City of Lake Elmo
Budget 2017

11/15/2016

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Projected Actual	2017 Budget	2016 to 2017 Change	
WATER										
	Operating Revenues									
601-000-0000-36100	Special Assessments	$34,403	$107,647	$158,547	$163,405	$158,547	$163,405	$16,950	-89.6%	Majority of Section 34 SA's have been paid off
601-000-0000-36205	Refunds and Reimbursements	$0	$0	$0	$0	$0	$0	$0	0.0%	
601-000-0000-37100	Water Sales	$536,438	$663,994	$783,744	$440,322	$725,000	$475,487	$543,689	14.3%	2013, 2014 very dry; residential water rate decrease eff 1/1/16
601-000-0000-37120	Bulk Water	$2,843	$2,834	$2,000	$1,241	$2,500	$2,000	$2,000	0.0%	
601-000-0000-37170	Meter Sales	$10,634	$10,150	$15,000	$55,435	$32,000	$150,000	$68,000	-54.7%	Meter sales spike due to new developments and IRR meters
	Total Operating Revenues	$584,317	$784,625	$959,291	$660,403	$918,047	$790,892	$630,639	-20.3%	
	Operating Expenses									
Personnel Services										
601-494-9400-41010	Full-time Salaries	$78,073	$78,893	$140,000	$92,578	$140,000	$120,000	$144,184	20.2%	Staff not added until 2016 due to lack of connections
601-494-9400-41210	PERA Contributions	$5,609	$5,686	$10,000	$8,615	$10,500	$9,000	$10,814	20.2%	
601-494-9400-41220	FICA Contributions	$4,619	$4,757	$8,000	$5,498	$8,750	$7,500	$9,012	20.2%	
601-494-9400-41230	Medicare Contributions	$1,080	$1,114	$1,600	$1,286	$2,030	$1,740	$2,091	20.2%	
601-494-9400-41300	Health\Dental Insurance	$15,241	$17,836	$14,400	$18,199	$20,066	$24,000	$28,837	20.2%	
601-494-9400-41420	Unemployment Benefits	$0	$0	$0	$0	$0	$0	$0	0.0%	
601-494-9400-41510	Workers Compensation	$1,067	$3,155	$4,000	$2,471	$4,000	$3,500	$5,767	64.8%	
Total Personnel Services		$105,689	$111,440	$178,000	$128,647	$185,346	$165,740	$200,704	21.1%	
Supplies										
601-494-9400-42000	Office Supplies	$691	$360	$500	$1,933	$500	$500	$700	40.0%	
601-494-9400-42030	Printed Forms	$0	$375	$1,000	$239	$750	$750	$750	0.0%	
601-494-9400-42160	Chemicals	$13,932	$10,713	$13,000	$1,473	$13,000	$11,000	$13,000	18.2%	
601-494-9400-42270	Utility System Maintenance	$1,088	$5,282	$3,500	$25,257	$11,500	$15,000	$25,000	66.7%	Includes $5,500 for annual SCADA maintenance
601-494-9400-42300	Water Meters & Supplies	$18,716	$21,242	$50,000	$82,344	$50,000	$175,000	$85,000	-51.4%	
601-494-9400-42400	Small Tools & Minor Equipment	$5,893	$714	$5,500	$5,016	$3,500	$3,500	$5,000	42.9%	
Total Supplies		$40,320	$38,686	$73,500	$116,262	$79,250	$205,750	$129,450	-37.1%	
Other Services and Charges										
601-494-9400-43030	Engineering Services	$108,430	$3,162	$100,000	$14,725	$50,000	$50,000	$20,000	-60.0%	
601-494-9400-43030	Eng Svcs-Water Syst Master Plan	$0	$0	$30,000	$0	$30,000	$0	$0	100.0%	Water system master planning budgeted; cannot be done by FOCUS Eng.
601-494-9400-43040	Legal Services	$4,662	$179	$5,000	$388	$5,000	$1,000	$5,000	400.0%	
601-494-9400-43150	Contract Services	$884	$9,674	$10,000	$16,305	$13,500	$13,500	$14,000	3.7%	Includes SCADA ($3.5k), Pump Motor ($800) and lift station ($3k) inspections annually
601-494-9400-43180	Software Support	$855	$17,541	$3,200	$4,774	$3,200	$2,500	$9,600	284.0%	
601-494-9400-43210	Telephone	$550	$523	$600	$775	$600	$550	$800	45.5%	
601-494-9400-43220	Postage	$2,500	$1,506	$3,000	$2,500	$3,000	$2,000	$1,880	-6.0%	
601-494-9400-43320	Depreciation Expense	$317,759	$416,864	$375,000	$557,627	$450,000	$570,966	$598,971	4.9%	Capitalization of Phase I DT SW project
601-494-9400-43610	Insurance	$6,408	$5,432	$9,000	$6,799	$9,500	$8,975	$10,000	11.4%	
601-494-9400-43810	Electric Utility	$27,063	$21,008	$27,000	$33,410	$27,000	$30,000	$30,000	0.0%	
601-494-9400-43820	Water Utility	$94,457	$81,096	$100,000	$107,029	$40,000	$175,000	$0	-100.0%	Able to switch off Oakdale water supply at the end of 2016
	Repairs\Maint Imp Bldgs	$0	$0	$12,000	$0	$0	$12,000	$0	100.0%	Repairs needed to Wellhouse #2 Roof budgeted in 2015; completed in 2016
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	$13,376	$29,791	$32,000	$7,116	$10,000	$10,000	$10,000	0.0%	For pump R&M
601-494-9400-44300	Miscellaneous	$1,623	$1,245	$4,000	$1,835	$4,000	$2,000	$2,000	0.0%	
601-494-9400-44370	Conferences & Training	$3,264	$1,468	$1,500	$460	$1,500	$500	$1,500	200.0%	
601-494-9400-46200	Fiscal Agent Fees	$1,921	$445	$425	$1,189	$425	$425	$800	88.2%	
Total Other Services and Charges		$583,752	$589,935	$712,725	$754,932	$647,725	$879,416	$704,551	-19.9%	
	Total Operating Expenses	$729,761	$740,062	$964,225	$999,841	$912,321	$1,250,906	$1,034,705	-17.3%	
	Operating Income (Loss)	($145,444)	$44,563	($4,934)	($339,438)	$5,726	($460,014)	($404,066)	-12.2%	
	Nonoperating Revenues									
601-000-0000-36210	Interest on Investments	$2,586	$16,645	$7,000	$26,925	$18,000	$19,788	$20,000	1.1%	
601-000-0000-37xxx	Water Availability Charges	$0	$788,900	$1,029,000	$1,237,500	$775,000	$963,000	$1,509,000	56.7%	$3k per + PPD WAC Includes PPD WAC fees on I-94 and Developer Phased Build outs
601-000-0000-37150	Water Connections - Municipal	$106,900	$50,500	$205,000	$66,000	$117,500	$231,000	$369,000	59.7%	$1k per less Oakdale; will no longer pay in 2017 since switching off water system
601-000-0000-37180	Tower Rent	$46,506	$46,935	$46,000	$49,742	$46,000	$46,000	$0	-100.0%	Effective 2017 Tower Antenna rental fees to be recognized in General Fund
601-000-0000-39210	Transfer In	$0	$0	$0	$0	$0	$0	$0	0.0%	
	Total Nonoperating Revenues	$155,992	$902,980	$1,287,000	$1,380,167	$956,500	$1,259,788	$1,898,000	50.7%	
	New OP Homes		24	25	12	0	7	0		
	New Development Homes		17	180	128	130	237	244		
	Nonoperating Expenses									
601-494-9400-46110	Bond Interest	$189,130	$306,888	$270,481	$356,613	$289,781	$209,330	$273,321	30.6%	
601-494-9400-46xxx	Bond Issuance Costs				$11,460		$46,457	$53,811	15.8%	
601-494-9400-46300	Deferred Charges Amort.	$0	$0	$0	$0	$0	$0	$0	0.0%	
	Total Nonoperating Expenses	$189,130	$306,888	$270,481	$368,073	$289,781	$255,787	$327,132	27.9%	
	Change in Net Assets	($178,582)	$640,655	$1,011,585	$672,656	$672,445	$543,987	$1,166,802	114.5%	
USE OF NET ASSETS TO BALANCE BUDGET		$178,582	$0	$0	$0	$0	$0	$0	0.0%	

City of Lake Elmo
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SEWER										
	Operating Revenues									
602-000-0000-36100	Special Assessments	$870	$0	$1,000	$0	$1,000	$0	$0	0.0%	
602-000-0000-36100	Special Assessments-100% Proj	$870	$155,481	$99,884	$1,189,663	$99,884	$63,870	$62,133	-2.7%	Section 34 Project
602-000-0000-37200	Sewer Sales	$53,142	$31,054	$100,000	$65,147	$75,000	$89,424	$177,228	98.2%	
	Total Operating Revenues	$54,882	$186,535	$200,884	$1,254,810	$175,884	$153,294	$239,361	56.1%	
	Operating Expenses									
Personnel Services										
602-495-9450-41010	Full-time Salaries	$34,216	$33,585	$41,981	$37,161	$43,090	$45,874	$65,606	-43.0%	
602-495-9450-41210	PERA Contributions	$2,481	$2,472	$3,044	$3,453	$3,124	$3,441	$4,920	-43.0%	
602-495-9450-41220	FICA Contributions	$2,022	$2,034	$2,603	$2,254	$2,672	$2,844	$4,068	-43.0%	
602-495-9450-41230	Medicare Contributions	$473	$477	$609	$527	$625	$665	$951	-43.0%	
602-495-9450-41300	Health/Dental Insurance	$6,567	$6,984	$8,730	$6,217	$8,730	$7,882	$13,121	-66.5%	
602-495-9450-41420	Unemployment Benefits	$0	$0	$0	$0	$0	$0	$0	0.0%	
602-495-9450-41510	Workers Compensation	$800	$1,484	$1,855	$1,663	$625	$243	$2,625	-980.2%	
Total Personnel Services		$46,558	$47,036	$58,821	$51,275	$58,866	$60,949	$91,291	-49.8%	
Supplies										
602-495-9450-42270	Utility System Maint Supplies	$0	$858	$1,000	$1,910	$1,000	$1,000	$1,000	0.0%	New requirement for chemicals ($1k)
602-495-9450-42400	Small Tools & Minor Equipment	$0	$117	$500	$200	$500	$500	$500	0.0%	
Total Supplies		$0	$975	$1,500	$2,110	$1,500	$1,500	$1,500	0.0%	
Other Services and Charges										
602-495-9450-43030	Engineering Services	$40,802	$26,677	$20,000	$14,921	$20,000	$20,000	$20,000	0.0%	
602-495-9450-43030	Eng Svs Sewer Syst Master Planni	$0	$0	$10,000	$0	$10,000	$0	$0	100.0%	Sewer System Master Planning to be done by Focus Eng.
602-495-9450-43150	Contract Services	$15,344	$1,875	$9,500	$3,085	$9,500	$9,500	$5,000	47.4%	Includes SCADA ($1.5k), lift pump ($3k) annual inspections
602-495-9450-43180	Software Support	$0	$0	$0	$4,069	$0	$0	$6,000	100.0%	
602-495-9450-43210	Telephone	$1,572	$1,184	$1,500	$992	$1,500	$1,500	$1,500	0.0%	
602-495-9450-43220	Postage	$0	$0	$0	$0	$0	$0	$1,175	100.0%	
602-495-9450-43310	Mileage	$0	$0	$100	$0	$100	$100	$100	-100.0%	
602-495-9450-43320	Depreciation Expense	$8,740	$11,815	$84,200	$42,224	$84,200	$59,718	$86,561	-44.9%	Increase due to Capitalization of sewer projects
602-495-9450-43610	Insurance	$115	$120	$2,000	$185	$2,000	$2,000	$2,000	0.0%	
602-495-9450-43810	Electric Utility	$1,088	$3,343	$1,500	$4,621	$1,500	$1,500	$5,000	-233.3%	
602-495-9450-43820	Sewer Utility - Met Council	$14,912	$18,546	$16,500	$17,592	$16,500	$16,500	$44,514	-169.8%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	$13,018	$837	$1,000	$1,131	$1,000	$1,000	$1,200	-20.0%	
602-495-9450-44300	Miscellaneous Expenses	$0	$0	$300	$0	$300	$300	$300	-100.0%	
602-495-9450-44370	Conferences & Training	$0	$572	$1,500	$23	$1,500	$1,500	$1,500	0.0%	License training and pump/control classes
Total Other Services and Charges		$95,590	$64,969	$148,100	$88,843	$148,100	$113,618	$174,850	-53.9%	
	Total Operating Expenses	$142,148	$112,980	$208,421	$142,228	$208,466	$176,067	$267,641	-52.0%	
	Operating Income (Loss)	($87,266)	$73,555	($7,537)	$1,112,582	($32,582)	($22,773)	($28,280)	-24.2%	
	Nonoperating Revenues									
602-000-0000-36210	Interest on Investments	$9,395	$1,430	$100	$9,929	$5,000	$19,788	$12,699	35.8%	
	Lateral Benefit Fees		$2,900	$29,000	$2,900	$14,500	$2,900	$14,500	-400.0%	
	Sewer Availability Fees		$693,000	$1,206,000	$1,394,920	$590,000	$1,122,000	$1,447,500	-29.0%	Reflects impact of 75 connections qualifying for connection incentive discount
602-000-0000-37260	Connection Fees Municipal	$0	$17,000	$180,000	$63,000	$130,000	$301,000	$466,500	-55.0%	Reflects impact of 75 connections qualifying for connection incentive discount
	Total Nonoperating Revenues	$9,395	$714,330	$1,415,100	$1,470,749	$739,500	$1,445,688	$1,941,199	-34.3%	
	New OP Homes		24	25	12	0	7	0		
	New Development Homes		17	180	128	130	237	244		
	Nonoperating Expenses									
602-495-9450-46110	Bond Interest	$0	$116,403	$135,372	$107,089	$105,469	$68,378	$85,337	-24.8%	
602-495-9450-46xxx	Bonding Costs				$3,363		$46,457	$42,313	8.9%	
	Total Nonoperating Expenses	$0	$116,403	$135,372	$110,452	$105,469	$114,835	$127,650	-11.2%	
	Change in Net Assets	($77,871)	$671,482	$1,272,191	$2,472,879	$601,449	$1,308,080	$1,827,582	-39.7%	
USE OF NET ASSETS TO BALANCE BUDGET		$77,871	$0	$0	$0	$0	$0	$0	0.0%	

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SURFACE WATER										
	Operating Revenues									
603-000-0000-36100	Special Assessment Revenue	$20,168	$837	$5,000	$10,125	$5,000	$7,500	$5,000	33.3%	Actively assess all delinquencies each year
603-000-0000-36200	Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	$0	0.0%	
603-000-0000-37100	Surface Water Utility Sales	$191,087	$214,915	$215,000	$219,127	$221,500	$225,000	$282,360	-25.5%	
603-000-0000-37140	Storm Water Review Fee Revenue	$0	$0	$0	$0	$0	$29,375	$29,375	0.0%	New fee initiated by new Building Official ($125 per building permit)
	Total Operating Revenues	$211,255	$215,752	$220,000	$229,252	$226,500	$261,875	$316,735	-20.9%	
	Operating Expenses									
Personnel Services										
603-496-9500-41010	Full-time Salaries	$34,681	$31,708	$34,879	$23,599	$35,733	$32,485	$36,630	-12.8%	
603-496-9500-41210	PERA Contributions	$2,514	$2,290	$2,519	$2,179	$2,591	$2,436	$2,747	-12.8%	
603-496-9500-41220	FICA Contributions	$2,028	$1,857	$2,042	$1,378	$2,215	$2,014	$2,271	-12.8%	
603-496-9500-41230	Medicare Contributions	$474	$436	$479	$322	$518	$471	$531	-12.8%	
603-496-9500-41300	Health/Dental Insurance	$6,942	$7,641	$8,405	$8,209	$6,387	$8,209	$7,326	10.8%	
603-496-9500-41420	Unemployment Benefits	$0	$0	$0	$0	$0	$0	$0	0.0%	
603-496-9500-41510	Workers' Compensation	$848	$1,312	$1,443	$221	$170	$276	$1,465	-430.8%	
Total Personnel Services		$47,486	$45,243	$49,767	$35,908	$47,614	$45,891	$50,970	-11.1%	
Supplies										
603-496-9500-42000	Office Supplies	$238	$375	$200	$2,172	$375	$375	$500	-33.3%	Utility Bill paper
603-496-9500-42270	Utility System Maint Supplies	$0	$411	$500	$551	$500	$500	$1,000	-100.0%	
603-496-9500-42400	Small Tools & Minor Equipment	$452	$299	$1,000	$200	$1,000	$1,000	$1,000	0.0%	
603-496-9500-42400	Other Equipment	$0	$8,422	$0	$0	$0	$0	$0	0.0%	
Total Supplies		$690	$9,507	$1,700	$2,923	$1,875	$1,875	$2,500	-33.3%	
Other Services and Charges										
603-496-9500-43020	Comprehensive Planning	$0	$0	$3,000	$0	$3,000	$3,000	$0	100.0%	
603-496-9500-43030	Engineering Services	$27,893	$21,009	$30,000	$20,332	$30,000	$13,639	$20,000	-46.6%	
603-496-9500-43030	Eng Svcs SW Master Planning	$0	$0	$15,000	$0	$15,000	$0	$0	100.0%	SW System Master Planning to be done by Focus Eng
603-496-9500-43150	Contract Services	$7,504	$9,711	$5,000	$10,590	$7,500	$7,500	$10,000	-33.3%	
603-496-9500-43180	Software Support	$442	$3,268	$1,000	$3,617	$1,500	$1,500	$8,400	-460.0%	
603-496-9500-43220	Postage	$1,973	$1,700	$1,700	$1,500	$1,700	$1,700	$1,645	3.2%	Annual bills plus delinquency mailer cost
603-496-9500-43320	Depreciation Expense	$15,187	$15,963	$17,000	$15,963	$17,000	$74,505	$85,090	-14.2%	Capitalization of Phase I DT SW project
603-496-9500-43610	Insurance	$0	$0	$0	$0	$0	$0	$1,500	100.0%	
603-496-9500-44010	Street Sweeping	$11,498	$12,403	$22,000	$10,438	$22,000	$22,000	$20,000	9.1%	Street sweeping soon to be mandated…
603-496-9500-44030	Repairs/Maint Not Bldg	$0	$5,304	$1,500	$0	$1,500	$1,500	$3,000	-100.0%	Excavator rental
603-496-9500-44300	Miscellaneous Expenses	$119	$459	$400	$0	$400	$400	$400	100.0%	
603-496-9500-44370	Conferences & Training	$3,483	$2,225	$1,800	$2,265	$1,800	$1,800	$2,500	-38.9%	
603-496-9500-45300	Improvements Other Than Bldgs	$0	$18,190	$30,000	$0	$30,000	$30,000	$20,000	100.0%	
603-496-9500-45500	Vehicles	$0	$5,743	$0	$0	$0	$0	$0	0.0%	
Total Other Services and Charges		$68,100	$95,974	$128,400	$64,705	$131,400	$157,544	$172,535	-9.5%	
	Operating Expenses	$116,275	$150,723	$179,867	$103,536	$180,889	$205,310	$226,005	-10.1%	
	Operating Income (Loss)	$94,980	$65,029	$40,133	$125,716	$45,611	$56,565	$90,730	-60.4%	
	Nonoperating Revenues									
603-000-0000-36205	Refunds and Reimbursements	$0	$0	$0	$0	$0	$0	$0	0.0%	
603-000-0000-36210	Interest on Investment	$1,098	$1,239	$1,100	$2,844	$5,000	$2,500	$2,603	0.0%	
603-000-0000-36232	Developer Contributions	$0	$0	$0	$0	$0	$0	$0	0.0%	
	Total Nonoperating Revenues	$1,098	$1,239	$1,100	$2,844	$5,000	$2,500	$2,603	0.0%	
	Nonoperating Expenses									
603-496-9450-46110	Bond Interest	$0	$459	$0	$0	$0	$0	$62,171	100.0%	
603-496-9450-46xxx	Bonding Costs	$0	$0	$0	$0	$0	$43,893	$0	-100.0%	
	Total Nonoperating Expenses	$0	$459	$0	$0	$0	$43,893	$62,171	100.0%	
	Change in Net Assets	$96,077	$65,809	$41,233	$128,560	$50,611	$15,172	$31,162	-105.4%	
	USE OF NET ASSETS TO BALANCE BUDGET	$0	$0	$0	$0	$0	$0	$0	0.0%	