



STAFF REPORT

DATE: August 23, 2022

TO: Mayor and City Council
FROM: Kristina Handt, City Administrator
AGENDA ITEM: 2023 Budget Information – General Fund, EDA, Utility Funds and Tax Levy

BACKGROUND:

In preparation for adoption of the preliminary tax levy in September, this memo addresses the following information: discussion on preliminary levy, and assumptions being used to prepare the preliminary budget.

ISSUE BEFORE THE COUNCIL:

- 1) What changes, if any, should be made to the draft budgets?

OPERATING BUDGETS:

Attachment #1 includes the entire General Fund Operating Budget (including a place holder for the EDA) and Utility Operating Budgets.

Salary and Benefits

The 2023 preliminary budget is currently being prepared with assumptions of moving staff to the next step of the new pay plan on January 1, 2023. For new or vacant positions, they are budgeted at the midpoint of the range. Medical benefits are budgeted to increase by 10% as we won't get final numbers until late Sept/early Oct so a contingency has been included at this point. Staff would expect the contingency may be reduced or removed by the time of final adoption in December.

General Fund

Revenue increases are proposed across all categories (except Fines and Investments) with Licenses and Charges for Services seeing the largest increases at nearly 20%. This is due to staff aligning budget projections for building permits, zoning permits and plan reviews more closely to past actuals. We've still only budgeted for residential since commercial projects are less certain but have now reflected the increase in values we've been experiencing. Total taxes for the operating budget are planned to increase just over 4% compared to over 31% this year.

All general government expense budgets are proposed to increase mainly due to staffing changes (new/reclassified positions, class and comp implementation 1/1/23, etc.). The administration department increases are due to the new administrative services director position, increase in assessing fees from the county due to growth in number and values of properties, and training and IT needs. The city council budget is up slightly because of new computer reimbursements following an election year and increased membership and training costs. Elections is down due to there being no planned election in 2023. Communications is up due to the new administrative services director position and growth in households and postage costs for the newsletters. The finance department increase is due to the new finance coordinator position as well as a significant increase in the finance director compensation. The planning department increases are due to the addition of a new senior planner position as recommended in last year's department audit. The position would not be filled until quarter three when staff is in the new city center. Also at that

time, it's proposed to move to a community development director to replace the planning director position. The community development director would oversee both divisions-planning and building- in order to bring a more cohesive approach and eliminate some uncertainties about where to go in the development process. The community development director would also be the main staff contact for the EDA as it is in cities of similar size such as Hugo thereby relieving the city administrator of those operational duties to focus on more organizational strategic initiatives as discussed at the August work session. Planning department increases then also include the associated IT, software and training needs of the growing department as well as an increase in fuel costs for the code enforcement official. Lastly, we've planned for increases in the new city center building that are largely unknown at this time with a new building.

The sheriff's contract is increasing almost 11% next year. Per the Sheriff's Office these rates reflect bargaining agreement settlements in relation to salary and benefits package, to include the following increases:

- COLA: 2.5%
- Range: 3.5%
- Retention: 6.0%
- Medical insurance: 3.2%
- Flex credits: \$0.40/hour added to base pay for deputies, \$0.43/hour added to base pay for sergeants in lieu of receiving flex benefit credits
- Uniform allowance: \$395 for deputies, \$310 for sergeants

The rising cost of fuel has also impacted the fleet budget, with an increase of \$1.40/gallon, or 56%. This has a direct impact on the mileage rate calculation, with an increase of \$0.126/mile, or 22.5%. These calculations are evaluated in detail each year to arrive at a cost figure that the Sheriff's Office believes to be reflective of the true cost to provide police services to the city.

The fire department is seeing an increase of about 40% to allow for the hiring of four new fulltime firefighters beginning in quarter 2 of 2023. This budget also plans for 53 hour work weeks for all 6 full time firefighters. Under FLSA laws, firefighters are allowed to work up to 212 hours in a 28 day period (53 hours a week) before being eligible for overtime. Paid on call firefighters would serve as the third person on the crew. Once the full time positions are established, the city would eliminate the part time firefighter positions. The fire department is also planning for the increased fuel costs and software costs for the new station. There is a one-time CIP cost of \$205,000 for new radios.

The building inspections department is projecting a reduction in overall expenses in 2023 due to the addition of an in house plan reviewer and investment in mobile technology to improve efficiencies in service delivery. There is also a proposed increase for fuel and a shared fuel tracking system at the public works facility. Currently, we have no system in place to track fuel usage except for the honor system on a hand written sheet. As more people, and more departments, are making use of the bulk fuel at public works it is important, and a good practice, to invest in a system to track and bill the usage properly.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. For the last few 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 2023 based off of 2021 actual data. This resulted in more personnel expenses in Parks rather than Streets. The increases in Water and Sewer personnel expenses are largely related to the new/reclassified staff positions mentioned in other departments above who have some of their time allocated to utilities. Materials and supplies subcategory is up due to fuel and a new fuel tracking system as mentioned previously.

Charges for services is down due to a decrease in seal coating and crack filling from 2022 when the city played catch up. Going forward staff is proposing to create a local street improvement fund. Much like the vehicle replacement fund, the city could levy a set amount each year and have those funds restricted for road projects. This will allow us to better manage the ups and downs by keeping a fairly consistent contribution from the tax levy but allow the flexibility to tackle road seal coating, mill and overlays, crack filling as needed. As you know, mill and overlays are significantly more expensive so those years that include a mill and overlay would need to see a significant increase in the tax levy if we didn't average it out over a few years. Over the next five years, engineering estimates we need about \$500,000 on average each year to maintain our streets. Ideally, we'd like to work toward a ten year average. I've increased the 2023 budget for street maintenance to \$600,000 from this estimate since it only looks at the next 5 years and in order to cover any remaining costs to the county for CSAH 15/TH36 which they don't expect to have final billed to us before the end of this year.

**CITY OF LAKE ELMO
2023 STREET MAINTENANCE PROGRAM**

MAINTENANCE ITEM	BUDGET	2023-2027	
		TOTAL	AVERAGE
SEAL COAT AND CRACK SEAL	\$ 159,185	\$ 1,208,000	\$ 241,600
ENGINEERING	\$ 31,800	\$ 241,500	\$ 48,300
STRIPING CONTRACT	\$ 8,000	\$ 60,400	\$ 12,080
ENGINEERING			
MILL AND OVERLAY	\$ -	\$ 784,000	\$ 156,800
ENGINEERING	\$ -	\$ 196,000	\$ 39,200
TOTAL - 2023 STREET MAINTENANCE	\$ 198,985	\$ 2,489,900	\$ 497,980

If council didn't want to follow the proposal to average the costs and create a local street improvement fund, then you can see from the chart below how the costs would fluctuate and greatly increase in the years a mill and overlay is needed.

	2023	2024	2025	2026	2027	TOTAL	AVERAGE
Seal Coat + Crack Seal	\$ 159,184.53	\$ 232,592.55	\$ 304,865.37	\$ 185,618.92	\$ 325,302.17	\$ 1,207,563.54	\$ 241,512.71
Engineering	20% \$ 31,800.00	\$ 46,500.00	\$ 61,000.00	\$ 37,100.00	\$ 65,100.00	\$ 241,500.00	
Striping	5% \$ 8,000.00	\$ 11,600.00	\$ 15,200.00	\$ 9,300.00	\$ 16,300.00	\$ 60,400.00	
LF						\$ 1,509,463.54	\$ 301,892.71
Mill and Overlay	2000	\$ 294,000.00		\$ 322,000.00	\$ 168,000.00	\$ 784,000.00	
Engineering	25% \$ -	\$ 73,500.00	\$ -	\$ 80,500.00	\$ 42,000.00	\$ 196,000.00	
	\$ 198,984.53	\$ 658,192.55	\$ 381,065.37	\$ 634,518.92	\$ 616,702.17	\$ 2,489,463.54	\$ 497,892.71

The parks department is proposing an increase due to more staff time spent in parks, increased fuel costs, more weed control, more porta potties, and the \$15,000 contribution to the Friends of Sunfish Lake Park for their DNR grant.

Transfers include a request by the EDA for \$85,000 to hire a consultant to staff the EDA, community development and promoting activities in the city. They began brainstorming other items for an RFP at their

August 16th meeting which might include the creation of a marketing piece, branding or EDA specific webpage. Staff did not support this request when discussed at the EDA in May. Hiring a community development director (at a cost of only about \$20,000 more than a planning director) helps with the EDA items and also addresses other areas of need in the development process. If council decided to fund the request for a consultant, the contract would be managed by the Planning/Community Development Director.

There is also an additional transfer of \$250,000 to the vehicle replacement fund in order to address the anticipated deficit in the fund in 2027. See more details in 2023-2027 CIP. This is in addition to the \$175,000 already proposed from the building, fire, streets and parks departments.

Lastly, as mentioned above the preliminary budget draft does include a contingency of \$35,000 to cover some of the HR related items that have not yet been finalized but are expected to be by the time the final budget is adopted in December. Remember when setting the preliminary levy in September, you may reduce that amount in December but cannot increase it.

Summary of Changes by Category and Function

Changes by Category

Personnel	641,444
Materials and Supplies	83,764
Charges and Services	-428,442
Capital Outlay	-93,636
Miscellaneous	14,032
Transfers	317,746
Contingency Reserve	<u>35,000</u>
TOTALS:	569,908

Changes by Function

General Government	285,128
Public Safety	332,407
Public Works	-369,865
Culture & Recreation	63,127
Capital Outlay	-93,636
Contingency	35,000
<u>Transfers</u>	<u>317,746</u>
Total	569,908

As you can see from the above the biggest change is in the personnel category. This is largely due to the addition of the following new staff positions in 2023:

Finance Coordinator for \$67,448 (salary, benefits and taxes for Q3 start) (80% in General fund, 20% in utilities)

4 Full Time Firefighters for \$95,583 each (salary, benefits and taxes for Q2 start)

Senior Planner for \$67,448 (salary, benefits and taxes for Q3 start)

Plan Reviewer for \$57,435 (salary, benefits and taxes for Q3 start)

Debt Service

The total tax levy is comprised of the operating levy as well as the debt levy. The city issued new debt in 2022 which we will begin paying on in 2023. The 2023 payments for existing debt are as follows:

	2022	2023
GO 2010A	\$207,076	\$206,656
GO 2012B	\$65,417	
GO 2014A	\$200,394	\$200,091
GO 2015A	\$14,508	
GO 2016A	\$193,934	193,409
GO 2017A	\$344,104	342,660
GO 2018A Equip Cert	\$126,404	123,569
GO 2019A	\$295,301	297,138
GO 2021A	\$1,008,036	\$1,025,930
GO 2022A		\$287,685
Total Existing Debt Levy	\$2,455,174	\$2,677,138

The combined increase in the tax levy (for operations in the general fund and debt service) is proposed at 5.72% for 2023.

Utility Funds

Our last utility long range study was updated in November 2020. The projected revenues come from that study and therefore would also rely on the increases proposed at that time which are 1% increase for water and sewer and a \$10 increase in the annual storm water fee (\$2.50 per quarter for those on the quarterly billing).

Overall water fund expenses show a decrease but that's mainly due to the 2022 proposal to pay cash for the water tower and main extension. Since that was bonded for instead you see the increase in the bonding categories. Charges for services are up due to contracted services including a utility proforma update, increased fees to the state for water connections based upon the increased number of water connections occurring and a few other minor areas.

The sewer fund is seeing increased expenses in all categories. Personnel is up due to new/reclassified staff. Materials and supplies are up for the fuel tracker and skid steer trailer. Charges for services are up due to the Met Council fees. While the met Council raised their rates 5% we are seeing a bigger increase as we have also added users. Capital outlay is up for anticipated oversizing costs to developers and the start of the I94 lift station upgrade. Lastly, bonding costs are up due to bonding for Old Village Phases 5 and 6 and the Tapestry sewer extension.

The Storm Water Fund is projecting a slight increase in expenses mainly due to minor increases in charges for services such as the utility proforma, credit card fees, postage for quarterly bills, etc.

Tax Impact:

As of the writing of this report, the county has not released the tax impact worksheets so we can see the impact on the average home. These may be available by the time of the meeting on August 23rd in which case staff will include in the presentation. If not available by then, they will available before the preliminary levy is certified in September.

Lake Elmo remains in the bottom half for tax rate compared to other Washington County communities for tax rates set in 2022.

<u>Rank</u>	<u>Taxing Authority</u>	<u>2022</u>
1	Marine on St. Croix	59.002
2	Hastings	58.807
3	Landfall	57.567
4	Newport	55.852
5	Stillwater	52.152
6	Oak Park Height	51.753
7	Willernie	49.194
8	Forest Lake	40.991
9	Lake St. Croix Beach	39.902
10	St. Paul Park	39.726
11	Oakdale	39.533
12	Hugo	39.403
13	Mahtomedi	39.119
14	Cottage Grove	37.251
15	Bayport	33.463
16	Woodbury	32.217
17	Afton	32.007
18	Scandia	30.945
19	Lake Elmo	30.546
20	Lakeland	29.525
21	Birchwood	28.692
22	Lakeland Shores	23.224
23	White Bear Lake	22.271
24	St. Mary's Point	22.034
25	Grey Cloud Island	21.214
26	Stillwater Township	20.105
27	Dellwood	19.248
28	Baytown Township	16.443
29	Denmark Township	14.65
30	Grant	13.426
31	May Township	12.426
32	West Lakeland Twp	12.017
33	Pine Springs	9.427

Preliminary estimates this spring were that the city's taxable market value increased by 29%. If the final numbers stay consistent with that and the proposed budget, Lake Elmo's tax rate would drop below 25%.

Process for This Evening:

For this evening, staff will discuss the 2023 Proposed Budget, outlining key points and answering any questions. We are seeking feedback on changes to make before the Council certifies a preliminary levy at the September 20th meeting.

ATTACHMENTS:

- 1) 2023 Proposed Master Budget Worksheet – All Budgets

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
General Fund Revenues:										
Taxes										
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,738,122	\$ 3,250,895	\$ 3,547,612	4,689,073	\$ -	\$ 4,689,073	\$ 4,888,493	4.25%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	11,702	20,115	23,518	15,000	-	15,000	18,445	22.97%	average of last three years
101-410-1320-31030	Mobile Home Tax	18,680	16,819	17,745	15,000	-	15,000	17,748	18.32%	average of last three years
101-410-1320-31040	Fiscal Disparities	194,300	245,389	269,390	294,401	-	294,401	294,401	0.00%	last years est, will update with actual from county
101-410-1320-31910	Penalty & Interest on Taxes	1,038	1,162	79	100	-	100	100	0.00%	
Total Taxes		\$ 2,966,393	\$ 3,534,380	\$ 3,858,344	5,013,574	\$ -	\$ 5,013,574	\$ 5,219,187	4.10%	
Licenses and Permits										
101-410-1320-32110	Liquor License	12,600	9,342	12,050	10,000		12,000	12,000	20.00%	
101-410-1320-32180	Wastehauler License	840	120		720	1,200	1,200	1,200	66.67%	
101-410-1320-32181	General Contractor License	350	100	300	300	400	400	300	0.00%	
101-420-2400-32210	Building Permits	780,104	1,137,150	1,087,376	800,000	560,450	1,100,000	1,000,000	25.00%	250 new homes, valuations up
101-430-3100-32211	Driveway Permits	13,705	16,255	16,510	12,500	8,100	16,200	13,000	4.00%	
101-420-2400-32212	Fireplace Permits	15,780	19,319	17,940	16,000	7,140	13,000	12,000	-25.00%	supply issues, going electric
101-420-2400-32220	Heating Permits	74,367	80,489	104,870	70,000	33,387	60,000	60,000	-14.29%	
101-420-2400-32230	Plumbing Permits	91,576	99,846	134,602	80,000	48,847	90,000	80,000	0.00%	
101-420-2400-32232	Pool Permits	1,050	1,725	1,650	1,500	900	1,200	1,500	0.00%	
101-420-2400-32213	Siding Permits	4,706	3,303	6,023	4,000	6,441	9,000	4,000	0.00%	due to hail this year
101-420-2400-32214	Roof Permits	12,309	15,475	30,372	15,000	52,419	80,000	15,000	0.00%	due to hail this year
101-430-3100-32250	Utility Permits	36,898	34,974	51,647	30,000	18,959	38,250	42,500	41.67%	
101-420-2220-32260	Burning Permit	1,585	1,550	1,695	1,700	1,360	1,630	1,700	0.00%	
101-410-1320-32270	Massage Therapy Licenses	300	25	350	150		150	150	0.00%	
101-420-2400-32275	Fire Suppression Permits	6,980	5,467	14,635	5,000	6,137	11,868	7,900	58.00%	new townhome sprinkler requirements
101-420-2400-32278	Fire Permit Plan Check Fee	1,400	100	5,460	1,000		7,912	5,135	413.50%	
101-410-1320-32281	Golf Cart Operation Permit	30	30	90	30	30	60	60	100.00%	
101-410-1320-32282	Miscellaneous Permits	100	175	88	100	25	50	50	-50.00%	
101-420-2400-32282	Miscellaneous Permits	3	100							
Total Licenses and Permits		\$ 1,055,038	\$ 1,425,545	\$ 1,485,658	1,048,000	\$ 745,795	\$ 1,442,920	\$ 1,256,495	19.89%	
Intergovernmental										
101-430-3100-33418	MSA - Maintenance	153,963	173,566	163,776	168,689	99,077	168,689	173,750	3.00%	
101-420-2220-33420	State Fire Aid	68,975	76,608	80,470	76,608		76,608	80,000	4.43%	
101-420-2220-33426	Miscellaneous State Grants	6,323	5,858	165	3,500	3,657	3,657	3,500	0.00%	
101-450-5200-33426	Miscellaneous State Grants	6,394	3,192	2,676	4,820	3,159	4,650	4,850	0.62%	
101-410-1320-33623	Payment in Lieu of Taxes	149,944	66,201	34,097	34,779		34,779	35,475	2.00%	
101-410-1320-33521	Recycling Grant	16,534		11,951	10,000		14,000	14,000	40.00%	
Total Intergovernmental		\$ 414,305	\$ 325,425	\$ 296,638	298,396	\$ 105,893	\$ 302,383	\$ 311,574	4.42%	
Charges for Services										
101-410-1910-34103	Zoning & Subdivision Fees	81,695	48,517	50,215	45,000	54,805	65,000	65,000	44.44%	
101-420-2400-34104	Plan Check Fees	460,523	701,220	711,920	520,000	362,115	700,000	650,000	25.00%	65% of building fees
101-410-1520-34107	Assessment Searches	810	2,010	3,540	2,500	1,680	3,360	3,000	20.00%	
101-410-1450-34111	Cable Operation Reimbursement	4,315	3,185	2,635	5,000		5,000	5,000	0.00%	
101-420-2400-34112	Planning & Zoning Review Fee	26,600	34,200	33,434	25,000	14,500	25,000	-	-100.00%	discontinue in 2023
101-430-3100-34114	Street Light Fee	1,161	4,338	2,580	1,500	966	966	1,500	0.00%	
101-410-1910-34115	Base Map Upgrading Fee	3,050	3,775	7,700	6,200	1,025	1,025	5,125	-17.34%	
101-410-1910-36206	Escrow Administration Fee	27,200	37,200	31,987	25,000	13,800	25,000	25,000	0.00%	
Total Charges for Services		\$ 605,366	\$ 834,445	\$ 844,011	630,200	\$ 448,891	\$ 825,351	\$ 754,625	19.74%	
Fines and Forfeits										
101-420-2100-35100	Fines	36,696	33,584	45,749	35,000	13,469	30,000	30,000	-14.29%	
101-420-2100-35130	Forfeitures									
Total Fines and Forfeits		\$ 36,696	\$ 33,584	\$ 45,749	35,000	\$ 13,469	\$ 30,000	\$ 30,000	-14.29%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
Investment Earnings										
101-410-1320-36210	Interest Earnings	118,299	44,816	(9,833)	38,500	(8,477)	35,000	35,000	-9.09%	
Total Investment Earnings		\$ 118,299	\$ 44,816	\$ (9,833)	38,500	\$ (8,477)	\$ 35,000	\$ 35,000	-9.09%	
Miscellaneous										
101-410-1320-31811	Cable Franchise Revenue	103,692	94,841	81,019	50,000		77,694	70,000	40.00%	
101-410-1320-36200	Miscellaneous Revenue	15,730	21,710	20,486	3,000	95	10,000	5,000	66.67%	LMC insurance dividend
101-420-2220-36200	Miscellaneous Revenue	23,783	2,574	7,725		300	300		#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue	26,821	24,871	4,080	500	4,327	6,325	3,500	600.00%	
101-410-1910-36200	Miscellaneous Revenue		14,725	14,285	100		-	-	-100.00%	
101-410-1910-36236	Conservation Easement Fee						-	-	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	-	5,150	27,616	5,000	2,500	5,000	5,000	0.00%	
101-420-2220-36230	Donations-Fire	1,500	370		1,000	100	500	1,000	0.00%	
101-410-1320-36230	Donations	15,000	14,100	9,000	10,000	12,000	12,000	10,000	0.00%	
101-410-1320-34120	Tower Rent	129,587	113,316	103,631	114,767	59,392	114,767	117,062	2.00%	
Total Miscellaneous		\$ 321,659	\$ 291,657	\$ 271,342	184,367	\$ 78,714	\$ 226,586	\$ 211,562	14.75%	
Prior Period Adjustments										
Total General Fund Revenues:		\$ 5,517,756	\$ 6,489,852	\$ 6,791,909	7,248,037	\$ 1,384,285	\$ 7,875,814	\$ 7,818,444	7.87%	
General Fund Expenditures:										
1110 Mayor & Council										
Personnel										
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	25,690	12,845	25,690	25,690	0.00%	
101-410-1110-41220	FICA Contributions	1,599	1,593	1,593	1,593	796	1,593	1,593	0.00%	
101-410-1110-41230	Medicare Contributions	373	373	373	373	186	373	373	0.00%	
101-410-1110-41510	Workers Compensation	120	136	118	150	81	100	110	-26.67%	
Total Personnel		\$ 27,782	\$ 27,792	\$ 27,774	27,806	\$ 13,908	\$ 27,756	\$ 27,766	-0.14%	
Materials and Supplies										
101-410-1110-42000	Office Supplies	78	212	70	125		125	125	0.00%	
101-410-1110-42001	Computer Reimbursement	1,000		2,859			-	2,000	#DIV/0!	
101-410-1110-43310	Mileage	-			300	191	300	300	0.00%	
101-410-1110-43185	IT Support	1,134	1,248	1,203	1,322	661	1,322	1,269	-4.01%	
Total Materials and Supplies		\$ 2,212	\$ 1,460	\$ 4,132	1,747	\$ 852	\$ 1,747	\$ 3,694	111.45%	
Charges and Services										
101-410-1110-44300	Miscellaneous	6,910	5,295	7,035	7,500		7,500	7,500	0.00%	
101-410-1110-44330	Dues & Subscriptions	14,119	14,699	15,514	18,150	4,420	18,150	19,500	7.44%	
101-410-1110-44370	Conferences & Training	450		175	1,000	561	1,300	1,500	50.00%	
Total Charges and Services		\$ 21,479	\$ 19,994	\$ 22,724	26,650	\$ 4,981	\$ 26,950	\$ 28,500	6.94%	
1110 Total Mayor & Council		\$ 51,473	\$ 49,246	\$ 54,630	56,203	\$ 19,741	\$ 56,453	\$ 59,960	6.68%	
1320 Administration										
Personnel										
101-410-1320-41010	Full-time Salaries	260,732	163,213	175,445	176,559	82,024	164,048	210,227	19.07%	administrative services director
101-410-1320-41040	Temporary Employees		4,780	1,532						
101-410-1320-41210	PERA Contributions	18,358	19,774	13,224	13,242	6,103	12,550	15,767	19.07%	
101-410-1320-41216	MSRS Contributions -City Admin			1,355	1,540	735	1,540	1,598	3.76%	
101-410-1320-41220	FICA Contributions	14,198	15,391	10,485	10,947	4,883	10,171	13,034	19.07%	
101-410-1320-41230	Medicare Contributions	3,344	3,711	2,463	2,560	1,142	166,427	3,048	19.07%	
101-410-1320-41300	Insurance	36,341	34,880	24,381	34,278	10,880	21,760	37,571	9.61%	
101-410-1320-41325	Life Insurance	852	156	123	127	56	112	127	0.13%	
101-410-1320-41330	STD/LTD	1,178	2,172	878	927	395	790	927	0.03%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
101-410-1320-41420	Unemployment Benefits									
101-410-1320-41510	Workers Compensation	2,149	1,912	1,538	2,313	1,116	1,373	1,510	-34.72%	
Total Personnel		\$ 337,152	\$ 245,989	\$ 231,424	242,493	\$ 107,334	\$ 378,770	\$ 283,809	17.04%	
Materials and Supplies										
101-410-1320-42000	Office Supplies	2,640	1,870	1,160	3,200	339	3,200	3,000	-6.25%	
101-410-1320-42030	Printed Forms	-			100	-	100	100	0.00%	
Total Materials and Supplies		\$ 2,640	\$ 1,870	\$ 1,160	3,300	\$ 339	\$ 3,300	\$ 3,100	-6.06%	
Charges and Services										
101-410-1320-43100	Assessing Services	85,831	91,773	102,847	107,388	126,361	126,361	145,315	35.32%	15% incr over 22 actual
101-410-1320-43040	Legal Services	80,390	120,251	49,351	87,500	15,799	50,000	83,331	-4.76%	average of last three years
101-410-1320-43150	Contract Services	2,155	821	1,045	45,000	14,569	45,000	30,000	-33.33%	
101-410-1320-43185	IT Support	6,936	7,574	7,300	5,262	2,631	5,262	5,033	-4.36%	
101-410-1320-42002	IT Hardware	34	568	868	1,200		600	6,575	447.92%	3 laptop replacements, 2 desk top replacements & software
101-410-1320-43210	Telephone	2,076	792	2,372	2,200	267	600	1,600	-27.27%	
101-410-1320-43220	Postage	1,283	2,294	3,379	3,600	1,776	3,552	3,730	3.60%	
101-410-1320-43310	Mileage	539	32	409	1,100	408	816	1,500	36.36%	allow for more training for staff
101-410-1320-43510	Legal Publishing	9,962	9,515	5,290	2,500	1,220	2,440	2,500	0.00%	
101-410-1320-43610	Insurance	32,212	40,970	41,177	45,294	43,543	43,543	47,897	5.75%	
101-410-1320-44330	Dues & Subscriptions	1,746	1,731	1,413	2,200	1,454	1,564	3,128	42.18%	increase for admin services dir, clerk and deputy clerk memberships
101-410-1320-44370	Conferences & Training	1,394	600	1,085	5,000	2,344	4,500	7,000	40.00%	allow for clerk/deputy clerk conferences, admin services LMC
101-410-1320-44371	Allocation to Building Inspections	-			(2,606)		(2,255)	(3,184)	22.17%	
Total Charges and Services		\$ 227,558	\$ 276,921	\$ 216,863	305,638	\$ 210,372	\$ 281,983	\$ 334,425	9.42%	
Miscellaneous										
101-410-1320-44300	Miscellaneous	2,972	899	1,436	3,750	177	3,750	2,500	-33.33%	eagle point business park easment billing, employee recognition (?) and annual event, shirts for admin staff
Total Miscellaneous		\$ 2,972	\$ 899	\$ 1,436	3,750	\$ 177	\$ 3,750	\$ 2,500	-33.33%	
1320	Total Administration	\$ 570,322	\$ 525,679	\$ 450,883	555,181	\$ 318,222	\$ 667,803	\$ 623,834	12.37%	
1410 Elections										
Personnel										
101-410-1410-41030	Part-time Salaries	795	9,655	1,606	8,500		8,500	-	-100.00%	no election in 2023
101-410-1410-41510	Workers Compensation	-								
Total Personnel		\$ 795	\$ 9,655	\$ 1,606	8,500		\$ 8,500	\$ -	-100.00%	
Charges and Services										
101-410-1410-43310	Travel Expense	25			50		50		-100.00%	
101-410-1410-42000	Office Supplies		295		300		300		-100.00%	
101-410-1410-43510	Legal Notices Publishing		379		350		350		-100.00%	
101-410-1410-43150	Contract Services	1,660	1,660	3,100	3,195	3,195	3,195	3,200	0.16%	
Total Charges and Services		\$ 1,685	\$ 2,334	\$ 3,100	3,895	\$ 3,195	\$ 3,895	\$ 3,200	-17.84%	
Miscellaneous										
101-410-1410-44300	Miscellaneous	159	1,054	406	1,000		1,000	-	-100.00%	
Total Miscellaneous		\$ 159	\$ 1,054	\$ 406	1,000		\$ 1,000	\$ -	-100.00%	
1410	Total Elections	\$ 2,639	\$ 13,043	\$ 5,112	13,395	\$ 3,195	\$ 13,395	\$ 3,200	-76.11%	
1450 Communications										
Personnel										
101-410-1450-41010	Full-time Salaries	27,051	25,988	27,460	28,778	11,931	23,862	51,459	78.81%	administrative services director
101-410-1450-41210	PERA Contributions	1,907	2,046	2,048	2,158	845	1,825	3,859	78.84%	

CITY OF LAKE ELMO
2023 PROPOSED BUDGET

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
101-410-1450-41220	FICA Contributions	1,543	1,692	1,693	1,784	739	1,479	3,190	78.84%	
101-410-1450-41230	Medicare Contributions	359	396	396	417	173	346	746	78.93%	
101-410-1450-41300	Insurance	5,462	2,676	2,937	7,438	1,134	2,268	8,153	9.61%	
101-410-1450-41325	Life Insurance	99	17	28	28	10	20	28	-1.45%	
101-410-1450-41330	STD/LTD	105	89	146	158	54	108	158	0.31%	
101-410-1450-41510	Workers Compensation	298	279	259	338	179	220	242	-28.35%	
Total Personnel		\$ 36,824	\$ 33,183	\$ 34,967	41,099	\$ 15,065	\$ 30,129	\$ 67,836	65.06%	
Charges and Services										
101-410-1450-43090	Newsletter	3,179	1,122	1,231	1,400	709	1,425	1,550	10.71%	inc in # of homes
101-410-1450-43185	IT Support	551	3,778	585	1,134	(18)	1,134	1,086	-4.26%	
101-410-1450-42002	IT Hardware							700	#DIV/0!	
101-410-1450-43190	Software Programs				700		700	4,000	471.43%	constant contact, survey tool, website
101-410-1450-43220	Postage	1,461	1,526	1,967	642	310	640	704	9.66%	inc # of homes and postage price
101-410-1450-43310	Mileage							100	#DIV/0!	
101-410-1450-43152	Cable Operations	4,645	3,295	2,745	5,000	1,455	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-						500	#DIV/0!	
Total Charges and Services		\$ 11,904	\$ 9,721	\$ 9,475	8,876	\$ 2,456	\$ 8,899	\$ 13,640	53.67%	
1450	Total Communications	\$ 48,728	\$ 42,904	\$ 44,442	49,975	\$ 17,521	\$ 39,028	\$ 81,476	63.03%	
1520 Finance										
Personnel										
101-410-1520-41010	Full-time Salaries	95,690	12,149	71,096	79,358	35,335	53,003	139,251	75.47%	finance coordinator Q3
101-410-1520-41040	Temporary Employees	5,568		6,026				10,200	#DIV/0!	fall intern \$17/hrx40/hrs/wkx15wks
101-410-1520-41210	PERA Contributions	6,860	1,153	5,301	5,952	2,524	4,055	10,444	75.47%	
101-410-1520-41220	FICA Contributions	5,730	903	4,600	4,920	2,094	2,226	9,266	88.33%	
101-410-1520-41230	Medicare Contributions	1,335	211	1,076	1,151	490	769	2,167	88.27%	
101-410-1520-41300	Insurance	3,922	(64)	10,750	14,631	6,471	9,707	26,140	78.66%	
101-410-1520-41325	Life Insurance	321	9	386	54	25	38	109	102.72%	
101-410-1520-41330	STD/LTD	490	45	288	468	253	266	542	15.88%	
101-410-1520-41420	Unemployment Benefits					414			#DIV/0!	
101-410-1520-41510	Workers Compensation	1,006	851	710	781	489	601	662	-15.29%	
Total Personnel		\$ 120,922	\$ 15,257	\$ 100,233	107,315	\$ 48,095	\$ 70,663	\$ 198,781	85.23%	
Materials and Supplies										
101-410-1520-42000	Office Supplies	297	258	697	880	262	880	1,000	13.64%	
101-410-1520-42030	Printed Forms	1,301		980	1,670	1,001	1,670	1,750	4.79%	checks
Total Materials and Supplies		\$ 1,598	\$ 258	\$ 1,677	2,550	\$ 1,263	\$ 2,550	\$ 2,750	7.84%	
Charges and Services										
101-410-1520-43010	Audit Services	9,246	9,105	8,608	8,706	1,500	8,244	8,967	3.00%	
101-410-1520-43150	Contract Services	1,750	43,155	15,834	30,000	6,501	95,000	30,000	0.00%	
101-410-1520-43185	IT Support	3,893	4,446	4,128	2,266	1,133	2,266	4,287	89.20%	
101-410-1520-42002	IT Hardware	505		1,774				2,140	#DIV/0!	new FC
101-410-1520-43190	Software Programs	3,419	5,743	4,383	7,192	775	7,192	7,408	3.00%	
101-410-1520-43310	Mileage	-			200		100	200	0.00%	
101-410-1520-44330	Dues & Subscriptions	1,294	650	720	1,470	530	1,470	1,500	2.04%	
101-410-1520-44370	Conferences & Training	455		681	1,600		200	1,600	0.00%	
101-410-1520-44371	Allocation to Building Inspections	-			(1,751)		(2,123)	(2,905)	65.91%	
Total Charges and Services		\$ 21,090	\$ 63,099	\$ 36,128	49,683	\$ 10,439	\$ 112,349	\$ 53,197	7.07%	
Miscellaneous										
101-410-1520-44300	Miscellaneous	1,119	1,008	2,773	3,500	680	3,500	3,900	11.43%	city logo attire, bank fees, etc
Total Miscellaneous		\$ 1,119	\$ 1,008	\$ 2,773	3,500	\$ 680	\$ 3,500	\$ 3,900	11.43%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
1520	Total Finance	\$ 144,729	\$ 79,622	\$ 140,811	163,048	\$ 60,477	\$ 189,062	\$ 258,629	58.62%	
1910	Planning & Zoning									
	Personnel									
101-410-1910-41010	Full-time Salaries	161,971	152,276	153,262	223,805	83,221	208,053	259,839	16.10%	move to comm dev dir and add senior planner mid year
101-410-1910-41040	Temporary Employees	4,096	5,915	9,341		390	390	10,200	#DIV/0!	fall intern \$17/hrx40/hrs/wkx15wks
101-410-1910-41210	PERA Contributions	11,523	11,819	11,125	16,785	6,241	15,916	19,488	16.10%	
101-410-1910-41220	FICA Contributions	9,833	10,088	9,947	13,876	5,054	12,899	16,742	20.66%	
101-410-1910-41230	Medicare Contributions	2,290	2,359	2,326	3,245	1,182	3,017	3,916	20.66%	
101-410-1910-41300	Insurance	10,726	20,632	12,497	48,925	5,324	13,310	54,600	11.60%	
101-410-1910-41325	Life Insurance	340	53	751	182	24	60	271	48.68%	
101-410-1910-41330	STD/LTD	330	843	579	1,268	196	490	1,195	-5.76%	
101-410-1910-41510	Workers Compensation	1,273	1,581	1,563	1,913	1,077	1,325	1,457	-23.83%	
Total Personnel		\$ 202,382	\$ 205,566	\$ 201,391	309,999	\$ 102,709	\$ 255,459	\$ 367,708	18.62%	
	Materials and Supplies									
101-410-1910-42000	Office Supplies	62	110	323	250	453	500	1,000	300.00%	added employee and continued modernization (headphones, cameras, etc)
101-410-1910-42120	Fuel, Oil and Fluids							2,000		CEO usage
101-410-1910-42030	Printed Forms	-					600	600	#DIV/0!	printed forms and maps
Total Materials and Supplies		\$ 62	\$ 110	\$ 323	250	\$ 453	\$ 1,100	\$ 3,600	1340.00%	
	Charges and Services									
101-410-1910-43020	Comprehensive Planning	7,796	744						#DIV/0!	
101-410-1910-43030	Engineering Services	16,450	10,255	4,671	10,000	2,763	10,000	13,000	30.00%	hourly assistance with special projects (water needs, sw reuse)
101-410-1910-43150	Contract Services	11,675	11,543	86,121	10,000	8,622	8,622	10,000	0.00%	
101-410-1910-43185	IT Support	5,672		6,014	5,291	2,645	5,291	11,273	113.05%	addl employees
101-410-1910-42002	IT Hardware	505		1,769	480	694	694	2,300	379.17%	laptop (two monitors and docking station) setup for new employee
101-410-1910-43190	Software Programs	973		268	500	640	640	1,700	240.00%	Adobe and Microsoft set up for new employee, 2 ArcViewers
101-410-1910-43210	Telephone	528			680	131	720	720	5.88%	80%CEO cell
101-410-1910-43220	Postage	-			100	80	100	200	100.00%	
101-410-1910-43310	Mileage	271	40		300		300	600	100.00%	
101-410-1910-43510	Legal Publishing	1,091	1,374	770	700	332	700	700	0.00%	
101-410-1910-44330	Dues & Subscriptions	354	372		500	599	979	1,700	240.00%	addl emp
101-410-1910-44370	Conferences & Training	20	100		1,000	180	1,000	3,200	220.00%	addl emp
Total Charges and Services		\$ 47,023	\$ 30,667	\$ 99,613	29,551	\$ 16,686	\$ 29,046	\$ 45,393	53.61%	
	Miscellaneous									
101-410-1910-44300	Miscellaneous	-			100	228	228	600	500.00%	city logo attire
Total Miscellaneous		\$ -			100	\$ 228	\$ 228	\$ 600	500.00%	
1910	Total Planning & Zoning	\$ 249,467	\$ 236,343	\$ 301,327	339,900	\$ 120,076	\$ 285,833	\$ 417,300	22.77%	
1930	Engineering Services									
	Charges and Services									
101-410-1930-43030	Engineering Services	38,482	30,000	30,000	35,000	13,248	35,000	35,000	0.00%	
Total Charges and Services		\$ 38,482	\$ 30,000	\$ 30,000	35,000	\$ 13,248	\$ 35,000	\$ 35,000	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	\$ 45,363	\$ 30,000	\$ 30,000	35,000	\$ 13,248	\$ 35,000	\$ 35,000	0.00%	
1940	City Hall									

CITY OF LAKE ELMO
2023 PROPOSED BUDGET

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
Materials and Supplies										
101-410-1940-42110	Cleaning Supplies	97	17	40	200	331	600	1,000	400.00%	
101-410-1940-42230	Building Repair Supplies	124	107	87	1,000	225	1,000	2,000	100.00%	
Total Materials and Supplies		\$ 124	\$ 124	\$ 127	1,200	\$ 556	\$ 1,600	\$ 3,000	150.00%	
Charges and Services										
101-410-1940-43185	IT Support	5,244	5,769	5,561	1,322	661	1,322	1,269	-4.01%	
101-410-1940-42002	IT Hardware	505						600	#DIV/0!	
101-410-1940-43190	Software Programs								#DIV/0!	
101-410-1940-43210	Telephone	893				250	250		#DIV/0!	
101-410-1940-43810	Utilities	3,596	3,033	4,519	17,592	9,611	20,183	38,000	116.01%	
101-410-1940-43840	Refuse	1,783	1,608	1,898	1,697	1,040	2,288	3,000	76.78%	1/2 dumpster
101-410-1940-44010	Repairs/Maint Contractual Bldg	5,984	5,855	9,060	13,200	6,336	13,939	26,000	96.97%	cintas, cleaning, mechanical
101-410-1940-44040	Repairs/Maint Contractual Eqpt	11,577	10,795	7,852	16,000	2,837	8,000	10,000	-37.50%	bldg charged for one copier lease
101-900-9000-47205	Rentals - Building	-							#DIV/0!	
101-410-1940-44371	Allocation to Building Inspections	-			(32,623)		(31,242)	(45,050)	38.09%	
Total Charges and Services		\$ 29,982	\$ 27,060	\$ 28,890	17,188	\$ 20,735	\$ 14,740	\$ 33,819	96.76%	
Miscellaneous										
101-410-1940-44300	Miscellaneous	1,276	828	996	30,000	18,240	30,000	30,000	0.00%	unknowns with new building
Total Miscellaneous		\$ 1,276	\$ 828	\$ 996	30,000	\$ 18,240	\$ 30,000	\$ 30,000	0.00%	
1940 Total City Hall		\$ 31,382	\$ 28,012	\$ 30,013	48,388	\$ 39,531	\$ 46,340	\$ 66,819	38.09%	
2100 Police										
Charges and Services										
101-420-2100-43150	Law Enforcement Contract	702,403	761,969	901,120	946,410	634	946,410	1,047,984	10.73%	
101-420-2100-44301	Misc. - Community Event	-			1,800		1,800	1,800	0.00%	
Total Charges and Services		\$ 702,403	\$ 761,969	\$ 901,120	948,210	\$ 634	\$ 948,210	\$ 1,049,784	10.71%	
2100 Total Police		\$ 702,403	\$ 761,969	\$ 901,120	948,210	\$ 634	\$ 948,210	\$ 1,049,784	10.71%	
2150 Prosecution										
Charges and Services										
101-420-2150-43045	Attorney Criminal	46,434	48,392	50,212	51,000	20,080	48,500	50,000	-1.96%	
Total Charges and Services		\$ 46,434	\$ 48,392	\$ 50,212	51,000	\$ 20,080	\$ 48,500	\$ 50,000	-1.96%	
2150 Total Prosecution		\$ 46,434	\$ 48,392	\$ 50,212	51,000	\$ 20,080	\$ 48,500	\$ 50,000	-1.96%	
2220 Fire										
Personnel										
101-420-2220-41010	Full-time Salaries	82,175	73,917	149,818	344,251	110,785	304,659	625,212	81.62%	4 new FF Q2
101-420-2220-41030	Part-time Salaries	186,057	178,775	112,497	94,240	39,739	87,426	19,429	-79.38%	Q1 only
101-420-2220-41035	Paid On Call Salaries	59,412	48,447	102,555	94,229	35,093	94,229	167,280	77.52%	no duty crew or EMS responder. Eliminate officer stipend.
101-420-2220-41210	PERA Contributions	37,736	28,053	46,654	72,932	24,814	69,791	114,101	56.45%	
101-420-2220-41220	FICA Contributions	14,185	14,323	6,211	33,029	2,599	5,842	10,371	-68.60%	only on POC
101-420-2220-41230	Medicare Contributions	4,408	4,733	5,195	7,724	2,639	7,052	11,773	52.42%	
101-420-2220-41300	Insurance	15,126	9,883	24,745	69,741	14,643	32,215	74,490	6.81%	
101-420-2220-41325	Life Insurance	312		233	252	55	151	516	104.81%	
101-420-2220-41330	STD/LTD	484	579	611	2,286	459	1,262	1,104	-51.70%	
101-420-2220-41420	Unemployment Benefits	2,431	653			6,652	6,652		#DIV/0!	
101-420-2220-41510	Workers Compensation	41,977	47,294	39,378	43,316	27,144	33,387	36,726	-15.21%	
Total Personnel		\$ 444,303	\$ 406,657	\$ 487,897	762,000	\$ 264,622	\$ 642,666	\$ 1,061,003	39.24%	
Materials and Supplies										

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
101-420-2220-42000	Office Supplies	1,413	920	835	1,000	745	1,000	1,000	0.00%	
101-420-2220-42080	EMS Supplies	2,317	4,066	2,422	2,400	786	2,400	2,400	0.00%	
101-420-2220-42090	Fire Prevention	651	1,710	991	2,000	159	2,000	2,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	13,948	7,683	13,230	14,000	10,463	23,000	25,200	80.00%	
101-420-2220-42400	Small Tools & Equipment	16,076	15,261	31,521	25,419	11,019	25,419	25,419	0.00%	
Total Materials and Supplies		\$ 34,405	\$ 29,640	\$ 48,999	44,819	\$ 23,172	\$ 53,819	\$ 56,019	24.99%	
Charges and Services										
101-420-2220-43050	Physicals	8,878	4,883	8,052	8,500	1,542	8,500	11,500	35.29%	
101-420-2220-43150	Contract Services	11,115	41,635	2,550	3,500			2,650	-24.29%	
101-420-2220-43185	IT Support	21,605	20,550	19,808	19,418	9,918	19,418	22,443	15.58%	addl employees
101-420-2220-42002	IT Hardware	2,554		1,200	3,400		3,400	3,000	-11.76%	ipad replacement for vehicles
101-420-2220-43190	Software Programs	341			3,730	2,995	3,730	14,000	275.34%	In station dashboard system & updated CAD licenses
101-420-2220-43210	Telephone	3,274	4,657	4,332	4,660	1,759	4,660	4,800	3.00%	
101-420-2220-43230	Radio	18,200	19,525	22,959	21,499	8,202	21,499	17,500	-18.60%	
101-420-2220-43310	Mileage	178	190	286	500	180	500	500	0.00%	
101-420-2220-43630	Insurance	7,825	9,515	9,563	11,514	10,112	10,112	11,123	-3.39%	
101-420-2220-43810	Utility	13,441	11,002	14,168	15,914	9,129	15,914	15,914	0.00%	
101-420-2220-43840	Refuse	746	707	898	1,061	137	1,000	700	-34.02%	
101-420-2220-44010	Repairs/Maint Bldg	10,688	7,077	11,018	9,000	744	9,000	9,000	0.00%	
101-420-2220-44040	Repairs/Maint Eqpt	57,265	50,901	49,485	43,920	19,891	43,920	43,920	0.00%	
101-420-2220-44170	Uniforms	8,133	7,696	12,698	10,000	4,269	10,000	10,000	0.00%	
101-420-2220-44330	Dues & Subscriptions	3,998	2,779	6,841	3,450	2,261	3,450	3,450	0.00%	
101-420-2220-44350	Books	1,400	1,064	942	1,000		1,000	1,000	0.00%	
101-420-2220-44370	Conferences & Training	14,174	23,427	21,715	24,568	11,141	24,568	25,905	5.44%	
Total Charges and Services		\$ 183,815	\$ 205,608	\$ 186,515	185,634	\$ 82,280	\$ 180,671	\$ 197,406	6.34%	
Capital Outlay										
101-420-2220-47200	Transfer to Vehicle Replacement Fund	-			51,537		51,537	67,112	30.22%	
101-480-8000-45800	Equipment	-			92,286	5,787		205,000	122.14%	800MHz Radio Replacement
Total Capital Outlay		\$ -			143,823	\$ 5,787	\$ 51,537	\$ 272,112	89.20%	
Miscellaneous										
101-420-2220-44300	Miscellaneous	1,492	439	2,259	2,000	963	2,000	2,000	0.00%	
Total Miscellaneous		\$ 1,492	\$ 439	\$ 2,259	2,000	\$ 963	\$ 2,000	\$ 2,000	0.00%	
2220	Total Fire	\$ 664,015	\$ 642,344	\$ 725,670	1,138,276	\$ 376,824	\$ 930,693	\$ 1,588,539	39.56%	
2220	Fire Relief									
Charges and Services										
101-420-2220-44920	Fire State Aid	68,975	76,608	80,470	76,608		76,608	80,000	4.43%	
Total Charges and Services		\$ 68,975	\$ 76,608	\$ 80,470	76,608		\$ 76,608	\$ 80,000	4.43%	
2250	Total Fire Relief	\$ 68,975	\$ 76,608	\$ 80,470	76,608	\$ -	\$ 76,608	\$ 80,000	4.43%	
2400	Building Inspection									
Personnel										
101-420-2400-41010	Full-time Salaries	214,668	245,057	320,305	427,111	165,327	413,318	524,829	22.88%	Plan Reviewer Q3
101-420-2400-41210	PERA Contributions	14,824	16,888	25,186	32,033	12,766	31,619	39,362	22.88%	
101-420-2400-41216	MSRS Contributions -City Admin			457	519	248	519	538	3.72%	
101-420-2400-41220	FICA Contributions	12,481	13,347	18,077	26,481	9,309	25,626	32,539	22.88%	
101-420-2400-41230	Medicare Contributions	2,907	3,195	4,422	6,193	2,294	5,993	7,610	22.88%	
101-420-2400-41300	Insurance	23,088	35,196	53,549	90,962	30,247	75,618	92,522	1.72%	
101-420-2400-41325	Life Insurance	635	124	389	344	101	253	398	15.63%	
101-420-2400-41330	STD/LTD	668	822	1,348	2,473	611	1,528	2,254	-8.86%	
101-420-2400-41510	Workers Compensation	2,070	4,377	4,222	4,644	2,910	3,579	3,937	-15.22%	
Total Personnel		\$ 274,337	\$ 319,006	\$ 427,955	590,760	\$ 223,813	\$ 558,051	\$ 703,990	19.17%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
Materials and Supplies										
101-420-2400-42000	Office Supplies	558	698	849	1,750	253	1,750	13,420	666.86%	Increase in employees and printing Approved plans, 80% of New Inkjet Plotter \$10,000 purchase, replacment (6) ink cartridges \$1,080, Service contract \$1,900 and printer head per year \$370
101-420-2400-42030	Printed Forms	-			350		350	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	1,976	2,123	3,574	4,000	2,720	5,000	7,500	87.50%	3 employees, fuel costs up, fuel tracking system
Total Materials and Supplies		\$ 2,534	\$ 2,821	\$ 4,423	6,100	\$ 2,973	\$ 7,100	\$ 21,270	248.69%	
Charges and Services										
101-420-2400-43030	Engineering	3,548	245	488	5,000	24	100	5,000	0.00%	
101-420-2400-43150	Inspector Contract Services	142,283	755,966	769,930	328,879	187,848	320,000	96,000	-70.81%	more plan review in house, need for inspectors slowing, state delegate
101-420-2400-43185	IT Support	6,667	9,688	7,962	13,378	6,889	13,378	17,365	29.81%	addl employee
101-420-2400-42002	IT Hardware	1,480		1,413	2,520	174	2,200	5,000	98.41%	1 Dell Lat 7320 and 1 work station for plan reviewer
101-420-2400-43190	Software Programs	986	395	1,495	3,500	3,416	4,500	4,500	28.57%	programs for Dell Lat and new employee
101-420-2400-43210	Telephone	3,323	3,242	3,209	6,170	596	1,260	3,024	-50.99%	cell phones for 4 FTE, remote setup for laptops
101-420-2400-43630	Insurance	2,790	3,387	3,404	5,458	3,600	3,600	3,960	-27.45%	
101-420-2400-44040	Repairs/Maint Eqpt	2,000	1,717	7,479	1,500	3,350	5,000	7,500	400.00%	copier and vehicles
101-420-2400-44170	Uniforms	260	190	326	1,200	118	1,200	2,100	75.00%	4.2 FTE
101-420-2400-44330	Dues & Subscriptions	260	130	290	500	60	500	1,000	100.00%	
101-420-2400-44350	Books	1,168	595	430	1,800	256	1,500	2,000	11.11%	books for tests and certs
101-420-2400-44370	Conferences & Training	2,705	791	1,848	4,000	331	3,000	5,000	25.00%	4.2 employees more classes and conf
Total Charges and Services		\$ 167,470	\$ 776,346	\$ 798,274	373,905	\$ 206,662	\$ 356,238	\$ 152,449	-59.23%	
Capital Outlay										
101-480-2400-47200	Transfer to Vehicle Replacement		-		9,539		9,539	14,907	56.27%	
Total Capital Outlay		\$ -	\$ -		9,539		\$ 9,539	\$ 14,907	56.27%	
Miscellaneous										
101-420-2400-44371	Allocations from Admin, Finance, City Hall				36,981		35,619	51,138	38.28%	
101-420-2400-44300	Miscellaneous	266	152	868	1,000	554	1,000	2,000	100.00%	
Total Miscellaneous		\$ 266	\$ 152	\$ 868	37,981	\$ 554	\$ 36,619	\$ 53,138	39.91%	
2400	Total Building Inspection	\$ 444,607	\$ 1,098,325	\$ 1,231,520	1,018,285	\$ 434,002	\$ 967,547	\$ 945,755	-7.12%	
2500	Emergency Communications									
Charges and Services										
101-420-2500-43150	Contract Services	1,933	900	1,514	20,136	900	20,136	4,500	-77.65%	battery replacement, chargers,etc
Total Charges and Services		\$ 1,933	\$ 900	\$ 1,514	20,136	\$ 900	\$ 20,136	\$ 4,500	-77.65%	
2500	Total Emergency Communications	\$ 1,933	\$ 900	\$ 1,514	20,136	\$ 900	\$ 20,136	\$ 4,500	-77.65%	
2700	Animal Control									
Charges and Services										
101-420-2700-43150	Contract Services	19,902	13,066	14,161	13,000	4,716	11,400	13,000	0.00%	
Total Charges and Services		\$ 19,902	\$ 13,066	\$ 14,161	13,000	\$ 4,716	\$ 11,400	\$ 13,000	0.00%	
2700	Total Animal Control	\$ 19,902	\$ 13,066	\$ 14,161	13,000	\$ 4,716	\$ 11,400	\$ 13,000	0.00%	
3100	Streets									
Personnel										
101-430-3100-41010	Full-time Salaries	382,736	344,197	338,210	386,752	186,917	411,217	389,041	0.59%	more time spent in parks
101-430-3100-41020	Overtime	12,217	126	8,605	9,748	5,726	12,597	13,634	39.86%	increase for more streets for snow removal
101-430-3100-41040	Temporary Employees	4,527	22,670	4,871	18,000	4,403	9,000	15,300	-15.00%	1.5 seasonal (\$17/hr for 600 hours each)
101-430-3100-41210	PERA Contributions	28,848	28,634	25,853	29,738	14,448	32,422	30,201	1.56%	
101-430-3100-41220	FICA Contributions	23,455	22,644	20,862	25,699	11,679	26,835	25,914	0.84%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

		2019	2020	2021	2022	2022	2022	2023	Proposed 2023	
Account Number	Description	Actual	Actual	Actual	Adopted	6/30/2022	Projected	Proposed	Percent Change	Comments
101-430-3100-41230	Medicare Contributions	5,463	5,322	4,879	6,010	2,731	6,276	6,061	0.84%	
101-430-3100-41300	Insurance	79,988	73,684	69,021	86,942	38,180	83,996	80,445	-7.47%	
101-430-3100-41325	Life Insurance	1,706	320	305	379	164	361	341	-9.97%	
101-430-3100-41330	STD/LTD	1,496	3,075	1,806	2,166	961	2,114	1,984	-8.42%	
101-430-3100-41600	Safety Clothing Allowance	515	277		800	225	800	800	0.00%	
101-430-3100-41420	Unemployment Benefits								#DIV/0!	
101-430-3100-41510	Workers Compensation	31,402	37,462	49,530	54,483	34,141	41,993	46,193	-15.22%	
Total Personnel		\$ 572,353	\$ 538,411	\$ 523,942	620,717	\$ 299,575	\$ 627,611	\$ 609,913	-1.74%	
Materials and Supplies										
101-430-3100-42000	Office Supplies	1,368	247	171	500	279	450	500	0.00%	
101-430-3100-42120	Fuel, Oil and Fluids	17,663	20,358	21,203	22,000	21,481	40,000	44,000	100.00%	fuel price increases
101-430-3100-42150	Operating Supplies	16,628	9,998	9,192	9,500	4,631	8,500	9,000	-5.26%	
101-430-3100-42210	Repair/Maint. Supplies	12,678	6,131	9,453	10,000	4,088	10,000	11,000	10.00%	do more repairs in house
101-430-3100-42212	Repair/Maint. Supplies S&I	8,834	9,484	11,004	10,000	5,649	10,000	11,000	10.00%	more streets=more wear and tear
101-430-3100-42240	Street Maintenance & Landscaping - Materials	50,356	22,135	46,643	35,000	7,861	27,000	30,000	-14.29%	streets are improving
101-430-3100-42260	Street Signs	3,287	4,020	3,422	4,000	2,435	3,700	4,000	0.00%	
101-430-3100-42290	Sand/Salt S&I	129,492	111,880	55,575	62,000	57,401	57,401	62,000	0.00%	800 tons reg salt x \$77 per ton
101-430-3100-42400	Small Tools & Minor Equipment	16,188	3,095	3,784	4,500	2,685	4,250	25,040	456.44%	\$1040 of \$5200 for fuel authority/tracking system (\$1040 building-\$270 planning, \$1040 streets, \$1040 parks-\$905 water- \$905 sewer) \$11,000 towards a \$22,000 skid steer trailer replacement- (\$3667 parks, \$3666 sewer and \$3667 water) and speed trailer
101-430-3100-44375	Personal Protection Equipment	800	1,411	312	1,200	746	1,100	1,200	0.00%	
Total Materials and Supplies		\$ 257,440	\$ 188,759	\$ 160,759	158,700	\$ 107,256	\$ 162,401	\$ 197,740	24.60%	
Charges and Services										
101-430-3100-43030	Engineering Services	13,178	12,938	10,044	14,000	4,224	13,000	14,000	0.00%	
101-430-3100-43090	Sealcoating & Crack Sealing	795,917	552,506	592,656	1,015,000	15,085	891,340	600,000	-40.89%	5 year average to begin Street Improvement Fund+
101-430-3100-43150	Contract Services	20,364	18,572	28,255	24,000	4,522	24,000	34,500	43.75%	10,000 increase for 5th st median maintenance
101-430-3100-43185	IT Support	15,869	11,185	8,886	17,309	9,136	18,272	13,231	-23.56%	reallocation of staff time
101-430-3100-42002	IT Hardware	513		743	750		750		-100.00%	
101-430-3100-43190	Software Programs	1,540	3,662	6,544	8,263	4,088	8,263	8,400	1.66%	
101-430-3100-43210	Telephone	3,946	3,840	4,472	5,000	2,225	4,650	4,800	-4.00%	
101-430-3100-43230	Radio	4,091	4,001	4,121	6,750	4,634	6,750	6,750	0.00%	
101-430-3100-43310	Mileage	280			100		100	125	25.00%	
101-430-3100-43510	Public Notices	212	134		212		212	212	0.00%	
101-430-3100-43630	Insurance	19,293	23,443	23,562	28,366	24,915	24,915	27,407	-3.38%	
101-430-3100-43810	Utilities	25,821	31,544	24,891	30,000	18,774	30,000	37,500	25.00%	adding firehall 2 utilities for second half of the year
101-430-3100-43811	Street Lights	39,576	41,778	54,087	45,000	23,829	47,000	49,000	8.89%	adding more streets lights
101-430-3100-43840	Refuse	7,420	5,294	9,121	5,500	4,076	5,800	6,450	17.27%	more trash dumpings
101-430-3100-44010	Repairs/Maint Bldg.	21,541	4,488	6,313	12,000	1,367	9,000	12,000	0.00%	would like to continue LED light upgrades
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	298	2,848	579	850		850	900	5.88%	
101-430-3100-44040	Repairs/Maint Equip	28,422	9,971	14,598	20,000	8,332	18,000	20,000	0.00%	
101-430-3100-44041	Repairs/Maint Equip S&I	19,872	13,504	7,699	13,000	6,061	12,000	13,000	0.00%	
101-430-3100-44130	Equipment Rental	163	1,845		1,250	540	900	1,250	0.00%	
101-430-3100-44170	Uniforms	5,605	5,531	4,783	5,700	2,174	4,700	5,200	-8.77%	
101-430-3100-44330	Dues & Subscriptions	606	614	323	750	303	750	750	0.00%	
101-430-3100-44370	Conferences & Training	6,043	463	1,529	4,175	2,370	3,000	4,175	0.00%	
Total Charges and Services		\$ 1,034,643	\$ 748,161	\$ 803,206	1,257,975	\$ 136,655	\$ 1,124,252	\$ 859,649	-31.66%	
Capital Outlay										
101-430-3100-47200	Transfer to Vehicle Replacement Fund				86,963		86,963	90,683	4.28%	
101-480-3100-45500	Capital Purchases	-	-		256,350		256,350	25,000	-90.25%	Village Parkway Crossing phase 1
Total Capital Outlay		\$ -	\$ -		343,313		343,313	115,683	-66.30%	
Miscellaneous										
101-430-3100-44300	Miscellaneous	1,866	689	541	475	790	790	700	47.37%	
Total Miscellaneous		\$ 1,866	\$ 689	\$ 541	475	\$ 790	\$ 790	\$ 700	47.37%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
3100	Total Streets	\$ 1,866,302	\$ 1,476,020	\$ 1,488,448	2,381,180	\$ 544,276	\$ 2,258,367	\$ 1,783,686	-25.09%	
5200	Parks & Recreation									
Personnel										
101-450-5200-41010	Full-time Salaries	80,410	93,671	86,833	91,652	43,387	95,451	117,155	27.83%	more staff time spent in parks maintenance
101-450-5200-41040	Temporary Employees	4,725	605	5,054	10,500	3,090	6,180	15,300	45.71%	1.5 seasonal (\$17/hr for 600 hours each)
101-450-5200-41210	PERA Contributions	5,628	7,366	6,473	6,874	3,254	7,302	8,787	27.82%	
101-450-5200-41220	FICA Contributions	4,886	6,443	5,483	6,333	2,746	6,301	8,212	29.67%	
101-450-5200-41230	Medicare Contributions	1,138	1,510	1,282	1,481	642	1,474	1,921	29.68%	
101-450-5200-41300	Insurance	11,314	18,768	16,471	19,748	6,132	13,490	24,546	24.30%	
101-450-5200-41325	Life Insurance	322	82	69	81	24	53	96	18.96%	
101-450-5200-41330	STD/LTD	241	713	443	514	157	345	617	19.98%	
101-450-5200-41600	Safety Clothing Allowance	175	240	350	270		270	270	0.00%	
101-450-5200-41420	Unemployment Benefits								#DIV/0!	
101-450-5200-41510	Workers Compensation	8,772	9,910	4,145	11,991	2,857	3,514	3,866	-67.76%	
Total Personnel		\$ 117,755	\$ 148,001	\$ 126,603	149,444	\$ 62,289	\$ 134,381	\$ 180,770	20.96%	
Materials and Supplies										
101-450-5200-42000	Office Supplies	408	43	126	450	243	400	450	0.00%	
101-450-5200-42120	Fuel, Oil and Fluids	7,839	4,702	8,178	6,250	5,130	8,000	9,000	44.00%	fuel price increases
101-450-5200-42150	Operating Supplies	672	444	643	750	863	863	800	6.67%	
101-450-5200-42160	Chemicals	201	201					750	#DIV/0!	weed and bug control
101-450-5200-42210	Repair/Maint. Supplies	6,969	9,479	7,055	7,250	6,547	7,250	8,600	18.62%	\$1600 for redball lime on two ball fields each year for 3 yrs
101-450-5200-42230	Building Repair Supplies	69		360	500		200	500	0.00%	
101-450-5200-42250	Landscaping Materials	135	562	456	650	2,392	2,392	2,000	207.69%	need more overseeding of grass
101-450-5200-42400	Small Tools & Minor Equipment	784	4,752	1,980	4,550	3,537	4,550	9,557	110.04%	\$3667 towards a \$22,000 skid steer trailer, \$1040 towards the fuel tracking system
Total Materials and Supplies		\$ 17,077	\$ 20,183	\$ 18,798	20,400	\$ 18,712	\$ 23,655	\$ 31,657	55.18%	
Charges and Services										
101-450-5200-43030	Engineering Services									
101-450-5200-43150	Contracted Services	51,108	77,697	49,494	74,500	23,077	74,500	95,000	27.52%	\$3000 weed control in sunfish prairie, add second weed and feed applications to several properties, \$15k to Friends
101-450-5200-43185	IT Support	5,019	5,844	5,774	2,909	1,935	2,909	3,830	31.65%	reallocation of staff time
101-450-5200-42002	IT Hardware	505							#DIV/0!	
101-450-5200-43190	Software Programs	340							#DIV/0!	
101-450-5200-43210	Telephone	1,770	1,290	878	1,750	330	1,750	1,750	0.00%	
101-450-5200-43630	Insurance	5,876	7,144	7,180	8,644	7,593	7,593	8,352	-3.37%	
101-450-5200-43810	Utilities	8,805	8,707	10,529	11,139	5,800	11,139	11,555	3.73%	
101-450-5200-43840	Refuse	4,564	3,166	3,887	4,000	1,377	4,000	4,250	6.25%	
101-450-5200-44010	Repairs/Maint Bldg	6,289	4,570	2,125	3,000	2,396	3,000	3,000	0.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,063	4,480	2,071	3,200	678	2,500	4,000	25.00%	irrigation system repairs
101-450-5200-44040	Repairs/Maint Eqpt	17,669	1,688	6,292	14,000	782	6,500	10,000	-28.57%	
101-450-5200-44120	Rentals - Buildings	5,489	6,712	8,909	7,000	3,525	7,500	8,850	26.43%	add toilet to kleis, tana and hidden knolls parks
101-450-5200-44170	Uniforms	837	930	953	1,100	421	1,100	1,200	9.09%	
101-450-5200-44301	Events	524	544		550	482	482	550	0.00%	
101-450-5200-44302	Lakes	12,570	14,956	15,000	15,000		15,000	15,000	0.00%	
101-450-5200-44330	Dues & Subscriptions		60						#DIV/0!	
101-450-5200-44370	Conferences & Training	2,137	2,828	815	3,000		2,000	3,000	0.00%	
101-450-5200-44130	Equipment Rental	797	415	73	750	224	500	750	0.00%	
101-450-5200-44375	Personal Protection Equipment	229	435		400	136	350	400	0.00%	
Total Charges and Services		\$ 127,591	\$ 141,466	\$ 113,980	150,942	\$ 48,756	\$ 140,823	\$ 171,487	13.61%	
Capital Outlay										
101-450-5200-47200	Transfer to Vehicle Replacement Fund				1,961		1,961	2,298	17.19%	
101-900-5200-45500	Capital Purchases	-		-					#DIV/0!	
Total Capital Outlay		\$ -		\$ -	1,961		\$ 1,961	\$ 2,298	17.19%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
Miscellaneous										
101-450-5200-44300	Miscellaneous	1,555	416	309	750	168	700	750	0.00%	
Total Miscellaneous		\$ 1,555	\$ 416	\$ 309	750	\$ 168	\$ 700	\$ 750	0.00%	
5200	Total Parks & Recreation	\$ 263,978	\$ 310,066	\$ 259,690	323,497	\$ 129,925	\$ 301,520	\$ 386,962	19.62%	
9000	Transfers									
Transfers										
101-900-9000-47205	Operating Transfer to EDA	30,000	30,000	30,000				85,000	#DIV/0!	EDA would like to hire a consultant
101-900-9000-47201	Transfer to Project Fund		15,661	30,000	17,254		17,254		-100.00%	
101-900-9000-47201	Transfer to Project Fund								#DIV/0!	
101-900-9000-47201	Transfer to Project Fund								#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						#DIV/0!	
101-900-9000-47250	Transfer to Vehicle Replacement Fund	75,000	100,000	150,000					#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-		135,746				250,000	#DIV/0!	
Total Transfers		\$ 742,935	\$ 1,049,508	\$ 345,746	17,254	\$ -	\$ 17,254	\$ 335,000	1841.58%	
9000	Total Transfers	\$ 742,935	\$ 1,049,508	\$ 345,746	17,254	\$ -	\$ 17,254	\$ 335,000	1841.58%	
9000	Contingency Reserve									
Contingency Reserve										
	Reserve							35,000	#DIV/0!	
Total Contingency Reserve		\$ -						\$ 35,000	#DIV/0!	
Total General Fund Expenditures:		\$ 5,965,588	\$ 6,482,047	\$ 6,155,769	7,248,536	\$ 2,103,368	\$ 6,913,150	\$ 7,818,444	7.86%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ (447,832)	\$ 7,805	\$ 636,140	(499)	\$ (719,083)	\$ 962,664	\$ -	-100.00%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
601	Water Fund									
Water Fund Revenues:										
601-000-0000-36210	Interest on Investments	183,387	128,678	(11,572)	32,689	(9,978)	32,689	32,000	-2.11%	
601-000-0000-36220	Rent	10,010	26,000	16,000			-	-	#DIV/0!	
601-000-0000-37100	Water Sales	849,720	1,046,893	1,537,606	1,147,441	173,682	1,147,441	1,276,703	11.27%	assumes 1% inc in rate
601-000-0000-37120	Bulk Water	1,394	3,381	710	2,000		2,000	2,000	0.00%	
601-000-0000-37130	Water Lat Benefit Fee	5,800	5,800	23,200		6,200	6,200	-	#DIV/0!	
601-000-0000-37140	Water Access Revenue	475,000	1,205,000	1,566,000	1,104,000	146,000	446,000	1,707,000	54.62%	
601-000-0000-37150	Water Connections - Municipal	500,900	522,000	515,000	456,000	195,000	390,000	458,000	0.44%	
601-000-0000-37170	Meter Sales	97,342	155,831	149,944	130,600	69,383	138,766	100,000	-23.43%	
Total Water Fund Revenues:		\$ 10,454,122	\$ 3,104,501	\$ 3,858,796	2,872,730	\$ 606,752	\$ 2,163,096	\$ 3,575,703	24.47%	
Water Fund Expenses:										
Personnel										
601-494-9400-41010	Full-time Salaries	151,029	211,891	284,850	309,664	130,057	286,125	362,978	17.22%	
601-494-9400-41020	Overtime	2,931	1,024	7,619	8,395	3,698	8,136	8,805	4.89%	
601-494-9400-41210	PERA Contributions	17,702	14,164	26,490	23,854	10,012	22,026	27,884	16.89%	
601-494-9400-41216	MSRS Contributions -City Admin			557	634	302	634	657	3.67%	
601-494-9400-41220	FICA Contributions	8,899	11,334	16,906	19,720	7,911	17,404	23,051	16.89%	
601-494-9400-41230	Medicare Contributions	2,075	2,666	3,958	4,612	1,850	4,070	5,391	16.89%	
601-494-9400-41300	Insurance	25,225	37,591	57,711	68,291	24,261	53,374	74,940	9.74%	
601-494-9400-41325	Life Insurance	635	183	231	251	102	224	270	7.55%	
601-494-9400-41330	STD/LTD	560	1,301	1,429	1,755	581	1,278	1,802	2.68%	
601-494-9400-41301	Unemployment Insurance								#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	465	370	546	665	225	665	665	0.00%	
601-494-9400-41510	Workers Compensation	5,859	6,984	7,853	8,638	5,413	6,658	7,324	-15.21%	
Total Personnel		\$ 216,859	\$ 294,891	\$ 408,150	446,479	\$ 184,412	\$ 400,595	\$ 513,767	15.07%	
Materials and Supplies										
601-494-9400-42000	Office Supplies	770	676	476	750	651	750	800	6.67%	
601-494-9400-42120	Fuel, Oil and Fluids	8,623	6,282	8,878	9,000	4,386	9,500	9,500	5.56%	
601-494-9400-42030	Printed Forms	432	610	958	850		750	850	0.00%	
601-494-9400-42150	Operating Supplies	2,133	2,276	3,572	3,200	539	2,750	3,000	-6.25%	
601-494-9400-42160	Chemicals	4,260	5,089	8,429	12,000	3,761	12,000	12,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	9,865	6,072	5,512	12,000	810	8,000	10,000	-16.67%	
601-494-9400-42300	Water Meters & Supplies	85,217	157,615	179,885	205,600	58,591	100,000	200,000	-2.72%	meter and radio read supply issues continue
601-494-9400-44375	Personal Protective Equipment	606	801	378	900	136	750	800	-11.11%	
601-494-9400-42400	Small Tools & Minor Equipment	7,452	4,840	3,886	7,500	969	7,000	10,572	40.96%	\$905 towards fuel tracker, \$3667 towards skid steer trailer
Total Materials and Supplies		\$ 119,922	\$ 184,261	\$ 211,974	251,800	\$ 69,843	\$ 141,500	\$ 247,522	-1.70%	
Charges and Services										
601-494-9400-43030	Engineering Services	40,064	7,073	7,119	25,000	1,438	24,500	25,000	0.00%	
601-494-9400-43040	Legal Services	1,556,529		12,804	40,000	8,652	10,000	40,000	0.00%	lobbyist
601-494-9400-43010	Audit Services	9,246	9,105	8,608	8,706	1,500	8,244	8,967	3.00%	
601-494-9400-43090	Newsletter		1,122	1,187	1,300	709	1,425	1,550	19.23%	
601-494-9400-43150	Contract Services	39,809	45,352	38,785	40,000	24,402	40,000	45,000	12.50%	utility proforma update
601-494-9400-43185	IT Support	7,761	8,860	8,680	9,817	5,090	9,817	11,558	17.73%	
601-494-9400-42002	IT Hardware	505	1,030		1,350		1,350	268	-80.19%	portion of new FC
601-494-9400-43190	Software Programs	8,909	11,875	7,897	12,670	6,263	12,670	13,000	2.60%	trimble and beehive, springbrook and banyon
601-494-9400-43210	Telephone	1,991	1,508	1,603	2,600	919	2,200	2,200	-15.38%	
601-494-9400-43220	Postage	2,580	2,259	1,972	4,142	1,125	2,475	2,723	-34.27%	
601-494-9400-43310	Mileage	306	65		200	51	200	200	0.00%	
601-494-9400-43610	Insurance	8,680	10,552	10,605	12,768	11,215	11,215	12,337	-3.38%	
601-494-9400-43810	Electric Utility	66,432	59,223	108,409	78,020	46,683	92,500	95,000	21.76%	
601-494-9400-43820	Water Utility	14,312	27,432	30,057	28,000	15,800	32,000	35,000	25.00%	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	51,564	11,900	15,028	45,000	13,147	35,000	45,000	0.00%	
601-494-9400-44040	Repairs/Maint. Equip.	16,958	4,877	1,464	8,500		5,500	8,000	-5.88%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	3,363	4,130	3,136	18,000	13,776	17,500	18,000	0.00%	
601-494-9400-44150	Equipment Rental	807	800	1,600	1,000		1,600	1,600	60.00%	
601-494-9400-44170	Uniforms	965	851	880	1,000	385	1,000	1,000	0.00%	
601-494-9400-44330	Dues & Subscriptions	310	360	300	400	150	400	400	0.00%	
601-494-9400-44370	Conferences & Training	1,510	142	3,964	2,450	2,230	2,450	4,000	63.27%	CE Course requirements double with every license upgrade, new FC
601-494-9400-44377	Credit Card Fees	6,397	9,017	10,931	9,809	5,116	11,255	12,381	26.22%	
601-494-9400-44386	Real Estate Taxes	12,282	23,084	23,474	16,119	15,416	15,416	-	-100.00%	
Total Charges and Services		\$ 1,851,280	\$ 240,617	\$ 299,478	366,851	\$ 174,187	\$ 349,884	\$ 392,999	7.13%	
Capital Outlay										
601-494-9400-45300	Improvements Other Than Bldgs	-	-	15,425	6,236,219	167,695	2,136,219	1,066,778	-82.89%	CIP items except meters such as oversizing, watermain replacements, begin well 6 and other system components
Total Capital Outlay		\$ -	\$ -	\$ 15,425	6,236,219	\$ 167,695	\$ 2,136,219	\$ 1,066,778	-82.89%	
Miscellaneous and Non-operating										
601-494-9400-44300	Miscellaneous	-	908	542	2,000	809	1,750	2,000	0.00%	
601-494-9400-46010	Bond Principal	810,000			880,000	545,000	880,000	1,240,000	40.91%	
601-494-9400-46110	Bond Interest	271,907	244,340	219,564	235,572	182,073	235,572	329,256	39.77%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	495	495	660					#DIV/0!	
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							#DIV/0!	
601-494-9400-47200	Transfer Out	-							#DIV/0!	
Total Misc. and Non-operating		\$ 2,155,360	\$ 245,743	\$ 220,766	1,117,572	\$ 727,882	\$ 1,117,322	\$ 1,571,256	40.60%	
	Prior Period Adjustments									
Total Water Fund Expenses:		\$ 4,343,421	\$ 965,512	\$ 1,155,793	8,418,921	\$ 1,324,019	\$ 4,145,521	\$ 3,792,322	-54.95%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 6,110,701	\$ 2,138,989	\$ 2,703,003	(5,546,191)	\$ (717,267)	\$ (1,982,425)	\$ (216,619)	-96.09%	
602 Sewer Fund										
Sewer Fund Revenues:										
602-000-0000-36210	Interest on Investments	179,860	142,328	(7,335)	36,834	(13,502)	36,834	36,000	-2.26%	
602-000-0000-37200	Sewer Sales	299,779	354,947	539,130	544,013	175,547	544,013	621,476	14.24%	assumes 1% inc in rate
602-000-0000-37220	SAC Early Pay discount/revenue	5,308	17,375	8,996	8,500	3,952	8,500	8,500	0.00%	
602-000-0000-37230	Sewer Lat Benefit Fee	11,000	48,800	25,000		13,100	13,100	-	#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	505,732	1,256,997	1,491,000	727,500	174,500	174,500	1,450,350	99.36%	
602-000-0000-37260	Sewer Connection Fees Municipa	510,001	533,500	482,000	367,000	202,500	302,500	344,500	-6.13%	
Total Sewer Fund Revenues:		\$ 1,621,624	\$ 2,347,314	\$ 4,258,051	1,683,847	\$ 700,851	\$ 1,079,447	\$ 2,460,826	46.14%	
Sewer Fund Expenses:										
Personnel										
602-495-9450-41010	Full-time Salaries	58,207	87,537	104,267	132,323	57,541	126,590	158,880	20.07%	
602-495-9450-41020	Overtime	2,978	108	7,265	7,676	4,019	8,842	9,569	24.67%	
602-495-9450-41210	PERA Contributions	5,925	5,261	(10,523)	10,500	4,606	10,133	12,634	20.32%	
602-495-9450-41216	MSRS Contributions -City Admin			279	317	151	317	329	3.67%	
602-495-9450-41220	FICA Contributions	3,499	4,197	6,619	8,680	3,627	7,979	10,444	20.32%	
602-495-9450-41230	Medicare Contributions	817	991	1,550	2,030	848	1,866	2,443	20.32%	
602-495-9450-41300	Insurance	10,677	11,983	21,870	30,046	11,928	26,242	34,351	14.33%	
602-495-9450-41325	Life Insurance	290	50	83	95	50	110	104	9.07%	
602-495-9450-41330	STD/LTD	240	420	496	727	262	576	754	3.65%	
602-495-9450-41600	Safety Clothing Allowance	470			140		140	140	0.00%	
602-495-9450-41301	Unemployment Insurance								#DIV/0!	

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
602-495-9450-41510	Workers Compensation	3,442	4,197	2,716	4,000	1,872	2,303	2,533	-36.68%	
Total Personnel		\$ 87,235	\$ 114,744	\$ 134,622	196,534	\$ 84,904	\$ 185,098	\$ 232,180	18.14%	
Materials and Supplies										
602-495-9450-42210	Repair/Maint. Supplies	1,740	880	2,689	10,000	9,193	12,000	12,000	20.00%	
602-495-9450-42000	Office Supplies	426	163	438	400	230	400	450	12.50%	
602-495-9450-42030	Printed Forms	613	451	594	650		650	650	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids	7,426	6,863	8,871	8,000	4,439	8,000	9,000	12.50%	
602-495-9450-42150	Operating Supplies	921	959	663	1,250	170	850	1,000	-20.00%	
602-495-9450-42270	Repair/Maint. Supplies		7,612	77		396			#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	716	466	193	450		350	450	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	102	2,480	2,117	2,500	265	2,000	\$7,071	182.84%	\$905 towards fuel tracking system, \$3666 towards skid steer trailer
Total Materials and Supplies		\$ 11,944	\$ 19,874	\$ 15,642	23,250	\$ 14,693	\$ 24,250	\$ 30,621	31.70%	
Charges and Services										
602-495-9450-43030	Engineering Services	6,768	6,950	1,875	12,500	439	12,000	12,500	0.00%	
602-495-9450-43010	Audit Services	9,246	9,105	8,608	8,706	1,500	8244	8,967	3.00%	
602-495-9450-43090	Newsletter		1,122	1,187	1,300	709	1,425	1,550	19.23%	
602-495-9450-43150	Contract Services	22,289	36,059	35,264	50,000	13,868	37,500	50,000	0.00%	utility proforma update
602-495-9450-43185	IT Support	4,406	5,170	5,123	4,558	2,460	4,558	5,015	10.02%	
602-495-9450-42002	IT Hardware	505	821		1,350		850	134	-90.09%	new FC
602-495-9450-43190	Software Programs		9,925		12,670	4,313	12,670	12,670	0.00%	
602-495-9450-43210	Telephone	2,504	2,436	2,597	3,100	948	3,100	3,150	1.61%	
602-495-9450-43220	Postage	2,569	2,251	1,448	3,392	814	3,392	3,500	3.18%	
602-495-9450-43310	Mileage	90	-		100		-	-	-100.00%	
602-495-9450-43610	Insurance	3,466	4,212	4,234	6,000	4,477	4,477	4,925	-17.92%	
602-495-9450-43810	Electric Utility	14,813	14,889	19,630	16,500	9,701	16,500	18,750	13.64%	2 additional lift stations
602-495-9450-43820	Sewer Utility - Met Council	169,359	229,887	265,011	421,861	246,510	421,861	526,216	24.74%	5% rate increase plus increase usage
602-495-9450-44010	Repairs/Maint Imp Bldgs	1,471		1,181	1,000	444	1,000	1,000	0.00%	
602-495-9450-44040	Repairs/Maint. Equip.	12,301	3,689	3,387	4,500	302	4,000	4,500	0.00%	
602-495-9450-44150	Equipment Rental	7	6,500	7,000	8,000		8,000	8,250	3.13%	vac/ jetter rental
602-495-9450-44170	Uniforms	448	487	546	600	220	600	600	0.00%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	16,942	7,804	5,282	4,500	2,591	4,500	4,500	0.00%	
602-495-9450-44370	Conferences & Training	3,447	1,826	1,600	2,700	2,171	2,600	3,500	29.63%	
602-495-9450-44377	Credit Card Fees	4,787	9,017	10,931	9,809	5,116	11,255	12,381	26.22%	
Total Charges and Services		\$ 279,090	\$ 352,150	\$ 383,676	573,146	\$ 296,583	\$ 571,202	\$ 694,777	21.22%	
Capital Outlay										
602-495-9450-45300	Improvements Other Than Bldgs		-	-	22,438	3,208	22,438	309,102	1277.58%	oversizing and start I94 lift station and forcemain upgrades
Total Capital Outlay		\$ -	\$ -	\$ -	22,438	\$ 3,208	\$ 22,438	\$ 309,102	1277.58%	
Miscellaneous and Non-operating										
602-495-9450-44300	Miscellaneous Expenses	20	790		500		300	500	0.00%	
602-495-9450-46010	Bond Principal				475,000	315,000	475,000	995,000	109.47%	
602-495-9450-46110	Bond Interest	179,590	165,205	134,538	161,519	116,266	161,519	260,376	61.20%	
602-495-9450-46220	Deferred Charges Amort								#DIV/0!	
602-495-9450-46350	Bond Issuance Costs	4,809							#DIV/0!	
602-495-9450-46200	Fiscal Agent Fees			165					#DIV/0!	
602-495-9450-47200	Transfer Out	-							#DIV/0!	
Total Misc. and Non-operating		\$ 753,625	\$ 165,995	\$ 134,703	637,019	\$ 431,266	\$ 636,819	\$ 1,255,876	97.15%	
	Prior Period Adjustment									
Total Sewer Fund Expenses:		\$ 1,131,894	\$ 652,763	\$ 668,643	1,452,387	\$ 830,654	\$ 1,439,807	\$ 2,522,556	73.68%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 489,730	\$ 1,694,551	\$ 3,589,408	231,460	\$ (129,803)	\$ (360,360)	\$ (61,730)	-126.67%	
603	Storm Water Fund									

CITY OF LAKE ELMO
2023 PROPOSED BUDGET

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
Storm Water Fund Revenues:										
603-000-0000-36210	Interest on Investment	37,479	15,344	(2,038)	4,463	(1,238)	4,463	4,400	-1.41%	
603-000-0000-37300	Surface Water Utility Sales	344,211	314,959	457,517	464,080	68,289	464,080	551,984	18.94%	assumes \$10 inc
603-000-0000-34113	SW Review Fee Revenue	35,454	46,380	46,520	39,375	22,325	39,375	35,000	-11.11%	
Total Storm Water Fund Revenues:		\$ 417,385	\$ 402,261	\$ 502,201	507,918	\$ 89,376	\$ 507,918	\$ 591,384	16.43%	
Storm Water Fund Expenses:										
Personnel										
603-496-9500-41010	Full-time Salaries	35,071	46,070	57,921	81,316	29,991	65,980	81,017	-0.37%	
603-496-9500-41020	Overtime		169	427	1,000		500	500	-50.00%	
603-496-9500-41210	PERA Contributions	3,361	2,856	(10,903)	6,174	2,239	4,926	6,114	-0.98%	
603-496-9500-41216	MSRS Contributions -City Admin			139	158	76	158	164	4.00%	
603-496-9500-41220	FICA Contributions	2,057	2,305	3,557	5,104	1,771	3,896	5,054	-0.98%	
603-496-9500-41230	Medicare Contributions	480	545	833	1,194	414	911	1,182	-1.01%	
603-496-9500-41300	Insurance	4,163	5,750	13,475	18,616	5,708	12,558	18,061	-2.98%	
603-496-9500-41325	Life Insurance	102	21	44	55	23	51	50	-8.80%	
603-496-9500-41330	STD/LTD	86	197	282	477	110	242	392	-17.81%	
603-496-9500-41600	Safety Clothing Allowance	-		125	125		125	125	0.00%	
603-496-9500-41301	Unemployment Insurance								#DIV/0!	
603-496-9500-41510	Workers' Compensation	1,685	2,029	1,060	2,455	731	899	989	-59.71%	
Total Personnel		\$ 47,399	\$ 59,942	\$ 66,960	116,674	\$ 41,063	\$ 90,245	\$ 113,649	-2.59%	
Materials and Supplies										
603-496-9500-42000	Office Supplies	387	129	54	350		150	350	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids	2,731	3,460	1,444	3,750	544	2,250	3,850	2.67%	
603-496-9500-42030	Printed Forms	177	513	594	500		500	550	10.00%	
603-496-9500-42270	Repair/Maint. Maint Supplies	1,897	34	3,413	2,500	428	2,250	2,450	-2.00%	
603-496-9500-42150	Operating Supplies	588	68		750			-	-100.00%	
603-496-9500-44375	Personal Protective Equipment	579	508	(200)	500			-	-100.00%	
603-496-9500-42400	Small Tools & Minor Equipment	163	3,004	250	2,500	2,357	2,500	2,500	0.00%	
Total Materials and Supplies		\$ 6,522	\$ 7,716	\$ 5,555	10,850	\$ 3,329	\$ 7,650	\$ 9,700	-10.60%	
Charges and Services										
603-496-9500-43030	Engineering Services	17,685	5,954	10,616	12,000	1,385	12,000	12,500	4.17%	
603-496-9500-43010	Audit Services	9,246	9,105	8,608	8,706	1,500	8,244	8,967	3.00%	
603-496-9500-43040	Legal Services	403					-	-	#DIV/0!	
603-496-9500-43150	Contract Services	5,458	12,639	7,903	6,700	1,711	4,500	8,000	19.40%	utility proforma update
603-496-9500-43185	IT Support	4,021	5,047	4,698	2,163	1,562	2,163	2,584	19.46%	
603-496-9500-42002	IT Hardware	505	430		600		-	134	-77.71%	new FC
603-496-9500-43190	Software Programs	7,484	9,728	7,797	11,955	4,163	11,995	12,000	0.38%	
603-496-9500-43210	Telephone	1,063	947	1,018	1,100	361	1,100	1,200	9.09%	
603-496-9500-44377	Credit Card Fees	360			500		500	4,952	890.40%	20% of fees
603-496-9500-43220	Postage	1,267	1,249		1,750	1,564	1,750	2,000	14.29%	20% of qaurterly bill postage plus annual notices
603-496-9500-43510	Legal Publishing	58			75		-	-	-100.00%	
603-496-9500-43610	Insurance	5,439	6,615	6,647	8,005	7,029	7,029	7,732	-3.41%	
603-496-9500-44010	Street Sweeping	19,989	19,866	17,230	25,000	21,609	30,000	30,000	20.00%	chip seal rock clean up
603-496-9500-44040	Repairs/Maint Equip	3,082		616	2,500	49	1,500	2,500	0.00%	
603-496-9500-44015	Repairs/Maint Bldg	47			100				-100.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	250	16,787		25,000		15,000	25,000	0.00%	
603-496-9500-44150	Equipment Rental	237	500	3,500	1,000		1,500	1,500	50.00%	clean sumps vac truck
603-496-9500-44170	Uniforms	201	196	180	250	89	215	225	-10.00%	
603-496-9500-44330	Dues & Subscriptions					780	800	800	#DIV/0!	
603-496-9500-44370	Conferences & Training	787	675	854	1,425		650	1,000	-29.82%	
Total Charges and Services		\$ 77,590	\$ 89,738	\$ 69,667	108,829	\$ 41,802	\$ 98,946	\$ 121,094	11.27%	
Capital Outlay										

**CITY OF LAKE ELMO
2023 PROPOSED BUDGET**

Master Worksheet - All Budgets - DRAFT

Account Number	Description	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 6/30/2022	2022 Projected	2023 Proposed	Proposed 2023 Percent Change	Comments
603-496-9500-45300	Improvements Other Than Bldgs	40,000		24,185			-	-	#DIV/0!	
Total Capital Outlay		\$ 40,000		\$ 24,185			\$ -	\$ -	#DIV/0!	
Miscellaneous and Non-operating										
603-496-9500-44300	Miscellaneous Expenses	866	83	780	5,000	538	1,200	1,500	-70.00%	
603-496-9500-46010	Bond Principal				205,000	205,000	205,000	210,000	2.44%	
603-496-9500-46110	Bond Interest	53,733	54,015	49,359	52,713	48,332	48,332	48,288	-8.39%	
603-496-9500-46220	Deferred Charges Amort								#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees								#DIV/0!	
603-496-9500-46300	Bond Issuance Costs	9,611							#DIV/0!	
Total Misc. and Non-operating		\$ 392,905	\$ 54,098	\$ 50,139	262,713	\$ 253,870	\$ 254,532	\$ 259,788	-1.11%	
	Prior Period Adjustment									
Total Storm Water Fund Expenses:		\$ 564,416	\$ 211,494	\$ 216,506	499,066	\$ 340,064	\$ 451,373	\$ 504,230	1.03%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ (147,031)	\$ 190,767	\$ 285,695	8,852	\$ (250,688)	\$ 56,545	\$ 87,154	884.56%	