



STAFF REPORT

DATE: December 3, 2019

TO: Honorable Mayor and City Council
FROM: Sue Iverson – Finance Director
AGENDA ITEM: 2020 Budget Information – General Fund, Utility Funds, EDA and Tax Levy

INTRODUCTION:

In preparation for adoption of the final tax levy, the City Council needs to hold a Truth-N-Taxation hearing. Following the hearing, the Council is asked to adopt the final budgets and property tax levy. This memo addresses the following information: Discussion levy, assumptions used to prepare the final budgets and tax levy.

ISSUE BEFORE THE COUNCIL:

- 1) What changes, if any, should be made to the final budgets?
- 2) What Final Property Tax Levy would the City Council like to set for certification to Washington County for Payable 2020?
- 3) What changes, if any should be made to the 2019 utility rates? (Note these will be adopted as part of the 2020 Fee Schedule agenda item).

FINAL LEVY

The Finance Committee reviewed the budget and the Financial Model at its July and August meetings AND recommended the budget and levy as presented to the City Council. The Council reviewed this budget at its August work session and again at its September 17, 2019 meeting where it set the Preliminary Levy. The only changes that have been made to the budgets are an addition of \$30,000 in the General Fund for the Stop Light project at the Kwik Trip intersection, medical benefits increases have been adjusted to actual from the estimates previously used, and costs for the Fire Department Audit approved by the Council have been added. Staff did analyze cost allocations and have shifted costs for overhead expenses and administrative time from Administration, Finance and City to the Building Department to better reflect costs for this function.

The proposed budget that would keep the tax rate at 2% above the 2019 rate. On the next page is an estimate of these numbers. As you can see from the table on the next page, the Pay 2019 rate was 22.927% with an overall levy of \$4,179,839. To achieve a 2% increase in the tax rate for Pay 2020, using the estimated taxable value of \$20,091,583 the overall levy would increase by \$769,984 to \$4,949,823.

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

Item		Actual Pay 2019 (A)	Proposed Pay 2020 (B)	% Change (C)
1. Levy before reduction for state aids		\$4,179,839	\$4,949,823	18.4%
2. State Aids	-	\$0	\$0	0.0%
3. Certified Property Tax Levy	=	\$4,179,839	\$4,949,823	18.4%
4. Fiscal Disparity Portion of Levy	-	\$199,221	\$249,327	25.2%
5. Local Portion of Levy	=	\$3,980,618	\$4,700,496	18.1%
6. Local Taxable Value	+	17,361,919	20,091,583	15.7%
7. Local Tax Rate	=	22.927%	23.395%	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	+	0	0	0.0%
12. Market Value Referenda Rate	=	0.00000%	0.00000%	0.0%

Below shows the impact to the average valued home of \$416,812. Please note there is an impact to the annual taxes as a result of the levy increase and due to the estimated increase in market value of 5% and increased Fiscal Disparities.

(D)	(E)	(F)	(G)	(H)	(I)	Total Change		Impact from Market Shifts and Fiscal Disparities		Impact from Levy Incr	
Taxable Market Value B/4 Credit	Homestead Market Value Exclusion	Taxable Market Value (D - E)	Tax Capacity rem @ 1.25%		Taxing District Net Tax (B7 x G) + (B12 x D)	Annual Increase	Monthly incr.	Annual Increase	Monthly incr.	Annual Increase	Monthly incr.
Pay 2020 MV X 1.05	76,000@.40% rem up to 413799 @.05		500,000@1.0%								
Proposed Pay 2020											
Estimated Tax District rate as % of total rate:											
150,000	23,700	126,300	1,263		\$295.48	\$23.80	\$ 1.98	(\$24.60)	(\$ 2.05)	\$48.40	\$ 4.03
416,812	0	416,812	4,168		\$975.10	\$68.34	\$ 5.70	(\$91.37)	(\$ 7.61)	\$159.71	\$ 13.31
350,000	5,700	344,300	3,443		\$805.49	\$57.84	\$ 4.82	(\$74.10)	(\$ 6.18)	\$131.94	\$ 11.00
500,000	0	500,000	5,000		\$1,169.75	\$77.97	\$ 6.50	(\$113.63)	(\$ 9.47)	\$191.60	\$ 15.97
750,000	0	750,000	8,125		\$1,900.84	\$140.28	\$ 11.69	(\$171.07)	(\$ 14.26)	\$311.35	\$ 25.95

	2019	2020
GO 2009B	\$ 43,580	\$ -
GO 2010A	59,356	57,151
GO 2010B	205,989	206,908
GO 2011A	76,719	74,828
GO 2012A		
GO 2012B	65,275	63,669
GO 2013A		
GO 2014A	203,885	199,370
GO 2015A	25,113	21,543
GO 2016A	189,419	194,564
GO 2017A	346,598	340,691
GO 2018A Equip Cert		128,996
2019A Bond	-	124,786
Total Debt Levies	\$ 1,215,932	\$ 1,412,506
General Fund	\$2,963,905	\$ 3,537,317
Total Levy	\$ 4,179,837	\$ 4,949,823

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 2019 levy and the Proposed 2020 levy.

OPERATING BUDGETS

Attachment #1 includes the entire General Fund Operating Budget, Utility Operating Budgets and EDA Budget.

Salary and Benefits

The 2020 preliminary budget is currently being prepared assuming a 2.75% wage adjustment for staff. Medical benefits are estimated to increase by 10% for union employees, non-union employees reflect actual premiums.

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. More detailed information is found in the attached budget.

General Fund Revenues

Property Tax Levy	\$ 573,412
Building/Mechanical Permits	(5,525)
State Fire Aid	4,000
MSA Maintenance	6,755
Planning & Zoning Fees	4,350
Investment Earnings	40,000
Cable Franchise Revenue	23,183
Miscellaneous	54,346
	<u>\$ 700,521</u>

Staff again worked on budgets to more accurately reflect costs in the proper departments and services as reflected in the attached budget sheets, this includes an allocation from Administration, Finance and City Hall to the Building Department. The Administration budget remains fairly flat with the exception of an increase in the Assessing Services from the county. Elections show an increase as there was no election in 2019.

General Fund Expenditures

Assessing Services	\$ 7,250
2020 Election	8,340
Comprehensive Plan	(5,000)
Keats Ave Turn Lane	(35,000)
Sheriff Contract	71,487
Fire Dept Dryer Replacement	11,500
Fire Dept Audit	17,085
Fulltime Bldg Inspector	51,583
MnSPECT	5,000
Inspection Vehicle	(24,000)
Road Maint Materials	19,864
Salt and Sand	73,363
Lake Elmo Phase 3 Project	25,000
Kwik Trip Stop Light	30,000
Transfers to Vehicle Replacement Fund	437,372
Elimination of the transfer for Debt Service	(67,859)
Other Miscellaneous changes	(49,464)
	<u>\$ 576,521</u>

Finance and Communication budgets are relatively flat. Engineering reflects a decrease as the Keats Ave Turn Lane was in the 2019 Budget. The Sheriff's contract assumes an 8% increase and an additional officer for part of the year. The Fire Department contains the replacement of a Dryer as two units have failed and the Fire Department Audit costs for 2020.

For 2019 Building Inspections budgeted for a part-time Inspector, but since that position had not been filled, staff has reevaluated and changed this for 2020 to reflect a full-time position. \$5,000 has been budgeted for MnSPECT to assist in Building Inspections. A new vehicle for Building Inspections was budgeted in 2019.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. An additional \$19,864 has been added to the budget for Street Maintenance Materials and an additional \$73,363 has been added for Salt and Sand as prices have increased.

A transfer has been added for the Lake Elmo Ave Phase 3 capital project and the Kwik Trip Stoptlight.

As discussed last year, Transfers to the vehicle replacement fund have risen from \$75,000 to \$100,000 for a total increase of \$25,000 and the remaining funds from the 2% increase in the tax rate provide an additional transfer of \$907,448. These additional funds help reduce the need to bond for equipment in the future.

Utility Funds

Overall we have been conservative in our estimates for revenue as we have anticipated a slight slowdown in construction, These numbers will be revised when we do a comprehensive update in 2020 to the Utility Financial Management Plan. The utility funds are in sound financial condition. Future performance will be impacted by timing of future development and receipt of revenue. Increases in fees will be required but the rate of increase will depend on the pace of growth. **(It should be noted that the Storm Water fund does project short term shortfall in unrestricted cash in years 2022 to 2023 which the City should be able to manage.)**

- **Water Fund** – Proposed zero percent (0%) rate increase across the base and variable rates compared from the 2019 Adopted to 2020 Proposed as a result of the 3M Settlement. Water Availability Charge (WAC) and the Water Connection Charge would remain the same.
- **Sewer Fund** – Proposed one percent (1%) rate increase for the commercial usage, residential usage, and residential base fee, compared from the 2019 Adopted to 2020 Proposed. Sewer Availability Charge (SAC) and the Sewer Connection Charge would remain the same.
- **Storm Water Fund** – Service fee would increase by five dollars (\$5.00) from the 2019 Adopted to 2020 Proposed.

The Water Fund remains fairly flat with the exception of reduced Legal Fees as the 3M Litigation is now completed, the addition of property taxes of \$25,300 on the acquired property as it remains on the tax rolls for 2020, increases in electric utilities of \$30,000 as more connections are made to our system, and increased maintenance costs for repairs of \$25,000. The remaining items relate to Capital Improvement Projects and Bond/Interest payments. We are proposing that there be no increase in Water Rate for 2020.

The Sewer Fund operating fund is increased by \$25,000 for Bioxide chemicals at the Lisbon Lift Station, \$6,000 additional costs for the SCDA agreement, and \$60,528 for Metropolitan Council Wastewater charges (which is an increase of 35.74%). Capital Improvement Projects for 2020 have decreased \$135,000 and Bond/Interest payments have decreased due to a bond being paid off.

The Storm Water Fund is also relatively flat showing a reduction in engineering expenses of \$10,000 based on history and a reduction of \$40,000 for the Storm Water Comp Plan that was budgeted in 2019.

EDA/Brookfield Building Fund

The EDA Fund shows a reduction in revenues as some of the tenants have moved out. Expenses remain relatively flat except for principal payments on the bond.

FINANCIAL MANAGEMENT PLAN

Per direction from the Finance Committee, staff has prepared the forecasts keeping the City's Tax Rate at a 2% increase. 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:

- The tax rate increase is a steady increase of 2.0% a year (2020 – 2022) and 11.3% in 2023 and 3.7% in 2024 and 0% a year (2025 – 2030). The new City Hall/Fire Station debt come on in 2023 and 2024.

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Budget	Projected									
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 ANNUAL INCREASE	3,537,317 19.3%	3,661,703 3.5%	3,359,706 -8.2%	3,536,230 5.3%	3,724,648 5.3%	4,202,845 12.8%	4,452,194 5.9%	4,907,749 10.2%	5,518,376 12.4%	6,052,309 9.7%	6,760,441 11.7%
OTHER GENERAL LEVIES	0	0	0	0	0	0	0	0	0	0	0
EXISTING DEBT SERVICE LEVIES	1,287,719	1,145,898	1,151,836	1,061,127	960,277	834,825	837,135	614,096	303,324	179,314	0
TOTAL EXISTING TAX LEVIES	4,825,036	4,807,601	4,511,542	4,597,357	4,684,925	5,037,670	5,289,329	5,521,845	5,821,700	6,231,623	6,760,441
TOTAL NEW DEBT LEVY ADDITIONS TO TAX LEVY	124,786	600,507	1,387,400	2,382,381	3,023,750	3,161,110	3,416,434	3,705,967	3,952,302	4,107,568	4,165,402
GROSS LEVY TO TAXPAYERS	4,949,821	5,408,108	5,908,942	6,979,738	7,708,675	8,198,780	8,705,763	9,227,812	9,774,002	10,339,191	10,925,843
FISCAL DISPARITIES	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327
NET LEVY TO TAXPAYERS	4,700,494	5,158,781	5,659,615	6,730,411	7,459,348	7,949,453	8,456,436	8,978,485	9,524,675	10,089,864	10,676,516
EXISTING TAX BASE	20,091,583	20,493,415	20,895,247	21,297,079	21,698,911	22,100,743	22,502,575	22,904,407	23,306,239	23,708,071	24,109,903
NEW CONSTRUCTION TAX CAP (from lines 86-89)	0	1,130,310	1,152,916	1,175,522	1,198,128	1,220,734	1,243,340	1,265,946	1,288,552	1,311,158	1,333,764
TOTAL TAX CAPACITY	20,091,583	21,623,725	22,048,163	22,472,601	22,896,039	23,320,477	23,744,915	24,169,353	24,593,791	25,018,229	25,442,667
TAX RATE ON TAX CAPACITY	23.395%	23.857%	24.342%	27.085%	28.100%	28.090%	28.081%	28.067%	28.074%	28.082%	28.096%
TAX RATE % CHANGE	2.0%	2.0%	2.0%	11.3%	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Existing \$416,812 home Market Value (inflated by line 81)	416,812	425,148	433,651	442,324	451,171	460,194	469,398	478,786	488,362	498,129	508,092
City Taxes (with inflation on value)	975	1,014	1,056	1,198	1,268	1,293	1,318	1,344	1,371	1,399	1,433
Percentage City tax increase in home (\$396,964 inflated)	7.54%	4.01%	4.10%	13.47%	5.84%	1.96%	1.97%	1.95%	2.03%	2.02%	2.46%
Existing Tax Base Inflation	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Tax Base Increase	15.7%	7.6%	7.3%	7.1%	6.8%	6.4%	6.2%	6.1%	6.1%	5.9%	5.8%
% from New Growth	10.7%	5.6%	5.3%	5.1%	4.8%	4.6%	4.4%	4.2%	4.1%	3.9%	3.8%
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 (\$452,124)	452,124	461,166	470,390	479,798	489,394	499,181	509,165	519,348	529,735	540,330	551,137
Commercial - New construction (15,000 s.f./year)	0	0	0	0	0	0	0	0	0	0	0
New Home Value Construction Inflation	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Percentage of Tax Levy for Debt	30.05%	33.85%	44.95%	51.16%	53.41%	50.27%	50.30%	48.12%	44.68%	42.49%	39.01%

City Hall/Fire Station 2023-2024

- 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 and market values to increase by 2% 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.

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Budget	Projected									
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 ANNUAL INCREASE	3,537,317 19.3%	3,661,703 3.5%	3,359,706 -8.2%	3,536,230 5.3%	3,724,648 5.3%	4,202,845 12.8%	4,452,194 5.9%	4,907,749 10.2%	5,518,376 12.4%	6,052,309 9.7%	6,760,441 11.7%
OTHER GENERAL LEVIES	0	0	0	0	0	0	0	0	0	0	0
EXISTING DEBT SERVICE LEVIES	1,287,719	1,145,898	1,151,836	1,061,127	960,277	834,825	837,135	614,096	303,324	179,314	0
TOTAL EXISTING TAX LEVIES	4,825,036	4,807,601	4,511,542	4,597,357	4,684,925	5,037,670	5,289,329	5,521,845	5,821,700	6,231,623	6,760,441
TOTAL NEW DEBT LEVY ADDITIONS TO TAX LEVY	124,786	600,507	1,387,400	2,382,381	3,023,750	3,161,110	3,416,434	3,705,967	3,952,302	4,107,568	4,165,402
GROSS LEVY TO TAXPAYERS	4,949,821	5,408,108	5,908,942	6,979,738	7,708,675	8,198,780	8,705,763	9,227,812	9,774,002	10,339,191	10,925,843
FISCAL DISPARITIES	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327
NET LEVY TO TAXPAYERS	4,700,494	5,158,781	5,659,615	6,730,411	7,459,348	7,949,453	8,456,436	8,978,485	9,524,675	10,089,864	10,676,516
EXISTING TAX BASE	20,091,583	20,493,415	20,895,247	21,297,079	21,698,911	22,100,743	22,502,575	22,904,407	23,306,239	23,708,071	24,109,903
NEW CONSTRUCTION TAX CAP (from lines 86-89)	0	1,130,310	1,152,916	1,175,522	1,198,128	1,220,734	1,243,340	1,265,946	1,288,552	1,311,158	1,333,764
TOTAL TAX CAPACITY	20,091,583	21,623,725	22,048,163	22,472,601	22,896,039	23,320,477	23,744,915	24,169,353	24,593,791	25,018,229	25,442,667
TAX RATE ON TAX CAPACITY	23.395%	23.857%	24.342%	27.085%	28.100%	28.090%	28.081%	28.067%	28.074%	28.082%	28.096%
TAX RATE % CHANGE	2.0%	2.0%	2.0%	11.3%	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Existing \$416,812 home Market Value (inflated by line 81)	416,812	425,148	433,651	442,324	451,171	460,194	469,398	478,786	488,362	498,129	508,092
City Taxes (with inflation on value)	975	1,014	1,056	1,198	1,268	1,293	1,318	1,344	1,371	1,399	1,433
Percentage City tax increase in home (\$396,964 inflated)	7.54%	4.01%	4.10%	13.47%	5.84%	1.96%	1.97%	1.95%	2.03%	2.02%	2.46%
Existing Tax Base Inflation	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Tax Base Increase	15.7%	7.6%	7.3%	7.1%	6.8%	6.4%	6.2%	6.1%	6.1%	5.9%	5.8%
% from New Growth	10.7%	5.6%	5.3%	5.1%	4.8%	4.6%	4.4%	4.2%	4.1%	3.9%	3.8%
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 (\$452,124)	452,124	461,166	470,390	479,798	489,394	499,181	509,165	519,348	529,735	540,330	551,137
Commercial - New construction (15,000 s.f./year)	0	0	0	0	0	0	0	0	0	0	0
New Home Value Construction Inflation	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Percentage of Tax Levy for Debt	30.05%	33.85%	44.95%	51.16%	53.41%	50.27%	50.30%	48.12%	44.68%	42.49%	39.01%

With the exception of the New City Hall/Fire Station this 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. (adding market value increase to tax rate increase)

3. 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 next year's operating budget and 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.

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
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%
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Budget				Projected						
REVENUE											
PROPERTY TAX LEVY	3,537,317	3,661,703	3,359,706	3,536,230	3,724,648	4,202,845	4,452,194	4,907,749	5,518,376	6,052,309	6,760,441
Adjust for Fiscal Disparities	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327
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	1,051,375	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400	1,072,400
INTERGOVERNMENTAL (excludes Fiscal Disparities)	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830
CHARGES FOR SERVICES	630,950	643,560	643,560	643,560	643,560	643,560	643,560	643,560	643,560	643,560	643,560
FINES/FOREFEITS	50,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
INTEREST EARNINGS	80,000	81,600	81,600	81,600	81,600	81,600	81,600	81,600	81,600	81,600	81,600
MISC. (See note 1 below)	256,231	261,350	261,350	261,350	261,350	261,350	261,350	261,350	261,350	261,350	261,350
Prior Period Adjustments	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	6,167,530	6,333,287	6,073,489	6,293,055	6,525,377	7,048,355	7,343,381	7,845,526	8,503,676	8,329,592	9,072,036
EXPENDITURES											
GENERAL GOVERNMENT	1,063,331	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860	1,105,860
PUBLIC SAFETY	2,151,320	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370	2,237,370
PUBLIC WORKS	1,510,482	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900	1,570,900
CULTURE AND RECREATION	379,949	395,140	395,140	395,140	395,140	395,140	395,140	395,140	395,140	395,140	395,140
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0
GENERAL GOVERNMENT	0	0	0	0	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	60,000	0	0	0	0	0	0	0
PUBLIC WORKS	55,000	0	60,000	0	0	0	0	0	0	0	0
CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Additional Transfer to Capital Equipment	907,448	714,002	33,936	0	0	189,379	222,726	423,045	792,295	317,756	722,727
Bond Accts	0	0	0	0	0	0	0	0	0	0	0
EDA	0	0	0	0	0	0	0	0	0	0	0
Project Funds	0	0	0	0	0	0	0	0	0	0	0
NEW ADDITIONS TO OPERATING LEVY											
NEW PERSONNEL	0	66,476	64,455	67,033	146,063	147,225	153,114	159,239	165,608	172,233	
NEW OPERATING COSTS	85,000	91,420	95,077	123,880	132,233	137,522	168,023	174,744	181,734	214,003	
ADDITIONAL SHERIFF DEPUTY	100,000	150,000	156,000	162,240	169,568	176,350	183,404	190,740	198,370	206,305	
Prior Period Adjustments	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	6,167,530	6,333,287	6,073,489	6,293,055	6,525,377	7,048,355	7,343,381	7,845,526	8,503,676	8,329,592	9,072,036
REVENUE OVER (UNDER) EXPENSES	-	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	(0)
BEGINNING FUND BALANCE	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,647	4,651,646
Transfer In	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,647	4,651,646	4,651,646

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.

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

Real City Taxes Paid by Average Homes	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Taxes Paid-City Only												
Market value	142,900	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,302	175,748	179,263	182,848
Market Value Exclusion	24,379	23,740	23,470	23,195	22,914	22,627	22,335	22,037	21,733	21,423	21,106	20,784
Taxable Market Value	118,521	126,260	129,530	132,865	136,267	139,738	143,277	146,887	150,569	154,325	158,157	162,064
Tax capacity	1,185	1,263	1,295	1,329	1,363	1,397	1,433	1,469	1,506	1,543	1,582	1,621
Property taxes	\$271.68	\$295.48	\$308.95	\$323.51	\$339.17	\$356.56	\$374.53	\$393.12	\$412.51	\$432.69	\$453.18	\$474.44
Market value	190,500	200,000	204,000	208,080	212,242	216,487	220,817	225,233	229,738	234,333	239,020	243,800
Market Value Exclusion	20,995	19,240	18,890	18,513	18,138	17,766	17,396	17,029	16,665	16,304	15,945	15,588
Taxable Market Value	170,405	180,760	185,110	189,567	194,104	198,721	203,421	208,204	213,073	218,029	223,075	228,212
Tax capacity	1,704	1,808	1,851	1,896	1,941	1,987	2,035	2,083	2,132	2,182	2,233	2,285
Property taxes	\$390.68	\$422.98	\$441.59	\$461.52	\$482.72	\$505.35	\$529.16	\$554.13	\$580.29	\$607.67	\$636.27	\$666.10
Market value	397,000	416,812	425,148	433,651	442,324	451,170	460,193	469,397	478,785	488,361	498,128	508,091
Market Value Exclusion	1,510	-	-	-	-	-	-	-	-	-	-	-
Taxable Market Value	395,490	416,812	425,148	433,651	442,324	451,170	460,193	469,397	478,785	488,361	498,128	508,091
Tax capacity	3,955	4,168	4,251	4,337	4,423	4,512	4,602	4,694	4,788	4,884	4,981	5,101
Property taxes	\$906.76	\$975.10	\$1,014.16	\$1,055.71	\$1,097.97	\$1,141.97	\$1,187.70	\$1,235.12	\$1,284.21	\$1,334.98	\$1,387.44	\$1,441.61
Market value	476,200	500,000	510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,547	609,498
Market Value Exclusion	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Market Value	476,200	500,000	510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,547	609,498
Tax capacity	4,762	5,000	5,125	5,253	5,383	5,515	5,651	5,789	5,929	6,073	6,219	6,369
Property taxes	\$1,091.78	\$1,169.75	\$1,222.67	\$1,278.69	\$1,337.99	\$1,399.72	\$1,463.97	\$1,530.74	\$1,600.09	\$1,672.03	\$1,746.57	\$1,823.81
Tax Rate	22.92700%	23.39500%	23.85700%	24.34200%	24.85000%	25.38500%	25.94700%	26.53700%	27.15500%	27.80100%	28.47500%	29.18800%

5. 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 ANNUAL INCREASE	2,421,588	2,421,588 0.0%	2,190,706 -9.5%	1,818,847 -17.0%	2,382,813 31.0%	2,973,905 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.

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 ANNUAL INCREASE	2,421,588	2,912,838 20.3%	2,783,706 -4.4%	2,897,847 4.1%	3,199,813 10.4%	3,820,905 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

Using a previous 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 the example which was 2019 and the tax rate was set 2.2% this debt levy would increase the tax rate to 5.4%, 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 Actual	2019 Budget
Revenue Inflation Rate		2.00%
Expenses Inflation Rate		4.00%
GENERAL FUND OPERATING TAX LEVY		
	2,382,813	2,963,905
ANNUAL INCREASE	31.0%	24.4%
OTHER GENERAL LEVIES		
	0	0
EXISTING DEBT SERVICE LEVIES		
	1,213,788	1,215,932
TOTAL EXISTING TAX LEVIES		
	3,596,601	4,179,837
TOTAL NEW DEBT LEVY ADDITIONS TO TAX LEVY		
		125,000
GROSS LEVY TO TAXPAYERS		
		4,304,837
FISCAL DISPARITIES		
		-199,221
NET LEVY TO TAXPAYERS		
		4,105,616
EXISTING TAX BASE		
		17,361,919
NEW CONSTRUCTION TAX CAP		
TOTAL TAX CAPACITY		
	15,359,350	17,361,919
TAX RATE ON TAX CAPACITY		
	22.442%	23.647%
TAX RATE % CHANGE		
	12.1%	5.4%
Existing \$416,812 home Market Value (inflated by line 81)		
	382,800	396,964
City Taxes (with inflation on value)		
	853	907
Percentage City tax increase in home (\$396,964 inflated 1		
	13.57%	6.33%
Existing Tax Base Inflation		
	1.2%	3.7%
Total Tax Base Increase		
	10.2%	24.6%
% from New Growth		
	9.0%	20.9%
New tax capacity assumptions		
Residential units completed in beginning of year		0
New home average value (\$452,124)		0
Commercial - New construction (15,000 s.f./year)		
New Home Value Construction Inflation		0.0%
Percentage of Tax Levy for Debt		
	35.21%	29.62%

Effect of additional debt levy

6. The City continues to compare favorably to other cities and taxing jurisdictions in Washington County when looking at 2019 tax rates.

7. 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	2020
1	Marine	71.862
2	Hastings	57.341
3	Newport	54.001
4	Stillwater	53.670
5	Landfall	50.823
6	Oak Park Heights	48.878
7	Willemie	45.973
8	Forest Lake	41.332
9	LakeSt. Croix Beach	41.041
10	Hugo	39.186
11	Cottage Grove	39.052
12	St. Paul Park	38.566
13	Lakeland	38.061
14	Oakdale	37.554
15	Mahtomedi	36.124
16	Woodbury	32.474
17	Bayport	31.603
18	Scandia	31.094
19	Afton	30.752
20	Birchwood	28.035
21	St. Mary's Point	23.805
22	Grey Cloud Island	23.453
23	Lake Elmo	23.404
24	Lakeland Shores	23.052
25	Dellwood	20.990
26	White Bear Lake	20.528
27	Stillwater Township	18.423
28	Baytown Township	16.612
29	Denmark Township	15.895
30	Grant	13.064
31	May Township	10.495
32	West Lakeland Township	10.482
33	Pine Springs	9.181

FISCAL IMPACT:

The proposed budgets and tax levy will help support necessary city services to be provided in 2020. In addition, consideration of the impact of the decisions made today will help the City plan for the future with the goal of sound fiscal management.

OPTIONS:

- 1) Adopt Resolutions 2019-090 and Resolution 2019-091, Adopting the 2019 Tax Levy Collectible in 2020, Adopting the 2020 General Fund and EDA Budgets, and Adopting 2020 Water, Sewer and Storm Water Fund Budgets.
- 2) Amend and then Adopt Resolutions 2019-090 and Resolution 2019-091, Adopting the 2019 Tax Levy Collectible in 2020, Adopting the 2020 General Fund and EDA Budgets, and Adopting 2020 Water, Sewer and Storm Water Fund Budgets.
- 3) **Do not adopt Resolutions 2019-090 and 2019-091.**

RECOMMENDATION:

- ***“Motion to adopt Resolution 2019-090, Adopting the 2019 Tax Levy Collectible in 2020 and Adopting the 2020 General Fund and EDA Budgets.”***
- ***“Motion to adopt Resolution 2019-091, Adopting 2020 Water, Sewer and Storm Water Fund Budgets.”***

ATTACHMENTS:

- 1) 2020 Proposed Master Budget Worksheet – All Budgets
- 2) Draft Long-Range Financial Management Plans
- 3) Resolution No. 2019-090, Adopting the 2019 Tax Levy Collectible in 2020 and Adopting the 2020 General Fund and EDA Budgets.
- 4) Resolution No. 2019-091, Adopting 2020 Water, Sewer and Storm Water Fund Budgets.

Expenses Inflation Rate	2.00%		2.00%		2.00%		2.00%		2.00%		2.00%		2.00%		2.00%		2.00%	
	4.00%		4.00%		4.00%		4.00%		4.00%		4.00%		4.00%		4.00%		4.00%	
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget				Projected							
REVENUE																		
1 PROPERTY TAX LEVY	2,237,110	2,206,350	2,019,331	1,643,358	2,216,047	2,963,905	3,537,317	3,661,703	3,359,706	3,536,230	3,724,648	4,202,845	4,452,194	4,907,749	5,518,376	6,052,309	6,760,441	
2 Adjust for Fiscal Disparities	140,432	179,607	157,096	159,325	148,090	199,221	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	249,327	
Other Taxes (Delinq., Mobile Home, Penalties)	39,696	48,272	28,097	38,529	32,583	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	
3 LICENSE AND PERMIT	451,953	828,494	1,210,619	1,477,918	1,317,647	1,056,900	1,051,375	1,072,403	1,093,851	1,115,728	1,138,042	1,160,803	1,184,019	1,207,699	1,231,853	500,000	510,000	
4 INTERGOVERNMENTAL (excludes Fiscal Disparities)	190,148	222,352	209,373	206,185	264,384	267,835	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	281,830	
5 CHARGES FOR SERVICES	30,192	35,796	543,973	738,580	736,216	626,600	630,950	643,569	656,440	669,569	682,961	696,620	710,552	724,763	739,258	754,044	769,125	
6 FINES/FOREFEITS	48,647	48,739	49,505	41,418	49,202	49,000	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755	60,950	
7 INTEREST EARNINGS	71,813	23,501	20,437	27,665	78,634	40,000	80,000	81,600	83,232	84,897	86,595	88,326	90,093	91,895	93,733	95,607	97,520	
8 MISC. (See note 1 below)	192,355	74,772	146,102	220,280	192,091	233,048	256,231	261,356	266,583	271,914	277,353	282,900	288,558	294,329	300,215	306,220	312,344	
9 Prior Period Adjustments			0		32,332		0	0	0	0	0	0	0	0	0	0	0	
10 TOTAL REVENUE	3,402,346	3,667,883	4,384,533	4,553,258	5,067,226	5,467,009	6,167,530	6,333,287	6,073,489	6,293,055	6,525,377	7,048,355	7,343,381	7,845,527	8,503,676	8,329,591	9,072,036	
EXPENDITURES																		
13 GENERAL GOVERNMENT	1,046,906	1,025,320	1,290,461	1,473,094	1,208,141	1,179,538	1,063,331	1,105,864	1,150,099	1,196,103	1,243,947	1,293,705	1,345,453	1,399,271	1,455,242	1,513,452	1,573,990	
14 PUBLIC SAFETY	1,198,546	1,203,765	1,258,609	1,481,443	1,644,163	1,841,679	2,151,320	2,237,373	2,326,868	2,419,942	2,516,740	2,617,410	2,722,106	2,830,990	2,944,230	3,061,999	3,184,479	
15 PUBLIC WORKS	585,071	686,401	856,548	1,193,408	1,115,691	1,408,134	1,510,482	1,570,901	1,633,737	1,699,087	1,767,050	1,837,732	1,911,242	1,987,691	2,067,199	2,149,887	2,235,882	
16 CULTURE AND RECREATION	208,204	229,595	170,066	174,456	259,450	385,935	379,949	395,147	410,953	427,391	444,487	462,266	480,757	499,987	519,986	540,786	562,417	
17 ECONOMIC DEVELOPMENT								0	0	0	0	0	0	0	0	0	0	
18 MISCELLANEOUS		69,403	107,094	7,966		3,788		0	0	0	0	0	0	0	0	0	0	
19 CAPITAL OUTLAY								0	0	0	0	0	0	0	0	0	0	
20 GENERAL GOVERNMENT								0	0	0	0	0	0	0	0	0	0	
21 PUBLIC SAFETY				2,602		24,000		0	0	60,000	0	0	0	0	0	0	0	
22 PUBLIC WORKS					82,431		55,000	0	60,000	0	0	0	0	0	0	0	0	
23 CULTURE AND RECREATION								0	0	0	0	0	0	0	0	0	0	
24 OPERATING TRANSFERS OUT	360,000	447,118						0	0	0	0	0	0	0	0	0	0	
25 CAPITAL EQUIPMENT						75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Additional Transfer to Capital Equipment						570,076	907,448	714,002	33,936			189,379	222,726	423,045	792,295	317,756	722,727	
26 Bond Accts						67,859		0	0	0	0	0	0	0	0	0	0	
EDA					25,225			0	0	0	0	0	0	0	0	0	0	
27 Project Funds					117,820			0	0	0	0	0	0	0	0	0	0	
NEW ADDITIONS TO OPERATING LEVY																		
NEW PERSONNEL								0	66,476	64,455	67,033	146,063	147,225	153,114	159,239	165,608	172,233	
NEW OPERATING COSTS								85,000	91,420	95,077	123,880	132,233	137,522	168,023	174,744	181,734	214,003	
28 ADDITIONAL SHERIFF DEPUTY								100,000	150,000	156,000	162,240	169,568	176,350	183,404	190,740	198,370	206,305	
29 Prior Period Adjustments					-52,015			0	0	0	0	0	0	0	0	0	0	
30 TOTAL EXPENDITURES	3,398,727	3,661,602	3,682,778	4,332,969	4,400,906	5,591,009	6,167,530	6,333,287	6,073,489	6,293,055	6,525,377	7,048,355	7,343,381	7,845,526	8,503,676	8,329,592	9,072,036	
31 REVENUE OVER (UNDER) EXPENSES	3,619	6,281	701,755	220,289	666,320	(124,000)	-	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	(0)	
32 BEGINNING FUND BALANCE	3,177,382	3,181,001	3,187,282	3,889,037	4,109,326	4,775,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,646	4,651,647	4,651,646	
42 GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,963,905	3,537,317	3,661,703	3,359,706	3,536,230	3,724,648	4,202,845	4,452,194	4,907,749	5,518,376	6,052,309	6,760,441	
44 ANNUAL INCREASE	0.0%	0.0%	-9.5%	-17.0%	31.0%	24.4%	19.3%	3.5%	-8.2%	5.3%	5.3%	12.8%	5.9%	10.2%	12.4%	9.7%	11.7%	
45 OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0	0	0	0	0	0	0	0	0	0	0	0	
46 EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932	1,287,719	1,145,898	1,151,836	1,061,127	960,277	834,825	837,135	614,096	303,324	179,314	0	
54 TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,179,837	4,825,036	4,807,601	4,511,542	4,597,357	4,684,925	5,037,670	5,289,329	5,521,845	5,821,700	6,231,623	6,760,441	
60 TOTAL NEW DEBT LEVY ADDITIONS TO TAX LEVY						0	124,786	600,507	1,387,400	2,382,381	3,023,750	3,161,110	3,416,434	3,705,967	3,952,302	4,107,568	4,165,402	
62 GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,179,837	4,949,821	5,408,108	5,898,942	6,979,738	7,708,675	8,198,781	8,705,764	9,227,811	9,774,002	10,339,191	10,925,843	
63 FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,221	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	-249,327	
64 NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	3,980,616	4,700,494	5,158,781	5,649,615	6,730,411	7,459,348	7,949,454	8,456,437	8,978,484	9,524,675	10,089,864	10,676,516	
65 EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,361,919	20,091,583	20,493,415	22,056,199	23,673,298	25,346,258	27,076,667	28,866,154	30,716,389	32,629,088	34,606,008	36,648,953	
67 NEW CONSTRUCTION TAX CAP (from lines 86-89)							0	1,130,310	1,152,916	1,175,975	1,199,494	1,223,484	1,247,954	1,272,913	1,298,371	1,324,338	1,350,825	
69 TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,361,919	20,091,583	21,623,725	23,209,115	24,849,272	26,545,752	28,300,151	30,114,107	31,989,302	33,927,459	35,930,346	37,999,778	
71 TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	22.927%	23.395%	23.857%	24.342%	27.085%	28.100%	28.090%	28.081%	28.067%	28.074%	28.082%	28.096%	
72 TAX RATE % CHANGE		-14.3%	-2.8%	-13.4%	12.1%	2.2%	2.0%	2.0%	2.0%	11.3%	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
91 Existing \$416,812 home Market Value (inflated by line 81)	314,200	351,600	351,600	364,600	382,800	396,964	416,812	425,148	433,651	442,324	451,171	460,194	469,398	478,786	488,362	498,129	508,092	
94 City Taxes (with inflation on value)	899	872	848	751	853	907	975	1,014	1,056	1,198	1,268	1,318	1,344	1,371	1,399	1,433	1,433	
95 Percentage City tax increase in home (\$396,964 inflated from 2018)		-2.91%	-2.84%	-11.41%	13.57%	6.33%	7.54%	4.01%	4.10%	13.47%	5.84%	1.96%	1.97%	1.95%	2.03%	2.02%	2.46%	
97 Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	3.7%	5.0%	2.0%	2.0%	2.0%	2.							

Exhibit B
CITY OF Lake Elmo
Financial Management Plan Summary DRAFT ONLY
Real City Taxes Paid by Average Homes

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
A. Property Tax Levy																	
Operating Levy	\$2,421,588	\$2,421,588	\$2,190,706	\$1,818,847	\$2,382,813	\$2,963,905	\$3,537,317	\$3,661,703	\$3,359,706	\$3,536,230	\$3,724,648	\$4,202,845	\$4,452,194	\$4,907,749	\$5,518,376	\$6,052,309	\$6,760,441
Existing Debt	\$484,814	\$484,814	\$664,541	\$874,622	\$1,213,788	\$1,215,932	\$1,287,719	\$1,145,898	\$1,151,836	\$1,061,127	\$960,277	\$834,825	\$837,135	\$614,096	\$303,324	\$179,314	\$0
New Debt and Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$124,786	\$600,507	\$1,387,400	\$2,382,381	\$3,023,750	\$3,161,110	\$3,416,434	\$3,705,967	\$3,952,302	\$4,107,568	\$4,165,402
Total Tax Levy	\$2,906,402	\$2,906,402	\$2,855,247	\$2,693,469	\$3,596,601	\$4,179,837	\$4,949,821	\$5,408,108	\$5,898,942	\$6,979,738	\$7,708,675	\$8,198,781	\$8,705,764	\$9,227,811	\$9,774,002	\$10,339,191	\$10,925,843
B. Taxes Paid-City Only																	
Market value	119,200	133,400	133,400	136,200	137,800	142,900	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,302	175,748	179,263	182,848
Market Value Exclusion	26,512	25,234	25,234	24,982	24,838	24,379	23,740	23,470	23,195	22,914	22,627	22,335	22,037	21,733	21,423	21,106	20,784
Taxable Market Value	92,688	108,166	108,166	111,218	112,962	118,521	126,260	129,530	132,865	136,267	139,738	143,277	146,887	150,569	154,325	158,157	162,064
Tax capacity	927	1,082	1,082	1,112	1,130	1,185	1,263	1,295	1,329	1,363	1,397	1,433	1,469	1,506	1,543	1,582	1,621
Property taxes	\$257.34	\$257.49	\$250.17	\$222.60	\$253.59	\$271.68	\$295.48	\$308.95	\$323.51	\$369.17	\$392.56	\$402.53	\$412.51	\$422.69	\$433.18	\$444.26	\$455.44
Market value	158,900	177,800	177,800	181,500	183,700	190,500	200,000	204,000	208,080	212,242	216,487	220,817	225,233	229,738	234,333	239,020	243,800
Market Value Exclusion	22,939	21,238	21,238	20,905	20,707	20,095	19,240	18,880	18,513	18,138	17,756	17,366	16,969	16,564	16,150	15,728	15,298
Taxable Market Value	135,961	156,562	156,562	160,595	162,993	170,405	180,760	185,120	189,567	194,104	198,731	203,451	208,264	213,174	218,183	223,292	228,502
Tax capacity	1,360	1,566	1,566	1,606	1,630	1,704	1,808	1,851	1,896	1,941	1,987	2,035	2,083	2,132	2,182	2,233	2,285
Property taxes	\$377.55	\$372.68	\$362.07	\$321.49	\$365.80	\$390.68	\$422.98	\$441.59	\$461.52	\$525.72	\$558.35	\$571.63	\$584.93	\$598.39	\$612.57	\$627.07	\$641.99
Market value	331,100	370,500	370,500	378,300	382,800	397,000	416,812	425,148	433,651	442,324	451,170	460,193	469,397	478,785	488,361	498,128	508,091
Market Value Exclusion	7,441	3,895	3,895	3,193	2,788	1,510	-	-	-	-	-	-	-	-	-	-	-
Taxable Market Value	323,659	366,605	366,605	375,107	380,012	395,490	416,812	425,148	433,651	442,324	451,170	460,193	469,397	478,785	488,361	498,128	508,091
Tax capacity	3,237	3,666	3,666	3,751	3,800	3,955	4,168	4,251	4,337	4,423	4,512	4,602	4,694	4,788	4,884	4,981	5,101
Property taxes	\$898.62	\$872.43	\$847.62	\$750.88	\$852.80	\$906.76	\$975.10	\$1,014.16	\$1,055.71	\$1,197.97	\$1,267.87	\$1,292.70	\$1,318.12	\$1,343.85	\$1,371.13	\$1,398.76	\$1,433.18
Market value	397,200	444,500	444,500	453,800	459,200	476,200	500,000	510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,547	609,498
Market Value Exclusion	1,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable Market Value	395,708	444,500	444,500	453,800	459,200	476,200	500,000	510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,547	609,498
Tax capacity	3,957	4,445	4,445	4,538	4,592	4,762	5,000	5,125	5,253	5,383	5,515	5,651	5,789	5,929	6,073	6,219	6,369
Property taxes	\$1,098.50	\$1,057.82	\$1,027.73	\$908.42	\$1,030.54	\$1,091.78	\$1,169.75	\$1,222.67	\$1,278.69	\$1,457.99	\$1,549.72	\$1,587.37	\$1,625.61	\$1,664.09	\$1,704.93	\$1,746.42	\$1,789.43
Tax Rate	27.76100%	23.79800%	23.12100%	20.01800%	22.44200%	22.92700%	23.39500%	23.85700%	24.34200%	27.08500%	28.10000%	28.09000%	28.08100%	28.06700%	28.07400%	28.08200%	28.09600%

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
General Fund Revenues:									
Taxes									
101-410-1320-31010	Current Ad Valorem Taxes	\$ 1,643,358	\$ 2,216,047	\$ 2,963,905	\$ 1,456,329	\$ 2,963,905	\$ 3,537,317	19.35%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	18,313	15,785	15,000	13,543	15,000	15,000	0.00%	
101-410-1320-31030	Mobile Home Tax	17,547	16,079	15,000	3,584	15,000	15,000	0.00%	
101-410-1320-31030	Delinquent Mobile Home Tax							#DIV/0!	
101-410-1320-31040	Fiscal Disparities	159,325	148,090	199,221	121,319	199,221	249,327	25.15%	
101-410-1320-31045	Delinquent Fiscal Disparities							#DIV/0!	
101-410-1320-31050	Tax Abatement							#DIV/0!	
101-410-1320-31520	30% Rental - County				2,551	2,551		#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	2,400	719	500	1,076	1,076	500	0.00%	
101-410-1320-31920	Forfeited Tax Sale Apportionment	269	-	-	-	-	-	#DIV/0!	
Total Taxes		\$ 1,841,212	\$ 2,396,720	\$ 3,193,626	\$ 1,598,403	\$ 3,196,753	\$ 3,817,144	19.52%	
Licenses and Permits									
101-410-1320-32110	Liquor License	8,300	17,000	8,300	6,150	8,300	8,300	0.00%	
101-410-1320-32180	Wastehauler License			1,000	600		625	-37.50%	
101-410-1320-32181	General Contractor License		50	-	300	150	150	#DIV/0!	
101-410-1320-32183	Heating Contractor License	900		-				#DIV/0!	
101-410-1320-32184	Blacktopping Contractor License		300					#DIV/0!	
101-420-2400-32210	Building Permits	1,146,350	1,044,126	800,000	648,662	800,000	800,000	0.00%	
101-430-3100-32211	Driveway Permits	19,390	17,570	15,000	11,345	11,500	10,000	-33.33%	
101-420-2400-32212	Fireplace Permits		5,580	16,000	12,840	16,000	16,000	0.00%	
101-420-2400-32220	Heating Permits	135,814	79,657	60,000	63,172	64,000	60,000	0.00%	
101-420-2400-32230	Plumbing Permits	107,948	82,254	60,000	78,673	79,000	60,000	0.00%	
101-420-2400-32232	Pool Permits		150	1,000	1,050	1,050	1,000	0.00%	
101-420-2400-32213	Siding Permits			12,500	4,159	12,500	12,500	0.00%	
101-420-2400-32214	Roof Permits			50,000	11,865	25,000	50,000	0.00%	
101-410-1320-32240	Animal License	1,875	1,325	-				#DIV/0!	Discontinued in 2019
101-430-3100-32250	Utility Permits	43,393	61,620	27,000	31,247	31,500	27,000	0.00%	
101-420-2220-32260	Burning Permit	1,575	2,050	2,000	1,370	2,000	1,700	-15.00%	
101-410-1320-32270	Massage Therapy Licenses	100	300	100	275	100	100	0.00%	
101-420-2400-32275	Fire Suppression Permits		700	2,500	6,980	7,000	2,500	0.00%	
101-420-2400-32278	Fire Permit Plan Check Fee	12,273	1,151	1,500	1,300	1,500	1,500	0.00%	Fire Alarm Systems
101-410-1320-32281	Golf Cart Operation Permit				30	30		#DIV/0!	
101-410-1320-32282	Miscellaneous Permits		25		100	100		#DIV/0!	
101-410-1910-32282	Miscellaneous Permits				355	355		#DIV/0!	
101-420-2400-32282	Miscellaneous Permits	-	3,790	-	3	3	-	#DIV/0!	
Total Licenses and Permits		\$ 1,477,918	\$ 1,317,647	\$ 1,056,900	\$ 880,475	\$ 1,060,088	\$ 1,051,375	-0.52%	
Intergovernmental									
101-410-1320-33418	MSA - Maintenance	122,883	144,502	151,727	153,963	153,963	158,582	4.52%	From City Engineer used 3% over 2019 amount
101-410-1320-33402	Market Value Credit-Ag		3,968		2,015	2,015		#DIV/0!	
101-410-1320-33403	Ag Reserve Credit		151					#DIV/0!	
101-420-2220-33420	State Fire Aid	61,147	64,533	60,000	68,975	68,975	64,000	6.67%	Sept - Nov receipt for Relief Association
101-410-1320-33422	PERA Aid	2,749	2,749	2,749	1,375	2,749	-	-100.00%	Ends in 2019
101-410-1930-33426	Miscellaneous State Grants							#DIV/0!	
101-430-3100-33630	Miscellaneous State Grants						5,000	#DIV/0!	S Washing Cty Watershed grant agreement
101-420-2220-33426	Miscellaneous State Grants		7,128		6,323	6,323		#DIV/0!	
101-450-5200-33426	Miscellaneous State Grants	19,406	5,664	4,820	840	840	4,820	0.00%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes		31,500	32,773		32,773	33,428	2.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-430-3100-33630	Grant Revnue				4,327	4,327		#DIV/0!	
101-420-2220-33525	Other County Grants and Aids		4,190		2,889	2,889		#DIV/0!	
101-410-1320-33521	Recycling Grant	-	-	15,766	16,534	16,534	16,000	1.48%	
Total Intergovernmental		\$ 206,185	\$ 264,384	\$ 267,835	\$ 257,240	\$ 291,388	\$ 281,830	5.23%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
Charges for Services									
101-410-1910-34103	Zoning & Subdivision Fees	54,956	93,710	45,000	70,125	70,125	45,000	0.00%	
101-420-2400-34104	Plan Check Fees	580,817	566,532	525,000	380,634	525,000	525,000	0.00%	
101-410-1320-34105	Sale of Copies, Books, Maps	27	40	200		50	50	-75.00%	
101-410-1520-34107	Assessment Searches	1,140	1,170	1,400	690	1,400	1,400	0.00%	
101-420-2400-34207	Building Code Surcharges	12						#DIV/0!	Pass Thru - not budgeted
101-450-5200-34710	Rent	12	12		12	12		#DIV/0!	
101-410-1450-34111	Cable Operation Reimbursement	2,104	5,000	5,000	1,015	5,000	5,000	0.00%	Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee	69,524	29,300	25,000	21,900	25,000	25,000	0.00%	\$100 every new review charged
101-430-3100-34114	Street Light Fee		4,902		1,161	1,500	1,500	#DIV/0!	Developer Agreements
101-410-1910-34115	Base Map Upgrading Fee		8,200		3,050	3,000	3,000	#DIV/0!	\$25/lot created
101-420-2400-34203	Day Care Inspections		50						
101-410-1910-36206	Escrow Administration Fee	30,000	27,300	25,000	122,800	122,800	25,000	0.00%	\$100 every new escrow is charged
Total Charges for Services		\$ 738,592	\$ 736,216	\$ 626,600	\$ 601,387	\$ 753,887	\$ 630,950	0.69%	
Fines and Forfeits									
101-410-2100-35100	Fines	41,418	48,253	49,000	28,216	49,000	50,000	2.04%	Based on averages
101-410-1320-36210	Forfeitures		950						
Total Fines and Forfeits		\$ 41,418	\$ 49,202	\$ 49,000	\$ 28,216	\$ 49,000	\$ 50,000	2.04%	
Investment Earnings									
101-410-1320-36210	Interest Earnings	27,665	78,634	40,000	-	80,000	80,000	100.00%	Projected same as 2019 projected as market is falling
Total Investment Earnings		\$ 27,665	\$ 78,634	\$ 40,000	\$ -	\$ 80,000	\$ 80,000	100.00%	
Miscellaneous									
101-410-1320-31811	Cable Franchise Revenue	67,178	81,581	85,000	103,692	103,000	100,000	17.65%	
101-410-1320-36100	Special Assesments		21,116					#DIV/0!	
101-410-1320-36200	Miscellaneous Revenue	78,241	1,806	29,900	11,388	13,000	3,000	-89.97%	misc. accts. Receivable, LMCIT dividend, misc. one-time revenues
101-420-2220-36200	Miscellaneous Revenue				4,543	4,543		#DIV/0!	LMC Ins Claim on Sewer Backup FD Station #2
101-430-3100-36200	Miscellaneous Revenue				795	795		#DIV/0!	Public Surplus Auction Rev
101-410-1910-36200	Miscellaneous Revenue						28,000	#DIV/0!	AUAR
101-420-2400-36202	Central MN Jobs Grant				1,553	1,553		#DIV/0!	
101-410-1910-36236	Conservation Easement Fee		20,000				-	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	9,940	20	-		4,543	4,920	#DIV/0!	Training reimbursement from MBFTE
101-420-2220-36204	Donations-Fire				1,500	1,500		#DIV/0!	AED Donation
101-410-1320-36230	Donations	17,837	14,036	10,000	15,000	15,000	10,000	0.00%	
101-410-1320-34120	Tower Rent	47,084	53,531	108,148	117,289	117,289	110,311	2.00%	Based on contracts.
Total Miscellaneous		\$ 220,280	\$ 192,091	\$ 233,048	\$ 255,760	\$ 261,223	\$ 256,231	9.95%	
Prior Period Adjustments			32,332						
Total General Fund Revenues:		\$ 4,553,270	\$ 5,067,227	\$ 5,467,009	\$ 3,621,481	\$ 5,692,339	\$ 6,167,530	12.81%	
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	237	237	57	119	130	-45.15%	2019 Prem \$119, Refund from 2018 \$62
Total Personnel		\$ 27,723	\$ 27,892	\$ 27,893	\$ 13,885	\$ 27,775	\$ 27,786	-0.38%	
Materials and Supplies									
101-410-1110-42000	Office Supplies	114		125	78	125	125	0.00%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	1,911	1,000	2,000	1,000	1,000	-	-100.00%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
101-410-1110-43310	Mileage	-		300		300	300	0.00%	
101-410-1110-43185	IT Support			1,101	1,040	1,101	1,211	9.99%	Council Email Support (Roseville)
101-410-1110-42002	IT Hardware							#DIV/0!	
101-410-1110-43190	Software Programs	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 2,025	\$ 1,000	\$ 3,526	\$ 2,118	\$ 2,526	\$ 1,636	-53.60%	
Charges and Services									
101-410-1110-44300	Miscellaneous	6,568	5,414	7,000	6,904	7,000	7,140	2.00%	YSB, misc
101-410-1110-44330	Dues & Subscriptions	16,045	12,850	12,800	14,019	14,019	15,000	17.19%	LMC, MC, MA
101-410-1110-44370	Conferences & Training	180	-	1,000	480	500	1,000	0.00%	
Total Charges and Services		\$ 22,793	\$ 18,264	\$ 20,800	\$ 21,403	\$ 21,519	\$ 23,140	11.25%	
1110	Total Mayor & Council	\$ 52,540	\$ 47,156	\$ 52,219	\$ 37,406	\$ 51,820	\$ 52,562	0.66%	
1320	Administration								
Personnel									
101-410-1320-41010	Full-time Salaries	240,650	214,777	222,374	216,598	222,374	169,642	-23.71%	Allocation Change (Deputy Clerk and City Clerk) and allocation to Building Inspection Dept
101-410-1320-41030	Part-time Salaries							#DIV/0!	
101-410-3120-41020	Overtime							#DIV/0!	
101-410-3120-41040	Temporary Employees	17,733						#DIV/0!	
101-410-1320-41210	PERA Contributions	18,049	16,114	16,678	16,088	16,678	14,324	-14.11%	Allocation Change (Deputy Clerk and City Clerk) and allocation to Building Inspection Dept
	MSRS Contributions -City Admin						1,601	#DIV/0!	City Administrator Deferred Comp per contract
101-410-1320-41220	FICA Contributions	18,694	15,458	17,012	15,338	20,923	12,978	-23.71%	Allocation Change (Deputy Clerk and City Clerk) and allocation to Building Inspection Dept
101-410-1320-41230	Medicare Contributions							#DIV/0!	
101-410-1320-41300	Insurance	39,840	48,241	39,114	31,097	344	29,723	-24.01%	Allocation Change (Deputy Clerk and City Clerk) and allocation to Building Inspection Dept
101-410-1320-41325	Life Insurance		381	344	152	1,198	354	3.00%	
101-410-1320-41330	STD/LTD		1,654	1,198	1,085		1,234	3.00%	
101-410-1320-41420	Unemployment Benefits		461					#DIV/0!	
101-410-1320-41510	Workers Compensation	818	2,005	2,005	758	758	1,846	-7.93%	2019 Prem \$2149, Refund from 2018 \$1391
Total Personnel		\$ 335,784	\$ 299,091	\$ 298,725	\$ 281,118	\$ 262,275	\$ 231,702	-22.44%	
Materials and Supplies									
101-410-1320-42000	Office Supplies	4,683	3,211	4,250	2,406	4,250	4,250	0.00%	
101-410-1320-42030	Printed Forms	84		100		100	100	0.00%	
101-410-1320-43090	Newsletter/Website	2,091	-	-	-	-	-	#DIV/0!	Move all to Communications in 2019
Total Materials and Supplies		\$ 6,858	\$ 3,211	\$ 4,350	\$ 2,406	\$ 4,350	\$ 4,350	0.00%	
Charges and Services									
101-410-1320-43100	Assessing Services	51,646	7,983	81,500	85,831	81,762	88,750	8.90%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	140,883	136,215	90,000	60,960	90,000	87,500	-2.78%	
101-410-1320-43150	Contract Services	15,921	3,109	3,100	2,018	3,100	3,193	3.00%	Shred it, misc
101-410-1320-43180	Information Technology/Web	909	3,831					#DIV/0!	
101-410-1320-43185	IT Support			6,682	6,363	6,682	6,682	0.01%	Roseville
101-410-1320-42002	IT Hardware			1,500	34	1,500	1,500	0.00%	One computer (laptop)
101-410-1320-43190	Software Programs	2,601	2,011	1,309	2,732	1,309	2,309	76.39%	laser fiche, adobe, etc (Roseville), 1 additional license \$1000
101-410-1320-43210	Telephone	1,585	1,852	2,511	1,915	2,511	2,586	2.99%	Roseville, Sprint
101-410-1320-43220	Postage	(87)	1,157	3,000	1,283	2,000	2,000	-33.33%	
101-410-1320-43310	Mileage	832	772	1,100	332	1,100	1,100	0.00%	
101-410-1320-43510	Legal Publishing	2,655	1,608	10,000	4,662	2,000	10,200	2.00%	Recodification
101-410-1320-43610	Insurance	27,130	25,565	35,649	32,212	32,212	39,214	10.00%	
101-410-1320-43152	Cable Operation Expense							#DIV/0!	
101-410-1320-44330	Dues & Subscriptions	1,227	1,919	2,000	1,746	2,045	2,060	3.00%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
101-410-1320-44370	Conferences & Training	1,453	2,637	3,000	1,108	1,500	5,000	66.67%	City Administrator ICMA conference added
	Allocation to Building Inspections	-	-	-	-	-	(2,715)	#REF!	Allocation of overhead charges to Bulding Dept
Total Charges and Services		\$ 246,755	\$ 188,658	\$ 241,351	\$ 201,197	\$ 227,721	\$ 249,379	3.33%	
Miscellaneous									
101-410-1320-44300	Miscellaneous	534	1,156	1,791	1,210	1,500	1,500	-16.23%	
Total Miscellaneous		\$ 534	\$ 1,156	\$ 1,791	\$ 1,210	\$ 1,500	\$ 1,500	-16.23%	
1320	Total Administration	\$ 589,931	\$ 492,116	\$ 546,217	\$ 485,931	\$ 495,846	\$ 486,931	-10.85%	
1410	Elections								
Personnel									
101-410-1410-41030	Part-time Salaries		6,397	-	795	795	7,250	#DIV/0!	
101-410-1410-41510	Workers Compensation	-	-	-	-	-	-	#DIV/0!	
Total Personnel		\$ -	\$ 6,397	\$ -	\$ 795	\$ 795	\$ 7,250	#DIV/0!	
Charges and Services									
101-410-1410-43310	Travel Expense		44		25	25	50		
101-410-1410-43510	Legal Notices Publishing		20						
101-410-1410-43150	Contract Services	1,660	1,660	1,660	1,660	1,660	2,000	20.48%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,660	\$ 1,724	\$ 1,660	\$ 1,685	\$ 1,685	\$ 2,050	23.49%	
Capital Outlay									
101-480-8000-45800	Other Equipment		-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous									
101-410-1410-44300	Miscellaneous	-	630	-	159	159	700	#DIV/0!	
Total Miscellaneous		\$ -	\$ 630	\$ -	\$ 159	\$ 159	\$ 700	#DIV/0!	
1410	Total Elections	\$ 1,660	\$ 8,751	\$ 1,660	\$ 2,639	\$ 2,639	\$ 10,000	502.41%	
1450	Communications								
Personnel									
101-410-1450-41010	Full-time Salaries	7,759	29,159	30,800	22,429	30,800	25,775	-16.31%	
101-410-1450-41030	Part-time Salaries							#DIV/0!	
101-410-1450-41020	Overtime							#DIV/0!	
101-410-1450-41040	Temporary Employees							#DIV/0!	
101-410-1450-41210	PERA Contributions	582	2,187	2,310	1,654	2,310	1,933	-16.32%	
101-410-1450-41220	FICA Contributions	589	2,211	2,356	1,641	2,708	1,972	-16.30%	
101-410-1450-41230	Medicare Contributions							#DIV/0!	
101-410-1450-41300	Insurance	933	5,101	7,243	4,513	7,243	6,287	-13.20%	
101-410-1450-41325	Life Insurance		60	63	19	63	65	3.00%	
101-410-1450-41330	STD/LTD		146	157	105	157	162	3.00%	
								#DIV/0!	
101-410-1450-41510	Workers Compensation	-	262	262	116	116	306	16.87%	2019 Prem \$298, Refund from 2018 \$182
Total Personnel		\$ 9,863	\$ 39,125	\$ 43,191	\$ 30,476	\$ 43,397	\$ 36,500	-15.49%	
Charges and Services									
101-410-1450-43090	Newsletter		2,870	3,000	1,552	3,000	1,100	-63.33%	printing only (Split with Water and Sewer)
101-410-1450-43180	Information Technology/Web	58,147	40,061	1,800	2,018	2,422	2,000	11.11%	Website, Constant Contact, Not Form
101-410-1450-43185	IT Support			535	505	535	535	0.00%	Roseville
101-410-1450-42002	IT Hardware							#DIV/0!	
101-410-1450-43190	Software Programs		2,550					#DIV/0!	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
101-410-1450-43210	Telephone							#DIV/0!	
101-410-1450-43220	Postage		1,330	1,450	1,461	1,461	1,500	3.45%	newsletter postage
101-410-1450-43310	Mileage							#DIV/0!	
101-410-1450-43510	Public Notices							#DIV/0!	
101-410-1450-43152	Cable Operations	6,035	5,050	5,000	4,070	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	1,314	-	-	-	-	500	#DIV/0!	
Total Charges and Services		\$ 65,496	\$ 51,860	\$ 11,785	\$ 9,606	\$ 12,418	\$ 10,635	-9.76%	
1450	Total Communications	\$ 75,359	\$ 90,986	\$ 54,976	\$ 40,082	\$ 55,815	\$ 47,135	-14.26%	
1520	Finance								
Personnel									
101-410-1520-41010	Full-time Salaries	68,372	69,526	97,334	80,158	97,334	71,821	-26.21%	Allocation change for Building Dept
101-410-1520-41030	Part-time Salaries							#DIV/0!	
101-410-1520-41020	Overtime							#DIV/0!	
101-410-1520-41040	Temporary Employees	5,874	5,636	6,760	5,568	6,760	6,963	3.00%	Intern
101-410-1520-41210	PERA Contributions	1,833	5,215	7,300	6,012	7,300	5,387	-26.21%	Allocation change for Building Dept
101-410-1520-41220	FICA Contributions	5,504	5,425	7,963	6,232	7,963	6,027	-24.31%	FT \$5494, Intern \$533, allocation change for Building Dept
101-410-1520-41230	Medicare Contributions							#DIV/0!	
101-410-1520-41300	Insurance	7,572	7,586	15,211	6,386	15,211	10,863	-28.58%	Allocation change for Building Dept
101-410-1520-41325	Life Insurance		86	125	56	125	129	3.00%	
101-410-1520-41330	STD/LTD		89	638	450	638	657	3.00%	
101-410-1520-41420	Unemployment Benefits	3,220	5,537					#DIV/0!	
101-410-1520-41510	Workers Compensation	440	244	440	869	869	864	96.29%	2019 Prem \$1006, Refund from 2018 \$137
Total Personnel		\$ 92,814	\$ 99,344	\$ 135,771	\$ 105,731	\$ 136,200	\$ 102,710	-24.35%	
Materials and Supplies									
101-410-1520-42000	Office Supplies	621	1,299	800	171	800	800	0.00%	
101-410-1520-42030	Printed Forms	-	1,039	375	1,301	1,301	1,000	166.67%	Check and deposit book costs
Total Materials and Supplies		\$ 621	\$ 2,338	\$ 1,175	\$ 1,472	\$ 2,101	\$ 1,800	53.19%	
Charges and Services									
101-410-1520-43010	Audit Services	26,575	29,820	7,987	7,913	7,913	7,987	0.01%	split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	187,453	79,620	3,000		3,000	3,060	2.00%	Finance Consultant
101-410-1520-43185	IT Support		2,120	3,779	3,569	3,779	3,779	0.01%	Roseville
101-410-1520-42002	IT Hardware		718	1,200	505	700	-	-100.00%	
101-410-1520-43190	Software Programs	6,400	18,973	2,752	3,419	3,419	2,834	3.00%	Accela support (slit with W, S, SW \$9226)/Banyon/Credit Card Services, Roseville
101-410-1520-43210	Telephone	881	580	585	484	585	595	1.71%	Roseville IT Phone
101-410-1520-43310	Mileage	-	168	500		50	500	0.00%	Mileage for training and conferences.
101-410-1520-44330	Dues & Subscriptions	330	2,071	2,000	1,044	2,100	2,100	5.00%	GFOA, MNGFOA, GFOA Program Fees, Select Acct, Ins Prog Fees
101-410-1520-44370	Conferences & Training	34	642	3,000	455	500	3,000	0.00%	MNGFOA Confr (2 people) and Govt. Acctg. Courses, OSA Training, Public Finance Training, Monthly MnGFOA Mtgs
		-	-	-	-	-	(1,959)	#REF!	Allocation charge for Building Dept.
Total Charges and Services		\$ 221,673	\$ 134,713	\$ 24,802	\$ 17,388	\$ 22,046	\$ 21,896	-11.71%	
Miscellaneous									
101-410-1520-44300	Miscellaneous	46,172	2,141	5,000	1,055	5,000	4,750	-4.99%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
Total Miscellaneous		\$ 46,172	\$ 2,141	\$ 5,000	\$ 1,055	\$ 5,000	\$ 4,750	-4.99%	
1520	Total Finance	\$ 361,279	\$ 238,536	\$ 166,748	\$ 125,646	\$ 165,347	\$ 131,157	-21.34%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
1910	Planning & Zoning								
Personnel									
101-410-1910-41010	Full-time Salaries	168,582	148,529	148,632	136,836	148,632	160,011	7.66%	Salary Allocation Permit Technician/Deputy Clerk
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	4,096	6,760	6,963	3.00%	Intern
101-410-1910-41210	PERA Contributions	12,612	10,784	11,147	10,156	11,147	12,001	7.66%	FT \$12001, Intern \$0
101-410-1910-41220	FICA Contributions	12,319	11,628	11,887	10,724	11,887	12,774	7.46%	FT \$12241, Intern \$533
101-410-1910-41230	Medicare Contributions							#DIV/0!	
101-410-1910-41300	Insurance	30,840	6,684	30,422	8,316	28,000	29,322	-3.62%	Salary Allocation Permit Technician/Deputy Clerk
101-410-1910-41325	Life Insurance		294	288	61	28	297	3.00%	
101-410-1910-41330	STD/LTD		1,015	805	304	805	829	3.00%	
101-410-1910-41510	Workers Compensation	783	1,424	1,424	585	585	1,308	-8.15%	2019 Prem \$1273, Refund from 2018 \$688
Total Personnel		\$ 225,136	\$ 184,984	\$ 211,365	\$ 171,077	\$ 207,844	\$ 223,505	5.74%	
Materials and Supplies									
101-410-1910-42000	Office Supplies	336	752	500	53	53	200	-60.00%	
101-410-1910-42030	Printed Forms	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 336	\$ 752	\$ 500	\$ 53	\$ 53	\$ 200	-60.00%	
Charges and Services									
101-410-1910-43020	Comprehensive Planning	44,058	50,885	5,000	7,796	7,796		-100.00%	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	6,608	11,170	15,000	15,367	15,500	15,000	0.00%	
101-410-1910-43150	Contract Services	5,964	2,249	5,500	7,118	7,500	6,000	9.09%	Codification 2020
101-410-1910-43180	Information Technology/Web	406						#DIV/0!	
101-410-1910-43185	IT Support			5,505	5,199	5,500	5,600	1.73%	Roseville
101-410-1910-42002	IT Hardware			2,000	505	600		-100.00%	
101-410-1910-43190	Software Programs	407	623	1,383	973	1,000	1,376	-0.51%	Roseville, Comp Plan Software
101-410-1910-43210	Telephone	738	724	678	484	680	600	-11.44%	Roseville
101-410-1910-43220	Postage	220	79	100		100	150	50.00%	
101-410-1910-43310	Mileage	344	158	350	248	300	350	0.00%	
101-410-1910-43510	Legal Publishing	1,410	2,185	1,400	720	1,400	1,500	7.14%	
101-410-1910-44330	Dues & Subscriptions		170	800	354	400	650	-18.75%	ULI, AICP
101-410-1910-44350	Books			-				#DIV/0!	
101-410-1910-44370	Conferences & Training	405	273	1,500	20	1,000	1,000	-33.33%	APA Confr
Total Charges and Services		\$ 60,559	\$ 68,515	\$ 39,215	\$ 38,784	\$ 41,776	\$ 32,226	-17.82%	
Miscellaneous									
101-410-1910-44300	Miscellaneous	10	76	200	-	-	200	0.00%	
Total Miscellaneous		\$ 10	\$ 76	\$ 200	\$ -	\$ -	\$ 200	0.00%	
1910	Total Planning & Zoning	\$ 286,042	\$ 254,327	\$ 251,280	\$ 209,914	\$ 249,673	\$ 256,131	1.93%	
1930	Engineering Services								
Charges and Services									
101-410-1930-43030	Engineering Services	44,332	31,770	39,000	25,365	35,000	40,000	2.56%	
101-410-1930-43210	Telephone	178	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 44,510	\$ 31,770	\$ 39,000	\$ 25,365	\$ 35,000	\$ 40,000	2.56%	
Capital Outlay									
101-480-8000-45900	Construction Projects	-	-	35,000	49,620	49,620	-	-100.00%	Keats Ave turn lane 2019
Total Capital Outlay		\$ -	\$ -	\$ 35,000	\$ 49,620	\$ 49,620	\$ -	-100.00%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description							Percent Change	Comments
1930	Total Engineering Services	\$ 44,510	\$ 31,770	\$ 74,000	\$ 74,985	\$ 84,620	\$ 40,000	-45.95%	
1940	City Hall								
Materials and Supplies									
101-410-1940-42110	Cleaning Supplies				97	100		#DIV/0!	
101-410-1940-42230	Building Repair Supplies	550	801	800	124	500	800	0.00%	
Total Materials and Supplies		\$ 550	\$ 801	\$ 800	\$ 124	\$ 500	\$ 800	0.00%	
Charges and Services									
101-410-1940-43180	Information Technology/Web	185		400		400	400	0.00%	
101-410-1940-43185	IT Support			5,462	4,807	5,245	5,090	-6.81%	Roseville
101-410-1940-42002	IT Hardware				505	505		#DIV/0!	
101-410-1940-43190	Software Programs							#DIV/0!	
101-410-1940-43210	Telephone	691	870	877	827	865	877	0.03%	Roseville
101-410-1940-43810	Utilities	3,840	3,686	4,500	2,989	4,020	4,422	-1.73%	xcel, water, sewer
101-410-1940-43840	Refuse	1,561	1,402	1,600	1,329	1,600	1,600	0.00%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	9,735	11,353	6,000	3,864	6,000	6,000	0.00%	cintas and cleaning
101-410-1940-44040	Repairs/Maint Contractual Eqpt	12,346	14,434	16,000	10,758	15,000	15,000	-6.25%	copier leases
101-410-1940-44120	Rentals - Building	31,992	10,664	30,000	30,000	30,000	30,000	0.00%	city lease space 2019 and 2020 transfer to Brookfield - Budget here but JE will be a transfer
	Allocation to Building Inspections	-	-	-	-	-	(26,574)	#REF!	Allocation to Building Inspection department
Total Charges and Services		\$ 60,348	\$ 42,411	\$ 64,839	\$ 55,079	\$ 63,635	\$ 36,815	-43.22%	
Miscellaneous									
101-410-1940-44300	Miscellaneous	568	1,286	1,800	1,043	1,800	1,800	0.00%	
Total Miscellaneous		\$ 568	\$ 1,286	\$ 1,800	\$ 1,043	\$ 1,800	\$ 1,800	0.00%	
1940 Total City Hall		\$ 61,466	\$ 44,498	\$ 67,439	\$ 56,246	\$ 65,935	\$ 39,415	-41.55%	
2100	Police								
Charges and Services									
101-420-2100-43151	Law Enforcement Contract	615,054	665,309	701,768	351,518	701,768	773,255	10.19%	Additional officer for part of the year
101-420-2100-44301	Misc. - Community Event	1,800	1,800	1,000	-	-	1,800	80.00%	
Total Charges and Services		\$ 616,854	\$ 667,109	\$ 702,768	\$ 351,518	\$ 701,768	\$ 775,055	10.29%	
2100 Total Police		\$ 616,854	\$ 667,109	\$ 702,768	\$ 351,518	\$ 701,768	\$ 775,055	10.29%	
2150	Prosecution								
Charges and Services									
101-420-2150-43045	Attorney Criminal	42,874	42,164	45,792	38,802	45,792	49,000	7.01%	2020 rate is \$3995/mth
Total Charges and Services		\$ 42,874	\$ 42,164	\$ 45,792	\$ 38,802	\$ 45,792	\$ 49,000	7.01%	
2150 Total Prosecution		\$ 42,874	\$ 42,164	\$ 45,792	\$ 38,802	\$ 45,792	\$ 49,000	7.01%	
2220	Fire								
Personnel									
101-420-2220-41010	Full-time Salaries	82,258	85,800	90,636	74,624	90,636	95,950	5.86%	
101-420-2220-41030	Part-time Salaries	124,580	114,980	172,649	145,188	172,649	178,636	3.47%	Witter \$26052 plus 152,584 for Part-time Fire Fighters
101-420-2220-41035	Paid On Call Salaries		73,656	71,400	44,682	71,400	73,364	2.75%	
101-420-2220-41210	PERA Contributions	20,713	31,340	30,594	33,291	30,594	33,594	9.81%	GM/NW \$21594 Police/Fire rate incr for 2020, Part-time \$12000
101-420-2220-41220	FICA Contributions	10,782	14,654	18,669	16,335	18,669	19,308	3.42%	GM/NW \$1993, other \$17,315
101-420-2220-41230	Medicare Contributions							#DIV/0!	
101-420-2220-41300	Insurance	14,619	16,072	14,487	11,945	14,487	15,037	3.80%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
101-420-2220-41325	Life Insurance		120	500	55	500	515	3.00%	
101-420-2220-41330	STD/LTD		572	1,715	440	1,715	1,766	3.00%	
101-420-2220-41420	Unemployment Benefits		20		2,431	2,431			
101-420-2220-41510	Workers Compensation	19,249	31,635	31,635	23,910	23,910	32,505	2.75%	2019 Prem \$41977, Refund from 2018 \$18067
Total Personnel		\$ 272,201	\$ 368,851	\$ 432,285	\$ 352,902	\$ 426,991	\$ 450,675	4.25%	
Materials and Supplies									
101-420-2220-42000	Office Supplies	1,494	1,136	500	1,076	1,076	500	0.00%	
101-420-2220-42080	EMS Supplies	4,074	236	3,750	2,143	3,750	2,800	-25.33%	Replace Medical and Trauma Bags
101-420-2220-42090	Fire Prevention	2,741	332	3,000	651	3,000	2,000	-33.33%	
101-420-2220-42120	Fuel, Oil and Fluids	8,804	13,252	8,000	9,579	10,000	9,400	17.50%	Increased call volume and PT FF's out more.
101-420-2220-42400	Small Tools & Equipment	5,280	27,785	22,675	15,465	17,000	30,175	33.08%	3 hires and purchase gear dryer to replace 2 failed units
Total Materials and Supplies		\$ 22,394	\$ 42,741	\$ 37,925	\$ 28,914	\$ 34,826	\$ 44,875	18.33%	
Charges and Services									
101-420-2220-43050	Physicals	5,186	8,796	8,198	7,762	8,198	8,296	1.20%	3 hires, FIT test cost up.
101-420-2220-43150	Contract Services		1,000		11,115	11,500	18,085	#DIV/0!	Actuarial Fees for Relief Association \$1000, \$17,085 Fire Dept Audit 1/3 cost 2019 and 2/3 of cost in 2020
101-420-2220-43180	Information Technology/Web	(440)	880					#DIV/0!	
101-420-2220-43185	IT Support			18,130	17,123	18,130	17,130	-5.51%	Roseville
101-420-2220-42002	IT Hardware			7,000	2,554	7,000		-100.00%	
101-420-2220-43190	Software Programs			341	341	341	341	0.00%	Roseville
101-420-2220-43210	Telephone	4,435	3,798	4,063	2,814	4,063	4,000	-1.55%	Sprint, TDS, Verizon, Roseville
101-420-2220-43230	Radio	20,676	18,928	25,636	14,389	20,000	25,636	0.00%	Replace 2 portables
101-420-2220-43310	Mileage	220	370	500	142	500	500	0.00%	
101-420-2220-43630	Insurance	7,571	7,195	8,274	7,825	8,274	9,101	10.00%	
101-420-2220-43810	Utility	13,231	12,756	16,000	10,893	16,000	15,000	-6.25%	
101-420-2220-43840	Refuse	3,890	586	4,000	557	4,000	1,000	-75.00%	
101-420-2220-44010	Repairs/Maint Bldg	11,134	14,543	7,000	9,693	7,000	8,440	20.57%	Station #2 tank pumping.
101-420-2220-44040	Repairs/Maint Eqpt	43,613	48,372	30,896	38,157	38,157	33,920	9.79%	Even year ladder maint., Increase in inspection costs.
101-420-2220-44170	Uniforms	4,550	8,615	9,821	3,944	4,000	10,321	5.09%	3 hires, replace stat. coats and polo's.
101-420-2220-44330	Dues & Subscriptions	3,044	4,935	5,980	3,998	5,980	6,330	5.85%	
101-420-2220-44350	Books	180		440		440	440	0.00%	
101-420-2220-44370	Conferences & Training	14,110	17,743	22,944	11,164	22,944	20,580	-10.30%	Switched from Century to Make the Move.
Total Charges and Services		\$ 131,401	\$ 148,518	\$ 169,222	\$ 142,470	\$ 176,527	\$ 179,120	5.85%	
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	9,438	9,438	47,236	400.48%	
Total Capital Outlay		\$ 2,602	\$ -	\$ 9,438	\$ 9,438	\$ 9,438	\$ 47,236	400.48%	
Miscellaneous									
101-420-2220-44300	Miscellaneous	1,391	1,524	2,000	1,288	2,000	2,000	0.00%	
Total Miscellaneous		\$ 1,391	\$ 1,524	\$ 2,000	\$ 1,288	\$ 2,000	\$ 2,000	0.00%	
2220	Total Fire	\$ 429,990	\$ 561,634	\$ 650,870	\$ 535,011	\$ 649,782	\$ 723,906	11.22%	
2220	Fire Relief								
Charges and Services									
101-420-2220-44920	Fire State Aid	61,147	64,533	60,000	68,975	68,975	64,000	6.67%	Relief Assoc. pass through
Total Charges and Services		\$ 61,147	\$ 64,533	\$ 60,000	\$ 68,975	\$ 68,975	\$ 64,000	6.67%	
2250	Total Fire Relief	\$ 61,147	\$ 64,533	\$ 60,000	\$ 68,975	\$ 68,975	\$ 64,000	6.67%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
2400	Building Inspection								
	Personnel								
101-420-2400-41010	Full-time Salaries	217,052	210,186	219,756	170,083	219,756	361,491	64.50%	1 additional Bldg Insp in 2020, moved costs from Admin & Finance to more accurately reflect costs
101-420-2400-41030	Part-time Salaries			30,690		-		-100.00%	added Part-time for 2019 Bldg Insp not filled
101-420-2400-41020	Overtime				2,996	3,000		#DIV/0!	authorized as postion not filled in 2018
101-420-2400-41040	Temporary Employees							#DIV/0!	
101-420-2400-41210	PERA Contributions	16,241	15,769	21,085	12,435	21,085	27,601	30.90%	
	MSRS Contributions -City Admin						489	#DIV/0!	City Administrator Deferred Comp included here
101-420-2400-41220	FICA Contributions	12,881	15,570	21,507	12,975	21,507	27,554	28.12%	
101-420-2400-41230	Medicare Contributions	3,012						#DIV/0!	
101-420-2400-41300	Insurance	49,757	31,118	46,357	18,103	25,000	72,669	56.76%	Salary Allocation Permit Technician/Deputy Clerk, added additional Bldg Insp
101-420-2400-41325	Life Insurance		297	500	112	500	600	20.00%	
101-420-2400-41330	STD/LTD		1,230	1,500	614	1,500	2,000	33.33%	
101-420-2400-41510	Workers Compensation	919	2,567	2,567	898	898	3,532	37.59%	2019 Prem \$2071, Refund from 2018 \$1172, added additional person
Total Personnel		\$ 299,862	\$ 276,738	\$ 343,962	\$ 218,217	\$ 293,246	\$ 495,936	44.18%	
	Materials and Supplies								
101-420-2400-42000	Office Supplies	1,722	865	1,750	480	1,000	1,750	0.00%	
101-420-2400-42030	Printed Forms			350		350	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	198	2,841	3,600	1,411	3,600	3,600	0.00%	
Total Materials and Supplies		\$ 1,920	\$ 3,706	\$ 5,700	\$ 1,890	\$ 4,950	\$ 5,700	0.00%	
	Charges and Services								
101-420-2400-43030	Engineering	248		1,000	3,525	3,525	3,000	200.00%	
101-420-2400-43150	Inspector Contract Services				126,322	126,322	5,000	#DIV/0!	MnSPECT
101-420-2400-43180	Information Technology/Web	6,114	4,552					#DIV/0!	See below separated out for 2019
101-420-2400-43185	IT Support			5,654	5,340	5,654	6,200	9.67%	Roseville, added costs for additional Insp
101-420-2400-42002	IT Hardware			1,800	1,480	1,500	600	-66.67%	Computer Desktops 1
101-420-2400-43190	Software Programs			8,126	718	8,126	8,900	9.52%	i-pads and PermitWorks,Roseville, costs for addln Insp
101-420-2400-43210	Telephone	3,208	3,579	3,325	2,994	3,325	3,650	9.78%	Roseville , Sprint, verizon card costs
101-420-2400-43510	Legal Publishing	141						#DIV/0!	
101-420-2400-43630	Insurance	185	3,566	4,101	2,790	3,000	4,511	10.00%	
101-420-2400-44040	Repairs/Maint Eqpt	786	1,012	1,000	1,311	1,311	1,500	50.00%	
101-420-2400-44170	Uniforms	986	560	800	260	500	800	0.00%	Jackets, shirts, ID's
101-420-2400-44330	Dues & Subscriptions	310	65	740	260	740	500	-32.43%	
101-420-2400-44350	Books	345	231	500	1,168	500	500	0.00%	
101-420-2400-44370	Conferences & Training	1,066	2,885	3,200	1,085	3,200	3,200	0.00%	
101-420-2400-44380	Building Code Surcharges	-						#DIV/0!	Not budgeted as pass thru
Total Charges and Services		\$ 13,389	\$ 16,449	\$ 30,245	\$ 147,253	\$ 157,703	\$ 38,361	26.83%	
	Capital Outlay								
101-480-2400-45500	Vehicle	-	-	24,000	24,000	24,000	-	-100.00%	Vehicle for new inspector
Total Capital Outlay		\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	-100.00%	
	Miscellaneous								
101-420-2400-44300	Allocations from Admin, Finance, City Hall Miscellaneous	3,833	-	1,000	266	1,000	31,248	#DIV/0!	
Total Miscellaneous		\$ 3,833	\$ -	\$ 1,000	\$ 266	\$ 1,000	\$ 32,248	3124.79%	
2400	Total Building Inspection	\$ 319,004	\$ 296,893	\$ 404,907	\$ 391,626	\$ 480,899	\$ 572,245	41.33%	
2500	Emergency Communications								

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description							Percent Change	Comments
Charges and Services									
101-420-2500-43150	Contract Services	2,729	900	1,780	1,933	2,000	3,350	88.20%	Increase due to repair/replace siren pole.
Total Charges and Services		\$ 2,729	\$ 900	\$ 1,780	\$ 1,933	\$ 2,000	\$ 3,350	88.20%	
2500	Total Emergency Communications	\$ 2,729	\$ 900	\$ 1,780	\$ 1,933	\$ 2,000	\$ 3,350	88.20%	
2700 Animal Control									
Charges and Services									
101-420-2700-43150	Contract Services	11,448	10,930	9,000	13,997	14,000	11,000	22.22%	
Total Charges and Services		\$ 11,448	\$ 10,930	\$ 9,000	\$ 13,997	\$ 14,000	\$ 11,000	22.22%	
2700	Total Animal Control	\$ 11,448	\$ 10,930	\$ 9,000	\$ 13,997	\$ 14,000	\$ 11,000	22.22%	
3100 Streets									
Personnel									
101-430-3100-41010	Full-time Salaries	317,102	357,436	290,012	321,383	290,012	307,899	6.17%	
101-430-3100-41030	Part-time Salaries							#DIV/0!	
101-430-3100-41020	Overtime		4,676	6,000	9,330	11,000	9,000	50.00%	On call and overtime
101-430-3100-41040	Temporary Employees	5,240	2,550	9,360	4,527	9,360	10,764	15.00%	Seasonals (\$13-\$14/hr)
101-430-3100-41210	PERA Contributions	23,647	26,793	21,751	25,138	21,751	23,542	8.23%	Full time \$23092, OT \$450
101-430-3100-41220	FICA Contributions	23,964	26,977	22,186	25,222	22,186	24,836	11.94%	Full time \$23554, OT & Seasonals\$1282
101-430-3100-41230	Medicare Contributions							#DIV/0!	
101-430-3100-41300	Insurance	46,887	70,328	75,728	63,093	75,728	77,834	2.78%	
101-430-3100-41325	Life Insurance		536	819	299	819	844	3.00%	
101-430-3100-41330	STD/LTD		1,951	2,049	1,372	2,049	2,110	3.00%	
101-430-3100-41600	Safety Clothing Allowance		160	744	515	600	600	-19.35%	Boots (\$200 per person allocated by Salary Allocation)
101-430-3100-41420	Unemployment Benefits		3,636						
101-430-3100-41510	Workers Compensation	17,290	23,593	23,593	6,794	6,794	32,266	36.76%	2019 Prem \$31402, Refund from 2018 \$24608
Total Personnel		\$ 434,130	\$ 518,635	\$ 452,242	\$ 457,673	\$ 440,299	\$ 489,695	8.28%	
Materials and Supplies									
101-430-3100-42000	Office Supplies	658	443	800	1,316	1,350	650	-18.75%	
101-430-3100-42120	Fuel, Oil and Fluids	33,536	41,006	15,000	14,324	17,000	17,000	13.33%	Split all PW departments
101-430-3100-42150	Operating Supplies	3,009	5,606	2,500	13,829	14,000	4,400	76.00%	
	Contract Service ROW							#DIV/0!	
101-430-3100-42210	Repair/Maint. Supplies	4,250	28,270	10,000	12,345	13,000	10,000	0.00%	
101-430-3100-42212	Repair/Maint. Supplies S&I	5,448	228	10,000	8,338	9,500	10,000	0.00%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	17,453	37,568	20,000	50,267	50,267	39,864	99.32%	Sealcoat and Crackseal materials - potholes, landscape fixes, etc
101-430-3100-42250	Street Maintenance							#DIV/0!	
101-430-3100-42260	Street Signs	5,631	8,944	5,000	3,287	3,300	4,500	-10.00%	
101-430-3100-42290	Sand/Salt S&I	74,202	125,999	80,000	96,111	107,000	153,363	91.70%	400(times \$76) tons untreated 1400 *x\$91) unteated
101-430-3100-42400	Small Tools & Minor Equipment	3,777	6,166	20,500	14,926	15,000	4,500	-78.05%	small aluminum trailer \$1500
101-430-3100-44375	Personal Protection Equipment	1,828	1,188	2,800	854	900	1,400	-50.00%	
Total Materials and Supplies		\$ 149,793	\$ 255,419	\$ 166,600	\$ 215,598	\$ 231,317	\$ 245,677	47.47%	
Charges and Services									
101-430-3100-43030	Engineering Services	6,311	12,289	4,800	11,720	12,000	6,000	25.00%	Misc
101-430-3100-43090	Sealcoating & Crack Sealing	411,254	120,732	590,000	826,192	826,192	565,000	-4.24%	Sealcoat, crackseal, mill/overlay
101-430-3100-43150	Contract Services	32,636	25,501	24,500	14,101	24,000	24,000	-2.04%	Striping, guard rail repair, tree trimming, mowing, etc.
101-430-3100-43180	Information Technology/Web	3,601	4,441		250			#DIV/0!	
101-430-3100-43185	IT Support		1,750	7,482	9,306	11,782	11,782	57.48%	Roseville/Comcast
101-430-3100-42002	IT Hardware		37	1,200	513	1,200	1,200	0.00%	2 computers
101-430-3100-43190	Software Programs			1,604	1,540	1,604	1,700	5.99%	Roseville, BeHlve Asset Mgmt
101-430-3100-43151	Snow Removal Contract Services							#DIV/0!	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description							Percent Change	Comments
101-430-3100-44050	Tree Program							#DIV/0!	
101-430-3100-43210	Telephone	7,278	6,156	5,930	3,327	5,930	6,200	4.56%	Roseville, Sprint, TDS, Verizon
101-430-3100-43230	Radio	1,200	24,117	7,000	3,091	7,000	5,000	-28.57%	Wash Co. fees
101-430-3100-43310	Mileage				280	245	250	#DIV/0!	
101-430-3100-43510	Public Notices	152			212	212	212	#DIV/0!	
101-430-3100-43630	Insurance	15,688	17,740	20,401	19,293	19,293	22,441	10.00%	
101-430-3100-43810	Utilities	18,427	22,111	19,698	22,458	24,000	24,000	21.84%	US Solar Subscription/Traffic Signals/PW Electric
101-430-3100-43811	Street Lights	31,677	43,826	33,000	32,710	33,000	36,000	9.09%	
101-430-3100-43840	Refuse	2,343	5,998	3,000	5,997	6,300	4,500	50.00%	
101-430-3100-44010	Repairs/Maint Bldg.	11,438	35,637	21,000	21,011	21,011	15,000	-28.57%	new garage doors/openers at PW
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	1,203	2,955	1,500	9	25	500	-66.67%	
101-430-3100-44040	Repairs/Maint Equip	36,570	27,429	20,000	26,612	27,000	25,000	25.00%	
101-430-3100-44041	Repairs/Maint Equip S&I	4,928	1,182	14,000	15,553	16,000	14,000	0.00%	
101-430-3100-44130	Equipment Rental		2,500	2,000	73	150	2,000	0.00%	
101-430-3100-44170	Uniforms	7,118	8,047	5,578	4,486	5,578	5,625	0.84%	Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	531	661	800	606	750	700	-12.50%	
101-430-3100-44370	Conferences & Training	2,242	2,956	4,800	6,043	6,043	3,000	-37.50%	
101-430-3100-44380	Clean-up Days	14,256	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 608,853	\$ 366,067	\$ 788,292	\$ 1,025,381	\$ 1,049,315	\$ 774,110	-1.80%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund			50,745	50,745	50,745	49,059	-3.32%	
101-480-3100-45500	Capital Purchases	-	57,443	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ 57,443	\$ 50,745	\$ 50,745	\$ 50,745	\$ 49,059	-3.32%	
Miscellaneous									
101-430-3100-44300	Miscellaneous	631	559	1,000	1,846	1,900	1,000	0.00%	
Total Miscellaneous		\$ 631	\$ 559	\$ 1,000	\$ 1,846	\$ 1,900	\$ 1,000	0.00%	
3100	Total Streets	\$ 1,193,407	\$ 1,198,122	\$ 1,458,879	\$ 1,751,243	\$ 1,773,576	\$ 1,559,541	6.90%	
5200	Parks & Recreation								
Personnel									
101-450-5200-41010	Full-time Salaries	56,356	64,831	132,127	66,242	75,000	141,559	7.14%	
101-450-5200-41030	Part-time Salaries							#DIV/0!	
101-450-5200-41020	Overtime				97	97		#DIV/0!	On call pay
101-450-5200-41040	Temporary Employees	24,543	9,311	14,000	4,582	8,000	10,000	-28.57%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	4,583	4,977	9,910	4,941	9,910	10,617	7.13%	Full time \$10617
101-450-5200-41220	FICA Contributions	5,979	5,544	10,108	5,329	10,108	11,900	17.73%	Full time \$10829, Seasonals \$1071
101-450-5200-41230	Medicare Contributions							#DIV/0!	
101-450-5200-41300	Insurance	19,091	6,248	34,493	8,928	34,493	36,229	5.03%	
101-450-5200-41325	Life Insurance		57	200	56	200	206	3.00%	
101-450-5200-41330	STD/LTD		202	544	215	544	560	3.00%	
101-450-5200-41600	Safety Clothing Allowance			315		315	350	11.11%	Boots (\$200 per person allocated by Salary Allocation)
101-450-5200-41420	Unemployment Benefits	1,367						#DIV/0!	
101-450-5200-41510	Workers Compensation	4,206	22,078	22,078	7,354	7,354	9,013	-59.18%	2019 Prem \$8772, Refund from 2018 \$1418
Total Personnel		\$ 116,124	\$ 113,248	\$ 223,775	\$ 97,744	\$ 146,021	\$ 220,435	-1.49%	
Materials and Supplies									
101-450-5200-42000	Office Supplies	611	394	800	368	400	650	-18.75%	
101-450-5200-42120	Fuel, Oil and Fluids			2,000	6,792	7,500	6,250	212.50%	Allocated to all PW departments
101-450-5200-42150	Operating Supplies	182	989	1,000	617	750	750	-25.00%	
101-450-5200-42160	Chemicals	577	579	2,000	201	300	1,000	-50.00%	
101-450-5200-42210	Repair/Maint. Supplies	1,153	5,107	7,000	5,838	6,000	5,500	-21.43%	Combined with Landscaping materials
101-450-5200-42230	Building Repair Supplies	100	63	500		-	500	0.00%	
101-450-5200-42250	Landscaping Materials	2,593			135			#DIV/0!	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description	Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Percent Change	Comments
101-450-5200-42400	Small Tools & Minor Equipment	2,548	1,570	5,000	709	1,000	4,550	-9.00%	small aluminum trailer \$1500
Total Materials and Supplies		\$ 7,762	\$ 8,701	\$ 18,300	\$ 14,659	\$ 15,950	\$ 19,200	4.92%	
Charges and Services									
101-450-5200-43030	Engineering Services		123					#DIV/0!	
101-450-5200-43150	Contracted Services	7,592	63,562	80,000	48,535	50,000	64,500	-19.38%	Sunfish MgmtK, Mowing \$45k, \$13k Fertilizer, \$9k misc (2 additional parks)
101-450-5200-43185	IT Support		2,620	4,636	4,523	4,636	4,636	0.01%	Roseville
101-450-5200-42002	IT Hardware				505	505	250	#DIV/0!	
101-450-5200-43190	Software Programs			340	340	340	340	0.00%	Roseville
101-450-5200-43210	Telephone	948	1,085	993	1,533	1,600	1,750	76.29%	Roseville, Sprint
101-450-5200-43510	Public Notices	66						#DIV/0!	
101-450-5200-43630	Insurance	3,198	5,404	6,214	5,876	5,876	6,835	10.00%	
101-450-5200-43810	Utilities	10,641	7,314	10,500	6,964	10,500	10,500	0.00%	Water costs added in. US Solar
101-450-5200-43840	Refuse	1,991	2,609	1,000	3,732	4,000	4,000	300.00%	
101-450-5200-44010	Repairs/Maint Bldg	130	2,074	5,000	5,619	5,619	2,500	-50.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	9,113	5,434	3,200	3,063	3,200	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	1,170	5,200	3,200	15,239	16,000	14,975	367.97%	
101-450-5200-44120	Rentals - Buildings	7,627	6,294	8,000	4,379	6,250	7,000	-12.50%	porta-potties at new parks
101-450-5200-44130	Equipment Rental				797			#DIV/0!	
101-450-5200-44170	Uniforms	58		1,078	620	1,078	1,078	0.00%	Allocated from Streets
101-450-5200-44301	Events	450	482	500	524	524	550	10.00%	Tree Give Away
101-450-5200-44302	Lakes	7,499	9,934	15,000	12,570	15,000	15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training		1,495	1,200	2,137	2,137	800	-33.33%	
101-450-5200-44130	Equipment Rental		650	1,200		450	1,000	-16.67%	
101-450-5200-44375	Personal Protection Equipment	1,521	1,262	800	229	350	400	-50.00%	
Total Charges and Services		\$ 52,003	\$ 115,540	\$ 142,860	\$ 117,186	\$ 128,065	\$ 139,314	-2.48%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund			14,817	14,817	14,817	3,705	-74.99%	Transfer to Vehicle Replacement Fund
101-900-5200-45500	Capital Purchases	-	21,003	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ 21,003	\$ 14,817	\$ 14,817	\$ 14,817	\$ 3,705	-74.99%	
Miscellaneous									
101-450-5200-44300	Miscellaneous	(1,434)	958	1,000	1,535	1,459	1,000	0.00%	
Total Miscellaneous		\$ (1,434)	\$ 958	\$ 1,000	\$ 1,535	\$ 1,459	\$ 1,000	0.00%	
5200 Total Parks & Recreation		\$ 174,455	\$ 259,450	\$ 400,752	\$ 245,941	\$ 306,312	\$ 383,654	-4.27%	
9000 Transfers									
Transfers									
101-900-9000-47200	Transfer to Washington County (Library)	7,966						#DIV/0!	
101-900-9000-47205	Operating Transfer to EDA		25,225					#DIV/0!	
101-900-9000-47200	Transfer to Project Fund						25,000	#DIV/0!	Transfer to Lake Elmo Ave Phase 3 Project Fund
101-900-9000-47200	Transfer to Project Fund						30,000	#DIV/0!	Transfer to Project Fund Kwik Trip Stoplight
101-900-9000-47200	Transfer to Project Fund		117,820					#DIV/0!	
101-900-9000-47200	Transfer to Debt Service			67,859	67,859	67,859		-100.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund			470,076	470,076	470,076	907,448	93.04%	Additional available for transfer to Equipment Replacement Fund
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	100,000	100,000	100,000	-	-100.00%	
Total Transfers		\$ 7,966	\$ 143,045	\$ 637,935	\$ 637,935	\$ 637,935	\$ 962,448	50.87%	
9000 Total Transfers		\$ 7,966	\$ 143,045	\$ 637,935	\$ 637,935	\$ 637,935	\$ 962,448	50.87%	
9000 Contingency Reserve									
Contingency Reserve									

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 YTD - Nov 15 2019</u>	<u>2019 Projected</u>	<u>2020 Proposed</u>	<u>Adopted 2019 to Proposed 2020 Percent Change</u>	<u>Comments</u>
	Reserve for possible Insurance Increase	-	-	3,788	-	-	-	-100.00%	
Total Contingency Reserve		\$ -	\$ -	\$ 3,788	\$ -	\$ -	\$ -	-100.00%	
9000	Contingency Reserve	\$ -	\$ -	\$ 3,788	\$ -	\$ -	\$ -	-100.00%	
	Prior Period Adjustments		\$ (52,015)						
Total General Fund Expenditures:		\$ 4,332,661	\$ 4,400,905	\$ 5,591,009	\$ 5,069,832	\$ 5,852,734	\$ 6,167,530	10.31%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 220,609	\$ 666,321	\$ (124,000)	\$ (1,448,351)	\$ (160,395)	\$ (0)	-100.00%	Use of Fund Balance if negative
						(0.00)			

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
601	Water Fund								
Water Fund Revenues:									
601-000-0000-33422	PERA Pension Revenue	38	704					#DIV/0!	
601-000-0000-33426	Miscellaneous State Grants	67,698			124,191			#DIV/0!	
601-000-0000-36100	Special Assessments	21,137	34,837	108,550	32,549	21,776	21,776	-79.94%	Per Northland schedule
601-000-0000-36101	Delinquent Special Assessments				368			#DIV/0!	
601-000-0000-36102	Special Assessments Penalties & Interest		13,905		44			#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments				5,220			#DIV/0!	
601-000-0000-36200	Miscellaneous		82					#DIV/0!	
601-000-0000-36206	Smart Controller Pilot Program				875			#DIV/0!	
601-000-0000-36205	Refunds and Reimbursements	1,902						#DIV/0!	
601-000-0000-36210	Interest on Investments	18,096	31,305	20,000		60,000	60,000	200.00%	
601-000-0000-36220	Rent				10,010			#DIV/0!	Rent on Land from 3M
601-000-0000-36267	Litigation Settlement				2,700,000			#DIV/0!	\$2,700,000 Cash, \$1,800,000 Land
601-000-0000-37100	Water Sales	883,610	834,042	937,421	757,209	937,421	1,149,997	22.68%	Faster build out than estimated, no rate increase for 2020
601-000-0000-37120	Bulk Water	3,184	1,122		106			#DIV/0!	
601-000-0000-37130	Water Lat Benefit Fee	25,100	26,100					#DIV/0!	
601-000-0000-39250	Contribution of Capital Assets	137						#DIV/0!	
601-000-0000-37140	Water Access Revenue	1,425,000	818,000	960,000	469,000	469,000	800,000	-16.67%	Per Northland schedule
601-000-0000-37150	Water Connections - Municipal	172,000	489,000	320,000	454,900	454,900	320,000	0.00%	Per Northland schedule
601-000-0000-37160	Penalties		1,703						
601-000-0000-37170	Meter Sales	118,052	115,036	90,000	81,480	90,000	95,000	5.56%	
601-000-0000-37180	Tower Rent	-						#DIV/0!	
601-000-0000-39200	Transfer In	-	840	-	-	-	-	#DIV/0!	
Total Water Fund Revenues:		\$ 2,735,954	\$ 2,366,676	\$ 2,435,971	\$ 4,635,952	\$ 2,033,097	\$ 2,446,773	0.44%	
Water Fund Expenses:									
Personnel									
601-494-9400-41010	Full-time Salaries	111,772	126,525	166,020	119,920	166,020	184,555	11.16%	
601-494-9400-41030	Part-time Salaries							#DIV/0!	
601-494-9400-41020	Overtime	-		6,000	2,931	4,500	6,000	0.00%	On call pay should go here
601-494-9400-41040	Temporary Employees							#DIV/0!	
601-494-9400-41210	PERA Contributions	15,925	1,131	12,452	8,988	12,452	14,740	18.37%	Full time \$14290, OT \$450
	MSRS Contributions -City Admin						448	#DIV/0!	City Administrator Deferred Comp included here
601-494-9400-41220	FICA Contributions	8,457	9,104	12,701	8,853	12,701	14,946	17.68%	Full time \$14487, OT \$459
601-494-9400-41230	Medicare Contributions							#DIV/0!	
601-494-9400-41300	Insurance	19,044	21,453	38,620	19,937	38,620	43,548	12.76%	Salary Allocation Chg City Clerk/Deputy Clerk
601-494-9400-41325	Life Insurance		236	237	112	237	244	3.00%	
601-494-9400-41330	STD/LTD		614	685	521	685	706	3.00%	
601-494-9400-41415	OPEB Expense		1,080						
601-494-9400-41301	Unemployment Insurance	-	897					#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance			289	295	325	400	38.41%	Boots (\$200 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	3,980	7,744	7,029	3,197	3,197	6,020	-14.35%	2019 Prem \$5859, Refund from 2018 \$2662
Total Personnel		\$ 159,177	\$ 168,784	\$ 244,033	\$ 164,753	\$ 238,737	\$ 271,607	11.30%	
Materials and Supplies									
601-494-9400-42000	Office Supplies	975	396	800	770	800	800	0.00%	
601-494-9400-42120	Fuel, Oil and Fluids			4,500	8,097	9,000	9,000	100.00%	Allocated to all PW Departments
601-494-9400-42030	Printed Forms	247	167	750	432	500	750	0.00%	
601-494-9400-42150	Operating Supplies	-	876	1,000	1,984	2,500	3,500	250.00%	Lab Tests Baterial
601-494-9400-42160	Chemicals	5,992	8,316	13,000	3,004	9,000	11,000	-15.38%	
601-494-9400-42210	Repair/Maint. Supplies	3,614	12,808	26,000	9,374	12,500	16,000	-38.46%	
601-494-9400-42270	Utility System Maintenance				564			#DIV/0!	
601-494-9400-42300	Water Meters & Supplies	124,127	138,652	135,000	83,099	90,000	145,000	7.41%	Water meters

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description	Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Percent Change	Comments
601-494-9400-44375	Personal Protective Equipment	262	866	800		500	800	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	2,218	6,924	10,800	1,918	2,500	9,800	-9.26%	
Total Materials and Supplies		\$ 137,435	\$ 169,005	\$ 192,650	\$ 109,242	\$ 127,300	\$ 196,650	2.08%	
Charges and Services									
601-494-9400-43030	Engineering Services	50,457	33,187	20,000	44,767	20,000	20,000	0.00%	
601-494-9400-43040	Legal Services	118,260	181,188	200,000	1,604,793	1,675,000	10,000	-95.00%	
601-494-9400-43010	Audit Services			7,987	7,913	7,987	7,987	0.01%	split GF, Water, Sewer, SW
601-494-9400-43090	Newsletter						1,100	#DIV/0!	printing only (split with Communications and sewer)
601-494-9400-43150	Contract Services	73,154	40,461	31,000	12,264	20,000	30,000	-3.23%	new SCADA agreement, Mowing
	Computers							#DIV/0!	
601-494-9400-43180	Software Support		31,126						
601-494-9400-43185	IT Support	6,289		7,297	7,037	7,297	7,297	0.01%	Roseville
601-494-9400-42002	IT Hardware			1,800	505	1,800	1,000	-44.44%	Computer Replacements PW + \$1200 Meter Reading Computer in Finance
601-494-9400-43190	Software Programs			3,274	8,909	9,000	9,000	174.91%	Roseville, Banyon, Accela
601-494-9400-43210	Telephone	687	1,141	987	1,682	1,900	2,000	102.70%	Roseville, TDS
601-494-9400-44377	Credit Card Fees		382	1,972	4,333	4,500	5,000	153.55%	
601-494-9400-43220	Postage	2,178	3,509	2,000	2,580	2,850	3,500	75.00%	
601-494-9400-43310	Mileage		558	200	184	150	200	0.00%	
601-494-9400-43610	Insurance	9,322	7,981	9,178	8,680	8,680	10,096	10.00%	
601-494-9400-43810	Electric Utility	54,894	76,286	45,000	57,570	75,000	75,000	66.67%	Electric & US Solar
601-494-9400-43820	Water Utility	242,929	29,736		7,755	11,000	15,000	#DIV/0!	Water Connection Fees MDH
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	17,363	94,233	20,000	45,363	47,000	45,000	125.00%	Prairie Ridge Water Break
601-494-9400-44040	Repairs\Maint. Equip.	-	10,222	12,000	10,098	12,000	7,500	-37.50%	Well 2 PLC & Screen
601-494-9400-44010	Repairs\Maint Imp Bldgs	-	48,535	2,000	3,313	3,500	4,000	100.00%	
601-494-9400-44150	Equipment Rental	-		1,000	807	900	1,000	0.00%	
601-494-9400-44170	Uniforms			984	767	1,000	1,000	1.63%	Allocated from Streets
601-494-9400-44330	Dues & Subscriptions	196			310	350	400	#DIV/0!	
601-494-9400-44370	Conferences & Training	1,880	1,178	2,000	1,510	1,510	1,600	-20.00%	
601-494-9400-44386	Real Estate Taxes	-	-	-	12,282	12,650	25,300	#DIV/0!	Taxes on 180 acres from 3M Settlement
Total Charges and Services		\$ 577,608	\$ 559,725	\$ 368,678	\$ 1,843,420	\$ 1,924,074	\$ 282,980	-23.24%	
Capital Outlay									
601-494-9400-45300	Improvements Other Than Bldgs	-	-	358,000	519,752	358,000	545,000	52.23%	CIP (Half of Utility Van 35,000, , E village truck line 132,000, well and pump house 240,000, Streety & Utility improvements 50,000 water meter change out 50,000, watermain oversizing 38,000)
Total Capital Outlay		\$ -	\$ -	\$ 358,000	\$ 519,752	\$ 358,000	\$ 545,000	52.23%	
Miscellaneous and Non-operating									
601-494-9400-43320	Depreciation Expense	808,865	902,049					#DIV/0!	
601-494-9400-44300	Miscellaneous	38,696	1,086	2,000		2,000	2,000	0.00%	
601-494-9400-46010	Bond Principal	-		810,000	590,427	820,000	820,000	1.23%	
601-494-9400-46110	Bond Interest	295,328	265,789	292,041	136,105	292,041	344,370	17.92%	Per Northland schedule
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	675	1,740	11,000		2,000	2,000	-81.82%	
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		12,000	12,000	0.00%	
601-494-9400-47200	Transfer Out	-	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 1,148,226	\$ 1,170,664	\$ 1,127,041	\$ 726,532	\$ 1,128,041	\$ 1,180,370	4.73%	
	Prior Period Adjustments		271,735						
Total Water Fund Expenses:		\$ 2,022,445	\$ 2,339,912	\$ 2,290,402	\$ 3,363,699	\$ 3,776,152	\$ 2,476,607	8.13%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 713,509	\$ 26,764	\$ 145,569	\$ 1,272,253	\$ (1,743,055)	\$ (29,834)	-120.49%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
602	Sewer Fund								
Sewer Fund Revenues:									
602-000-0000-33422	PERA Pension Revenue	9	168					#DIV/0!	
602-000-0000-36100	Special Assessments	1,229,699	1,331,400	141,799	145,320	137,250	137,250	-3.21%	Per Northland schedule
602-000-0000-36101	Delinquent Special Assessments								
602-000-0000-36102	Special Assessments Penalties & Interest		96,164						
602-000-0000-36103	Prepaid Special Assessments				123,268				
602-000-0000-36210	Interest on Investments	20,362	48,217	20,000	(5,100)	40,000	40,000	100.00%	
602-000-0000-37160	Penalties		428						
602-000-0000-37200	Sewer Sales	267,130	244,383	339,840	268,315	339,840	300,000	-11.72%	Per Northland schedule - 1% increase in fees
602-000-0000-37220	SAC Early Pay discount/revenue	8,474	7,803		4,672	7,000	7,500	#DIV/0!	Based on averages
602-000-0000-37230	Sewer Lat Benefit Fee	11,000		31,050	11,000			-100.00%	
602-000-0000-39250	Contribution of Capital Assets	71,269						#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	1,450,165	767,500	901,500	470,192	470,192	900,000	-0.17%	Per Northland schedule
602-000-0000-37250	Sewer Connection Fees Regional	21,000						#DIV/0!	Pass-through of approx \$21K
602-000-0000-37260	Sewer Connection Fees Municipa	677,980	565,180	339,500	455,001	455,001	320,000	-5.74%	Per Northland schedule
Total Sewer Fund Revenues:		\$ 3,757,088	\$ 3,061,244	\$ 1,773,689	\$ 1,472,668	\$ 1,449,283	\$ 1,704,750	-3.89%	
Sewer Fund Expenses:									
Personnel									
602-495-9450-41010	Full-time Salaries	23,073	54,674	79,409	46,361	65,000	97,613	22.92%	
602-495-9450-41030	Part-time Salaries							#DIV/0!	
602-495-9450-41020	Overtime	-		6,000	2,978	4,000	6,200	3.33%	On call pay
602-495-9450-41040	Temporary Employees							#DIV/0!	
602-495-9450-41210	PERA Contributions	3,807	(11,709)	5,956	3,475	5,956	8,085	35.75%	Full time \$7620, OT \$465
	MSRS Contributions -City Admin						299	#DIV/0!	City Administrator Deferred Comp included here
602-495-9450-41220	FICA Contributions	1,985	3,993	6,075	3,441	6,075	7,942	30.73%	Full time \$7467, OT \$475
602-495-9450-41230	Medicare Contributions							#DIV/0!	
602-495-9450-41300	Insurance	8,429	5,434	17,825	8,271	17,825	22,116	24.07%	Salary Allocation Chg City Clerk/Deputy Clerk
602-495-9450-41325	Life Insurance		72	125	50	125	129	3.00%	
602-495-9450-41330	STD/LTD		194	491	218	491	506	3.00%	
602-495-9450-41415	OPEB Expense		572						
602-495-9450-41600	Safety Clothing Allowance			140	120	140	140	0.00%	Boots (\$200 per person allocated by Salary Allocation)
602-495-9450-41301	Unemployment Insurance	-	555					#DIV/0!	
602-495-9450-41510	Workers Compensation	2,004	4,626	3,911	2,488	2,488	3,537	-9.57%	2019 Prem \$3442, Refund from 2018 \$954
Total Personnel		\$ 39,299	\$ 58,411	\$ 119,932	\$ 67,402	\$ 102,100	\$ 146,566	22.21%	
Materials and Supplies									
602-495-9450-42210	Repair/Maint. Supplies	1,724	280	4,000	1,559	4,630	28,130	603.25%	\$25,000 Bioxide chemical at lisbon lift
602-495-9450-42000	Office Supplies	73	1,425	800	410	500	600	-25.00%	
602-495-9450-42030	Printed Forms		167		613	600	600	#DIV/0!	
602-495-9450-42120	Fuel, Oil and Fluids			4,500	6,900	8,000	8,000	77.78%	Allocated to all PW Departments
602-495-9450-42150	Operating Suppies	-	471	1,000	833	1,000	1,500	50.00%	
602-495-9450-42270	Repair/Maint. Supplies								
602-495-9450-44375	Personal Protective Equipment	262	1,157	800	716	716	350	-56.25%	
602-495-9450-42400	Small Tools & Minor Equipment	2,462	5,110	4,500	70	70	2,500	-44.44%	
Total Materials and Supplies		\$ 4,521	\$ 8,610	\$ 15,600	\$ 11,101	\$ 15,516	\$ 41,680	167.18%	
Charges and Services									
602-495-9450-43030	Engineering Services	5,310	4,605	20,000	6,683	20,000	15,000	-25.00%	
602-495-9450-43010	Audit Services			7,987	7,913	7,987	7,987	0.01%	split GF, Water, Sewer, SW
602-495-9450-43090	Newsletter						1,100	#DIV/0!	printing only (split with Comunnications and Water)
602-495-9450-43150	Contract Services	291,285	20,951	30,400	19,450	30,000	57,000	87.50%	new SCADA agreement \$6k/Mowing \$3000, \$20,000 tank pumping
602-495-9450-43185	IT Support	5,989		4,041	3,962	4,258	4,258	5.38%	Roseville

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2017	2018	2019	2019	2019	2020	Adopted 2019 to	
		Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Proposed 2020	
Account Number	Description	Actual	Actual	Adopted	YTD - Nov 15 2019	Projected	Proposed	Percent Change	Comments
602-495-9450-42002	IT Hardware			800	505	505		-100.00%	Computer Replacements
602-495-9450-43180	Software Support		31,306						
602-495-9450-43190	Software Programs			3,010	8,459	8,459	8,459	181.05%	Roseville, Banyon, Accela, Sensus
602-495-9450-43210	Telephone	1,146	1,726	1,707	2,080	2,500	2,500	46.48%	Roseville, TDS, T-Mobile
602-495-9450-44377	Credit Card Fees		382	1,972	2,599	2,800	3,000	52.13%	
602-495-9450-43220	Postage	2,500	3,500	1,175	2,569	2,569	3,500	197.87%	
602-495-9450-43310	Mileage	-			90	90	90	#DIV/0!	
602-495-9450-43610	Insurance	603	3,187	3,665	3,466	3,665	4,032	10.00%	
602-495-9450-43810	Electric Utility	5,739	11,782	9,000	12,528	13,000	15,000	66.67%	
602-495-9450-43820	Sewer Utility - Met Council	83,809	92,140	169,359	155,246	169,359	229,887	35.74%	Per Met Council 35.74% increase in 2020
602-495-9450-44010	Repairs/Maint Imp Bldgs				1,160	1,200	1,000	#DIV/0!	split building expenses between all depts
602-495-9450-44040	Repairs/Maint. Equip.	1,148	3,838	4,500	5,675	7,000	4,500	0.00%	
602-495-9450-44150	Equipment Rental	-		1,000	7	7	1,000	0.00%	
602-495-9450-44170	Uniforms			563	335	563	600	6.57%	Allocated from Streets
602-495-9450-44030	Repairs\Maint Imp Not Bldgs		1,683	15,000	13,998	15,000	2,000	-86.67%	Pave Lisbon Lift Station
602-495-9450-44370	Conferences & Training	3,718	1,163	2,000	3,447	3,447	2,500	25.00%	
Total Charges and Services		\$ 401,246	\$ 176,264	\$ 276,178	\$ 250,171	\$ 292,409	\$ 363,413	31.59%	
Capital Outlay									
602-495-9450-45300	Improvements Other Than Bldgs	-	20,634	345,000	83,950	345,000	210,000	-39.13%	CIP (Sewer Oversizing - \$35k, Hamlet-\$140k Half of Utility van \$35,000)
Total Capital Outlay		\$ -	\$ 20,634	\$ 345,000	\$ 83,950	\$ 345,000	\$ 210,000	-39.13%	
Miscellaneous and Non-operating									
602-495-9450-43320	Depreciation Expense	350,903	414,735	-				#DIV/0!	
602-495-9450-44300	Miscellaneous Expenses	50,873	300	300		300		-100.00%	
602-495-9450-46010	Bond Principal	-		470,000	335,358	470,000	435,000	-7.45%	Per Northland schedule
602-495-9450-46110	Bond Interest	168,587	167,079	208,454	88,500	208,454	198,516	-4.77%	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		20,000	20,000	0.00%	
602-495-9450-46250	Fiscal Agent Fees			16,000		2,000	2,000	-87.50%	
602-495-9450-47200	Transfer Out	-	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 584,989	\$ 582,114	\$ 714,754	\$ 423,858	\$ 700,754	\$ 655,516	-8.29%	
	Prior Period Adjustment		\$ 136,324						
Total Sewer Fund Expenses:		\$ 1,030,056	\$ 982,357	\$ 1,471,464	\$ 836,481	\$ 1,455,779	\$ 1,417,175	-3.69%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 2,727,033	\$ 2,078,887	\$ 302,225	\$ 636,187	\$ (6,496)	\$ 287,575	-4.85%	
603 Storm Water Fund									
Storm Water Fund Revenues:									
603-000-0000-33422	PERA Pension Revenue	5	84					#DIV/0!	
603-000-0000-36100	Special Assessments				21,451			#DIV/0!	Delinquent S/A's for '17 and estimate for '18
603-000-0000-36101	Delinquent Special Assessments				419				
603-000-0000-36102	Special Assessment Penalties/Interest		360		54				
603-000-0000-36210	Interest on Investment	8,247	16,902	7,000		25,000	25,000	257.14%	
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	251,025	285,775	337,303	221,238	337,303	361,793	7.26%	Per Northland schedule - (\$5 incr per Residential lot)
603-000-0000-34113	SW Review Fee Revenue	38,350	36,925	29,051	29,275	-	30,000	3.27%	
Total Storm Water Fund Revenues:		\$ 397,609	\$ 340,046	\$ 373,354	\$ 272,436	\$ 362,303	\$ 416,793	11.63%	
Storm Water Fund Expenses:									
Personnel									
603-496-9500-41010	Full-time Salaries	12,962	30,103	54,068	29,163	50,000	61,586	13.90%	
603-496-9500-41030	Part-time Salaries	-						#DIV/0!	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2017 Actual	2018 Actual	2019 Adopted	2019 YTD - Nov 15 2019	2019 Projected	2020 Proposed	Adopted 2019 to Proposed 2020 Percent Change	Comments
603-496-9500-41020	Overtime						1,500	#DIV/0!	Spring culvert drainage
603-496-9500-41040	Temporary Employees							#DIV/0!	
603-496-9500-41210	PERA Contributions	1,909	(10,147)	4,055	2,178	4,055	4,881	20.37%	Full time \$4768, OT \$113
	MSRS Contributions -City Admin						149	#DIV/0!	City Administrator Deferred Comp included here
603-496-9500-41220	FICA Contributions	975	2,113	4,136	2,146	4,136	4,826	16.68%	Full time \$4711, OT \$115
603-496-9500-41230	Medicare Contributions							#DIV/0!	
603-496-9500-41300	Insurance	5,276	5,175	12,318	3,260	12,318	14,199	15.27%	Salary Allocation Chg City Clerk/Deputy Clerk
603-496-9500-41325	Life Insurance		44	81	17	81	83	3.00%	
603-496-9500-41330	STD/LTD		97	263	79	263	271	3.00%	
603-496-9500-41415	OPEB Expense		318						
603-496-9500-41600	Safety Clothing Allowance			88		88	125	42.05%	Boots (\$200 per person allocated by Salary Allocation)
603-496-9500-41301	Unemployment Insurance	-	555					#DIV/0!	
603-496-9500-41510	Workers' Compensation	1,150	1,626	1,626	1,037	1,037	1,731	6.48%	2019 Prem \$1685, Refund from 2018 \$648
Total Personnel		\$ 22,272	\$ 29,883	\$ 76,635	\$ 37,880	\$ 71,978	\$ 89,352	16.59%	
Materials and Supplies									
603-496-9500-42000	Office Supplies	428	224	800	387	450	450	-43.75%	
603-496-9500-42120	Fuel, Oil and Fluids			400	2,651	3,000	3,000	650.00%	Allocated to all PW Departments
603-496-9500-42030	Printed Forms	247	167		177	177	185	#DIV/0!	
603-496-9500-42270	Repair/Maint. Maint Supplies	135	2,338	2,000	1,597	1,597	2,000	0.00%	
603-496-9500-42150	Operating Supplies	-	70	1,000	523	650	1,000	0.00%	
603-496-9500-44375	Personal Protective Equipment		866	800		-	500	-37.50%	
603-496-9500-42400	Small Tools & Minor Equipment	1,241	2,478	3,500	163	250	2,500	-28.57%	
Total Materials and Supplies		\$ 2,051	\$ 6,144	\$ 8,500	\$ 5,498	\$ 6,124	\$ 9,635	13.35%	
Charges and Services									
603-496-9500-43030	Engineering Services	6,311	2,563	20,000	17,624	20,000	10,000	-50.00%	
603-496-9500-43010	Audit Services			7,987	7,913	7,987	7,987	0.01%	split GF, Water, Sewer, SW
603-496-9500-43040	Legal Services				403	403			
603-496-9500-43150	Contract Services	18,116	10,259	6,000	4,633	4,633	5,000	-16.67%	
603-496-9500-43180	Software Support								
603-496-9500-43185	IT Support	3,558		3,668	3,609	3,609	3,778	3.01%	Roseville
603-496-9500-42002	IT Hardware			1,000	505	505	200	-80.00%	lpad for Pond Insp
603-496-9500-43190	Software Programs		9,825	3,010	7,484	7,484	7,484	148.65%	Roseville, Banyon Accela
603-496-9500-43210	Telephone		65	351	874	900	900	156.63%	Roseville
603-496-9500-44377	Credit Card Fees			360			400	11.11%	
603-496-9500-43220	Postage	-	1,000	2,000	1,267	2,000	1,500	-25.00%	
603-496-9500-43510	Legal Publishing				58	58	60		
603-496-9500-43610	Insurance	-	5,001	5,751	5,439	5,439	6,326	10.00%	
603-496-9500-43810	Utilities				8	8	18		
603-496-9500-44010	Street Sweeping	20,958	15,873	30,000	12,876	30,000	30,000	0.00%	more streets with development includes contracting hauling out sweepings
603-496-9500-44040	Repairs/Maint Equip	-	99	1,000	2,474	2,474	2,500	150.00%	
603-496-9500-44015	Repairs/Maint Bldg				27	27	100		
603-496-9500-44030	Repairs/Maint Not Bldg		32,790	33,500	250	500	25,473	-23.96%	
603-496-9500-44150	Equipment Rental	-	1,080	1,000	237	237	1,000	0.00%	
603-496-9500-44170	Uniforms			234	155	234	250	6.84%	Allocated from Streets
603-496-9500-44370	Conferences & Training	1,875	1,285	2,500	387	387	2,000	-20.00%	
Total Charges and Services		\$ 50,819	\$ 79,838	\$ 118,360	\$ 66,220	\$ 86,885	\$ 104,976	-11.31%	
Capital Outlay									
603-496-9500-45300	Improvements Other Than Bldgs	-	-	40,000	9,611	40,000	-	-100.00%	Storm Water Comp Plan Update
Total Capital Outlay		\$ -	\$ -	\$ 40,000	\$ 9,611	\$ 40,000	\$ -	-100.00%	
Miscellaneous and Non-operating									
603-496-9500-43320	Depreciation Expense	56,298	149,901					#DIV/0!	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 YTD - Nov 15 2019</u>	<u>2019 Projected</u>	<u>2020 Proposed</u>	<u>Adopted 2019 to Proposed 2020 Percent Change</u>	<u>Comments</u>
603-496-9500-44300	Miscellaneous Expenses	21,157	666	2,000	866			-100.00%	
603-496-9500-46010	Bond Principal	-		175,000	201,367	201,367	205,000	17.14%	Per Northland schedule
603-496-9500-46110	Bond Interest	62,781	49,537	54,500	27,827	54,500	58,750	7.80%	Per Northland schedule
603-496-9500-46220	Deferred Charges Amort	(3,193)						#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees			900		900	900	0.00%	
603-496-9500-46300	Bond Issuance Costs	1,064	-	-		-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 138,107	\$ 200,104	\$ 232,400	\$ 230,060	\$ 256,767	\$ 264,650	13.88%	
	Prior Period Adjustment		\$ (74,348)						
Total Storm Water Fund Expenses:		\$ 213,249	\$ 241,621	\$ 475,895	\$ 349,269	\$ 461,754	\$ 468,613	-1.53%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 184,360	\$ 98,426	\$ (102,541)	\$ (76,833)	\$ (99,451)	\$ (51,820)	-49.46%	

**CITY OF LAKE ELMO
2020 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

<u>Account Number</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 YTD - Nov 15 2019</u>	<u>2019 Projected</u>	<u>2020 Proposed</u>	<u>Adopted 2019 to Proposed 2020 Percent Change</u>	<u>Comments</u>
221	EDA Brookfield Building Fund								
EDA Brookfield Bldg Fund Revenues:									
221-000-0000-34110	Tenant Rents		78,573	108,852	91,218	98,207	74,451	-31.60%	
221-000-0000-36210	Interest Income		419						
221-000-0000-39300	Bond Proceeds		926,000					#DIV/0!	
221-000-0000-39201	Transfer from City Hall Budget		25,225	30,000	30,000	30,000	30,000	0.00%	
		-	-	-	-	-	-	#DIV/0!	
Total EDA Brookfield Building Fund Revenues:		\$ -	\$ 1,030,217	\$ 138,852	\$ 121,218	\$ 128,207	\$ 104,451	-24.78%	
EDA Brookfield Bldg Fund Expenses:									
Materials and Supplies									
221-460-6301-42110	Repair/Maint. Maint Supplies		2,208	5,000	1,855	5,000	5,000	0.00%	
221-460-6301-42150	Operating Supplies		36	100	105	100	100	0.00%	
		-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ -	\$ 2,244	\$ 5,100	\$ 1,959	\$ 5,100	\$ 5,100	0.00%	
Charges and Services									
221-460-6301-43150	Contract Services		11,798	9,480	22,696	25,000	10,000	5.49%	HVAC, cleaning, pest control, misc
221-460-6301-44386	Real Estate Taxes		15,811	16,825	14,656	14,656	16,854	0.17%	
221-460-6301-43810	Utilities		13,027	21,000	15,942	20,000	21,000	0.00%	Xcel, w&s
221-460-6301-43840	Refuse		2,070	6,000	4,043	6,000	6,600	10.00%	
221-460-6301-43610	Insurance			1,500	1,500	1,500	1,500	0.00%	
221-460-6301-44040	Repairs/Maint Equip		2,754	1,500	2,371	3,500	7,500	400.00%	
221-460-6301-44030	Repairs/Maint Not Bldg				1,301	1,500		#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ -	\$ 45,460	\$ 56,305	\$ 62,508	\$ 72,156	\$ 63,454	12.70%	
Capital Outlay									
221-460-6301-45200	Buildings		901,670						
221-460-6301-45300	Improvements Other Than Bldgs							#DIV/0!	
Total Capital Outlay		\$ -	\$ 901,670	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous and Non-operating									
								#DIV/0!	
221-460-6301-44300	Miscellaneous Expenses			1,000		1,000	1,000	0.00%	
221-460-6301-47285	Transfer to Debt Service				43,638	43,638			See below
221-460-6301-46010	Bond Principal						45,000	#DIV/0!	Budget but will be a transfer
221-460-6301-46110	Bond Interest			43,638			40,658	-6.83%	Budget but will be a transfer
221-460-6301-46220	Deferred Charges Amort							#DIV/0!	
221-460-6301-46200	Fiscal Agent Fees			400	1,700	400	400	0.00%	
221-460-6301-46300	Bond Issuance Costs		21,583					#DIV/0!	
Total Misc. and Non-operating		\$ -	\$ 21,583	\$ 45,038	\$ 45,338	\$ 45,038	\$ 87,058	93.30%	
Total EDA Brookfield Bldg Fund Expenses:		\$ -	\$ 970,956	\$ 106,443	\$ 109,805	\$ 122,294	\$ 155,612	46.19%	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ -	\$ 59,261	\$ 32,409	\$ 11,412	\$ 5,913	\$ (51,161)	-257.86%	

**CITY OF LAKE ELMO
WASHINGTON COUNTY
STATE OF MINNESOTA**

RESOLUTION NO. 2019-091

**RESOLUTION ADOPTING 2020 WATER, SEWER AND STORM WATER FUND
BUDGETS**

WHEREAS, The City of Lake Elmo is to approve a resolution setting forth an annual budget for the Water, Sewer and Storm Water Funds; and

WHEREAS, the City Council has received the budget document;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Lake Elmo, that the 2020 Water, Sewer and Storm Water Fund Budgets shall be as follows:

	2020 Water Adopted	2020 Sewer Adopted	2020 Storm Adopted
Fund Revenues:			
Charges for Services	\$ 1,149,997	\$ 307,500	\$391,793
Connections	1,120,000	1,220,000	-
Special Assessments	21,776	137,250	-
Miscellaneous	95,000	-	-
Interest on Investments	60,000	40,000	25,000
Total Fund Revenues	\$2,446,773	\$1,704,750	\$416,793
Fund Expenses:			
Personnel	\$ 271,607	\$ 146,566	\$ 89,352
Materials and Supplies	196,650	41,680	9,635
Charges and Services	282,980	363,413	104,976
Capital Outlay	545,000	210,000	0
Miscellaneous	1,180,370	655,516	264,650
Total Fund Expenses	\$2,476,607	\$1,417,175	\$468,618

ADOPTED, by the Lake Elmo City Council on the 3rd day of December, 2019.

Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk

**CITY OF LAKE ELMO
WASHINGTON COUNTY
STATE OF MINNESOTA**

RESOLUTION NO. 2019-090

**RESOLUTION ADOPTING THE 2019 TAX LEVY COLLECTIBLE IN 2020
AND
ADOPTING THE 2019 GENERAL FUND AND EDA BUDGETS**

WHEREAS, The City of Lake Elmo is required by State law to approve a resolution setting forth an annual property tax levy to the Washington County Auditor; and

WHEREAS, Minnesota Statutes currently in force require approval of a property tax levy and a budget in December of each year; and

WHEREAS, the City Council has received the budget documents;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Lake Elmo, that the 2020 General Fund Budget shall be as follows:

	2020 Adopted
General Fund Revenues:	
Property Taxes	\$3,817,144
Licenses and Permit	1,051,375
Intergovernmental	281,830
Charges for Services	630,950
Fines and Forfeits	50,000
Interest on Investments	80,000
Miscellaneous	256,231
Total General Fund Revenues	\$6,167,530
General Fund Expenditures:	
Personnel	\$2,286,194
Materials and Supplies	324,238
Charges and Services	2,449,452
Capital Outlay	100,000
Miscellaneous	45,199
Transfers	962,448
Total General Fund Expenditures	\$6,167,530

And the 2020 EDA Budget shall be as follows:

	<u>2020 Adopted</u>
EDA Revenues:	
Tenant Rents	\$74,451
Transfers	30,000
Total EDA Revenues	\$104,451
EDA Expenditures:	
Materials and Supplies	\$5,100
Charges and Services	63,454
Miscellaneous	1,000
Debt Payments and Fiscal Fees	76,058
Total EDA Expenditures	\$155,612

BE IT FURTHER RESOLVED that the Public Hearing was held on Tuesday December 3, 2019 at 7:00 p.m.; and

BE IT FURTHER RESOLVED that the City Council of the City of Lake Elmo, Washington County, Minnesota, that the following sums of money be levied in 2018, for collection in 2019 upon the taxable property in said City of Lake Elmo for the following purposes:

TAX CAPACITY BASED TAX LEVY	2020 FINAL LEVY
G.O. Impr Bonds - Series 2010A	57,151
G.O. Cap. Imp. Xover Ref Bnds - Series 2010B	206,908
G.O. Imp. Bonds - Series 2011A	74,828
G.O. Imp. Bonds - Series 2012B	63,669
G.O. Imp. Bonds - Series 2014A	199,370
G.O. Impr Bonds - Series 2015A	21,543
G.O. Imp Bonds - Series 2016A	194,564
G.O. Imp. Bonds - Series 2017A	340,691
G.O. Equip. Cert Bonds - Series 2018A	128,996
G.O. Imp. Bonds - Series 2019A	124,786
Total Debt Levies	\$ 1,412,506
General Fund	<u>\$ 3,537,317</u>
Total Levy	\$ 4,949,823

And

BE IT FURTHER RESOLVED that the Finance Director is hereby authorized and directed to transmit this information to the County Auditor of Washington County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

ADOPTED, by the Lake Elmo City Council on the 3RD day of December, 2019.

Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk