



STAFF REPORT

DATE: November 13, 2018

TO: Honorable Mayor and City Council
FROM: Sue Iverson – Finance Director
AGENDA ITEM: 2019 Budget Information – General Fund, Utility Funds, EDA and Tax Levy
REVIEWED BY: Kristina Handt – City Administrator

INTRODUCTION:

In preparation for adoption of the final tax levy in December, this memo addresses the following information: discussion on levy, assumptions being used to prepare the final budget, tax levy, and a discussion on capital improvement funding.

ISSUE BEFORE THE COUNCIL:

- 1) What changes, if any should be made to the final budgets?
- 2) What change, if any should be made to the Final Property Tax Levy?

FINAL LEVY

At the August 28, 2018, City Council worksession, council directed staff to remove the \$30,000 for Family Means from the budget and to set the levy to increase the tax rate by 2% over the 2018 rate. Staff prepared a budget that would increase the tax rate by 2% over the 2018 tax rate, which the City Council adopted as the Preliminary Levy for certification at its September 18, 2019 meeting.

As you can see from the table on the next page, the Pay 2018 rate was 22.4442% with an overall levy of \$3,596,601. The preliminary tax rate for Pay 2019 is 22.902% with an overall levy increase of \$593,236 to \$4,189,837.

*****PLEASE NOTE THESE ARE ESTIMATES USING NUMBERS FROM THE COUNTY*****

Item		Actual Pay 2018 (A)	Proposed Pay 2019 (B)	% Change (C)
1. Levy before reduction for state aids		\$3,596,601	\$4,189,837	16.5%
2. State Aids	-	\$0	\$0	0.0%
3. Certified Property Tax Levy	=	\$3,596,601	\$4,189,837	16.5%
4. Fiscal Disparity Portion of Levy	-	\$149,615	\$199,221	33.2%
5. Local Portion of Levy	=	\$3,446,986	\$3,990,616	15.8%
6. Local Taxable Value	÷	15,359,350	17,424,380	13.4%
7. Local Tax Rate	=	22.442%	22.902%	2.0%
8. Market Value Referenda Levy		\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SDs only)	-	\$0	\$0	0.0%
10. Local Levy	=	\$0	\$0	0.0%
11. Referenda Market Value	÷	1,417,942,900	1,614,873,700	13.9%
12. Market Value Referenda Rate	=	0.00000%	0.00000%	0.0%

Below shows the impact to median valued home of \$396,964. The table shows both the increase resulting from the increase in market value of 3.7% and Fiscal Disparities (\$35.06), and the amount attributed to the proposed levy increase (\$17.91) for a total of \$52.97.

Taxable Market Value B/4 Credit	Homestead Exclusion Credit	Taxable Market Value	Tax Capacity	Taxing District Net Tax	Total Change	Impact from Market Shifts and Fiscal Disparities	Impact from Levy Increase
Proposed Pay 2019					Annual Increase	Annual Increase	Annual Increase
Pay 2019 MV X 0.988	76,000@.40% rem up to 413799 @.08	(D - E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)			
Estimated Tax District rate as % of total rate:							
150,000	23,740	126,260	1,263	\$289.25	\$19.05	\$ 1.59	\$5.72
396,964	1,513	395,451	3,955	\$905.77	\$52.97	\$ 4.41	\$17.91
350,000	5,740	344,260	3,443	\$788.52	\$46.59	\$ 3.88	\$15.60
500,000	-	500,000	5,000	\$1,145.10	\$62.95	\$ 5.25	\$22.65
750,000	-	750,000	8,125	\$1,860.79	\$112.56	\$ 9.38	\$36.81
						\$13.33 \$ 1.11	\$5.72 \$ 0.48
						\$35.06 \$ 2.92	\$17.91 \$ 1.49
						\$30.99 \$ 2.58	\$15.60 \$ 1.30
						\$40.30 \$ 3.36	\$22.65 \$ 1.89
						\$75.75 \$ 6.31	\$36.81 \$ 3.07

	2018	2019
GO 2009B	\$50,911	\$43,580
GO 2010A	61,206	59,356
GO 2010B	204,519	205,989
GO 2011A	73,254	76,719
GO 2012A		
GO 2012B	61,141	65,275
GO 2013A		
GO 2014A	203,045	203,885
GO 2015A	28,683	25,113
GO 2016A	189,419	189,419
GO 2017A	341,610	346,598
Total Debt Levies	\$1,213,788	\$1,215,932
General Fund	\$2,382,813	\$2,973,905
Total Levy	\$3,596,601	\$4,189,837

The overall City levy is made up of the General Fund Operating Levy and the Debt Levies. The table to the left shows the Actual 2018 levy and the Preliminary 2019 levy with the tax rate increased by 2%.

Note: the 2019 General Fund budget includes \$610,076 in transfers to the Vehicle Replacement Fund to *reduce* future borrowing and debt for equipment and vehicle purchases, meaning, after 2019, if the Vehicle Replacement Fund continues to be funded, the City *will not have to borrow for equipment*.

The 2019 General Fund budget also includes \$67,859 in transfers to debt service. The reduction in assessments for Old Village Phase 3 assessments results in an increase of \$23,833 each year for the GO 2017A debt levy. Since we cannot increase the levy after the

preliminary levy was set this year, we will have transfer funds from the General Fund to cover this for the 2018 and 2019 levy years totaling \$47,766. The Equipment Certificates issued in 2018 will have an interest payment due for 2019 of \$20,093 that is also transferred as the Debt Levy for this issue cannot be added for 2019 since this bond closed after the preliminary levy was certified.

OPERATING BUDGETS

Salary and Benefits

The 2019 preliminary budget is currently being prepared assuming a 2.5% cost-of-living adjustment (COLA) for non-union staff and 3.0% COLA for union staff with no other changes to the compensation policies, step and grade system. Medical benefits for non-union staff decreased by 4%, however, union staff are estimated to increase by 6% as this increase will not be known until March of 2019. A contingency of \$3,788 has been built into the budget this reason.

General Fund

Revenues are largely increased due to the proposed operating levy for the General Fund. Since the City is in an expansion phase we have projected a conservative estimate for building permits, planning, and zoning fees. Cable franchise revenues are increasing as the City builds out. State Fire Aid and Municipal State Aids (MSA) for road maintenance are based on the current estimates done this year. Tower Rent has increased as we have two additional leases and current lease increases.

The Mayor and Council budget remains fairly flat with the exception of some IT expenses. Communications shows a reduction of which \$33,700 is expenditures for IT that are reallocated throughout the budget to the proper departments.

Finance has an overall decrease of 15.19% as a result of hiring a full-time Finance Director as

General Fund Expenditures

Assessing Services	\$28,150
Elections	-8,500
Finance Director	102,147
Finance Consultant	-105,150
Finance software costs	-16,682
Comprehensive Plan	-31,000
Keats Ave Turn Lane	70,000
Sheriffs contract	37,093
Building Inspector change	-25,266
Sealcoating & Crack Sealing	165,000
Sunfish Management	10,000
Mowing Contracts	58,000
Snow removal sidewalks	10,000
Fund balance to Vehicle Fund	100,000
Budget transfer to Vehicle Fund	75,000
Additional transfer to Vehicle Fund	435,076
Transfer to Debt Service 2017A	47,766
Transfer to Debt Service 2018A	20,093
Non-union insurance	-16,755
Contingency for union insurance	3,788
Miscellaneous	<u>-28,485</u>
	\$930,275

General Fund Revenues

Property Tax Levy	\$771,207
Fiscal Disparities	49,606
Building/Mechanical Permits	77,000
State Fire Aid	13,000
MSA Maintenance	16,166
Planning & Zoning Fees	15,005
Cable Franchise Revenue	17,000
Tower Rent	55,148
Miscellaneous	<u>-13,857</u>
	\$1,000,275

opposed to contracting with a consultant, and elimination of the one-time software costs in 2018 for the software conversion. The most notable change in Planning & Zoning is the decrease of \$31,000 as the result of completing the Comprehensive Plan.

Keats Ave Turn Lane has been added in Engineering. The Sheriff's contract increased 5.58%.

Building Inspections had an additional Inspector in the 2018 budget, but since that position has not been filled, staff has reevaluated and changed this for 2019 to reflect a part-time position. A new vehicle for Building Inspections had previously been budgeted for 2018 and has been moved to 2019.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. An additional employee has been added to the budget consistent with the

consultant recommendation from 2016, but has been spread across all funds. Staff reevaluated the Public Works employees' time cards and has changed the allocation of salaries and benefits to more accurately reflect costs in the proper departments. \$10,000 has been budgeted for Sunfish Lake Park Management and \$58,000 has been budgeted for mowing contracts.

The Finance Committee recommended that a Vehicle Replacement Fund be established with \$100,000 from the General Fund Balance and \$75,000 as a budgeted transfer from Fire, Streets, and Parks & Recreation. Additional funds of \$435,076 from the tax levy not needed for the operating budget is also being placed into this fund, thus reducing the need to bond for equipment in the future.

Since the Levy cannot be increased once the Preliminary Levy was certified to the county, transfers from the General Fund to Debt Service funds for the 2017A Bond and 2018A Equipment Certificates have been included in the budget as previously discussed. The 2017A Bond includes assessments from the Old Village Phase 3 project. Since the final assessment roll was adopted with some reductions in the assessments, an updated calculation for the tax levy was done showing an increase in the tax levy needed of \$23,833 per year, 2018 and 2019 levies needed a total of \$47,766 and have been included in the budget. The 2018A Equipment Certificates closed in October of this year and the levy for that issue will begin in 2020. An interest payment on this debt of \$20,093 will be required in 2019 and is included in the budget.

EDA Fund

Attached is the 2019 Budget for the EDA Brookfield Building Fund. Since the building was purchased in 2018, there was no 2018 budget for this fund. Revenues consist of tenant rents and expenditures are building maintenance, operation, and debt service.

Utility Funds

The utility funds follow the Utility Rate Study projections in the Financial Management Plan with a few updates as the City has been building out faster than anticipated. Many line items follow the same allocation changes and additional personnel as the Street and Parks budgets in the General Fund. Staff has worked to charge the correct costs to each fund/department. The Utility Financial Management Plan is currently being updated and will be reviewed by the Finance Committee at its November meeting.

Water Fund

This fund has had no changes since the Council last reviewed it on August 28, 2018.

Sewer Fund

This fund has had no changes since the Council last reviewed it on August 28, 2018.

Storm Water Fund

This fund has one change to add an additional \$30,500 for maintenance since the Council last reviewed it on August 28, 2018.

FINANCIAL MANAGEMENT PLAN

Per direction from the City Council, staff has prepared the forecast keeping the City's Tax Rate at a 2% increase through 2022. This was done to deal with the concerned of fluctuating tax rates in the original 10 year projections, especially in year 2023 when the new City Hall/Fire Station costs/debt would be added to the tax rolls. This stabilizes the increases much like you would do with utility rates. This provides several benefits:

1. The tax increase is a steady increase of 3.6% or about \$33-\$36 a year (2020 – 2022) and 5.2% or \$52-\$56 a year (2023 – 2024) on the median valued home (projecting a 1.5% market value increase each year).

	2019 Budget	2020	2021	2022	2023 Projected	2024	2025	2026	2027	2028	2029	
Revenue Inflation Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Expenses Inflation Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
GENERAL FUND OPERATING TAX LEVY	2,973,905	3,239,137	3,268,509	3,582,939	3,276,211	3,443,417	3,655,441	4,025,358	4,252,295	4,869,510	5,500,376	
ANNUAL INCREASE	24.8%	8.9%	0.9%	9.6%	-8.6%	5.1%	6.2%	10.1%	5.6%	14.5%	13.0%	
TOTAL OTHER GENERAL LEVIES	0	0	0	0	0	0	0	0	0	0	0	
EXISTING DEBT SERVICE LEVIES	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314	
TOTAL EXISTING TAX LEVIES	4,189,837	4,455,069	4,427,232	4,604,990	4,301,643	4,380,975	4,489,734	4,731,926	4,964,291	5,356,335	5,679,690	
TOTAL NEW ADDITIONS TO TAX LEVY									8	2,613,306	2,615,181	2,696,301
GROSS LEVY TO TAXPAYERS									13	7,577,597	7,971,516	8,375,991
FISCAL DISPARITIES									21	-199,221	-199,221	-199,221
NET LEVY TO TAXPAYERS									22	7,378,376	7,772,295	8,176,770
EXISTING TAX BASE									2	27,086,379	28,574,077	30,100,311
NEW CONSTRUCTION TAX CAP (from lines 86-89)									75	1,065,421	1,081,402	1,097,623
TOTAL TAX CAPACITY									88	28,151,800	29,655,479	31,197,934
TAX RATE ON TAX CAPACITY										26.209%	26.209%	26.209%
TAX RATE % CHANGE										0.00%	0.00%	0.00%
Existing \$382,800 home Market Value (inflated by line 81)	396,964	402,918	408,962	415,096	421,323	427,643	434,057	440,568	447,177	453,884	460,692	
City Taxes (with inflation on value)	906	939	973	1,009	1,061	1,117	1,138	1,155	1,172	1,190	1,207	
Percentage City tax increase in home (\$382,800 inflated)	6.21%	3.65%	3.68%	3.65%	5.15%	5.29%	1.85%	1.50%	1.50%	1.50%	1.50%	
Existing Tax Base Inflation	3.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Total Tax Base Increase	13.4%	7.0%	6.7%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%	
% from New Growth	9.7%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
New tax capacity assumptions												
Residential units completed in beginning of year	250	250	250	250	250	250	250	250	250	250	250	
New home average value (\$383,969 in 2018 inflated)	383,969	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
Commercial - New construction (15,000 s.f./year)	0	0	0	0	0	0	0	0	0	0	0	
New Home Value Construction Inflation	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Percentage of Tax Levy for Debt	30.47%	30.21%	35.27%	33.09%	44.38%	46.71%	45.47%	43.19%	42.99%	37.86%	33.14%	

Tax increase is a steady increase of 3.6% or about \$33-\$36 a year for 3 years (2020-2022), then it goes to 5.5% or \$52-\$56 a year for 2 years (2023-2024) when City Hall/Fire Station debt comes on, 1.85% in 2025, and then 1.5% in following years as we are projecting a 1.5% market increase each year.

2. The plan shows that existing properties would be paying for the normal increases in the budget and costs due to inflation (as the City is *estimating* expenses increasing by 4% per year) while new development would be paying for the increased costs in services and equipment due to development as these have been worked into the plan as well as current expenses.

Revenue Inflation Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	2019 Budget	2020	2021	2022	2023 Projected	2024	2025	2026	2027	2028	2029	
GENERAL FUND OPERATING TAX LEVY ANNUAL INCREASE	2,973,905 24.8%	3,239,137 8.9%	3,268,509 0.9%	3,582,939 9.6%	3,276,211 -8.6%	3,443,417 5.1%	3,655,441 6.2%	4,025,358 10.1%	4,252,295 5.6%	4,869,510 14.5%	5,500,376 13.0%	
TOTAL OTHER GENERAL LEVIES	0	0	0	0	0	0	0	0	0	0	0	
EXISTING DEBT SERVICE LEVIES								706,568	711,996	486,825	179,314	
TOTAL EXISTING TAX LEVIES	4,189,837	4,455,069	4,427,232	4,604,990	4,301,643	4,380,975	4,489,734	4,731,926	4,964,291	5,356,335	5,679,690	
TOTAL NEW ADDITIONS TO TAX LEVY	0	100,000	513,915	744,035	1,545,858	2,032,143	2,307,861	2,461,418	2,613,306	2,615,181	2,696,301	
GROSS LEVY TO TAXPAYERS	4,189,837	4,555,069	4,941,147	5,349,025	5,847,501	6,413,118	6,797,595	7,193,343	7,577,597	7,971,516	8,375,991	
FISCAL DISPARITIES	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	
NET LEVY TO TAXPAYERS	3,990,616	4,355,848	4,741,926	5,149,804	5,648,280	6,213,897	6,598,374	6,994,122	7,378,376	7,772,295	8,176,770	
EXISTING TAX BASE	17,424,380	17,685,746	18,000,000	18,315,000	18,630,000	18,945,000	19,260,000	19,575,000	19,890,000	20,205,000	20,520,000	
NEW CONSTRUCTION TAX CAP (from lines 86-89)	0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623	
TOTAL TAX CAPACITY	17,424,380	18,645,718	19,899,776	21,187,260	22,508,892	23,865,405	25,257,549	26,686,088	28,151,800	29,655,479	31,197,934	
TAX RATE ON TAX CAPACITY	22.902%	23.361%	23.829%	24.306%	25.094%	26.037%	26.124%	26.209%	26.209%	26.209%	26.209%	
TAX RATE % CHANGE	2.05%	2.00%	2.00%	2.00%	3.24%	3.76%	0.33%	0.33%	0.00%	0.00%	0.00%	
Existing \$382,800 home Market Value (inflated by line 81)	396,964	402,918	408,962	415,096	421,323	427,643	434,057	440,568	447,177	453,884	460,692	
City Taxes (with inflation on value)	906	939	973	1,009	1,061	1,117	1,138	1,155	1,172	1,190	1,207	
Percentage City tax increase in home (\$382,800 inflated)	6.21%	3.65%	3.68%	3.65%	5.15%	5.29%	1.85%	1.50%	1.50%	1.50%	1.50%	
Existing Tax Base Inflation	3.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Total Tax Base Increase	13.4%	7.0%	6.7%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%	
% from New Growth	9.7%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
New tax capacity assumptions												
Residential units completed in beginning of year	250	250	250	250	250	250	250	250	250	250	250	
New home average value (\$383,989 in 2018 inflated)	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
Commercial - New construction (15,000 s.f./year)	0	0	0	0	0	0	0	0	0	0	0	
New Home Value Construction Inflation	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Percentage of Tax Levy for Debt	30.47%	30.21%	35.27%	33.09%	44.38%	46.71%	45.47%	43.19%	42.99%	37.86%	33.14%	

Shows that existing properties would be paying for the normal operating increases due to inflation, while new development would be paying for the increased costs in services and equipment due to development.

3. The costs of the new City Hall and Fire Station are minimized to current residents as the impact would be about 5.2% increase or \$52-\$56 on the median valued home in 2023 and 2024.

Revenue Inflation Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	2019 Budget	2020	2021	2022	2023 Projected	2024	2025	2026	2027	2028	2029
GENERAL FUND OPERATING TAX LEVY ANNUAL INCREASE	2,973,905 24.8%	3,239,137 8.9%	3,268,509 0.9%	3,582,939 9.6%	3,276,211 -8.6%	3,443,417 5.1%	3,655,441 6.2%	4,025,358 10.1%	4,252,295 5.6%	4,869,510 14.5%	5,500,376 13.0%
TOTAL OTHER GENERAL LEVIES	0	0	0	0	0	0	0	0	0	0	0
EXISTING DEBT SERVICE LEVIES	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314
TOTAL EXISTING TAX LEVIES	4,189,837	4,455,069	4,427,232	4,604,990	4,301,643	4,380,975	4,489,734	4,731,926	4,964,291	5,356,335	5,679,690
TOTAL NEW ADDITIONS TO TAX LEVY	0	100,000	513,915	744,035	1,545,858	2,032,143	2,307,861	2,461,418	2,613,306	2,615,181	2,696,301
GROSS LEVY TO TAXPAYERS	4,189,837	4,555,069	4,941,147	5,349,025	5,847,501	6,413,118	6,797,595	7,193,343	7,577,597	7,971,516	8,375,991
FISCAL DISPARITIES	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221	-199,221
NET LEVY TO TAXPAYERS	3,990,616	4,355,848	4,741,926	5,149,804	5,648,280	6,213,897	6,598,374	6,994,122	7,378,376	7,772,295	8,176,770
EXISTING TAX BASE	17,424,380	17,685,746	18,000,000	18,315,000	18,630,000	18,945,000	19,260,000	19,575,000	19,890,000	20,205,000	20,520,000
NEW CONSTRUCTION TAX CAP (from lines 86-89)	0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623
TOTAL TAX CAPACITY	17,424,380	18,645,718	19,899,776	21,187,260	22,508,892	23,865,405	25,257,549	26,686,088	28,151,800	29,655,479	31,197,934
TAX RATE ON TAX CAPACITY	22.902%	23.361%	23.829%	24.306%	25.094%	26.037%	26.124%	26.209%	26.209%	26.209%	26.209%
TAX RATE % CHANGE	2.05%	2.00%	2.00%	2.00%	3.24%	3.76%	0.33%	0.33%	0.00%	0.00%	0.00%
Existing \$382,800 home Market Value (inflated by line 81)	396,964	402,918	408,962	415,096	421,323	427,643	434,057	440,568	447,177	453,884	460,692
City Taxes (with inflation on value)	906	939	973	1,009	1,061	1,117	1,138	1,155	1,172	1,190	1,207
Percentage City tax increase in home (\$382,800 inflated)	6.21%	3.65%	3.68%	3.65%	5.15%	5.29%	1.85%	1.50%	1.50%	1.50%	1.50%
Existing Tax Base Inflation	3.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Total Tax Base Increase	13.4%	7.0%	6.7%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%
% from New Growth	9.7%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%
New tax capacity assumptions											
Residential units completed in beginning of year	250	250	250	250	250	250	250	250	250	250	250
New home average value (\$383,989 in 2018 inflated)	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635
Commercial - New construction (15,000 s.f./year)	0	0	0	0	0	0	0	0	0	0	0
New Home Value Construction Inflation	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Percentage of Tax Levy for Debt	30.47%	30.21%	35.27%	33.09%	44.38%	46.71%	45.47%	43.19%	42.99%	37.86%	33.14%

Costs of the new City Hall and Fire Station are minimized to current properties

4. Additional reserves would be accumulating to assist with future equipment expenses, thus eliminating the need to borrow or bond, thus growing our fund balances to maintain reserve levels to achieve favorable bond ratings. *(The fund balance reserve is calculated using the percent of the current year's operating budget less transfers, so as the budget grows so will the required reserves to meet this level. The reserves can be an accumulation of all governmental funds excluding the enterprise funds, it is not just the general fund reserves.)* So placing funds in the Vehicle Replacement Fund rather than leaving them in the Undesignated General Fund Balance shows greater transparency on what the reserves will be used for and does not hurt our chances for a favorable bond rating.

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Revenue Inflation Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	Budget										
REVENUE											
PROPERTY TAXLEVY	2,973,905	3,230,000	3,400,000	3,580,000	3,770,000	3,970,000	4,180,000	4,400,000	4,630,000	4,870,000	5,120,000
Adjust for Fiscal Disparities	199,221	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Other Taxes (Delinq., Mobile Home, Penalties)	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500
LICENSE AND PERMIT	1,056,900	1,070,000	1,080,000	1,090,000	1,100,000	1,110,000	1,120,000	1,130,000	1,140,000	1,150,000	1,160,000
INTERGOVERNMENTAL (excludes Fiscal Disparities)	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835
CHARGES FOR SERVICES	626,600	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
FINES/FOREFEITS	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
INTEREST EARNINGS	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
MISC. (See note 1 below)	233,048	233,048	233,048	233,048	233,048	233,048	233,048	233,048	233,048	233,048	233,048
SALE OF ASSETS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	5,477,009	5,780,000	6,000,000	6,230,000	6,470,000	6,720,000	6,980,000	7,250,000	7,530,000	7,820,000	8,120,000
EXPENDITURES											
GENERAL GOVERNMENT	1,179,538	1,220,000	1,270,000	1,320,000	1,370,000	1,420,000	1,470,000	1,520,000	1,570,000	1,620,000	1,670,000
PUBLIC SAFETY	1,841,679	1,910,000	1,980,000	2,050,000	2,120,000	2,190,000	2,260,000	2,330,000	2,400,000	2,470,000	2,540,000
PUBLIC WORKS	1,418,134	1,480,000	1,540,000	1,600,000	1,660,000	1,720,000	1,780,000	1,840,000	1,900,000	1,960,000	2,020,000
CULTURE AND RECREATION	385,935	400,000	410,000	420,000	430,000	440,000	450,000	460,000	470,000	480,000	490,000
MISCELLANEOUS	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788	3,788
CAPITAL OUTLAY	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
GENERAL GOVERNMENT	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
PUBLIC SAFETY	0	0	0	0	0	0	0	0	0	0	0
PUBLIC WORKS	0	0	0	60,000	0	0	0	0	0	0	0
CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0	0
TRANSFER OUT	67,859	67,859	67,859	67,859	67,859	67,859	67,859	67,859	67,859	67,859	67,859
CAPITAL EQUIPMENT	75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000
Additional Transfer to Capital Equipment	535,076	632,440	460,830	505,675	0	0	0	0	0	0	0
TOTAL EXPENDITURES	5,601,009	5,764,919	5,834,498	6,189,925	5,944,637	6,155,260	6,411,569	6,804,537	7,076,653	7,739,931	7,629,408
REVENUE OVER (UNDER) EXPENSES	(124,000)	17,433	18,139	18,874	(0)	0	0	22,122	23,018	23,951	24,920
BEGINNING FUND BALANCE	3,915,326	3,791,326	3,808,759	3,826,898	3,845,772	3,845,772	3,845,772	3,845,773	3,867,894	3,890,912	3,914,862
ENDING FUND BALANCE	3,791,326	3,808,759	3,826,898	3,845,772	3,845,772	3,845,772	3,845,773	3,867,894	3,890,912	3,914,862	3,939,783

Additional reserves would be accumulating to assist with future equipment expenses, thus eliminating the need to borrow or bond. This will grow our fund balances to maintain reserve levels to achieve favorable bond ratings.

This will also show greater transparency as it will show what the reserves will be used for. Rating agencies like to see what reserves are used for and that they are not being used to balance the operating budget.

5. The chart below gives an illustration on taxes paid by average home values with the proposed budget:

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Taxes Paid-City Only												
Market value	150,000	155,550	157,883	160,251	162,655	165,095	167,571	170,085	172,636	175,226	177,854	180,522
Market Value Exclusion	23,740	23,241	23,031	22,817	22,601	22,381	22,159	21,932	21,703	21,470	21,233	20,993
Taxable Market Value	126,260	132,309	134,852	137,434	140,054	142,714	145,412	148,153	150,933	153,756	156,621	159,529
Tax capacity	1,263	1,323	1,349	1,374	1,401	1,427	1,454	1,482	1,509	1,538	1,566	1,595
Property taxes	\$283.44	\$302.99	\$315.14	\$327.41	\$340.53	\$359.33	\$379.83	\$388.42	\$395.49	\$403.09	\$410.43	\$418.03
Market value	200,000	207,400	210,511	213,669	216,874	220,127	223,429	226,780	230,182	233,635	237,140	240,697
Market Value Exclusion	19,240	18,574	18,294	18,010	17,721	17,429	17,131	16,830	16,524	16,213	15,897	15,577
Taxable Market Value	180,760	188,826	192,217	195,659	199,153	202,698	206,298	209,950	213,658	217,422	221,243	225,120
Tax capacity	1,808	1,888	1,922	1,957	1,992	2,027	2,063	2,100	2,137	2,174	2,212	2,251
Property taxes	\$405.75	\$432.39	\$449.00	\$466.33	\$484.18	\$510.42	\$538.92	\$550.39	\$560.09	\$569.78	\$579.74	\$589.96
Market value	382,800	396,964	402,918	408,962	415,096	421,322	427,642	434,057	440,568	447,177	453,885	460,693
Market Value Exclusion	2,788	1,513	977	433	-	-	-	-	-	-	-	-
Taxable Market Value	380,012	395,451	401,941	408,529	415,096	421,322	427,642	434,057	440,568	447,177	453,885	460,693
Tax capacity	3,800	3,955	4,019	4,085	4,151	4,213	4,276	4,341	4,406	4,472	4,539	4,607
Property taxes	\$852.80	\$905.77	\$938.88	\$973.41	\$1,008.94	\$1,060.88	\$1,117.02	\$1,137.73	\$1,154.77	\$1,172.07	\$1,189.63	\$1,207.45
Market value	500,000	518,500	526,278	534,172	542,185	550,318	558,573	566,952	575,456	584,088	592,849	601,742
Market Value Exclusion	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Market Value	500,000	518,500	526,278	534,172	542,185	550,318	558,573	566,952	575,456	584,088	592,849	601,742
Tax capacity	5,000	5,231	5,328	5,427	5,527	5,629	5,732	5,837	5,943	6,051	6,161	6,272
Property taxes	\$1,122.10	\$1,198.00	\$1,244.67	\$1,293.20	\$1,343.39	\$1,417.44	\$1,497.37	\$1,529.82	\$1,557.60	\$1,585.91	\$1,614.74	\$1,643.83
Tax Rate	22.44200%	22.90200%	23.36100%	23.82900%	24.30600%	25.18100%	26.12300%	26.20900%	26.20900%	26.20900%	26.20900%	26.20900%

6. Since the City is in an expansion phase, traditional budgeting using inflation factors does not always capture what is really happening and the future effect of decisions made in one year over time. As you can see from the illustration below, using a budget process of only looking at the current year without looking to the future did not capture the increased revenues from the growth in the market value in the City. It lowered the taxes of existing homes and did not build reserves to pay for future costs. This results in fluctuations in the tax rate and taxes over time.

Revenue Inflation Rate					2.00%	2.00%
Expenses Inflation Rate					4.00%	4.00%
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,973,905
ANNUAL INCREASE		0.0%	-9.5%	-17.0%	31.0%	24.8%
TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0
EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932
TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,189,837
TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0
GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,189,837
FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,221
NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	3,990,616
EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,424,380
NEW CONSTRUCTION TAX CAP (from lines 86-89)						0
TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,424,380
TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	22.902%
TAX RATE % CHANGE		-14.28%	-2.84%	-13.42%	12.11%	2.05%
Existing \$382,800 home Market Value (inflated by line 81)	325,900	364,700	364,700	369,100	382,800	396,964
City Taxes (with inflation on value)	883	857	833	731	853	906
Percentage City tax increase in home (\$382,800 inflated from 2017)		-2.87%	-2.84%	-12.27%	16.68%	6.21%
Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	3.7%
Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.4%
% from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	9.7%
New tax capacity assumptions						
Residential units completed in beginning of year					0	250
New home average value (\$383,989 in 2018 inflated)					0	383,989
Commercial - New construction (15,000 s.f./year)						0
New Home Value Construction Inflation					0.0%	1.5%
Percentage of Tax Levy for Debt	16.15%	16.43%	22.49%	31.36%	35.21%	30.47%

As shown below, if the City would have had this tool in 2015 and had looked at keeping the tax rate flat, it would have resulted in a \$190 tax increase on the median valued home between 2014-2019, \$117 of this coming from the market value increase in 2015 of 11.9% (all increases would have been a result of market value increases and the loss of the market value exclusion as the value rose). **None of the increase would have been from a City tax increase.** A total of \$3,827,252 in additional reserves could have been collected to reduce the amount of debt or borrowing.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenue Inflation Rate					2.00%	2.00%
Expenses Inflation Rate					4.00%	4.00%
GENERAL FUND OPERATING TAX LEVY	2,421,588	2,912,838	2,783,706	2,897,847	3,199,813	3,820,905
ANNUAL INCREASE		20.3%	-4.4%	4.1%	10.4%	19.4%
TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0
EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932
TOTAL EXISTING TAX LEVIES	3,163,359	3,628,913	3,705,204	4,029,426	4,413,601	5,036,837
TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0
GROSS LEVY TO TAXPAYERS	3,163,359	3,628,913	3,705,204	4,029,426	4,413,601	5,036,837
FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,221
NET LEVY TO TAXPAYERS	3,002,046	3,441,170	3,547,695	3,868,154	4,263,986	4,837,616
EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,424,380
NEW CONSTRUCTION TAX CAP (from lines 86-89)						0
TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,424,380
TAX RATE ON TAX CAPACITY	27.761%	27.761%	27.761%	27.761%	27.762%	27.763%
TAX RATE % CHANGE		0.00%	0.00%	0.00%	0.00%	0.00%
Existing \$382,800 home Market Value (inflated by line 81)	325,900	364,700	364,700	369,100	382,800	396,964
City Taxes (with inflation on value)	883	1,000	1,000	1,014	1,055	1,098
Percentage City tax increase in home (\$382,800 inflated from 2017)		13.30%	0.00%	1.33%	4.08%	4.08%
Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	3.7%
Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.4%
% from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	9.7%
New tax capacity assumptions						
Residential units completed in beginning of year					0	250
New home average value (\$383,989 in 2018 inflated)					0	383,989
Commercial - New construction (15,000 s.f./year)						0
New Home Value Construction Inflation					0.0%	1.5%
Percentage of Tax Levy for Debt	16.15%	14.09%	18.73%	22.61%	28.47%	25.13%

Tax Levy Schedule 2018A GO Equip Cert		
Year	Tax Levy	
2019	-	
2020	128,996	
2021	123,848	
2022	126,404	
2023	123,569	
2024	125,984	
2025	128,258	
2026	125,139	
2027	127,271	
2028	124,010	

For example, the 2018A G.O. Equipment Certificates were \$940,000 with a debt levy shown on the left.

Based on this schedule, if we were to use \$125,000 and add it to this year's debt levy, it would increase the tax rate to 5.25%, or increase it by 3.20%. This

illustrates the effect of debt issuance on the tax rate. Using a Financial Management Model to look at future forecasting, this can help show that developing a policy on a steady or moderate increases in the tax rate can help build reserves and reduce the amount of borrowing in the future.

	2018 Budget	2019 Budget
Revenue Inflation Rate	2.00%	2.00%
Expenses Inflation Rate	4.00%	4.00%
GENERAL FUND OPERATING TAX LEVY	2,382,813	2,973,905
ANNUAL INCREASE	31.0%	24.8%
TOTAL OTHER GENERAL LEVIES	0	0
EXISTING DEBT SERVICE LEVIES	1,213,788	1,215,932
TOTAL EXISTING TAX LEVIES	3,596,601	4,189,837
TOTAL NEW ADDITIONS TO TAX LEVY	0	125,000
GROSS LEVY TO TAXPAYERS	3,596,601	4,314,837
FISCAL DISPARITIES	15	-199,221
NET LEVY TO TAXPAYERS	3,596,616	4,115,616
EXISTING TAX BASE	10,814,010	12,395,813
NEW CONSTRUCTION TAX CAP (from lines 86-89)		0
TOTAL TAX CAPACITY	10,814,010	12,395,813
TAX RATE ON TAX CAPACITY	22.442%	23.620%
TAX RATE % CHANGE	12.11%	5.25%
Existing \$382,800 home Market Value (inflated by line 81)	382,800	396,964
City Taxes (with inflation on value)	853	906
Percentage City tax increase in home (\$382,800 inflated from 2017)	16.68%	6.21%
Existing Tax Base Inflation	1.2%	3.7%
Total Tax Base Increase	10.2%	13.4%
% from New Growth	9.0%	9.7%
New tax capacity assumptions		
Residential units completed in beginning of year	0	250
New home average value (\$383,989 in 2018 inflated)	0	383,989
Commercial - New construction (15,000 s.f./year)		0
New Home Value Construction Inflation	0.0%	1.5%
Percentage of Tax Levy for Debt	35.21%	32.58%

7. In looking at the tax rate in 2014 of 27.761% the forecast shows that the tax rate thru 2029, even with the proposed increase of 2% for 2019 - 2022 and the City Hall/Fire Station will still not be at the 2014 level. The City continues to compare favorably to other cities and taxing jurisdictions in Washington County when looking at 2018 tax rates.

8. As these forecasts are high level indications of what is planned at this point, they will constantly be monitored and changes based on decisions and economic factors as they occur. They are meant to provide a look into the future to better assist in making decisions and policy based on our long-range plans. Out years after 2024 will need refining to help build reserve funds to pay for maintaining infrastructure and repairs and minimize the need for bonding as once development slows, the City will need to have reserves for these purposes.

Washington County Tax Rates		
Rank	Taxing Authority	2018
1	Landfall	80.743
2	Hastings	60.964
3	Newport	58.736
4	Marine	55.060
5	Oak Park Heights	54.462
6	Stillwater	53.790
7	Willernie	49.748
8	Lake St. Croix Beach	47.497
9	St. Paul Park	42.591
10	Forest Lake	41.871
11	Cottage Grove	40.583
12	Oakdale	38.544
13	Lakeland	36.540
14	Hugo	36.330
15	Bayport	36.017
16	Scandia	35.058
17	Mahtomedi	33.972
18	Woodbury	33.670
19	Afton	32.255
20	Birchwood	24.904
21	Lakeland Shores	24.653
22	St. Mary's Point	22.517
23	Lake Elmo	22.442
24	Grey Cloud Island	21.834
25	Stillwater Township	21.759
26	White Bear Lake	19.058
27	Dellwood	14.614
28	Grant	13.907
29	Baytown Township	13.730
30	Denmark Township	11.063
31	May Township	10.832
32	Pine Springs	8.730
33	West Lakeland Township	8.157

PROCESS FOR THIS EVENING:

For this evening, staff will answer any question on the 2019 Proposed Budgets. In addition, discussion on the 2019 Final Property Tax Levy will ensue, with staff also available to answer any questions.

OPTIONS:

- 1) If the Council wishes to see any changes to the proposed budget or levy at the December meeting, please provide that direction to staff so the documents can be updated before the adoption of the final levy.

ATTACHMENTS:

- 2019 Proposed Master Budget Worksheet – All Budgets
- Draft Long-Range Financial Management Plan

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

<u>Account Number</u>	<u>Description</u>	<u>2018 Adopted</u>	<u>General Fund 2019 Proposed</u>	<u>Adopted 2018 to Proposed 2019 Percent Change</u>	<u>Dollar Change 2018 Adopt to 2019 Proposed</u>	<u>Comments</u>
General Fund Revenues:						
Total Taxes		\$ 2,382,813	\$ 3,203,626	34.45%	\$ 820,813	Property tax \$771,207, Fiscal Disparities \$49,606
Total Licenses and Permits		\$ 994,400	\$ 1,056,900	6.29%	\$ 62,500	Incr. in various permits, Fireplace, Siding, Roofing
Total Intergovernmental		\$ 238,026	\$ 267,835	12.52%	\$ 29,809	Incr. in Fire Aid and MSA Maintenance from State
Total Charges for Services		\$ 611,595	\$ 626,600	2.45%	\$ 15,005	Planning and Zoning Fees
Total Fines and Forfeits		\$ 49,000	\$ 49,000	0.00%	\$ -	
Total Investment Earnings		\$ 40,000	\$ 40,000	0.00%	\$ -	
Total Miscellaneous		\$ 160,900	\$ 233,048	44.84%	\$ 72,148	Incr. in Cable Franchise Rev. plus 2 new leases
Total General Fund Revenues:		\$ 4,476,734	\$ 5,477,009	22.34%	\$ 1,000,275	
General Fund Expenditures:						
1110	Mayor & Council					
Total Personnel		\$ 27,854	\$ 27,893	0.14%	\$ 39	
Total Materials and Supplies		\$ 330	\$ 3,526	968.48%	\$ 3,196	\$2,000 Council laptops (2), \$1,101 Email Support
Total Charges and Services		\$ 20,220	\$ 20,800	2.87%	\$ 580	
1110	Total Mayor & Council	\$ 48,404	\$ 52,219	7.88%	\$ 3,815	
1320	Administration					
Total Personnel		\$ 294,732	\$ 298,725	1.35%	\$ 3,993	Allocation Change for Deputy Clerk
Total Materials and Supplies		\$ 5,385	\$ 4,350	-19.22%	\$ (1,035)	
Total Charges and Services		\$ 218,020	\$ 241,351	10.70%	\$ 23,331	Assessing Services Incr. \$28,150, Legal Services decr. \$10,000, Codification \$5,000
Total Miscellaneous		\$ 600	\$ 1,791	198.50%	\$ 1,191	
1320	Total Administration	\$ 518,737	\$ 546,217	5.30%	\$ 27,480	
1410	Elections					
Total Personnel		\$ 7,500	\$ -	-100.00%	\$ (7,500)	No Election in 2019
Total Charges and Services		\$ 1,660	\$ 1,660	0.00%	\$ -	
Total Capital Outlay		\$ -	\$ -	#DIV/0!	\$ -	
Total Miscellaneous		\$ 1,000	\$ -	-100.00%	\$ (1,000)	No Election in 2019
1410	Total Elections	\$ 10,160	\$ 1,660	-83.66%	\$ (8,500)	
1450	Communications					
Total Personnel		\$ 40,620	\$ 43,191	6.33%	\$ 2,571	
Total Charges and Services		\$ 46,500	\$ 11,785	-74.66%	\$ (34,715)	Allocation change - now IT Costs allocated to each department based on use
1450	Total Communications	\$ 87,120	\$ 54,976	-36.90%	\$ (32,144)	
1520	Finance					

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

		2018	General Fund	Adopted 2018 to	Dollar Change	
		2019	2019	Proposed 2019	2018 Adopt to	
Account Number	Description	Adopted	Proposed	Percent Change	2019 Proposed	Comments
Total Personnel		\$ 33,624	\$ 135,771	303.79%	\$ 102,147	Hired new Finance Director
Total Materials and Supplies		\$ 975	\$ 1,175	20.51%	\$ 200	
Total Charges and Services		\$ 160,383	\$ 24,802	-84.54%	\$ (135,581)	Contract Service reduced due to hire of Finance Director
Total Miscellaneous		\$ 1,625	\$ 5,000	207.69%	\$ 3,375	
1520	Total Finance	\$ 196,607	\$ 166,748	-15.19%	\$ (29,859)	
1910	Planning & Zoning					
Total Personnel		\$ 203,930	\$ 211,365	3.65%	\$ 7,435	Salary incr. and Insurance Incr.
Total Materials and Supplies		\$ 800	\$ 500	-37.50%	\$ (300)	
Total Charges and Services		\$ 66,640	\$ 39,215	-41.15%	\$ (27,425)	Comprehensive Plan
Total Miscellaneous		\$ 200	\$ 200	0.00%	\$ -	
1910	Total Planning & Zoning	\$ 271,570	\$ 251,280	-7.47%	\$ (20,290)	
1930	Engineering Services					
Total Charges and Services		\$ 36,216	\$ 109,000	200.97%	\$ 72,784	Capital Outlay for Keats Ave Turn Lane
1930	Total Engineering Services	\$ 36,216	\$ 109,000	200.97%	\$ 72,784	
1940	City Hall					
Total Materials and Supplies		\$ 800	\$ 800	0.00%	\$ -	
Total Charges and Services		\$ 66,337	\$ 64,839	-2.26%	\$ (1,498)	Reduction in costs but added IT charges for City Hall previously in Communications
Total Miscellaneous		\$ 1,016	\$ 1,800	77.17%	\$ 784	
1940	Total City Hall	\$ 68,153	\$ 67,439	-1.05%	\$ (714)	
2100	Police					
Total Charges and Services		\$ 665,675	\$ 702,768	5.57%	\$ 37,093	Per Washington County
2100	Total Police	\$ 665,675	\$ 702,768	5.57%	\$ 37,093	
2150	Prosecution					
Total Charges and Services		\$ 44,996	\$ 45,792	1.77%	\$ 796	
2150	Total Prosecution	\$ 44,996	\$ 45,792	1.77%	\$ 796	
2220	Fire					
Total Personnel		\$ 401,803	\$ 432,285	7.59%	\$ 30,482	Wage Incr, POC pay rate change, retirement, workers comp
Total Materials and Supplies		\$ 35,375	\$ 37,925	7.21%	\$ 2,550	2 AEDs
Total Charges and Services		\$ 131,265	\$ 169,222	28.92%	\$ 37,957	IT costs now charged here - previously in Communications, 5 new computers - replacement, replace 2 portable radios
Total Capital Outlay		\$ -	\$ 9,438	#DIV/0!	\$ 9,438	Transfer to Vehicle Replacement Fund
Total Miscellaneous		\$ 2,000	\$ 2,000	0.00%	\$ -	
2220	Total Fire	\$ 570,443	\$ 650,870	14.10%	\$ 80,427	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

		2018	General Fund 2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to 2019 Proposed	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
2250	Fire Relief					
Total Charges and Services		\$ 47,000	\$ 60,000	27.66%	\$ 13,000	Pass Thru based on revenue received from State
2250	Total Fire Relief	\$ 47,000	\$ 60,000	27.66%	\$ 13,000	
2400	Building Inspection					
Total Personnel		\$ 369,228	\$ 343,962	-6.84%	\$ (25,266)	Replaced Full-time positions budgeted in 2018 (not filled) with a Part-Time position
Total Materials and Supplies		\$ 5,700	\$ 5,700	0.00%	\$ -	
Total Charges and Services		\$ 19,570	\$ 30,245	54.55%	\$ 10,675	IT charges now charged here - previously in Communications, Replace 3 computer desktops
Total Capital Outlay		\$ 24,000	\$ 24,000	0.00%	\$ -	
Total Miscellaneous		\$ 1,000	\$ 1,000	0.00%	\$ -	
2400	Total Building Inspection	\$ 419,498	\$ 404,907	-3.48%	\$ (14,591)	
2500	Emergency Communications					
Total Charges and Services		\$ 1,780	\$ 1,780	0.00%	\$ -	
2500	Total Emergency Communications	\$ 1,780	\$ 1,780	0.00%	\$ -	
2700	Animal Control					
Total Charges and Services		\$ 7,725	\$ 9,000	16.50%	\$ 1,275	
2700	Total Animal Control	\$ 7,725	\$ 9,000	16.50%	\$ 1,275	
3100	Streets					
Total Personnel		\$ 467,620	\$ 452,242	-3.29%	\$ (15,378)	Allocation changes and 1 additional worker
Total Materials and Supplies		\$ 154,850	\$ 166,600	7.59%	\$ 11,750	\$10,000 Forlift
Total Charges and Services		\$ 631,500	\$ 798,292	26.41%	\$ 166,792	Lake Elmo Ave Phase 3, Discover Bridge Crossing Street Maintenance
Total Capital Outlay		\$ 145,000	\$ 50,745	-65.00%	\$ (94,255)	Transfer to Vehicle Replacement Fund \$50,745, (\$145,000) decr. From purchases in 2018
Total Miscellaneous		\$ 1,800	\$ 1,000	-44.44%	\$ (800)	
3100	Total Streets	\$ 1,400,770	\$ 1,468,879	4.86%	\$ 68,109	
5200	Parks & Recreation					
Total Personnel		\$ 170,380	\$ 223,775	31.34%	\$ 53,395	Allocation changes and 1 additional worker
Total Materials and Supplies		\$ 13,800	\$ 18,300	32.61%	\$ 4,500	Fuel, Oil, and Fluids now being spread across all PW & Utility Dept.
Total Charges and Services		\$ 65,500	\$ 142,860	118.11%	\$ 77,360	Contracted Services for Sunfish Mgmt (GRG) \$10,000 and Mowing \$58,000
Total Capital Outlay		\$ 25,000	\$ 14,817	-40.73%	\$ (10,183)	\$14,817 Transfer to Vehicle Replacement Fund, (\$15,000) decr. In capital outlay from 2018
Total Miscellaneous		\$ 1,200	\$ 1,000	-16.67%	\$ (200)	
5200	Total Parks & Recreation	\$ 275,880	\$ 400,752	45.26%	\$ 124,872	
9000	Transfers					

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

		2018	General Fund 2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to 2019 Proposed	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
						\$100,000 use of fund balance transferred to Vehicle Replacement Fund per CIP, \$435,076 transfer to Vehicle Replacement Fund from 2019 Budget, \$47,766 transfer to debt service for 2018 and 2019 as a result of the Old Village 3 assessments being reduced, and \$20,093 for interest payment for Equipment Certificates issued in 2018.
Total Transfers		\$ -	\$ 602,935	#DIV/0!	\$ 602,935	
9000	Total Transfers	\$ -	\$ 602,935	#DIV/0!	\$ 602,935	
9000	Contingency Reserve					
	Contingency					
	Total Contingency Reserve	-	3,788	#DIV/0!	\$ 3,788	Reserve for increases that might occur that are currently unknown, Union insurance will not be known until March.
	Total Contingency	\$ -	\$ 3,788	#DIV/0!	\$ 3,788	
9000	Total Contingency Reserve	\$ -	\$ 3,788	#DIV/0!	\$ 3,788	
	Total General Fund Expenditures:	\$ 4,670,734	\$ 5,601,009	19.92%	\$ 930,275	
	Total Gen Fund Revs. Over/(Under) Expenditures:	\$ (194,000)	\$ (124,000)	-36.08%		Use of Fund Balance Budgeted, \$100,000 to start Vehicle Replacement Fund, \$24,000 Building Insp Vehicle not replaced in 2018 but budgeted - moved to 2019
	Totals by Category					
	Personnel	\$ 2,017,291	\$ 2,169,209	7.53%	\$ 151,918	Incr. in wages and adjusted for new insurance premium cost. 1 additional employee PW and 3 additional PT Fire
	Materials and Supplies	\$ 218,015	\$ 238,876	9.57%	20,861	\$10,000 Forklift, \$4,500 Fuel Oil & Fluids, \$2,550 2 AEDs, \$3,101 Council Computer/IT charges
	Charges and Services	\$ 2,230,987	\$ 2,473,410	10.87%	242,423	Sunfish Mgmt (GRG), Lake Elmo Ave Phase 3, Discover Bridge Crossing, Assessing Services, Family Means
	Capital Outlay	\$ 194,000	\$ 99,000	-48.97%	(95,000)	\$24,000 Building Insp Vehicle Budgeted in 2018 - not purchased - moved to 2019, 75,000 budgeted to transfer to Vehicle Replacement Fund per CIP
	Miscellaneous	\$ 10,441	\$ 13,791	32.09%	3,350	\$3,375 charges in Finance not previously budgeted but charged (bank fees, wire transfer fees, account fees)
	Transfers	\$ -	\$ 602,935	#DIV/0!	602,935	\$100,000 use of fund balance transferred to Vehicle Replacement Fund per CIP, \$435,076 transfer to Vehicle Replacement Fund from 2019 Budget
	Contingency Reserve	\$ -	\$ 3,788	#DIV/0!	3,788	Reserve for possible law changes which may impact health insurance rates for 2019.
	TOTALS:	\$ 4,670,734	\$ 5,601,009	19.92%	\$ 930,275	
	Total by Function					
	General Government	\$ 1,236,967	\$ 1,253,326	1.32%	\$ 16,359	
	Public Safety	\$ 1,733,117	\$ 1,841,679	6.26%	\$ 108,562	
	Public Works	\$ 1,255,770	\$ 1,418,134	12.93%	\$ 162,364	
	Culture & Recreation	\$ 250,880	\$ 385,935	53.83%	\$ 135,055	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

SUMMARY

		2018	2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to 2019 Proposed	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
Capital Outlay		\$ 194,000	\$ 99,000	-48.97%	\$ (95,000)	
Transfers		\$ -	\$ 602,935	#DIV/0!	\$ 602,935	
Total		\$ 4,670,734	\$ 5,601,009	19.92%	\$ 930,275	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

		2018	Utility Funds	Adopted 2018 to	Dollar Change	
		2019	2019	Proposed 2019	2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>	<u>Comments</u>
Water Revenues						
Special Assessments		\$ 111,077	\$ 108,550	-2.27%	\$ (2,527)	
Interest on Investments		\$ 20,000	\$ 20,000	0.00%	\$ -	
Water Sales		\$ 597,769	\$ 937,421	56.82%	\$ 339,652	Faster build out than anticipated in Northland Study
Charges for Services		\$ 4,820	\$ 4,820			
Bulk Water		\$ 2,000	\$ -	-100.00%	\$ (2,000)	
Water Access Revenue		\$ 960,000	\$ 960,000	0.00%	\$ -	
Investment Earnings		\$ 611,595	\$ 626,600			
Water Connections - Municipal		\$ 320,000	\$ 320,000	0.00%	\$ -	
Meter Sales		\$ 87,500	\$ 90,000	2.86%	\$ 2,500	
Total Water Revenues:		\$ 2,098,346	\$ 2,435,971	16.09%	\$ 337,625	
Water fund Expenses:						
9400	Water					
Total Personnel		\$ 149,309	\$ 244,033	63.44%	\$ 94,724	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 182,650	\$ 192,650	5.47%	\$ 10,000	\$4,500 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept., \$3,000 Water Meters, \$2,500 Small Tools and Minor Equipment
Total Charges and Services		\$ 352,333	\$ 368,678	4.64%	\$ 16,345	\$45,000 Legal Services, \$7,987 Audit costs not previously allocated, \$1,800 Computer replacements, (\$33,859) Decr in IT support as allocation now spreads based on users, \$1,972 Credit Card fees
Total Capital Outlay		\$ 137,500	\$ 358,000	160.36%	\$ 220,500	\$100,000 Service Truck, \$120,000 hammers ByPass, \$188,000 oversizing, Per CIP vs. 2018
Total Misc and Non-operating		\$ 1,013,631	\$ 1,127,041	11.19%	\$ 113,410	Bond Payments and Fiscal Agents Fees per Northland Schedule
9400	Total Water Fund Expenses	\$ 1,835,423	\$ 2,290,402	24.79%	\$ 454,979	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 262,923	\$ 145,569	-44.63%		
Sewer Revenues						
Special Assessments		\$ 77,874	\$ 141,799	82.09%	\$ 63,925	Per Northland schedule
Interest on Investments		\$ 20,000	\$ 20,000	0.00%	\$ -	
Sewer Sales		\$ 247,599	\$ 339,840	37.25%	\$ 92,241	Per Northland schedule
SAC Early Pay Discount/revenue		\$ 5,800	\$ -	-100.00%	\$ (5,800)	
Sewer Lat Benefit Fee		\$ 25,500	\$ 31,050	21.76%	\$ 5,550	
Sewer Connection Fee Rev (SAC)		\$ 883,200	\$ 901,500	2.07%	\$ 18,300	Per Northland schedule
Sewer Connection Fees Municipal		\$ 345,500	\$ 339,500	-1.74%	\$ (6,000)	Per Northland schedule
Total Sewer Revenues:		\$ 1,605,473	\$ 1,773,689	10.48%	\$ 168,216	
Sewer Fund Expenses:						

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET
SUMMARY**

		2018	Utility Funds	Adopted 2018 to	Dollar Change	
		2019	2019	Proposed 2019	2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>	<u>Comments</u>
9450	Sewer					
Total Personnel		\$ 90,298	\$ 119,932	32.82%	\$ 29,634	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 12,100	\$ 15,600	28.93%	\$ 3,500	\$4,500 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept., (\$1,000) Small Tools and Minor Equipment
Total Charges and Services		\$ 185,948	\$ 276,178	48.52%	\$ 90,230	\$7,987 Audit costs not previously allocated, \$800 Computer replacements, (\$29,493) Decr in IT support as allocation now spreads based on users, \$1,972 Credit Card fees, \$77,219 Met Council Sewer Charges, \$13,800 Lisbon Lift Station paving, \$6,000 SCADA agreement, \$3,500 utilities
Total Capital Outlay		\$ 85,000	\$ 345,000	305.88%	\$ 260,000	\$150,000 Service Truck, \$295,000 Sewer oversizing, Per CIP vs. 2018
Total Misc and Non-operating		\$ 470,624	\$ 714,754	51.87%	\$ 244,130	Bond Payments, Issuance costs, and Fiscal Agents Fees per Northland Schedule
9450	Total Sewer Fund Expenses	\$ 843,970	\$ 1,471,464	74.35%	\$ 627,494	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 761,503	\$ 302,225	-60.31%		
Storm Water Revenues						
Interest on Investments		\$ 7,000	\$ 7,000	0.00%	\$ -	
Surface Water Utility Sales		\$ 283,587	\$ 337,303	18.94%	\$ 53,716	Per Northland schedule
SW Review Fee Revenue		\$ 29,375	\$ 29,051	-1.10%	\$ (324)	Per Northland schedule
Total Storm Water Revenues:		\$ 319,962	\$ 373,354	16.69%	\$ 53,392	
Storm Water Fund Expenses:						
9500	Storm Water					
Total Personnel		\$ 47,470	\$ 76,635	61.44%	\$ 29,165	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 8,100	\$ 8,500	4.94%	\$ 400	\$400 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept.
Total Charges and Services		\$ 88,700	\$ 118,360	33.44%	\$ 29,660	\$7,987 Audit costs not previously allocated, \$1,000 Computer replacements, \$360 Credit Card fees,(\$11,833) Decr in IT support as allocation now spreads based on users, Allocation changes
Total Capital Outlay		\$ 40,000	\$ 40,000	0.00%	\$ -	
Total Misc and Non-operating		\$ 220,294	\$ 232,400	5.50%	\$ 12,106	Bond Payments, and Fiscal Agents Fees per Northland Schedule
9500	Total Storm Water Fund Expenses	\$ 404,564	\$ 475,895	17.63%	\$ 71,331	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (84,602)	\$ (102,541)	21.20%		

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
Account Number	Description	Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	Comments
								Percent Change	
General Fund Revenues:									
Taxes									
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,019,331	\$ 1,643,358	\$ 2,202,698	\$ 1,347,588	\$ 2,382,813	\$ 2,973,905	35.01%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	13,546	18,313	15,000	13,864	15,000	15,000	0.00%	
101-410-1320-31030	Mobile Home Tax	14,366	17,547	15,000		15,000	15,000	0.00%	
101-410-1320-31030	Delinquent Mobile Home Tax				3,145			#DIV/0!	
101-410-1320-31040	Fiscal Disparities	157,096	159,325	149,615	98,957	193,117	199,221	33.16%	
101-410-1320-31045	Delinquent Fiscal Disparities							#DIV/0!	
101-410-1320-31050	Tax Abatement							#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	185	2,400	500	754	500	500	0.00%	
101-410-1320-31920	Forfeited Tax Sale Apportionment	-	269					#DIV/0!	
Total Taxes		\$ 2,204,524	\$ 1,841,212	\$ 2,382,813	\$ 1,464,308	\$ 2,606,430	\$ 3,203,626	34.45%	
Licenses and Permits									
101-410-1320-32110	Liquor License	7,025	8,300	8,300	200	8,300	8,300	0.00%	
101-410-1320-32180	Waste hauler License	1,560		1,000		1,000	1,000	0.00%	
101-410-1320-32181	General Contractor License	150			50		-	#DIV/0!	
101-410-1320-32183	Heating Contractor License	3,450	900				-	#DIV/0!	
101-410-1320-32184	Blacktopping Contractor License				300			#DIV/0!	
101-420-2400-32210	Building Permits	902,690	1,146,350	800,000	818,608	787,714	800,000	0.00%	
101-410-1910-32211	Driveway Permits	10,190	19,390	17,500	14,720	17,460	15,000	-14.29%	
101-420-2400-32212	Fireplace Permits				1,740	16,320	16,000	#DIV/0!	
101-420-2400-32220	Heating Permits	128,558	135,814	60,000	65,258	58,718	60,000	0.00%	
101-420-2400-32230	Plumbing Permits	92,752	107,948	60,000	64,661	57,084	60,000	0.00%	
101-420-2400-32232	Pool Permits				150	900	1,000	#DIV/0!	
101-420-2400-32213	Siding Permits					14,927	12,500	#DIV/0!	
101-420-2400-32214	Roof Permits					60,022	50,000	#DIV/0!	
101-410-1320-32240	Animal License	1,900	1,875	2,000	1,325	1,500	-	-100.00%	Discontinue in 2019
101-420-2400-32250	Utility Permits	60,234	43,393	33,000	44,520	26,880	27,000	-18.18%	
101-420-2220-32260	Burning Permit	2,035	1,575	2,500	1,595	2,000	2,000	-20.00%	
101-410-1320-32270	Massage Therapy Licenses	75	100	100	200	200	100	0.00%	
101-420-2400-32275	Fire Suppression Permits	-		8,500	500	1,300	2,500	-70.59%	
101-420-2400-32278	Fire Permit Plan Check Fee		12,273	1,500	851	1,500	1,500	0.00%	
101-420-2400-32282	Miscellaneous Permits	-	-	-	3,815	-	-	#DIV/0!	
Total Licenses and Permits		\$ 1,210,619	\$ 1,477,918	\$ 994,400	\$ 1,018,493	\$ 1,055,825	\$ 1,056,900	6.29%	
Intergovernmental									
101-410-1320-33418	MSA - Maintenance	123,433	122,883	135,561	144,502	144,502	151,727	11.93%	From City Engineer
101-420-2220-33420	State Fire Aid	59,136	61,147	47,000		47,000	60,000	27.66%	November receipt
101-410-1320-33422	PERA Aid	2,749	2,749	2,749	1,375	2,749	2,749	0.00%	July and December receipt.
101-450-5200-33426	Miscellaneous State Grants	8,367	19,406	4,820		4,820	4,820	0.00%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	-		32,130	32,250	32,130	32,773	2.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-410-1320-33521	Recycling Grant	15,688	-	15,766	-	-	15,766	0.00%	June/July Every other year?
Total Intergovernmental		\$ 209,373	\$ 206,185	\$ 238,026	\$ 178,127	\$ 231,201	\$ 267,835	12.52%	
Charges for Services									
101-410-1910-34103	Zoning & Subdivision Fees	33,490	54,956	55,000	79,425	40,000	45,000	-18.18%	
101-420-2400-34104	Plan Check Fees	500,965	580,817	525,000	437,857	525,000	525,000	0.00%	
101-410-1320-34105	Sale of Copies, Books, Maps	213	27	200	38	200	200	0.00%	
101-410-1520-34107	Assessment Searches	4,905	1,140	1,395	870	1,395	1,400	0.36%	
101-450-5200-34207	Building Code Surcharges		12					#DIV/0!	
101-450-5200-34710	Rent		12		12			#DIV/0!	
101-410-1450-34111	Cable Operation Reimbursement	1,600	2,104	5,000	5,000	5,000	5,000	0.00%	Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee		69,524		22,900	25,000	25,000	#DIV/0!	\$100 every new review charged
101-420-2400-34114	Street Light Fee				4,644			#DIV/0!	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-410-1910-34115	Base Map Upgrading Fee				7,500			#DIV/0!	
101-410-1910-36206	Escrow Administration Fee	2,800	30,000	25,000	21,600	25,000	25,000	0.00%	\$100 every new escrow is charged
Total Charges for Services		\$ 543,973	\$ 738,592	\$ 611,595	\$ 579,846	\$ 621,595	\$ 626,600	2.45%	
Fines and Forfeits									
101-410-2100-35100	Fines	49,505	41,418	49,000	34,749	42,000	49,000	0.00%	Based on averages
Total Fines and Forfeits		\$ 49,505	\$ 41,418	\$ 49,000	\$ 34,749	\$ 42,000	\$ 49,000	0.00%	
Investment Earnings									
101-410-1320-36210	Interest Earnings	20,437	27,665	40,000	-	40,000	40,000	0.00%	Incr Int rates and Investing
Total Investment Earnings		\$ 20,437	\$ 27,665	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	0.00%	
Miscellaneous									
101-410-1320-31811	Cable Franchise Revenue	98,218	67,178	68,000	81,581	81,581	85,000	25.00%	Based on 2018 amounts
101-410-1320-36200	Miscellaneous Revenue	28,205	78,241	29,900	864	29,900	29,900	0.00%	misc. accts. Receivable, dev. Fees.
101-410-1910-36236	Conservation Easement Fee				20,000	20,000		#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	1,500	9,940		2,552	-	-	#DIV/0!	
101-410-1320-36230	Donations	10,000	17,837	10,000	14,036	10,000	10,000	0.00%	
101-410-1320-34120	Tower Rent	-	47,084	53,000	46,043	53,000	108,148	104.05%	Based on contracts. 3% incr ATT, plus 2 new tower leases
Total Miscellaneous		\$ 137,923	\$ 220,280	\$ 160,900	\$ 165,076	\$ 194,481	\$ 233,048	44.84%	
Total General Fund Revenues:		\$ 4,376,354	\$ 4,553,270	\$ 4,476,734	\$ 3,440,599	\$ 4,791,533	\$ 5,477,009	22.34%	
General Fund Expenditures:									
1110	Mayor & Council								
Personnel									
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	12,845	25,690	25,690	0.00%	
101-410-1110-41220	FICA Contributions	1,593	1,593	1,593	796	1,593	1,593	0.00%	
101-410-1110-41230	Medicare Contributions	373	373	373	186	373	373	0.00%	
101-410-1110-41510	Workers Compensation	-	67	198	237	237	237	19.70%	
Total Personnel		\$ 27,655	\$ 27,723	\$ 27,854	\$ 14,064	\$ 27,893	\$ 27,893	0.14%	
Materials and Supplies									
101-410-1110-42000	Office Supplies	72	114	30		30	125	316.67%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	-	1,911				2,000	#DIV/0!	potential 2 new members
101-410-1110-43310	Mileage	-	-	300	-	300	300	0.00%	
101-410-1110-43185	IT Support						1,101	#DIV/0!	Council Email Support (Roseville)
101-410-1110-42002	IT Hardware							#DIV/0!	
101-410-1110-43190	Software Programs	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 72	\$ 2,025	\$ 330	\$ -	\$ 330	\$ 3,526	968.48%	
Charges and Services									
101-410-1110-44300	Miscellaneous	15,691	6,568	6,750	150	6,750	7,000	3.70%	\$5250 YSB, misc
101-410-1110-44330	Dues & Subscriptions	11,986	16,045	12,470	3,655	12,470	12,800	2.65%	\$9k LMC, \$3,750 MC, \$30 MA
101-410-1110-44370	Conferences & Training	520	180	1,000		1,000	1,000	0.00%	
Total Charges and Services		\$ 28,197	\$ 22,793	\$ 20,220	\$ 3,805	\$ 20,220	\$ 20,800	2.87%	
1110	Total Mayor & Council	\$ 55,924	\$ 52,540	\$ 48,404	\$ 17,870	\$ 48,443	\$ 52,219	7.88%	
1320 Administration									
Personnel									
101-410-1320-41010	Full-time Salaries	195,150	240,650	217,946	192,309	217,946	222,374	2.03%	Allocation Change for 2018 (Deputy Clerk)
101-410-1320-41030	Part-time Salaries							#DIV/0!	
101-410-3120-41020	Overtime							#DIV/0!	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-410-3120-41040	Temporary Employees	5,613	17,733					#DIV/0!	Intern
101-410-1320-41210	PERA Contributions	14,378	18,049	16,346	15,646	16,346	16,678	2.03%	
101-410-1320-41220	FICA Contributions	11,823	15,185	13,146	12,212	13,146	17,012	29.41%	
101-410-1320-41230	Medicare Contributions	2,765	3,509	3,160	2,856	3,160		-100.00%	
101-410-1320-41300	Insurance	28,335	39,840	42,456	17,772	42,456	39,114	-7.87%	6% Ins increase
101-410-1320-41325	Life Insurance				138		344	#DIV/0!	
101-410-1320-41330	STD/LTD				532		1,198	#DIV/0!	
101-410-1320-41420	Unemployment Benefits	-						#DIV/0!	
101-410-1320-41510	Workers Compensation	6,252	818	1,678	2,005	2,005	2,005	19.49%	
Total Personnel		\$ 264,317	\$ 335,784	\$ 294,732	\$ 243,470	\$ 295,059	\$ 298,725	1.35%	
Materials and Supplies									
101-410-1320-42000	Office Supplies	5,113	4,683	4,500	2,058	4,000	4,250	-5.56%	
101-410-1320-42030	Printed Forms	771	84	785	1,039	1,050	100	-87.26%	Deposit slips & Receipt books?
101-410-1320-43090	Newsletter/Website	-	2,091	100		90	-	-100.00%	Move all to Communications in 2019
Total Materials and Supplies		\$ 5,885	\$ 6,858	\$ 5,385	\$ 3,098	\$ 5,140	\$ 4,350	-19.22%	
Charges and Services									
101-410-1320-43100	Assessing Services	52,049	51,646	53,350	7,983	7,983	81,500	52.76%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	322,842	140,883	100,000	88,165	100,000	90,000	-10.00%	
101-410-1320-43150	Contract Services	1,019	15,921	3,000	2,131	3,000	3,100	3.33%	Shred it, misc
101-410-1320-43180	Information Technology/Web	470	909	4,500	7,291	13,291		-100.00%	created 3 new accounts below
101-410-1320-43185	IT Support						6,682	#DIV/0!	Roseville
101-410-1320-42002	IT Hardware						1,500	#DIV/0!	One computer at \$1000 (laptop)
101-410-1320-43190	Software Programs	2,338	2,601	3,750	2,011	3,750	1,309	-65.09%	laser fiche, adobe, etc (Roseville \$1309)
101-410-1320-43210	Telephone	1,574	1,585	1,770	967	1,770	2,511	41.86%	Roseville \$1169, Sprint \$741
101-410-1320-43220	Postage	3,741	(87)	4,000	1,157	3,000	3,000	-25.00%	
101-410-1320-43310	Mileage	418	832	1,000	494	1,000	1,100	10.00%	
101-410-1320-43510	Legal Publishing	8,003	2,655	13,000	1,473	13,000	10,000	-23.08%	Recodification
101-410-1320-43610	Insurance	26,121	27,130	29,400	25,565	30,999	35,649	21.26%	2018 Inc due to 2016 lawsuits - corr allocation incr 15% over prev yr
101-410-1320-43152	Cable Operation Expense	-						#DIV/0!	
101-410-1320-44330	Dues & Subscriptions	1,877	1,227	2,250	1,889	1,890	2,000	-11.11%	
101-410-1320-44370	Conferences & Training	844	1,453	2,000	2,637	2,500	3,000	50.00%	
Total Charges and Services		\$ 421,296	\$ 246,756	\$ 218,020	\$ 141,763	\$ 182,184	\$ 241,351	10.70%	
Miscellaneous									
101-410-1320-44300	Miscellaneous	538	534	600	1,063	1,000	1,791	198.50%	inc \$ for public service recognition
Total Miscellaneous		\$ 538	\$ 534	\$ 600	\$ 1,063	\$ 1,000	\$ 1,791	198.50%	
1320	Total Administration	\$ 692,035	\$ 589,932	\$ 518,737	\$ 389,394	\$ 483,383	\$ 546,217	5.30%	
1410	Elections								
Personnel									
101-410-1410-41030	Part-time Salaries	7,037		7,500		7,500	-	-100.00%	No elections in 2019
101-410-1410-41510	Workers Compensation	-	-	-	-	-	-	#DIV/0!	
Total Personnel		\$ 7,037	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	-100.00%	
Charges and Services									
101-410-1410-43310	Travel Expense				6				
101-410-1410-43510	Legal Notices Publishing				20				
101-410-1410-43150	Contract Services	1,200	1,660	1,660	1,660	1,660	1,660	0.00%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,200	\$ 1,660	\$ 1,660	\$ 1,686	\$ 1,660	\$ 1,660	0.00%	
Capital Outlay									

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
<u>Account Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>YTD - Sep 2018</u>	<u>Projected</u>	<u>Proposed</u>	<u>Proposed 2019</u>	<u>Comments</u>
								<u>Percent Change</u>	
101-480-8000-45800	Other Equipment	20	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous									
101-410-1410-44300	Miscellaneous	835	-	1,000	229	1,000	-	-100.00%	
Total Miscellaneous		\$ 835	\$ -	\$ 1,000	\$ 229	\$ 1,000	\$ -	-100.00%	
1410	Total Elections	\$ 9,092	\$ 1,660	\$ 10,160	\$ 1,915	\$ 10,160	\$ 1,660	-83.66%	
1450	Communications								
Personnel									
101-410-1450-41010	Full-time Salaries		7,759	28,434	22,156	28,434	30,800	8.32%	
101-410-1450-41030	Part-time Salaries							#DIV/0!	
101-410-1450-41020	Overtime							#DIV/0!	
101-410-1450-41040	Temporary Employees							#DIV/0!	Interns
101-410-1450-41210	PERA Contributions		582	2,133	1,662	2,133	2,310	8.30%	
101-410-1450-41220	FICA Contributions		477	1,763	1,390	1,763	2,356	33.64%	
101-410-1450-41230	Medicare Contributions		112	412	325	412		-100.00%	
101-410-1450-41300	Insurance		933	7,659	1,290	7,659	7,243	-5.43%	
101-410-1450-41325	Life Insurance				20		63	#DIV/0!	
101-410-1450-41330	STD/LTD				37		157	#DIV/0!	
101-410-1450-41510	Workers Compensation	-	-	219	262	262	262	19.63%	
Total Personnel		\$ -	\$ 9,863	\$ 40,620	\$ 27,142	\$ 40,663	\$ 43,191	6.33%	
Charges and Services									
101-410-1450-43090	Newsletter			5,000	2,069	5,000	3,000	-40.00%	printing only
101-410-1450-43180	Information Technology/Web	50,580	58,147	35,500	46,524	35,500	1,800	-94.93%	\$1200 Website, \$600 Constant Contact
101-410-1450-43185	IT Support						535	#DIV/0!	Roseville
101-410-1450-42002	IT Hardware							#DIV/0!	
101-410-1450-43190	Software Programs							#DIV/0!	
101-410-1450-43210	Telephone	308						#DIV/0!	
101-410-1450-43220	Postage			1,000		1,419	1,450	45.00%	newsletter postage
101-410-1450-43310	Mileage							#DIV/0!	
101-410-1450-43510	Public Notices							#DIV/0!	
101-410-1450-43152	Cable Operations	3,955	6,035	5,000	3,815	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-	1,314	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 54,843	\$ 65,496	\$ 46,500	\$ 52,408	\$ 46,919	\$ 11,785	-74.66%	
1450	Total Communications	\$ 54,843	\$ 75,359	\$ 87,120	\$ 79,550	\$ 87,582	\$ 54,976	-36.90%	
1520	Finance								
Personnel									
101-410-1520-41010	Full-time Salaries	63,053	68,372	14,665	44,200	68,942	97,334	563.72%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41030	Part-time Salaries				5,636			#DIV/0!	
101-410-1520-41020	Overtime							#DIV/0!	
101-410-1520-41040	Temporary Employees	12,702	5,874	6,760		6,600	6,760	0.00%	Interns
101-410-1520-41210	PERA Contributions	5,281	1,833	1,100	3,315	5,171	7,300	563.64%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41220	FICA Contributions	4,500	4,461	1,328	2,930	4,274	7,963	499.62%	2018 & 2017 Hired Full Time Fin Dir (FT \$7446, Intern \$517)
101-410-1520-41230	Medicare Contributions	1,052	1,043	311	685	1,000		-100.00%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41300	Insurance	10,938	7,572	3,831	3,029	12,989	15,211	297.05%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41325	Life Insurance				42		125	#DIV/0!	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41330	STD/LTD				8		638	#DIV/0!	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41420	Unemployment Benefits		3,220	5,464		-		-100.00%	16 weeks in 2017 and 10 weeks in 2018 at 80%
101-410-1520-41510	Workers Compensation	204	440	165	244	244	440	166.67%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted	2018 YTD - Sep 2018	2018 Projected	2019 Proposed	Adopted 2018 to Proposed 2019 Percent Change	Comments
Total Personnel		\$ 97,730	\$ 92,814	\$ 33,624	\$ 60,090	\$ 99,220	\$ 135,771	303.79%	
Materials and Supplies									
101-410-1520-42000	Office Supplies	338	621	600	1,295	1,500	800	33.33%	
101-410-1520-42030	Printed Forms	1,117	-	375	-	375	375	0.00%	Checks ordered in Oct. 2016.
Total Materials and Supplies		\$ 1,456	\$ 621	\$ 975	\$ 1,295	\$ 1,875	\$ 1,175	20.51%	
Charges and Services									
101-410-1520-43010	Audit Services	29,345	26,575	30,425	29,425	30,425	7,987	-73.75%	5% incr. \$31,946 split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	114	187,453	108,150	77,120	77,420	3,000	-97.23%	Finance Consultant /CLA was in 2017 and 2018
101-410-1520-43185	IT Support				607		3,779	#DIV/0!	Roseville
101-410-1520-42002	IT Hardware					1,600	1,200	#DIV/0!	Replace 1 laptop/1 desk 2018, 2 desk 2019
101-410-1520-43190	Software Programs	-	6,400	19,433	18,066	19,433	2,752	-85.84%	Accela support \$2306.5 (slit with W, S, SW \$9226)/Banyon/Credit Card Services (0), Roseville \$445
101-410-1520-43210	Telephone	427	881	875	387	875	585	-33.14%	Roseville IT Phone
101-410-1520-43310	Mileage	-	-	250		300	500	100.00%	Mileage for training and conferences.
101-410-1520-44330	Dues & Subscriptions	170	330	500	1,037	1,500	2,000	300.00%	GFOA, MNGFOA, GFOA Program Fees, Select Acct, Ins Prog Fees
101-410-1520-44370	Conferences & Training	-	344	750	260	2,000	3,000	300.00%	MNGFOA Confr (2 people) and Govt. Acctg. Courses, OSA Training, Public Finance Training, Monthly MnGFOA Mtgs
Total Charges and Services		\$ 30,056	\$ 221,983	\$ 160,383	\$ 126,902	\$ 133,553	\$ 24,802	-84.54%	
Miscellaneous									
101-410-1520-44300	Miscellaneous	1,627	46,172	1,625	333	5,000	5,000	207.69%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
Total Miscellaneous		\$ 1,627	\$ 46,172	\$ 1,625	\$ 333	\$ 5,000	\$ 5,000	207.69%	
1520 Total Finance		\$ 130,869	\$ 361,590	\$ 196,607	\$ 188,619	\$ 239,648	\$ 166,748	-15.19%	
1910 Planning & Zoning									
Personnel									
101-410-1910-41010	Full-time Salaries	149,034	168,582	146,468	127,759	146,468	148,632	1.48%	
101-410-1910-41030	Part-time Salaries				4,626			#DIV/0!	
101-410-1910-41020	Overtime							#DIV/0!	
101-410-1910-41040	Temporary Employees			6,760		5,280	6,760	0.00%	Intern
101-410-1910-41210	PERA Contributions	11,211	12,612	10,985	9,588	10,985	11,147	1.47%	FT \$11147, Intern \$0
101-410-1910-41220	FICA Contributions	9,075	9,984	9,500	8,123	9,500	11,887	25.13%	FT \$11370, Intern \$517
101-410-1910-41230	Medicare Contributions	2,122	2,335	2,222	1,900	2,222		-100.00%	
101-410-1910-41300	Insurance	23,249	30,840	26,803	2,531	26,803	30,422	13.50%	
101-410-1910-41325	Life Insurance				104		288	#DIV/0!	
101-410-1910-41330	STD/LTD				352		805	#DIV/0!	
101-410-1910-41510	Workers Compensation	415	783	1,192	1,424	1,424	1,424	19.46%	
Total Personnel		\$ 195,106	\$ 225,136	\$ 203,930	\$ 156,407	\$ 202,682	\$ 211,365	3.65%	
Materials and Supplies									
101-410-1910-42000	Office Supplies	810	336	800	160	500	500	-37.50%	
101-410-1910-42030	Printed Forms	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 810	\$ 336	\$ 800	\$ 160	\$ 500	\$ 500	-37.50%	
Charges and Services									
101-410-1910-43020	Comprehensive Planning	-	44,058	36,000	50,885	50,942	5,000	-86.11%	Comp Plan: \$5000 in 2019 left over to use for any last minute changes to Comp Plan from adjacent jurisdictional review for SHC and /or Engr
101-410-1910-43030	Engineering Services	18,688	6,608	15,000	8,938	15,000	15,000	0.00%	
101-410-1910-43150	Contract Services	25,133	5,964	10,000	973	5,000	5,500	-45.00%	Codification 2020
101-410-1910-43180	Information Technology/Web		406					#DIV/0!	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-410-1910-43185	IT Support						5,505	#DIV/0!	Roseville
101-410-1910-42002	IT Hardware						2,000	#DIV/0!	\$2000 in budget for 2019 for laptops
101-410-1910-43190	Software Programs	-	407	100	26	407	1,383	1283.00%	ACAD \$407, Roseville \$976
101-410-1910-43210	Telephone	775	738	1,100	485	750	678	-38.41%	Roseville \$584.5, Sprint \$93
101-410-1910-43220	Postage	6	220	25	79	100	100	300.00%	
101-410-1910-43310	Mileage	342	344	300	107	350	350	16.67%	
101-410-1910-43510	Legal Publishing	-	1,410	500	1,590	1,200	1,400	180.00%	
101-410-1910-44330	Dues & Subscriptions	617		1,115	170	300	800	-28.25%	ULI \$220/AICP \$475
101-410-1910-44350	Books	-		-		-	-	#DIV/0!	
101-410-1910-44370	Conferences & Training	1,520	405	2,500	273	1,000	1,500	-40.00%	APA - Rochester
Total Charges and Services		\$ 47,081	\$ 60,559	\$ 66,640	\$ 63,524	\$ 75,049	\$ 39,215	-41.15%	
Miscellaneous									
101-410-1910-44300	Miscellaneous	31	10	200	-	200	200	0.00%	
Total Miscellaneous		\$ 31	\$ 10	\$ 200	\$ -	\$ 200	\$ 200	0.00%	
1910	Total Planning & Zoning	\$ 243,028	\$ 286,042	\$ 271,570	\$ 220,091	\$ 278,431	\$ 251,280	-7.47%	
1930	Engineering Services								
Charges and Services									
101-410-1930-43030	Engineering Services	34,034	44,332	36,000	30,782	39,000	39,000	8.33%	
101-410-1930-43210	Telephone	195	178	216	-	-	-	-100.00%	
Total Charges and Services		\$ 34,229	\$ 44,510	\$ 36,216	\$ 30,782	\$ 39,000	\$ 39,000	7.69%	
Capital Outlay									
101-480-8000-45900	Construction Projects	-	-	-	-	-	70,000	#DIV/0!	assume Keats Ave turn lane
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	#DIV/0!	
1930	Total Engineering Services	\$ 34,229	\$ 44,510	\$ 36,216	\$ 30,782	\$ 39,000	\$ 109,000	200.97%	
1940	City Hall								
Materials and Supplies									
101-410-1940-42110	Cleaning Supplies							#DIV/0!	
101-410-1940-42230	Building Repair Supplies	4	550	800	769	800	800	0.00%	Menard's charges
Total Materials and Supplies		\$ 4	\$ 550	\$ 800	\$ 769	\$ 800	\$ 800	0.00%	
Charges and Services									
101-410-1940-43180	Information Technology/Web		185	389		389	400	2.83%	
101-410-1940-43185	IT Support						5,090	#DIV/0!	Roseville
101-410-1940-42002	IT Hardware							#DIV/0!	
101-410-1940-43190	Software Programs						372	#DIV/0!	Roseville
101-410-1940-43210	Telephone	614	691	900	913	900	877	-2.58%	Roseville \$876.75
101-410-1940-43810	Utilities	3,851	3,840	6,500	2,543	4,340	4,500	-30.77%	xcel, water, sewer
101-410-1940-43840	Refuse	1,129	1,561	1,325	892	1,530	1,600	20.75%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	21,350	9,735	6,000	7,916	8,100	6,000	0.00%	cintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	11,365	12,346	18,000	9,650	16,000	16,000	-11.11%	copier leases
101-410-1940-44120	Rentals - Building	30,147	31,992	33,223	7,998	33,223	30,000	-9.70%	city lease space
Total Charges and Services		\$ 68,456	\$ 60,348	\$ 66,337	\$ 29,912	\$ 64,482	\$ 64,839	-2.26%	
Miscellaneous									
101-410-1940-44300	Miscellaneous	1,981	568	1,016	835	950	1,800	77.17%	water
Total Miscellaneous		\$ 1,981	\$ 568	\$ 1,016	\$ 835	\$ 950	\$ 1,800	77.17%	
1940	Total City Hall	\$ 70,441	\$ 61,466	\$ 68,153	\$ 31,516	\$ 66,232	\$ 67,439	-1.05%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
2100	Police								
Charges and Services									
101-420-2100-43151	Law Enforcement Contract	536,330	615,054	664,675	634	664,675	701,768	5.58%	Per Washington County
101-420-2100-44301	Misc. - Community Event	-	1,800	1,000	1,800	1,000	1,000	0.00%	
Total Charges and Services		\$ 536,330	\$ 616,854	\$ 665,675	\$ 2,434	\$ 665,675	\$ 702,768	5.57%	
2100	Total Police	\$ 536,330	\$ 616,854	\$ 665,675	\$ 2,434	\$ 665,675	\$ 702,768	5.57%	
2150	Prosecution								
Charges and Services									
101-420-2150-43045	Attorney Criminal	44,144	42,874	44,996	24,500	44,496	45,792	1.77%	2019 rate is \$3816/mth
Total Charges and Services		\$ 44,144	\$ 42,874	\$ 44,996	\$ 24,500	\$ 44,496	\$ 45,792	1.77%	
2150	Total Prosecution	\$ 44,144	\$ 42,874	\$ 44,996	\$ 24,500	\$ 44,496	\$ 45,792	1.77%	
2220	Fire								
Personnel									
101-420-2220-41010	Full-time Salaries	71,918	82,258	85,515	65,264	85,515	90,636	5.99%	
101-420-2220-41030	Part-time Salaries	96,663	124,580	158,179	142,657	158,179	172,649	9.15%	Witter \$24,149 plus 148,500 for Part-time Fire Fighters
101-420-2220-41035	Paid On Call Salaries			70,000		70,000	71,400	2.00%	Incr training pay to call pay (Paid on Call)
101-420-2220-41210	PERA Contributions	14,699	20,713	39,180	23,523	39,180	30,594	-21.91%	GM/NW \$19,456 Police/Fire rate incr for 2019, Part-time \$11,138
101-420-2220-41220	FICA Contributions	6,038	7,839	4,340	8,845	4,340	18,669	330.16%	GM/NW \$1847, other \$16,852
101-420-2220-41230	Medicare Contributions	2,364	2,943	1,015	2,951	1,015		-100.00%	
101-420-2220-41300	Insurance	13,673	14,619	17,093	4,959	17,093	14,487	-15.25%	
101-420-2220-41325	Life Insurance				40		500	#DIV/0!	
101-420-2220-41330	STD/LTD				176		1,715	#DIV/0!	
101-420-2220-41510	Workers Compensation	12,879	19,249	26,481	31,635	31,635	31,635	19.46%	
Total Personnel		\$ 218,234	\$ 272,201	\$ 401,803	\$ 280,050	\$ 406,957	\$ 432,285	7.59%	
Materials and Supplies									
101-420-2220-42000	Office Supplies	1,444	1,494	500	489	1,600	500	0.00%	
101-420-2220-42080	EMS Supplies	888	4,074	1,200	236	1,200	3,750	212.50%	Odd year costs - 2 AEDs
101-420-2220-42090	Fire Prevention	722	2,741	3,000	332	3,000	3,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	7,644	8,804	8,000	8,058	8,000	8,000	0.00%	
101-420-2220-42400	Small Tools & Equipment	10,539	5,280	22,675	19,683	22,675	22,675	0.00%	3 PT hires
Total Materials and Supplies		\$ 21,237	\$ 22,394	\$ 35,375	\$ 28,798	\$ 36,475	\$ 37,925	7.21%	
Charges and Services									
101-420-2220-43050	Physicals	4,221	5,186	8,075	5,484	10,559	8,198	1.52%	3 PT hires
101-420-2220-43150	Contract Services				1,000			#DIV/0!	
101-420-2220-43180	Information Technology/Web		(440)					#DIV/0!	
101-420-2220-43185	IT Support						18,130	#DIV/0!	Roseville
101-420-2220-42002	IT Hardware						7,000	#DIV/0!	5 new Computers/4 Ipad for vehicles
101-420-2220-43190	Software Programs						341	#DIV/0!	Roseville \$341
101-420-2220-43210	Telephone	3,682	4,435	4,200	2,539	4,200	4,063	-3.26%	Sprint \$2335, TDS \$1308, Verizon \$420.12
101-420-2220-43230	Radio	18,917	20,676	21,615	11,055	21,615	25,636	18.60%	Replace 2 portables (gradual replacement as curr going off support)
101-420-2220-43310	Mileage	814	220	500	171	500	500	0.00%	
101-420-2220-43630	Insurance	7,290	7,571	8,549	7,195	7,195	8,274	-3.22%	corrected allocation, incr 15% over prev yr.
101-420-2220-43810	Utility	9,520	13,231	15,500	9,079	15,500	16,000	3.23%	Based on history
101-420-2220-43840	Refuse	2,948	3,890	3,200	373	3,200	4,000	25.00%	Based on history
101-420-2220-44010	Repairs/Maint Bldg	17,938	11,134	7,000	6,139	7,000	7,000	0.00%	
101-420-2220-44040	Repairs/Maint Eqpt	41,975	43,613	25,896	32,274	26,051	30,896	19.31%	
101-420-2220-44170	Uniforms	5,255	4,550	9,821	4,326	9,821	9,821	0.00%	3 PT hires

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted	2018 YTD - Sep 2018	2018 Projected	2019 Proposed	Adopted 2018 to Proposed 2019 Percent Change	Comments
101-420-2220-44330	Dues & Subscriptions	3,275	3,044	3,955	3,230	3,955	5,980	51.20%	Tablet Command/Cty CAD \$1800 Tablets \$450/Device, NFPA \$1495, IM Resonding \$650
101-420-2220-44350	Books	230	180	440		440	440	0.00%	
101-420-2220-44370	Conferences & Training	17,663	14,110	22,514	12,206	22,514	22,944	1.91%	
Total Charges and Services		\$ 133,728	\$ 131,401	\$ 131,265	\$ 95,069	\$ 132,550	\$ 169,222	28.92%	
Capital Outlay									
101-480-8000-45500	Vehicle		64					#DIV/0!	
101-480-8000-45800	Equipment	-	2,538	-		-	-	#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-	-	-	9,438	#DIV/0!	
Total Capital Outlay		\$ -	\$ 2,602	\$ -	\$ -	\$ -	\$ 9,438	#DIV/0!	
Miscellaneous									
101-420-2220-44300	Miscellaneous	2,290	1,391	2,000	1,034	2,000	2,000	0.00%	
Total Miscellaneous		\$ 2,290	\$ 1,391	\$ 2,000	\$ 1,034	\$ 2,000	\$ 2,000	0.00%	
2220	Total Fire	\$ 375,489	\$ 429,989	\$ 570,443	\$ 404,951	\$ 577,982	\$ 650,870	14.10%	
2250	Fire Relief								
Charges and Services									
101-420-2250-44920	Fire State Aid	59,136	61,147	47,000	-	47,000	60,000	27.66%	Relief Assoc. pass through
Total Charges and Services		\$ 59,136	\$ 61,147	\$ 47,000	\$ -	\$ 47,000	\$ 60,000	27.66%	
2250	Total Fire Relief	\$ 59,136	\$ 61,147	\$ 47,000	\$ -	\$ 47,000	\$ 60,000	27.66%	
2400	Building Inspection								
Personnel									
101-420-2400-41010	Full-time Salaries	167,498	217,052	272,754	146,814	155,813	219,756	-19.43%	1 additional Bldg Insp in 2018 not filled
101-420-2400-41030	Part-time Salaries						30,690	#DIV/0!	added Part-time for 2019 Bldg Insp
101-420-2400-41020	Overtime							#DIV/0!	authorized as postion not filled in 2018
101-420-2400-41040	Temporary Employees							#DIV/0!	Interns
101-420-2400-41210	PERA Contributions	12,102	16,241	20,457	9,795	11,686	21,085	3.07%	FT \$18783, PT 2302
101-420-2400-41220	FICA Contributions	10,062	12,881	16,911	7,886	10,682	21,507	27.18%	FT \$19159, PT 2348
101-420-2400-41230	Medicare Contributions	2,353	3,012	3,955	1,844	2,498		-100.00%	
101-420-2400-41300	Insurance	24,554	49,757	53,002	7,122	53,002	46,357	-12.54%	
101-420-2400-41325	Life Insurance				88		500	#DIV/0!	
101-420-2400-41330	STD/LTD				352		1,500	#DIV/0!	
101-420-2400-41510	Workers Compensation	1,260	919	2,149	2,567	2,567	2,567	19.45%	
Total Personnel		\$ 217,829	\$ 299,862	\$ 369,228	\$ 176,468	\$ 236,248	\$ 343,962	-6.84%	
Materials and Supplies									
101-420-2400-42000	Office Supplies	1,602	1,722	1,750	789	900	1,750	0.00%	
101-420-2400-42030	Printed Forms	-		350		200	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	521	198	3,600	-	3,600	3,600	0.00%	
Total Materials and Supplies		\$ 2,123	\$ 1,920	\$ 5,700	\$ 789	\$ 4,700	\$ 5,700	0.00%	
Charges and Services									
101-420-2400-43030	Engineering	2,465	248	1,000		250	1,000	0.00%	
	Computers							#DIV/0!	
101-420-2400-43180	Information Technology/Web	6,010	6,114	7,405	4,312	7,405		-100.00%	See below separated out for 2019
101-420-2400-43185	IT Support						5,654	#DIV/0!	Roseville
101-420-2400-42002	IT Hardware						1,800	#DIV/0!	Computer Desktops replaced 3
101-420-2400-43190	Software Programs						8,126	#DIV/0!	i-pads and PermitWorks, \$721 Roseville
101-420-2400-43210	Telephone	1,912	3,208	2,500	2,391	2,500	3,325	32.99%	Roseville \$876.75, Sprint \$2448
101-420-2400-43510	Legal Publishing		141					#DIV/0!	
101-420-2400-43630	Insurance	178	185	400	3,566	3,566	4,101	925.23%	corrected allocation, incr 15% over prev yr.

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-420-2400-44040	Repairs/Maint Eqpt	965	786	1,000	221	1,000	1,000	0.00%	
101-420-2400-44170	Uniforms	80	986	1,200	160	800	800	-33.33%	Jackets, shirts, ID's
101-420-2400-44330	Dues & Subscriptions	185	310	740	65	740	740	0.00%	
101-420-2400-44350	Books	870	345	500	231	500	500	0.00%	
101-420-2400-44370	Conferences & Training	2,596	1,066	4,825	1,415	3,200	3,200	-33.68%	
Total Charges and Services		\$ 15,261	\$ 13,388	\$ 19,570	\$ 12,361	\$ 19,961	\$ 30,245	54.55%	
Capital Outlay									
101-480-2400-45500	Vehicle	-	-	24,000	-	-	24,000	0.00%	Paid from fund balance. Moved from 2018 to 2019
Total Capital Outlay		\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 24,000	0.00%	
Miscellaneous									
101-420-2400-44300	Miscellaneous	266	3,833	1,000	-	1,000	1,000	0.00%	
Total Miscellaneous		\$ 266	\$ 3,833	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%	
2400	Total Building Inspection	\$ 235,479	\$ 319,004	\$ 419,498	\$ 189,618	\$ 261,909	\$ 404,907	-3.48%	
2500	Emergency Communications								
Charges and Services									
101-420-2500-43150	Contract Services	4,945	2,729	1,780	900	1,780	1,780	0.00%	Monitoring System (Woodbury) Sirens
Total Charges and Services		\$ 4,945	\$ 2,729	\$ 1,780	\$ 900	\$ 1,780	\$ 1,780	0.00%	
2500	Total Emergency Communications	\$ 4,945	\$ 2,729	\$ 1,780	\$ 900	\$ 1,780	\$ 1,780	0.00%	
2700	Animal Control								
Charges and Services									
101-420-2700-43150	Contract Services	3,086	11,448	7,725	6,027	8,868	9,000	16.50%	
Total Charges and Services		\$ 3,086	\$ 11,448	\$ 7,725	\$ 6,027	\$ 8,868	\$ 9,000	16.50%	
2700	Total Animal Control	\$ 3,086	\$ 11,448	\$ 7,725	\$ 6,027	\$ 8,868	\$ 9,000	16.50%	
3100	Streets								
Personnel									
101-430-3100-41010	Full-time Salaries	253,303	317,102	321,079	291,989	321,079	290,012	-9.68%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
101-430-3100-41030	Part-time Salaries				7,507			#DIV/0!	
101-430-3100-41020	Overtime			4,000			6,000	50.00%	On call pay should go here
101-430-3100-41040	Temporary Employees		5,240	9,360		7,000	9,360	0.00%	Seasonals
101-430-3100-41210	PERA Contributions	18,494	23,647	24,081	21,945	24,081	21,751	-9.68%	
101-430-3100-41220	FICA Contributions	15,066	19,422	20,735	18,048	20,735	22,186	7.00%	
101-430-3100-41230	Medicare Contributions	3,524	4,542	4,849	4,221	4,849		-100.00%	
101-430-3100-41300	Insurance	44,655	46,887	62,796	20,148	62,796	75,728	20.59%	Added an additional person and incr of 6%
101-430-3100-41325	Life Insurance				161		819	#DIV/0!	
101-430-3100-41330	STD/LTD				555		2,049	#DIV/0!	
101-430-3100-41600	Safety Clothing Allowance			971	160	971	744	-23.38%	Boots (\$175 per person allocated by Salary Allocation)
101-430-3100-41510	Workers Compensation	12,028	17,290	19,749	23,593	23,593	23,593	19.46%	
Total Personnel		\$ 347,070	\$ 434,130	\$ 467,620	\$ 388,326	\$ 465,104	\$ 452,242	-3.29%	
Materials and Supplies									
101-430-3100-42000	Office Supplies	1,666	658	800	367	800	800	0.00%	
101-430-3100-42120	Fuel, Oil and Fluids	24,049	33,536	28,500	30,128	30,000	15,000	-47.37%	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
101-430-3100-42150	Operating Supplies	2,431	3,009	2,000	3,377	2,000	2,500	25.00%	
	Contract Service ROW							#DIV/0!	
101-430-3100-42210	Repair/Maint. Supplies	3,964	4,250	12,750	18,539	20,000	10,000	-21.57%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

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		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
Account Number	Description	Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	Comments
								Percent Change	
101-430-3100-42211	Repair/Maint. Supplies S&I		5,448				10,000	#DIV/0!	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	16,112	17,453	20,000	19,768	20,000	20,000	0.00%	Sealcoat and Crackseal materials - potholes, landscape fixes, etc
101-430-3120-42260	Street Signs	2,389	5,631	5,000	1,575	5,000	5,000	0.00%	
101-430-3125-42290	Sand/Salt S&I	49,616	74,202	75,000	80,587	75,048	80,000	6.67%	
101-430-3100-42400	Small Tools & Minor Equipment	2,788	3,777	8,000	3,065	8,000	20,500	156.25%	forklift for PW
101-430-3100-44375	Personal Protection Equipment	1,465	1,828	2,800	685	2,500	2,800	0.00%	
Total Materials and Supplies		\$ 104,480	\$ 149,793	\$ 154,850	\$ 158,089	\$ 163,348	\$ 166,600	7.59%	
Charges and Services									
101-430-3100-43030	Engineering Services	4,676	6,311	4,800	4,335	4,800	4,800	0.00%	
101-430-3100-43090	Sealcoating & Crack Sealing	258,223	411,254	425,000	148,372	425,000	590,000	38.82%	Sealcoat, crackseal, mill/overlay, LE Ave Ph3, Discover Bridge Crossing
101-430-3100-43150	Contract Services	24,156	32,636	24,500	9,109	20,000	24,500	0.00%	Striping, guard rail repair, etc.
101-430-3100-43180	Information Technology/Web		3,601		877			#DIV/0!	
101-430-3100-43185	IT Support						7,482	#DIV/0!	Roseville
101-430-3100-42002	IT Hardware						1,200	#DIV/0!	2 computers
101-430-3100-43190	Software Programs						1,604	#DIV/0!	Roseville \$604, BeHlve Asset Mgmt \$1000
101-430-3100-43151	Snow Removal Contract Services						10,000	#DIV/0!	Snow removal contract sidewalks
101-430-3100-44050	Tree Program							#DIV/0!	
101-430-3100-43210	Telephone	7,347	7,278	7,800	4,570	7,500	5,930	-23.98%	Roseville \$350.7, Sprint \$1175,TDS \$2484, Verizon \$1920
101-430-3100-43230	Radio	1,236	1,200	24,000	22,116	24,000	7,000	-70.83%	Wash Co. fees (\$4,000) new radio \$3,000
101-430-3120-43510	Public Notices		152					#DIV/0!	
101-430-3100-43630	Insurance	15,105	15,688	19,000	17,740	17,740	20,401	7.37%	corrected allocation, incr 15% over prev yr.
101-430-3100-43810	Utilities	34,935	18,427	19,124	45,188	18,388	19,698	3.00%	
101-430-3100-43811	Street Lights		31,677	32,876		31,612	33,000	0.38%	
101-430-3100-43840	Refuse	2,407	2,343	3,000	2,987	3,000	3,000	0.00%	
101-430-3100-44010	Repairs/Maint Bldg.	10,996	11,438	21,000	27,619	20,000	21,000	0.00%	new garage doors/openers at PW
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	165	1,203	1,500	2,330	1,500	1,500	0.00%	
101-430-3100-44040	Repairs/Maint Equip	25,364	36,570	22,000	18,315	22,000	20,000	-9.09%	
101-430-3100-44041	Repairs/Maint Equip S&I		4,928	12,000	2,500	12,000	14,000	16.67%	
101-430-3100-44130	Equipment Rental			2,000	5,472	2,000	2,000	0.00%	Consolidated w/ Streets - \$1K
101-430-3100-44170	Uniforms	5,886	7,118	7,500		6,000	5,578	-25.63%	Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	294	531	600	661	700	800	33.33%	
101-430-3100-44370	Conferences & Training	3,889	2,242	4,800	1,312	4,800	4,800	0.00%	
101-430-3100-44380	Clean-up Days	9,557	14,256	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 404,236	\$ 608,853	\$ 631,500	\$ 313,501	\$ 621,040	\$ 798,292	26.41%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund						50,745		
101-480-3100-45500	Capital Purchases	-	-	145,000	36,045	-	-	-100.00%	Fleet Purchases - 1 ton, vac trlr, asphalt roller.
Total Capital Outlay		\$ -	\$ -	\$ 145,000	\$ 36,045	\$ -	\$ 50,745	-65.00%	
Miscellaneous									
101-430-3100-44300	Miscellaneous	762	631	1,800	365	1,800	1,000	-44.44%	
Total Miscellaneous		\$ 762	\$ 631	\$ 1,800	\$ 365	\$ 1,800	\$ 1,000	-44.44%	
3100	Total Streets	\$ 856,548	\$ 1,193,408	\$ 1,400,770	\$ 896,326	\$ 1,251,292	\$ 1,468,879	4.86%	
5200	Parks & Recreation								
Personnel									
101-450-5200-41010	Full-time Salaries	70,421	56,356	99,036	29,437	99,036	132,127	33.41%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
101-450-5200-41030	Part-time Salaries				9,759			#DIV/0!	
101-450-5200-41020	Overtime							#DIV/0!	On call pay

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

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		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-450-5200-41040	Temporary Employees	30,934	24,543	28,080		7,000	14,000	-50.14%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	5,798	4,583	7,428	2,378	7,428	9,910	33.41%	
101-450-5200-41220	FICA Contributions	6,027	4,846	7,857	2,379	7,857	10,108	28.65%	
101-450-5200-41230	Medicare Contributions	1,410	1,133	1,843	556	1,843		-100.00%	
101-450-5200-41300	Insurance	18,232	19,091	18,481	1,773	18,481	34,493	86.64%	
101-450-5200-41325	Life Insurance				17		200	#DIV/0!	
101-450-5200-41330	STD/LTD				59		544	#DIV/0!	
101-450-5200-41600	Safety Clothing Allowance			236		236	315	33.47%	Boots (\$175 per person allocated by Salary Allocation)
101-450-5200-41420	Unemployment Benefits		1,367					#DIV/0!	
101-450-5200-41510	Workers Compensation	3,735	4,206	7,419	22,078	22,078	22,078	197.59%	
Total Personnel		\$ 136,557	\$ 116,124	\$ 170,380	\$ 68,436	\$ 163,959	\$ 223,775	31.34%	
Materials and Supplies									
101-450-5200-42000	Office Supplies	60	611	800	319	800	800	0.00%	
101-450-5200-42120	Fuel, Oil and Fluids						2,000	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
101-450-5200-42150	Operating Supplies	1,338	182	1,000	836	1,000	1,000	0.00%	
101-450-5200-42160	Chemicals	1,057	577	2,000	579	2,000	2,000	0.00%	
101-450-5200-42210	Repair/Maint. Supplies	4,505	1,153	7,000	3,061	5,000	7,000	0.00%	Combined with Landscaping materials
101-450-5200-42230	Building Repair Supplies	619	100	500	43	500	500	0.00%	
101-450-5200-42250	Landscaping Materials		2,593					#DIV/0!	
101-450-5200-42400	Small Tools & Minor Equipment	2,365	2,548	2,500	3,198	2,500	5,000	100.00%	
Total Materials and Supplies		\$ 9,944	\$ 7,762	\$ 13,800	\$ 8,035	\$ 11,800	\$ 18,300	32.61%	
Charges and Services									
101-450-5200-43150	Contracted Services		7,592	13,000	35,134	56,000	80,000	515.38%	Sunfish Mgmt (GRG)\$10K, Mowing \$58k, \$13k Fertilizer, \$9k misc
101-450-5200-43185	IT Support						4,636	#DIV/0!	Roseville
101-450-5200-42002	IT Hardware							#DIV/0!	
101-450-5200-43190	Software Programs						340	#DIV/0!	Roseville
101-450-5200-43210	Telephone	1,358	948	1,200	619	1,200	993	-17.28%	Roseville \$350.7, Sprint \$642
101-450-5200-43510	Public Notices		66					#DIV/0!	
101-450-5200-43630	Insurance	3,079	3,198	5,000	5,403	5,403	6,214	24.27%	corrected allocation, incr 15% over prev yr.
101-450-5200-43810	Utilities	6,446	10,641	10,500	5,455	10,500	10,500	0.00%	Water costs added in.
101-450-5200-43840	Refuse	20	1,991	1,000	1,626	1,200	1,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	63	130	2,800	1,875	3,000	5,000	78.57%	garage door repairs at pole shed
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	2,959	9,113	3,200	1,177	3,200	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	2,235	1,170	3,200	4,030	2,000	3,200	0.00%	
101-450-5200-44120	Rentals - Buildings	6,476	7,627	7,000	3,624	7,600	8,000	14.29%	porta-potties at new parks
101-450-5200-44170	Uniforms	67	58	100		100	1,078	978.00%	Allocated from Streets
101-450-5200-44301	Events	-	450	500	482	482	500	0.00%	Tree Give Away
101-450-5200-44302	Lakes	-	7,499	15,000	5,000		15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	-		1,200	1,195	1,200	1,200	0.00%	
101-450-5200-44130	Equipment Rental	-		1,000	325	1,000	1,200	20.00%	
101-450-5200-44375	Personal Protection Equipment	341	1,521	800	806	800	800	0.00%	
Total Charges and Services		\$ 23,044	\$ 52,003	\$ 65,500	\$ 66,750	\$ 93,685	\$ 142,860	118.11%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund						14,817	#DIV/0!	Transfer to Vehicle Replacement Fund
101-900-5200-45500	Capital Purchases	-	-	25,000	-	-	-	-100.00%	
Total Capital Outlay		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 14,817	-40.73%	
Miscellaneous									
101-450-5200-44300	Miscellaneous	521	(1,434)	1,200	505	1,200	1,000	-16.67%	
Total Miscellaneous		\$ 521	\$ (1,434)	\$ 1,200	\$ 505	\$ 1,200	\$ 1,000	-16.67%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to		
Account Number	Description	Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	Percent Change	Comments
5200	Total Parks & Recreation	\$ 170,066	\$ 174,456	\$ 275,880	\$ 143,726	\$ 270,644	\$ 400,752	45.26%		
9000	Transfers									
101-900-9000-47200	Transfer to Washington County (Library)		7,966							Transfer Fund Balance to Washington Co.
101-900-9000-47200	Transfer to Debt Service						67,859			Additional transfer to Debt service as a result of the OV3 assessments being reduced at Final Assessment adoption 2018 & 2019 \$47,766 and Interest payment for 2018 Equipment Certificates \$20,093
101-900-9000-47200	Transfer to Vehicle Replacement Fund						435,076			
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-	-	-	100,000	#DIV/0!		Using Fund Balance to Start Fund
Total Transfers		\$ -	\$ 7,966	\$ -	\$ -	\$ -	\$ 602,935	#DIV/0!		
9000	Total Transfers	\$ -	\$ 7,966	\$ -	\$ -	\$ -	\$ 602,935	#DIV/0!		
9000	Contingency Reserve									
Contingency Reserve	Reserve for possible Insurance Increase	-	-	-	-	-	3,788	#DIV/0!		Set aside for possible Insurance increase Union insurance. Will not be known until March.
Total Contingency Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,788	#DIV/0!		
9000	Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,788	#DIV/0!		
Total General Fund Expenditures:		\$ 3,575,684	\$ 4,332,972	\$ 4,670,734	\$ 2,628,219	\$ 4,382,525	\$ 5,601,009	19.92%		
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 800,670	\$ 220,298	\$ (194,000)	\$ 812,381	\$ 409,008	\$ (124,000)	-36.08%		Use of Fund Balance if negative
							(0.00)			

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted	2018 YTD - Sep 2018	2018 Projected	2019 Proposed	Adopted 2018 to Proposed 2019 Percent Change	Comments
601	Water Fund								
Water Fund Revenues:									
601-000-0000-33422	PERA Pension Revenue	525	38					#DIV/0!	
601-000-0000-33426	Miscellaneous State Grants	3,433,298	67,698					#DIV/0!	
601-000-0000-36100	Special Assessments	11,334	21,137	111,077	23,485	111,077	108,550	-2.27%	Per Northland schedule
601-000-0000-36200	Miscellaneous				82			#DIV/0!	
601-000-0000-36205	Refunds and Reimbursements		1,902					#DIV/0!	
601-000-0000-36210	Interest on Investments	13,987	18,096	20,000		20,000	20,000	0.00%	
601-000-0000-37100	Water Sales	275,019	883,610	597,769	414,918	910,118	937,421	56.82%	Faster build out than estimated
601-000-0000-37120	Bulk Water	5,423	3,184	2,000	1,122	2,000		-100.00%	
601-000-0000-37130	Water Lat Benefit Fee		25,100		11,600			#DIV/0!	
601-000-0000-39250	Contribution of Capital Assets		137					#DIV/0!	
601-000-0000-37140	Water Access Revenue	979,500	1,425,000	960,000	778,000	960,000	960,000	0.00%	Per Northland schedule
601-000-0000-37150	Water Connections - Municipal	244,500	172,000	320,000	431,000	320,000	320,000	0.00%	Per Northland schedule
601-000-0000-37170	Meter Sales	244,260	118,052	87,500	90,897	87,500	90,000	2.86%	
601-000-0000-37180	Tower Rent	52,526	-	-				#DIV/0!	Moved to G.F for 2017
601-000-0000-39200	Transfer In	(59,872)	-	-	-	-	-	#DIV/0!	
Total Water Fund Revenues:		\$ 5,200,500	\$ 2,735,954	\$ 2,098,346	\$ 1,751,105	\$ 2,410,695	\$ 2,435,971	16.09%	
Water Fund Expenses:									
Personnel									
601-494-9400-41010	Full-time Salaries	127,902	111,772	101,194	83,283	112,194	166,020	64.06%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
601-494-9400-41030	Part-time Salaries							#DIV/0!	
601-494-9400-41020	Overtime	-	-	4,000			6,000	50.00%	On call pay should go here
601-494-9400-41040	Temporary Employees							#DIV/0!	
601-494-9400-41210	PERA Contributions	15,792	15,925	7,590	6,240	8,090	12,452	64.06%	
601-494-9400-41220	FICA Contributions	7,346	6,854	6,497	4,941	6,997	12,701	95.49%	
601-494-9400-41230	Medicare Contributions	1,718	1,603	1,525	1,155	1,525		-100.00%	
601-494-9400-41300	Insurance	29,467	19,044	21,743	6,556	22,743	38,620	77.62%	
601-494-9400-41325	Life Insurance				79		237	#DIV/0!	
601-494-9400-41330	STD/LTD				184		685	#DIV/0!	
601-494-9400-41301	Unemployment Insurance	-	-	683		683		-100.00%	
601-494-9400-41600	Safety Clothing Allowance			193			289	49.74%	Boots (\$175 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	1,904	3,980	5,884	7,744	7,029	7,029	19.46%	
Total Personnel		\$ 184,129	\$ 159,177	\$ 149,309	\$ 110,181	\$ 159,261	\$ 244,033	63.44%	
Materials and Supplies									
601-494-9400-42000	Office Supplies	771	975	800	321	800	800	0.00%	
601-494-9400-42120	Fuel, Oil and Fluids						4,500	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
601-494-9400-42030	Printed Forms	499	247	750	167	750	750	0.00%	
601-494-9400-42150	Operating Supplies	-	-	1,000	303	800	1,000	0.00%	
601-494-9400-42160	Chemicals	3,157	5,992	13,000	5,461	8,000	13,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	25,014	3,614	26,000	9,098	26,000	26,000	0.00%	
601-494-9400-42270	Utility System Maintenance				647			#DIV/0!	
601-494-9400-42300	Water Meters & Supplies	105,477	124,127	132,000	138,582	132,000	135,000	2.27%	Water meters
601-494-9400-44375	Personal Protective Equipment		262	800	411	800	800	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	3,955	2,218	8,300	6,002	10,000	10,800	30.12%	
Total Materials and Supplies		\$ 138,873	\$ 137,435	\$ 182,650	\$ 160,994	\$ 179,150	\$ 192,650	5.47%	
Charges and Services									
601-494-9400-43030	Engineering Services	-	50,457	20,000	9,454	20,000	20,000	0.00%	
601-494-9400-43040	Legal Services	2,323	118,260	155,000	33,260	155,000	200,000	29.03%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
601-494-9400-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW
601-494-9400-43150	Contract Services	7,459	73,154	47,400	21,741	47,400	31,000	-34.60%	new SCADA agreement \$6k. Mowing \$6k, CLA was 2017 & 2018
	Computers							#DIV/0!	
601-494-9400-43185	IT Support	5,556	6,289	37,133	18,781	37,133	7,297	-80.35%	Roseville \$7297.5
601-494-9400-42002	IT Hardware						1,800	#DIV/0!	Computer Replacements
601-494-9400-43190	Software Programs						3,274	#DIV/0!	Roseville \$604, Banyon \$363.34, Accela \$2306.5
601-494-9400-43210	Telephone	793	687	800	648	700	987	23.34%	Roseville \$350.7, TDS \$636
601-494-9400-44377	Credit Card Fees						1,972	#DIV/0!	
601-494-9400-43220	Postage	1,800	2,178	2,000	9	2,000	2,000	0.00%	
601-494-9400-43310	Mileage	189			119		200	#DIV/0!	
601-494-9400-43610	Insurance	8,975	9,322	12,000	7,981	7,981	9,178	-23.51%	corrected allocation, incr 15% over prev yr.
601-494-9400-43810	Electric Utility	34,392	54,894	45,000	52,080	43,500	45,000	0.00%	
601-494-9400-43820	Water Utility	144,932	242,929	-	23,281	38,658		#DIV/0!	Agreement ends w/ City of Oakdale
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	8,617	17,363	20,000	34,878	20,000	20,000	0.00%	Tower 2 Inspection
601-494-9400-44040	Repairs\Maint. Equip.	-	-	8,000	3,443	10,000	12,000	50.00%	Well 2 PLC & Screen
601-494-9400-44010	Repairs\Maint Imp Bldgs	-	-	2,000	33,391	3,039	2,000	0.00%	
601-494-9400-44150	Equipment Rental	-	-	1,000		1,000	1,000	0.00%	
601-494-9400-44170	Uniforms						984	#DIV/0!	Allocated from Streets
601-494-9400-44330	Dues & Subscriptions		196					#DIV/0!	
601-494-9400-44370	Conferences & Training	103	1,880	2,000	707	2,000	2,000	0.00%	
Total Charges and Services		\$ 215,139	\$ 577,608	\$ 352,333	\$ 239,773	\$ 388,411	\$ 368,678	4.64%	
Capital Outlay									
601-494-9400-45300	Improvements Other Than Bldgs	-	-	137,500	52,826	137,500	358,000	160.36%	\$50K Service Truck, \$120K Hammes ByPass, \$188K oversizing
Total Capital Outlay		\$ -	\$ -	\$ 137,500	\$ 52,826	\$ 137,500	\$ 358,000	160.36%	
Miscellaneous and Non-operating									
601-494-9400-43320	Depreciation Expense	612,353	808,865					#DIV/0!	
601-494-9400-44300	Miscellaneous	3,178	38,696	2,000	712	1,000	2,000	0.00%	
601-494-9400-46010	Bond Principal	-	-	710,000		710,000	810,000	14.08%	
601-494-9400-46110	Bond Interest	241,142	295,328	300,775	146,193	300,775	292,041	-2.90%	Per Northland schedule
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	16,014	675	856	495		11,000	1185.05%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance							#DIV/0!	
601-494-9400-46220	Deferred Charges Amort		(6,599)					#DIV/0!	
601-494-9400-46300	Bond Issuance Costs		11,262				12,000	#DIV/0!	
601-494-9400-47200	Transfer Out	40,427	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 913,114	\$ 1,148,226	\$ 1,013,631	\$ 147,400	\$ 1,011,775	\$ 1,127,041	11.19%	
Total Water Fund Expenses:		\$ 1,451,255	\$ 2,022,445	\$ 1,835,423	\$ 711,173	\$ 1,876,097	\$ 2,290,402	24.79%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 3,749,245	\$ 713,509	\$ 262,923	\$ 1,039,932	\$ 534,598	\$ 145,569	-44.63%	
602 Sewer Fund									
Sewer Fund Revenues:									
602-000-0000-33422	PERA Pension Revenue		9					#DIV/0!	
602-000-0000-36100	Special Assessments	21,073	1,229,699	77,874	209,731	77,874	141,799	82.09%	Per Northland schedule
602-000-0000-36210	Interest on Investments	14,584	20,362	20,000		20,000	20,000	0.00%	
602-000-0000-37200	Sewer Sales	120,974	267,130	247,599	145,094	247,599	339,840	37.25%	Per Northland schedule
602-000-0000-37220	SAC Early Pay discount/revenue	8,474	8,474	5,800	5,666	5,800		-100.00%	Based on averages
602-000-0000-37230	Sewer Lat Benefit Fee		11,000	25,500		25,500	31,050	21.76%	
602-000-0000-39250	Contribution of Capital Assets		71,269					#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	803,000	1,450,165	883,200	661,000	883,200	901,500	2.07%	Per Northland schedule

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

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		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
602-000-0000-37250	Sewer Connection Fees Regional		21,000	-	596,294			#DIV/0!	Pass-through of approx \$21K
602-000-0000-37260	Sewer Connection Fees Municipa	383,500	677,980	345,500	433,500	345,500	339,500	-1.74%	Per Northland schedule
Total Sewer Fund Revenues:		\$ 1,351,605	\$ 3,757,088	\$ 1,605,473	\$ 2,051,285	\$ 1,605,473	\$ 1,773,689	10.48%	
Sewer Fund Expenses:									
Personnel									
602-495-9450-41010	Full-time Salaries	39,678	23,073	62,250	23,180	69,750	79,409	27.56%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
602-495-9450-41030	Part-time Salaries				227			#DIV/0!	
602-495-9450-41020	Overtime		-	4,000		123	6,000	50.00%	On call pay
602-495-9450-41040	Temporary Employees							#DIV/0!	
602-495-9450-41210	PERA Contributions	4,270	3,807	4,669	1,748	4,919	5,956	27.56%	
602-495-9450-41220	FICA Contributions	1,987	1,609	4,058	1,389	4,308	6,075	49.70%	
602-495-9450-41230	Medicare Contributions	464	376	961	325	961		-100.00%	
602-495-9450-41300	Insurance	8,352	8,429	10,744	1,696	11,275	17,825	65.91%	
602-495-9450-41325	Life Insurance				25		125	#DIV/0!	
602-495-9450-41330	STD/LTD				62		491	#DIV/0!	
602-495-9450-41600	Safety Clothing Allowance						140	#DIV/0!	Boots (\$175 per person allocated by Salary Allocation)
602-495-9450-41301	Unemployment Insurance	-	-	342		342		-100.00%	
602-495-9450-41510	Workers Compensation	989	2,004	3,274	4,626	3,911	3,911	19.46%	
Total Personnel		\$ 55,740	\$ 39,300	\$ 90,298	\$ 33,277	\$ 95,589	\$ 119,932	32.82%	
Materials and Supplies									
602-495-9450-42270	Repair/Maint. Supplies	5,873	1,724	4,000		5,000	4,000	0.00%	
602-495-9450-42000	Office Supplies	-	73	800	1,350	1,199	800	0.00%	
602-495-9450-42030	Printed Forms	-			167			#DIV/0!	
602-495-9450-42120	Fuel, Oil and Fluids						4,500	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
602-495-9450-42150	Operating Suppies	-	-	1,000	332	1,000	1,000	0.00%	
602-495-9450-42270	Repair/Maint. Supplies	-			(236)			#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	-	262	800	702	800	800	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	2,860	2,462	5,500	2,437	4,500	4,500	-18.18%	
Total Materials and Supplies		\$ 8,733	\$ 4,521	\$ 12,100	\$ 4,753	\$ 12,499	\$ 15,600	28.93%	
Charges and Services									
602-495-9450-43030	Engineering Services	-	5,310	20,000	3,495	20,000	20,000	0.00%	
602-495-9450-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW
602-495-9450-43150	Contract Services	8,059	291,285	21,400	19,886	40,000	30,400	42.06%	new SCADA agreement \$6k/Mowing \$3000, CLA was 2017 & 2018
602-495-9450-43185	IT Support	4,591	5,989	33,533	19,756	33,533	4,041	-87.95%	Roseville \$4257.5
602-495-9450-42002	IT Hardware						800	#DIV/0!	Computer Replacements
602-495-9450-43190	Software Programs						3,010	#DIV/0!	Roseville \$340, Banyon \$363.33, Accela \$2306.5
602-495-9450-43210	Telephone	1,008	1,146	1,500	1,021	1,500	1,707	13.78%	Roseville \$350.7, TDS \$1236, T-Mobile \$120
602-495-9450-44377	Credit Card Fees						1,972	#DIV/0!	
602-495-9450-43220	Postage	-	2,500	1,175		1,175	1,175	0.00%	
602-495-9450-43310	Mileage	-	-	-				#DIV/0!	
602-495-9450-43610	Insurance	581	603	2,000	3,187	3,187	3,665	83.27%	corrected allocation, incr 15% over prev year
602-495-9450-43810	Electric Utility	5,125	5,739	5,500	7,300	7,000	9,000	63.64%	
602-495-9450-43820	Sewer Utility - Met Council	16,621	83,809	92,140	69,105	92,140	169,359	83.81%	Per Met Council
602-495-9450-44040	Repairs/Maint. Equip.	-	1,148	4,500	3,523	4,500	4,500	0.00%	
602-495-9450-44150	Equipment Rental	-	-	1,000		1,000	1,000	0.00%	
602-495-9450-44170	Uniforms						563	#DIV/0!	Allocated from Streets
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,391		1,200		1,200	15,000	1150.00%	Pave Lisbon Lift Station
602-495-9450-44370	Conferences & Training	80	3,718	2,000	863	2,000	2,000	0.00%	
Total Charges and Services		\$ 37,456	\$ 401,246	\$ 185,948	\$ 128,136	\$ 207,235	\$ 276,178	48.52%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
Capital Outlay									
602-495-9450-45300	Improvements Other Than Bldgs	-	-	85,000	81,578	-	345,000	305.88%	Sewer Oversizing - \$295k, Service Truck \$50k
Total Capital Outlay		\$ -	\$ -	\$ 85,000	\$ 81,578	\$ -	\$ 345,000	305.88%	
Miscellaneous and Non-operating									
602-495-9450-43320	Depreciation Expense	132,265	350,903		-	-	-	#DIV/0!	
602-495-9450-44300	Miscellaneous Expenses	26,036	50,873	300	-	300	300	0.00%	
602-495-9450-46010	Bond Principal	0	-	275,000		275,000	470,000	70.91%	Per Northland schedule
602-495-9450-46110	Bond Interest	116,715	168,587	195,324	93,452	195,324	208,454	6.72%	Per Northland schedule
602-495-9450-46220	Deferred Charges Amort		(3,811)					#DIV/0!	
602-495-9450-46300	Bond Issuance Costs		18,437				20,000	#DIV/0!	
602-495-9450-46250	Fiscal Agent Fees	3,707					16,000	#DIV/0!	
602-495-9450-47200	Transfer Out	102,678	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 381,401	\$ 584,989	\$ 470,624	\$ 93,452	\$ 470,624	\$ 714,754	51.87%	
Total Sewer Fund Expenses:		\$ 483,330	\$ 1,030,056	\$ 843,970	\$ 341,197	\$ 785,947	\$ 1,471,464	74.35%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 868,275	\$ 2,727,033	\$ 761,503	\$ 1,710,088	\$ 819,526	\$ 302,225	-60.31%	
603 Storm Water Fund									
Storm Water Fund Revenues:									
603-000-0000-33422	PERA Pension Revenue		5					#DIV/0!	
603-000-0000-36100	Special Assessments				20,674			#DIV/0!	Delinquent S/A's for '17 and estimate for '18
603-000-0000-36210	Interest on Investment	15,933	8,247	7,000		7,000	7,000	0.00%	
603-000-0000-39250	Contribution of Capital Assets		(18)					#DIV/0!	
603-000-0000-36232	Developer Contributions		100,000					#DIV/0!	
603-000-0000-37300	Surface Water Utility Sales	185,858	251,025	283,587	201,539	283,587	337,303	18.94%	Per Northland schedule
603-000-0000-34113	SW Review Fee Revenue	27,375	38,350	29,375	29,088	29,375	29,051	-1.10%	Per Northland schedule
Total Storm Water Fund Revenues:		\$ 229,166	\$ 397,609	\$ 319,962	\$ 251,301	\$ 319,962	\$ 373,354	16.69%	
Storm Water Fund Expenses:									
Personnel									
603-496-9500-41010	Full-time Salaries	20,591	12,962	34,273	13,086	34,773	54,068	57.76%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
603-496-9500-41030	Part-time Salaries	-	-					#DIV/0!	
603-496-9500-41020	Overtime							#DIV/0!	
603-496-9500-41040	Temporary Employees							#DIV/0!	
603-496-9500-41210	PERA Contributions	2,408	1,909	2,570	982	2,820	4,055	57.78%	
603-496-9500-41220	FICA Contributions	1,129	790	2,099	770	2,349	4,136	97.05%	
603-496-9500-41230	Medicare Contributions	264	185	497	180	497		-100.00%	
603-496-9500-41300	Insurance	5,856	5,276	6,275	1,748	6,806	12,318	96.30%	
603-496-9500-41325	Life Insurance				16		81	#DIV/0!	
603-496-9500-41330	STD/LTD				28		263	#DIV/0!	
603-496-9500-41600	Safety Clothing Allowance			53		53	88	66.04%	Boots (\$175 per person allocated by Salary Allocation)
603-496-9500-41301	Unemployment Insurance	-	-	342		342		-100.00%	
603-496-9500-41510	Workers' Compensation	-	1,150	1,361	1,626	1,626	1,626	19.47%	
Total Personnel		\$ 30,248	\$ 22,271	\$ 47,470	\$ 18,437	\$ 49,266	\$ 76,635	61.44%	
Materials and Supplies									
603-496-9500-42000	Office Supplies	499	428	800	148	800	800	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids						400	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
603-496-9500-42030	Printed Forms		247		167			#DIV/0!	
603-496-9500-42270	Repair/Maint. Maint Supplies	3,972	135	2,000	315	2,000	2,000	0.00%	
603-496-9500-42150	Operating Supplies	-	-	1,000	38	1,000	1,000	0.00%	

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to		
Account Number	Description	Actual	Actual	Adopted	YTD - Sep 2018	Projected	Proposed	Proposed 2019	Percent Change	Comments
603-496-9500-44375	Personal Protective Equipment	-		800	411	800	800	0.00%		
603-496-9500-42400	Small Tools & Minor Equipment	-	1,241	3,500	2,306	3,500	3,500	0.00%		
Total Materials and Supplies		\$ 4,471	\$ 2,051	\$ 8,100	\$ 3,385	\$ 8,100	\$ 8,500	4.94%		
Charges and Services										
603-496-9500-43030	Engineering Services	11,827	6,311	20,000	2,170	20,000	20,000	0.00%		
603-496-9500-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW	
603-496-9500-43150	Contract Services	2,400	18,116	17,200	5,709	15,000	6,000	-65.12%	\$3k mowing, CLA was 2017 & 2018	
603-496-9500-43185	IT Support	4,067	3,558	15,500		15,500	3,668	-76.34%	Roseville \$3554.5	
603-496-9500-42002	IT Hardware						1,000	#DIV/0!	Ipad for Pond Insp	
603-496-9500-43190	Software Programs						3,010	#DIV/0!	\$340 Roseville, Banyon \$363.33, Accela \$2306.5	
603-496-9500-43210	Telephone						351	#DIV/0!	Roseville \$350.7	
603-496-9500-44377	Credit Card Fees						360	#DIV/0!		
603-496-9500-43220	Postage	1,800	-	2,000	5,001	2,000	2,000	0.00%		
603-496-9500-43610	Insurance	-	-	1,500		5,001	5,751	283.43%	corrected allocation, incr 15% over prev yr.	
603-496-9500-44010	Street Sweeping	10,318	20,958	25,000	13,986	25,000	30,000	20.00%	more streets with development	
603-496-9500-44040	Repairs/Maint Equip	-	-	1,000	99	750	1,000	0.00%		
603-496-9500-44030	Repairs/Maint Not Bldg	1,368		3,000		33,358	33,500	1016.67%	Additional maintenance costs \$30,500	
603-496-9500-44150	Equipment Rental	-	-	1,000		1,000	1,000	0.00%		
603-496-9500-44170	Uniforms						234	#DIV/0!	Allocated from Streets	
603-496-9500-44370	Conferences & Training	2,500	1,875	2,500	985	1,500	2,500	0.00%		
Total Charges and Services		\$ 34,280	\$ 50,819	\$ 88,700	\$ 27,950	\$ 119,109	\$ 118,360	33.44%		
Capital Outlay										
603-496-9500-45300	Improvements Other Than Bldgs	-	-	40,000	-	-	40,000	0.00%	Storm Water Comp Plan Update	
Total Capital Outlay		\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	0.00%		
Miscellaneous and Non-operating										
603-496-9500-43320	Depreciation Expense	15,963	56,298					#DIV/0!		
603-496-9500-44300	Miscellaneous Expenses	20,577	21,157	2,000	666	2,000	2,000	0.00%		
603-496-9500-46010	Bond Principal	-	-	160,000		160,000	175,000	9.38%	Per Northland schedule	
603-496-9500-46110	Bond Interest	44,765	62,781	58,294	28,138	58,294	54,500	-6.51%	Per Northland schedule	
603-496-9500-46220	Deferred Charges Amort		(3,193)					#DIV/0!		
603-496-9500-46200	Fiscal Agent Fees						900	#DIV/0!		
603-496-9500-46300	Bond Issuance Costs	-	1,064	-	-	-	-	#DIV/0!		
Total Misc. and Non-operating		\$ 81,305	\$ 138,107	\$ 220,294	\$ 28,804	\$ 220,294	\$ 232,400	5.50%		
Total Storm Water Fund Expenses:		\$ 150,304	\$ 213,249	\$ 404,564	\$ 78,575	\$ 396,769	\$ 475,895	17.63%		
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 78,862	\$ 184,360	\$ (84,602)	\$ 172,726	\$ (76,807)	\$ (102,541)	21.20%		

**CITY OF LAKE ELMO
2019 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2016 Actual	2017 Actual	2018 Adopted	2018 YTD - Sep 2018	2018 Projected	2019 Proposed	Adopted 2018 to Proposed 2019 Percent Change	Comments
221	EDA Brookfield Building Fund								
EDA Brookfield Bldg Fund Revenues:									
221-000-0000-34110	Tenant Rents				44,636	71,386	108,852	#DIV/0!	
221-000-0000-39300	Bond Proceeds				904,417	904,417		#DIV/0!	
221-000-0000-39201	Transfer from City Hall Budget					25,225	30,000	#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total EDA Brookfield Building Fund Revenues:		\$ -	\$ -	\$ -	\$ 949,053	\$ 1,001,028	\$ 138,852	#DIV/0!	
EDA Brookfield Bldg Fund Expenses:									
Materials and Supplies									
221-460-6301-42110	Repair/Maint. Maint Supplies				935	3,335	5,000	#DIV/0!	
221-460-6301-42150	Operating Supplies				36	70	100	#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ -	\$ -	\$ -	\$ 971	\$ 3,405	\$ 5,100	#DIV/0!	
Charges and Services									
221-460-6301-43150	Contract Services				3,667	6,380	9,480	#DIV/0!	HVAC, cleaning, pet control, misc
221-460-6301-44386	Real Estate Taxes				11,537	11,537	16,825	#DIV/0!	
221-460-6301-43810	Utilities				2,980	14,000	21,000	#DIV/0!	Xcel, w&s
221-460-6301-43840	Refuse				1,397	3,660	6,000	#DIV/0!	
221-460-6301-43610	Insurance						1,500	#DIV/0!	
221-460-6301-44040	Repairs/Maint Equip				1,698	1,200	1,500	#DIV/0!	
221-460-6301-44030	Repairs/Maint Not Bldg							#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ -	\$ -	\$ -	\$ 21,280	\$ 36,777	\$ 56,305	#DIV/0!	
Capital Outlay									
221-460-6301-45200	Buildings				887,965	903,500			
221-460-6301-45300	Improvements Other Than Bldgs							#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 887,965	\$ 903,500	\$ -	#DIV/0!	
Miscellaneous and Non-operating									
								#DIV/0!	
221-460-6301-44300	Miscellaneous Expenses					1,000	1,000	#DIV/0!	
221-460-6301-47285	Transfer to Debt Service							#DIV/0!	
221-460-6301-46010	Bond Principal							#DIV/0!	
221-460-6301-46110	Bond Interest						43,638	#DIV/0!	
221-460-6301-46220	Deferred Charges Amort							#DIV/0!	
221-460-6301-46200	Fiscal Agent Fees						400	#DIV/0!	
221-460-6301-46300	Bond Issuance Costs				21,583	21,583		#DIV/0!	
		-	-	-	21,583	21,583	-	#DIV/0!	
Total Misc. and Non-operating		\$ -	\$ -	\$ -	\$ 21,583	\$ 22,583	\$ 45,038	#DIV/0!	
Total EDA Brookfield Bldg Fund Expenses:		\$ -	\$ -	\$ -	\$ 931,798	\$ 966,265	\$ 106,443	#DIV/0!	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ -	\$ -	\$ -	\$ 17,255	\$ 34,763	\$ 32,409	#DIV/0!	

