



## STAFF REPORT

DATE: November 14, 2017

**AGENDA ITEM:** 2018 Utility Budgets

**TO:** Mayor and Council

**SUBMITTED BY:** Kristina Handt, City Administrator

---

### **BACKGROUND:**

The Finance Committee has been working on developing the 2018 utility (water, sewer, storm water) budgets for the last few months. Council reviewed them briefly during a joint meeting in August. The Finance Committee finalized their recommendations for the utility budgets at their October meeting.

### **ISSUE BEFORE COUNCIL:**

Does Council have any questions about the proposed budgets? What changes would Council like to make to the budget before final adoption?

### **PROPOSAL DETAILS/ANALYSIS:**

A copy of the budget are included in your packet.

The revenues for the funds are based off of the Utility Financial Management Plan presented by Northland last month. These assumptions are based upon the increased rates recommended in the report as well.

#### **Water Expenses:**

- Water Meter and Supplies: includes the purchase of 250 meters to continue the meter change out program to address old and failing meters
- Small Tools & Equipment: includes \$3k for a generator for water tower #3
- Legal Services: increase due to reassignment of 3M litigation costs
- Contract Services: contract for updating well head protection program as required by the state and contract for finance director services
- Software Support: new finance software upgrades approved last month by Council as well as ongoing IT costs
- Water Utility: expect to be off Oakdale water by January so no costs proposed for this line item
- Capital Outlay: utility vehicle replacement and watermain oversizing costs
- Depreciation: removed since CIP costs account for it

#### **Sewer Expenses:**

- Small Tools & Equipment: reduced from last draft to remove all but necessary equipment for confined space maintenance tasks
- Contract Services: finance director contract
- Software Support: new finance software upgrades approved last month by Council as well as ongoing IT costs
- Sewer Utility-Met Council: this is the cities operations charge. Increase is due to increase in customer volume
- Capital Outlay: utility vehicle replacement (1/2 in water) and sewer main oversizing costs

- Depreciation: removed since CIP costs account for it

**Storm Water Expenses:**

- Contract Services: finance director contract
- Software Support: new finance software upgrades approved last month by Council as well as ongoing IT costs
- Street Sweeping: 2<sup>nd</sup> street sweeping added
- Capital Outlay: surface water plan required with Comp Plan update
- Depreciation: removed since CIP costs account for it

**OPTIONS:**

Discuss draft budgets and provide direction to staff before bringing to a regular Council meeting for adoption.

**ATTACHMENT:**

- Draft 2018 Water, Sewer and Storm Water Budgets

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Utility Funds - Water, Sewer and Storm - November 14, 2017**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - Sept. 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>601</b>	<b>Water Fund</b>								
<b>Water Fund Revenues:</b>									
601-000-0000-33422	PERA Pension Revenue	-	525	-	-	-	-		#DIV/0!
601-000-0000-33426	Miscellaneous State Grants	-	3,433,298	-	-	-	-		#DIV/0!
601-000-0000-36100	Special Assessments	-	11,334	16,950	9,320	16,950	111,077	555.32%	Per Northland schedule - 10-3-17
601-000-0000-36205	Refunds and Reimbursements	-	-	-	62	62	-		#DIV/0!
601-000-0000-36210	Interest on Investments	26,985	13,987	20,000	-	20,000	20,000	0.00%	\$2M at 1%
601-000-0000-37100	Water Sales	440,322	275,019	543,689	360,314	489,139	597,769	9.95%	Per Northland schedule - 10-3-17
601-000-0000-37120	Bulk Water	1,241	5,423	2,000	448	2,000	2,000	0.00%	
601-000-0000-37140	Water Access Revenue	66,000	979,500	1,509,000	1,231,400	1,509,000	960,000	-36.38%	Per Northland schedule - 10-3-17
601-000-0000-37150	Water Connections - Municipal	1,237,500	244,500	369,000	338,147	369,000	320,000	-13.28%	Per Northland schedule - 10-3-17
601-000-0000-37170	Meter Sales	55,435	244,260	68,000	90,867	100,000	87,500	28.68%	250 unit at \$350.
601-000-0000-37180	Tower Rent	49,742	52,526	-	-	-	-		#DIV/0! Moved to G.F for 2017
601-000-0000-39210	Transfer In	-	(59,872)	-	-	-	-		#DIV/0!
<b>Total Water Fund Revenues:</b>		<b>\$ 1,877,225</b>	<b>\$ 5,200,500</b>	<b>\$ 2,528,639</b>	<b>\$ 2,030,558</b>	<b>\$ 2,506,151</b>	<b>\$ 2,098,346</b>	<b>-17.02%</b>	
<b>Water Fund Expenses:</b>									
<b>Personnel</b>									
601-494-9400-41010	Full-time Salaries	92,578	127,902	144,184	88,793	92,426	105,194	-27.04%	On call pay of \$1667 in Proj. '17 and \$4K in '18
	Safety Clothing Allowance	-	-	-	-	193	193		#DIV/0! Boots
601-494-9400-41210	PERA Contributions	8,615	15,792	10,814	6,652	6,807	7,590	-29.81%	
601-494-9400-41220	FICA Contributions	5,498	7,346	9,012	5,322	5,706	6,497	-27.91%	
601-494-9400-41230	Medicare Contributions	1,286	1,718	2,091	1,245	1,340	1,525	-27.07%	
601-494-9400-41300	Insurance	18,199	29,467	28,837	14,429	19,894	23,170	-19.65%	
601-494-9400-41301	Unemployment Insurance	-	-	-	-	1,093	683		#DIV/0! 16 weeks in 2017 and 10 weeks in 2018 at 10%
601-494-9400-41510	Workers Compensation	2,472	1,904	5,767	3,980	5,526	5,884	2.03%	
<b>Total Personnel</b>		<b>\$ 128,647</b>	<b>\$ 184,130</b>	<b>\$ 200,705</b>	<b>\$ 120,421</b>	<b>\$ 132,985</b>	<b>\$ 150,736</b>	<b>-24.90%</b>	
<b>Materials and Supplies</b>									
601-494-9400-42000	Office Supplies	1,933	771	700	579	700	800	14.29%	
601-494-9400-42030	Printed Forms	239	499	750	247	550	750	0.00%	
601-494-9400-42150	Operating Supplies	-	-	-	-	-	1,000		#DIV/0!
601-494-9400-42160	Chemicals	1,473	3,157	13,000	3,587	10,000	13,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	25,257	25,014	25,000	2,080	20,000	26,000	4.00%	Water meters
601-494-9400-42300	Water Meters & Supplies	82,343	105,477	85,000	117,435	125,000	132,000	55.29%	Replace 200 meters but order 250.
601-494-9400-44375	Personal Protective Equipment	-	-	-	-	-	800		#DIV/0!
601-494-9400-42400	Small Tools & Minor Equipment	5,016	3,955	5,000	1,908	3,500	8,300	66.00%	\$3K -Gen. WT #3.
<b>Total Materials and Supplies</b>		<b>\$ 116,263</b>	<b>\$ 138,874</b>	<b>\$ 129,450</b>	<b>\$ 125,836</b>	<b>\$ 159,750</b>	<b>\$ 182,650</b>	<b>41.10%</b>	
<b>Charges and Services</b>									
601-494-9400-43030	Engineering Services	14,725	-	20,000	14,909	20,000	20,000	0.00%	
601-494-9400-43040	Legal Services	388	2,323	5,000	93,738	125,000	155,000	3000.00%	3M litigation moved from General Fund.
601-494-9400-43150	Contract Services	16,305	7,459	14,000	20,622	40,000	47,400	238.57%	Wellhead protection and Acctg. 10%
601-494-9400-43180	Software Support	4,774	5,556	9,600	10,088	16,479	37,133	286.81%	New fin. soft \$40K alloc.to 3 Funds. IT costs
601-494-9400-43210	Telephone	775	793	800	504	800	800	0.00%	
601-494-9400-43220	Postage	2,500	1,800	1,880	(1,322)	750	2,000	6.38%	
601-494-9400-43310	Mileage	-	189	-	-	-	-		#DIV/0!
601-494-9400-43610	Insurance	6,799	8,975	10,000	9,322	10,000	12,000	20.00%	
601-494-9400-43810	Electric Utility	33,410	34,392	30,000	35,523	45,000	45,000	50.00%	
601-494-9400-43820	Water Utility	107,029	144,932	-	177,093	210,000	-		#DIV/0! Agreement ends w/ City of Oakdale
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	7,116	8,617	10,000	4,735	8,000	20,000	100.00%	\$10K Wash tower #2
	Repairs\Maint. Equip.	-	-	-	-	-	8,000		#DIV/0! \$2.5K generator maint.
	Repairs\Maint Imp Bldgs	-	-	-	-	-	2,000		#DIV/0! replace locks
	Equipment Rental	-	-	-	-	-	1,000		#DIV/0!
601-494-9400-44370	Conferences & Training	460	103	1,500	1,118	1,500	2,000	33.33%	
<b>Total Charges and Services</b>		<b>\$ 194,281</b>	<b>\$ 215,140</b>	<b>\$ 102,780</b>	<b>\$ 366,330</b>	<b>\$ 477,529</b>	<b>\$ 352,333</b>	<b>242.80%</b>	
<b>Capital Outlay</b>									
601-494-9400-45300	Improvements Other Than Bldgs	42	-	-	22,430	22,430	137,500		#DIV/0! Util Veh \$32.5K, WM Over \$105K
<b>Total Capital Outlay</b>		<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,430</b>	<b>\$ 22,430</b>	<b>\$ 137,500</b>	<b>#DIV/0!</b>	
<b>Miscellaneous and Non-operating</b>									
601-494-9400-43320	Depreciation Expense	557,626	612,353	598,971	-	-	-	-100.00%	Removed as Cap. Imp. Plan costs account for it.

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Utility Funds - Water, Sewer and Storm - November 14, 2017**

Account Number	Description	2015	2016	2017	2017	2017	2018	Adopted 2017 to		
		Actual	Actual	Adopted	YTD - Sept. 30	Projected	Proposed	Proposed 2018	Percent Change	Comments
601-494-9400-44300	Miscellaneous	188	3,178	2,000	2,423	2,600	2,000		0.00%	
601-494-9400-46010	Bond Principal	0	-	-	279,663	485,000	710,000		#DIV/0!	Per Northland schedule - 10-3-17
601-494-9400-46110	Bond Interest	351,742	241,142	273,321	235,319	273,321	300,775		10.04%	Per Northland schedule - 10-3-17
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	1,189	16,014	800	180	800	856		7.00%	Per Northland schedule - 10-3-17
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	(11,720)	-	53,811	-	-	-		-100.00%	
601-494-9400-47200	Transfer Out	-	40,427	-	-	-	-		#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 899,025</b>	<b>\$ 913,113</b>	<b>\$ 928,903</b>	<b>\$ 517,584</b>	<b>\$ 761,721</b>	<b>\$ 1,013,631</b>		<b>9.12%</b>	
<b>Total Water Fund Expenses:</b>		<b>\$ 1,338,258</b>	<b>\$ 1,451,257</b>	<b>\$ 1,361,838</b>	<b>\$ 1,152,601</b>	<b>\$ 1,554,415</b>	<b>\$ 1,836,850</b>		<b>34.88%</b>	
<b>Total Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 538,967</b>	<b>\$ 3,749,243</b>	<b>\$ 1,166,801</b>	<b>\$ 877,957</b>	<b>\$ 951,736</b>	<b>\$ 261,496</b>		<b>-77.59%</b>	
<b>602 Sewer Fund</b>										
<b>Sewer Fund Revenues:</b>										
602-000-0000-36100	Special Assessments	-	21,073	62,133	33,535	62,133	77,874		25.33%	Per Northland schedule - 10-3-17
602-000-0000-36210	Interest on Investments	9,929	14,584	12,699	-	15,000	20,000		57.49%	\$2M at 1%
602-000-0000-37200	Sewer Sales	61,920	120,974	177,228	96,416	177,228	247,599		39.71%	Per Northland schedule - 10-3-17
602-000-0000-37220	SAC Early Pay discount/revenue	3,227	8,474	-	5,168	5,800	5,800		#DIV/0!	Based on averages
602-000-0000-37240	Sewer Connection Fee Revenue	63,000	803,000	1,462,000	1,267,620	1,462,000	908,700		-37.85%	Per Northland schedule - 10-3-17
602-000-0000-37250	Sewer Connection Fees Regional	-	-	-	-	-	-		#DIV/0!	Pass-through of approx \$21K
602-000-0000-37260	Sewer Connection Fees Municipal	1,394,920	383,500	466,500	388,480	466,500	345,500		-25.94%	Per Northland schedule - 10-3-17
<b>Total Sewer Fund Revenues:</b>		<b>\$ 1,532,996</b>	<b>\$ 1,351,605</b>	<b>\$ 2,180,560</b>	<b>\$ 1,791,219</b>	<b>\$ 2,188,661</b>	<b>\$ 1,605,473</b>		<b>-26.37%</b>	
<b>Sewer Fund Expenses:</b>										
<b>Personnel</b>										
602-495-9450-41010	Full-time Salaries	37,161	39,678	65,606	21,398	59,670	66,250		0.98%	On call pay of \$1667 in Proj. '17 and \$4K in '18
	Safety Clothing Allowance	-	-	-	-	123	123		#DIV/0!	Boots
602-495-9450-41210	PERA Contributions	3,453	4,270	4,920	1,600	4,350	4,669		-5.10%	
602-495-9450-41220	FICA Contributions	2,254	1,987	4,068	1,282	3,652	4,058		-0.25%	
602-495-9450-41230	Medicare Contributions	527	464	951	300	865	961		1.05%	
602-495-9450-41300	Insurance	6,217	8,352	13,121	5,342	10,345	11,263		-14.16%	
	Unemployment Insurance	-	-	-	-	546	342		#DIV/0!	16 weeks in 2017 and 10 weeks in 2018 at 5%
602-495-9450-41510	Workers Compensation	1,663	989	2,625	2,004	3,032	3,274		24.72%	
<b>Total Personnel</b>		<b>\$ 51,274</b>	<b>\$ 55,739</b>	<b>\$ 91,291</b>	<b>\$ 31,926</b>	<b>\$ 82,583</b>	<b>\$ 90,940</b>		<b>-0.39%</b>	
<b>Materials and Supplies</b>										
602-495-9450-42270	Repair/Maint. Supplies	1,910	5,873	1,000	1,214	1,200	4,000		300.00%	
	Office Supplies	-	-	-	-	-	800		#DIV/0!	
	Operating Supplies	-	-	-	-	-	1,000		#DIV/0!	
	Personal Protective Equipment	-	-	-	-	-	800		#DIV/0!	
602-495-9450-42400	Small Tools & Minor Equipment	(984)	2,860	500	2,344	2,800	5,500		1000.00%	
<b>Total Materials and Supplies</b>		<b>\$ 926</b>	<b>\$ 8,732</b>	<b>\$ 1,500</b>	<b>\$ 3,558</b>	<b>\$ 4,000</b>	<b>\$ 12,100</b>		<b>706.67%</b>	
<b>Charges and Services</b>										
602-495-9450-43030	Engineering Services	14,511	-	20,000	4,429	8,000	20,000		0.00%	
602-495-9450-43150	Contract Services	3,085	8,059	5,000	32,200	37,000	21,400		328.00%	Acctg Contract - 10%
602-495-9450-43180	Software Support	4,071	4,591	6,000	10,088	18,479	33,533		458.89%	New fin. soft \$40K alloc.to 3 Funds. IT costs
602-495-9450-43210	Telephone	992	1,008	1,500	828	1,000	1,500		0.00%	
602-495-9450-43220	Postage	-	-	1,175	-	-	1,175		0.00%	
602-495-9450-43310	Mileage	-	-	100	-	-	-		-100.00%	
602-495-9450-43610	Insurance	185	581	2,000	603	1,000	2,000		0.00%	
602-495-9450-43810	Electric Utility	4,621	5,125	5,000	3,985	5,000	5,500		10.00%	
602-495-9450-43820	Sewer Utility - Met Council	17,592	16,621	44,514	34,814	44,514	92,140		106.99%	
	Repairs/Maint. Equip.	-	-	-	-	-	4,500		#DIV/0!	\$2.5K generator maint
	Equipment Rental	-	-	-	-	-	1,000		#DIV/0!	
602-495-9450-44030	Repairs/Maint Imp Not Bldgs	1,131	1,391	1,200	31,835	33,000	1,200		0.00%	
602-495-9450-44370	Conferences & Training	23	80	1,500	3,285	3,600	2,000		33.33%	
<b>Total Charges and Services</b>		<b>\$ 46,212</b>	<b>\$ 37,456</b>	<b>\$ 87,989</b>	<b>\$ 122,068</b>	<b>\$ 151,593</b>	<b>\$ 185,948</b>		<b>111.33%</b>	
<b>Capital Outlay</b>										
602-495-9450-45300	Improvements Other Than Bldgs	-	-	-	-	1,289,000	85,000		#DIV/0!	Util Veh - \$32.5K, Sewer Oversizing - \$52.5K
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,289,000</b>	<b>\$ 85,000</b>		<b>#DIV/0!</b>	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Utility Funds - Water, Sewer and Storm - November 14, 2017**

Account Number	Description	2015	2016	2017	2017	2017	2018	Adopted 2017 to	Comments
		Actual	Actual	Adopted	YTD - Sept. 30	Projected	Proposed	Proposed 2018	
								Percent Change	
<b>Miscellaneous and Non-operating</b>									
602-495-9450-43320	Depreciation Expense	42,224	132,265	86,561	-	-	-	-100.00%	Removed as Cap. Imp. Plan costs account for it.
602-495-9450-44300	Miscellaneous Expenses	-	26,036	300	310	310	300	0.00%	
602-495-9450-46010	Bond Principal	0	-	-	220,000	220,000	275,000	#DIV/0!	Per Northland schedule - 10-3-17
602-495-9450-46110	Bond Interest	107,089	116,715	85,337	124,318	124,318	195,324	128.89%	Per Northland schedule - 10-3-17
602-495-9450-46250	Fiscal Agent Fees	(3,587)	3,707	42,313	-	-	-	-100.00%	
602-495-9450-47200	Transfer Out	-	102,678	-	-	-	-	#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 145,726</b>	<b>\$ 381,401</b>	<b>\$ 214,511</b>	<b>\$ 344,628</b>	<b>\$ 344,628</b>	<b>\$ 470,624</b>	<b>119.39%</b>	
<b>Total Sewer Fund Expenses:</b>		<b>\$ 244,139</b>	<b>\$ 483,328</b>	<b>\$ 395,291</b>	<b>\$ 502,179</b>	<b>\$ 1,871,805</b>	<b>\$ 844,611</b>	<b>113.67%</b>	
<b>Total Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 1,288,857</b>	<b>\$ 868,277</b>	<b>\$ 1,785,269</b>	<b>\$ 1,289,039</b>	<b>\$ 316,856</b>	<b>\$ 760,862</b>	<b>-57.38%</b>	
<b>603 Storm Water Fund</b>									
<b>Storm Water Fund Revenues:</b>									
603-000-0000-36100	Special Assessments	-	-	5,000	-	-	-	-100.00%	Per Northland schedule - 10-3-17
603-000-0000-36210	Interest on Investment	2,844	15,933	2,603	-	14,000	7,000	168.92%	\$700K at 1%
603-000-0000-37100	Surface Water Utility Sales	219,127	185,858	282,360	185,598	282,360	283,587	0.43%	Per Northland schedule - 10-3-17
603-000-0000-37140	SW Review Fee Revenue	-	27,375	29,375	29,350	35,000	29,375	0.00%	
<b>Total Storm Water Fund Revenues:</b>		<b>\$ 221,971</b>	<b>\$ 229,166</b>	<b>\$ 319,338</b>	<b>\$ 214,948</b>	<b>\$ 331,360</b>	<b>\$ 319,962</b>	<b>0.20%</b>	
<b>Storm Water Fund Expenses:</b>									
<b>Personnel</b>									
603-496-9500-41010	Full-time Salaries	23,599	20,591	36,630	10,174	31,384	34,273	-6.43%	
	Safety Clothing Allowance	-	-	-	-	53	53	#DIV/0!	Boots
603-496-9500-41210	PERA Contributions	2,179	2,408	2,747	756	2,354	2,570	-6.44%	
603-496-9500-41220	FICA Contributions	1,378	1,129	2,271	602	1,922	2,099	-7.57%	
603-496-9500-41230	Medicare Contributions	322	264	531	141	455	497	-6.40%	
603-496-9500-41300	Insurance	8,209	5,856	7,326	5,165	6,887	6,794	-7.26%	
	Unemployment Insurance	-	-	-	-	546	342	#DIV/0!	16 weeks in 2017 and 10 weeks in 2018 at 5%
603-496-9500-41510	Workers' Compensation	221	-	1,465	1,150	1,290	1,361	-7.10%	
<b>Total Personnel</b>		<b>\$ 35,908</b>	<b>\$ 30,247</b>	<b>\$ 50,970</b>	<b>\$ 17,988</b>	<b>\$ 44,891</b>	<b>\$ 47,989</b>	<b>-5.85%</b>	
<b>Materials and Supplies</b>									
603-496-9500-42000	Office Supplies	1,933	499	500	247	500	800	60.00%	
603-496-9500-42270	Repair/Maint. Maint Supplies	551	3,972	1,000	44	750	2,000	100.00%	
	Operating Supplies	-	-	-	-	-	1,000	#DIV/0!	
	Personal Protective Equipment	-	-	-	-	-	800	#DIV/0!	
603-496-9500-42400	Small Tools & Minor Equipment	200	-	1,000	329	1,000	3,500	250.00%	
<b>Total Materials and Supplies</b>		<b>\$ 2,685</b>	<b>\$ 4,471</b>	<b>\$ 2,500</b>	<b>\$ 620</b>	<b>\$ 2,250</b>	<b>\$ 8,100</b>	<b>224.00%</b>	
<b>Charges and Services</b>									
603-496-9500-43030	Engineering Services	20,332	11,827	20,000	4,875	8,000	20,000	0.00%	
603-496-9500-43150	Contract Services	9,941	2,400	10,000	7,270	20,000	17,200	72.00%	Acctg Contract - 5%
603-496-9500-43180	Software Support	3,617	4,067	8,400	5,426	15,140	15,500	84.52%	IT cost allocation too.
603-496-9500-43220	Postage	1,500	1,800	1,645	-	700	2,000	21.58%	
603-496-9500-43610	Insurance	-	-	1,500	-	1,500	1,500	0.00%	
603-496-9500-44010	Street Sweeping	10,438	10,318	20,000	14,842	18,000	25,000	25.00%	Add a 2nd street sweeping.
	Repairs/Maint Equip	-	-	-	-	-	1,000	#DIV/0!	
603-496-9500-44030	Repairs/Maint Not Bldg	-	1,368	3,000	-	2,000	3,000	0.00%	
	Equipment Rental	-	-	-	-	-	1,000	#DIV/0!	
603-496-9500-44370	Conferences & Training	2,265	2,500	2,500	1,250	1,000	2,500	0.00%	
<b>Total Charges and Services</b>		<b>\$ 48,094</b>	<b>\$ 34,280</b>	<b>\$ 67,045</b>	<b>\$ 33,662</b>	<b>\$ 66,340</b>	<b>\$ 88,700</b>	<b>32.30%</b>	
<b>Capital Outlay</b>									
603-496-9500-45300	Improvements Other Than Bldgs	-	-	20,000	-	20,000	40,000	100.00%	Surface water plan.
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 40,000</b>	<b>100.00%</b>	
<b>Miscellaneous and Non-operating</b>									
603-496-9500-43320	Depreciation Expense	15,963	15,963	85,090	-	-	-	-100.00%	Removed as Cap. Imp. Plan costs account for it.
603-496-9500-44300	Miscellaneous Expenses	-	20,577	400	677	1,000	2,000	400.00%	
603-496-9500-46010	Bond Principal	-	-	-	-	-	160,000	#DIV/0!	Per Northland schedule - 10-3-17
603-496-9500-46110	Bond Interest	-	44,765	62,171	62,171	62,171	58,294	-6.24%	Per Northland schedule - 10-3-17
<b>Total Misc. and Non-operating</b>		<b>\$ 15,963</b>	<b>\$ 81,305</b>	<b>\$ 147,661</b>	<b>\$ 62,848</b>	<b>\$ 63,171</b>	<b>\$ 220,294</b>	<b>49.19%</b>	

CITY OF LAKE ELMO  
 2018 PROPOSED BUDGET  
 Utility Funds - Water, Sewer and Storm - November 14, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - Sept. 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
Total Storm Water Fund Expenses:		\$ 102,649	\$ 150,303	\$ 288,176	\$ 115,119	\$ 196,652	\$ 405,082	40.57%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 119,322	\$ 78,863	\$ 31,162	\$ 99,829	\$ 134,708	\$ (85,120)	-373.15%	