



## STAFF REPORT

DATE: November 7, 2018

**REGULAR**

ITEM #3 - Consent

**MOTION**

**TO:** City Council  
**FROM:** Sue Iverson – Finance Director  
**AGENDA ITEM:** Accept 3<sup>rd</sup> Quarter Financials  
**REVIEWED BY:** Kristina Handt, City Administrator

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### **BACKGROUND:**

The City of Lake Elmo has fiduciary authority and responsibility to conduct normal business operations and report the unaudited financial information to the City Council on a regular basis.

### **ISSUE BEFORE THE CITY COUNCIL:**

- 1) Does the City Council have any questions regarding the attached 3<sup>rd</sup> Quarter Financial information?

### **DISCUSSION:**

As part of informing the City Council and community on the financial position of the City, attached are the Investment Portfolio Analysis and the Budget-to-Actual reports for the 3<sup>rd</sup> quarter of 2018. Staff has put together a detailed analysis of the City's investments. A number of changes have been made to the City's cash and investments and more will be made in the 4<sup>th</sup> quarter to maximize the City's interest income.

The Budget vs. Actual for 3<sup>rd</sup> quarter 2018 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2018 budget cycle. Please note that revenue figures are low on property taxes and utilities do to timing of when the revenue is received. Taxes are only received in July for those collected in May, December for those collected in October, and a clean-up payment for any delinquent taxes collected by the end of December in January of the next year. Utilities are billed quarterly so the report will only reflect payments for 1<sup>st</sup> and 2<sup>nd</sup> quarter as the 3<sup>rd</sup> quarter bills are sent in October.

The Finance Committee has reviewed the reports and recommends approval to the City Council.

### **FISCAL IMPACT:**

N/A

### **RECOMMENDATION:**

*If removed from the consent agenda:*

Motion to recommend approval of the 3<sup>rd</sup> Quarter Financial Statements which include the Investment Portfolio Analysis, General Fund and Utility Funds.

### **ATTACHMENTS:**

- 1) 3<sup>rd</sup> Quarter Investment Portfolio Analysis
- 2) 3<sup>rd</sup> Quarter Budget-to-Actual Reports

**City of Lake Elmo  
Investment Portfolio Analysis  
September 30, 2018**

Brokerage	Last Purch Date	Maturity Date	Next Call Date	Ave Maturity	Type	CUSIP	Investment Descriptions	Category Total	Concentration	Face/Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value	Interest Earned YTD	Accrued Interest
4M Fund	8/16/2018			30 Days	MM		MN Municipal Liquid Asset Fund		3%	501,094.37	1.750%	8,769.15	501,094.37	1,094.37	
4M Fund	8/16/2018			90 Days	MM		MN Municipal PLUS Fund		12%	2,026,247.21	1.830%	37,080.32	2,026,247.21	4,647.21	
Lake Elmo				30 Days	MM		Money Market Savings Account		31%	5,117,121.79	0.170%	8,699.11	5,117,121.79	5,821.42	
Lake Elmo				30 Days	MM		Money Market Savings Account - DEED Water		15%	2,411,469.19	0.170%	4,099.50	2,411,469.19	2,743.38	
Lake Elmo				N/A	Checking		Lake Elmo Bank Checking Account		38%	6,228,963.22	0.000%	-	6,228,963.22	-	
Wells Fargo Advisors				30 Days	MM		Wells Fargo Avd. 100% Treasury MM Fund		1%	164,379.34	1.220%	2,005.43	164,379.34	377.85	
Morgan Stanley				30 Days	MM		MS US Govt MM TR		0%	21,878.57	1.690%	369.75	21,878.57	149.59	
Northland Securities				30 Days	MM		Northland Securities MM Fund		0%	17,038.03	1.130%	192.53	17,038.03	209.55	
<b>Sub Total</b>							<b>Cash Accounts</b>	<b>68%</b>		<b>16,488,191.72</b>	<b>0.371%</b>	<b>61,215.79</b>	<b>16,488,191.72</b>	<b>15,043.37</b>	<b>-</b>
Wells Fargo Advisors	11/17/2016	11/17/2022	11/17/2018	6 Yr	Agency	3130A9T68	FHLB - Multi Stepup Callable		3%	222,142.50	1.510%	3,354.35	223,170.75	1,687.50	
Wells Fargo Advisors	10/27/2016	10/27/2023	10/27/2018	7 Yr	Agency	3134GAUG7	FHLMC-Step med Term Nte Callable		10%	755,780.00	2.050%	15,493.49	754,416.00	7,750.00	
Wells Fargo Advisors	2/17/2016	2/20/2018	N/A	2 Yr	CD	066519BH1	Bank United Natl Assn, Miami Lakes, FL		0%	-	1.100%	-	-	1,121.03	
Wells Fargo Advisors	8/20/2015	8/20/2018	N/A	3 Yr	CD	02006LTF0	Ally Bank, Midvale, UT		0%	-	1.740%	-	-	1,562.50	
Wells Fargo Advisors	8/26/2015	8/26/2019	N/A	4 Yr	CD	14042E5Y2	Capital One NA, McLean, VA		2%	120,937.20	2.100%	2,539.68	119,614.80	2,520.00	
Wells Fargo Advisors	10/2/2014	10/2/2019	N/A	5 Yr	CD	02587CBR0	American Express Bank FSB, Salt Lake City, UT		1%	100,863.00	2.160%	2,178.64	99,481.00	1,072.05	
Wells Fargo Advisors	10/16/2014	10/16/2019	N/A	5 Yr	CD	140420QF0	Capital One Bank USA NA, Glenn Allen, VA		1%	100,850.00	2.150%	2,168.28	99,540.00	1,072.05	
Wells Fargo Advisors	1/30/2015	1/30/2020	N/A	5 Yr	CD	02587DXE3	American Exp Cent Bk, Salt Lake City, UT		2%	145,427.75	1.960%	2,850.38	143,608.00	2,827.50	
Wells Fargo Advisors	8/11/2017	8/11/2020	11/11/2018	3 Yr	CD	88241TBU3	Texas Axchange Bank, Crowley, Tx		3%	245,000.00	1.930%	4,728.50	240,746.80	3,494.46	
Wells Fargo Advisors	8/26/2015	8/26/2020	N/A	5 Yr	CD	14042E6A3	Capital One NA, McLean, VA		2%	126,325.00	2.370%	2,993.90	123,697.50	2,937.50	
Wells Fargo Advisors	2/16/2018	2/18/2020	N/A	2 Yr	CD	410493CW8	Hanmi Bank, Los Angeles, CA		3%	245,000.00	2.210%	5,414.50	243,432.00	3,130.62	
Wells Fargo Advisors	2/22/2016	2/24/2020	N/A	4 Yr	CD	552249BJ2	Lyons Natl Bank, Lyons, NY		3%	245,000.00	2.210%	5,414.50	243,387.90	2,672.85	
Morgan Stanley	7/27/2016	7/27/2023	1/27/2019	7 Yr	Agency	3136G3YV1	FNMA Step-Up		2%	191,368.00	1.310%	2,506.92	189,532.00	2,500.00	
Morgan Stanley	9/20/2013	9/20/2018	N/A	5 Yr	CD	005568P5J2	BMW Bank NA, Salt Lake City UT		0%	-	2.050%	-	-	2,035.95	
Morgan Stanley	12/18/2013	12/18/2018	N/A	5 Yr	CD	856283VY9	Bank of India, Chicago, IL		2%	126,551.25	2.050%	2,594.30	124,976.25	1,277.74	
Morgan Stanley	10/12/2017	10/13/2020	N/A	3 Yr	CD	254673EH5	Discover Bank, Greenwood, DE		3%	245,000.00	1.950%	4,777.50	240,352.35	2,382.21	
Morgan Stanley	12/30/2016	12/30/2021	N/A	5 Yr	CD	949763DU7	Wells Fargo Bank, Sioux Falls, SD		3%	216,100.80	3.000%	6,483.02	208,491.95	3,537.81	
Morgan Stanley	10/13/2017	10/13/2022	N/A	5 Yr	CD	87164YSN5	Synchrony Drapper, UT		2%	125,000.00	2.200%	2,750.00	120,938.75	1,464.73	
Morgan Stanley	9/21/2018	9/21/2021	N/A	3 Yr	CD	05580APC2	bmw Salt Lake City UT		3%	245,000.00	2.350%	5,757.50	244,434.05	-	
Northland Securities	4/6/2016	4/6/2021	N/A	5 Yr	CD	140420XR6	Capital One - Glen Allen		2%	140,001.40	1.740%	2,436.02	136,277.40	1,186.74	
Northland Securities	12/28/2017	12/30/2019	N/A	1Yr	CD	254673JR8	Discover Bank Greenwood, DE		3%	235,000.00	2.060%	4,841.00	233,359.70	2,402.15	
Northland Securities	12/27/2013	12/27/2018	N/A	5 Yr	CD	38147JQT2	Goldman Sack Bk, New York		3%	202,288.00	1.900%	3,843.47	199,918.00	1,894.79	
Northland Securities	4/21/2016	10/21/2022	N/A	5 Yr	CD	40434AT90	HSBC Bank, McLean, VA		3%	237,374.40	2.090%	4,961.12	228,974.40	2,393.42	
Northland Securities	12/28/2017	12/30/2019	N/A	2 Yr	CD	61747ME31	Morgan Stanley Bank, Salt Lake, Utah		3%	240,000.00	2.110%	5,064.00	238,473.60	2,513.10	
Northland Securities	2/28/2018	5/28/2021	2/28/2019	3 Yr	Agency	3134GSFP5	FHLMC-Med Term NTS-Callable		3%	250,007.00	2.630%	6,575.18	246,895.00	1,625.00	
Northland Securities	7/27/2016	7/27/2021	10/27/2018	5 Yr	Agency	3136G3A70	FNMA-Med Term NTS Callable		5%	367,460.00	1.560%	5,732.38	364,439.00	5,700.00	
Northland Securities	1/1/2012	12/1/2018	N/A	7 Yr	Muni	284281KB7	Elbow Lake MN GO Impt Ref Bonds 2012A		2%	182,602.80	2.350%	4,291.17	179,870.40	2,115.00	
4M Fund	8/16/2018	11/16/2018	N/A	3 Mo	CD	259440-1	Farmers State Bank Waterloo		3%	248,600.00	2.091%	5,198.23	248,600.00		
4M Fund	8/16/2018	11/16/2018	N/A	3 Mo	CD	259441-1	First National Bank/The First, NA		3%	248,700.00	2.053%	5,105.81	248,700.00		
4M Fund	8/16/2018	12/17/2018	N/A	4 Mo	CD	259438-1	Modern Bank, National association		3%	248,200.00	2.121%	5,264.32	248,200.00		
4M Fund	8/16/2018	12/17/2018	N/A	4 Mo	CD	259439-1	Citizens State Bank, TX		3%	248,200.00	2.060%	5,112.92	248,200.00		
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	CD	259435-1	Landmark Community Bank		3%	247,700.00	2.141%	5,303.26	247,700.00		
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	CD	259436-1	Pacific Western Bank		3%	247,800.00	2.081%	5,156.72	247,800.00		
4M Fund	8/16/2018	1/16/2019	N/A	5 Mo	CD	259437-1	Fieldpoint Private Bank & Trust		3%	247,800.00	2.081%	5,156.72	247,800.00		
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	CD	259432-1	Bank 7		3%	247,100.00	2.261%	5,586.93	247,100.00		
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	CD	259433-1	Texas Capital Bank		3%	247,100.00	2.261%	5,586.93	247,100.00		
4M Fund	8/16/2018	2/15/2019	N/A	6 Mo	CD	259434-1	Western Alliance Bank/Torrey Pines Bank		3%	247,200.00	2.211%	5,465.59	247,200.00		
<b>Sub Total</b>							<b>Fixed Rate Instruments</b>	<b>32%</b>		<b>7,789,479.10</b>	<b>2.089%</b>	<b>162,687.24</b>	<b>7,726,427.60</b>	<b>64,876.70</b>	<b>-</b>
<b>Sub Total</b>							<b>Zero Coupon Instruments (Cost)</b>	<b>0%</b>		<b>-</b>	<b>0.000%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
							<b>Zero Instruments Interest Accrual</b>			<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
							<b>Zero Instruments Book Carrying Value</b>			<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
							<b>Total Investments</b>			<b>24,277,670.82</b>	<b>0.922%</b>	<b>223,903.03</b>	<b>24,214,619.32</b>	<b>79,920.07</b>	<b>-</b>

= callable

Overall Annualized Rate of Return  
Annualized Rate of Return w/o Money Market  
Benchmark - 4M Plus Rate

0.922%  
2.089%  
1.830%

Interest Rec'd in Current Year  
Prior Year Interest Rec'd in Current Year  
Current Year Interest Rec'd Next Year  
Total Current Year Interest Income

79,920.07  
18,801.30  
-  
61,118.77

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>General Fund</b>					
Total Taxes		\$ 2,382,813	\$ 1,464,308	61.45%	
Total Licenses and Permits		\$ 994,400	\$ 1,018,493	102.42%	
Total Intergovernmental		\$ 238,026	\$ 178,127	74.83%	
Total Charges for Services		\$ 611,595	\$ 644,763	105.42%	
Total Fines and Forfeits		\$ 49,000	\$ 34,749	70.92%	
Total Investment Earnings		\$ 40,000	\$ -	0.00%	
Total Miscellaneous		\$ 160,900	\$ 145,077	90.17%	
<b>Total General Fund Revenues:</b>		<b>\$ 4,476,734</b>	<b>\$ 3,485,517</b>	<b>77.86%</b>	
Total Mayor & Council		\$ 48,404	\$ 17,870	36.92%	
Total Administration		\$ 518,737	\$ 405,643	78.20%	
Total Elections		\$ 10,160	\$ 1,915	18.85%	
Total Communications		\$ 87,120	\$ 79,550	91.31%	
Total Finance		\$ 196,607	\$ 188,619	95.94%	
Total Planning & Zoning		\$ 271,570	\$ 220,091	81.04%	
Total Engineering Services		\$ 36,216	\$ 30,782	85.00%	
Total City Hall		\$ 68,153	\$ 31,516	46.24%	
Total Police		\$ 665,675	\$ 2,434	0.37%	
Total Prosecution		\$ 44,996	\$ 24,500	54.45%	
Total Fire		\$ 570,443	\$ 404,951	70.99%	
Total Fire Relief		\$ 47,000	\$ -	0.00%	
Total Building Inspection		\$ 419,498	\$ 173,368	41.33%	
Total Emergency Communications		\$ 1,780	\$ 900	50.56%	
Total Animal Control		\$ 7,725	\$ 6,027	78.02%	
Total Streets		\$ 1,400,770	\$ 902,193	64.41%	
Total Parks & Recreation		\$ 275,880	\$ 143,726	52.10%	
<b>Total General Fund Expenditures:</b>		<b>\$ 4,670,734</b>	<b>\$ 2,634,086</b>	<b>56.40%</b>	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		<b>\$ (194,000)</b>	<b>\$ 851,432</b>	<b>-438.88%</b>	Use of Fund Balance if negative

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
<b>Account Number</b>	<b>Description</b>	<b>Adopted</b>	<b>YTD - Sep 2018</b>	<b>Used</b>	<b>Comments</b>
<b>Water Fund</b>					
Special Assessments		111,077	23,485	21.14%	1st half July, 2nd half Dec
Miscellaneous			82		
Interest on Investments		20,000		0.00%	recorded as payments received, only reflects 1st and 2nd quarter
Water Sales		597,769	414,918	69.41%	
Bulk Water		2,000	1,122	56.12%	
Water Lat Benefit Fee			11,600	#DIV/0!	
Water Access Revenue		960,000	778,000	81.04%	
Water Connections - Municipal		320,000	431,000	134.69%	
Meter Sales		87,500	90,897	103.88%	
<b>Total Water Fund Revenues:</b>		<b>\$ 2,098,346</b>	<b>\$ 1,751,105</b>	<b>83.45%</b>	
<b>Total Water Fund Expenses:</b>		<b>\$ 1,835,423</b>	<b>\$ 995,548</b>	<b>54.24%</b>	
<b>Total Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 262,923</b>	<b>\$ 755,557</b>	<b>287.37%</b>	
<b>Sewer Fund</b>					
Special Assessments		77,874	209,731	269.32%	1st half July, 2nd half Dec
Interest on Investments		20,000		0.00%	recorded as payments received, only reflects 1st and 2nd quarter
Sewer Sales		247,599	145,094	58.60%	
SAC Early Pay discount/revenue		5,800	5,666	97.69%	
Sewer Lat Benefit Fee		25,500		0.00%	
Sewer Connection Fee Revenue (SAC)		883,200	661,000	74.84%	
Sewer Connection Fees Regional		-	596,294	#DIV/0!	Pass Thru
Sewer Connection Fees Municipa		345,500	433,500	125.47%	
<b>Total Sewer Fund Revenues:</b>		<b>\$ 1,605,473</b>	<b>\$ 2,051,285</b>	<b>127.77%</b>	
<b>Total Sewer Fund Expenses:</b>		<b>\$ 843,970</b>	<b>\$ 516,485</b>	<b>61.20%</b>	
<b>Total Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 761,503</b>	<b>\$ 1,534,800</b>	<b>201.55%</b>	
<b>Storm Water Fund</b>					
Special Assessments			20,674	#DIV/0!	
Interest on Investment		7,000		0.00%	
Surface Water Utility Sales		283,587	201,539	71.07%	
SW Review Fee Revenue		29,375	29,088	99.02%	
<b>Total Storm Water Fund Revenues:</b>		<b>\$ 319,962</b>	<b>\$ 251,301</b>	<b>78.54%</b>	
<b>Total Storm Water Fund Expenses:</b>		<b>\$ 404,564</b>	<b>\$ 78,575</b>	<b>19.42%</b>	
<b>Total Storm Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ (84,602)</b>	<b>\$ 172,726</b>	<b>-204.16%</b>	

CITY OF LAKE ELMO  
2018 Budget  
Jan - Jun Financials

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>General Fund Revenues:</b>					
<b>Taxes</b>					
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,202,698	\$ 1,347,588	61.18%	1st half July, 2nd half Dec
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000	13,864	92.43%	1st half July, 2nd half Dec
101-410-1320-31030	Mobile Home Tax	15,000	-	0.00%	1st half July, 2nd half Dec
101-410-1320-31030	Delinquent Mobile Home Tax	-	3,145	#DIV/0!	1st half July, 2nd half Dec
101-410-1320-31040	Fiscal Disparities	149,615	98,957	66.14%	1st half July, 2nd half Dec
101-410-1320-31045	Delinquent Fiscal Disparities	-	-	#DIV/0!	1st half July, 2nd half Dec
101-410-1320-31050	Tax Abatement	-	-	#DIV/0!	1st half July, 2nd half Dec
101-410-1320-31910	Penalty & Interest on Taxes	500	754	150.78%	1st half July, 2nd half Dec
101-410-1320-31920	Forfeited Tax Sale Apportionment	-	-	#DIV/0!	1st half July, 2nd half Dec
<b>Total Taxes</b>		<b>\$ 2,382,813</b>	<b>\$ 1,464,308</b>	<b>61.45%</b>	
<b>Licenses and Permits</b>					
101-410-1320-32110	Liquor License	8,300	200	2.41%	
101-410-1320-32180	Wastehauler License	1,000	-	0.00%	
101-410-1320-32181	General Contractor License	-	50	#DIV/0!	
101-410-1320-32183	Heating Contractor License	-	-	#DIV/0!	
101-410-1320-32184	Blacktopping Contractor License	-	300	#DIV/0!	
101-420-2400-32210	Building Permits	800,000	818,608	102.33%	
101-410-1910-32211	Driveway Permits	17,500	14,720	84.11%	
101-420-2400-32212	Fireplace Permits	-	1,740	#DIV/0!	budgeted in Bldg Permits
101-420-2400-32220	Heating Permits	60,000	65,258	108.76%	
101-420-2400-32230	Plumbing Permits	60,000	64,661	107.77%	
101-420-2400-32232	Pool Permits	-	150	#DIV/0!	budgeted in Bldg Permits
101-420-2400-32213	Siding Permits	-	-	#DIV/0!	budgeted in Bldg Permits
101-420-2400-32214	Roof Permits	-	-	#DIV/0!	budgeted in Bldg Permits
101-410-1320-32240	Animal License	2,000	1,325	66.25%	
101-420-2400-32250	Utility Permits	33,000	44,520	134.91%	
101-420-2220-32260	Burning Permit	2,500	1,595	63.80%	
101-410-1320-32270	Massage Therapy Licenses	100	200	200.00%	
101-420-2400-32275	Fire Suppression Permits	8,500	500	5.88%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,500	851	56.73%	
101-420-2400-32282	Miscellaneous Permits	-	3,815	#DIV/0!	
<b>Total Licenses and Permits</b>		<b>\$ 994,400</b>	<b>\$ 1,018,493</b>	<b>102.42%</b>	
<b>Intergovernmental</b>					
101-410-1320-33418	MSA - Maintenance	135,561	144,502	106.60%	July receipt
101-420-2220-33420	State Fire Aid	47,000	-	0.00%	November receipt
101-410-1320-33422	PERA Aid	2,749	1,375	50.00%	July and December receipt.
101-450-5200-33426	Miscellaneous State Grants	4,820	-	0.00%	
101-410-1320-33623	Payment in Lieu of Taxes	32,130	32,250	100.37%	ISD 916 Service Fee Due in Dec.
101-410-1320-33521	Recycling Grant	15,766	-	0.00%	No Grant for 2018
<b>Total Intergovernmental</b>		<b>\$ 238,026</b>	<b>\$ 178,127</b>	<b>74.83%</b>	
<b>Charges for Services</b>					
101-410-1910-34103	Zoning & Subdivision Fees	55,000	79,425	144.41%	
101-420-2400-34104	Plan Check Fees	525,000	437,857	83.40%	
101-410-1320-34105	Sale of Copies, Books, Maps	200	38	18.88%	
101-410-1520-34107	Assessment Searches	1,395	870	62.37%	
101-450-5200-34207	Building Code Surcharges	-	-	#DIV/0!	Will be a pass thru in expenses
101-450-5200-34710	Rent	-	12	#DIV/0!	
101-410-1450-34111	Cable Operation Reimbursement	5,000	5,000	100.00%	Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee	-	22,900	#DIV/0!	\$100 every new review charged
101-420-2400-34114	Street Light Fee	-	4,644	#DIV/0!	
101-410-1910-34115	Base Map Upgrading Fee	-	7,500	#DIV/0!	
101-410-1910-36206	Escrow Administration Fee	25,000	21,600	86.40%	\$100 every new escrow is charged
<b>Total Charges for Services</b>		<b>\$ 611,595</b>	<b>\$ 579,846</b>	<b>94.81%</b>	
<b>Fines and Forfeits</b>					
101-410-2100-35100	Fines	49,000	34,749	70.92%	July receipt
<b>Total Fines and Forfeits</b>		<b>\$ 49,000</b>	<b>\$ 34,749</b>	<b>70.92%</b>	
<b>Investment Earnings</b>					
101-410-1320-36210	Interest Earnings	40,000	-	0.00%	Interest allocated in December
<b>Total Investment Earnings</b>		<b>\$ 40,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Miscellaneous</b>					
101-410-1320-31811	Cable Franchise Revenue	68,000	81,581	119.97%	
101-410-1320-36200	Miscellaneous Revenue	29,900	864	2.89%	
101-410-1910-36236	Conservation Easement Fee	-	20,000	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	-	2,552	#DIV/0!	
101-410-1320-36230	Donations	10,000	14,036	140.36%	Arbor Glen Safe Haven Project \$1,336, Jaycees \$12,700
101-410-1320-34120	Tower Rent	53,000	46,043	86.87%	

**CITY OF LAKE ELMO**  
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		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>Total Miscellaneous</b>		\$ 160,900	\$ 165,077	102.60%	
<b>Total General Fund Revenues:</b>		\$ 4,476,734	\$ 3,440,600	76.86%	
<b>General Fund Expenditures:</b>					
<b>1110 Mayor &amp; Council</b>					
<b>Personnel</b>					
101-410-1110-41030	Part-time Salaries	25,690	12,845	50.00%	
101-410-1110-41220	FICA Contributions	1,593	796	49.99%	
101-410-1110-41230	Medicare Contributions	373	186	49.94%	
101-410-1110-41510	Workers Compensation	198	237	119.46%	Payment made in January
<b>Total Personnel</b>		\$ 27,854	\$ 14,064	50.49%	
<b>Materials and Supplies</b>					
101-410-1110-42000	Office Supplies	30		0.00%	
101-410-1110-42001	Computer Reimbursement			#DIV/0!	
101-410-1110-43310	Mileage	300	-	0.00%	
101-410-1110-43185	IT Support			#DIV/0!	
101-410-1110-42002	IT Hardware			#DIV/0!	
101-410-1110-43190	Software Programs	-	-	#DIV/0!	
<b>Total Materials and Supplies</b>		\$ 330	\$ -	0.00%	
<b>Charges and Services</b>					
101-410-1110-44300	Miscellaneous	6,750	150	2.23%	
101-410-1110-44330	Dues & Subscriptions	12,470	3,655	29.31%	
101-410-1110-44370	Conferences & Training	1,000	-	0.00%	
<b>Total Charges and Services</b>		\$ 20,220	\$ 3,805	18.82%	
<b>1110 Total Mayor &amp; Council</b>		\$ 48,404	\$ 17,870	36.92%	
<b>1320 Administration</b>					
<b>Personnel</b>					
101-410-1320-41010	Full-time Salaries	217,946	192,309	88.24%	City Admin and Assistant Admin increases not budgeted
101-410-1320-41030	Part-time Salaries	-		#DIV/0!	
101-410-3120-41020	Overtime			#DIV/0!	
101-410-3120-41040	Temporary Employees			#DIV/0!	
101-410-1320-41210	PERA Contributions	16,346	15,646	95.72%	
101-410-1320-41220	FICA Contributions	13,146	12,212	92.89%	
101-410-1320-41230	Medicare Contributions	3,160	2,856	90.38%	
101-410-1320-41300	Insurance	42,456	17,772	41.86%	
101-410-1320-41325	Life Insurance		138	#DIV/0!	
101-410-1320-41330	STD/LTD		532	#DIV/0!	
101-410-1320-41420	Unemployment Benefits			#DIV/0!	
101-410-1320-41510	Workers Compensation	1,678	2,005	119.46%	Payment made in Jan
<b>Total Personnel</b>		\$ 294,732	\$ 243,469	82.61%	
<b>Materials and Supplies</b>					
101-410-1320-42000	Office Supplies	4,500	2,058	45.74%	
101-410-1320-42030	Printed Forms	785	1,039	132.41%	
101-410-1320-43090	Newsletter/Website	100	-	0.00%	
<b>Total Materials and Supplies</b>		\$ 5,385	\$ 3,098	57.53%	
<b>Charges and Services</b>					
101-410-1320-43100	Assessing Services	53,350	7,983	14.96%	no more expense this year given change to county assessor
101-410-1320-43040	Legal Services	100,000	88,165	88.17%	
101-410-1320-43150	Contract Services	3,000	2,131	71.03%	
101-410-1320-43180	Information Technology/Web	4,500	7,291	162.03%	additional computer replacement at request of Roseville IT
101-410-1320-43185	IT Support			#DIV/0!	
101-410-1320-42002	IT Hardware			#DIV/0!	
101-410-1320-43190	Software Programs	3,750	2,011	53.62%	
101-410-1320-43210	Telephone	1,770	967	54.64%	
101-410-1320-43220	Postage	4,000	1,157	28.91%	
101-410-1320-43310	Mileage	1,000	494	49.42%	
101-410-1320-43510	Legal Publishing	13,000	1,473	11.33%	
101-410-1320-43610	Insurance	29,400	25,565	86.95%	Payment made in Jan
101-410-1320-43152	Cable Operation Expense	-		#DIV/0!	
101-410-1320-44330	Dues & Subscriptions	2,250	1,889	83.96%	
101-410-1320-44370	Conferences & Training	2,000	2,637	131.86%	
<b>Total Charges and Services</b>		\$ 218,020	\$ 141,763	65.02%	
<b>Miscellaneous</b>					
101-410-1320-44300	Miscellaneous	600	1,063	177.22%	Empl/Public Service Recognition Supplies
<b>Total Miscellaneous</b>		\$ 600	\$ 1,063	177.22%	
<b>1320 Total Administration</b>		\$ 518,737	\$ 389,393	75.07%	
<b>1410 Elections</b>					
<b>Personnel</b>					
101-410-1410-41030	Part-time Salaries	7,500		0.00%	Primary Aug, General Nov

**CITY OF LAKE ELMO**  
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		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
101-410-1410-41510	Workers Compensation	-	-	#DIV/0!	
<b>Total Personnel</b>		<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Charges and Services</b>					
101-410-1410-43310	Travel Expense		6	#DIV/0!	
101-410-1410-43510	Legal Notices Publishing		20		
101-410-1410-43150	Contract Services	1,660	1,660	100.00%	Wash. Cty. charges for elections
<b>Total Charges and Services</b>		<b>\$ 1,660</b>	<b>\$ 1,686</b>	<b>101.57%</b>	
<b>Capital Outlay</b>					
101-410-1410-45800	Other Equipment	-		#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>					
101-410-1410-44300	Miscellaneous	1,000	229	22.91%	
<b>Total Miscellaneous</b>		<b>\$ 1,000</b>	<b>\$ 229</b>	<b>22.91%</b>	
<b>1410</b>	<b>Total Elections</b>	<b>\$ 10,160</b>	<b>\$ 1,915</b>	<b>18.85%</b>	
<b>1450 Communications</b>					
<b>Personnel</b>					
101-410-1450-41010	Full-time Salaries	28,434	22,156	77.92%	
101-410-1450-41030	Part-time Salaries			#DIV/0!	
101-410-1450-41020	Overtime			#DIV/0!	
101-410-1450-41040	Temporary Employees			#DIV/0!	
101-410-1450-41210	PERA Contributions	2,133	1,662	77.92%	
101-410-1450-41220	FICA Contributions	1,763	1,390	78.82%	
101-410-1450-41230	Medicare Contributions	412	325	78.89%	
101-410-1450-41300	Insurance	7,659	1,290	16.85%	
101-410-1450-41325	Life Insurance		20	#DIV/0!	
101-410-1450-41330	STD/LTD		37	#DIV/0!	
101-410-1450-41510	Workers Compensation	219	262	119.46%	
<b>Total Personnel</b>		<b>\$ 40,620</b>	<b>\$ 27,142</b>	<b>66.82%</b>	
<b>Charges and Services</b>					
101-410-1450-43090	Newsletter	5,000	2,069	41.38%	Spring/Summer newsletter
101-410-1450-43180	Information Technology/Web	35,500	46,524	131.05%	
101-410-1450-43185	IT Support			#DIV/0!	
101-410-1450-42002	IT Hardware			#DIV/0!	
101-410-1450-43190	Software Programs			#DIV/0!	
101-410-1450-43210	Telephone			#DIV/0!	
101-410-1450-43220	Postage	1,000		0.00%	newsletter postage
101-410-1450-43310	Mileage			#DIV/0!	
101-410-1450-43510	Public Notices			#DIV/0!	
101-410-1450-43152	Cable Operations	5,000	3,815	76.30%	
101-410-1450-44370	Conferences and Training	-	-	#DIV/0!	
<b>Total Charges and Services</b>		<b>\$ 46,500</b>	<b>\$ 52,408</b>	<b>112.71%</b>	
<b>1450</b>	<b>Total Communications</b>	<b>\$ 87,120</b>	<b>\$ 79,550</b>	<b>91.31%</b>	
<b>1520 Finance</b>					
<b>Personnel</b>					
101-410-1520-41010	Full-time Salaries	14,665	44,200	301.40%	2018 Hired Full Time Fin Dir
101-410-1520-41030	Part-time Salaries		5,636	#DIV/0!	
101-410-1520-41020	Overtime			#DIV/0!	
101-410-1520-41040	Temporary Employees	6,760		0.00%	
101-410-1520-41210	PERA Contributions	1,100	3,315	301.40%	2018 Hired Full Time Fin Dir
101-410-1520-41220	FICA Contributions	1,328	2,930	220.65%	2018 Hired Full Time Fin Dir
101-410-1520-41230	Medicare Contributions	311	685	220.32%	2018 Hired Full Time Fin Dir
101-410-1520-41300	Insurance	3,831	3,029	79.07%	2018 Hired Full Time Fin Dir
101-410-1520-41325	Life Insurance		42	#DIV/0!	
101-410-1520-41330	STD/LTD		8	#DIV/0!	
101-410-1520-41420	Unemployment Benefits	5,464		0.00%	
101-410-1520-41510	Workers Compensation	165	244	147.76%	Payment made in Jan
<b>Total Personnel</b>		<b>\$ 33,624</b>	<b>\$ 60,090</b>	<b>178.71%</b>	
<b>Materials and Supplies</b>					
101-410-1520-42000	Office Supplies	600	1,295	215.77%	Set up for new employee
101-410-1520-42030	Printed Forms	375	-	0.00%	Check Stock
<b>Total Materials and Supplies</b>		<b>\$ 975</b>	<b>\$ 1,295</b>	<b>132.78%</b>	
<b>Charges and Services</b>					
101-410-1520-43010	Audit Services	30,425	29,425	96.71%	
101-410-1520-43150	Contract Services	108,150	77,120	71.31%	Finance Consultant /CLA Jan-May
101-410-1520-43180	Software Support		607	#DIV/0!	
101-410-1520-43185	IT Support			#DIV/0!	
101-410-1520-42002	IT Hardware			#DIV/0!	
101-410-1520-43190	Software Programs	19,433	18,066	92.96%	Software Upgrade
101-410-1520-43210	Telephone	875	387	44.21%	
101-410-1520-43310	Mileage	250		0.00%	
101-410-1520-44330	Dues & Subscriptions	500	1,037	207.40%	New employee memberships
101-410-1520-44370	Conferences & Training	750	260	34.67%	



**CITY OF LAKE ELMO**  
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		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>Total Charges and Services</b>		\$ 160,383	\$ 126,902	79.12%	
<b>Miscellaneous</b>					
101-410-1520-44300	Miscellaneous	1,625	333	20.50%	
<b>Total Miscellaneous</b>		\$ 1,625	\$ 333	20.50%	
<b>1520 Total Finance</b>		\$ 196,607	\$ 188,619	95.94%	
<b>1910 Planning &amp; Zoning</b>					
<b>Personnel</b>					
101-410-1910-41010	Full-time Salaries	146,468	127,759	87.23%	
101-410-1910-41030	Part-time Salaries	6,760	4,626	68.42%	
101-410-1910-41020	Overtime			#DIV/0!	
101-410-1910-41040	Temporary Employees			#DIV/0!	
101-410-1910-41210	PERA Contributions	10,985	9,588	87.28%	
101-410-1910-41220	FICA Contributions	9,500	8,123	85.51%	
101-410-1910-41230	Medicare Contributions	2,222	1,900	85.50%	
101-410-1910-41300	Insurance	26,803	2,531	9.44%	
101-410-1910-41325	Life Insurance		104	#DIV/0!	
101-410-1910-41330	STD/LTD		352	#DIV/0!	
101-410-1910-41510	Workers Compensation	1,192	1,424	119.46%	Payment made in Jan
<b>Total Personnel</b>		\$ 203,930	\$ 156,407	76.70%	
<b>Materials and Supplies</b>					
101-410-1910-42000	Office Supplies	800	160	19.99%	
101-410-1910-42030	Printed Forms	-	-	#DIV/0!	
<b>Total Materials and Supplies</b>		\$ 800	\$ 160	19.99%	
<b>Charges and Services</b>					
101-410-1910-43020	Comprehensive Planning	36,000	50,885	141.35%	
101-410-1910-43030	Engineering Services	15,000	8,938	59.58%	
101-410-1910-43150	Contract Services	10,000	973	9.73%	
101-410-1910-43180	Information Technology/Web			#DIV/0!	
101-410-1910-43185	IT Support			#DIV/0!	
101-410-1910-42002	IT Hardware			#DIV/0!	
101-410-1910-43190	Software Programs	100	26	26.00%	
101-410-1910-43210	Telephone	1,100	485	44.05%	
101-410-1910-43220	Postage	25	79	314.16%	
101-410-1910-43310	Mileage	300	107	35.65%	
101-410-1910-43510	Legal Publishing	500	1,590	318.00%	
101-410-1910-44330	Dues & Subscriptions	1,115	170	15.25%	
101-410-1910-44350	Books	-	-	#DIV/0!	
101-410-1910-44370	Conferences & Training	2,500	273	10.91%	
<b>Total Charges and Services</b>		\$ 66,640	\$ 63,524	95.32%	
<b>Miscellaneous</b>					
101-410-1910-44300	Miscellaneous	200	-	0.00%	
<b>Total Miscellaneous</b>		\$ 200	\$ -	0.00%	
<b>1910 Total Planning &amp; Zoning</b>		\$ 271,570	\$ 220,091	81.04%	
<b>1930 Engineering Services</b>					
<b>Charges and Services</b>					
101-410-1930-43030	Engineering Services	36,000	30,782	85.51%	
101-410-1930-43210	Telephone	216	-	0.00%	
<b>Total Charges and Services</b>		\$ 36,216	\$ 30,782	85.00%	
<b>Capital Outlay</b>					
101-480-8000-45900	Construction Projects	-	-	#DIV/0!	
<b>Total Capital Outlay</b>		\$ -	\$ -	#DIV/0!	
<b>1930 Total Engineering Services</b>		\$ 36,216	\$ 30,782	85.00%	
<b>1940 City Hall</b>					
<b>Materials and Supplies</b>					
101-410-1940-42110	Cleaning Supplies			#DIV/0!	
101-410-1940-42230	Building Repair Supplies	800	769	96.07%	
<b>Total Materials and Supplies</b>		\$ 800	\$ 769	96.07%	
<b>Charges and Services</b>					
101-410-1940-43180	Information Technology/Web	389		0.00%	
101-410-1940-43185	IT Support			#DIV/0!	
101-410-1940-42002	IT Hardware			#DIV/0!	
101-410-1940-43190	Software Programs			#DIV/0!	
101-410-1940-43210	Telephone	900	913	101.41%	
101-410-1940-43810	Utilities	6,500	2,543	39.12%	
101-410-1940-43840	Refuse	1,325	892	67.35%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	7,916	131.94%	cintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	18,000	9,650	53.61%	
101-410-1940-44120	Rentals - Building	33,223	7,998	24.07%	city lease space
<b>Total Charges and Services</b>		\$ 66,337	\$ 29,912	45.09%	

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		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>Miscellaneous</b>					
101-410-1940-44300	Miscellaneous	1,016	835	82.22%	
<b>Total Miscellaneous</b>		<b>\$ 1,016</b>	<b>\$ 835</b>	<b>82.22%</b>	
<b>1940</b>	<b>Total City Hall</b>	<b>\$ 68,153</b>	<b>\$ 31,516</b>	<b>46.24%</b>	
<b>2100</b>					
<b>Police</b>					
<b>Charges and Services</b>					
101-420-2100-43151	Law Enforcement Contract	664,675	634	0.10%	Invoice not received yet
101-420-2100-44301	Misc. - Community Event	1,000	1,800	180.00%	
<b>Total Charges and Services</b>		<b>\$ 665,675</b>	<b>\$ 2,434</b>	<b>0.37%</b>	
<b>2100</b>	<b>Total Police</b>	<b>\$ 665,675</b>	<b>\$ 2,434</b>	<b>0.37%</b>	
<b>2150</b>					
<b>Prosecution</b>					
<b>Charges and Services</b>					
101-420-2150-43045	Attorney Criminal	44,996	24,500	54.45%	
<b>Total Charges and Services</b>		<b>\$ 44,996</b>	<b>\$ 24,500</b>	<b>54.45%</b>	
<b>2150</b>	<b>Total Prosecution</b>	<b>\$ 44,996</b>	<b>\$ 24,500</b>	<b>54.45%</b>	
<b>2220</b>					
<b>Fire</b>					
<b>Personnel</b>					
101-420-2220-41010	Full-time Salaries	85,515	65,264	76.32%	
101-420-2220-41030	Part-time Salaries	228,179	142,657	62.52%	
101-420-2220-41035	Paid On Call Salaries			#DIV/0!	
101-420-2220-41210	PERA Contributions	39,180	23,523	60.04%	
101-420-2220-41220	FICA Contributions	4,340	8,845	203.80%	
101-420-2220-41230	Medicare Contributions	1,015	2,951	290.72%	
101-420-2220-41300	Insurance	17,093	4,959	29.01%	
101-420-2220-41325	Life Insurance		40	#DIV/0!	
101-420-2220-41330	STD/LTD		176	#DIV/0!	
101-420-2220-41510	Workers Compensation	26,481	31,635	119.46%	
<b>Total Personnel</b>		<b>\$ 401,803</b>	<b>\$ 280,050</b>	<b>69.70%</b>	
<b>Materials and Supplies</b>					
101-420-2220-42000	Office Supplies	500	489	97.82%	
101-420-2220-42080	EMS Supplies	1,200	236	19.67%	
101-420-2220-42090	Fire Prevention	3,000	332	11.07%	
101-420-2220-42120	Fuel, Oil and Fluids	8,000	8,058	100.72%	
101-420-2220-42400	Small Tools & Equipment	22,675	19,683	86.80%	
<b>Total Materials and Supplies</b>		<b>\$ 35,375</b>	<b>\$ 28,798</b>	<b>81.41%</b>	
<b>Charges and Services</b>					
101-420-2220-43050	Physicals	8,075	5,484	67.91%	
101-420-2220-43150	Contract Services		1,000	#DIV/0!	
101-420-2220-43180	Information Technology/Web			#DIV/0!	
101-420-2220-43185	IT Support			#DIV/0!	
101-420-2220-42002	IT Hardware			#DIV/0!	
101-420-2220-43190	Software Programs			#DIV/0!	
101-420-2220-43210	Telephone	4,200	2,539	60.44%	
101-420-2220-43230	Radio	21,615	11,055	51.14%	
101-420-2220-43310	Mileage	500	171	34.22%	corrected allocation,
101-420-2220-43630	Insurance	8,549	7,195	84.16%	
101-420-2220-43810	Utility	15,500	9,079	58.57%	
101-420-2220-43840	Refuse	3,200	373	11.66%	
101-420-2220-44010	Repairs/Maint Bldg	7,000	6,139	87.70%	
101-420-2220-44040	Repairs/Maint Eqpt	25,896	32,274	124.63%	greater than expected repairs to the fire vehicles
101-420-2220-44170	Uniforms	9,821	4,326	44.04%	
101-420-2220-44330	Dues & Subscriptions	3,955	3,230	81.67%	
101-420-2220-44350	Books	440			
101-420-2220-44370	Conferences & Training	22,514	12,206	54.21%	
<b>Total Charges and Services</b>		<b>\$ 131,265</b>	<b>\$ 95,069</b>	<b>72.43%</b>	
<b>Capital Outlay</b>					
101-480-8000-45500	Vehicle			#DIV/0!	
101-480-8000-45800	Equipment	-	-	#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>					
101-420-2220-44300	Miscellaneous	2,000	1,034	51.71%	
<b>Total Miscellaneous</b>		<b>\$ 2,000</b>	<b>\$ 1,034</b>	<b>51.71%</b>	
<b>2220</b>	<b>Total Fire</b>	<b>\$ 570,443</b>	<b>\$ 404,951</b>	<b>70.99%</b>	
<b>2250</b>					
<b>Fire Relief</b>					
<b>Charges and Services</b>					
101-420-2250-44920	Fire State Aid	47,000	-	0.00%	Relief Assoc. pass through when revenue received
<b>Total Charges and Services</b>		<b>\$ 47,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>2250</b>	<b>Total Fire Relief</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>0.00%</b>	

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>2400</b>	<b>Building Inspection</b>				
<b>Personnel</b>					
101-420-2400-41010	Full-time Salaries	272,754	146,814	53.83%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41030	Part-time Salaries			#DIV/0!	
101-420-2400-41020	Overtime			#DIV/0!	
101-420-2400-41040	Temporary Employees			#DIV/0!	
101-420-2400-41210	PERA Contributions	20,457	9,795	47.88%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41220	FICA Contributions	16,911	7,886	46.63%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41230	Medicare Contributions	3,955	1,844	46.63%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41300	Insurance	53,002	7,122	13.44%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41325	Life Insurance		88	#DIV/0!	
101-420-2400-41330	STD/LTD		352	#DIV/0!	
101-420-2400-41510	Workers Compensation	2,149	2,567	119.46%	
<b>Total Personnel</b>		<b>\$ 369,228</b>	<b>\$ 176,468</b>	<b>47.79%</b>	
<b>Materials and Supplies</b>					
101-420-2400-42000	Office Supplies	1,750	789	45.11%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600		0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 5,700</b>	<b>\$ 789</b>	<b>13.85%</b>	
<b>Charges and Services</b>					
101-420-2400-43030	Engineering	1,000		0.00%	
	Computers			#DIV/0!	
101-420-2400-43180	Information Technology/Web	7,405	4,312	58.23%	
101-420-2400-43185	IT Support			#DIV/0!	
101-420-2400-42002	IT Hardware			#DIV/0!	
101-420-2400-43190	Software Programs			#DIV/0!	
101-420-2400-43210	Telephone	2,500	2,391	95.64%	
101-420-2400-43510	Legal Publishing			#DIV/0!	
101-420-2400-43630	Insurance	400	3,566	891.44%	corrected allocation
101-420-2400-44040	Repairs/Maint Eqpt	1,000	221	22.12%	
101-420-2400-44170	Uniforms	1,200	160	13.33%	
101-420-2400-44330	Dues & Subscriptions	740	65	8.78%	
101-420-2400-44350	Books	500	231	46.20%	
101-420-2400-44370	Conferences & Training	4,825	1,415	29.33%	
<b>Total Charges and Services</b>		<b>\$ 19,570</b>	<b>\$ 12,361</b>	<b>63.16%</b>	
<b>Capital Outlay</b>					
101-420-2400-45500	Vehicle	24,000	-	0.00%	Moved from 2018 to 2019
<b>Total Capital Outlay</b>		<b>\$ 24,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Miscellaneous</b>					
101-420-2400-44300	Miscellaneous	1,000	-	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>2400 Total Building Inspection</b>		<b>\$ 419,498</b>	<b>\$ 189,618</b>	<b>45.20%</b>	
<b>2500</b>	<b>Emergency Communications</b>				
<b>Charges and Services</b>					
101-420-2500-43150	Contract Services	1,780	900	50.56%	
<b>Total Charges and Services</b>		<b>\$ 1,780</b>	<b>\$ 900</b>	<b>50.56%</b>	
<b>2500 Total Emergency Communications</b>		<b>\$ 1,780</b>	<b>\$ 900</b>	<b>50.56%</b>	
<b>2700</b>	<b>Animal Control</b>				
<b>Charges and Services</b>					
101-420-2700-43150	Contract Services	7,725	6,027	78.02%	
<b>Total Charges and Services</b>		<b>\$ 7,725</b>	<b>\$ 6,027</b>	<b>78.02%</b>	
<b>2700 Total Animal Control</b>		<b>\$ 7,725</b>	<b>\$ 6,027</b>	<b>78.02%</b>	
<b>3100</b>	<b>Streets</b>				
<b>Personnel</b>					
101-430-3100-41010	Full-time Salaries	321,079	291,989	90.94%	
101-430-3100-41030	Part-time Salaries		7,507	#DIV/0!	
101-430-3100-41020	Overtime	4,000		0.00%	On call pay
101-430-3100-41040	Temporary Employees	9,360		0.00%	Seasonals
101-430-3100-41210	PERA Contributions	24,081	21,945	91.13%	
101-430-3100-41220	FICA Contributions	20,735	18,048	87.04%	
101-430-3100-41230	Medicare Contributions	4,849	4,221	87.05%	
101-430-3100-41300	Insurance	62,796	20,148	32.08%	
101-430-3100-41325	Life Insurance		161	#DIV/0!	
101-430-3100-41330	STD/LTD		555	#DIV/0!	
101-430-3100-41600	Safety Clothing Allowance	971	160	16.47%	
101-430-3100-41510	Workers Compensation	19,749	23,593	119.46%	Payment made in Jan
<b>Total Personnel</b>		<b>\$ 467,620</b>	<b>\$ 388,326</b>	<b>83.04%</b>	
<b>Materials and Supplies</b>					
101-430-3100-42000	Office Supplies	800	367	45.84%	
101-430-3100-42120	Fuel, Oil and Fluids	28,500	30,128	105.71%	

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
101-430-3100-42150	Operating Supplies	2,000	3,377	168.84%	Shift between line items, corrected coding to correct line item, previously 44170 Uniforms
	Contract Service ROW			#DIV/0!	
101-430-3100-42210	Repair/Maint. Supplies	12,750	18,539	145.41%	Truck tires \$3064, cutting edges (snow plowing)
101-430-3100-42211	Repair/Maint. Supplies S&I			#DIV/0!	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,000	19,768	98.84%	
101-430-3120-42260	Street Signs	5,000	1,575	31.50%	
101-430-3125-42290	Sand/Salt S&I	75,000	80,587	107.45%	
101-430-3100-42400	Small Tools & Minor Equipment	8,000	3,065	38.31%	
101-430-3100-44375	Personal Protection Equipment	2,800	685	24.45%	
<b>Total Materials and Supplies</b>		<b>\$ 154,850</b>	<b>\$ 158,089</b>	<b>102.09%</b>	
<b>Charges and Services</b>					
101-430-3100-43030	Engineering Services	4,800	4,335	90.31%	
101-430-3100-43090	Sealcoating & Crack Sealing	425,000	148,372	34.91%	expected to be less due to rejection of mill and overlay and delay to 2019
101-430-3100-43150	Contract Services	24,500	9,109	37.18%	
101-430-3100-43180	Information Technology/Web		877	#DIV/0!	
101-430-3100-43185	IT Support			#DIV/0!	
101-430-3100-42002	IT Hardware			#DIV/0!	
101-430-3100-43190	Software Programs			#DIV/0!	
101-430-3100-43151	Snow Removal Contract Services			#DIV/0!	
101-430-3100-44050	Tree Program			#DIV/0!	
101-430-3100-43210	Telephone	7,800	4,570	58.59%	
101-430-3100-43230	Radio	24,000	22,116	92.15%	
101-430-3120-43510	Public Notices			#DIV/0!	
101-430-3100-43630	Insurance	19,000	17,740	93.37%	corrected allocation
101-430-3100-43810	Utilities	52,000	45,188	86.90%	
101-430-3100-43811	Street Lights			#DIV/0!	
101-430-3100-43840	Refuse	3,000	2,987	99.57%	
101-430-3100-44010	Repairs/Maint Bldg.	21,000	27,619	131.52%	new garage doors/openers at PW
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	1,500	2,330	155.30%	
101-430-3100-44040	Repairs/Maint Equip	22,000	18,315	83.25%	
101-430-3100-44041	Repairs/Maint Equip S&I	12,000		0.00%	
101-430-3100-44130	Equipment Rental	2,000	2,500	125.00%	
101-430-3100-44170	Uniforms	7,500	5,472	72.95%	
101-430-3100-44330	Dues & Subscriptions	600	661	110.15%	
101-430-3100-44370	Conferences & Training	4,800	1,312	27.32%	
101-430-3100-44380	Clean-up Days	-	-	#DIV/0!	
<b>Total Charges and Services</b>		<b>\$ 631,500</b>	<b>\$ 313,501</b>	<b>49.64%</b>	
<b>Capital Outlay</b>					
	Transfer to Vehicle Replacement Fund			#DIV/0!	
101-430-3100-45500	Capital Purchases	145,000	36,045	24.86%	
<b>Total Capital Outlay</b>		<b>\$ 145,000</b>	<b>\$ 36,045</b>	<b>24.86%</b>	
<b>Miscellaneous</b>					
101-430-3100-44300	Miscellaneous	1,800	365	20.28%	
<b>Total Miscellaneous</b>		<b>\$ 1,800</b>	<b>\$ 365</b>	<b>20.28%</b>	
<b>3100 Total Streets</b>		<b>\$ 1,400,770</b>	<b>\$ 896,327</b>	<b>63.99%</b>	
<b>5200 Parks &amp; Recreation</b>					
<b>Personnel</b>					
101-450-5200-41010	Full-time Salaries	99,036	29,437	29.72%	Vacant positions
101-450-5200-41030	Part-time Salaries		9,759	#DIV/0!	
101-450-5200-41020	Overtime			#DIV/0!	
101-450-5200-41040	Temporary Employees	28,080		0.00%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	7,428	2,378	32.01%	Vacant positions
101-450-5200-41220	FICA Contributions	7,857	2,379	30.27%	Vacant positions
101-450-5200-41230	Medicare Contributions	1,843	556	30.19%	Vacant positions
101-450-5200-41300	Insurance	18,481	1,773	9.59%	Vacant positions
101-450-5200-41325	Life Insurance		17	#DIV/0!	
101-450-5200-41330	STD/LTD		59	#DIV/0!	
101-450-5200-41600	Safety Clothing Allowance	236		0.00%	
101-450-5200-41420	Unemployment Benefits			#DIV/0!	
101-450-5200-41510	Workers Compensation	7,419	22,078	297.59%	Payment made in Jan
<b>Total Personnel</b>		<b>\$ 170,380</b>	<b>\$ 68,436</b>	<b>40.17%</b>	
<b>Materials and Supplies</b>					
101-450-5200-42000	Office Supplies	800	319	39.86%	
101-450-5200-42120	Fuel, Oil and Fluids			#DIV/0!	
101-450-5200-42150	Operating Supplies	1,000	836	83.57%	
101-450-5200-42160	Chemicals	2,000	579	28.94%	
101-450-5200-42210	Repair/Maint. Supplies	7,000	3,061	43.73%	
101-450-5200-42230	Building Repair Supplies	500	43	8.66%	
101-450-5200-42250	Landscaping Materials			#DIV/0!	
101-450-5200-42400	Small Tools & Minor Equipment	2,500	3,198	127.91%	
<b>Total Materials and Supplies</b>		<b>\$ 13,800</b>	<b>\$ 8,035</b>	<b>58.23%</b>	
<b>Charges and Services</b>					
101-450-5200-43150	Contracted Services	13,000	35,134	270.26%	due to contracting out mowing
101-450-5200-43185	IT Support			#DIV/0!	

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
101-450-5200-42002	IT Hardware			#DIV/0!	
101-450-5200-43190	Software Programs			#DIV/0!	
101-450-5200-43210	Telephone	1,200	619	51.56%	
101-450-5200-43510	Public Notices			#DIV/0!	
101-450-5200-43630	Insurance	5,000	5,403	108.06%	corrected allocation
101-450-5200-43810	Utilities	10,500	5,455	51.95%	
101-450-5200-43840	Refuse	1,000	1,626	162.55%	
101-450-5200-44010	Repairs/Maint Bldg	2,800	1,875	66.97%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200	1,177	36.79%	
101-450-5200-44040	Repairs/Maint Eqpt	3,200	4,030	125.92%	
101-450-5200-44120	Rentals - Buildings	7,000	3,624	51.77%	
101-450-5200-44170	Uniforms	100		0.00%	
101-450-5200-44301	Events	500	482	96.35%	Tree Give Away
101-450-5200-44302	Lakes	15,000	5,000	33.33%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	1,200	1,195	99.58%	
101-450-5200-44130	Equipment Rental	1,000	325	32.45%	
101-450-5200-44375	Personal Protection Equipment	800	806	100.80%	
<b>Total Charges and Services</b>		<b>\$ 65,500</b>	<b>\$ 66,750</b>	<b>101.91%</b>	
<b>Capital Outlay</b>					
	Transfer to Vehicle Replacement Fund			#DIV/0!	
101-5200-5200-45500	Capital Purchases	25,000	-	0.00%	purchased in Oct
<b>Total Capital Outlay</b>		<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Miscellaneous</b>					
101-450-5200-44300	Miscellaneous	1,200	505	42.06%	
<b>Total Miscellaneous</b>		<b>\$ 1,200</b>	<b>\$ 505</b>	<b>42.06%</b>	
<b>5200 Total Parks &amp; Recreation</b>		<b>\$ 275,880</b>	<b>\$ 143,726</b>	<b>52.10%</b>	
<b>9000 Transfers</b>					
	Transfer to Washington County (Library)			#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund			#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	#DIV/0!	
<b>Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>9000 Total Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Total General Fund Expenditures:</b>		<b>\$ 4,670,734</b>	<b>\$ 2,628,219</b>	<b>56.27%</b>	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		<b>\$ (194,000)</b>	<b>\$ 812,381</b>	<b>-418.75%</b>	Use of Fund Balance if negative

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>601</b>	<b>Water Fund</b>				
<b>Water Fund Revenues:</b>					
601-000-0000-33422	PERA Pension Revenue			#DIV/0!	
601-000-0000-33426	Miscellaneous State Grants			#DIV/0!	
601-000-0000-36100	Special Assessments	111,077	23,485	21.14%	1st half July, 2nd half Dec
601-000-0000-36200	Miscellaneous		82		
601-000-0000-36205	Refunds and Reimbursements			#DIV/0!	
601-000-0000-36210	Interest on Investments	20,000		0.00%	
601-000-0000-37100	Water Sales	597,769	414,918	69.41%	recorded as payments received, only reflects 1st quarter
601-000-0000-37120	Bulk Water	2,000	1,122	56.12%	
601-000-0000-37130	Water Lat Benefit Fee		11,600	#DIV/0!	
601-000-0000-39250	Contribution of Capital Assets			#DIV/0!	
601-000-0000-37140	Water Access Revenue	960,000	778,000	81.04%	
601-000-0000-37150	Water Connections - Municipal	320,000	431,000	134.69%	
601-000-0000-37170	Meter Sales	87,500	90,897	103.88%	
601-000-0000-37180	Tower Rent	-	-	#DIV/0!	
601-000-0000-39200	Transfer In	-	-	#DIV/0!	
<b>Total Water Fund Revenues:</b>		<b>\$ 2,098,346</b>	<b>\$ 1,751,105</b>	<b>83.45%</b>	
<b>Water Fund Expenses:</b>					
<b>Personnel</b>					
601-494-9400-41010	Full-time Salaries	101,194	83,283	82.30%	
601-494-9400-41030	Part-time Salaries			#DIV/0!	
601-494-9400-41020	Overtime	4,000		0.00%	on call pay
601-494-9400-41040	Temporary Employees			#DIV/0!	
601-494-9400-41210	PERA Contributions	7,590	6,240	82.21%	
601-494-9400-41220	FICA Contributions	6,497	4,941	76.05%	
601-494-9400-41230	Medicare Contributions	1,525	1,155	75.77%	
601-494-9400-41300	Insurance	21,743	6,556	30.15%	
601-494-9400-41325	Life Insurance		79	#DIV/0!	
601-494-9400-41330	STD/LTD		184	#DIV/0!	
601-494-9400-41301	Unemployment Insurance	683		0.00%	
601-494-9400-41600	Safety Clothing Allowance	193		0.00%	
601-494-9400-41510	Workers Compensation	5,884	7,744	131.61%	
<b>Total Personnel</b>		<b>\$ 149,309</b>	<b>\$ 110,181</b>	<b>73.79%</b>	
<b>Materials and Supplies</b>					
601-494-9400-42000	Office Supplies	800	321	40.15%	
601-494-9400-42120	Fuel, Oil and Fluids			#DIV/0!	
601-494-9400-42030	Printed Forms	750	167	22.33%	
601-494-9400-42150	Operating Supplies	1,000	303	30.33%	
601-494-9400-42160	Chemicals	13,000	5,461	42.01%	
601-494-9400-42210	Repair/Maint. Supplies	26,000	9,098	34.99%	
601-494-9400-42270	Utility System Maintenance		647		
601-494-9400-42300	Water Meters & Supplies	132,000	138,582	104.99%	
601-494-9400-44375	Personal Protective Equipment	800	411	51.33%	
601-494-9400-42400	Small Tools & Minor Equipment	8,300	6,002	72.32%	
<b>Total Materials and Supplies</b>		<b>\$ 182,650</b>	<b>\$ 160,994</b>	<b>88.14%</b>	
<b>Charges and Services</b>					
601-494-9400-43030	Engineering Services	20,000	9,454	47.27%	
601-494-9400-43040	Legal Services	155,000	33,260	21.46%	
601-494-9400-43010	Audit Services			#DIV/0!	
601-494-9400-43150	Contract Services	47,400	21,741	45.87%	
601-494-9400-43185	IT Support	37,133	18,781	50.58%	
601-494-9400-42002	IT Hardware			#DIV/0!	
601-494-9400-43190	Software Programs			#DIV/0!	
601-494-9400-43210	Telephone	800	648	80.95%	
601-494-9400-44377	Credit Card Fees			#DIV/0!	
601-494-9400-43220	Postage	2,000	9	0.46%	
601-494-9400-43310	Mileage		119	#DIV/0!	
601-494-9400-43610	Insurance	12,000	7,981	66.51%	corrected allocation
601-494-9400-43810	Electric Utility	45,000	52,080	115.73%	
601-494-9400-43820	Water Utility	-	23,281	#DIV/0!	City of Oakdale
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	20,000	34,878	174.39%	gate valves and a hydrant at Well/Tower #1, to be reimbursed by MPCA
601-494-9400-44040	Repairs\Maint. Equip.	8,000	3,443	43.03%	
601-494-9400-44050	Repairs\Maint Imp Bldgs	2,000	33,391	1669.55%	Generator will be reimbursed by MPCA
601-494-9400-44150	Equipment Rental	1,000		0.00%	
601-494-9400-44170	Uniforms			#DIV/0!	
601-494-9400-44330	Dues & Subscriptions			#DIV/0!	
601-494-9400-44370	Conferences & Training	2,000	707	35.35%	
<b>Total Charges and Services</b>		<b>\$ 352,333</b>	<b>\$ 239,772</b>	<b>68.05%</b>	
<b>Capital Outlay</b>					
601-494-9400-45300	Improvements Other Than Bldgs	137,500	52,826	38.42%	
<b>Total Capital Outlay</b>		<b>\$ 137,500</b>	<b>\$ 52,826</b>	<b>38.42%</b>	
<b>Miscellaneous and Non-operating</b>					
601-494-9400-43320	Depreciation Expense			#DIV/0!	
601-494-9400-44300	Miscellaneous	2,000	712	35.60%	
601-494-9400-46010	Bond Principal	710,000		0.00%	

CITY OF LAKE ELMO  
2018 Budget  
Jan - Jun Financials

		2018	2018	2018	
<b>Account Number</b>	<b>Description</b>	<b>Adopted</b>	<b>YTD - Sep 2018</b>	<b>Used</b>	<b>Comments</b>
601-494-9400-46110	Bond Interest	300,775	146,193	48.61%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	856	495	57.83%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance			#DIV/0!	
601-494-9400-46220	Deferred Charges Amort			#DIV/0!	
601-494-9400-46300	Bond Issuance Costs			#DIV/0!	
601-494-9400-47200	Transfer Out	-	-	#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 1,013,631</b>	<b>\$ 147,400</b>	<b>14.54%</b>	
<b>Total Water Fund Expenses:</b>		<b>\$ 1,835,423</b>	<b>\$ 711,172</b>	<b>38.75%</b>	
<b>Total Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 262,923</b>	<b>\$ 1,039,932</b>	<b>395.53%</b>	

**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>602</b>	<b>Sewer Fund</b>				
<b>Sewer Fund Revenues:</b>					
602-000-0000-33422	PERA Pension Revenue			#DIV/0!	
602-000-0000-36100	Special Assessments	77,874	209,731	269.32%	1st half July, 2nd half Dec
602-000-0000-36210	Interest on Investments	20,000		0.00%	
602-000-0000-37200	Sewer Sales	247,599	145,094	58.60%	recorded as payments received, only reflects 1st quarter
602-000-0000-37220	SAC Early Pay discount/revenue	5,800	5,666	97.69%	
602-000-0000-37230	Sewer Lat Benefit Fee	25,500		0.00%	
602-000-0000-39250	Contribution of Capital Assets			#DIV/0!	
602-000-0000-37240	Sewer Connection Fee Revenue (SAC)	883,200	661,000	74.84%	
602-000-0000-37250	Sewer Connection Fees Regional	-	596,294	#DIV/0!	Pass Thru
602-000-0000-37260	Sewer Connection Fees Municipa	345,500	433,500	125.47%	
<b>Total Sewer Fund Revenues:</b>		<b>\$ 1,605,473</b>	<b>\$ 2,051,285</b>	<b>127.77%</b>	
<b>Sewer Fund Expenses:</b>					
<b>Personnel</b>					
602-495-9450-41010	Full-time Salaries	62,250	23,180	37.24%	
602-495-9450-41030	Part-time Salaries		227	#DIV/0!	
602-495-9450-41020	Overtime	4,000		0.00%	On call pay
602-495-9450-41040	Temporary Employees			#DIV/0!	
602-495-9450-41210	PERA Contributions	4,669	1,748	37.43%	
602-495-9450-41220	FICA Contributions	4,058	1,389	34.23%	
602-495-9450-41230	Medicare Contributions	961	325	33.80%	
602-495-9450-41300	Insurance	10,744	1,696	15.78%	
602-495-9450-41325	Life Insurance		25	#DIV/0!	
602-495-9450-41330	STD/LTD		62	#DIV/0!	
602-495-9450-41600	Safety Clothing Allowance			#DIV/0!	
602-495-9450-41301	Unemployment Insurance	342		0.00%	
602-495-9450-41510	Workers Compensation	3,274	4,626	141.29%	
<b>Total Personnel</b>		<b>\$ 90,298</b>	<b>\$ 33,277</b>	<b>36.85%</b>	
<b>Materials and Supplies</b>					
602-495-9450-42270	Repair/Maint. Supplies	4,000		0.00%	
602-495-9450-42000	Office Supplies	800	1,350	168.80%	
602-495-9450-42030	Printed Forms		167		
602-495-9450-42120	Fuel, Oil and Fluids			#DIV/0!	
602-495-9450-42150	Operating Supplies	1,000	332	33.18%	
602-495-9450-42270	Repair/Maint. Supplies		(236)		
602-495-9450-44375	Personal Protective Equipment	800	702	87.71%	
602-495-9450-42400	Small Tools & Minor Equipment	5,500	2,437	44.32%	
<b>Total Materials and Supplies</b>		<b>\$ 12,100</b>	<b>\$ 4,753</b>	<b>39.28%</b>	
<b>Charges and Services</b>					
602-495-9450-43030	Engineering Services	20,000	3,495	17.48%	
602-495-9450-43010	Audit Services			#DIV/0!	
602-495-9450-43150	Contract Services	21,400	19,886	92.92%	
602-495-9450-43185	IT Support	33,533	19,756	58.91%	
602-495-9450-42002	IT Hardware			#DIV/0!	
602-495-9450-43190	Software Programs			#DIV/0!	
602-495-9450-43210	Telephone	1,500	1,021	68.08%	
602-495-9450-44377	Credit Card Fees			#DIV/0!	
602-495-9450-43220	Postage	1,175		0.00%	
602-495-9450-43310	Mileage	-		#DIV/0!	
602-495-9450-43610	Insurance	2,000	3,187	159.37%	corrected allocation
602-495-9450-43810	Electric Utility	5,500	7,300	132.73%	
602-495-9450-43820	Sewer Utility - Met Council	92,140	69,105	75.00%	
602-495-9450-44040	Repairs/Maint. Equip.	4,500	3,523	78.28%	
602-495-9450-44150	Equipment Rental	1,000		0.00%	
602-495-9450-44170	Uniforms			#DIV/0!	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,200		0.00%	
602-495-9450-44370	Conferences & Training	2,000	863	43.15%	
<b>Total Charges and Services</b>		<b>\$ 185,948</b>	<b>\$ 128,136</b>	<b>68.91%</b>	
<b>Capital Outlay</b>					
602-495-9450-45300	Improvements Other Than Bldgs	85,000	81,578	95.97%	
<b>Total Capital Outlay</b>		<b>\$ 85,000</b>	<b>\$ 81,578</b>	<b>95.97%</b>	
<b>Miscellaneous and Non-operating</b>					
602-495-9450-43320	Depreciation Expense			#DIV/0!	
602-495-9450-44300	Miscellaneous Expenses	300		0.00%	
602-495-9450-46010	Bond Principal	275,000		0.00%	
602-495-9450-46110	Bond Interest	195,324	93,452	47.84%	
602-495-9450-46220	Deferred Charges Amort			#DIV/0!	
602-495-9450-46300	Bond Issuance Costs			#DIV/0!	
602-495-9450-46250	Fiscal Agent Fees			#DIV/0!	
602-495-9450-47200	Transfer Out	-	-	#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 470,624</b>	<b>\$ 93,452</b>	<b>19.86%</b>	
<b>Total Sewer Fund Expenses:</b>		<b>\$ 843,970</b>	<b>\$ 341,196</b>	<b>40.43%</b>	
<b>Total Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 761,503</b>	<b>\$ 1,710,088</b>	<b>224.57%</b>	



**CITY OF LAKE ELMO**  
**2018 Budget**  
**Jan - Jun Financials**

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Sep 2018	Used	Comments
<b>603</b>	<b>Storm Water Fund</b>				
<b>Storm Water Fund Revenues:</b>					
603-000-0000-33422	PERA Pension Revenue			#DIV/0!	
603-000-0000-36100	Special Assessments		20,674	#DIV/0!	
603-000-0000-36210	Interest on Investment	7,000		0.00%	
603-000-0000-39250	Contribution of Capital Assets			#DIV/0!	
603-000-0000-36232	Developer Contributions			#DIV/0!	
603-000-0000-37300	Surface Water Utility Sales	283,587	201,539	71.07%	
603-000-0000-34113	SW Review Fee Revenue	29,375	29,088	99.02%	
<b>Total Storm Water Fund Revenues:</b>		<b>\$ 319,962</b>	<b>\$ 251,301</b>	<b>78.54%</b>	
<b>Storm Water Fund Expenses:</b>					
<b>Personnel</b>					
603-496-9500-41010	Full-time Salaries	34,273	13,086	38.18%	
603-496-9500-41030	Part-time Salaries			#DIV/0!	
603-496-9500-41020	Overtime			#DIV/0!	
603-496-9500-41040	Temporary Employees			#DIV/0!	
603-496-9500-41210	PERA Contributions	2,570	982	38.20%	
603-496-9500-41220	FICA Contributions	2,099	770	36.71%	
603-496-9500-41230	Medicare Contributions	497	180	36.26%	
603-496-9500-41300	Insurance	6,275	1,748	27.86%	
603-496-9500-41325	Life Insurance		16	#DIV/0!	
603-496-9500-41330	STD/LTD		28	#DIV/0!	
603-496-9500-41600	Safety Clothing Allowance	53		0.00%	
603-496-9500-41301	Unemployment Insurance	342		0.00%	
603-496-9500-41510	Workers' Compensation	1,361	1,626	119.46%	
<b>Total Personnel</b>		<b>\$ 47,470</b>	<b>\$ 18,437</b>	<b>38.84%</b>	
<b>Materials and Supplies</b>					
603-496-9500-42000	Office Supplies	800	148	18.56%	
603-496-9500-42120	Fuel, Oil and Fluids			#DIV/0!	
603-496-9500-42030	Printed Forms		167	#DIV/0!	
603-496-9500-42270	Repair/Maint. Maint Supplies	2,000	315	15.75%	
603-496-9500-42150	Operating Supplies	1,000	38	3.79%	
603-496-9500-44375	Personal Protective Equipment	800	411	51.33%	
603-496-9500-42400	Small Tools & Minor Equipment	3,500	2,306	65.87%	
<b>Total Materials and Supplies</b>		<b>\$ 8,100</b>	<b>\$ 3,385</b>	<b>41.79%</b>	
<b>Charges and Services</b>					
603-496-9500-43030	Engineering Services	20,000	2,170	10.85%	
603-496-9500-43010	Audit Services			#DIV/0!	
603-496-9500-43150	Contract Services	17,200	5,709	33.19%	Financial Consultant Jan-May
603-496-9500-43185	IT Support	15,500		0.00%	
603-496-9500-42002	IT Hardware			#DIV/0!	
603-496-9500-43190	Software Programs			#DIV/0!	
603-496-9500-43210	Telephone			#DIV/0!	
603-496-9500-44377	Credit Card Fees			#DIV/0!	
603-496-9500-43220	Postage	2,000		0.00%	
603-496-9500-43610	Insurance	1,500	5,001	333.42%	corrected allocation
603-496-9500-44010	Street Sweeping	25,000	13,986	55.94%	
603-496-9500-44040	Repairs/Maint Equip	1,000	99	9.87%	
603-496-9500-44030	Repairs/Maint Not Bldg	3,000		0.00%	
603-496-9500-44150	Equipment Rental	1,000		0.00%	
603-496-9500-44170	Uniforms			#DIV/0!	
603-496-9500-44370	Conferences & Training	2,500	985	39.40%	
<b>Total Charges and Services</b>		<b>\$ 88,700</b>	<b>\$ 27,950</b>	<b>31.51%</b>	
<b>Capital Outlay</b>					
603-496-9500-45300	Improvements Other Than Bldgs	40,000	-	0.00%	
<b>Total Capital Outlay</b>		<b>\$ 40,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Miscellaneous and Non-operating</b>					
603-496-9500-43320	Depreciation Expense			#DIV/0!	
603-496-9500-44300	Miscellaneous Expenses	2,000	666	33.30%	
603-496-9500-46010	Bond Principal	160,000		0.00%	
603-496-9500-46110	Bond Interest	58,294	28,138	48.27%	
603-496-9500-46220	Deferred Charges Amort			#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees			#DIV/0!	
603-496-9500-46300	Bond Issuance Costs	-	-	#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 220,294</b>	<b>\$ 28,804</b>	<b>13.08%</b>	
<b>Total Storm Water Fund Expenses:</b>		<b>\$ 404,564</b>	<b>\$ 78,575</b>	<b>19.42%</b>	
<b>Total Storm Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ (84,602)</b>	<b>\$ 172,726</b>	<b>-204.16%</b>	