



Jason Kaczmarek
Finance Director/Comptroller
Finance Department
jkaczmarek@westalliswi.gov
414.302.8252

MEMORANDUM

TO: Administration Committee

FROM: Jason Kaczmarek, Finance Director/Comptroller

DATE: May 16, 2023

SUBJECT: Financial Summary - 2022 General Operations

Committee members,

I am writing to provide you with a financial summary of General City operations for calendar year 2022. Overall, we ended the year better than expected, increased fund balance slightly, and will fully fund the 2023 Capital Budget (carryover category).

While annual budgeting has its challenges, our General Fund cash reserves remain healthy, equating to nearly 5 months of annual operating expenditures. This is in-line with Ehlers' recommendation of 5 to 6 months. Carrying this level of reserve balance continues to be a stated factor in our positive Aa2 bond rating from Moody's. For the year ending December 31, 2022, the City's overall fund balance increased by a modest \$100K, or 0.1% of budget.

Total revenues for the year exceeded expenditures by \$5.3 million, or 8% of budget. As done historically and with your approval, nearly all of this surplus will be transferred to capital funds, providing an interest-free mechanism for funding a significant portion of our capital budgets.

Overall, the City's revenues were \$1.2 million greater than budget, which is a positive outcome. However, there were some areas where we fell short. In total, the City collected \$400K less in taxes than expected. This is essentially a result of a valuation adjustment to the payment in-lieu of taxes (PILOT) payment we receive from the hospital. Going forward the City will collect around \$250K less from this PILOT on an annual basis. In addition, the Water Utility's annual PILOT contribution has continued to drop two years in a row. For 2022, the Utility's contribution was \$110K short of projection. This PILOT is calculated by a specific WI Public Service Commission (PSC) formula.

Overall City's expenditures were \$4.1 million under budget. At first glance that savings may seem like a win; however, most of that savings stems from a continued struggle to maintain full staffing. The Police Department and Department of Public Works were \$1 million and \$1.5 million under budget, respectively, in personnel costs.

Even though the City had overall expenditures savings, it still had a couple of noteworthy categorical overages. Overtime ended up over budget by \$300K and \$135K in Fire and Police, respectively. In the Police Department, overtime costs have started to rise again as the courts are trying to catch up on their backlog of cases caused by the COVID pandemic. The Dept continues to monitor this and supervisors are tasked with ensuring overtime is not used unnecessarily. The Fire Department had an unusual amount of personnel off on paid leave in the second half of 2022 that



they were unprepared for. A total of five individuals accounted for over 2,600 hours of unplanned time off, leading to an estimated \$125,000 in overtime to fill those shifts.

The City also had overage in the Claims category which was a result of tax appeals and related refunds. Tax refunds are quite unpredictable. I applaud the City Assessor in his continued fight to maintain fair and appropriate valuations for the City.

Overall, we underestimated the cost of retiree benefits for 2022. This overage is a result of a change in the way we estimate and allocate retirement benefits. The Finance Department implemented a more detailed approach for the 2023 budget, so I expect to be much closer to budget moving forward.

Finally, attached to this memo is an overall General Fund expenditure summary, along with summaries of each department. My hope was to strike a balance between transparency and value, and I hope you find this information useful. If you have any questions or concerns, please don't hesitate to contact me, and I welcome any feedback.

Sincerely,

A handwritten signature in blue ink that reads "Jason Kaczmarek".

Jason Kaczmarek
Finance Director/Comptroller

BUDGET VS ACTUAL

100 - GENERAL FUND All Departments All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 34,457,912	\$ 145,479	\$ 34,603,391	\$ 32,708,049	\$ 1,895,342	94.5%
Salaries - Part-Time	975,920	-	975,920	719,767	256,153	73.8%
Overtime	1,356,353	18,722	1,375,075	1,799,975	(424,900)	130.9%
Other Pay	986,378	(241,370)	745,008	508,623	236,385	68.3%
Health Insurance	7,910,781	-	7,910,781	6,775,405	1,135,376	85.6%
Dental Insurance	519,317	-	519,317	390,099	129,218	75.1%
Other Benefits	1,168,163	-	1,168,163	1,026,052	142,111	87.8%
Payroll Taxes	2,243,026	20,420	2,263,446	2,057,026	206,420	90.9%
Pension	4,092,094	56,749	4,148,843	3,904,466	244,377	94.1%
PERSONNEL	53,709,944	-	53,709,944	49,889,462	3,820,482	92.9%
Other Professional Services	897,418	43,900	941,318	687,692	253,626	73.1%
Maintenance Contracts	1,291,310	(43,000)	1,248,310	1,058,342	189,968	84.8%
PROFESSIONAL SERVICES	2,188,728	900	2,189,628	1,746,034	443,594	79.7%
Utilities	1,253,127	-	1,253,127	1,281,696	(28,569)	102.3%
Rentals	7,000	-	7,000	-	7,000	-
Repair & Maintenance	1,020,161	128	1,020,289	986,628	33,661	96.7%
Supplies	602,380	(3,078)	599,302	521,152	78,150	87.0%
Books & Subscriptions	305,190	-	305,190	265,355	39,835	86.9%
Other Maint & Supplies	1,398,778	(12,151)	1,386,627	1,390,895	(4,268)	100.3%
Advertising	43,600	-	43,600	31,161	12,439	71.5%
Printing	34,700	-	34,700	28,826	5,874	83.1%
MAINTENANCE & SUPPLIES	4,664,936	(15,101)	4,649,835	4,505,713	144,122	96.9%
Training & Travel	247,985	1,600	249,585	177,386	72,199	71.1%
Regulatory & Safety	363,581	450	364,031	360,993	3,038	99.2%
Insurance & Claims	704,600	-	704,600	956,859	(252,259)	135.8%
Retiree Benefits	3,150,000	-	3,150,000	3,350,977	(200,977)	106.4%
Other Miscellaneous	15,700	-	15,700	63,102	(47,402)	401.9%
MISCELLANEOUS	4,481,866	2,050	4,483,916	4,909,317	(425,401)	109.5%
Capital Items	299,050	-	299,050	214,770	84,280	71.8%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	12,151	12,151	5,194,695	(5,182,544)	42751.2%
OTHER USES	299,050	12,151	311,201	5,409,465	(5,098,264)	1738.3%
TOTAL EXPENDITURES	\$ 65,344,524	\$ -	\$ 65,344,524	\$ 66,459,991	\$ (1,115,467)	101.7%

Comments:

Overtime ended-up over budget, \$300K and \$135K in Fire and Police respectively. See individual department summaries for additional information.

The overage in Claims is a result of tax appeals and related refunds.

Overall we underestimated the cost of retiree benefits. The overage is a result of a change in the way we estimate and allocate retirement benefits. A more detailed approach was implemented for the 2023 budget, so we expect to be much closer to budget moving forward.

Transfers-Out represent year-end surplus funds being transferred to capital funds.

BUDGET VS ACTUAL

**100 - GENERAL FUND
01 - Common Council
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 104,000	\$ -	\$ 104,000	\$ 102,240	\$ 1,760	98.3%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	12,595	-	12,595	11,609	986	92.2%
Dental Insurance	2,307	-	2,307	2,179	128	94.5%
Other Benefits	100	-	100	135	(35)	135.0%
Payroll Taxes	7,956	-	7,956	6,672	1,284	83.9%
Pension	6,760	-	6,760	3,383	3,377	50.0%
PERSONNEL	133,718	-	133,718	126,218	7,500	94.4%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	1,000	-	1,000	973	27	97.3%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	125	-	125	-	125	-
Books & Subscriptions	100	-	100	130	(30)	130.0%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	1,225	-	1,225	1,103	122	90.0%
Training & Travel	24,250	-	24,250	20,141	4,109	83.1%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	24,250	-	24,250	20,141	4,109	83.1%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 159,193	\$ -	\$ 159,193	\$ 147,462	\$ 11,731	92.6%

BUDGET VS ACTUAL

100 - GENERAL FUND 02 - Mayor All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 77,454	\$ -	\$ 77,454	\$ 77,414	\$ 40	99.9%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	24,431	-	24,431	24,464	(33)	100.1%
Dental Insurance	1,334	-	1,334	1,260	74	94.5%
Other Benefits	105	-	105	166	(61)	158.1%
Payroll Taxes	5,925	-	5,925	5,673	252	95.7%
Pension	5,035	-	5,035	5,036	(1)	100.0%
PERSONNEL	114,284	-	114,284	114,013	271	99.8%
Other Professional Services	200	-	200	-	200	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	200	-	200	-	200	-
Utilities	480	-	480	383	97	79.8%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	65	-	65	2	63	3.1%
Books & Subscriptions	30	-	30	-	30	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	575	-	575	385	190	67.0%
Training & Travel	5,100	-	5,100	6,426	(1,326)	126.0%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	5,100	-	5,100	6,426	(1,326)	126.0%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 120,159	\$ -	\$ 120,159	\$ 120,824	\$ (665)	100.6%

Comments:

The overage in Training and Travel is a result of a doubling-up on conferences with the National League of Cities (NLC). After a poor virtual meeting response in 2021, the NLC responded with an extra in-person meeting in the spring of 2022. This meant two annual meetings were technically held in the same year. Because of this, the Mayor was under budget in 2021, but then subsequently over budget in 2022.

BUDGET VS ACTUAL

**100 - GENERAL FUND
03 - City Attorney
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 537,394	\$ 20,750	\$ 558,144	\$ 561,559	\$ (3,415)	100.6%
Salaries - Part-Time	17,857	-	17,857	14,707	3,150	82.4%
Overtime	-	-	-	89	(89)	999.0%
Other Pay	-	-	-	-	-	-
Health Insurance	90,727	-	90,727	90,308	419	99.5%
Dental Insurance	5,933	-	5,933	5,591	342	94.2%
Other Benefits	1,024	-	1,024	1,201	(177)	117.3%
Payroll Taxes	42,476	1,588	44,064	42,904	1,160	97.4%
Pension	36,092	1,351	37,443	36,529	914	97.6%
PERSONNEL	731,503	23,689	755,192	752,888	2,304	99.7%
Other Professional Services	30,000	-	30,000	11,130	18,870	37.1%
Maintenance Contracts	2,750	-	2,750	2,384	366	86.7%
PROFESSIONAL SERVICES	32,750	-	32,750	13,514	19,236	41.3%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,800	-	1,800	1,075	725	59.7%
Books & Subscriptions	7,500	-	7,500	6,348	1,152	84.6%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	9,300	-	9,300	7,423	1,877	79.8%
Training & Travel	6,800	-	6,800	4,403	2,397	64.8%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	100,000	-	100,000	10,064	89,936	10.1%
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	106,800	-	106,800	14,467	92,333	13.5%
Capital Items	500	-	500	-	500	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	500	-	500	-	500	-
TOTAL EXPENDITURES	\$ 880,853	\$ 23,689	\$ 904,542	\$ 788,292	\$ 116,250	87.1%

BUDGET VS ACTUAL

**100 - GENERAL FUND
04 - Municipal Court
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 213,043	\$ -	\$ 213,043	\$ 218,646	\$ (5,603)	102.6%
Salaries - Part-Time	13,344	-	13,344	33,595	(20,251)	251.8%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	41,865	-	41,865	37,708	4,157	90.1%
Dental Insurance	3,208	-	3,208	2,604	604	81.2%
Other Benefits	940	-	940	521	419	55.4%
Payroll Taxes	17,319	-	17,319	18,445	(1,126)	106.5%
Pension	14,715	-	14,715	16,184	(1,469)	110.0%
PERSONNEL	304,434	-	304,434	327,703	(23,269)	107.6%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	8,000	-	8,000	7,606	394	95.1%
PROFESSIONAL SERVICES	8,000	-	8,000	7,606	394	95.1%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	3,000	-	3,000	-	3,000	-
Supplies	4,600	-	4,600	4,010	590	87.2%
Books & Subscriptions	150	-	150	-	150	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	7,750	-	7,750	4,010	3,740	51.7%
Training & Travel	1,465	-	1,465	1,457	8	99.5%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,465	-	1,465	1,457	8	99.5%
Capital Items	650	-	650	-	650	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	650	-	650	-	650	-
TOTAL EXPENDITURES	\$ 322,299	\$ -	\$ 322,299	\$ 340,776	\$ (18,477)	105.7%

Comments:

Overage in part-time category due to additional hours worked over budget

BUDGET VS ACTUAL

**100 - GENERAL FUND
05 - City Assessor
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 153,334	\$ 2,500	\$ 155,834	\$ 127,548	\$ 28,286	81.8%
Salaries - Part-Time	79,200	-	79,200	-	79,200	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	48,861	-	48,861	26,529	22,332	54.3%
Dental Insurance	2,667	-	2,667	1,370	1,297	51.4%
Other Benefits	348	-	348	169	179	48.6%
Payroll Taxes	17,789	191	17,980	9,493	8,487	52.8%
Pension	9,967	163	10,130	8,067	2,063	79.6%
PERSONNEL	312,166	2,854	315,020	173,176	141,844	55.0%
Other Professional Services	9,500	-	9,500	4,665	4,835	49.1%
Maintenance Contracts	12,000	-	12,000	10,740	1,260	89.5%
PROFESSIONAL SERVICES	21,500	-	21,500	15,405	6,095	71.7%
Utilities	1,090	-	1,090	231	859	21.2%
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	-	500	506	(6)	101.2%
Supplies	4,100	-	4,100	4,657	(557)	113.6%
Books & Subscriptions	5,930	-	5,930	6,187	(257)	104.3%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	11,620	-	11,620	11,581	39	99.7%
Training & Travel	2,605	-	2,605	1,978	627	75.9%
Regulatory & Safety	350	-	350	20	330	5.7%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	2,955	-	2,955	1,998	957	67.6%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 348,241	\$ 2,854	\$ 351,095	\$ 202,160	\$ 148,935	57.6%

BUDGET VS ACTUAL

**100 - GENERAL FUND
10 - City Administrative Office
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 117,247	\$ 4,709	\$ 121,956	\$ 121,127	\$ 829	99.3%
Salaries - Part-Time	15,000	-	15,000	-	15,000	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	24,431	-	24,431	18,317	6,114	75.0%
Dental Insurance	1,405	-	1,405	994	411	70.7%
Other Benefits	200	-	200	173	27	86.5%
Payroll Taxes	8,969	108	9,077	8,529	548	94.0%
Pension	7,621	244	7,865	7,818	47	99.4%
PERSONNEL	174,873	5,061	179,934	156,958	22,976	87.2%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	710	-	710	212	498	29.9%
Books & Subscriptions	700	-	700	127	573	18.1%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	1,410	-	1,410	339	1,071	24.0%
Training & Travel	15,000	-	15,000	6,555	8,445	43.7%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	15,000	-	15,000	6,555	8,445	43.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 191,283	\$ 5,061	\$ 196,344	\$ 163,852	\$ 32,492	83.5%

BUDGET VS ACTUAL

100 - GENERAL FUND
11 - Information Technology
All Divisions
2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 637,659	\$ 13,000	\$ 650,659	\$ 603,353	\$ 47,306	92.7%
Salaries - Part-Time	-	-	-	6,117	(6,117)	999.0%
Overtime	3,414	-	3,414	3,359	55	98.4%
Other Pay	6,132	-	6,132	5,679	453	92.6%
Health Insurance	157,995	-	157,995	136,408	21,587	86.3%
Dental Insurance	9,612	-	9,612	7,842	1,770	81.6%
Other Benefits	1,926	-	1,926	1,047	879	54.4%
Payroll Taxes	49,042	994	50,036	45,408	4,628	90.8%
Pension	41,670	847	42,517	38,285	4,232	90.0%
PERSONNEL	907,450	14,841	922,291	847,498	74,793	91.9%
Other Professional Services	130,000	-	130,000	111,841	18,159	86.0%
Maintenance Contracts	640,065	-	640,065	531,554	108,511	83.0%
PROFESSIONAL SERVICES	770,065	-	770,065	643,395	126,670	83.6%
Utilities	48,000	-	48,000	32,950	15,050	68.6%
Rentals	-	-	-	-	-	-
Repair & Maintenance	20,000	-	20,000	19,645	355	98.2%
Supplies	112,100	-	112,100	103,666	8,434	92.5%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	180,100	-	180,100	156,261	23,839	86.8%
Training & Travel	15,500	-	15,500	5,199	10,301	33.5%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	15,500	-	15,500	5,199	10,301	33.5%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,873,115	\$ 14,841	\$ 1,887,956	\$ 1,652,353	\$ 235,603	87.5%

BUDGET VS ACTUAL

**100 - GENERAL FUND
13 - Human Resources
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 407,207	\$ 9,250	\$ 416,457	\$ 400,788	\$ 15,669	96.2%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	125	-	125	471	(346)	376.8%
Health Insurance	92,683	-	92,683	90,649	2,034	97.8%
Dental Insurance	5,083	-	5,083	4,692	391	92.3%
Other Benefits	930	-	930	973	(43)	104.6%
Payroll Taxes	31,152	708	31,860	29,567	2,293	92.8%
Pension	26,468	603	27,071	25,838	1,233	95.4%
PERSONNEL	563,648	10,561	574,209	552,978	21,231	96.3%
Other Professional Services	4,000	-	4,000	2,127	1,873	53.2%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	4,000	-	4,000	2,127	1,873	53.2%
Utilities	1,650	-	1,650	1,594	56	96.6%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	2,750	-	2,750	3,340	(590)	121.5%
Books & Subscriptions	22,000	-	22,000	21,548	452	97.9%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	15,000	-	15,000	20,022	(5,022)	133.5%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	41,400	-	41,400	46,504	(5,104)	112.3%
Training & Travel	9,750	-	9,750	8,078	1,672	82.9%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	9,750	-	9,750	8,078	1,672	82.9%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 618,798	\$ 10,561	\$ 629,359	\$ 609,687	\$ 19,672	96.9%

Comments:

The overage in advertising is a result of an increase in the number and duration of paid job postings for the recruitment of positions stemming from an increase in the total number vacancies; and, in particular, the effort needed to recruit for certain skilled positions with limited applicant pools.

BUDGET VS ACTUAL

**100 - GENERAL FUND
14 - Finance
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 505,734	\$ 18,583	\$ 524,317	\$ 519,052	\$ 5,265	99.0%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	7,000	-	7,000	9,133	(2,133)	130.5%
Other Pay	-	-	-	-	-	-
Health Insurance	115,875	-	115,875	111,907	3,968	96.6%
Dental Insurance	6,832	-	6,832	6,289	543	92.1%
Other Benefits	1,254	-	1,254	1,239	15	98.8%
Payroll Taxes	38,688	1,431	40,119	38,782	1,337	96.7%
Pension	32,873	1,216	34,089	34,362	(273)	100.8%
PERSONNEL	708,256	21,230	729,486	720,764	8,722	98.8%
Other Professional Services	5,000	-	5,000	70	4,930	1.4%
Maintenance Contracts	12,000	-	12,000	901	11,099	7.5%
PROFESSIONAL SERVICES	17,000	-	17,000	971	16,029	5.7%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	6,600	-	6,600	4,594	2,006	69.6%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	500	-	500	97	403	19.4%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	7,100	-	7,100	4,691	2,409	66.1%
Training & Travel	15,800	-	15,800	3,049	12,751	19.3%
Regulatory & Safety	200	-	200	-	200	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	16,000	-	16,000	3,049	12,951	19.1%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 748,356	\$ 21,230	\$ 769,586	\$ 729,475	\$ 40,111	94.8%

BUDGET VS ACTUAL

100 - GENERAL FUND 15 - City Clerk All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 174,266	\$ 291	\$ 174,557	\$ 234,922	\$ (60,365)	134.6%
Salaries - Part-Time	25,000	-	25,000	39,944	(14,944)	159.8%
Overtime	14,500	-	14,500	5,064	9,436	34.9%
Other Pay	150	-	150	-	150	-
Health Insurance	49,621	-	49,621	45,169	4,452	91.0%
Dental Insurance	3,266	-	3,266	2,959	307	90.6%
Other Benefits	568	-	568	237	331	41.7%
Payroll Taxes	15,589	36	15,625	17,908	(2,283)	114.6%
Pension	11,620	81	11,701	15,648	(3,947)	133.7%
PERSONNEL	294,580	408	294,988	361,851	(66,863)	122.7%
Other Professional Services	39,500	-	39,500	26,912	12,588	68.1%
Maintenance Contracts	25,000	-	25,000	30,140	(5,140)	120.6%
PROFESSIONAL SERVICES	64,500	-	64,500	57,052	7,448	88.5%
Utilities	25	-	25	2	23	8.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	-	500	-	500	-
Supplies	36,200	-	36,200	52,493	(16,293)	145.0%
Books & Subscriptions	350	-	350	-	350	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	17,300	-	17,300	5,779	11,521	33.4%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	54,375	-	54,375	58,274	(3,899)	107.2%
Training & Travel	11,750	-	11,750	415	11,335	3.5%
Regulatory & Safety	100	-	100	10	90	10.0%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	11,850	-	11,850	425	11,425	3.6%
Capital Items	15,200	-	15,200	11,250	3,950	74.0%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	15,200	-	15,200	11,250	3,950	74.0%
TOTAL EXPENDITURES	\$ 440,505	\$ 408	\$ 440,913	\$ 488,852	\$ (47,939)	110.9%

Comments:

Personnel costs represent employee wages fully budgeted in their respective departments that were allocated as election work was completed. These wages were budgeted in other departments and don't represent an actual overage.

The overage in Maintenance Contracts is a result of added service costs related to the new DS450 election machines.

The Supplies overage is a result of insufficient funds needed for election supplies.

BUDGET VS ACTUAL

**100 - GENERAL FUND
20 - Police & Fire Commission
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	18,500	-	18,500	22,429	(3,929)	121.2%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	1,415	-	1,415	1,716	(301)	121.3%
Pension	-	-	-	-	-	-
PERSONNEL	19,915	-	19,915	24,145	(4,230)	121.2%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	300	-	300	-	300	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	300	-	300	-	300	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	600	-	600	-	600	-
Training & Travel	525	-	525	810	(285)	154.3%
Regulatory & Safety	16,800	-	16,800	11,017	5,783	65.6%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	17,325	-	17,325	11,827	5,498	68.3%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 37,840	\$ -	\$ 37,840	\$ 35,972	\$ 1,868	95.1%

Comments:

Salaries for background investigations vary depending on need in any given year. For 2022 this was slightly higher than expected.

BUDGET VS ACTUAL

**100 - GENERAL FUND
21 - Police Department
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 13,189,830	\$ 35,000	\$ 13,224,830	\$ 12,651,444	\$ 573,386	95.7%
Salaries - Part-Time	270,715	-	270,715	173,857	96,858	64.2%
Overtime	721,502	-	721,502	856,967	(135,465)	118.8%
Other Pay	84,506	-	84,506	89,727	(5,221)	106.2%
Health Insurance	2,760,650	-	2,760,650	2,497,404	263,246	90.5%
Dental Insurance	177,066	-	177,066	144,605	32,461	81.7%
Other Benefits	16,396	-	16,396	15,459	937	94.3%
Payroll Taxes	1,087,383	2,679	1,090,062	1,019,989	70,073	93.6%
Pension	1,624,051	3,057	1,627,108	1,550,235	76,873	95.3%
PERSONNEL	19,932,099	40,736	19,972,835	18,999,687	973,148	95.1%
Other Professional Services	29,360	44,000	73,360	103,110	(29,750)	140.6%
Maintenance Contracts	304,000	(44,000)	260,000	241,903	18,097	93.0%
PROFESSIONAL SERVICES	333,360	-	333,360	345,013	(11,653)	103.5%
Utilities	168,366	-	168,366	178,171	(9,805)	105.8%
Rentals	7,000	-	7,000	-	7,000	-
Repair & Maintenance	90,900	-	90,900	105,198	(14,298)	115.7%
Supplies	120,000	-	120,000	128,642	(8,642)	107.2%
Books & Subscriptions	1,500	-	1,500	-	1,500	-
Other Maint & Supplies	140,950	-	140,950	220,750	(79,800)	156.6%
Advertising	-	-	-	-	-	-
Printing	7,500	-	7,500	-	7,500	-
MAINTENANCE & SUPPLIES	536,216	-	536,216	632,761	(96,545)	118.0%
Training & Travel	11,000	-	11,000	46,660	(35,660)	424.2%
Regulatory & Safety	40,500	-	40,500	56,144	(15,644)	138.6%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	1,025,955	-	1,025,955	1,161,849	(135,894)	113.2%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,077,455	-	1,077,455	1,264,653	(187,198)	117.4%
Capital Items	255,500	-	255,500	181,168	74,332	70.9%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	255,500	-	255,500	181,168	74,332	70.9%
TOTAL EXPENDITURES	\$ 22,134,630	\$ 40,736	\$ 22,175,366	\$ 21,423,282	\$ 752,084	96.6%

Comments:

Overtime costs have started to rise again as the courts are trying to catch up on their backlog of cases caused by the COVID pandemic. The Dept continues to monitor this and supervisors are tasked with ensuring overtime is not used unnecessarily.

Other Professional Services includes \$10K for a microfilm project that will not be recurring. It also includes a tripling of costs related to investigative services due to a high volume of cases and background checks.

Costs under Repair and Maintenance are higher than usual, as we had an increase in squads involved in crashes that needed repair. We continue to monitor this to identify trends and possibly modify driving behaviors. Our estimate for gas was simply underbudgeted, causing an overage in the Other Maint & Supplies category.

Overall we underestimated the cost of retiree benefits. The overage is a result of a change in the way we estimate and allocate retirement benefits. A more detailed approach was implemented for the 2023 budget.

BUDGET VS ACTUAL

100 - GENERAL FUND 22 - Fire Department All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 8,739,856	\$ 221,189	\$ 8,961,045	\$ 8,824,861	\$ 136,184	98.5%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	406,000	18,722	424,722	725,802	(301,080)	170.9%
Other Pay	328,880	7,300	336,180	346,681	(10,501)	103.1%
Health Insurance	1,749,929	-	1,749,929	1,727,630	22,299	98.7%
Dental Insurance	108,394	-	108,394	103,115	5,279	95.1%
Other Benefits	10,350	-	10,350	9,763	587	94.3%
Payroll Taxes	145,099	3,623	148,722	146,991	1,731	98.8%
Pension	1,548,942	41,566	1,590,508	1,613,495	(22,987)	101.4%
PERSONNEL	13,037,450	292,400	13,329,850	13,498,338	(168,488)	101.3%
Other Professional Services	28,100	-	28,100	52,849	(24,749)	188.1%
Maintenance Contracts	92,000	-	92,000	59,480	32,520	64.7%
PROFESSIONAL SERVICES	120,100	-	120,100	112,329	7,771	93.5%
Utilities	129,720	-	129,720	130,943	(1,223)	100.9%
Rentals	-	-	-	-	-	-
Repair & Maintenance	111,500	-	111,500	181,015	(69,515)	162.3%
Supplies	33,700	-	33,700	30,437	3,263	90.3%
Books & Subscriptions	1,500	-	1,500	826	674	55.1%
Other Maint & Supplies	307,000	(12,151)	294,849	313,766	(18,917)	106.4%
Advertising	7,500	-	7,500	4,710	2,790	62.8%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	590,920	(12,151)	578,769	661,697	(82,928)	114.3%
Training & Travel	28,500	-	28,500	20,029	8,471	70.3%
Regulatory & Safety	105,900	-	105,900	100,813	5,087	95.2%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	963,900	-	963,900	1,070,429	(106,529)	111.1%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,098,300	-	1,098,300	1,191,271	(92,971)	108.5%
Capital Items	4,000	-	4,000	7,787	(3,787)	194.7%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	12,151	12,151	12,151	-	100.0%
OTHER USES	4,000	12,151	16,151	19,938	(3,787)	123.4%
TOTAL EXPENDITURES	\$ 14,850,770	\$ 292,400	\$ 15,143,170	\$ 15,483,573	\$ (340,403)	102.2%

Comments:

The Fire Department had an unusual amount of personnel off on paid leave in the second half of 2022 that they were unprepared for. A total of five individuals accounted for over 2,600 hours of unplanned time off, leading to an estimated \$125,000 in overtime to fill those shifts.

Overall we underestimated the cost of retiree benefits. The overage is a result of a change in the way we estimate and allocate retirement benefits. A more detailed approach was implemented for the 2023 budget, so we expect to be much closer to budget moving forward.

BUDGET VS ACTUAL

**100 - GENERAL FUND
23 - Planning
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 370,472	\$ 6,500	\$ 376,972	\$ 214,784	\$ 162,188	57.0%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	253	(253)	999.0%
Other Pay	225	-	225	500	(275)	222.2%
Health Insurance	41,491	-	41,491	13,544	27,947	32.6%
Dental Insurance	6,274	-	6,274	1,940	4,334	30.9%
Other Benefits	895	-	895	390	505	43.6%
Payroll Taxes	28,341	676	29,017	16,790	12,227	57.9%
Pension	24,081	574	24,655	13,695	10,960	55.5%
PERSONNEL	471,779	7,750	479,529	261,896	217,633	54.6%
Other Professional Services	1,200	-	1,200	759	441	63.3%
Maintenance Contracts	2,400	-	2,400	1,363	1,037	56.8%
PROFESSIONAL SERVICES	3,600	-	3,600	2,122	1,478	58.9%
Utilities	-	-	-	535	(535)	999.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,950	-	1,950	909	1,041	46.6%
Books & Subscriptions	1,100	-	1,100	-	1,100	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	3,050	-	3,050	1,444	1,606	47.3%
Training & Travel	9,910	-	9,910	5,438	4,472	54.9%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	2,662	(2,662)	999.0%
MISCELLANEOUS	9,910	-	9,910	8,100	1,810	81.7%
Capital Items	7,000	-	7,000	-	7,000	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	7,000	-	7,000	-	7,000	-
TOTAL EXPENDITURES	\$ 495,339	\$ 7,750	\$ 503,089	\$ 273,562	\$ 229,527	54.4%

BUDGET VS ACTUAL

**100 - GENERAL FUND
24 - Code Enforcement
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 660,986	\$ 16,500	\$ 677,486	\$ 667,294	\$ 10,192	98.5%
Salaries - Part-Time	-	-	-	3,456	(3,456)	999.0%
Overtime	3,000	-	3,000	557	2,443	18.6%
Other Pay	950	-	950	-	950	-
Health Insurance	194,967	-	194,967	160,406	34,561	82.3%
Dental Insurance	10,963	-	10,963	8,890	2,073	81.1%
Other Benefits	2,294	-	2,294	2,200	94	95.9%
Payroll Taxes	50,795	1,412	52,207	49,581	2,626	95.0%
Pension	49,336	1,201	50,537	43,486	7,051	86.0%
PERSONNEL	973,291	19,113	992,404	935,870	56,534	94.3%
Other Professional Services	110,720	-	110,720	56,864	53,856	51.4%
Maintenance Contracts	600	-	600	-	600	-
PROFESSIONAL SERVICES	111,320	-	111,320	56,864	54,456	51.1%
Utilities	2,076	-	2,076	2,231	(155)	107.5%
Rentals	-	-	-	-	-	-
Repair & Maintenance	3,700	-	3,700	6,347	(2,647)	171.5%
Supplies	5,000	-	5,000	3,197	1,803	63.9%
Books & Subscriptions	1,100	-	1,100	477	623	43.4%
Other Maint & Supplies	3,500	-	3,500	5,121	(1,621)	146.3%
Advertising	-	-	-	258	(258)	999.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	15,376	-	15,376	17,631	(2,255)	114.7%
Training & Travel	23,230	-	23,230	9,365	13,865	40.3%
Regulatory & Safety	1,656	-	1,656	1,028	628	62.1%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	24,886	-	24,886	10,393	14,493	41.8%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,124,873	\$ 19,113	\$ 1,143,986	\$ 1,020,758	\$ 123,228	89.2%

BUDGET VS ACTUAL

**100 - GENERAL FUND
25 - City Treasurer
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 372,274	\$ 5,375	\$ 377,649	\$ 331,408	\$ 46,241	87.8%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	100	-	100	100	-	100.0%
Other Pay	-	-	-	-	-	-
Health Insurance	79,920	-	79,920	67,720	12,200	84.7%
Dental Insurance	5,618	-	5,618	4,539	1,079	80.8%
Other Benefits	184	-	184	861	(677)	467.9%
Payroll Taxes	28,486	411	28,897	24,080	4,817	83.3%
Pension	24,204	350	24,554	21,566	2,988	87.8%
PERSONNEL	510,786	6,136	516,922	450,274	66,648	87.1%
Other Professional Services	50,600	-	50,600	28,372	22,228	56.1%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	50,600	-	50,600	28,372	22,228	56.1%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	128	628	641	(13)	102.1%
Supplies	14,050	(128)	13,922	13,538	384	97.2%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	6,200	-	6,200	6,168	32	99.5%
MAINTENANCE & SUPPLIES	20,750	-	20,750	20,347	403	98.1%
Training & Travel	1,100	-	1,100	210	890	19.1%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,100	-	1,100	210	890	19.1%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 583,236	\$ 6,136	\$ 589,372	\$ 499,203	\$ 90,169	84.7%

BUDGET VS ACTUAL

**100 - GENERAL FUND
30 - Health Department
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 1,262,508	\$ 14,250	\$ 1,276,758	\$ 1,167,740	\$ 109,018	91.5%
Salaries - Part-Time	-	-	-	75,187	(75,187)	999.0%
Overtime	6,887	-	6,887	420	6,467	6.1%
Other Pay	3,750	-	3,750	500	3,250	13.3%
Health Insurance	345,286	-	345,286	286,030	59,256	82.8%
Dental Insurance	23,289	-	23,289	14,884	8,405	63.9%
Other Benefits	4,280	-	4,280	2,697	1,583	63.0%
Payroll Taxes	97,109	1,090	98,199	92,328	5,871	94.0%
Pension	82,511	930	83,441	79,782	3,659	95.6%
PERSONNEL	1,825,620	16,270	1,841,890	1,719,568	122,322	93.4%
Other Professional Services	3,350	-	3,350	1,418	1,932	42.3%
Maintenance Contracts	8,090	-	8,090	5,661	2,429	70.0%
PROFESSIONAL SERVICES	11,440	-	11,440	7,079	4,361	61.9%
Utilities	21,750	-	21,750	21,963	(213)	101.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	2,275	-	2,275	1,536	739	67.5%
Supplies	13,820	-	13,820	14,389	(569)	104.1%
Books & Subscriptions	300	-	300	32	268	10.7%
Other Maint & Supplies	53,250	-	53,250	43,617	9,633	81.9%
Advertising	-	-	-	145	(145)	999.0%
Printing	3,000	-	3,000	3,689	(689)	123.0%
MAINTENANCE & SUPPLIES	94,395	-	94,395	85,371	9,024	90.4%
Training & Travel	21,250	-	21,250	20,273	977	95.4%
Regulatory & Safety	150	-	150	691	(541)	460.7%
Insurance & Claims	200	-	200	-	200	-
Retiree Benefits	58,905	-	58,905	60,153	(1,248)	102.1%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	80,505	-	80,505	81,117	(612)	100.8%
Capital Items	600	-	600	-	600	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	600	-	600	-	600	-
TOTAL EXPENDITURES	\$ 2,012,560	\$ 16,270	\$ 2,028,830	\$ 1,893,135	\$ 135,695	93.3%

Comments:

The balance in the Part-Time category is due to an error in payroll setup and does not represent an actual overage. These positions were simply budgeted in the full-time category.

BUDGET VS ACTUAL

100 - GENERAL FUND
31 - Economic Development
All Divisions
2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 96,298	\$ 500	\$ 96,798	\$ 96,298	\$ 500	99.5%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	625	-	625	39	586	6.2%
Other Pay	225	-	225	92	133	40.9%
Health Insurance	9,633	-	9,633	9,633	-	100.0%
Dental Insurance	702	-	702	702	-	100.0%
Other Benefits	20	-	20	20	-	100.0%
Payroll Taxes	7,415	185	7,600	7,415	185	97.6%
Pension	6,300	159	6,459	6,300	159	97.5%
PERSONNEL	121,218	844	122,062	120,499	1,563	98.7%
Other Professional Services	5,100	-	5,100	2,383	2,717	46.7%
Maintenance Contracts	1,000	-	1,000	1,756	(756)	175.6%
PROFESSIONAL SERVICES	6,100	-	6,100	4,139	1,961	67.9%
Utilities	600	-	600	541	59	90.2%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,160	-	1,160	130	1,030	11.2%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	3,000	-	3,000	150	2,850	5.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	4,760	-	4,760	821	3,939	17.2%
Training & Travel	5,650	-	5,650	55	5,595	1.0%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	5,650	-	5,650	55	5,595	1.0%
Capital Items	1,000	-	1,000	1,022	(22)	102.2%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	1,000	-	1,000	1,022	(22)	102.2%
TOTAL EXPENDITURES	\$ 138,728	\$ 844	\$ 139,572	\$ 126,536	\$ 13,036	90.7%

BUDGET VS ACTUAL

**100 - GENERAL FUND
34 - Senior Center
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 132,409	\$ 500	\$ 132,909	\$ 115,234	\$ 17,675	86.7%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	203	-	203	-	203	-
Other Pay	-	-	-	-	-	-
Health Insurance	48,861	-	48,861	21,893	26,968	44.8%
Dental Insurance	2,667	-	2,667	1,521	1,146	57.0%
Other Benefits	566	-	566	287	279	50.7%
Payroll Taxes	10,145	38	10,183	8,580	1,603	84.3%
Pension	8,620	33	8,653	6,596	2,057	76.2%
PERSONNEL	203,471	571	204,042	154,111	49,931	75.5%
Other Professional Services	3,800	(100)	3,700	557	3,143	15.1%
Maintenance Contracts	1,900	-	1,900	347	1,553	18.3%
PROFESSIONAL SERVICES	5,700	(100)	5,600	904	4,696	16.1%
Utilities	20,700	-	20,700	20,237	463	97.8%
Rentals	-	-	-	-	-	-
Repair & Maintenance	400	-	400	293	107	73.3%
Supplies	4,300	-	4,300	6,489	(2,189)	150.9%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	25,400	-	25,400	27,019	(1,619)	106.4%
Training & Travel	150	100	250	-	250	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	150	100	250	-	250	-
Capital Items	100	-	100	44	56	44.0%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	100	-	100	44	56	44.0%
TOTAL EXPENDITURES	\$ 234,821	\$ 571	\$ 235,392	\$ 182,078	\$ 53,314	77.4%

BUDGET VS ACTUAL

**100 - GENERAL FUND
35 - Library
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 1,002,507	\$ 2,500	\$ 1,005,007	\$ 979,618	\$ 25,389	97.5%
Salaries - Part-Time	219,611	-	219,611	184,059	35,552	83.8%
Overtime	11,141	-	11,141	12,528	(1,387)	112.4%
Other Pay	-	-	-	-	-	-
Health Insurance	182,572	-	182,572	183,553	(981)	100.5%
Dental Insurance	14,528	-	14,528	12,152	2,376	83.6%
Other Benefits	3,142	-	3,142	2,670	472	85.0%
Payroll Taxes	94,343	191	94,534	88,127	6,407	93.2%
Pension	80,162	98	80,260	62,247	18,013	77.6%
PERSONNEL	1,608,006	2,789	1,610,795	1,524,954	85,841	94.7%
Other Professional Services	4,815	-	4,815	1,392	3,423	28.9%
Maintenance Contracts	112,000	-	112,000	96,091	15,909	85.8%
PROFESSIONAL SERVICES	116,815	-	116,815	97,483	19,332	83.5%
Utilities	77,300	-	77,300	71,337	5,963	92.3%
Rentals	-	-	-	-	-	-
Repair & Maintenance	4,450	-	4,450	870	3,580	19.6%
Supplies	33,500	-	33,500	39,868	(6,368)	119.0%
Books & Subscriptions	250,000	-	250,000	222,276	27,724	88.9%
Other Maint & Supplies	678	-	678	162	516	23.9%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	365,928	-	365,928	334,513	31,415	91.4%
Training & Travel	2,700	-	2,700	255	2,445	9.4%
Regulatory & Safety	50	-	50	-	50	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	68,985	-	68,985	74,380	(5,395)	107.8%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	71,735	-	71,735	74,635	(2,900)	104.0%
Capital Items	13,500	-	13,500	13,500	-	100.0%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	13,500	-	13,500	13,500	-	100.0%
TOTAL EXPENDITURES	\$ 2,175,984	\$ 2,789	\$ 2,178,773	\$ 2,045,085	\$ 133,688	93.9%

BUDGET VS ACTUAL

**100 - GENERAL FUND
40 - Public Works
All Divisions
2022**

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 4,604,805	\$ 52,530	\$ 4,657,335	\$ 4,001,534	\$ 655,801	85.9%
Salaries - Part-Time	277,480	-	277,480	150,329	127,151	54.2%
Overtime	164,731	-	164,731	161,701	3,030	98.2%
Other Pay	106,435	-	106,435	58,118	48,317	54.6%
Health Insurance	1,585,906	-	1,585,906	1,043,949	541,957	65.8%
Dental Insurance	103,667	-	103,667	65,348	38,319	63.0%
Other Benefits	12,282	-	12,282	9,102	3,180	74.1%
Payroll Taxes	393,955	4,028	397,983	323,373	74,610	81.3%
Pension	321,997	3,416	325,413	271,504	53,909	83.4%
PERSONNEL	7,571,258	59,974	7,631,232	6,084,958	1,546,274	79.7%
Other Professional Services	124,973	-	124,973	83,904	41,069	67.1%
Maintenance Contracts	47,600	-	47,600	44,332	3,268	93.1%
PROFESSIONAL SERVICES	172,573	-	172,573	128,236	44,337	74.3%
Utilities	760,580	-	760,580	801,728	(41,148)	105.4%
Rentals	-	-	-	-	-	-
Repair & Maintenance	779,436	-	779,436	668,743	110,693	85.8%
Supplies	112,825	(450)	112,375	77,722	34,653	69.2%
Books & Subscriptions	12,630	-	12,630	7,403	5,227	58.6%
Other Maint & Supplies	891,780	-	891,780	797,906	93,874	89.5%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	2,557,251	(450)	2,556,801	2,353,502	203,299	92.0%
Training & Travel	16,000	-	16,000	12,923	3,077	80.8%
Regulatory & Safety	14,775	450	15,225	14,605	620	95.9%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	699,615	-	699,615	741,040	(41,425)	105.9%
Other Miscellaneous	200	-	200	242	(42)	121.0%
MISCELLANEOUS	730,590	450	731,040	768,810	(37,770)	105.2%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,031,672	\$ 59,974	\$ 11,091,646	\$ 9,335,506	\$ 1,756,140	84.2%

Comments:

Savings in Personnel costs are due to the difficulty in hiring all budgeted positions.

The biggest factor causing the Utilities overage is related to WE Energies electrical rate increases. In addition, while the new LED lights are overall cheaper to maintain, they do use a bit more energy than the old system. As our lighting system is replaced, we do expect an increase in electrical usage.

Overall we underestimated the cost of retiree benefits. The overage is a result of a change in the way we estimate and allocate retirement benefits. A more detailed approach was implemented for the 2023 budget, so we expect to be much closer to budget moving forward.

BUDGET VS ACTUAL

100 - GENERAL FUND 46 - Engineering All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 798,629	\$ 13,468	\$ 812,097	\$ 691,184	\$ 120,913	85.1%
Salaries - Part-Time	23,256	-	23,256	38	23,218	0.2%
Overtime	17,250	-	17,250	23,962	(6,712)	138.9%
Other Pay	5,000	-	5,000	2,155	2,845	43.1%
Health Insurance	202,482	-	202,482	170,573	31,909	84.2%
Dental Insurance	13,252	-	13,252	10,278	2,974	77.6%
Other Benefits	1,859	-	1,859	1,542	317	82.9%
Payroll Taxes	62,415	1,031	63,446	53,448	9,998	84.2%
Pension	53,032	860	53,892	44,410	9,482	82.4%
PERSONNEL	1,177,175	15,359	1,192,534	997,590	194,944	83.7%
Other Professional Services	26,000	-	26,000	6,041	19,959	23.2%
Maintenance Contracts	21,905	1,000	22,905	24,084	(1,179)	105.1%
PROFESSIONAL SERVICES	47,905	1,000	48,905	30,125	18,780	61.6%
Utilities	8,640	-	8,640	8,702	(62)	100.7%
Rentals	-	-	-	-	-	-
Repair & Maintenance	3,000	-	3,000	1,834	1,166	61.1%
Supplies	8,000	-	8,000	4,198	3,802	52.5%
Books & Subscriptions	300	-	300	-	300	-
Other Maint & Supplies	1,620	-	1,620	2,348	(728)	144.9%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	21,560	-	21,560	17,082	4,478	79.2%
Training & Travel	17,200	(1,000)	16,200	1,821	14,379	11.2%
Regulatory & Safety	600	-	600	323	277	53.8%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	17,800	(1,000)	16,800	2,144	14,656	12.8%
Capital Items	1,000	-	1,000	-	1,000	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	1,000	-	1,000	-	1,000	-
TOTAL EXPENDITURES	\$ 1,265,440	\$ 15,359	\$ 1,280,799	\$ 1,046,941	\$ 233,858	81.7%

Comments:

Additional overtime a result of being short-staffed

BUDGET VS ACTUAL

100 - GENERAL FUND
50 - City Promotion/Celebratns
All Divisions
2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	15,957	-	15,957	16,050	(93)	100.6%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	1,220	-	1,220	1,228	(8)	100.7%
Pension	1,037	-	1,037	-	1,037	-
PERSONNEL	18,214	-	18,214	17,278	936	94.9%
Other Professional Services	30,000	-	30,000	14,407	15,593	48.0%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	30,000	-	30,000	14,407	15,593	48.0%
Utilities	11,150	-	11,150	9,174	1,976	82.3%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	61,975	-	61,975	25,663	36,312	41.4%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	18,000	-	18,000	18,969	(969)	105.4%
MAINTENANCE & SUPPLIES	91,125	-	91,125	53,806	37,319	59.0%
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	61,905	(61,905)	999.0%
MISCELLANEOUS	-	-	-	61,905	(61,905)	999.0%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 139,339	\$ -	\$ 139,339	\$ 147,396	\$ (8,057)	105.8%

Comments:

The amount in "Other Miscellaneous" has an offsetting revenue related to the Farmers Market SNAP program. Overall this is a wash and does not represent an actual fund overage.

BUDGET VS ACTUAL

100 - GENERAL FUND
52 - Undistrib Fringe Benefits
All Divisions
2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	450,000	(248,670)	201,330	4,700	196,630	2.3%
Health Insurance	50,000	-	50,000	-	50,000	-
Dental Insurance	11,250	-	11,250	(13,655)	24,905	(121.4%)
Other Benefits	1,108,500	-	1,108,500	975,200	133,300	88.0%
Payroll Taxes	-	-	-	-	-	-
Pension	75,000	-	75,000	-	75,000	-
PERSONNEL	1,694,750	(248,670)	1,446,080	966,245	479,835	66.8%
Other Professional Services	76,200	-	76,200	56,687	19,513	74.4%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	76,200	-	76,200	56,687	19,513	74.4%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	100,000	-	100,000	113,527	(13,527)	113.5%
Retiree Benefits	332,640	-	332,640	243,125	89,515	73.1%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	432,640	-	432,640	356,652	75,988	82.4%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,203,590	\$ (248,670)	\$ 1,954,920	\$ 1,379,584	\$ 575,336	70.6%

Comments:

The overage in "Insurance and Claims" represents under-budgeted premiums on workers-comp stop-loss

BUDGET VS ACTUAL

100 - GENERAL FUND 88 - General City Expense All Divisions 2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 300,000	\$ (291,916)	\$ 8,084	\$ -	\$ 8,084	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
PERSONNEL	300,000	(291,916)	8,084	-	8,084	-
Other Professional Services	185,000	-	185,000	122,205	62,795	66.1%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	185,000	-	185,000	122,205	62,795	66.1%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	22,750	(2,500)	20,250	1,920	18,330	9.5%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	7,226	(7,226)	999.0%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	22,750	(2,500)	20,250	9,146	11,104	45.2%
Training & Travel	2,750	2,500	5,250	1,847	3,403	35.2%
Regulatory & Safety	182,500	-	182,500	176,342	6,158	96.6%
Insurance & Claims	504,400	-	504,400	833,269	(328,869)	165.2%
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	15,500	-	15,500	5,727	9,773	36.9%
MISCELLANEOUS	705,150	2,500	707,650	1,017,185	(309,535)	143.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,212,900	\$ (291,916)	\$ 920,984	\$ 1,148,536	\$ (227,552)	124.7%

Comments:

The amount in Other Maint and Supplies is a result of an accounting change, not an actual overage. Fuel purchased by West Milwaukee and MATC is billed to them. In prior years the revenue and expense was netted. Going forward both revenue and expense will be recorded as gross amounts.

The overage in Claims is a result of tax appeals and related refunds.

BUDGET VS ACTUAL

100 - GENERAL FUND
98 - Non-Departmental
All Divisions
2022

EXPENDITURES	Original Budget	Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
PERSONNEL	-	-	-	-	-	-
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	(7,434)	7,434	999.0%
MISCELLANEOUS	-	-	-	(7,434)	7,434	999.0%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	5,182,544	(5,182,544)	999.0%
OTHER USES	-	-	-	5,182,544	(5,182,544)	999.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 5,175,110	\$ (5,175,110)	999.0%

Comments:

Transfers-Out represent year-end surplus funds being transferred to capital funds.