



STAFF REPORT

DATE: December 1, 2020

TO: Mayor and City Council
FROM: Kristina Handt, City Administrator
AGENDA ITEM: 2021 Budget Information – General Fund, EDA, Utility Budgets and Tax Levy

BACKGROUND:

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.

ISSUE BEFORE THE COUNCIL:

- 1) What changes, if any, should be made to the draft budget?
- 2) What Final Property Tax Levy would the City Council like to set for certification to Washington County for Payable 2021?
- 3) What changes, if any should be made to the 2020 utility rates? (Note these will be adopted as part of the 2021 Fee Schedule agenda item).

FINAL LEVY

At the September 15th Council meeting, Council adopted a preliminary levy of \$5,263,268, which maintains the 2020 tax rate into 2021. As you can see from the table on the attached tax impact work sheet from Washington County, the Pay 2020 rate was 23.477 % with an overall levy of \$4,949,823. To achieve no increase in the tax rate for Pay 2021, using the estimated taxable value of \$21,261,511 the overall levy would increase by \$313,445 to \$5,263,268.

The attached worksheet also shows the impact on the median valued home of \$432,400. The home will see a .5% decrease in market value from Pay 2020 to Pay 2021. As a result of keeping the tax rate flat combined with the lower home value, that home owner will pay \$1,009.98 in city taxes, or \$5.16 less, in 2021 compared to 2020.

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

The overall City levy is made up of the General Fund Operating Levy and the Debt Levies. The table below shows the Actual 2020 levy and the Proposed Final 2021 levy. Fund balance is available to make the final payment on the GO 2011A bonds in 2021 so no levy is proposed.

	2020	2021
GO 2010A	57,151	
GO 2010B	206,908	207,338
GO 2011A	74,828	
GO 2012A		
GO 2012B	63,669	67,313
GO 2013A		
GO 2014A	199,370	205,117
GO 2015A	21,543	12,722
GO 2016A	194,564	188,999
GO 2017A	340,691	339,904
GO 2018A Equip Cert	128,996	123,848
GO 2019A	124,786	293,148
Total Existing Debt Levy	1,412,506	1,438,389
General Fund Levy	\$3,537,317	\$3,824,879
Total Tax Levy	\$4,949,823	\$5,263,268

OPERATING BUDGET

Attached is the proposed 2021 General Fund operating budget.

Salary and Benefits

The 2021 preliminary budget is currently being prepared assuming a 2.5%-3% wage adjustment. Medical benefits will increase by about 10%.

General Fund

Revenues are decreasing overall (\$107,412) despite a small increase (\$7,735) in the proposed tax levy for the General Fund. Most other revenues (licenses and permits, intergovernmental, charges for services, investments) are proposed to slightly decrease for 2021 given the current economic state. It is anticipated that decreases will be seen first in the planning department and then more in the building department the following year. After the adoption of the preliminary levy, the city was informed that MSA funds for 2021 would be decreasing by over 12%. Staff updated wage information to reflect the newly hired employees and made adjustments to inspector contracted services in order to maintain the same tax levy. More detailed information is found in the attached budget.

Staff again worked on budgets to more accurately reflect costs in the proper departments and services as reflected in the attached budget sheets. The Administration budget remains fairly flat with the exception of an increase in the Assessing Services from the county and IT costs. Elections is decreased due to no election planned in 2021. Communications is proposing a small increase for the biannual newsletter as the number of homes increase in Lake Elmo. Finance budget is increased due to a reallocation of the accountant given the new utility billing clerk position. Planning and Zoning is seeing an increase to allow for an operational audit of the department. Engineering is flat.

The Sheriff's contract assumes a 19% increase due to the addition of another deputy position for the

entire year. The Fire Department is seeing an increase of 23% to allow for the hiring of an FTE, the increase in equipment maintenance costs is offset from the operational audit cost.

For 2021 Building Inspections is seeing a 63% increase due to budgeting for MNSPECT and an operational audit. The amount budgeted for MNSPECT could also be used to hire the equivalent of 3 FTEs. This brings expenses in closer alignment with revenues for the building department.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. For the last couple of years, public works hourly staff have submitted their timecards and identified which of the above departments they worked in each day. This has given us historical data to use in projecting where they will spend time in the future. Allocation changes for public works staff across all departments has been adjusted for 2021 based off of 2019 and 2020 YTD actual data. This resulted in more personnel expenses in Streets and Water and less in Parks, Sewer and Storm Water. In 2021 less salt is expected to be purchased since our sheds are full at the moment. Increased costs from IT and computer replacement and the repair of the asphalt hot box are proposed.

Transfers include the \$30,000 to the EDA for the city staff space in Brookfield as well as the transfers to the vehicle replacement fund. These additional funds help reduce the need to bond for equipment in the future.

With the direction from the Council to keep the tax rate flat, the vehicle replacement fund is proposed as follows:

Year	Revenue	Expense	Balance
2021	\$260,746	\$810,000	\$716,618
2022	\$150,000	\$417,500	\$449,118
2023	\$175,000	\$469,000	\$155,118
2024	\$200,000	\$239,000	\$116,118
2025	\$200,000	\$55,000	\$261,118
2026	\$200,000	\$65,000	\$396,118
2027	\$366,000	\$1,103,000	-\$340,882
2028	\$650,000	\$0	\$309,118
2029	\$200,000	\$295,000	\$214,118
2030	\$510,000	\$55,000	\$669,118

EDA

The EDA Fund shows a slight increase in revenues due to a new tenant for part of the year. Expenses remain relatively flat.

UTILITY FUNDS

Utility fund revenues have been updated to be consistent with the most recent utility pro forma update in November. They assume the rate increases proposed in the study are adopted as well-1% for water, 1% for sewer and \$10 for stormwater.

Water fund expenses are seeing a slight increase due to staffing reallocation as discussed above and CIP items such as oversizing that are due to developers when the infrastructure is turned over to the city.

The sewer fund expenditures are increased in the charges for services and capital outlay categories due to increase in credit card fees, Met Council fees and equipment rental.

Storm water fund expenditures are down due to the reallocation of staff as previously discussed.

FISCAL IMPACT:

The proposed budgets and tax levy will help support the proposed city services to be provided in 2021. 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.

Lake Elmo's tax rate still lands very favorably among other developed/developing cities in Washington County. As shown in the chart below, Lake Elmo's 2020 tax rate was 23 out of 33.

<u>Rank</u>	<u>Taxing Authority</u>	<u>2020</u>
1	Hastings	57.391
2	Marine	56.338
3	Newport	54.337
4	Stillwater	53.814
5	Landfall	51.212
6	Oak Park Heights	50.176
7	Willernie	46.042
8	Lake St. Croix Beach	41.083
9	Forest Lake	40.333
10	Hugo	39.279
11	Cottage Grove	39.182
12	St. Paul Park	38.689
13	Oakdale	37.617
14	Mahtomedi	36.473
15	Lakeland	36.149
16	Woodbury	32.489
17	Bayport	31.644
18	Scandia	31.466
19	Afton	30.749
20	Birchwood	28.068
21	St. Mary's Point	23.833
22	Grey Cloud Island	23.494
23	Lake Elmo	23.477
24	Lakeland Shores	23.060
25	Dellwood	21.005
26	White Bear Lake	20.629
27	Stillwater Township	18.454
28	Denmark Township	15.919
29	Baytown Township	14.635
30	Grant	13.096
31	May Township	10.541
32	West Lakeland Township	10.500
33	Pine Springs	9.193

OPTIONS:

- 1) Adopt Resolution 2020-095 A Resolution Adopting the 2020 Tax Levy Collectible in 2021 and Adopting the 2021 general Fund and EDA Budgets
- 2) Amend and then adopt Resolution 2020-095 A Resolution Adopting the 2020 Tax Levy Collectible in 2021 and Adopting the 2021 general Fund and EDA Budgets
- 3) Do not adopt Resolution 2020-096 A Resolution Adopting the 2020 Tax Levy Collectible in 2021 and Adopting the 2021 general Fund and EDA Budgets

RECOMMENDATION:

“Motion to approve Resolution 2020-095 A Resolution Adopting the 2020 Tax Levy Collectible in 2021 and Adopting the 2021 general Fund and EDA Budgets”

AND

“Motion to adopt Resolution 2020-096, Adopting 2021 Water, Sewer and Storm Water Fund Budgets.”

ATTACHMENTS:

- 1) 2021 Proposed Master Budget Worksheet – General Fund, Utilities and EDA
- 2) Tax Impact Worksheet
- 3) Resolution 2020-095
- 4) Resolution 2020-096

CITY OF LAKE ELMO

2021 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
General Fund Revenues:									
Taxes									
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,216,047	\$ 2,738,122	\$ 3,537,317	1,684,468	\$ 3,257,490	\$ 3,522,782	-0.41%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,785	11,702	15,000	16,870	16,870	15,000	0.00%	
101-410-1320-31030	Mobile Home Tax	16,079	18,680	15,000	2,916	15,000	15,000	0.00%	
101-410-1320-31030	Delinquent Mobile Home Tax				0			#DIV/0!	
101-410-1320-31040	Fiscal Disparities	148,090	194,300	249,327	137,445	249,327	271,597	8.93%	
101-410-1320-31045	Delinquent Fiscal Disparities				0			#DIV/0!	
101-410-1320-31050	Tax Abatement				0			#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	719	1,038	500	833	833	500	0.00%	
Total Taxes		\$ 2,396,720	\$ 2,966,393	\$ 3,817,144	1,842,532	\$ 3,539,520	\$ 3,824,879	0.20%	
Licenses and Permits									
101-410-1320-32110	Liquor License	17,000	12,600	8,300	3,100	7,250	8,300	0.00%	
101-410-1320-32180	Waste hauler License		840	625	120	600	720	15.20%	
101-410-1320-32181	General Contractor License	50	350	150	100	150	150	0.00%	
101-410-1320-32184	Blacktopping Contractor License	300						#DIV/0!	
101-420-2400-32210	Building Permits	1,044,126	780,104	800,000	941,469	1,100,000	800,000	0.00%	
101-430-3100-32211	Driveway Permits	17,570	13,705	10,000	13,255	14,000	12,000	20.00%	
101-420-2400-32212	Fireplace Permits	5,580	15,780	16,000	15,660	16,500	16,000	0.00%	
101-420-2400-32220	Heating Permits	79,657	74,367	60,000	64,756	68,000	60,000	0.00%	
101-420-2400-32230	Plumbing Permits	82,254	91,576	60,000	80,915	85,000	75,000	25.00%	
101-420-2400-32232	Pool Permits	150	1,050	1,000	1,725	1,725	1,000	0.00%	
101-420-2400-32213	Siding Permits		4,706	12,500	3,303	3,303	5,000	-60.00%	
101-420-2400-32214	Roof Permits		12,309	50,000	14,928	15,500	10,000	-80.00%	
101-430-3100-32250	Utility Permits	61,620	36,898	27,000	23,983	25,000	21,600	-20.00%	
101-420-2220-32260	Burning Permit	2,050	1,585	1,700	1,220	1,500	1,500	-11.76%	
101-410-1320-32270	Massage Therapy Licenses	300	300	100		-	100	0.00%	
101-420-2400-32275	Fire Suppression Permits	700	6,980	2,500	1,814	5,500	2,000	-20.00%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,151	1,400	1,500			-	-100.00%	Fire Alarm Systems
101-410-1320-32281	Golf Cart Operation Permit		30		30	30	30	#DIV/0!	
101-410-1320-32282	Miscellaneous Permits	25	100		150	150	100	#DIV/0!	
Total Licenses and Permits		\$ 1,317,647	\$ 1,055,038	\$ 1,051,375	1,166,528	\$ 1,344,208	\$ 1,013,500	-3.60%	
Intergovernmental									
101-430-3100-33418	MSA - Maintenance	144,502	153,963	158,582	173,566	173,566	151,755	-4.30%	12% cut per state
101-420-2220-33420	State Fire Aid	64,533	68,975	64,000		64,000	64,000	0.00%	Sept - Nov receipt for Relief Association
101-410-1320-33422	PERA Aid	2,749	2,749	-				#DIV/0!	Ended in 2019
101-410-1320-33426	Coronavirus Aid				426,521	749,999			
101-410-1930-33426	Miscellaneous State Grants							#DIV/0!	
101-430-3100-33630	Miscellaneous State Grants		4,327	5,000		1,786	1,500	-70.00%	S Washing Cty Watershed grant agreement
101-420-2220-33426	Miscellaneous State Grants	7,128	6,323		5,858	5,858		#DIV/0!	
101-450-5200-33426	Miscellaneous State Grants	5,664	6,394	4,820	3,192	3,192	4,820	0.00%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	31,500	149,944	33,428	32,773	33,428	34,097	2.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-420-2220-33525	Other County Grants and Aids	4,190	2,889					#DIV/0!	
101-410-1320-33521	Recycling Grant	-	16,534	16,000		16,000		-100.00%	
Total Intergovernmental		\$ 264,384	\$ 414,305	\$ 281,830	641,910	\$ 1,047,829	\$ 256,172	-9.10%	
Charges for Services									
101-410-1910-34103	Zoning & Subdivision Fees	93,710	81,695	45,000	46,892	50,000	40,000	-11.11%	
101-420-2400-34104	Plan Check Fees	566,532	460,523	525,000	575,986	600,000	520,000	-0.95%	
101-410-1320-34105	Sale of Copies, Books, Maps	40	-	50		50	50	0.00%	
101-410-1520-34107	Assessment Searches	1,170	810	1,400	1,650	2,000	2,000	42.86%	
101-410-1450-34111	Cable Operation Reimbursement	5,000	4,315	5,000		5,000	5,000	0.00%	Offset with Cable Operators charge in Communications

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-420-2400-34112	Planning & Zoning Review Fee	29,300	26,600	25,000	28,275	30,000	20,000	-20.00%	\$100 every new review charged
101-430-3100-34114	Street Light Fee	4,902	1,161	1,500	3,822	3,822	1,000	-33.33%	Developer Agreements
101-410-1910-34115	Base Map Upgrading Fee	8,200	3,050	3,000	6,775	6,775	3,000	0.00%	\$25/lot created
101-410-1910-36206	Escrow Administration Fee	27,300	27,200	25,000	31,200	35,000	20,000	-20.00%	\$100 every new escrow is charged
Total Charges for Services		\$ 736,216	\$ 605,366	\$ 630,950	694,600	\$ 732,647	\$ 611,050	-3.15%	
Fines and Forfeits									
101-420-2100-35100	Fines	48,253	36,696	50,000	23,586	35,000	35,000	-30.00%	
101-420-2100-35130	Forfeitures	950						#DIV/0!	
Total Fines and Forfeits		\$ 49,202	\$ 36,696	\$ 50,000	23,586	\$ 35,000	\$ 35,000	-30.00%	
Investment Earnings									
101-410-1320-36210	Interest Earnings	78,634	118,299	80,000		80,000	77,000	-3.75%	Projected similar as 2018 projected as market is falling
Total Investment Earnings		\$ 78,634	\$ 118,299	\$ 80,000		\$ 80,000	\$ 77,000	-3.75%	
Miscellaneous									
101-410-1320-31811	Cable Franchise Revenue	81,581	103,692	100,000	94,841	94,841	85,000	-15.00%	best estimate without a franchise renewal in place
101-410-1320-36200	Miscellaneous Revenue	1,806	15,730	3,000	339	3,000	3,000	0.00%	misc. accts. Receivable, LMCIT dividend, misc. one-time revenues
101-420-2220-36200	Miscellaneous Revenue		23,783		598	598		#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue		25,403		1,958	1,958	500	#DIV/0!	Public Surplus Auction Rev
101-410-1910-36200	Miscellaneous Revenue			28,000	14,700	14,700	15,000	-46.43%	AUAR
101-430-3100-36200	Miscellaneous Revenue		1,418		22,707	22,707			
101-410-1320-36207	MCMA Grant			3,500		3,500		-100.00%	Intern for Admin
101-410-1910-36236	Conservation Easement Fee	20,000		-			20,000	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	20	-	4,920	750	750		-100.00%	Training reimbursement from MBFTE
101-420-2220-36230	Donations-Fire		1,500					#DIV/0!	
101-410-1320-36230	Donations	14,036	15,000	10,000	14,100	14,100	10,000	0.00%	pull tabs from Jaycees sales at TP, NKT?
101-410-1320-34120	Tower Rent	53,531	129,587	110,311	95,542	110,311	112,517	2.00%	Estimated from contracts.
Total Miscellaneous		\$ 192,091	\$ 321,659	\$ 259,731	245,535	\$ 266,465	\$ 246,017	-5.28%	
Prior Period Adjustments		32,332							
Total General Fund Revenues:		\$ 5,067,227	\$ 5,517,756	\$ 6,171,030	4,614,691	\$ 7,045,669	\$ 6,063,618	-1.74%	
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	1,599	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	237	120	130	134	134	130	0.00%	
Total Personnel		\$ 27,892	\$ 27,782	\$ 27,786	13,961	\$ 27,790	\$ 27,786	0.00%	
Materials and Supplies									
101-410-1110-42000	Office Supplies		78	125	6	50	125	0.00%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	1,000	1,000	-		-	3,000	#DIV/0!	potential for new mayor and 2 new council members
101-410-1110-43310	Mileage		-	300		-	300	0.00%	
101-410-1110-43185	IT Support		1,134	1,211	1,001	1,211	1,332	10.00%	Council Email Support (Roseville)
Total Materials and Supplies		\$ 1,000	\$ 2,212	\$ 1,636	1,007	\$ 1,261	\$ 4,757	190.78%	
Charges and Services									
101-410-1110-44300	Miscellaneous	5,414	6,910	7,140	5,295	7,140	7,250	1.54%	YSB, misc
101-410-1110-44330	Dues & Subscriptions	12,850	14,119	15,000	14,699	15,000	16,500	10.00%	LMC, MC, MA
101-410-1110-44370	Conferences & Training	-	450	1,000			1,000	0.00%	
Total Charges and Services		\$ 18,264	\$ 21,479	\$ 23,140	19,994	\$ 22,140	\$ 24,750	6.96%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
1110	Total Mayor & Council	\$ 47,156	\$ 51,473	\$ 52,562	34,962	\$ 51,191	\$ 57,293	9.00%	
1320	Administration								
Personnel									
101-410-1320-41010	Full-time Salaries	214,777	260,732	169,642	211,722	253,582	169,407	-0.14%	Admin more time allocated to water due to 3M work group and water projects
101-410-1320-41040	Temporary Employees			7,000	372	7,000		-100.00%	
101-410-1320-41210	PERA Contributions	16,114	18,358	14,324	16,603	19,544	12,706	-11.30%	
101-410-1320-41216	MSRS Contributions -City Admin			1,601		1,601	1,649	3.00%	
101-410-1320-41220	FICA Contributions	15,458	14,198	12,978	13,067	16,156	10,503	-19.07%	
101-410-1320-41230	Medicare Contributions		3,344		3,056	3,778	2,456	#DIV/0!	
101-410-1320-41300	Insurance	48,241	36,341	29,723	29,006	32,608	31,837	7.11%	est 10% increase in rates
101-410-1320-41325	Life Insurance	381	852	354	125	130	127	-64.08%	
101-410-1320-41330	STD/LTD	1,654	1,178	1,234	1,015	1,200	905	-26.65%	
101-410-1320-41420	Unemployment Benefits	461						#DIV/0!	
101-410-1320-41510	Workers Compensation	2,005	2,149	1,846	1,912	1,912	2,103	13.93%	10% over 2020 Actual
Total Personnel		\$ 299,091	\$ 337,152	\$ 238,702	276,878	\$ 337,511	\$ 231,694	-2.94%	
Materials and Supplies									
101-410-1320-42000	Office Supplies	3,211	2,640	4,250	1,491	3,000	3,200	-24.71%	
101-410-1320-42030	Printed Forms		-	100		100	100	0.00%	
Total Materials and Supplies		\$ 3,211	\$ 2,640	\$ 4,350	1,491	\$ 3,100	\$ 3,300	-24.14%	
Charges and Services									
101-410-1320-43100	Assessing Services	7,983	85,831	88,750	91,773	91,773	97,625	10.00%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	136,215	80,390	87,500	88,789	110,000	87,500	0.00%	
101-410-1320-43150	Contract Services	3,109	2,155	3,193	680	2,000	3,000	-6.04%	Shred it, misc
101-410-1320-43185	IT Support		6,936	6,682	6,076	7,290	7,350	10.00%	Roseville
101-410-1320-42002	IT Hardware		34	1,500	568	1,500	600	-60.00%	One computer
101-410-1320-43190	Software Programs	2,011	3,000	2,309		2,309	2,540	10.00%	laser fiche, adobe, etc (Roseville), 1 additional license \$1000
101-410-1320-43210	Telephone	1,852	2,076	2,586	646	1,000	2,664	3.00%	Roseville, Sprint
101-410-1320-43220	Postage	1,157	1,283	2,000	2,517	3,000	2,500	25.00%	
101-410-1320-43310	Mileage	772	539	1,100	32	100	1,100	0.00%	
101-410-1320-43510	Legal Publishing	1,608	9,962	10,200	5,588	10,200	2,000	-80.39%	
101-410-1320-43610	Insurance	25,565	32,212	39,214	40,970	40,970	45,067	14.93%	10% inc over 2020 actual
101-410-1320-44330	Dues & Subscriptions	1,919	1,746	2,060	1,731	2,000	2,200	6.80%	
101-410-1320-44370	Conferences & Training	2,637	1,394	5,000		1,200	5,000	0.00%	
101-410-1320-44371	Allocation to Building Inspections	-	-	(2,715)		(3,898)	(2,810)	3.48%	Allocation of overhead charges to Bulding Dept
Total Charges and Services		\$ 188,658	\$ 227,558	\$ 249,379	239,370	\$ 269,444	\$ 256,336	2.79%	
Miscellaneous									
101-410-1320-44300	Miscellaneous	1,156	2,972	1,500	8,460	8,700	1,500	-0.02%	Eagle Point Business Park Easement billing
Total Miscellaneous		\$ 1,156	\$ 2,972	\$ 1,500	8,460	\$ 8,700	\$ 1,500	-0.02%	
1320 Total Administration		\$ 492,116	\$ 570,322	\$ 493,931	526,199	\$ 618,755	\$ 492,830	-0.22%	
1410 Elections									
Personnel									
101-410-1410-41030	Part-time Salaries	6,397	795	7,250	1,973	9,655	-	-100.00%	no election in 2021
101-410-1410-41510	Workers Compensation	-	-	-				#DIV/0!	
Total Personnel		\$ 6,397	\$ 795	\$ 7,250	1,973	\$ 9,655	\$ -	-100.00%	
Charges and Services									
101-410-1410-43310	Travel Expense	44	25	50	0	50		-100.00%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-410-1410-43510	Legal Notices Publishing	20			71	32		#DIV/0!	
101-410-1410-43150	Contract Services	1,660	1,660	2,000	1,660	1,660	3,150	57.50%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,724	\$ 1,685	\$ 2,050	1,731	\$ 1,742	\$ 3,150	53.66%	
Capital Outlay									
101-480-8000-45800	Other Equipment	-	-	-				#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -				#DIV/0!	
Miscellaneous									
101-410-1410-44300	Miscellaneous	630	159	700	580	1,000		-100.00%	
Total Miscellaneous		\$ 630	\$ 159	\$ 700	580	\$ 1,000		-100.00%	
1410 Total Elections		\$ 8,751	\$ 2,639	\$ 10,000	4,284	\$ 12,397	\$ 3,150	-68.50%	
1450 Communications									
Personnel									
101-410-1450-41010	Full-time Salaries	29,159	27,051	25,775	20,495	25,775	27,128	5.25%	
101-410-1450-41210	PERA Contributions	2,187	1,907	1,933	1,634	1,933	2,035	5.26%	
101-410-1450-41220	FICA Contributions	2,211	1,543	1,972	1,351	1,575	1,682	-14.71%	
101-410-1450-41230	Medicare Contributions		359		316	368	393	#DIV/0!	
101-410-1450-41300	Insurance	5,101	5,462	6,287	2,134	6,287	6,909	9.89%	
101-410-1450-41325	Life Insurance	60	99	65	12	20	28	-57.55%	
101-410-1450-41330	STD/LTD	146	105	162	60	100	145	-10.68%	
101-410-1450-41510	Workers Compensation	262	298	306	279	279	307	0.23%	
Total Personnel		\$ 39,125	\$ 36,824	\$ 36,500	26,281	\$ 36,337	\$ 38,626	5.82%	
Charges and Services									
101-410-1450-43090	Newsletter	2,870	3,179	1,100	553	1,100	1,200	9.09%	printing only (Split with Water and Sewer)
101-410-1450-43180	Information Technology/Web	40,061	2,068	2,000	1,878	2,000	2,200	10.00%	Website, Constant Contact, Not Form
101-410-1450-43185	IT Support		551	535	487	535	589	10.00%	Roseville
101-410-1450-42002	IT Hardware							#DIV/0!	
101-410-1450-43190	Software Programs	2,550						#DIV/0!	
101-410-1450-43210	Telephone							#DIV/0!	
101-410-1450-43220	Postage	1,330	1,461	1,500		1,500	1,650	10.00%	newsletter postage
101-410-1450-43310	Mileage							#DIV/0!	
101-410-1450-43510	Public Notices							#DIV/0!	
101-410-1450-43152	Cable Operations	5,050	4,645	5,000	2,910	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-	-	500			500	0.00%	
Total Charges and Services		\$ 51,860	\$ 11,904	\$ 10,635	5,828	\$ 10,135	\$ 11,139	4.73%	
1450 Total Communications		\$ 90,986	\$ 48,728	\$ 47,135	32,109	\$ 46,472	\$ 49,765	5.58%	
1520 Finance									
Personnel									
101-410-1520-41010	Full-time Salaries	69,526	95,690	71,821	9,826	18,000	74,290	3.44%	higher paid position, more acct time in finance
101-410-1520-41020	Overtime							#DIV/0!	
101-410-1520-41040	Temporary Employees	5,636	5,568	6,963			7,102	2.00%	Intern
101-410-1520-41210	PERA Contributions	5,215	6,860	5,387	978	1,377	5,572	3.44%	
101-410-1520-41220	FICA Contributions	5,425	5,730	6,027	760	1,116	5,046	-16.27%	
101-410-1520-41230	Medicare Contributions		1,335		127	261	1,180	#DIV/0!	
101-410-1520-41300	Insurance	7,586	3,922	10,863	4,900	6,000	13,589	25.10%	more acct time in finance
101-410-1520-41325	Life Insurance	86	321	129	9	9	54	-57.92%	
101-410-1520-41330	STD/LTD	89	490	657	45	45	457	-30.47%	
101-410-1520-41420	Unemployment Benefits	5,537						#DIV/0!	
101-410-1520-41510	Workers Compensation	244	1,006	864	850	850	935	8.26%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
Total Personnel		\$ 99,344	\$ 120,922	\$ 102,710	17,495	\$ 27,658	\$ 108,225	5.37%	
Materials and Supplies									
101-410-1520-42000	Office Supplies	1,299	297	800	240	800	800	0.00%	
101-410-1520-42030	Printed Forms	1,039	1,301	1,000		1,000	1,000	0.00%	Check and deposit book costs
Total Materials and Supplies		\$ 2,338	\$ 1,598	\$ 1,800	240	\$ 1,800	\$ 1,800	0.00%	
Charges and Services									
101-410-1520-43010	Audit Services	29,820	9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	79,620	1,750	3,060	38,301	45,000	10,000	226.80%	
101-410-1520-43185	IT Support	2,120	3,893	3,779	3,436	3,779	4,157	10.00%	Roseville
101-410-1520-42002	IT Hardware	718	505	-			1,500	#DIV/0!	two new computers
101-410-1520-43190	Software Programs	18,973	3,419	2,834	2,802	2,834	2,919	3.00%	Accela support (slit with W, S, SW \$9226)/Banyon/Credit Card Services, Roseville
101-410-1520-43210	Telephone	580	528	595			613	3.00%	Roseville IT Phone
101-410-1520-43310	Mileage	168	-	500			500	0.00%	
101-410-1520-44330	Dues & Subscriptions	2,071	1,294	2,100	650	870	2,300	9.52%	GFOA and CAFR
101-410-1520-44370	Conferences & Training	642	455	3,000			3,200	6.67%	
101-410-1520-44371	Allocation to Building Inspections	-	-	(1,959)		(1,575)	(2,324)	18.65%	Allocation charge for Building Dept.
Total Charges and Services		\$ 134,713	\$ 21,090	\$ 21,896	54,294	\$ 59,720	\$ 31,091	41.99%	
Miscellaneous									
101-410-1520-44300	Miscellaneous	2,141	1,119	4,750	962	3,000	5,000	5.26%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
Total Miscellaneous		\$ 2,141	\$ 1,119	\$ 4,750	962	\$ 3,000	\$ 5,000	5.26%	
1520 Total Finance		\$ 238,536	\$ 144,729	\$ 131,157	72,991	\$ 92,178	\$ 146,116	11.41%	
1910 Planning & Zoning									
Personnel									
101-410-1910-41010	Full-time Salaries	148,529	161,971	160,011	118,911	137,184	163,494	2.18%	
101-410-1910-41020	Overtime							#DIV/0!	
101-410-1910-41040	Temporary Employees		4,096	6,963	5,915	6,963	7,102	2.00%	Intern
101-410-1910-41210	PERA Contributions	10,784	11,523	12,001	9,459	10,495	12,262	2.18%	
101-410-1910-41220	FICA Contributions	11,628	9,833	12,774	8,147	8,505	10,577	-17.20%	
101-410-1910-41230	Medicare Contributions		2,290		1,905	1,989	2,474	#DIV/0!	
101-410-1910-41300	Insurance	6,684	10,726	29,322	16,208	26,344	32,222	9.89%	
101-410-1910-41325	Life Insurance	294	340	297	44	58	129	-56.67%	
101-410-1910-41330	STD/LTD	1,015	330	829	684	838	935	12.83%	
101-410-1910-41510	Workers Compensation	1,424	1,273	1,308	1,581	1,581	1,739	32.96%	
Total Personnel		\$ 184,984	\$ 202,382	\$ 223,505	162,854	\$ 193,957	\$ 230,933	3.32%	
Materials and Supplies									
101-410-1910-42000	Office Supplies	752	62	200	96	100	150	-25.00%	
101-410-1910-42030	Printed Forms	-	-	-				#DIV/0!	
Total Materials and Supplies		\$ 752	\$ 62	\$ 200		\$ 100	\$ 150	-25.00%	
Charges and Services									
101-410-1910-43020	Comprehensive Planning	50,885	7,796		744	800	400	#DIV/0!	Comp Plan complete, line item for consulting if needed
101-410-1910-43030	Engineering Services	11,170	16,450	15,000	8,225	10,000	12,000	-20.00%	
101-410-1910-43150	Contract Services	2,249	11,675	6,000	8,242	12,000	21,000	250.00%	Includes contract for operational audit
101-410-1910-43180	Information Technology/Web		1,688					#DIV/0!	
101-410-1910-43185	IT Support		5,672	5,600	5,005	5,800	6,160	10.00%	Roseville
101-410-1910-42002	IT Hardware		505					#DIV/0!	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
101-410-1910-43190	Software Programs	623	973	1,376		1,000	1,514	10.00%	Roseville, Comp Plan Software
101-410-1910-43210	Telephone	724	528	600		500	600	0.00%	Roseville
101-410-1910-43220	Postage	79	-	150		150	150	0.00%	
101-410-1910-43310	Mileage	158	271	350	40	50	100	-71.43%	
101-410-1910-43510	Legal Publishing	2,185	1,091	1,500	1,298	1,500	1,200	-20.00%	
101-410-1910-44330	Dues & Subscriptions	170	354	650	372	500	500	-23.08%	ULI, AICP memberships
101-410-1910-44350	Books		-					#DIV/0!	
101-410-1910-44370	Conferences & Training	273	20	1,000	100	200	500	-50.00%	APA Confr
Total Charges and Services		\$ 68,515	\$ 47,023	\$ 32,226	23,282	\$ 32,500	\$ 44,124	36.92%	
Miscellaneous									
101-410-1910-44300	Miscellaneous	76	-	200		200	200	0.00%	
Total Miscellaneous		\$ 76	\$ -	\$ 200		\$ 200	\$ 200	0.00%	
1910	Total Planning & Zoning	\$ 254,327	\$ 249,467	\$ 256,131	186,136	\$ 226,757	\$ 275,407	7.53%	
1930	Engineering Services								
Charges and Services									
101-410-1930-43030	Engineering Services	31,770	38,482	40,000	22,500	35,000	40,000	0.00%	
Total Charges and Services		\$ 31,770	\$ 38,482	\$ 40,000	22,500	\$ 35,000	\$ 40,000	0.00%	
Capital Outlay									
101-480-8000-45900	Construction Projects	-	6,881	-				#DIV/0!	
Total Capital Outlay		\$ -	\$ 6,881	\$ -				#DIV/0!	
1930	Total Engineering Services	\$ 31,770	\$ 45,363	\$ 40,000	22,500	\$ 35,000	\$ 40,000	0.00%	
1940	City Hall								
Materials and Supplies									
101-410-1940-42110	Cleaning Supplies		97		17	25	100	#DIV/0!	
101-410-1940-42230	Building Repair Supplies	801	124	800		500	800	0.00%	
Total Materials and Supplies		\$ 801	\$ 124	\$ 800	0	\$ 525	\$ 900	12.50%	
Charges and Services									
101-410-1940-43180	Information Technology/Web		400	400		400	440	10.00%	
101-410-1940-43185	IT Support		5,244	5,090	4,628	5,090	5,599	10.00%	Roseville
101-410-1940-42002	IT Hardware		505					#DIV/0!	
101-410-1940-43190	Software Programs							#DIV/0!	
101-410-1940-43210	Telephone	870	893	877		877	903	3.00%	Roseville
101-410-1940-43810	Utilities	3,686	3,596	4,422	2,534	4,000	4,555	3.00%	xcel, water, sewer
101-410-1940-43840	Refuse	1,402	1,783	1,600	1,318	1,600	1,648	3.00%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	11,353	5,984	6,000	4,730	6,000	6,600	10.00%	cintas and cleaning
101-410-1940-44040	Repairs/Maint Contractual Eqpt	14,434	11,577	15,000	9,462	15,000	16,000	6.67%	
101-900-9000-47205	Rentals - Building	10,664	-	-				#DIV/0!	city lease space 2019-2021 transfer to Brookfield - Budget here but JE will be a transfer See below
101-410-1940-44371	Allocation to Building Inspections	-	-	(14,493)		(14,091)	(15,482)	6.82%	Allocation to Building Inspection department
Total Charges and Services		\$ 42,411	\$ 29,982	\$ 18,896	22,672	\$ 18,876	\$ 20,263	7.23%	
Miscellaneous									
101-410-1940-44300	Miscellaneous	1,286	1,276	1,800	698	1,500	1,800	0.00%	
Total Miscellaneous		\$ 1,286	\$ 1,276	\$ 1,800	698	\$ 1,500	\$ 1,800	0.00%	
1940	Total City Hall	\$ 44,498	\$ 31,382	\$ 21,496	23,370	\$ 20,901	\$ 22,963	6.82%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
2100	Police								
Charges and Services									
101-420-2100-43150	Law Enforcement Contract	665,309	702,403	773,255	363,420	773,255	920,183	19.00%	Additional Officer added full year
101-420-2100-44301	Misc. - Community Event	1,800	-	1,800			1,800	0.00%	
Total Charges and Services		\$ 667,109	\$ 702,403	\$ 775,055	363,420	\$ 773,255	\$ 921,983	18.96%	
2100	Total Police	\$ 667,109	\$ 702,403	\$ 775,055	363,420	\$ 773,255	\$ 921,983	18.96%	
2150	Prosecution								
Charges and Services									
101-420-2150-43045	Attorney Criminal	42,164	46,434	49,000	31,960	49,000	51,000	4.08%	\$4,166/mth
Total Charges and Services		\$ 42,164	\$ 46,434	\$ 49,000	31,960	\$ 49,000	\$ 51,000	4.08%	
2150	Total Prosecution	\$ 42,164	\$ 46,434	\$ 49,000	31,960	\$ 49,000	\$ 51,000	4.08%	
2220	Fire								
Personnel									
101-420-2220-41010	Full-time Salaries	85,800	82,175	88,274	51,653	70,651	169,562	92.09%	addl full time fire inspector
101-420-2220-41030	Part-time Salaries	114,980	186,057	178,636	144,327	175,568	191,527	7.22%	
101-420-2220-41035	Paid On Call Salaries	73,656	59,412	73,364	26,338	43,067	75,000	2.23%	
101-420-2220-41210	PERA Contributions	31,340	37,736	32,236	20,527	43,581	42,012	30.33%	
101-420-2220-41220	FICA Contributions	14,654	14,185	19,308	12,271	17,936	27,038	40.03%	
101-420-2220-41230	Medicare Contributions		4,408		3,627	4,195	6,323	#DIV/0!	
101-420-2220-41300	Insurance	16,072	15,126	13,834	7,109	10,000	31,726	129.33%	addl full time fire inspector
101-420-2220-41325	Life Insurance	120	312	515			120	-76.68%	
101-420-2220-41330	STD/LTD	572	484	1,766			1,108	-37.28%	
101-420-2220-41420	Unemployment Benefits	20	2,431		653	653	2,500	#DIV/0!	
101-420-2220-41510	Workers Compensation	31,635	41,977	32,505	47,294	47,294	52,023	60.05%	
Total Personnel		\$ 368,851	\$ 444,303	\$ 440,438	313,799	\$ 412,944	\$ 598,939	35.99%	
Materials and Supplies									
101-420-2220-42000	Office Supplies	1,136	1,413	500	352	500	1,000	100.00%	supplies for new FTE
101-420-2220-42080	EMS Supplies	236	2,317	2,800	352	2,800	2,400	-14.29%	
101-420-2220-42090	Fire Prevention	332	651	2,000	1,710	1,710	2,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	13,252	13,948	9,400	6,180	9,400	14,000	48.94%	Increased call volume and PT FF's out more.
101-420-2220-42400	Small Tools & Equipment	27,785	16,076	30,175	11,668	30,175	24,679	-18.21%	average of last 3 years
Total Materials and Supplies		\$ 42,741	\$ 34,405	\$ 44,875	20,262	\$ 44,585	\$ 44,079	-1.77%	
Charges and Services									
101-420-2220-43050	Physicals	8,796	8,878	8,296	2,219	8,296	8,300	0.05%	3 hires, FIT test cost up.
101-420-2220-43150	Contract Services	1,000	11,115	18,085	41,635	41,635	3,500	-80.65%	Actuarial Fees for Relief Association \$1000
101-420-2220-43180	Information Technology/Web	880	2,925					#DIV/0!	
101-420-2220-43185	IT Support		18,680	17,130	16,485	17,130	18,843	10.00%	Roseville
101-420-2220-42002	IT Hardware		2,554				1,200	#DIV/0!	new desktop for inspector, new network switch for station
101-420-2220-43190	Software Programs		341	341				-100.00%	
101-420-2220-43210	Telephone	3,798	3,274	4,000	3,914	4,538	4,674	16.85%	Sprint, TDS, Verizon, Roseville
101-420-2220-43230	Radio	18,928	18,200	25,636	11,402	25,636	20,000	-21.98%	
101-420-2220-43310	Mileage	370	178	500	190	500	500	0.00%	
101-420-2220-43630	Insurance	7,195	7,825	9,101	9,515	9,515	10,467	15.00%	
101-420-2220-43810	Utility	12,756	13,441	15,000	9,360	15,000	15,450	3.00%	
101-420-2220-43840	Refuse	586	746	1,000	549	1,000	1,030	3.00%	
101-420-2220-44010	Repairs/Maint Bldg	14,543	10,688	8,440	6,198	8,440	9,000	6.64%	Station #2 tank pumping.
101-420-2220-44040	Repairs/Maint Eqpt	48,372	57,265	33,920	34,346	43,000	43,920	29.48%	Even year ladder maint., Increase in inspection costs. PSC requested \$10k+
101-420-2220-44170	Uniforms	8,615	8,133	10,321	7,054	10,321	10,000	-3.11%	3 hires, replace stat. coats and polo's.
101-420-2220-44330	Dues & Subscriptions	4,935	3,998	6,330	2,033	6,330	6,330	0.00%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

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		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-420-2220-44350	Books		1,400	440	1,064	1,064	1,000	127.27%	
101-420-2220-44370	Conferences & Training	17,743	14,174	20,580	8,586	15,000	20,580	0.00%	Switched from Century to Make the Move.
Total Charges and Services		\$ 148,518	\$ 183,815	\$ 179,120	154,550	\$ 207,405	\$ 174,794	-2.42%	
Capital Outlay									
101-480-8000-45500	Vehicle							#DIV/0!	
101-480-8000-45800	Equipment		-	-				#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-				#DIV/0!	Transfer to Vehicle Replacement Fund - See below
Total Capital Outlay		\$ -	\$ -	\$ -				#DIV/0!	
Miscellaneous									
101-420-2220-44300	Miscellaneous	1,524	1,492	2,000	300	2,000	2,000	0.00%	
Total Miscellaneous		\$ 1,524	\$ 1,492	\$ 2,000	300	\$ 2,000	\$ 2,000	0.00%	
2220	Total Fire	\$ 561,634	\$ 664,015	\$ 666,433	488,911	\$ 666,934	\$ 819,812	23.01%	
2220	Fire Relief								
Charges and Services									
101-420-2220-44920	Fire State Aid	64,533	68,975	64,000		64,000	64,000	0.00%	Relief Assoc. pass through
Total Charges and Services		\$ 64,533	\$ 68,975	\$ 64,000		\$ 64,000	\$ 64,000	0.00%	
2250	Total Fire Relief	\$ 64,533	\$ 68,975	\$ 64,000	0	\$ 64,000	\$ 64,000	0.00%	
2400	Building Inspection								
Personnel									
101-420-2400-41010	Full-time Salaries	210,186	214,668	369,167	154,705	185,000	400,707	8.54%	
101-420-2400-41030	Part-time Salaries		-					#DIV/0!	
101-420-2400-41020	Overtime		2,996					#DIV/0!	
101-420-2400-41040	Temporary Employees							#DIV/0!	
101-420-2400-41210	PERA Contributions	15,769	14,824	28,960	12,545	14,153	30,053	3.77%	
	MSRS Contributions -City Admin		489	489		489	504	3.07%	
101-420-2400-41220	FICA Contributions	15,570	12,481	27,654	9,900	11,470	24,844	-10.16%	
101-420-2400-41230	Medicare Contributions		2,907		2,375	2,683	5,810	#DIV/0!	
101-420-2400-41300	Insurance	31,118	23,088	73,872	23,584	40,000	81,179	9.89%	
101-420-2400-41325	Life Insurance	297	635	600	107	150	331	-44.86%	
101-420-2400-41330	STD/LTD	1,230	668	2,000	716	1,000	2,341	17.07%	
101-420-2400-41510	Workers Compensation	2,567	2,070	3,532	4,377	4,377	4,815	36.32%	
Total Personnel		\$ 276,738	\$ 274,337	\$ 506,274	208,309	\$ 259,321	\$ 550,584	8.75%	
Materials and Supplies									
101-420-2400-42000	Office Supplies	865	558	1,750	214	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	2,841	1,976	3,600	1,634	3,600	3,600	0.00%	
Total Materials and Supplies		\$ 3,706	\$ 2,534	\$ 5,700	1,848	\$ 4,950	\$ 5,700	0.00%	
Charges and Services									
101-420-2400-43030	Engineering		3,548	3,000	245	3,000	5,000	66.67%	
101-420-2400-43150	Inspector Contract Services		142,283	5,000	488,873	643,000	319,300	6286.00%	MnSPECT (or equivalent of 3 FTEs) Incl contract for op audit
101-420-2400-43180	Information Technology/Web	4,552	842		3,280	6,500		#DIV/0!	See below separated out for 2019
101-420-2400-43185	IT Support		5,825	6,200	5,141	6,200	6,820	10.00%	Roseville
101-420-2400-42002	IT Hardware		1,480	600	122	722	700	16.67%	Computer Desktops 1
101-420-2400-43190	Software Programs		986	8,900	395	1,000	1,100	-87.64%	i-pads and PermitWorks,Roseville
101-420-2400-43210	Telephone	3,579	3,323	3,650	2,514	3,650	3,760	3.00%	Roseville , Sprint, verizon card costs
101-420-2400-43630	Insurance	3,566	2,790	4,511	3,387	3,387	4,962	10.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,012	2,000	1,500	620	1,750	1,500	0.00%	
101-420-2400-44170	Uniforms	560	260	800	90	400	800	0.00%	Jackets, shirts, ID's

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
101-420-2400-44330	Dues & Subscriptions	65	260	500	130	130	500	0.00%	
101-420-2400-44350	Books	231	1,168	500	595	595	600	20.00%	
101-420-2400-44370	Conferences & Training	2,885	2,705	3,200	791	1,000	3,200	0.00%	
Total Charges and Services		\$ 16,449	\$ 167,470	\$ 38,361	506,183	\$ 671,334	\$ 348,242	807.80%	
Capital Outlay									
101-480-2400-45500	Vehicle	-	24,000	-				#DIV/0!	
Total Capital Outlay		\$ -	\$ 24,000	\$ -				#DIV/0!	
Miscellaneous									
101-420-2400-44371	Allocations from Admin, Finance, City Hall			19,167		19,564	20,616	7.56%	
101-420-2400-44300	Miscellaneous	-	266	1,000	75	500	1,000	0.00%	
Total Miscellaneous		\$ -	\$ 266	\$ 20,167		\$ 20,064	\$ 21,616	7.18%	
2400	Total Building Inspection	\$ 296,893	\$ 468,607	\$ 570,502	716,340	\$ 955,669	\$ 926,141	62.34%	
2500									
Emergency Communications									
Charges and Services									
101-420-2500-43150	Contract Services	900	1,933	3,350	900	3,350	3,350	0.00%	Increase due to repair/replace siren pole.
Total Charges and Services		\$ 900	\$ 1,933	\$ 3,350	900	\$ 3,350	\$ 3,350	0.00%	
2500	Total Emergency Communications	\$ 900	\$ 1,933	\$ 3,350	900	\$ 3,350	\$ 3,350	0.00%	
2700									
Animal Control									
Charges and Services									
101-420-2700-43150	Contract Services	10,930	19,902	11,000	9,664	11,000	13,000	18.18%	
Total Charges and Services		\$ 10,930	\$ 19,902	\$ 11,000	9,664	\$ 11,000	\$ 13,000	18.18%	
2700	Total Animal Control	\$ 10,930	\$ 19,902	\$ 11,000	9,664	\$ 11,000	\$ 13,000	18.18%	
3100									
Streets									
Personnel									
101-430-3100-41010	Full-time Salaries	357,436	382,736	307,899	280,832	329,904	412,315	33.91%	Reallocated based upon 2019 and 2020YTD actual re: time allocation
101-430-3100-41020	Overtime	4,676	12,217	9,000	17,203	9,000	6,000	-33.33%	On call and overtime
101-430-3100-41040	Temporary Employees	2,550	4,527	10,764	126	10,764	12,500	16.13%	Seasonals (\$13-\$14/hr)
101-430-3100-41210	PERA Contributions	26,793	28,848	23,542	23,465	26,750	31,374	33.27%	
101-430-3100-41220	FICA Contributions	26,977	23,455	24,836	18,531	21,679	26,711	7.55%	
101-430-3100-41230	Medicare Contributions		5,463		4,360	5,070	6,247	#DIV/0!	
101-430-3100-41300	Insurance	70,328	79,988	77,834	59,822	71,752	92,920	19.38%	
101-430-3100-41325	Life Insurance	536	1,706	844	264	318	427	-49.43%	
101-430-3100-41330	STD/LTD	1,951	1,496	2,110	1,661	1,998	2,267	7.46%	
101-430-3100-41600	Safety Clothing Allowance	160	515	600	77	600	600	0.00%	Boots (\$200 per person allocated by Salary Allocation)
101-430-3100-41420	Unemployment Benefits	3,636						#DIV/0!	
101-430-3100-41510	Workers Compensation	23,593	31,402	32,266	37,462	37,462	41,208	27.72%	
Total Personnel		\$ 518,635	\$ 572,353	\$ 489,695	443,803	\$ 515,297	\$ 632,568	29.18%	
Materials and Supplies									
101-430-3100-42000	Office Supplies	443	1,368	650	142	500	500	-23.08%	
101-430-3100-42120	Fuel, Oil and Fluids	41,006	17,663	17,000	16,388	20,000	21,000	23.53%	more roads to maintain
101-430-3100-42150	Operating Supplies	5,606	16,628	4,400	7,833	9,500	9,500	115.91%	
101-430-3100-42210	Repair/Maint. Supplies	28,270	12,678	10,000	4,822	7,500	10,000	0.00%	
101-430-3100-42212	Repair/Maint. Supplies S&I	228	8,834	10,000	7,859	10,000	10,000	0.00%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	37,568	50,356	39,864	20,896	39,000	39,000	-2.17%	Sealcoat and Crackseal materials - potholes, landscape fixes, etc,
101-430-3100-42260	Street Signs	8,944	3,287	4,500	1,136	4,000	4,000	-11.11%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

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		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-430-3100-42290	Sand/Salt S&I	125,999	129,492	153,363	111,880	111,880	85,000	-44.58%	have 700 tons of treated on hand
101-430-3100-42400	Small Tools & Minor Equipment	6,166	16,188	4,500	722	4,500	4,500	0.00%	
101-430-3100-44375	Personal Protection Equipment	1,188	800	1,400	1,127	1,400	1,200	-14.29%	
Total Materials and Supplies		\$ 255,419	\$ 257,440	\$ 245,677	172,805	\$ 208,280	\$ 184,700	-24.82%	
Charges and Services									
101-430-3100-43030	Engineering Services	12,289	13,178	6,000	10,048	14,000	14,000	133.33%	ROW permits
101-430-3100-43090	Sealcoating & Crack Sealing	120,732	795,917	565,000	526,058	545,000	565,000	0.00%	Sealcoat, crackseal, mill/overlay
101-430-3100-43150	Contract Services	25,501	20,364	24,000	15,661	20,000	24,000	0.00%	Striping, guard rail repair, tree trimming, mowing, etc.
101-430-3100-43185	IT Support	1,750	11,796	11,782	7,544	11,796	12,976	10.13%	Roseville/Comcast
101-430-3100-42002	IT Hardware	37	513	1,200		-	750	-37.50%	2 computers
101-430-3100-43190	Software Programs		1,540	1,700	3,662	3,662	1,750	2.94%	Roseville, BeHlve Asset Mgmt
101-430-3100-43210	Telephone	6,156	3,946	6,200	3,152	5,000	5,500	-11.29%	Roseville, Sprint, TDS, Verizon
101-430-3100-43230	Radio	24,117	4,091	5,000	3,000	5,000	5,000	0.00%	Wash Co. fees
101-430-3100-43310	Mileage		280	250		150	250	0.00%	
101-430-3100-43510	Public Notices		212	212	134	212	212	0.00%	
101-430-3100-43630	Insurance	17,740	19,293	22,441	23,443	23,443	25,787	14.91%	
101-430-3100-43810	Utilities	22,111	25,821	24,000	17,994	35,000	25,000	4.17%	US Solar Subsription/Traffic Signals/PW Electric
101-430-3100-43811	Street Lights	43,826	39,576	36,000	34,043	42,000	39,000	8.33%	
101-430-3100-43840	Refuse	5,998	7,420	4,500	4,129	4,750	4,600	2.22%	
101-430-3100-44010	Repairs/Maint Bldg.	35,637	21,541	15,000	3,854	10,000	12,000	-20.00%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	2,955	298	500	2,348	2,500	650	30.00%	generator in 2020
101-430-3100-44040	Repairs/Maint Equip	27,429	28,422	25,000	9,004	24,000	29,500	18.00%	hot box repair
101-430-3100-44041	Repairs/Maint Equip S&I	1,182	19,872	14,000	8,164	12,500	14,000	0.00%	
101-430-3100-44130	Equipment Rental	2,500	163	2,000	1,650	1,500	2,000	0.00%	
101-430-3100-44170	Uniforms	8,047	5,605	5,625	4,485	5,650	5,700	1.33%	Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	661	606	700	614	700	750	7.14%	
101-430-3100-44370	Conferences & Training	2,956	6,043	3,000	0	1,000	4,500	50.00%	continuing ed catch up from COVID
Total Charges and Services		\$ 366,067	\$ 1,030,570	\$ 774,110	678,987	\$ 767,863	\$ 792,925	2.43%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund							#DIV/0!	Transfer to Vehicle Replacement Fund - See below
101-480-3100-45500	Capital Purchases	57,443	-	-				#DIV/0!	
Total Capital Outlay		\$ 57,443	\$ -	\$ -	0	\$ -	\$ -	#DIV/0!	
Miscellaneous									
101-430-3100-44300	Miscellaneous	559	1,866	1,000	352	1,000	1,000	0.00%	
Total Miscellaneous		\$ 559	\$ 1,866	\$ 1,000	352	\$ 1,000	\$ 1,000	0.00%	
3100	Total Streets	\$ 1,198,122	\$ 1,862,229	\$ 1,510,482	1,295,947	\$ 1,492,440	\$ 1,611,193	6.67%	
5200	Parks & Recreation								
Personnel									
101-450-5200-41010	Full-time Salaries	64,831	80,410	141,559	70,947	77,478	72,988	-48.44%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
101-450-5200-41030	Part-time Salaries		47			7,404		#DIV/0!	
101-450-5200-41020	Overtime		97		315	315		#DIV/0!	
101-450-5200-41040	Temporary Employees	9,311	4,725	10,000	8,983	8,983	10,000	0.00%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	4,977	5,628	10,617	5,662	5,927	5,474	-48.44%	
101-450-5200-41220	FICA Contributions	5,544	4,886	11,900	5,075	5,820	5,145	-56.76%	
101-450-5200-41230	Medicare Contributions		1,138		1,191	1,361	1,203	#DIV/0!	
101-450-5200-41300	Insurance	6,248	11,314	36,229	13,479	16,125	15,415	-57.45%	
101-450-5200-41325	Life Insurance	57	322	206	65	75	67	-67.59%	
101-450-5200-41330	STD/LTD	202	241	560	405	560	401	-28.33%	
101-450-5200-41600	Safety Clothing Allowance		175	350		350	350	0.00%	Boots (\$200 per person allocated by Salary Allocation)

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
101-450-5200-41420	Unemployment Benefits							#DIV/0!	
101-450-5200-41510	Workers Compensation	22,078	8,772	9,013	9,910	9,910	10,901	20.94%	
Total Personnel		\$ 113,248	\$ 117,755	\$ 220,435	116,032	\$ 134,308	\$ 121,945	-44.68%	
Materials and Supplies									
101-450-5200-42000	Office Supplies	394	408	650	43	450	450	-30.77%	
101-450-5200-42120	Fuel, Oil and Fluids		7,839	6,250	3,251	5,000	5,500	-12.00%	Allocated to all PW departments
101-450-5200-42150	Operating Supplies	989	672	750	444	750	750	0.00%	
101-450-5200-42160	Chemicals	579	201	1,000	201	201		-100.00%	
101-450-5200-42210	Repair/Maint. Supplies	5,107	6,969	5,500	9,239	9,239	6,000	9.09%	
101-450-5200-42230	Building Repair Supplies	63	69	500		500	500	0.00%	
101-450-5200-42250	Landscaping Materials		135		562	562	550	#DIV/0!	
101-450-5200-42400	Small Tools & Minor Equipment	1,570	784	4,550	4,186	4,550	4,550	0.00%	small aluminum trailer \$1500
Total Materials and Supplies		\$ 8,701	\$ 17,077	\$ 19,200	17,926	\$ 21,252	\$ 18,300	-4.69%	
Charges and Services									
101-450-5200-43030	Engineering Services	123						#DIV/0!	
101-450-5200-43150	Contracted Services	63,562	51,108	64,500	69,476	70,000	56,000	-13.18%	Mowing \$45k, \$13k Fertilizer, \$9k misc (2 additional parks)
101-450-5200-43185	IT Support	2,620	5,019	4,636	4,658	5,000	5,500	18.64%	Roseville
101-450-5200-42002	IT Hardware		505	250				-100.00%	
101-450-5200-43190	Software Programs		340	340				-100.00%	Roseville
101-450-5200-43210	Telephone	1,085	1,770	1,750	1,036	1,750	1,750	0.00%	Roseville, Sprint
101-450-5200-43630	Insurance	5,404	5,876	6,835	7,144	7,144	7,858	14.97%	
101-450-5200-43810	Utilities	7,314	8,805	10,500	7,141	10,500	10,815	3.00%	
101-450-5200-43840	Refuse	2,609	4,564	4,000	2,636	4,000	4,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	2,074	6,289	2,500	3,995	4,100	3,000	20.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	5,434	3,063	3,200	3,930	4,000	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	5,200	17,669	14,975	626	8,500	14,000	-6.51%	
101-450-5200-44120	Rentals - Buildings	6,294	5,489	7,000	4,924	7,000	7,000	0.00%	porta-potties at new parks
101-450-5200-44170	Uniforms		837	1,078	728	1,078	1,100	2.04%	Allocated from Streets
101-450-5200-44301	Events	482	524	550	544	544	-	-100.00%	Tree Give Away
101-450-5200-44302	Lakes	9,934	12,570	15,000	14,965	14,956	15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44330	Dues & Subscriptions				60	60			
101-450-5200-44370	Conferences & Training	1,495	2,137	800	2,828	2,828	3,000	275.00%	continuing ed catch up from COVID
101-450-5200-44130	Equipment Rental	650	797	1,000	415	1,000	1,000	0.00%	
101-450-5200-44375	Personal Protection Equipment	1,262	229	400	406	406	400	0.00%	
Total Charges and Services		\$ 115,540	\$ 127,591	\$ 139,314	125,512	\$ 142,866	\$ 133,623	-4.08%	
Capital Outlay									
101-900-9000-47200	Transfer to Vehicle Replacement Fund							#DIV/0!	Transfer to Vehicle Replacement Fund-See below
101-900-5200-45500	Capital Purchases	21,003	-	-				#DIV/0!	
Total Capital Outlay		\$ 21,003	\$ -	\$ -				#DIV/0!	
Miscellaneous									
101-450-5200-44300	Miscellaneous	958	1,555	1,000	416	750	1,000	0.00%	
Total Miscellaneous		\$ 958	\$ 1,555	\$ 1,000	416	\$ 750	\$ 1,000	0.00%	
5200	Total Parks & Recreation	\$ 259,450	\$ 263,978	\$ 379,949	259,886	\$ 299,176	\$ 274,868	-27.66%	
9000	Transfers								
Transfers									
101-900-9000-47200	Transfer to Washington County (Library)							#DIV/0!	
101-900-9000-47205	Operating Transfer to EDA	25,225	30,000	30,000		30,000	30,000	0.00%	Transfer for City Hall to EDA
101-900-9000-47201	Transfer to Project Fund			25,000		25,000		-100.00%	Transfer to Lake Elmo Ave Phase 3 Project Fund
101-900-9000-47201	Transfer to Project Fund			30,000	123	65,000		-100.00%	Transfer to Project Fund Kwik Trip Stoplight

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

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Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
101-900-9000-47201	Transfer to Project Fund	117,820						#DIV/0!	
101-900-9000-47285	Transfer to Debt Service		67,859					#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund		570,076	903,847		903,847	135,746	-84.98%	Additional available for transfer to Equipment Replacement Fund
101-900-9000-47250	Transfer to Vehicle Replacement Fund		75,000	100,000		100,000	125,000	25.00%	Budgeted Transfer for Fire, Streets, Parks Equipment
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-				#DIV/0!	Fund Balance transfer for Equipment
Total Transfers		\$ 143,045	\$ 742,935	\$ 1,088,847	123	\$ 1,123,847	\$ 290,746	-73.30%	
9000 Total Transfers		\$ 143,045	\$ 742,935	\$ 1,088,847	123	\$ 1,123,847	\$ 290,746	-73.30%	
9000 Contingency Reserve									
Contingency Reserve									
	Reserve for possible Insurance Increase	-	-	-				#DIV/0!	
Total Contingency Reserve		\$ -	\$ -	\$ -				#DIV/0!	
9000 Contingency Reserve		\$ -	\$ -	\$ -				#DIV/0!	
	Prior Period Adjustments	\$ (52,015)						#DIV/0!	
Total General Fund Expenditures:		\$ 4,400,905	\$ 5,985,515	\$ 6,171,030	4,068,802	\$ 6,542,322	\$ 6,063,617	-1.74%	
								#DIV/0!	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 666,321	\$ (467,759)	\$ (0)	545,889	\$ 503,347	\$ 1	-530.67%	Use of Fund Balance if negative
				(0.16)				-100.00%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

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Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
601	Water Fund								
Water Fund Revenues:									
601-000-0000-36100	Special Assessments	34,837	11,872	21,776	51,327		10,740	-50.68%	
601-000-0000-36102	Special Assessments Penalties & Interest	13,905	96		1			#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments				4,350	4,350		#DIV/0!	
601-000-0000-36200	Miscellaneous	82						#DIV/0!	
601-000-0000-36205	Refunds and Reimbursements		2,662					#DIV/0!	
601-000-0000-36210	Interest on Investments	31,305	183,387	60,000			39,928	-33.45%	
601-000-0000-36220	Rent		10,010		13,000	26,000	26,000	#DIV/0!	Rent on Land from 3M
601-000-0000-37100	Water Sales	834,042	849,720	1,149,997	927,720	1,027,720	1,029,177	-10.51%	
601-000-0000-37120	Bulk Water	1,122	1,394		1,839	1,400	1,000	#DIV/0!	
601-000-0000-37130	Water Lat Benefit Fee	26,100	5,800					#DIV/0!	
601-000-0000-37140	Water Access Revenue	818,000	475,000	800,000	698,000	698,000	1,617,000	102.13%	
601-000-0000-37150	Water Connections - Municipal	489,000	500,900	320,000	853,000	863,000	451,000	40.94%	
601-000-0000-37160	Penalties	1,703						#DIV/0!	
601-000-0000-37170	Meter Sales	115,036	97,342	95,000	112,431	95,000	95,000	0.00%	
601-000-0000-39200	Transfer In	840	-	-				#DIV/0!	
Total Water Fund Revenues:		\$ 2,366,676	\$ 10,454,122	\$ 2,446,773	2,810,240	\$ 2,715,470	\$ 3,269,845	33.64%	
Water Fund Expenses:									
Personnel									
601-494-9400-41010	Full-time Salaries	126,525	151,029	184,555	146,432	174,028	217,707	17.96%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation 20% of admin time
601-494-9400-41030	Part-time Salaries				6,578	8,000	13,992	#DIV/0!	new utility billing clerk in 2020
601-494-9400-41020	Overtime		2,931	6,000	576	6,000	6,000	0.00%	On call pay should go here
601-494-9400-41210	PERA Contributions	1,131	17,702	14,740	11,448	13,467	17,827	20.95%	
	MSRS Contributions -City Admin				448	0	448	2.90%	
601-494-9400-41220	FICA Contributions	9,104	8,899	14,946	9,183	10,728	14,737	-1.40%	
601-494-9400-41230	Medicare Contributions		2,075		2,151	2,516	3,447	#DIV/0!	
601-494-9400-41300	Insurance	21,453	25,225	43,548	29,901	37,634	44,902	3.11%	
601-494-9400-41325	Life Insurance	236	635	244	156	210	197	-19.37%	
601-494-9400-41330	STD/LTD	614	560	706	777	978	1,177	66.75%	
601-494-9400-41301	Unemployment Insurance	897						#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance		465	400		400	400	0.00%	Boots (\$200 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	7,744	5,859	6,020	6,984	6,984	7,682	27.61%	
Total Personnel		\$ 168,784	\$ 216,859	\$ 271,607	214,186	\$ 261,393	\$ 328,529	20.96%	
Materials and Supplies									
601-494-9400-42000	Office Supplies	396	770	800	445	750	800	0.00%	
601-494-9400-42120	Fuel, Oil and Fluids		8,623	9,000	4,347	8,600	9,000	0.00%	Allocated to all PW Departments
601-494-9400-42030	Printed Forms	167	432	750	353	700	750	0.00%	
601-494-9400-42150	Operating Supplies	876	2,133	3,500	2,276	3,350	3,500	0.00%	Lab Tests Baterial
601-494-9400-42160	Chemicals	8,316	4,260	11,000	3,148	11,000	11,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	12,808	9,865	16,000	5,399	14,500	16,000	0.00%	
601-494-9400-42300	Water Meters & Supplies	138,652	85,217	145,000	128,634	145,000	145,000	0.00%	Water meters
601-494-9400-44375	Personal Protective Equipment	866	606	800	511	800	800	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	6,924	7,452	9,800	2,835	9,000	9,800	0.00%	
Total Materials and Supplies		\$ 169,005	\$ 119,922	\$ 196,650	147,948	\$ 193,700	\$ 196,650	0.00%	
Charges and Services									
601-494-9400-43030	Engineering Services	33,187	40,064	20,000	14,369	25,000	25,000	25.00%	
601-494-9400-43040	Legal Services	181,188	1,556,529	10,000				-100.00%	3M lawsuit complete
601-494-9400-43010	Audit Services		9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
601-494-9400-43090	Newsletter			1,100	553	1,100	1,100	0.00%	printing only (split with Communications and sewer)

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
601-494-9400-43150	Contract Services	40,461	39,809	30,000	36,111	37,000	30,000	0.00%	
601-494-9400-43180	Software Support	31,126						#DIV/0!	
601-494-9400-43185	IT Support		7,761	7,297	7,078	7,297	8,027	10.00%	Roseville
601-494-9400-42002	IT Hardware		505	1,000	1,030	1,030	1,000	0.00%	Computer replacements
601-494-9400-43190	Software Programs		8,909	9,000	8,223	9,000	9,900	10.00%	Roseville, Banyon, Accela
601-494-9400-43210	Telephone	1,141	1,991	2,000	1,223	2,000	2,000	0.00%	Roseville, TDS
601-494-9400-43220	Postage	3,509	2,580	3,500	2,259	3,500	4,000	14.29%	
601-494-9400-43310	Mileage	558	306	200	65	200	200	0.00%	
601-494-9400-43610	Insurance	7,981	8,680	10,096	10,552	10,552	11,607	14.97%	
601-494-9400-43810	Electric Utility	76,286	66,432	75,000	48,050	75,000	80,000	6.67%	
601-494-9400-43820	Water Utility	29,736	14,312	15,000	16,511	21,810	23,000	53.33%	Water Connection Fees MDH
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	94,233	51,564	45,000	8,100	33,000	45,000	0.00%	
601-494-9400-44040	Repairs\Maint. Equip.	10,222	16,958	7,500	1,411	7,500	7,500	0.00%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	48,535	3,363	4,000	3,070	4,000	4,000	0.00%	
601-494-9400-44150	Equipment Rental		807	1,000		1,000	1,000	0.00%	valve exerciser
601-494-9400-44170	Uniforms		965	1,000	665	1,000	1,000	0.00%	
601-494-9400-44330	Dues & Subscriptions		310	400	360	400	400	0.00%	
601-494-9400-44370	Conferences & Training	1,178	1,510	1,600	142	600	2,500	56.25%	all staff will need to catch up on cancelled training
601-494-9400-44377	Credit Card Fees	382	6,397	5,000	5,358	7,050	7,262	45.23%	
601-494-9400-44386	Real Estate Taxes	-	12,282	25,300	23,084	23,084	23,777	-6.02%	Taxes on 180 acres from 3M Settlement
Total Charges and Services		\$ 559,725	\$ 1,851,280	\$ 282,980	197,319	\$ 279,935	\$ 296,499	4.78%	
Capital Outlay									
601-494-9400-45300	Improvements Other Than Bldgs	-	-	545,000	3,885	35,000	658,844	20.89%	oversizing and meter replacement
Total Capital Outlay		\$ -	\$ -	\$ 545,000	3,885	\$ 35,000	\$ 658,844	20.89%	
Miscellaneous and Non-operating									
601-494-9400-44300	Miscellaneous	1,086	-	2,000	872	2,000	2,000	0.00%	
601-494-9400-46010	Bond Principal		810,000	820,000	773,175	820,000	790,000	-3.66%	
601-494-9400-46110	Bond Interest	265,789	271,907	344,370	260,466	344,370	252,402	-26.71%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	1,740	495	2,000	495			-100.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance							#DIV/0!	
601-494-9400-46220	Deferred Charges Amort							#DIV/0!	
601-494-9400-46350	Bond Issuance Costs		6,016	12,000				-100.00%	
601-494-9400-47200	Transfer Out	-	-	-				#DIV/0!	
Total Misc. and Non-operating		\$ 1,170,664	\$ 2,155,360	\$ 1,180,370	1,035,008	\$ 1,166,370	\$ 1,044,402	-11.52%	
	Prior Period Adjustments	271,735						#DIV/0!	
Total Water Fund Expenses:		\$ 2,339,912	\$ 4,343,421	\$ 2,476,607	1,598,346	\$ 1,936,398	\$ 2,524,924	1.95%	
								#DIV/0!	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 26,764	\$ 6,110,701	\$ (29,834)	1,211,894	\$ 779,072	\$ 744,921	-2596.88%	
602 Sewer Fund									
Sewer Fund Revenues:									
602-000-0000-36100	Special Assessments	1,331,400	109,320	137,250	118,690	137,250	162,570	18.45%	
602-000-0000-36101	Delinquent Special Assessments							#DIV/0!	
602-000-0000-36102	Special Assessments Penalties & Interest	96,164	624		1,710			#DIV/0!	
602-000-0000-36103	Prepaid Special Assessments				50,870	50,870		#DIV/0!	
602-000-0000-36210	Interest on Investments	48,217	179,860	40,000		40,000	39,812	-0.47%	
602-000-0000-37160	Penalties	428						#DIV/0!	
602-000-0000-37200	Sewer Sales	244,383	299,779	300,000	261,868	347,328	466,378	55.46%	1% increase in fees
602-000-0000-37220	SAC Early Pay discount/revenue	7,803	5,308	7,500	7,187	7,500	7,500	0.00%	Based on averages
602-000-0000-37230	Sewer Lat Benefit Fee		11,000		36,600	36,600		#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	767,500	505,732	900,000	825,997	825,997	1,359,000	51.00%	
602-000-0000-37250	Sewer Connection Fees Regional							#DIV/0!	Pass-through

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
602-000-0000-37260	Sewer Connection Fees Municipa	565,180	510,001	320,000	894,500	894,500	389,000	21.56%	
Total Sewer Fund Revenues:		\$ 3,061,244	\$ 1,621,624	\$ 1,704,750	2,197,422	\$ 2,340,045	\$ 2,424,260	42.21%	
Sewer Fund Expenses:									
Personnel									
602-495-9450-41010	Full-time Salaries	54,674	58,207	97,613	44,361	47,484	82,123	-15.87%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
602-495-9450-41030	Part-time Salaries				5,756	7,000	12,243	#DIV/0!	new utility billing clerk in 2020
602-495-9450-41020	Overtime		2,978	6,200	0	6,000	6,000	-3.23%	On call pay
602-495-9450-41210	PERA Contributions	(11,709)	5,925	8,085	3,727	3,936	7,527	-6.90%	
	MSRS Contributions -City Admin			299		299	308	3.01%	City Administrator Deferred Comp included here
602-495-9450-41220	FICA Contributions	3,993	3,499	7,942	3,002	3,134	6,223	-21.65%	
602-495-9450-41230	Medicare Contributions		817		704	738	1,455	#DIV/0!	
602-495-9450-41300	Insurance	5,434	10,677	22,116	7,610	8,744	16,435	-25.69%	
602-495-9450-41325	Life Insurance	72	290	129	36	45	69	-46.24%	
602-495-9450-41330	STD/LTD	194	240	506	201	250	440	-13.06%	
602-495-9450-41600	Safety Clothing Allowance		470	140		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	4,626	3,442	3,537	4,197	4,197	4,617	30.54%	
Total Personnel		\$ 58,411	\$ 87,235	\$ 146,567	69,594	\$ 81,967	\$ 137,580	-6.13%	
Materials and Supplies									
602-495-9450-42210	Repair/Maint. Supplies	280	1,740	28,130	366	13,000	3,500	-87.56%	\$25,000 Biocide chemical at lisbon lift every 3-5 yrs
602-495-9450-42000	Office Supplies	1,425	426	600	163	500	600	0.00%	
602-495-9450-42030	Printed Forms	167	613	600	195	600	600	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids		7,426	8,000	4,927	8,000	8,200	2.50%	Allocated to all PW Departments
602-495-9450-42150	Operating Suppies	471	921	1,500	947	1,500	1,500	0.00%	
602-495-9450-42270	Repair/Maint. Supplies				268	268		#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	1,157	716	350	307	350	350	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	5,110	102	2,500	2,326	2,500	2,500	0.00%	
Total Materials and Supplies		\$ 8,610	\$ 11,944	\$ 41,680	9,499	\$ 26,718	\$ 17,250	-58.61%	
Charges and Services									
602-495-9450-43030	Engineering Services	4,605	6,768	15,000	6,165	15,000	15,000	0.00%	
602-495-9450-43010	Audit Services		9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
602-495-9450-43090	Newsletter			1,100	553	1,100	1,100	0.00%	printing only (split with Comunnications and Water)
602-495-9450-43150	Contract Services	20,951	22,289	57,000	26,968	50,000	50,000	-12.28%	
602-495-9450-43185	IT Support		4,406	4,258	4,117	4,258	4,684	10.00%	Roseville
602-495-9450-42002	IT Hardware		505		821	821	650	#DIV/0!	Computer Replacements
602-495-9450-43180	Software Support	31,306	8,459					#DIV/0!	
602-495-9450-43190	Software Programs			8,459	6,274	8,459	9,305	10.00%	Roseville, Banyon, Accela, Sensus
602-495-9450-43210	Telephone	1,726	2,504	2,500	1,949	2,500	2,500	0.00%	Roseville, TDS, T-Mobile
602-495-9450-43220	Postage	3,500	2,569	3,500	2,251	3,500	3,500	0.00%	
602-495-9450-43310	Mileage		90	90	0	-	100	11.11%	
602-495-9450-43610	Insurance	3,187	3,466	4,032	4,212	4,212	4,633	14.91%	
602-495-9450-43810	Electric Utility	11,782	14,813	15,000	12,211	15,000	15,500	3.33%	
602-495-9450-43820	Sewer Utility - Met Council	92,140	169,359	229,887	210,730	229,887	265,011	15.28%	Per Met Council
602-495-9450-44010	Repairs/Maint Imp Bldgs		1,471	1,000	0	650	1,000	0.00%	split building expenses between all depts
602-495-9450-44040	Repairs/Maint. Equip.	3,838	12,301	4,500		4,500	4,500	0.00%	
602-495-9450-44150	Equipment Rental		7	1,000	564	1,000	8,000	700.00%	rent vac truck for 2 weeks
602-495-9450-44170	Uniforms		448	600	381	600	600	0.00%	Allocated from Streets
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,683	16,942	2,000	7,036	7,500	4,000	100.00%	
602-495-9450-44370	Conferences & Training	1,163	3,447	2,500	1,826	2,000	3,500	40.00%	training catch up
602-495-9450-44377	Credit Card Fees	382	4,787	3,000	5,358	7,050	7,262	142.05%	
Total Charges and Services		\$ 175,882	\$ 279,090	\$ 360,413	300,521	\$ 366,849	\$ 409,071	13.50%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
Capital Outlay									
602-495-9450-45300	Improvements Other Than Bldgs	20,634		210,000	3,885	35,000	275,760	31.31%	Half of utility van (2020), CIP (2021 some oversizing)
Total Capital Outlay		\$ 20,634	\$ -	\$ 210,000	3,885	\$ 35,000	\$ 275,760	31.31%	
Miscellaneous and Non-operating									
602-495-9450-44300	Miscellaneous Expenses	300	20		764	1,000	1,000	#DIV/0!	
602-495-9450-46010	Bond Principal			435,000	449,200	449,200	470,000	8.05%	
602-495-9450-46110	Bond Interest	167,079	179,590	198,516	174,549	198,516	169,822	-14.45%	
602-495-9450-46220	Deferred Charges Amort							#DIV/0!	
602-495-9450-46350	Bond Issuance Costs		4,809	20,000				-100.00%	
602-495-9450-46200	Fiscal Agent Fees			2,000				-100.00%	
602-495-9450-47200	Transfer Out	-	-	-				#DIV/0!	
Total Misc. and Non-operating		\$ 582,114	\$ 753,625	\$ 655,516	624,513	\$ 648,716	\$ 640,822	-2.24%	
	Prior Period Adjustment	\$ 136,324						#DIV/0!	
Total Sewer Fund Expenses:		\$ 981,975	\$ 1,131,894	\$ 1,414,176	1,008,012	\$ 1,159,250	\$ 1,480,483	4.69%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 2,079,269	\$ 489,730	\$ 290,574	1,189,410	\$ 1,180,795	\$ 943,777	224.80%	
603	Storm Water Fund								
Storm Water Fund Revenues:									
603-000-0000-33422	PERA Pension Revenue	84						#DIV/0!	
603-000-0000-36100	Special Assessments				33,614			#DIV/0!	
603-000-0000-36101	Delinquent Special Assessments							#DIV/0!	
603-000-0000-36102	Special Assessment Penalties/Interest	360	241					#DIV/0!	
603-000-0000-36210	Interest on Investment	16,902	37,479	25,000		25,000	4,574	-81.70%	
603-000-0000-37300	Surface Water Utility Sales	285,775	344,211	361,793	6,416	361,793	385,155	6.46%	(\$10 incr per Residential lot) Per Northland Study
603-000-0000-34113	SW Review Fee Revenue	36,925	35,454	30,000	37,530	39,000	35,000	16.67%	
Total Storm Water Fund Revenues:		\$ 340,046	\$ 417,385	\$ 416,793	77,560	\$ 425,793	\$ 424,729	1.90%	
Storm Water Fund Expenses:									
Personnel									
603-496-9500-41010	Full-time Salaries	30,103	35,071	61,586	24,565	26,554	43,133	-29.96%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
603-496-9500-41030	Part-time Salaries				4,111	5,500	8,745	#DIV/0!	new utility billing clerk in 2020
603-496-9500-41020	Overtime			1,500	169	1,000	1,000	-33.33%	Spring culvert drainage
603-496-9500-41210	PERA Contributions	(10,147)	3,361	4,881	2,132	2,282	3,966	-18.75%	
	MSRS Contributions -City Admin			149		149	154	3.36%	
603-496-9500-41220	FICA Contributions	2,113	2,057	4,826	1,732	1,820	3,278	-32.07%	
603-496-9500-41230	Medicare Contributions		480		407	430	767	#DIV/0!	
603-496-9500-41300	Insurance	5,175	4,163	14,199	3,720	4,810	8,599	-39.44%	
603-496-9500-41325	Life Insurance	44	102	83	19	26	36	-57.06%	
603-496-9500-41330	STD/LTD	97	86	271	100	132	230	-15.24%	
603-496-9500-41600	Safety Clothing Allowance		-	125		125	125	0.00%	Boots (\$200 per person allocated by Salary Allocation)
603-496-9500-41301	Unemployment Insurance	555						#DIV/0!	
603-496-9500-41510	Workers' Compensation	1,626	1,685	1,731	2,029	2,029	2,232	28.91%	
Total Personnel		\$ 29,883	\$ 47,399	\$ 89,351	39,764	\$ 44,857	\$ 72,264	-19.12%	
Materials and Supplies									
603-496-9500-42000	Office Supplies	224	387	450		350	450	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids		2,731	3,000	2,976	3,000	3,500	16.67%	Allocated to all PW Departments
603-496-9500-42030	Printed Forms	167	177	185	513	600	600	224.32%	more postcard stock as parcel # inc
603-496-9500-42270	Repair/Maint. Maint Supplies	2,338	1,897	2,000	21	2,000	2,250	12.50%	
603-496-9500-42150	Operating Supplies	70	588	1,000	68	350	1,000	0.00%	
603-496-9500-44375	Personal Protective Equipment	866	579	500	13	500	500	0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	2,478	163	2,500	3,004	3,100	2,500	0.00%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
Total Materials and Supplies		\$ 6,144	\$ 6,522	\$ 9,635	6,595	\$ 9,900	\$ 10,800	12.09%	
Charges and Services									
603-496-9500-43030	Engineering Services	2,563	17,685	10,000	5,833	10,000	10,000	0.00%	
603-496-9500-43010	Audit Services		9,246	7,987	9,105	8,212	8,227	3.00%	split GF, Water, Sewer, SW
603-496-9500-43040	Legal Services		403					#DIV/0!	
603-496-9500-43150	Contract Services	10,259	5,458	5,000	7,347	8,000	6,500	30.00%	
603-496-9500-43185	IT Support		4,021	3,778	4,077	4,200	4,620	22.29%	Roseville
603-496-9500-42002	IT Hardware		505	200	430		600	200.00%	computer
603-496-9500-43190	Software Programs	9,825	7,484	7,484	6,076	7,484	8,232	10.00%	Roseville, Banyon Accela
603-496-9500-43210	Telephone	65	1,063	900	699	900	1,100	22.22%	Roseville
603-496-9500-44377	Credit Card Fees		360	400	0	450	500	25.00%	
603-496-9500-43220	Postage	1,000	1,267	1,500	1,249	1,500	1,650	10.00%	
603-496-9500-43510	Legal Publishing		58	60		60	60	0.00%	
603-496-9500-43610	Insurance	5,001	5,439	6,326	6,615	6,615	7,277	15.03%	
603-496-9500-43810	Utilities		8	18				-100.00%	
603-496-9500-44010	Street Sweeping	15,873	19,989	30,000	14,747	22,500	28,000	-6.67%	
603-496-9500-44040	Repairs/Maint Equip	99	3,082	2,500		2,000	2,500	0.00%	
603-496-9500-44015	Repairs/Maint Bldg		47	100		100	100	0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	32,790	250	25,473	237	12,000	25,000	-1.86%	
603-496-9500-44150	Equipment Rental	1,080	237	1,000		1,000	1,000	0.00%	
603-496-9500-44170	Uniforms		201	250	154	250	250	0.00%	Allocated from Streets
603-496-9500-44370	Conferences & Training	1,285	787	2,000	675	250	2,000	0.00%	
Total Charges and Services		\$ 79,838	\$ 77,590	\$ 104,976	57,244	\$ 85,521	\$ 107,616	2.51%	
Capital Outlay									
603-496-9500-45300	Improvements Other Than Bldgs	-	40,000	-	0	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ 40,000	\$ -	0	\$ -	\$ -	#DIV/0!	
Miscellaneous and Non-operating									
603-496-9500-43320	Depreciation Expense	149,901	328,695						
603-496-9500-44300	Miscellaneous Expenses	666	866		64	100	5,000	#DIV/0!	New MPCA MS4 fee
603-496-9500-46010	Bond Principal			205,000	175,000	205,000	200,000	-2.44%	
603-496-9500-46110	Bond Interest	49,537	53,733	58,750	57,737	58,750	54,771	-6.77%	
603-496-9500-46220	Deferred Charges Amort							#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees			900				-100.00%	
603-496-9500-46300	Bond Issuance Costs	-	9,611	-				#DIV/0!	
Total Misc. and Non-operating		\$ 200,104	\$ 392,905	\$ 264,650	232,801	\$ 263,850	\$ 259,771	-1.84%	
	Prior Period Adjustment	\$ (74,348)						#DIV/0!	
Total Storm Water Fund Expenses:		\$ 241,621	\$ 564,416	\$ 468,612	336,404	\$ 404,128	\$ 450,451	-3.88%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 98,426	\$ (147,031)	\$ (51,819)	(258,844)	\$ 21,665	\$ (25,722)	-50.36%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
221	EDA Brookfield Building Fund								
EDA Brookfield Bldg Fund Revenues:									
221-000-0000-34110	Tenant Rents	78,573	99,690	74,451	69,686	89,044	88,836	19.32%	new tenant part of year
221-000-0000-36210	Interest Income	419	2,153					#DIV/0!	
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	\$ 131,843	\$ 104,451	69,686	\$ 119,044	\$ 118,836	13.77%	
EDA Brookfield Bldg Fund Expenses:									
Materials and Supplies									
221-460-6301-42110	Repair/Maint. Maint Supplies	2,208	1,855	5,000	438	2,000	2,000	-60.00%	
221-460-6301-42150	Operating Supplies	36	105	100	52	100	100	0.00%	
		-	-	-				#DIV/0!	
Total Materials and Supplies		\$ 2,244	\$ 1,960	\$ 5,100	490	\$ 2,100	\$ 2,100	-58.82%	
Charges and Services									
221-460-6301-43150	Contract Services	11,798	24,735	10,000	9,237	10,000	10,000	0.00%	HVAC, cleaning, pest control, misc
221-460-6301-44386	Real Estate Taxes	15,811	14,656	16,854	13,990	13,990	14,410	-14.50%	
221-460-6301-43810	Utilities	13,027	19,606	21,000	12,977	21,000	21,630	3.00%	Xcel, w&s
221-460-6301-43840	Refuse	2,070	5,366	6,600	3,863	6,000	6,500	-1.52%	
221-460-6301-44040	Repairs/Maint Equip	2,754	2,486	7,500	215	7,500	7,500	0.00%	
221-460-6301-44030	Repairs/Maint Not Bldg		1,301					#DIV/0!	
		-	-	-				#DIV/0!	
Total Charges and Services		\$ 45,460	\$ 68,150	\$ 61,954	40,282	\$ 58,490	\$ 60,040	-3.09%	
Capital Outlay									
221-460-6301-45200	Buildings	901,670				-	-	#DIV/0!	
221-460-6301-45300	Improvements Other Than Bldgs	-	-	-		-	-	#DIV/0!	
Total Capital Outlay		\$ 901,670	\$ -	\$ -		\$ -	\$ -	#DIV/0!	
Miscellaneous and Non-operating									
221-460-6301-44300	Miscellaneous Expenses		-	1,000		1,000	1,000	0.00%	
221-900-9000-47285	Transfer to Debt Service		43,638	86,058				-100.00%	Bond Principal, Interest and Fiscal Agent Fees
221-460-6301-46010	Bond Principal					45,000	47,000	#DIV/0!	Budget but will be a transfer
221-460-6301-46110	Bond Interest				19,823	40,658	38,588	#DIV/0!	Budget but will be a transfer
221-460-6301-46220	Deferred Charges Amort							#DIV/0!	
221-460-6301-46200	Fiscal Agent Fees		1,700		1,700	1,700	1,700	#DIV/0!	Budget but will be a transfer
221-460-6301-46300	Bond Issuance Costs	21,583	-	-				#DIV/0!	
Total Misc. and Non-operating		\$ 21,583	\$ 45,338	\$ 87,058	21,523	\$ 88,358	\$ 88,288	1.41%	
Total EDA Brookfield Bldg Fund Expenses:		\$ 970,956	\$ 115,448	\$ 154,112	62,295	\$ 148,948	\$ 150,428	-2.39%	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ 59,261	\$ 16,395	\$ (49,661)	7,391	\$ (29,904)	\$ (31,592)	-36.39%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
404	Park Dedication								
Park Dedication Fund Revenues:									
404-000-0000-36210	Interest on Investments	6,814	19,943						
404-000-0000-36230	Donations		0		44,000	44,000			
404-000-0000-36240	Dedication Fees	502,802	123,500		670,558	670,558	132,280		
Total Park Dedication Fund Revenues:		509,616	143,443	0	714,558	714,558	132,280	#DIV/0!	
Park Dedication Fund Expenses:									
Capital Outlay									
404-480-8000-43030	Engineering Services								
404-480-8000-43040	Legal Services								
404-480-8000-43050	Other Park Ded Prof Services	96,753							
404-480-8000-43510	Legal Publishing								
404-480-8000-44010	Repairs/Maint Contractual Bldg								
404-480-8000-44030	Repairs/Maint Imp Not Bldgs	23,488							
404-480-8000-44040	Repairs/Maint Contractual Eqpt								
404-480-8000-45200	Buildings and Structures	47,631	6,762						
404-480-8000-45300	Improv Other than Bldgs		401	270,000	111,562	270,000	200,000		trail connections in 2021
404-480-8000-45805	Other Project Costs	4,485	222,478		73,975	2,073			
404-480-8070-43030	Engineering Services	46,844	1,306		298	298			
404-480-8070-43150	Contract Services		105						
404-480-8070-45805	Construction Contract	2,037	30,077						
404-480-8070-45900	Construction Contract	82,878							
Total Capital Outlay		304,116	261,129	270,000	185,835	272,371	200,000	-25.93%	
Miscellaneous and Non-operating									
404-480-8000-44300	Miscellaneous	2,854							
Total Misc. and Non-operating		2,854	0	0		0	0	#DIV/0!	
Total Park Dedication Fund Expenses:		306,970	261,129	270,000	185,835	272,371	200,000	-25.93%	
Total Park Dedication Fund Revs. Over/(Under) Expenses:		202,646	-117,686	-270,000	528,723	442,187	-67,720	-74.92%	
410 Vehicle Replacement									
Vehicle Replacement Fund Revenues:									
410-000-0000-36210	Interest on Investments	6,924	33,975						
410-000-0000-39101	Sale of Capital Assets	8,991	44,927		4,000	4,000			
410-000-0000-39210	Transfer In	29,667	645,076	1,003,847		1,003,847	260,746		
410-000-0000-39310	Bond Proceeds	940,000	698,984						
410-420-2220-36230	Donations	12,000							
Total Vehicle Replacement Fund Revenues:		997,582	1,422,962	1,003,847	4,000	1,007,847	260,746	-74.03%	
Vehicle Replacement Fund Expenses:									
Capital Outlay									
410-420-2220-45500	Public Safety Vehicles	7,837	722,238	48,500	297,090	300,000	710,000		brush rig, engine repalcements
410-420-2400-45500	Building Vehicles		6,111				30,000		inspector vehicle
410-430-8000-45500	Public Works Vehicles	121,236	316,886	250,000	220,947	250,000	70,000		parks dump truck
Total Capital Outlay		129,073	1,045,235	298,500	518,037	550,000	810,000	171.36%	

**CITY OF LAKE ELMO
2021 PROPOSED BUDGET**

Master Worksheet - All Budgets - REVISED

<u>Account Number</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>Actual 10/31/2020</u>	<u>2020 Projected</u>	<u>2021 Proposed</u>	<u>Adopted 2020 to Proposed 2021 Percent Change</u>	<u>Comments</u>
Miscellaneous and Non-operating									
410-000-0000-46300	Fiscal Agent Fees	4,500				0			
410-480-8000-46300	Bond Issuance Costs		12,328			0			
						0			
Total Misc. and Non-operating		4,500	12,328	0		0		#DIV/0!	
Total Vehicle Replacement Expenses:		<u>133,573</u>	<u>1,057,563</u>	<u>298,500</u>	<u>518,037</u>	<u>550,000</u>	<u>810,000</u>	<u>171.36%</u>	
Total Vehicle Replacement Fund Revs. Over/(Under) Expenses:		<u>864,009</u>	<u>365,399</u>	<u>705,347</u>	<u>-514,037</u>	<u>457,847</u>	<u>-549,254</u>	<u>-177.87%</u>	

Proposed Pay 2021 Property Tax Impact Worksheet

Taxing District:

0800 Lake Elmo

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

Item	Actual Pay 2020 (A)	Proposed Pay 2021 (B)	% Change (C)
1. Levy before reduction for state aids	\$4,949,823	\$5,263,268	6.3%
2. State Aids	\$0	\$0	0.0%
3. Certified Property Tax Levy	\$4,949,823	\$5,263,268	6.332%
4. Fiscal Disparity Portion of Levy	\$249,327	\$271,597	8.9%
5. Local Portion of Levy	\$4,700,496	\$4,991,671	6.2%
6. Local Taxable Value 2021 is an ESTIMATE	20,021,726	\$21,261,511	6.2%
7. Local Tax Rate	23.477%	23.477%	0.0%
8. Market Value Referenda Levy	\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SD only)	\$0	\$0	0.0%
10. Local Portion of Levy	\$0	\$0	0.0%
11. Referenda Market Value 2021 is an ESTIMATE	0	0	0.0%
12. Market Value Referenda Rate	0.0000%	0.0000%	0.0%

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

13. Assumes a -0.5% change in market value from 2020 to 2021, which is the city median change.

(D) Market Value Before Exclusion	(E) Homestead Market Value Exclusion	(F) Taxable Market Value	(G) Tax Capacity	(H) Taxing District Portion of Tax
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Actual Pay 2020				
Pay 2020 MV	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(A7 x G) + (A12 X D)
14. 432,400	0	432,400	4,324	\$1,015.14
15. 17,600	7,000	10,600	106	\$24.89
16. 150,800	23,700	127,100	1,271	\$298.39
17. 251,300	14,600	236,700	2,367	\$555.70
18. 402,000	1,100	400,900	4,009	\$941.19

Proposed Pay 2021				
Pay 2021 MV X 0.995	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)
19. 430,200	0	430,200	4,302	\$1,009.98
20. 17,500	7,000	10,500	105	\$24.65
21. 150,000	23,700	126,300	1,263	\$296.51
22. 250,000	14,700	235,300	2,353	\$552.41
23. 400,000	1,200	398,800	3,988	\$936.26

Percentage Change from 2020 to 2021				
24. -0.5%	0.0%	-0.5%	-0.5%	-0.5%
25. -0.6%	0.0%	-0.9%	-0.9%	-1.0%
26. -0.5%	0.0%	-0.6%	-0.6%	-0.6%
27. -0.5%	0.7%	-0.6%	-0.6%	-0.6%
28. -0.5%	9.1%	-0.5%	-0.5%	-0.5%

Instructions for Calculating a Residential Homestead Property Tax:

D. Market Value of Residential Homestead

Assumes that the Pay 2021 market value changed from Pay 2020 by -0.5%.
Countywide, the median change in market value from Pay 2020 to Pay 2021 is 2.3%.

E. Calculate the Homestead Market Value Exclusion

40% of the first 76,000 of market value (D), reduced by 9% on the market value over 76,000
The exclusion decreases as the market value over 76,000 increases, until a 413,300 home receives 0 exclusion.

F. Calculate Taxable Market Value

Market Value before Exclusion (D) - Homestead Market Value Exclusion (E).

G. Calculate the Net Tax Capacity of a Residential Homestead

Pay 2020: 1st 500,000 of (F) Taxable Market Value @ 1.00%, remainder @ 1.25%
Pay 2021: 1st 500,000 of (F) Taxable Market Value @ 1.00%, remainder @ 1.25%

H. Calculate the Taxing District's portion of the Tax

Pay 2020: multiply the Pay 2020 net tax capacity (G) by the Pay 2020 tax capacity local tax rate (A7), plus
multiply the Pay 2020 market value before exclusion (D) by the Pay 2020 market value tax rate (A12)
Pay 2021: multiply the Pay 2021 net tax capacity (G) by the Pay 2021 tax capacity local tax rate (B7) , plus
multiply the Pay 2021 market value before exclusion (D) by the Pay 2021 market value tax rate (B12)

19-23. Line 19 will default to the median residential homestead value for the taxing authority for taxes payable in 2021.

24-28. Calculate the % increase/decrease from 2020 to 2021

$(2021 - 2020) / 2020$

There is no longer a homestead credit. The **market value homestead credit** was eliminated starting with taxes payable in 2012 and was replaced with a **market value exclusion** for homestead property.

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

RESOLUTION NO. 2020-095

**RESOLUTION ADOPTING THE 2020 TAX LEVY COLLECTIBLE IN 2021
AND
ADOPTING THE 2021 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 2021 General Fund Budget shall be as follows:

	<u>2021 Adopted</u>
General Fund Revenues:	
Property Taxes	\$3,824,879
Licenses and Permit	1,013,500
Intergovernmental	256,172
Charges for Services	611,050
Fines and Forfeits	35,000
Interest on Investments	77,000
Miscellaneous	246,017
Total General Fund Revenues	<u>\$6,063,618</u>
General Fund Expenditures:	
Personnel	\$2,541,300
Materials and Supplies	263,686
Charges and Services	2,933,769
Capital Outlay	0
Miscellaneous	34,117
Transfers	290,746
Total General Fund Expenditures	<u>\$6,063,618</u>

And the 2021 EDA Budget shall be as follows:

	2021 Adopted
EDA Revenues:	
Tenant Rents	\$88,836
Transfers	30,000
Total EDA Revenues	\$118,836
EDA Expenditures:	
Materials and Supplies	\$2,100
Charges and Services	60,040
Miscellaneous	1,000
Debt Payments and Fiscal Fees	87,288
Total EDA Expenditures	\$150,428

BE IT FURTHER RESOLVED that the Public Hearing was held on Tuesday December 1, 2020 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 2020, for collection in 2021 upon the taxable property in said City of Lake Elmo for the following purposes:

	2021 LEVY
GO 2010B	207,338
GO 2011A	
GO 2012A	
GO 2012B	67,313
GO 2013A	
GO 2014A	205,117
GO 2015A	12,722
GO 2016A	188,999
GO 2017A	339,904
GO 2018A Equip Cert	123,848
GO 2019A	293,148
Total Existing Debt Levy	1,438,389
General Fund Levy	\$ 3,824,879
Total Tax Levy	\$ 5,263,268

And

BE IT FURTHER RESOLVED that the City Administrator 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 1st day of December, 2020.

Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk

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

RESOLUTION NO. 2020-096

**RESOLUTION ADOPTING 2021 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 2021 Water, Sewer and Storm Water Fund Budgets shall be as follows:

	2021 Water Adopted	2021 Sewer Adopted	2021 Storm Adopted
Fund Revenues:			
Charges for Services	\$ 1,030,177	\$ 473,878	\$ 420,155
Connections	2,068,000	1,748,000	-
Special Assessments	10,740	162,570	-
Miscellaneous	121,000	-	-
Interest on Investments	39,928	39,812	4,574
Total Fund Revenues	\$3,269,845	\$2,424,260	\$424,729
Fund Expenses:			
Personnel	\$ 328,529	\$ 137,580	\$ 72,264
Materials and Supplies	196,650	17,250	10,800
Charges and Services	296,499	409,071	107,616
Capital Outlay	658,844	275,760	0
Miscellaneous	1,044,402	640,822	259,771
Total Fund Expenses	\$2,524,924	\$1,480,483	\$450,451

ADOPTED, by the Lake Elmo City Council on the 1st day of December, 2020.

Mike Pearson
Mayor

ATTEST:

Julie Johnson
City Clerk