

**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					

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		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>
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	

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<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					

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<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
Total 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, \$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.
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	

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<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:						

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		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	Wastehauler 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

		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	
101-420-2220-44330	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**

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
101-430-3100-42211	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**

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
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**

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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
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
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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	Comments
								Percent Change	
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

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 YTD - Sep 2018</u>	<u>2018 Projected</u>	<u>2019 Proposed</u>	<u>Adopted 2018 to Proposed 2019 Percent Change</u>	<u>Comments</u>
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		#DIV/0!	
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!	