

City of Lake Elmo		Updated		FINAL		Gen'l	1,818,847.01		
2017 By Month		After 12/6/16 TNT hearing				DS	874,622.00		
Actuals through November 30, 2016								3,801,385.64	2017 Budget
101-General Fund Detail & Debt Service		2,902,053.15	2,918,922.31	2,882,946.61	2,876,022.43	2,693,469.01	-6.57%	Fees charged	3,485,313.61
By Department		985,107.95	1,234,798.30	1,266,908.00	2,074,448.75	1,998,847.01			4,285,930.18
DEPT 410 - GEN'L GOV'T		2014	2015	2016	Projected	2017	Budget 2017	var %	Notes
Account #	ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget			
REVENUE									
CB estimate based on prelim TMV's; reflects Norman									
Current Ad Valorem Taxes	31010	2,237,110.42	2,204,429.42	2,033,197.61	2,032,872.23	1,629,875.01	(403,322.60)	-19.84%	James annual tax abatement in July of \$3,500
Debt Service Levy-Debt Service Fund		484,814.00	484,814.00	664,541.00	664,541.00	874,622.00	210,081.00	31.61%	
Delinquent Ad Valorem Taxes	31020	14,986.46	30,473.17	15,000.00	10,106.14	15,000.00	0.00	0.00%	Conservative number budgeted
Mobile Home Tax	31030	15,707.64	18,874.16	12,000.00	11,470.28	12,000.00	0.00	0.00%	
Fiscal Disparities	31040	140,432.35	179,606.96	157,508.00	156,458.93	161,272.00	3,764.00	2.39%	Actual per WA Cty
Penalty & Interest on Taxes	31910	9,002.28	724.60	700.00	573.85	700.00	0.00	0.00%	
ISD 916 Annual Svc fee in lieu of taxes		NA	NA	NA	NA	31,500.00	31,500.00	100.00%	2017 is first year of contract with ISD 916; due 12/31
Liquor License	32110	150.00	8,350.00	11,000.00	9,825.00	9,000.00	(2,000.00)	-18.18%	Clerk projects we may lose 1 or 2
Wastehauler License	32180	2,400.00	480.00	1,680.00	2,400.00	1,000.00	(680.00)	-40.48%	
General Contractor License	32181	100.00	0.00	0.00	150.00	150.00	150.00	100.00%	
Heating Contractor License	32183	4,920.00	3,950.00	2,500.00	3,300.00	2,850.00	350.00	14.00%	
Building Permits-Residential	32210	173,267.58	408,720.75	480,000.00	749,164.40	773,526.10	293,526.10	61.15%	= 2016 projected build outs (244)
Building Permits-Commercial		51,683.17	13,345.20	28,000.00	152,923.12	34,631.00	6,631.00	23.68%	2016 Commercial includes ISD 916
Building Re-inspect Fees	32211	750.00	250.00	0.00	0.00	0.00	0.00	0.00%	
Heating Permits-Residential	32220	17,595.29	31,628.25	35,000.00	95,858.02	42,120.00	7,120.00	20.34%	
Heating Permits-Commercial		5,468.43	2,730.45	3,000.00	35,379.92	2,700.00	(300.00)	-10.00%	
Plumbing Permits-Residential	32230	16,409.71	41,705.00	43,800.00	87,076.76	42,120.00	(1,680.00)	-3.84%	
Plumbing Permits-Commercial		5,504.15	957.00	3,000.00	9,100.00	2,700.00	(300.00)	-10.00%	
Animal License	32240	2,568.50	2,116.00	2,500.00	1,815.00	1,720.00	(780.00)	-31.20%	
ROW; driven by infrastructure build out in new									
Utility Permits (ROW)	32250	26,427.20	59,032.80	25,000.00	57,120.80	33,000.00	8,000.00	32.00%	developments
Burning Permit	32260	1,650.00	1,530.00	2,750.00	1,875.00	3,750.00	1,000.00	36.36%	
Massage Therapy Licenses	32270	200.00	200.00	150.00	75.00	100.00	(50.00)	-33.33%	
Electrical Permits	32280	6,108.77	9,157.00	0.00	31.35	0.00	0.00	0.00%	Not cost effective
Homestead Credit Aid	33402	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
State DOT-Maintenance	33418	101,696.00	119,464.00	101,696.00	123,433.00	130,838.00	29,142.00	28.66%	Reflects updated MSA numbers from City Engineer 2014 & 2015 rec'd suppl state payouts; base projected to
State Fire Aid	33420	53,446.01	58,165.92	41,500.00	59,136.24	47,000.00	5,500.00	13.25%	increase in 2017 per state info
PERA Aid	33422	2,749.00	2,749.00	2,749.00	2,749.00	2,749.00	0.00	0.00%	
Gravel Tax	33620	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Recycling Grant	33621	15,500.00	15,688.00	15,500.00	15,688.00	15,688.00	188.00	1.21%	
Misc State Grant/Surcharge Rev		17,691.79	27,864.28	5,064.00	4,151.42	4,820.00	(244.00)	-4.82%	Timely filing credit; Qtrly Surcharge; DNR Trail grooming grant
Cable Franchise Revenue	33622	41,601.71	68,129.10	45,000.00	100,949.99	72,000.00	27,000.00	60.00%	Increase due to cable upgrades
Zoning & Subdivision Fees	34103	28,690.95	29,035.00	27,500.00	30,400.00	23,000.00	(4,500.00)	-16.36%	
Plan Check Fees-Residential	34104	110,761.48	235,896.85	268,129.00	349,516.97	503,491.38	235,362.38	87.78%	
Plan Check Fees-Commercial		25,054.33	7,072.74	10,000.00	49,787.96	9,510.15	(489.85)	-4.90%	Higher volume of commercial activity in 2016 (Incl ISD 916)
Sale of Copies, Books, Maps	34105	300.75	116.00	175.00	210.84	280.00	105.00	60.00%	399,304.93
Assessment Searches	34107	1,200.00	3,030.00	1,215.00	4,530.00	1,395.00	180.00	14.81%	
Clean Up Days	34109	0.00	3,615.00	2,000.00	0.00	0.00	(2,000.00)	-100.00%	
Cable Operation Reimbursement	34111	2,500.00	3,783.14	4,000.00	4,000.00	4,000.00	0.00	0.00%	Cap increase to \$5k in 2015
Fines	35100	48,647.01	48,739.00	45,000.00	51,058.92	46,500.00	1,500.00	3.33%	
Miscellaneous Revenue	36200	125,049.87	2,874.82	3,500.00	4,332.04	4,000.00	500.00	14.29%	
Fire billable revenue	36204	11,285.25	500.00	500.00	500.00	500.00	0.00	0.00%	
Fire Sprinkler Alarm Revenue	NEW 2017	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%	Plan reviews for sprinkler systems
Water Tower Revenue	MOVED from water fund	0.00	0.00	0.00	0.00	46,000.00	46,000.00	100.00%	Moved from Water Fund
Internal Charges	36201	818.00	422.00	0.00	10.00	0.00	0.00	0.00%	No longer processing library cards
Construction Escrow Admin Fee	36206 (NEW)	0.00	0.00	0.00	2,900.00	24,900.00	24,900.00	0.00%	New fee implemented effective 11/1/16
Interest Earnings	36210	71,813.00	23,501.00	55,000.00	55,000.00	40,000.00	(15,000.00)	-27.27%	Due to horrible interest rates
Donations	36230	11,100.00	0.00	0.00	10,000.00	10,000.00	10,000.00	100.00%	Could be more; requested that JJ initiate the required
Total Revenue		3,887,161.10	4,153,720.61	4,149,854.61	4,950,471.18	4,676,007.64	526,153.03	12.68%	pulltab reporting/"donation".
Number of new homes		42	130	140	254	244			
				15	59	15			
EXPENSE									
1110 - Mayor & Council		101-410-1110-							
PT Salaries	41030	25,690.00	25,690.00	25,690.00	25,690.00	25,690.00	0.00	0.00%	
FICA Contributions	41220	1,592.78	1,592.78	1,592.78	1,592.78	1,592.78	0.00	0.00%	
Medicare Contributions	41230	372.54	372.54	372.54	272.54	372.54	0.00	0.00%	
Workers Compensation	41510	76.43	88.97	300.00	0.00	300.00	0.00	0.00%	
Mileage	43310	0.00	169.16	500.00	125.00	375.00	(125.00)	-25.00%	

Miscellaneous 845.15 8,764.00 5,000.00 14,179.44 5,250.00 250.00 5.00% which have been discontinued
Dues & Subscriptions 10,819.36 11,518.64 11,500.00 11,985.96 11,812.96 312.96 2.72% LMC (88,437), Metro Cities (\$3,622)
Conferences & Training 500.00 1,000.00 1,000.00 2,370.00 1,500.00 500.00 50.00% 2015 had new CC training; 2016 suggested training
Total Mayor & Council 39,896.26 49,196.09 45,955.32 56,215.72 46,893.28 937.96 2.04%

1320 - Administration	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	var %	Notes
	ACTUAL	BUDGET	Actual	BUDGET	Full Year	BUDGET	2017				
FT Salaries	186,959.86	244,183.00	244,183.00	145,000.00	163,366.59	153,083.00	8,083.00	8,083.00	5.57%	2015 included 6 mos of dual Administrator salaries	
PT Salaries	0.00	0.00	0.00	0.00	5,613.00	0.00	0.00	0.00	100.00%	Approved budget exception if filled	
PERA Contributions	13,561.15	13,302.00	13,302.00	10,875.00	14,183.27	11,481.23	606.23	606.23	5.57%		
ICMA Contributions	41215	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
FICA Contributions	11,005.59	14,602.00	14,602.00	8,990.00	11,994.70	9,491.15	501.15	501.15	5.57%		
Medicare Contributions	2,580.33	3,432.00	3,432.00	2,102.50	2,794.68	2,219.70	117.20	117.20	5.57%		
Health/Dental Insurance	53,606.09	48,226.00	48,226.00	30,550.00	30,980.80	26,786.56	(3,763.44)	(3,763.44)	-12.32%		
Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
Workers Compensation	1,228.20	6,930.00	6,930.00	1,140.00	6,252.24	6,300.00	5,160.00	5,160.00	452.63%		
Office Supplies	6,991.87	5,536.00	5,536.00	5,800.00	5,340.92	5,500.00	(300.00)	(300.00)	-5.17%		
Printed Forms	2,009.69	2,760.00	2,760.00	0.00	771.32	700.00	700.00	700.00	100.00%		
Legal Services	45,077.50	100,074.59	100,074.59	60,000.00	380,300.14	170,000.00	110,000.00	110,000.00	183.33%		
Newspaper/Website	8,488.34	4,711.00	4,711.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00%	No longer issued due to no dedicated resource	
Assessing Services	42,728.39	46,658.88	46,658.88	38,000.00	38,292.95	38,000.00	0.00	0.00	0.00%		
Contract Services	33,979.05	1,100.00	1,100.00	0.00	880.65	0.00	0.00	0.00	0.00%	2014 = Lobbying for Bonding Bill	
Telephone	2,009.69	2,264.00	2,264.00	900.00	1,533.53	1,500.00	600.00	600.00	66.67%		
Postage	2,684.27	5,748.76	5,748.76	2,000.00	2,990.75	3,000.00	1,000.00	1,000.00	50.00%		
Mileage	261.77	127.76	127.76	550.00	377.64	348.32	(201.68)	(201.68)	-36.67%		
Legal Publishing	9,330.85	8,098.54	8,098.54	10,040.00	7,755.82	7,088.37	(2,951.63)	(2,951.63)	-29.40%		
Insurance	20,950.89	16,385.55	16,385.55	28,000.00	26,121.00	28,000.00	0.00	0.00	0.00%	General Liability & E&O	
Cable Operation Expense	0.00	0.00	0.00	0.00	0.00	27,000.00	27,000.00	27,000.00	100.00%	Due to Cable Upgrades; pass through	
Cable Operations	4,123.75	3,849.15	3,849.15	4,800.00	3,845.00	4,400.00	(400.00)	(400.00)	-8.33%		
Miscellaneous	1,764.53	1,209.52	1,209.52	600.00	188.35	600.00	0.00	0.00	0.00%		
Dues & Subscriptions	1,174.73	1,713.46	1,713.46	1,200.00	1,977.32	2,500.00	1,300.00	1,300.00	108.33%		
Books	282.95	131.89	131.89	0.00	0.00	0.00	0.00	0.00	0.00%		
Conferences & Training	9,630.22	2,871.00	2,871.00	3,350.00	1,093.96	2,170.00	(1,180.00)	(1,180.00)	-35.22%	Reduced for prior dual clerk attendance	
Staff Development	226.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
Total Administration 412,505.49 533,043.10 329,250.00 702,809.63 508,168.32 178,918.32 54.34%											

1410 - Elections	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	var %	Notes
	ACTUAL	BUDGET	Actual	BUDGET	Full Year	BUDGET	2017				
PT Salaries	7,647.00	1,280.00	1,280.00	12,000.00	11,037.00	0.00	(12,000.00)	(12,000.00)	-100.00%	2016 Presidential Election	
Office Supplies	0.00	0.00	0.00	500.00	0.00	0.00	(500.00)	(500.00)	-100.00%		
Legal Publications/Notification	0.00	0.00	0.00	500.00	0.00	0.00	(500.00)	(500.00)	-100.00%		
Election Equipment	0.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00%		
Equipment Repair	0.00	0.00	0.00	500.00	19.97	0.00	(500.00)	(500.00)	-100.00%		
County Election Fees	0.00	0.00	0.00	0.00	1,200.00	1,200.00	250.00	250.00	26.32%		
Printed Forms	2,227.52	0.00	0.00	350.00	0.00	0.00	(350.00)	(350.00)	-100.00%		
Miscellaneous	9,874.52	1,880.00	1,880.00	15,800.00	745.97	0.00	(1,000.00)	(1,000.00)	-100.00%	WA Cty Ann Election Mach Calibr	
Total Elections 412,505.49 533,043.10 329,250.00 702,809.63 508,168.32 178,918.32 54.34%											

1520 - Finance	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	var %	Notes
	ACTUAL	BUDGET	Actual	BUDGET	Full Year	BUDGET	2017				
FT Salaries	84,113.48	60,493.51	60,493.51	60,493.51	62,693.94	59,561.00	(932.51)	(932.51)	-1.54%	Minor allocation change - to sewer fund	
PT Salaries	0.00	0.00	0.00	4,550.00	12,731.78	10,000.12	5,450.12	5,450.12	119.78%	PT Accountant and Intern (approved budget exception if filled)	
PERA Contributions	5,983.63	4,537.12	4,537.12	4,876.26	5,258.92	4,834.58	(41.68)	(41.68)	-0.85%		
FICA Contributions	4,829.30	3,544.63	3,544.63	4,032.70	4,495.15	3,996.59	(36.11)	(36.11)	-0.90%		
Medicare Contributions	1,134.43	828.87	828.87	943.13	1,051.28	934.69	(8.44)	(8.44)	-0.90%		
Health/Dental Insurance	13,837.98	10,010.00	10,010.00	10,880.00	12,185.60	11,994.11	1,114.11	1,114.11	10.24%		
Unemployment Benefits	5,555.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
Workers Compensation	257.97	407.61	407.61	550.00	204.09	600.00	50.00	50.00	9.09%		
Office Supplies	165.47	817.60	817.60	1,157.00	322.01	600.00	(557.00)	(557.00)	-48.14%		
Printed Forms	433.47	137.00	137.00	500.00	1,114.83	375.00	(125.00)	(125.00)	-25.00%		
Audit Services	29,750.00	28,270.00	28,270.00	28,650.00	28,695.00	29,500.00	850.00	850.00	2.97%	Prelim fieldwork Dec each yr	
Contract Services	12,580.66	7,786.36	7,786.36	6,700.00	113.94	101.28	(6,598.72)	(6,598.72)	-98.49%	H.S.A. monthly admin fee; accountant previous consultant	
Telephone-Finance	330.00	408.00	408.00	900.00	548.85	900.00	0.00	0.00	0.00%		
Mileage	0.00	0.00	0.00	50.00	0.00	50.00	0.00	0.00	0.00%	Mileage for conference	
Miscellaneous	2,088.96	1,639.56	1,639.56	200.00	51.70	220.00	20.00	20.00	10.00%		
Dues & Subscriptions	540.00	420.00	420.00	750.00	170.00	670.00	(80.00)	(80.00)	-10.67%	GFOA membership	

44370	270.00	119,300.26	500.00	0.00	124,835.30	500.00	0.00	0.00%	0.00%
Conferences & Training	161,541.08	119,300.26	500.00	0.00	124,835.30	500.00	0.00	0.00%	0.00%
Total Finance									
1910 - Planning & Zoning									
101-410-1910-									
41010	270.00	119,300.26	500.00	0.00	124,835.30	500.00	0.00	0.00%	0.00%
FT Salaries	164,277.65	135,788.46	137,098.00	147,839.47	145,407.00	8,309.00	(4,800.00)	6.06%	Allocation of Planner to Parks
PT Salaries	0.00	0.00	4,800.00	8,181.00	0.00	(4,800.00)	-100.00%	6.06%	Intern - Approved budget exception if filled
PERA Contributions	11,820.74	9,546.48	10,282.35	12,005.49	10,905.53	623.17	6.06%	6.06%	
FICA Contributions	10,108.23	7,918.59	8,500.08	9,775.24	9,015.23	515.16	6.06%	6.06%	
Medicare Contributions	2,369.20	1,852.02	1,987.92	2,286.07	2,108.40	120.48	6.06%	6.06%	
Health/Dental Insurance	36,885.21	29,145.00	34,814.00	25,900.00	25,771.98	(9,042.02)	-25.97%	-25.97%	
Workers Compensation	1,134.06	937.07	800.00	414.71	750.00	(50.00)	-6.25%	-6.25%	
Developer escrow offset cost recovery	1,403.61	1,661.15	1,800.00	(15,911.59)	(10,500.00)	(10,500.00)	-100.00%	-100.00%	
Office Supplies	1,068.00	958.00	750.00	0.00	500.00	(250.00)	-33.33%	-33.33%	
Printed Forms	17,181.07	16,327.80	20,000.00	14,880.91	12,000.00	(8,000.00)	-40.00%	-40.00%	Lower due to primary activity developer related and recovered via escrow offset
Engineering Services	4,750.00	25,466.70	60,000.00	60,060.37	124,000.00	64,000.00	106.67%	106.67%	Costs for Comp Plan Revision; will phase out external engineer svcs
Contract Services (Ben G)	648.60	761.00	1,020.00	697.11	1,020.00	0.00	0.00%	0.00%	
Telephone-Planning	145.14	34.80	200.00	50.00	150.00	(50.00)	-25.00%	-25.00%	
Postage	0.00	95.45	250.00	361.50	150.00	(100.00)	-40.00%	-40.00%	
Mitltag	281.93	31.00	500.00	75.00	300.00	(200.00)	-40.00%	-40.00%	
Miscellaneous	361.00	120.00	600.00	90.00	390.00	(210.00)	-35.00%	-35.00%	
Dues & Subscriptions	0.00	0.00	300.00	147.00	175.00	(125.00)	-41.67%	-41.67%	
Books	1,013.64	555.00	2,000.00	1,960.00	1,560.00	(440.00)	-22.00%	-22.00%	2 planners to annual conference
Conferences & Training	252,799.48	231,198.52	284,682.35	269,711.22	325,503.14	40,820.79	14.34%	14.34%	
Total Planning & Zoning									
1930 - Engineering Services									
101-410-1930-									
43030	36,312.38	32,942.05	48,000.00	32,658.55	36,000.00	(12,000.00)	-25.00%	-25.00%	
Engineering Services	36,312.38	32,942.05	48,000.00	32,658.55	36,000.00	(12,000.00)	-25.00%	-25.00%	
Total Engineering Services									
1940 - City Hall									
101-410-1940-									
42110	0.00	0.00	50.00	0.00	50.00	0.00	0.00%	0.00%	
Cleaning Supplies	926.22	772.10	900.00	786.49	900.00	0.00	0.00%	0.00%	
Telephone-City Hall	359.97	478.03	300.00	25.00	300.00	0.00	0.00%	0.00%	
Building Repair Supplies	10,262.61	6,967.74	7,500.00	5,600.84	6,500.00	(1,000.00)	-13.33%	-13.33%	
Utilities	438.40	1,490.06	600.00	1,242.34	1,355.28	755.28	125.88%	125.88%	Current rate
Refuse	6,404.18	9,138.51	6,000.00	24,449.46	6,000.00	0.00	0.00%	0.00%	
Repairs/Maint Contractual Bldg	7,695.36	10,820.40	10,800.00	11,507.38	15,540.00	4,740.00	43.89%	43.89%	Copier lease (2) and maintenance (4); 2nd lease 1/1/17
Repairs/Maint Contractual Equip	0.00	29,532.00	29,532.00	30,147.00	31,992.00	2,460.00	8.33%	8.33%	Rate increase 10/1/16; 2 year steps
Facility Lease	423.93	1,801.63	300.00	1,885.13	1,016.25	(716.25)	-238.75%	-238.75%	
Miscellaneous	26,354.53	61,000.47	55,082.00	75,643.64	63,653.53	(8,571.53)	-15.56%	-15.56%	
Total City Hall	983,691.17	1,028,560.48	935,352.47	1,283,523.79	1,106,255.65	(170,903.18)	-18.27%	-18.27%	
Total General Government									
DEPT 420 - PUBLIC SAFETY									
2100 - Police									
101-420-2100-43150									
Misc - Community Event	515,604.21	527,462.40	527,060.47	527,761.95	618,356.80	91,296.33	17.32%	17.32%	Community Fishing Event and Huff and Puff started in 2016
Law Enforcement Contract	515,604.21	527,462.40	527,060.47	527,761.95	619,356.80	92,296.33	17.51%	17.51%	Addition of one FTE - 100% charged to LE
Total Police									
2150 - Prosecution									
101-420-2150-43045									
Attorney Criminal	54,466.25	55,710.00	54,700.00	44,010.24	43,200.00	(11,500.00)	-21.02%	-21.02%	Based on current monthly contract rate; 2016
Total Prosecution	54,466.25	55,710.00	54,700.00	44,010.24	43,200.00	(11,500.00)	-21.02%	-21.02%	included \$10k additional for transition/cross over
2220 - Fire									
101-420-2220-									
41010	77,278.11	70,679.93	70,300.00	71,545.99	72,970.00	2,670.00	3.80%	3.80%	
FT Salaries	103,180.67	105,487.03	110,000.00	115,212.10	97,727.60	(12,272.40)	-11.16%	-11.16%	PT Admin hours increased from 20 to 25 per week
PERA Contributions	13,642.07	14,829.09	11,388.60	13,852.79	11,821.14	(432.54)	-3.80%	-3.80%	FTE at Fire Pera rate (16.2%)
FICA Contributions	5,427.16	5,681.07	7,388.33	6,139.54	6,059.11	(1,329.22)	-17.99%	-17.99%	No FICA on FT fire
Medicare Contributions	2,411.47	2,531.65	2,747.27	2,395.08	2,475.12	(272.15)	-9.91%	-9.91%	On all fire wage
Health/Dental Insurance	15,729.24	14,275.00	14,846.00	15,232.00	14,992.64	146.64	0.99%	0.99%	1 FTE
Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
Workers Compensation	13,987.90	20,965.88	18,500.00	12,878.61	15,000.00	(3,500.00)	-18.92%	-18.92%	Rate increase in 2015
Office Supplies	995.96	1,372.69	850.00	1,474.22	1,850.00	1,000.00	117.65%	117.65%	Includes cost to upgrade computer

	2014	2015	2016	2016	2017	Budget 2017	var %	Notes
	ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget		
				Projected				
EMSS Supplies	228.37	453.18	3,400.00	1,027.30	5,800.00	2,400.00	70.59%	Replace 2 AED and pads (due every 4 yrs) and upgrade CPR training equip due to bringing training in house and
Fire Prevention	50.92	142.39	3,000.00	636.35	3,000.00	0.00	0.00%	the change in training criteria (\$500 exp increase)
Fuel, Oil & Fluids	14,156.94	10,014.81	13,000.00	7,268.93	11,000.00	(2,000.00)	-15.38%	Restock supplies; free items rec'd in 2014/2015
Small Tools & Equip	16,735.95	20,734.18	12,000.00	11,998.15	11,700.00	(300.00)	-2.50%	Wildland rescue turnouts (new requirement-possible
Physicals	5,119.87	5,199.47	3,904.00	4,771.00	2,400.00	(1,504.00)	-38.52%	and replacement of 10 helmets
Telephone-Fire	4,046.56	4,316.33	4,500.00	4,545.64	4,200.00	(300.00)	-6.67%	Annual
Radio	16,228.54	20,446.06	18,097.51	19,526.66	22,017.51	3,920.00	21.66%	W/A Cty User fee & 6 replacement pagers
Mileage	284.92	578.45	500.00	853.54	500.00	0.00	0.00%	Training mileage
Vehicle Insurance	4,415.90	5,469.10	8,307.00	7,290.00	8,300.00	(7.00)	-0.08%	Increase due to vehicle upgrade
Electric Utility	12,569.23	14,161.31	15,500.00	11,614.96	15,500.00	0.00	0.00%	3% rate increase
Refuse	2,052.41	3,455.49	1,200.00	3,037.86	2,400.00	1,200.00	100.00%	
Repair/Maint Bldg	6,139.53	5,959.53	15,250.00	10,199.12	7,800.00	(7,450.00)	-48.85%	Repairs at Station #2 (\$1.5k) and misc of \$6.3k
Repair/Maint Equip	75,026.26	25,224.23	25,650.00	29,511.51	22,966.76	(2,683.24)	-10.46%	Gen'l Equip repairs (\$10k) and safety inspections (\$7.8),
Uniforms	1,825.40	1,862.20	4,100.00	3,135.90	2,500.00	(1,600.00)	-39.02%	hose testing (\$2.5k)
Miscellaneous	2,373.37	2,721.22	2,000.00	2,419.88	2,000.00	0.00	0.00%	Replacement items
Dues & Subscriptions	3,333.80	3,302.85	3,863.00	3,486.00	3,733.00	(130.00)	-3.37%	Includes IAM Responding and NFPA codes
Books	102.00	20.00	440.00	250.00	220.00	(220.00)	-50.00%	Need to update training material
Conferences & Training	7,413.25	12,434.50	17,000.00	20,762.85	23,570.74	6,570.74	38.65%	Total cost; no offset for state and city reimb
Conferences & Training Reimb	0.00	(3,660.00)	(6,000.00)	(4,000.00)	(3,680.00)	2,320.00	-38.67%	Training Reimbursements/grants
Total Fire	400,709.24	368,657.64	377,231.71	377,065.98	368,823.62	(8,408.09)	-2.23%	
2250 - Fire Relief								
Fire State Aid	53,446.01	58,165.92	37,323.00	59,136.24	47,000.00	9,677.00	25.93%	Estimated at 2016 rate
Total Fire Relief	53,446.01	58,165.92	37,323.00	59,136.24	47,000.00	9,677.00	25.93%	
2400 - Building Inspection								
FT Salaries	89,136.76	99,173.65	168,171.00	159,957.23	232,801.00	64,630.00	38.43%	Addition of one FTE
PERA Contributions	6,480.70	7,250.24	12,612.83	11,761.16	15,132.07	2,519.24	19.97%	
FICA Contributions	5,197.63	5,834.48	10,426.60	9,771.03	14,433.66	4,007.06	38.43%	
Medicare Contributions	1,216.74	1,364.54	2,438.48	2,285.16	3,375.61	937.13	38.43%	
Health/Dental Insurance	19,475.61	18,263.58	29,692.00	28,717.00	42,432.00	12,740.00	42.91%	FT add less alloc reductions
Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Workers Compensation	836.15	2,827.96	5,000.00	2,459.69	4,800.00	(200.00)	-4.00%	Will double due to new inspector
Office Supplies	254.84	690.39	2,100.00	1,691.83	1,750.00	(350.00)	-16.67%	
Printed Forms	0.00	154.09	700.00	175.00	350.00	(350.00)	-50.00%	
Fuel, Oil & Fluids	1,500.17	1,013.77	6,500.00	720.63	3,600.00	(2,900.00)	-44.62%	
Engineering	7,928.45	6,289.40	14,000.00	3,397.25	6,000.00	(8,000.00)	-57.14%	Snb needed with new FTE
Inspector Contract Services	8,187.07	29,292.99	0.00	4,586.41	0.00	0.00	0.00%	
Telephone-Building Inspection	692.12	758.41	1,800.00	1,692.53	1,800.00	0.00	0.00%	
Mileage	919.06	3,798.57	200.00	0.00	0.00	(200.00)	-100.00%	Snb if use City Truck; mileage for conf
Insurance	207.27	136.18	900.00	178.00	400.00	(500.00)	-55.56%	
Repairs/Maint Equip	425.02	1,252.81	1,800.00	125.38	1,000.00	(800.00)	-44.44%	
Uniforms	121.98	241.43	850.00	70.00	1,200.00	350.00	41.18%	
Miscellaneous	169.78	1,564.27	725.00	471.88	845.00	120.00	16.55%	
Dues & Subscriptions	220.00	385.00	700.00	487.18	740.00	40.00	5.71%	
Books	346.71	1,692.39	725.00	617.90	500.00	(225.00)	-31.03%	New Code books 2015
New Truck	0.00	0.00	0.00	1,553.50	0.00	0.00	100.00%	
Conferences & Training	659.53	1,095.00	3,225.00	1,295.00	4,825.00	1,600.00	49.61%	Add'l certifications for Bldg Ofcl and add'l inspector
Total Building Inspections	143,283.47	183,079.15	260,765.91	232,013.76	335,984.34	75,218.44	28.85%	
2500 - Emergency Communications								
Contract Services	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	Annual service and monitoring
Total Emergency Communications	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	
2700 - Animal Control								
Printed Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Contract Services	8,931.00	10,017.00	7,550.00	12,026.00	7,725.00	175.00	2.32%	Will be more activity as the community grows
Miscellaneous	1,155.21	1,397.99	0.00	0.00	0.00	0.00	0.00%	
Total Animal Control	10,086.21	11,414.99	7,550.00	12,026.00	7,725.00	175.00	2.32%	
Total Public Safety	1,180,968.47	1,208,235.10	1,272,031.09	1,257,609.17	1,427,484.76	155,453.67	12.22%	
DEPT 430 - PUBLIC WORKS								
2500 - Emergency Communications								
Contract Services	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	Annual service and monitoring
Total Emergency Communications	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	
2700 - Animal Control								
Printed Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Contract Services	8,931.00	10,017.00	7,550.00	12,026.00	7,725.00	175.00	2.32%	Will be more activity as the community grows
Miscellaneous	1,155.21	1,397.99	0.00	0.00	0.00	0.00	0.00%	
Total Animal Control	10,086.21	11,414.99	7,550.00	12,026.00	7,725.00	175.00	2.32%	
Total Public Safety	1,180,968.47	1,208,235.10	1,272,031.09	1,257,609.17	1,427,484.76	155,453.67	12.22%	
DEPT 430 - PUBLIC WORKS								
2500 - Emergency Communications								
Contract Services	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	Annual service and monitoring
Total Emergency Communications	3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%	
2700 - Animal Control								
Printed Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Contract Services	8,931.00	10,017.00	7,550.00	12,026.00	7,725.00	175.00	2.32%	Will be more activity as the community grows
Miscellaneous	1,155.21	1,397.99	0.00	0.00	0.00	0.00	0.00%	
Total Animal Control	10,086.21	11,414.99	7,550.00	12,026.00	7,725.00	175.00	2.32%	
Total Public Safety	1,180,968.47	1,208,235.10	1,272,031.09	1,257,609.17	1,427,484.76	155,453.67	12.22%	

	2014	2015	2016	2016	2017	Budget 2017	var %	Notes
	ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget		
3100 - Public Works								
FT Salaries	167,730.37	134,875.33	169,779.00	244,730.79	238,856.60	69,077.60	40.69%	
PT Salaries	18,922.39	2,428.98	7,000.00	6,750.00	9,680.00	2,680.00	38.29%	Seasonal only
PERA Contributions	11,238.39	10,350.57	12,733.43	18,226.32	18,640.25	5,906.82	46.39%	
FICA Contributions	11,003.11	8,080.76	10,526.30	14,840.36	13,12.39	2,786.09	26.47%	
Medicare Contributions	2,574.52	1,889.86	2,461.80	3,470.87	3,603.78	1,141.99	46.39%	
Health/Dental Insurance	39,929.14	36,237.50	44,759.00	45,508.00	42,140.80	(2,618.20)	-5.85%	Decrease due to new PW Dir not going on City Ins
Unemployment Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Workers Compensation	10,605.71	18,638.32	18,000.00	12,028.46	14,000.00	(4,000.00)	-22.22%	
Office Supplies	1,930.73	350.37	2,000.00	1,423.74	2,000.00	0.00	0.00%	
Shop Materials	1,857.15	2,150.62	2,000.00	2,563.81	3,000.00	1,000.00	50.00%	
Building Repair Supplies	466.19	751.00	500.00	1,722.64	1,200.00	700.00	140.00%	
Small Tools and Minor Equip	1,633.40	5,634.21	1,200.00	2,760.03	3,000.00	1,800.00	150.00%	
Engineering Services	16,538.93	10,383.75	12,000.00	6,295.50	4,800.00	(7,200.00)	-60.00%	Decrease due to some functions moving back to PW
Contract Services	2,153.60	3,744.44	1,000.00	5,950.50	5,350.00	4,350.00	435.00%	Includes grading and street basin repairs; 2017 includes new office cleaning svcs eff 1/1/17 (\$2.5k per year)
Radio	1,209.21	1,236.24	1,300.00	1,268.12	1,300.00	0.00	0.00%	Currently emergency band only thru WA Cty
Mitleng	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Insurance	12,595.03	11,914.15	16,000.00	15,105.00	17,000.00	1,000.00	6.25%	
Electric Utility	19,208.34	20,806.66	28,000.00	21,004.79	28,000.00	0.00	0.00%	
Refuse	2,318.79	2,810.67	2,500.00	2,583.37	2,625.00	125.00	5.00%	
Fuel, Oil, Fluids (ALL depts)	47,511.59	26,145.71	42,000.00	26,791.26	30,000.00	(12,000.00)	-28.57%	
Repair/Maint Bldg	3,983.05	5,604.04	4,000.00	9,346.10	4,000.00	0.00	0.00%	2015 included \$5k electrical repair; 2016 incl \$4.5k HVAC repair
Repair/Maint NOT Bldg	(2,131.90)	589.64	500.00	214.99	500.00	0.00	0.00%	
Repairs/Maint Equip (in)	44035	0.00	2,400.00	10,532.51	2,400.00	0.00	0.00%	Tires, etc
Repairs/Maint Equip (out)	44040	0.00	5,000.00	4,500.00	5,500.00	500.00	10.00%	
Equipment Parts	42210	2,255.09	8,000.00	38,185.66	8,400.00	400.00	5.00%	
Telephone-Public Works	43210	6,953.07	7,344.22	7,759.19	7,800.00	0.00	0.00%	
Uniforms	44170	2,215.00	3,094.72	3,600.00	4,316.67	1,400.00	38.89%	
Miscellaneous	44300	655.57	1,966.27	1,064.82	1,450.00	450.00	45.00%	
Landscaping Material	42250	0.00	500.00	0.00	1,000.00	500.00	100.00%	
Dues & Subscriptions	44330	185.00	275.00	194.00	600.00	400.00	200.00%	
Conferences & Training	44370	3,187.00	3,187.00	3,808.74	4,800.00	375.00	8.47%	Includes Safe Assure training (\$4k) plus conf
Personal Protection Equipment	NEW	0.00	2,400.00	2,400.00	2,400.00	0.00	0.00%	Safety Supplies-new line item
Clean up Days	44380	4,224.30	5,563.82	9,557.48	10,211.80	4,711.80	85.67%	Increased participation due to making the event free
Total Public Works	386,213.29	337,439.84	411,284.52	524,903.72	492,570.61	81,286.10	19.76%	
3120 - Streets								
Fuel, Oil & Fluids (Above)	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Equipment Parts	2,634.22	2,402.45	3,000.00	339.03	3,000.00	0.00	0.00%	
Street Maintenance Materials	17,956.11	19,413.82	20,000.00	24,830.65	20,000.00	0.00	0.00%	
Annual Street Maintenance	COMBINED	185,949.99	370,000.00	434,352.75	425,000.00	55,000.00	14.86%	
Sign Repair Materials	42260	7,495.38	2,500.00	3,179.19	3,000.00	500.00	20.00%	
Contract Services- Gen'l	43150	17,112.76	10,000.00	15,844.11	10,000.00	0.00	0.00%	Curb repairs, patching and grading
Contract Services - ROW	NEW	0.00	5,000.00	0.00	4,000.00	(1,000.00)	-20.00%	Annual ROW clean up
Repairs/Maint Equipment	44040	4,779.92	5,786.50	1,357.75	2,500.00	0.00	0.00%	
Total Streets	49,978.39	228,785.21	413,000.00	424,903.48	467,500.00	54,500.00	13.20%	
3125 - Ice & Snow Removal								
Landscaping Material	323.20	794.14	750.00	818.65	750.00	0.00	0.00%	
Sand/Salt	79,775.75	73,780.00	70,000.00	67,875.05	65,000.00	(5,000.00)	-7.14%	To anticipate for unpredictable weather
Contract Services	10,092.50	0.00	4,000.00	1,000.00	4,000.00	0.00	0.00%	snb needed with staff additions
Plow Supplies	14,154.91	12,595.64	12,500.00	13,595.70	6,500.00	(6,000.00)	-48.00%	
Total Ice & Snow Removal	104,346.36	87,169.78	87,250.00	83,289.40	76,250.00	(11,000.00)	-12.61%	
3160 - Street Lighting								
Street Lighting	22,614.48	25,909.89	26,400.00	26,076.14	26,400.00	0.00	0.00%	
Total Street Lighting	22,614.48	25,909.89	26,400.00	26,076.14	26,400.00	0.00	0.00%	
3200 - Recycling								
Recycling Supplies	5,224.43	0.00	3,500.00	1,750.00	0.00	(3,500.00)	-100.00%	
Newsletter	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Miscellaneous	0.00	568.03	2,400.00	1,214.50	0.00	(2,400.00)	-100.00%	
Total Recycling	5,224.43	568.03	5,900.00	2,964.50	0.00	(5,900.00)	-100.00%	
3250 - Tree Program								
Trees	5,350.00	1,500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	Meet tree City USA specs; need to apply for cert
Total Tree Program	5,350.00	1,500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	

Total Public Works

573,726.95 681,372.75 944,834.52 1,063,137.24 1,063,720.61 118,886.10 12.58%

DEPT 450 - CULTURE, RECREATION

101-450-5200-

	2014	2015	2016	Projected	2017	Budget 2017	Notes
	ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget	var %
5200 - Culture & Recreation			115,254.00	90,565.50	77,429.00	(37,825.00)	-32.82%
FT Salaries	109,914.76	129,189.19	32,500.00	29,433.75	48,000.00	15,500.00	2016 Reduction due to lower staff allocation (Comm)
PT Salaries	8,019.38	21,629.09	8,644.05	7,029.77	48,000.00	(2,481.78)	47.69% Utilize summer help to clean up/repair rain gardens
PERA Contributions	7,862.94	8,964.24	9,160.75	7,145.85	7,776.60	(1,384.15)	-28.71%
FICA Contributions	1,840.12	2,096.48	2,142.43	1,671.19	1,818.72	(323.71)	-15.11%
Medicare Contributions	13,996.50	18,135.00	19,019.00	18,860.40	19,992.02	973.02	5.12%
Health/Dental Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unemployment Benefits	5,004.41	5,390.91	4,700.00	3,734.94	4,000.00	(700.00)	-14.89%
Workers Compensation	1,233.18	1,626.34	1,000.00	1,583.47	900.00	(100.00)	-10.00%
Shop Materials	262.11	787.39	1,500.00	1,432.42	1,500.00	0.00	0.00%
Chemicals	5,560.38	1,917.27	4,000.00	2,585.35	4,000.00	0.00	0.00%
Equipment Parts	1,162.59	140.26	500.00	748.86	500.00	0.00	0.00%
Building Repair Supplies	6,660.53	2,238.82	2,000.00	1,884.97	2,000.00	0.00	0.00%
Landscaping Materials	1,695.01	2,752.53	2,000.00	1,502.31	2,150.00	150.00	7.50%
Small Tools and Minor Equip	1,023.95	1,283.01	1,200.00	1,353.97	1,200.00	0.00	0.00%
Telephone-Parks & Rec	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
43310							
Insurance	3,150.62	2,300.67	3,200.00	3,079.00	3,800.00	600.00	18.75%
Electric Utility	7,064.26	8,934.98	9,500.00	9,308.18	9,600.00	100.00	1.05%
43810							
Refuse	843.76	0.00	1,500.00	475.00	1,000.00	(500.00)	-33.33%
43840							
Repair/Maint Bldg	446.15	1,294.07	1,800.00	513.48	1,800.00	0.00	0.00%
44010							
Repair/Maint Park Amenities	1,845.72	3,114.49	3,000.00	3,416.45	3,000.00	0.00	0.00%
44030							
Repair/Maint Equip (out)	2,796.98	803.94	1,500.00	2,496.24	1,500.00	0.00	0.00%
44040							
Rental Buildings	5,393.22	7,231.78	6,000.00	6,197.48	6,000.00	0.00	0.00%
44120							
Personal Protection Equipment	NA	NA	1,200.00	454.98	1,200.00	0.00	0.00%
NEW							
Events	NA	NA	NA	NA	5,000.00	5,000.00	100.00%
NEW							
Lakes	NA	NA	NA	NA	40,000.00	40,000.00	100.00%
NEW							
Miscellaneous	805.63	1,024.55	1,200.00	341.00	1,200.00	0.00	0.00%
44300							
Total Parks & Recreation	207,177.79	230,520.54	231,320.23	195,814.55	251,528.62	20,208.38	8.74%

2016=Light repairs at Lions Field
2016=Unforeseen repairs on 98 GMC
NEW account
100.00% New; Environ Committee Events; includes brochures and promotions
100.00% New; for lake clean up; to be matched; max amount

To be moved back to Deplis

IT & Telephone							
IT-Hardware	0.00	10,709.42	3,000.00	4,390.00	3,500.00	500.00	16.67% Equip upgrades or software addn's
IT-Software	9,729.07	9,354.00	8,156.00	10,317.83	11,156.00	3,000.00	36.78% Permit Works and Beehive annual fees; Add'l building module
IT-Support Services	38,783.93	35,507.04	50,000.00	50,540.00	52,740.00	2,740.00	5.48%
IT-Networking	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INET Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total IT & Telephone	48,513.00	55,570.46	61,156.00	65,247.83	67,396.00	6,240.00	10.20%

DEPT 460 - COMP ADJ

Grand Total - all expenses (General Fund)

2,994,077.38 3,204,259.33 3,464,694.31 3,885,332.58 3,951,385.64 486,691.33 14.05%

Debt Service Expenses

(484,814.00) (484,814.00) (664,541.00) (664,541.00) (874,622.00) (874,622.00)

Subtotal Net Income over Expenses

893,083.72 949,461.28 685,160.30 1,065,138.60 (150,000.00) 0.00

DEPT 490 - CONTINGENCY FUND

Transfer to City projects (streets etc)

130,000.00 0.00 0.00 0.00 0.00 0.00

Use of General Fund Reserves

0.00 0.00 0 0.00 0.00 150,000.00

To cover debt service

21,632.00 247,118.00 0.00 0.00 0.00 0.00

DEPT 493 - OTH FINANCING

GRAND TOTAL EXP ALL DEPTS

200,000.00 200,000.00 0.00 0.00 0.00 0.00

Net Income over Expense

3,345,709.38 3,651,377.33 3,485,513.61 3,904,401.04 3,951,385.64 0.00

Total Salaries and benefits

1,425,242.07 1,400,164.50 1,431,411.63 1,523,966.91 1,562,628.57

% of Grand Total Expenses

43.23% 38.35% 41.07% 38.31% 39.55%

Amounts to cover debt service increases
Internal Loan Repayments