



*Our Mission is to Provide Quality Public Services
in a Fiscally Responsible Manner While Preserving
the City's Open Space Character*

**City of Lake Elmo
3800 Laverne Avenue North
Finance Committee Meeting
Tuesday June 16 5:00 P.M.**

AGENDA

- A. CALL TO ORDER**
- B. Election of Officers**
- C. Review of 1st Quarter 2020 Financials and Investments**
- D. Next Meeting -July 21 at 5pm**
- E. ADJOURN**



STAFF REPORT

DATE: June 16, 2020
REGULAR

TO: Finance Committee
FROM: Kristina Handt, City Administrator
AGENDA ITEM: Election of 2020 Finance Committee Officers

BACKGROUND:

On the first Finance Committee meeting of each year, or upon resignation of a Finance Committee officer, a successor must be named. In 2019, Ms. Anne Cohen was elected Chairperson, and Mr. Tom Wall Vice Chairperson, which both were approved without dissent.

QUESTION BEFORE THE FINANCE COMMITTEE:

- 1) Who should serve as Chair of the committee?
- 2) Who should serve as Vice Chair of the committee?

DISCUSSION:

The role of the Chairperson is to facilitate meetings, and in the Chair's absence the Vice Chair would preside over the meeting. Eric is now a voting member of the committee. Any of the three members may serve in the chair or vice chair position.

FISCAL IMPACT:

Not Applicable

RECOMMENDATIONS:

- 1) Motion to nominate a Chairperson for the 2020 Finance Committee meetings.
- 2) Motion to nominate a Vice Chairperson for the 2020 Finance Committee meetings.

ATTACHMENTS:

None



STAFF REPORT

DATE: June 16, 2020

TO: Finance Committee
FROM: Kristina Handt, City Administrator
AGENDA ITEM: 1st Quarter Financial Reports

BACKGROUND:

Staff has prepared the 1st Quarter Financial Reports for review by the Finance Committee.

ISSUE BEFORE THE FINANCE COMMITTEE:

- 1) Does the Finance Committee have any questions regarding the 1st Quarter Financial Reports?

DISCUSSION:

The Budget vs. Actual for 1st quarter 2020 is attached with explanations alongside line items to explain variances from the budget. This format aligns with the budget worksheets used during the 2020 budget cycle.

Please note that revenue figures are low on property taxes and utilities do to timing of when the revenue is received. Taxes are only received in July for those collected in May, December for those collected in October, and a clean-up payment for any delinquent taxes collected by the end of December in January of the next year. Water and sewer utilities are billed quarterly. We have recently changed how we record them so that they show as revenue when billed rather than received. Storm Water is billed annually in January for the previous year.

Expenditures reflect a combination of ongoing expenses and items that are one-time payments per year.

Also includes is a summary of the investment portfolio through March 31, 2020.

FISCAL IMPACT:

N/A

RECOMMENDATION:

1. Motion to recommend approval of the 1st Quarter Financial Reports to the City Council.

ATTACHMENTS:

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

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
Account Number	Description				
General Fund Revenues:					
Taxes					
101-410-1320-31010	Current Ad Valorem Taxes	\$ 3,537,317	0	0.00%	Receipts in July/Dec
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,000	0	0.00%	
101-410-1320-31030	Mobile Home Tax	15,000	0	0.00%	
101-410-1320-31030	Delinquent Mobile Home Tax		0		
101-410-1320-31040	Fiscal Disparities	249,327	0	0.00%	
101-410-1320-31045	Delinquent Fiscal Disparities		0		
101-410-1320-31050	Tax Abatement		0		
101-410-1320-31520	30% Rental - County		0		
101-410-1320-31910	Penalty & Interest on Taxes	500	0	0.00%	
101-410-1320-31920	Forfeited Tax Sale Apportionment	-	0		
Total Taxes		\$ 3,817,144	0	0.00%	
Licenses and Permits					
101-410-1320-32110	Liquor License	8,300		0.00%	Receipt 4th Qtr
101-410-1320-32180	Wastehauler License	625	120	19.20%	
101-410-1320-32181	General Contractor License	150		0.00%	
101-410-1320-32183	Heating Contractor License				
101-410-1320-32184	Blacktopping Contractor License				
101-420-2400-32210	Building Permits	800,000	170,938	21.37%	
101-430-3100-32211	Driveway Permits	10,000	3,150	31.50%	
101-420-2400-32212	Fireplace Permits	16,000	4,560	28.50%	
101-420-2400-32220	Heating Permits	60,000	13,770	22.95%	
101-420-2400-32230	Plumbing Permits	60,000	18,267	30.45%	
101-420-2400-32232	Pool Permits	1,000	150	15.00%	
101-420-2400-32213	Siding Permits	12,500	1,031	8.25%	
101-420-2400-32214	Roof Permits	50,000	564	1.13%	likley won't meet budget; skewed by prev storm?
101-410-1320-32240	Animal License				
101-430-3100-32250	Utility Permits	27,000	2,107	7.80%	
101-420-2220-32260	Burning Permit	1,700	315	18.53%	
101-410-1320-32270	Massage Therapy Licenses	100		0.00%	
101-420-2400-32275	Fire Suppression Permits	2,500	100	4.00%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,500		0.00%	
101-410-1320-32281	Golf Cart Operation Permit				
101-410-1320-32282	Miscellaneous Permits		75		
101-410-1910-32282	Miscellaneous Permits				
101-420-2400-32282	Miscellaneous Permits	-			
Total Licenses and Permits		\$ 1,051,375	215,147	20.46%	
Intergovernmental					
101-430-3100-33418	MSA - Maintenance	158,582	86,783	54.72%	
101-410-1320-33402	Market Value Credit-Ag				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-410-1320-33403	Ag Reserve Credit				
101-420-2220-33420	State Fire Aid	64,000		0.00%	Nov receipt
101-410-1320-33422	PERA Aid	-			
101-410-1930-33426	Miscellaneous State Grants				
101-430-3100-33630	Miscellaneous State Grants	5,000		0.00%	
101-420-2220-33426	Miscellaneous State Grants				
101-450-5200-33426	Miscellaneous State Grants	4,820		0.00%	
101-410-1320-33623	Payment in Lieu of Taxes	33,428		0.00%	Dec receipt
101-430-3100-33630	Grant Revnue				
101-420-2220-33525	Other County Grants and Aids				
101-410-1320-33521	Recycling Grant	16,000		0.00%	
Total Intergovernmental		\$ 281,830	86,783	30.79%	
Charges for Services					
101-410-1910-34103	Zoning & Subdivision Fees	45,000	7,135	15.86%	
101-420-2400-34104	Plan Check Fees	525,000	97,971	18.66%	
101-410-1320-34105	Sale of Copies, Books, Maps	50		0.00%	
101-410-1520-34107	Assessment Searches	1,400	195	13.93%	
101-450-5200-34710	Rent				
101-410-1450-34111	Cable Operation Reimbursement	5,000		0.00%	end of year
101-420-2400-34112	Planning & Zoning Review Fee	25,000	6,800	27.20%	
101-430-3100-34114	Street Light Fee	1,500	516	34.40%	
101-410-1910-34115	Base Map Upgrading Fee	3,000		0.00%	
101-420-2400-34203	Day Care Inspections				
101-410-1910-36206	Escrow Administration Fee	25,000	6,300	25.20%	
Total Charges for Services		\$ 630,950	118,917	18.85%	
Fines and Forfeits					
101-420-2100-35100	Fines	50,000	6,813	13.63%	
101-420-2100-35130	Forfeitures				
Total Fines and Forfeits		\$ 50,000	6,813	13.63%	
Investment Earnings					
101-410-1320-36210	Interest Earnings	80,000		0.00%	allocated end of year
Total Investment Earnings		\$ 80,000		0.00%	
Miscellaneous					
101-410-1320-31811	Cable Franchise Revenue	100,000		0.00%	

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-410-1320-36100	Special Assesments				
101-410-1320-36200	Miscellaneous Revenue	3,000		0.00%	
101-420-2220-36200	Miscellaneous Revenue		363		
101-430-3100-36200	Miscellaneous Revenue		173		
101-410-1910-36200	Miscellaneous Revenue	28,000		0.00%	
101-420-2400-36202	Central MN Jobs Grant				
101-410-1320-36207	MCMA Grant	3,500		0.00%	
101-410-1910-36236	Conservation Easement Fee	-			
101-420-2220-36204	Reimbursements - Fire	4,920		0.00%	
101-420-2220-36230	Donations-Fire				
101-410-1320-36230	Donations	10,000	14,100	141.00%	
101-410-1320-34120	Tower Rent	110,311	25,359	22.99%	
Total Miscellaneous		\$ 259,731	39,995	15.40%	
Prior Period Adjustments					
Total General Fund Revenues:		\$ 6,171,030	467,655	7.58%	
General Fund Expenditures:					
1110 Mayor & Council					
Personnel					
101-410-1110-41030	Part-time Salaries	25,690		0.00%	June/Dec payments
101-410-1110-41220	FICA Contributions	1,593		0.00%	
101-410-1110-41230	Medicare Contributions	373		0.00%	
101-410-1110-41510	Workers Compensation	130		0.00%	
Total Personnel		\$ 27,786		0.00%	
Materials and Supplies					
101-410-1110-42000	Office Supplies	125		0.00%	
101-410-1110-42001	Computer Reimbursement	-			
101-410-1110-43310	Mileage	300		0.00%	
101-410-1110-43185	IT Support	1,211	300	24.77%	
101-410-1110-42002	IT Hardware				
101-410-1110-43190	Software Programs	-			
Total Materials and Supplies		\$ 1,636	300	18.34%	
Charges and Services					
101-410-1110-44300	Miscellaneous	7,140	5,250	73.53%	
101-410-1110-44330	Dues & Subscriptions	15,000	3,914	26.09%	LMC paid in Sept
101-410-1110-44370	Conferences & Training	1,000		0.00%	
Total Charges and Services		\$ 23,140	9,164	39.60%	
1110 Total Mayor & Council		\$ 52,562	9,464	18.01%	
1320 Administration					
Personnel					

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-410-1320-41010	Full-time Salaries	169,642	58,295	34.36%	misallocation of deputy clerk to be corrected
101-410-1320-41030	Part-time Salaries				
101-410-1320-41020	Overtime				
101-410-1320-41040	Temporary Employees	7,000		0.00%	
101-410-1320-41210	PERA Contributions	14,324	5,220	36.44%	
101-410-1320-41216	MSRS Contributions -City Admin	1,601		0.00%	
101-410-1320-41220	FICA Contributions	12,978	3,987	30.72%	
101-410-1320-41230	Medicare Contributions		933		
101-410-1320-41300	Insurance	29,723	8,088	27.21%	
101-410-1320-41325	Life Insurance	354	40	11.30%	
101-410-1320-41330	STD/LTD	1,234	314	25.45%	
101-410-1320-41420	Unemployment Benefits				
101-410-1320-41510	Workers Compensation	1,846		0.00%	
Total Personnel		\$ 238,702	76,877	32.21%	
Materials and Supplies					
101-410-1320-42000	Office Supplies	4,250	195	4.59%	
101-410-1320-42030	Printed Forms	100		0.00%	
101-410-1320-43090	Newsletter/Website	-			
Total Materials and Supplies		\$ 4,350	195	4.48%	
Charges and Services					
101-410-1320-43100	Assessing Services	88,750		0.00%	County bills after LBAE
101-410-1320-43040	Legal Services	87,500	10,345	11.82%	
101-410-1320-43150	Contract Services	3,193	137	4.29%	
101-410-1320-43180	Information Technology/Web				
101-410-1320-43185	IT Support	6,682	1,823	27.28%	
101-410-1320-42002	IT Hardware	1,500		0.00%	
101-410-1320-43190	Software Programs	2,309		0.00%	
101-410-1320-43210	Telephone	2,586	145	5.61%	
101-410-1320-43220	Postage	2,000	1,294	64.70%	
101-410-1320-43310	Mileage	1,100		0.00%	
101-410-1320-43510	Legal Publishing	10,200	1,230	12.06%	
101-410-1320-43610	Insurance	39,214		0.00%	pay 2nd qtr
101-410-1320-43152	Cable Operation Expense				
101-410-1320-44330	Dues & Subscriptions	2,060	23	1.12%	
101-410-1320-44370	Conferences & Training	5,000		0.00%	
101-410-1320-44371	Allocation to Building Inspections	(2,715)		0.00%	allocate end of year
Total Charges and Services		\$ 249,379	14,997	6.01%	
Miscellaneous					
101-410-1320-44300	Miscellaneous	1,500	217	14.46%	
Total Miscellaneous		\$ 1,500	217	14.46%	
1320	Total Administration	\$ 493,931	92,286	18.68%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

<u>Account Number</u>	<u>Description</u>	<u>2020 Adopted</u>	<u>Actual 3/31/2020</u>	<u>YTD % of Budget</u>	<u>Comments</u>
1410	Elections				
Personnel					
101-410-1410-41030	Part-time Salaries	7,250		0.00%	
101-410-1410-41510	Workers Compensation	-			
Total Personnel		\$ 7,250		0.00%	
Charges and Services					
101-410-1410-43310	Travel Expense	50		0.00%	
101-410-1410-43510	Legal Notices Publishing				
101-410-1410-43150	Contract Services	2,000	1,660	83.00%	
Total Charges and Services		\$ 2,050		0.00%	
Capital Outlay					
101-480-8000-45800	Other Equipment	-			
Total Capital Outlay		\$ -	0		
Miscellaneous					
101-410-1410-44300	Miscellaneous	700		0.00%	
Total Miscellaneous		\$ 700		0.00%	
1410	Total Elections	\$ 10,000	0	0.00%	
1450	Communications				
Personnel					
101-410-1450-41010	Full-time Salaries	25,775	5,461	21.19%	
101-410-1450-41030	Part-time Salaries				
101-410-1450-41020	Overtime				
101-410-1450-41040	Temporary Employees				
101-410-1450-41210	PERA Contributions	1,933	507	26.23%	
101-410-1450-41220	FICA Contributions	1,972	419	21.25%	
101-410-1450-41230	Medicare Contributions		98		
101-410-1450-41300	Insurance	6,287	620	9.86%	
101-410-1450-41325	Life Insurance	65		0.00%	misallocation to admin
101-410-1450-41330	STD/LTD	162		0.00%	misallocation to admin
101-410-1450-41510	Workers Compensation	306		0.00%	
Total Personnel		\$ 36,500	7,105	19.47%	
Charges and Services					
101-410-1450-43090	Newsletter	1,100		0.00%	
101-410-1450-43180	Information Technology/Web	2,000	100	5.00%	
101-410-1450-43185	IT Support	535	146	27.29%	
101-410-1450-42002	IT Hardware				
101-410-1450-43190	Software Programs				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

<u>Account Number</u>	<u>Description</u>	<u>2020 Adopted</u>	<u>Actual 3/31/2020</u>	<u>YTD % of Budget</u>	<u>Comments</u>
101-410-1450-43210	Telephone				
101-410-1450-43220	Postage	1,500		0.00%	
101-410-1450-43310	Mileage				
101-410-1450-43510	Public Notices				
101-410-1450-43152	Cable Operations	5,000	770	15.40%	
101-410-1450-44370	Conferences and Training	500		0.00%	
Total Charges and Services		\$ 10,635	1,016	9.55%	
1450	Total Communications	\$ 47,135	8,121	17.23%	
1520	Finance				
Personnel					
101-410-1520-41010	Full-time Salaries	71,821	6,295	8.76%	No Finance Director since Jan.
101-410-1520-41030	Part-time Salaries				
101-410-1520-41020	Overtime				
101-410-1520-41040	Temporary Employees	6,963		0.00%	
101-410-1520-41210	PERA Contributions	5,387	745	13.83%	
101-410-1520-41220	FICA Contributions	6,027	541	8.98%	
101-410-1520-41230	Medicare Contributions		127		
101-410-1520-41300	Insurance	10,863	4,725	43.50%	
101-410-1520-41325	Life Insurance	129	7	5.43%	
101-410-1520-41330	STD/LTD	657	40	6.09%	
101-410-1520-41420	Unemployment Benefits				
101-410-1520-41510	Workers Compensation	864		0.00%	
Total Personnel		\$ 102,710	12,480	12.15%	
Materials and Supplies					
101-410-1520-42000	Office Supplies	800	197	24.63%	
101-410-1520-42030	Printed Forms	1,000		0.00%	
Total Materials and Supplies		\$ 1,800	197	10.94%	
Charges and Services					
101-410-1520-43010	Audit Services	7,987	425	5.32%	mostly billed in 2nd and 3rd qtr after audit
101-410-1520-43150	Contract Services	3,060		0.00%	
101-410-1520-43185	IT Support	3,779	1,031	27.28%	
101-410-1520-42002	IT Hardware	-			
101-410-1520-43190	Software Programs	2,834	2,802	98.87%	
101-410-1520-43210	Telephone	595		0.00%	
101-410-1520-43310	Mileage	500		0.00%	
101-410-1520-44330	Dues & Subscriptions	2,100		0.00%	
101-410-1520-44370	Conferences & Training	3,000		0.00%	
101-410-1520-44371	Allocation to Building Inspections	(1,959)		0.00%	will allocate end of year
Total Charges and Services		\$ 21,896	4,258	19.45%	
Miscellaneous					

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-410-1520-44300	Miscellaneous	4,750	195	4.10%	
Total Miscellaneous		\$ 4,750		0.00%	
1520	Total Finance	\$ 131,157	16,935	12.91%	
1910	Planning & Zoning				
Personnel					
101-410-1910-41010	Full-time Salaries	160,011	34,712	21.69%	
101-410-1910-41030	Part-time Salaries				
101-410-1910-41020	Overtime				
101-410-1910-41040	Temporary Employees	6,963		0.00%	
101-410-1910-41210	PERA Contributions	12,001	3,144	26.20%	
101-410-1910-41220	FICA Contributions	12,774	2,580	20.20%	
101-410-1910-41230	Medicare Contributions		603		
101-410-1910-41300	Insurance	29,322	5,928	20.22%	
101-410-1910-41325	Life Insurance	297	16	5.39%	
101-410-1910-41330	STD/LTD	829	215	25.93%	
101-410-1910-41510	Workers Compensation	1,308		0.00%	
Total Personnel		\$ 223,505	47,198	21.12%	
Materials and Supplies					
101-410-1910-42000	Office Supplies	200		0.00%	
101-410-1910-42030	Printed Forms	-			
Total Materials and Supplies		\$ 200		0.00%	
Charges and Services					
101-410-1910-43020	Comprehensive Planning				
101-410-1910-43030	Engineering Services	15,000	738	4.92%	
101-410-1910-43150	Contract Services	6,000	3,767	62.78%	
101-410-1910-43180	Information Technology/Web				
101-410-1910-43185	IT Support	5,600	1,502	26.82%	
101-410-1910-42002	IT Hardware				
101-410-1910-43190	Software Programs	1,376		0.00%	
101-410-1910-43210	Telephone	600		0.00%	
101-410-1910-43220	Postage	150		0.00%	
101-410-1910-43310	Mileage	350		0.00%	
101-410-1910-43510	Legal Publishing	1,500	198	13.20%	
101-410-1910-44330	Dues & Subscriptions	650		0.00%	
101-410-1910-44350	Books				
101-410-1910-44370	Conferences & Training	1,000		0.00%	
Total Charges and Services		\$ 32,226	6,205	19.25%	
Miscellaneous					
101-410-1910-44300	Miscellaneous	200		0.00%	
Total Miscellaneous		\$ 200		0.00%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

<u>Account Number</u>	<u>Description</u>	<u>2020 Adopted</u>	<u>Actual 3/31/2020</u>	<u>YTD % of Budget</u>	<u>Comments</u>
1910	Total Planning & Zoning	\$ 256,131	53,403	20.85%	
1930	Engineering Services				
Charges and Services					
101-410-1930-43030	Engineering Services	40,000	5,000	12.50%	
101-410-1930-43210	Telephone	-			
Total Charges and Services		\$ 40,000	5,000	12.50%	
Capital Outlay					
101-480-8000-45900	Construction Projects	-			
Total Capital Outlay		\$ -			
1930	Total Engineering Services	\$ 40,000	5,000	12.50%	
1940	City Hall				
Materials and Supplies					
101-410-1940-42110	Cleaning Supplies				
101-410-1940-42230	Building Repair Supplies	800	17	2.13%	
Total Materials and Supplies		\$ 800	17	2.13%	
Charges and Services					
101-410-1940-43180	Information Technology/Web	400		0.00%	
101-410-1940-43185	IT Support	5,090	1,388	27.27%	
101-410-1940-42002	IT Hardware				
101-410-1940-43190	Software Programs				
101-410-1940-43210	Telephone	877		0.00%	
101-410-1940-43810	Utilities	4,422	427	9.66%	
101-410-1940-43840	Refuse	1,600	294	18.38%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	6,000	656	10.93%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	15,000	2,909	19.39%	
101-900-9000-47205	Rentals - Building	-			
101-410-1940-44371	Allocation to Building Inspections	(14,493)		0.00%	will allocate end of year
Total Charges and Services		\$ 18,896	5,674	30.03%	
Miscellaneous					
101-410-1940-44300	Miscellaneous	1,800		0.00%	
Total Miscellaneous		\$ 1,800		0.00%	
1940	Total City Hall	\$ 21,496	5,691	26.47%	
2100	Police				
Charges and Services					
101-420-2100-43150	Law Enforcement Contract	773,255	634	0.08%	payment in Aug/Dec

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-420-2100-44301	Misc. - Community Event	1,800		0.00%	
Total Charges and Services		\$ 775,055	634	0.08%	
2100	Total Police	\$ 775,055	634	0.08%	
2150	Prosecution				
Charges and Services					
101-420-2150-43045	Attorney Criminal	49,000	7,990	16.31%	
Total Charges and Services		\$ 49,000	7,990	16.31%	
2150	Total Prosecution	\$ 49,000	7,990	16.31%	
2220	Fire				
Personnel					
101-420-2220-41010	Full-time Salaries	88,274	44,096	49.95%	severance payment
101-420-2220-41030	Part-time Salaries	178,636	38,329	21.46%	
101-420-2220-41035	Paid On Call Salaries	73,364	6,237	8.50%	
101-420-2220-41210	PERA Contributions	32,236	7,222	22.40%	
101-420-2220-41220	FICA Contributions	19,308	4,506	23.34%	
101-420-2220-41230	Medicare Contributions		1,689		
101-420-2220-41300	Insurance	13,834	4,154	30.03%	
101-420-2220-41325	Life Insurance	515		0.00%	
101-420-2220-41330	STD/LTD	1,766		0.00%	
101-420-2220-41420	Unemployment Benefits		653		
101-420-2220-41510	Workers Compensation	32,505		0.00%	
Total Personnel		\$ 440,438	106,886	24.27%	
Materials and Supplies					
101-420-2220-42000	Office Supplies	500		0.00%	
101-420-2220-42080	EMS Supplies	2,800	270	9.64%	
101-420-2220-42090	Fire Prevention	2,000		0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	9,400	800	8.51%	
101-420-2220-42400	Small Tools & Equipment	30,175	600	1.99%	
Total Materials and Supplies		\$ 44,875	1,670	3.72%	
Charges and Services					
101-420-2220-43050	Physicals	8,296		0.00%	
101-420-2220-43150	Contract Services	18,085	8,415	46.53%	
101-420-2220-43180	Information Technology/Web				
101-420-2220-43185	IT Support	17,130	4,946	28.87%	
101-420-2220-42002	IT Hardware				
101-420-2220-43190	Software Programs	341		0.00%	
101-420-2220-43210	Telephone	4,000	995	24.88%	
101-420-2220-43230	Radio	25,636		0.00%	
101-420-2220-43310	Mileage	500	190	38.00%	
101-420-2220-43630	Insurance	9,101		0.00%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-420-2220-43810	Utility	15,000	3,227	21.51%	
101-420-2220-43840	Refuse	1,000	122	12.20%	
101-420-2220-44010	Repairs/Maint Bldg	8,440	2,987	35.39%	
101-420-2220-44040	Repairs/Maint Eqpt	33,920	322	0.95%	
101-420-2220-44170	Uniforms	10,321	1,309	12.68%	
101-420-2220-44330	Dues & Subscriptions	6,330	648	10.24%	
101-420-2220-44350	Books	440	824	187.27%	New POCs
101-420-2220-44370	Conferences & Training	20,580	7,056	34.29%	
Total Charges and Services		\$ 179,120	31,041	17.33%	
Capital Outlay					
101-480-8000-45500	Vehicle				
101-480-8000-45800	Equipment	-			
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-			
Total Capital Outlay		\$ -			
Miscellaneous					
101-420-2220-44300	Miscellaneous	2,000	129	6.45%	
Total Miscellaneous		\$ 2,000	129	6.45%	
2220	Total Fire	\$ 666,433	139,726	20.97%	
2220	Fire Relief				
Charges and Services					
101-420-2220-44920	Fire State Aid	64,000		0.00%	pass through in Nov
Total Charges and Services		\$ 64,000		0.00%	
2250	Total Fire Relief	\$ 64,000	0	0.00%	
2400	Building Inspection				
Personnel					
101-420-2400-41010	Full-time Salaries	369,167	63,120	17.10%	No building official since Feb
101-420-2400-41030	Part-time Salaries				
101-420-2400-41020	Overtime				
101-420-2400-41040	Temporary Employees				
101-420-2400-41210	PERA Contributions	28,960	5,703	19.69%	
	MSRS Contributions -City Admin	489		0.00%	
101-420-2400-41220	FICA Contributions	27,654	4,588	16.59%	
101-420-2400-41230	Medicare Contributions		1,073		
101-420-2400-41300	Insurance	73,872	9,893	13.39%	
101-420-2400-41325	Life Insurance	600	35	5.83%	
101-420-2400-41330	STD/LTD	2,000	309	15.45%	
101-420-2400-41510	Workers Compensation	3,532		0.00%	
Total Personnel		\$ 506,274	84,721	16.73%	
Materials and Supplies					

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-420-2400-42000	Office Supplies	1,750	151	8.63%	
101-420-2400-42030	Printed Forms	350		0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	3,600	457	12.69%	
Total Materials and Supplies		\$ 5,700	608	10.67%	
Charges and Services					
101-420-2400-43030	Engineering	3,000		0.00%	
101-420-2400-43150	Inspector Contract Services	5,000		0.00%	
101-420-2400-43180	Information Technology/Web		3,280		
101-420-2400-43185	IT Support	6,200	1,542	24.87%	
101-420-2400-42002	IT Hardware	600	122	20.33%	
101-420-2400-43190	Software Programs	8,900	395	4.44%	
101-420-2400-43210	Telephone	3,650	525	14.38%	
101-420-2400-43510	Legal Publishing				
101-420-2400-43630	Insurance	4,511		0.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,500	199	13.27%	
101-420-2400-44170	Uniforms	800	90	11.25%	
101-420-2400-44330	Dues & Subscriptions	500	65	13.00%	
101-420-2400-44350	Books	500		0.00%	
101-420-2400-44370	Conferences & Training	3,200	791	24.72%	
Total Charges and Services		\$ 38,361	7,009	18.27%	
Capital Outlay					
101-480-2400-45500	Vehicle	-			
Total Capital Outlay		\$ -			
Miscellaneous					
101-420-2400-44371	Allocations from Admin, Finance, City Hall	19,167		0.00%	will allocate at end of year
101-420-2400-44300	Miscellaneous	1,000		0.00%	
Total Miscellaneous		\$ 20,167		0.00%	
2400	Total Building Inspection	\$ 570,502	92,338	16.19%	
2500	Emergency Communications				
Charges and Services					
101-420-2500-43150	Contract Services	3,350		0.00%	
Total Charges and Services		\$ 3,350		0.00%	
2500	Total Emergency Communications	\$ 3,350		0.00%	
2700	Animal Control				
Charges and Services					
101-420-2700-43150	Contract Services	11,000	1,903	17.30%	
Total Charges and Services		\$ 11,000	1,903	17.30%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
2700	Total Animal Control	\$ 11,000	1,903	17.30%	
3100	Streets				
Personnel					
101-430-3100-41010	Full-time Salaries	307,899	78,867	25.61%	
101-430-3100-41030	Part-time Salaries				
101-430-3100-41020	Overtime	9,000	4,781	53.12%	
101-430-3100-41040	Temporary Employees	10,764		0.00%	
101-430-3100-41210	PERA Contributions	23,542	7,386	31.37%	
101-430-3100-41220	FICA Contributions	24,836	5,842	23.52%	
101-430-3100-41230	Medicare Contributions		1,366		
101-430-3100-41300	Insurance	77,834	17,100	21.97%	
101-430-3100-41325	Life Insurance	844	77	9.12%	
101-430-3100-41330	STD/LTD	2,110	482	22.84%	
101-430-3100-41600	Safety Clothing Allowance	600		0.00%	
101-430-3100-41420	Unemployment Benefits				
101-430-3100-41510	Workers Compensation	32,266		0.00%	
Total Personnel		\$ 489,695	115,901	23.67%	
Materials and Supplies					
101-430-3100-42000	Office Supplies	650	108	16.62%	
101-430-3100-42120	Fuel, Oil and Fluids	17,000	7,440	43.76%	bulk fuels purchased in Jan for year
101-430-3100-42150	Operating Supplies	4,400	2,626	59.68%	
	Contract Service ROW				
101-430-3100-42210	Repair/Maint. Supplies	10,000	835	8.35%	
101-430-3100-42212	Repair/Maint. Supplies S&I	10,000	7,220	72.20%	cutting edges
101-430-3100-42240	Street Maintenance & Landscaping - Materials	39,864		0.00%	
101-430-3100-42250	Street Maintenance				
101-430-3100-42260	Street Signs	4,500		0.00%	
101-430-3100-42290	Sand/Salt S&I	153,363	48,938	31.91%	
101-430-3100-42400	Small Tools & Minor Equipment	4,500		0.00%	
101-430-3100-44375	Personal Protection Equipment	1,400	727	51.93%	
Total Materials and Supplies		\$ 245,677	67,894	27.64%	
Charges and Services					
101-430-3100-43030	Engineering Services	6,000	518	8.63%	
101-430-3100-43090	Sealcoating & Crack Sealing	565,000	3,350	0.59%	awarded May/June
101-430-3100-43150	Contract Services	24,000	307	1.28%	
101-430-3100-43180	Information Technology/Web				
101-430-3100-43185	IT Support	11,782	2,436	20.68%	
101-430-3100-42002	IT Hardware	1,200		0.00%	
101-430-3100-43190	Software Programs	1,700		0.00%	
101-430-3100-43151	Snow Removal Contract Services				
101-430-3100-44050	Tree Program				
101-430-3100-43210	Telephone	6,200	651	10.50%	
101-430-3100-43230	Radio	5,000		0.00%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-430-3100-43310	Mileage	250		0.00%	
101-430-3100-43510	Public Notices	212		0.00%	
101-430-3100-43630	Insurance	22,441		0.00%	
101-430-3100-43810	Utilities	24,000	5,870	24.46%	
101-430-3100-43811	Street Lights	36,000	7,604	21.12%	
101-430-3100-43840	Refuse	4,500	1,030	22.89%	
101-430-3100-44010	Repairs/Maint Bldg.	15,000	332	2.21%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	500	15	3.00%	
101-430-3100-44040	Repairs/Maint Equip	25,000	697	2.79%	
101-430-3100-44041	Repairs/Maint Equip S&I	14,000	981	7.01%	
101-430-3100-44130	Equipment Rental	2,000		0.00%	
101-430-3100-44170	Uniforms	5,625	1,225	21.78%	
101-430-3100-44330	Dues & Subscriptions	700	554	79.14%	most paid for year
101-430-3100-44370	Conferences & Training	3,000	705	23.50%	
101-430-3100-44380	Clean-up Days	-			
Total Charges and Services		\$ 774,110	26,275	3.39%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-480-3100-45500	Capital Purchases	-			
Total Capital Outlay		\$ -	0		
Miscellaneous					
101-430-3100-44300	Miscellaneous	1,000	120	12.00%	
Total Miscellaneous		\$ 1,000	120	12.00%	
3100	Total Streets	\$ 1,510,482	210,190	13.92%	
5200	Parks & Recreation				
Personnel					
101-450-5200-41010	Full-time Salaries	141,559	14,915	10.54%	
101-450-5200-41030	Part-time Salaries		2,134		
101-450-5200-41020	Overtime				
101-450-5200-41040	Temporary Employees	10,000	605	6.05%	
101-450-5200-41210	PERA Contributions	10,617	1,436	13.53%	
101-450-5200-41220	FICA Contributions	11,900	1,342	11.28%	
101-450-5200-41230	Medicare Contributions		314		
101-450-5200-41300	Insurance	36,229	3,125	8.63%	
101-450-5200-41325	Life Insurance	206	17	8.25%	
101-450-5200-41330	STD/LTD	560	108	19.29%	
101-450-5200-41600	Safety Clothing Allowance	350		0.00%	
101-450-5200-41420	Unemployment Benefits				
101-450-5200-41510	Workers Compensation	9,013		0.00%	
Total Personnel		\$ 220,435	23,996	10.89%	
Materials and Supplies					

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
101-450-5200-42000	Office Supplies	650		0.00%	
101-450-5200-42120	Fuel, Oil and Fluids	6,250	952	15.23%	
101-450-5200-42150	Operating Supplies	750		0.00%	
101-450-5200-42160	Chemicals	1,000		0.00%	
101-450-5200-42210	Repair/Maint. Supplies	5,500	1,250	22.73%	
101-450-5200-42230	Building Repair Supplies	500		0.00%	
101-450-5200-42250	Landscaping Materials				
101-450-5200-42400	Small Tools & Minor Equipment	4,550	3,809	83.71%	hot water jetter
Total Materials and Supplies		\$ 19,200	6,011	31.31%	
Charges and Services					
101-450-5200-43030	Engineering Services				
101-450-5200-43150	Contracted Services	64,500	336	0.52%	
101-450-5200-43185	IT Support	4,636	1,362	29.38%	
101-450-5200-42002	IT Hardware	250		0.00%	
101-450-5200-43190	Software Programs	340		0.00%	
101-450-5200-43210	Telephone	1,750	225	12.86%	
101-450-5200-43510	Public Notices				
101-450-5200-43630	Insurance	6,835		0.00%	
101-450-5200-43810	Utilities	10,500	2,233	21.27%	
101-450-5200-43840	Refuse	4,000	759	18.98%	
101-450-5200-44010	Repairs/Maint Bldg	2,500	1,602	64.08%	plumbing repairs in warming house
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,200		0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	14,975	39	0.26%	
101-450-5200-44120	Rentals - Buildings	7,000	230	3.29%	
101-450-5200-44130	Equipment Rental				
101-450-5200-44170	Uniforms	1,078	237	21.99%	
101-450-5200-44301	Events	550		0.00%	
101-450-5200-44302	Lakes	15,000		0.00%	
101-450-5200-44370	Conferences & Training	800	480	60.00%	certified playground inspector training
101-450-5200-44130	Equipment Rental	1,000		0.00%	
101-450-5200-44375	Personal Protection Equipment	400		0.00%	
Total Charges and Services		\$ 139,314	7,503	5.39%	
Capital Outlay					
101-900-9000-47200	Transfer to Vehicle Replacement Fund				
101-900-5200-45500	Capital Purchases	-			
Total Capital Outlay		\$ -			

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

<u>Account Number</u>	<u>Description</u>	<u>2020 Adopted</u>	<u>Actual 3/31/2020</u>	<u>YTD % of Budget</u>	<u>Comments</u>
Miscellaneous					
101-450-5200-44300	Miscellaneous	1,000	278	27.80%	
Total Miscellaneous		\$ 1,000	278	27.80%	
5200	Total Parks & Recreation	\$ 379,949	37,788	9.95%	
9000 Transfers					
Transfers					
101-900-9000-47200	Transfer to Washington County (Library)				
101-900-9000-47205	Operating Transfer to EDA	30,000		0.00%	
101-900-9000-47201	Transfer to Project Fund	25,000		0.00%	LE Ave Phase 3
101-900-9000-47201	Transfer to Project Fund	30,000	123	0.41%	Inwood/5th Signal
101-900-9000-47201	Transfer to Project Fund				
101-900-9000-47285	Transfer to Debt Service				
101-900-9000-47200	Transfer to Vehicle Replacement Fund	903,847		0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	100,000		0.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-			
Total Transfers		\$ 1,088,847	123	0.01%	
9000	Total Transfers	\$ 1,088,847	123	0.01%	
9000 Contingency Reserve					
Contingency Reserve					
	Reserve for possible Insurance Increase	-			
Total Contingency Reserve		\$ -			
9000	Contingency Reserve	\$ -			
	Prior Period Adjustments				
Total General Fund Expenditures:		\$ 6,171,030	681,592	11.05%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (0)	(213,937)	427873993.62%	
601 Water Fund					
Water Fund Revenues:					
601-000-0000-33422	PERA Pension Revenue				
601-000-0000-33426	Miscellaneous State Grants				
601-000-0000-36100	Special Assessments	21,776		0.00%	July/Dec receipts
601-000-0000-36101	Delinquent Special Assessments				
601-000-0000-36102	Special Assessments Penalties & Interest				
601-000-0000-36103	Prepaid Special Assessments				
601-000-0000-36200	Miscellaneous				
601-000-0000-36206	Smart Controller Pilot Program				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
601-000-0000-36205	Refunds and Reimbursements				
601-000-0000-36210	Interest on Investments	60,000		0.00%	allocate end of year
601-000-0000-36220	Rent				
601-000-0000-36267	Litigation Settlement				
601-000-0000-37100	Water Sales	1,149,997	162,663	14.14%	
601-000-0000-37120	Bulk Water		212		
601-000-0000-37130	Water Lat Benefit Fee				
601-000-0000-39250	Contribution of Capital Assets				
601-000-0000-37140	Water Access Revenue	800,000	2,000	0.25%	likley won't meet; need to update pro forma
601-000-0000-37150	Water Connections - Municipal	320,000	63,000	19.69%	likely won't meet; need to update pro forma
601-000-0000-37160	Penalties				
601-000-0000-37170	Meter Sales	95,000	23,142	24.36%	
601-000-0000-37180	Tower Rent				
601-000-0000-39200	Transfer In	-			
Total Water Fund Revenues:		\$ 2,446,773	251,017	10.26%	
Water Fund Expenses:					
Personnel					
601-494-9400-41010	Full-time Salaries	184,555	46,345	25.11%	
601-494-9400-41030	Part-time Salaries		218		
601-494-9400-41020	Overtime	6,000		0.00%	
601-494-9400-41040	Temporary Employees				
601-494-9400-41210	PERA Contributions	14,740	3,483	23.63%	
	MSRS Contributions -City Admin	448	0	0.00%	
601-494-9400-41220	FICA Contributions	14,946	2,783	18.62%	
601-494-9400-41230	Medicare Contributions		651		
601-494-9400-41300	Insurance	43,548	10,073	23.13%	
601-494-9400-41325	Life Insurance	244	57	23.36%	
601-494-9400-41330	STD/LTD	706	266	37.68%	
601-494-9400-41415	OPEB Expense				
601-494-9400-41301	Unemployment Insurance				
601-494-9400-41600	Safety Clothing Allowance	400		0.00%	
601-494-9400-41510	Workers Compensation	6,020		0.00%	
Total Personnel		\$ 271,607	63,876	23.52%	
Materials and Supplies					
601-494-9400-42000	Office Supplies	800	95	11.88%	
601-494-9400-42120	Fuel, Oil and Fluids	9,000	1,230	13.67%	
601-494-9400-42030	Printed Forms	750	208	27.73%	
601-494-9400-42150	Operating Supplies	3,500	49	1.40%	
601-494-9400-42160	Chemicals	11,000	55	0.50%	
601-494-9400-42210	Repair/Maint. Supplies	16,000	465	2.91%	
601-494-9400-42270	Utility System Maintenance				
601-494-9400-42300	Water Meters & Supplies	145,000	105,215	72.56%	large bulk purchase for better rate
601-494-9400-44375	Personal Protective Equipment	800	168	21.00%	
601-494-9400-42400	Small Tools & Minor Equipment	9,800	2,278	23.24%	

CITY OF LAKE ELMO

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2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
Total Materials and Supplies		\$ 196,650	109,763	55.82%	
Charges and Services					
601-494-9400-43030	Engineering Services	20,000	7,911	39.56%	
601-494-9400-43040	Legal Services	10,000		0.00%	
601-494-9400-43010	Audit Services	7,987	425	5.32%	
601-494-9400-43090	Newsletter	1,100		0.00%	
601-494-9400-43150	Contract Services	30,000	420	1.40%	
	Computers				
601-494-9400-43180	Software Support				
601-494-9400-43185	IT Support	7,297	2,088	28.61%	
601-494-9400-42002	IT Hardware	1,000		0.00%	
601-494-9400-43190	Software Programs	9,000	2,802	31.13%	
601-494-9400-43210	Telephone	2,000	295	14.75%	
601-494-9400-44377	Credit Card Fees	5,000	2,364	47.28%	likely will exceed; relatively new program
601-494-9400-43220	Postage	3,500	314	8.97%	
601-494-9400-43310	Mileage	200		0.00%	
601-494-9400-43610	Insurance	10,096		0.00%	
601-494-9400-43810	Electric Utility	75,000	7,046	9.39%	
601-494-9400-43820	Water Utility	15,000	5,299	35.33%	MDH fee increase
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	45,000	66	0.15%	
601-494-9400-44040	Repairs\Maint. Equip.	7,500	1,208	16.11%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	4,000		0.00%	
601-494-9400-44150	Equipment Rental	1,000		0.00%	
601-494-9400-44170	Uniforms	1,000	217	21.70%	
601-494-9400-44330	Dues & Subscriptions	400		0.00%	
601-494-9400-44370	Conferences & Training	1,600	96	6.00%	
601-494-9400-44386	Real Estate Taxes	25,300		0.00%	
Total Charges and Services		\$ 282,980	30,551	10.80%	
Capital Outlay					
601-494-9400-45300	Improvements Other Than Bldgs	545,000	2,200	0.40%	
Total Capital Outlay		\$ 545,000	2,200	0.40%	
Miscellaneous and Non-operating					
601-494-9400-43320	Depreciation Expense				
601-494-9400-44300	Miscellaneous	2,000	40	2.00%	
601-494-9400-46010	Bond Principal	820,000	505,000	61.59%	
601-494-9400-46110	Bond Interest	344,370	97,182	28.22%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	2,000		0.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance				
601-494-9400-46220	Deferred Charges Amort				
601-494-9400-46350	Bond Issuance Costs	12,000		0.00%	
601-494-9400-47200	Transfer Out	-			
Total Misc. and Non-operating		\$ 1,180,370	602,222	51.02%	
	Prior Period Adjustments				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 3/31/2020	YTD % of Budget	Comments
Total Water Fund Expenses:		\$ 2,476,607	808,612	32.65%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ (29,834)	(557,595)	1868.98%	
602	Sewer Fund				
Sewer Fund Revenues:					
602-000-0000-33422	PERA Pension Revenue				
602-000-0000-36100	Special Assessments	137,250		0.00%	
602-000-0000-36101	Delinquent Special Assessments				
602-000-0000-36102	Special Assessments Penalties & Interest				
602-000-0000-36103	Prepaid Special Assessments				
602-000-0000-36210	Interest on Investments	40,000		0.00%	
602-000-0000-37160	Penalties				
602-000-0000-37200	Sewer Sales	300,000	86,593	28.86%	
602-000-0000-37220	SAC Early Pay discount/revenue	7,500	1,297	17.29%	
602-000-0000-37230	Sewer Lat Benefit Fee		36,600		
602-000-0000-39250	Contribution of Capital Assets				
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	900,000	6,500	0.72%	likley won't meet; need to update pro forma
602-000-0000-37250	Sewer Connection Fees Regional				
602-000-0000-37260	Sewer Connection Fees Municipa	320,000	63,500	19.84%	
Total Sewer Fund Revenues:		\$ 1,704,750	194,490	11.41%	
Sewer Fund Expenses:					
Personnel					
602-495-9450-41010	Full-time Salaries	97,613	11,973	12.27%	
602-495-9450-41030	Part-time Salaries				
602-495-9450-41020	Overtime	6,200	191	3.08%	
602-495-9450-41040	Temporary Employees				
602-495-9450-41210	PERA Contributions	8,085	908	11.23%	
	MSRS Contributions -City Admin	299		0.00%	
602-495-9450-41220	FICA Contributions	7,942	725	9.13%	
602-495-9450-41230	Medicare Contributions		170		
602-495-9450-41300	Insurance	22,116	2,188	9.89%	
602-495-9450-41325	Life Insurance	129	13	10.08%	
602-495-9450-41330	STD/LTD	506	65	12.85%	
602-495-9450-41415	OPEB Expense				
602-495-9450-41600	Safety Clothing Allowance	140		0.00%	
602-495-9450-41301	Unemployment Insurance				
602-495-9450-41510	Workers Compensation	3,537		0.00%	
Total Personnel		\$ 146,567	16,233	11.08%	
Materials and Supplies					
602-495-9450-42210	Repair/Maint. Supplies	28,130	152	0.54%	
602-495-9450-42000	Office Supplies	600	42	7.00%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
602-495-9450-42030	Printed Forms	600	50	8.33%	
602-495-9450-42120	Fuel, Oil and Fluids	8,000	1,163	14.54%	
602-495-9450-42150	Operating Suppies	1,500	62	4.13%	
602-495-9450-42270	Repair/Maint. Supplies		268		
602-495-9450-44375	Personal Protective Equipment	350	168	48.00%	
602-495-9450-42400	Small Tools & Minor Equipment	2,500	2,000	80.00%	replaced tools at beginning of year
Total Materials and Supplies		\$ 41,680	3,905	9.37%	
Charges and Services					
602-495-9450-43030	Engineering Services	15,000	2,778	18.52%	
602-495-9450-43010	Audit Services	7,987	425	5.32%	
602-495-9450-43090	Newsletter	1,100		0.00%	
602-495-9450-43150	Contract Services	57,000	314	0.55%	
602-495-9450-43185	IT Support	4,258	1,200	28.18%	
602-495-9450-42002	IT Hardware				
602-495-9450-43180	Software Support				
602-495-9450-43190	Software Programs	8,459	2,802	33.12%	
602-495-9450-43210	Telephone	2,500	424	16.96%	
602-495-9450-44377	Credit Card Fees	3,000	2,364	78.80%	likely will exceed; relatively new program
602-495-9450-43220	Postage	3,500	314	8.97%	
602-495-9450-43310	Mileage	90		0.00%	
602-495-9450-43610	Insurance	4,032		0.00%	
602-495-9450-43810	Electric Utility	15,000	2,580	17.20%	
602-495-9450-43820	Sewer Utility - Met Council	229,887	76,629	33.33%	
602-495-9450-44010	Repairs/Maint Imp Bldgs	1,000	0	0.00%	
602-495-9450-44040	Repairs/Maint. Equip.	4,500	158	3.51%	
602-495-9450-44150	Equipment Rental	1,000		0.00%	
602-495-9450-44170	Uniforms	600	124	20.67%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	2,000	3,850	192.50%	legion lift station issues
602-495-9450-44370	Conferences & Training	2,500	1,826	73.04%	sewer certification courses
Total Charges and Services		\$ 363,413	95,788	26.36%	
Capital Outlay					
602-495-9450-45300	Improvements Other Than Bldgs	210,000	2,200	1.05%	
Total Capital Outlay		\$ 210,000	2,200	1.05%	
Miscellaneous and Non-operating					
602-495-9450-43320	Depreciation Expense				
602-495-9450-44300	Miscellaneous Expenses		40		
602-495-9450-46010	Bond Principal	435,000	275,000	63.22%	
602-495-9450-46110	Bond Interest	198,516	87,227	43.94%	
602-495-9450-46220	Deferred Charges Amort				
602-495-9450-46350	Bond Issuance Costs	20,000		0.00%	
602-495-9450-46200	Fiscal Agent Fees	2,000		0.00%	
602-495-9450-47200	Transfer Out	-			
Total Misc. and Non-operating		\$ 655,516	362,267	55.26%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

Account Number	Description	2020 Adopted	Actual 3/31/2020	YTD % of Budget	Comments
	Prior Period Adjustment				
Total Sewer Fund Expenses:		\$ 1,417,176	480,393	33.90%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 287,574	(285,903)	-99.42%	
603	Storm Water Fund				
Storm Water Fund Revenues:					
603-000-0000-33422	PERA Pension Revenue				
603-000-0000-36100	Special Assessments		619		
603-000-0000-36101	Delinquent Special Assessments				
603-000-0000-36102	Special Assessment Penalties/Interest		49		
603-000-0000-36210	Interest on Investment	25,000		0.00%	
603-000-0000-39250	Contribution of Capital Assets				
603-000-0000-36232	Developer Contributions				
603-000-0000-37300	Surface Water Utility Sales	361,793	359	0.10%	bill end of year
603-000-0000-34113	SW Review Fee Revenue	30,000	8,978	29.93%	
Total Storm Water Fund Revenues:		\$ 416,793	10,005	2.40%	
Storm Water Fund Expenses:					
Personnel					
603-496-9500-41010	Full-time Salaries	61,586	7,164	11.63%	
603-496-9500-41030	Part-time Salaries		136		
603-496-9500-41020	Overtime	1,500	169	11.27%	
603-496-9500-41040	Temporary Employees				
603-496-9500-41210	PERA Contributions	4,881	556	11.39%	
	MSRS Contributions -City Admin	149		0.00%	
603-496-9500-41220	FICA Contributions	4,826	444	9.20%	
603-496-9500-41230	Medicare Contributions		104		
603-496-9500-41300	Insurance	14,199	1,447	10.19%	
603-496-9500-41325	Life Insurance	83	7	8.43%	
603-496-9500-41330	STD/LTD	271	40	14.76%	
603-496-9500-41415	OPEB Expense		780		
603-496-9500-41600	Safety Clothing Allowance	125		0.00%	
603-496-9500-41301	Unemployment Insurance				

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
603-496-9500-41510	Workers' Compensation	1,731		0.00%	
Total Personnel		\$ 89,351	10,847	12.14%	
Materials and Supplies					
603-496-9500-42000	Office Supplies	450		0.00%	
603-496-9500-42120	Fuel, Oil and Fluids	3,000	346	11.53%	
603-496-9500-42030	Printed Forms	185	513	277.30%	new post card stock
603-496-9500-42270	Repair/Maint. Maint Supplies	2,000	21	1.05%	
603-496-9500-42150	Operating Supplies	1,000	22	2.20%	
603-496-9500-44375	Personal Protective Equipment	500		0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	2,500	2,349	93.96%	purchased tools at beginning of year incl. hot water jetter
Total Materials and Supplies		\$ 9,635	3,251	33.74%	
Charges and Services					
603-496-9500-43030	Engineering Services	10,000	192	1.92%	
603-496-9500-43010	Audit Services	7,987	425	5.32%	
603-496-9500-43040	Legal Services				
603-496-9500-43150	Contract Services	5,000	84	1.68%	
603-496-9500-43180	Software Support				
603-496-9500-43185	IT Support	3,778	1,098	29.06%	
603-496-9500-42002	IT Hardware	200		0.00%	
603-496-9500-43190	Software Programs	7,484	2,802	37.44%	
603-496-9500-43210	Telephone	900	130	14.44%	
603-496-9500-44377	Credit Card Fees	400		0.00%	
603-496-9500-43220	Postage	1,500	1,249	83.27%	billed once a year
603-496-9500-43510	Legal Publishing	60		0.00%	
603-496-9500-43610	Insurance	6,326		0.00%	
603-496-9500-43810	Utilities	18		0.00%	
603-496-9500-44010	Street Sweeping	30,000		0.00%	
603-496-9500-44040	Repairs/Maint Equip	2,500		0.00%	
603-496-9500-44015	Repairs/Maint Bldg	100		0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	25,473		0.00%	
603-496-9500-44150	Equipment Rental	1,000		0.00%	
603-496-9500-44170	Uniforms	250	50	20.00%	
603-496-9500-44370	Conferences & Training	2,000	0	0.00%	
Total Charges and Services		\$ 104,976	6,030	5.74%	
Capital Outlay					
603-496-9500-45300	Improvements Other Than Bldgs	-	0		
Total Capital Outlay		\$ -	0		
Miscellaneous and Non-operating					
603-496-9500-43320	Depreciation Expense				
603-496-9500-44300	Miscellaneous Expenses		10		
603-496-9500-46010	Bond Principal	205,000	175,000	85.37%	
603-496-9500-46110	Bond Interest	58,750	26,363	44.87%	

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

		2020	Actual	YTD % of	
Account Number	Description	Adopted	3/31/2020	Budget	Comments
603-496-9500-46220	Deferred Charges Amort				
603-496-9500-46200	Fiscal Agent Fees	900		0.00%	
603-496-9500-46300	Bond Issuance Costs	-			
Total Misc. and Non-operating		\$ 264,650	201,373	76.09%	
	Prior Period Adjustment				
Total Storm Water Fund Expenses:		\$ 468,612	221,501	47.27%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (51,819)	(211,496)	408.14%	
221	EDA Brookfield Building Fund				
EDA Brookfield Bldg Fund Revenues:					
221-000-0000-34110	Tenant Rents	74,451	20,975	28.17%	
221-000-0000-36210	Interest Income				
221-000-0000-39300	Bond Proceeds				
221-000-0000-39201	Transfer from City Hall Budget	30,000		0.00%	completed at end of year
		-			
Total EDA Brookfield Building Fund Revenues:		\$ 104,451	20,975	20.08%	
EDA Brookfield Bldg Fund Expenses:					
Materials and Supplies					
221-460-6301-42110	Repair/Maint. Maint Supplies	5,000		0.00%	
221-460-6301-42150	Operating Supplies	100	52	52.00%	
		-			
Total Materials and Supplies		\$ 5,100	52	1.02%	
Charges and Services					
221-460-6301-43150	Contract Services	10,000	1,969	19.69%	
221-460-6301-44386	Real Estate Taxes	16,854		0.00%	
221-460-6301-43810	Utilities	21,000	3,071	14.62%	
221-460-6301-43840	Refuse	6,600	857	12.98%	
221-460-6301-43610	Insurance	1,500		0.00%	
221-460-6301-44040	Repairs/Maint Equip	7,500		0.00%	
221-460-6301-44030	Repairs/Maint Not Bldg				
		-			
Total Charges and Services		\$ 63,454	5,897	9.29%	
Capital Outlay					
221-460-6301-45200	Buildings				
221-460-6301-45300	Improvements Other Than Bldgs	-			
Total Capital Outlay		\$ -			
Miscellaneous and Non-operating					

CITY OF LAKE ELMO

2020 YTD Actuals

Master Worksheet

<u>Account Number</u>	<u>Description</u>	<u>2020 Adopted</u>	<u>Actual 3/31/2020</u>	<u>YTD % of Budget</u>	<u>Comments</u>
221-460-6301-44300	Miscellaneous Expenses	1,000		0.00%	
221-900-9000-47285	Transfer to Debt Service	86,058		0.00%	
221-460-6301-46010	Bond Principal				
221-460-6301-46110	Bond Interest				
221-460-6301-46220	Deferred Charges Amort				
221-460-6301-46200	Fiscal Agent Fees				
221-460-6301-46300	Bond Issuance Costs	-			
Total Misc. and Non-operating		\$ 87,058		0.00%	
Total EDA Brookfield Bldg Fund Expenses:		\$ 155,612	5,949	3.82%	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ (51,161)	15,026	-29.37%	

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

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

NOTES:

The total of Cash & Investments decreased due to Debt Service payments in January

The average yield on the portfolio has decreased by 0.3% since January 1
 The greatest impact to date is the significant decrease in short-term rates for funds in cash and money market accounts
 The yields on the money market accounts will continue to decrease based on decreased yields in the underlying securities.
 Going forward the greatest impact will be when CDs and Agency obligations are called and the options to replace will have yields over 1% less than the current yields.

The number of calls on Munis are minimal so the yield that portion of the portfolio should not diminish significantly