



STAFF REPORT

DATE: August 1, 2017

CONSENT

MOTION

TO: City Council
FROM: Brian A. Swanson – 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.

QUESTIONS BEFORE THE CITY COUNCIL:

- 1) Does the City Council have any questions regarding the attached 2nd Quarter Financial information?
- 2) Is the City Council comfortable approving the 2nd Quarter Financial information for approval?

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 more closely follows the City's Comprehensive Annual Financial Report (CAFR) by providing budget to actual figures and in similar revenue and expenditure/expense categories. This also aligns with the updated budget worksheets the City Council will receive for the upcoming budget cycle.

FISCAL IMPACT:

N/A

RECOMMENDATION:

- 1) 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
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
General Fund Revenues:					
Taxes					
101-000-0000-31010	Current Ad Valorem Taxes	\$ 2,019,331	\$ 1,629,875	\$ -	0.00%
101-000-0000-31020	Delinquent Ad Valorem Taxes	13,546	15,000	-	0.00%
101-000-0000-31030	Mobile Home Tax	14,366	12,000	-	0.00%
101-000-0000-31040	Fiscal Disparities	157,096	161,272	-	0.00%
101-000-0000-31910	Penalty & Interest on Taxes	185	700	-	0.00%
101-000-0000-33622	Cable Franchise Revenue	98,218	72,000	67,178	93.30%
Total Taxes		\$ 2,302,741	\$ 1,890,847	\$ 67,178	3.55%
Licenses and Permits					
101-000-0000-32110	Liquor License	7,025	9,000	8,300	92.22%
101-000-0000-32180	Wastehauler License	1,560	1,000	-	0.00%
101-000-0000-32181	General Contractor License	150	150	-	0.00%
101-000-0000-32183	Heating Contractor License	3,450	2,850	600	21.05%
101-000-0000-32210	Building Permits	902,690	808,157	468,554	57.98%
101-000-0000-32211	Building Permits	10,190	-	6,320	
101-000-0000-32220	Heating Permits	128,558	44,820	92,881	207.23%
101-000-0000-32230	Plumbing Permits	92,752	44,820	43,301	96.61%
101-000-0000-32240	Animal License	1,900	1,720	1,305	75.87%
101-000-0000-32250	Utility Permits	60,234	33,000	8,134	24.65%
101-000-0000-32260	Burning Permit	2,035	3,750	1,280	34.13%
101-000-0000-32270	Massage Therapy Licenses	75	100	-	0.00%
Total Licenses and Permits		\$ 1,210,619	\$ 949,367	\$ 630,675	66.43%
Intergovernmental					
101-000-0000-33418	MSA - Maintenance	123,433	130,838	-	0.00%
101-000-0000-33420	State Fire Aid	59,136	47,000	-	0.00%
101-000-0000-33422	PERA Aid	2,749	2,749	-	0.00%
101-000-0000-33426	Miscellaneous State Grants	8,367	4,820	541	11.22%
101-000-0000-33621	Recycling Grant	15,688	15,688	-	0.00%
Total Intergovernmental		\$ 209,373	\$ 201,095	\$ 541	0.27%
Charges for Services					
101-000-0000-34103	Zoning & Subdivision Fees	33,490	23,000	18,048	78.47%
101-000-0000-34104	Plan Check Fees	500,965	513,002	281,479	54.87%
101-000-0000-34105	Sale of Copies, Books, Maps	213	280	9	3.04%
101-000-0000-34107	Assessment Searches	4,905	1,395	630	45.16%
101-000-0000-34110	Rent	-	-	12	
101-000-0000-34111	Cable Operation Reimbursement	1,600	4,000	1,710	42.75%
Total Charges for Services		\$ 541,173	\$ 541,677	\$ 301,888	55.73%
Fines and Forfeits					
101-000-0000-35100	Fines	49,505	46,500	23,751	51.08%
101-000-0000-35101	Fire Sprinkler Alarm Fees	-	15,000	8,638	57.59%
Total Fines and Forfeits		\$ 49,505	\$ 61,500	\$ 32,389	52.67%
Investment Earnings					

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101-000-0000-36210	Interest Earnings	20,437	40,000	-	0.00%
Total Investment Earnings		\$ 20,437	\$ 40,000	\$ -	0.00%
Miscellaneous					
101-000-0000-36200	Miscellaneous Revenue	28,205	4,000	25,062	626.55%
101-000-0000-36204	Reimbursements - Fire	1,500	500	-	0.00%
101-000-0000-36206	Miscellaneous Revenue	2,800	24,900	12,700	51.00%
101-000-0000-36207	ISD Service Fee In Lieu of Tax	-	31,500	-	0.00%
101-000-0000-36230	Donations	10,000	10,000	4,437	44.37%
101-000-0000-37180	Tower Rent	-	46,000	30,808	66.97%
101-000-0000-38000	Use of Fund Balance	-	150,000	-	0.00%
Total Miscellaneous		\$ 42,505	\$ 266,900	\$ 73,007	27.35%
Total General Fund Revenues:		\$ 4,376,355	\$ 3,951,386	\$ 1,105,677	27.98%

General Fund Expenditures:

1110	Mayor & Council				
Personnel					
101-410-1110-41030	Part-time Salaries	25,690	25,690	12,845	50.00%
101-410-1110-41220	FICA Contributions	1,593	1,593	796	49.99%
101-410-1110-41230	Medicare Contributions	373	373	186	49.94%
101-410-1110-41510	Workers Compensation	-	300	67	22.46%
Total Personnel		\$ 27,655	\$ 27,956	\$ 13,895	49.70%
Materials and Supplies					
101-410-1110-42000	Office Supplies	72	-	36	
101-410-1110-43310	Mileage	-	375	-	0.00%
Total Materials and Supplies		\$ 72	\$ 375	\$ 36	9.66%
Charges and Services					
101-410-1110-44300	Miscellaneous	15,691	5,250	6,568	125.11%
101-410-1110-44330	Dues & Subscriptions	11,986	11,813	3,622	30.66%
101-410-1110-44370	Conferences & Training	520	1,500	180	12.00%
Total Charges and Services		\$ 28,197	\$ 18,563	\$ 10,370	55.86%
1110	Total Mayor & Council	\$ 55,924	\$ 46,894	\$ 24,301	51.82%

1320	Administration				
Personnel					
101-410-1320-41010	Full-time Salaries	195,150	153,083	157,649	102.98%
101-410-1320-41030	Part-time Salaries	5,613	-	3,438	
101-410-1320-41210	PERA Contributions	14,378	11,481	8,173	71.19%
101-410-1320-41220	FICA Contributions	11,823	9,491	9,565	100.78%
101-410-1320-41230	Medicare Contributions	2,765	2,220	2,237	100.77%
101-410-1320-41300	Insurance	28,335	26,787	23,101	86.24%
101-410-1320-41510	Workers Compensation	6,252	6,300	693	10.99%
Total Personnel		\$ 264,317	\$ 209,362	\$ 204,856	97.85%

Materials and Supplies

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101-410-1320-42000	Office Supplies	5,113	5,500	1,711	31.11%
101-410-1320-42030	Printed Forms	771	700	84	11.99%
101-410-1320-43040	Legal Services	322,842	170,000	95,291	56.05%
101-410-1320-43090	Newsletter/Website	-	8,000	90	1.13%
Total Materials and Supplies		\$ 328,727	\$ 184,200	\$ 97,176	52.76%
Charges and Services					
101-410-1320-43100	Assessing Services	52,049	38,000	21,626	56.91%
101-410-1320-43150	Contract Services	1,019	-	12,173	
101-410-1320-43180	Information Technology/Web	470	-	609	
101-410-1320-43190	Software Programs	2,338	-	2,205	
101-410-1320-43210	Telephone	1,574	1,500	972	64.80%
101-410-1320-43220	Postage	3,741	3,000	(554)	-18.48%
101-410-1320-43310	Mileage	418	348	137	39.47%
101-410-1320-43510	Legal Publishing	8,003	7,088	2,324	32.79%
101-410-1320-43610	Insurance	26,121	28,000	27,130	96.89%
101-410-1320-43620	Cable Operation Expense	-	31,400	-	0.00%
101-410-1320-44330	Dues & Subscriptions	1,877	2,500	1,642	65.68%
101-410-1320-44370	Conferences & Training	844	2,170	668	30.80%
Total Charges and Services		\$ 98,454	\$ 114,006	\$ 68,932	60.46%
Miscellaneous					
101-410-1320-44300	Miscellaneous	538	600	212	35.33%
Total Miscellaneous		\$ 538	\$ 600	\$ 212	35.33%
1320	Total Administration	\$ 692,035	\$ 508,168	\$ 371,175	73.04%
1410 Elections					
Personnel					
101-410-1410-41030	Part-time Salaries	7,037	-	-	#DIV/0!
101-410-1410-41510	Workers Compensation	-	-	-	#DIV/0!
Total Personnel		\$ 7,037	\$ -	\$ -	#DIV/0!
Charges and Services					
101-410-1410-43150	Contract Services	1,200	1,200	1,660	138.33%
Total Charges and Services		\$ 1,200	\$ 1,200	\$ 1,660	138.33%
Capital Outlay					
101-410-1410-45800	Other Equipment	20	-	-	#DIV/0!
Total Capital Outlay		\$ 20	\$ -	\$ -	#DIV/0!
Miscellaneous					
101-410-1410-44300	Miscellaneous	835	-	-	#DIV/0!
Total Miscellaneous		\$ 835	\$ -	\$ -	#DIV/0!
1410	Total Elections	\$ 9,092	\$ 1,200	\$ 1,660	138.33%
1450 Communications					
Personnel					
101-410-1450-41010	Full-time Salaries	-	-	-	#DIV/0!

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101-410-1450-41030	Part-time Salaries	-	-	-	#DIV/0!
101-410-1450-41210	PERA Contributions	-	-	-	#DIV/0!
101-410-1450-41220	FICA Contributions	-	-	-	#DIV/0!
101-410-1450-41230	Medicare Contributions	-	-	-	#DIV/0!
101-410-1450-41300	Insurance	-	-	-	#DIV/0!
101-410-1450-41510	Workers Compensation	-	-	-	#DIV/0!
Total Personnel		\$ -	\$ -	\$ -	#DIV/0!
Charges and Services					
101-410-1450-43090	Newsletter	-	-	-	#DIV/0!
101-410-1450-43180	Information Technology/Web	50,580	67,396	11,156	16.55%
101-410-1450-43210	Telephone	308	-	-	#DIV/0!
101-410-1450-43220	Postage	-	-	-	#DIV/0!
101-410-1450-43310	Mileage	-	-	-	#DIV/0!
101-410-1450-43510	Public Notices	-	-	-	#DIV/0!
101-410-1450-43620	Cable Operations	3,955	-	2,940	#DIV/0!
101-410-1450-44370	Conferences and Training	-	-	-	#DIV/0!
Total Charges and Services		\$ 54,843	\$ 67,396	\$ 14,096	20.91%
1450	Total Communications	\$ 54,843	\$ 67,396	\$ 14,096	20.91%
1520 Finance					
Personnel					
101-410-1520-41010	Full-time Salaries	63,053	59,561	18,416	30.92%
101-410-1520-41030	Part-time Salaries	12,702	10,000	4,882	48.82%
101-410-1520-41210	PERA Contributions	5,281	4,835	1,629	33.68%
101-410-1520-41220	FICA Contributions	4,500	3,997	1,584	39.64%
101-410-1520-41230	Medicare Contributions	1,052	935	371	39.63%
101-410-1520-41300	Insurance	10,938	11,994	5,309	44.27%
101-410-1520-41420	Unemployment Benefits	-	-	1,843	#DIV/0!
101-410-1520-41510	Workers Compensation	204	600	315	52.45%
Total Personnel		\$ 97,731	\$ 91,922	\$ 34,348	37.37%
Materials and Supplies					
101-410-1520-42000	Office Supplies	338	600	446	74.30%
101-410-1520-42030	Printed Forms	1,117	375	-	0.00%
Total Materials and Supplies		\$ 1,456	\$ 975	\$ 446	45.72%
Charges and Services					
101-410-1520-43010	Audit Services	29,345	29,500	10,475	35.51%
101-410-1520-43150	Contract Services	114	101	14,136	13995.80%
101-410-1520-43190	Software Programs	-	-	6,068	
101-410-1520-43210	Telephone	427	900	619	68.78%
101-410-1520-43310	Mileage	-	50	-	0.00%
101-410-1520-44330	Dues & Subscriptions	170	670	-	0.00%
101-410-1520-44370	Conferences & Training	-	500	254	50.80%
Total Charges and Services		\$ 30,056	\$ 31,721	\$ 31,552	99.47%
Miscellaneous					
101-410-1520-44300	Miscellaneous	1,627	220	130	59.09%

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Total Miscellaneous		\$ 1,627	\$ 220	\$ 130	59.09%
1520	Total Finance	\$ 130,869	\$ 124,838	\$ 66,476	53.25%
1910	Planning & Zoning				
Personnel					
101-410-1910-41010	Full-time Salaries	149,034	145,407	87,776	60.37%
101-410-1910-41210	PERA Contributions	11,211	10,906	6,583	60.36%
101-410-1910-41220	FICA Contributions	9,075	9,015	5,158	57.22%
101-410-1910-41230	Medicare Contributions	2,122	2,109	1,206	57.18%
101-410-1910-41300	Insurance	23,249	25,772	16,335	63.38%
101-410-1910-41510	Workers Compensation	415	750	658	87.70%
Total Personnel		\$ 195,105	\$ 193,959	\$ 117,716	60.69%
Materials and Supplies					
101-410-1910-42000	Office Supplies	810	1,800	104	5.78%
101-410-1910-42030	Printed Forms	-	500	-	0.00%
Total Materials and Supplies		\$ 810	\$ 2,300	\$ 104	4.52%
Charges and Services					
101-410-1910-43020	Comprehensive Planning	-	-	10,911	
101-410-1910-43030	Engineering Services	18,688	12,000	4,242	35.35%
101-410-1910-43150	Contract Services	25,133	113,500	5,452	4.80%
101-410-1910-43190	Software Programs	-	-	407	
101-410-1910-43210	Telephone	775	1,020	387	37.94%
101-410-1910-43220	Postage	6	150	-	0.00%
101-410-1910-43310	Mileage	342	150	-	0.00%
101-410-1910-43510	Legal Publishing	-	-	531	
101-410-1910-44330	Dues & Subscriptions	617	390	-	0.00%
101-410-1910-44350	Books	-	175	-	0.00%
101-410-1910-44370	Conferences & Training	1,520	1,560	315	20.19%
Total Charges and Services		\$ 47,081	\$ 128,945	\$ 22,245	17.25%
Miscellaneous					
101-410-1910-44300	Miscellaneous	31	300	10	3.33%
Total Miscellaneous		\$ 31	\$ 300	\$ 10	3.33%
1910	Total Planning & Zoning	\$ 243,027	\$ 325,504	\$ 140,074	43.03%
1930	Engineering Services				
Charges and Services					
101-410-1930-43030	Engineering Services	34,034	36,000	12,743	35.40%
101-410-1930-43210	Telephone	195	-	71	
Total Charges and Services		\$ 34,229	\$ 36,000	\$ 12,814	35.59%
1930	Total Engineering Services	\$ 34,229	\$ 36,000	\$ 12,814	35.59%
1940	City Hall				
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies	-	50	-	0.00%

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101-410-1940-42230	Building Repair Supplies	4	300	526	175.25%
Total Materials and Supplies		\$ 4	\$ 350	\$ 526	150.21%
Charges and Services					
101-410-1940-43180	Information Technology/Web	-	-	185	
101-410-1940-43210	Telephone	614	900	138	15.34%
101-410-1940-43810	Electric Utility	3,851	6,500	2,169	33.37%
101-410-1940-43840	Refuse	1,129	1,355	709	52.32%
101-410-1940-44010	Repairs/Maint Contractual Bldg	21,350	6,000	2,469	41.15%
101-410-1940-44040	Repairs/Maint Contractual Eqpt	11,365	15,540	5,681	36.56%
101-410-1940-44120	Rentals - Building	30,147	31,992	15,996	50.00%
Total Charges and Services		\$ 68,457	\$ 62,287	\$ 27,347	43.90%
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,981	1,016	375	36.90%
Total Miscellaneous		\$ 1,981	\$ 1,016	\$ 375	36.90%
1940	Total City Hall	\$ 70,442	\$ 63,653	\$ 28,248	44.38%
2100 Police					
Charges and Services					
101-420-2100-43150	Law Enforcement Contract	536,330	618,357	634	0.10%
101-420-2100-44300	Misc. - Community Event	-	1,000	-	0.00%
Total Charges and Services		\$ 536,330	\$ 619,357	\$ 634	0.10%
2100	Total Police	\$ 536,330	\$ 619,357	\$ 634	0.10%
2150 Prosecution					
Charges and Services					
101-420-2150-43045	Attorney Criminal	44,144	43,200	14,669	33.96%
Total Charges and Services		\$ 44,144	\$ 43,200	\$ 14,669	33.96%
2150	Total Prosecution	\$ 44,144	\$ 43,200	\$ 14,669	33.96%
2220 Fire					
Personnel					
101-420-2220-41010	Full-time Salaries	71,918	72,970	40,215	55.11%
101-420-2220-41030	Part-time Salaries	96,663	97,724	57,011	58.34%
101-420-2220-41210	PERA Contributions	14,699	11,821	8,353	70.66%
101-420-2220-41220	FICA Contributions	6,038	6,059	3,535	58.34%
101-420-2220-41230	Medicare Contributions	2,364	2,475	1,364	55.11%
101-420-2220-41300	Insurance	13,673	14,993	7,360	49.09%
101-420-2220-41510	Workers Compensation	12,879	15,000	16,687	111.24%
Total Personnel		\$ 218,234	\$ 221,042	\$ 134,525	60.86%
Materials and Supplies					
101-420-2220-42000	Office Supplies	1,444	1,850	122	6.61%
101-420-2220-42080	EMS Supplies	888	5,800	3,819	65.84%
101-420-2220-42090	Fire Prevention	722	3,000	-	0.00%
101-420-2220-42120	Fuel, Oil and Fluids	7,644	11,000	2,806	25.51%

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101-420-2220-42400	Small Tools & Equipment	10,539	11,700	473	4.04%
Total Materials and Supplies		\$ 21,237	\$ 33,350	\$ 7,220	21.65%
Charges and Services					
101-420-2220-43050	Physicals	4,221	2,400	607	25.29%
101-420-2220-43210	Telephone	3,682	4,200	2,041	48.60%
101-420-2220-43230	Radio	18,917	22,018	4,816	21.87%
101-420-2220-43310	Mileage	814	500	-	0.00%
101-420-2220-43630	Vehicle Insurance	7,290	8,300	7,571	91.22%
101-420-2220-43810	Electric Utility	9,520	15,500	7,814	50.41%
101-420-2220-43840	Refuse	2,948	2,400	1,685	70.21%
101-420-2220-44010	Repairs/Maint Bldg	17,938	7,800	6,696	85.85%
101-420-2220-44040	Repairs/Maint Eqpt	41,975	22,967	23,290	101.41%
101-420-2220-44170	Uniforms	5,255	2,500	610	24.39%
101-420-2220-44330	Dues & Subscriptions	3,275	3,733	2,690	72.06%
101-420-2220-44350	Books	230	220	180	81.82%
101-420-2220-44370	Conferences & Training	17,663	19,891	8,414	42.30%
Total Charges and Services		\$ 133,727	\$ 112,429	\$ 66,414	59.07%
Capital Outlay					
101-420-2220-45500	Vehicle	-	-	7,370	
Total Capital Outlay		\$ -	\$ -	\$ 7,370	
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,290	2,000	583	29.15%
Total Miscellaneous		\$ 2,290	\$ 2,000	\$ 583	29.15%
2220	Total Fire	\$ 375,488	\$ 368,821	\$ 216,112	58.60%
2250	Fire Relief				
Charges and Services					
101-420-2250-44920	Fire State Aid	59,136	47,000	-	0.00%
Total Charges and Services		\$ 59,136	\$ 47,000	\$ -	0.00%
2250	Total Fire Relief	\$ 59,136	\$ 47,000	\$ -	0.00%
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	167,498	232,801	111,280	47.80%
101-420-2400-41210	PERA Contributions	12,102	15,132	8,346	55.15%
101-420-2400-41220	FICA Contributions	10,062	14,434	6,606	45.77%
101-420-2400-41230	Medicare Contributions	2,353	3,376	1,545	45.76%
101-420-2400-41300	Insurance	24,554	42,432	24,164	56.95%
101-420-2400-41510	Workers Compensation	1,260	4,800	794	16.53%
Total Personnel		\$ 217,830	\$ 312,975	\$ 152,735	48.80%
Materials and Supplies					
101-420-2400-42000	Office Supplies	1,602	1,750	1,055	60.29%
101-420-2400-42030	Printed Forms	-	350	-	0.00%
101-420-2400-42120	Fuel, Oil and Fluids	521	3,600	-	0.00%
Total Materials and Supplies		\$ 2,122	\$ 5,700	\$ 1,055	18.51%

**CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS**

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
Charges and Services					
101-420-2400-43030	Engineering	2,465	6,000	248	4.13%
101-420-2400-43180	Information Technology/Web	6,010	-	5,164	
101-420-2400-43210	Telephone	1,912	1,800	1,318	73.22%
101-420-2400-43630	Insurance	178	400	185	46.22%
101-420-2400-44040	Repairs/Maint Eqpt	965	1,000	786	78.58%
101-420-2400-44170	Uniforms	80	1,200	-	0.00%
101-420-2400-44330	Dues & Subscriptions	185	740	310	41.89%
101-420-2400-44350	Books	870	500	345	69.09%
101-420-2400-44370	Conferences & Training	2,596	4,825	305	6.32%
Total Charges and Services		\$ 15,261	\$ 16,465	\$ 8,661	52.60%
Miscellaneous					
101-420-2400-44300	Miscellaneous	266	845	3,793	448.82%
Total Miscellaneous		\$ 266	\$ 845	\$ 3,793	448.82%
2400	Total Building Inspection	\$ 235,479	\$ 335,985	\$ 166,243	49.48%
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	4,945	5,395	900	16.68%
Total Charges and Services		\$ 4,945	\$ 5,395	\$ 900	16.68%
2500	Total Emergency Communications	\$ 4,945	\$ 5,395	\$ 900	16.68%
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	3,086	7,725	2,345	30.36%
Total Charges and Services		\$ 3,086	\$ 7,725	\$ 2,345	30.36%
2700	Total Animal Control	\$ 3,086	\$ 7,725	\$ 2,345	30.36%
3100	Public Works				
Personnel					
101-430-3100-41010	Full-time Salaries	253,303	238,857	135,379	56.68%
101-430-3100-41030	Part-time Salaries	-	9,680	-	0.00%
101-430-3100-41210	PERA Contributions	18,494	18,640	10,154	54.47%
101-430-3100-41220	FICA Contributions	15,066	13,312	8,139	61.14%
101-430-3100-41230	Medicare Contributions	3,524	3,604	1,904	52.83%
101-430-3100-41300	Insurance	44,655	42,141	17,214	40.85%
101-430-3100-41510	Workers Compensation	12,028	14,000	14,990	107.07%
Total Personnel		\$ 347,071	\$ 340,234	\$ 187,780	55.19%
Materials and Supplies					
101-430-3100-42000	Office Supplies	1,666	2,000	398	19.88%
101-430-3100-42120	Fuel, Oil and Fluids	24,049	15,000	13,506	90.04%
101-430-3100-42150	Shop Materials	2,431	3,000	1,345	44.85%
101-430-3100-42210	Equipment Parts	2,620	9,600	2,673	27.84%
101-430-3100-42250	Landscaping Materials	1,007	1,000	-	0.00%

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
101-430-3100-42400	Small Tools & Minor Equipment	2,788	3,000	1,768	58.95%
Total Materials and Supplies		\$ 34,560	\$ 33,600	\$ 19,690	58.60%
Charges and Services					
101-430-3100-43030	Engineering Services	4,676	4,800	1,116	23.24%
101-430-3100-43150	Contract Services	6,289	5,350	684	12.78%
101-430-3100-43210	Telephone	7,347	7,800	3,039	38.96%
101-430-3100-43230	Radio	1,236	1,300	300	23.08%
101-430-3100-43630	Insurance	15,105	17,000	15,688	92.28%
101-430-3100-43810	Electric Utility	12,450	28,000	11,083	39.58%
101-430-3100-43840	Refuse	2,407	2,625	1,395	53.14%
101-430-3100-44010	Repairs/Maint Bldg	10,996	4,000	6,978	174.46%
101-430-3100-44030	Repairs/Maint Imp Not Bldgs	165	500	985	196.98%
101-430-3100-44040	Repairs/Maint Eqpt	11,373	7,900	28,607	362.12%
101-430-3100-44170	Uniforms	5,886	5,000	2,874	57.47%
101-430-3100-44330	Dues & Subscriptions	294	600	488	81.25%
101-430-3100-44370	Conferences & Training	3,889	4,800	2,092	43.58%
101-430-3100-44375	Personal Protection Equipment	1,465	2,400	702	29.27%
101-430-3100-44380	Clean-up Days	9,557	10,212	-	0.00%
Total Charges and Services		\$ 93,134	\$ 102,287	\$ 76,031	74.33%
Miscellaneous					
101-430-3100-44300	Miscellaneous	762	1,450	321	22.14%
Total Miscellaneous		\$ 762	\$ 1,450	\$ 321	22.14%
3100	Total Public Works	\$ 475,527	\$ 477,571	\$ 283,822	59.43%
3120 Streets					
Materials and Supplies					
101-430-3120-42120	Fuel, Oil and Fluids	-	15,000	15	0.10%
101-430-3120-42210	Equipment Parts	600	3,000	1,264	42.13%
101-430-3120-42240	Street Maintenance Materials	16,112	445,000	34,197	7.68%
101-430-3120-42250	Street Maintenance Materials	258,223	-	5,734	
101-430-3120-42260	Sign Repair Materials	2,389	3,000	562	18.74%
101-430-3120-42400	Small Tools & Minor Equipment	-	-	47	
Total Materials and Supplies		\$ 277,325	\$ 466,000	\$ 41,819	8.97%
Charges and Services					
101-430-3120-43150	Contract Services	17,252	14,000	6,003	42.88%
101-430-3120-44040	Repairs/Maint Eqpt	758	2,500	66	2.64%
Total Charges and Services		\$ 18,010	\$ 16,500	\$ 6,069	36.78%
3120	Total Streets	\$ 295,335	\$ 482,500	\$ 47,888	9.92%
3125 Ice and Snow Removal					
Materials and Supplies					
101-430-3125-42210	Equipment Parts	1,044	-	11	
101-430-3125-42250	Landscaping Materials	300	750	217	28.99%
101-430-3125-42290	Sand/Salt	49,616	65,000	74,202	114.16%
Total Materials and Supplies		\$ 50,960	\$ 65,750	\$ 74,430	113.20%

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
Charges and Services					
101-430-3125-43150	Contract Services	-	4,000	-	0.00%
101-430-3125-44040	Repairs/Maint Eqpt	13,233	6,500	1,415	21.77%
Total Charges and Services		\$ 13,233	\$ 10,500	\$ 1,415	13.48%
3125	Total Ice and Snow Removal	\$ 64,193	\$ 76,250	\$ 75,845	99.47%
3160 Street Lighting					
Charges and Services					
101-430-3160-43810	Street Lighting	22,485	26,400	12,340	46.74%
Total Charges and Services		\$ 22,485	\$ 26,400	\$ 12,340	46.74%
3160	Total Street Lighting	\$ 22,485	\$ 26,400	\$ 12,340	46.74%
3200 Recycling					
Miscellaneous					
101-430-3200-44300	Miscellaneous	-	-	-	
Total Miscellaneous		\$ -	\$ -	\$ -	
3200	Total Recycling	\$ -	\$ -	\$ -	
3250 Tree Program					
Charges and Services					
101-430-3250-43150	Contract Services	615	1,000	450	45.00%
Total Charges and Services		\$ 615	\$ 1,000	\$ 450	45.00%
3250	Total Tree Program	\$ 615	\$ 1,000	\$ 450	45.00%
5200 Parks & Recreation					
Personnel					
101-450-5200-41010	Full-time Salaries	70,421	77,429	32,316	41.74%
101-450-5200-41030	Part-time Salaries	30,934	48,000	9,605	20.01%
101-450-5200-41210	PERA Contributions	5,798	6,162	2,402	38.98%
101-450-5200-41220	FICA Contributions	6,027	7,777	2,478	31.86%
101-450-5200-41230	Medicare Contributions	1,410	1,819	579	31.83%
101-450-5200-41300	Insurance	18,232	19,992	8,828	44.16%
101-450-5200-41510	Workers Compensation	3,735	4,000	3,956	98.90%
Total Personnel		\$ 136,556	\$ 165,179	\$ 60,164	36.42%
Materials and Supplies					
101-450-5200-42000	Office Supplies	60	900	288	31.98%
101-450-5200-42150	Shop Materials	1,338	-	140	
101-450-5200-42160	Chemicals	1,057	1,500	100	6.67%
101-450-5200-42210	Equipment Parts	1,851	4,000	1,622	40.55%
101-450-5200-42230	Building Repair Supplies	619	500	100	20.00%
101-450-5200-42250	Landscaping Materials	2,654	2,000	-	0.00%
101-450-5200-42400	Small Tools & Minor Equipment	2,365	2,150	1,292	60.08%
Total Materials and Supplies		\$ 9,944	\$ 11,050	\$ 3,541	32.05%

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Adopted</u>	<u>2017</u> <u>YTD</u>	<u>2017</u> <u>Percent Used</u>
Charges and Services					
101-450-5200-43210	Telephone	1,358	1,200	553	46.08%
101-450-5200-43630	Insurance	3,079	3,800	3,198	84.15%
101-450-5200-43810	Electric Utility	6,446	9,600	4,674	48.69%
101-450-5200-43840	Refuse	20	1,000	442	44.20%
101-450-5200-44010	Repairs/Maint Bldg	63	1,800	-	0.00%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	2,959	3,000	4,511	150.37%
101-450-5200-44040	Repairs/Maint Eqpt	2,235	1,500	-	0.00%
101-450-5200-44120	Rentals - Buildings	6,476	6,000	1,780	29.67%
101-450-5200-44170	Uniforms	67	-	58	
101-450-5200-44301	Events	-	5,000	-	0.00%
101-450-5200-44302	Lakes	-	40,000	4,578	11.45%
101-450-5200-44375	Personal Protection Equipment	341	1,200	753	62.75%
Total Charges and Services		\$ 23,044	\$ 74,100	\$ 20,547	27.73%
Miscellaneous					
101-450-5200-44300	Miscellaneous	521	1,200	266	22.16%
Total Miscellaneous		\$ 521	\$ 1,200	\$ 266	22.16%
5200	Total Parks & Recreation	\$ 170,065	\$ 251,529	\$ 84,518	33.60%
9000 Compensation Adjustment					
Personnel					
101-460-9000-41010	Compensation Adjustment	-	35,000	-	0.00%
Total Personnel		\$ -	\$ 35,000	\$ -	0.00%
9000	Total Compensation Adjustment	\$ -	\$ 35,000	\$ -	0.00%
Total General Fund Expenditures:		\$ 3,577,290	\$ 3,951,386	\$ 1,564,609	39.60%
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 799,065	\$ -	\$ (458,932)	

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Adopted</u>	<u>2017</u> <u>YTD</u>	<u>2017</u> <u>Percent Used</u>
601	Water Fund				
Water Fund Revenues:					
601-000-0000-36100	Special Assessments	11,334	16,950	-	0.00%
601-000-0000-36210	Interest on Investments	13,987	20,000	-	0.00%
601-000-0000-37100	Water Sales	263,419	543,689	188,746	34.72%
601-000-0000-37120	Bulk Water	5,423	2,000	195	9.75%
601-000-0000-37140	Water Access Revenue	979,500	1,509,000	431,347	28.58%
601-000-0000-37150	Water Connections - Municipal	244,500	369,000	404,400	109.59%
601-000-0000-37170	Meter Sales	244,260	68,000	50,097	73.67%
601-000-0000-37180	Tower Rent	52,526	-	-	#DIV/0!
Total Water Fund Revenues:		\$ 1,814,949	\$ 2,528,639	\$ 1,074,785	42.50%
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	127,902	144,184	58,400	40.50%
601-494-9400-41210	PERA Contributions	15,792	10,814	4,410	40.78%
601-494-9400-41220	FICA Contributions	7,346	9,012	3,518	39.04%
601-494-9400-41230	Medicare Contributions	1,718	2,091	823	39.36%
601-494-9400-41300	Insurance	25,973	28,837	9,619	33.36%
601-494-9400-41510	Workers Compensation	1,904	5,767	3,980	69.01%
Total Personnel		\$ 180,636	\$ 200,705	\$ 80,750	40.23%
Materials and Supplies					
601-494-9400-42000	Office Supplies	771	700	370	52.82%
601-494-9400-42030	Printed Forms	499	750	-	0.00%
601-494-9400-42160	Chemicals	3,157	13,000	2,177	16.75%
601-494-9400-42270	Utility System Maintenance	25,014	25,000	1,093	4.37%
601-494-9400-42300	Water Meters & Supplies	105,477	85,000	58,172	68.44%
601-494-9400-42400	Small Tools & Minor Equipment	3,955	5,000	1,082	21.64%
Total Materials and Supplies		\$ 138,874	\$ 129,450	\$ 62,893	48.58%
Charges and Services					
601-494-9400-43030	Engineering Services	124,365	20,000	13,107	65.54%
601-494-9400-43040	Legal Services	2,323	5,000	-	0.00%
601-494-9400-43150	Contract Services	7,459	14,000	5,546	39.61%
601-494-9400-43180	Software Support	5,556	9,600	6,787	70.70%
601-494-9400-43210	Telephone	793	800	355	44.38%
601-494-9400-43220	Postage	1,800	1,880	(1,388)	-73.84%
601-494-9400-43610	Insurance	8,975	10,000	9,322	93.22%
601-494-9400-43810	Electric Utility	34,392	30,000	19,950	66.50%
601-494-9400-43820	Water Utility	161,576	-	47,749	#DIV/0!
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	8,194	10,000	1,221	12.21%
601-494-9400-44370	Conferences & Training	103	1,500	1,182	78.80%
Total Charges and Services		\$ 355,537	\$ 102,780	\$ 103,830	101.02%
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	-	-	22,430	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ 22,430	#DIV/0!

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Adopted</u>	<u>2017</u> <u>YTD</u>	<u>2017</u> <u>Percent Used</u>
Miscellaneous and Non-operating					
601-494-9400-43320	Depreciation Expense	-	598,971	-	0.00%
601-494-9400-44300	Miscellaneous	658	2,000	2,413	120.65%
601-494-9400-46010	Bond Principal	-	-	200,000	#DIV/0!
601-494-9400-46110	Bond Interest	241,142	273,321	143,926	52.66%
601-494-9400-46200	Fiscal Agent Fees	19,648	800	180	22.50%
601-494-9400-46250	Fiscal Agent Fees	-	53,811	-	0.00%
Total Misc. and Non-operating		\$ 261,447	\$ 928,903	\$ 346,519	37.30%
Total Water Fund Expenses:		\$ 936,494	\$ 1,361,838	\$ 616,422	45.26%
Total Water Fund Revs. Over/(Under) Expenses:		\$ 878,455	\$ 1,166,801	\$ 458,363	

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
602	Sewer Fund				
<u>Sewer Fund Revenues:</u>					
602-000-0000-36100	Special Assessments	20,931	62,133	-	0.00%
602-000-0000-36210	Interest on Investments	14,584	12,699	-	0.00%
602-000-0000-37200	Sewer Sales	120,974	177,228	65,439	36.92%
602-000-0000-37220	SAC Early Pay discount/revenue	8,474	-	3,628	#DIV/0!
602-000-0000-37240	Sewer Connecton Fee Revenue	803,000	1,462,000	572,120	39.13%
602-000-0000-37250	Sewer Connection Fees Regional	-	-	21,000	#DIV/0!
602-000-0000-37260	Sewer Connection Fees Municipa	383,500	466,500	283,980	60.87%
Total Sewer Fund Revenues:		\$ 1,351,463	\$ 2,180,560	\$ 946,167	43.39%
<u>Sewer Fund Expenses:</u>					
Personnel					
602-495-9450-41010	Full-time Salaries	39,678	65,606	15,657	23.87%
602-495-9450-41210	PERA Contributions	4,270	4,920	1,270	25.81%
602-495-9450-41220	FICA Contributions	1,987	4,068	936	23.01%
602-495-9450-41230	Medicare Contributions	464	951	219	23.03%
602-495-9450-41300	Insurance	6,832	13,121	3,561	27.14%
602-495-9450-41510	Workers Compensation	989	2,625	2,004	76.34%
Total Personnel		\$ 54,219	\$ 91,291	\$ 23,647	25.90%
Materials and Supplies					
602-495-9450-42270	Utility System Maint Supplies	5,653	1,000	248	24.79%
602-495-9450-42400	Small Tools & Minor Equipment	2,860	500	1,756	351.26%
Total Materials and Supplies		\$ 8,512	\$ 1,500	\$ 2,004	133.62%
Charges and Services					
602-495-9450-43030	Engineering Services	62,624	20,000	24,600	123.00%
602-495-9450-43150	Contract Services	8,059	5,000	13,785	275.70%
602-495-9450-43180	Software Support	4,591	6,000	6,787	113.12%
602-495-9450-43210	Telephone	1,008	1,500	543	36.20%
602-495-9450-43220	Postage	-	1,175	-	0.00%
602-495-9450-43310	Mileage	-	100	-	0.00%
602-495-9450-43610	Insurance	581	2,000	603	30.17%
602-495-9450-43810	Electric Utility	5,125	5,000	2,711	54.22%
602-495-9450-43820	Sewer Utility - Met Council	16,621	44,514	23,640	53.11%
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,391	1,200	29,584	2465.34%
602-495-9450-44370	Conferences & Training	80	1,500	2,615	174.33%
Total Charges and Services		\$ 100,080	\$ 87,989	\$ 104,868	119.18%
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	-	-	27,260	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ 27,260	#DIV/0!
Miscellaneous and Non-operating					
602-495-9450-43320	Depreciation Expense	-	86,561	-	0.00%
602-495-9450-44300	Miscellaneous Expenses	84	300	310	103.33%
602-495-9450-46010	Bond Principal	-	-	65,000	#DIV/0!
602-495-9450-46110	Bond Interest	116,715	85,337	76,452	89.59%

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Adopted</u>	<u>2017</u> <u>YTD</u>	<u>2017</u> <u>Percent Used</u>
602-495-9450-46250	Fiscal Agent Fees	-	42,313	-	0.00%
Total Misc. and Non-operating		\$ 116,799	\$ 214,511	\$ 141,762	66.09%
Total Sewer Fund Expenses:		\$ 279,610	\$ 395,291	\$ 299,542	75.78%
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 1,071,853	\$ 1,785,269	\$ 646,625	

CITY OF LAKE ELMO
FINANCIAL STATEMENTS
FOR THE PERIOD ENDING JUNE 30, 2017
GENERAL FUND AND UTILITY FUNDS

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD</u>	<u>2017 Percent Used</u>
603	Storm Water Fund				
<u>Storm Water Fund Revenues:</u>					
603-000-0000-36100	Special Assessments	-	5,000	-	0.00%
603-000-0000-36210	Interest on Investment	15,852	2,603	-	0.00%
603-000-0000-37100	Surface Water Utility Sales	185,858	282,360	185,322	65.63%
603-000-0000-37140	SW Review Fee Revenue	27,375	29,375	16,475	56.09%
Total Storm Water Fund Revenues:		\$ 229,085	\$ 319,338	\$ 201,797	63.19%
<u>Storm Water Fund Expenses:</u>					
Personnel					
603-496-9500-41010	Full-time Salaries	20,591	36,630	6,213	16.96%
603-496-9500-41210	PERA Contributions	2,408	2,747	560	20.39%
603-496-9500-41220	FICA Contributions	1,129	2,271	367	16.16%
603-496-9500-41230	Medicare Contributions	264	531	86	16.20%
603-496-9500-41300	Insurance	7,531	7,326	2,009	27.42%
603-496-9500-41510	Workers' Compensation	-	1,465	1,150	78.52%
Total Personnel		\$ 31,922	\$ 50,970	\$ 10,385	20.38%
Materials and Supplies					
603-496-9500-42000	Office Supplies	-	500	44	8.80%
603-496-9500-42270	Utility System Maint Supplies	3,972	1,000	-	0.00%
603-496-9500-42400	Small Tools & Minor Equipment	-	1,000	-	0.00%
Total Materials and Supplies		\$ 3,972	\$ 2,500	\$ 44	1.76%
Charges and Services					
603-496-9500-43030	Engineering Services	11,827	20,000	3,473	17.36%
603-496-9500-43150	Contract Services	2,400	10,000	879	8.79%
603-496-9500-43180	Software Support	4,067	8,400	2,231	26.56%
603-496-9500-43220	Postage	1,800	1,645	-	0.00%
603-496-9500-43610	Insurance	-	1,500	-	0.00%
603-496-9500-44010	Street Sweeping	10,318	20,000	11,920	59.60%
603-496-9500-44030	Repairs/Maint Not Bldg	1,368	3,000	-	0.00%
603-496-9500-44370	Conferences & Training	2,500	2,500	625	25.00%
Total Charges and Services		\$ 34,280	\$ 67,045	\$ 19,128	28.53%
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	-	20,000	-	0.00%
Total Capital Outlay		\$ -	\$ 20,000	\$ -	0.00%
Miscellaneous and Non-operating					
603-496-9500-43320	Depreciation Expense	-	85,090	-	0.00%
603-496-9500-44300	Miscellaneous Expenses	1,200	400	677	169.25%
603-496-9500-46110	Bond Interest	-	62,171	34,471	55.45%
Total Misc. and Non-operating		\$ 1,200	\$ 147,661	\$ 35,148	23.80%
Total Storm Water Fund Expenses:		\$ 71,375	\$ 288,176	\$ 64,705	22.45%
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 157,710	\$ 31,162	\$ 137,092	