80
101-431-4321-000	Telephone-Fleet	0.00	0.00	39.00	-39.00
101-431-4330-000	TravelTuition-Fleet	1,500.00	1,125.00	1,571.48	-446.48
101-431-4363-000	Auto Insurance	39,920.00	29,940.00	44,684.26	-14,744.26
101-431-4370-000	Uniforms-Fleet	570.00	427.50	370.10	57.40
101-431-4410-000	Contracted Services-Fleet	60,000.00	45,000.00	93,979.18	-48,979.18
101-431-4452-000	SubscriptionsDues-Fleet	6,000.00	4,500.00	1,600.00	2,900.00
431	**Fleet**	**664,251.00**	**498,188.25**	**582,743.24**	**-84,554.99**
432	**Government Buildings**				
101-432-4101-000	Salaries - Gov't Bldgs	23,379.00	17,534.25	17,234.85	299.40
101-432-4103-000	Part-time Wages - Gov't Bldgs	0.00	0.00	17,307.50	-17,307.50
101-432-4106-000	Temporaries - Gov't Bldgs	8,330.00	6,247.50	9,594.00	-3,346.50
101-432-4121-000	PERA	1,753.00	1,314.75	2,596.71	-1,281.96
101-432-4122-000	FICA Gov't Bldgs	2,426.00	1,819.50	3,291.10	-1,471.60
101-432-4123-000	Def Comp Employer Contribution	326.00	244.50	0.00	244.50
101-432-4131-000	Health Insurance	1,210.00	907.50	907.20	0.30
101-432-4133-000	Life Insurance	68.00	51.00	29.79	21.21
101-432-4134-000	Dental Insurance	92.00	69.00	68.94	0.06

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-432-4151-000	Workers Compensation	1,072.00	804.00	2,213.00	-1,409.00
101-432-4200-000	Office Supplies-Govt Buildings	10,000.00	7,500.00	6,744.76	755.24
101-432-4211-000	Maintenance Supplies-Govt Bldg	35,000.00	26,250.00	17,020.59	9,229.41
101-432-4211-500	Maintenance Supplies-PW Bldg	0.00	0.00	2,890.40	-2,890.40
101-432-4211-501	Maintenance Supplies-Fire #1	0.00	0.00	485.95	-485.95
101-432-4211-502	Maintenance Supplies-Fire #2	0.00	0.00	463.34	-463.34
101-432-4211-503	Maintenance Supplies-Civ Comp	0.00	0.00	1,633.12	-1,633.12
101-432-4240-000	Small ToolsEquip-Govt Bldg	2,400.00	1,800.00	21,196.24	-19,396.24
101-432-4240-501	Small ToolsEquip-Fire #1	0.00	0.00	109.99	-109.99
101-432-4300-000	Professional Services-Govt Bld	59,000.00	44,250.00	1,844.00	42,406.00
101-432-4300-500	Professional Services-PW Bldg	0.00	0.00	9,081.50	-9,081.50
101-432-4300-501	Professional Services-Fire #1	0.00	0.00	5,089.06	-5,089.06
101-432-4300-502	Professional Services-Fire #2	0.00	0.00	536.86	-536.86
101-432-4300-503	Professional Services-Civ Comp	0.00	0.00	11,912.02	-11,912.02
101-432-4321-000	Telephone-Govt Buildings	6,864.00	5,148.00	635.91	4,512.09
101-432-4321-500	Telephone-PW Bldg	0.00	0.00	134.06	-134.06
101-432-4321-502	Telephone-Fire Station #2	0.00	0.00	3,339.44	-3,339.44
101-432-4321-503	Telephone-Civic Complex	0.00	0.00	571.73	-571.73
101-432-4322-000	Postage-Gov't Buildings	5,000.00	3,750.00	4,500.00	-750.00
101-432-4361-000	Building Insurance	133,790.00	100,342.50	140,365.00	-40,022.50
101-432-4381-000	Electricity-Gov't Bldgs	96,500.00	72,375.00	0.00	72,375.00
101-432-4381-500	Electricity-Public Works Bldg	0.00	0.00	8,058.59	-8,058.59
101-432-4381-501	Electricity-Fire Station #1	0.00	0.00	5,570.11	-5,570.11
101-432-4381-502	Electricity-Fire Station #2	0.00	0.00	10,369.21	-10,369.21
101-432-4381-503	Electricity-Civic Complex	0.00	0.00	54,749.40	-54,749.40
101-432-4382-000	Utilities-Gov't Bldgs	18,000.00	13,500.00	16,709.13	-3,209.13
101-432-4383-000	Heat-Gov't Buildings	54,000.00	40,500.00	0.00	40,500.00
101-432-4383-500	Heat-Public Works Bldg	0.00	0.00	8,077.05	-8,077.05
101-432-4383-501	Heat-Fire Station #1	0.00	0.00	3,626.38	-3,626.38
101-432-4383-502	Heat-Fire Station #2	0.00	0.00	6,651.16	-6,651.16
101-432-4383-503	Heat-Civic Complex	0.00	0.00	19,841.11	-19,841.11
101-432-4384-000	Sanitation-Gov't Bldgs	15,000.00	11,250.00	19.71	11,230.29
101-432-4384-500	Sanitation-Public Works Bldg	0.00	0.00	3,046.43	-3,046.43
101-432-4384-501	Sanitation-Fire Station #1	0.00	0.00	922.79	-922.79
101-432-4384-502	Sanitation-Fire Station #2	0.00	0.00	1,629.84	-1,629.84
101-432-4384-503	Sanitation-Civic Complex	0.00	0.00	4,033.85	-4,033.85
101-432-4410-000	Contracted Services-Govt Bldg	98,000.00	73,500.00	1,998.44	71,501.56
101-432-4410-500	Contracted Services-PW Bldg	0.00	0.00	6,082.23	-6,082.23
101-432-4410-501	Contracted Services-Fire #1	0.00	0.00	5,478.97	-5,478.97
101-432-4410-502	Contracted Services-Fire #2	0.00	0.00	4,628.94	-4,628.94
101-432-4410-503	Contracted Services-Civic Comp	0.00	0.00	26,970.80	-26,970.80
101-432-4452-000	SubscriptionsDues-Gov't Bldgs	200.00	150.00	254.00	-104.00
432	**Government Buildings**	**572,410.00**	**429,307.50**	**470,515.20**	**-41,207.70**
450	**Parks**				
101-450-4101-000	Salaries - Parks	435,548.00	326,661.00	309,100.86	17,560.14
101-450-4102-000	Overtime - Parks	2,000.00	1,500.00	1,524.01	-24.01
101-450-4106-000	Temporaries - Parks	57,265.00	42,948.75	45,311.50	-2,362.75
101-450-4121-000	PERA	32,816.00	24,612.00	23,239.26	1,372.74
101-450-4122-000	FICA Parks	37,853.00	28,389.75	24,596.75	3,793.00
101-450-4123-000	Def Comp Employer Contribution	2,638.00	1,978.50	1,466.42	512.08
101-450-4131-000	Health Insurance	47,020.00	35,265.00	30,963.27	4,301.73
101-450-4133-000	Life Insurance	1,194.00	895.50	766.43	129.07
101-450-4134-000	Dental Insurance	3,430.00	2,572.50	2,317.45	255.05
101-450-4151-000	Workers Compensation	37,376.00	28,032.00	33,759.00	-5,727.00
101-450-4211-000	Maintenance Supplies-Parks	47,000.00	35,250.00	38,222.30	-2,972.30
101-450-4240-000	Small ToolsEquip-Parks	3,000.00	2,250.00	75.02	2,174.98
101-450-4300-000	Professional Services-Parks	7,150.00	5,362.50	11,355.79	-5,993.29
101-450-4321-000	Telephone-Parks	2,000.00	1,500.00	477.81	1,022.19
101-450-4330-000	TravelTuition-Parks	3,000.00	2,250.00	1,532.40	717.60
101-450-4331-000	Stipend Park Board	2,750.00	2,062.50	1,675.00	387.50
101-450-4370-000	Uniforms-Parks	1,900.00	1,425.00	739.68	685.32
101-450-4381-000	Electricity-Parks	3,500.00	2,625.00	2,215.54	409.46
101-450-4382-000	Utilities-Parks	25,000.00	18,750.00	27,088.77	-8,338.77
101-450-4383-000	Heat-Parks	5,000.00	3,750.00	3,408.58	341.42
101-450-4384-000	Sanitation-Parks	1,800.00	1,350.00	870.68	479.32
101-450-4410-000	Contracted Services-Parks	254,000.00	190,500.00	11,962.92	178,537.08
101-450-4415-000	Rental Equipment	500.00	375.00	688.82	-313.82

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-450-4452-000	SubscriptionsDues-Parks	200.00	150.00	75.00	75.00
450	**Parks**	**1,013,940.00**	**760,455.00**	**573,433.26**	**187,021.74**
451	**Recreation**				
101-451-4101-000	DON'T USE Salaries - Rec	0.00	0.00	0.00	0.00
101-451-4106-000	DON'T USE Temps - Recreation	0.00	0.00	0.00	0.00
101-451-4121-000	PERA	0.00	0.00	0.00	0.00
101-451-4122-000	DON'T USE FICA	0.00	0.00	0.00	0.00
101-451-4321-000	Telephone-Recreation	0.00	0.00	0.00	0.00
451	**Recreation**	**0.00**	**0.00**	**0.00**	**0.00**
461	**Environmental**				
101-461-4101-000	Salaries - Environmental	25,525.00	19,143.75	18,814.28	329.47
101-461-4106-000	Temporaries - Environmental	15,300.00	11,475.00	272.00	11,203.00
101-461-4121-000	PERA	1,914.00	1,435.50	1,482.53	-47.03
101-461-4122-000	FICA Environmental	3,123.00	2,342.25	1,450.33	891.92
101-461-4131-000	Health Insurance	2,419.00	1,814.25	1,814.40	-0.15
101-461-4133-000	Life Insurance	79.00	59.25	50.66	8.59
101-461-4134-000	Dental Insurance	184.00	138.00	137.79	0.21
101-461-4151-000	Workers Compensation	420.00	315.00	385.00	-70.00
101-461-4211-000	Maintenance Supplies-Env	700.00	525.00	0.00	525.00
101-461-4240-000	Small ToolsEquip-Env	300.00	225.00	39.95	185.05
101-461-4300-000	Professional Services-Env	1,000.00	750.00	1,262.25	-512.25
101-461-4321-000	Telephone-Environmental	400.00	300.00	211.33	88.67
101-461-4330-000	TravelTuition-Env	1,100.00	825.00	996.33	-171.33
101-461-4331-000	Stipend Environmental Board	6,600.00	4,950.00	2,450.00	2,500.00
101-461-4410-000	Contracted Services-Env	1,000.00	750.00	1,028.00	-278.00
101-461-4452-000	SubscriptionsDues-Env	300.00	225.00	175.00	50.00
461	**Environmental**	**60,364.00**	**45,273.00**	**30,569.85**	**14,703.15**
462	**Solid Waste**				
101-462-4101-000	Salaries - Solid Waste	17,017.00	12,762.75	12,543.30	219.45
101-462-4102-000	Overtime - Solid Waste	1,600.00	1,200.00	0.00	1,200.00
101-462-4106-000	Temporaries - Solid Waste	25,636.00	19,227.00	15,904.75	3,322.25
101-462-4121-000	PERA	1,396.00	1,047.00	1,721.65	-674.65
101-462-4122-000	FICA Solid Waste	3,385.00	2,538.75	2,169.79	368.96
101-462-4131-000	Health Insurance	1,613.00	1,209.75	1,209.60	0.15
101-462-4133-000	Life Insurance	58.00	43.50	33.82	9.68
101-462-4134-000	Dental Insurance	122.00	91.50	91.89	-0.39
101-462-4151-000	Workers Compensation	367.00	275.25	313.00	-37.75
101-462-4200-000	Office Supplies-Solid Waste	1,100.00	825.00	845.89	-20.89
101-462-4330-000	TravelTuition-Solid Waste	220.00	165.00	0.00	165.00
101-462-4340-000	Advertising-Solid Waste	7,000.00	5,250.00	2,564.83	2,685.17
101-462-4343-000	Newsletter - Solid Waste	0.00	0.00	194.69	-194.69
101-462-4410-000	Contracted Services-So. Waste	22,700.00	17,025.00	41,765.58	-24,740.58
462	**Solid Waste**	**82,214.00**	**61,660.50**	**79,358.79**	**-17,698.29**
463	**Forestry**				
101-463-4101-000	Salaries - Forestry	21,271.00	15,953.25	15,678.81	274.44
101-463-4121-000	PERA	1,595.00	1,196.25	1,235.65	-39.40
101-463-4122-000	FICA Forestry	1,627.00	1,220.25	1,191.10	29.15
101-463-4131-000	Health Insurance	2,016.00	1,512.00	1,511.91	0.09
101-463-4133-000	Life Insurance	68.00	51.00	42.22	8.78
101-463-4134-000	Dental Insurance	153.00	114.75	114.84	-0.09
101-463-4151-000	Workers Compensation	1,829.00	1,371.75	1,685.00	-313.25
101-463-4211-000	Maintenance Supplies-Forestry	3,000.00	2,250.00	697.20	1,552.80
101-463-4240-000	Small ToolsEquip-Forestry	250.00	187.50	183.65	3.85
101-463-4370-000	Uniforms-Forestry	380.00	285.00	301.75	-16.75
101-463-4410-000	Contracted Services-Forestry	50,000.00	37,500.00	39,529.35	-2,029.35
463	**Forestry**	**82,189.00**	**61,641.75**	**62,171.48**	**-529.73**
499	**Other**				
101-499-4905-000	Contingency	234,000.00	175,500.00	0.00	175,500.00
499	**Other**	**234,000.00**	**175,500.00**	**0.00**	**175,500.00**
101	General Fund	12,177,416.00	9,133,062.00	8,425,754.22	707,307.78

General Ledger
Budget to Actual

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Period 01 - 09
Fiscal Year 2023

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
202	The Rookery Activity Center				
	Taxes				
202-000-3010-000	Current Taxes	-325,000.00	-243,750.00	-162,500.00	-81,250.00
	Taxes	**-325,000.00**	**-243,750.00**	**-162,500.00**	**-81,250.00**
	Intergovernmental Revenues				
202-000-3372-000	Other Grants	0.00	0.00	-6,620.00	6,620.00
	Intergovernmental Revenues	**0.00**	**0.00**	**-6,620.00**	**6,620.00**
	Charges for Service				
202-000-3470-000	Annual Membership Fees	-137,218.00	-102,913.50	-147,793.54	44,880.04
202-000-3471-000	Monthly Membership Fees	-736,113.00	-552,084.75	-376,575.09	-175,509.66
202-000-3472-000	Daily Use Fees	-67,668.00	-50,751.00	-40,998.00	-9,753.00
202-000-3473-000	EF Basic ClassesPrograms	0.00	0.00	0.00	0.00
202-000-3474-000	EF Personal & Specialty Train	-110,000.00	-82,500.00	-17,670.20	-64,829.80
202-000-3475-000	EF Spinning Classes	-25,000.00	-18,750.00	-1,836.93	-16,913.07
202-000-3476-000	Gym Rentals	-15,000.00	-11,250.00	-735.00	-10,515.00
202-000-3477-000	Pool Rentals	-30,000.00	-22,500.00	-3,363.25	-19,136.75
202-000-3478-000	Room Rentals	-6,500.00	-4,875.00	-3,332.00	-1,543.00
202-000-3480-000	Retail	-6,500.00	-4,875.00	-1,084.49	-3,790.51
202-000-3481-000	Enrollment Fees	-14,820.00	-11,115.00	-12,987.00	1,872.00
202-000-3482-000	Locker Rental	-9,000.00	-6,750.00	-1,205.50	-5,544.50
202-000-3483-000	Towel Service	-18,495.00	-13,871.25	-2,555.50	-11,315.75
202-000-3484-000	Child Watch	-1,000.00	-750.00	-966.00	216.00
202-000-3485-603	Swim Lessons	-125,979.00	-94,484.25	-98,035.80	3,551.55
202-000-3485-604	Youth Programs	-22,350.00	-16,762.50	-3,885.00	-12,877.50
202-000-3485-605	Gym Programs	-8,500.00	-6,375.00	-4,224.00	-2,151.00
202-000-3485-606	AdultFamily Programs	-4,450.00	-3,337.50	-6,715.40	3,377.90
202-000-3485-607	Active Adult Programs	-850.00	-637.50	-1,639.00	1,001.50
202-000-3485-608	Community Programs	-15,400.00	-11,550.00	-768.00	-10,782.00
202-000-3485-609	Birthday Parties	-20,000.00	-15,000.00	-17,574.98	2,574.98
202-000-3485-610	Summer Camps	-40,000.00	-30,000.00	-45,146.74	15,146.74
	Charges for Service	**-1,414,843.00**	**-1,061,132.25**	**-789,091.42**	**-272,040.83**
	Miscellaneous Revenues				
202-000-3731-000	Silver Sneakers	-34,232.00	-25,674.00	-22,592.50	-3,081.50
202-000-3732-000	Renew ActiveOne Pass	-48,746.00	-36,559.50	-22,974.30	-13,585.20
202-000-3800-000	Cash OverShort	0.00	0.00	-84.26	84.26
	Miscellaneous Revenues	**-82,978.00**	**-62,233.50**	**-45,651.06**	**-16,582.44**
202	The Rookery Activity Center	-1,822,821.00	-1,367,115.75	-1,003,862.48	-363,253.27

General Ledger

Budget to Actual

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Period 01 - 09
Fiscal Year 2023

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
202	The Rookery Activity Center				
	Personal Services				
202-451-4101-000	Salaries - RAC	$ 517,067.00	$ 387,800.25	$ 336,932.29	$ 50,867.96
202-451-4102-000	Overtime - RAC	$ -	$ -	$ 868.84	$ (868.84)
202-451-4103-000	Part-time Wages - RAC	$ 495,000.00	$ 371,250.00	$ 375,331.45	$ (4,081.45)
202-451-4103-601	Part-time Wages RAC Child Wa	$ -	$ -	$ -	$ -
202-451-4103-603	Part-time Wages RAC Swim Less	$ 33,447.00	$ 25,085.25	$ 34,138.50	$ (9,053.25)
202-451-4103-604	Part-time Wages RAC Youth Prog	$ 9,150.00	$ 6,862.50	$ -	$ 6,862.50
202-451-4103-605	Part-time Wages RAC Gym Prog	$ 1,950.00	$ 1,462.50	$ 172.00	$ 1,290.50
202-451-4103-606	Part-time Wages RAC A/F Prog	$ 1,000.00	$ 750.00	$ 1,195.25	$ (445.25)
202-451-4103-608	Part-time Wages RAC Comm Prog	$ 1,700.00	$ 1,275.00	$ -	$ 1,275.00
202-451-4103-609	Part-time Wages RAC Birthdays	$ 2,600.00	$ 1,950.00	$ 1,710.90	$ 239.10
202-451-4103-610	Part-time Wages RAC Summer Cam	$ 25,000.00	$ 18,750.00	$ 25,390.25	$ (6,640.25)
202-451-4121-000	PERA RAC	$ 57,343.00	$ 43,007.25	$ 39,197.64	$ 3,809.61
202-451-4121-601	PERA RAC Child Watch	$ -	$ -	$ -	$ -
202-451-4121-603	PERA RAC Swim Less	$ -	$ -	$ 507.74	$ (507.74)
202-451-4121-606	PERA RAC A/F Prog	$ -	$ -	$ 34.39	$ (34.39)
202-451-4121-610	PERA RAC Summer Camp	$ -	$ -	$ 104.74	$ (104.74)
202-451-4122-000	FICA RAC	$ 77,423.00	$ 58,067.25	$ 53,209.01	$ 4,858.24
202-451-4122-601	FICA RAC Child Watch	$ -	$ -	$ -	$ -
202-451-4122-603	FICA RAC Swim Less	$ -	$ -	$ 2,626.15	$ (2,626.15)
202-451-4122-605	FICA RAC Gym Prog	$ -	$ -	$ 14.06	$ (14.06)
202-451-4122-606	FICA RAC A/F Prog	$ -	$ -	$ 91.45	$ (91.45)
202-451-4122-609	FICA RAC Birthdays	$ -	$ -	$ 132.04	$ (132.04)
202-451-4122-610	FICA RAC Summer Camp	$ -	$ -	$ 1,955.17	$ (1,955.17)
202-451-4131-000	Health Insurance	$ 56,575.00	$ 42,431.25	$ 36,950.79	$ 5,480.46
202-451-4133-000	Life Insurance	$ 1,398.00	$ 1,048.50	$ 901.48	$ 147.02
202-451-4134-000	Dental Insurance	$ 4,287.00	$ 3,215.25	$ 2,143.83	$ 1,071.42
202-451-4141-000	Reemployment Insurance	$ -	$ -	$ 26.96	$ (26.96)
202-451-4151-000	Workers Compensation	$ 29,232.00	$ 21,924.00	$ 23,154.00	$ (1,230.00)
	Personal Services	**$ 1,313,172.00**	**$ 984,879.00**	**$ 936,788.93**	**$ 48,090.07**
	Supplies				
202-451-4200-000	Office Supplies-RAC	$ 5,500.00	$ 4,125.00	$ 3,815.51	$ 309.49
202-451-4200-603	Office Supplies RAC Swim Less	$ 1,000.00	$ 750.00	$ 776.01	$ (26.01)
202-451-4200-604	Office Supplies RAC Youth Prog	$ 1,550.00	$ 1,162.50	$ 134.28	$ 1,028.22
202-451-4200-605	Office Supplies RAC Gym Prog	$ 350.00	$ 262.50	$ 321.26	$ (58.76)
202-451-4200-606	Office Supplies RAC A/F Prog	$ 2,000.00	$ 1,500.00	$ 542.42	$ 957.58
202-451-4200-607	Office Supplies RAC ActAd Prog	$ 500.00	$ 375.00	$ 136.67	$ 238.33
202-451-4200-608	Office Supplies RAC Comm Prog	$ 2,000.00	$ 1,500.00	$ 63.91	$ 1,436.09
202-451-4200-609	Office Supplies RAC Birthdays	$ 1,000.00	$ 750.00	$ 481.43	$ 268.57
202-451-4200-610	Office Supplies RAC Summer Cam	$ 6,500.00	$ 4,875.00	$ 3,150.19	$ 1,724.81

202-451-4200-805	Office Supplies RAC Misc Prog	$	-	$	-	$	5,372.73	$	(5,372.73)
202-451-4211-000	Maintenance Supplies-RAC	$	46,500.00	$	34,875.00	$	17,863.56	$	17,011.44
202-451-4222-000	Chemicals	$	7,200.00	$	5,400.00	$	7,845.36	$	(2,445.36)
202-451-4235-000	Resale Items	$	5,000.00	$	3,750.00	$	979.58	$	2,770.42
202-451-4240-000	Small Tools/Equip-RAC	$	10,000.00	$	7,500.00	$	2,848.42	$	4,651.58
	Supplies	**$**	**89,100.00**	**$**	**66,825.00**	**$**	**44,331.33**	**$**	**22,493.67**
	Services & Charges								
202-451-4300-000	Professional Services-RAC	$	10,000.00	$	7,500.00	$	12,169.76	$	(4,669.76)
202-451-4310-000	Other Consultant	$	57,779.00	$	43,334.25	$	43,477.84	$	(143.59)
202-451-4321-000	Telephone- RAC	$	2,750.00	$	2,062.50	$	2,888.61	$	(826.11)
202-451-4322-000	Postage-RAC	$	2,500.00	$	1,875.00	$	-	$	1,875.00
202-451-4330-000	Travel/Tuition-RAC	$	3,000.00	$	2,250.00	$	6,587.62	$	(4,337.62)
202-451-4340-000	Advertising-RAC	$	667.00	$	500.25	$	420.00	$	80.25
202-451-4345-000	Payment Processing	$	38,997.00	$	29,247.75	$	15,202.65	$	14,045.10
202-451-4361-000	Building Insurance-RAC	$	26,290.00	$	19,717.50	$	26,839.00	$	(7,121.50)
202-451-4370-000	Uniforms-RAC	$	2,850.00	$	2,137.50	$	1,521.00	$	616.50
202-451-4381-000	Electricity-RAC	$	88,000.00	$	66,000.00	$	66,070.39	$	(70.39)
202-451-4382-000	Utilities-RAC	$	10,920.00	$	8,190.00	$	11,568.61	$	(3,378.61)
202-451-4383-000	Heat-RAC	$	55,750.00	$	41,812.50	$	29,415.58	$	12,396.92
202-451-4384-000	Sanitation-RAC	$	6,000.00	$	4,500.00	$	2,932.49	$	1,567.51
	Services & Charges	**$**	**305,503.00**	**$**	**229,127.25**	**$**	**219,093.55**	**$**	**10,033.70**
	Contractual Services								
202-451-4410-000	Contracted Services-RAC	$	12,500.00	$	9,375.00	$	8,035.89	$	1,339.11
202-451-4410-604	Contracted Services RAC Youth	$	-	$	-	$	980.00	$	(980.00)
202-451-4410-605	Contracted Srvs RAC Gym Prog	$	-	$	-	$	520.00	$	(520.00)
202-451-4410-606	Contracted Services RAC Adult	$	800.00	$	600.00	$	-	$	600.00
202-451-4410-607	Contracted Srvs RAC ActAd Prog	$	-	$	-	$	4,080.00	$	(4,080.00)
202-451-4410-608	Contracted Srvs RAC Comm Prog	$	6,750.00	$	5,062.50	$	(2,920.00)	$	7,982.50
202-451-4410-610	Contracted Srvs Summer Camp	$	-	$	-	$	3,195.72	$	(3,195.72)
202-451-4411-000	Cont Srvs - Fitness Provider	$	241,230.00	$	180,922.50	$	118,608.92	$	62,313.58
202-451-4415-000	Rental Equipment	$	-	$	-	$	681.75	$	(681.75)
202-451-4418-000	Special Projects	$	8,750.00	$	6,562.50	$	-	$	6,562.50
202-451-4452-000	Subscriptions/Dues-RAC	$	1,000.00	$	750.00	$	1,239.98	$	(489.98)
202-451-4900-000	Marketing	$	11,000.00	$	8,250.00	$	13,533.85	$	(5,283.85)
	Contractual Services	**$**	**282,030.00**	**$**	**211,522.50**	**$**	**147,956.11**	**$**	**63,566.39**
202	The Rookery Activity Center	$	1,989,805.00	$	1,492,353.75	$	1,348,169.92	$	144,183.83

General Ledger
Budget to Actual

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Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	**Water Operating**				
601-000-3150-000	Penalties & Interest	0.00	0.00	-46.15	-22.56
601-000-3248-000	Water Hook Up Charge	-41,250.00	-30,937.50	-22,250.00	-28,270.00
601-000-3372-000	Other Grants	0.00	0.00	-4,894.62	0.00
601-000-3406-000	Water Meter Sales	-50,000.00	-37,500.00	-72,147.19	-61,112.85
601-000-3407-000	Irrigation Controller Sales	-5,000.00	-3,750.00	-3,715.00	-3,420.00
601-000-3620-000	Interest On Investments	-50,000.00	-37,500.00	-88,824.41	287,034.50
601-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-32,554.60	0.00
601-000-3714-000	Miscellaneous Revenue	-1,800.00	-1,350.00	-2,335.00	-919.00
601-000-3730-000	Refunds & Reimbursements	0.00	0.00	-246.73	-10,893.74
601-000-3850-000	Flat Water Charge	-441,420.00	-331,065.00	-320,492.75	-215,642.81
601-000-3855-000	Water Sales	-1,308,841.00	-981,630.75	-1,212,727.76	-929,384.85
601-000-3858-000	Penalty	-22,000.00	-16,500.00	-30,635.94	-20,809.47
601-000-3910-000	Sale of Fixed Assets	0.00	0.00	-976.87	0.00
601	**Water Operating**	**-1,920,311.00**	**-1,440,233.25**	**-1,791,847.02**	**-983,440.78**
602	**Sewer Operating**				
602-000-3150-000	Penalties & Interest	0.00	0.00	-46.58	-22.55
602-000-3249-000	Sewer Hook Up Charge	-33,000.00	-24,750.00	-18,630.00	-23,060.00
602-000-3372-000	Other Grants	0.00	0.00	-51,953.00	0.00
602-000-3620-000	Interest On Investments	-80,000.00	-60,000.00	-154,251.96	463,198.02
602-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-55,422.14	0.00
602-000-3856-000	Sewer Sales	-1,827,010.00	-1,370,257.50	-1,496,389.82	-1,405,917.15
602-000-3858-000	Penalty	-26,000.00	-19,500.00	-29,123.00	-21,383.23
602-000-3910-000	Sale of Fixed Assets	-500.00	-375.00	-976.88	0.00
602	**Sewer Operating**	**-1,966,510.00**	**-1,474,882.50**	**-1,806,793.38**	**-987,184.91**
603	**Storm Water Operating**				
603-000-3150-000	Penalties & Interest	0.00	0.00	-1.72	0.00
603-000-3620-000	Interest On Investments	0.00	0.00	-5,746.94	3,124.93
603-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-1,569.16	0.00
603-000-3858-000	Penalty	0.00	0.00	-9,411.29	-3,564.21
603-000-3859-000	Storm Water Utility	-536,470.00	-402,352.50	-421,680.32	-366,428.90
603	**Storm Water Operating**	**-536,470.00**	**-402,352.50**	**-438,409.43**	**-366,868.18**

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Budget to Actual

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Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating				
	Personal Services				
601-494-4101-000	Salaries - Water	285,610.00	214,207.50	172,371.79	171,346.12
601-494-4102-000	Overtime - Water	7,000.00	5,250.00	4,791.40	5,105.72
601-494-4105-000	On CallStandby	5,000.00	3,750.00	0.00	-344.35
601-494-4106-000	Temporaries - Water	9,860.00	7,395.00	4,812.75	3,610.50
601-494-4108-000	Wellness Program-Water	72.00	54.00	0.00	26.77
601-494-4121-000	PERA	22,321.00	16,740.75	14,021.14	13,477.53
601-494-4122-000	FICA Water	23,521.00	17,640.75	13,402.94	13,141.54
601-494-4123-000	Def Comp Employer Contribution	145.00	108.75	0.00	101.49
601-494-4131-000	Health Insurance	35,939.00	26,954.25	17,197.22	18,272.33
601-494-4133-000	Life Insurance	905.00	678.75	458.59	445.62
601-494-4134-000	Dental Insurance	2,481.00	1,860.75	1,435.50	1,274.12
601-494-4151-000	Workers Compensation	10,406.00	7,804.50	10,326.00	7,404.00
	Personal Services	**403,260.00**	**302,445.00**	**238,817.33**	**233,861.39**
	Supplies				
601-494-4200-000	Office Supplies-Water	2,500.00	1,875.00	2,414.31	1,234.84
601-494-4211-000	Maintenance Supplies-Water	45,000.00	33,750.00	9,744.24	38,769.55
601-494-4212-000	Vehicle Fuel	12,000.00	9,000.00	0.00	0.00
601-494-4215-000	Water Meters	150,000.00	112,500.00	109,383.37	76,912.99
601-494-4216-000	Irrigation Controllers	20,000.00	15,000.00	29,878.17	19,798.90
601-494-4222-000	Chemicals	125,000.00	93,750.00	148,451.18	110,767.54
601-494-4240-000	Small ToolsEquip-Water	2,500.00	1,875.00	401.46	3,435.12
	Supplies	**357,000.00**	**267,750.00**	**300,272.73**	**250,918.94**
	Services & Charges				
601-494-4300-000	Professional Services-Water	100,300.00	75,225.00	91,602.72	94,657.09
601-494-4301-000	Municipal Attorney	0.00	0.00	14,411.86	4,137.00
601-494-4304-000	Municipal Engineer	25,000.00	18,750.00	21,920.33	14,170.82
601-494-4308-000	Auditor	0.00	0.00	6,760.50	0.00
601-494-4310-000	Other Consultant-Water	16,547.00	12,410.25	13,181.86	19,030.69
601-494-4321-000	Telephone-Water	5,000.00	3,750.00	2,614.24	2,564.39
601-494-4322-000	Postage-Water	5,500.00	4,125.00	3,511.00	2,934.53
601-494-4330-000	TravelTuition-Water	4,500.00	3,375.00	2,184.50	1,000.00
601-494-4340-000	Advertising-Water	10,000.00	7,500.00	2,260.12	3,238.07
601-494-4345-000	Payment Processing	11,000.00	8,250.00	8,498.22	6,967.61
601-494-4360-000	Insurance	26,840.00	20,130.00	26,107.00	16,303.00
601-494-4363-000	Auto Insurance	1,000.00	750.00	954.00	951.00
601-494-4370-000	Uniforms-Water	900.00	675.00	486.69	535.97
601-494-4381-000	Electricity-Water	90,000.00	67,500.00	83,811.88	76,501.90
601-494-4382-000	Utilities-Water	15,000.00	11,250.00	5,181.59	4,727.07
601-494-4383-000	Heat-Water	5,000.00	3,750.00	2,255.30	2,468.66
	Services & Charges	**316,587.00**	**237,440.25**	**285,741.81**	**250,187.80**
	Contractual Services				
601-494-4410-000	Contracted Services-Water	64,495.00	48,371.25	8,990.76	6,368.87
601-494-4452-000	SubscriptionsDues-Water	1,000.00	750.00	698.12	637.87
	Contractual Services	**65,495.00**	**49,121.25**	**9,688.88**	**7,006.74**
	Capital Outlay				
601-494-5000-000	Capital Outlay	0.00	0.00	41,283.50	1,049,840.91
	Capital Outlay	**0.00**	**0.00**	**41,283.50**	**1,049,840.91**
	Operating Transfers				
601-494-4910-000	Operating Transfers	980,020.00	735,015.00	0.00	0.00
	Operating Transfers	**980,020.00**	**735,015.00**	**0.00**	**0.00**

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating	2,122,362.00	1,591,771.50	875,804.25	1,791,815.78
602	Sewer Operating				
	Personal Services				
602-495-4101-000	Salaries - Sewer	285,610.00	214,207.50	172,371.77	171,346.56
602-495-4102-000	Overtime - Sewer	7,000.00	5,250.00	4,791.30	5,105.59
602-495-4105-000	On CallStandby	5,000.00	3,750.00	0.00	-344.35
602-495-4106-000	Temporaries - Sewer	9,860.00	7,395.00	4,812.75	3,610.50
602-495-4108-000	Wellness Program-Sewer	72.00	54.00	0.00	26.77
602-495-4121-000	PERA	22,321.00	16,740.75	14,020.81	13,477.73
602-495-4122-000	FICA Sewer	23,521.00	17,640.75	13,402.59	13,142.02
602-495-4123-000	Def Comp Employer Contribution	145.00	108.75	0.00	101.49
602-495-4131-000	Health Insurance	35,939.00	26,954.25	17,197.08	18,271.99
602-495-4133-000	Life Insurance	905.00	678.75	457.91	444.91
602-495-4134-000	Dental Insurance	2,481.00	1,860.75	1,435.50	1,274.12
602-495-4151-000	Workers Compensation	23,602.00	17,701.50	21,276.00	15,676.00
	Personal Services	**416,456.00**	**312,342.00**	**249,765.71**	**242,133.33**
	Supplies				
602-495-4200-000	Office Supplies-Sewer	2,500.00	1,875.00	2,374.33	1,234.85
602-495-4211-000	Maintenance Supplies-Sewer	45,000.00	33,750.00	5,641.73	47,326.38
602-495-4212-000	Vehicle Fuel	12,000.00	9,000.00	0.00	0.00
602-495-4240-000	Small ToolsEquip-Sewer	2,500.00	1,875.00	709.45	3,221.87
	Supplies	**62,000.00**	**46,500.00**	**8,725.51**	**51,783.10**
	Services & Charges				
602-495-4300-000	Professional Services-Sewer	165,300.00	123,975.00	141,514.59	53,463.06
602-495-4301-146	Municipal Attorney	0.00	0.00	192.50	0.00
602-495-4304-000	Municipal Engineer	25,000.00	18,750.00	9,768.84	11,818.06
602-495-4304-146	Municipal Engineer	0.00	0.00	6,188.00	33,858.00
602-495-4308-000	Auditor	0.00	0.00	10,366.10	0.00
602-495-4310-000	Other Consultant-Sewer	16,547.00	12,410.25	13,181.85	19,030.69
602-495-4321-000	Telephone-Sewer	1,500.00	1,125.00	929.61	1,254.56
602-495-4322-000	Postage-Sewer	5,000.00	3,750.00	3,286.64	2,934.52
602-495-4330-000	TravelTuition-Sewer	4,500.00	3,375.00	2,828.04	1,680.00
602-495-4340-000	Advertising-Sewer	500.00	375.00	0.00	0.00
602-495-4345-000	Payment Processing	11,000.00	8,250.00	8,498.27	6,967.62
602-495-4360-000	Insurance	22,130.00	16,597.50	25,587.00	18,454.00
602-495-4363-000	Auto Insurance	1,000.00	750.00	954.00	951.00
602-495-4370-000	Uniforms-Sewer	900.00	675.00	486.69	535.97
602-495-4381-000	Electricity-Sewer	32,000.00	24,000.00	25,415.79	23,875.48
602-495-4382-000	Utilities-Sewer	15,000.00	11,250.00	8,496.33	8,686.68
602-495-4383-000	Heat-Sewer	1,800.00	1,350.00	1,300.44	1,256.25
	Services & Charges	**302,177.00**	**226,632.75**	**258,994.69**	**184,765.89**
	Contractual Services				
602-495-4405-000	MCES Sewer Charges	1,165,549.00	874,161.75	971,290.40	906,449.10
602-495-4410-000	Contracted Services-Sewer	81,560.00	61,170.00	59,072.64	3,629.78
602-495-4452-000	SubscriptionsDues-Sewer	1,000.00	750.00	656.95	243.09
	Contractual Services	**1,248,109.00**	**936,081.75**	**1,031,019.99**	**910,321.97**
	Capital Outlay				
602-495-5000-000	Capital Outlay	35,000.00	26,250.00	31,250.00	44,139.90
602-495-5000-146	Capital Outlay - 2022 ESLD	0.00	0.00	-25,680.23	158,735.51
	Capital Outlay	**35,000.00**	**26,250.00**	**5,569.77**	**202,875.41**
	Operating Transfers				
602-495-4910-000	Operating Transfers	225,420.00	169,065.00	0.00	0.00
	Operating Transfers	**225,420.00**	**169,065.00**	**0.00**	**0.00**
602	Sewer Operating	2,289,162.00	1,716,871.50	1,554,075.67	1,591,879.70
603	Storm Water Operating				
	Personal Services				
603-496-4101-000	Salaries - Storm	150,293.00	112,719.75	68,239.35	66,608.17
603-496-4102-000	Overtime - Storm	0.00	0.00	1,373.78	1,400.63
603-496-4108-000	Wellness Program	72.00	54.00	0.00	0.00
603-496-4121-000	PERA	11,272.00	8,454.00	5,593.35	5,100.89
603-496-4122-000	FICA Storm Water	11,497.00	8,622.75	5,179.88	5,088.04
603-496-4123-000	Def Comp Employer Contribution	145.00	108.75	0.00	101.49

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
603-496-4131-000	Health Insurance	7,819.00	5,864.25	2,684.31	2,551.77
603-496-4133-000	Life Insurance	466.00	349.50	175.18	166.38
603-496-4134-000	Dental Insurance	1,102.00	826.50	183.69	269.72
603-496-4151-000	Workers Compensation	12,719.00	9,539.25	11,637.00	3,869.00
	Personal Services	**195,385.00**	**146,538.75**	**95,066.54**	**85,156.09**
	Supplies				
603-496-4211-000	Maintenance Supplies-Storm	17,000.00	12,750.00	0.00	11,467.16
603-496-4212-000	Vehicle Fuel	4,000.00	3,000.00	0.00	0.00
603-496-4240-000	Small ToolsEquip-Storm	3,000.00	2,250.00	0.00	0.00
	Supplies	**24,000.00**	**18,000.00**	**0.00**	**11,467.16**
	Services & Charges				
603-496-4300-000	Professional Services-Storm	5,000.00	3,750.00	0.00	0.00
603-496-4304-000	Municipal Engineer	37,000.00	27,750.00	36,491.50	14,500.86
603-496-4321-000	Telephone-Storm	350.00	262.50	13.50	12.75
603-496-4322-000	Postage-Storm	955.00	716.25	841.05	764.41
603-496-4330-000	TravelTuition-Storm	1,700.00	1,275.00	500.00	637.48
603-496-4360-000	Insurance	40.00	30.00	60.00	14.00
603-496-4363-000	Auto Insurance	260.00	195.00	0.00	0.00
	Services & Charges	**45,305.00**	**33,978.75**	**37,906.05**	**15,929.50**
	Contractual Services				
603-496-4410-000	Contracted Services-Storm	227,000.00	170,250.00	166,580.49	11,454.16
603-496-4452-000	SubscriptionsDues-Storm	500.00	375.00	364.95	339.75
	Contractual Services	**227,500.00**	**170,625.00**	**166,945.44**	**11,793.91**
	Capital Outlay				
603-496-5000-000	Capital Outlay	44,280.00	33,210.00	0.00	0.00
	Capital Outlay	**44,280.00**	**33,210.00**	**0.00**	**0.00**
603	Storm Water Operating	536,470.00	402,352.50	299,918.03	124,346.66