



## **STAFF REPORT**

DATE: May 15, 2018

**REGULAR**

ITEM #6 - Consent

**MOTION**

**TO:** City Council  
**FROM:** Brian A. Swanson – Finance Director  
**AGENDA ITEM:** Accept 1st 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 1st Quarter Financial information?
- 2) Is the City Council comfortable approving the 1st 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 received during the 2018 budget cycle. On the attachment there are comments outlining key items for the City Council.

### **FISCAL IMPACT:**

N/A

### **RECOMMENDATION:**

- 1) Motion to recommend approval of the 1st Quarter Financial Statements which include the General Fund and Utility Funds.

### **ATTACHMENTS:**

- 1) 1st Quarter Financials – General Fund and Utility Funds

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>             | <u>Description</u>            | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                               |
|-----------------------------------|-------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|-----------------------------------------------|
| <b>General Fund Revenues:</b>     |                               |                        |                        |                         |                                |                              |                                               |
| <b>Taxes</b>                      |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-31010                | Current Ad Valorem Taxes      | \$ 2,025,166           | \$ 1,643,627           | \$ 2,202,698            | \$ -                           | 0.00%                        |                                               |
| 101-000-0000-31020                | Delinquent Ad Valorem Taxes   | 13,546                 | 18,313                 | 15,000                  | -                              | 0.00%                        |                                               |
| 101-000-0000-31030                | Mobile Home Tax               | 14,366                 | 17,547                 | 15,000                  | -                              | 0.00%                        |                                               |
| 101-000-0000-31040                | Fiscal Disparities            | 157,096                | 159,325                | 149,615                 | -                              | 0.00%                        |                                               |
| 101-000-0000-31910                | Penalty & Interest on Taxes   | 185                    | 2,400                  | 500                     | -                              | 0.00%                        |                                               |
| <b>Total Taxes</b>                |                               | <b>\$ 2,210,358</b>    | <b>\$ 1,841,212</b>    | <b>\$ 2,382,813</b>     | <b>\$ -</b>                    | <b>0.00%</b>                 | July, December of 2018, and Jan. 2019.        |
| <b>Licenses and Permits</b>       |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-32110                | Liquor License                | 7,025                  | 8,300                  | 8,300                   | 8,300                          | 100.00%                      | Due beginning of each year                    |
| 101-000-0000-32180                | Waste hauler License          | 1,560                  | -                      | 1,000                   | -                              | 0.00%                        |                                               |
| 101-000-0000-32181                | General Contractor License    | 150                    | -                      | -                       | -                              | #DIV/0!                      | Combination permit                            |
| 101-000-0000-32183                | Heating Contractor License    | 3,450                  | 900                    | -                       | -                              | #DIV/0!                      | Combination permit                            |
| 101-000-0000-32210                | Building Permits              | 902,793                | 1,146,350              | 800,000                 | 214,299                        | 26.79%                       |                                               |
| 101-000-0000-32211                | Driveway Permits              | 10,190                 | 19,390                 | 17,500                  | 3,780                          | 21.60%                       |                                               |
| 101-000-0000-32220                | Heating Permits               | 130,799                | 135,814                | 60,000                  | 19,378                         | 32.30%                       |                                               |
| 101-000-0000-32230                | Plumbing Permits              | 92,752                 | 107,948                | 60,000                  | 18,316                         | 30.53%                       |                                               |
| 101-000-0000-32240                | Animal License                | 1,900                  | 1,875                  | 2,000                   | 1,020                          | 51.00%                       |                                               |
| 101-000-0000-32250                | Utility Permits               | 60,234                 | 43,393                 | 33,000                  | 13,321                         | 40.37%                       |                                               |
| 101-000-0000-32260                | Burning Permit                | 2,035                  | 1,575                  | 2,500                   | 375                            | 15.00%                       |                                               |
| 101-000-0000-32270                | Massage Therapy Licenses      | 75                     | 100                    | 100                     | 200                            | 200.00%                      |                                               |
| 101-000-0000-35101                | Fire Sprinkler Alarm Fees     | -                      | 12,274                 | 8,500                   | 1,915                          | 22.53%                       | Split \$8500/1500 for 2018 - Reduced per M.B. |
| 101-000-0000-35102                | Fire Alarm Fees               | -                      | -                      | 1,500                   | 338                            | 22.53%                       | Split \$8500/1500 for 2018 - Reduced per M.B. |
| <b>Total Licenses and Permits</b> |                               | <b>\$ 1,212,963</b>    | <b>\$ 1,477,919</b>    | <b>\$ 994,400</b>       | <b>\$ 280,904</b>              | <b>28.25%</b>                |                                               |
| <b>Intergovernmental</b>          |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-33418                | MSA - Maintenance             | 123,433                | 122,883                | 135,561                 | 72,251                         | 53.30%                       | From FOCUS via MNDOT - Feb and July install.  |
| 101-000-0000-33420                | State Fire Aid                | 59,136                 | 61,147                 | 47,000                  | -                              | 0.00%                        | October receipt                               |
| 101-000-0000-33422                | PERA Aid                      | 2,749                  | 2,749                  | 2,749                   | -                              | 0.00%                        | July and December receipt.                    |
| 101-000-0000-33426                | Miscellaneous State Grants    | 8,367                  | 3,718                  | 4,820                   | -                              | 0.00%                        |                                               |
| 101-000-0000-33621                | Recycling Grant               | 15,688                 | 15,688                 | 15,766                  | -                              | 0.00%                        | June/July                                     |
| <b>Total Intergovernmental</b>    |                               | <b>\$ 209,373</b>      | <b>\$ 206,185</b>      | <b>\$ 205,896</b>       | <b>\$ 72,251</b>               | <b>35.09%</b>                |                                               |
| <b>Charges for Services</b>       |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-34103                | Zoning & Subdivision Fees     | 33,490                 | 124,480                | 55,000                  | 15,905                         | 28.92%                       |                                               |
| 101-000-0000-34104                | Plan Check Fees               | 500,965                | 580,817                | 525,000                 | 134,035                        | 25.53%                       |                                               |
| 101-000-0000-34105                | Sale of Copies, Books, Maps   | 213                    | 27                     | 200                     | -                              | 0.00%                        |                                               |
| 101-000-0000-34107                | Assessment Searches           | 4,905                  | 1,140                  | 1,395                   | 255                            | 18.28%                       |                                               |
| 101-000-0000-34110                | Rent                          | -                      | 12                     | -                       | -                              | #DIV/0!                      |                                               |
| 101-000-0000-34111                | Cable Operation Reimbursement | 1,600                  | 38,396                 | 5,000                   | -                              | 0.00%                        |                                               |
| 101-000-0000-36206                | Escrow Administration Fee     | 2,800                  | 30,000                 | 25,000                  | 5,400                          | 21.60%                       |                                               |
| <b>Total Charges for Services</b> |                               | <b>\$ 543,973</b>      | <b>\$ 774,871</b>      | <b>\$ 611,595</b>       | <b>\$ 155,595</b>              | <b>25.44%</b>                |                                               |
| <b>Fines and Forfeits</b>         |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-35100                | Fines                         | 49,505                 | 41,418                 | 49,000                  | 9,136                          | 18.64%                       |                                               |
| <b>Total Fines and Forfeits</b>   |                               | <b>\$ 49,505</b>       | <b>\$ 41,418</b>       | <b>\$ 49,000</b>        | <b>\$ 9,136</b>                | <b>18.64%</b>                |                                               |
| <b>Investment Earnings</b>        |                               |                        |                        |                         |                                |                              |                                               |
| 101-000-0000-36210                | Interest Earnings             | 20,437                 | 25,501                 | 40,000                  | -                              | 0.00%                        | \$4M cash at 1% - Allocated at year end.      |
| <b>Total Investment Earnings</b>  |                               | <b>\$ 20,437</b>       | <b>\$ 25,501</b>       | <b>\$ 40,000</b>        | <b>\$ -</b>                    | <b>0.00%</b>                 |                                               |
| <b>Miscellaneous</b>              |                               |                        |                        |                         |                                |                              |                                               |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>               | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                    |
|-------------------------------------|----------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|----------------------------------------------------|
| 101-000-0000-33622                  | Cable Franchise Revenue          | 98,218                 | 67,178                 | 68,000                  | -                              | 0.00%                        |                                                    |
| 101-000-0000-36200                  | Miscellaneous Revenue            | 28,205                 | 41,949                 | 29,900                  | -                              | 0.00%                        | Tax forfeit, misc. accts. Receivable, dev. Fees.   |
| 101-000-0000-36204                  | Reimbursements - Fire            | 1,500                  | 9,940                  | -                       | -                              | #DIV/0!                      |                                                    |
| 101-000-0000-36207                  | ISD Service Fee In Lieu of Tax   | -                      | 31,500                 | 32,130                  | -                              | 0.00%                        | Due in Dec. - 2% incr./yr. - Ends in 2026.         |
| 101-000-0000-36230                  | Donations                        | 10,000                 | 17,837                 | 10,000                  | -                              | 0.00%                        |                                                    |
| 101-000-0000-37180                  | Tower Rent                       | -                      | 47,084                 | 53,000                  | 9,091                          | 17.15%                       | Based on contracts.                                |
| 101-000-0000-38000                  | Use of Fund Balance              | -                      | -                      | 194,000                 | -                              | 0.00%                        | For Equipment purchases                            |
| <b>Total Miscellaneous</b>          |                                  | <b>\$ 137,924</b>      | <b>\$ 215,488</b>      | <b>\$ 387,030</b>       | <b>\$ 9,091</b>                | <b>2.35%</b>                 |                                                    |
| <b>Total General Fund Revenues:</b> |                                  | <b>\$ 4,384,534</b>    | <b>\$ 4,582,594</b>    | <b>\$ 4,670,734</b>     | <b>\$ 527,315</b>              | <b>11.29%</b>                |                                                    |
| <b>General Fund Expenditures:</b>   |                                  |                        |                        |                         |                                |                              |                                                    |
| <b>1110</b>                         | <b>Mayor &amp; Council</b>       |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                    |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1110-41030                  | Part-time Salaries               | 25,690                 | 25,690                 | 25,690                  | -                              | 0.00%                        | Paid in May and December                           |
| 101-410-1110-41220                  | FICA Contributions               | 1,593                  | 1,593                  | 1,593                   | -                              | 0.00%                        |                                                    |
| 101-410-1110-41230                  | Medicare Contributions           | 373                    | 373                    | 373                     | -                              | 0.00%                        |                                                    |
| 101-410-1110-41510                  | Workers Compensation             | -                      | 135                    | 198                     | 237                            | 119.46%                      |                                                    |
| <b>Total Personnel</b>              |                                  | <b>\$ 27,655</b>       | <b>\$ 27,791</b>       | <b>\$ 27,854</b>        | <b>\$ 237</b>                  | <b>0.85%</b>                 |                                                    |
| <b>Materials and Supplies</b>       |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1110-42000                  | Office Supplies                  | 61                     | 114                    | 30                      | -                              | 0.00%                        |                                                    |
| 101-410-1110-42001                  | Computer Reimbursement           | -                      | 1,910                  | -                       | -                              | #DIV/0!                      | For paperless packets.                             |
| 101-410-1110-43310                  | Mileage                          | -                      | -                      | 300                     | -                              | 0.00%                        |                                                    |
| <b>Total Materials and Supplies</b> |                                  | <b>\$ 61</b>           | <b>\$ 2,024</b>        | <b>\$ 330</b>           | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>Charges and Services</b>         |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1110-44300                  | Miscellaneous                    | 15,691                 | 6,868                  | 6,750                   | 55                             | 0.82%                        |                                                    |
| 101-410-1110-44330                  | Dues & Subscriptions             | 11,986                 | 7,476                  | 12,470                  | 3,655                          | 29.31%                       |                                                    |
| 101-410-1110-44370                  | Conferences & Training           | 520                    | 180                    | 1,000                   | -                              | 0.00%                        |                                                    |
| <b>Total Charges and Services</b>   |                                  | <b>\$ 28,197</b>       | <b>\$ 14,524</b>       | <b>\$ 20,220</b>        | <b>\$ 3,710</b>                | <b>18.35%</b>                |                                                    |
| <b>1110</b>                         | <b>Total Mayor &amp; Council</b> | <b>\$ 55,913</b>       | <b>\$ 44,339</b>       | <b>\$ 48,404</b>        | <b>\$ 3,947</b>                | <b>8.15%</b>                 |                                                    |
| <b>1320</b>                         | <b>Administration</b>            |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                    |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1320-41010                  | Full-time Salaries               | 195,150                | 191,501                | 217,946                 | 58,677                         | 26.92%                       |                                                    |
| 101-410-1320-41030                  | Part-time Salaries               | 5,613                  | 6,321                  | -                       | -                              | #DIV/0!                      | Removed for 2018 Budget                            |
| 101-410-1320-41210                  | PERA Contributions               | 14,378                 | 14,363                 | 16,346                  | 4,401                          | 26.92%                       |                                                    |
| 101-410-1320-41220                  | FICA Contributions               | 11,823                 | 11,873                 | 13,146                  | 3,539                          | 26.92%                       |                                                    |
| 101-410-1320-41230                  | Medicare Contributions           | 2,765                  | 2,777                  | 3,160                   | 851                            | 26.93%                       |                                                    |
| 101-410-1320-41300                  | Insurance                        | 28,335                 | 33,601                 | 42,456                  | 10,614                         | 25.00%                       |                                                    |
| 101-410-1320-41510                  | Workers Compensation             | 6,252                  | 1,457                  | 1,678                   | 2,005                          | 119.49%                      |                                                    |
| <b>Total Personnel</b>              |                                  | <b>\$ 264,317</b>      | <b>\$ 261,893</b>      | <b>\$ 294,732</b>       | <b>\$ 80,087</b>               | <b>27.17%</b>                |                                                    |
| <b>Materials and Supplies</b>       |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1320-42000                  | Office Supplies                  | 5,113                  | 4,683                  | 4,500                   | 996                            | 22.13%                       |                                                    |
| 101-410-1320-42030                  | Printed Forms                    | 771                    | 84                     | 785                     | 1,039                          | 132.36%                      | Deposit slips & Receipt books                      |
| 101-410-1320-43040                  | Legal Services                   | 322,842                | 140,883                | 100,000                 | 15,263                         | 15.26%                       | 3M Litigation to be paid by Water Fund for '17-18. |
| 101-410-1320-43090                  | Newsletter/Website               | -                      | 2,091                  | 100                     | -                              | 0.00%                        |                                                    |
| <b>Total Materials and Supplies</b> |                                  | <b>\$ 328,727</b>      | <b>\$ 147,741</b>      | <b>\$ 105,385</b>       | <b>\$ 17,298</b>               | <b>16.41%</b>                |                                                    |
| <b>Charges and Services</b>         |                                  |                        |                        |                         |                                |                              |                                                    |
| 101-410-1320-43100                  | Assessing Services               | 52,049                 | 51,646                 | 53,350                  | -                              | 0.00%                        | 250 New parcels per year and W.C. charge           |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>             | <u>Description</u>          | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                    |
|-----------------------------------|-----------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|----------------------------------------------------|
| 101-410-1320-43150                | Contract Services           | 1,019                  | 15,921                 | 3,000                   | 538                            | 17.93%                       |                                                    |
| 101-410-1320-43180                | Information Technology/Web  | 470                    | 909                    | 4,500                   | -                              | 0.00%                        |                                                    |
| 101-410-1320-43190                | Software Programs           | 2,338                  | 2,601                  | 3,750                   | 2,011                          | 53.63%                       | laser fiche, plan it, adobe, etc                   |
| 101-410-1320-43210                | Telephone                   | 1,574                  | 1,585                  | 1,770                   | 290                            | 16.38%                       |                                                    |
| 101-410-1320-43220                | Postage                     | 3,741                  | 87                     | 4,000                   | 1,149                          | 28.73%                       |                                                    |
| 101-410-1320-43310                | Mileage                     | 418                    | 832                    | 1,000                   | -                              | 0.00%                        |                                                    |
| 101-410-1320-43510                | Legal Publishing            | 8,003                  | 2,655                  | 13,000                  | 924                            | 7.11%                        |                                                    |
| 101-410-1320-43610                | Insurance                   | 26,121                 | 27,130                 | 29,400                  | -                              | 0.00%                        |                                                    |
| 101-410-1320-43620                | Cable Operation Expense     | -                      | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 101-410-1320-44330                | Dues & Subscriptions        | 1,877                  | 9,796                  | 2,250                   | 1,573                          | 69.91%                       |                                                    |
| 101-410-1320-44370                | Conferences & Training      | 844                    | 1,453                  | 2,000                   | 1,437                          | 71.85%                       |                                                    |
| <b>Total Charges and Services</b> |                             | <b>\$ 98,454</b>       | <b>\$ 114,615</b>      | <b>\$ 118,020</b>       | <b>\$ 7,922</b>                | <b>6.71%</b>                 |                                                    |
| <b>Miscellaneous</b>              |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1320-44300                | Miscellaneous               | 538                    | 534                    | 600                     | 933                            | 155.50%                      | Fin. Director posting and Employee recognition.    |
| <b>Total Miscellaneous</b>        |                             | <b>\$ 538</b>          | <b>\$ 534</b>          | <b>\$ 600</b>           | <b>\$ 933</b>                  | <b>155.50%</b>               |                                                    |
| <b>1320</b>                       | <b>Total Administration</b> | <b>\$ 692,035</b>      | <b>\$ 524,783</b>      | <b>\$ 518,737</b>       | <b>\$ 106,240</b>              | <b>20.48%</b>                |                                                    |
| <b>1410</b>                       | <b>Elections</b>            |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                  |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1410-41030                | Part-time Salaries          | 7,037                  | -                      | 7,500                   | -                              | 0.00%                        |                                                    |
| 101-410-1410-41510                | Workers Compensation        | -                      | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| <b>Total Personnel</b>            |                             | <b>\$ 7,037</b>        | <b>\$ -</b>            | <b>\$ 7,500</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>Charges and Services</b>       |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1410-43150                | Contract Services           | 1,200                  | 1,660                  | 1,660                   | 1,660                          | 100.00%                      | Wash. Cty. charges for elections                   |
| <b>Total Charges and Services</b> |                             | <b>\$ 1,200</b>        | <b>\$ 1,660</b>        | <b>\$ 1,660</b>         | <b>\$ 1,660</b>                | <b>100.00%</b>               |                                                    |
| <b>Capital Outlay</b>             |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1410-45800                | Other Equipment             | 20                     | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| <b>Total Capital Outlay</b>       |                             | <b>\$ 20</b>           | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>                    | <b>#DIV/0!</b>               |                                                    |
| <b>Miscellaneous</b>              |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1410-44300                | Miscellaneous               | 835                    | -                      | 1,000                   | -                              | 0.00%                        |                                                    |
| <b>Total Miscellaneous</b>        |                             | <b>\$ 835</b>          | <b>\$ -</b>            | <b>\$ 1,000</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>1410</b>                       | <b>Total Elections</b>      | <b>\$ 9,092</b>        | <b>\$ 1,660</b>        | <b>\$ 10,160</b>        | <b>\$ 1,660</b>                | <b>16.34%</b>                |                                                    |
| <b>1450</b>                       | <b>Communications</b>       |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                  |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1450-41010                | Full-time Salaries          | -                      | 6,701                  | 28,434                  | 7,437                          | 26.16%                       |                                                    |
| 101-410-1450-41030                | Part-time Salaries          | -                      | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 101-410-1450-41210                | PERA Contributions          | -                      | 503                    | 2,133                   | 558                            | 26.16%                       |                                                    |
| 101-410-1450-41220                | FICA Contributions          | -                      | 410                    | 1,763                   | 470                            | 26.66%                       |                                                    |
| 101-410-1450-41230                | Medicare Contributions      | -                      | 96                     | 412                     | 110                            | 26.70%                       |                                                    |
| 101-410-1450-41300                | Insurance                   | -                      | 1,848                  | 7,659                   | 1,883                          | 24.59%                       |                                                    |
| 101-410-1450-41510                | Workers Compensation        | -                      | -                      | 219                     | 262                            | 119.63%                      |                                                    |
| <b>Total Personnel</b>            |                             | <b>\$ -</b>            | <b>\$ 9,558</b>        | <b>\$ 40,620</b>        | <b>\$ 10,720</b>               | <b>26.39%</b>                | New Hire in Q4 2017 - Asst. Admin.                 |
| <b>Charges and Services</b>       |                             |                        |                        |                         |                                |                              |                                                    |
| 101-410-1450-43090                | Newsletter                  | -                      | -                      | 5,000                   | -                              | 0.00%                        |                                                    |
| 101-410-1450-43180                | Information Technology/Web  | 50,580                 | 58,147                 | 35,500                  | 11,646                         | 32.81%                       | Incr. per Roseville IT. Allocated to Utilities too |
| 101-410-1450-43210                | Telephone                   | 308                    | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 101-410-1450-43220                | Postage                     | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                    |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>           | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                           |
|-------------------------------------|------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|-------------------------------------------|
| 101-410-1450-43310                  | Mileage                      | -                      | -                      | -                       | -                              | #DIV/0!                      |                                           |
| 101-410-1450-43510                  | Public Notices               | -                      | -                      | -                       | -                              | #DIV/0!                      |                                           |
| 101-410-1450-43620                  | Cable Operations             | 3,955                  | 7,349                  | 5,000                   | 850                            | 17.00%                       | Increased meetings.                       |
| 101-410-1450-44370                  | Conferences and Training     | -                      | -                      | -                       | -                              | #DIV/0!                      |                                           |
| <b>Total Charges and Services</b>   |                              | <b>\$ 54,843</b>       | <b>\$ 65,496</b>       | <b>\$ 46,500</b>        | <b>\$ 12,496</b>               | <b>26.87%</b>                |                                           |
| <b>1450</b>                         | <b>Total Communications</b>  | <b>\$ 54,843</b>       | <b>\$ 75,054</b>       | <b>\$ 87,120</b>        | <b>\$ 23,216</b>               | <b>26.65%</b>                |                                           |
| <b>1520</b>                         | <b>Finance</b>               |                        |                        |                         |                                |                              |                                           |
| <b>Personnel</b>                    |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1520-41010                  | Full-time Salaries           | 63,053                 | 50,494                 | 14,664                  | 3,932                          | 26.81%                       |                                           |
| 101-410-1520-41030                  | Part-time Salaries           | 12,702                 | 5,874                  | 6,760                   | -                              | 0.00%                        |                                           |
| 101-410-1520-41210                  | PERA Contributions           | 5,281                  | 3,787                  | 1,100                   | 295                            | 26.82%                       |                                           |
| 101-410-1520-41220                  | FICA Contributions           | 4,500                  | 3,131                  | 1,328                   | 231                            | 17.39%                       |                                           |
| 101-410-1520-41230                  | Medicare Contributions       | 1,052                  | 732                    | 311                     | 54                             | 17.36%                       |                                           |
| 101-410-1520-41300                  | Insurance                    | 10,938                 | 5,757                  | 3,831                   | 957                            | 24.98%                       |                                           |
| 101-410-1520-41420                  | Unemployment Benefits        | -                      | 8,742                  | 5,464                   | 5,464                          | 100.00%                      |                                           |
| 101-410-1520-41510                  | Workers Compensation         | 204                    | 315                    | 165                     | 244                            | 147.88%                      |                                           |
| <b>Total Personnel</b>              |                              | <b>\$ 97,731</b>       | <b>\$ 78,832</b>       | <b>\$ 33,623</b>        | <b>\$ 11,177</b>               | <b>33.24%</b>                |                                           |
| <b>Materials and Supplies</b>       |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1520-42000                  | Office Supplies              | 338                    | 621                    | 600                     | 46                             | 7.67%                        |                                           |
| 101-410-1520-42030                  | Printed Forms                | 1,117                  | -                      | 375                     | -                              | 0.00%                        |                                           |
| <b>Total Materials and Supplies</b> |                              | <b>\$ 1,456</b>        | <b>\$ 621</b>          | <b>\$ 975</b>           | <b>\$ 46</b>                   | <b>4.72%</b>                 |                                           |
| <b>Charges and Services</b>         |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1520-43010                  | Audit Services               | 29,459                 | 26,575                 | 30,425                  | -                              | 0.00%                        | Paid during and after audit.              |
| 101-410-1520-43150                  | Contract Services            | 114                    | 166,092                | 108,150                 | 17,366                         | 16.06%                       |                                           |
| 101-410-1520-43190                  | Software Programs            | 118                    | 6,400                  | 19,433                  | 6,227                          | 32.04%                       | Accela support and New Financial Software |
| 101-410-1520-43210                  | Telephone                    | 427                    | 881                    | 875                     | 97                             | 11.09%                       | Roseville IT Phone and VPN access.        |
| 101-410-1520-43310                  | Mileage                      | -                      | -                      | 250                     | -                              | 0.00%                        |                                           |
| 101-410-1520-44330                  | Dues & Subscriptions         | 170                    | 330                    | 500                     | 299                            | 59.80%                       | GFOA, MNGFOA, APA                         |
| 101-410-1520-44370                  | Conferences & Training       | -                      | 344                    | 750                     | -                              | 0.00%                        |                                           |
| <b>Total Charges and Services</b>   |                              | <b>\$ 30,288</b>       | <b>\$ 200,622</b>      | <b>\$ 160,383</b>       | <b>\$ 23,989</b>               | <b>14.96%</b>                |                                           |
| <b>Miscellaneous</b>                |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1520-44300                  | Miscellaneous                | 39,520                 | 3,742                  | 1,625                   | -                              | 0.00%                        |                                           |
| <b>Total Miscellaneous</b>          |                              | <b>\$ 39,520</b>       | <b>\$ 3,742</b>        | <b>\$ 1,625</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                           |
| <b>1520</b>                         | <b>Total Finance</b>         | <b>\$ 168,994</b>      | <b>\$ 283,817</b>      | <b>\$ 196,606</b>       | <b>\$ 35,212</b>               | <b>17.91%</b>                |                                           |
| <b>1910</b>                         | <b>Planning &amp; Zoning</b> |                        |                        |                         |                                |                              |                                           |
| <b>Personnel</b>                    |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1910-41010                  | Full-time Salaries           | 149,034                | 141,532                | 146,468                 | 43,856                         | 29.94%                       |                                           |
| 101-410-1910-41030                  | Part-time Salaries           | 6,261                  | 6,348                  | 6,760                   | -                              | 0.00%                        | Intern                                    |
| 101-410-1910-41210                  | PERA Contributions           | 11,211                 | 10,615                 | 10,985                  | 3,293                          | 29.98%                       |                                           |
| 101-410-1910-41220                  | FICA Contributions           | 9,075                  | 8,775                  | 9,500                   | 2,689                          | 28.31%                       |                                           |
| 101-410-1910-41230                  | Medicare Contributions       | 2,122                  | 2,052                  | 2,222                   | 629                            | 28.31%                       |                                           |
| 101-410-1910-41300                  | Insurance                    | 23,249                 | 25,772                 | 26,803                  | 1,592                          | 5.94%                        | Lower based on staff coverage chosen.     |
| 101-410-1910-41510                  | Workers Compensation         | 415                    | 658                    | 1,192                   | 1,424                          | 119.46%                      |                                           |
| <b>Total Personnel</b>              |                              | <b>\$ 201,366</b>      | <b>\$ 195,752</b>      | <b>\$ 203,930</b>       | <b>\$ 53,483</b>               | <b>26.23%</b>                |                                           |
| <b>Materials and Supplies</b>       |                              |                        |                        |                         |                                |                              |                                           |
| 101-410-1910-42000                  | Office Supplies              | 810                    | 336                    | 800                     | 52                             | 6.50%                        |                                           |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>                 | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                             |
|-------------------------------------|------------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|---------------------------------------------|
| 101-410-1910-42030                  | Printed Forms                      | -                      | -                      | -                       | -                              | #DIV/0!                      |                                             |
| <b>Total Materials and Supplies</b> |                                    | <b>\$ 810</b>          | <b>\$ 336</b>          | <b>\$ 800</b>           | <b>\$ 52</b>                   | <b>6.50%</b>                 |                                             |
| <b>Charges and Services</b>         |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1910-43020                  | Comprehensive Planning             | -                      | 44,058                 | 36,000                  | 21,635                         | 60.10%                       | Comp Plan - \$90K - 60/40 split 2017/2018   |
| 101-410-1910-43030                  | Engineering Services               | 18,688                 | 6,608                  | 15,000                  | 643                            | 4.29%                        |                                             |
| 101-410-1910-43150                  | Contract Services                  | 25,133                 | 5,964                  | 10,000                  | -                              | 0.00%                        |                                             |
| 101-410-1910-43190                  | Software Programs                  | -                      | 406                    | 100                     | -                              | 0.00%                        |                                             |
| 101-410-1910-43210                  | Telephone                          | 775                    | 738                    | 1,100                   | 121                            | 11.00%                       |                                             |
| 101-410-1910-43220                  | Postage                            | 6                      | 220                    | 25                      | 13                             | 52.00%                       |                                             |
| 101-410-1910-43310                  | Mileage                            | 342                    | 344                    | 300                     | 19                             | 6.33%                        |                                             |
| 101-410-1910-43510                  | Legal Publishing                   | -                      | 1,410                  | 500                     | 273                            | 54.60%                       |                                             |
| 101-410-1910-44330                  | Dues & Subscriptions               | 617                    | -                      | 1,115                   | -                              | 0.00%                        | AICP-475/ULI-640                            |
| 101-410-1910-44350                  | Books                              | -                      | -                      | -                       | -                              | #DIV/0!                      |                                             |
| 101-410-1910-44370                  | Conferences & Training             | 1,520                  | 405                    | 2,500                   | 83                             | 3.31%                        | APA - \$2160 - Mankato                      |
| <b>Total Charges and Services</b>   |                                    | <b>\$ 47,081</b>       | <b>\$ 60,153</b>       | <b>\$ 66,640</b>        | <b>\$ 22,787</b>               | <b>34.19%</b>                |                                             |
| <b>Miscellaneous</b>                |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1910-44300                  | Miscellaneous                      | 31                     | 10                     | 200                     | -                              | 0.00%                        |                                             |
| <b>Total Miscellaneous</b>          |                                    | <b>\$ 31</b>           | <b>\$ 10</b>           | <b>\$ 200</b>           | <b>\$ -</b>                    | <b>0.00%</b>                 |                                             |
| <b>1910</b>                         | <b>Total Planning &amp; Zoning</b> | <b>\$ 249,288</b>      | <b>\$ 256,251</b>      | <b>\$ 271,570</b>       | <b>\$ 76,322</b>               | <b>28.10%</b>                |                                             |
| <b>1930</b>                         | <b>Engineering Services</b>        |                        |                        |                         |                                |                              |                                             |
| <b>Charges and Services</b>         |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1930-43030                  | Engineering Services               | 34,034                 | 44,332                 | 36,000                  | 5,390                          | 14.97%                       |                                             |
| 101-410-1930-43210                  | Telephone                          | 195                    | 178                    | 216                     | 177                            | 81.94%                       | Roseville IT costs - 5% incr. and telephone |
| <b>Total Charges and Services</b>   |                                    | <b>\$ 34,229</b>       | <b>\$ 44,510</b>       | <b>\$ 36,216</b>        | <b>\$ 5,567</b>                | <b>15.37%</b>                |                                             |
| <b>1930</b>                         | <b>Total Engineering Services</b>  | <b>\$ 34,229</b>       | <b>\$ 44,510</b>       | <b>\$ 36,216</b>        | <b>\$ 5,567</b>                | <b>15.37%</b>                |                                             |
| <b>1940</b>                         | <b>City Hall</b>                   |                        |                        |                         |                                |                              |                                             |
| <b>Materials and Supplies</b>       |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1940-42110                  | Cleaning Supplies                  | -                      | -                      | -                       | -                              | #DIV/0!                      |                                             |
| 101-410-1940-42230                  | Building Repair Supplies           | 4                      | 550                    | 800                     | -                              | 0.00%                        |                                             |
| <b>Total Materials and Supplies</b> |                                    | <b>\$ 4</b>            | <b>\$ 550</b>          | <b>\$ 800</b>           | <b>\$ -</b>                    | <b>0.00%</b>                 |                                             |
| <b>Charges and Services</b>         |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1940-43180                  | Information Technology/Web         | -                      | 185                    | 389                     | -                              | 0.00%                        |                                             |
| 101-410-1940-43210                  | Telephone                          | 614                    | 691                    | 900                     | 177                            | 19.67%                       |                                             |
| 101-410-1940-43810                  | Utilities                          | 3,851                  | 3,940                  | 6,500                   | 736                            | 11.33%                       |                                             |
| 101-410-1940-43840                  | Refuse                             | 1,129                  | 1,561                  | 1,325                   | 127                            | 9.62%                        |                                             |
| 101-410-1940-44010                  | Repairs/Maint Contractual Bldg     | 21,350                 | 9,735                  | 6,000                   | 1,518                          | 25.30%                       |                                             |
| 101-410-1940-44040                  | Repairs/Maint Contractual Eqpt     | 11,365                 | 12,346                 | 18,000                  | 2,043                          | 11.35%                       | Full year of new copier lease               |
| 101-410-1940-44120                  | Rentals - Building                 | 30,147                 | 31,992                 | 33,223                  | 7,998                          | 24.07%                       |                                             |
| <b>Total Charges and Services</b>   |                                    | <b>\$ 68,457</b>       | <b>\$ 60,450</b>       | <b>\$ 66,337</b>        | <b>\$ 12,600</b>               | <b>18.99%</b>                |                                             |
| <b>Miscellaneous</b>                |                                    |                        |                        |                         |                                |                              |                                             |
| 101-410-1940-44300                  | Miscellaneous                      | 1,981                  | 568                    | 1,016                   | 81                             | 7.97%                        |                                             |
| <b>Total Miscellaneous</b>          |                                    | <b>\$ 1,981</b>        | <b>\$ 568</b>          | <b>\$ 1,016</b>         | <b>\$ 81</b>                   | <b>7.97%</b>                 |                                             |
| <b>1940</b>                         | <b>Total City Hall</b>             | <b>\$ 70,442</b>       | <b>\$ 61,568</b>       | <b>\$ 68,153</b>        | <b>\$ 12,681</b>               | <b>18.61%</b>                |                                             |
| <b>2100</b>                         | <b>Police</b>                      |                        |                        |                         |                                |                              |                                             |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>       | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                   |
|-------------------------------------|--------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|---------------------------------------------------|
| <b>Charges and Services</b>         |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2100-43150                  | Law Enforcement Contract | 536,330                | 615,054                | 664,675                 | 731                            | 0.11%                        | Paid twice - July/December                        |
| 101-420-2100-44300                  | Misc. - Community Event  | -                      | 1,800                  | 1,000                   | -                              | 0.00%                        |                                                   |
| <b>Total Charges and Services</b>   |                          | <b>\$ 536,330</b>      | <b>\$ 616,854</b>      | <b>\$ 665,675</b>       | <b>\$ 731</b>                  | <b>0.11%</b>                 |                                                   |
| <b>2100</b>                         | <b>Total Police</b>      | <b>\$ 536,330</b>      | <b>\$ 616,854</b>      | <b>\$ 665,675</b>       | <b>\$ 731</b>                  | <b>0.11%</b>                 |                                                   |
| <b>2150 Prosecution</b>             |                          |                        |                        |                         |                                |                              |                                                   |
| <b>Charges and Services</b>         |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2150-43045                  | Attorney Criminal        | 44,144                 | 42,874                 | 44,996                  | 3,500                          | 7.78%                        |                                                   |
| <b>Total Charges and Services</b>   |                          | <b>\$ 44,144</b>       | <b>\$ 42,874</b>       | <b>\$ 44,996</b>        | <b>\$ 3,500</b>                | <b>7.78%</b>                 |                                                   |
| <b>2150</b>                         | <b>Total Prosecution</b> | <b>\$ 44,144</b>       | <b>\$ 42,874</b>       | <b>\$ 44,996</b>        | <b>\$ 3,500</b>                | <b>7.78%</b>                 |                                                   |
| <b>2220 Fire</b>                    |                          |                        |                        |                         |                                |                              |                                                   |
| <b>Personnel</b>                    |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2220-41010                  | Full-time Salaries       | 71,918                 | 79,050                 | 85,515                  | 22,456                         | 26.26%                       |                                                   |
| 101-420-2220-41030                  | Part-time Salaries       | 96,663                 | 111,622                | 228,179                 | 56,754                         | 24.87%                       |                                                   |
| 101-420-2220-41210                  | PERA Contributions       | 14,699                 | 19,517                 | 39,180                  | 9,317                          | 23.78%                       | Based on PERF or FICA/Med. Eligible. In total ok. |
| 101-420-2220-41220                  | FICA Contributions       | 6,038                  | 6,908                  | 4,340                   | 3,519                          | 81.08%                       | Based on PERF or FICA/Med. Eligible. In total ok. |
| 101-420-2220-41230                  | Medicare Contributions   | 2,364                  | 2,672                  | 1,015                   | 1,127                          | 111.03%                      | Based on PERF or FICA/Med. Eligible. In total ok. |
| 101-420-2220-41300                  | Insurance                | 13,673                 | 14,993                 | 17,093                  | 4,272                          | 24.99%                       |                                                   |
| 101-420-2220-41510                  | Workers Compensation     | 12,879                 | 16,687                 | 26,481                  | 31,635                         | 119.46%                      |                                                   |
| <b>Total Personnel</b>              |                          | <b>\$ 218,234</b>      | <b>\$ 251,449</b>      | <b>\$ 401,803</b>       | <b>\$ 129,080</b>              | <b>32.13%</b>                |                                                   |
| <b>Materials and Supplies</b>       |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2220-42000                  | Office Supplies          | 1,444                  | 1,494                  | 500                     | 26                             | 5.20%                        |                                                   |
| 101-420-2220-42080                  | EMS Supplies             | 888                    | 4,074                  | 1,200                   | -                              | 0.00%                        | Odd year costs                                    |
| 101-420-2220-42090                  | Fire Prevention          | 722                    | 2,741                  | 3,000                   | 48                             | 1.60%                        | New program - fire prevention                     |
| 101-420-2220-42120                  | Fuel, Oil and Fluids     | 7,644                  | 8,804                  | 8,000                   | 2,481                          | 31.01%                       |                                                   |
| 101-420-2220-42400                  | Small Tools & Equipment  | 10,539                 | 5,280                  | 22,675                  | 6,931                          | 30.57%                       |                                                   |
| <b>Total Materials and Supplies</b> |                          | <b>\$ 21,237</b>       | <b>\$ 22,393</b>       | <b>\$ 35,375</b>        | <b>\$ 9,486</b>                | <b>26.82%</b>                |                                                   |
| <b>Charges and Services</b>         |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2220-43050                  | Physicals                | 4,221                  | 5,186                  | 8,075                   | 25                             | 0.31%                        |                                                   |
| 101-420-2220-43210                  | Telephone                | 3,682                  | 3,995                  | 4,200                   | 739                            | 17.60%                       |                                                   |
| 101-420-2220-43230                  | Radio                    | 18,917                 | 20,676                 | 21,616                  | 138                            | 0.64%                        |                                                   |
| 101-420-2220-43310                  | Mileage                  | 814                    | 220                    | 500                     | 171                            | 34.20%                       |                                                   |
| 101-420-2220-43630                  | Insurance                | 7,290                  | 7,571                  | 8,549                   | -                              | 0.00%                        |                                                   |
| 101-420-2220-43810                  | Utility                  | 9,520                  | 13,231                 | 15,500                  | 3,705                          | 23.90%                       |                                                   |
| 101-420-2220-43840                  | Refuse                   | 2,948                  | 3,890                  | 3,200                   | 53                             | 1.66%                        |                                                   |
| 101-420-2220-44010                  | Repairs/Maint Bldg       | 17,938                 | 11,134                 | 7,000                   | 2,513                          | 35.90%                       |                                                   |
| 101-420-2220-44040                  | Repairs/Maint Eqpt       | 41,975                 | 43,613                 | 25,896                  | 15,622                         | 60.33%                       |                                                   |
| 101-420-2220-44170                  | Uniforms                 | 5,255                  | 4,550                  | 9,821                   | 3,158                          | 32.16%                       |                                                   |
| 101-420-2220-44330                  | Dues & Subscriptions     | 3,275                  | 3,044                  | 3,955                   | 1,427                          | 36.08%                       |                                                   |
| 101-420-2220-44350                  | Books                    | 230                    | 180                    | 440                     | -                              | 0.00%                        |                                                   |
| 101-420-2220-44370                  | Conferences & Training   | 17,663                 | 14,110                 | 22,514                  | 4,324                          | 19.20%                       |                                                   |
| <b>Total Charges and Services</b>   |                          | <b>\$ 133,727</b>      | <b>\$ 131,400</b>      | <b>\$ 131,266</b>       | <b>\$ 31,875</b>               | <b>24.28%</b>                |                                                   |
| <b>Capital Outlay</b>               |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2220-45500                  | Vehicle                  | -                      | 2,602                  | -                       | -                              | #DIV/0!                      |                                                   |
| <b>Total Capital Outlay</b>         |                          | <b>\$ -</b>            | <b>\$ 2,602</b>        | <b>\$ -</b>             | <b>\$ -</b>                    | <b>#DIV/0!</b>               |                                                   |
| <b>Miscellaneous</b>                |                          |                        |                        |                         |                                |                              |                                                   |
| 101-420-2220-44300                  | Miscellaneous            | 2,290                  | 1,391                  | 2,000                   | 316                            | 15.80%                       |                                                   |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>        | <u>Description</u>               | 2016<br><u>Actual</u> | 2017<br><u>Actual</u> | 2018<br><u>Adopted</u> | 2018<br><u>YTD - March 31</u> | 2018<br><u>Percent Used</u> | <u>Comments</u>                    |
|------------------------------|----------------------------------|-----------------------|-----------------------|------------------------|-------------------------------|-----------------------------|------------------------------------|
| Total Miscellaneous          |                                  | \$ 2,290              | \$ 1,391              | \$ 2,000               | \$ 316                        | 15.80%                      |                                    |
| <b>2220</b>                  | <b>Total Fire</b>                | <b>\$ 375,488</b>     | <b>\$ 409,235</b>     | <b>\$ 570,444</b>      | <b>\$ 170,757</b>             | <b>29.93%</b>               |                                    |
| <b>2250</b>                  | <b>Fire Relief</b>               |                       |                       |                        |                               |                             |                                    |
| Charges and Services         |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2250-44920           | Fire State Aid                   | 59,136                | 61,147                | 47,000                 | -                             | 0.00%                       | Relief Assoc. pass through         |
| Total Charges and Services   |                                  | \$ 59,136             | \$ 61,147             | \$ 47,000              | \$ -                          | 0.00%                       |                                    |
| <b>2250</b>                  | <b>Total Fire Relief</b>         | <b>\$ 59,136</b>      | <b>\$ 61,147</b>      | <b>\$ 47,000</b>       | <b>\$ -</b>                   | <b>0.00%</b>                |                                    |
| <b>2400</b>                  | <b>Building Inspection</b>       |                       |                       |                        |                               |                             |                                    |
| Personnel                    |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2400-41010           | Full-time Salaries               | 167,498               | 210,934               | 272,754                | 42,825                        | 15.70%                      |                                    |
| 101-420-2400-41210           | PERA Contributions               | 12,102                | 15,783                | 20,457                 | 3,212                         | 15.70%                      |                                    |
| 101-420-2400-41220           | FICA Contributions               | 10,062                | 12,513                | 16,911                 | 2,584                         | 15.28%                      |                                    |
| 101-420-2400-41230           | Medicare Contributions           | 2,353                 | 2,926                 | 3,955                  | 604                           | 15.27%                      |                                    |
| 101-420-2400-41300           | Insurance                        | 24,554                | 41,094                | 53,002                 | 7,171                         | 13.53%                      |                                    |
| 101-420-2400-41510           | Workers Compensation             | 1,260                 | 794                   | 2,149                  | 2,567                         | 119.45%                     |                                    |
| Total Personnel              |                                  | \$ 217,830            | \$ 284,044            | \$ 369,228             | \$ 58,963                     | 15.97%                      | Staffing reduction                 |
| Materials and Supplies       |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2400-42000           | Office Supplies                  | 1,602                 | 1,863                 | 1,750                  | 30                            | 1.71%                       |                                    |
| 101-420-2400-42030           | Printed Forms                    | -                     | -                     | 350                    | -                             | 0.00%                       |                                    |
| 101-420-2400-42120           | Fuel, Oil and Fluids             | 521                   | 198                   | 3,600                  | -                             | 0.00%                       |                                    |
| Total Materials and Supplies |                                  | \$ 2,122              | \$ 2,061              | \$ 5,700               | \$ 30                         | 0.53%                       |                                    |
| Charges and Services         |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2400-43030           | Engineering                      | 7,051                 | 248                   | 1,000                  | -                             | 0.00%                       | Handled in-house by Bldg. Official |
| 101-420-2400-43180           | Information Technology/Web       | 6,496                 | 6,114                 | 7,405                  | 3,280                         | 44.29%                      | I-pads and PermitWorks             |
| 101-420-2400-43210           | Telephone                        | 1,912                 | 3,208                 | 2,500                  | 599                           | 23.96%                      |                                    |
| 101-420-2400-43630           | Insurance                        | 178                   | 185                   | 400                    | -                             | 0.00%                       |                                    |
| 101-420-2400-44040           | Repairs/Maint Eqpt               | 965                   | 786                   | 1,000                  | -                             | 0.00%                       |                                    |
| 101-420-2400-44170           | Uniforms                         | 80                    | 986                   | 1,200                  | 160                           | 13.33%                      |                                    |
| 101-420-2400-44330           | Dues & Subscriptions             | 185                   | 310                   | 740                    | -                             | 0.00%                       |                                    |
| 101-420-2400-44350           | Books                            | 870                   | 345                   | 500                    | 231                           | 46.20%                      |                                    |
| 101-420-2400-44370           | Conferences & Training           | 2,596                 | 1,066                 | 4,825                  | 1,350                         | 27.98%                      |                                    |
| Total Charges and Services   |                                  | \$ 20,333             | \$ 13,248             | \$ 19,570              | \$ 5,620                      | 28.72%                      |                                    |
| Capital Outlay               |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2400-45500           | Vehicle                          | 2,889                 | -                     | 24,000                 | -                             | 0.00%                       | Will be paid from fund balance.    |
| Total Capital Outlay         |                                  | \$ 2,889              | \$ -                  | \$ 24,000              | \$ -                          | 0.00%                       |                                    |
| Miscellaneous                |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2400-44300           | Miscellaneous                    | 266                   | 3,833                 | 1,000                  | -                             | 0.00%                       |                                    |
| Total Miscellaneous          |                                  | \$ 266                | \$ 3,833              | \$ 1,000               | \$ -                          | 0.00%                       |                                    |
| <b>2400</b>                  | <b>Total Building Inspection</b> | <b>\$ 243,441</b>     | <b>\$ 303,186</b>     | <b>\$ 419,498</b>      | <b>\$ 64,613</b>              | <b>15.40%</b>               |                                    |
| <b>2500</b>                  | <b>Emergency Communications</b>  |                       |                       |                        |                               |                             |                                    |
| Charges and Services         |                                  |                       |                       |                        |                               |                             |                                    |
| 101-420-2500-43150           | Contract Services                | 4,945                 | 2,729                 | 1,780                  | -                             | 0.00%                       | Replace Pole for 2017 Proj.        |
| Total Charges and Services   |                                  | \$ 4,945              | \$ 2,729              | \$ 1,780               | \$ -                          | 0.00%                       |                                    |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>                           | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                    |
|-------------------------------------|----------------------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|----------------------------------------------------|
| <b>2500</b>                         | <b>Total Emergency Communications</b>        | <b>\$ 4,945</b>        | <b>\$ 2,729</b>        | <b>\$ 1,780</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>2700</b>                         | <b>Animal Control</b>                        |                        |                        |                         |                                |                              |                                                    |
| <b>Charges and Services</b>         |                                              |                        |                        |                         |                                |                              |                                                    |
| 101-420-2700-43150                  | Contract Services                            | 10,646                 | 11,448                 | 7,725                   | -                              | 0.00%                        |                                                    |
| <b>Total Charges and Services</b>   |                                              | <b>\$ 10,646</b>       | <b>\$ 11,448</b>       | <b>\$ 7,725</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>2700</b>                         | <b>Total Animal Control</b>                  | <b>\$ 10,646</b>       | <b>\$ 11,448</b>       | <b>\$ 7,725</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |
| <b>3100</b>                         | <b>Public Works</b>                          |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                    |                                              |                        |                        |                         |                                |                              |                                                    |
| 101-430-3100-41010                  | Full-time Salaries                           | 253,303                | 302,145                | 325,079                 | 116,081                        | 35.71%                       | Seasonality                                        |
| 101-430-3100-41030                  | Part-time Salaries                           | -                      | 5,240                  | 9,360                   | -                              | 0.00%                        |                                                    |
| 101-430-3100-41210                  | PERA Contributions                           | 18,494                 | 22,526                 | 24,081                  | 8,689                          | 36.08%                       |                                                    |
| 101-430-3100-41220                  | FICA Contributions                           | 15,066                 | 18,523                 | 20,735                  | 6,997                          | 33.74%                       |                                                    |
| 101-430-3100-41230                  | Medicare Contributions                       | 3,524                  | 4,332                  | 4,849                   | 1,636                          | 33.74%                       |                                                    |
| 101-430-3100-41300                  | Insurance                                    | 44,655                 | 60,422                 | 62,796                  | 15,700                         | 25.00%                       |                                                    |
| 101-430-3100-41510                  | Workers Compensation                         | 12,028                 | 14,990                 | 19,749                  | 23,593                         | 119.46%                      |                                                    |
| 101-430-3100-41600                  | Safety Clothing Allowance                    | -                      | -                      | 971                     | -                              | 0.00%                        |                                                    |
| <b>Total Personnel</b>              |                                              | <b>\$ 347,071</b>      | <b>\$ 428,178</b>      | <b>\$ 467,620</b>       | <b>\$ 172,696</b>              | <b>36.93%</b>                |                                                    |
| <b>Materials and Supplies</b>       |                                              |                        |                        |                         |                                |                              |                                                    |
| 101-430-3100-42000                  | Office Supplies                              | 1,666                  | 810                    | 800                     | 485                            | 60.63%                       |                                                    |
| 101-430-3100-42120                  | Fuel, Oil and Fluids                         | 24,049                 | 33,536                 | 28,500                  | 11,014                         | 38.65%                       |                                                    |
| 101-430-3100-42150                  | Operating Supplies                           | 2,431                  | 3,009                  | 2,000                   | 1,211                          | 60.55%                       |                                                    |
| 101-430-3100-42210                  | Repair/Maint. Supplies                       | 3,964                  | 9,698                  | 12,750                  | 14,381                         | 112.79%                      | Cutting edges, curb guards and tires.              |
| 101-430-3100-42240                  | Street Maintenance & Landscaping - Materials | 20,688                 | 411,456                | 20,000                  | 211                            | 1.06%                        |                                                    |
| 101-430-3100-42250                  | Street Maintenance                           | 258,223                | 17,252                 | 425,000                 | 6,234                          | 1.47%                        | Sealcoat, Crackfill, Mill/overlay                  |
| 101-430-3100-42260                  | Street Signs                                 | 2,389                  | 5,631                  | 5,000                   | 480                            | 9.60%                        |                                                    |
| 101-430-3100-42290                  | Sand/Salt                                    | 49,616                 | 74,202                 | 75,000                  | 61,674                         | 82.23%                       |                                                    |
| 101-430-3100-42400                  | Small Tools & Minor Equipment                | 2,788                  | 3,777                  | 8,000                   | 826                            | 10.33%                       |                                                    |
| 101-430-3100-44375                  | Personal Protection Equipment                | 1,465                  | 1,828                  | 2,800                   | 472                            | 16.86%                       |                                                    |
| <b>Total Materials and Supplies</b> |                                              | <b>\$ 367,279</b>      | <b>\$ 561,199</b>      | <b>\$ 579,850</b>       | <b>\$ 96,988</b>               | <b>16.73%</b>                |                                                    |
| <b>Charges and Services</b>         |                                              |                        |                        |                         |                                |                              |                                                    |
| 101-430-3100-43030                  | Engineering Services                         | 4,676                  | 6,311                  | 4,800                   | 574                            | 11.96%                       |                                                    |
| 101-430-3100-43150                  | Contract Services                            | 30,132                 | 35,937                 | 24,500                  | 802                            | 3.27%                        |                                                    |
| 101-430-3100-43210                  | Telephone                                    | 7,347                  | 7,578                  | 7,800                   | 1,260                          | 16.15%                       |                                                    |
| 101-430-3100-43230                  | Radio                                        | 1,236                  | 1,200                  | 24,000                  | 20,583                         | 85.76%                       | \$20-7new 800mhz rad (1x cost) \$4K ann cost       |
| 101-430-3100-43630                  | Insurance                                    | 15,105                 | 15,688                 | 19,000                  | -                              | 0.00%                        |                                                    |
| 101-430-3100-43810                  | Utilities                                    | 34,935                 | 50,104                 | 52,000                  | 18,001                         | 34.62%                       |                                                    |
| 101-430-3100-43840                  | Refuse                                       | 2,407                  | 2,343                  | 3,000                   | 340                            | 11.33%                       |                                                    |
| 101-430-3100-44010                  | Repairs/Maint Bldg.                          | 10,996                 | 11,438                 | 21,000                  | 5,287                          | 25.18%                       |                                                    |
| 101-430-3100-44030                  | Repairs/Maint Imp Other Than Bldg.           | 165                    | 1,203                  | 1,500                   | -                              | 0.00%                        |                                                    |
| 101-430-3100-44040                  | Repairs/Maint Equip                          | 25,364                 | 41,497                 | 34,000                  | 11,276                         | 33.16%                       | Truck repairs                                      |
| 101-430-3100-44130                  | Equipment Rental                             | -                      | -                      | 2,000                   | -                              | 0.00%                        |                                                    |
| 101-430-3100-44170                  | Uniforms                                     | 5,886                  | 7,118                  | 7,500                   | 1,991                          | 26.55%                       |                                                    |
| 101-430-3100-44330                  | Dues & Subscriptions                         | 294                    | 631                    | 600                     | 511                            | 85.17%                       | Street Sup and APWA dues paid once per year.       |
| 101-430-3100-44370                  | Conferences & Training                       | 3,889                  | 2,242                  | 4,800                   | -                              | 0.00%                        |                                                    |
| 101-430-3100-44380                  | Clean-up Days                                | 9,557                  | 14,256                 | -                       | -                              | #DIV/0!                      |                                                    |
| <b>Total Charges and Services</b>   |                                              | <b>\$ 151,988</b>      | <b>\$ 197,546</b>      | <b>\$ 206,500</b>       | <b>\$ 60,625</b>               | <b>29.36%</b>                |                                                    |
| <b>Capital Outlay</b>               |                                              |                        |                        |                         |                                |                              |                                                    |
| 101-430-3100-45500                  | Capital Purchases                            | 34,723                 | -                      | 145,000                 | -                              | 0.00%                        | Fleet Purchases - 1 ton, vac trlr, asphalt roller. |
| <b>Total Capital Outlay</b>         |                                              | <b>\$ 34,723</b>       | <b>\$ -</b>            | <b>\$ 145,000</b>       | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                    |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>                  | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                |
|-------------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|--------------------------------|
| <b>Miscellaneous</b>                |                                     |                        |                        |                         |                                |                              |                                |
| 101-430-3100-44300                  | Miscellaneous                       | 2,606                  | 631                    | 1,800                   | 356                            | 19.78%                       | Asset Management subscription. |
| <b>Total Miscellaneous</b>          |                                     | <b>\$ 2,606</b>        | <b>\$ 631</b>          | <b>\$ 1,800</b>         | <b>\$ 356</b>                  | <b>19.78%</b>                |                                |
| <b>3100</b>                         | <b>Total Public Works</b>           | <b>\$ 903,666</b>      | <b>\$ 1,187,554</b>    | <b>\$ 1,400,770</b>     | <b>\$ 330,665</b>              | <b>23.61%</b>                |                                |
| <b>5200 Parks &amp; Recreation</b>  |                                     |                        |                        |                         |                                |                              |                                |
| <b>Personnel</b>                    |                                     |                        |                        |                         |                                |                              |                                |
| 101-450-5200-41010                  | Full-time Salaries                  | 70,421                 | 54,806                 | 99,036                  | 10,801                         | 10.91%                       | Seasonality                    |
| 101-450-5200-41030                  | Part-time Salaries                  | 30,934                 | 24,089                 | 28,080                  | 3,600                          | 12.82%                       |                                |
| 101-450-5200-41210                  | PERA Contributions                  | 5,798                  | 4,433                  | 7,428                   | 947                            | 12.75%                       |                                |
| 101-450-5200-41220                  | FICA Contributions                  | 6,027                  | 4,725                  | 7,857                   | 872                            | 11.10%                       |                                |
| 101-450-5200-41230                  | Medicare Contributions              | 1,410                  | 1,105                  | 1,843                   | 204                            | 11.07%                       |                                |
| 101-450-5200-41300                  | Insurance                           | 18,232                 | 20,897                 | 18,481                  | 4,620                          | 25.00%                       |                                |
| 101-450-5200-41510                  | Workers Compensation                | 3,735                  | 3,956                  | 7,419                   | 22,078                         | 297.59%                      | Needs to be reallocated        |
| 101-450-5200-41600                  | Safety Clothing Allowance           | -                      | -                      | 236                     | -                              | 0.00%                        |                                |
| <b>Total Personnel</b>              |                                     | <b>\$ 136,556</b>      | <b>\$ 114,011</b>      | <b>\$ 170,380</b>       | <b>\$ 43,122</b>               | <b>25.31%</b>                |                                |
| <b>Materials and Supplies</b>       |                                     |                        |                        |                         |                                |                              |                                |
| 101-450-5200-42000                  | Office Supplies                     | 60                     | 611                    | 800                     | 105                            | 13.13%                       |                                |
| 101-450-5200-42150                  | Operating Supplies                  | 1,338                  | 182                    | 1,000                   | 30                             | 3.00%                        |                                |
| 101-450-5200-42160                  | Chemicals                           | 1,057                  | 577                    | 2,000                   | -                              | 0.00%                        |                                |
| 101-450-5200-42210                  | Repair/Maint. Supplies              | 4,505                  | 3,746                  | 7,000                   | -                              | 0.00%                        |                                |
| 101-450-5200-42230                  | Building Repair Supplies            | 619                    | 100                    | 500                     | -                              | 0.00%                        |                                |
| 101-450-5200-42400                  | Small Tools & Minor Equipment       | 2,365                  | 2,548                  | 2,500                   | 185                            | 7.40%                        |                                |
| <b>Total Materials and Supplies</b> |                                     | <b>\$ 9,944</b>        | <b>\$ 7,764</b>        | <b>\$ 13,800</b>        | <b>\$ 320</b>                  | <b>2.32%</b>                 |                                |
| <b>Charges and Services</b>         |                                     |                        |                        |                         |                                |                              |                                |
| 101-450-5200-43150                  | Contract Services                   | -                      | 7,592                  | 13,000                  | -                              | 0.00%                        |                                |
| 101-450-5200-43210                  | Telephone                           | 1,358                  | 947                    | 1,200                   | 116                            | 9.67%                        |                                |
| 101-450-5200-43630                  | Insurance                           | 3,079                  | 3,198                  | 5,000                   | -                              | 0.00%                        |                                |
| 101-450-5200-43810                  | Utilities                           | 6,446                  | 10,641                 | 10,500                  | 2,222                          | 21.16%                       |                                |
| 101-450-5200-43840                  | Refuse                              | 20                     | 1,991                  | 1,000                   | 232                            | 23.20%                       |                                |
| 101-450-5200-44010                  | Repairs/Maint Bldg                  | 63                     | 130                    | 2,800                   | -                              | 0.00%                        |                                |
| 101-450-5200-44030                  | Repairs/Maint Imp Not Bldgs         | 2,959                  | 7,679                  | 3,200                   | -                              | 0.00%                        |                                |
| 101-450-5200-44040                  | Repairs/Maint Eqpt                  | 2,235                  | 1,170                  | 3,200                   | 908                            | 28.38%                       |                                |
| 101-450-5200-44120                  | Rentals - Buildings                 | 6,476                  | 7,627                  | 7,000                   | 340                            | 4.86%                        |                                |
| 101-450-5200-44130                  | Equipment Rental                    | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                |
| 101-450-5200-44170                  | Uniforms                            | 67                     | 58                     | 100                     | -                              | 0.00%                        |                                |
| 101-450-5200-44301                  | Events                              | -                      | 450                    | 500                     | -                              | 0.00%                        |                                |
| 101-450-5200-44302                  | Lakes                               | -                      | 7,499                  | 15,000                  | -                              | 0.00%                        |                                |
| 101-450-5200-44370                  | Conferences & Training              | 80                     | -                      | 1,200                   | 630                            | 52.50%                       |                                |
| 101-450-5200-44375                  | Personal Protection Equipment       | 341                    | 1,521                  | 800                     | 352                            | 44.00%                       |                                |
| <b>Total Charges and Services</b>   |                                     | <b>\$ 23,124</b>       | <b>\$ 50,503</b>       | <b>\$ 65,500</b>        | <b>\$ 4,800</b>                | <b>7.33%</b>                 |                                |
| <b>Capital Outlay</b>               |                                     |                        |                        |                         |                                |                              |                                |
| 101-450-5200-45500                  | Vehicles                            | -                      | -                      | 25,000                  | -                              | 0.00%                        | Cushman utility vehicle        |
| <b>Total Capital Outlay</b>         |                                     | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 25,000</b>        | <b>\$ -</b>                    | <b>0.00%</b>                 |                                |
| <b>Miscellaneous</b>                |                                     |                        |                        |                         |                                |                              |                                |
| 101-450-5200-44300                  | Miscellaneous                       | 521                    | -                      | 1,200                   | -                              | 0.00%                        |                                |
| <b>Total Miscellaneous</b>          |                                     | <b>\$ 521</b>          | <b>\$ -</b>            | <b>\$ 1,200</b>         | <b>\$ -</b>                    | <b>0.00%</b>                 |                                |
| <b>5200</b>                         | <b>Total Parks &amp; Recreation</b> | <b>\$ 170,145</b>      | <b>\$ 172,278</b>      | <b>\$ 275,880</b>       | <b>\$ 48,242</b>               | <b>17.49%</b>                |                                |

CITY OF LAKE ELMO  
MARCH 31, 2018 FINANCIAL STATEMENTS  
General Funds and Utility Funds

| <u>Account Number</u>                           | <u>Description</u> | 2016<br><u>Actual</u> | 2017<br><u>Actual</u> | 2018<br><u>Adopted</u> | 2018<br><u>YTD - March 31</u> | 2018<br><u>Percent Used</u> | <u>Comments</u> |
|-------------------------------------------------|--------------------|-----------------------|-----------------------|------------------------|-------------------------------|-----------------------------|-----------------|
| Total General Fund Expenditures:                |                    | \$ 3,682,778          | \$ 4,099,287          | \$ 4,670,734           | \$ 883,352                    | 18.91%                      |                 |
| Total Gen Fund Revs. Over/(Under) Expenditures: |                    | \$ 701,756            | \$ 483,307            | \$ (0)                 | \$ (356,037)                  |                             |                 |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>               | <u>Description</u>            | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                    |
|-------------------------------------|-------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|----------------------------------------------------|
| <b>601</b>                          | <b>Water Fund</b>             |                        |                        |                         |                                |                              |                                                    |
| <b><u>Water Fund Revenues:</u></b>  |                               |                        |                        |                         |                                |                              |                                                    |
| 601-000-0000-33422                  | PERA Pension Revenue          | 525                    | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 601-000-0000-33426                  | Miscellaneous State Grants    | 3,433,298              | 67,698                 | -                       | -                              | #DIV/0!                      |                                                    |
| 601-000-0000-36100                  | Special Assessments           | 11,334                 | -                      | 111,077                 | 2,400                          | 2.16%                        | With tax settlements in July/Dec '18 and Jan. '19. |
| 601-000-0000-36205                  | Refunds and Reimbursements    | -                      | 145                    | -                       | -                              | #DIV/0!                      |                                                    |
| 601-000-0000-36210                  | Interest on Investments       | 13,987                 | 15,105                 | 20,000                  | -                              | 0.00%                        | Allocated at year end                              |
| 601-000-0000-37100                  | Water Sales                   | 275,019                | 628,479                | 597,769                 | 4,414                          | 0.74%                        | Q1 billed in April.                                |
| 601-000-0000-37120                  | Bulk Water                    | 5,423                  | 3,184                  | 2,000                   | 233                            | 11.65%                       |                                                    |
| 601-000-0000-37140                  | Water Access Revenue          | 979,500                | 1,518,400              | 960,000                 | 9,000                          | 0.94%                        |                                                    |
| 601-000-0000-37150                  | Water Connections - Municipal | 244,500                | 186,052                | 320,000                 | 55,000                         | 17.19%                       |                                                    |
| 601-000-0000-37170                  | Meter Sales                   | 244,260                | 118,052                | 87,500                  | 19,250                         | 22.00%                       |                                                    |
| 601-000-0000-37180                  | Tower Rent                    | 52,526                 | -                      | -                       | -                              | #DIV/0!                      | Moved to G.F for 2017                              |
| 601-000-0000-39210                  | Transfer In                   | (59,872)               | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| <b>Total Water Fund Revenues:</b>   |                               | <b>\$ 5,200,500</b>    | <b>\$ 2,537,115</b>    | <b>\$ 2,098,346</b>     | <b>\$ 90,297</b>               | <b>4.30%</b>                 |                                                    |
| <b><u>Water Fund Expenses:</u></b>  |                               |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                    |                               |                        |                        |                         |                                |                              |                                                    |
| 601-494-9400-41010                  | Full-time Salaries            | 127,902                | 109,196                | 105,194                 | 22,568                         | 21.45%                       |                                                    |
| 601-494-9400-41210                  | Safety Clothing Allowance     | -                      | -                      | 193                     | -                              | 0.00%                        |                                                    |
| 601-494-9400-41220                  | PERA Contributions            | 15,792                 | 8,128                  | 7,590                   | 1,684                          | 22.19%                       |                                                    |
| 601-494-9400-41230                  | FICA Contributions            | 7,346                  | 6,525                  | 6,497                   | 1,343                          | 20.67%                       |                                                    |
| 601-494-9400-41300                  | Medicare Contributions        | 1,718                  | 1,526                  | 1,525                   | 314                            | 20.59%                       |                                                    |
| 601-494-9400-41420                  | Insurance                     | 29,467                 | 19,189                 | 21,743                  | 4,780                          | 21.98%                       |                                                    |
| 601-494-9400-41510                  | Unemployment Insurance        | -                      | 1,093                  | 683                     | 683                            | 100.00%                      |                                                    |
| 601-494-9400-41600                  | Workers Compensation          | 1,904                  | 3,980                  | 5,884                   | 7,029                          | 119.46%                      |                                                    |
| <b>Total Personnel</b>              |                               | <b>\$ 184,130</b>      | <b>\$ 149,637</b>      | <b>\$ 149,309</b>       | <b>\$ 38,401</b>               | <b>25.72%</b>                |                                                    |
| <b>Materials and Supplies</b>       |                               |                        |                        |                         |                                |                              |                                                    |
| 601-494-9400-42000                  | Office Supplies               | 771                    | 975                    | 800                     | 178                            | 22.25%                       |                                                    |
| 601-494-9400-42030                  | Printed Forms                 | 499                    | 247                    | 750                     | -                              | 0.00%                        |                                                    |
| 601-494-9400-42150                  | Operating Supplies            | -                      | -                      | 1,000                   | 45                             | 4.50%                        |                                                    |
| 601-494-9400-42160                  | Chemicals                     | 3,157                  | 5,992                  | 13,000                  | 2,692                          | 20.71%                       |                                                    |
| 601-494-9400-42210                  | Repair/Maint. Supplies        | 25,014                 | 3,614                  | 26,000                  | 1,258                          | 4.84%                        |                                                    |
| 601-494-9400-42300                  | Water Meters & Supplies       | 105,477                | 124,127                | 132,000                 | 19,039                         | 14.42%                       | Replace 200 meters but order 250.                  |
| 601-494-9400-44375                  | Personal Protective Equipment | -                      | 262                    | 800                     | 198                            | 24.75%                       |                                                    |
| 601-494-9400-42400                  | Small Tools & Minor Equipment | 3,955                  | 2,218                  | 8,300                   | 2,597                          | 31.29%                       |                                                    |
| <b>Total Materials and Supplies</b> |                               | <b>\$ 138,874</b>      | <b>\$ 137,435</b>      | <b>\$ 182,650</b>       | <b>\$ 26,007</b>               | <b>14.24%</b>                |                                                    |
| <b>Charges and Services</b>         |                               |                        |                        |                         |                                |                              |                                                    |
| 601-494-9400-43030                  | Engineering Services          | -                      | 17,338                 | 20,000                  | 1,834                          | 9.17%                        |                                                    |
| 601-494-9400-43040                  | Legal Services                | 2,323                  | 118,260                | 155,000                 | 381                            | 0.25%                        | 3M litigation moved from General Fund.             |
| 601-494-9400-43150                  | Contract Services             | 7,459                  | 56,446                 | 47,400                  | 5,799                          | 12.23%                       |                                                    |
| 601-494-9400-43180                  | Software Support              | 5,556                  | 6,289                  | 37,133                  | -                              | 0.00%                        | New fin. soft \$40K alloc.to 3 Funds. IT costs     |
| 601-494-9400-43210                  | Telephone                     | 793                    | 687                    | 800                     | 139                            | 17.38%                       |                                                    |
| 601-494-9400-43220                  | Postage                       | 1,800                  | 2,178                  | 2,000                   | 9                              | 0.45%                        | Coincides with billings                            |
| 601-494-9400-43310                  | Mileage                       | 189                    | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 601-494-9400-43610                  | Insurance                     | 8,975                  | 9,322                  | 12,000                  | -                              | 0.00%                        |                                                    |
| 601-494-9400-43810                  | Electric Utility              | 34,392                 | 54,894                 | 45,000                  | 13,247                         | 29.44%                       |                                                    |
| 601-494-9400-43820                  | Water Utility                 | 144,932                | 242,929                | -                       | 22,598                         | #DIV/0!                      | Agreement ended w/ City of Oakdale in Feb.         |
| 601-494-9400-44030                  | Repairs\Maint Imp Not Bldgs   | 8,617                  | 17,363                 | 20,000                  | 4,718                          | 23.59%                       |                                                    |
| 601-494-9400-44040                  | Repairs\Maint. Equip.         | -                      | -                      | 8,000                   | 298                            | 3.73%                        |                                                    |
| 601-494-9400-44050                  | Repairs\Maint Imp Bldgs       | -                      | -                      | 2,000                   | -                              | 0.00%                        |                                                    |
| 601-494-9400-44130                  | Equipment Rental              | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                    |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>                                | <u>Description</u>                | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                 |
|------------------------------------------------------|-----------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|-------------------------------------------------|
| 601-494-9400-44370                                   | Conferences & Training            | 103                    | 2,076                  | 2,000                   | -                              | 0.00%                        |                                                 |
| <b>Total Charges and Services</b>                    |                                   | <b>\$ 215,140</b>      | <b>\$ 527,782</b>      | <b>\$ 352,333</b>       | <b>\$ 49,023</b>               | <b>13.91%</b>                |                                                 |
| <b>Capital Outlay</b>                                |                                   |                        |                        |                         |                                |                              |                                                 |
| 601-494-9400-45300                                   | Improvements Other Than Bldgs     | -                      | 22,430                 | 137,500                 | 30,430                         | 22.13%                       | Util Veh \$32.5K, WM Over \$105K                |
| <b>Total Capital Outlay</b>                          |                                   | <b>\$ -</b>            | <b>\$ 22,430</b>       | <b>\$ 137,500</b>       | <b>\$ 30,430</b>               | <b>22.13%</b>                |                                                 |
| <b>Miscellaneous and Non-operating</b>               |                                   |                        |                        |                         |                                |                              |                                                 |
| 601-494-9400-43320                                   | Depreciation Expense              | 612,353                | -                      | -                       | -                              | #DIV/0!                      | Removed as Cap. Imp. Plan costs account for it. |
| 601-494-9400-44300                                   | Miscellaneous                     | 3,178                  | 2,688                  | 2,000                   | -                              | 0.00%                        |                                                 |
| 601-000-0000-22500                                   | Bond Principal                    | -                      | 485,000                | 710,000                 | 395,000                        | 55.63%                       |                                                 |
| 601-494-9400-46110                                   | Bond Interest                     | 241,142                | 273,321                | 300,775                 | 111,847                        | 37.19%                       |                                                 |
| 601-494-9400-46200                                   | Fiscal Agent Fees - Bond Payments | 16,014                 | 10,124                 | 856                     | 428                            | 50.00%                       |                                                 |
| 601-494-9400-46250                                   | Fiscal Agent Fees - Bond Issuance | -                      | 11,262                 | -                       | -                              | #DIV/0!                      |                                                 |
| 601-494-9400-47200                                   | Transfer Out                      | 40,427                 | -                      | -                       | -                              | #DIV/0!                      |                                                 |
| <b>Total Misc. and Non-operating</b>                 |                                   | <b>\$ 913,113</b>      | <b>\$ 782,395</b>      | <b>\$ 1,013,631</b>     | <b>\$ 507,275</b>              | <b>50.05%</b>                |                                                 |
| <b>Total Water Fund Expenses:</b>                    |                                   | <b>\$ 1,451,257</b>    | <b>\$ 1,619,679</b>    | <b>\$ 1,835,423</b>     | <b>\$ 651,136</b>              | <b>35.48%</b>                |                                                 |
| <b>Total Water Fund Revs. Over/(Under) Expenses:</b> |                                   | <b>\$ 3,749,243</b>    | <b>\$ 917,436</b>      | <b>\$ 262,923</b>       | <b>\$ (560,839)</b>            | <b>-213.31%</b>              |                                                 |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>                  | <u>Description</u>              | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                    |
|----------------------------------------|---------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|----------------------------------------------------|
| <b>602</b>                             | <b>Sewer Fund</b>               |                        |                        |                         |                                |                              |                                                    |
| <b><u>Sewer Fund Revenues:</u></b>     |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-000-0000-36100                     | Special Assessments             | 21,073                 | 22,000                 | 77,874                  | -                              | 0.00%                        | With tax settlements in July/Dec '18 and Jan. '19. |
| 602-000-0000-36210                     | Interest on Investments         | 14,584                 | 15,812                 | 20,000                  | -                              | 0.00%                        | Allocated at year end.                             |
| 602-000-0000-37200                     | Sewer Sales                     | 120,974                | 268,808                | 247,599                 | 8,946                          | 3.61%                        | Q1 billed in April.                                |
| 602-000-0000-37220                     | SAC Early Pay discount/revenue  | 8,474                  | 8,474                  | 5,800                   | -                              | 0.00%                        |                                                    |
| 602-000-0000-37240                     | Sewer Connecton Fee Revenue     | 803,000                | 1,419,620              | 908,700                 | 12,000                         | 1.32%                        |                                                    |
| 602-000-0000-37250                     | Sewer Connection Fees Regional  | -                      | -                      | -                       | -                              | #DIV/0!                      | Pass-through of approx \$21K                       |
| 602-000-0000-37260                     | Sewer Connection Fees Municipal | 383,500                | 468,980                | 345,500                 | 58,000                         | 16.79%                       |                                                    |
| <b>Total Sewer Fund Revenues:</b>      |                                 | <b>\$ 1,351,605</b>    | <b>\$ 2,203,694</b>    | <b>\$ 1,605,473</b>     | <b>\$ 78,946</b>               | <b>4.92%</b>                 |                                                    |
| <b><u>Sewer Fund Expenses:</u></b>     |                                 |                        |                        |                         |                                |                              |                                                    |
| <b>Personnel</b>                       |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-495-9450-41010                     | Full-time Salaries              | 39,678                 | 24,990                 | 66,250                  | 6,222                          | 9.39%                        |                                                    |
| 602-495-9450-41210                     | Safety Clothing Allowance       | -                      | -                      | 123                     | -                              | 0.00%                        |                                                    |
| 602-495-9450-41220                     | PERA Contributions              | 4,270                  | 1,946                  | 4,669                   | 458                            | 9.81%                        |                                                    |
| 602-495-9450-41230                     | FICA Contributions              | 1,987                  | 1,490                  | 4,058                   | 372                            | 9.17%                        |                                                    |
| 602-495-9450-41300                     | Medicare Contributions          | 464                    | 349                    | 961                     | 87                             | 9.05%                        |                                                    |
| 602-495-9450-41420                     | Insurance                       | 8,352                  | 9,913                  | 10,744                  | 2,170                          | 20.20%                       |                                                    |
| 602-495-9450-41510                     | Unemployment Insurance          | -                      | 546                    | 342                     | 342                            | 100.00%                      |                                                    |
| 602-495-9450-41600                     | Workers Compensation            | 989                    | 2,004                  | 3,274                   | 3,911                          | 119.46%                      |                                                    |
| <b>Total Personnel</b>                 |                                 | <b>\$ 55,739</b>       | <b>\$ 41,238</b>       | <b>\$ 90,421</b>        | <b>\$ 13,562</b>               | <b>15.00%</b>                |                                                    |
| <b>Materials and Supplies</b>          |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-495-9450-42000                     | Repair/Maint. Supplies          | 5,873                  | 73                     | 4,000                   | 1,199                          | 29.98%                       |                                                    |
| 602-495-9450-42150                     | Office Supplies                 | -                      | -                      | 800                     | 45                             | 5.63%                        |                                                    |
| 602-495-9450-42270                     | Operating Supplies              | -                      | 1,724                  | 1,000                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-44375                     | Personal Protective Equipment   | -                      | 262                    | 800                     | 198                            | 24.75%                       |                                                    |
| 602-495-9450-42400                     | Small Tools & Minor Equipment   | 2,860                  | 2,462                  | 5,500                   | 2,022                          | 36.76%                       |                                                    |
| <b>Total Materials and Supplies</b>    |                                 | <b>\$ 8,732</b>        | <b>\$ 4,521</b>        | <b>\$ 12,100</b>        | <b>\$ 3,464</b>                | <b>28.63%</b>                |                                                    |
| <b>Charges and Services</b>            |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-495-9450-43030                     | Engineering Services            | -                      | 5,905                  | 20,000                  | 6,390                          | 31.95%                       |                                                    |
| 602-495-9450-43150                     | Contract Services               | 8,059                  | 38,170                 | 21,400                  | 1,752                          | 8.19%                        |                                                    |
| 602-495-9450-43180                     | Software Support                | 4,591                  | 5,989                  | 33,533                  | -                              | 0.00%                        | New fin. soft \$40K alloc.to 3 Funds. IT costs     |
| 602-495-9450-43210                     | Telephone                       | 1,008                  | 1,146                  | 1,500                   | 242                            | 16.13%                       |                                                    |
| 602-495-9450-43220                     | Postage                         | -                      | 2,500                  | 1,175                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-43310                     | Mileage                         | -                      | -                      | -                       | -                              | #DIV/0!                      |                                                    |
| 602-495-9450-43610                     | Insurance                       | 581                    | 603                    | 2,000                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-43810                     | Electric Utility                | 5,125                  | 5,739                  | 5,500                   | 1,956                          | 35.56%                       |                                                    |
| 602-495-9450-43820                     | Sewer Utility - Met Council     | 16,621                 | 42,264                 | 92,140                  | 23,035                         | 25.00%                       |                                                    |
| 602-495-9450-44030                     | Repairs/Maint. Equip.           | -                      | 32,160                 | 4,500                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-44040                     | Equipment Rental                | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-44130                     | Repairs\Maint Imp Not Bldgs     | 1,391                  | -                      | 1,200                   | -                              | 0.00%                        |                                                    |
| 602-495-9450-44370                     | Conferences & Training          | 80                     | 3,718                  | 2,000                   | 500                            | 25.00%                       |                                                    |
| <b>Total Charges and Services</b>      |                                 | <b>\$ 37,456</b>       | <b>\$ 138,194</b>      | <b>\$ 185,948</b>       | <b>\$ 33,875</b>               | <b>18.22%</b>                |                                                    |
| <b>Capital Outlay</b>                  |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-495-9450-45300                     | Improvements Other Than Bldgs   | -                      | 27,260                 | 85,000                  | 20,634                         | 24.28%                       | Util Veh - \$32.5K, Sewer Oversizing - \$52.5K     |
| <b>Total Capital Outlay</b>            |                                 | <b>\$ -</b>            | <b>\$ 27,260</b>       | <b>\$ 85,000</b>        | <b>\$ 20,634</b>               | <b>24.28%</b>                |                                                    |
| <b>Miscellaneous and Non-operating</b> |                                 |                        |                        |                         |                                |                              |                                                    |
| 602-495-9450-43320                     | Depreciation Expense            | 132,265                | -                      | -                       | -                              | #DIV/0!                      | Removed as Cap. Imp. Plan costs account for it.    |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>                                | <u>Description</u>     | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u> |
|------------------------------------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|-----------------|
| 602-495-9450-44300                                   | Miscellaneous Expenses | 26,036                 | 310                    | 300                     | -                              | 0.00%                        |                 |
| 6002-000-0000-22500                                  | Bond Principal         | -                      | 220,000                | 275,000                 | 115,000                        | 41.82%                       |                 |
| 602-495-9450-46110                                   | Bond Interest          | 116,715                | 124,318                | 195,324                 | 101,872                        | 52.16%                       |                 |
| 602-495-9450-46250                                   | Fiscal Agent Fees      | 3,707                  | 33,907                 | -                       | -                              | #DIV/0!                      |                 |
| 602-495-9450-47200                                   | Transfer Out           | 102,678                | -                      | -                       | -                              | #DIV/0!                      |                 |
| <b>Total Misc. and Non-operating</b>                 |                        | <b>\$ 381,401</b>      | <b>\$ 378,535</b>      | <b>\$ 470,624</b>       | <b>\$ 216,872</b>              | <b>46.08%</b>                |                 |
| <b>Total Sewer Fund Expenses:</b>                    |                        | <b>\$ 483,328</b>      | <b>\$ 589,748</b>      | <b>\$ 844,092</b>       | <b>\$ 288,407</b>              | <b>34.17%</b>                |                 |
| <b>Total Sewer Fund Revs. Over/(Under) Expenses:</b> |                        | <b>\$ 868,277</b>      | <b>\$ 1,613,946</b>    | <b>\$ 761,381</b>       | <b>\$ (209,461)</b>            | <b>-27.51%</b>               |                 |

**CITY OF LAKE ELMO**  
**MARCH 31, 2018 FINANCIAL STATEMENTS**  
**General Funds and Utility Funds**

| <u>Account Number</u>                   | <u>Description</u>            | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u>                                            |
|-----------------------------------------|-------------------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|------------------------------------------------------------|
| <b>603</b>                              | <b>Storm Water Fund</b>       |                        |                        |                         |                                |                              |                                                            |
| <b>Storm Water Fund Revenues:</b>       |                               |                        |                        |                         |                                |                              |                                                            |
| 603-000-0000-36100                      | Special Assessments           | -                      | -                      | -                       | -                              |                              | #DIV/0! With tax settlements in July/Dec '18 and Jan. '19. |
| 603-000-0000-36210                      | Interest on Investment        | 15,933                 | 11,981                 | 7,000                   | -                              | 0.00%                        | Allocated at year end.                                     |
| 603-000-0000-36232                      | Developer Contributions       | -                      | 100,000                | -                       | -                              |                              | #DIV/0!                                                    |
| 603-000-0000-37100                      | Surface Water Utility Sales   | 185,858                | 185,898                | 283,587                 | 206,442                        | 72.80%                       | Billed annually.                                           |
| 603-000-0000-37140                      | SW Review Fee Revenue         | 27,375                 | 38,350                 | 29,375                  | 6,750                          | 22.98%                       |                                                            |
| <b>Total Storm Water Fund Revenues:</b> |                               | <b>\$ 229,166</b>      | <b>\$ 336,229</b>      | <b>\$ 319,962</b>       | <b>\$ 213,192</b>              | <b>66.63%</b>                |                                                            |
| <b>Storm Water Fund Expenses:</b>       |                               |                        |                        |                         |                                |                              |                                                            |
| <b>Personnel</b>                        |                               |                        |                        |                         |                                |                              |                                                            |
| 603-496-9500-41010                      | Full-time Salaries            | 20,591                 | 11,642                 | 34,273                  | 2,864                          | 8.36%                        |                                                            |
| 603-496-9500-41210                      | Safety Clothing Allowance     | -                      | -                      | 53                      | -                              | 0.00%                        |                                                            |
| 603-496-9500-41220                      | PERA Contributions            | 2,408                  | 967                    | 2,570                   | 215                            | 8.37%                        |                                                            |
| 603-496-9500-41230                      | FICA Contributions            | 1,129                  | 682                    | 2,099                   | 169                            | 8.05%                        |                                                            |
| 603-496-9500-41300                      | Medicare Contributions        | 264                    | 159                    | 497                     | 40                             | 8.05%                        |                                                            |
| 603-496-9500-41420                      | Insurance                     | 5,856                  | 6,651                  | 6,275                   | 1,305                          | 20.80%                       |                                                            |
| 603-496-9500-41510                      | Unemployment Insurance        | -                      | 546                    | 342                     | 342                            | 100.15%                      |                                                            |
| 603-496-9500-41600                      | Workers' Compensation         | -                      | 1,150                  | 1,361                   | 1,626                          | 119.47%                      |                                                            |
| <b>Total Personnel</b>                  |                               | <b>\$ 30,247</b>       | <b>\$ 21,797</b>       | <b>\$ 47,470</b>        | <b>\$ 6,561</b>                | <b>13.82%</b>                |                                                            |
| <b>Materials and Supplies</b>           |                               |                        |                        |                         |                                |                              |                                                            |
| 603-496-9500-42000                      | Office Supplies               | 499                    | 675                    | 800                     | -                              | 0.00%                        |                                                            |
| 603-496-9500-42150                      | Repair/Maint. Maint Supplies  | 3,972                  | 135                    | 2,000                   | 315                            | 15.75%                       |                                                            |
| 603-496-9500-42270                      | Operating Supplies            | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-44375                      | Personal Protective Equipment | -                      | -                      | 800                     | 198                            | 24.75%                       |                                                            |
| 603-496-9500-42400                      | Small Tools & Minor Equipment | -                      | 1,241                  | 3,500                   | 1,202                          | 34.34%                       |                                                            |
| <b>Total Materials and Supplies</b>     |                               | <b>\$ 4,471</b>        | <b>\$ 2,051</b>        | <b>\$ 8,100</b>         | <b>\$ 1,715</b>                | <b>21.17%</b>                |                                                            |
| <b>Charges and Services</b>             |                               |                        |                        |                         |                                |                              |                                                            |
| 603-496-9500-43030                      | Engineering Services          | 11,827                 | 6,311                  | 20,000                  | 120                            | 0.60%                        |                                                            |
| 603-496-9500-43150                      | Contract Services             | 2,400                  | 18,116                 | 17,200                  | 1,485                          | 8.63%                        |                                                            |
| 603-496-9500-43180                      | Software Support              | 4,067                  | 3,558                  | 15,500                  | -                              | 0.00%                        | Needs allocation                                           |
| 603-496-9500-43220                      | Postage                       | 1,800                  | -                      | 2,000                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-43610                      | Insurance                     | -                      | -                      | 1,500                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-44010                      | Street Sweeping               | 10,318                 | 20,958                 | 25,000                  | -                              | 0.00%                        |                                                            |
| 603-496-9500-44030                      | Repairs/Maint Equip           | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-44040                      | Repairs/Maint Not Bldg        | 1,368                  | -                      | 3,000                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-44130                      | Equipment Rental              | -                      | -                      | 1,000                   | -                              | 0.00%                        |                                                            |
| 603-496-9500-44370                      | Conferences & Training        | 2,500                  | 1,875                  | 2,500                   | 270                            | 10.80%                       |                                                            |
| <b>Total Charges and Services</b>       |                               | <b>\$ 34,280</b>       | <b>\$ 50,818</b>       | <b>\$ 88,700</b>        | <b>\$ 1,875</b>                | <b>2.11%</b>                 |                                                            |
| <b>Capital Outlay</b>                   |                               |                        |                        |                         |                                |                              |                                                            |
| 603-496-9500-45300                      | Improvements Other Than Bldgs | -                      | -                      | 40,000                  | -                              | 0.00%                        | Surface water plan.                                        |
| <b>Total Capital Outlay</b>             |                               | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 40,000</b>        | <b>\$ -</b>                    | <b>0.00%</b>                 |                                                            |
| <b>Miscellaneous and Non-operating</b>  |                               |                        |                        |                         |                                |                              |                                                            |
| 603-496-9500-43320                      | Depreciation Expense          | 15,963                 | -                      | -                       | -                              |                              | #DIV/0! Removed as Cap. Imp. Plan costs account for it.    |
| 603-496-9500-44300                      | Miscellaneous Expenses        | 20,577                 | 677                    | 2,000                   | 620                            | 31.00%                       |                                                            |
| 603-000-0000-22500                      | Bond Principal                | -                      | -                      | 160,000                 | 160,000                        | 100.00%                      |                                                            |
| 603-496-9500-46110                      | Bond Interest                 | 44,765                 | 64,128                 | 58,294                  | 30,156                         | 51.73%                       |                                                            |
| <b>Total Misc. and Non-operating</b>    |                               | <b>\$ 81,305</b>       | <b>\$ 64,805</b>       | <b>\$ 220,294</b>       | <b>\$ 190,776</b>              | <b>86.60%</b>                |                                                            |
| <b>Total Storm Water Fund Expenses:</b> |                               | <b>\$ 150,303</b>      | <b>\$ 139,471</b>      | <b>\$ 404,563</b>       | <b>\$ 200,927</b>              | <b>49.67%</b>                |                                                            |

CITY OF LAKE ELMO  
MARCH 31, 2018 FINANCIAL STATEMENTS  
General Funds and Utility Funds

| <u>Account Number</u>                               | <u>Description</u> | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2018<br/>YTD - March 31</u> | <u>2018<br/>Percent Used</u> | <u>Comments</u> |
|-----------------------------------------------------|--------------------|------------------------|------------------------|-------------------------|--------------------------------|------------------------------|-----------------|
| Total Storm Water Fund Revs. Over/(Under) Expenses: |                    | \$ 78,863              | \$ 196,758             | \$ (84,601)             | \$ 12,265                      | -14.50%                      |                 |