



STAFF REPORT

DATE: December 17, 2024

TO: Mayor & Council
FROM: Clarissa Hadler, Finance Director
AGENDA ITEM: 2025 Tax Levy and Budgets

BACKGROUND:

In preparation for adoption of the final tax levy, the City Council needs to hold a Truth-N-Taxation hearing. Following the hearing, the Council is asked to adopt the final budgets and property tax levy.

Update after Budget Workshop & Preliminary Levy adoption – This memo has remained largely the same as was presented at the Budget Workshop on August 27 and the adoption of the Preliminary Levy on September 17. I've made efforts to highlight in blue the major changes to the document since then, and will note a few of them here.

- In response to feedback from Council at the budget workshop, staff made changes to conference & training budgets and has provided additional notes on miscellaneous and trainings.
- In response to the workshop request on September 10 to pursue landscaping along Lake Elmo Ave. staff had added \$50,000 to the budget and levy to provide flexibility in that planning process. Due to the timing, we had initially added it to the contingency line. We have since moved it to Contract Services in Public Works.
- Administration found their estimates for the Public Works class and comp study to be lower than necessary and revised that department's Contract Services budget to \$68,500.
- Finance has revised all of the shared City Center expenses from various departments into a single Transfer to Shared Building Expenses, which is a new internal service fund 703. It was determined that breaking out each invoice was administratively burdensome, and billing each department in total will be more efficient and have the same effect. In addition, the newly formed City Center Building Committee completed its study of existing and proposed maintenance expenses. The total of these expenses increased over what was originally budgeted in preliminary budgets, from \$132,000 to \$161,000. This increase affected the budgets of all departments with locations in the City Center.
- Health Insurance expenses came in lower than expected and those were adjusted accordingly,
- Community Development has requested the following changes since the Preliminary Levy meeting;
 - Add sale of old fire station and expenses related to that sale of \$25,000.
 - Add planning, appraisal and engineering expenses of \$50,000 for the 3M 180 acres.
- Some minor changes to other line items may have occurred to fix mistakes in formulas or account for new information as it is received.

ISSUE BEFORE COUNCIL:

- 1) What changes, if any, should be made to the draft budgets?
- 2) What Final Property Tax Levy would the City Council like to set for certification to Washington County for Payable 2025?

At the September 17th Council meeting, Council adopted a preliminary levy of \$ 10,084,019, which would result in a slight increase over the 2024 tax rate equal to 2.14% over the current rate; from 24.63% to an estimated 26.77%. Tax Impacts are discussed further on page 7 of this report.

OPERATING BUDGETS:

Attachment 1 includes the entire General Fund Operating Budget, Utility Operating Budgets, Debt Service Budgets, and Internal Service Fund Budgets. Below are a number of points that provide brief context for changes (from the 2024 Budget) within department budgets.

Revenues

Revenues are expected to remain largely the same as 2024 for Licenses and Permits and Charges for Services. Revenues in this area were over \$1 million in 2020 and 2021, but due to the effects of a changing housing market moving toward more multifamily, revenues are lower than when single-family residential development was stronger. We are currently projecting 200 - 250 new homes, with a larger percentage of those being townhomes, which bring lower permit fees.

A fiscal disparities distribution is another larger revenue of the city. This can vary significantly year-to-year. Preliminary Fiscal Disparity Distribution for 2025 are currently \$ 433,937, an 11.3% increase from 2024.

Total taxes for the General Fund operations budget are planned to decrease by 9%, as we shift from capital transfers out of the general fund to capital levies. Additional information on this recommendation and the overall levy is later in this memo.

Salary and Benefits

The 2025 preliminary budget is currently being prepared with assumptions of moving staff to the next step of the pay plan on January 1, 2025, including a proposed 3% COLA increase. For new or vacant positions, they are budgeted at the midpoint of the range.

Staff was able to reduce the budgeted health and dental insurance amounts compared to 2024 by utilizing the actual health plan of an employee, rather than the most expensive plan, as was the past practice. This change saved approximately \$120,000 overall compared to what it would have been using the prior practice, and saved almost \$23,000 over the 2024 budgeted amount. Council should note that actual expenditures will not change; we are simply utilizing a different budgeting approach. *Benefits were originally budgeted to increase by 10% but came in below expected. The final December benefits budget reflects an additional \$30,000 in savings over the 2024 budgeted amounts.*

There are some new staff positions recommended in Administration and Public Works. See attached memos for more information. *(Memos in August 27 workshop packet only.)*

Divisions/Department Budgets

The following sections summarize the expense budgets for each division and department. Detailed budgets for each department are available in the Appendices.

A requested change in practice regarding how we manage capital set-asides create a significant change in the department budgets. Moving vehicle transfers and the street maintenance transfer out of the general fund budget and into separate capital levies had varying degrees of impact on departments, and is most impactful on the Streets Dept because of the Street Maintenance transfer of \$600,000 per year. This will impact the year-over-year change this year but should make our processes more efficient and the operations budget more transparent in future years.

General Government

General Government includes the following departments that manage the overall administration, financial management and development of the city.

Dept #	Department Name	2022 Actual	2023 Actual	2024 Budget	2025 Requested	Change
1110	Mayor & Council	53,123	56,842	66,121	73,328	11%
1320	Administration	454,233	506,102	660,504	777,578	18%
1410	Elections	12,556	3,646	16,658	8,315	-50%

1450	Communications	22,978	50,812	-	-	-
1520	Finance	115,100	174,557	280,813	377,044	34%
1910	Planning & Zoning	277,963	217,156	473,149	633,218	34%
1930	Engineering Services	30,975	32,855	35,000	35,000	0%
1940	City Hall	45,996	36,687	-	-	-
	Total General Government	1,012,924	1,078,658	1,532,245	1,904,483	24%

Overall, general government expense budgets are proposed to increase due to continued staffing changes (new/reclassified positions, class and comp implementation 1/1/25, etc.), the added costs of the new City Center facility, and increasing costs such as insurance and IT expenses as the city and the organization continues to grow. In addition, a few special projects are included in the 2025 budget that are occasional expenses or CIP items, including City Council goal setting and new financial management software.

The separate Communications and City Hall “departments” were discontinued in 2024 from the General Fund. City Hall expenses will now be a separate Internal Service Fund. Communications is a function of the Administration Department and expenses were incorporated into that budget starting in 2024.

Public Safety

The Public Safety segments of the budget include the following departments that provide for the health and safety of the city.

Total Public Safety is budgeted to decrease slightly in the General Fund, largely due to moving the Vehicle Transfers into a separate levy outside the General Fund. If we include the Fire & Building share of the vehicle levy, this division would have a 4.66% increase.

Dept #	Department Name	2022 Actual	2023 Actual	2024 Budget	2025 Requested	Change
2100	Police	947,044	1,048,618	1,310,013	1,396,730	7%
2150	Prosecution	48,141	36,949	50,000	50,000	0%
2220	Fire	893,746	1,387,730	1,645,493.42	1,559,191	-5%
2250	Fire Relief	75,000	-	-	-	-
2400	Building Inspection	808,520	677,312	1,114,889	1,084,080	-3%
2500	Emergency Communications	20,501	4,311	4,500	4,500	0%
2700	Animal Control	13,550	19,172	14,500	14,500	0%
	Total Public Safety	2,806,503	3,174,092	4,139,396	4,109,001	-0.73%
	Vehicle & Equipment Levy				187,520	
	TOTAL	2,806,503	3,174,092	4,139,396	4,296,521	3.80%

The City of Lake Elmo contracts with the Washington County Sheriff for police services. The number of contracted officers is not changing. See attached Sheriff’s letter for more information. ([Memos in August 27 workshop packet only.](#))

The Fire Department will decrease slightly due to the vehicle transfer methodology change (more info below). Their wages are expected to increase due to additional Paid-on-Call hours. Fire Relief moved to the Statewide Volunteer Fire Plan for their retirement, so that department (2250) will remain zero from now on (shown for prior year actuals only at this point). There is now a separate Fire Equipment & Project Fund Budget, as well, a capital-type fund used to better manage the swings of mid-cost equipment in the Fire Department, so the General Fund budgets don’t see such large swings year-to-year.

Building Inspections was able to decrease due largely to combining two positions into one.

Public Works

Total General Fund Public Works functions (Streets and Parks) are budgeted to decrease, due to moving the Vehicle Transfers and Street Maintenance Transfers into a separate levy outside the General Fund (see

Capital Expenses section below). Two additional staff are recommended to be split between Streets and Parks. If comparing with the capital set-asides included, it would be an 20% increase.

Dept #	Department Name	2022 Actual	2023 Actual	2024 Budget	2025 Requested	Change
3100	Streets	1,902,740	1,450,333	1,812,018	1,215,818	-33%
5200	Parks & Recreation	284,752	412,051	455,204	687,513	51%
	Total Public Works (GF)	2,187,491	1,862,384	2,267,222	1,903,331	-16%
	Vehicle & Equipment Levy				212,000	
	Street Maint Levy				600,000	
	TOTAL	2,187,491	1,862,384	2,267,222	2,715,331	20%

Enterprise Fund expenses vary greatly year-to-year, due to those funds utilizing a full accrual accounting method. Expenses within those funds include depreciation and debt payments, as well as capital expenses, which create the largest fluctuation in those budgets year-to-year.

Fund #	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Requested	Change
601	Water	2,155,099	6,736,603	7,451,932	4,293,771	-42%
602	Sewer	1,057,512	2,867,698	2,721,910	2,656,583	-2%
603	Stormwater	951,183	1,052,213	1,314,003	1,607,096	22%

Capital Levies

Since moving to a 10-year CIP in 2023, staff has continued to build out the inventory of existing assets and timing of maintenance and replacement. Our CIP planning software was upgraded this year, and staff has spent time cleaning up that database and implementing more intuitive numbering systems and custom fields. This continued build-out and review have already begun to inform our long-term capital funding needs. A draft of the 2025-2034 Capital Projects list is attached ([in the August 27 Workshop packet only](#)) for review.

[Update for the Dec. 17 meeting – The CIP is adopted as a separate item at this meeting. See that agenda item for the most up-to-date information.](#)

In an effort to more clearly differentiate between capital-type expenses and operations expenses, Finance is recommending the implementation of separate levies with those taxes being deposited directly into specific Capital Funds. This revision increases transparency in long-term planning and simplifies a number of accounting and reporting processes. It does, however, create a large year-over-year difference in some General Fund Budgets; most dramatically, the Streets Budget, by removing the Vehicle Transfer and the Street Maintenance Transfer.

In addition to changing a number of existing transfers into direct levies – Vehicle Fund Transfers from 4 departments and Street Maintenance Transfer from the Street Dept. – we recommended three additional capital levies to begin to address future capital needs.

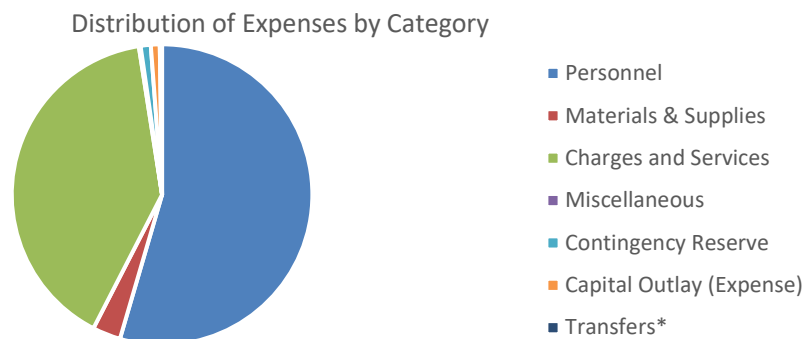
1. Infrastructure Reserve – This fund would be used specifically for street reconstruction projects, such as those listed in projects PW-100 and greater in the draft CIP. It would cover only the street portion; and each utility fund should support their respective infrastructure. As discussed at the July workshop, funding projects partially with cash will decrease our debt levels significantly in the future, thereby decreasing interest expense and making city finances more resilient to market changes such as interest rate hikes or development slow-down.
2. City Center CIP – This fund will be utilized for large maintenance and equipment replacement at the new City Center. Staff is in the process of developing a CIP, that will provide an average annual cost over the life of building, systems, and contents. We expect that average to be higher than the amount planned for this first year of that fund.
3. Park CIP – This fund is for any future park projects that we are not able to fund out of the existing development-funded Park Dedication Fund. Park Dedication is a revenue that is received in lieu of developers setting aside land within a development for parks. We know that the current level of development is subsidizing our existing parks. This new levy starts to create a sustainable funding source for our current and new parks for the future. Community Development and Finance staff

are working to incorporate park dedication funds into long-term financial planning to gain a better understanding of future levy needs.

Levy Name	Notes	2024 Budget	2025 Requested
Infrastructure Reserve Levy	New in 2025	0	93,333
City Center CIP Levy	New in 2025	0	50,000
Park CIP Levy	New in 2025	0	100,000
Vehicle & Equipment Levy	Change from a GF Transfer	167,328	400,000
Street Maintenance Levy	Change from a GF Transfer	600,000	600,000
TOTAL		\$ 767,328	\$ 1,243,333

Summary of Changes by Category

It is sometimes helpful to see the categories of expenditures to more fully understand what our dollars are spent on. The first chart below shows an illustration of the categories of expenditures in the general fund, which deals largely with the operations and provision of city services. General Fund expenses largely fall under Personnel and Charge & Services. The Charges & Services category is roughly 75% contracted services and consultants.



The table below shows year-over-year changes to expense categories.

	2024 Budget	2025 Requested	\$ Change	% Change
Personnel	3,861,290	4,237,791	376,501	9.8%
Materials & Supplies	328,093	234,469	(93,624)	-28.5%
Charges and Services	2,834,686	3,336,240	501,554	17.7%
Miscellaneous	13,853	14,315	462	3.3%
Contingency Reserve	35,000	35,000	-	0.0%
TOTAL OPERATIONS	7,072,922	7,857,815	784,893	11.1%
Capital Outlay (Expense)	101,500	75,000	(26,500)	-26.1%
Transfers*	967,328	19,000		
Capital Levies*		1,243,333	295,005	30.5%
TOTAL CAPITAL	1,068,828	1,337,333	268,505	25.1%
TOTAL	8,141,750	9,195,148	1,053,398	12.94%

** Transfers and Capital Levies are not Expenses. They are funds that gets placed into a Capital Fund for expenditure on large purchases. We are showing them here because Transfers were previously shown in the General Fund Expense Budget, and we wanted to present a more accurate comparison year-to-year.*

The table below summarizes the main factors for the changes to the Operations categories. Personnel expenses continue to increase as we move toward full staffing according to recent organizational studies and developing our public safety departments to meet the needs of a growing community.

	% Change	Main Factors
Personnel	9.8%	3 new FTE, add'l Paid-on-call Hours
Materials & Supplies	-28.5%	No staff computers this year.
Charges and Services	17.7%	Contract Services, Comp Planning, Insurance, City Center Expenses

Miscellaneous	3.3%	Minimal \$ change
Contingency Reserve	0.0%	No change.

For the Capital-type categories, we're moving from Transfers and toward a more fully developed Capital Planning model, as discussed in the Capital Levies section above.

	% Change	Main Factors
Capital Outlay (Expense)	-26.1%	fluctuate year-to-year
Transfers & Capital Levies	30.5%	increasing long-term capital set-asides

Debt Service

The Debt Service Levies are detailed below. The city issued new debt in 2024 which we will begin paying on in 2025. The 2025 levies necessary to pay for existing debt are as follows:

	2024	2025	\$ Change	% Change
2010B	205,884	-	(205,884)	
2014A	103,597	183,304	79,707	
2016A	187,529	186,899	(630)	
2017A	340,954	362,868	21,914	
2018 Certificate	125,984	128,258	2,273	
2019A	298,661	294,618	(4,043)	
2021A	1,025,510	1,022,885	(2,625)	
2022A	283,998	279,523	(4,475)	
2023A	351,713	353,288	1,575	
2024A	-	440,086	440,086	
	2,923,828	3,251,727	327,899	11.2%

Despite some decreases in existing debt payments, the addition of the 2024A bond and an increase in the 2014A bond will cause the overall increase in the debt service levy to be 11.2%.

Tax Levy & Impact

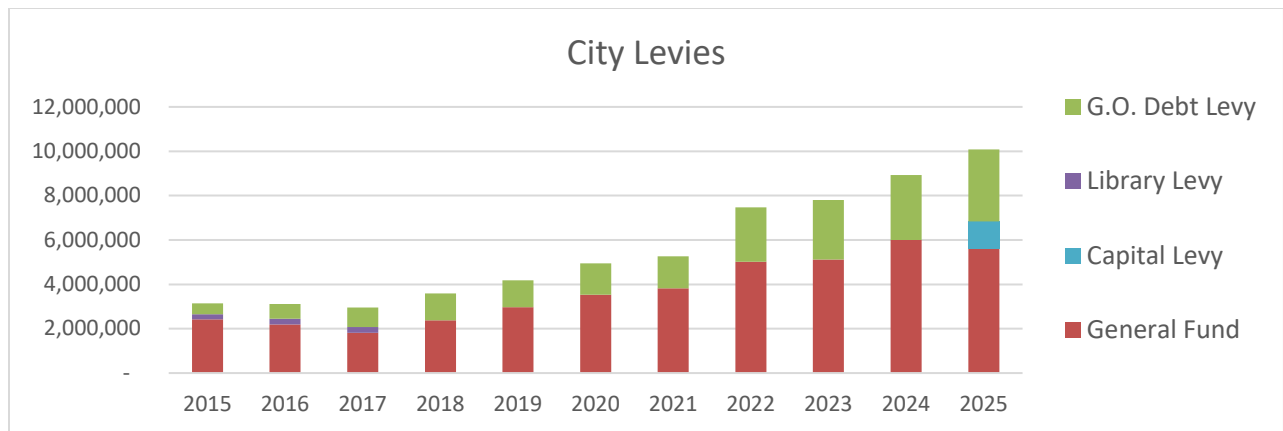
This section summarizes some of the impacts to the levy and tax rate of the earlier discussions. Additional historical tables have been added to the Appendices for a more thorough history.

The following table shows the proposed 2025 Levy and change from prior year;

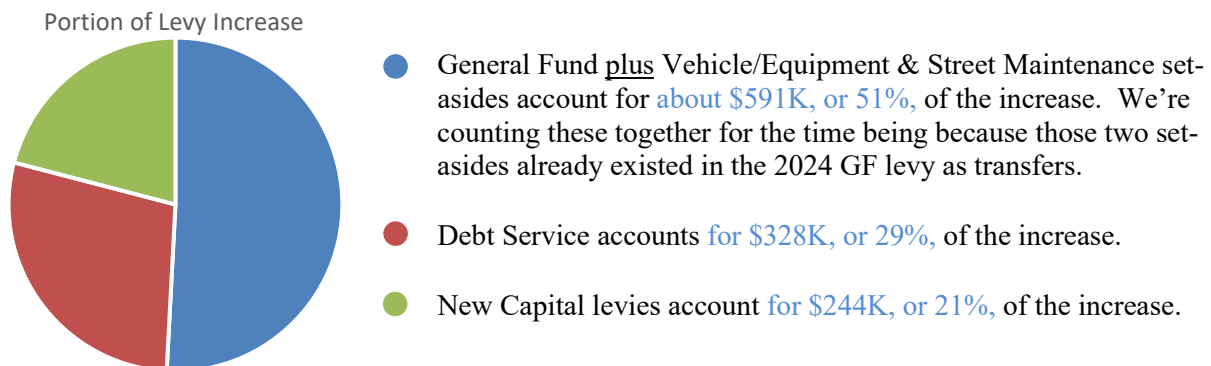
	2024	2025	\$ Change	% Change
General Fund Levy	5,998,212	5,588,958	(409,254)	-6.82%
Debt Service Levy	2,923,830	3,251,728	327,898	11.21%
Capital Levies				
Infrastructure Reserve Levy (new)	-	93,333	93,333	
City Center CIP Levy (new)	-	50,000	50,000	
Park CIP Levy (new)	-	100,000	100,000	
Vehicle & Equipment Levy*	-	400,000	400,000	
Street Maintenance Levy*	-	600,000	600,000	
TOTAL LEVY	\$ 8,922,042	\$ 10,084,019	\$ 1,161,977	13.02%
* Vehicle & Street Levies were formerly a Transfer in the General Fund Levy				

The capital levies are levies as a whole but dedicated in the council resolution to the purposes shown above. They may be moved to a different purpose by a future resolution of Council.

City Levies over time are shown in the following chart (2025 is proposed);



Breaking down the increase in the total levy, it can be summarized as follows;

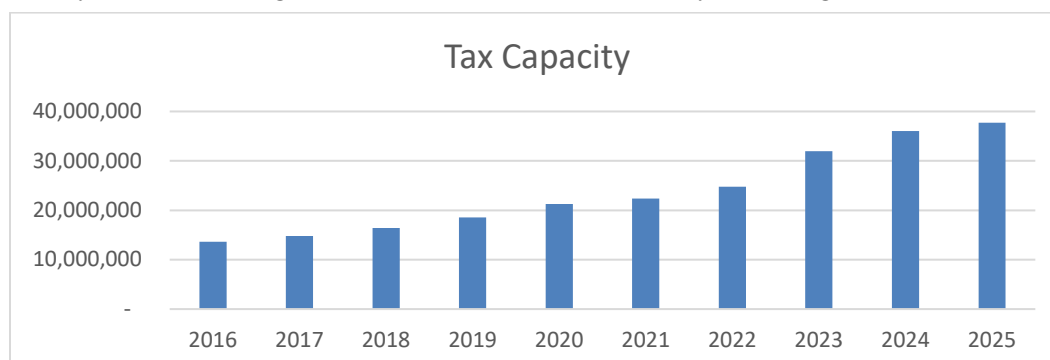


Update after Budget Workshop – The above pie chart changed substantially due to the shift of the franchise fee revenue away from the General Fund. It did not change after the Preliminary Levy meeting.

In order to distribute the levy across the city, the County utilizes calculations of market value, homestead exclusions, and class rates to calculate the tax capacity of each property. The sum of all tax capacity is compared to the levy requested (less fiscal disparities) to determine the local tax rate. The Levy History charts in the Appendices provide more insight on trends in this area.

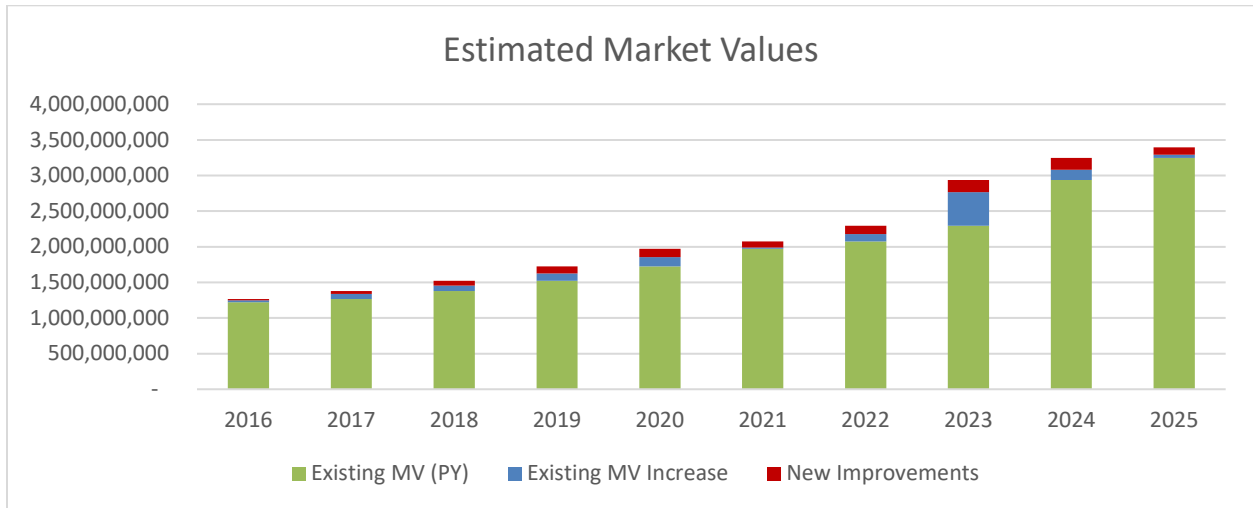
Note: when we discuss or illustrate values and capacity below, it is shown in the “Tax Year”, as opposed to the “Assessment Year”, which is the year prior. Those assessments are based on property and sales evaluations from the year prior to the assessment year, so values and capacity for the tax year lag roughly 1.5 - 2 years behind the actual market or construction activity.

The total tax capacity for Lake Elmo increased by \$1.3 million, or 3.7%, to \$ 37,752,743. In comparison, the past three years have averaged over 18% increases, and the 10-year average is 11.5%.



The slowed increase is due largely to the slowdown of housing prices. The increase to existing market value (market value less new improvements) is now under \$50 million, whereas the 10-year average is closer to \$120 million. In addition, new improvements have slowed to a rate closer to the average of 2019 – 2022, at just over \$100 million.

The chart below shows Estimated Market Value changes in the past 10 years. The green bar is the market value from each prior year, the blue bar shows the market value increase to that prior year existing value, and the red bar shows the market value of new improvements. EMV will follow similar trends as tax capacity, but they are different measures.



Again, the local tax rate is the ratio of the city’s local levy (total levy – fiscal disparity distribution) to tax capacity. This rate is then applied to the tax capacity of individual properties to determine the local tax due. Lake Elmo’s final local tax rate for 2024 was 24.63%. The estimated local tax rate for the above levy is 26.77%, an increase of 2.14%. (Up from 2% at the Budget Workshop.)

The Median Home Value fell this year; from \$585,700 in 2024 to \$581,700 for tax year 2025. When applying the estimated tax rate to a median value home, you would see an increase of \$117 in city tax for the year, or \$9.75 per month.

	2024	2025
Median Value Home	585,700	581,700
Tax Rate	-	-
24.63% (final 2024)	1,495	1,483
26.77% (est. 2025)	1,617	1,612
2.14% change in Tax Rate		\$117 increase on MVH

The table below shows the city tax impact based on home values. (added after Budget Workshop.)

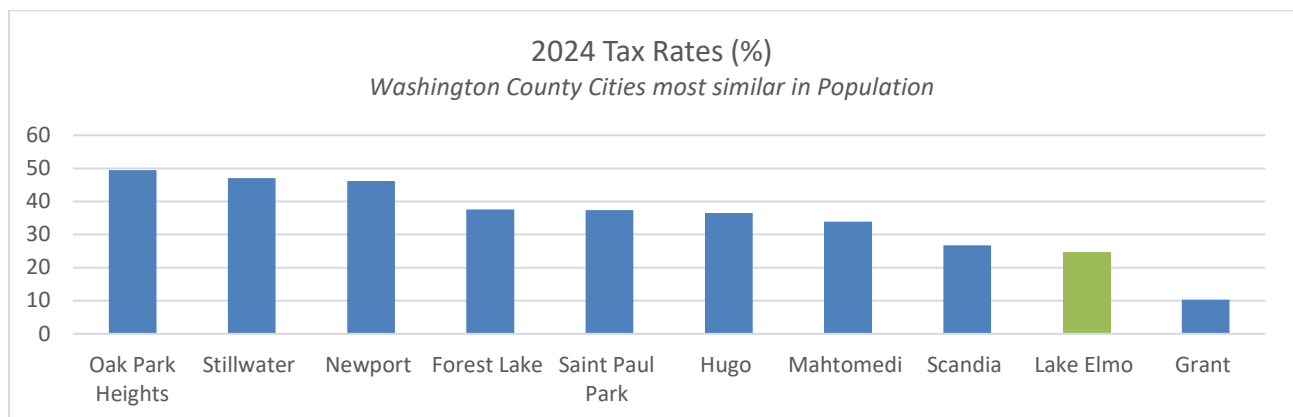
	2024 (actual)	2025 (projected)	Change
Tax Rate	24.63%	26.77%	2.14%
Home Value	City Taxes		Change (\$)
\$250,000	616	669	53
\$300,000	739	803	64
\$350,000	862	937	75
\$400,000	985	1071	86
\$450,000	1108	1205	96
\$500,000	2755	2995	239
\$550,000	2909	3162	253

\$600,000	3063	3329	266
\$650,000	3217	3497	279
\$700,000	3371	3664	293
\$750,000	3525	3831	306
\$800,000	3679	3999	319

Lake Elmo remained low compared to tax rates of other Washington County cities in 2024. Ranked at 21 out of 27 Washington County cities, it is in the lowest quartile among cities, and in the bottom half if also considering townships.

Rank	Taxing Authority	2024 (%)	Rank	Taxing Authority	2024 (%)	Rank	Taxing Authority	2024 (%)
1	Hastings	55.23	10	Saint Paul Park	37.35	19	Scandia	26.70
2	Oak Park Heights	49.50	11	Hugo	36.52	20	Birchwood	24.71
3	Willernie	48.03	12	Mahtomedi	33.94	21	Lake Elmo	24.63
4	Marine on St. Croix	47.85	13	Cottage Grove	32.91	22	Afton	23.53
5	Landfall	47.77	14	Lake St. Croix Beach	30.79	23	Lakeland Shores	19.66
6	Stillwater	47.09	15	Lakeland	30.36	24	Saint Mary's Point	17.07
7	Newport	46.20	16	Bayport	27.73	25	Dellwood	16.36
8	Oakdale	38.13	17	Woodbury	27.60	26	Grant	10.33
9	Forest Lake	37.62	18	White Bear Lake	27.32	27	Pine Springs	7.77

When removing some of the smallest cities and largest cities, Lake Elmo has the 9th lowest tax rate out of the 10 cities that are closest in population.



City tax rates and levies vary drastically due to a number of reasons. It may be the level of service they provide; for instance, they may have full-time Fire, Police or Ambulance. They may have debt related to buildings or infrastructure - or not - and they may be levying for future needs - or not. So, while tax rate is a helpful comparison, it is only a single perspective and should be looked at in terms of what services are provided, as well as the tax capacity of the city.

Utility Funds

The Utility Fund Budgets for water and sewer currently reflect a 10% increase in rates, as presented in the Draft Utility Study. As there was a delay in presenting and adopting that study, we will revise the Utility Budgets as needed in the future to reflect final decisions of Council. Utility Fund Budgets do not affect the Levy.

As mentioned earlier, Enterprise Fund expenses vary greatly year-to-year, due to those funds utilizing a full accrual accounting method. Expenses within those funds include depreciation and debt payments, as well as capital expenses, which create the largest fluctuation in those budgets year-to-year.

Fund #	Fund Name	2022 Actual	2023 Actual	2024 Budget	2025 Requested	Change
601	Water	2,155,099	6,736,603	7,451,932	4,293,771	-42%
602	Sewer	1,057,512	2,867,698	2,721,910	2,656,583	-2%
603	Stormwater	951,183	1,052,213	1,314,003	1,607,096	22%

Process for This Evening

For this evening;

- 1) Staff will present the draft levy and budget highlights.
- 2) Staff will take any necessary questions from Council.
- 3) Council should approve the attached Resolution, making changes as they see fit.

RECOMMENDED MOTION

1. Motion to Approve Resolution 2024-134 Setting the 2025 Property Tax Levy and Adopting Various 2025 Budgets

ATTACHMENTS

- 1) Resolution 2024-134
- 2) 2025 Budgets
 - 2025 General Fund (Fund 101) Budget
 - 2025 Water Fund (Fund 601) Budget
 - 2025 Sewer Fund (Fund 602) Budget
 - 2025 Stormwater Fund (Fund 603) Budget
 - 2025 Fire Equipment & Project (Fund 407) Budget
 - 2025 Street Maintenance (Fund 408) Budget
 - 2025 Debt Service (Fund 318 - 334) Budgets
 - 2025 City Center Shared Expenses (Fund 703) Budget
- 3) Tax Levy & Tax Base History

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

RESOLUTION NO. 2024-134

**RESOLUTION SETTING THE 2025 PROPERTY TAX LEVY
AND ADOPTING VARIOUS 2025 BUDGETS**

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

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

WHEREAS, a Public Hearing was held on Tuesday, December 17, 2024 at 7:00 p.m.

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Lake Elmo, Washington County, Minnesota, that the following sums of money be levied for collection in 2025 upon the taxable property in said City of Lake Elmo for the following purposes:

	2025 Levy
General Levy	\$ 5,588,958
Debt Service Levy	3,251,728
Capital Levy	1,243,333
TOTAL LEVY	\$ 10,084,019

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

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Lake Elmo, that the following budgets are hereby adopted as shown in attached;

- 2025 General Fund (Fund 101) Budget
- 2025 Water Fund (Fund 601) Budget
- 2025 Sewer Fund (Fund 602) Budget
- 2025 Stormwater Fund (Fund 603) Budget
- 2025 Fire Equipment & Project (Fund 407) Budget
- 2025 Street Maintenance (Fund 408) Budget
- 2025 Debt Service (Fund 318 - 334) Budgets
- 2025 City Center Shared Expenses (Fund 703) Budget

BE IT FURTHER RESOLVED that the Capital Levy amounts shall be deposited to the following funds as described below for use toward future improvement and replacement of capital assets;

Fund	Fund Name	Amount
409	Infrastructure Reserve	\$ 93,333
403	City Center Capital Fund	50,000
405	Park Capital Reserve Fund	100,000
410	Vehicle & Equipment Fund	400,000
408	Street Maintenance Fund	600,000
	Total Capital Levy	\$ 1,243,333

ADOPTED, by the Lake Elmo City Council on the 17th day of December, 2024.

Charles Cadenhead
Mayor

ATTEST:

Julie Johnson
City Clerk

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
General Fund Revenues:										
Taxes										
101-410-1320-31010	Current Ad Valorem Taxes	\$ 3,547,612	\$ 4,685,850	\$ 4,679,708	\$ 5,566,834	\$ 5,288,493	5,566,834	5,118,521	-8.05%	-
101-410-1320-31020	Delinquent Ad Valorem Taxes	23,518	23,692	20,875	19,000	15,726	19,000	19,000	0.00%	-
101-410-1320-31030	Mobile Home Tax	17,745	22,171	16,781	22,000	4,216	17,000	17,000	-22.73%	-
101-410-1320-31040	Fiscal Disparities	269,390	294,157	423,542	389,878	370,384	389,878	433,937	11.30%	
101-410-1320-31520	30% Rental - County		1,721	1,625	-	-	-	-	#DIV/0!	-
101-410-1320-31910	Penalty & Interest on Taxes	79	944	(204)	500	255	500	500	0.00%	-
Total Taxes		\$ 3,858,344	\$ 5,028,535	\$ 5,142,327	\$ 5,998,212	\$ 5,679,073	5,993,212	5,588,958	-6.82%	
Licenses and Permits										
101-410-1320-32110	Liquor License	12,050	14,100	12,050	13,400	1,700	13,400	12,000	-10.45%	-
101-410-1320-32180	Wastehauler License		1,200	1,560	1,320	1,080	1,320	1,410	6.82%	-
101-410-1320-32181	General Contractor License	300	500	550	350	675	350	475	35.71%	-
101-420-2400-32210	Building Permits	1,087,376	888,486	725,852	750,000	676,019	700,000	800,000	6.67%	Based on a mix of residential and multifamily.
101-430-3100-32211	Driveway Permits	16,510	12,825	10,200	7,000	6,525	7,000	7,000	0.00%	-
101-420-2400-32212	Fireplace Permits	17,940	9,780	6,300	6,000	4,260	4,000	5,000	-16.67%	Supply issues, some going to alternative appliances
101-420-2400-32220	Heating Permits	104,870	64,928	65,761	45,000	81,522	75,000	60,000	33.33%	Based on a mix of residential and multifamily.
101-420-2400-32230	Plumbing Permits	134,602	76,332	70,967	45,000	76,642	60,000	60,000	33.33%	Based on a mix of residential and multifamily.
101-420-2400-32232	Pool Permits	1,650	1,650	750	1,000	1,275	1,100	1,000	0.00%	-
101-420-2400-32213	Siding Permits	6,023	37,730	32,161	4,000	9,250	6,000	5,000	25.00%	Generally a slow item unless a storm event
101-420-2400-32214	Roof Permits	30,372	488,840	157,002	15,000	29,743	16,000	15,000	0.00%	Generally a slow item unless a storm event
101-430-3100-32250	Utility Permits	51,647	34,713	41,138	30,000	43,593	30,000	30,000	0.00%	These permits slow as development starts to slow.
101-420-2220-32260	Burning Permit	1,695	2,105	2,085	1,700	1,830	1,700	1,700	0.00%	-
101-410-1320-32270	Massage Therapy Licenses	350	-	-	150	-	150	150	0.00%	-
101-420-2220-32275	Fire Suppression Permits (Sprin	14,635	12,785	21,139	8,000	22,101	13,000	13,000	#REF!	includes both Alarm and Sprinkler Permits
101-420-2400-32278	Fire Permit Plan Check Fee	5,460	-	-	5,500	-	5,500	-	-100.00%	-
101-410-1320-32281	Golf Cart Operation Permit	90	90	-	60	30	60	60	0.00%	-
101-410-1320-32282	Miscellaneous Permits	88	100	175	100	225	100	200	100.00%	-
Total Licenses and Permits		\$ 1,485,658	\$ 1,646,164	\$ 1,147,690	\$ 933,580	\$ 956,469	\$ 934,680.00	1,011,995	8.40%	
Intergovernmental					-					
101-430-3100-33418	MSA - Maintenance	163,776	198,154	202,220	208,287	234,264	208,287	214,535	3.00%	-
101-420-2220-33420	State Fire Aid	80,470	99,778	-	-	-	-	-	#DIV/0!	FRA moved to SVF plan.
101-420-2220-33426	Miscellaneous State Grants	165	4,709	2,000	3,500	-	3,500	3,500	0.00%	-
101-450-5200-33426	Miscellaneous State Grants	2,676	4,784	2,438	4,800	-	4,800	4,800	0.00%	-
101-410-1320-33623	Payment in Lieu of Taxes	34,097	34,779	35,474	36,212	36,184	36,212	36,212	0.00%	-
101-410-1320-33521	Recycling Grant	11,951	14,004	39,256	16,756	17,273	16,756	17,273	3.09%	-
Total Intergovernmental		\$ 296,638	\$ 360,870	\$ 286,127	\$ 269,555	\$ 334,753	\$ 314,262	\$ 276,320	2.51%	
Charges for Services										
101-410-1910-34103	Zoning & Subdivision Fees	50,215	115,965	85,876	93,000	112,015	110,000	100,000	7.53%	-
101-420-2400-34104	Plan Check Fees	711,920	574,075	467,420	487,000	517,635	487,000	487,500	0.10%	65% of Building Permits
101-410-1520-34107	Assessment Searches	3,540	2,340	1,595	2,500	895	1,000	1,000	-60.00%	-
101-410-1450-34111	Cable Operation Reimburseme	2,635	-	(0)	5,000	-	5,000	5,000	0.00%	-
101-420-2400-34112	Planning & Zoning Review Fee	33,434	21,400	200	-	75	-	-	#DIV/0!	discontinued in 2023.
101-430-3100-34114	Street Light Fee	2,580	816	516	2,000	4,853	3,668	2,000	0.00%	-
101-410-1910-34115	Base Map Upgrading Fee	7,700	1,025	1,075	2,500	5,650	2,500	2,500	0.00%	-
101-420-2400-34203	Day Care Inspections		-	-	-	-	-	-	#DIV/0!	
101-410-1910-36206	Escrow Administration Fee	31,987	20,700	17,100	25,000	8,300	25,000	25,000	0.00%	-
Total Charges for Services		\$ 844,011	\$ 742,281	\$ 577,073	\$ 617,000	\$ 694,437	\$ 634,168	\$ 623,000	0.97%	
					-					

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
Fines and Forfeits										
101-420-2100-35100	Fines	45,749	2,966	36,879	30,000	19,749	30,000	30,000	0.00%	-
101-420-2220-35102	False Alarm					2,156		-		
101-420-2100-35130	Forfeitures		-	93	-	99	-	-	#DIV/0!	-
Total Fines and Forfeits		\$ 45,749	\$ 2,966	\$ 36,972	\$ 30,000	\$ 22,004	\$ 30,000.00	\$ 30,000.00	0.00%	
					-					
Investment Earnings										
101-410-1320-36210	Interest Earnings	(9,833)		238,492	80,000		80,000	83,200	4.00%	<i>interest allocations across funds occur at year end.</i>
Total Investment Earnings		\$ (9,833)	\$ (81,535)	\$ 238,492	\$ 80,000	\$ -	\$ 80,000.00	\$ 83,200.00	4.00%	
					-					
Miscellaneous										
101-410-1320-31811	Cable Franchise Revenue	81,019	77,694	68,884	65,000	86,955	86,955	65,000	0.00%	<i>extra reimbursement in 2024 not expected in 2025.</i>
101-410-1320-36200	Miscellaneous Revenue (Admin	20,486	15,955	14,560	5,000	195	5,000	5,000	0.00%	-
101-420-2220-36200	Miscellaneous Revenue (Fire)	7,725	6,155	11,970	-	4,040	-	-	#DIV/0!	-
101-430-3100-36200	Miscellaneous Revenue (PW)	4,080	9,203	8,534	4,500	1,905	1,905	4,500	0.00%	-
101-410-1910-36200	Miscellaneous Revenue (Planni	14,285	-	-	-	-	-	-	#DIV/0!	-
101-410-1320-36207	MCMA Grant	3,500	-	-	-	-	-	-	#DIV/0!	-
101-450-5200-36200	Miscellaneous Revenue (Parks)		37	1,312	1,000	2,477	1,000	1,000	0.00%	-
101-420-2220-36204	Reimbursements - Fire	27,616	25,535	15,519	5,000	23,702	6,402	5,500	10.00%	-
101-420-2220-36230	Donations-Fire		2,185	2,759	1,000	5,864	1,000	1,000	0.00%	-
101-410-1320-36230	Donations - Admin	9,000	12,000	10,000	10,000	7,600	10,000	7,500	-25.00%	<i>pulltab donations have decreased</i>
101-450-5200-36230	Donations - Parks				-	36,500	-	-	#DIV/0!	-
101-410-1320-39101	Sale of Capital Assets							132,842		<i>Sale of old fire hall.</i>
101-410-1320-34120	Tower Rent	103,631	48,006	133,843	119,403	111,564	119,403	116,000	-2.85%	-
Total Miscellaneous		\$ 271,342	\$ 196,769	\$ 267,381	\$ 210,903	\$ 280,802	\$ 231,665	\$ 338,342	60.43%	
Prior Period Adjustments										
General Fund Revenue Summary										
	Taxes		5,028,535	5,142,327	5,998,212	5,679,073	5,993,212	5,588,958	-6.82%	
	Licenses and Permits		1,646,164	1,147,690	933,580	956,469	934,680	1,011,995	8.40%	
	Intergovernmental		360,870	286,127	269,555	334,753	314,262	276,320	2.51%	
	Charges for Services		742,281	577,073	617,000	694,437	634,168	623,000	0.97%	
	Fines and Forfeits		2,966	36,972	30,000	22,004	30,000	30,000	0.00%	
	Investment Earnings		(81,535)	238,492	80,000	-	80,000	83,200	4.00%	
	Miscellaneous		196,769	267,381	210,903	280,802	231,665	338,342	60.43%	
Total General Fund Revenues:		\$ 6,791,909	\$ 7,896,051	\$ 7,696,061	\$ 8,139,250	\$ 7,967,539	\$ 8,217,987	\$ 7,951,815	-2.30%	
			\$ 7,896,051	\$ 7,696,061	\$ 8,139,250	\$ 7,967,539				
General Fund Expenditures:										
1110 Mayor & Council										
Personnel										
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,162	25,690	25,690	25,690	25,690	0.00%	-
101-410-1110-41220	FICA Contributions	1,593	1,593	1,560	1,593	1,593	1,593	1,593	0.00%	-
101-410-1110-41230	Medicare Contributions	373	373	365	373	373	373	373	0.00%	-
101-410-1110-41510	Workers Compensation	118	86	66.49	93.08	52.30	-	93	0.00%	-
Total Personnel		\$ 27,774	\$ 27,741	\$ 27,153	\$ 27,749	\$ 27,708	\$ 27,656	\$ 27,749	0.00%	
Materials and Supplies										
101-410-1110-42000	Office Supplies	70	64	67	125	250	250	275	120.00%	-
101-410-1110-42001	Computer Reimbursement	2,859	-	2,000	-	-	-	4,000	#DIV/0!	<i>\$1000 x 4 (all recent elect)</i>
101-410-1110-43185	IT Support	1,203	1,322	1,273	1,394	1,423	1,394	1,601	14.88%	-
101-410-1110-43310	Mileage		191	37	955	139	955	630	-34.03%	<i>LMC conference in Rochester</i>

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
Total Materials and Supplies		\$ 4,132	\$ 1,577	\$ 3,377	\$ 2,474	\$ 1,812	\$ 2,599	\$ 6,506	163.01%	
Charges and Services										
101-410-1110-44300	Miscellaneous	7,035	5,412	7,329	6,165	5,754	6,165	11,165	81.10%	Strategic Planning & Youth Services Donation
101-410-1110-44330	Dues & Subscriptions	15,514	17,092	18,389	22,758	10,089	22,758	23,933	5.16%	LMC Dues (max 4.5% incr.+pop. growth), MN Mayors Assoc, Metro Cities (\$5008)
101-410-1110-44370	Conferences & Training	175	1,301	594	6,975	777	6,975	3,975	-43.01%	LMC annual conference and hotel (3), Newly Elected / Advanced LMC training
Total Charges and Services		\$ 22,724	\$ 23,805	\$ 26,312	\$ 35,898	\$ 16,620	\$ 35,898	\$ 39,073	8.84%	
1110 Total Mayor & Council		\$ 54,630	\$ 53,123	\$ 56,842	\$ 66,121	\$ 46,140	\$ 66,153	\$ 73,328	10.90%	
1320 Administration										
Personnel										
101-410-1320-41010	Full-time Salaries	175,445	161,134	196,912	261,516	233,829	261,516	300,045	14.73%	Add 1 FT Communications staff.
101-410-1320-41030	Part-time Salaries		-	-	-	-	-	-	#DIV/0!	-
101-410-1320-41040	Temporary Employees	1,532	-	-	-	-	-	-	#DIV/0!	-
101-410-1320-41210	PERA Contributions	13,224	11,924	13,950	19,614	17,485	19,614	22,503	14.73%	-
101-410-1320-41216	MSRS Contributions -City Admi	1,355	1,540	1,677	1,704	1,563	1,704	1,560	-8.49%	-
101-410-1320-41220	FICA Contributions	10,485	9,365	11,445	16,214	15,878	16,214	18,603	14.73%	-
101-410-1320-41230	Medicare Contributions	2,463	2,220	2,730	3,792	3,714	3,792	4,501	18.69%	-
101-410-1320-41300	Insurance	24,381	22,409	26,269	41,897	38,797	41,897	43,660	4.21%	-
101-410-1320-41325	Life Insurance	123	110	465	168	127	168	180	7.30%	-
101-410-1320-41330	STD/LTD	878	804	890	1,399	945	1,399	2,234	59.75%	-
101-410-1320-41420	Unemployment Benefits		-	-	-	-	-	-	#DIV/0!	-
101-410-1320-41510	Workers Compensation	1,538	1,179	1,045	1,385	701	1,385	1,385	0.00%	-
Total Personnel		\$ 231,424	\$ 210,686	\$ 255,382	\$ 347,688	\$ 313,041	\$ 347,688	\$ 394,671	13.51%	
Materials and Supplies										
101-410-1320-42000	Office Supplies	1,160	754	2,234	3,200	3,211	3,200	2,000	-37.50%	-
101-410-1320-42030	Printed Forms		-	-	100	-	100	100	0.00%	-
101-410-1320-42110	Cleaning Supplies				70	17	70	-	-100.00%	-
101-410-1320-42230	Building Repair Supplies				210	-	210	-	-100.00%	-
Total Materials and Supplies		\$ 1,160	\$ 754	\$ 2,234	\$ 3,580	\$ 3,228	\$ 3,580	\$ 2,100	-41.34%	
Charges and Services										
101-410-1320-42002	IT Hardware	868	1,139	5,195	4,600	-	4,600	-	-100.00%	no computers in 2025.
101-410-1320-43040	Legal Services	49,351	41,985	56,432	80,000	37,917	50,000	60,000	-25.00%	-
101-410-1320-43090	Newsletter			-	1,610	5,018	1,610	3,667	127.74%	2 newsletters, 1 annual report, extra mailings, split w/ W/S
101-410-1320-43100	Assessing Services	102,847	107,874	112,968	112,959	113,783	112,959	117,959	4.43%	-
101-410-1320-43150	Contract Services	1,045	33,472	13,276	25,000	18,954	25,000	68,500	174.00%	Class & Comp Study, All Staff trainings, shredding
101-410-1320-43152	Cable Operation Expense		-	-	5,000	2,766	5,000	6,200	24.00%	-
101-410-1320-43185	IT Support	7,300	5,262	5,032	7,830	6,897	7,830	8,701	11.12%	-
101-410-1320-43190	Software Programs	327	-	-	8,000	4,237	8,000	9,000	12.50%	new website
101-410-1320-43210	Telephone	2,372	569	602	1,002	582	1,002	1,033	3.15%	-
101-410-1320-43220	Postage	3,379	3,876	4,854	4,504	5,894	4,500	5,000	11.01%	-
101-410-1320-43310	Mileage	409	499	661	2,055	460	2,055	1,120	-45.50%	-
101-410-1320-43510	Legal Publishing	5,290	1,286	3,638	1,500	3,104	1,500	1,500	0.00%	-
101-410-1320-43610	Insurance	41,177	43,543	36,273	26,087	42,291	42,291	\$ 46,779	79.32%	-
101-410-1320-43810	Electric Utility			-	4,200	4,246	4,200	-	-100.00%	-
101-410-1320-43830	Gas Utility			-	1,050	-	1,050	-	-100.00%	-
101-410-1320-43840	Refuse			-	210	295	210	-	-100.00%	-
101-410-1320-44010	Repairs/Maint Contractual Bldg			83	2,331	3,899	2,331	-	-100.00%	-
101-410-1320-44040	Repairs/Maint Contractual Eqpt			5,035	2,750	3,700	2,750	-	-100.00%	-
101-410-1320-44050	Shared City Center Expenses							29,815		new account - replaces multiple accounts above.

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
101-410-1320-44330	Dues & Subscriptions	1,413	1,557	1,321	3,800	1,947	3,800	3,613	-4.92%	-
101-410-1320-44370	Conferences & Training	1,085	2,377	3,083	11,285	5,468	11,285	12,170	7.84%	Admin & City Wide Trainings & Conferences, Leadership in the Valley (2)
101-410-1320-44371	Allocation to Building Inspections		(1,998)	(3,184)	-	-	-	-	#DIV/0!	no longer used.
Total Charges and Services		\$ 216,863	\$ 241,441	\$ 245,267	\$ 305,773	\$ 261,459	\$ 291,973	\$ 375,057	22.66%	
Capital Outlay										
101-410-1320-45800	Other Equipment		-	-	-	-	-	-	#DIV/0!	-
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous										
101-410-1320-44300	Miscellaneous	1,436	1,352	3,220	3,463	11,313	3,463	5,750	66.04%	5 possible retirements, employee & council/commission recognitions, logo apparel
Total Miscellaneous		\$ 1,436	\$ 1,352	\$ 3,220	\$ 3,463	\$ 11,313	\$ 3,463	\$ 5,750	66.04%	
1320	Total Administration	\$ 450,883	\$ 454,233	\$ 506,102	\$ 660,504	\$ 589,041	\$ 646,704	\$ 777,578	17.72%	
1410	Elections									
Personnel										
101-410-1410-41030	Part-time Salaries	1,606	8,649	2,649	11,008	14,526	11,008	3,000	-72.75%	possible local elections
101-410-1410-41510	Workers Compensation		-	-	-	-	-	-	#DIV/0!	-
Total Personnel		\$ 1,606	\$ 8,649	\$ 2,649	\$ 11,008	\$ 14,526	\$ 11,008	\$ 3,000	-72.75%	
Charges and Services										
101-410-1410-43310	Travel Expense		-	-	75	-	75	50	-33.33%	-
101-410-1410-42000	Office Supplies		-	53	300	654	300	250	-16.67%	-
101-410-1410-43510	Legal Notices Publishing		712	68	500	238	500	500	0.00%	-
101-410-1410-43150	Contract Services	3,100	3,195	3,525	3,525	3,854	3,525	3,890	10.35%	-
Total Charges and Services		\$ 3,100	\$ 3,907	\$ 3,646	\$ 4,400	\$ 4,746	\$ 4,400	\$ 4,690	6.59%	
Miscellaneous										
101-410-1410-44300	Miscellaneous	406	1,214	585	1,250	1,843	1,250	625	-50.00%	election judge meals
Total Miscellaneous		\$ 406	\$ -	-	1,250	1,843	1,250	625	-50.00%	
1410	Total Elections	\$ 5,112	\$ 12,556	\$ 3,646	\$ 16,658	\$ 21,116	\$ 16,658	\$ 8,315	-50.08%	
1450	Communications									
Personnel										
101-410-1450-41010	Full-time Salaries	27,460	11,931	31,033						Communications Dept goes away in 2024,
101-410-1450-41210	PERA Contributions	2,048	845	2,327						but will show for comparison to whole budget.
101-410-1450-41220	FICA Contributions	1,693	739	1,798						
101-410-1450-41230	Medicare Contributions	396	173	420						
101-410-1450-41300	Insurance	2,937	1,778	5,122						
101-410-1450-41325	Life Insurance	28	287	5						
101-410-1450-41330	STD/LTD	146	54	48						
101-410-1450-41510	Workers Compensation	259	189	256						
Total Personnel		\$ 34,967	\$ 15,997	\$ 41,008						
Charges and Services										
101-410-1450-43090	Newsletter	1,231	709	2,425						
101-410-1450-43185	IT Support	585	849	1,333						
101-410-1450-42002	IT Hardware		-	106						
101-410-1450-43190	Software Programs		1,629	1,550						
101-410-1450-43220	Postage	1,967	309	349						

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
101-410-1450-43310	Mileage		-	-						
101-410-1450-43152	Cable Operations	2,745	3,485	4,042						
101-410-1450-44370	Conferences and Training		-	-						
Total Charges and Services		\$ 9,475	\$ 6,981	\$ 9,804						
			-	-						
1450	Total Communications	\$ 44,442	\$ 22,978	\$ 50,812						
1520	Finance									
Personnel										
101-410-1520-41010	Full-time Salaries	71,096	42,139	72,262	160,980	152,585	160,980	174,790	8.58%	-
101-410-1520-41040	Temporary Employees	6,026	-	-	-	-	-	-	#DIV/0!	
101-410-1520-41210	PERA Contributions	5,301	3,034	5,419	12,074	11,443	12,074	13,109	8.58%	-
101-410-1520-41220	FICA Contributions	4,600	2,512	4,292	9,981	9,118	9,981	10,837	8.58%	-
101-410-1520-41230	Medicare Contributions	1,076	588	1,004	2,334	2,132	2,334	2,622	12.32%	-
101-410-1520-41300	Insurance	10,750	8,929	13,032	30,282	21,830	30,282	16,394	-45.86%	-
101-410-1520-41325	Life Insurance	386	308	270	121	82	121	109	-9.84%	-
101-410-1520-41330	STD/LTD	288	295	174	1,044	720	1,044	1,302	24.61%	-
101-410-1520-41420	Unemployment Benefits		414	-	-	-	-	-	#DIV/0!	-
101-410-1520-41510	Workers Compensation	710	517	734	852	432	852	852	0.00%	-
Total Personnel		\$ 100,233	\$ 58,735	\$ 97,188	\$ 217,669	\$ 198,342	\$ 217,669	\$ 220,014.85	1.08%	
Materials and Supplies										
101-410-1520-42000	Office Supplies	697	760	898	1,000	1,100	1,000	1,030	3.00%	-
101-410-1520-42110	Cleaning Supplies				70	-	70	-	-100.00%	-
101-410-1520-42230	Building Repair Supplies				210	-	210	-	-100.00%	-
101-410-1520-42030	Printed Forms	980	1,052	1,009	1,500	1,151	1,500	1,545	3.00%	-
Total Materials and Supplies		\$ 1,677	\$ 1,811	\$ 1,907	\$ 2,780	\$ 2,250	\$ 2,780	\$ 2,575	-7.37%	
Charges and Services										
101-410-1520-42002	IT Hardware	1,774	-	6,080	6,900	184	6,900	-	-100.00%	no computers in 2025.
101-410-1520-43010	Audit Services	8,608	8,244	11,284	11,425	11,844	11,425	11,500	0.66%	-
101-410-1520-43150	Contract Services	15,834	39,493	49,054	10,000	7,901	10,000	10,000	0.00%	-
101-410-1520-43185	IT Support	4,128	2,266	4,459	4,287	6,029	4,287	7,356	71.58%	additional Laserfiche license.
101-410-1520-43190	Software Programs	4,383	4,018	4,319	7,000	3,849	7,000	9,000	28.57%	upgraded CIP software
101-410-1520-43310	Mileage		-	288	300	-	300	309	3.00%	-
101-410-1520-43610	Insurance		-	886	2,206	4,736	2,206	\$ 3,434.04	55.66%	new allocation to Finance Dept.
101-410-1520-43810	Electric Utility		-	-	4,200	3,458	4,200	-	-100.00%	-
101-410-1520-43830	Gas Utility		-	-	1,050	-	1,050	-	-100.00%	-
101-410-1520-43840	Refuse		-	-	210	295	210	-	-100.00%	-
101-410-1520-44010	Repairs/Maint Contractual Bldg		-	83	2,331	3,719	2,331	-	-100.00%	-
101-410-1520-44040	Repairs/Maint Contractual Eqpt		-	-	2,750	3,209	2,750	-	-100.00%	-
101-410-1520-44050	Shared City Center Expenses							29,815		new account - replaces multiple accounts above.
101-410-1520-44330	Dues & Subscriptions	720	530	720	1,040	680	1,040	1,040	0.00%	-
101-410-1520-44370	Conferences & Training	681	-	766	5,095	1,459	5,095	4,000	-21.49%	MNGFOA conference - registration & hotel (FD and FC), LMC conference (FD)
101-410-1520-44371	Allocation to Building Inspections		(1,231)	(2,905)	-	-	-	-	#DIV/0!	no longer used.
Total Charges and Services		\$ 36,128	\$ 53,319	\$ 75,035	\$ 58,794	\$ 47,362	\$ 58,794	\$ 76,455	30.04%	
Miscellaneous										
101-410-1520-44300	Miscellaneous	2,773	1,234	427	1,570	3,671	3,140	3,000	91.08%	logo apparel, Wash Co. exp., other
Total Miscellaneous		\$ 2,773	\$ 1,234	\$ 427	\$ 1,570	\$ 3,671	\$ 3,140.00	\$ 3,000	91.08%	
Capital Outlay										
101-410-1520-45###	Capital Outlay - Finance Software							75,000		New Financial Software (\$200K over 2 years, part getting allocated to W/S/S)

City of Lake Elmo
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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
Total Capital Outlay								\$ 75,000	#DIV/0!	
1520	Total Finance	\$ 140,811	\$ 115,100	\$ 174,557	\$ 280,813	\$ 251,625	\$ 282,383	\$ 377,044	34.27%	
1910	Planning & Zoning									
Personnel										
101-410-1910-41010	Full-time Salaries	153,262	190,130	74,715	291,923	193,669	228,882	259,053	-11.26%	
101-410-1910-41040	Temporary Employees	9,341	390	4,522	9,620	-	9,620	21,257	120.97%	intern
101-410-1910-41210	PERA Contributions	11,125	14,260	5,560	21,894	14,525	17,166	21,023	-3.98%	-
101-410-1910-41220	FICA Contributions	9,947	11,471	4,740	18,696	11,453	13,535	17,379	-7.04%	-
101-410-1910-41230	Medicare Contributions	2,326	2,683	1,109	4,372	2,679	3,166	4,205	-3.84%	-
101-410-1910-41300	Insurance	12,497	18,703	12,168	61,162	34,393	40,646	56,164	-8.17%	-
101-410-1910-41325	Life Insurance	751	664	305	245	107	245	267	9.00%	-
101-410-1910-41330	STD/LTD	579	739	313	1,600	624	737	2,246	40.31%	-
101-410-1910-41510	Workers Compensation	1,563	1,138	1,260	1,610	1,054	1,610	1,610	0.00%	-
Total Personnel		\$ 201,391	\$ 240,176	\$ 104,691	\$ 411,122	\$ 258,503	\$ 315,607	\$ 383,203	-6.79%	
Materials and Supplies										
101-410-1910-42000	Office Supplies	323	574	389	1,000	722	1,000	1,000	0.00%	-
101-410-1910-42110	Cleaning Supplies				40	-	40	-	-100.00%	-
101-410-1910-42230	Building Repair Supplies				120	-	120	-	-100.00%	-
101-410-1910-42120	Fuel, Oil and Fluids		-	270	2,000	-	2,000	2,000	0.00%	-
101-410-1910-42030	Printed Forms		-	51	600	-	600	600	0.00%	-
Total Materials and Supplies		\$ 323	\$ 574	\$ 710	\$ 3,760	\$ 722	\$ 3,760	\$ 3,600	-4.26%	
Charges and Services										
101-410-1910-43020	Comprehensive Planning		-	-	-	-	-	25,000	#DIV/0!	Comprehensive Planning (2025 - 2027 project)
101-410-1910-43030	Engineering Services	4,671	6,175	3,213	5,000	4,781	5,000	30,000	500.00%	EAW for old fire hall and 180 acres
101-410-1910-43150	Contract Services	86,121	17,216	92,875	15,000	112,013	110,000	135,000	800.00%	BMI services for higher level planning, landscape arch., GIS implementation, appraisals, planning for 180 ac.
101-410-1910-43185	IT Support	6,014	5,291	11,445	11,273	12,596	11,273	14,947	32.59%	
101-410-1910-42002	IT Hardware	1,769	2,091	1,283	9,200	7,723	9,200	-	-100.00%	no computers in 2025.
101-410-1910-43190	Software Programs	268	936	-	1,700	287	1,700	2,000	17.65%	-
101-410-1910-43810	Electric Utility		-	-	2,400	1,976	2,400	(626)	-126.08%	-
101-410-1910-43830	Gas Utility		-	-	600	-	600	-	-100.00%	-
101-410-1910-43840	Refuse		-	-	120	320	120	-	-100.00%	-
101-410-1910-44010	Repairs/Maint Contractual Bldg		-	47	1,332	3,610	1,332	-	-100.00%	-
101-410-1910-44040	Repairs/Maint Contractual Eqpt		-	-	2,750	3,404	2,750	-	-100.00%	-
101-410-1910-44050	Shared City Center Expenses							27,815		new account - replaces multiple accounts above.
101-410-1910-43210	Telephone		191	120	126	379	126	663	424.90%	-
101-410-1910-43220	Postage		80	-	200	-	200	200	0.00%	-
101-410-1910-43310	Mileage		380	-	600	218	600	600	0.00%	-
101-410-1910-43510	Legal Publishing	770	1,775	1,835	1,825	1,036	1,825	1,825	0.00%	-
101-410-1910-44330	Dues & Subscriptions		698	-	2,000	533	2,000	3,260	63.00%	-
101-410-1910-44370	Conferences & Training		2,032	356	3,500	3,820	3,500	4,730	35.14%	AICP cert, LMC, APA, GIS training
Total Charges and Services		\$ 99,613	\$ 36,865	\$ 111,174	\$ 57,626	\$ 152,696	\$ 152,626	\$ 245,415	325.87%	
Miscellaneous										
101-410-1910-44300	Miscellaneous		348	581	640	532	640	1,000	56.25%	logo apparel, incidentals
Total Miscellaneous			\$ 348	\$ 581	\$ 640	\$ 532	\$ 640	\$ 1,000	56.25%	
1910	Total Planning & Zoning	\$ 301,327	\$ 277,963	\$ 217,156	\$ 473,149	\$ 412,453	\$ 472,633	\$ 633,218	33.83%	
1930 Engineering Services										
Charges and Services										
101-410-1930-43030	Engineering Services	30,000	30,975	32,855	35,000	31,000	35,000	35,000	0.00%	-

City of Lake Elmo
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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
Total Charges and Services		\$ 30,000	\$ 30,975	\$ 32,855	\$ 35,000	\$ 31,000	35,000	35,000	0.00%	
1930	Total Engineering Services	\$ 30,000	\$ 30,975	\$ 32,855	\$ 35,000	\$ 31,000	\$ 35,000	\$ 35,000	0.00%	
1940 City Hall										
Materials and Supplies										
101-410-1940-42110	Cleaning Supplies	40	345	227						City Hall Dept goes away in 2024,
101-410-1940-42230	Building Repair Supplies	87	491	232						but will show for comparison to whole budget.
Total Materials and Supplies		\$ 127	\$ 835	\$ 459						Costs will be allocated across departments using City Hall.
Charges and Services										
101-410-1940-43185	IT Support	5,561	1,322	1,273						
101-410-1940-42002	IT Hardware		-	-						
101-410-1940-43810	Utilities	4,519	25,083	54,231						
101-410-1940-43840	Refuse	1,898	1,968	2,183						
101-410-1940-44010	Repairs/Maint Contractual Bldg	9,060	14,855	18,028						
101-410-1940-44040	Repairs/Maint Contractual Eqp	7,852	2,840	993						
101-410-1940-44371	Allocation to Building Inspections		(26,476)	(45,050)						
Total Charges and Services		\$ 28,890	\$ 19,841	\$ 31,659						
Miscellaneous										
101-410-1940-44300	Miscellaneous	996	25,320	4,569						
Total Miscellaneous		\$ 996	\$ 25,320	\$ 4,569	\$ -	\$ -				
			-	-	-	-				
1940	Total City Hall	\$ 30,013	\$ 45,996	\$ 36,687	\$ -	\$ -				
2100 Police										
Materials and Supplies										
101-420-2100-42110	Cleaning Supplies				140	-	140	-	-100.00%	-
101-420-2100-42230	Building Repair Supplies				420	-	420	-	-100.00%	-
Total Materials and Supplies					\$ 560		560	-	-100.00%	
Charges and Services										
101-420-2100-43150	Law Enforcement Contract	901,120	947,044	1,048,618	1,289,478	1,290,112	1,289,478	1,377,253	6.81%	pd in Aug and Dec.
101-420-2100-43610	Insurance				3,013	1,260	1,260	6,583	118.46%	new allocation.
101-420-2100-43810	Electric Utility				8,400	6,915	8,400	-	-100.00%	new building expenses.
101-420-2100-43830	Gas Utility				2,100	-	2,100	-	-100.00%	-
101-420-2100-43840	Refuse				420	192	420	-	-100.00%	-
101-420-2100-44010	Repairs/Maint Contractual Bldg				4,662	3,924	4,662	-	-100.00%	-
101-420-2100-44040	Repairs/Maint Contractual Eqpt				-	136	-	-	#DIV/0!	-
101-420-2100-44050	Shared City Center Expenses							11,094		new account - replaces multiple accounts above.
101-420-2100-44300	Misc. Building Exp.				140	-	140	-	-100.00%	-
101-420-2100-44301	Misc. - Community Event		-	-	1,800	-	1,800	1,800	0.00%	-
Total Charges and Services		\$ 901,120	\$ 947,044	\$ 1,048,618	\$ 1,310,013	\$ 1,302,539	\$ 1,308,259	\$ 1,396,730	6.62%	
			-	-	-	-				
2100	Total Police	\$ 901,120	\$ 947,044	\$ 1,048,618	\$ 1,310,013	\$ 1,302,539	\$ 1,308,259	\$ 1,396,730	6.62%	
2150 Prosecution										
Charges and Services										
101-420-2150-43045	Attorney Criminal	50,212	48,141	36,949	50,000	46,331	50,000	50,000	0.00%	These expenses are offset by Fines in Revenue section.
Total Charges and Services		\$ 50,212	\$ 48,141	\$ 36,949	\$ 50,000	\$ 46,331	\$ 50,000	\$ 50,000	0.00%	
			-	-	-	-				

City of Lake Elmo
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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
2150	Total Prosecution	\$ 50,212	\$ 48,141	\$ 36,949	\$ 50,000	\$ 46,331	\$ 50,000	\$ 50,000	0.00%	
2220	Fire									
	Personnel									
101-420-2220-41010	Full-time Salaries	149,818	249,451	415,118	623,384	611,254	623,384	687,708	10.32%	-
101-420-2220-41020	Overtime & Holiday Wages		-	-		-		40,500	#DIV/0!	currently coded in full-time salaries.
101-420-2220-41030	Part-time Salaries	112,497	61,057	6,351	7,500	1,250	-	-	-100.00%	
101-420-2220-41035	Paid On Call Salaries	102,555	75,897	144,681	196,859	156,450	196,859	220,194	11.85%	-
101-420-2220-41210	PERA Contributions	46,654	51,347	74,335	111,666	107,944	111,666	121,724	9.01%	-
101-420-2220-41220	FICA Contributions	6,211	5,145	9,524	12,205	9,706	12,205	13,652	11.85%	-
101-420-2220-41230	Medicare Contributions	5,195	5,389	8,174	12,002	10,960	12,002	14,226	18.53%	-
101-420-2220-41300	Insurance	24,745	31,967	49,440	131,818	75,394	131,818	79,897	-39.39%	-
101-420-2220-41325	Life Insurance	233	145	704	529	392	529	477	-9.84%	-
101-420-2220-41330	STD/LTD	611	1,104	1,679	2,850	2,759	2,850	5,121	79.67%	-
101-420-2220-41420	Unemployment Benefits		6,652	-	-	-	-	-	#DIV/0!	-
101-420-2220-41510	Workers Compensation	39,378	28,673	57,030	66,882	44,861	66,882	66,882	0.00%	-
Total Personnel		\$ 487,897	\$ 516,825	\$ 767,036	\$ 1,165,696	\$ 1,020,970	\$ 1,158,196	\$ 1,250,380	7.26%	
	Materials and Supplies									
101-420-2220-42000	Office Supplies	835	1,119	855	1,000	3,266	1,000	1,000	0.00%	-
101-420-2220-42110	Cleaning Supplies				540	-	540	-	-100.00%	-
101-420-2220-42230	Building Repair Supplies				1,620	-	1,620	-	-100.00%	-
101-420-2220-42080	EMS Supplies	2,422	968	2,606	2,400	2,277	2,700	2,700	12.50%	increased call volume
101-420-2220-42090	Fire Prevention	991	1,860	2,433	2,000	4,088	3,100	3,000	50.00%	more community events
101-420-2220-42120	Fuel, Oil and Fluids	13,230	25,109	18,248	29,700	17,597	29,700	30,888	4.00%	-
101-420-2220-42400	Small Tools & Equipment	31,521	37,573	82,102	25,419	37,186	25,419	6,000	-76.40%	-
Total Materials and Supplies		\$ 48,999	\$ 66,629	\$ 106,244	\$ 62,679	\$ 64,413	\$ 64,079	\$ 43,588	-30.46%	
	Charges and Services									
101-420-2220-42002	IT Hardware	1,200	1,715	3,000	8,920	7,985	8,920	-	-100.00%	no computers in 2025.
101-420-2220-43050	Physicals	8,052	9,764	7,795	11,500	8,864	10,900	10,100	-12.17%	-
101-420-2220-43150	Contract Services	2,550	1,100	2,600	1,150	966	1,150	2,600	126.09%	-
101-420-2220-43185	IT Support	19,808	19,824	23,189	23,513	24,415	23,513	26,901	14.41%	-
101-420-2220-43190	Software Programs		3,730	14,005	15,324	10,425	15,324	18,100	18.12%	-
101-420-2220-43210	Telephone	4,332	3,983	4,655	4,800	4,059	4,884	4,300	-10.42%	-
101-420-2220-43230	Radio	22,959	16,555	17,709	17,500	13,366	17,500	17,500	0.00%	-
101-420-2220-43310	Mileage	286	180	-	600	-	500	500	-16.67%	-
101-420-2220-43630	Insurance	9,563	10,112	22,157	21,950	35,907	35,907	\$ 33,863.59	54.27%	-
101-420-2220-43810	Utility	14,168	16,820	12,178	32,400	31,692	32,400	-	-100.00%	-
101-420-2220-43830	Gas Utility		-		8,100	-	8,100	-	-100.00%	separating utilities moving forward.
101-420-2220-43840	Refuse	898	227	148	1,620	938	1,620	-	-100.00%	-
101-420-2220-44010	Repairs/Maint Bldg	11,018	6,737	13,184	17,982	23,032	17,982	10,000	-44.39%	fire bay repairs/maintenance
101-420-2220-44040	Repairs/Maint Eqpt	49,485	54,027	60,987	43,920	52,481	43,920	43,920	0.00%	-
101-420-2220-44050	Shared City Center Expenses							30,499		new account - replaces multiple accounts above.
101-420-2220-44170	Uniforms	12,698	7,532	14,455	10,000	10,045	10,000	10,000	0.00%	-
101-420-2220-44330	Dues & Subscriptions	6,841	2,766	3,851	4,845	7,413	7,200	7,200	48.61%	-
101-420-2220-44350	Books	942	185	1,250	1,000	1,104	1,000	1,200	20.00%	-
101-420-2220-44370	Conferences & Training	21,715	23,015	39,564	27,000	33,169	27,000	27,000	0.00%	new hires, Chief conference, state certs. Partially reimbursed thru state.
Total Charges and Services		\$ 186,515	\$ 178,273	\$ 240,728	\$ 254,664	\$ 265,860	\$ 267,819	\$ 243,683	-4.31%	
	Capital Outlay									
101-420-2220-47200	Transfer to Vehicle Replacement Fund		51,537	67,112	94,914	94,915	94,914	-	-100.00%	See CIP for future purchases.
101-420-2220-47300	Transfer to Fire Equipment & Project Fund							19,000		pulling away from Small Tools & Equipment

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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
101-480-2220-45800	Equipment				(excludes any amendments) 65,000	unaudited - not all entries made 47,969	-	-	-100.00%	equipment will be purchased from Fire Equip Fund from now on.
101-480-8000-45800	Equipment		78,628	204,815	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$	130,165	\$ 271,927	\$ 159,914	\$ 142,884	\$ 94,914	\$ 19,000	-88.12%	
Miscellaneous										
101-420-2220-44300	Miscellaneous	2,259	1,854	1,795	2,540	1,628	2,540	2,540	0.00%	retirement events, vehicle wash, ice, postage.
Total Miscellaneous		\$ 2,259	\$ 1,854	\$ 1,795	\$ 2,540	\$ 1,628	\$ 2,540	\$ 2,540	0.00%	
2220	Total Fire	\$ 725,670	\$ 893,746	\$ 1,387,730	\$ 1,645,493	\$ 1,495,754	\$ 1,587,549	\$ 1,559,191	-5.24%	
2220	Fire Relief									
Charges and Services										
101-420-2220-44920	Fire State Aid	80,470	75,000	-	-	-	-	-		FRA moved to SVF in 2023. State aid will go directly to the FRA.
Total Charges and Services		80470	75000	0	0	0	-	-		
2250	Total Fire Relief	80470	75000	0	0	0	0	0		
2400	Building Inspection									
Personnel										
101-420-2400-41010	Full-time Salaries	320,305	343,456	357,891	648,216	460,168	648,216	626,533	-3.34%	combined 2 positions for decrease
101-420-2400-41210	PERA Contributions	25,186	27,061	28,649	55,388	41,116	55,388	54,472	-1.65%	-
101-420-2400-41216	MSRS Contributions -City Admi	457	519	565	574	526	574	525	-8.49%	-
101-420-2400-41220	FICA Contributions	18,077	19,246	20,007	40,189	24,292	40,189	42,222	5.06%	-
101-420-2400-41230	Medicare Contributions	4,422	4,760	4,986	9,399	6,609	9,399	10,215	8.68%	-
101-420-2400-41300	Insurance	53,549	64,027	62,983	133,765	71,516	149,032	101,119	-24.41%	-
101-420-2400-41325	Life Insurance	389	239	485	536	232	536	435	-18.90%	-
101-420-2400-41330	STD/LTD	1,348	1,439	1,850	3,790	2,205	3,790	4,665	23.11%	-
101-420-2400-41510	Workers Compensation	4,222	3,074	2,258.09	8,171.76	6,956.60	8,172	8,172	0.00%	-
Total Personnel		\$ 427,955	\$ 463,821	\$ 479,673	\$ 900,028	\$ 613,620	915,296	848,360	-5.74%	
Materials and Supplies										
101-420-2400-42000	Office Supplies	849	1,067	12,595	4,000	6,275	4,000	6,000	50.00%	-
101-420-2400-42030	Printed Forms		-	-	350	-	350	350	0.00%	-
101-420-2400-42110	Cleaning Supplies		-	-	140	-	140	-	-100.00%	-
101-420-2400-42120	Fuel, Oil and Fluids	3,574	5,424	6,939	7,500	3,295	7,500	8,000	6.67%	-
101-420-2400-42230	Building Repair Supplies		-	-	420	-	420	-	-100.00%	-
Total Materials and Supplies		\$ 4,423	\$ 6,491	\$ 19,534	\$ 12,410	\$ 9,569	12,410	14,350	15.63%	
Charges and Services										
101-420-2400-42002	IT Hardware	1,413	174	1,709	15,500	10,324	15,500	-	-100.00%	no computers in 2025.
101-420-2400-43030	Engineering	488	24	-	3,000	-	3,000	6,000	100.00%	-
101-420-2400-43150	Inspector Contract Services	769,930	274,617	85,421	80,000	32,524	80,000	90,000	12.50%	
101-420-2400-43185	IT Support	7,962	13,378	17,361	23,030	20,483	23,030	25,763	11.87%	-
101-420-2400-43190	Software Programs	1,495	3,416	3,385	25,000	13,818	25,000	25,000	0.00%	
101-420-2400-43210	Telephone	3,209	1,760	2,331	2,442	1,928	2,442	2,565	5.00%	-
101-420-2400-43630	Insurance	3,404	3,600	7,939	7,207	12,974	7,207	\$ 13,515.58	87.54%	
101-420-2400-43810	Electric Utility		-	-	8,400	6,915	8,400	-	-100.00%	-
101-420-2400-43830	Gas Utility		-	-	2,100	-	2,100	-	-100.00%	-
101-420-2400-43840	Refuse		-	-	420	656	420	-	-100.00%	-
101-420-2400-44010	Repairs/Maint Contractual Bldg		-	166	4,662	7,804	4,662	-	-100.00%	-

City of Lake Elmo
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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
101-420-2400-44040	Repairs/Maint Eqpt	7,479	7,322	6,259	(excludes any amendments) 7,750	unaudited - not all entries made 4,515	7,750	16,000	106.45%	copiers
101-420-2400-44050	Shared City Center Expenses							32,027		new account - replaces multiple accounts above.
101-420-2400-44170	Uniforms	326	468	330	1,000	482	1,000	1,500	50.00%	-
101-420-2400-44330	Dues & Subscriptions	290	60	789	1,500	291	1,500	1,500	0.00%	MN AMBO, ICC CBO
101-420-2400-44350	Books	430	256	-	1,000	-	1,000	2,500	150.00%	-
101-420-2400-44370	Conferences & Training	1,848	2,224	783	5,000	2,227	5,000	5,000	0.00%	Inspector certs, SWPP, Safety
Total Charges and Services		\$ 798,274	\$ 307,297	\$ 126,472	\$ 188,011	\$ 114,941	188,011	221,370	17.74%	
Capital Outlay										
101-420-2400-47200	Transfer to Vehicle Replacement		9,539	14,907	-	-				
101-480-2400-47200	Transfer to Vehicle Replacement		-	-	11,300	11,300	11,300	-	-100.00%	4 vehicles, 7 year rotation
Total Capital Outlay		\$ -	\$ -	-	\$ 11,300	\$ 11,300	11,300	-	-100.00%	
Miscellaneous										
101-420-2400-44371	Allocations from Admin, Finance, City Hall		29,706	51,139	-	-				no longer used starting in 2024.
101-420-2400-44300	Miscellaneous	868	1,205	494	3,140	530	3,140	-	-100.00%	vehicle regist, supplies
Total Miscellaneous		\$ 868	\$ 30,911	\$ 51,633	\$ 3,140	\$ 530	3,140	-	-100.00%	
2400 Total Building Inspection		\$ 1,231,520	\$ 808,520	\$ 677,312	\$ 1,114,889	\$ 749,960	\$ 1,130,157	\$ 1,084,080	-2.76%	
2500 Emergency Communications										
Charges and Services										
101-420-2500-43150	Contract Services	1,514	20,501	4,311	4,500	4,500	4,500	4,500	0.00%	-
Total Charges and Services		\$ 1,514	\$ 20,501	\$ 4,311	\$ 4,500	\$ 4,500	4,500	4,500	0.00%	
2500 Total Emergency Communicati		\$ 1,514	\$ 20,501	\$ 4,311	\$ 4,500	\$ 4,500	4,500	4,500	0.00%	
2700 Animal Control										
Charges and Services										
101-420-2700-43150	Contract Services - Siren Monit	14,161	13,550	19,172	14,500	22,975	14,500	14,500	0.00%	-
Total Charges and Services		\$ 14,161	\$ 13,550	\$ 19,172	\$ 14,500	\$ 22,975	\$ 14,500	\$ 14,500	0.00%	
2700 Total Animal Control		\$ 14,161	\$ 13,550	\$ 19,172	\$ 14,500	\$ 22,975	\$ 14,500	\$ 14,500	0.00%	
3100 Streets										
Personnel										
101-430-3100-41010	Full-time Salaries	338,210	375,049	410,215	389,266	386,682	389,266	485,866	24.82%	add 2 FTEs half parks half streets
101-430-3100-41020	Overtime	8,605	11,431	12,566	19,689	9,811	19,689	19,858	0.86%	-
101-430-3100-41040	Temporary Employees	4,871	9,585	12,880	19,240	21,190	19,240	14,820	-22.97%	-
101-430-3100-41210	PERA Contributions	25,853	28,899	31,674	29,195	29,650	29,195	37,551	28.62%	-
101-430-3100-41220	FICA Contributions	20,862	23,414	25,855	26,548	25,000	26,548	32,274	21.57%	-
101-430-3100-41230	Medicare Contributions	4,879	5,476	6,042	6,209	5,846	6,209	7,808	25.76%	-
101-430-3100-41300	Insurance	69,021	75,099	84,751	81,029	80,292	81,029	98,379	21.41%	-
101-430-3100-41325	Life Insurance	305	334	344	378	312	378	426	12.49%	-
101-430-3100-41330	STD/LTD	1,806	1,929	2,339	2,145	2,161	2,145	3,618	68.68%	-
101-430-3100-41600	Safety Clothing Allowance		225	662	800	711	800	1,800	125.00%	increase \$1000 for one time winter boots in 2025 only
101-430-3100-41420	Unemployment Benefits		-	2,005	-	-	-	-	#DIV/0!	-
101-430-3100-41510	Workers Compensation	49,530	36,194	25,374	22,806	19,863	22,806	22,806	0.00%	-
Total Personnel		\$ 523,942	\$ 567,633	\$ 614,707	\$ 597,306	\$ 582,017	\$ 597,306	\$ 725,207	21.41%	
Materials and Supplies										
101-430-3100-42000	Office Supplies	171	500	55	500	257	500	400	-20.00%	-
101-430-3100-42120	Fuel, Oil and Fluids	21,203	41,375	43,317	48,000	21,714	38,000	48,000	0.00%	

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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
101-430-3100-42150	Operating Supplies	9,192	8,586	8,946	9,000	9,678	9,000	9,000	0.00%	-
101-430-3100-42210	Repair/Maint. Supplies	9,453	5,481	9,287	11,000	10,544	11,000	11,000	0.00%	-
101-430-3100-42212	Repair/Maint. Supplies S&I	11,004	10,414	8,651	11,000	5,423	9,000	11,000	0.00%	-
101-430-3100-42240	Street Maintenance & Landscap	46,643	12,635	34,773	26,000	13,778	20,000	20,000	-23.08%	
101-430-3100-42260	Street Signs	3,422	4,254	4,414	4,000	1,077	4,000	4,000	0.00%	-
101-430-3100-42290	Sand/Salt S&I	55,575	57,401	67,773	97,000	75,780	75,780	15,000	-84.54%	left over salt from 2023/24 winter
101-430-3100-42400	Small Tools & Minor Equipmen	3,784	4,223	22,613	5,000	6,458	6,200	15,000	200.00%	10K for Vplow replacement
101-430-3100-44375	Personal Protection Equipment	312	746	506	1,200	538	1,000	1,000	-16.67%	-
Total Materials and Supplies		\$ 160,759	\$ 145,613	\$ 200,335	\$ 212,700	\$ 145,247	\$ 174,480	\$ 134,400	-36.81%	
Charges and Services										
101-430-3100-43030	Engineering Services	10,044	9,934	26,526	16,000	32,201	16,000	20,000	25.00%	-
101-430-3100-43090	Sealcoating & Crack Sealing	592,656	817,304	217,913	-	2,041	-	-	#DIV/0!	moved to a Transfer to Street Maint Fund.
101-430-3100-43150	Contract Services	28,255	14,139	32,401	45,000	50,208	45,000	111,408	147.57%	new in 2025 - \$5K increase for tree pile grinding, \$11,408 per year wildflower rail road crossing maintenance, \$50K for Lake Elmo Blvd plantings
101-430-3100-43185	IT Support	8,886	18,509	14,600	15,273	16,815	15,273	17,582	15.12%	-
101-430-3100-42002	IT Hardware	743	-	-	2,032	2,264	2,032	-	-100.00%	no computers in 2025.
101-430-3100-43190	Software Programs	6,544	4,297	13,598	8,400	8,505	8,600	8,600	2.38%	Precise and Fuel Cloud
101-430-3100-43210	Telephone	4,472	4,413	2,594	2,599	2,022	2,599	2,729	5.00%	improved accuracy in allocations.
101-430-3100-43230	Radio	4,121	6,834	4,401	6,750	3,301	6,750	15,000	122.22%	add two new radios for new FTEs \$7500
101-430-3100-43310	Mileage		-	-	125	-	-	-	-100.00%	staff instructed to take city vehicle when available
101-430-3100-43510	Public Notices		-	-	200	-	100	100	-50.00%	-
101-430-3100-43630	Insurance	23,562	24,915	12,836	11,525	13,077	13,077	\$ 14,942	29.65%	additonal vehicles/equipment
101-430-3100-43810	Utilities	24,891	31,704	29,224	39,000	22,512	35,000	35,000	-10.26%	-
101-430-3100-43811	Street Lights	54,087	59,005	65,804	65,000	60,080	65,000	67,000	3.08%	expected increase in elect. Prices.
101-430-3100-43840	Refuse	9,121	7,584	7,893	7,000	7,404	8,000	8,000	14.29%	-
101-430-3100-44010	Repairs/Maint Bldg.	6,313	9,883	7,692	9,750	9,675	9,000	9,000	-7.69%	-
101-430-3100-44030	Repairs/Maint Imp Other Than	579	-	501	950	223	500	500	-47.37%	-
101-430-3100-44040	Repairs/Maint Equip	14,598	18,128	10,235	20,000	16,082	20,000	20,000	0.00%	-
101-430-3100-44041	Repairs/Maint Equip S&I	7,699	11,789	8,218	13,000	3,023	10,000	13,000	0.00%	-
101-430-3100-44130	Equipment Rental		1,065	3,862	1,250	704	550	950	-24.00%	-
101-430-3100-44170	Uniforms	4,783	4,521	5,313	5,200	4,735	5,200	5,700	9.62%	add 2 FTEs half parks half streets
101-430-3100-44330	Dues & Subscriptions	323	482	2,364	1,200	617	2,300	2,300	91.67%	-
101-430-3100-44370	Conferences & Training	1,529	3,057	2,489	4,000	4,122	3,000	3,600	-10.00%	training for licenses and certifications
Total Charges and Services		\$ 803,206	\$ 1,047,563	\$ 468,465	\$ 274,254	\$ 259,611	\$ 267,981	\$ 355,411	29.59%	
Capital Outlay										
101-430-3100-47200	Transfer to Vehicle Replacement Fund		86,963	90,683	90,558	90,558	90,558	-	-100.00%	moved to separate levy
101-430-3100-47205	Transfer to Street Maintenance Fund (New Fund)			-	600,000	600,000	600,000	-	-100.00%	moved to separate levy
101-480-3100-45500	Capital Purchases		53,038	75,316	36,500	40,662	36,500	-	-100.00%	
Total Capital Outlay			\$ 140,001	\$ 165,999	\$ 727,058	\$ 731,220	\$ 727,058	\$ -	-100.00%	
Miscellaneous										
101-430-3100-44300	Miscellaneous	541	1,929	828	700	1,706	950	800	14.29%	empl screenings
Total Miscellaneous		\$ 541	\$ 1,929	\$ 828	\$ 700	\$ 1,706	\$ 950	\$ 800	14.29%	
			-	-	-	-				
3100	Total Streets	\$ 1,488,448	\$ 1,902,740	\$ 1,450,333	\$ 1,812,018	\$ 1,719,801	\$ 1,767,775	\$ 1,215,818	-32.90%	
			-	-	-	-				
5200	Parks & Recreation									
Personnel										
101-450-5200-41010	Full-time Salaries	86,833	95,997	94,881	123,425	119,606	123,425	268,182	117.28%	add 2 FTEs half parks half streets
101-450-5200-41040	Temporary Employees	5,054	9,803	9,760	9,620	21,995	9,620	14,820	54.05%	-
101-450-5200-41210	PERA Contributions	6,473	7,195	7,092	9,257	8,946	9,257	21,225	129.29%	-

City of Lake Elmo
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		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	unaudited - not all entries made				
101-450-5200-41220	FICA Contributions	5,483	6,255	6,261	8,249	8,529	8,249	17,546	112.71%	-
101-450-5200-41230	Medicare Contributions	1,282	1,462	1,469	1,929	1,995	1,929	4,245	120.05%	-
101-450-5200-41300	Insurance	16,471	19,281	14,667	24,995	20,367	24,995	52,452	109.85%	-
101-450-5200-41325	Life Insurance	69	352	61	111	78	111	227	105.41%	-
101-450-5200-41330	STD/LTD	443	461	461	657	588	657	1,997	203.80%	-
101-450-5200-41600	Safety Clothing Allowance	350	320	100	270	225	270	-	-100.00%	increase \$500 for one time winter boots n 2025, \$500 for 2 new FTEs
101-450-5200-41420	Unemployment Benefits		952	-	-	-	-	-	#DIV/0!	-
101-450-5200-41510	Workers Compensation	4,145	3,018	4,171	4,512	5,654	4,512	4,512	0.00%	-
Total Personnel		\$ 126,603	\$ 145,142	\$ 138,923	\$ 183,024	\$ 188,131	\$ 183,024	\$ 385,206	110.47%	
			-							
Materials and Supplies			-							
101-450-5200-42000	Office Supplies	126	457	160	450	79	350	350	-22.22%	-
101-450-5200-42120	Fuel, Oil and Fluids	8,178	11,444	11,499	10,800	11,478	10,750	11,000	1.85%	-
101-450-5200-42150	Operating Supplies	643	964	988	800	305	800	800	0.00%	-
101-450-5200-42160	Chemicals		-	56	500	63	400	400	-20.00%	-
101-450-5200-42210	Repair/Maint. Supplies	7,055	11,334	8,539	8,600	9,555	8,600	8,600	0.00%	-
101-450-5200-42230	Building Repair Supplies	360	760	-	500	-	500	500	0.00%	-
101-450-5200-42250	Landscaping Materials	456	2,392	2,376	2,000	2,802	2,300	2,200	10.00%	-
101-450-5200-42400	Small Tools & Minor Equipmen	1,980	3,597	9,770	3,500	3,582	3,600	3,500	0.00%	-
Total Materials and Supplies		\$ 18,798	\$ 30,948	\$ 33,388	\$ 27,150	\$ 27,864	\$ 27,300	\$ 27,350	0.74%	
Charges and Services										
101-450-5200-43030	Engineering Services		-	-	-	-	-	-		
101-450-5200-43150	Contracted Services	49,494	46,300	125,627	152,000	116,700	152,000	172,500	13.49%	add weed and feed lawn app sunfish park and 32nd lift, increase in office cleaning and
101-450-5200-43185	IT Support	5,774	4,108	5,196	5,097	5,745	5,097	5,883	15.44%	-
101-450-5200-42002	IT Hardware		-	-	544	734	544	-	-100.00%	no computers in 2025.
101-450-5200-43190	Software Programs		-	-	-	114	-	-	#DIV/0!	-
101-450-5200-43210	Telephone	878	631	1,317	2,039	1,652	2,039	2,804	37.53%	add cell phones for two new staff
101-450-5200-43630	Insurance	7,180	7,593	22,890	23,717	24,150	24,150	\$ 25,993.85	9.60%	-
101-450-5200-43810	Utilities	10,529	11,754	8,774	12,500	8,995	12,000	12,500	0.00%	
101-450-5200-43840	Refuse	3,887	3,580	4,889	4,250	2,842	4,250	4,500	5.88%	-
101-450-5200-44010	Repairs/Maint Bldg	2,125	3,439	2,327	3,000	6,258	5,250	3,000	0.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	2,071	964	2,667	3,000	7,284	7,500	6,000	100.00%	extra ball lime and playground chips, couple extra trees
101-450-5200-44040	Repairs/Maint Eqpt	6,292	1,082	4,678	6,500	8,488	5,000	5,000	-23.08%	-
101-450-5200-44120	Rentals - Buildings	8,909	8,203	10,797	8,880	13,687	9,200	9,500	6.98%	-
101-450-5200-44170	Uniforms	953	930	1,187	1,200	917	1,200	1,600	33.33%	two new staff
101-450-5200-44301	Events		482	905	550	796	599	650	18.18%	-
101-450-5200-44302	Lakes	15,000	15,000	15,000	15,000	15,000	15,000	20,000	33.33%	5K for four lakes
101-450-5200-44330	Dues & Subscriptions		-	167	75	65	75	75	0.00%	-
101-450-5200-44370	Conferences & Training	815	317	930	2,000	3,578	2,848	3,400	70.00%	training for licenses and certifications
101-450-5200-44130	Equipment Rental	73	882	1,175	650	929	450	500	-23.08%	-
101-450-5200-44375	Personal Protection Equipment		136	858	250	243	400	450	80.00%	-
Total Charges and Services		\$ 113,980	\$ 105,401	\$ 209,384	\$ 241,251	\$ 218,176	\$ 247,602	\$ 274,357	13.72%	
Capital Outlay										
101-450-5200-47200	Transfer to Vehicle Replacement Fund		1,961	2,298	3,228	3,228	3,228	-	-100.00%	-
Total Capital Outlay		\$ -	\$ 1,961	\$ 2,298	\$ 3,228	\$ 3,228	\$ 3,228	\$ -	-100.00%	
Miscellaneous										
101-450-5200-44300	Miscellaneous	309	1,300	28,058	35,550	42,751	42,751	600	-98.31%	projects related to donations. (budget amend. 35K 3/6/2024)
Total Miscellaneous		\$ 309	\$ 1,300	\$ 28,058	\$ 550	\$ 42,751	\$ 42,751	\$ 600	9.09%	
			-	-	-	-				
5200	Total Parks & Recreation	\$ 259,690	\$ 284,752	\$ 412,051	\$ 455,204	\$ 480,150	\$ 503,905	\$ 687,513	51.03%	

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
9000	Transfers									
Transfers										
101-900-9000-47201	Transfer to Project Fund	30,000	102,074	16,902	-	-				
101-900-9000-TEMP	Transfer to City Center Maintenance Fund							-		
101-900-9000-TEMP	Transfer to Park Maintenance Fund									
101-900-9000-47250	Transfer to Vehicle Replacement	150,000	-	250,000	167,328	167,328	167,328	-	-100.00%	<i>moved to a separate levy.</i>
Total Transfers		\$ 210,000	\$ 102,074	\$ 266,902	\$ 167,328	\$ 167,328	\$ 167,328	\$ -	-100.00%	
9000	Total Transfers	\$ 210,000	\$ 102,074	\$ 266,902	\$ 167,328	\$ 167,328	\$ 167,328	\$ -	-100.00%	
9001	Contingency Reserve									
Contingency Reserve										
	Reserve		-	-	35,000	-	35,000	35,000	0.00%	<i>balancing line / surplus in order to maintain fund balance ratio.</i>
Total Contingency Reserve			-	-	35,000	-	35,000	35,000	0.00%	
9001	Total Contingency Reserve	\$ -	\$ -	\$ -	\$ 35,000	\$ -	35,000	35,000	0.00%	
General Fund Expenditure Summary		2021 Actual	2022 Actual	2023 Actual	2024 Budget	Q2 YTD	2024 Projected	2025 Requested		
1110	Mayor & Council	\$ 54,630	\$ 53,123	\$ 56,842	\$ 66,121	\$ 46,140	\$ 66,153	\$ 73,328	10.90%	
1320	Administration	\$ 450,883	\$ 454,233	\$ 506,102	\$ 660,504	\$ 589,041	\$ 646,704	\$ 777,578	17.72%	
1410	Elections	\$ 5,112	\$ 12,556	\$ 3,646	\$ 16,658	\$ 21,116	\$ 16,658	\$ 8,315	-50.08%	
1450	Communications	\$ 44,442	\$ 22,978	\$ 50,812	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
1520	Finance	\$ 140,811	\$ 115,100	\$ 174,557	\$ 280,813	\$ 251,625	\$ 282,383	\$ 377,044	34.27%	
1910	Planning & Zoning	\$ 301,327	\$ 277,963	\$ 217,156	\$ 473,149	\$ 412,453	\$ 472,633	\$ 633,218	33.83%	
1930	Engineering Services	\$ 30,000	\$ 30,975	\$ 32,855	\$ 35,000	\$ 31,000	\$ 35,000	\$ 35,000	0.00%	
1940	City Hall	\$ 30,013	\$ 45,996	\$ 36,687	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
2100	Police	\$ 901,120	\$ 947,044	\$ 1,048,618	\$ 1,310,013	\$ 1,302,539	\$ 1,308,259	\$ 1,396,730	6.62%	
2150	Prosecution	\$ 50,212	\$ 48,141	\$ 36,949	\$ 50,000	\$ 46,331	\$ 50,000	\$ 50,000	0.00%	
2220	Fire	\$ 725,670	\$ 893,746	\$ 1,387,730	\$ 1,645,493	\$ 1,495,754	\$ 1,587,549	\$ 1,559,191	-5.24%	
2250	Fire Relief	\$ 80,470	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
2400	Building Inspection	\$ 1,231,520	\$ 808,520	\$ 677,312	\$ 1,114,889	\$ 749,960	\$ 1,130,157	\$ 1,084,080	-2.76%	
2500	Emergency Communications	\$ 1,514	\$ 20,501	\$ 4,311	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0.00%	
2700	Animal Control	\$ 14,161	\$ 13,550	\$ 19,172	\$ 14,500	\$ 22,975	\$ 14,500	\$ 14,500	0.00%	
3100	Streets	\$ 1,488,448	\$ 1,902,740	\$ 1,450,333	\$ 1,812,018	\$ 1,719,801	\$ 1,767,775	\$ 1,215,818	-32.90%	
5200	Parks & Recreation	\$ 259,690	\$ 284,752	\$ 412,051	\$ 455,204	\$ 480,150	\$ 503,905	\$ 687,513	51.03%	
9000	Transfers	\$ 210,000	\$ 102,074	\$ 266,902	\$ 167,328	\$ 167,328	\$ 167,328	\$ -	-100.00%	
9001	Contingency Reserve	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	0.00%	
		\$ 6,020,023	\$ 6,108,992	\$ 6,382,036	\$ 8,141,190	\$ 7,340,713	\$ 8,088,504	\$ 7,951,815	-2.33%	
Total General Fund Expenditures:		\$ 6,020,023	\$ 6,108,992	\$ 6,382,036	\$ 8,141,190	\$ 7,340,713	\$ 8,088,504	\$ 7,951,815		
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 771,886	\$ 1,787,058	\$ 1,314,025	\$ (1,940)	\$ 626,825	\$ 129,483	\$ 0		
601	Water Fund									
Water Fund Revenues:										
601-000-0000-36210	Interest on Investments	(11,572)	(66,764)	172,199	32,000		32,000	33,280	4.00%	<i>interest allocated at end of year.</i>
601-000-0000-37100	Water Sales	1,537,606	1,634,375	1,804,464	1,962,564	565,049	1,962,564	1,855,679	-5.45%	
601-000-0000-37120	Bulk Water	710	-	-	33,455	-	33,455	34,000	1.63%	
601-000-0000-37130	Water Lat Benefit Fee	23,200	12,400	13,200	-	7,000	7,000	-	#DIV/0!	<i>none planned</i>

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
601-000-0000-37140	Water Access Revenue	1,566,000	685,000	550,000	(excludes any amendments) 1,695,000	unaudited - not all entries made 1,140,000	1,695,000	2,577,000	52.04%	access charges increase due to school projects.
601-000-0000-37150	Water Connections - Municipal	515,000	383,000	299,000	605,000	315,000	605,000	481,000	-20.50%	
601-000-0000-37170	Meter Sales	149,944	113,708	123,176	155,675	47,717	155,675	25,000	-83.94%	
Total Water Fund Revenues:		\$ 3,858,796	\$ 2,775,000	\$ 2,967,007	\$ 4,483,694	\$ 2,074,766	\$ 4,490,694	\$ 5,005,959	11.65%	
Water Fund Expenses:										
Personnel										
601-494-9400-41010	Full-time Salaries	284,850	290,353	311,541	367,310	281,674	367,310	301,507	-17.91%	
601-494-9400-41030	Part-time Salaries		-	-	-	-		39,000		
601-494-9400-41020	Overtime	7,619	7,979	14,508	9,040	9,038	9,040	9,115	0.82%	
601-494-9400-41210	PERA Contributions	26,490	64,026	24,063	27,548	21,398	27,548	25,538	-7.30%	
601-494-9400-41216	MSRS Contributions - City Adm	557	634	690	701	643	701	642	-8.49%	
601-494-9400-41220	FICA Contributions	16,906	17,069	19,266	23,334	18,303		21,677	-7.10%	
601-494-9400-41230	Medicare Contributions	3,958	4,003	4,529	5,457	4,280		5,244	-3.90%	
601-494-9400-41300	Insurance	57,711	57,068	63,158	74,341	54,345	74,341	52,895	-28.85%	
601-494-9400-41325	Life Insurance	231	243	240	299	199	299	294	-1.90%	
601-494-9400-41330	STD/LTD	1,429	1,514	1,671	2,008	1,359	2,008	2,543	26.63%	
601-494-9400-41301	Unemployment Insurance		-	-	-	-	-	-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	546	675	432	665	496	665	1,165	75.19%	increase \$500 for one time winter boots n 2025
601-494-9400-41510	Workers Compensation	7,853	5,718	9,833.01	6,692.45	10,768.31	6,692	6,692	0.00%	
Total Personnel		\$ 408,150	\$ 453,261	\$ 449,930	\$ 517,395	\$ 402,501	\$ 488,605	\$ 466,310	-9.87%	
Materials and Supplies										
601-494-9400-42000	Office Supplies	476	954	225	800	992	650	650	-18.75%	
601-494-9400-42120	Fuel, Oil and Fluids	8,878	10,272	8,985	10,500	5,602	10,000	9,000	-14.29%	fewer meter change outs and meter reading
601-494-9400-42030	Printed Forms	958	1,504	335	850	1,235	1,625	1,750	105.88%	
601-494-9400-42150	Operating Supplies	3,572	763	1,762	2,500	834	2,000	2,000	-20.00%	
601-494-9400-42160	Chemicals	8,429	14,307	16,903	12,000	11,121	10,000	12,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	5,512	11,170	10,135	10,000	7,758	10,000	10,000	0.00%	
601-494-9400-42300	Water Meters & Supplies	179,885	160,718	317,221	200,000	85,210	95,000	75,000	-62.50%	fewer meter change outs
601-494-9400-44375	Personal Protective Equipment	378	297	591	650	268	600	600	-7.69%	
601-494-9400-42400	Small Tools & Minor Equipmen	3,886	3,779	11,311.54	4,500.00	5,132.77	5,500	6,600	46.67%	1700 for a flouride meter
Total Materials and Supplies		\$ 211,974	\$ 203,766	\$ 367,469	\$ 241,800	\$ 118,294	\$ 135,375	\$ 117,600	-51.36%	
Charges and Services										
601-494-9400-43030	Engineering Services	7,119	3,430	37,089	25,000	26,556	25,000	30,000	20.00%	
601-494-9400-43040	Legal Services	12,804	12,521	87,408	80,000	35,179	50,000	60,000	-25.00%	
601-494-9400-43010	Audit Services	8,608	8,244	9,825	11,425	11,844	11,425	11,500	0.66%	
601-494-9400-43090	Newsletter	1,187	709	-	1,610	-	1,610	3,667	127.74%	
601-494-9400-43150	Contract Services	38,785	45,472	76,965	50,000	30,373	58,000	52,000	4.00%	
601-494-9400-43185	IT Support	8,680	10,417	12,924	13,190	14,364	13,190	15,209	15.31%	
601-494-9400-42002	IT Hardware		-	157	2,520	3,248	2,520	-	-100.00%	no computers in 2025.
601-494-9400-43190	Software Programs	7,897	10,354	10,469	13,500	9,841	15,000	54,000	300.00%	Banyon, Fuel Cloud,new 33K AMI sensus annual fees, new Korterra locating softwar
601-494-9400-43210	Telephone	1,603	1,925	2,282	2,709	2,517	2,709	3,739	38.02%	
601-494-9400-43220	Postage	1,972	3,397	2,835	3,675	2,179	3,675	3,733	1.59%	
601-494-9400-43310	Mileage		51	283	200	29	125	150	-25.00%	
601-494-9400-43610	Insurance	10,605	11,215	25,923	24,996	24,606	24,606	\$ 27,404.48	9.64%	-
601-494-9400-43810	Electric Utility	108,409	138,488	127,848	150,000	92,075	145,000	150,000	0.00%	less well run time in 2024 due to rain
601-494-9400-43820	Water Utility	30,057	36,393	48,846	43,850	23,130	48,000	48,000	9.46%	MDH + DNR Fee increase another 13K in 2025
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	15,028	66,291	56,099	35,000	34,235	45,000	45,000	28.57%	
601-494-9400-44040	Repairs\Maint. Equip.	1,464	4,443	6,236	7,000	2,936	5,000	6,500	-7.14%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	3,136	14,224	11,451	15,000	22,853	15,000	15,500	3.33%	

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
601-494-9400-44150	Equipment Rental	1,600	800	1,600	(excludes any amendments) 2,400	<i>unaudited - not all entries made</i> 2,926	2,000	2,200	-8.33%	3wks valve exerciser
601-494-9400-44170	Uniforms	880	873	1,098	1,000	838	1,000	1,200	20.00%	
601-494-9400-44330	Dues & Subscriptions	300	450	570	400	661	400	400	0.00%	
601-494-9400-44370	Conferences & Training	3,964	3,676	1,891	2,500	4,259	2,500	2,500	0.00%	training for licenses and certifications
601-494-9400-44377	Credit Card Fees	10,931	11,223	10,750	12,500	6,230	12,500	13,500	8.00%	
601-494-9400-44386	Real Estate Taxes	23,474	15,416	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 299,478	\$ 400,131	\$ 532,550	\$ 498,474	\$ 350,879	\$ 484,260	\$ 546,202	9.57%	
Capital Outlay										
601-494-9400-45300	Improvements Other Than Bldg	15,425	-	4,997,651.90	4,605,875.00	484,340.55	4,605,875	2,044,275	-55.62%	CIP items
Total Capital Outlay		\$ 15,425	\$ -	\$ 4,997,652	\$ 4,605,875	\$ 484,341	\$ 4,605,875	\$ 2,044,275	-55.62%	
Miscellaneous and Non-operating										
601-494-9400-43320	Depreciation Expense		1,868,224	2,148,531	-	-	-	-	#DIV/0!	
601-494-9400-44300	Miscellaneous	542	1,139	43,899	-	890	890	1,500	#DIV/0!	past - assessment exp, meals, penalties, drop box, other
601-494-9400-46010	Bond Principal		825,000	-	1,120,000	1,150,000	1,120,000	1,120,000	0.00%	
601-494-9400-46110	Bond Interest	219,564	271,308	344,395	374,262	373,887	374,262	350,683	-6.30%	
601-494-9400-46350	Bond Issuance Costs		-	-	94,125	-	94,125	-	-100.00%	
Total Misc. and Non-operating		\$ 220,766	\$ 1,097,942	\$ 389,002	\$ 1,588,387	\$ 1,525,272	\$ 1,589,277	\$ 1,472,183	-7.32%	
	Prior Period Adjustments		-	-	-	-				
Total Water Fund Expenses:		\$ 1,155,793	\$ 2,155,099	\$ 6,736,603	\$ 7,451,932	\$ 2,881,287	\$ 7,303,392	\$ 4,646,571	-37.65%	
Net Water Fund Revs. Over/(Under) Expense		\$ 2,703,003	\$ 619,901	\$ (3,769,596)	\$ (2,968,238)	\$ (806,521)	\$ (2,812,698)	\$ 359,388		
602 Sewer Fund										
Sewer Fund Revenues:										
602-000-0000-36100	Special Assessments	1,545,648	1,458,154	(29,951)	-	257,693	-	255,838	#DIV/0!	
602-000-0000-36101	Delinquent Special Assessments		2,628	7,236	-	-	-	-	#DIV/0!	
602-000-0000-36102	Special Assessments Penalties	594	684	3,034	-	177	-	-	#DIV/0!	
602-000-0000-36103	Prepaid Special Assessments	171,577	-	153,033	-	23,970	-	-	#DIV/0!	
602-000-0000-36210	Interest on Investments	(7,335)	(138,866)	387,540	2,500	-		2,500	0.00%	
602-000-0000-37200	Sewer Sales	539,130	671,283	755,813	843,721	433,238	843,721	1,044,809	23.83%	
602-000-0000-37220	SAC Early Pay discount/revenue	8,996	8,599	8,126	-	6,849	6,849	-	#DIV/0!	
602-000-0000-37230	Sewer Lat Benefit Fee	25,000	13,100	13,700	-	-	-	-	#DIV/0!	revenues to be estimated during Utility Study update.
602-000-0000-37240	Sewer Availability Charges (SAC)	1,491,000	477,500	385,500	1,678,500	1,102,000	1,102,000	1,678,500	0.00%	
602-000-0000-37260	Sewer Connection Fees Municip	482,000	310,500	249,500	611,000	278,000	278,000	481,000	-21.28%	
Total Sewer Fund Revenues:		\$ 4,258,051	\$ 1,342,307	\$ 1,805,146	\$ 3,135,721	\$ 1,820,087	\$ 2,230,570	\$ 3,206,809	2.27%	
Sewer Fund Expenses:										
Personnel										
602-495-9450-41010	Full-time Salaries	104,267	131,072	147,885	161,099	153,501	161,099	198,143	22.99%	
602-495-9450-41020	Overtime	7,265	8,581	10,418	8,402	9,469	8,402	8,453	0.60%	
602-495-9450-41210	PERA Contributions	(10,523)	30,413	11,720	12,082	12,086	12,082	14,861	22.99%	
602-495-9450-41216	MSRS Contributions -City Admin	279	317	344	351	321	351	321	-8.49%	
602-495-9450-41220	FICA Contributions	6,619	8,013	9,423	10,509	10,222		12,809	21.88%	
602-495-9450-41230	Medicare Contributions	1,550	1,881	2,214	2,458	2,391		3,099	26.09%	
602-495-9450-41300	Insurance	21,870	27,098	30,814	33,348	31,981	33,348	35,822	7.42%	

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
602-495-9450-41325	Life Insurance	83	115	110	115	119	115	152	32.66%	
602-495-9450-41330	STD/LTD	496	738	776	876	792	876	1,475	68.41%	
602-495-9450-41600	Safety Clothing Allowance		-	225	140	140	140	640	357.14%	
602-495-9450-41301	Unemployment Insurance		-	-	-	-	-	-	#DIV/0!	
602-495-9450-41510	Workers Compensation	2,716	1,978	4,104.36	2,585.69	4,650.73	2,586	2,586	0.00%	
Total Personnel		\$ 134,622	\$ 211,487	\$ 218,033	\$ 231,965	\$ 225,673	\$ 218,998	\$ 278,361	20.00%	
Materials and Supplies										
602-495-9450-42210	Repair/Maint. Supplies	2,689	10,435	4,262	12,000	9,956	10,000	11,500	-4.17%	
602-495-9450-42000	Office Supplies	438	490	580	400	532	450	450	12.50%	
602-495-9450-42030	Printed Forms	594	600	335	600	1,235	900	1,400	133.33%	
602-495-9450-42120	Fuel, Oil and Fluids	8,871	11,742	9,687	10,750	6,235	9,500	10,000	-6.98%	
602-495-9450-42150	Operating Supplies	663	412	467	750	51	500	650	-13.33%	
602-495-9450-42270	Repair/Maint. Supplies	77	396	-	-	483	-	-	#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	193	538	74	400	183	400	400	0.00%	
602-495-9450-42400	Small Tools & Minor Equipmen	2,117	1,821	7,091.75	5,000.00	4,425.88	4,500	7,500	50.00%	2 jetting nozzles
Total Materials and Supplies		\$ 15,642	\$ 26,434	\$ 22,496	\$ 29,900	\$ 23,100	\$ 26,250	\$ 31,900	6.69%	
Charges and Services										
602-495-9450-43030	Engineering Services	1,875	894	1,040	12,000	4,550	3,500	4,500	-62.50%	
602-495-9450-43010	Audit Services	8,608	8,244	9,825	11,425	11,844	11,425	11,500	0.66%	
602-495-9450-43090	Newsletter	1,187	709	-	1,610	-	1,610	3,667	127.74%	
602-495-9450-43150	Contract Services	35,264	34,367	88,351	52,500	89,446	52,000	54,000	2.86%	
602-495-9450-43185	IT Support	5,123	5,158	6,379	6,006	7,029	6,006	6,963	15.93%	
602-495-9450-42002	IT Hardware		-	128	2,520	3,248	2,520	-	-100.00%	no computers in 2025.
602-495-9450-43190	Software Programs	8,772	8,404	8,124	11,000	5,782	11,000	12,000	9.09%	Beehive, Fuel cloud, Banyon
602-495-9450-43210	Telephone	2,597	1,965	2,300	2,065	1,816		2,163	4.73%	
602-495-9450-43220	Postage	1,448	2,222	2,820	3,675	2,249	3,675	3,733	1.59%	
602-495-9450-43310	Mileage		-	-	-	-	-	-	#DIV/0!	
602-495-9450-43610	Insurance	4,234	4,477	15,790	16,372	14,308	14,308	15,460	-5.57%	-
602-495-9450-43810	Electric Utility	19,630	24,076	24,420	30,000	23,017	30,000	30,900	3.00%	
602-495-9450-43820	Sewer Utility - Met Council	265,011	422,284	526,641	644,326	709,086	28,000	771,717	19.77%	19.77% increess from 2024
602-495-9450-43830	Sewer Utility - City of Oakdale						60,000	60,000	#DIV/0!	Sewer Agreement w/ City of Oakdale - O flow expected for 2025.
602-495-9450-44010	Repairs/Maint Imp Bldgs	1,181	591	2,988	1,000	10,084	3,500	2,500	150.00%	
602-495-9450-44040	Repairs/Maint. Equip.	3,387	6,699	4,409	4,500	10,587	6,250	6,500	44.44%	
602-495-9450-44150	Equipment Rental	7,000	9,063	11,500	1,500	-	750	750	-50.00%	purchase vac truck 2024 so no rental
602-495-9450-44170	Uniforms	546	458	695	600	480	600	700	16.67%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	5,282	14,785	21,321	6,500	6,991	6,000	5,500	-15.38%	
602-495-9450-44370	Conferences & Training	1,600	2,919	2,472	2,500	3,143	2,500	3,500	40.00%	training for licenses and certifications
602-495-9450-44377	Credit Card Fees	10,931	11,223	10,749.52	13,000.00	6,229.90	13,000.00	13,000.00	0.00%	
Total Charges and Services		\$ 383,676	\$ 558,537	\$ 739,954	\$ 823,098	\$ 909,888	\$ 256,643	\$ 1,009,052	22.59%	
Capital Outlay										
602-495-9450-45300	Improvements Other Than Bldg	-	3,208	1,516,292.59	289,102.00	39,461.62	289,102	925,920	220.27%	CIP items
Total Capital Outlay		\$ -	\$ 3,208	\$ 1,516,293	\$ 289,102	\$ 39,462	\$ 289,102	\$ 925,920	220.27%	
Miscellaneous and Non-operating										
602-495-9450-44300	Miscellaneous Expenses		70	37,587	350	4,418	5,000	500	42.86%	past - assessment exp, drop box, pass-thru exp.
602-495-9450-46010	Bond Principal		-	-	950,000	950,000	950,000	950,000	0.00%	See Bond Master
602-495-9450-46110	Bond Interest	134,538	257,775	333,080	397,495	397,494	397,495	360,850	-9.22%	See Bond Master
Total Misc. and Non-operating		\$ 134,703	\$ 257,845	\$ 370,922	\$ 1,347,845	\$ 1,351,912	\$ 1,352,495	\$ 1,311,350	-2.71%	
	Prior Period Adjustment		-	-	-	-				

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
Total Sewer Fund Expenses:		\$ 668,643	\$ 1,057,512	\$ 2,867,698	\$ 2,721,910	\$ 2,550,035	\$ 2,143,488	\$ 3,556,583	30.66%	
Net Sewer Fund Revs. Over/(Under) Expense:		\$ 3,589,408	\$ 284,795	\$ (1,062,552.36)	\$ 413,810.82	\$ (729,948)	\$ 87,081	\$ (349,774)		
603	Stormwater Fund									
Stormwater Fund Revenues:										
603-000-0000-36100	Special Assessments	124	(904)	-	-	20,603	-	-	#DIV/0!	
603-000-0000-36101	Delinquent Special Assessments		904	-	-	-	-	-	#DIV/0!	
603-000-0000-36102	Special Assessment Penalties/Interest	78	253	380	-	52	-	-	#DIV/0!	
603-000-0000-36210	Interest on Investment	(2,038)	(15,423)	44,496	4,400	-	-	4,400	0.00%	
603-000-0000-37300	Surface Water Utility Sales	457,517	507,204	574,045	597,622	204,587	597,622	615,551	3.00%	will be updated with Utility Financial Plan.
603-000-0000-34113	SW Review Fee Revenue	46,520	33,528	30,323	36,050	15,088	30,175	30,175	-16.30%	
Total Stormwater Fund Revenues:		\$ 502,201	\$ 525,869	\$ 649,243	\$ 638,072	\$ 240,329	\$ 627,797	\$ 650,126	1.89%	
Stormwater Fund Expenses:										
Personnel										
603-496-9500-41010	Full-time Salaries	57,921	77,290	70,154	89,117	93,171	89,117	96,255	8.01%	
603-496-9500-41030	Part-time Salaries		-	-	-	-	-	-	#DIV/0!	
603-496-9500-41020	Overtime	427	-	-	-	56	-	-	#DIV/0!	
603-496-9500-41040	Temporary Employees		-	-	-	-	-	-	#DIV/0!	
603-496-9500-41210	PERA Contributions	(10,903)	17,472	5,261	6,684	6,358	6,684	7,219	8.01%	
603-496-9500-41216	MSRS Contributions -City Admin	139	159	172	175	161	175	160	-8.49%	
603-496-9500-41220	FICA Contributions	3,557	4,432	4,240	5,525	5,308		5,968	8.01%	
603-496-9500-41230	Medicare Contributions	833	1,039	997	1,292	1,240		1,444	11.73%	
603-496-9500-41300	Insurance	13,475	16,087	14,888	18,601	17,057	18,601	17,114	-7.99%	
603-496-9500-41325	Life Insurance	44	67	41	59	58	59	73	22.44%	
603-496-9500-41330	STD/LTD	282	421	332	488	417	488	717	46.91%	
603-496-9500-41415	OPEB Expense		812	-	-	-	-	-	#DIV/0!	
603-496-9500-41600	Safety Clothing Allowance	125	125	125	125	125	125	125	0.00%	
603-496-9500-41301	Unemployment Insurance		-	-	-	-	-	-	#DIV/0!	
603-496-9500-41510	Workers' Compensation	1,060	772	5,294.31	1,904.44	1,543.26	1,904	1,904	0.00%	
Total Personnel		\$ 66,960	\$ 118,676	\$ 101,505	\$ 123,971	\$ 125,493	\$ 117,154	\$ 130,979	5.65%	
Materials and Supplies										
603-496-9500-42000	Office Supplies	54	357	28	300	-	200	250	-16.67%	
603-496-9500-42120	Fuel, Oil and Fluids	1,444	4,397	4,123	4,500	5,067	4,500	4,000	-11.11%	
603-496-9500-42030	Printed Forms	594	600	177	550	661	1,325	1,200	118.18%	
603-496-9500-42270	Repair/Maint. Maint Supplies	3,413	1,265	1,154	2,500	1,739	2,000	2,000	-20.00%	
603-496-9500-42400	Small Tools & Minor Equipment	250	2,457	3,753.16	2,000.00	1,819.53	2,000	2,000	0.00%	
Total Materials and Supplies		\$ 5,555	\$ 9,495	\$ 9,235	\$ 9,850	\$ 9,287	\$ 10,025	\$ 9,450	-4.06%	
Charges and Services										
603-496-9500-43030	Engineering Services	10,616	4,677	9,095	12,500	6,864	10,000	12,000	-4.00%	
603-496-9500-43010	Audit Services	8,608	8,244	9,825	11,425	11,844	11,425	11,500	0.66%	
603-496-9500-43040	Legal Services		-	-	-	-	-	-	#DIV/0!	
603-496-9500-43150	Contract Services	7,903	5,650	15,131	7,500	28,177	8,000	7,500	0.00%	
603-496-9500-43185	IT Support	4,698	3,362	3,943	3,021	4,174	3,021	3,565	18.00%	
603-496-9500-42002	IT Hardware		-	-	624	734	624	-	-100.00%	no computers in 2025.
603-496-9500-43190	Software Programs	7,797	8,059	8,116	12,000	5,696	12,000	11,000	-8.33%	

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
603-496-9500-43210	Telephone	1,018	572	422	441	386		463	5.00%	
603-496-9500-44377	Credit Card Fees		3,053	5,644	5,200	3,117	5,200	5,616	8.00%	
603-496-9500-43220	Postage		5,173	(831)	2,100	980	2,100	853	-59.37%	
603-496-9500-43510	Legal Publishing		-	-	-	-	-	-	#DIV/0!	
603-496-9500-43610	Insurance	6,647	7,029	3,728	3,793	4,117	4,117	4,465	17.73%	-
603-496-9500-43810	Utilities		-	-	-	536	-	-	#DIV/0!	
603-496-9500-44010	Street Sweeping	17,230	33,421	38,135	32,000	20,236	30,000	32,000	0.00%	
603-496-9500-44040	Repairs/Maint Equip	616	1,949	-	2,500	1,050	2,500	3,500	40.00%	
603-496-9500-44030	Repairs/Maint Not Bldg		-	10,997	25,000	-	25,000	25,000	0.00%	<i>no issues found yet with minimal rain</i>
603-496-9500-44150	Equipment Rental	3,500	1,813	3,500	750	-	500	550	-26.67%	<i>vac truck addition will reduce rental</i>
603-496-9500-44170	Uniforms	180	185	218	225	193	225	250	11.11%	
603-496-9500-44330	Dues & Subscriptions		780	831	915	1,250	1,500	1,700	85.79%	
603-496-9500-44370	Conferences & Training	854	1,664	-	650.00	1,010.00	1,200	1,250	92.31%	<i>training for licenses and certifications</i>
Total Charges and Services		\$ 69,667	\$ 85,629	\$ 108,755	\$ 120,644	\$ 91,241	\$ 117,412	\$ 121,212	0.47%	
Capital Outlay										
603-496-9500-45300	Improvements Other Than Bldg	24,185	-	-	800,000.00	202,361	250,000	285,405	-64.32%	<i>CIP projects</i>
Total Capital Outlay		\$ 24,185	\$ -	\$ -	\$ 800,000	\$ 202,361	\$ 250,000	\$ 285,405	-64.32%	
Miscellaneous and Non-operating										
603-496-9500-44300	Miscellaneous Expenses	780	538	643	800	872	950	950	18.75%	<i>past - assessment exp, drop box, other</i>
603-496-9500-46010	Bond Principal		-	-	215,000	215,000	215,000	220,000	2.33%	
603-496-9500-46110	Bond Interest	49,359	45,005	40,518	43,738	43,737	43,738	39,100	-10.60%	
Total Misc. and Non-operating		\$ 50,139	\$ 737,382	\$ 832,719	\$ 259,538	\$ 259,609	\$ 259,688	\$ 260,050	0.20%	
	Prior Period Adjustment									
Total Stormwater Fund Expenses:		\$ 216,506	\$ 951,183	\$ 1,052,213	\$ 1,314,003	\$ 687,990	\$ 754,278	\$ 807,096	-38.58%	
Net Stormwater Fund Revs. Over/(Under)		\$ 285,695	\$ (425,314)	\$ (402,970)	\$ (675,931)	\$ (447,661)	\$ (126,481)	\$ (156,970)		

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
407	Fire Equipment & Project Fund									
Fire Equipment & Project Fund Revenues:										
407-420-2220-39201	Transfers from General Fund							19,000		
Total Fire Equipment & Project Fund Revenues:								\$ 19,000		
Fire Equipment & Project Fund Expenses:										
Charges and Services										
407-420-2220-43230	Radio					24,160	24,160	\$4,000.00		
407-420-2220-42080	EMS Supplies					8,818	8,818	\$4,700.00		
407-420-2220-42090	Fire Prevention					16,244	16,244	\$10,000.00		
407-420-2220-42400	Small Tools & Equipment					51,918	51,918	\$182,500.00		
407-420-2220-44040	Repairs/Maint Eqpt					-	-	\$6,800.00		
407-420-2220-43190	Software Programs					-	-	\$2,400.00		
Total Charges and Services						101,140	101,140	210,400		
Total Fire Equipment & Project Fund Expenses:								\$ 210,400.00		

City of Lake Elmo
2025 Final Budgets - December 17 Council Meeting

		2021	2022	2023	2024	2024	2024	2025	Change from	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	11/30 YTD	Projected	Final Budget	Prior Year	Notes
					(excludes any amendments)	<i>unaudited - not all entries made</i>				
408	Street Maintenance Fund									
Street Maintenance Fund Revenues:										
408-000-0000-34080	Current Ad Valorem Taxes							600,000		
408-430-3100-36210	Interest Earnings							6,000		
Total Street Maintenance Fund Revenues:								\$ 606,000		
Street Maintenance Fund Expenses:										
Charges and Services										
408-430-3100-43030	Engineering Services							50,000		
408-430-3100-43150	Contract Services							500,000		
Total Charges and Services								\$ 550,000.00		
Total Street Maintenance Fund Expenses:								\$ 550,000.00		

2025 Budget

Debt Service Funds (318 - 334)



Acct Code	Acct Description		2024 Actual		2025 Budget
Fund 318 - Bond Series 2010B					
318-000-0000-31010	Ad Valorem Taxes	\$	205,884	\$	-
	Total Revenues	\$	205,884	\$	-
318-470-7000-46010	Principal	\$	185,000	\$	190,000
318-470-7000-46110	Interest	\$	8,948	\$	3,040
318-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	194,443	\$	193,535
Fund 323 - Bond Series 2014A					
323-000-0000-31010	Ad Valorem Taxes	\$	103,597	\$	183,304
323-000-0000-36100	Special Assessments	\$	79,024	\$	-
	Total Revenues	\$	182,621	\$	183,304
323-470-7000-46010	Principal	\$	230,000	\$	145,000
323-470-7000-46110	Interest	\$	32,375	\$	26,750
323-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	262,870	\$	172,245
Fund 324 - Bond Series 2015A					
324-000-0000-31010	Ad Valorem Taxes	\$	-	\$	-
324-000-0000-36100	Special Assessments	\$	180,202	\$	180,201
	Total Revenues	\$	180,202	\$	180,201
324-470-7000-46010	Principal	\$	155,000	\$	160,000
324-470-7000-46110	Interest	\$	9,869	\$	6,125
324-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	165,364	\$	166,620
Fund 326 - Bond Series 2016A					
326-000-0000-31010	Ad Valorem Taxes	\$	187,529	\$	186,899
326-000-0000-36100	Special Assessments	\$	124,426	\$	124,426
	Total Revenues	\$	311,955	\$	311,325
326-470-7000-46010	Principal	\$	280,000	\$	280,000
326-470-7000-46110	Interest	\$	19,900	\$	14,300
326-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	300,395	\$	294,795

2025 Budget

Debt Service Funds (318 - 334)



Acct Code	Acct Description		2024 Actual		2025 Budget
Fund 327 - Bond Series 2017A					
327-000-0000-31010	Ad Valorem Taxes	\$	364,837	\$	362,868
327-000-0000-36100	Special Assessments	\$	184,838	\$	184,838
	Total Revenues	\$	549,675	\$	547,706
327-470-7000-46010	Principal	\$	465,000	\$	475,000
327-470-7000-46110	Interest	\$	54,313	\$	42,563
327-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	519,808	\$	518,058
Fund 330 - Bond Series 2018Cert					
330-000-0000-31010	Ad Valorem Taxes	\$	125,984	\$	128,258
	Total Revenues	\$	125,984	\$	128,258
330-470-7000-46010	Principal	\$	105,000	\$	110,000
330-470-7000-46110	Interest	\$	13,568	\$	10,665
330-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	119,063	\$	121,160
Fund 329 - Bond Series 2019A					
329-000-0000-31010	Ad Valorem Taxes	\$	298,661	\$	294,618
329-000-0000-36100	Special Assessments	\$	61,594	\$	61,594
	Total Revenues	\$	360,255	\$	356,213
329-470-7000-46010	Principal	\$	285,000	\$	295,000
329-470-7000-46110	Interest	\$	52,375	\$	43,675
329-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	337,870	\$	339,170
Fund 331 - Bond Series 2021A					
331-000-0000-31010	Ad Valorem Taxes	\$	1,025,510	\$	1,022,885
331-000-0000-36100	Special Assessments	\$	103,601	\$	103,601
	Total Revenues	\$	1,129,111	\$	1,126,486
331-470-7000-46010	Principal	\$	725,000	\$	750,000
331-470-7000-46110	Interest	\$	336,219	\$	314,094
331-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	1,061,714	\$	1,064,589

2025 Budget

Debt Service Funds (318 - 334)



Acct Code	Acct Description		2024 Actual		2025 Budget
Fund 332 - Bond Series 2022A					
332-000-0000-31010	Ad Valorem Taxes	\$	283,998	\$	279,523
332-000-0000-36100	Special Assessments	\$	219,543	\$	224,543
	Total Revenues	\$	503,541	\$	504,066
332-470-7000-46010	Principal	\$	275,000	\$	290,000
332-470-7000-46110	Interest	\$	196,438	\$	182,313
332-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	471,933	\$	472,808
Fund 333 - Bond Series 2023A					
333-000-0000-31010	Ad Valorem Taxes	\$	351,713	\$	353,288
333-000-0000-36100	Special Assessments	\$	102,202	\$	102,202
	Total Revenues	\$	453,915	\$	455,490
333-470-7000-46010	Principal	\$	-	\$	270,000
333-470-7000-46110	Interest	\$	173,571	\$	155,550
333-470-7000-46200	Fiscal Agent Fees	\$	495	\$	495
	Total Expenses	\$	174,066	\$	426,045
Fund 334 - Bond Series 2024A					
334-000-0000-31010	Ad Valorem Taxes	\$	-	\$	440,086
334-000-0000-36100	Special Assessments	\$	-	\$	132,026
	Total Revenues	\$	-	\$	572,111
334-000-0000-46010	Principal	\$	-	\$	-
334-000-0000-46110	Interest	\$	-	\$	191,886
334-000-0000-46200	Fiscal Agent Fees	\$	-	\$	495
	Total Expenses	\$	-	\$	192,381

703 Shared City Center Expense Fund			
		2025	
Account Number	Description	Requested	
Revenues:			
703-000-0000-39210	Transfers from General Fund	161,067	Transfers from each City Center department.
	Total Revenues	161,067	
Expenses:			
703-000-0000-42110	Cleaning Supplies	6,100	
703-000-0000-42111	Other Supplies	2,000	
703-000-0000-42230	Building Repair Supplies	-	
703-000-0000-43810	Utilities	78,300	
703-000-0000-43830	Gas Utilities	-	
703-000-0000-43840	Refuse	3,000	
703-000-0000-44010	Repairs/Maint Contractual Bldg	9,200	
703-000-0000-44011	Cleaning Services	32,085	
703-000-0000-44013	Lawn/Landscape Maintenance	10,000	
703-000-0000-44040	Repairs/Maint Eqpt	16,882	
703-000-0000-44300	Miscellaneous	3,500	
	Total Expenses	161,067	

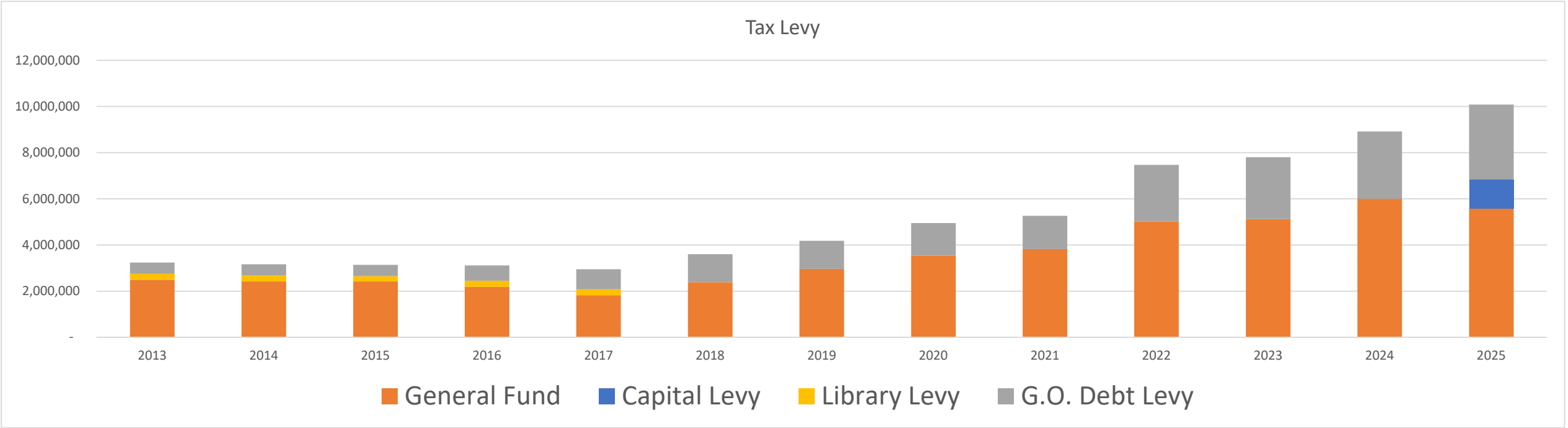
Shared City Hall Expense Budget
Vendor Summary for reference only - used for estimating line-item budgets

Vendor Number	Vendor # - Name	2025 Budgeted	1110 Council	1320 Admin	1520 Finance	1910 Plan/Zon	2100 Police	2220 Fire	2400 Building Insp	Account Code
XCEL	XCEL - Xcel Energy	75,000	0	11250	11250	11250	7500	18750	15000	43810
USSOLR	USSOLR - USS Minnesota One MT LLC	3,300	0	495	495	495	330	825	660	43810
MARONEYS	MARONEYS - Maroney's Sanitation Inc	3,000	0	540	540	540	300	540	540	43840
CINTAS	CINTAS - Cintas Corp	5,000	0	1000	1000	1000	0	1000	1000	42110
CINTASTX	CINTASTX - Cintas Corp	3,100	0	589	589	589	155	589	589	44011
ELECTROW	ELECTROW - Electro Watchman Inc	1,440	0	259.2	259.2	259.2	144	259.2	259.2	44040
GRAINGER	GRAINGER - Grainger	5,000	0	1000	1000	750	250	1000	1000	44010
KODIAK	KODIAK - Kodiak Power Systems	1,500	0	150	150	150	300	600	150	44040
HAILIES	HAILIES - Hailie's Cleaning Services Inc	28,985	0	6932.75	6932.75	6932.75	261.25	992.75	6932.75	44011
PLUNKT	PLUNKT - Plunkett's Pest Control Inc	1,200	0	228	228	228	60	228	228	44010
SCHINDLE	SCHINDLE - Schindler Elevator Corporation	3,000	0	1500	1500	0	0	0	0	44040
TRUGRN	TRUGRN - TruGreen Processing Center	5,000	0	950	950	950	250	950	950	44013
DUDDECKS	DUDDECKS - Duddeck's Property Maintenance	5,000	0	950	950	950	250	950	950	44013
AMAZON	AMAZON - Amazon Capital Services	1,100	0	220	220	220	0	220	220	42110
VIKING	Viking Mechanical	935	0	140.25	140.25	140.25	93.5	233.75	187	44040
HVAC	Schwickert's	10,007	0	1801.26	1801.26	1801.26	1000.7	1801.26	1801.26	44040
MISCTBD	Miscellaneous & To Be Determined	8,500	0	1810	1810	1560	200	1560	1560	
MISCTBD	MNLABOR - MN Dept of Labor & Industry	500	0	250	250	0	0	0	0	44300
MISCTBD	Misc. Building Repairs - Plumbing	3,000	0	600	600	600	0	600	600	44010
MISCTBD	Other / Unknowns	3,000	0	600	600	600	0	600	600	44300
MISCTBD	Salt for New Water Heater	2,000	0	360	360	360	200	360	360	42111
MISCTBD		-								
MISCTBD		-								
TOTAL ALL VENDORS		161,067	0.00	29,815.46	29,815.46	27,815.46	11,094.45	30,498.96	32,027.21	
Overall Percen			0.00%	18.51%	18.51%	17.27%	6.89%	18.94%	19.88%	
		161,067.00	-	29,815.46	29,815.46	27,815.46	11,094.45	30,498.96	32,027.21	



Tax Levy & Tax Base Historical Tables

Taxy Levy													
Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	2,491,588	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,963,905	3,537,317	3,824,879	5,013,574	5,121,265	5,998,212	5,588,958
G.O. Debt Levy	484,814	484,814	484,814	664,541	874,622	1,213,788	1,215,934	1,412,506	1,438,389	2,455,174	2,677,138	2,923,830	3,251,728
Library Levy	256,957	256,957	231,261	256,957	256,957	-	-	-	-	-	-	-	-
Capital Levy	-	-	-	-	-	-	-	-	-	-	-	-	1,243,333
Total Levy	3,233,359	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,179,839	4,949,823	5,263,268	7,468,748	7,798,403	8,922,042	10,084,019
	-	-	-	-	-	-	-	-	-	-	-	-	-

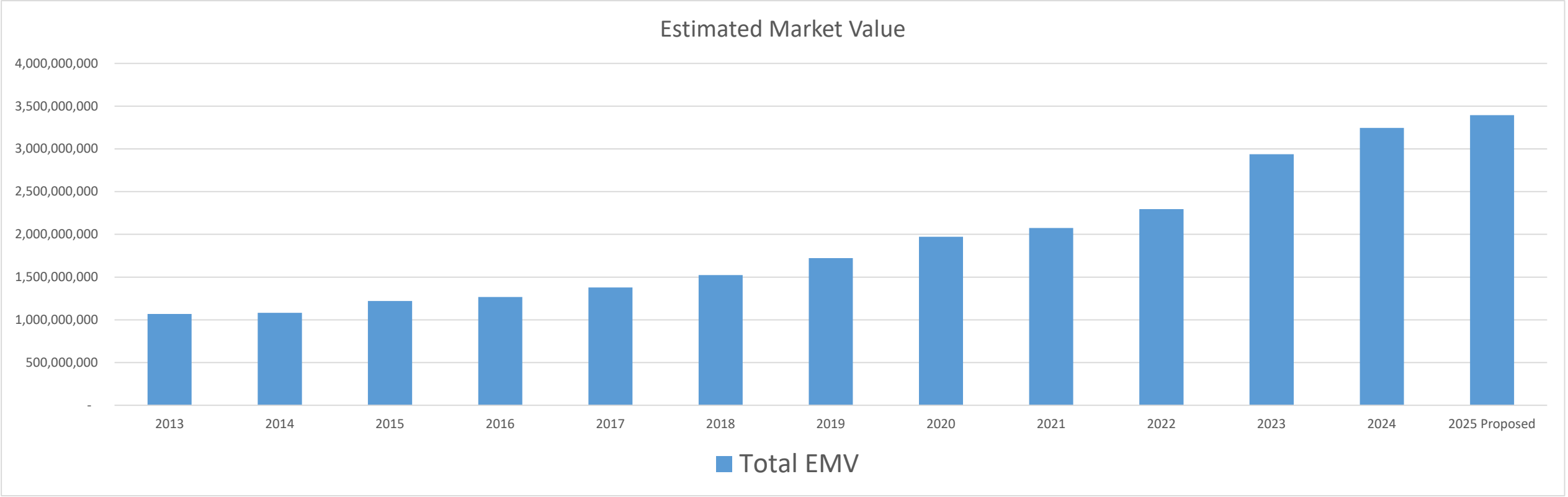




Tax Levy & Tax Base Historical Tables

Estimated Market Value

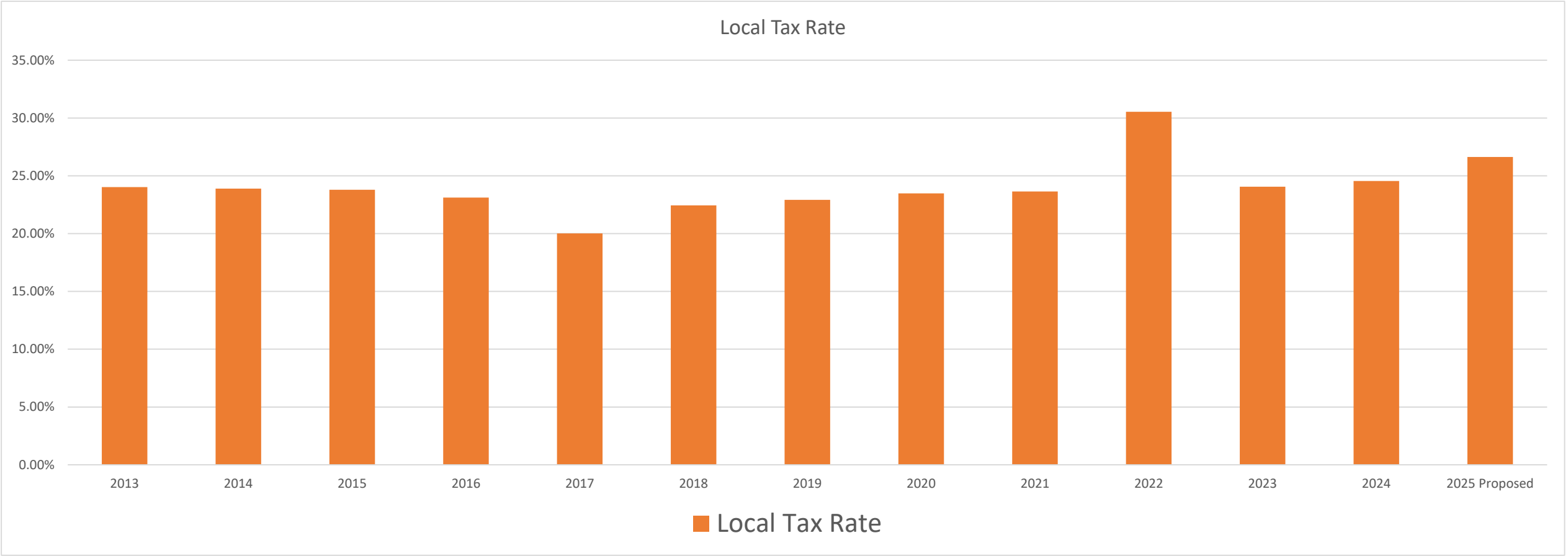
Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Proposed
Real Estate	1,056,314,500	1,070,314,400	1,207,400,900	1,254,442,700	1,363,110,200	1,506,642,000	1,705,754,100	1,954,566,200	2,056,301,400	2,280,459,900	2,923,091,800	3,230,297,900	3,379,354,700
Personal Property	12,154,300	12,025,700	12,242,100	13,398,400	14,734,400	16,424,700	17,346,100	17,377,500	18,810,700	14,469,800	15,560,500	15,236,600	15,236,600
Total EMV	1,068,468,800	1,082,340,100	1,219,643,000	1,267,841,100	1,377,844,600	1,523,066,700	1,723,100,200	1,971,943,700	2,075,112,100	2,294,929,700	2,938,652,300	3,245,534,500	3,394,591,300
	-	-	-	-	-	-	-	-	-	-	-	-	-





Tax Levy & Tax Base Historical Tables

Tax Rate													
Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Proposed
Local Tax Rate	24.03%	23.89%	23.80%	23.12%	20.02%	22.44%	22.93%	23.48%	23.64%	30.55%	24.06%	24.55%	26.63%

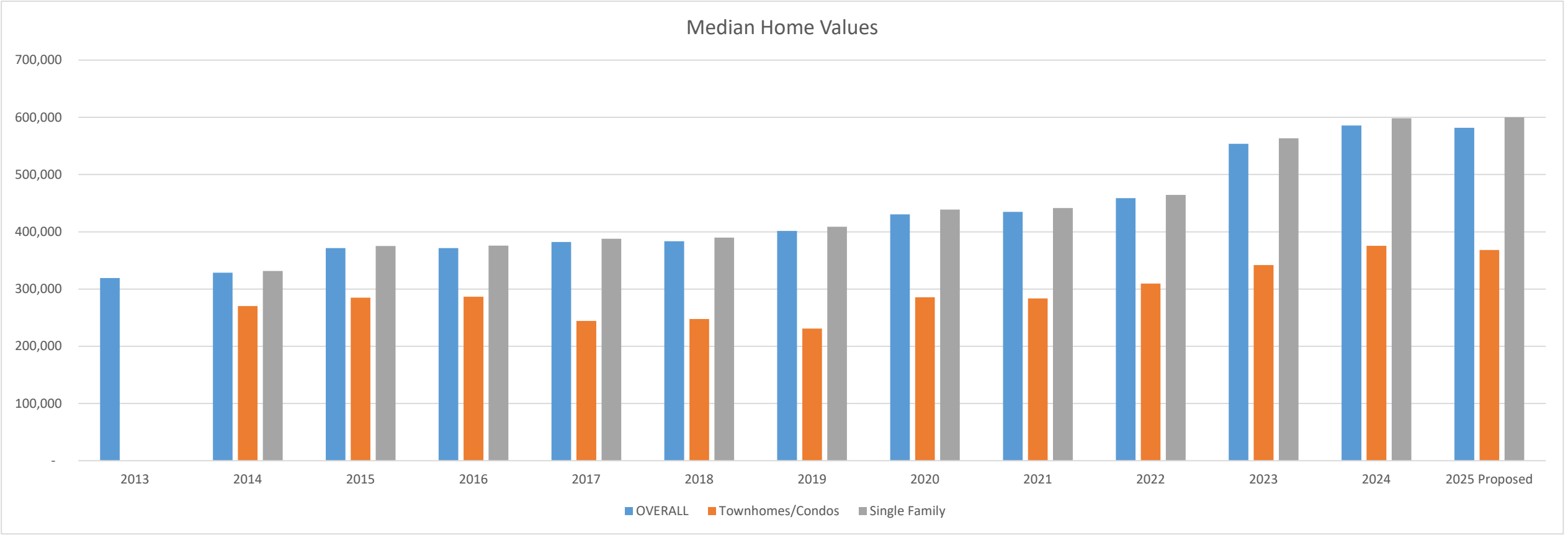




Tax Levy & Tax Base Historical Tables

Median Home Value

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Proposed
OVERALL	319,300	328,600	371,500	371,500	382,200	383,350	401,600	430,600	434,800	458,700	553,800	585,700	581,700
Townhomes/Cond	n/a	270,300	284,900	286,600	244,100	247,700	230,900	285,500	283,700	309,700	341,800	375,600	368,100
Single Family	n/a	331,400	375,200	376,000	387,800	389,900	408,700	438,800	441,400	464,600	563,500	598,300	600,100

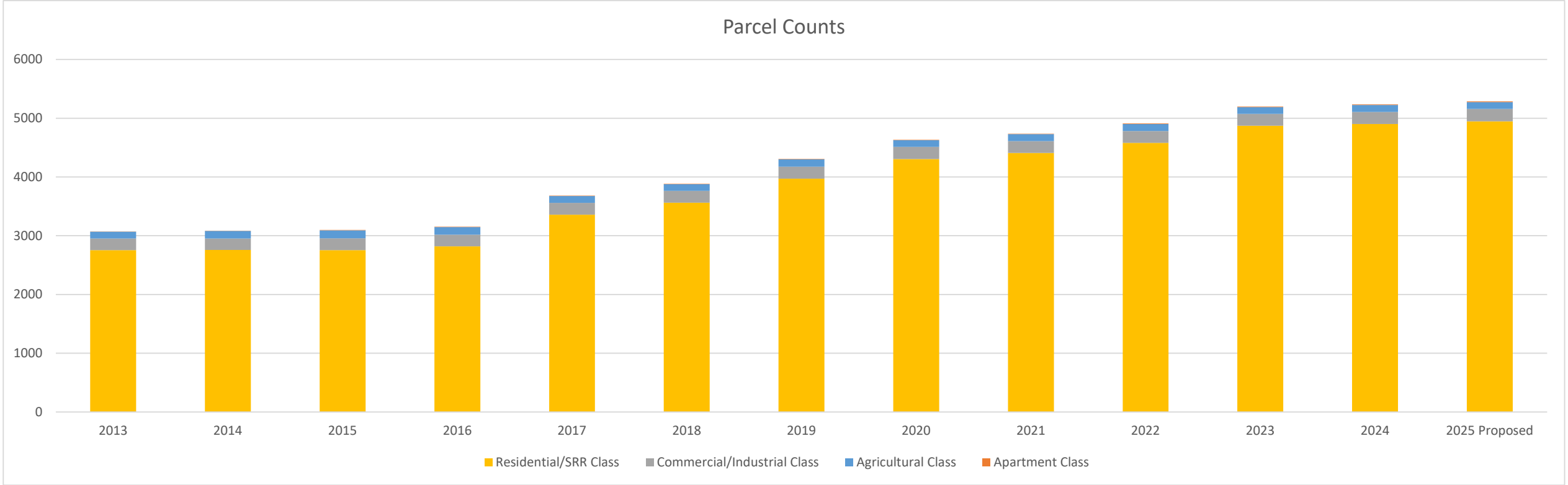




Tax Levy & Tax Base Historical Tables

Parcel Counts

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Proposed
Agricultural Class	116	130	135	131	116	113	129	113	117	122	118	118	118
Apartment Class	5	5	5	5	5	6	6	7	7	10	10	10	12
Commercial/Indus	197	193	201	196	201	201	203	207	201	201	201	204	209
Residential/SRR Cl	2755	2758	2756	2821	3359	3563	3971	4306	4410	4579	4872	4902	4947
Total	3,073	3,086	3,097	3,153	3,681	3,883	4,309	4,633	4,735	4,912	5,201	5,234	5,286





Tax Levy & Tax Base Historical Tables

Population

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020 Census	2021	2022	2023	2024	2025
Population	n/a	8,958	9,180	9,403	9,625	10,521	11,105	11,335	12,655	13,514	14,033	n/a	n/a
Levy Per Capita	n/a	353	342	331	307	342	376	437	416	553	556	n/a	n/a

Population based on Metropolitan Council Annual Population Estimates, except where Census is noted.

