



STAFF REPORT

DATE: August 8, 2018

REGULAR

ITEM #6 - Consent

MOTION

TO: City Council
FROM: Sue Iverson – Finance Director
AGENDA ITEM: Accept 2nd Quarter Financials
REVIEWED BY: Kristina Handt, City Administrator

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 2nd Quarter Financial information?

DISCUSSION:

As part of informing the City Council and community on the financial position of the City, staff prepared budget to actual information for the General Fund and Utility Funds in the attachment.

This format aligns with the budget worksheets the City Council received during the 2018 budget cycle. On the attachment there are comments outlining key items for the City Council.

FISCAL IMPACT:

N/A

RECOMMENDATION:

If removed from the consent agenda:

Motion to recommend approval of the 2nd Quarter Financial Statements which include the General Fund and Utility Funds.

ATTACHMENTS:

- 1) 2nd Quarter Financials – General Fund and Utility Funds

CITY OF LAKE ELMO
2018 Budget
2nd Quarter Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
General Fund Revenues:					
Total Taxes		\$ 2,382,813	\$ -	0.00%	1st half July, 2nd half Dec
Total Licenses and Permits		\$ 994,400	\$ 702,459	70.64%	
Total Intergovernmental		\$ 238,026	\$ -	0.00%	Most are July and December receipt.
Total Charges for Services		\$ 611,595	\$ 371,018	60.66%	
Total Fines and Forfeits		\$ 49,000	\$ -	0.00%	
Total Investment Earnings		\$ 40,000	\$ -	0.00%	
Total Miscellaneous		\$ 160,900	\$ 140,467	87.30%	
Total General Fund Revenues:		\$ 4,476,734	\$ 1,213,944	27.12%	
General Fund Expenditures:					
1110	Total Mayor & Council	\$ 48,404	\$ 17,830	36.84%	
1320	Total Administration	\$ 518,737	\$ 303,995	58.60%	
1410	Total Elections	\$ 10,160	\$ 1,666	16.40%	
1450	Total Communications	\$ 87,120	\$ 62,101	71.28%	
1520	Total Finance	\$ 196,607	\$ 147,273	74.91%	Software conversion costs
1910	Total Planning & Zoning	\$ 271,570	\$ 169,563	62.44%	Comp Plan
1930	Total Engineering Services	\$ 36,216	\$ 22,191	61.27%	
1940	Total City Hall	\$ 68,153	\$ 25,689	37.69%	
2100	Total Police	\$ 665,675	\$ 634	0.10%	bill not received from County yet
2150	Total Prosecution	\$ 44,996	\$ 17,500	38.89%	
2220	Total Fire	\$ 570,443	\$ 317,565	55.67%	
2250	Total Fire Relief	\$ 47,000	\$ -	0.00%	Payment made when revenue is received to pass thru
2400	Total Building Inspection	\$ 419,498	\$ 132,326	31.54%	
2500	Total Emergency Communications	\$ 1,780	\$ 900	50.56%	
2700	Total Animal Control	\$ 7,725	\$ 3,622	46.89%	
3100	Total Streets	\$ 1,400,770	\$ 599,529	42.80%	
5200	Total Parks & Recreation	\$ 275,880	\$ 90,874	32.94%	
9000	Total Transfers	\$ -	\$ -	#DIV/0!	
Total General Fund Expenditures:		\$ 4,670,734	\$ 1,913,257	40.96%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (194,000)	\$ (699,313)		Use of Fund Balance if negative

CITY OF LAKE ELMO
2018 Budget
2nd Quarter Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
601	Water Fund				
Water Fund Revenues:					
601-000-0000-36100	Special Assessments	111,077	9,429	8.49%	1st half July, 2nd half Dec
601-000-0000-36210	Interest on Investments	20,000		0.00%	
601-000-0000-37100	Water Sales	597,769	226,797	37.94%	recorded as payments received, only reflects 1st quarter
601-000-0000-37120	Bulk Water	2,000	438	21.90%	
601-000-0000-37130	Water Lat Benefit Fee		11,600	#DIV/0!	
601-000-0000-37140	Water Access Revenue	960,000	89,000	9.27%	
601-000-0000-37150	Water Connections - Municipal	320,000	154,000	48.13%	
601-000-0000-37170	Meter Sales	87,500	51,998	59.43%	
Total Water Fund Revenues:		\$ 2,098,346	\$ 543,263	25.89%	
Total Water Fund Expenses:		\$ 1,835,423	\$ 520,516	28.36%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 262,923	\$ 22,746		

CITY OF LAKE ELMO
2018 Budget
2nd Quarter Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
602	Sewer Fund				
Sewer Fund Revenues:					
602-000-0000-36100	Special Assessments	77,874	33,100	42.50%	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	110,677	44.70%	recorded as payments received, only reflects 1st quarter
602-000-0000-37220	SAC Early Pay discount/revenue	5,800	3,500	60.34%	
602-000-0000-37230	Sewer Lat Benefit Fee	25,500		0.00%	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	883,200	21,000	2.38%	
602-000-0000-37250	Sewer Connection Fees Regional	-	408,534	#DIV/0!	
602-000-0000-37260	Sewer Connection Fees Municipa	345,500	153,500	44.43%	
Total Sewer Fund Revenues:		\$ 1,605,473	\$ 730,311	45.49%	
Total Sewer Fund Expenses:		\$ 843,970	\$ 228,417	27.06%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 761,503	\$ 501,894		

CITY OF LAKE ELMO
2018 Budget
2nd Quarter Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
603	Storm Water Fund				
Storm Water Fund Revenues:					
603-000-0000-36100	Special Assessments			#DIV/0!	
603-000-0000-36210	Interest on Investment	7,000		0.00%	
603-000-0000-37100	Surface Water Utility Sales	283,587	198,939	70.15%	
603-000-0000-37140	SW Review Fee Revenue	29,375	20,838	70.94%	
Total Storm Water Fund Revenues:		\$ 319,962	\$ 219,776	68.69%	
Total Storm Water Fund Expenses:		\$ 404,564	\$ 53,383	13.20%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (84,602)	\$ 166,394		

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
General Fund Revenues:					
Taxes					
101-000-0000-31010	Current Ad Valorem Taxes	\$ 2,202,698	\$ -	0.00%	1st half July, 2nd half Dec
101-000-0000-31020	Delinquent Ad Valorem Taxes	15,000	-	0.00%	1st half July, 2nd half Dec
101-000-0000-31030	Mobile Home Tax	15,000	-	0.00%	1st half July, 2nd half Dec
101-000-0000-31040	Fiscal Disparities	149,615	-	0.00%	1st half July, 2nd half Dec
101-000-0000-31050	Tax Abatement	-	-	#DIV/0!	1st half July, 2nd half Dec
101-000-0000-31910	Penalty & Interest on Taxes	500	-	0.00%	1st half July, 2nd half Dec
101-000-0000-31920	Forfeited Tax Sale Apportionment	-	-	#DIV/0!	1st half July, 2nd half Dec
Total Taxes		\$ 2,382,813	\$ -	0.00%	
Licenses and Permits					
101-000-0000-32110	Liquor License	8,300	200	2.41%	
101-000-0000-32180	Wastehauler License	1,000	-	0.00%	
101-000-0000-32181	General Contractor License	-	150	#DIV/0!	
101-000-0000-32210	Building Permits	800,000	501,100	62.64%	
101-000-0000-32211	Driveway Permits	17,500	10,980	62.74%	
	Fireplace Permits	-	11,040	#DIV/0!	budgeted in Bldg Permits
101-000-0000-32220	Heating Permits	60,000	36,562	60.94%	
101-000-0000-32230	Plumbing Permits	60,000	35,802	59.67%	
	Pool Permits	-	750	#DIV/0!	budgeted in Bldg Permits
	Siding Permits	-	14,927	#DIV/0!	budgeted in Bldg Permits
	Roof Permits	-	60,022	#DIV/0!	budgeted in Bldg Permits
101-000-0000-32240	Animal License	2,000	1,200	60.00%	
101-000-0000-32250	Utility Permits	33,000	27,370	82.94%	
101-000-0000-32260	Burning Permit	2,500	1,415	56.60%	
101-000-0000-32270	Massage Therapy Licenses	100	200	200.00%	
101-000-0000-35101	Fire Sprinkler Alarm Fees	8,500	273	3.21%	
	Fire Alarm Fees	1,500	470	31.33%	
Total Licenses and Permits		\$ 994,400	\$ 702,459	70.64%	
Intergovernmental					
101-000-0000-33418	MSA - Maintenance	135,561		0.00%	July receipt
101-000-0000-33420	State Fire Aid	47,000		0.00%	November receipt
101-000-0000-33422	PERA Aid	2,749		0.00%	July and December receipt.
101-000-0000-33426	Miscellaneous State Grants	4,820		0.00%	
	Payment in Lieu of Taxes	32,130		0.00%	ISD 916 Service Fee Due in Dec.
101-000-0000-33621	Recycling Grant	15,766	-	0.00%	July receipt
Total Intergovernmental		\$ 238,026	\$ -	0.00%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Charges for Services					
101-000-0000-34103	Zoning & Subdivision Fees	55,000	21,265	38.66%	
101-000-0000-34104	Plan Check Fees	525,000	314,701	59.94%	
101-000-0000-34105	Sale of Copies, Books, Maps	200	17	8.38%	
101-000-0000-34107	Assessment Searches	1,395	525	37.63%	
101-000-0000-34111	Cable Operation Reimbursement	5,000	2,910	58.20%	Offset with Cable Operators charge in Communications
101-000-0000-34112	Planning & Zoning Review Fee	-	16,000	#DIV/0!	\$100 every new review charged
101-000-0000-36206	Escrow Administration Fee	25,000	15,600	62.40%	\$100 every new escrow is charged
Total Charges for Services		\$ 611,595	\$ 371,018	60.66%	
Fines and Forfeits					
101-000-0000-35100	Fines	49,000	-	0.00%	July receipt
Total Fines and Forfeits		\$ 49,000	\$ -	0.00%	
Investment Earnings					
101-000-0000-36210	Interest Earnings	40,000	-	0.00%	Interest allocated in December
Total Investment Earnings		\$ 40,000	\$ -	0.00%	
Miscellaneous					
101-000-0000-33622	Cable Franchise Revenue	68,000	81,581	119.97%	
101-000-0000-36200	Miscellaneous Revenue	29,900	781	2.61%	
	Conservation Easement Fee		20,000	#DIV/0!	
101-000-0000-36230	Donations	10,000	14,036	140.36%	Arbor Glen Safe Haven Project \$1,336, Jaycees \$12,700
101-000-0000-37180	Tower Rent	53,000	24,069	45.41%	
Total Miscellaneous		\$ 160,900	\$ 140,467	87.30%	
Total General Fund Revenues:		\$ 4,476,734	\$ 1,213,944	27.12%	
General Fund Expenditures:					
1110	Mayor & Council				
Personnel					
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
Total Personnel		\$ 27,854	\$ 14,064	50.49%	
Materials and Supplies					
101-410-1110-42000	Office Supplies	30		0.00%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
101-410-1110-42001	Computer Reimbursement			#DIV/0!	
101-410-1110-43310	Mileage	300	-	0.00%	
Total Materials and Supplies		\$ 330	\$ -	0.00%	
Charges and Services					
101-410-1110-44300	Miscellaneous	6,750	111	1.64%	
101-410-1110-44330	Dues & Subscriptions	12,470	3,655	29.31%	
101-410-1110-44370	Conferences & Training	1,000	-	0.00%	
Total Charges and Services		\$ 20,220	\$ 3,766	18.63%	
1110	Total Mayor & Council	\$ 48,404	\$ 17,830	36.84%	
1320 Administration					
Personnel					
101-410-1320-41010	Full-time Salaries	217,946	144,317	66.22%	
101-410-1320-41210	PERA Contributions	16,346	10,828	66.24%	
101-410-1320-41220	FICA Contributions	13,146	8,484	64.54%	
101-410-1320-41230	Medicare Contributions	3,160	1,984	62.79%	
101-410-1320-41300	Insurance	42,456	21,200	49.93%	
101-410-1320-41510	Workers Compensation	1,678	2,005	119.46%	Payment made in Jan
Total Personnel		\$ 294,732	\$ 188,818	64.06%	
Materials and Supplies					
101-410-1320-42000	Office Supplies	4,500	1,646	36.57%	
101-410-1320-42030	Printed Forms	785	-	0.00%	
101-410-1320-43090	Newsletter/Website	100	-	0.00%	
Total Materials and Supplies		\$ 5,385	\$ 1,646	30.56%	
Charges and Services					
101-410-1320-43100	Assessing Services	53,350	7,983	14.96%	
101-410-1320-43040	Legal Services	100,000	60,565	60.56%	
101-410-1320-43150	Contract Services	3,000	1,420	47.34%	
101-410-1320-43180	Information Technology/Web	4,500	2,221	49.36%	
101-410-1320-43190	Software Programs	3,750	2,011	53.62%	
101-410-1320-43210	Telephone	1,770	642	36.28%	
101-410-1320-43220	Postage	4,000	1,149	28.73%	
101-410-1320-43310	Mileage	1,000	170	17.05%	
101-410-1320-43510	Legal Publishing	13,000	1,473	11.33%	
101-410-1320-43610	Insurance	29,400	30,999	105.44%	Payment made in Jan
101-410-1320-44330	Dues & Subscriptions	2,250	1,889	83.96%	
101-410-1320-44370	Conferences & Training	2,000	1,987	99.33%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Total Charges and Services		\$ 218,020	\$ 112,509	51.61%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	600	1,022	170.31%	Empl/Public Service Recognition Supplies
Total Miscellaneous		\$ 600	\$ 1,022	170.31%	
1320 Total Administration		\$ 518,737	\$ 303,995	58.60%	
1410 Elections					
Personnel					
101-410-1410-41030	Part-time Salaries	7,500		0.00%	Primary Aug, General Nov
101-410-1410-41510	Workers Compensation	-	-	#DIV/0!	
Total Personnel		\$ 7,500	\$ -	0.00%	
Charges and Services					
101-410-1410-43310	Travel Expense		6	#DIV/0!	
101-410-1410-43150	Contract Services	1,660	1,660	100.00%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,660	\$ 1,666	100.35%	
Capital Outlay					
101-410-1410-45800	Other Equipment	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	#DIV/0!	
Miscellaneous					
101-410-1410-44300	Miscellaneous	1,000	-	0.00%	
Total Miscellaneous		\$ 1,000	\$ -	0.00%	
1410 Total Elections		\$ 10,160	\$ 1,666	16.40%	
1450 Communications					
Personnel					
101-410-1450-41010	Full-time Salaries	28,434	15,247	53.62%	
101-410-1450-41210	PERA Contributions	2,133	1,144	53.62%	
101-410-1450-41220	FICA Contributions	1,763	961	54.52%	
101-410-1450-41230	Medicare Contributions	412	225	54.57%	
101-410-1450-41300	Insurance	7,659	3,750	48.96%	
101-410-1450-41510	Workers Compensation	219	262	119.46%	
Total Personnel		\$ 40,620	\$ 21,588	53.15%	
Charges and Services					
101-410-1450-43090	Newsletter	5,000	2,069	41.38%	Spring/Summer newsletter

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
101-410-1450-43180	Information Technology/Web	35,500	34,878	98.25%	
101-410-1450-43220	Postage	1,000	656	65.61%	newsletter postage
101-410-1450-43620	Cable Operations	5,000	2,910	58.20%	
101-410-1450-44370	Conferences and Training	-	-	#DIV/0!	
Total Charges and Services		\$ 46,500	\$ 40,513	87.12%	
1450	Total Communications	\$ 87,120	\$ 62,101	71.28%	
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	14,665	23,395	159.53%	2018 Hired Full Time Fin Dir
	Temporary Employees	6,760	2,556	37.81%	
101-410-1520-41210	PERA Contributions	1,100	1,755	159.51%	2018 Hired Full Time Fin Dir
101-410-1520-41220	FICA Contributions	1,328	1,540	115.99%	2018 Hired Full Time Fin Dir
101-410-1520-41230	Medicare Contributions	311	360	115.82%	2018 Hired Full Time Fin Dir
101-410-1520-41300	Insurance	3,831	3,800	99.19%	2018 Hired Full Time Fin Dir
101-410-1520-41420	Unemployment Benefits	5,464	0	0.00%	
101-410-1520-41510	Workers Compensation	165	244	147.76%	Payment made in Jan
Total Personnel		\$ 33,624	\$ 33,651	100.08%	
Materials and Supplies					
101-410-1520-42000	Office Supplies	600	1,077	179.54%	Set up for new employee
101-410-1520-42030	Printed Forms	375	1,039	277.18%	Check Stock
Total Materials and Supplies		\$ 975	\$ 2,117	217.09%	
Charges and Services					
101-410-1520-43010	Audit Services	30,425	15,400	50.62%	
101-410-1520-43150	Contract Services	108,150	77,120	71.31%	Finance Consultant /CLA Jan-May
101-410-1520-43180	IT Support		607	#DIV/0!	
101-410-1520-43190	Software Programs	19,433	16,716	86.02%	Software Upgrade
101-410-1520-43210	Telephone	875	290	33.16%	
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	-	0.00%	
Total Charges and Services		\$ 160,383	\$ 111,170	69.32%	
Miscellaneous					
101-410-1520-44300	Miscellaneous	1,625	336	20.66%	
Total Miscellaneous		\$ 1,625	\$ 336	20.66%	
1520	Total Finance	\$ 196,607	\$ 147,273	74.91%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
1910	Planning & Zoning				
Personnel					
101-410-1910-41010	Full-time Salaries	146,468	88,096	60.15%	
	Temporary Employees	6,760	1,491	22.06%	
101-410-1910-41210	PERA Contributions	10,985	6,614	60.20%	
101-410-1910-41220	FICA Contributions	9,500	5,498	57.87%	
101-410-1910-41230	Medicare Contributions	2,222	1,286	57.86%	
101-410-1910-41300	Insurance	26,803	6,500	24.25%	
101-410-1910-41510	Workers Compensation	1,192	1,424	119.46%	Payment made in Jan
Total Personnel		\$ 203,930	\$ 110,908	54.39%	
Materials and Supplies					
101-410-1910-42000	Office Supplies	800	121	15.13%	
101-410-1910-42030	Printed Forms	-	-	#DIV/0!	
Total Materials and Supplies		\$ 800	\$ 121	15.13%	
Charges and Services					
101-410-1910-43020	Comprehensive Planning	36,000	47,667	132.41%	
101-410-1910-43030	Engineering Services	15,000	7,980	53.20%	
101-410-1910-43150	Contract Services	10,000	973	9.73%	
101-410-1910-43190	Software Programs	100	26	26.00%	
101-410-1910-43210	Telephone	1,100	364	33.10%	
101-410-1910-43220	Postage	25	13	53.16%	
101-410-1910-43310	Mileage	300	40	13.49%	
101-410-1910-43510	Legal Publishing	500	1,067	213.34%	
101-410-1910-44330	Dues & Subscriptions	1,115	170	15.25%	
101-410-1910-44370	Conferences & Training	2,500	233	9.31%	
Total Charges and Services		\$ 66,640	\$ 58,534	87.84%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200	-	0.00%	
Total Miscellaneous		\$ 200	\$ -	0.00%	
1910	Total Planning & Zoning	\$ 271,570	\$ 169,563	62.44%	
1930	Engineering Services				
Charges and Services					
101-410-1930-43030	Engineering Services	36,000	22,191	61.64%	
101-410-1930-43210	Telephone	216	-	0.00%	
Total Charges and Services		\$ 36,216	\$ 22,191	61.27%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Capital Outlay					
	Construction Projects	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	#DIV/0!	
1930	Total Engineering Services	\$ 36,216	\$ 22,191	61.27%	
1940	City Hall				
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies			#DIV/0!	
101-410-1940-42230	Building Repair Supplies	800	500	62.44%	
Total Materials and Supplies		\$ 800	\$ 500	62.44%	
Charges and Services					
101-410-1940-43180	Information Technology/Web	389		0.00%	
101-410-1940-43210	Telephone	900	767	85.28%	
101-410-1940-43810	Utilities	6,500	1,517	23.34%	
101-410-1940-43840	Refuse	1,325	637	48.11%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	6,459	107.66%	cintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	18,000	7,335	40.75%	
101-410-1940-44120	Rentals - Building	33,223	7,998	24.07%	city lease space
Total Charges and Services		\$ 66,337	\$ 24,715	37.26%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,016	475	46.75%	
Total Miscellaneous		\$ 1,016	\$ 475	46.75%	
1940	Total City Hall	\$ 68,153	\$ 25,689	37.69%	
2100	Police				
Charges and Services					
101-420-2100-43150	Law Enforcement Contract	664,675	634	0.10%	Invoice not received yet
101-420-2100-44300	Misc. - Community Event	1,000	-	0.00%	
Total Charges and Services		\$ 665,675	\$ 634	0.10%	
2100	Total Police	\$ 665,675	\$ 634	0.10%	
2150	Prosecution				
Charges and Services					
101-420-2150-43045	Attorney Criminal	44,996	17,500	38.89%	
Total Charges and Services		\$ 44,996	\$ 17,500	38.89%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
2150	Total Prosecution	\$ 44,996	\$ 17,500	38.89%	
2220	Fire				
Personnel					
101-420-2220-41010	Full-time Salaries	85,515	44,912	52.52%	
101-420-2220-41030	Part-time Salaries	158,179	103,671	65.54%	
	Paid On Call Salaries	70,000		0.00%	YTD costs are in Part-time Salaries above
101-420-2220-41210	PERA Contributions	39,180	17,015	43.43%	
101-420-2220-41220	FICA Contributions	4,340	6,428	148.10%	
101-420-2220-41230	Medicare Contributions	1,015	2,109	207.78%	
101-420-2220-41300	Insurance	17,093	8,500	49.73%	
101-420-2220-41510	Workers Compensation	26,481	31,635	119.46%	
Total Personnel		\$ 401,803	\$ 214,269	53.33%	
Materials and Supplies					
101-420-2220-42000	Office Supplies	500	26	5.15%	
101-420-2220-42080	EMS Supplies	1,200	118	9.83%	
101-420-2220-42090	Fire Prevention	3,000	332	11.07%	
101-420-2220-42120	Fuel, Oil and Fluids	8,000	7,519	93.98%	
101-420-2220-42400	Small Tools & Equipment	22,675	19,277	85.01%	
Total Materials and Supplies		\$ 35,375	\$ 27,272	77.09%	
Charges and Services					
101-420-2220-43050	Physicals	8,075	2,246	27.81%	
101-420-2220-43210	Telephone	4,200	2,030	48.34%	
101-420-2220-43230	Radio	21,615	11,055	51.14%	
101-420-2220-43310	Mileage	500	171	34.22%	
101-420-2220-43630	Insurance	8,549	7,195	84.16%	corrected allocation,
101-420-2220-43810	Utility	15,500	7,360	47.48%	
101-420-2220-43840	Refuse	3,200	267	8.33%	
101-420-2220-44010	Repairs/Maint Bldg	7,000	4,657	66.53%	
101-420-2220-44040	Repairs/Maint Eqpt	25,896	23,534	90.88%	
101-420-2220-44170	Uniforms	9,821	3,367	34.29%	
101-420-2220-44330	Dues & Subscriptions	3,955	2,922	73.88%	
101-420-2220-44350	Books	440		0.00%	
101-420-2220-44370	Conferences & Training	22,514	10,577	46.98%	
Total Charges and Services		\$ 131,265	\$ 75,381	57.43%	
Capital Outlay					
101-420-2220-45500	Vehicle			#DIV/0!	
101-420-2220-45800	Equipment	-	-	#DIV/0!	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Total Capital Outlay		\$ -	\$ -	#DIV/0!	
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000	643	32.14%	
Total Miscellaneous		\$ 2,000	\$ 643	32.14%	
2220 Total Fire		\$ 570,443	\$ 317,565	55.67%	
2250 Fire Relief					
Charges and Services					
101-420-2250-44920	Fire State Aid	47,000	-	0.00%	Relief Assoc. pass through when revenue received
Total Charges and Services		\$ 47,000	\$ -	0.00%	
2250 Total Fire Relief		\$ 47,000	\$ -	0.00%	
2400 Building Inspection					
Personnel					
101-420-2400-41010	Full-time Salaries	272,754	88,539	32.46%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41210	PERA Contributions	20,457	6,643	32.47%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41220	FICA Contributions	16,911	5,341	31.58%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41230	Medicare Contributions	3,955	1,249	31.58%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41300	Insurance	53,002	16,000	30.19%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41510	Workers Compensation	2,149	2,567	119.46%	
Total Personnel		\$ 369,228	\$ 120,339	32.59%	
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,750	413	23.61%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600	-	0.00%	
Total Materials and Supplies		\$ 5,700	\$ 413	7.25%	
Charges and Services					
101-420-2400-43030	Engineering	1,000		0.00%	
101-420-2400-43180	Information Technology/Web	7,405	4,312	58.23%	
101-420-2400-43210	Telephone	2,500	1,797	71.88%	
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	93	9.29%	
101-420-2400-44170	Uniforms	1,200	160	13.33%	
101-420-2400-44330	Dues & Subscriptions	740		0.00%	
101-420-2400-44350	Books	500	231	46.20%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
101-420-2400-44370	Conferences & Training	4,825	1,415	29.33%	
Total Charges and Services		\$ 19,570	\$ 11,573	59.14%	
Capital Outlay					
101-420-2400-45500	Vehicle	24,000	-	0.00%	Moved from 2018 to 2019
Total Capital Outlay		\$ 24,000	\$ -	0.00%	
Miscellaneous					
101-420-2400-44300	Miscellaneous	1,000	-	0.00%	
Total Miscellaneous		\$ 1,000	\$ -	0.00%	
2400	Total Building Inspection	\$ 419,498	\$ 132,326	31.54%	
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	1,780	900	50.56%	
Total Charges and Services		\$ 1,780	\$ 900	50.56%	
2500	Total Emergency Communications	\$ 1,780	\$ 900	50.56%	
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	7,725	3,622	46.89%	
Total Charges and Services		\$ 7,725	\$ 3,622	46.89%	
2700	Total Animal Control	\$ 7,725	\$ 3,622	46.89%	
3100	Streets				
Personnel					
101-430-3100-41010	Full-time Salaries	321,079	216,577	67.45%	
	Overtime	4,000		0.00%	On call pay
	Temporary Employees	9,360	1,430	15.28%	Seasonals
101-430-3100-41210	PERA Contributions	24,081	15,918	66.10%	
101-430-3100-41220	FICA Contributions	20,735	13,128	63.31%	
101-430-3100-41230	Medicare Contributions	4,849	3,070	63.32%	
101-430-3100-41300	Insurance	62,796	31,000	49.37%	
	Safety Clothing Allowance	971		0.00%	
101-430-3100-41510	Workers Compensation	19,749	23,593	119.46%	Payment made in Jan
Total Personnel		\$ 467,620	\$ 304,715	65.16%	
Materials and Supplies					

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
101-430-3100-42000	Office Supplies	800	367	45.84%	
101-430-3100-42120	Fuel, Oil and Fluids	28,500	23,803	83.52%	
101-430-3100-42150	Operating Supplies	2,000	2,206	110.29%	Shift between line items, corrected coding to correct line item, previously 44170 Uniforms
101-430-3100-42210	Repair/Maint. Supplies	12,750	15,072	118.21%	Truck tires \$3064
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,000	8,884	44.42%	
101-430-3120-42260	Street Signs	5,000	1,575	31.50%	
101-430-3125-42290	Sand/Salt S&I	75,000	80,536	107.38%	
101-430-3100-42400	Small Tools & Minor Equipment	8,000	2,599	32.48%	
101-430-3100-44375	Personal Protection Equipment	2,800	472	16.86%	
Total Materials and Supplies		\$ 154,850	\$ 135,513	87.51%	
Charges and Services					
101-430-3100-43030	Engineering Services	4,800	1,674	34.88%	
101-430-3100-43090	Sealcoating & Crack Sealing	425,000	-	0.00%	
101-430-3100-43150	Contract Services	24,500	6,722	27.44%	
101-430-3100-43180	Information Technology/Web		400	#DIV/0!	
101-430-3100-43210	Telephone	7,800	3,483	44.66%	
101-430-3100-43230	Radio	24,000	21,116	87.98%	
101-430-3100-43630	Insurance	19,000	17,740	93.37%	corrected allocation
101-430-3100-43810	Utilities	19,124	11,718	61.27%	
101-430-3100-43811	Street Lights	32,876	20,144	61.27%	
101-430-3100-43840	Refuse	3,000	2,426	80.86%	
101-430-3100-44010	Repairs/Maint Bldg.	21,000	15,756	75.03%	new garage doors/openers at PW
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	1,500	928	61.89%	
101-430-3100-44040	Repairs/Maint Equip	22,000	15,694	71.34%	
	Repairs/Maint Equip S&I	12,000		0.00%	
101-430-3100-44130	Equipment Rental	2,000		0.00%	
101-430-3100-44170	Uniforms	7,500	3,419	45.59%	
101-430-3100-44330	Dues & Subscriptions	600	661	110.15%	
101-430-3100-44370	Conferences & Training	4,800	1,017	21.18%	
101-430-3100-44380	Clean-up Days	-	-	#DIV/0!	
Total Charges and Services		\$ 631,500	\$ 122,899	19.46%	
Capital Outlay					
	Transfer to Vehicle Replacement Fund			#DIV/0!	
101-430-3100-45500	Capital Purchases	145,000	36,045	24.86%	
Total Capital Outlay		\$ 145,000	\$ 36,045	24.86%	
Miscellaneous					
101-430-3100-44300	Miscellaneous	1,800	356	19.78%	
Total Miscellaneous		\$ 1,800	\$ 356	19.78%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
3100	Total Streets	\$ 1,400,770	\$ 599,529	42.80%	
5200	Parks & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	99,036	21,295	21.50%	Vacant positions
	Temporary Employees	28,080	4,770	16.99%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	7,428	1,734	23.35%	Vacant positions
101-450-5200-41220	FICA Contributions	7,857	1,576	20.06%	Vacant positions
101-450-5200-41230	Medicare Contributions	1,843	369	20.00%	Vacant positions
101-450-5200-41300	Insurance	18,481	4,000	21.64%	Vacant positions
	Safety Clothing Allowance	236		0.00%	
101-450-5200-41510	Workers Compensation	7,419	22,078	297.59%	Payment made in Jan
Total Personnel		\$ 170,380	\$ 55,822	32.76%	
Materials and Supplies					
101-450-5200-42000	Office Supplies	800	319	39.86%	
101-450-5200-42150	Operating Supplies	1,000	611	61.08%	
101-450-5200-42160	Chemicals	2,000		0.00%	
101-450-5200-42210	Repair/Maint. Supplies	7,000	768	10.98%	
101-450-5200-42230	Building Repair Supplies	500	13	2.68%	
101-450-5200-42400	Small Tools & Minor Equipment	2,500	247	9.88%	
Total Materials and Supplies		\$ 13,800	\$ 1,958	14.19%	
Charges and Services					
101-450-5200-43150	Contracted Services	13,000	9,551	73.47%	
101-450-5200-43210	Telephone	1,200	349	29.05%	
101-450-5200-43630	Insurance	5,000	5,403	108.06%	corrected allocation
101-450-5200-43810	Utilities	10,500	4,187	39.88%	
101-450-5200-43840	Refuse	1,000	1,161	116.11%	
101-450-5200-44010	Repairs/Maint Bldg	2,800	1,831	65.40%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200	1,177	36.79%	
101-450-5200-44040	Repairs/Maint Eqpt	3,200	1,120	35.00%	
101-450-5200-44120	Rentals - Buildings	7,000	1,374	19.63%	
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	4,506	30.04%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	1,200	900	75.00%	
101-450-5200-44130	Equipment Rental	1,000		0.00%	
101-450-5200-44375	Personal Protection Equipment	800	594	74.23%	
Total Charges and Services		\$ 65,500	\$ 32,634	49.82%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Capital Outlay					
101-5200-5200-45500	Capital Purchases	25,000	-	0.00%	
Total Capital Outlay		\$ 25,000	\$ -	0.00%	
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,200	460	38.32%	
Total Miscellaneous		\$ 1,200	\$ 460	38.32%	
5200	Total Parks & Recreation	\$ 275,880	\$ 90,874	32.94%	
9000 Transfers					
Transfers					
	Transfer to Washington County (Library)			#DIV/0!	
Total Transfers		\$ -	\$ -	#DIV/0!	
9000	Total Transfers	\$ -	\$ -	#DIV/0!	
Total General Fund Expenditures:		\$ 4,670,734	\$ 1,913,257	40.96%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (194,000)	\$ (699,314)	360.47%	Use of Fund Balance if negative

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
601	Water Fund				
Water Fund Revenues:					
601-000-0000-36100	Special Assessments	111,077	9,429	8.49%	1st half July, 2nd half Dec
601-000-0000-36210	Interest on Investments	20,000		0.00%	
601-000-0000-37100	Water Sales	597,769	226,797	37.94%	recorded as payments received, only reflects 1st quarter
601-000-0000-37120	Bulk Water	2,000	438	21.90%	
601-000-0000-37130	Water Lat Benefit Fee		11,600	#DIV/0!	
601-000-0000-37140	Water Access Revenue	960,000	89,000	9.27%	
601-000-0000-37150	Water Connections - Municipal	320,000	154,000	48.13%	
601-000-0000-37170	Meter Sales	87,500	51,998	59.43%	
Total Water Fund Revenues:		\$ 2,098,346	\$ 543,263	25.89%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	101,194	55,309	54.66%	
	Overtime	4,000		0.00%	On call pay
601-494-9400-41210	PERA Contributions	7,590	4,141	54.56%	
601-494-9400-41220	FICA Contributions	6,497	3,279	50.47%	
601-494-9400-41230	Medicare Contributions	1,525	767	50.28%	
601-494-9400-41300	Insurance	21,743	11,000	50.59%	
601-494-9400-41301	Unemployment Insurance	683		0.00%	
	Safety Clothing Allowance	193		0.00%	
601-494-9400-41510	Workers Compensation	5,884	7,744	131.61%	
Total Personnel		\$ 149,309	\$ 82,239	55.08%	
Materials and Supplies					
601-494-9400-42000	Office Supplies	800	178	22.31%	
601-494-9400-42030	Printed Forms	750		0.00%	
601-494-9400-42150	Operating Supplies	1,000	236	23.56%	
601-494-9400-42160	Chemicals	13,000	4,280	32.92%	
601-494-9400-42210	Repair/Maint. Supplies	26,000	7,297	28.07%	
601-494-9400-42300	Water Meters & Supplies	132,000	91,831	69.57%	
601-494-9400-44375	Personal Protective Equipment	800	198	24.76%	
601-494-9400-42400	Small Tools & Minor Equipment	8,300	6,002	72.32%	
Total Materials and Supplies		\$ 182,650	\$ 110,022	60.24%	
Charges and Services					
601-494-9400-43030	Engineering Services	20,000	4,903	24.51%	
601-494-9400-43040	Legal Services	155,000	21,916	14.14%	
601-494-9400-43150	Contract Services	47,400	19,497	41.13%	Financial Consultant Jan-May
601-494-9400-43180	IT Support	37,133	9,737	26.22%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
601-494-9400-43210	Telephone	800	369	46.17%	
601-494-9400-43220	Postage	2,000	9	0.46%	
601-494-9400-43610	Insurance	12,000	7,981	66.51%	corrected allocation
601-494-9400-43810	Electric Utility	45,000	31,000	68.89%	
601-494-9400-43820	Water Utility	-	38,658	#DIV/0!	City of Oakdale
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	20,000	9,627	48.14%	
	Repairs/Maint. Equip.	8,000	3,443	43.03%	
	Repairs\Maint Imp Bldgs	2,000	3,505	175.26%	
	Equipment Rental	1,000		0.00%	
601-494-9400-44370	Conferences & Training	2,000	125	6.25%	
Total Charges and Services		\$ 352,333	\$ 150,770	42.79%	
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	137,500	30,430	22.13%	
Total Capital Outlay		\$ 137,500	\$ 30,430	22.13%	
Miscellaneous and Non-operating					
601-494-9400-44300	Miscellaneous	2,000	367	18.35%	
601-494-9400-46010	Bond Principal	710,000		0.00%	
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!	
	Deferred Charges Amort			#DIV/0!	
	Bond Issuance Costs			#DIV/0!	
601-494-9400-47200	Transfer Out	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 1,013,631	\$ 147,055	14.51%	
Total Water Fund Expenses:		\$ 1,835,423	\$ 520,516	28.36%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 262,923	\$ 22,746	8.65%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
602	Sewer Fund				
Sewer Fund Revenues:					
602-000-0000-36100	Special Assessments	77,874	33,100	42.50%	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	110,677	44.70%	recorded as payments received, only reflects 1st quarter
602-000-0000-37220	SAC Early Pay discount/revenue	5,800	3,500	60.34%	
602-000-0000-37230	Sewer Lat Benefit Fee	25,500		0.00%	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	883,200	21,000	2.38%	
602-000-0000-37250	Sewer Connection Fees Regional	-	408,534	#DIV/0!	
602-000-0000-37260	Sewer Connection Fees Municipa	345,500	153,500	44.43%	
Total Sewer Fund Revenues:		\$ 1,605,473	\$ 730,311	45.49%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	62,250	14,591	23.44%	
	Overtime	4,000		0.00%	On call pay
602-495-9450-41210	PERA Contributions	4,669	1,087	23.27%	
602-495-9450-41220	FICA Contributions	4,058	866	21.34%	
602-495-9450-41230	Medicare Contributions	961	202	21.07%	
602-495-9450-41300	Insurance	10,744	2,500	23.27%	
	Unemployment Insurance	342		0.00%	
602-495-9450-41510	Workers Compensation	3,274	4,626	141.29%	
Total Personnel		\$ 90,298	\$ 23,872	26.44%	
Materials and Supplies					
602-495-9450-42270	Repair/Maint. Supplies	4,000	(414)	-10.36%	
	Office Supplies	800	1,199	149.85%	
	Operating Suppies	1,000	171	17.12%	
	Personal Protective Equipment	800	489	61.14%	
602-495-9450-42400	Small Tools & Minor Equipment	5,500	2,437	44.32%	
Total Materials and Supplies		\$ 12,100	\$ 3,882	32.08%	
Charges and Services					
602-495-9450-43030	Engineering Services	20,000	8,175	40.88%	
602-495-9450-43150	Contract Services	21,400	8,200	38.32%	Financial Consultant Jan-May
602-495-9450-43180	IT Support	33,533	10,712	31.94%	
602-495-9450-43210	Telephone	1,500	679	45.28%	
602-495-9450-43220	Postage	1,175		0.00%	
602-495-9450-43610	Insurance	2,000	3,187	159.37%	corrected allocation
602-495-9450-43810	Electric Utility	5,500	5,486	99.75%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

		2018	2018	2018	
Account Number	Description	Adopted	YTD - Jun 2018	Used	Comments
602-495-9450-43820	Sewer Utility - Met Council	92,140	46,070	50.00%	
	Repairs/Maint. Equip.	4,500	3,523	78.28%	
	Equipment Rental	1,000		0.00%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,200		0.00%	
602-495-9450-44370	Conferences & Training	2,000	545	27.25%	
Total Charges and Services		\$ 185,948	\$ 86,577	46.56%	
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	85,000	20,634	24.28%	
Total Capital Outlay		\$ 85,000	\$ 20,634	24.28%	
Miscellaneous and Non-operating					
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%	
	Deferred Charges Amort			#DIV/0!	
	Bond Issuance Costs			#DIV/0!	
602-495-9450-46250	Fiscal Agent Fees			#DIV/0!	
602-495-9450-47200	Transfer Out	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 470,624	\$ 93,452	19.86%	
Total Sewer Fund Expenses:		\$ 843,970	\$ 228,417	27.06%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 761,503	\$ 501,894	65.91%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
603	Storm Water Fund				
Storm Water Fund Revenues:					
603-000-0000-36100	Special Assessments			#DIV/0!	
603-000-0000-36210	Interest on Investment	7,000		0.00%	
603-000-0000-37100	Surface Water Utility Sales	283,587	198,939	70.15%	
603-000-0000-37140	SW Review Fee Revenue	29,375	20,838	70.94%	
Total Storm Water Fund Revenues:		\$ 319,962	\$ 219,776	68.69%	
Storm Water Fund Expenses:					
Personnel					
603-496-9500-41010	Full-time Salaries	34,273	7,251	21.16%	
603-496-9500-41210	PERA Contributions	2,570	544	21.16%	
603-496-9500-41220	FICA Contributions	2,099	426	20.31%	
603-496-9500-41230	Medicare Contributions	497	100	20.07%	
603-496-9500-41300	Insurance	6,275	1,300	20.72%	
	Safety Clothing Allowance	53		0.00%	
	Unemployment Insurance	342		0.00%	
603-496-9500-41510	Workers' Compensation	1,361	1,626	119.46%	
Total Personnel		\$ 47,470	\$ 11,247	23.69%	
Materials and Supplies					
603-496-9500-42000	Office Supplies	800	86	10.78%	
603-496-9500-42270	Repair/Maint. Maint Supplies	2,000	315	15.75%	
	Operating Supplies	1,000		0.00%	
	Personal Protective Equipment	800	198	24.76%	
603-496-9500-42400	Small Tools & Minor Equipment	3,500	1,202	34.35%	
Total Materials and Supplies		\$ 8,100	\$ 1,802	22.24%	
Charges and Services					
603-496-9500-43030	Engineering Services	20,000	1,175	5.88%	
603-496-9500-43150	Contract Services	17,200	5,084	29.56%	Financial Consultant Jan-May
603-496-9500-43180	IT Support	15,500		0.00%	
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		0.00%	
	Repairs/Maint Equip	1,000		0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	3,000		0.00%	
	Equipment Rental	1,000		0.00%	
603-496-9500-44370	Conferences & Training	2,500	270	10.80%	
Total Charges and Services		\$ 88,700	\$ 11,531	13.00%	

CITY OF LAKE ELMO

2018 Budget

Jan - Jun Financials

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>2018 YTD - Jun 2018</u>	<u>2018 Used</u>	<u>Comments</u>
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	40,000	-	0.00%	
Total Capital Outlay		\$ 40,000	\$ -	0.00%	
Miscellaneous and Non-operating					
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%	
	Deferred Charges Amort			#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees			#DIV/0!	
	Bond Issuance Costs	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 220,294	\$ 28,804	13.08%	
Total Storm Water Fund Expenses:		\$ 404,564	\$ 53,383	13.20%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (84,602)	\$ 166,394	-196.68%	