



1st Quarter 2023 Financial Report

**City of Lino Lakes  
Investments Summary  
For the Quarter Ended March 31, 2023**

**Portfolio Characteristics**

Book Value	\$49,378,581
Market Value	\$47,282,237
Unrealized Gain (Loss)	-\$2,096,344 (1)
Years to Effective Maturity	2.00
Years to Final Maturity	5.34

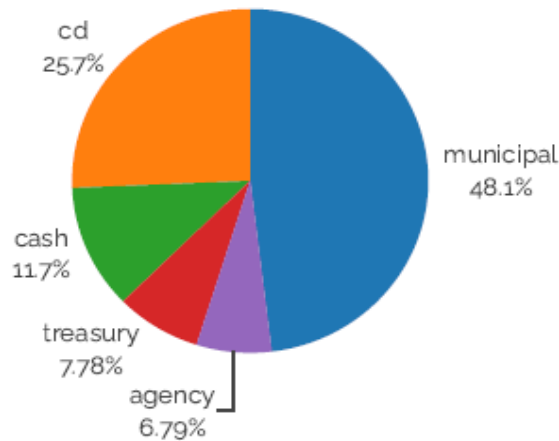
**YTD Performance**

Interest Earnings	\$277,512
Unrealized Gain (Loss)	\$718,494

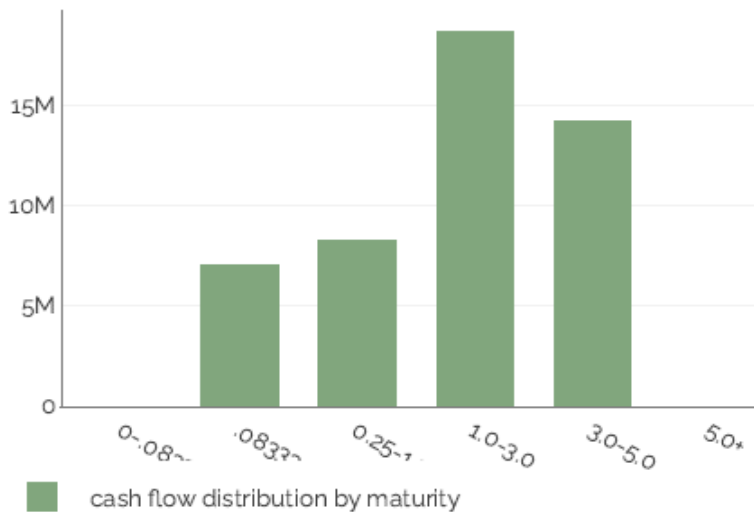
**Notes**

(1) An unrealized loss is a decrease in the value of an investment that an investor holds. A gain or loss becomes realized when the investment is sold. The City's investments are not intended to be sold, but instead held to maturity. The unrealized loss is a function of rising interest rates.

**Sector Distribution**



**Cash Flow Distribution**



**City of Lino Lakes**  
**Cash Balance by Fund**  
**For the Quarter Ended March 31, 2023**

Fund	Cash Balance
101 General Fund	\$ 5,611,153
202 Rookery Activity Center	(343,447)
203 Economic Development Authority	229,222
204 Cable TV & Communications	270,004
205 Blue Heron Days	15,629
206 Federal Forfeiture - Justice	6,738
207 State Narcotics Forfeiture	30,043
208 DUI Forfeitures	68,491
209 Forfeitures - Other	1,726
210 Federal Forfeiture - Treasury	37,897
211 K9 Unit	14,696
213 American Rescue Plan Funds	260,469
301 Closed Bond	473,362
315 Certificates of Indebtedness	309,658
332 2007A G.O. T.I.F Bonds	147,689
333 2009A G.O. Improvement Note	1,376
335 2012A G.O. Bonds	62,130
336 2013A G.O. Improvement Bonds	252,363
337 2014A G.O. Improvement Bonds	306,972
338 2015A G.O. Bonds	423,255
339 2015 EDA Lease Revenue Bonds	103,880
340 2016A G.O. Capital Note	928
341 2016A G.O. Utility Revenue Bonds	262,704
342 2016B G.O. Improvement Bonds	-
343 2016C Tax Abatement Bonds	149,051
344 2018A G.O. Bond	1,194,518
345 2020A G.O. Utility Revenue Bonds	275,081
346 2021A G.O. Street Reconstruction Bonds	8,963
401 Building and Facilities	1,011,852
402 Capital Equipment Replacement	669,634
403 Office Equipment Replacement	40,206
405 Dedicated Parks	1,965,356
406 Area & Unit Trunk	8,733,432
417 T.I.F District 1-10	3,020
418 T.I.F District 1-11	(33,444)
419 T.I.F District 1-12	220,106
420 Municipal State Aid (MSA)	3,697,026
421 Pavement Management	386,733
422 Surface Water Management	1,735,729
423 Street Reconstruction	568,393
425 Park & Trail Improvements	183,908
484 Comp Plan Updates	(1,729)
487 Pheasant Run Reconstruction	452,568
601 Water Operating	5,096,956
602 Sewer Operating	9,000,962
603 Storm Water Operating	241,827
801 Contractor Deposits	2,999,975
810 Foxborough Environmental & Stewardship	124,401
811 Preserve Environmental & Stewardship	10,778
	<u>\$ 47,282,237</u>

**City of Lino Lakes**  
**General Fund Budget to Actual (Unaudited)**  
**For the Quarter Ended March 31, 2023**

	<b>Annual Budget</b>	<b>Budget Thru 03/31/2023</b>	<b>Actuals Thru 03/31/2023</b>	<b>Variance - Favorable (Unfavorable)</b>	<b>Percent Received or Expended Based on Budget Thru 03/31/2023</b>
<b>Revenues</b>					
Property Taxes	\$ 9,734,585	\$ 2,433,646	\$ -	\$ (2,433,646) *	- %
Licenses and Permits	1,103,401	275,850	238,819	(37,031)	86.6
Intergovernmental Revenue	687,417	171,854	133,258	(38,596) (1)	77.5
Charges For Services	292,422	73,106	48,655	(24,450) (2)	66.6
Fines & Forfeits	101,100	25,275	20,022	(5,253)	79.2
Investment Income	30,000	7,500	95,063	87,563 (3)	1,267.5
Miscellaneous Revenue	208,491	52,123	77,497	25,374 (4)	148.7
Transfers In	20,000	5,000	20,000	15,000	400.0
<b>Total Revenues</b>	<b>12,177,416</b>	<b>3,044,354</b>	<b>633,313</b>	<b>(2,411,041)</b>	<b>20.8</b>
<b>Expenditures</b>					
Mayor & Council	104,155	26,039	12,782	13,256	49.1
Administration	682,512	170,628	122,539	48,089 (5)	71.8
Elections	20,750	5,188	61	5,127	1.2
Charter Administration	7,463	1,866	-	1,866	-
Finance	686,582	171,646	151,814	19,831	88.4
Legal Consultants	138,000	34,500	28,396	6,105	82.3
Economic Development	125,284	31,321	12,910	18,411 (6)	41.2
Planning & Zoning	174,211	43,553	35,596	7,957	81.7
Engineering	96,354	24,089	7,245	16,844 (7)	30.1
Community Development	202,022	50,506	46,261	4,245	91.6
Police	4,768,078	1,192,020	1,248,507	(56,488)	104.7
Fire	959,909	239,977	278,630	(38,653)	116.1
Building Inspections	503,763	125,941	112,857	13,084	89.6
Streets	998,965	249,741	241,500	8,241	96.7
Fleet Management	664,251	166,063	211,890	(45,827) (8)	127.6
Government Buildings	572,410	143,103	179,827	(36,724) (9)	125.7
Parks	1,013,940	253,485	189,174	64,311 (10)	74.6
Recreation	-	-	-	-	-
Environmental	60,364	15,091	9,613	5,478	63.7
Solid Waste	82,214	20,554	17,730	2,823	86.3
Forestry	82,189	20,547	16,987	3,561	82.7
Other	234,000	58,500	-	58,500 (11)	-
<b>Total Expenditures</b>	<b>12,177,416</b>	<b>3,044,354</b>	<b>2,924,318</b>	<b>120,036</b>	<b>96.1</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,291,004)</b>	<b>\$ (2,291,004)</b>	

\* 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) Half of the Municipal State Aid (MSA) allocation for street maintenance was received in February with the remainder expected in July. Police and Fire State Aid are received in full in October. The solid waste grant from Anoka County is reimbursement for program expenditures and is received in October and February of the subsequent year.
- (2) School Resource Officer (SRO) reimbursement from Centennial School District is budgeted within Police Other Revenues. Reimbursement for January through June SRO services will be received in June.

**City of Lino Lakes**  
**General Fund Budget to Actual (Unaudited)**  
**For the Quarter Ended March 31, 2023**

- (3) Interest rates are favorable and surpassing budget expectations. Portfolio market yield is 4.49% compared to 1.63% at March 31, 2022.
- (4) Gas franchise fees are surpassing budget expectations as Centennial Utilities customers and usage increase.
- (5) Favorable variance due to vacancies in the City Clerk and Deputy City Clerk positions slightly offset by unfavorable variance in contracted services due to the annual CivicPlus website maintenance paid in full.
- (6) Favorable variance due to Economic Development Intern vacancy and lodging tax remittance. March lodging tax was remitted to the Twin Cities Gateway in April (timing difference).
- (7) February and March engineering services paid in second quarter (timing difference).
- (8) Unfavorable variance due to the purchase of shop parts to keep in stock, professional services to mount and install new tires on a loader, auto insurance premiums paid through August, and an unreimbursed insurance claim resulting from damage to a plow truck.
- (9) Unfavorable variance due to general liability, property, and excess liability insurance premiums paid through August. Slightly offset by a favorable variance in professional services which accounts for repairs in City buildings.
- (10) Favorable variance due to the contracted services budget which is seasonal in nature (i.e. portable restrooms, weed control, trail maintenance, etc.) that will be utilized throughout the Summer/Fall.
- (11) 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 March 31, 2023**

	<b>Annual Budget</b>	<b>Budget Thru 03/31/2023</b>	<b>Actuals Thru 03/31/2023</b>	<b>Variance - Favorable (Unfavorable)</b>	<b>Percent Received or Expended Based on Budget Thru 03/31/2023</b>
<b>Revenues</b>					
Property Taxes	\$ 325,000	\$ 81,250	\$ -	\$ (81,250) *	- %
Charges For Services	1,414,843	353,711	326,447	(27,264)	92.3
Miscellaneous Revenue	82,978	20,745	16,049	(4,695)	77.4
<b>Total Revenues</b>	<b>1,822,821</b>	<b>455,705</b>	<b>342,496</b>	<b>(113,209)</b>	<b>75.2</b>
<b>Expenditures</b>					
Personal Services	1,313,172	328,293	287,082	41,211	87.4
Supplies	89,100	22,275	22,662	(387)	101.7
Services & Charges	305,503	76,376	87,852	(11,476)	115.0
Contractual Services	282,030	70,508	41,124	29,383 (1)	58.3
<b>Total Expenditures</b>	<b>1,989,805</b>	<b>497,451</b>	<b>438,720</b>	<b>58,731</b>	<b>88.2</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (166,984)</b>	<b>\$ (41,746)</b>	<b>\$ (96,224)</b>	<b>\$ (54,478)</b>	

\* 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 primarily a result of fees due to Endurance Fitness in accordance with the Professional Management Services Agreement. The monthly fee is remitted within the applicable month, but the quarterly fee is remitted within 45 day of quarter end (timing difference). The quarterly fee accounts for revenue sharing of personal training and spinning classes.

**City of Lino Lakes**  
**Water Fund Budget to Actual (Unaudited)**  
**For the Quarter Ended March 31, 2023**

	Annual Budget	Budget Thru 03/31/2023	Actuals Thru 03/31/2023	Prior Year Thru 03/31/2022	Variance - Favorable (Unfavorable)
<b>Revenues</b>					
Water Hook Up Charge	\$ 41,250	\$ 10,313	\$ 5,250	\$ 6,500	\$ (1,250)
Water Meter Sales	50,000	12,500	25,010	14,524	10,486
Irrigation Controllor Sales	5,000	1,250	140	1,350	(1,210)
Interest On Investments	50,000	12,500	30,237	(151,435)	181,672 (1)
Change in FV of Investments	-	-	52,599	-	52,599 (1)
Miscellaneous Revenue	1,800	450	120	494	(374)
Flat Water Charge	441,420	110,355	95,156	71,151	24,005 (2)
Water Sales	1,308,841	327,210	174,132	163,343	10,789
Penalty	22,000	5,500	8,901	5,077	3,824
Sale of Fixed Assets	-	-	977	-	977
<b>Total Revenues</b>	<b>1,920,311</b>	<b>480,078</b>	<b>392,522</b>	<b>111,004</b>	<b>281,518</b>
<b>Expenditures</b>					
Personal Services	403,260	100,815	85,800	65,875	(19,926)
Supplies	357,000	89,250	25,450	49,249	23,799 (3)
Services & Charges	316,587	79,147	63,320	48,941	(14,379)
Contractual Services	65,495	16,374	1,680	1,412	(268)
Capital Outlay	-	-	(10,456)	36,832	47,288 (4)
Transfers Out	980,020	245,005	-	-	-
<b>Total Expenditures</b>	<b>2,122,362</b>	<b>530,591</b>	<b>165,794</b>	<b>202,309</b>	<b>36,514</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (202,051)</b>	<b>\$ (50,513)</b>	<b>\$ 226,727</b>	<b>\$ (91,305)</b>	<b>\$ 318,033</b>

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

- (1) Interest rates are favorable and surpassing budget expectations. Portfolio market yield is 4.49% compared to 1.63% at March 31, 2022. In 2022, negative interest resulted from unrealized losses on investments. Unrealized losses reflect a decrease in the value of an investment that an investor holds due to rising interest rates. In 2023, a change in accounting practice occurred and the change in fair value of investments is broken out from interest earnings.
- (2) Increase in water rates combined with an increase in accounts. The Flat Water Charge increased from \$10/Quarter/REU to \$15/Quarter/REU in Q1 2023 due to financing a Water Treatment Plant. In addition, there were 5,637 accounts in Q1 2023 compared to 5,423 in Q1 2022.
- (3) Favorable variance due to irrigation controllers purchased in April in the current year compared to February of the previous year (timing difference).
- (4) Variance from prior year due to timing of capital projects and purchases. Retainage payable at 12/31/2022 on the Water Tower #2 Rehabilitation Project was reversed in January 2023 and has not yet been remitted to the contractor. In the prior year, a Utilities vehicle (50% charged to Sewer) was replaced.

**City of Lino Lakes**  
**Sewer Fund Budget to Actual (Unaudited)**  
**For the Quarter Ended March 31, 2023**

	Annual Budget	Budget Thru 03/31/2023	Actuals Thru 03/31/2023	Prior Year Thru 03/31/2022	Variance - Favorable (Unfavorable)
<b>Revenues</b>					
Sewer Hook Up Charge	\$ 33,000	\$ 8,250	\$ 4,400	\$ 5,400	\$ (1,000)
Interest On Investments	80,000	20,000	52,705	(232,865)	285,569 (1)
Change in FV of Investments	-	-	89,666	-	89,666 (1)
Sewer Sales	1,827,010	456,753	492,022	463,170	28,852 (2)
Penalty	26,000	6,500	8,114	3,560	4,554
Sale of Fixed Assets	500	125	977	-	977
<b>Total Revenues</b>	<b>1,966,510</b>	<b>491,628</b>	<b>647,883</b>	<b>239,266</b>	<b>408,617</b>
<b>Expenditures</b>					
Personal Services	416,456	104,114	92,491	70,802	(21,688) (3)
Supplies	62,000	15,500	5,712	16,633	10,921
Services & Charges	302,177	75,544	78,644	45,748	(32,896) (4)
Contractual Services	1,248,109	312,027	388,841	363,025	(25,816) (5)
Capital Outlay	35,000	8,750	(25,680)	33,169	58,849 (6)
Operating Transfers	225,420	56,355	-	-	-
<b>Total Expenditures</b>	<b>2,289,162</b>	<b>572,291</b>	<b>540,008</b>	<b>529,378</b>	<b>(10,630)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (322,652)</b>	<b>\$ (80,663)</b>	<b>\$ 107,876</b>	<b>\$ (290,111)</b>	<b>\$ 397,987</b>

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

- (1) Interest rates are favorable and surpassing budget expectations. Portfolio market yield is 4.49% compared to 1.63% at March 31, 2022. In 2022, negative interest resulted from unrealized losses on investments. Unrealized losses reflect a decrease in the value of an investment that an investor holds due to rising interest rates. In 2023, a change in accounting practice occurred and the change in fair value of investments is broken out from interest earnings.
- (2) Increase in sewer rates combined with an increase in accounts. 5,637 accounts in Q1 2023 compared to 5,423 in Q1 2022.
- (3) Unfavorable variance due to the reallocation of staff and addition of General Maintenance Worker in March 2022.
- (4) Unfavorable variance due to professional services within budget in current year including clean and televise sewer lines and lift station upgrades and repairs.
- (5) Met Council Environmental Services Sewer Charges increased 7% in 2023. The increase was budgeted.
- (6) Variance from prior year due to timing of capital projects and purchases. Retainage payable at 12/31/2022 on the East Shadow Lake Drive Project was reversed in January 2023 and has not yet been remitted to the contractor. In the prior year, a Utilities vehicle (50% charged to Water) was replaced.



**City of Lino Lakes**  
**Storm Water Fund Budget to Actual (Unaudited)**  
**For the Quarter Ended March 31, 2023**

	<b>Annual Budget</b>	<b>Budget Thru 03/31/2023</b>	<b>Actuals Thru 03/31/2023</b>	<b>Prior Year Thru 03/31/2022</b>	<b>Variance - Favorable (Unfavorable)</b>
<b>Revenues</b>					
Interest On Investments	\$ -	\$ -	\$ 1,471	\$ (172)	\$ 1,642
Change in FV of Investments	-	-	3,067	-	3,067
Penalty	-	-	2,086	-	2,086
Storm Water Utility	536,470	134,118	113,716	62,954	50,763 (1)
<b>Total Revenues</b>	<b>536,470</b>	<b>134,118</b>	<b>120,340</b>	<b>62,782</b>	<b>57,559</b>
<b>Expenditures</b>					
Personal Services	195,385	48,846	41,625	17,913	(23,712) (2)
Supplies	24,000	6,000	-	-	-
Services & Charges	45,305	11,326	4,178	1,722	(2,455)
Contractual Services	227,500	56,875	116,505	549	(115,956) (3)
Capital Outlay	44,280	11,070	-	-	-
<b>Total Expenditures</b>	<b>536,470</b>	<b>134,118</b>	<b>162,308</b>	<b>20,185</b>	<b>(142,123)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (41,968)</b>	<b>\$ 42,597</b>	<b>\$ (84,564)</b>

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 due in May 2022.
- (2) Unfavorable variance due to the reallocation of staff and workers compensation insurance premiums.
- (3) Contracted services accounts for contractor payments 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.lynych  
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 Period 01 - 03  
 Fiscal Year 2023



Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
	<b>Taxes</b>				
101-000-3010-000	Current Taxes	-9,694,085.00	-2,423,521.25	0.00	-2,423,521.25
101-000-3020-000	Delinquent Taxes	-40,000.00	-10,000.00	0.00	-10,000.00
101-000-3150-000	Penalties & Interest	-500.00	-125.00	0.00	-125.00
	<b>Taxes</b>	<b>-9,734,585.00</b>	<b>-2,433,646.25</b>	<b>0.00</b>	<b>-2,433,646.25</b>
	<b>Licenses &amp; Permits</b>				
101-000-3201-000	Liquor License - Bar	-32,000.00	-8,000.00	0.00	-8,000.00
101-000-3202-000	Liquor License - Beer	-1,000.00	-250.00	0.00	-250.00
101-000-3203-000	Off Sale Liquor License	-2,000.00	-500.00	0.00	-500.00
101-000-3204-000	Sunday Liquor License	-1,900.00	-475.00	0.00	-475.00
101-000-3205-000	Club Liquor License	-300.00	-75.00	0.00	-75.00
101-000-3208-000	Investigation Fee	-1,000.00	-250.00	-595.00	345.00
101-000-3209-000	Garbage Removal License	-2,000.00	-500.00	0.00	-500.00
101-000-3210-000	Temporary Consumption Permi	-300.00	-75.00	-50.00	-25.00
101-000-3211-000	Tobacco License	-600.00	-150.00	0.00	-150.00
101-000-3212-000	Cannabinoid License	0.00	0.00	-216.69	216.69
101-000-3213-000	Contractor's License	-15,691.00	-3,922.75	-2,270.00	-1,652.75
101-000-3215-000	Rental Housing License	-5,834.00	-1,458.50	-2,198.25	739.75
101-000-3219-000	Dance	-35.00	-8.75	0.00	-8.75
101-000-3220-000	Fireworks License	-200.00	-50.00	0.00	-50.00
101-000-3222-000	Massage License	-1,000.00	-250.00	-133.00	-117.00
101-000-3223-000	Peddler's License	-2,500.00	-625.00	-500.00	-125.00
101-000-3225-000	Lodging Tax	-85,000.00	-21,250.00	-15,729.00	-5,521.00
101-000-3250-000	Building Permits	-552,135.00	-138,033.75	-100,429.05	-37,604.70
101-000-3251-000	Plan Inspection Fee	-228,326.00	-57,081.50	-61,252.65	4,171.15
101-000-3252-000	Erosion Control Permit	-31,200.00	-7,800.00	-3,520.00	-4,280.00
101-000-3253-000	Plumbing Permit	-31,710.00	-7,927.50	-5,778.00	-2,149.50
101-000-3254-000	Heating & Air Conditioning	-64,593.00	-16,148.25	-34,398.40	18,250.15
101-000-3255-000	Septic Plumbing Permit	-5,577.00	-1,394.25	-800.00	-594.25
101-000-3256-000	Septic System Permit	-7,000.00	-1,750.00	-500.00	-1,250.00
101-000-3259-000	Fence Permit	-4,700.00	-1,175.00	-759.00	-416.00
101-000-3260-000	Dog License	-1,250.00	-312.50	-119.00	-193.50
101-000-3262-000	Sign Permit	-926.00	-231.50	-280.00	48.50
101-000-3263-000	Road Overweight Permit	0.00	0.00	-50.00	50.00
101-000-3264-000	Underground Utility Permit	-18,624.00	-4,656.00	-8,886.75	4,230.75
101-000-3266-000	Miscellaneous Permits	-6,000.00	-1,500.00	-354.00	-1,146.00
	<b>Licenses &amp; Permits</b>	<b>-1,103,401.00</b>	<b>-275,850.25</b>	<b>-238,818.79</b>	<b>-37,031.46</b>
	<b>Intergovernmental Revenues</b>				
101-000-3314-000	TZD Safe Roads Grant	-25,000.00	-6,250.00	0.00	-6,250.00
101-000-3341-000	Market Value Credit	-3,500.00	-875.00	0.00	-875.00
101-000-3345-000	Municipal State Aid (MSA)	-275,000.00	-68,750.00	-133,258.00	64,508.00
101-000-3346-000	Police State Aid	-260,000.00	-65,000.00	0.00	-65,000.00
101-000-3349-000	Fire State Aid	-21,703.00	-5,425.75	0.00	-5,425.75
101-000-3351-000	Other Fire Aid	-20,000.00	-5,000.00	0.00	-5,000.00
101-000-3360-000	Solid Waste (Anoka County)	-82,214.00	-20,553.50	0.00	-20,553.50
	<b>Intergovernmental Revenues</b>	<b>-687,417.00</b>	<b>-171,854.25</b>	<b>-133,258.00</b>	<b>-38,596.25</b>
	<b>Charges for Service</b>				
101-000-3265-000	Land Use Administration Fee	-10,023.00	-2,505.75	-3,740.00	1,234.25
101-000-3404-000	Sales Of Supplies (MapsEtc)	-100.00	-25.00	0.00	-25.00
101-000-3405-000	Assessment Searches	-9,000.00	-2,250.00	-1,420.00	-830.00
101-000-3414-000	SACSurcharge Fee	-5,000.00	-1,250.00	-1,331.46	81.46
101-000-3417-000	Aerial Map Fee	-12,000.00	-3,000.00	0.00	-3,000.00
101-000-3420-000	Police Reports	-800.00	-200.00	-300.00	100.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-000-3422-000	Police Other Revenues	-165,000.00	-41,250.00	-19,515.00	-21,735.00
101-000-3433-000	Public Works Fees	-7,500.00	-1,875.00	-9,823.81	7,948.81
101-000-3470-000	Other Park Revenues	-4,000.00	-1,000.00	-25.00	-975.00
101-000-3492-000	EngineeringPlanning Fees	-28,999.00	-7,249.75	0.00	-7,249.75
101-000-3494-000	Investment Management Fees	-50,000.00	-12,500.00	-12,500.01	0.01
	<b>Charges for Service</b>	<b>-292,422.00</b>	<b>-73,105.50</b>	<b>-48,655.28</b>	<b>-24,450.22</b>
	<b>Fines &amp; Forfeits</b>				
101-000-3510-000	Fines & Forfeits	-100,000.00	-25,000.00	-19,421.60	-5,578.40
101-000-3512-000	Driving Diversion Prog (DDP)	-1,100.00	-275.00	-600.00	325.00
	<b>Fines &amp; Forfeits</b>	<b>-101,100.00</b>	<b>-25,275.00</b>	<b>-20,021.60</b>	<b>-5,253.40</b>
	<b>Investment Income</b>				
101-000-3620-000	Interest On Investments	-30,000.00	-7,500.00	-37,208.68	29,708.68
101-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-57,854.49	57,854.49
	<b>Investment Income</b>	<b>-30,000.00</b>	<b>-7,500.00</b>	<b>-95,063.17</b>	<b>87,563.17</b>
	<b>Miscellaneous Revenues</b>				
101-000-3350-000	Circle Pines Gas Franchise	-55,000.00	-13,750.00	-36,376.92	22,626.92
101-000-3640-000	Building Rents	-200.00	-50.00	0.00	-50.00
101-000-3730-000	Refunds & Reimbursements	-30,000.00	-7,500.00	-3,009.25	-4,490.75
101-000-3740-000	Lease Revenue	-121,291.00	-30,322.75	-37,633.43	7,310.68
101-000-3800-000	Cash OverShort	0.00	0.00	-2.00	2.00
101-000-3810-000	Miscellaneous Revenue	-2,000.00	-500.00	0.00	-500.00
101-000-3910-000	Sale of Fixed Assets	0.00	0.00	-475.00	475.00
	<b>Miscellaneous Revenues</b>	<b>-208,491.00</b>	<b>-52,122.75</b>	<b>-77,496.60</b>	<b>25,373.85</b>
	<b>Other Financing Sources</b>				
101-000-3920-000	Operating Transfers	-20,000.00	-5,000.00	-20,000.00	15,000.00
	<b>Other Financing Sources</b>	<b>-20,000.00</b>	<b>-5,000.00</b>	<b>-20,000.00</b>	<b>15,000.00</b>
101	General Fund	-12,177,416.00	-3,044,354.00	-633,313.44	-2,411,040.56

# General Ledger

## Budget to Actual

User: hannah.lynych  
 Printed: 5/2/2023 3:28:05 PM  
 Period 01 - 03  
 Fiscal Year 2023



Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101	General Fund				
<b>401</b>	<b>MayorCouncil</b>				
101-401-4101-000	Salaries - MayorCouncil	46,458.00	11,614.50	11,614.50	0.00
101-401-4121-000	PERA	2,323.00	580.75	580.74	0.01
101-401-4122-000	FICA MayorCouncil	674.00	168.50	169.26	-0.76
101-401-4151-000	Worker's Compensation	265.00	66.25	60.00	6.25
101-401-4300-000	Professional Services	4,000.00	1,000.00	0.00	1,000.00
101-401-4330-000	TravelTuition-MayorCouncil	1,500.00	375.00	0.00	375.00
101-401-4340-000	Advertising	200.00	50.00	0.00	50.00
101-401-4343-000	Newsletter - MayorCouncil	23,475.00	5,868.75	0.00	5,868.75
101-401-4452-000	SubscriptionsDues	19,760.00	4,940.00	0.00	4,940.00
101-401-4900-000	Marketing & Education	5,500.00	1,375.00	357.87	1,017.13
<b>401</b>	<b>MayorCouncil</b>	<b>104,155.00</b>	<b>26,038.75</b>	<b>12,782.37</b>	<b>13,256.38</b>
<b>402</b>	<b>Administration</b>				
101-402-4101-000	Salaries - Administration	501,184.00	125,296.00	77,044.87	48,251.13
101-402-4108-000	Wellness Program-Admin	720.00	180.00	0.00	180.00
101-402-4121-000	PERA	37,589.00	9,397.25	7,000.20	2,397.05
101-402-4122-000	FICA Admin	38,341.00	9,585.25	5,885.61	3,699.64
101-402-4123-000	Def Comp Employer Contribution	1,604.00	401.00	0.00	401.00
101-402-4131-000	Health Insurance	26,927.00	6,731.75	2,700.00	4,031.75
101-402-4133-000	Life Insurance	1,153.00	288.25	181.89	106.36
101-402-4134-000	Dental Insurance	3,062.00	765.50	0.00	765.50
101-402-4151-000	Workers Compensation	4,152.00	1,038.00	2,497.00	-1,459.00
101-402-4300-000	Professional Services-Admin	13,900.00	3,475.00	3,092.27	382.73
101-402-4310-000	Other Consultant-Admin	9,000.00	2,250.00	267.50	1,982.50
101-402-4321-000	Telephone	1,080.00	270.00	270.00	0.00
101-402-4330-000	TravelTuition-Admin	8,500.00	2,125.00	3,231.54	-1,106.54
101-402-4340-000	Advertising-Admin	2,500.00	625.00	524.00	101.00
101-402-4410-000	Contracted Services-Admin	29,800.00	7,450.00	19,428.57	-11,978.57
101-402-4452-000	SubscriptionsDues-Admin	3,000.00	750.00	416.00	334.00
<b>402</b>	<b>Administration</b>	<b>682,512.00</b>	<b>170,628.00</b>	<b>122,539.45</b>	<b>48,088.55</b>
<b>403</b>	<b>Elections</b>				
101-403-4101-000	Salaries - Elections	11,000.00	2,750.00	0.00	2,750.00
101-403-4122-000	FICA Elections	100.00	25.00	0.00	25.00
101-403-4151-000	Workers Compensation	150.00	37.50	61.00	-23.50
101-403-4200-000	Office Supplies-Elections	1,000.00	250.00	0.00	250.00
101-403-4340-000	Advertising-Elections	2,000.00	500.00	0.00	500.00
101-403-4410-000	Contracted Services-Elections	6,500.00	1,625.00	0.00	1,625.00
<b>403</b>	<b>Elections</b>	<b>20,750.00</b>	<b>5,187.50</b>	<b>61.00</b>	<b>5,126.50</b>
<b>405</b>	<b>Charter</b>				
101-405-4300-000	Professional Services-Charter	1,000.00	250.00	0.00	250.00
101-405-4300-999	Professional Services-Charter	6,463.00	1,615.75	0.00	1,615.75
<b>405</b>	<b>Charter</b>	<b>7,463.00</b>	<b>1,865.75</b>	<b>0.00</b>	<b>1,865.75</b>
<b>407</b>	<b>Finance</b>				
101-407-4101-000	Salaries - Finance	237,715.00	59,428.75	53,006.42	6,422.33
101-407-4108-000	Wellness Program-Finance	720.00	180.00	0.00	180.00
101-407-4121-000	PERA	17,829.00	4,457.25	4,638.07	-180.82
101-407-4122-000	FICA Finance	18,185.00	4,546.25	3,879.80	666.45
101-407-4131-000	Health Insurance	26,164.00	6,541.00	7,984.30	-1,443.30
101-407-4133-000	Life Insurance	628.00	157.00	143.16	13.84
101-407-4134-000	Dental Insurance	1,592.00	398.00	357.32	40.68
101-407-4151-000	Workers Compensation	1,969.00	492.25	1,147.00	-654.75
101-407-4200-000	Office Supplies-Finance	1,000.00	250.00	289.11	-39.11
101-407-4308-000	Auditor	20,500.00	5,125.00	3,500.00	1,625.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-407-4310-000	Other Consultant-Finance	247,600.00	61,900.00	76,230.46	-14,330.46
101-407-4330-000	TravelTuition-Finance	6,000.00	1,500.00	0.00	1,500.00
101-407-4340-000	Advertising-Finance	1,100.00	275.00	0.00	275.00
101-407-4342-000	Truth In Taxation	2,180.00	545.00	0.00	545.00
101-407-4345-000	Payment Processing	2,000.00	500.00	111.41	388.59
101-407-4410-000	Contracted Services-Finance	100,000.00	25,000.00	0.00	25,000.00
101-407-4452-000	SubscriptionsDues-Finance	1,400.00	350.00	527.00	-177.00
<b>407</b>	<b>Finance</b>	<b>686,582.00</b>	<b>171,645.50</b>	<b>151,814.05</b>	<b>19,831.45</b>
<b>414</b>	<b>Legal Consultants</b>				
101-414-4301-000	Consultants Municipal Atto	30,000.00	7,500.00	1,767.50	5,732.50
101-414-4303-000	Consultants Criminal Attor	108,000.00	27,000.00	26,628.00	372.00
<b>414</b>	<b>Legal Consultants</b>	<b>138,000.00</b>	<b>34,500.00</b>	<b>28,395.50</b>	<b>6,104.50</b>
<b>415</b>	<b>Economic Development</b>				
101-415-4106-000	Temporaries - Econ Dev	25,636.00	6,409.00	568.00	5,841.00
101-415-4121-000	PERA	0.00	0.00	64.20	-64.20
101-415-4122-000	FICA Econ Dev	1,961.00	490.25	43.46	446.79
101-415-4151-000	Workers Compensation	212.00	53.00	109.00	-56.00
101-415-4200-000	Office Supplies-Econ Dev	0.00	0.00	38.54	-38.54
101-415-4300-000	Professional Services-Econ Dev	15,350.00	3,837.50	1,210.00	2,627.50
101-415-4330-000	TravelTuition-Econ Dev	350.00	87.50	350.00	-262.50
101-415-4340-000	Advertising-Econ Dev	300.00	75.00	0.00	75.00
101-415-4452-000	SubscriptionsDues-Econ Dev	725.00	181.25	570.00	-388.75
101-415-4900-000	Marketing	80,750.00	20,187.50	9,957.00	10,230.50
<b>415</b>	<b>Economic Development</b>	<b>125,284.00</b>	<b>31,321.00</b>	<b>12,910.20</b>	<b>18,410.80</b>
<b>416</b>	<b>Planning &amp; Zoning</b>				
101-416-4101-000	Salaries - P&Z	99,863.00	24,965.75	22,483.20	2,482.55
101-416-4121-000	PERA	7,490.00	1,872.50	1,960.38	-87.88
101-416-4122-000	FICA P&Z	7,640.00	1,910.00	1,649.78	260.22
101-416-4131-000	Health Insurance	8,064.00	2,016.00	2,604.55	-588.55
101-416-4133-000	Life Insurance	265.00	66.25	64.65	1.60
101-416-4134-000	Dental Insurance	612.00	153.00	204.16	-51.16
101-416-4151-000	Workers Compensation	827.00	206.75	482.00	-275.25
101-416-4200-000	Office Supplies-P&Z	200.00	50.00	0.00	50.00
101-416-4300-000	Professional Services-P&Z	7,950.00	1,987.50	1,085.00	902.50
101-416-4330-000	TravelTuition-P&Z	1,450.00	362.50	928.00	-565.50
101-416-4331-000	Stipend P&Z Board	6,600.00	1,650.00	1,200.00	450.00
101-416-4340-000	Advertising-P&Z	250.00	62.50	33.84	28.66
101-416-4410-000	Contracted Services-P&Z	32,300.00	8,075.00	2,900.00	5,175.00
101-416-4452-000	SubscriptionsDues-P&Z	700.00	175.00	0.00	175.00
<b>416</b>	<b>Planning &amp; Zoning</b>	<b>174,211.00</b>	<b>43,552.75</b>	<b>35,595.56</b>	<b>7,957.19</b>
<b>417</b>	<b>Engineering</b>				
101-417-4300-000	Professional Services-Engineer	45,500.00	11,375.00	2,548.50	8,826.50
101-417-4410-000	Contracted Services-Engineer	50,854.00	12,713.50	4,696.17	8,017.33
<b>417</b>	<b>Engineering</b>	<b>96,354.00</b>	<b>24,088.50</b>	<b>7,244.67</b>	<b>16,843.83</b>
<b>418</b>	<b>Comm Dev</b>				
101-418-4101-000	Salaries - Comm Dev	155,453.00	38,863.25	34,867.21	3,996.04
101-418-4108-000	Wellness Program-Comm Dev	504.00	126.00	0.00	126.00
101-418-4121-000	PERA	11,659.00	2,914.75	3,043.91	-129.16
101-418-4122-000	FICA Comm Dev	11,892.00	2,973.00	2,661.80	311.20
101-418-4123-000	Def Comp Employer Contribution	257.00	64.25	0.00	64.25
101-418-4131-000	Health Insurance	10,584.00	2,646.00	3,504.59	-858.59
101-418-4133-000	Life Insurance	419.00	104.75	83.94	20.81
101-418-4134-000	Dental Insurance	1,041.00	260.25	204.16	56.09
101-418-4151-000	Workers Compensation	1,488.00	372.00	882.00	-510.00
101-418-4200-000	Office Supplies-Comm Dev	100.00	25.00	24.99	0.01
101-418-4300-000	Professional Services-Comm Dev	7,000.00	1,750.00	0.00	1,750.00
101-418-4330-000	TravelTuition-Comm Dev	900.00	225.00	166.00	59.00
101-418-4452-000	SubscriptionsDues-Comm Dev	725.00	181.25	822.00	-640.75
<b>418</b>	<b>Comm Dev</b>	<b>202,022.00</b>	<b>50,505.50</b>	<b>46,260.60</b>	<b>4,244.90</b>
<b>420</b>	<b>Police</b>				
101-420-4101-000	Salaries - Police	3,106,463.00	776,615.75	643,593.64	133,022.11
101-420-4102-000	Overtime - Police	76,600.00	19,150.00	23,091.71	-3,941.71
101-420-4106-000	Temporaries - Police	15,600.00	3,900.00	4,217.50	-317.50
101-420-4108-000	Wellness Program-Police	1,440.00	360.00	0.00	360.00
101-420-4121-000	PERA	532,026.00	133,006.50	149,292.46	-16,285.96
101-420-4122-000	FICA Police	66,420.00	16,605.00	13,618.76	2,986.24

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-420-4123-000	Def Comp Employer Contribution	3,604.00	901.00	1,651.97	-750.97
101-420-4131-000	Health Insurance	315,337.00	78,834.25	90,092.27	-11,258.02
101-420-4133-000	Life Insurance	7,703.00	1,925.75	1,706.82	218.93
101-420-4134-000	Dental Insurance	19,324.00	4,831.00	5,318.60	-487.60
101-420-4151-000	Workers Compensation	316,726.00	79,181.50	191,971.00	-112,789.50
101-420-4200-000	Office Supplies-Police	8,100.00	2,025.00	1,450.22	574.78
101-420-4211-000	Maintenance Supplies-Police	19,200.00	4,800.00	5,842.81	-1,042.81
101-420-4213-000	Youth Program	1,700.00	425.00	1,410.95	-985.95
101-420-4214-000	Crime Prevention	6,400.00	1,600.00	1,370.02	229.98
101-420-4240-000	Small ToolsEquip-Police	33,400.00	8,350.00	4,308.16	4,041.84
101-420-4300-000	Professional Services-Police	8,740.00	2,185.00	1,272.73	912.27
101-420-4321-000	Telephone-Police	23,360.00	5,840.00	3,855.24	1,984.76
101-420-4322-000	Postage-Police	1,000.00	250.00	22.05	227.95
101-420-4330-000	TravelTuition-Police	45,250.00	11,312.50	15,263.81	-3,951.31
101-420-4360-000	Insurance	60,720.00	15,180.00	39,174.00	-23,994.00
101-420-4370-000	Uniforms-Police	38,265.00	9,566.25	7,016.13	2,550.12
101-420-4381-000	Electricity-Police	420.00	105.00	72.99	32.01
101-420-4386-000	Police Reserves	2,000.00	500.00	0.00	500.00
101-420-4410-000	Contracted Services-Police	56,830.00	14,207.50	41,020.34	-26,812.84
101-420-4452-000	SubscriptionsDues-Police	1,450.00	362.50	1,873.00	-1,510.50
<b>420</b>	<b>Police</b>	<b>4,768,078.00</b>	<b>1,192,019.50</b>	<b>1,248,507.18</b>	<b>-56,487.68</b>
<b>421</b>	<b>Fire</b>				
101-421-4101-000	Salaries - Fire	276,214.00	69,053.50	61,870.60	7,182.90
101-421-4102-000	Overtime - Fire	2,000.00	500.00	0.00	500.00
101-421-4102-421	Overtime - Fire Stipend	0.00	0.00	143.71	-143.71
101-421-4103-000	Part-time Wages - Fire	184,013.00	46,003.25	33,144.87	12,858.38
101-421-4104-000	Paid On Call Firefighters	83,000.00	20,750.00	21,542.56	-792.56
101-421-4109-000	Fire Stipend	9,850.00	2,462.50	0.00	2,462.50
101-421-4109-421	Fire Stipend	0.00	0.00	1,664.50	-1,664.50
101-421-4121-000	PERA	63,870.00	15,967.50	15,424.87	542.63
101-421-4121-421	PERA	0.00	0.00	434.49	-434.49
101-421-4122-000	FICA Fire	25,162.00	6,290.50	5,149.24	1,141.26
101-421-4122-421	FICA Fire Stipend	0.00	0.00	22.44	-22.44
101-421-4131-000	Health Insurance	25,633.00	6,408.25	7,979.82	-1,571.57
101-421-4133-000	Life Insurance	688.00	172.00	146.37	25.63
101-421-4134-000	Dental Insurance	1,501.00	375.25	296.12	79.13
101-421-4151-000	Workers Compensation	83,585.00	20,896.25	59,537.00	-38,640.75
101-421-4200-000	Office Supplies-Fire	1,600.00	400.00	331.73	68.27
101-421-4211-000	Maintenance Supplies-Fire	7,675.00	1,918.75	881.87	1,036.88
101-421-4213-000	Youth Program	1,000.00	250.00	0.00	250.00
101-421-4214-000	Fire Prevention	3,000.00	750.00	0.00	750.00
101-421-4240-000	Small ToolsEquip-Fire	37,500.00	9,375.00	21,392.41	-12,017.41
101-421-4300-000	Professional Services-Fire	7,660.00	1,915.00	25.00	1,890.00
101-421-4321-000	Telephone-Fire	3,850.00	962.50	545.88	416.62
101-421-4322-000	Postage-Fire	1,000.00	250.00	0.00	250.00
101-421-4330-000	TravelTuition-Fire	40,000.00	10,000.00	22,433.22	-12,433.22
101-421-4340-000	Advertising-Fire	1,000.00	250.00	0.00	250.00
101-421-4370-000	Uniforms-Fire	61,500.00	15,375.00	13,547.23	1,827.77
101-421-4410-000	Contracted Services-Fire	37,088.00	9,272.00	10,801.36	-1,529.36
101-421-4452-000	SubscriptionsDues-Fire	1,520.00	380.00	1,315.00	-935.00
<b>421</b>	<b>Fire</b>	<b>959,909.00</b>	<b>239,977.25</b>	<b>278,630.29</b>	<b>-38,653.04</b>
<b>422</b>	<b>Building Inspections</b>				
101-422-4101-000	Salaries - Building	348,075.00	87,018.75	78,010.41	9,008.34
101-422-4108-000	Wellness Program-Bldg Insp	720.00	180.00	0.00	180.00
101-422-4121-000	PERA	26,106.00	6,526.50	6,808.81	-282.31
101-422-4122-000	FICA Building	26,628.00	6,657.00	5,812.73	844.27
101-422-4131-000	Health Insurance	43,112.00	10,778.00	12,992.78	-2,214.78
101-422-4133-000	Life Insurance	929.00	232.25	225.09	7.16
101-422-4134-000	Dental Insurance	2,756.00	689.00	714.64	-25.64
101-422-4151-000	Workers Compensation	3,407.00	851.75	1,996.00	-1,144.25
101-422-4200-000	Office Supplies-Building	1,500.00	375.00	102.05	272.95
101-422-4240-000	Small ToolsEquip-Bldg	150.00	37.50	0.00	37.50
101-422-4300-000	Professional Services-Bldg	6,000.00	1,500.00	4,175.00	-2,675.00
101-422-4321-000	Telephone-Building Inspections	2,200.00	550.00	359.16	190.84
101-422-4330-000	TravelTuition-Bldg	3,300.00	825.00	1,660.00	-835.00
101-422-4370-000	Uniforms-Building	1,140.00	285.00	0.00	285.00

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-422-4410-000	Contracted Services-Bldg	37,220.00	9,305.00	0.00	9,305.00
101-422-4452-000	SubscriptionsDues-Bldg Insp	520.00	130.00	0.00	130.00
<b>422</b>	<b>Building Inspections</b>	<b>503,763.00</b>	<b>125,940.75</b>	<b>112,856.67</b>	<b>13,084.08</b>
<b>430</b>	<b>Streets</b>				
101-430-4101-000	Salaries - Streets	466,965.00	116,741.25	92,557.70	24,183.55
101-430-4102-000	Overtime - Streets	14,000.00	3,500.00	2,984.08	515.92
101-430-4105-000	On CallStandby	5,000.00	1,250.00	3,888.15	-2,638.15
101-430-4106-000	Temporaries - Streets	29,920.00	7,480.00	751.50	6,728.50
101-430-4121-000	PERA	36,447.00	9,111.75	8,656.96	454.79
101-430-4122-000	FICA Streets	39,465.00	9,866.25	7,150.04	2,716.21
101-430-4123-000	Def Comp Employer Contribution	326.00	81.50	0.00	81.50
101-430-4131-000	Health Insurance	48,179.00	12,044.75	13,613.91	-1,569.16
101-430-4133-000	Life Insurance	1,299.00	324.75	279.16	45.59
101-430-4134-000	Dental Insurance	3,828.00	957.00	979.96	-22.96
101-430-4151-000	Workers Compensation	48,986.00	12,246.50	29,613.00	-17,366.50
101-430-4211-000	Maintenance Supplies-Streets	12,000.00	3,000.00	631.80	2,368.20
101-430-4223-000	Street Signs	12,000.00	3,000.00	0.00	3,000.00
101-430-4224-000	Patching Materials	50,000.00	12,500.00	2,011.92	10,488.08
101-430-4228-000	SaltSand	65,000.00	16,250.00	57,542.54	-41,292.54
101-430-4229-000	GravelMisc	7,000.00	1,750.00	0.00	1,750.00
101-430-4240-000	Small ToolsEquip-Streets	4,000.00	1,000.00	180.73	819.27
101-430-4300-000	Professional Services-Streets	12,450.00	3,112.50	4,564.00	-1,451.50
101-430-4321-000	Telephone-Streets	1,000.00	250.00	196.68	53.32
101-430-4330-000	TravelTuition-Streets	5,000.00	1,250.00	20.00	1,230.00
101-430-4370-000	Uniforms-Streets	2,600.00	650.00	59.97	590.03
101-430-4385-000	Street Lights-Streets	82,000.00	20,500.00	15,302.87	5,197.13
101-430-4410-000	Contracted Services-Streets	47,000.00	11,750.00	515.00	11,235.00
101-430-4415-000	Rental Equipment	1,000.00	250.00	0.00	250.00
101-430-4452-000	SubscriptionsDues-Streets	3,500.00	875.00	0.00	875.00
<b>430</b>	<b>Streets</b>	<b>998,965.00</b>	<b>249,741.25</b>	<b>241,499.97</b>	<b>8,241.28</b>
<b>431</b>	<b>Fleet</b>				
101-431-4101-000	Salaries - Fleet	197,752.00	49,438.00	45,639.67	3,798.33
101-431-4102-000	Overtime - Fleet	2,000.00	500.00	512.55	-12.55
101-431-4121-000	PERA	14,981.00	3,745.25	3,770.69	-25.44
101-431-4122-000	FICA Fleet	15,281.00	3,820.25	3,378.62	441.63
101-431-4123-000	Def Comp Employer Contribution	326.00	81.50	0.00	81.50
101-431-4131-000	Health Insurance	30,460.00	7,615.00	4,828.46	2,786.54
101-431-4133-000	Life Insurance	569.00	142.25	113.76	28.49
101-431-4134-000	Dental Insurance	1,562.00	390.50	469.60	-79.10
101-431-4151-000	Workers Compensation	7,730.00	1,932.50	5,603.00	-3,670.50
101-431-4211-000	Maintenance Supplies-Fleet	9,300.00	2,325.00	3,510.07	-1,185.07
101-431-4212-000	Vehicle Fuel	160,000.00	40,000.00	39,661.54	338.46
101-431-4221-000	Shop Parts	65,000.00	16,250.00	28,728.91	-12,478.91
101-431-4240-000	Small ToolsEquip-Fleet	7,000.00	1,750.00	1,504.55	245.45
101-431-4300-000	Professional Services-Fleet	44,300.00	11,075.00	22,305.66	-11,230.66
101-431-4321-000	Telephone-Fleet	0.00	0.00	12.00	-12.00
101-431-4330-000	TravelTuition-Fleet	1,500.00	375.00	0.00	375.00
101-431-4363-000	Auto Insurance	39,920.00	9,980.00	40,320.75	-30,340.75
101-431-4370-000	Uniforms-Fleet	570.00	142.50	0.00	142.50
101-431-4410-000	Contracted Services-Fleet	60,000.00	15,000.00	11,429.78	3,570.22
101-431-4452-000	SubscriptionsDues-Fleet	6,000.00	1,500.00	100.00	1,400.00
<b>431</b>	<b>Fleet</b>	<b>664,251.00</b>	<b>166,062.75</b>	<b>211,889.61</b>	<b>-45,826.86</b>
<b>432</b>	<b>Government Buildings</b>				
101-432-4101-000	Salaries - Gov't Bldgs	23,379.00	5,844.75	5,235.22	609.53
101-432-4103-000	Part-time Wages - Gov't Bldgs	0.00	0.00	494.50	-494.50
101-432-4106-000	Temporaries - Gov't Bldgs	8,330.00	2,082.50	0.00	2,082.50
101-432-4121-000	PERA	1,753.00	438.25	435.67	2.58
101-432-4122-000	FICA Gov't Bldgs	2,426.00	606.50	412.10	194.40
101-432-4123-000	Def Comp Employer Contribution	326.00	81.50	0.00	81.50
101-432-4131-000	Health Insurance	1,210.00	302.50	390.70	-88.20
101-432-4133-000	Life Insurance	68.00	17.00	9.93	7.07
101-432-4134-000	Dental Insurance	92.00	23.00	30.64	-7.64
101-432-4151-000	Workers Compensation	1,072.00	268.00	498.00	-230.00
101-432-4200-000	Office Supplies-Govt Buildings	10,000.00	2,500.00	1,809.36	690.64
101-432-4211-000	Maintenance Supplies-Govt Bldg	35,000.00	8,750.00	2,911.23	5,838.77
101-432-4211-500	Maintenance Supplies-PW Bldg	0.00	0.00	379.77	-379.77



Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-432-4211-502	Maintenance Supplies-Fire #2	0.00	0.00	114.34	-114.34
101-432-4211-503	Maintenance Supplies-Civ Comp	0.00	0.00	222.80	-222.80
101-432-4240-000	Small ToolsEquip-Govt Bldg	2,400.00	600.00	0.00	600.00
101-432-4300-000	Professional Services-Govt Bld	59,000.00	14,750.00	0.00	14,750.00
101-432-4300-500	Professional Services-PW Bldg	0.00	0.00	2,561.00	-2,561.00
101-432-4300-501	Professional Services-Fire #1	0.00	0.00	1,892.00	-1,892.00
101-432-4300-503	Professional Services-Civ Comp	0.00	0.00	875.00	-875.00
101-432-4321-000	Telephone-Govt Buildings	6,864.00	1,716.00	608.91	1,107.09
101-432-4321-502	Telephone-Fire Station #2	0.00	0.00	1,105.44	-1,105.44
101-432-4321-503	Telephone-Civic Complex	0.00	0.00	194.04	-194.04
101-432-4322-000	Postage-Gov't Buildings	5,000.00	1,250.00	1,500.00	-250.00
101-432-4361-000	Building Insurance	133,790.00	33,447.50	85,436.00	-51,988.50
101-432-4381-000	Electricity-Gov't Bldgs	96,500.00	24,125.00	0.00	24,125.00
101-432-4381-500	Electricity-Public Works Bldg	0.00	0.00	2,315.02	-2,315.02
101-432-4381-501	Electricity-Fire Station #1	0.00	0.00	1,242.31	-1,242.31
101-432-4381-502	Electricity-Fire Station #2	0.00	0.00	2,570.54	-2,570.54
101-432-4381-503	Electricity-Civic Complex	0.00	0.00	10,759.62	-10,759.62
101-432-4382-000	Utilities-Gov't Bldgs	18,000.00	4,500.00	4,793.59	-293.59
101-432-4383-000	Heat-Gov't Buildings	54,000.00	13,500.00	0.00	13,500.00
101-432-4383-500	Heat-Public Works Bldg	0.00	0.00	4,841.38	-4,841.38
101-432-4383-501	Heat-Fire Station #1	0.00	0.00	2,095.59	-2,095.59
101-432-4383-502	Heat-Fire Station #2	0.00	0.00	3,103.02	-3,103.02
101-432-4383-503	Heat-Civic Complex	0.00	0.00	11,013.29	-11,013.29
101-432-4384-000	Sanitation-Gov't Bldgs	15,000.00	3,750.00	0.00	3,750.00
101-432-4384-500	Sanitation-Public Works Bldg	0.00	0.00	863.52	-863.52
101-432-4384-501	Sanitation-Fire Station #1	0.00	0.00	119.93	-119.93
101-432-4384-502	Sanitation-Fire Station #2	0.00	0.00	345.03	-345.03
101-432-4384-503	Sanitation-Civic Complex	0.00	0.00	1,116.80	-1,116.80
101-432-4410-000	Contracted Services-Govt Bldg	98,000.00	24,500.00	0.00	24,500.00
101-432-4410-500	Contracted Services-PW Bldg	0.00	0.00	4,034.10	-4,034.10
101-432-4410-501	Contracted Services-Fire #1	0.00	0.00	2,810.31	-2,810.31
101-432-4410-502	Contracted Services-Fire #2	0.00	0.00	3,523.77	-3,523.77
101-432-4410-503	Contracted Services-Civic Comp	0.00	0.00	17,162.33	-17,162.33
101-432-4452-000	SubscriptionsDues-Gov't Bldgs	200.00	50.00	0.00	50.00
<b>432</b>	<b>Government Buildings</b>	<b>572,410.00</b>	<b>143,102.50</b>	<b>179,826.80</b>	<b>-36,724.30</b>
<b>450</b>	<b>Parks</b>				
101-450-4101-000	Salaries - Parks	435,548.00	108,887.00	117,756.98	-8,869.98
101-450-4102-000	Overtime - Parks	2,000.00	500.00	729.04	-229.04
101-450-4106-000	Temporaries - Parks	57,265.00	14,316.25	4,240.00	10,076.25
101-450-4121-000	PERA	32,816.00	8,204.00	8,828.68	-624.68
101-450-4122-000	FICA Parks	37,853.00	9,463.25	7,657.39	1,805.86
101-450-4123-000	Def Comp Employer Contribution	2,638.00	659.50	1,466.42	-806.92
101-450-4131-000	Health Insurance	47,020.00	11,755.00	13,781.41	-2,026.41
101-450-4133-000	Life Insurance	1,194.00	298.50	283.32	15.18
101-450-4134-000	Dental Insurance	3,430.00	857.50	1,092.36	-234.86
101-450-4151-000	Workers Compensation	37,376.00	9,344.00	21,706.00	-12,362.00
101-450-4211-000	Maintenance Supplies-Parks	47,000.00	11,750.00	2,579.34	9,170.66
101-450-4240-000	Small ToolsEquip-Parks	3,000.00	750.00	0.00	750.00
101-450-4300-000	Professional Services-Parks	7,150.00	1,787.50	1,500.00	287.50
101-450-4321-000	Telephone-Parks	2,000.00	500.00	132.56	367.44
101-450-4330-000	TravelTuition-Parks	3,000.00	750.00	635.90	114.10
101-450-4331-000	Stipend Park Board	2,750.00	687.50	1,200.00	-512.50
101-450-4370-000	Uniforms-Parks	1,900.00	475.00	239.90	235.10
101-450-4381-000	Electricity-Parks	3,500.00	875.00	753.39	121.61
101-450-4382-000	Utilities-Parks	25,000.00	6,250.00	568.54	5,681.46
101-450-4383-000	Heat-Parks	5,000.00	1,250.00	1,764.33	-514.33
101-450-4384-000	Sanitation-Parks	1,800.00	450.00	0.00	450.00
101-450-4410-000	Contracted Services-Parks	254,000.00	63,500.00	2,183.45	61,316.55
101-450-4415-000	Rental Equipment	500.00	125.00	0.00	125.00
101-450-4452-000	SubscriptionsDues-Parks	200.00	50.00	75.00	-25.00
<b>450</b>	<b>Parks</b>	<b>1,013,940.00</b>	<b>253,485.00</b>	<b>189,174.01</b>	<b>64,310.99</b>
<b>451</b>	<b>Recreation</b>				
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



Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
101-451-4321-000	Telephone-Recreation	0.00	0.00	0.00	0.00
<b>451</b>	<b>Recreation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>461</b>	<b>Environmental</b>				
101-461-4101-000	Salaries - Environmental	25,525.00	6,381.25	5,726.99	654.26
101-461-4106-000	Temporaries - Environmental	15,300.00	3,825.00	0.00	3,825.00
101-461-4121-000	PERA	1,914.00	478.50	501.06	-22.56
101-461-4122-000	FICA Environmental	3,123.00	780.75	436.61	344.14
101-461-4131-000	Health Insurance	2,419.00	604.75	781.40	-176.65
101-461-4133-000	Life Insurance	79.00	19.75	16.62	3.13
101-461-4134-000	Dental Insurance	184.00	46.00	61.24	-15.24
101-461-4151-000	Workers Compensation	420.00	105.00	246.00	-141.00
101-461-4211-000	Maintenance Supplies-Env	700.00	175.00	0.00	175.00
101-461-4240-000	Small ToolsEquip-Env	300.00	75.00	39.95	35.05
101-461-4300-000	Professional Services-Env	1,000.00	250.00	0.00	250.00
101-461-4321-000	Telephone-Environmental	400.00	100.00	57.90	42.10
101-461-4330-000	TravelTuition-Env	1,100.00	275.00	651.33	-376.33
101-461-4331-000	Stipend Environmental Board	6,600.00	1,650.00	0.00	1,650.00
101-461-4410-000	Contracted Services-Env	1,000.00	250.00	919.00	-669.00
101-461-4452-000	SubscriptionsDues-Env	300.00	75.00	175.00	-100.00
<b>461</b>	<b>Environmental</b>	<b>60,364.00</b>	<b>15,091.00</b>	<b>9,613.10</b>	<b>5,477.90</b>
<b>462</b>	<b>Solid Waste</b>				
101-462-4101-000	Salaries - Solid Waste	17,017.00	4,254.25	3,817.81	436.44
101-462-4102-000	Overtime - Solid Waste	1,600.00	400.00	0.00	400.00
101-462-4106-000	Temporaries - Solid Waste	25,636.00	6,409.00	5,408.00	1,001.00
101-462-4121-000	PERA	1,396.00	349.00	796.08	-447.08
101-462-4122-000	FICA Solid Waste	3,385.00	846.25	704.84	141.41
101-462-4131-000	Health Insurance	1,613.00	403.25	520.93	-117.68
101-462-4133-000	Life Insurance	58.00	14.50	11.10	3.40
101-462-4134-000	Dental Insurance	122.00	30.50	40.84	-10.34
101-462-4151-000	Workers Compensation	367.00	91.75	199.00	-107.25
101-462-4200-000	Office Supplies-Solid Waste	1,100.00	275.00	574.08	-299.08
101-462-4330-000	TravelTuition-Solid Waste	220.00	55.00	0.00	55.00
101-462-4340-000	Advertising-Solid Waste	7,000.00	1,750.00	2,564.83	-814.83
101-462-4410-000	Contracted Services-So. Waste	22,700.00	5,675.00	3,092.66	2,582.34
<b>462</b>	<b>Solid Waste</b>	<b>82,214.00</b>	<b>20,553.50</b>	<b>17,730.17</b>	<b>2,823.33</b>
<b>463</b>	<b>Forestry</b>				
101-463-4101-000	Salaries - Forestry	21,271.00	5,317.75	4,772.39	545.36
101-463-4121-000	PERA	1,595.00	398.75	417.61	-18.86
101-463-4122-000	FICA Forestry	1,627.00	406.75	363.80	42.95
101-463-4131-000	Health Insurance	2,016.00	504.00	651.13	-147.13
101-463-4133-000	Life Insurance	68.00	17.00	13.86	3.14
101-463-4134-000	Dental Insurance	153.00	38.25	51.04	-12.79
101-463-4151-000	Workers Compensation	1,829.00	457.25	1,065.00	-607.75
101-463-4211-000	Maintenance Supplies-Forestry	3,000.00	750.00	0.00	750.00
101-463-4240-000	Small ToolsEquip-Forestry	250.00	62.50	0.00	62.50
101-463-4370-000	Uniforms-Forestry	380.00	95.00	301.75	-206.75
101-463-4410-000	Contracted Services-Forestry	50,000.00	12,500.00	9,350.00	3,150.00
<b>463</b>	<b>Forestry</b>	<b>82,189.00</b>	<b>20,547.25</b>	<b>16,986.58</b>	<b>3,560.67</b>
<b>499</b>	<b>Other</b>				
101-499-4905-000	Contingency	234,000.00	58,500.00	0.00	58,500.00
<b>499</b>	<b>Other</b>	<b>234,000.00</b>	<b>58,500.00</b>	<b>0.00</b>	<b>58,500.00</b>
101	General Fund	12,177,416.00	3,044,354.00	2,924,317.78	120,036.22

# General Ledger

## Budget to Actual



User: hannah.lynych  
 Printed: 5/2/2023 3:29:37 PM  
 Period 01 - 03  
 Fiscal Year 2023

Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
202	The Rookery Activity Center				
	<b>Taxes</b>				
202-000-3010-000	Current Taxes	-325,000.00	-81,250.00	0.00	-81,250.00
	<b>Taxes</b>	<b>-325,000.00</b>	<b>-81,250.00</b>	<b>0.00</b>	<b>-81,250.00</b>
	<b>Charges for Service</b>				
202-000-3470-000	Annual Membership Fees	-137,218.00	-34,304.50	-83,837.69	49,533.19
202-000-3471-000	Monthly Membership Fees	-736,113.00	-184,028.25	-119,279.62	-64,748.63
202-000-3472-000	Daily Use Fees	-67,668.00	-16,917.00	-21,752.50	4,835.50
202-000-3474-000	EF Personal & Specialty Train	-110,000.00	-27,500.00	-13,408.00	-14,092.00
202-000-3475-000	EF Spinning Classes	-25,000.00	-6,250.00	0.00	-6,250.00
202-000-3476-000	Gym Rentals	-15,000.00	-3,750.00	-435.00	-3,315.00
202-000-3477-000	Pool Rentals	-30,000.00	-7,500.00	-1,766.25	-5,733.75
202-000-3478-000	Room Rentals	-6,500.00	-1,625.00	-1,132.00	-493.00
202-000-3480-000	Retail	-6,500.00	-1,625.00	-213.68	-1,411.32
202-000-3481-000	Enrollment Fees	-14,820.00	-3,705.00	-6,630.00	2,925.00
202-000-3482-000	Locker Rental	-9,000.00	-2,250.00	-296.14	-1,953.86
202-000-3483-000	Towel Service	-18,495.00	-4,623.75	-676.00	-3,947.75
202-000-3484-000	Child Watch	-1,000.00	-250.00	-264.00	14.00
202-000-3485-603	Swim Lessons	-125,979.00	-31,494.75	-50,136.33	18,641.58
202-000-3485-604	Youth Programs	-22,350.00	-5,587.50	-2,273.00	-3,314.50
202-000-3485-605	Gym Programs	-8,500.00	-2,125.00	-3,360.00	1,235.00
202-000-3485-606	AdultFamily Programs	-4,450.00	-1,112.50	-3,215.40	2,102.90
202-000-3485-607	Active Adult Programs	-850.00	-212.50	-240.00	27.50
202-000-3485-608	Community Programs	-15,400.00	-3,850.00	-300.00	-3,550.00
202-000-3485-609	Birthday Parties	-20,000.00	-5,000.00	-8,505.00	3,505.00
202-000-3485-610	Summer Camps	-40,000.00	-10,000.00	-8,726.21	-1,273.79
	<b>Charges for Service</b>	<b>-1,414,843.00</b>	<b>-353,710.75</b>	<b>-326,446.82</b>	<b>-27,263.93</b>
	<b>Miscellaneous Revenues</b>				
202-000-3731-000	Silver Sneakers	-34,232.00	-8,558.00	-7,840.00	-718.00
202-000-3732-000	Renew ActiveOne Pass	-48,746.00	-12,186.50	-8,174.30	-4,012.20
202-000-3800-000	Cash OverShort	0.00	0.00	-34.94	34.94
	<b>Miscellaneous Revenues</b>	<b>-82,978.00</b>	<b>-20,744.50</b>	<b>-16,049.24</b>	<b>-4,695.26</b>
202	The Rookery Activity Center	-1,822,821.00	-455,705.25	-342,496.06	-113,209.19

# General Ledger

## Budget to Actual

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Account Number	Description	Budget	YTD Budget	End Bal	YTD Bgt Var
202	The Rookery Activity Center				
	<b>Personal Services</b>				
202-451-4101-000	Salaries - RAC	517,067.00	129,266.75	114,359.54	14,907.21
202-451-4102-000	Overtime - RAC	0.00	0.00	183.64	-183.64
202-451-4103-000	Part-time Wages - RAC	495,000.00	123,750.00	99,603.53	24,146.47
202-451-4103-601	Part-time Wages RAC Child Wa	0.00	0.00	0.00	0.00
202-451-4103-603	Part-time Wages RAC Swim Less	33,447.00	8,361.75	9,313.94	-952.19
202-451-4103-604	Part-time Wages RAC Youth Prog	9,150.00	2,287.50	0.00	2,287.50
202-451-4103-605	Part-time Wages RAC Gym Prog	1,950.00	487.50	0.00	487.50
202-451-4103-606	Part-time Wages RAC AF Prog	1,000.00	250.00	0.00	250.00
202-451-4103-608	Part-time Wages RAC Comm Prog	1,700.00	425.00	0.00	425.00
202-451-4103-609	Part-time Wages RAC Birthdays	2,600.00	650.00	68.00	582.00
202-451-4103-610	Part-time Wages RAC Summer Cam	25,000.00	6,250.00	0.00	6,250.00
202-451-4121-000	PERA RAC	57,343.00	14,335.75	14,762.76	-427.01
202-451-4121-601	PERA RAC Child Watch	0.00	0.00	0.00	0.00
202-451-4121-603	PERA RAC Swim Less	0.00	0.00	235.29	-235.29
202-451-4122-000	FICA RAC	77,423.00	19,355.75	15,861.56	3,494.19
202-451-4122-601	FICA RAC Child Watch	0.00	0.00	0.00	0.00
202-451-4122-603	FICA RAC Swim Less	0.00	0.00	713.67	-713.67
202-451-4122-609	FICA RAC Birthdays	0.00	0.00	5.19	-5.19
202-451-4131-000	Health Insurance	56,575.00	14,143.75	16,947.33	-2,803.58
202-451-4133-000	Life Insurance	1,398.00	349.50	330.11	19.39
202-451-4134-000	Dental Insurance	4,287.00	1,071.75	1,020.88	50.87
202-451-4151-000	Workers Compensation	29,232.00	7,308.00	13,677.00	-6,369.00
	<b>Personal Services</b>	<b>1,313,172.00</b>	<b>328,293.00</b>	<b>287,082.44</b>	<b>41,210.56</b>
	<b>Supplies</b>				
202-451-4200-000	Office Supplies-RAC	5,500.00	1,375.00	1,463.15	-88.15
202-451-4200-603	Office Supplies RAC Swim Less	1,000.00	250.00	493.41	-243.41
202-451-4200-604	Office Supplies RAC Youth Prog	1,550.00	387.50	134.28	253.22
202-451-4200-605	Office Supplies RAC Gym Prog	350.00	87.50	91.39	-3.89
202-451-4200-606	Office Supplies RAC AF Prog	2,000.00	500.00	348.85	151.15
202-451-4200-607	Office Supplies RAC ActAd Prog	500.00	125.00	0.00	125.00
202-451-4200-608	Office Supplies RAC Comm Prog	2,000.00	500.00	0.00	500.00
202-451-4200-609	Office Supplies RAC Birthdays	1,000.00	250.00	89.48	160.52
202-451-4200-610	Office Supplies RAC Summer Cam	6,500.00	1,625.00	0.00	1,625.00
202-451-4200-805	Office Supplies RAC Misc Prog	0.00	0.00	1,633.07	-1,633.07
202-451-4211-000	Maintenance Supplies-RAC	46,500.00	11,625.00	5,626.96	5,998.04
202-451-4222-000	Chemicals	7,200.00	1,800.00	2,186.76	-386.76
202-451-4235-000	Resale Items	5,000.00	1,250.00	34.80	1,215.20
202-451-4240-000	Small ToolsEquip-RAC	10,000.00	2,500.00	674.64	1,825.36
202-451-4240-301	Small ToolsEquip-RAC-ARPA	0.00	0.00	9,885.00	-9,885.00
	<b>Supplies</b>	<b>89,100.00</b>	<b>22,275.00</b>	<b>22,661.79</b>	<b>-386.79</b>
	<b>Services &amp; Charges</b>				
202-451-4300-000	Professional Services-RAC	10,000.00	2,500.00	4,280.44	-1,780.44
202-451-4310-000	Other Consultant	57,779.00	14,444.75	27,601.00	-13,156.25
202-451-4321-000	Telephone- RAC	2,750.00	687.50	1,165.92	-478.42
202-451-4322-000	Postage-RAC	2,500.00	625.00	0.00	625.00
202-451-4330-000	TravelTuition-RAC	3,000.00	750.00	1,042.97	-292.97
202-451-4340-000	Advertising-RAC	667.00	166.75	304.50	-137.75
202-451-4345-000	Payment Processing	38,997.00	9,749.25	3,595.62	6,153.63
202-451-4361-000	Building Insurance-RAC	26,290.00	6,572.50	16,961.00	-10,388.50
202-451-4370-000	Uniforms-RAC	2,850.00	712.50	170.00	542.50
202-451-4381-000	Electricity-RAC	88,000.00	22,000.00	13,003.83	8,996.17
202-451-4382-000	Utilities-RAC	10,920.00	2,730.00	3,107.89	-377.89

<b>Account Number</b>	<b>Description</b>	<b>Budget</b>	<b>YTD Budget</b>	<b>End Bal</b>	<b>YTD Bgt Var</b>
202-451-4383-000	Heat-RAC	55,750.00	13,937.50	15,846.59	-1,909.09
202-451-4384-000	Sanitation-RAC	6,000.00	1,500.00	771.76	728.24
	<b>Services &amp; Charges</b>	<b>305,503.00</b>	<b>76,375.75</b>	<b>87,851.52</b>	<b>-11,475.77</b>
	<b>Contractual Services</b>				
202-451-4410-000	Contracted Services-RAC	12,500.00	3,125.00	2,675.81	449.19
202-451-4410-604	Contracted Services RAC Youth	0.00	0.00	500.00	-500.00
202-451-4410-605	Contracted Srvs RAC Gym Prog	0.00	0.00	120.00	-120.00
202-451-4410-606	Contracted Services RAC Adult	800.00	200.00	0.00	200.00
202-451-4410-607	Contracted Srvs RAC ActAd Prog	0.00	0.00	125.00	-125.00
202-451-4410-608	Contracted Srvs RAC Comm Prog	6,750.00	1,687.50	0.00	1,687.50
202-451-4411-000	Cont Srvs - Fitness Provider	241,230.00	60,307.50	34,995.00	25,312.50
202-451-4418-000	Special Projects	8,750.00	2,187.50	0.00	2,187.50
202-451-4452-000	SubscriptionsDues-RAC	1,000.00	250.00	1,219.98	-969.98
202-451-4900-000	Marketing	11,000.00	2,750.00	1,488.30	1,261.70
	<b>Contractual Services</b>	<b>282,030.00</b>	<b>70,507.50</b>	<b>41,124.09</b>	<b>29,383.41</b>
202	The Rookery Activity Center	1,989,805.00	497,451.25	438,719.84	58,731.41

# General Ledger Budget to Actual

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Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
<b>601</b>	<b>Water Operating</b>				
601-000-3248-000	Water Hook Up Charge	-41,250.00	-10,312.50	-5,250.00	-6,500.00
601-000-3406-000	Water Meter Sales	-50,000.00	-12,500.00	-25,009.68	-14,523.80
601-000-3407-000	Irrigation Controller Sales	-5,000.00	-1,250.00	-140.00	-1,350.00
601-000-3620-000	Interest On Investments	-50,000.00	-12,500.00	-30,237.37	151,435.11
601-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-52,598.85	0.00
601-000-3714-000	Miscellaneous Revenue	-1,800.00	-450.00	-120.00	-494.00
601-000-3850-000	Flat Water Charge	-441,420.00	-110,355.00	-95,155.69	-71,150.62
601-000-3855-000	Water Sales	-1,308,841.00	-327,210.25	-174,132.42	-163,343.14
601-000-3858-000	Penalty	-22,000.00	-5,500.00	-8,901.04	-5,077.39
601-000-3910-000	Sale of Fixed Assets	0.00	0.00	-976.87	0.00
<b>601</b>	<b>Water Operating</b>	<b>-1,920,311.00</b>	<b>-480,077.75</b>	<b>-392,521.92</b>	<b>-111,003.84</b>
<b>602</b>	<b>Sewer Operating</b>				
602-000-3249-000	Sewer Hook Up Charge	-33,000.00	-8,250.00	-4,400.00	-5,400.00
602-000-3620-000	Interest On Investments	-80,000.00	-20,000.00	-52,704.59	232,864.54
602-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-89,665.97	0.00
602-000-3856-000	Sewer Sales	-1,827,010.00	-456,752.50	-492,021.80	-463,170.16
602-000-3858-000	Penalty	-26,000.00	-6,500.00	-8,114.16	-3,560.44
602-000-3910-000	Sale of Fixed Assets	-500.00	-125.00	-976.88	0.00
<b>602</b>	<b>Sewer Operating</b>	<b>-1,966,510.00</b>	<b>-491,627.50</b>	<b>-647,883.40</b>	<b>-239,266.06</b>
<b>603</b>	<b>Storm Water Operating</b>				
603-000-3620-000	Interest On Investments	0.00	0.00	-1,470.57	171.85
603-000-3621-000	Chg in Fair Value of Invest	0.00	0.00	-3,067.26	0.00
603-000-3858-000	Penalty	0.00	0.00	-2,086.11	0.00
603-000-3859-000	Storm Water Utility	-536,470.00	-134,117.50	-113,716.47	-62,953.52
<b>603</b>	<b>Storm Water Operating</b>	<b>-536,470.00</b>	<b>-134,117.50</b>	<b>-120,340.41</b>	<b>-62,781.67</b>

# General Ledger

## Budget to Actual

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Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating				
	<b>Personal Services</b>				
601-494-4101-000	Salaries - Water	285,610.00	71,402.50	57,918.59	43,423.92
601-494-4102-000	Overtime - Water	7,000.00	1,750.00	2,006.92	2,147.24
601-494-4105-000	On CallStandby	5,000.00	1,250.00	0.00	-344.35
601-494-4106-000	Temporaries - Water	9,860.00	2,465.00	684.00	802.50
601-494-4108-000	Wellness Program-Water	72.00	18.00	0.00	0.00
601-494-4121-000	PERA	22,321.00	5,580.25	5,229.13	4,000.06
601-494-4122-000	FICA Water	23,521.00	5,880.25	4,449.09	3,395.40
601-494-4123-000	Def Comp Employer Contribution	145.00	36.25	0.00	101.49
601-494-4131-000	Health Insurance	35,939.00	8,984.75	7,685.69	7,706.67
601-494-4133-000	Life Insurance	905.00	226.25	165.99	193.50
601-494-4134-000	Dental Insurance	2,481.00	620.25	689.04	530.33
601-494-4151-000	Workers Compensation	10,406.00	2,601.50	6,972.00	3,918.00
	<b>Personal Services</b>	<b>403,260.00</b>	<b>100,815.00</b>	<b>85,800.45</b>	<b>65,874.76</b>
	<b>Supplies</b>				
601-494-4200-000	Office Supplies-Water	2,500.00	625.00	913.71	177.08
601-494-4211-000	Maintenance Supplies-Water	45,000.00	11,250.00	1,618.05	6,700.64
601-494-4212-000	Vehicle Fuel	12,000.00	3,000.00	0.00	0.00
601-494-4215-000	Water Meters	150,000.00	37,500.00	6,106.56	10,605.80
601-494-4216-000	Irrigation Controllers	20,000.00	5,000.00	0.00	19,798.90
601-494-4222-000	Chemicals	125,000.00	31,250.00	16,410.14	11,751.94
601-494-4240-000	Small ToolsEquip-Water	2,500.00	625.00	401.46	214.70
	<b>Supplies</b>	<b>357,000.00</b>	<b>89,250.00</b>	<b>25,449.92</b>	<b>49,249.06</b>
	<b>Services &amp; Charges</b>				
601-494-4300-000	Professional Services-Water	100,300.00	25,075.00	15,118.40	10,873.83
601-494-4301-000	Municipal Attorney	0.00	0.00	1,612.50	0.00
601-494-4304-000	Municipal Engineer	25,000.00	6,250.00	1,144.50	1,559.09
601-494-4308-000	Auditor	0.00	0.00	1,500.00	0.00
601-494-4310-000	Other Consultant-Water	16,547.00	4,136.75	5,408.51	7,309.81
601-494-4321-000	Telephone-Water	5,000.00	1,250.00	808.85	573.67
601-494-4322-000	Postage-Water	5,500.00	1,375.00	596.92	596.60
601-494-4330-000	TravelTuition-Water	4,500.00	1,125.00	97.50	0.00
601-494-4340-000	Advertising-Water	10,000.00	2,500.00	0.00	188.07
601-494-4345-000	Payment Processing	11,000.00	2,750.00	1,755.20	1,293.02
601-494-4360-000	Insurance	26,840.00	6,710.00	17,316.00	7,646.00
601-494-4363-000	Auto Insurance	1,000.00	250.00	645.00	629.00
601-494-4370-000	Uniforms-Water	900.00	225.00	198.94	334.95
601-494-4381-000	Electricity-Water	90,000.00	22,500.00	15,001.79	15,703.67
601-494-4382-000	Utilities-Water	15,000.00	3,750.00	1,217.40	1,265.73
601-494-4383-000	Heat-Water	5,000.00	1,250.00	898.31	967.76
	<b>Services &amp; Charges</b>	<b>316,587.00</b>	<b>79,146.75</b>	<b>63,319.82</b>	<b>48,941.20</b>
	<b>Contractual Services</b>				
601-494-4410-000	Contracted Services-Water	64,495.00	16,123.75	1,625.25	773.99
601-494-4452-000	SubscriptionsDues-Water	1,000.00	250.00	55.00	637.87
	<b>Contractual Services</b>	<b>65,495.00</b>	<b>16,373.75</b>	<b>1,680.25</b>	<b>1,411.86</b>
	<b>Capital Outlay</b>				
601-494-5000-000	Capital Outlay	0.00	0.00	-10,455.98	36,831.65
	<b>Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,455.98</b>	<b>36,831.65</b>
	<b>Operating Transfers</b>				
601-494-4910-000	Operating Transfers	980,020.00	245,005.00	0.00	0.00
	<b>Operating Transfers</b>	<b>980,020.00</b>	<b>245,005.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
601	Water Operating	2,122,362.00	530,590.50	165,794.46	202,308.53
602	Sewer Operating				
	<b>Personal Services</b>				
602-495-4101-000	Salaries - Sewer	285,610.00	71,402.50	57,918.57	43,424.05
602-495-4102-000	Overtime - Sewer	7,000.00	1,750.00	2,006.89	2,147.25
602-495-4105-000	On CallStandby	5,000.00	1,250.00	0.00	-344.35
602-495-4106-000	Temporaries - Sewer	9,860.00	2,465.00	684.00	802.50
602-495-4108-000	Wellness Program-Sewer	72.00	18.00	0.00	0.00
602-495-4121-000	PERA	22,321.00	5,580.25	5,228.81	3,999.86
602-495-4122-000	FICA Sewer	23,521.00	5,880.25	4,448.98	3,395.58
602-495-4123-000	Def Comp Employer Contribution	145.00	36.25	0.00	101.49
602-495-4131-000	Health Insurance	35,939.00	8,984.75	7,685.63	7,706.57
602-495-4133-000	Life Insurance	905.00	226.25	165.72	193.20
602-495-4134-000	Dental Insurance	2,481.00	620.25	689.04	530.33
602-495-4151-000	Workers Compensation	23,602.00	5,900.50	13,663.00	8,846.00
	<b>Personal Services</b>	<b>416,456.00</b>	<b>104,114.00</b>	<b>92,490.64</b>	<b>70,802.48</b>
	<b>Supplies</b>				
602-495-4200-000	Office Supplies-Sewer	2,500.00	625.00	913.70	177.08
602-495-4211-000	Maintenance Supplies-Sewer	45,000.00	11,250.00	4,213.04	15,755.38
602-495-4212-000	Vehicle Fuel	12,000.00	3,000.00	0.00	0.00
602-495-4240-000	Small ToolsEquip-Sewer	2,500.00	625.00	585.42	700.41
	<b>Supplies</b>	<b>62,000.00</b>	<b>15,500.00</b>	<b>5,712.16</b>	<b>16,632.87</b>
	<b>Services &amp; Charges</b>				
602-495-4300-000	Professional Services-Sewer	165,300.00	41,325.00	40,715.72	6,993.04
602-495-4304-000	Municipal Engineer	25,000.00	6,250.00	1,144.50	1,122.08
602-495-4304-146	Municipal Engineer	0.00	0.00	1,548.00	7,505.75
602-495-4308-000	Auditor	0.00	0.00	2,300.00	0.00
602-495-4310-000	Other Consultant-Sewer	16,547.00	4,136.75	5,408.51	7,309.81
602-495-4321-000	Telephone-Sewer	1,500.00	375.00	249.33	89.07
602-495-4322-000	Postage-Sewer	5,000.00	1,250.00	494.39	596.60
602-495-4330-000	TravelTuition-Sewer	4,500.00	1,125.00	741.04	0.00
602-495-4340-000	Advertising-Sewer	500.00	125.00	0.00	0.00
602-495-4345-000	Payment Processing	11,000.00	2,750.00	1,755.21	1,293.03
602-495-4360-000	Insurance	22,130.00	5,532.50	14,281.00	11,314.00
602-495-4363-000	Auto Insurance	1,000.00	250.00	645.00	629.00
602-495-4370-000	Uniforms-Sewer	900.00	225.00	198.93	334.95
602-495-4381-000	Electricity-Sewer	32,000.00	8,000.00	6,667.28	6,206.26
602-495-4382-000	Utilities-Sewer	15,000.00	3,750.00	2,178.03	2,067.48
602-495-4383-000	Heat-Sewer	1,800.00	450.00	317.00	286.42
	<b>Services &amp; Charges</b>	<b>302,177.00</b>	<b>75,544.25</b>	<b>78,643.94</b>	<b>45,747.49</b>
	<b>Contractual Services</b>				
602-495-4405-000	MCES Sewer Charges	1,165,549.00	291,387.25	388,516.16	362,579.64
602-495-4410-000	Contracted Services-Sewer	81,560.00	20,390.00	301.59	307.96
602-495-4452-000	SubscriptionsDues-Sewer	1,000.00	250.00	23.49	137.88
	<b>Contractual Services</b>	<b>1,248,109.00</b>	<b>312,027.25</b>	<b>388,841.24</b>	<b>363,025.48</b>
	<b>Capital Outlay</b>				
602-495-5000-000	Capital Outlay	35,000.00	8,750.00	0.00	33,168.90
602-495-5000-146	Capital Outlay - 2022 ESLD	0.00	0.00	-25,680.23	0.00
	<b>Capital Outlay</b>	<b>35,000.00</b>	<b>8,750.00</b>	<b>-25,680.23</b>	<b>33,168.90</b>
	<b>Operating Transfers</b>				
602-495-4910-000	Operating Transfers	225,420.00	56,355.00	0.00	0.00
	<b>Operating Transfers</b>	<b>225,420.00</b>	<b>56,355.00</b>	<b>0.00</b>	<b>0.00</b>
602	Sewer Operating	2,289,162.00	572,290.50	540,007.75	529,377.22
603	Storm Water Operating				
	<b>Personal Services</b>				
603-496-4101-000	Salaries - Storm	150,293.00	37,573.25	26,868.99	13,732.78
603-496-4102-000	Overtime - Storm	0.00	0.00	855.36	1,046.42
603-496-4108-000	Wellness Program	72.00	18.00	0.00	0.00
603-496-4121-000	PERA	11,272.00	2,818.00	2,452.10	1,108.55
603-496-4122-000	FICA Storm Water	11,497.00	2,874.25	2,066.53	1,109.80
603-496-4123-000	Def Comp Employer Contribution	145.00	36.25	0.00	101.49
603-496-4131-000	Health Insurance	7,819.00	1,954.75	1,471.36	700.71

Account Number	Description	Budget	YTD Budget	End Bal	One Year Prior Actual
603-496-4133-000	Life Insurance	466.00	116.50	90.24	59.77
603-496-4134-000	Dental Insurance	1,102.00	275.50	81.64	53.96
603-496-4151-000	Workers Compensation	12,719.00	3,179.75	7,739.00	0.00
	<b>Personal Services</b>	<b>195,385.00</b>	<b>48,846.25</b>	<b>41,625.22</b>	<b>17,913.48</b>
	<b>Supplies</b>				
603-496-4211-000	Maintenance Supplies-Storm	17,000.00	4,250.00	0.00	0.00
603-496-4212-000	Vehicle Fuel	4,000.00	1,000.00	0.00	0.00
603-496-4240-000	Small ToolsEquip-Storm	3,000.00	750.00	0.00	0.00
	<b>Supplies</b>	<b>24,000.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Services &amp; Charges</b>				
603-496-4300-000	Professional Services-Storm	5,000.00	1,250.00	0.00	0.00
603-496-4304-000	Municipal Engineer	37,000.00	9,250.00	3,829.25	1,122.08
603-496-4321-000	Telephone-Storm	350.00	87.50	4.50	3.75
603-496-4322-000	Postage-Storm	955.00	238.75	0.00	596.58
603-496-4330-000	TravelTuition-Storm	1,700.00	425.00	315.00	0.00
603-496-4360-000	Insurance	40.00	10.00	29.00	0.00
603-496-4363-000	Auto Insurance	260.00	65.00	0.00	0.00
	<b>Services &amp; Charges</b>	<b>45,305.00</b>	<b>11,326.25</b>	<b>4,177.75</b>	<b>1,722.41</b>
	<b>Contractual Services</b>				
603-496-4410-000	Contracted Services-Storm	227,000.00	56,750.00	116,140.06	209.39
603-496-4452-000	SubscriptionsDues-Storm	500.00	125.00	364.95	339.75
	<b>Contractual Services</b>	<b>227,500.00</b>	<b>56,875.00</b>	<b>116,505.01</b>	<b>549.14</b>
	<b>Capital Outlay</b>				
603-496-5000-000	Capital Outlay	44,280.00	11,070.00	0.00	0.00
	<b>Capital Outlay</b>	<b>44,280.00</b>	<b>11,070.00</b>	<b>0.00</b>	<b>0.00</b>
603	Storm Water Operating	536,470.00	134,117.50	162,307.98	20,185.03