



FILE

City of Lake Elmo

651/777-5510

3800 Laverne Avenue North / Lake Elmo, MN 55042

City of Lake Elmo
3800 Laverne Avenue North
Lake Elmo, MN 55042

September 13, 2011

6:30 p.m. – 8:00 p.m. Budget Workshop (Continued)

8:00 p.m. – 8:30 p.m. Special City Council Meeting

1. Adopt Resolution No. 2011-036 approving the issuance of G.O. Improvement Bonds 2011A and Resolution No. 2011-039 Calling for a public Hearing for Kindred Court Drainage Corrections
2. Approve proposed general levy and proposed 2012 budget; Resolution No. 2011-037
3. Set hearing dates for truth and taxation – Resolution No. 2011-038
4. Adjourn



MAYOR & COUNCIL COMMUNICATION

DATE: 09/13/2011
REGULAR
ITEM #: 1
MOTION Resolution 2011-036
Resolution 2011-039

AGENDA ITEM: Approve Issuance of G.O. Improvement Bond; Series 2011A & Order 429
Public Hearing for Kindred Court Improvements

SUBMITTED BY: Tom Bouthilet, Finance Director

THROUGH: Bruce Messelt, City Administrator *BAM*

REVIEWED BY: Joe Rigdon, KDV
Paul Donna, Northland Securities (Bond Counsel)

SUMMARY AND ACTION REQUESTED: The City Council is respectfully requested to consider approving the issuance of General Obligation Improvement Bonds; Series 2011A, in the amount not to exceed \$845,000 for 2011 Street Improvements. As part of this action, the City Council will be ordering a Public Hearing to include the Kindred Court Improvements in the 2011A Bond Series. The recommended motions are as follows:

“Move to approve Resolution 2011-036 approving the issuance of General Obligation Bond Series 2011A in the amount not to exceed \$845,000, AND”

“Move to approve Resolution 2011-039 calling for a Public Hearing relating to Kindred Court Drainage Corrections.”

BACKGROUND INFORMATION: The 2011 Street Improvement Program consisted of three separate projects. At the December 7th, 2010 meeting, the City Council conducted a public hearing for the 2011 Street & Water quality improvements. The improvements were for the David Nelson Estates and the tartan Meadows area.

At the February 1st, 2011 meeting, the City Council conducted a public hearing for the 50th & Kimbro improvements. Finally, on June 7th, 2011, a third project, drainage correction for Kindred Court, was added by the City Council to the 2011 Street and Water quality improvement program, at the recommendation of the City Engineer. This last item requires conduct of a Public Hearing, which will be ordered tonight by the passage of Resolution 2011-039.

STAFF REPORT: The City is in its initial stage of financing the 2011 street and water quality improvements. The first step in this process is to approve, by resolution, the issuance of General Obligation Improvement Bond. Following the early August Public Hearing, the Bonds will be issued and offered for sale.

RECOMMENDATION: Based upon the above background information and staff report, it is recommended that the City Council approve Resolution 2011-036 authorizing the issuance of General Obligation Bond; Series 2011A, as well as Resolution 2011-039, ordering a Public Hearing in accordance with M.S. § 429 for Kindred Court Improvements.

“Move to approve Resolution 2011-036 approving the issuance of General Obligation Bond Series 2011A in the amount not to exceed \$845,000, AND”

“Move to approve Resolution 2011-039 calling for a Public Hearing relating to Kindred Court Drainage Corrections.”

Alternatively, the City Council does have the authority to table this item for future consideration or further discuss and deliberate prior to taking action. If the latter is done so, the appropriate action of the Council following such discussion would be:

“Move to approve Resolution 2011-036 approving the issuance of General Obligation Bond Series 2011A in the amount not to exceed \$845,000 [as amended at tonight’s meeting] AND”

“Move to approve Resolution 2011-039 calling for a Public Hearing relating to Kindred Court Drainage Corrections [as amended at tonight’s meeting].”

ATTACHMENTS:

1. Resolution No. 2011-036
2. Resolution No. 2011-039
3. Finance Plan Summary

SUGGESTED ORDER OF BUSINESS:

- Questions from Council to StaffMayor Facilitates
- Call for Motion Mayor & City Council
- Discussion.....Mayor Facilitates
- Action on Motion..... Mayor & City Council

City of Lake Elmo
Washington County, Minnesota

Resolution No. 2011-036
RESOLUTION APPROVING THE ISSUANCE OF
GENERAL OBLIGATION IMPROVEMENT BONDS; SERIES 2011A

BE IT RESOLVED by the City Council of the City of Lake Elmo, State of Minnesota (herein, the "City"), as follows:

1. The City Council hereby finds and declares that it is necessary and expedient for the District to sell and issue its fully registered general obligation improvement bonds in the total aggregate principal amount of not to exceed \$845,000 (herein, the "Bonds"). The proceeds of the Bonds will be used to fund various street and water improvement projects within the City and to fund the costs of issuing the Bonds.
2. The City Council desires to proceed with the sale of the Bonds by direct negotiation to Northland Securities, Inc. (herein, "NSI").
3. The City Finance Director and City Administrator are hereby authorized to approve the sale of the Bonds in an aggregate principal amount of not to exceed \$875,000 and to execute a bond purchase agreement for the purchase of the Bonds with NSI, provided that the true interest cost does not exceed 3.50%.
4. Upon approval of the sale of the Bonds by the City Finance Director and the City Administrator the City Council will take action at its next regularly scheduled meeting thereafter to adopt the necessary approving resolutions as prepared by the City's bond counsel.
5. NSI is authorized to prepare and distribute an official statement related to the sale of the Bonds.
6. If the City Finance Director and City Administrator have not approved the sale of the bonds to NSI and executed the related bond purchase agreement by December 31, 2011, this resolution shall expire.

ADOPTED by the Lake Elmo City Council on September 13, 2011.

Dean A. Johnston, Mayor

ATTEST:

Bruce A. Messelt, City Administrator

City of Lake Elmo, Minnesota
Washington County, Minnesota

Resolution No. 2011-039

A RESOLUTION RELATING TO KINDRED COURT
DRAINAGE CORRECTIONS;

CALLING FOR A PUBLIC HEARING THEREON

BE IT RESOLVED by the City Council (the Council) of the City of Lake Elmo, Minnesota (the City), as follows:

SECTION 1. PURPOSE. The City's Public Works department has analyzed drainage conditions near the driveway of 3720 Kindred Court in the City, and has requested that City engineers prepare plans for the correction thereof (the Improvements). Such engineers have determined that the Improvements are necessary, cost-effective and feasible.

SECTION 2. PUBLIC HEARING. At a public hearing to be held on October 4, 2011, the City will consider the Improvements, which are expected to be consolidated and financed with other projects approved under Minnesota Statutes, Chapter 429 by the issuance of bonds thereunder. The City does not expect to fund the Improvements with special assessments on benefited property. The City Administrator will give published notice of the public hearing as required by law in the form attached hereto.

Date: September 13, 2011.

By: _____
Dean A. Johnston
Mayor

ATTEST:

Bruce A. Messelt
City Administrator

FINANCE PLAN SUMMARY

City of Lake Elmo, Minnesota

\$845,000

General Obligation Improvement Bonds, Series 2011A

Prepared by:

NORTHLAND  SECURITIES

45 South 7th Street
Suite 2000
Minneapolis, MN 55402
612-851-5900 800-851-2920

September 6, 2011

City of Lake Elmo, Minnesota

\$845,000

General Obligation Improvement Bonds, Series 2011A

PURPOSE

Proceeds from this bond issue will be used to fund public infrastructure improvements related to the 2011 Street and Water Improvement Projects, the 50th and Kimbro Avenue Project and the Kindred Court Drainage Project. The project costs total \$808,000. To that amount we have added the estimated financing costs to arrive at a total bond issue of \$845,000. A detailed illustration of the sources and uses of funds is as follows:

Sources & Uses

Dated 10/01/2011 | Delivered 10/01/2011

Sources Of Funds

Par Amount of Bonds	\$845,000.00
Total Sources	\$845,000.00

Uses Of Funds

Total Underwriter's Discount (1.960%)	16,562.00
Costs of Issuance	19,720.00
2011 Street and Water	483,000.00
50th Street	281,000.00
Kindred court	44,500.00
Rounding Amount	218.00
Total Uses	\$845,000.00

FINANCING

The estimated principal and interest is illustrated as Exhibit B. The principal is scheduled to be repaid annually over a ten year period 2013 – 2022. Interest will be paid semi-annually beginning on August 1, 2012. The interest estimate is based on an assumed rate of 2.65%

The bonds are a general obligation of the City whereby the City pledges it's full faith and credit to repay the bonds. In addition, special assessments against benefitted properties will also be pledged to the payment on the Bonds. The principal payment structure is based on the expected assessment revenue stream and a desire to maintain a level debt service levy.

We understand special assessments totaling \$193,505 will be filed in 2011 over a term of ten years at a rate of 5.00%. The estimated average annual tax levy for the combined projects will be approximately \$75,887 at the 105% required level. The summary cash flow analysis detailing the expected assessment revenues and the tax levy component is illustrated in Exhibit B.

RELATED CONSIDERATIONS

- Bank Qualified - We understand the City (in combination with any subordinate taxing jurisdictions or debt issued by the City on behalf of any 501c3 corporations) does not anticipate issuing more than a total of \$10,000,000 in tax-exempt debt during this calendar year. Therefore the bonds will be designated as "bank qualified" obligations pursuant to Federal Tax Law.
- Arbitrage Compliance –
 - Project / Construction Fund – All tax exempt issues are subject to federal rebate requirements which require all arbitrage earned to be rebated to the U.S. Treasury. The rebate exemption the City expects to qualify for is the "small issuer exemption".
 - Debt Service Fund – The City must maintain a bona fide debt service fund for the bonds or be subject to yield restriction in the debt service fund.

The City should become familiar with the arbitrage compliance rules. We are happy to help in this regard.

- The Bonds will be *global book entry with a bank designated as the paying agent*. As "paperless" bonds, you will avoid the costs of bond printing and annual registrar charges. The Paying Agent will invoice you for the interest semiannually and on an annual basis for the principal coming due. You will be charged only for paying agent/transfer agent services provided by the bank. This cost of services has been capitalized into the bond issue.
- Because this issue is less than \$1,000,000, it is not subject to the Securities and Exchange Commission's continuing disclosure requirements.

EXHIBIT A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/01/2011	-	-	-	-	-
08/01/2012	-	-	13,575.00	13,575.00	-
02/01/2013	75,000.00	0.600%	8,145.00	83,145.00	96,720.00
08/01/2013	-	-	7,920.00	7,920.00	-
02/01/2014	80,000.00	0.850%	7,920.00	87,920.00	95,840.00
08/01/2014	-	-	7,580.00	7,580.00	-
02/01/2015	80,000.00	1.100%	7,580.00	87,580.00	95,160.00
08/01/2015	-	-	7,140.00	7,140.00	-
02/01/2016	80,000.00	1.400%	7,140.00	87,140.00	94,280.00
08/01/2016	-	-	6,580.00	6,580.00	-
02/01/2017	85,000.00	1.750%	6,580.00	91,580.00	98,160.00
08/01/2017	-	-	5,836.25	5,836.25	-
02/01/2018	85,000.00	2.100%	5,836.25	90,836.25	96,672.50
08/01/2018	-	-	4,943.75	4,943.75	-
02/01/2019	85,000.00	2.400%	4,943.75	89,943.75	94,887.50
08/01/2019	-	-	3,923.75	3,923.75	-
02/01/2020	90,000.00	2.650%	3,923.75	93,923.75	97,847.50
08/01/2020	-	-	2,731.25	2,731.25	-
02/01/2021	90,000.00	2.850%	2,731.25	92,731.25	95,462.50
08/01/2021	-	-	1,448.75	1,448.75	-
02/01/2022	95,000.00	3.050%	1,448.75	96,448.75	97,897.50
Total	\$845,000.00	-	\$117,927.50	\$962,927.50	-

Yield Statistics

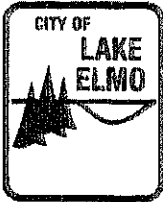
Bond Year Dollars	\$5,086.67
Average Life	6.020 Years
Average Coupon	2.3183650%
Net Interest Cost (NIC)	2.6439613%
True Interest Cost (TIC)	2.6557205%
All Inclusive Cost (AIC)	3.0941703%

EXHIBIT B

Revenue vs D/S

Date	Scheduled P+I	Less: Assessment Revenues*	Equals:		Levy Year	Collection Year	Payable Year
			City Levy	105% Levy			
02/01/2012	-	-	-	-	-	-	-
02/01/2013	96,720.00	24,019.28	72,700.72	76,335.76	2011	2012	2013
02/01/2014	95,840.00	24,019.10	71,820.90	75,411.95	2012	2013	2014
02/01/2015	95,160.00	24,018.94	71,141.06	74,698.11	2013	2014	2015
02/01/2016	94,280.00	24,019.10	70,260.90	73,773.95	2014	2015	2016
02/01/2017	98,160.00	24,018.60	74,141.40	77,848.47	2015	2016	2017
02/01/2018	96,672.50	24,019.44	72,653.06	76,285.71	2016	2017	2018
02/01/2019	94,887.50	24,018.44	70,869.06	74,412.51	2017	2018	2019
02/01/2020	97,847.50	24,018.44	73,829.06	77,520.51	2018	2019	2020
02/01/2021	95,462.50	24,019.04	71,443.46	75,015.63	2019	2020	2021
02/01/2022	97,897.50	24,018.86	73,878.64	77,572.57	2020	2021	2022
Total	\$962,927.50	\$240,189.24	\$962,927.50				

*Assumes assessments filed in 2011 for \$193,505 for at term of 10 years at a rate of 5.00%.



MAYOR & COUNCIL COMMUNICATION

DATE: 9/13/2011
REGULAR
ITEM #: 2
MOTION: **Resolution 2011-037**

AGENDA ITEM: 2012 Proposed General Levy and Annual Budget

SUBMITTED BY: Tom Bouthilet, Finance Director

THROUGH: Bruce Messelt, City Administrator

BAM

REVIEWED BY: Joe Rigdon, Financial Consultant
Dave Snyder, City Attorney

SUMMARY AND ACTION REQUESTED: Pursuant to State law regarding September 15th, 2011 adoption of the *Preliminary* 2012 General Levy and Council discussion of the proposed 2011 General Levy and Annual Budget at this evening's Workshop, the City Council is asked to affirmatively consider and adopt the *Preliminary* 2012 Levy and Annual Budget. To do so, the Council motion and consideration/action should be to:

Move to approve Resolution 2011-037 adopting the preliminary 2012 General Levy and Annual Budget

BACKGROUND INFORMATION: The City of Lake Elmo has both the legal and fiduciary responsibility under Minnesota State Statute to adopt a *Preliminary* 2012 General Levy by September 15th, 2011. Typically, the City Council also adopts a *Preliminary* Annual Budget at the same time. Following such adoption, the City Council may lower, but not raise the General Levy and a final Levy and Budget must be adopted by December 31st, 2011.

SUBCOMMITTEE/STAFF REPORT: Attached for Council consideration is the proposed Preliminary 2012 General Levy and Annual Budget. The City Council has evaluated several options before focusing on the attached draft budget. City Staff will present and review the proposed Preliminary General Levy and Budget with the City Council at a Workshop prior to tonight's meeting.

The proposed 2012 General Levy and Annual Budget presents a fiscally austere budget with only a marginal increase in the *net* overall tax rate, due to increasing debt service for continuation of the City's street reconstruction program. Other increases are based upon efforts to recoup lost Market Value Homestead Credit from the State of Minnesota, collect a Library Levy (offset by

reduced County property taxes), and a decline in overall taxable market value by approximately 10%.

RECOMMENDATION: It is recommended that the City Council conduct its Budget Workshop prior to tonight's meeting. Upon completion of this and any additional discussion or public input at tonight's meeting, it is recommended that the City Council pass Resolution 2011-037, thereby approving the Preliminary 2012 General Levy and Annual Budget by undertaking the following motion:

“Move to approve Resolution 2011-037, adopting the Preliminary 2012 General Levy and Annual Budget.”

Alternatively, the City Council does have the authority to adjust the *Preliminary 2012 General Levy and Annual Budget*, either tonight or prior to September 15th, 2011. The City Council may also continue to modify its final Levy and Budget during subsequent actions prior to December 31st, 2011. However, the City may not increase its Tax Levy higher than that submitted to Washington County by September 15th, 2011, thereby constraining somewhat major increases in the City's budget. It should also be noted that both the Annual Budget and the forthcoming 2012-2016 CIP can be further amended and/or modified by the City Council during the 2012 fiscal year. To make adjustments at tonight's meeting, the suggested motion would be:

“Move to approve Resolution 2011-037, adopting the Preliminary 2012 General Levy and Annual Budget [as amended at tonight's meeting].”

ATTACHMENTS:

1. Resolution 2011-037
2. Preliminary 2012 Budget
3. Preliminary 2012 General Levy & Analysis

SUGGESTED ORDER OF BUSINESS:

- Introduction..... Bruce Messelt, City Administrator
- Staff Report/Presentation..... Tom Bouthilet, Finance Director
- Questions from Council to Staff..... Mayor Facilitates
- Call for Motion Mayor & City Council
- Discussion Mayor Facilitates
- Action on Motion..... Mayor & City Council

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

RESOLUTION NO. 2010-037

RESOLUTION APPROVING PROPOSED 2011 TAX LEVY, COLLECTIBLE IN 2012
AND
PROPOSED 2012 BUDGET

WHEREAS, the City Council has conducted budget council workshops and meetings to review the proposed 2011 Tax Levy, collectible in 2012, and the proposed 2012 General Fund Budget; and

WHEREAS, the City is required to adopt a proposed budget for payable 2012 and certify its proposed property tax levy for payable in 2012.

BE IT RESOLVED that the City adopts the proposed 2012 General Fund Budget,

BE IT FURTHER RESOLVED by the Council of the City of Lake Elmo, County of Washington, Minnesota that the following proposed sums of money be levied for the current year, collectible in 2012, upon taxable property in the City of Lake Elmo, for the following purposes:

Total General Fund Levy	\$2,432,903
Total G.O. Debt Levy	\$ 410,036
<u>Library Levy</u>	<u>\$ 260,078</u>
Total Levy	\$3,103,017

BE IT FURTHER RESOLVED that the City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Washington County, Minnesota.

ADOPTED, by the Lake Elmo City Council on the 13th day of September, 2011.

Dean A. Johnston, Mayor

ATTEST:

Bruce Messelt
City Administrator

City of Lake Elmo
Staff Report: Preliminary 2011 Budget and Property Tax Levy
September 13, 2011

The *Preliminary* 2012 General Fund Budget is balanced with \$2,898,454 in revenues and \$2,898,454 in expenditures and transfers out. This represents a nearly 1% decrease in budgeted General Fund revenues AND expenditures for 2012, versus 2011. All City program activities for 2012 have been reduced, including *General Government*, *Public Works* and *Culture & Recreation*. Only *Public Safety* expenses are budgeted to increase in 2012. A General Fund property tax levy of \$2,432,903 is included in the 2012 revenues budget, representing a \$52,000 reduction in the General Fund Levy from 2011.

The City's Debt Service Levies are budgeted to increase by \$105,380, due to the addition of debt associated with the 2011 Streets Program. Also included in the City's total Preliminary Tax Levy is a Library Levy of \$260,076, to be offset by an identical reduction in the County's property tax levy against Lake Elmo properties.

Finally, a permanent loss of the State's Market Value Homestead Credit (MVHC), as well as a 10.2% decrease in overall property tax capacity, was assumed and factored into all projections.

In Summary, pursuant to Council's desires, this *Preliminary* General Fund Budget essentially rests half-way between Scenario B and Scenario C, as previously presented to the City Council. This means annual General Fund operating expenses are being reduced (by \$52,000) to cover additional debt service (\$105,380) associated with 2011 Street Projects. As this is not a one-time adjustment, such operating reductions will have to be absorbed for 10 years – the life of the Bonds – absent future General Fund increases.

General Fund Budget Adjustments: Listed below are the adjustments directed by the City Council at its September 6th, 2011 Workshop.

- No cost-of-living increase is included in the *Preliminary* 2012 General Fund Budget. In lieu of this, the current Health Care plan is continued at additional City expense of \$6,525. Taken together, this represents a net savings to the General Fund Budget over earlier projections (using a 2% COLA) of approximately \$11,500.
- Transfers out for Capital Projects has been reduced from a proposed \$212,000 to \$175,000, resulting in a \$37,000 decrease in General Fund expenditures.

[Note: This reduction is recommended over utilization of General Fund Reserves in 2012, due to the uncertainty of end-of-year 2011 surpluses, impacts to Bond Rating, and programmatic budgeting changes that will impact future annual surpluses, such as reducing funding for Fire staffing from 100% to 90%.]

- No contractual increases for Police Services are projected from Washington County at this time, allowing the City to reduce its earlier projected increase of

approximately \$25,000. However, Public Safety expenses have been increased by approximately \$10,000 of this \$25,000, in recognition of historic deficiencies in this account.

- Firefighter pay has been increased to *\$11.61 per hour*, versus the current *per call* calculation. In addition, Duty Crew pay has been increased to *\$2.00 per hour*, and a Probation Incentive of \$500 per recruit has been included in the preliminary 2012 Budget;
- The Fire Compensation Budget has been recalculated from assuming 100% staffing to approximately 90%, higher than the historic staffing of 80% of authorized positions but reflective of an anticipated increase in staffing due to increasing Firefighter compensation;
- Firefighter Conferences and Training Budget has been increase by \$3,000 (from \$22,000 to \$25,000) to partially compensate with recently-received information that the State of Minnesota's support for training will be reduced in 2012 by \$7,000.
- Firefighter Training Compensation has been recalculated at *\$10.61 per hour*, versus the current calculation methodology, to address inequities but also support the Training Budget and the loss of State training dollars.
- Additional funding for Fire vehicle maintenance has not been included in the *Preliminary* 2012 General Fund Budget, pending additional Council discussion and direction. Future adjustments can be made to the Preliminary Budget (reduce transfers or adjust other line items), as well as utilization of Capital Fund reserves for 2012 changes, if necessary.

Debt Service Levy: The 2012 Debt Service Levies reflect the following changes.

- An increase of \$105,380, due to the addition of debt to fund the 2011 Streets Program.
- An increase of \$20,000 in debt service for the 2004 G.O. Capital Improvement Plan Bonds, offset by the use of \$20,000 from the unspent bond proceeds from the City Facilities capital projects fund to the associated 2004 G.O. Capital Improvement Plan Bonds debt service fund, pursuant to City Council action in 2010 to adopt the following Plan

	<u>Previously Scheduled Levy</u>	<u>Revised Levy</u>	<u>Levy Reduction/ Transfer</u>
2011	\$220,000	\$140,000	\$80,000
2012	\$220,000	\$160,000	\$60,000
2013	\$220,000	\$180,000	\$40,000
2014	\$220,000	\$200,000	\$20,000
2015	\$220,000	\$220,000	\$0

Library Levy: The City's total Preliminary Tax Levy includes a Library Levy of \$260,076, to be offset by an identical reduction in the County's property tax levy against Lake Elmo properties. Taken without consideration to the reduction in County Property Taxes, this would represent an 11% increase in the City's projected 2012 Tax Rate, from 25.270% to 27.668%.

Market Value Homestead Credit: The *Preliminary* 2012 General Fund Budget accounts for a permanent loss of the State's Market Value Homestead Credit (MVHC). At approximately \$40,000, this represents over 2% of the Tax Rate change from 2011 to 2012. As was discussed with the City Council, replacing the MVHC with a range-bracketed tax adjustment for homesteaded properties results in a disproportionate impact on homes of lesser value (and much higher value) and, if levied back, on commercial and industrial properties.

**City of Lake Elmo
2012 Property Tax Levy Scenarios Summary**

Scenario C: Maintain 2011 total General Fund property tax levy for 2012, without LIBRARY LEVY (\$260,078)

Scenario C4: Maintain 2011 total General Fund property tax levy for 2012, PLUS LIBRARY LEVY (\$260,078)

Scenario C5: Reduces 2011 total General Fund property tax levy for 2012 by \$52,000, plus LIBRARY LEVY (\$260,078)

Scenario C5-X: For Comparison - Reduces 2011 total General Fund property tax levy for 2012 by \$52,000, w/o LIBRARY LEVY (\$260,078)

	Actual Pay 2011	Scenario C	Scenario C4	Scenario C5	Scenario C5 - X
		Hypothetical Pay 2012	Hypothetical Pay 2012	Hypothetical Pay 2012	Hypothetical Pay 2012
Property Tax Information:					
Estimated Market Value & Tax Capacity Change (Taxable)	N/A	-10.2%	-10.2%	-10.2%	-10.2%
General Fund Levy	2,484,903	2,484,903	2,484,903	2,432,903	2,432,903
% Change	N/A	0.0%	0.0%	-2.1%	-2.1%
Debt Service Levies	304,656	410,036	410,036	410,036	410,036
% Change	N/A	34.6%	34.6%	34.6%	34.6%
Library Levy	0	0	260,078	260,078	0
% Change	N/A	N/A	N/A	N/A	N/A
Total Levy	2,789,559	2,894,939	3,155,017	3,103,017	2,842,939
% Change	N/A	3.8%	13.1%	11.2%	1.9%
City Local Tax Capacity Rate	21.832%	25.270%	27.668%	27.188%	24.790%
% Change	N/A	15.7%	26.7%	24.5%	13.5%
Estimated Property Taxes:					
\$300,000 Home With No Market Value Change	626	732	802	788	718
% Change	N/A	17.0%	28.1%	25.9%	14.7%
\$300,000 Home With 10.2% Market Value Decrease	626	648	709	697	636
% Change	N/A	3.5%	13.3%	11.3%	1.6%
NOTE:		w/o Library	w/ Library	w/ Library & \$52,000 Cut	w/o Library & \$52,000 Cut

City of Lake Elmo
2012 Proposed Property Tax Scenario
Residential Homesteads

SCENARIO C			
Maintain 2011 Total General Fund Property Tax Levy for 2012			

		2011	2012	Change
Tax Rate:	Flat	21.832%	25.270%	15.7%
Total General Fund Levy: *	Variable	\$2,484,903	\$2,484,903	\$0
Debt Service Levies:	Variable	\$304,656	\$410,036	\$105,380
Library Levy:	Variable	\$0	\$0	\$0
Total Levy:	Variable	\$2,789,559	\$2,894,939	\$105,380

2011 CITY PROPERTY TAXES

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)

Market Value 2012 <i>NO CHANGE</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	25.270%	N/A	\$181	\$43	31.2%
\$300,000	(\$10,200)	\$2,898	25.270%	N/A	\$732	\$106	17.0%
\$500,000	\$0	\$5,000	25.270%	N/A	\$1,263	\$172	15.7%
\$700,000	\$0	\$7,500	25.270%	N/A	\$1,895	\$258	15.7%

2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)

Market Value 2012 <i>DECREASE OF -10.2%</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	25.270%	N/A	\$153	\$15	10.7%
\$269,400	(\$13,000)	\$2,564	25.270%	N/A	\$648	\$22	3.5%
\$449,000	\$0	\$4,490	25.270%	N/A	\$1,135	\$43	3.9%
\$628,600	\$0	\$6,608	25.270%	N/A	\$1,670	\$32	2.0%

* 2011 total General Fund levy Included levies for 2010/2011 MVHC Unallotments/Cuts

City of Lake Elmo
2012 Proposed Property Tax Scenario
Residential Homesteads

SCENARIO C4				
Maintain 2011 Total General Fund Property Tax Levy for 2012, PLUS LIBRARY LEVY				

		2011	2012	Change
Tax Rate:	Flat	21.832%	27.668%	26.7%
Total General Fund Levy: *	Variable	\$2,484,903	\$2,484,903	\$0
Debt Service Levies:	Variable	\$304,656	\$410,036	\$105,380
Library Levy:	Variable	\$0	\$260,078	\$260,078
Total Levy:	Variable	\$2,789,559	\$3,155,017	\$365,458

2011 CITY PROPERTY TAXES

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)

Market Value 2012 <i>NO CHANGE</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	27.668%	N/A	\$199	\$60	43.6%
\$300,000	(\$10,200)	\$2,898	27.668%	N/A	\$902	\$176	28.1%
\$500,000	\$0	\$5,000	27.668%	N/A	\$1,383	\$292	26.7%
\$700,000	\$0	\$7,500	27.668%	N/A	\$2,075	\$438	26.7%

2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)

Market Value 2012 <i>DECREASE OF -10.2%</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	27.668%	N/A	\$168	\$29	21.2%
\$269,400	(\$13,000)	\$2,564	27.668%	N/A	\$709	\$83	13.3%
\$449,000	\$0	\$4,490	27.668%	N/A	\$1,242	\$151	13.8%
\$628,600	\$0	\$6,608	27.668%	N/A	\$1,828	\$191	11.7%

* 2011 total General Fund levy included levies for 2010/2011 MVHC Unallotments/Cuts

City of Lake Elmo
2012 Proposed Property Tax Scenario
Residential Homesteads

SCENARIO C5				
Maintain 2011 Total General Fund Property Tax Levy for 2012, PLUS LIBRARY LEVY				

		2011	2012	Change	
Tax Rate:	Flat	21.832%	27.188%	24.5%	
Total General Fund Levy: *	Variable	\$2,484,903	\$2,432,903	(\$52,000)	
Debt Service Levies:	Variable	\$304,656	\$410,036	\$105,380	
Library Levy:	Variable	\$0	\$260,078	\$260,078	County 2011 Library operating levy
Total Levy:	Variable	\$2,789,559	\$3,103,017	\$313,458	

2011 CITY PROPERTY TAXES

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)

Market Value 2012 <i>NO CHANGE</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	27.188%	N/A	\$195	\$57	41.1%
\$300,000	(\$10,200)	\$2,898	27.188%	N/A	\$788	\$162	25.9%
\$500,000	\$0	\$5,000	27.188%	N/A	\$1,359	\$268	24.5%
\$700,000	\$0	\$7,500	27.188%	N/A	\$2,039	\$402	24.5%

2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)

Market Value 2012 <i>DECREASE OF -10.2%</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$28,200)	\$606	27.188%	N/A	\$165	\$26	19.1%
\$269,400	(\$13,000)	\$2,564	27.188%	N/A	\$697	\$71	11.4%
\$449,000	\$0	\$4,490	27.188%	N/A	\$1,221	\$129	11.8%
\$628,600	\$0	\$6,608	27.188%	N/A	\$1,797	\$159	9.7%

* 2011 total General Fund levy included levies for 2010/2011 MVHC Unallotments/Cuts

City of Lake Elmo
Budget 2012

Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
GENERAL FUND SUMMARY						
<u>Revenues by Classification</u>						
Property Taxes/Franchise Fees	\$2,427,971	\$2,407,152	\$2,493,485	\$1,299,069	\$2,478,403	-0.6%
Licenses and Permits	\$157,760	\$261,449	\$167,960	\$141,000	\$181,100	7.8%
Intergovernmental	\$126,250	\$155,293	\$126,249	\$112,381	\$133,249	5.5%
Charges for Services	\$7,900	\$13,974	\$10,400	\$11,658	\$10,850	4.3%
Fines	\$52,000	\$68,897	\$52,000	\$34,988	\$53,000	1.9%
Other	\$77,130	\$85,043	\$69,129	\$11,637	\$41,852	-39.5%
Total Revenues	\$2,849,011	\$2,991,807	\$2,919,223	\$1,610,733	\$2,898,454	-0.7%
<u>Other Financing Sources</u>						
Transfers In	\$0	\$0	\$0	\$0	\$0	N/A
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues and Other Financing Sources	\$2,849,011	\$2,991,807	\$2,919,223	\$1,610,733	\$2,898,454	-0.7%
<u>Expenditures by Program</u>						
General Government	\$970,020	\$921,590	\$972,119	\$571,991	\$970,214	-0.2%
Public Safety	\$1,069,704	\$1,064,174	\$1,070,422	\$269,078	\$1,083,444	1.2%
Public Works	\$499,333	\$473,295	\$501,439	\$262,165	\$485,582	-3.2%
Culture & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$184,214	-4.7%
Total Expenditures	\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,723,454	-0.5%
<u>Other Financing Uses</u>						
Transfers Out	\$118,850	\$126,850	\$182,000	\$174,000	\$175,000	-3.8%
Total Other Financing Uses	\$118,850	\$126,850	\$182,000	\$174,000	\$175,000	(\$0)
Total Expenditures and Other Financing Uses	\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,898,454	-0.7%
Net Change in Fund Balance	\$0	\$250,350	\$0	\$258,103	\$0	N/A
<u>General Fund Balance</u>						
Fund Balance, Beginning of Year	\$2,435,810	\$2,435,810	\$2,686,160	\$2,686,160	\$2,686,160	0.0%
Net Change in Fund Balance	\$0	\$250,350	\$0	\$258,103	\$0	N/A
Fund Balance, Ending of Year	\$2,435,810	\$2,686,160	\$2,686,160	\$2,944,263	\$2,686,160	0.0%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
GENERAL FUND							
<u>Revenues</u>							
Property Taxes/Franchise Fees							
101-000-0000-31010	Current Ad Valorem Taxes	\$2,360,790	\$2,122,403	\$2,409,867	\$1,169,260	\$2,432,903	1.0%
101-000-0000-31010	2008 MVHC Unallotment Recovery	\$19,365	\$0	\$0	\$0	\$0	N/A
101-000-0000-31010	2009 MVHC Unallotment Recovery	\$35,475	\$0	\$0	\$0	\$0	N/A
101-000-0000-31010	2010 MVHC Cut Recovery	\$0	\$0	\$37,518	\$0	\$0	-100.0%
101-000-0000-31010	2011 MVHC Cut Recovery	\$0	\$0	\$37,518	\$0	\$0	-100.0%
101-000-0000-31010	MVHC State Unallotment/Cut	(\$33,759)	\$0	(\$37,518)	\$0	\$0	N/A
101-000-0000-31020	Delinquent Ad Valorem Taxes	\$0	\$65,911	\$0	\$6,917	\$0	N/A
101-000-0000-31030	Mobile Home Tax	\$8,000	\$8,596	\$8,000	\$2,501	\$8,000	0.0%
101-000-0000-31040	Fiscal Disparities	\$0	\$169,645	\$0	\$81,205	\$0	N/A
101-000-0000-31610	Penalty & Interest on Taxes	\$0	\$4,790	\$0	(\$526)	\$0	N/A
101-000-0000-33620	Gravel Tax	\$3,100	\$439	\$3,100	\$818	\$1,000	-67.7%
101-000-0000-33622	Cable Franchise Revenue	\$35,000	\$35,367	\$35,000	\$38,894	\$36,500	4.3%
Total Property Taxes/Franchise Fees		\$2,427,971	\$2,407,152	\$2,493,485	\$1,299,069	\$2,478,403	-0.6%
Licenses and Permits							
101-000-0000-32110	Liquor License	\$7,200	\$9,875	\$7,200	\$1,725	\$8,000	11.1%
101-000-0000-32180	Wastehauler License	\$1,000	\$230	\$1,000	\$0	\$200	-80.0%
101-000-0000-32181	General Contractor License	\$1,800	\$4,925	\$2,000	\$1,725	\$2,000	0.0%
101-000-0000-32183	Heating Contractor License	\$200	\$0	\$100	\$0	\$50	-50.0%
101-000-0000-32184	Blacktopping Contractor License	\$60	\$0	\$60	\$0	\$50	-16.7%
101-000-0000-32210	Building Permits	\$100,000	\$153,444	\$110,000	\$88,166	\$115,000	4.6%
101-000-0000-32220	Heating Permits	\$3,000	\$10,465	\$3,000	\$6,460	\$6,000	100.0%
101-000-0000-32230	Plumbing Permits	\$3,000	\$6,591	\$3,000	\$4,191	\$3,500	16.7%
101-000-0000-32231	Sewer Permits	\$500	\$561	\$500	\$0	\$300	-40.0%
101-000-0000-32240	Animal License	\$2,000	\$3,073	\$2,100	\$1,661	\$2,000	-4.8%
101-000-0000-32250	Utility Permits	\$6,000	\$14,217	\$6,000	\$2,863	\$5,000	-16.7%
101-000-0000-32260	Burning Permit	\$1,000	\$1,490	\$1,000	\$915	\$1,000	0.0%
101-000-0000-34104	Plan Check Fees	\$32,000	\$56,679	\$32,000	\$33,294	\$38,000	18.8%
Total Licenses and Permits		\$157,760	\$261,449	\$167,960	\$141,000	\$181,100	7.8%
Intergovernmental							
101-000-0000-33402	Homestead Credit Aid	\$0	\$7,022	\$0	\$0	\$0	N/A
101-000-0000-33418	MSA - Maintenance	\$68,500	\$77,347	\$68,500	\$83,018	\$75,000	9.5%
101-000-0000-33420	State Fire Aid	\$40,000	\$36,153	\$40,000	\$3,000	\$40,000	0.0%
101-000-0000-33422	PERA Aid	\$2,750	\$2,749	\$2,749	\$1,375	\$2,749	0.0%
101-000-0000-33426	Miscellaneous State Grants	\$0	\$16,434	\$0	\$9,400	\$0	N/A
101-000-0000-33621	Recycling Grant	\$15,000	\$15,588	\$15,000	\$15,588	\$15,500	3.3%
Total Intergovernmental		\$126,250	\$155,293	\$126,249	\$112,381	\$133,249	5.5%
Charges for Services							
101-000-0000-34103	Zoning & Subdivision Fees	\$1,000	\$7,480	\$4,000	\$6,950	\$5,500	37.5%
101-000-0000-34105	Sale of Copies, Books, Maps	\$300	\$81	\$200	\$103	\$150	-25.0%
101-000-0000-34107	Assessment Searches	\$200	\$630	\$200	\$190	\$200	0.0%
101-000-0000-34109	Clean Up Days	\$4,000	\$3,425	\$4,000	\$3,058	\$3,000	-25.0%
101-000-0000-34111	Cable Operation Reimbursement	\$2,400	\$2,358	\$2,000	\$1,357	\$2,000	0.0%
Total Charges for Services		\$7,900	\$13,974	\$10,400	\$11,658	\$10,850	4.3%
Fines							
101-000-0000-35100	Fines	\$52,000	\$68,897	\$52,000	\$34,988	\$53,000	1.9%
Total Fines		\$52,000	\$68,897	\$52,000	\$34,988	\$53,000	1.9%
Other							
101-000-0000-36200	Miscellaneous Revenue	\$17,130	\$17,311	\$11,129	\$2,137	\$8,852	-20.5%
101-000-0000-36210	Interest Earnings	\$60,000	\$59,710	\$50,000	\$0	\$25,000	-50.0%
101-000-0000-36230	Donations	\$0	\$8,022	\$8,000	\$9,500	\$8,000	0.0%
Total Other		\$77,130	\$85,043	\$69,129	\$11,637	\$41,852	-39.5%
Total Revenues		\$2,849,011	\$2,981,807	\$2,919,223	\$1,610,733	\$2,898,454	-0.7%
<u>Other Financing Sources</u>							
101-000-0000-39200	Transfer In	\$0	\$0	\$0	\$0	\$0	N/A
Total Other Financing Sources		\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues and Other Financing Sources		\$2,849,011	\$2,981,807	\$2,919,223	\$1,610,733	\$2,898,454	-0.7%

City of Lake Elmo
Budget 2012

Department Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
GENERAL FUND							
<u>Expenditures by Program & Department</u>							
General Government							
1110	Mayor & Council	\$33,992	\$34,894	\$33,992	\$15,255	\$35,392	4.1%
1320	Administration	\$469,515	\$433,531	\$474,298	\$296,685	\$473,209	-0.2%
1410	Elections	\$11,950	\$9,748	\$1,350	\$940	\$11,950	785.2%
1450	Communications	\$55,317	\$51,676	\$58,263	\$21,143	\$57,676	-1.0%
1520	Finance	\$105,876	\$122,006	\$108,061	\$89,925	\$108,205	0.1%
1910	Planning & Zoning	\$182,620	\$176,024	\$186,680	\$98,650	\$173,982	-6.8%
1930	Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
1940	City Hall	\$40,750	\$35,785	\$39,475	\$20,230	\$39,800	0.8%
Total General Government		\$970,020	\$921,590	\$972,119	\$571,991	\$970,214	-0.2%
Public Safety							
2100	Police	\$474,935	\$481,243	\$483,765	\$0	\$493,000	1.9%
2150	Prosecution	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
2220	Fire	\$377,855	\$349,764	\$375,704	\$179,105	\$389,522	3.7%
2250	Fire Relief	\$57,864	\$55,081	\$47,175	\$0	\$40,000	-15.2%
2400	Building Inspection	\$95,200	\$111,744	\$97,428	\$50,587	\$96,222	-1.2%
2500	Emergency Communications	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
2700	Animal Control	\$12,850	\$10,997	\$12,850	\$937	\$7,700	-40.1%
Total Public Safety		\$1,069,704	\$1,064,174	\$1,070,422	\$259,078	\$1,083,444	1.2%
Public Works							
3100	Public Works	\$306,333	\$252,687	\$297,939	\$165,872	\$290,082	-2.6%
3120	Streets	\$80,500	\$58,568	\$78,000	\$28,261	\$72,000	-7.7%
3125	Ice & Snow Removal	\$63,500	\$115,833	\$76,000	\$42,668	\$81,000	6.6%
3160	Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
3200	Recycling	\$15,000	\$7,137	\$15,000	\$1,329	\$13,000	-13.3%
3250	Tree Program	\$10,000	\$15,665	\$10,500	\$7,145	\$5,000	-52.4%
Total Public Works		\$499,333	\$473,295	\$501,439	\$262,165	\$485,582	-3.2%
Culture & Recreation							
5200	Parks & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$184,214	-4.7%
Total Culture & Recreation		\$191,104	\$155,547	\$193,243	\$85,395	\$184,214	-4.7%
Total Expenditures		\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,723,454	-0.5%
<u>Other Financing Uses</u>							
Transfers Out		\$118,850	\$126,850	\$182,000	\$174,000	\$175,000	-3.8%
Total Other Financing Uses		\$118,850	\$126,850	\$182,000	\$174,000	\$175,000	-3.8%
Total Expenditures and Other Financing Uses		\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,898,454	-0.7%
<u>Expenditures by Classification</u>							
Personnel Services		\$1,171,776	\$1,051,984	\$1,175,324	\$606,917	\$1,186,739	1.0%
Supplies		\$181,400	\$177,297	\$188,300	\$78,250	\$178,350	-5.3%
Other Services and Charges		\$1,376,985	\$1,385,326	\$1,373,599	\$493,462	\$1,358,365	-1.1%
Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures		\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,723,454	-0.5%
Transfers Out		\$118,850	\$126,850	\$182,000	\$174,000	\$175,000	-3.8%
Total Expenditures and Other Financing Uses		\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,898,454	-0.7%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1110	Mayor & Council						
	Personnel Services						
101-410-1110-41030	Part-time Salaries	\$16,435	\$16,435	\$16,435	\$8,218	\$16,435	0.0%
101-410-1110-41220	FICA Contributions	\$1,019	\$1,019	\$1,019	\$509	\$1,019	0.0%
101-410-1110-41230	Medicare Contributions	\$238	\$238	\$238	\$119	\$238	0.0%
	Total Personnel Services	\$17,692	\$17,692	\$17,692	\$8,846	\$17,692	0.0%
	Other Services and Charges						
101-410-1110-43310	Mileage	\$1,000	\$479	\$1,000	\$0	\$1,000	0.0%
101-410-1110-44300	Miscellaneous	\$2,000	\$3,103	\$2,000	\$743	\$2,000	0.0%
101-410-1110-44330	Dues & Subscriptions	\$9,800	\$11,584	\$9,800	\$3,813	\$11,200	14.3%
101-410-1110-44370	Conferences & Training	\$3,500	\$2,036	\$3,500	\$1,853	\$3,500	0.0%
	Total Other Services and Charges	\$16,300	\$17,201	\$16,300	\$6,408	\$17,700	8.6%
1110	Total Mayor & Council	\$33,992	\$34,894	\$33,992	\$15,255	\$35,392	4.1%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1320	Administration						
Personnel Services							
101-410-1320-41010	Full-time Salaries	\$220,753	\$210,522	\$221,094	\$118,994	\$220,671	-0.2%
101-410-1320-41210	PERA Contributions	\$15,453	\$7,822	\$8,634	\$4,510	\$8,617	-0.2%
101-410-1320-41215	ICMA Employer Contribution	\$0	\$6,797	\$7,395	\$4,117	\$7,382	-0.2%
101-410-1320-41220	FICA Contributions	\$13,687	\$12,863	\$13,708	\$7,173	\$13,682	-0.2%
101-410-1320-41230	Medicare Contributions	\$3,201	\$3,008	\$3,206	\$1,678	\$3,200	-0.2%
101-410-1320-41300	Health/Dental Insurance	\$36,680	\$30,374	\$38,682	\$19,492	\$36,347	-6.0%
101-410-1320-41420	Unemployment Benefits	\$0	\$5,218	\$0	\$7,148	\$0	N/A
101-410-1320-41510	Workers Compensation	\$1,741	\$1,996	\$2,579	\$2,141	\$2,310	-10.4%
Total Personnel Services		\$291,515	\$278,604	\$295,298	\$165,252	\$292,209	-1.0%
Supplies							
101-410-1320-42000	Office Supplies	\$8,000	\$3,679	\$7,500	\$2,154	\$6,000	-20.0%
101-410-1320-42030	Printed Forms	\$0	\$1,050	\$1,000	\$0	\$1,000	0.0%
Total Supplies		\$8,000	\$4,729	\$8,500	\$2,154	\$7,000	-17.6%
Other Services and Charges							
101-410-1320-43040	Legal Services	\$60,000	\$55,739	\$60,000	\$57,142	\$65,000	8.3%
101-410-1320-43100	Assessing Services	\$45,500	\$43,587	\$45,500	\$19,384	\$46,000	1.1%
101-410-1320-43220	Postage	\$7,000	\$3,746	\$7,500	\$2,685	\$6,500	-13.3%
101-410-1320-43310	Mileage	\$3,500	\$1,766	\$3,500	\$1,055	\$3,000	-14.3%
101-410-1320-43610	Insurance	\$39,500	\$38,563	\$39,500	\$34,381	\$39,500	0.0%
101-410-1320-44300	Miscellaneous	\$6,000	\$1,426	\$6,000	\$12,652	\$6,000	0.0%
101-410-1320-44330	Dues & Subscriptions	\$4,000	\$2,480	\$4,000	\$1,516	\$3,500	-12.5%
101-410-1320-44370	Conferences & Training	\$3,500	\$2,766	\$3,500	\$466	\$3,500	0.0%
101-410-1320-44380	Staff Development	\$1,000	\$126	\$1,000	\$0	\$1,000	0.0%
Total Other Services and Charges		\$170,000	\$150,198	\$170,500	\$129,279	\$174,000	2.1%
1320	Total Administration	\$469,515	\$433,531	\$474,298	\$296,685	\$473,209	-0.2%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1410	Elections						
	Personnel Services						
101-410-1410-41030	Part-time Salaries	\$10,000	\$7,836	\$0	\$0	\$10,000	N/A
101-410-1410-41220	FICA Contributions	\$0	\$0	\$0	\$0	\$0	N/A
101-410-1410-41230	Medicare Contributions	\$0	\$0	\$0	\$0	\$0	N/A
	Total Personnel Services	\$10,000	\$7,836	\$0	\$0	\$10,000	N/A
	Supplies						
101-410-1410-42000	Office Supplies	\$250	\$56	\$0	\$0	\$250	N/A
101-410-1410-42030	Printed Forms	\$350	\$0	\$0	\$0	\$350	N/A
	Total Supplies	\$600	\$56	\$0	\$0	\$600	N/A
	Other Services and Charges						
101-410-1410-44300	Miscellaneous	\$1,350	\$1,857	\$1,350	\$940	\$1,350	0.0%
	Total Other Services and Charges	\$1,350	\$1,857	\$1,350	\$940	\$1,350	0.0%
	Capital Outlay						
101-410-1410-45800	Other Equipment	\$0	\$0	\$0	\$0	\$0	N/A
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A
1410	Total Elections	\$11,950	\$9,748	\$1,350	\$940	\$11,950	785.2%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1450	Communications						
	Personnel Services						
101-410-1450-41010	Full-time Salaries	\$10,920	\$6,110	\$11,139	\$2,861	\$11,117	-0.2%
101-410-1450-41210	PERA Contributions	\$764	\$428	\$808	\$207	\$808	-0.2%
101-410-1450-41220	FICA Contributions	\$677	\$379	\$691	\$177	\$689	-0.3%
101-410-1450-41230	Medicare Contributions	\$158	\$89	\$162	\$41	\$161	-0.6%
101-410-1450-41300	Health/Dental Insurance	\$0	\$0	\$0	\$0	\$0	N/A
101-410-1450-41510	Workers Compensation	\$398	\$457	\$563	\$467	\$503	-10.7%
	Total Personnel Services	\$12,917	\$7,462	\$13,363	\$3,755	\$13,276	-0.7%
	Other Services and Charges						
101-410-1450-43080	Newsletter	\$5,400	\$5,113	\$5,400	\$1,912	\$5,400	0.0%
101-410-1450-43180	Information Technology/Web	\$29,000	\$31,040	\$31,500	\$12,160	\$31,500	0.0%
101-410-1450-43510	Public Notices	\$4,000	\$1,239	\$4,000	\$1,507	\$3,500	-12.5%
101-410-1450-43620	Cable Operations	\$4,000	\$3,890	\$4,000	\$1,819	\$4,000	0.0%
101-410-1450-44040	Repairs/Maint Eqpt	\$0	\$2,932	\$0	\$0	\$0	N/A
	Total Other Services and Charges	\$42,400	\$44,214	\$44,900	\$17,388	\$44,400	-1.1%
1450	Total Communications	\$55,317	\$51,676	\$58,263	\$21,143	\$57,676	-1.0%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1520	Finance						
Personnel Services							
101-410-1520-41010	Full-time Salaries	\$34,060	\$34,203	\$34,741	\$19,337	\$34,674	-0.2%
101-410-1520-41210	PERA Contributions	\$2,384	\$2,364	\$2,519	\$1,402	\$2,514	-0.2%
101-410-1520-41220	FICA Contributions	\$2,112	\$2,107	\$2,154	\$1,183	\$2,150	-0.2%
101-410-1520-41230	Medicare Contributions	\$494	\$483	\$504	\$277	\$503	-0.2%
101-410-1520-41300	Health/Dental Insurance	\$3,915	\$3,827	\$4,114	\$2,347	\$4,114	0.0%
101-410-1520-41510	Workers Compensation	\$161	\$182	\$279	\$232	\$250	-10.4%
Total Personnel Services		\$43,126	\$43,205	\$44,311	\$24,779	\$44,205	-0.2%
Supplies							
101-410-1520-42000	Office Supplies	\$500	\$51	\$500	\$477	\$500	0.0%
101-410-1520-42030	Printed Forms	\$0	\$0	\$0	\$543	\$500	N/A
Total Supplies		\$500	\$51	\$500	\$1,020	\$1,000	100.0%
Other Services and Charges							
101-410-1520-43010	Audit Services	\$29,500	\$32,035	\$29,500	\$16,585	\$30,000	1.7%
101-410-1520-43150	Contract Services	\$30,000	\$43,336	\$30,000	\$46,655	\$30,000	0.0%
101-410-1520-43310	Mileage	\$250	\$0	\$250	\$0	\$100	-60.0%
101-410-1520-44300	Miscellaneous	\$2,000	\$3,378	\$3,000	\$866	\$2,500	-16.7%
101-410-1520-44330	Dues & Subscriptions	\$100	\$0	\$100	\$0	\$100	0.0%
101-410-1520-44350	Books	\$100	\$0	\$100	\$0	\$0	-100.0%
101-410-1520-44370	Conferences & Training	\$300	\$0	\$300	\$20	\$300	0.0%
Total Other Services and Charges		\$62,250	\$78,749	\$63,250	\$64,126	\$63,000	-0.4%
1520	Total Finance	\$105,876	\$122,006	\$108,061	\$89,925	\$108,205	0.1%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1910	Planning & Zoning						
Personnel Services							
101-410-1910-41010	Full-time Salaries	\$102,265	\$99,830	\$104,312	\$62,451	\$104,109	-0.2%
101-410-1910-41210	PERA Contributions	\$7,159	\$6,814	\$7,563	\$4,289	\$7,548	-0.2%
101-410-1910-41220	FICA Contributions	\$6,340	\$5,940	\$6,467	\$3,643	\$6,455	-0.2%
101-410-1910-41230	Medicare Contributions	\$1,483	\$1,389	\$1,513	\$852	\$1,510	-0.2%
101-410-1910-41300	Health/Dental Insurance	\$26,138	\$21,185	\$26,487	\$13,113	\$24,511	-7.5%
101-410-1910-41510	Workers Compensation	\$485	\$546	\$838	\$696	\$749	-10.8%
Total Personnel Services		\$142,870	\$135,703	\$147,180	\$85,043	\$144,882	-1.6%
Supplies							
101-410-1910-42000	Office Supplies	\$2,000	\$130	\$1,000	\$28	\$750	-25.0%
101-410-1910-42030	Printed Forms	\$0	\$271	\$0	\$494	\$0	N/A
Total Supplies		\$2,000	\$402	\$1,000	\$522	\$750	-25.0%
Other Services and Charges							
101-410-1910-43020	Comprehensive Planning	\$15,000	\$527	\$20,000	\$0	\$10,000	-50.0%
101-410-1910-43030	Engineering Services	\$10,000	\$19,132	\$10,000	\$12,099	\$12,000	20.0%
101-410-1910-43040	Legal Services	\$0	\$13,248	\$0	\$0	\$0	N/A
101-410-1910-43150	Contract Services	\$10,000	\$2,929	\$5,000	\$45	\$3,000	-40.0%
101-410-1910-43310	Mileage	\$500	\$100	\$500	\$0	\$400	-20.0%
101-410-1910-44300	Miscellaneous	\$500	\$736	\$500	\$8	\$400	-20.0%
101-410-1910-44330	Dues & Subscriptions	\$500	\$495	\$750	\$515	\$750	0.0%
101-410-1910-44350	Books	\$250	\$0	\$250	\$305	\$300	20.0%
101-410-1910-44370	Conferences & Training	\$1,000	\$2,752	\$1,500	\$115	\$1,500	0.0%
Total Other Services and Charges		\$37,750	\$39,919	\$38,500	\$13,085	\$28,350	-26.4%
1910	Total Planning & Zoning	\$182,620	\$176,024	\$186,680	\$98,650	\$173,982	-6.8%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1930	Engineering Services						
	Other Services and Charges						
101-410-1930-43030	Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
	Total Other Services and Charges	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
1930	Total Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1940	City Hall						
	Supplies						
101-410-1940-42110	Cleaning Supplies	\$550	\$737	\$550	\$362	\$600	9.1%
101-410-1940-42230	Building Repair Supplies	\$1,000	\$206	\$1,000	\$0	\$800	-20.0%
	Total Supplies	\$1,550	\$943	\$1,550	\$362	\$1,400	-9.7%
	Other Services and Charges						
101-410-1940-43210	Telephone	\$8,400	\$7,426	\$7,125	\$4,695	\$8,600	20.7%
101-410-1940-43610	Electric Utility	\$12,500	\$8,603	\$12,500	\$5,220	\$11,500	-8.0%
101-410-1940-43840	Refuse	\$1,300	\$1,140	\$1,300	\$749	\$1,300	0.0%
101-410-1940-44010	Repairs/Maint Contractual Bldg	\$11,000	\$14,718	\$11,000	\$6,904	\$11,000	0.0%
101-410-1940-44040	Repairs/Maint Contractual Eqpt	\$5,000	\$2,284	\$5,000	\$2,101	\$5,000	0.0%
101-410-1940-44300	Miscellaneous	\$1,000	\$670	\$1,000	\$0	\$1,000	0.0%
	Total Other Services and Charges	\$39,200	\$34,841	\$37,925	\$19,868	\$38,400	1.3%
1940	Total City Hall	\$40,750	\$35,785	\$39,475	\$20,230	\$39,800	0.8%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2100	Police						
	Other Services and Charges						
101-420-2100-43150	Law Enforcement Contract	\$474,935	\$481,243	\$483,765	\$0	\$493,000	1.9%
	Total Other Services and Charges	\$474,935	\$481,243	\$483,765	\$0	\$493,000	1.9%
2100	Total Police	\$474,935	\$481,243	\$483,765	\$0	\$493,000	1.9%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2150	Prosecution						
	Other Services and Charges						
101-420-2150-43045	Attorney Criminal	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
	Total Other Services and Charges	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
2150	Total Prosecution	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2220	Fire						
Personnel Services							
101-420-2220-41010	Full-time Salaries	\$63,803	\$63,626	\$64,701	\$35,986	\$64,664	0.0%
101-420-2220-41030	Part-time Salaries	\$110,000	\$73,895	\$100,000	\$28,249	\$112,500	12.6%
101-420-2220-41210	PERA Contributions	\$8,669	\$8,736	\$9,008	\$5,033	\$10,016	11.2%
101-420-2220-41220	FICA Contributions	\$7,106	\$4,822	\$6,468	\$1,887	\$7,344	13.5%
101-420-2220-41230	Medicare Contributions	\$2,520	\$1,968	\$2,388	\$902	\$2,592	8.5%
101-420-2220-41300	Health/Dental Insurance	\$16,855	\$14,186	\$16,722	\$8,422	\$16,544	-7.0%
101-420-2220-41510	Workers Compensation	\$10,575	\$12,902	\$15,892	\$13,190	\$15,492	-2.5%
Total Personnel Services		\$218,528	\$180,124	\$215,179	\$93,669	\$228,172	6.0%
Supplies							
101-420-2220-42000	Office Supplies	\$1,500	\$906	\$1,000	\$27	\$1,000	0.0%
101-420-2220-42080	EMS Supplies	\$1,200	\$781	\$1,200	\$1,138	\$1,200	0.0%
101-420-2220-42090	Fire Prevention	\$3,000	\$2,427	\$3,000	\$0	\$3,000	0.0%
101-420-2220-42120	Fuel, Oil and Fluids	\$11,500	\$9,511	\$10,000	\$6,300	\$10,800	8.0%
101-420-2220-42400	Small Tools & Equipment	\$10,000	\$9,254	\$10,000	\$2,825	\$9,500	-5.0%
Total Supplies		\$27,200	\$22,879	\$25,200	\$10,289	\$25,500	1.2%
Other Services and Charges							
101-420-2220-43050	Physicals	\$7,550	\$8,060	\$9,250	\$334	\$9,250	0.0%
101-420-2220-43210	Telephone	\$5,100	\$4,166	\$5,000	\$1,859	\$5,000	0.0%
101-420-2220-43230	Radio	\$19,920	\$19,177	\$18,500	\$11,460	\$18,500	0.0%
101-420-2220-43310	Mileage	\$600	\$790	\$800	\$25	\$600	0.0%
101-420-2220-43630	Vehicle Insurance	\$15,475	\$13,980	\$15,475	\$10,754	\$14,000	-9.5%
101-420-2220-43810	Electric Utility	\$13,900	\$10,589	\$12,500	\$6,868	\$12,500	0.0%
101-420-2220-43840	Refuse	\$1,000	\$502	\$1,000	\$330	\$1,000	0.0%
101-420-2220-44010	Repairs/Maint Bldg	\$10,000	\$27,150	\$11,000	\$7,232	\$11,000	0.0%
101-420-2220-44040	Repairs/Maint Eqpt	\$26,907	\$31,221	\$25,000	\$16,506	\$25,000	0.0%
101-420-2220-44170	Uniforms	\$5,600	\$3,584	\$9,200	\$1,614	\$8,200	-10.9%
101-420-2220-44300	Miscellaneous	\$2,800	\$1,968	\$1,500	\$1,244	\$1,500	0.0%
101-420-2220-44330	Dues & Subscriptions	\$2,200	\$3,146	\$3,300	\$2,530	\$3,300	0.0%
101-420-2220-44350	Books	\$850	\$1,028	\$1,000	\$789	\$1,000	0.0%
101-420-2220-44370	Conferences & Training	\$20,225	\$21,411	\$22,000	\$13,602	\$25,000	13.6%
Total Other Services and Charges		\$132,127	\$146,761	\$135,325	\$75,147	\$135,850	0.4%
Capital Outlay							
101-420-2220-45800	Equipment	\$0	\$0	\$0	\$0	\$0	N/A
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
2220	Total Fire	\$377,855	\$349,764	\$375,704	\$179,105	\$389,522	3.7%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2250	Fire Relief						
	Other Services and Charges						
101-420-2250-44920	Fire State Aid	\$40,000	\$36,153	\$40,000	\$0	\$40,000	0.0%
101-420-2250-44925	City Contribution	\$17,864	\$18,928	\$7,175	\$0	\$0	-100.0%
	Total Other Services and Charges	\$57,864	\$55,081	\$47,175	\$0	\$40,000	-15.2%
2250	Total Fire Relief	\$57,864	\$55,081	\$47,175	\$0	\$40,000	-15.2%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2400	Building Inspection						
	Personnel Services						
101-420-2400-41010	Full-time Salaries	\$59,740	\$59,430	\$60,935	\$33,016	\$60,818	-0.2%
101-420-2400-41210	PERA Contributions	\$4,182	\$4,145	\$4,418	\$2,394	\$4,409	-0.2%
101-420-2400-41220	FICA Contributions	\$3,704	\$3,811	\$3,778	\$1,992	\$3,771	-0.2%
101-420-2400-41230	Medicare Contributions	\$866	\$845	\$884	\$466	\$882	-0.2%
101-420-2400-41300	Health/Dental Insurance	\$9,015	\$7,961	\$9,487	\$4,987	\$9,266	-2.3%
101-420-2400-41510	Workers Compensation	\$2,143	\$2,533	\$2,451	\$2,034	\$2,186	-10.8%
	Total Personnel Services	\$79,650	\$78,525	\$81,953	\$44,889	\$81,332	-0.8%
	Supplies						
101-420-2400-42000	Office Supplies	\$300	\$0	\$300	\$199	\$300	0.0%
101-420-2400-42030	Printed Forms	\$300	\$0	\$300	\$0	\$200	-33.3%
101-420-2400-42120	Fuel, Oil and Fluids	\$3,750	\$0	\$3,750	\$0	\$0	-100.0%
	Total Supplies	\$4,350	\$0	\$4,350	\$199	\$500	-88.5%
	Other Services and Charges						
101-420-2400-43030	Engineering	\$5,000	\$10,434	\$5,000	\$5,748	\$10,000	100.0%
101-420-2400-43050	Plan Review Charges	\$1,000	\$0	\$1,000	\$0	\$0	-100.0%
101-420-2400-43060	Surcharge Payments	\$0	\$0	\$0	(\$1,103)	\$0	N/A
101-420-2400-43150	Inspector Contract Services	\$1,000	\$632	\$1,000	\$0	\$1,000	0.0%
101-420-2400-43210	Telephone	\$500	\$307	\$425	\$111	\$400	-5.9%
101-420-2400-43310	Mileage	\$250	\$0	\$250	\$0	\$100	-60.0%
101-420-2400-43630	Insurance	\$1,000	\$903	\$1,000	\$242	\$800	-20.0%
101-420-2400-44040	Repairs/Maint Eqpt	\$750	\$365	\$750	\$341	\$750	0.0%
101-420-2400-44170	Uniforms	\$300	\$0	\$300	\$0	\$0	-100.0%
101-420-2400-44300	Miscellaneous	\$500	\$19,843	\$500	\$0	\$500	0.0%
101-420-2400-44330	Dues & Subscriptions	\$200	\$100	\$200	\$75	\$200	0.0%
101-420-2400-44350	Books	\$200	\$0	\$200	\$0	\$140	-30.0%
101-420-2400-44370	Conferences & Training	\$500	\$635	\$500	\$85	\$500	0.0%
	Total Other Services and Charges	\$11,200	\$33,219	\$11,125	\$5,499	\$14,390	29.3%
	Capital Outlay						
101-420-2400-45800	Equipment	\$0	\$0	\$0	\$0	\$0	N/A
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A
2400	Total Building Inspection	\$95,200	\$111,744	\$97,428	\$50,587	\$96,222	-1.2%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2500	Emergency Communications						
	Other Services and Charges						
101-420-2500-43150	Contract Services	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
	Total Other Services and Charges	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
2500	Total Emergency Communications	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2700	Animal Control						
	Supplies						
101-420-2700-42030	Printed Forms	\$150	\$0	\$150	\$0	\$100	-33.3%
	Total Supplies	\$150	\$0	\$150	\$0	\$100	-33.3%
	Other Services and Charges						
101-420-2700-43150	Contract Services	\$12,600	\$10,913	\$12,600	\$514	\$7,500	-40.5%
101-420-2700-44300	Miscellaneous	\$100	\$83	\$100	\$423	\$100	0.0%
	Total Other Services and Charges	\$12,700	\$10,997	\$12,700	\$937	\$7,600	-40.2%
2700	Total Animal Control	\$12,850	\$10,997	\$12,850	\$937	\$7,700	-40.1%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3100	Public Works						
	Personnel Services						
101-430-3100-41010	Full-time Salaries	\$128,387	\$122,788	\$126,033	\$69,296	\$127,257	1.0%
101-430-3100-41030	Part-time Salaries	\$12,573	\$0	\$12,824	\$0	\$12,573	-2.0%
101-430-3100-41210	PERA Contributions	\$9,867	\$8,579	\$10,067	\$5,024	\$10,138	0.7%
101-430-3100-41220	FICA Contributions	\$8,740	\$7,270	\$8,609	\$4,012	\$8,870	0.7%
101-430-3100-41230	Medicare Contributions	\$2,044	\$1,700	\$2,013	\$938	\$2,027	0.7%
101-430-3100-41300	Health/Dental Insurance	\$36,027	\$30,039	\$38,177	\$18,939	\$35,527	-6.9%
101-430-3100-41510	Workers Compensation	\$11,500	\$13,980	\$13,946	\$11,376	\$12,555	-9.9%
	Total Personnel Services	\$209,138	\$184,356	\$211,669	\$109,585	\$206,757	-1.4%
	Supplies						
101-430-3100-42000	Office Supplies	\$500	\$181	\$500	\$0	\$500	0.0%
101-430-3100-42150	Shop Materials	\$4,000	\$966	\$4,000	\$740	\$1,800	-55.0%
101-430-3100-42210	Equipment Parts	\$0	\$0	\$0	\$1,577	\$1,800	N/A
101-430-3100-42230	Building Repair Supplies	\$1,000	\$88	\$1,000	\$277	\$1,000	0.0%
101-430-3100-42400	Small Tools & Minor Equipment	\$3,000	\$1,615	\$3,000	\$846	\$3,000	0.0%
	Total Supplies	\$8,500	\$2,850	\$8,500	\$3,440	\$8,100	-4.7%
	Other Services and Charges						
101-430-3100-43030	Engineering Services	\$0	\$1,875	\$1,000	\$1,161	\$2,000	100.0%
101-430-3100-43150	Contract Services	\$13,400	\$5,758	\$7,500	\$893	\$6,000	-20.0%
101-430-3100-43210	Telephone	\$7,500	\$8,013	\$6,375	\$4,718	\$8,000	25.5%
101-430-3100-43230	Radio	\$500	\$0	\$500	\$0	\$300	-40.0%
101-430-3100-43310	Mileage	\$100	\$0	\$100	\$0	\$100	0.0%
101-430-3100-43630	Insurance	\$15,670	\$14,156	\$15,670	\$13,274	\$14,500	-7.5%
101-430-3100-43810	Electric Utility	\$29,500	\$16,566	\$25,000	\$9,763	\$21,000	-16.0%
101-430-3100-43840	Refuse	\$1,800	\$2,248	\$1,800	\$1,437	\$2,000	11.1%
101-430-3100-44010	Repairs/Maint Bldg	\$2,000	\$5,627	\$1,500	\$1,812	\$3,000	100.0%
101-430-3100-44030	Repairs/Maint Imp Not Bldgs	\$0	\$0	\$0	\$11,779	\$500	N/A
101-430-3100-44040	Repairs/Maint Eqpt	\$6,000	\$1,331	\$6,000	\$549	\$4,500	-25.0%
101-430-3100-44170	Uniforms	\$1,675	\$1,781	\$1,675	\$930	\$1,675	0.0%
101-430-3100-44300	Miscellaneous	\$2,000	\$455	\$2,000	\$20	\$1,000	-50.0%
101-430-3100-44330	Dues & Subscriptions	\$150	\$15	\$150	\$60	\$150	0.0%
101-430-3100-44370	Conferences & Training	\$900	\$950	\$1,000	\$620	\$1,000	0.0%
101-430-3100-44380	Clean-up Days	\$7,500	\$6,706	\$7,500	\$5,834	\$7,500	0.0%
	Total Other Services and Charges	\$88,695	\$65,481	\$77,770	\$52,848	\$73,225	-5.8%
	Capital Outlay						
101-430-3100-45800	Other Equipment	\$0	\$0	\$0	\$0	\$0	N/A
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A
3100	Total Public Works	\$306,333	\$252,687	\$297,939	\$165,872	\$290,082	-2.6%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3120	Streets						
	Supplies						
101-430-3120-42120	Fuel, Oil and Fluids	\$32,000	\$27,180	\$30,000	\$13,404	\$28,000	-6.7%
101-430-3120-42210	Equipment Parts	\$8,500	\$2,147	\$8,500	\$1,856	\$7,500	-11.8%
101-430-3120-42240	Street Maintenance Materials	\$18,000	\$5,645	\$15,000	\$6,191	\$12,000	-20.0%
101-430-3120-42260	Sign Repair Materials	\$3,000	\$2,647	\$3,000	\$0	\$3,000	0.0%
Total Supplies		\$61,500	\$37,621	\$66,500	\$21,452	\$50,500	-10.6%
	Other Services and Charges						
101-430-3120-43150	Contract Services	\$14,000	\$11,327	\$16,500	\$2,132	\$13,500	-18.2%
101-430-3120-44040	Repairs/Maint Eqpt	\$5,000	\$9,620	\$5,000	\$4,676	\$8,000	60.0%
Total Other Services and Charges		\$19,000	\$20,947	\$21,500	\$6,809	\$21,500	0.0%
3120	Total Streets	\$80,500	\$58,568	\$78,000	\$28,261	\$72,000	-7.7%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3125	Ice and Snow Removal						
	Supplies						
101-430-3125-42250	Landscaping Materials	\$1,000	\$484	\$1,000	\$446	\$1,000	0.0%
101-430-3125-42290	Sand/Salt	\$50,000	\$100,430	\$65,000	\$36,580	\$70,000	7.7%
	Total Supplies	\$51,000	\$100,913	\$66,000	\$37,026	\$71,000	7.8%
	Other Services and Charges						
101-430-3125-43150	Contract Services	\$10,000	\$7,110	\$7,500	\$5,255	\$7,500	0.0%
101-430-3125-44040	Repairs/Maint Eqpt	\$2,500	\$7,810	\$2,500	\$387	\$2,500	0.0%
	Total Other Services and Charges	\$12,500	\$14,920	\$10,000	\$5,642	\$10,000	0.0%
3125	Total Ice and Snow Removal	\$63,500	\$115,833	\$76,000	\$42,668	\$81,000	6.8%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3160	Street Lighting						
	Other Services and Charges						
101-430-3160-43810	Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
	Total Other Services and Charges	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
3160	Total Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3200	Recycling						
	Supplies						
101-430-3200-42100	Recycling Supplies	\$3,500	\$921	\$3,500	\$971	\$3,500	0.0%
	Total Supplies	\$3,500	\$921	\$3,500	\$971	\$3,500	0.0%
	Other Services and Charges						
101-430-3200-43090	Newsletter	\$4,000	\$932	\$4,000	\$0	\$3,000	-25.0%
101-430-3200-44300	Miscellaneous	\$7,500	\$6,284	\$7,500	\$358	\$6,500	-13.3%
	Total Other Services and Charges	\$11,500	\$6,216	\$11,500	\$358	\$9,500	-17.4%
3200	Total Recycling	\$15,000	\$7,137	\$15,000	\$1,329	\$13,000	-13.3%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3250	Tree Program						
	Other Services and Charges						
101-430-3250-43150	Contract Services	\$10,000	\$15,665	\$10,500	\$7,145	\$5,000	-52.4%
	Total Other Services and Charges	\$10,000	\$15,665	\$10,500	\$7,145	\$5,000	-52.4%
3250	Total Tree Program	\$10,000	\$15,665	\$10,500	\$7,145	\$5,000	-52.4%

City of Lake Elmo
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
5200	Parks & Recreation						
	Personnel Services						
101-450-5200-41010	Full-time Salaries	\$77,581	\$66,653	\$77,977	\$36,432	\$78,164	0.2%
101-450-5200-41030	Part-time Salaries	\$30,551	\$20,559	\$31,162	\$13,403	\$30,551	-2.0%
101-450-5200-41210	PERA Contributions	\$7,588	\$5,608	\$7,912	\$3,302	\$7,882	-0.4%
101-450-5200-41220	FICA Contributions	\$6,703	\$5,273	\$6,767	\$2,976	\$6,740	-0.4%
101-450-5200-41230	Medicare Contributions	\$1,588	\$1,233	\$1,583	\$696	\$1,576	-0.4%
101-450-5200-41300	Health/Dental Insurance	\$14,044	\$11,601	\$14,852	\$7,297	\$13,779	-7.2%
101-450-5200-41420	Unemployment Benefits	\$1,642	\$0	\$0	\$0	\$0	N/A
101-450-5200-41510	Workers Compensation	\$6,703	\$7,551	\$8,426	\$6,994	\$7,522	-10.7%
	Total Personnel Services	\$146,340	\$118,477	\$148,679	\$71,100	\$146,214	-1.7%
	Supplies						
101-450-5200-42000	Office Supplies	\$300	\$0	\$300	\$0	\$0	-100.0%
101-450-5200-42120	Fuel, Oil and Fluids	\$3,000	\$0	\$3,000	\$0	\$0	-100.0%
101-450-5200-42150	Shop Materials	\$750	\$177	\$750	\$129	\$600	-20.0%
101-450-5200-42160	Chemicals	\$1,000	\$224	\$1,000	\$80	\$800	-20.0%
101-450-5200-42210	Equipment Parts	\$2,500	\$1,807	\$2,500	\$517	\$2,500	0.0%
101-450-5200-42230	Building Repair Supplies	\$500	\$262	\$500	\$0	\$500	0.0%
101-450-5200-42250	Landscaping Materials	\$3,500	\$2,995	\$3,500	\$91	\$3,000	-14.3%
101-450-5200-42400	Small Tools & Minor Equipment	\$1,000	\$466	\$1,000	\$0	\$1,000	0.0%
	Total Supplies	\$12,550	\$5,831	\$12,550	\$816	\$8,400	-33.1%
	Other Services and Charges						
101-450-5200-43210	Telephone	\$650	\$438	\$550	\$382	\$550	0.0%
101-450-5200-43310	Mileage	\$200	\$0	\$100	\$0	\$100	0.0%
101-450-5200-43630	Insurance	\$5,500	\$4,969	\$5,500	\$3,595	\$5,000	-9.1%
101-450-5200-43810	Electric Utility	\$10,164	\$9,362	\$10,164	\$5,673	\$9,500	-6.5%
101-450-5200-43840	Refuse	\$2,500	\$2,188	\$2,500	\$1,437	\$2,500	0.0%
101-450-5200-44010	Repairs/Maint Bldg	\$700	\$0	\$700	\$0	\$700	0.0%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	\$4,000	\$9,369	\$4,000	\$109	\$4,000	0.0%
101-450-5200-44040	Repairs/Maint Eqpt	\$2,000	\$119	\$2,000	\$400	\$2,000	0.0%
101-450-5200-44120	Rentals - Buildings	\$5,000	\$4,551	\$5,000	\$1,885	\$4,500	-10.0%
101-450-5200-44300	Miscellaneous	\$1,500	\$154	\$1,500	\$0	\$750	-50.0%
	Total Other Services and Charges	\$32,214	\$31,139	\$32,014	\$13,480	\$29,600	-7.5%
5200	Total Parks & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$184,214	-4.7%



MAYOR & COUNCIL COMMUNICATION

DATE: 09/13/2011
CONSENT
ITEM #: 3
MOTION *Resolution 2011-038*

AGENDA ITEM: Set Hearing Date for 2012 Budget & Levy Discussion

SUBMITTED BY: Tom Bouthilet, Finance Director

THROUGH: Bruce Messelt, City Administrator *BAM*

REVIEWED BY: Joe Rigdon, KDV

SUMMARY AND ACTION REQUESTED: The City Council is respectfully requested to consider setting the Truth in Taxation Public Meeting, as required by State law. The recommended motion to do so is as follows:

“Move to approve Resolution 2011-038 setting December 6th, 2011 at 7:00PM for the Budget and Levy discussion and time set aside to allow the public to speak.”

BACKGROUND INFORMATION: The requirements to hold a special Truth in Taxation (TNT) public hearing, continuation hearing and levy adoption meeting were repealed in 2010. Cities with a population over 500 are still required to hold a single meeting in which the public is allowed to speak and the budget and levy is discussed. This meeting may be part of a regular scheduled meeting however it must occur after 6:00PM.

The previous TNT Publication requirements have also been repealed. However; the meeting in which the levy and budget will be discussed still needs to be submitted to the County for publication on the tax parcel specific notices. The requirement for cities to hold a meeting on days other than the various taxing authorities had also been repealed.

STAFF REPORT: The repeal of previous requirements allows the City to conduct a meeting where the budget and levy will be discussed and the public will be allowed to speak at a regular scheduled City Council meeting. Staff recommends the fulfillment of this requirement on December 6th, 2011 at 7:00PM, as part of the regularly scheduled City Council meeting.

RECOMMENDATION: Based upon the above background information and staff report, it is recommended that the City Council approve Resolution 2011-038 setting December 6th, 2011 at 7:00PM for Budget and Levy discussion.

“Move to approve Resolution 2011-038 setting December 6th, 2011 at 7:00PM for the Budget and Levy discussion and time set aside to allow the public to speak.

Alternatively, the City Council does have the authority to table this item for additional deliberation or select an alternative date at tonight’s meeting. However, action to set this date must be taken by September 15th, in order to comply with state law. As such, any delay or tabling of this action at tonight’s meeting will necessitate continuing tonight’s Meeting to a specified date and time. If the former action is undertaken (setting a different date), the appropriate action of the Council following such discussion would be:

“Move to approve Resolution 2011-038 setting _____, 2011 at _____ PM for the Budget and Levy discussion and time set aside to allow the public to speak.

ATTACHMENTS:

- 1. Resolution No. 2011-038

SUGGESTED ORDER OF BUSINESS:

- Introduction of ItemFinance Director
- Questions from Council to Staff Mayor Facilitates
- Public Input, if Appropriate Mayor Facilitates
- Call for Motion Mayor & City Council
- Discussion Mayor Facilitates
- Action on Motion Mayor & City Council

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

RESOLUTION NO. 2011-038

**A RESOLUTION SETTING THE TRUTH IN TAXATION
PUBLIC HEARING DATES FOR THE 2012 BUDGET & TAX LEVY**

WHEREAS, the City is required to set a single meeting for discussion and final approval of the 2012 budget and tax levy; and

WHEREAS, the City will publish the date, time and location for the public meeting;
and

WHEREAS, the public will be given the opportunity to speak

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the City of Lake Elmo has set December 6th, 2011 at 7:00 p.m. as the public meeting date for the final adoption of the 2011 tax levy and budget.

ADOPTED, by the Lake Elmo City Council on this, the 13th day of September, 2011.

Dean Johnston, Mayor

ATTEST:

Bruce A. Messelt
City Administrator