



STAFF REPORT

DATE: November 17, 2020

TO: Mayor and Council
FROM: Kristina Handt, City Administrator
AGENDA ITEM: 3rd Quarter Financial Reports

BACKGROUND:

Staff has prepared the 3rd Quarter Financial Reports for review by the Finance Committee at their November 17th meeting.

ISSUE BEFORE THE FINANCE COMMITTEE:

- 1) Does the Council have any questions regarding the 3rd Quarter Financial Reports?

DISCUSSION:

The Budget vs. Actual for 3rd quarter 2020 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2020 budget cycle.

Property tax revenues are slightly less than 50% this is due to the reporting error discovered in August. Had the fiscal disparities not been deducted twice, the tax collection would have been over 50% at this point. The expectation now is that the city collects about \$250,000 less than budgeted. Licenses and Permits, Charges for Services and Miscellaneous revenues are at where we would expect these categories to be with some line items below and others above 75%. Fines and forfeitures are below expectations and interest income will be allocated at the end of the year. Water and Sewer bills were mailed the third week of October so that's why revenues appear off (timing issue).

Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year. Administration department budget is expected to be over for the year due to pay rate changes in the deputy clerk position (these will be adjusted to reflect the accurate dept), higher legal fees, and the sanctuary outlot purchase which will eventually be reimbursed by the HOA but may not occur before the end of the year.

The Finance department budget is expected to come in under budget given the absence of a finance director for most of the year. Contracted services is expected to pick up toward the end of the year and beginning of 2021 due to the director position still being vacant.

The Planning department budget is expected to come in slightly under budget due to the absence of a permit technician for a number of months this year.

The City Hall budget should come in on budget once the allocations to the building department are made at the end of the year.

The Fire department budget is expected to come in on budget. Underspending on personnel due to vacancies will be offset by the increased cost of equipment repairs.

The Building Inspections department budget is expected to be exceed by nearly \$400,000. The savings in vacant staff positions is significantly less than the cost of a contractor. However, year to date (9/30) our revenues were twice the expenses. We will continue to work to identify overhead costs that should be allocated to the building department. For example, the deputy clerk spent nearly all of her time doing the permit tech job in the absence of that position being filled. The city clerk also spent more time assisting the building department this year.

The Streets department is expected to come in slightly under budget due to purchasing less salt and favorable bids on street maintenance.

The Parks budget is expected to come in under budget due to less staff being spent in this area than previously budgeted.

WAC, SAC and connection charges will exceed budget for 2020. Half of the Continental apartment buildings were permitted in early October. The other half may come this year or in 2021. As noted, the 3rd quarter billings did not get sent out until the second and third week of October due to the vacancy in the utility billing clerk position. Overall water and sewer expenses are expected to come in under budget as overages in some operating categories are offset by personnel expense reductions.

The Brookfield fund is performing better than expected to due increased rents and less than expected operating costs.

Also includes is a summary of the investment portfolio through September 30, 2020.

FISCAL IMPACT:

N/A

RECOMMENDATION:

If removed from consent agenda:

Motion to accept of the 3rd Quarter Financial Reports.

ATTACHMENTS:

- 1) 3rd Quarter Budget-to-Actual Reports
- 2) Investment Portfolio Summary

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
Account Number	Description				
General Fund Revenues:					
Taxes					
101-410-1320-31010	Current Ad Valorem Taxes	\$ 3,537,317	1,684,468	47.62%	Receipts in July/Dec
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000	16,870	112.47%	
101-410-1320-31030	Mobile Home Tax	15,000	2,916	19.44%	
101-410-1320-31040	Fiscal Disparities	249,327	137,445	55.13%	
101-410-1320-31045	Delinquent Fiscal Disparities		0		
101-410-1320-31050	Tax Abatement		0		
101-410-1320-31520	30% Rental - County		0		
101-410-1320-31910	Penalty & Interest on Taxes	500	833	166.60%	
101-410-1320-31920	Forfeited Tax Sale Apportionment	-	0		
Total Taxes		\$ 3,817,144	1,842,532	48.27%	
Licenses and Permits					
101-410-1320-32110	Liquor License	8,300	3,100	37.35%	Receipt 4th Qtr
101-410-1320-32180	Wastehauler License	625	120	19.20%	
101-410-1320-32181	General Contractor License	150	100	66.67%	
101-410-1320-32183	Heating Contractor License				
101-410-1320-32184	Blacktopping Contractor License				
101-420-2400-32210	Building Permits	800,000	687,650	85.96%	
101-430-3100-32211	Driveway Permits	10,000	10,755	107.55%	
101-420-2400-32212	Fireplace Permits	16,000	12,840	80.25%	
101-420-2400-32220	Heating Permits	60,000	51,676	86.13%	
101-420-2400-32230	Plumbing Permits	60,000	67,054	111.76%	
101-420-2400-32232	Pool Permits	1,000	1,725	172.50%	
101-420-2400-32213	Siding Permits	12,500	2,949	23.59%	
101-420-2400-32214	Roof Permits	50,000	13,388	26.78%	
101-430-3100-32250	Utility Permits	27,000	17,481	64.74%	
101-420-2220-32260	Burning Permit	1,700	1,085	63.82%	
101-410-1320-32270	Massage Therapy Licenses	100		0.00%	
101-420-2400-32275	Fire Suppression Permits	2,500	1,714	68.56%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,500		0.00%	
101-410-1320-32281	Golf Cart Operation Permit		30		
101-410-1320-32282	Miscellaneous Permits	-	150		
101-410-1910-32282	Miscellaneous Permits				
101-420-2400-32282	Miscellaneous Permits	-	100		
Total Licenses and Permits		\$ 1,051,375	871,917	82.93%	
Intergovernmental					
101-430-3100-33418	MSA - Maintenance	158,582	173,566	109.45%	Jan/July receipt
101-410-1320-33402	Market Value Credit-Ag				
101-410-1320-33403	Ag Reserve Credit				
101-420-2220-33420	State Fire Aid	64,000		0.00%	Nov receipt
101-410-1320-33422	PERA Aid	-			
101-410-1930-33426	Miscellaneous State Grants				
101-430-3100-33630	Miscellaneous State Grants	5,000		0.00%	

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2020 YTD Actuals

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		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-420-2220-33426	Miscellaneous State Grants		5,858		
101-450-5200-33426	Miscellaneous State Grants	4,820	3,192	66.22%	July receipt
101-410-1320-33623	Payment in Lieu of Taxes	33,428	32,773	98.04%	Dec receipt-received 2019 in 2020
101-430-3100-33630	Grant Revenue				
101-420-2220-33525	Other County Grants and Aids				
101-410-1320-33521	Recycling Grant	16,000		0.00%	
Total Intergovernmental		\$ 281,830	215,389	76.43%	
Charges for Services					
101-410-1910-34103	Zoning & Subdivision Fees	45,000	45,365	100.81%	
101-420-2400-34104	Plan Check Fees	525,000	414,351	78.92%	
101-410-1320-34105	Sale of Copies, Books, Maps	50		0.00%	
101-410-1520-34107	Assessment Searches	1,400	1,365	97.50%	
101-420-2400-34207	Building Code Surcharges		8,364		
101-410-1450-34111	Cable Operation Reimbursement	5,000		0.00%	
101-420-2400-34112	Planning & Zoning Review Fee	25,000	22,700	90.80%	
101-430-3100-34114	Street Light Fee	1,500	3,822	254.80%	
101-410-1910-34115	Base Map Upgrading Fee	3,000	6,775	225.83%	
101-420-2400-34203	Day Care Inspections				
101-410-1910-36206	Escrow Administration Fee	25,000	25,300	101.20%	
Total Charges for Services		\$ 630,950	528,042	83.69%	
Fines and Forfeits					
101-420-2100-35100	Fines	50,000	19,754	39.51%	
101-420-2100-35130	Forfeitures				
Total Fines and Forfeits		\$ 50,000	19,754	39.51%	
Investment Earnings					
101-410-1320-36210	Interest Earnings	80,000		0.00%	allocated end of year
Total Investment Earnings		\$ 80,000		0.00%	
Miscellaneous					
101-410-1320-31811	Cable Franchise Revenue	100,000	94,841	94.84%	

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Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
101-410-1320-36100	Special Assesments				
101-410-1320-36200	Miscellaneous Revenue	3,000	339	11.30%	
101-420-2220-36200	Miscellaneous Revenue		598		
101-430-3100-36200	Miscellaneous Revenue		20,954		Denmark Township Payment
101-410-1910-36200	Miscellaneous Revenue	28,000	14,700	52.50%	AUAR fee for Legacy
101-410-1320-36207	MCMA Grant	3,500		0.00%	Dec receipt
101-410-1910-36236	Conservation Easement Fee	-			
101-420-2220-36204	Reimbursements - Fire	4,920		0.00%	
101-420-2220-36230	Donations-Fire				
101-410-1320-36230	Donations	10,000	14,100	141.00%	
101-410-1320-34120	Tower Rent	110,311	84,527	76.63%	
Total Miscellaneous		\$ 259,731	230,059	88.58%	
Prior Period Adjustments					
Total General Fund Revenues:		\$ 6,171,030	3,707,693	60.08%	
General Fund Expenditures:					
1110 Mayor & Council					
Personnel					
101-410-1110-41030	Part-time Salaries	25,690	12,845	50.00%	June/Dec payments
101-410-1110-41220	FICA Contributions	1,593	796	49.97%	
101-410-1110-41230	Medicare Contributions	373	186	49.87%	
101-410-1110-41510	Workers Compensation	130	134	103.08%	
Total Personnel		\$ 27,786	13,961	50.24%	
Materials and Supplies					
101-410-1110-42000	Office Supplies	125	6	4.80%	
101-410-1110-42001	Computer Reimbursement	-			
101-410-1110-43310	Mileage	300		0.00%	
101-410-1110-43185	IT Support	1,211	901	74.40%	
101-410-1110-42002	IT Hardware				
101-410-1110-43190	Software Programs	-			
Total Materials and Supplies		\$ 1,636	907	55.44%	
Charges and Services					
101-410-1110-44300	Miscellaneous	7,140	5,291	74.10%	YSB
101-410-1110-44330	Dues & Subscriptions	15,000	3,914	26.09%	
101-410-1110-44370	Conferences & Training	1,000		0.00%	
Total Charges and Services		\$ 23,140	9,205	39.78%	
1110 Total Mayor & Council		\$ 52,562	24,073	45.80%	
1320 Administration					
Personnel					
101-410-1320-41010	Full-time Salaries	169,642	190,187	112.11%	misallocation of deputy clerk/new deputy clerk
101-410-1320-41030	Part-time Salaries				
101-410-1320-41020	Overtime				
101-410-1320-41040	Temporary Employees	7,000		0.00%	intern started in Oct

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		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-410-1320-41210	PERA Contributions	14,324	15,005	104.75%	
101-410-1320-41216	MSRS Contributions -City Admin	1,601		0.00%	
101-410-1320-41220	FICA Contributions	12,978	11,760	90.61%	
101-410-1320-41230	Medicare Contributions		2,750		
101-410-1320-41300	Insurance	29,723	25,815	86.85%	
101-410-1320-41325	Life Insurance	354	112	31.64%	
101-410-1320-41330	STD/LTD	1,234	908	73.58%	
101-410-1320-41420	Unemployment Benefits				
101-410-1320-41510	Workers Compensation	1,846	1,912	103.57%	
Total Personnel		\$ 238,702	248,449	104.08%	
Materials and Supplies					
101-410-1320-42000	Office Supplies	4,250	1,491	35.08%	
101-410-1320-42030	Printed Forms	100		0.00%	
101-410-1320-43090	Newsletter/Website	-			
Total Materials and Supplies		\$ 4,350	1,491	34.28%	
Charges and Services					
101-410-1320-43100	Assessing Services	88,750	91,773	103.41%	paid for year
101-410-1320-43040	Legal Services	87,500	83,830	95.81%	Bus Fac CUP
101-410-1320-43150	Contract Services	3,193	542	16.97%	
101-410-1320-43180	Information Technology/Web				
101-410-1320-43185	IT Support	6,682	5,468	81.83%	
101-410-1320-42002	IT Hardware	1,500	568	37.87%	
101-410-1320-43190	Software Programs	2,309		0.00%	
101-410-1320-43210	Telephone	2,586	573	22.16%	
101-410-1320-43220	Postage	2,000	2,517	125.85%	additional mailings due to covid
101-410-1320-43310	Mileage	1,100	32	2.91%	
101-410-1320-43510	Legal Publishing	10,200	5,588	54.78%	
101-410-1320-43610	Insurance	39,214	40,970	104.48%	paid for year
101-410-1320-44330	Dues & Subscriptions	2,060	1,731	84.03%	paid for year
101-410-1320-44370	Conferences & Training	5,000		0.00%	
101-410-1320-44371	Allocation to Building Inspections	(2,715)		0.00%	allocate end of year
Total Charges and Services		\$ 249,379	233,592	93.67%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	1,500	8,460	563.89%	Sanctuary Outlot F purchase
Total Miscellaneous		\$ 1,500	8,460	563.89%	
1320	Total Administration	\$ 493,931	491,992	99.61%	
1410	Elections				
Personnel					
101-410-1410-41030	Part-time Salaries	7,250	1,973	27.21%	
101-410-1410-41510	Workers Compensation	-			
Total Personnel		\$ 7,250	1,973	27.21%	

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2020 YTD Actuals

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Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
Charges and Services					
101-410-1410-43310	Travel Expense	50		0.00%	
101-410-1410-43510	Legal Notices Publishing		71		
101-410-1410-43150	Contract Services	2,000	1,660	83.00%	
Total Charges and Services		\$ 2,050		0.00%	
Capital Outlay					
101-480-8000-45800	Other Equipment	-			
Total Capital Outlay		\$ -			
Miscellaneous					
101-410-1410-44300	Miscellaneous	700	580	82.86%	
Total Miscellaneous		\$ 700		0.00%	
1410	Total Elections	\$ 10,000	1,973	19.73%	
1450	Communications				
Personnel					
101-410-1450-41010	Full-time Salaries	25,775	18,461	71.62%	
101-410-1450-41030	Part-time Salaries				
101-410-1450-41020	Overtime				
101-410-1450-41040	Temporary Employees				
101-410-1450-41210	PERA Contributions	1,933	1,482	76.67%	
101-410-1450-41220	FICA Contributions	1,972	1,225	62.12%	
101-410-1450-41230	Medicare Contributions		286		
101-410-1450-41300	Insurance	6,287	1,911	30.40%	
101-410-1450-41325	Life Insurance	65	9	13.85%	
101-410-1450-41330	STD/LTD	162	48	29.63%	
101-410-1450-41510	Workers Compensation	306	279	91.12%	
Total Personnel		\$ 36,500	23,701	64.93%	
Charges and Services					
101-410-1450-43090	Newsletter	1,100	553	50.27%	
101-410-1450-43180	Information Technology/Web	2,000	1,600	80.00%	
101-410-1450-43185	IT Support	535	438	81.87%	
101-410-1450-42002	IT Hardware				
101-410-1450-43190	Software Programs				
101-410-1450-43210	Telephone				
101-410-1450-43220	Postage	1,500		0.00%	
101-410-1450-43310	Mileage				
101-410-1450-43510	Public Notices				
101-410-1450-43152	Cable Operations	5,000	2,580	51.60%	
101-410-1450-44370	Conferences and Training	500		0.00%	
Total Charges and Services		\$ 10,635	5,171	48.62%	
1450	Total Communications	\$ 47,135	28,872	61.25%	

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2020 YTD Actuals

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Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	71,821	8,982	12.51%	No Finance Director since Jan.
101-410-1520-41030	Part-time Salaries				
101-410-1520-41020	Overtime				
101-410-1520-41040	Temporary Employees	6,963		0.00%	no intern this year
101-410-1520-41210	PERA Contributions	5,387	915	16.99%	
101-410-1520-41220	FICA Contributions	6,027	707	11.73%	
101-410-1520-41230	Medicare Contributions		0		
101-410-1520-41300	Insurance	10,863	4,900	45.11%	
101-410-1520-41325	Life Insurance	129	9	6.98%	
101-410-1520-41330	STD/LTD	657	45	6.85%	
101-410-1520-41420	Unemployment Benefits				
101-410-1520-41510	Workers Compensation	864	851	98.53%	
Total Personnel		\$ 102,710	16,409	15.98%	
Materials and Supplies					
101-410-1520-42000	Office Supplies	800	240	30.00%	
101-410-1520-42030	Printed Forms	1,000		0.00%	
Total Materials and Supplies		\$ 1,800	240	13.33%	
Charges and Services					
101-410-1520-43010	Audit Services	7,987	9,105	114.00%	paid for year- additional je
101-410-1520-43150	Contract Services	3,060	23,755	776.31%	contracted finance director for audit misc, recruitment
101-410-1520-43185	IT Support	3,779	3,092	81.82%	
101-410-1520-42002	IT Hardware	-			
101-410-1520-43190	Software Programs	2,834	2,802	98.87%	
101-410-1520-43210	Telephone	595		0.00%	
101-410-1520-43310	Mileage	500		0.00%	
101-410-1520-44330	Dues & Subscriptions	2,100	650	30.95%	
101-410-1520-44370	Conferences & Training	3,000		0.00%	
101-410-1520-44371	Allocation to Building Inspections	(1,959)		0.00%	will allocate end of year
Total Charges and Services		\$ 21,896	39,404	179.96%	
Miscellaneous					
101-410-1520-44300	Miscellaneous	4,750	931	19.60%	
Total Miscellaneous		\$ 4,750		0.00%	
1520 Total Finance		\$ 131,157	56,053	42.74%	
1910	Planning & Zoning				
Personnel					
101-410-1910-41010	Full-time Salaries	160,011	107,706	67.31%	
101-410-1910-41030	Part-time Salaries				
101-410-1910-41020	Overtime				
101-410-1910-41040	Temporary Employees	6,963	5,915	84.95%	
101-410-1910-41210	PERA Contributions	12,001	8,619	71.82%	
101-410-1910-41220	FICA Contributions	12,774	7,455	58.36%	

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Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-410-1910-41230	Medicare Contributions		1,743		
101-410-1910-41300	Insurance	29,322	14,824	50.56%	
101-410-1910-41325	Life Insurance	297	40	13.47%	
101-410-1910-41330	STD/LTD	829	618	74.55%	
101-410-1910-41510	Workers Compensation	1,308	1,581	120.87%	
Total Personnel		\$ 223,505	148,501	66.44%	
Materials and Supplies					
101-410-1910-42000	Office Supplies	200	96	48.00%	
101-410-1910-42030	Printed Forms	-			
Total Materials and Supplies		\$ 200		0.00%	
Charges and Services					
101-410-1910-43020	Comprehensive Planning		744		
101-410-1910-43030	Engineering Services	15,000	7,741	51.61%	
101-410-1910-43150	Contract Services	6,000	7,172	119.53%	5th St median plans
101-410-1910-43180	Information Technology/Web				
101-410-1910-43185	IT Support	5,600	4,505	80.45%	
101-410-1910-42002	IT Hardware				
101-410-1910-43190	Software Programs	1,376		0.00%	
101-410-1910-43210	Telephone	600		0.00%	
101-410-1910-43220	Postage	150		0.00%	
101-410-1910-43310	Mileage	350	14	4.00%	
101-410-1910-43510	Legal Publishing	1,500	1,192	79.47%	
101-410-1910-44330	Dues & Subscriptions	650	372	57.23%	
101-410-1910-44350	Books				
101-410-1910-44370	Conferences & Training	1,000	100	10.00%	
Total Charges and Services		\$ 32,226	21,096	65.46%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200		0.00%	
Total Miscellaneous		\$ 200		0.00%	
1910	Total Planning & Zoning	\$ 256,131	169,597	66.21%	
1930	Engineering Services				
Charges and Services					
101-410-1930-43030	Engineering Services	40,000	20,000	50.00%	
101-410-1930-43210	Telephone	-			
Total Charges and Services		\$ 40,000	20,000	50.00%	
Capital Outlay					
101-480-8000-45900	Construction Projects	-			
Total Capital Outlay		\$ -			
1930	Total Engineering Services	\$ 40,000	20,000	50.00%	
1940	City Hall				

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2020 YTD Actuals

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Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies				
101-410-1940-42230	Building Repair Supplies	800	17	2.13%	
Total Materials and Supplies		\$ 800	17	2.13%	
Charges and Services					
101-410-1940-43180	Information Technology/Web	400		0.00%	
101-410-1940-43185	IT Support	5,090	4,165	81.83%	
101-410-1940-42002	IT Hardware				
101-410-1940-43190	Software Programs				
101-410-1940-43210	Telephone	877		0.00%	
101-410-1940-43810	Utilities	4,422	1,845	41.72%	
101-410-1940-43840	Refuse	1,600	1,025	64.06%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	3,702	61.70%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	15,000	8,292	55.28%	
101-900-9000-47205	Rentals - Building	-			
101-410-1940-44371	Allocation to Building Inspections	(14,493)		0.00%	will allocate end of year
Total Charges and Services		\$ 18,896	19,029	100.70%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,800	589	32.72%	
Total Miscellaneous		\$ 1,800		0.00%	
1940	Total City Hall	\$ 21,496	19,046	88.60%	
2100	Police				
Charges and Services					
101-420-2100-43150	Law Enforcement Contract	773,255	363,420	47.00%	payment in July/Dec
101-420-2100-44301	Misc. - Community Event	1,800		0.00%	
Total Charges and Services		\$ 775,055	363,420	46.89%	
2100	Total Police	\$ 775,055	363,420	46.89%	
2150	Prosecution				
Charges and Services					
101-420-2150-43045	Attorney Criminal	49,000	27,965	57.07%	
Total Charges and Services		\$ 49,000	27,965	57.07%	
2150	Total Prosecution	\$ 49,000	27,965	57.07%	
2220	Fire				
Personnel					
101-420-2220-41010	Full-time Salaries	88,274	44,096	49.95%	
101-420-2220-41030	Part-time Salaries	178,636	130,699	73.16%	
101-420-2220-41035	Paid On Call Salaries	73,364	25,529	34.80%	
101-420-2220-41210	PERA Contributions	32,236	17,680	54.85%	
101-420-2220-41220	FICA Contributions	19,308	11,429	59.19%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-420-2220-41230	Medicare Contributions		3,308		
101-420-2220-41300	Insurance	13,834	7,109	51.39%	
101-420-2220-41325	Life Insurance	515		0.00%	
101-420-2220-41330	STD/LTD	1,766		0.00%	
101-420-2220-41420	Unemployment Benefits		653		
101-420-2220-41510	Workers Compensation	32,505	47,294	145.50%	
Total Personnel		\$ 440,438	287,797	65.34%	
Materials and Supplies					
101-420-2220-42000	Office Supplies	500	352	70.40%	
101-420-2220-42080	EMS Supplies	2,800	352	12.57%	
101-420-2220-42090	Fire Prevention	2,000		0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	9,400	4,534	48.23%	
101-420-2220-42400	Small Tools & Equipment	30,175	10,939	36.25%	
Total Materials and Supplies		\$ 44,875	16,177	36.05%	
Charges and Services					
101-420-2220-43050	Physicals	8,296	173	2.09%	
101-420-2220-43150	Contract Services	18,085	25,185	139.26%	Operational Audit/Recruitment
101-420-2220-43180	Information Technology/Web				
101-420-2220-43185	IT Support	17,130	14,837	86.61%	
101-420-2220-42002	IT Hardware				
101-420-2220-43190	Software Programs	341		0.00%	
101-420-2220-43210	Telephone	4,000	3,543	88.58%	
101-420-2220-43230	Radio	25,636	7,602	29.65%	
101-420-2220-43310	Mileage	500	190	38.00%	
101-420-2220-43630	Insurance	9,101	9,515	104.55%	
101-420-2220-43810	Utility	15,000	8,000	53.33%	
101-420-2220-43840	Refuse	1,000	427	42.70%	
101-420-2220-44010	Repairs/Maint Bldg	8,440	6,138	72.73%	
101-420-2220-44040	Repairs/Maint Eqpt	33,920	30,322	89.39%	
101-420-2220-44170	Uniforms	10,321	5,448	52.79%	
101-420-2220-44330	Dues & Subscriptions	6,330	1,198	18.93%	
101-420-2220-44350	Books	440	824	187.27%	New POCs
101-420-2220-44370	Conferences & Training	20,580	7,736	37.59%	
Total Charges and Services		\$ 179,120	121,138	67.63%	
Capital Outlay					
101-480-8000-45500	Vehicle				
101-480-8000-45800	Equipment	-			
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-			
Total Capital Outlay		\$ -			
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000	243	12.15%	
Total Miscellaneous		\$ 2,000	243	12.15%	
2220	Total Fire	\$ 666,433	425,355	63.83%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
2220	Fire Relief				
Charges and Services					
101-420-2220-44920	Fire State Aid	64,000		0.00%	pass through in Nov
Total Charges and Services		\$ 64,000		0.00%	
2250	Total Fire Relief	\$ 64,000	0	0.00%	
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	369,167	144,396	39.11%	No BO since Feb, no permit tech since Apr, no insp since july
101-420-2400-41030	Part-time Salaries				
101-420-2400-41020	Overtime				
101-420-2400-41040	Temporary Employees				
101-420-2400-41210	PERA Contributions	28,960	11,769	40.64%	
	MSRS Contributions -City Admin	489		0.00%	
101-420-2400-41220	FICA Contributions	27,654	9,271	33.52%	
101-420-2400-41230	Medicare Contributions		2,227		
101-420-2400-41300	Insurance	73,872	22,617	30.62%	
101-420-2400-41325	Life Insurance	600	100	16.67%	
101-420-2400-41330	STD/LTD	2,000	673	33.65%	
101-420-2400-41510	Workers Compensation	3,532	4,377	123.92%	
Total Personnel		\$ 506,274	195,430	38.60%	
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,750	214	12.23%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600	1,508	41.89%	
Total Materials and Supplies		\$ 5,700	1,722	30.21%	
Charges and Services					
101-420-2400-43030	Engineering	3,000	245	8.17%	
101-420-2400-43150	Inspector Contract Services	5,000	323,204	6464.08%	MNSPECT, BO recruitment
101-420-2400-43180	Information Technology/Web		3,280		
101-420-2400-43185	IT Support	6,200	4,627	74.63%	
101-420-2400-42002	IT Hardware	600	122	20.33%	
101-420-2400-43190	Software Programs	8,900	395	4.44%	
101-420-2400-43210	Telephone	3,650	2,150	58.90%	
101-420-2400-43510	Legal Publishing				
101-420-2400-43630	Insurance	4,511	3,387	75.08%	
101-420-2400-44040	Repairs/Maint Eqpt	1,500	620	41.33%	
101-420-2400-44170	Uniforms	800	90	11.25%	
101-420-2400-44330	Dues & Subscriptions	500	130	26.00%	
101-420-2400-44350	Books	500	595	119.00%	new code adopted March required new books
101-420-2400-44370	Conferences & Training	3,200	791	24.72%	
Total Charges and Services		\$ 38,361	339,636	885.37%	
Capital Outlay					
101-480-2400-45500	Vehicle	-			
Total Capital Outlay		\$ -			

CITY OF LAKE ELMO

2020 YTD Actuals
Master Worksheet

Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
Miscellaneous					
101-420-2400-44371	Allocations from Admin, Finance, City Hall	19,167		0.00%	will allocate at end of year
101-420-2400-44300	Miscellaneous	1,000	75	7.50%	
Total Miscellaneous		\$ 20,167		0.00%	
2400	Total Building Inspection	\$ 570,502	536,788	94.09%	
2500					
Emergency Communications					
Charges and Services					
101-420-2500-43150	Contract Services	3,350	900	26.87%	
Total Charges and Services		\$ 3,350	900	26.87%	
2500	Total Emergency Communications	\$ 3,350	900	26.87%	
2700					
Animal Control					
Charges and Services					
101-420-2700-43150	Contract Services	11,000	7,691	69.92%	
Total Charges and Services		\$ 11,000	7,691	69.92%	
2700	Total Animal Control	\$ 11,000	7,691	69.92%	
3100					
Streets					
Personnel					
101-430-3100-41010	Full-time Salaries	307,899	263,671	85.64%	
101-430-3100-41030	Part-time Salaries		126		
101-430-3100-41020	Overtime	9,000	15,453	171.70%	should be allocated to water and sewer as well
101-430-3100-41040	Temporary Employees	10,764		0.00%	
101-430-3100-41210	PERA Contributions	23,542	22,047	93.65%	
101-430-3100-41220	FICA Contributions	24,836	17,402	70.07%	
101-430-3100-41230	Medicare Contributions		4,096		
101-430-3100-41300	Insurance	77,834	55,594	71.43%	
101-430-3100-41325	Life Insurance	844	246	29.15%	
101-430-3100-41330	STD/LTD	2,110	1,540	72.99%	
101-430-3100-41600	Safety Clothing Allowance	600		0.00%	
101-430-3100-41420	Unemployment Benefits				
101-430-3100-41510	Workers Compensation	32,266	37,462	116.11%	
Total Personnel		\$ 489,695	417,637	85.29%	
Materials and Supplies					
101-430-3100-42000	Office Supplies	650	108	16.62%	
101-430-3100-42120	Fuel, Oil and Fluids	17,000	13,054	76.79%	
101-430-3100-42150	Operating Supplies	4,400	6,741	153.20%	
101-430-3100-42210	Repair/Maint. Supplies	10,000	4,665	46.65%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,000	7,859	78.59%	cutting edges
101-430-3100-42240	Street Maintenance & Landscaping - Materials	39,864	20,560	51.58%	
101-430-3100-42250	Street Maintenance				
101-430-3100-42260	Street Signs	4,500	1,033	22.96%	

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-430-3100-42290	Sand/Salt S&I	153,363	111,880	72.95%	expected to be \$40k under budget
101-430-3100-42400	Small Tools & Minor Equipment	4,500	722	16.04%	
101-430-3100-44375	Personal Protection Equipment	1,400	1,127	80.50%	
Total Materials and Supplies		\$ 245,677	167,749	68.28%	
Charges and Services					
101-430-3100-43030	Engineering Services	6,000	9,266	154.43%	Eng now doing ROW permits
101-430-3100-43090	Sealcoating & Crack Sealing	565,000	210,940	37.33%	awarded May/June
101-430-3100-43150	Contract Services	24,000	12,364	51.52%	
101-430-3100-43180	Information Technology/Web				
101-430-3100-43185	IT Support	11,782	6,815	57.84%	
101-430-3100-42002	IT Hardware	1,200		0.00%	
101-430-3100-43190	Software Programs	1,700	3,662	215.41%	new locating laptop with software, bee hive improvements
101-430-3100-43151	Snow Removal Contract Services				
101-430-3100-44050	Tree Program				
101-430-3100-43210	Telephone	6,200	2,631	42.44%	
101-430-3100-43230	Radio	5,000	2,000	40.00%	
101-430-3100-43310	Mileage	250		0.00%	
101-430-3100-43510	Public Notices	212	134	63.21%	
101-430-3100-43630	Insurance	22,441	23,443	104.47%	
101-430-3100-43810	Utilities	24,000	15,641	65.17%	
101-430-3100-43811	Street Lights	36,000	30,103	83.62%	
101-430-3100-43840	Refuse	4,500	3,123	69.40%	
101-430-3100-44010	Repairs/Maint Bldg.	15,000	3,854	25.69%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	500	2,348	469.60%	generator radiator failure
101-430-3100-44040	Repairs/Maint Equip	25,000	8,047	32.19%	
101-430-3100-44041	Repairs/Maint Equip S&I	14,000	1,709	12.21%	
101-430-3100-44130	Equipment Rental	2,000	1,100	55.00%	
101-430-3100-44170	Uniforms	5,625	3,987	70.88%	
101-430-3100-44330	Dues & Subscriptions	700	614	87.71%	most paid for year
101-430-3100-44370	Conferences & Training	3,000	0	0.00%	
101-430-3100-44380	Clean-up Days	-			
Total Charges and Services		\$ 774,110	341,781	44.15%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-480-3100-45500	Capital Purchases	-			
Total Capital Outlay		\$ -	0		
Miscellaneous					
101-430-3100-44300	Miscellaneous	1,000	321	32.10%	
Total Miscellaneous		\$ 1,000	321	32.10%	
3100	Total Streets	\$ 1,510,482	927,488	61.40%	
5200	Parks & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	141,559	62,173	43.92%	
101-450-5200-41030	Part-time Salaries				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
101-450-5200-41020	Overtime		315		
101-450-5200-41040	Temporary Employees	10,000	8,983	89.83%	
101-450-5200-41210	PERA Contributions	10,617	5,004	47.13%	
101-450-5200-41220	FICA Contributions	11,900	4,554	38.27%	
101-450-5200-41230	Medicare Contributions		1,069		
101-450-5200-41300	Insurance	36,229	11,657	32.18%	
101-450-5200-41325	Life Insurance	206	57	27.67%	
101-450-5200-41330	STD/LTD	560	355	63.39%	
101-450-5200-41600	Safety Clothing Allowance	350		0.00%	
101-450-5200-41420	Unemployment Benefits				
101-450-5200-41510	Workers Compensation	9,013	9,910	109.95%	
Total Personnel		\$ 220,435	104,077	47.21%	
Materials and Supplies					
101-450-5200-42000	Office Supplies	650	43	6.62%	
101-450-5200-42120	Fuel, Oil and Fluids	6,250	1,972	31.55%	
101-450-5200-42150	Operating Supplies	750	444	59.20%	
101-450-5200-42160	Chemicals	1,000	201	20.10%	
101-450-5200-42210	Repair/Maint. Supplies	5,500	8,931	162.38%	additonal playground repairs
101-450-5200-42230	Building Repair Supplies	500		0.00%	
101-450-5200-42250	Landscaping Materials		562		
101-450-5200-42400	Small Tools & Minor Equipment	4,550	4,186	92.00%	hot water jetter
Total Materials and Supplies		\$ 19,200	16,339	85.10%	
Charges and Services					
101-450-5200-43030	Engineering Services				
101-450-5200-43150	Contracted Services	64,500	52,794	81.85%	
101-450-5200-43185	IT Support	4,636	4,188	90.34%	
101-450-5200-42002	IT Hardware	250		0.00%	
101-450-5200-43190	Software Programs	340		0.00%	
101-450-5200-43210	Telephone	1,750	951	54.34%	
101-450-5200-43510	Public Notices				
101-450-5200-43630	Insurance	6,835	7,144	104.52%	
101-450-5200-43810	Utilities	10,500	6,169	58.75%	
101-450-5200-43840	Refuse	4,000	2,097	52.43%	
101-450-5200-44010	Repairs/Maint Bldg	2,500	3,995	159.80%	plumbing repairs in warming house
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200	3,930	122.81%	
101-450-5200-44040	Repairs/Maint Eqpt	14,975	112	0.75%	
101-450-5200-44120	Rentals - Buildings	7,000	3,336	47.66%	
101-450-5200-44130	Equipment Rental		415		
101-450-5200-44170	Uniforms	1,078	632	58.63%	
101-450-5200-44301	Events	550	544	98.91%	
101-450-5200-44302	Lakes	15,000	9,956	66.37%	
101-450-5200-44330	Dues & Subscriptions		60		
101-450-5200-44370	Conferences & Training	800	1,688	211.00%	certified playground inspector training
101-450-5200-44130	Equipment Rental	1,000		0.00%	
101-450-5200-44375	Personal Protection Equipment	400		0.00%	
Total Charges and Services		\$ 139,314	98,011	70.35%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>9/30/2020</u>	<u>Budget</u>	<u>Comments</u>
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-900-5200-45500	Capital Purchases	-			
Total Capital Outlay		\$ -			

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,000	416	41.60%	
Total Miscellaneous		\$ 1,000	416	41.60%	
5200	Total Parks & Recreation	\$ 379,949	218,843	57.60%	
9000 Transfers					
Transfers					
101-900-9000-47200	Transfer to Washington County (Library)				
101-900-9000-47205	Operating Transfer to EDA	30,000		0.00%	
101-900-9000-47201	Transfer to Project Fund	25,000		0.00%	LE Ave Phase 3
101-900-9000-47201	Transfer to Project Fund	30,000	123	0.41%	Inwood/5th Signal
101-900-9000-47201	Transfer to Project Fund				
101-900-9000-47285	Transfer to Debt Service				
101-900-9000-47200	Transfer to Vehicle Replacement Fund	903,847		0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	100,000		0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-			
Total Transfers		\$ 1,088,847	123	0.01%	
9000	Total Transfers	\$ 1,088,847	123	0.01%	
9000 Contingency Reserve					
Contingency Reserve					
	Reserve for possible Insurance Increase	-			
Total Contingency Reserve		\$ -			
9000	Contingency Reserve	\$ -			
	Prior Period Adjustments				
Total General Fund Expenditures:		\$ 6,171,030	3,319,279	53.79%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (0)	388,414	-776827988.42%	
601 Water Fund					
Water Fund Revenues:					
601-000-0000-36100	Special Assessments	21,776	48,440	222.45%	July/Dec receipts
601-000-0000-36102	Special Assessments Penalties & Interest		1		
601-494-8000-36103	Prepaid Special Assessments		4,350		
601-000-0000-36200	Miscellaneous				
601-000-0000-36206	Smart Controller Pilot Program				
601-000-0000-36205	Refunds and Reimbursements				
601-000-0000-36210	Interest on Investments	60,000		0.00%	allocate end of year
601-494-9400-36220	Rent		13,000		farm lease \$26,000
601-000-0000-36267	Litigation Settlement				
601-000-0000-37100	Water Sales	1,149,997	389,612	33.88%	3rd qtr run in oct
601-000-0000-37120	Bulk Water		1,277		

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
601-000-0000-37130	Water Lat Benefit Fee				
601-000-0000-39250	Contribution of Capital Assets				
601-000-0000-37140	Water Access Revenue	800,000	698,000	87.25%	
601-000-0000-37150	Water Connections - Municipal	320,000	248,887	77.78%	
601-000-0000-37160	Penalties				
601-000-0000-37170	Meter Sales	95,000	88,806	93.48%	
601-000-0000-39200	Transfer In	-			
Total Water Fund Revenues:		\$ 2,446,773	1,492,373	60.99%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	184,555	129,855	70.36%	
601-494-9400-41030	Part-time Salaries		6,503		new utility billing clerk
601-494-9400-41020	Overtime	6,000	108	1.80%	
601-494-9400-41040	Temporary Employees				
601-494-9400-41210	PERA Contributions	14,740	10,164	68.96%	
	MSRS Contributions -City Admin	448	0	0.00%	
601-494-9400-41220	FICA Contributions	14,946	8,161	54.60%	
601-494-9400-41230	Medicare Contributions		1,912		
601-494-9400-41300	Insurance	43,548	26,656	61.21%	
601-494-9400-41325	Life Insurance	244	142	58.20%	
601-494-9400-41330	STD/LTD	706	694	98.30%	
601-494-9400-41415	OPEB Expense				
601-494-9400-41301	Unemployment Insurance				
601-494-9400-41600	Safety Clothing Allowance	400		0.00%	
601-494-9400-41510	Workers Compensation	6,020	6,984	116.01%	
Total Personnel		\$ 271,607	191,179	70.39%	
Materials and Supplies					
601-494-9400-42000	Office Supplies	800	353	44.13%	
601-494-9400-42120	Fuel, Oil and Fluids	9,000	2,702	30.02%	
601-494-9400-42030	Printed Forms	750	353	47.07%	
601-494-9400-42150	Operating Supplies	3,500	2,223	63.51%	
601-494-9400-42160	Chemicals	11,000	3,148	28.62%	
601-494-9400-42210	Repair/Maint. Supplies	16,000	3,742	23.39%	
601-494-9400-42270	Utility System Maintenance				
601-494-9400-42300	Water Meters & Supplies	145,000	117,595	81.10%	
601-494-9400-44375	Personal Protective Equipment	800	511	63.88%	
601-494-9400-42400	Small Tools & Minor Equipment	9,800	2,835	28.93%	
Total Materials and Supplies		\$ 196,650	133,462	67.87%	
Charges and Services					
601-494-9400-43030	Engineering Services	20,000	13,625	68.13%	Wash Co CDA grant to be reimbursed 80%
601-494-9400-43040	Legal Services	10,000		0.00%	
601-494-9400-43010	Audit Services	7,987	9,105	114.00%	paid for year- additional je
601-494-9400-43090	Newsletter	1,100	553	50.27%	
601-494-9400-43150	Contract Services	30,000	33,341	111.14%	multiple water leak repairs and well equipment failures, contracted FD
601-494-9400-43185	IT Support	7,297	6,365	87.23%	
601-494-9400-42002	IT Hardware	1,000	1,030	103.00%	

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		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
601-494-9400-43190	Software Programs	9,000	8,223	91.37%	
601-494-9400-43210	Telephone	2,000	1,114	55.70%	
601-494-9400-44377	Credit Card Fees	5,000	5,147	102.94%	likely will exceed; relatively new program
601-494-9400-43220	Postage	3,500	1,859	53.11%	
601-494-9400-43310	Mileage	200	65	32.50%	
601-494-9400-43610	Insurance	10,096	10,552	104.52%	
601-494-9400-43810	Electric Utility	75,000	34,962	46.62%	
601-494-9400-43820	Water Utility	15,000	16,511	110.07%	MDH fee increase
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	45,000	8,100	18.00%	
601-494-9400-44040	Repairs\Maint. Equip.	7,500	1,411	18.81%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	4,000	2,470	61.75%	
601-494-9400-44150	Equipment Rental	1,000		0.00%	
601-494-9400-44170	Uniforms	1,000	577	57.70%	
601-494-9400-44330	Dues & Subscriptions	400	60	15.00%	
601-494-9400-44370	Conferences & Training	1,600	142	8.88%	
601-494-9400-44386	Real Estate Taxes	25,300	23,084	91.24%	paid in full for year
Total Charges and Services		\$ 282,980	178,296	63.01%	
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	545,000	2,630	0.48%	utlility van
Total Capital Outlay		\$ 545,000	2,630	0.48%	
Miscellaneous and Non-operating					
601-494-9400-43320	Depreciation Expense				
601-494-9400-44300	Miscellaneous	2,000	872	43.60%	
601-494-9400-46010	Bond Principal	820,000	563,175	68.68%	
601-494-9400-46110	Bond Interest	344,370	225,544	65.49%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	2,000		0.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance				
601-494-9400-46220	Deferred Charges Amort				
601-494-9400-46350	Bond Issuance Costs	12,000		0.00%	
601-494-9400-47200	Transfer Out	-			
Total Misc. and Non-operating		\$ 1,180,370	789,591	66.89%	
	Prior Period Adjustments				
Total Water Fund Expenses:		\$ 2,476,607	1,295,158	52.30%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ (29,834)	197,215	-661.04%	
602 Sewer Fund					
Sewer Fund Revenues:					
602-000-0000-33422	PERA Pension Revenue				
602-000-0000-36100	Special Assessments	137,250	116,990	85.24%	
602-000-0000-36101	Delinquent Special Assessments				
602-000-0000-36102	Special Assessments Penalties & Interest		1,710		
602-495-8000-36103	Prepaid Special Assessments		20,457		
602-000-0000-36210	Interest on Investments	40,000		0.00%	
602-000-0000-37160	Penalties				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
602-000-0000-37200	Sewer Sales	300,000	170,003	56.67%	3rd qtr billed in oct
602-000-0000-37220	SAC Early Pay discount/revenue	7,500	5,770	76.93%	
602-000-0000-37230	Sewer Lat Benefit Fee		36,600		
602-000-0000-39250	Contribution of Capital Assets				
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	900,000	825,997	91.78%	
602-000-0000-37250	Sewer Connection Fees Regional				
602-000-0000-37260	Sewer Connection Fees Municipa	320,000	289,200	90.38%	
Total Sewer Fund Revenues:		\$ 1,704,750	1,466,727	86.04%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	97,613	38,461	39.40%	
602-495-9450-41030	Part-time Salaries		5,690		new utiltiy billing clerk
602-495-9450-41020	Overtime	6,200	0	0.00%	
602-495-9450-41040	Temporary Employees				
602-495-9450-41210	PERA Contributions	8,085	3,280	40.57%	
	MSRS Contributions -City Admin	299		0.00%	
602-495-9450-41220	FICA Contributions	7,942	2,645	33.30%	
602-495-9450-41230	Medicare Contributions		621		
602-495-9450-41300	Insurance	22,116	6,745	30.50%	
602-495-9450-41325	Life Insurance	129	33	25.58%	
602-495-9450-41330	STD/LTD	506	181	35.77%	
602-495-9450-41415	OPEB Expense				
602-495-9450-41600	Safety Clothing Allowance	140		0.00%	
602-495-9450-41301	Unemployment Insurance				
602-495-9450-41510	Workers Compensation	3,537	4,197	118.67%	
Total Personnel		\$ 146,567	61,853	42.20%	
Materials and Supplies					
602-495-9450-42210	Repair/Maint. Supplies	28,130	366	1.30%	
602-495-9450-42000	Office Supplies	600	163	27.17%	
602-495-9450-42030	Printed Forms	600	195	32.50%	
602-495-9450-42120	Fuel, Oil and Fluids	8,000	2,635	32.94%	
602-495-9450-42150	Operating Suppies	1,500	947	63.13%	
602-495-9450-42270	Repair/Maint. Supplies		268		
602-495-9450-44375	Personal Protective Equipment	350	307	87.71%	
602-495-9450-42400	Small Tools & Minor Equipment	2,500	2,326	93.04%	replaced tools at beginning of year
Total Materials and Supplies		\$ 41,680	7,207	17.29%	
Charges and Services					
602-495-9450-43030	Engineering Services	15,000	6,165	41.10%	
602-495-9450-43010	Audit Services	7,987	9,105	114.00%	paid for year- additional je
602-495-9450-43090	Newsletter	1,100	553	50.27%	
602-495-9450-43150	Contract Services	57,000	26,239	46.03%	
602-495-9450-43185	IT Support	4,258	3,701	86.92%	
602-495-9450-42002	IT Hardware		821		
602-495-9450-43180	Software Support				
602-495-9450-43190	Software Programs	8,459	6,274	74.17%	
602-495-9450-43210	Telephone	2,500	1,636	65.44%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
602-495-9450-44377	Credit Card Fees	3,000	3,525	117.50%	likely will exceed; relatively new program
602-495-9450-43220	Postage	3,500	5,147	147.06%	
602-495-9450-43310	Mileage	90		0.00%	
602-495-9450-43610	Insurance	4,032	4,212	104.46%	
602-495-9450-43810	Electric Utility	15,000	9,887	65.91%	
602-495-9450-43820	Sewer Utility - Met Council	229,887	191,573	83.33%	
602-495-9450-44010	Repairs/Maint Imp Bldgs	1,000		0.00%	
602-495-9450-44040	Repairs/Maint. Equip.	4,500	564	12.53%	
602-495-9450-44150	Equipment Rental	1,000		0.00%	
602-495-9450-44170	Uniforms	600	331	55.17%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	2,000	7,036	351.80%	legion lift station issues
602-495-9450-44370	Conferences & Training	2,500	1,826	73.04%	sewer certification courses
Total Charges and Services		\$ 363,413	278,595	76.66%	
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	210,000	2,630	1.25%	utility van
Total Capital Outlay		\$ 210,000	2,630	1.25%	
Miscellaneous and Non-operating					
602-495-9450-43320	Depreciation Expense				
602-495-9450-44300	Miscellaneous Expenses		764		
602-495-9450-46010	Bond Principal	435,000	449,200	103.26%	
602-495-9450-46110	Bond Interest	198,516	174,549	87.93%	
602-495-9450-46220	Deferred Charges Amort				
602-495-9450-46350	Bond Issuance Costs	20,000		0.00%	
602-495-9450-46200	Fiscal Agent Fees	2,000		0.00%	
602-495-9450-47200	Transfer Out	-			
Total Misc. and Non-operating		\$ 655,516	624,513	95.27%	
	Prior Period Adjustment				
Total Sewer Fund Expenses:		\$ 1,417,176	974,798	68.78%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 287,574	491,929	171.06%	
603 Storm Water Fund					
Storm Water Fund Revenues:					
603-000-0000-33422	PERA Pension Revenue				
603-000-0000-36100	Special Assessments		33,614		
603-000-0000-36101	Delinquent Special Assessments				
603-000-0000-36102	Special Assessment Penalties/Interest				
603-000-0000-36210	Interest on Investment	25,000		0.00%	
603-000-0000-39250	Contribution of Capital Assets				
603-000-0000-36232	Developer Contributions				
603-000-0000-37300	Surface Water Utility Sales	361,793	4,394	1.21%	bill end of year
603-000-0000-34113	SW Review Fee Revenue	30,000	28,938	96.46%	
Total Storm Water Fund Revenues:		\$ 416,793	66,946	16.06%	
Storm Water Fund Expenses:					

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>9/30/2020</u>	<u>Budget</u>	<u>Comments</u>
Personnel					
603-496-9500-41010	Full-time Salaries	61,586	21,452	34.83%	
603-496-9500-41030	Part-time Salaries		4,064		new utility billing clerk
603-496-9500-41020	Overtime	1,500	169	11.27%	
603-496-9500-41040	Temporary Employees				
603-496-9500-41210	PERA Contributions	4,881	1,896	38.84%	
	MSRS Contributions -City Admin	149		0.00%	
603-496-9500-41220	FICA Contributions	4,826	1,542	31.95%	
603-496-9500-41230	Medicare Contributions		363		
603-496-9500-41300	Insurance	14,199	3,374	23.76%	
603-496-9500-41325	Life Insurance	83	17	20.48%	
603-496-9500-41330	STD/LTD	271	91	33.58%	
603-496-9500-41415	OPEB Expense		780		
603-496-9500-41600	Safety Clothing Allowance	125		0.00%	
603-496-9500-41301	Unemployment Insurance				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	9/30/2020	Budget	Comments
603-496-9500-41510	Workers' Compensation	1,731	2,029	117.19%	
Total Personnel		\$ 89,351	35,777	40.04%	
Materials and Supplies					
603-496-9500-42000	Office Supplies	450		0.00%	
603-496-9500-42120	Fuel, Oil and Fluids	3,000	2,430	81.00%	
603-496-9500-42030	Printed Forms	185	513	277.30%	new post card stock
603-496-9500-42270	Repair/Maint. Maint Supplies	2,000	21	1.05%	
603-496-9500-42150	Operating Supplies	1,000	68	6.80%	
603-496-9500-44375	Personal Protective Equipment	500	13	2.60%	
603-496-9500-42400	Small Tools & Minor Equipment	2,500	3,004	120.16%	purchased tools at beginning of year incl. hot water jetter
Total Materials and Supplies		\$ 9,635	6,049	62.78%	
Charges and Services					
603-496-9500-43030	Engineering Services	10,000	5,833	58.33%	
603-496-9500-43010	Audit Services	7,987	9,105	114.00%	paid for year- additional je
603-496-9500-43040	Legal Services				
603-496-9500-43150	Contract Services	5,000	7,034	140.68%	cleaning of culverts and stormsewer due to high water table
603-496-9500-43180	Software Support				
603-496-9500-43185	IT Support	3,778	3,695	97.80%	
603-496-9500-42002	IT Hardware	200	430	215.00%	new laptop
603-496-9500-43190	Software Programs	7,484	6,076	81.19%	
603-496-9500-43210	Telephone	900	617	68.56%	
603-496-9500-44377	Credit Card Fees	400		0.00%	
603-496-9500-43220	Postage	1,500	1,249	83.27%	billed once a year
603-496-9500-43510	Legal Publishing	60		0.00%	
603-496-9500-43610	Insurance	6,326	6,615	104.57%	
603-496-9500-43810	Utilities	18		0.00%	
603-496-9500-44010	Street Sweeping	30,000	14,747	49.16%	
603-496-9500-44040	Repairs/Maint Equip	2,500		0.00%	
603-496-9500-44015	Repairs/Maint Bldg	100		0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	25,473	237	0.93%	
603-496-9500-44150	Equipment Rental	1,000		0.00%	
603-496-9500-44170	Uniforms	250	133	53.20%	
603-496-9500-44370	Conferences & Training	2,000	0	0.00%	
Total Charges and Services		\$ 104,976	55,771	53.13%	
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	-	0		
Total Capital Outlay		\$ -	0		
Miscellaneous and Non-operating					
603-496-9500-43320	Depreciation Expense				
603-496-9500-44300	Miscellaneous Expenses		64		
603-496-9500-46010	Bond Principal	205,000	175,000	85.37%	
603-496-9500-46110	Bond Interest	58,750	57,737	98.28%	
603-496-9500-46220	Deferred Charges Amort				
603-496-9500-46200	Fiscal Agent Fees	900		0.00%	
603-496-9500-46300	Bond Issuance Costs	-			

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 9/30/2020	YTD % of Budget	Comments
Total Misc. and Non-operating		\$ 264,650	232,801	87.97%	
	Prior Period Adjustment				
Total Storm Water Fund Expenses:		\$ 468,612	330,398	70.51%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (51,819)	(263,452)	508.40%	
221	EDA Brookfield Building Fund				
EDA Brookfield Bldg Fund Revenues:					
221-000-0000-34110	Tenant Rents	74,451	62,099	83.41%	increased rents
221-000-0000-36210	Interest Income				
221-000-0000-39300	Bond Proceeds				
221-000-0000-39201	Transfer from City Hall Budget	30,000		0.00%	completed at end of year
		-			
Total EDA Brookfield Building Fund Revenues:		\$ 104,451	62,099	59.45%	
EDA Brookfield Bldg Fund Expenses:					
Materials and Supplies					
221-460-6301-42110	Repair/Maint. Maint Supplies	5,000	438	8.76%	
221-460-6301-42150	Operating Supplies	100	52	52.00%	
		-			
Total Materials and Supplies		\$ 5,100	490	9.61%	
Charges and Services					
221-460-6301-43150	Contract Services	10,000	8,137	81.37%	
221-460-6301-44386	Real Estate Taxes	16,854	13,990	83.01%	paid in full for year
221-460-6301-43810	Utilities	21,000	10,020	47.71%	
221-460-6301-43840	Refuse	6,600	3,006	45.55%	
221-460-6301-43610	Insurance	1,500		0.00%	
221-460-6301-44040	Repairs/Maint Equip	7,500	215	2.87%	
221-460-6301-44030	Repairs/Maint Not Bldg				
		-			
Total Charges and Services		\$ 63,454	35,368	55.74%	
Capital Outlay					
221-460-6301-45200	Buildings				
221-460-6301-45300	Improvements Other Than Bldgs				
		-			
Total Capital Outlay		\$ -			
Miscellaneous and Non-operating					
221-460-6301-44300	Miscellaneous Expenses	1,000		0.00%	
221-900-9000-47285	Transfer to Debt Service	86,058		0.00%	
221-460-6301-46010	Bond Principal				
221-460-6301-46110	Bond Interest		19,823		
221-460-6301-46220	Deferred Charges Amort				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>9/30/2020</u>	<u>Budget</u>	<u>Comments</u>
221-460-6301-46200	Fiscal Agent Fees		1,700		
221-460-6301-46300	Bond Issuance Costs		-		
Total Misc. and Non-operating		\$ 87,058	21,523	24.72%	
Total EDA Brookfield Bldg Fund Expenses:		\$ 155,612	57,381	36.87%	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ (51,161)	4,718	-9.22%	

CITY OF LAKE ELMO - INVESTMENT SUMMARY - SEPTEMBER 30, 2020

September 30, 2020					
Category Total	Concentration	Face / Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value
Cash	47%	13,771,271	0.13%	17,336	13,771,271
Agency	8%	2,250,000	1.38%	31,063	2,253,990
CD	32%	9,375,000	2.05%	191,917	9,550,326
Municipal	14%	3,684,658	2.47%	91,044	3,909,088
		29,080,928	1.14%	331,359	29,484,675

June 30, 2020					
Category Total	Concentration	Face / Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value
Cash	43%	11,505,453	0.32%	36,947	11,505,453
Agency	9%	2,450,000	1.45%	35,443	2,458,013
CD	35%	9,328,000	2.09%	194,596	9,537,586
Municipal	14%	3,684,648	2.47%	91,044	3,856,921
		26,968,101	1.33%	358,030	27,357,972

March 31, 2020					
Category Total	Concentration	Face / Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value
Cash	36%	9,458,504	1.19%	112,652	9,458,504
Agency	15%	3,987,997	2.01%	80,178	3,969,987
CD	34%	9,010,198	2.38%	214,378	9,015,597
Municipal	14%	3,793,527	2.49%	94,648	4,004,354
		26,250,226	1.91%	501,856	26,448,441

December 31, 2019						
Category Total	Concentration	Face / Cost	Yield to Maturity	Annualized Cost Yield Amount	Market Value	Change since 1/1/2020
Cash	41%	12,104,675	1.89%	228,511	12,104,675	1.76%
Agency	14%	4,153,147	2.49%	103,215	4,186,912	1.10%
CD	31%	9,256,129	2.52%	233,268	9,357,306	0.47%
Municipal	13%	3,915,769	2.50%	97,810	3,896,168	0.03%
		29,429,720	2.25%	662,804	29,545,061	

NOTES:

The average yield on the portfolio has decreased by 1.11% since January 1
 The most significant changes in yields since January 1 are on cash and money market accounts (down by 1.76%) and Agency notes (down by 1.1%)
 The yeilds have held on CD's and Municipals but those yields will not be replaced with comparable yields when called or at maturity