

City of Lake Elmo
 Budget 2017
 (Based on 244 new homes)

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2016 Projected Actual	2017 Budget	2016 to 2017 Change
GENERAL FUND							
Revenues							
Property Taxes/Franchise Fees							
101-000-0000-31010	Current Ad Valorem Taxes	\$2,237,110	\$2,204,429	\$2,033,198	\$2,032,872	\$1,809,875	-11.0%
101-000-0000-31020	Delinquent Ad Valorem Taxes	\$14,986	\$30,473	\$15,000	\$10,106	\$15,000	48.4%
101-000-0000-31030	Mobile Home Tax	\$15,708	\$18,874	\$12,000	\$11,470	\$12,000	4.6%
101-000-0000-31040	Fiscal Disparities	\$140,432	\$179,607	\$157,508	\$156,459	\$161,272	3.1%
101-000-0000-31910	Penalty & Interest on Taxes	\$9,002	\$725	\$700	\$574	\$700	22.0%
101-000-0000-33622	Cable Franchise Revenue	\$41,602	\$68,129	\$45,000	\$100,950	\$72,000	-28.7%
	Total Property Taxes/Franchise Fees	\$2,458,841	\$2,502,237	\$2,263,406	\$2,312,431	\$2,070,847	-10.4%
Licenses and Permits							
101-000-0000-32110	Liquor License	\$150	\$8,350	\$11,000	\$9,825	\$9,000	-8.4%
101-000-0000-32180	Waste hauler License	\$2,400	\$480	\$1,680	\$2,400	\$1,000	-58.3%
101-000-0000-32181	General Contractor License	\$100	\$0	\$0	\$150	\$150	0.0%
101-000-0000-32183	Heating Contractor License	\$4,920	\$3,950	\$2,500	\$3,300	\$2,850	-13.6%
101-000-0000-32210	Building Permits	\$225,801	\$422,316	\$508,200	\$902,087	\$808,157	-10.4%
101-000-0000-32220	Heating Permits	\$23,064	\$34,359	\$38,000	\$131,238	\$44,820	-65.8%
101-000-0000-32230	Plumbing Permits	\$21,914	\$42,662	\$46,800	\$96,177	\$44,820	-53.4%
101-000-0000-32240	Animal License	\$2,569	\$2,116	\$2,500	\$1,815	\$1,720	-5.2%
101-000-0000-32250	Utility Permits	\$26,427	\$59,033	\$25,000	\$57,121	\$33,000	-42.2%
101-000-0000-32260	Burning Permit	\$1,650	\$1,530	\$2,750	\$1,875	\$3,750	100.0%
101-000-0000-32270	Massage Therapy	\$200	\$200	\$150	\$75	\$100	33.3%
101-000-0000-32280	Electrical Permits	\$6,109	\$9,257	\$0	\$31	\$0	-100.0%
101-000-0000-36206	Construction Escrow Admin Fee	\$0	\$0	\$0	\$2,900	\$24,900	758.6%
101-000-0000-34104	Plan Check Fees	\$135,816	\$242,970	\$278,129	\$399,305	\$513,002	28.5%
	Total Licenses and Permits	\$451,119	\$827,222	\$916,709	\$1,608,299	\$1,487,269	-7.5%
Intergovernmental							
101-000-0000-33418	MSA - Maintenance	\$101,696	\$119,464	\$101,696	\$123,433	\$130,838	-6.0%
101-000-0000-33420	State Fire Aid	\$53,446	\$58,166	\$41,500	\$59,136	\$47,000	20.5%
101-000-0000-33422	PERA Aid	\$2,749	\$2,749	\$2,749	\$2,749	\$2,749	0.0%
101-000-0000-33426	Miscellaneous State Grants	\$17,692	\$27,864	\$5,064	\$4,151	\$4,820	-16.1%
101-000-0000-33621	Recycling Grant	\$15,500	\$15,688	\$15,500	\$15,688	\$15,688	0.0%
	Total Intergovernmental	\$191,083	\$223,931	\$166,509	\$205,157	\$201,095	-2.0%
Charges for Services							
101-000-0000-34103	Zoning & Subdivision Fees	\$28,691	\$29,035	\$27,500	\$30,400	\$23,000	-24.3%
101-000-0000-34105	Sale of Copies, Books, Maps	\$301	\$116	\$175	\$211	\$280	32.7%
101-000-0000-34107	Assessment Searches	\$1,200	\$3,030	\$1,215	\$4,530	\$1,395	-69.2%
101-000-0000-34109	Clean Up Days	\$0	\$3,615	\$2,000	\$0	\$0	0.0%
101-000-0000-34111	Cable Operation Reimbursement	\$2,500	\$3,783	\$4,000	\$4,000	\$4,000	0.0%
	Total Charges for Services	\$32,692	\$39,579	\$34,890	\$39,141	\$28,675	-26.7%

Fines									
101-000-0000-35100	Fines	\$48,647	\$48,739	\$45,000	\$51,059	\$46,500			-8.9%
Total Fines		\$48,647	\$48,739	\$45,000	\$51,059	\$46,500			-8.9%
Other									
101-000-0000-36200	Miscellaneous Revenue	\$125,050	\$2,875	\$3,500	\$4,332	\$4,000			-7.7%
NEW	ISD Service Fee in lieu of Taxes	NA	NA	NA	NA	\$31,500			100.0%
NEW	Fire Sprinkler Alarm Revenue	NA	NA	NA	NA	\$15,000			100.0%
	Moved from water fund	NA	NA	NA	NA	\$46,000			100.0%
101-000-0000-36201	Water Tower Revenue	\$818	\$422	\$0	\$10	\$0			-100.0%
101-000-0000-36204	Internal Charges (Library proc fee)	\$11,285	\$500	\$500	\$500	\$500			0.0%
101-000-0000-36210	Fire Billable Revenue	\$71,813	\$23,501	\$55,000	\$55,000	\$40,000			-27.3%
101-000-0000-36230	Interest Earnings	\$11,000	\$0	\$0	\$10,000	\$10,000			0.0%
	Donations								
Total Other		\$219,966	\$27,298	\$59,000	\$69,842	\$147,000			110.5%
Total Revenues		\$3,402,347	\$3,669,007	\$3,485,514	\$4,285,929	\$3,981,386			-7.1%
<u>Other Financing Sources</u>									
101-000-0000-39200	Transfer In	\$0	\$0	\$0	\$0	\$0			N/A
Total Other Financing Sources		\$0	\$0	\$0	\$0	\$0			N/A
Total Revenues and Other Financing Sources		\$3,402,347	\$3,669,007	\$3,485,514	\$4,285,929	\$3,981,386			-7.1%
		18.2%	27.5%	2.4%	47.8%	8.5%			

City of Lake Elmo
Budget 2017
(Based on 244 new homes)

Dept Number	Description	2014		2015		2016		2016		2016 to 2017 Change
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
GENERAL FUND										
Expenditures by Program & Department										
General Government										
1110	Mayor & Council	\$39,896	\$45,955	\$49,196	\$45,955	\$56,216	\$46,893	\$56,216	\$46,893	-16.58%
1320	Administration	\$456,912	\$360,998	\$533,043	\$360,998	\$702,810	\$508,168	\$702,810	\$508,168	-27.69%
1410	Elections	\$9,875	\$1,880	\$1,880	\$1,880	\$13,003	\$1,200	\$13,003	\$1,200	-90.77%
1520	Finance	\$161,541	\$124,835	\$119,300	\$124,835	\$129,637	\$124,837	\$129,637	\$124,837	-3.70%
1910	Planning & Zoning	\$252,799	\$284,682	\$231,199	\$284,682	\$269,711	\$325,503	\$269,711	\$325,503	20.69%
1930	Engineering Services	\$36,312	\$48,000	\$32,942	\$48,000	\$32,659	\$36,000	\$32,659	\$36,000	10.23%
1940	City Hall	\$26,355	\$55,082	\$61,000	\$55,082	\$75,644	\$63,654	\$75,644	\$63,654	-15.85%
Total General Government		\$983,691	\$935,353	\$1,028,560	\$935,353	\$1,279,680	\$1,106,256	\$1,279,680	\$1,106,256	-13.55%
Public Safety										
2100	Police	\$515,604	\$527,060	\$527,462	\$527,060	\$527,762	\$649,357	\$527,762	\$649,357	23.04%
2150	Prosecution	\$54,466	\$54,700	\$55,710	\$54,700	\$44,010	\$43,200	\$44,010	\$43,200	-1.84%
2220	Fire	\$400,709	\$377,232	\$368,658	\$377,232	\$377,066	\$368,824	\$377,066	\$368,824	-2.19%
2250	Fire Relief	\$53,446	\$37,323	\$58,166	\$37,323	\$59,136	\$47,000	\$59,136	\$47,000	-20.52%
2400	Building Inspection	\$143,283	\$260,766	\$183,079	\$260,766	\$232,014	\$335,984	\$232,014	\$335,984	44.81%
2500	Emergency Communications	\$3,373	\$7,400	\$3,745	\$7,400	\$5,595	\$5,395	\$5,595	\$5,395	-3.57%
2700	Animal Control	\$10,086	\$7,550	\$11,415	\$7,550	\$12,026	\$7,725	\$12,026	\$7,725	-35.76%
Total Public Safety		\$1,180,968	\$1,272,031	\$1,208,235	\$1,272,031	\$1,257,609	\$1,457,485	\$1,257,609	\$1,457,485	15.89%
Public Works										
3100	Public Works	\$386,213	\$411,285	\$337,440	\$411,285	\$524,904	\$492,570	\$524,904	\$492,570	-6.16%
3120	Streets	\$49,978	\$413,000	\$228,785	\$413,000	\$424,903	\$467,500	\$424,903	\$467,500	10.03%
3125	Ice & Snow Removal	\$104,346	\$87,250	\$87,170	\$87,250	\$83,289	\$76,250	\$83,289	\$76,250	-8.45%
3160	Street Lighting	\$22,614	\$26,400	\$25,910	\$26,400	\$26,076	\$26,400	\$26,076	\$26,400	1.24%
3200	Recycling	\$5,224	\$5,900	\$568	\$5,900	\$2,965	\$0	\$2,965	\$0	-100.00%
3250	Tree Program	\$5,350	\$1,000	\$1,500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
Total Public Works		\$573,727	\$944,835	\$681,373	\$944,835	\$1,063,137	\$1,063,720	\$1,063,137	\$1,063,720	0.05%
Culture & Recreation										
5200	Parks & Recreation	\$207,178	\$231,320	\$219,272	\$231,320	\$195,815	\$251,529	\$195,815	\$251,529	28.45%
Total Culture & Recreation		\$207,178	\$231,320	\$219,272	\$231,320	\$195,815	\$251,529	\$195,815	\$251,529	28.45%

9000	IT & Telephone	\$48,513	\$66,819	\$81,976	\$65,248	\$67,396	3.29%
	Compensation Adjustment	\$0	\$0	\$20,000	\$20,000	\$35,000	75.00%
	Debt Service Increase	\$21,632	\$247,118	\$0	\$0	\$0	100.00%
	Transfer to City Projects (streets)	\$130,000	\$0	\$0	\$0	\$0	0.00%
	Other Financing	\$200,000	\$200,000	\$0	\$0	\$0	0.00%
	Total Expenditures	\$3,345,709	\$3,651,377	\$3,485,515	\$3,881,489	\$3,981,385	2.57%

City of Lake Elmo
Debt Service Levy
2014-2017

	Orig Bond Amount	2016	2017	2018	2019	2020
2006A	Streets	NA	NA	0	0	0
2009B	Streets	49,598	52,959	50,911	43,580	0
2010A	Streets	59,043	57,683	61,206	59,356	57,151
2010B	Facilities *	205,860	202,605	204,519	205,989	206,908
2011A	Streets	75,485	74,368	73,254	76,719	74,828
2012B	Streets	62,926	62,656	61,141	65,275	63,669
2014A	Streets	112,668	109,938	107,209	109,729	106,894
2014A	Fire Truck	98,960	97,280	95,600	93,919	92,240
2015A	Equipment	NA	17,756	22,817	22,523	22,197
2016A	DT-Streets	NA	130,712	129,328	132,951	131,019
2016A	Streets	NA	68,665	67,684	71,779	70,390
Application of Fund Balance			(50,000)			
		<u>664,540</u>	<u>824,622</u>	<u>873,669</u>	<u>881,820</u>	<u>825,296</u>
Change			210,082	(953)	8,151	(56,524)

*Crossover Bond

	2016 Full Year Budget	2016 Year To Date as of 7/31	2016 Projections	2017 Draft Budget	Notes
REVENUE					
Current Ad Valorem Taxes	\$256,957.00	\$128,478.00	\$256,957.00	\$256,957.00	
Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	
Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00	
Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	
Donation	\$0.00	\$10,970.00	\$15,000.00	\$4,000.00	
Total Revenue	\$256,957.00	\$139,448.00	\$271,957.00	\$260,957.00	
EXPENSE					
FT Salaries	\$46,311.00	\$27,517.65	\$49,500.00	\$49,995.00	1% pay increase
PT Salaries	\$26,260.00	\$14,071.88	\$26,000.00	\$27,047.80	3% pay increase
PERA Contributions	\$4,277.00	\$3,119.23	\$4,700.00	\$4,555.00	
FICA Contributions	\$3,479.00	\$2,482.73	\$3,800.00	\$3,895.00	
Medicare Contributions	\$814.00	\$580.68	\$850.00	\$910.00	
Health/Dental Insurance	\$14,144.00	\$8,160.00	\$14,361.60	\$15,223.00	6% increase
Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00	
Workers Compensation	\$0.00	\$0.00	\$0.00	\$350.00	
Library Service Supplies	\$1,100.00	\$0.00	\$600.00	\$1,500.00	
Office Supplies	\$3,600.00	\$1,592.02	\$2,800.00	\$3,500.00	
Library Collection Maintenance	\$42,811.00	\$42,157.56	\$58,000.00	\$45,000.00	
Computers and office equipment				\$10,000.00	Computer replacement
Legal Services	\$1,500.00	\$3,358.00	\$3,800.00	\$4,000.00	
Contract Services	\$6,000.00	\$0.00	\$1,200.00	\$6,000.00	
Telephone	\$1,560.00	\$1,119.13	\$1,800.00	\$1,800.00	
Internet	\$1,800.00	\$676.28	\$1,800.00	\$2,000.00	
Information Technology (Equinox)	\$3,100.00	\$0.00	\$3,100.00	\$3,200.00	
Software	\$0.00	\$0.00	\$0.00	\$0.00	
Insurance	\$2,000.00	\$1,637.00	\$2,000.00	\$2,200.00	
Utilities	\$7,500.00	\$3,344.08	\$8,000.00	\$8,000.00	
Refuse	\$600.00	\$569.34	\$1,000.00	\$600.00	
Repair/Maint Bldg	\$12,000.00	\$17,926.75	\$115,595.00	\$30,000.00	includes rest room project in 2016
Repair/Maint NOT Bldg	\$0.00	\$94.42	\$14,000.00	\$0.00	
Library Card Reimbursements	\$12,000.00	\$18,004.67	\$28,000.00	\$32,000.00	
WA Cty service fee	\$9,300.00	\$0.00	\$0.00	\$0.00	
Library service improvements	\$46,000.00	\$0.00	\$0.00	\$0.00	
Miscellaneous	\$1,800.00	\$369.94	\$800.00	\$1,000.00	
Building Purchase Repayment	\$0.00	\$0.00	\$0.00	\$0.00	
Building Property Tax	\$1,000.00	\$0.00	\$1,000.00	\$0.00	
Conferences & Training	\$3,500.00	\$0.00	\$700.00	\$2,500.00	
Programs	\$4,500.00	\$0.00	\$4,000.00	\$5,180.00	
Internal Charges	\$0.00	\$10.00	\$100.00	\$500.00	
Associate Library Charges Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Associate Library Charges Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	
Total Library Expense	\$256,956.00	\$146,791.36	\$347,506.60	\$260,955.80	Restroom and parking lot costs no
Project impact to Fund Balance	\$1.00	-\$7,343.36	189593.8	\$1.20	
Beginning Cash				\$114,044.20	
Change in Cash				\$1.20	
Projected Ending Cash				\$114,045.40	

Proposed Pay 2017 Property Tax Impact Worksheet

Taxing District: 0800 Lake Elmo

STEP 1 - Calculate the Taxing District's Tax Rate:

Item	Actual Pay 2016 (A)	Proposed Pay 2017 (B)	%	Change (C)
1. Levy before reduction for state aids	\$3,112,204	\$3,080,426		-1.0%
2. State Aids	-	\$0		0.0%
3. Certified Property Tax Levy	\$3,112,204	\$3,080,426		-1.021%
4. Fiscal Disparity Portion of Levy	-	\$157,509		2.4%
5. Local Portion of Levy	\$2,954,695	\$2,919,154		-1.2%
6. Local Taxable Value <i>2017 is an ESTIMATE</i>	+	12,779,339		9.5%
7. Local Tax Rate	=	23.121%		-9.8%
8. Market Value Referenda Levy	-	\$0		0.0%
9. Fiscal Disparity Portion of Levy (SD only)	-	\$0		0.0%
10. Local Portion of Levy	=	\$0		0.0%
11. Referenda Market Value <i>2017 is an ESTIMATE</i>	+	1,175,646,100		8.7%
12. Market Value Referenda Rate	=	0.00000%		0.0%

STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. Assumes a 2.1% change in market value from 2016 to 2017, which is the city median change.

(D)	(E)	(F)	(G)	(H)
Market Value Before Exclusion	Homestead Market Value Exclusion	Taxable Market Value	Tax Capacity	Taxing District Portion of Tax

Actual Pay 2016				
Pay 2016 MV	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(A7 x G) + (A12 X D)
14. 368,100	4,100	364,000	3,640	\$841.60
15. 97,900	28,400	69,500	695	\$160.69
16. 146,900	24,000	122,900	1,229	\$284.16
17. 244,900	15,200	229,700	2,297	\$531.09
18. 391,800	2,000	389,800	3,898	\$901.26

Proposed Pay 2017				
Pay 2017 MV X 1.021	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)
19. 375,800	3,400	372,400	3,724	\$776.71
20. 100,000	28,200	71,800	718	\$149.75
21. 150,000	23,700	126,300	1,263	\$263.42
22. 250,000	14,700	235,300	2,353	\$490.77
23. 400,000	1,200	398,800	3,988	\$831.78

Tax Increase
(Decrease)
(\$64.89)

Percentage Change from 2016 to 2017				
24. 2.1%	-17.1%	2.3%	2.3%	-7.7%
25. 2.1%	-0.7%	3.3%	3.3%	-6.8%
26. 2.1%	-1.3%	2.8%	2.8%	-7.3%
27. 2.1%	-3.3%	2.4%	2.4%	-7.6%
28. 2.1%	-40.0%	2.3%	2.3%	-7.7%