



## STAFF REPORT

DATE: August 22, 2017

**REGULAR**

ITEM #1

**TO:** City Council  
**FROM:** Brian A. Swanson – Finance Director  
**AGENDA ITEM:** 2018 Budget Information – General Fund and Tax Levy  
**REVIEWED BY:** Kristina Handt – City Administrator

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### **BACKGROUND:**

At the July 13<sup>th</sup> and July 27<sup>th</sup> Finance Committee meetings, discussions occurred regarding the 2018 Proposed Budget for the General Fund and Utility Funds. Based on these meetings, staff updated the respective budgets in preparation for the joint meeting with the City Council and Finance Committee held on August 10, 2017. This meeting discussed the 2017 Adopted Budget, 2017 Projected, and 2018 Proposed Budget, as well as a brief discussion on the 2018 Preliminary Property Tax Levy. Since the joint meeting, staff has gone back and made further revisions to the proposed 2017 budget based upon updated information and reduced expenses in 2018.

### **QUESTIONS BEFORE THE CITY COUNCIL:**

- 1) What questions does the City Council have regarding the attached 2018 Proposed Budget?
- 2) Are there any service delivery changes the City Council would like to consider?
- 3) Are there any questions on the attached 2017 Final and 2018 Preliminary Property Tax Levy worksheet?
- 4) What property tax levy adjustment is the City Council comfortable with for the 2018 Preliminary Property Tax Levy, which is set for certification in September? If it is less than the amount presented, what areas would the City Council like to explore to reduce the 2018 Preliminary Property Tax Levy?
- 5) Is there any other information the City Council would like to review in more detail?

### **DISCUSSION:**

Attachment #1 includes the entire General Fund Budget. The following is a brief narrative of the 2018 Proposed General Fund Budget highlighting key items:

#### **Revenues:**

- 1) **Property taxes for the General Fund** – For the 2018 Proposed General Fund Budget, property taxes will increase from \$1,818,847 for the 2017 Adopted Budget to \$2,477,300 for the 2018 Proposed Budget, which is an increase of \$658,453, or 36.20%. This increase is attributed to lesser increases in other revenue sources of \$155,382, or 3.53%, while expenditures increased by \$813,835, or 20.60%.
- 2) **Licenses and Permits** – These are based on staff estimates for related activities within the City, with most line items remaining reasonably consistent compared to the 2017 Adopted Budget. A few key items of note are:
  - a. **Building Permits** – Revenue of \$800,000, which is approximately \$8,000, or 1% less than the 2017 Adopted Budget. This is based on 250 new residential units being constructed in 2018, which is consistent with 2017.
  - b. **Heating and Plumbing Permits** – Both of these are proposed to increase by

approximately \$15,000 based on a fee charged for a fireplace, and sewer and water permit, both of which are \$60.00.

- c. **Fire Sprinkler Alarm Fees** – This fee was instituted in 2017, based on history and estimates were reduced by \$5,000 in total, or 33.33%. This fee was also split into two object codes, Fire Sprinkler Alarm and Fire Alarm Fees.
- 3) **Intergovernmental** – Municipal State Aid – Maintenance is projected to increase by approximately \$4,700 or 3.61% based on information from MNDOT.
- 4) **Charges for Services** – These are based from staff estimates and historical information. Two key items of note are :
  - a. **Zoning and Subdivision Fees** – These were increased by \$32,000, or 139.13%, based on new construction fees and staff estimates for planning and zoning activities.
  - b. **Plan Check Fees** – This line item is proposed to increase by approximately \$12,000 or 2.34%, based on more detailed analyses on the building permits that require plan check review to occur.
- 5) **Fines are Forfeits** – This line item is proposed to increase by \$2,500, or 5.38% based on historical averages.
- 6) **Miscellaneous** – Key line items of change compared to the 2017 Adopted Budget are:
  - a. **Cable Franchise Revenue** – This is proposed to decline by \$4,000 or 5.56% based on a city discontinuing to participate in the franchise resulting in lower total revenues to be allocated among the remaining cities.
  - b. **Miscellaneous Revenue** – This increase of \$25,900, or 647.50%, pertains to tax forfeit receipts, miscellaneous accounts receivable items and development fees.
  - c. **Tower Rent** – This proposed increase of \$7,000, or 15.22% is based on existing contracts.
  - d. **Use of Fund Balance** – The proposed increase of \$44,000, or 29.33%, from \$150,000 to \$194,000, is based on a change in philosophy from 2017 to 2018. In 2017, Fund Balance was used to balance the budget from an operational standpoint. For 2018, based on meetings with the Finance Committee, the use of fund balance is being allocated for capital purchases in the General Fund for items less than \$75,000. Based on this, the proposed purchases are a vehicle for Inspections of \$24,000, a 1 Ton Truck for \$70,000, Vac Trailer for \$45,000, an asphalt roller for \$30,000 and a Cushman Utility Vehicle for \$25,000.

### Expenditures:

- 1) **Expenditure themes in the General Fund From the 2017 Adopted to 2018 Proposed -**
  - a. **Staffing** – For 2018, no new staffing positions are proposed in the budget. The one key item of note is that the Assistant City Administrator position that was approved in 2017, which reflects approximately three and half months of expenditures in 2017 and then a full year in 2018. This position will be allocated 50% to Administration and 50% to Communications. In addition, new staffing approved for the Fire Department in 2017 is shown for a full year in 2018.
  - b. **Salaries** – Extensive work and a compensation study occurred to determine budgeted salary proposals for the budget. Based upon this, staff is recommending salary adjustments to bring staff to at least the market average of its peer cities group with an inflationary adjustment of two percent. Based upon this, and personnel cost allocations, which allocated a budgeted position across departments/cost centers, and/or funds, variances will be seen in all General Fund budgets for Personnel except the Mayor and Council budget. As such, they will not be discussed separately for each department, or cost center in item #2 below, except for Administration, Finance and Fire.
  - c. **Benefits** – For health and dental insurance, staff is estimating a 10% increase in those costs for 2018. Renewal figures should become available in early September, and at such time, budget adjustments, if required, will be made with information provided

to the City Council. For other benefits, such as FICA, Medicare, PERA, etc., many of these correlate to salaries on a percentage basis, so as salaries are adjusted, so are these benefits.

- d. **Capital Outlay** – As outlined in the Revenues section above, Capital Outlay within the General Fund for items under \$75,000 will be proposed to be paid with Fund Balance for the 2018 Proposed Budget.
- 2) **Key Expenditure Changes by Dept./Cost Center from 2017 Adopted to 2018 Proposed–**
- a. **Administration** –
    - i. **Personnel** - Increased by approximately \$88,600, or 43%, which is attributed to the Assistant City Administrator salaries and benefits, and other wage adjustments outlined in item #1 above.
    - ii. **Materials and Supplies** – Legal Services is proposed to decrease by \$70,000, or 41.18% based on shifting litigation costs related to 3M to the Water Fund.
    - iii. **Charges and Services** – Assessing services is proposed to increase by \$15,350, or 40.39%, based on 250 new parcels and the Washington County charge. Contract Services, IT, and Software Programs, are proposed to increase by \$11,250, for Shred It, a new website and computer and existing software licensing. Legal Publishing is proposed to increase by approximately \$6,000 or 83% for legal codification updates and other publishing requirements. Cable Operation Expense will decline entirely from \$31,400 related to a one-time capital expenditure.
  - b. **Elections** – This is proposed to increase by \$9,000 for the 2018 Election cycle.
  - c. **Communications** – This budget is proposed to increase by approximately \$25,000, or 38%, for Personnel Costs related to the Assistant City Administrator of approximately \$41,000, quarterly newsletters for \$11,000 including postage, \$1,000 for cable operations to cover increased meeting and a reduction of approximately \$28,000 for IT/Web costs being proposed for allocation between the General Fund and Utility Funds.
  - d. **Finance** –
    - i. **Personnel** – Proposed to decrease by approximately \$58,000, or 63% based on contracting for Finance Director services and increasing the part-time accountant to full-time as part of the department reorganization in 2017 after the 2017 Adopted Budget was approved.
    - ii. **Charges and Services** – Audit services will increase approximately \$3,000, or 3% based on the contract. Contract services is proposed to increase by approximately \$108,000 based on Finance Director Services being provided by an external firm. Software services is proposed to increase by approximately \$19,000 for support for financial related software and the General Funds share of new financial related software.
  - e. **Planning and Zoning – Charges and Services** – This section is proposed to decrease by approximately \$62,000 with the vast majority of the decrease attributed to the Comprehensive Plan update being split into 2017 and 2018 budget cycles based on the timing of the costs.
  - f. **City Hall – Charges and Services** – Repair/Maint. Contractual Equipment is to increase by approximately \$2,500, or 16% based on the a new copier lease.
  - g. **Police – Charges and Services** – Contract with Washington County proposed to increase by approximately \$46,300 or 7.49%. This reflects having the sergeant position filled for the whole year.
  - h. **Fire** –
    - i. **Personnel** – Based on City Council action earlier this year, staff was directed to proceed with a revised staffing model that includes career, part-time and paid on call firefighters. As such, this section increased by approximately \$188,000, or 85%. Major changes in this section are the increase in part-

time salaries of approximately \$127,000 for 144 hours of service coverage per week and the associated benefits of approximately \$34,000 for this change. The remaining amount of the increase was related to the paid-on-call and personnel changes.

- ii. **Materials and Supplies** – This section increased by approximately \$24,000, or 71%, based on a proposed increase for small tools and supplies of approximately \$31,000, most of which is attributed to the hiring of 6 new part-time staff and the purchase of confined space equipment. Other line items were reduced by a total of approximately \$7,000 based on anticipated need and odd year costs for EMS supplies.
- iii. **Charges and Services** – This section increased by approximately \$24,000, or 22%, which is mostly related to physicals and uniforms for the 6 new part-time hires of approximately \$18,000. The remaining \$6,000 pertains to increased training and repairs on equipment.

i. **Building Inspection** –

- i. **Charges and Services** - This section increased by approximately \$3,000, or 19%. This is based on I-pads and telephone service for fieldwork of approximately \$8,000 and a reduction of \$5,000 for engineering services that can be handled by the current Building Official.
- ii. **Capital Outlay** – Vehicle purchase of \$24,000 approximately to be paid from Fund Balance.

j. **Emergency Communications – Contract Services** – decrease of \$3,615, or 67% for pole replacement project done in 2017.

k. **Public Works** –

- i. **Personnel** – On call pay was added for \$4,000 for the year and a safety clothing allowance is being allocated that total \$175 per employee that is split among Public Works, Parks and the three Utility Funds.
- ii. **Material and Supplies** – Increased by approximately \$16,000, or 2.86%, which is related to sand/salt increase of \$10,000, small tools and minor equipment increase of \$5,000 for a pallet rack and net increase of \$1,000 across various accounts.
- iii. **Charges and Services** – This section is projected to increase by approximately \$65,000, or 41%. This is based on approximately \$24,000 for 7 new 800mhz radios and annual cost. Repairs and maintenance is proposed to increase by approximately \$31,000 in total, which includes purchases of fan and locks for \$10,000 and \$1,000 respectively as well as increased estimates for equipment maintenance. Equipment rental is projected to increase by \$2,000, uniforms by \$2,500, Clean-up Days by approximately \$6,800 and the remaining line items resulting in a net reduction of approximately \$1,300.
- iv. **Capital Outlay** – This line item is project to increase by \$145,000 for the purchase of a 1-Ton Truck for \$70,000, Vac Trailer for \$45,000, an asphalt roller for \$30,000. This is to be paid from Fund Balance.

l. **Parks and Recreation** –

- i. **Material and Supplies** – This section is proposed to increase by approximately \$2,800, or 25%, which includes \$1,000 for operating supplies, \$1,000 for Repair/Maint. Supplies and a net increase of \$800 across the remaining line items.
- ii. **Charges and Services** – The net impact on this section is a decrease of approximately \$1,600, based on a decrease of \$20,000 for the lakes matching grant, as proposed by the Finance Committee. Also an increase in contract services of \$13,000 this includes turf treatments for \$8,000 and Sunfish Lake Management cost of \$5,000. Repairs and maintenance increased by approximately \$3,000, and the remaining line items resulted in a net increase

of approximately \$2,400.

- iii. **Capital Outlay** – This line item includes the proposed purchase of a Cushman Utility vehicle for \$25,000, which in accordance with the other capital purchases, will be paid from Fund Balance.
- m. **Compensation Adjustment** - This section decreased by \$35,000, as now all salary and benefit adjustments are being incorporated into the Departmental or cost center budgets.

**2018 Preliminary Property Tax Levy, Tax Capacity and Tax Rate:**

Attachment #2 of the packet includes a detailed breakdown of the City's overall Property Tax Levies for the 2017 Final Levy and 2018 Proposed Levy. In addition, it outlines the City's Tax Capacity, Tax Levy, and subsequent Tax Rate from 2013 -2017 Final and the 2018 Proposed Property Tax Levy. Based on upon the document, here are some key points:

- 1) The City's overall 2018 Proposed Property Tax Levy is proposed to be \$3,691,088, which is an increase of \$740,662, or approximately 25.10% when compared to the 2017 Final Property Tax Levy. This net increase is attributed to the General Fund proposed request of \$658,453, Debt Service increases of \$339,166 and a decrease in Library Levy of \$256,957.
- 2) The 2018 Proposed Property Tax Rate is 22.76%, compared to 20.02% for the 2017 Final Property Tax Levy, which is an increase of approximately 13.7%. This lesser increase compared to the property levy, is a result of increased tax capacity within the City.
- 3) Preliminary Tax Capacity within the City increased from approximately \$14.74 million in 2017 to \$16.2 million in 2018, which is an increase of approximately 10.0%. This increase in tax capacity spreads the property tax levy across the larger tax base resulting in a lesser impact to the property owners.
- 4) From 2013 Final to 2018 Proposed, tax capacity has increased from approximately \$11.4 million to \$16.2 million or approximately 42.1%. During that same time, the tax rate has declined from 27.8% to the proposed rate of 22.8%, or a decrease of approximately 18.0%.

The 2018 tax capacity and tax rate will experience minor fluctuations as Washington County refines its Pay 2018 taxing information throughout the year, and will not become final until early 2018 in preparation for property tax statements to go out.

**2018 Property Tax Levy Impact on a Median Value Homesteaded Property City Share of Taxes**

For a median valued home of \$372,800 that experiences no change in valuation, the estimated City share of property taxes for the Proposed 2018 Property Tax Levy would be \$847.47, which is an increase from \$745.40 for the 2017 Final Property Tax Levy, which is an increase of \$102.07, or 13.7%. This information is contingent upon changes in overall valuation, tax capacity, fiscal disparities and the City's 2018 Property Tax Levy.

**Process for This Evening:**

For this evening, staff will discuss the 2018 Proposed Budget, outlining key points and answering any questions. In addition, discussion on the 2018 Preliminary Property Tax Levy will ensue, with staff also available to answer any questions.

**Next Steps:**

Based on the outcome of the conversation this evening, and City Council direction, staff would propose the following schedule:

- 1) **August 22** – City Council direction on any additional information they would like to receive, and to gauge on what they would like the 2018 Preliminary Property Tax Levy to be certified.
- 2) **September 12** – (If necessary) Follow-up discussion on the 2018 Budget, Proposed Property Tax Levy with direction on what to set the 2018 Preliminary Property Tax Levy for the

September 19<sup>th</sup> meeting.

- 3) **September 19** – City Council adopts the 2018 Proposed Budget, 2018 Preliminary Property Tax Levy, and sets the date and time for the Public Hearing for the Truth in Taxation meeting in December. After the adoption of the 2018 Preliminary Property Tax Levy, the City Council may decrease the levy, but cannot increase it.

**FISCAL IMPACT:**

The proposed budgets and tax levy will help support necessary city services to be provided in 2018. In addition, consideration of the impact of the decisions made today will help the City plan for the future with the goal of sound fiscal management.

**RECOMMENDATION:**

- 1) Does the City Council agree with the 2018 Proposed Budgets presented for the General Fund, and 2018 Preliminary Property Tax Levy?

**ATTACHMENTS:**

- 1) 2018 Proposed Master Budget Worksheet – All Budgets
- 2) Property Tax Levy – FY 2018
- 3) Property Tax Levy Impact Worksheet
- 4) Budget to Actual Comparisons with Debt – 2014-2018 Proposed
- 5) Comparisons of Cities with Capital Replacement Funds – 8-22-17

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>General Fund Revenues:</b>									
<b>Taxes</b>									
101-000-0000-31010	Current Ad Valorem Taxes	\$ 2,206,350	\$ 2,019,331	\$ 1,629,875	\$ -	\$ 1,629,875	\$ 2,288,800	40.43%	
101-000-0000-31020	Delinquent Ad Valorem Taxes	22,467	13,546	15,000	-	15,000	15,000	0.00%	
101-000-0000-31030	Mobile Home Tax	18,874	14,366	12,000	-	12,000	15,000	25.00%	
101-000-0000-31040	Fiscal Disparities	179,607	157,096	161,272	-	161,272	158,000	-2.03%	
101-000-0000-31910	Penalty & Interest on Taxes	725	185	700	-	700	500	-28.57%	
<b>Total Taxes</b>		<b>\$ 2,428,022</b>	<b>\$ 2,204,523</b>	<b>\$ 1,818,847</b>	<b>\$ -</b>	<b>\$ 1,818,847</b>	<b>\$ 2,477,300</b>	<b>36.20%</b>	
<b>Licenses and Permits</b>									
101-000-0000-32110	Liquor License	8,350	7,025	9,000	8,300	8,300	8,300	-7.78%	
101-000-0000-32180	Wastehauler License	480	1,560	1,000	-	1,000	1,000	0.00%	
101-000-0000-32181	General Contractor License	50	150	150	-	-	-	-100.00%	Combination permit
101-000-0000-32183	Heating Contractor License	3,901	3,450	2,850	600	1,200	-	-100.00%	Combination permit
101-000-0000-32210	Building Permits	421,941	902,690	808,157	468,554	835,851	800,000	-1.01%	Proj. '17 increase per M.B. 2018 - 250 homes
101-000-0000-32211	Driveway Permits	250	10,190	-	6,320	17,500	17,500	#DIV/0!	
101-000-0000-32220	Heating Permits	34,359	128,558	44,820	92,701	122,000	60,000	33.87%	LE School for Proj. 2017 and revised per M.B.
101-000-0000-32230	Plumbing Permits	42,662	92,752	44,820	43,301	75,000	60,000	33.87%	LE School for Proj. 2017 and revised per M.B.
101-000-0000-32240	Animal License	2,116	1,900	1,720	1,305	2,000	2,000	16.28%	Based on averages
101-000-0000-32250	Utility Permits	59,033	60,234	33,000	8,134	33,000	33,000	0.00%	
101-000-0000-32260	Burning Permit	1,530	2,035	3,750	1,280	3,750	2,500	-33.33%	
101-000-0000-32270	Massage Therapy Licenses	200	75	100	-	100	100	0.00%	
101-000-0000-35101	Fire Sprinkler Alarm Fees	-	-	15,000	8,638	15,000	8,500	-43.33%	Split \$8500/1500 for 2018 - Reduced per M.B.
	Fire Alarm Fees	-	-	-	-	-	1,500	#DIV/0!	Split \$8500/1500 for 2018 - Reduced per M.B.
<b>Total Licenses and Permits</b>		<b>\$ 574,871</b>	<b>\$ 1,210,619</b>	<b>\$ 964,367</b>	<b>\$ 639,133</b>	<b>\$ 1,114,701</b>	<b>\$ 994,400</b>	<b>3.11%</b>	
<b>Intergovernmental</b>									
101-000-0000-33418	MSA - Maintenance	119,464	123,433	130,838	61,442	122,883	135,561	3.61%	From FOCUS via MNDOT - Feb and July install.
101-000-0000-33420	State Fire Aid	58,166	59,136	47,000	-	47,000	47,000	0.00%	November receipt
101-000-0000-33422	PERA Aid	2,749	2,749	2,749	-	2,749	2,749	0.00%	July and December receipt.
101-000-0000-33426	Miscellaneous State Grants	26,285	8,367	4,820	541	4,820	4,820	0.00%	
101-000-0000-33621	Recycling Grant	15,688	15,688	15,688	-	15,766	15,766	0.50%	June/July
<b>Total Intergovernmental</b>		<b>\$ 222,352</b>	<b>\$ 209,373</b>	<b>\$ 201,095</b>	<b>\$ 61,982</b>	<b>\$ 193,218</b>	<b>\$ 205,896</b>	<b>2.39%</b>	
<b>Charges for Services</b>									
101-000-0000-34103	Zoning & Subdivision Fees	29,035	33,490	23,000	18,048	35,000	55,000	139.13%	Based on S.W. est.and new construction fee.
101-000-0000-34104	Plan Check Fees	242,970	500,965	513,002	281,479	509,822	525,000	2.34%	Based on building permit fees. Estimates per M.B.
101-000-0000-34105	Sale of Copies, Books, Maps	116	213	280	9	200	200	-28.57%	
101-000-0000-34107	Assessment Searches	3,030	4,905	1,395	630	1,000	1,395	0.00%	
101-000-0000-34110	Rent	-	-	-	12	12	-	#DIV/0!	
101-000-0000-34111	Cable Operation Reimbursement	71,912	1,600	4,000	1,710	4,000	5,000	25.00%	
101-000-0000-36206	Escrow Administration Fee	-	2,800	24,900	12,700	25,000	25,000	0.40%	2017 Projected revised per M.B. - 8-14-17.
<b>Total Charges for Services</b>		<b>\$ 347,063</b>	<b>\$ 543,973</b>	<b>\$ 566,577</b>	<b>\$ 314,588</b>	<b>\$ 575,034</b>	<b>\$ 611,595</b>	<b>7.95%</b>	
<b>Fines and Forfeits</b>									
101-000-0000-35100	Fines	48,739	49,505	46,500	23,751	49,000	49,000	5.38%	Based on averages
<b>Total Fines and Forfeits</b>		<b>\$ 48,739</b>	<b>\$ 49,505</b>	<b>\$ 46,500</b>	<b>\$ 23,751</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>5.38%</b>	
<b>Investment Earnings</b>									
101-000-0000-36210	Interest Earnings	23,501	20,437	40,000	-	25,000	40,000	0.00%	\$4M cash at 1%.- Allocated at year end.
<b>Total Investment Earnings</b>		<b>\$ 23,501</b>	<b>\$ 20,437</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 40,000</b>	<b>0.00%</b>	
<b>Miscellaneous</b>									

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

Account Number	Description	2015	2016	2017	2017	2017	2018	Adopted 2017 to	Comments
		Actual	Actual	Adopted	YTD - June 30	Projected	Proposed	Proposed 2018	
101-000-0000-33622	Cable Franchise Revenue	-	98,218	72,000	67,178	94,178	68,000	-5.56%	2017 Cable Upgrade Rev. - \$27K
101-000-0000-36200	Miscellaneous Revenue	2,438	28,205	4,000	25,062	32,900	29,900	647.50%	Tax forfeit, misc. accts. Receivable, dev. Fees.
101-000-0000-36204	Reimbursements - Fire	-	1,500	500	-	-	-	-100.00%	
101-000-0000-36207	ISD Service Fee In Lieu of Tax	-	-	31,500	-	31,500	32,130	2.00%	Due in Dec. - 2% incr./yr. - Ends in 2026.
101-000-0000-36230	Donations	-	10,000	10,000	4,437	10,000	10,000	0.00%	
101-000-0000-37180	Tower Rent	-	-	46,000	30,808	51,000	53,000	15.22%	Based on contracts.
101-000-0000-38000	Use of Fund Balance	-	-	150,000	-	191,661	194,000	29.33%	For Equipment purchases
<b>Total Miscellaneous</b>		<b>\$ 2,438</b>	<b>\$ 137,924</b>	<b>\$ 314,000</b>	<b>\$ 127,485</b>	<b>\$ 411,240</b>	<b>\$ 387,030</b>	<b>23.26%</b>	
<b>Total General Fund Revenues:</b>		<b>\$ 3,646,987</b>	<b>\$ 4,376,355</b>	<b>\$ 3,951,386</b>	<b>\$ 1,166,939</b>	<b>\$ 4,187,040</b>	<b>\$ 4,765,221</b>	<b>20.60%</b>	
<b>General Fund Expenditures:</b>									
<b>1110</b>	<b>Mayor &amp; Council</b>								
<b>Personnel</b>									
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	12,845	25,690	25,690	0.00%	
101-410-1110-41220	FICA Contributions	1,593	1,593	1,593	796	1,593	1,593	0.00%	
101-410-1110-41230	Medicare Contributions	373	373	373	186	373	373	0.00%	
101-410-1110-41510	Workers Compensation	9	-	300	67	198	198	-34.00%	
<b>Total Personnel</b>		<b>\$ 27,664</b>	<b>\$ 27,655</b>	<b>\$ 27,956</b>	<b>\$ 13,895</b>	<b>\$ 27,854</b>	<b>\$ 27,854</b>	<b>-0.36%</b>	
<b>Materials and Supplies</b>									
101-410-1110-42000	Office Supplies	-	72	-	36	36	30	#DIV/0!	
101-410-1110-42001	Computer Reimbursement	-	-	-	-	5,000	-	#DIV/0!	2017 for paperless packets.
101-410-1110-43310	Mileage	169	-	375	-	100	300	-20.00%	
<b>Total Materials and Supplies</b>		<b>\$ 169</b>	<b>\$ 72</b>	<b>\$ 375</b>	<b>\$ 36</b>	<b>\$ 5,136</b>	<b>\$ 330</b>	<b>-12.00%</b>	
<b>Charges and Services</b>									
101-410-1110-44300	Miscellaneous	8,764	15,691	5,250	6,568	6,750	6,750	28.57%	
101-410-1110-44330	Dues & Subscriptions	11,519	11,986	11,813	3,622	11,813	12,470	5.56%	
101-410-1110-44370	Conferences & Training	1,000	520	1,500	180	335	1,000	-33.33%	
<b>Total Charges and Services</b>		<b>\$ 21,283</b>	<b>\$ 28,197</b>	<b>\$ 18,563</b>	<b>\$ 10,370</b>	<b>\$ 18,898</b>	<b>\$ 20,220</b>	<b>8.93%</b>	
<b>1110</b>	<b>Total Mayor &amp; Council</b>	<b>\$ 49,116</b>	<b>\$ 55,924</b>	<b>\$ 46,894</b>	<b>\$ 24,301</b>	<b>\$ 51,888</b>	<b>\$ 48,404</b>	<b>3.22%</b>	
<b>1320</b>	<b>Administration</b>								
<b>Personnel</b>									
101-410-1320-41010	Full-time Salaries	232,992	195,150	153,083	118,149	180,359	218,666	42.84%	Assistant Admin for 1 quarter of '17 and all '18.
101-410-1320-41030	Part-time Salaries	-	5,613	-	3,438	6,240	-	#DIV/0!	Removed for 2018 Budget
101-410-1320-41210	PERA Contributions	12,638	14,378	11,481	8,173	13,527	16,400	42.84%	
101-410-1320-41220	FICA Contributions	13,922	11,823	9,491	7,065	11,206	13,194	39.02%	
101-410-1320-41230	Medicare Contributions	3,273	2,765	2,220	1,662	2,706	3,171	42.84%	
101-410-1320-41300	Insurance	44,554	28,335	26,787	23,101	34,902	45,893	71.33%	
101-410-1320-41510	Workers Compensation	6,717	6,252	6,300	693	1,437	1,684	-73.27%	
<b>Total Personnel</b>		<b>\$ 314,096</b>	<b>\$ 264,317</b>	<b>\$ 209,362</b>	<b>\$ 162,280</b>	<b>\$ 250,377</b>	<b>\$ 299,008</b>	<b>42.82%</b>	
<b>Materials and Supplies</b>									
101-410-1320-42000	Office Supplies	5,538	5,113	5,500	1,711	5,000	4,500	-18.18%	
101-410-1320-42030	Printed Forms	1,888	771	700	84	775	785	12.14%	Deposit slips & Receipt books
101-410-1320-43040	Legal Services	100,075	322,842	170,000	95,291	100,000	100,000	-41.18%	3M Litigation to be paid by Water Fund for '17-18.
101-410-1320-43090	Newsletter/Website	-	-	8,000	90	90	100	-98.75%	
<b>Total Materials and Supplies</b>		<b>\$ 107,500</b>	<b>\$ 328,727</b>	<b>\$ 184,200</b>	<b>\$ 97,176</b>	<b>\$ 105,865</b>	<b>\$ 105,385</b>	<b>-42.79%</b>	
<b>Charges and Services</b>									
101-410-1320-43100	Assessing Services	46,659	52,049	38,000	21,626	50,318	53,350	40.39%	250 New parcels per year and W.C. charge



**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

Account Number	Description	2015	2016	2017	2017	2017	2018	Adopted 2017 to	Comments
		Actual	Actual	Adopted	YTD - June 30	Projected	Proposed	Proposed 2018	
101-410-1320-43150	Contract Services	1,100	1,019	-	12,173	12,785	3,000	#DIV/0!	DDA ('17), Shred It, & Misc \$600
101-410-1320-43180	Information Technology/Web	5,967	470	-	609	1,500	4,500	#DIV/0!	New Website & New Computer
101-410-1320-43190	Software Programs	-	2,338	-	2,205	2,500	3,750	#DIV/0!	laser fiche, plan it, adobe, etc
101-410-1320-43210	Telephone	1,388	1,574	1,500	972	1,718	1,770	17.97%	
101-410-1320-43220	Postage	4,541	3,741	3,000	(554)	3,000	4,000	33.33%	
101-410-1320-43310	Mileage	70	418	348	137	750	1,000	187.36%	New EE
101-410-1320-43510	Legal Publishing	6,513	8,003	7,088	2,324	8,000	13,000	83.41%	\$5K for Codification update
101-410-1320-43610	Insurance	16,386	26,121	28,000	27,130	27,130	28,487	1.74%	
101-410-1320-43620	Cable Operation Expense	-	-	31,400	-	31,400	-	-100.00%	Capital one-time expenditure.
101-410-1320-44330	Dues & Subscriptions	1,713	1,877	2,500	1,642	1,800	2,250	-10.00%	
101-410-1320-44370	Conferences & Training	2,511	844	2,170	668	1,330	2,000	-7.83%	
<b>Total Charges and Services</b>		<b>\$ 86,848</b>	<b>\$ 98,454</b>	<b>\$ 114,006</b>	<b>\$ 68,931</b>	<b>\$ 142,231</b>	<b>\$ 117,106</b>	<b>2.72%</b>	
<b>Miscellaneous</b>									
101-410-1320-44300	Miscellaneous	1,210	538	600	212	600	600	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 1,210</b>	<b>\$ 538</b>	<b>\$ 600</b>	<b>\$ 212</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>0.00%</b>	
<b>1320</b>	<b>Total Administration</b>	<b>\$ 509,653</b>	<b>\$ 692,035</b>	<b>\$ 508,168</b>	<b>\$ 328,600</b>	<b>\$ 499,073</b>	<b>\$ 522,099</b>	<b>2.74%</b>	
<b>1410</b>	<b>Elections</b>								
<b>Personnel</b>									
101-410-1410-41030	Part-time Salaries	1,280	7,037	-	-	-	7,500	#DIV/0!	
101-410-1410-41510	Workers Compensation	-	-	-	-	-	-	#DIV/0!	
<b>Total Personnel</b>		<b>\$ 1,280</b>	<b>\$ 7,037</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>#DIV/0!</b>	
<b>Charges and Services</b>									
101-410-1410-43150	Contract Services	600	1,200	1,200	1,660	1,660	1,660	38.33%	Wash. Cty. charges for elections
<b>Total Charges and Services</b>		<b>\$ 600</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,660</b>	<b>\$ 1,660</b>	<b>\$ 1,660</b>	<b>38.33%</b>	
<b>Capital Outlay</b>									
101-410-1410-45800	Other Equipment	-	20	-	-	-	-	#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-410-1410-44300	Miscellaneous	-	835	-	-	-	1,000	#DIV/0!	
<b>Total Miscellaneous</b>		<b>\$ -</b>	<b>\$ 835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>#DIV/0!</b>	
<b>1410</b>	<b>Total Elections</b>	<b>\$ 1,880</b>	<b>\$ 9,092</b>	<b>\$ 1,200</b>	<b>\$ 1,660</b>	<b>\$ 1,660</b>	<b>\$ 10,160</b>	<b>746.67%</b>	
<b>1450</b>	<b>Communications</b>								
<b>Personnel</b>									
101-410-1450-41010	Full-time Salaries	11,191	-	-	-	7,953	28,434	#DIV/0!	New Hire - Asst. Admin.
101-410-1450-41030	Part-time Salaries	-	-	-	-	-	-	#DIV/0!	
101-410-1450-41210	PERA Contributions	664	-	-	-	596	2,133	#DIV/0!	
101-410-1450-41220	FICA Contributions	680	-	-	-	493	1,763	#DIV/0!	
101-410-1450-41230	Medicare Contributions	159	-	-	-	115	412	#DIV/0!	
101-410-1450-41300	Insurance	3,672	-	-	-	1,907	8,283	#DIV/0!	
101-410-1450-41510	Workers Compensation	213	-	-	-	61	219	#DIV/0!	
<b>Total Personnel</b>		<b>\$ 16,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,125</b>	<b>\$ 41,244</b>	<b>#DIV/0!</b>	
<b>Charges and Services</b>									
101-410-1450-43090	Newsletter	4,711	-	-	-	2,000	10,000	#DIV/0!	4 quarterly newsletters
101-410-1450-43180	Information Technology/Web	35,507	50,580	67,396	11,156	33,698	35,500	-47.33%	Incr. per Roseville IT. Allocated to Utilities too
101-410-1450-43210	Telephone	876	308	-	-	-	-	#DIV/0!	
101-410-1450-43220	Postage	1,208	-	-	-	-	1,000	#DIV/0!	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
101-410-1450-43310	Mileage	57	-	-	-	-	-	#DIV/0!	
101-410-1450-43510	Public Notices	1,586	-	-	-	-	-	#DIV/0!	
101-410-1450-43620	Cable Operations	3,849	3,955	-	2,940	4,000	5,000	#DIV/0!	Increased meetings.
101-410-1450-44370	Conferences and Training	360	-	-	-	-	-	#DIV/0!	
<b>Total Charges and Services</b>		<b>\$ 47,795</b>	<b>\$ 54,843</b>	<b>\$ 67,396</b>	<b>\$ 14,096</b>	<b>\$ 39,698</b>	<b>\$ 51,500</b>	<b>-23.59%</b>	
<b>1450</b>	<b>Total Communications</b>	<b>\$ 64,733</b>	<b>\$ 54,843</b>	<b>\$ 67,396</b>	<b>\$ 14,096</b>	<b>\$ 50,823</b>	<b>\$ 92,744</b>	<b>37.61%</b>	
<b>1520</b>	<b>Finance</b>								
<b>Personnel</b>									
101-410-1520-41010	Full-time Salaries	60,494	63,053	59,561	37,321	64,231	15,031	-74.76%	2017 Projected -Prior employee compensation.
101-410-1520-41030	Part-time Salaries	-	12,702	10,000	4,882	5,720	6,760	-32.40%	
101-410-1520-41210	PERA Contributions	4,537	5,281	4,835	1,629	1,438	1,127	-76.69%	
101-410-1520-41220	FICA Contributions	3,545	4,500	3,997	1,584	1,647	1,351	-66.20%	
101-410-1520-41230	Medicare Contributions	829	1,052	935	371	395	316	-66.20%	
101-410-1520-41300	Insurance	10,010	10,938	11,994	5,309	3,787	4,146	-65.43%	
101-410-1520-41420	Unemployment Benefits	-	-	-	-	8,742	5,464	#DIV/0!	16 weeks in 2017 and 10 weeks in 2018 at 80%
101-410-1520-41510	Workers Compensation	472	204	600	315	315	168	-72.00%	
<b>Total Personnel</b>		<b>\$ 79,886</b>	<b>\$ 97,731</b>	<b>\$ 91,922</b>	<b>\$ 51,411</b>	<b>\$ 86,275</b>	<b>\$ 34,363</b>	<b>-62.62%</b>	
<b>Materials and Supplies</b>									
101-410-1520-42000	Office Supplies	818	338	600	446	750	600	0.00%	
101-410-1520-42030	Printed Forms	137	1,117	375	-	375	375	0.00%	Checks ordered in Oct. 2016.
<b>Total Materials and Supplies</b>		<b>\$ 955</b>	<b>\$ 1,456</b>	<b>\$ 975</b>	<b>\$ 446</b>	<b>\$ 1,125</b>	<b>\$ 975</b>	<b>0.00%</b>	
<b>Charges and Services</b>									
101-410-1520-43010	Audit Services	28,270	29,345	29,500	10,475	29,500	30,425	3.14%	Contract ends in 2017 but paid in 2018.
101-410-1520-43150	Contract Services	7,786	114	101	14,136	139,493	108,150	106979.21%	Select \$150- CLA 120 days in 2018. - 75%
101-410-1520-43190	Software Programs	5,379	-	-	6,068	6,068	19,433	#DIV/0!	Accela support and New Financial Software
101-410-1520-43210	Telephone	408	427	900	619	850	875	-2.78%	Roseville IT Phone and VPN access.
101-410-1520-43310	Mileage	-	-	50	-	100	250	400.00%	Mileage for training and conferences.
101-410-1520-44330	Dues & Subscriptions	420	170	670	-	500	500	-25.37%	GFOA, MNGFOA, APA
101-410-1520-44370	Conferences & Training	-	-	500	254	500	750	50.00%	MNGFOA and Govt. Acctg. Courses.
<b>Total Charges and Services</b>		<b>\$ 42,263</b>	<b>\$ 30,056</b>	<b>\$ 31,721</b>	<b>\$ 31,552</b>	<b>\$ 177,011</b>	<b>\$ 160,383</b>	<b>405.61%</b>	
<b>Miscellaneous</b>									
101-410-1520-44300	Miscellaneous	1,632	1,627	220	130	500	1,625	638.64%	18' Based on Average
<b>Total Miscellaneous</b>		<b>\$ 1,632</b>	<b>\$ 1,627</b>	<b>\$ 220</b>	<b>\$ 130</b>	<b>\$ 500</b>	<b>\$ 1,625</b>	<b>638.64%</b>	
<b>1520</b>	<b>Total Finance</b>	<b>\$ 124,737</b>	<b>\$ 130,869</b>	<b>\$ 124,838</b>	<b>\$ 83,538</b>	<b>\$ 264,911</b>	<b>\$ 197,346</b>	<b>58.08%</b>	
<b>1910</b>	<b>Planning &amp; Zoning</b>								
<b>Personnel</b>									
101-410-1910-41010	Full-time Salaries	135,788	149,034	145,407	87,776	145,619	154,110	5.99%	
101-410-1910-41030	Part-time Salaries	-	-	-	-	6,240	6,760	#DIV/0!	Intern
101-410-1910-41210	PERA Contributions	9,546	11,211	10,906	6,583	10,921	11,558	5.98%	
101-410-1910-41220	FICA Contributions	7,919	9,075	9,015	5,158	9,415	9,974	10.64%	
101-410-1910-41230	Medicare Contributions	1,852	2,122	2,109	1,206	2,202	2,333	10.62%	
101-410-1910-41300	Insurance	29,145	23,249	25,772	16,335	30,625	33,378	29.51%	
101-410-1910-41510	Workers Compensation	938	415	750	658	1,181	1,251	66.80%	
<b>Total Personnel</b>		<b>\$ 185,188</b>	<b>\$ 195,105</b>	<b>\$ 193,959</b>	<b>\$ 117,716</b>	<b>\$ 206,203</b>	<b>\$ 219,364</b>	<b>13.10%</b>	
<b>Materials and Supplies</b>									
101-410-1910-42000	Office Supplies	1,661	810	1,800	104	105	800	-55.56%	
101-410-1910-42030	Printed Forms	958	-	500	-	750	-	-100.00%	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
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<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>Total Materials and Supplies</b>		\$ 2,619	\$ 810	\$ 2,300	\$ 104	\$ 855	\$ 800	-65.22%	
<b>Charges and Services</b>									
101-410-1910-43020	Comprehensive Planning	-	-	-	10,911	54,000	36,000	#DIV/0!	Comp Plan - \$90K - 60/40 split 2017/2018
101-410-1910-43030	Engineering Services	16,328	18,688	12,000	4,242	15,000	15,000	25.00%	
101-410-1910-43150	Contract Services	25,467	25,133	113,500	5,452	10,000	10,000	-91.19%	Sambatech
101-410-1910-43190	Software Programs	-	-	-	407	500	100	#DIV/0!	ACAD won't be renewed.
101-410-1910-43210	Telephone	761	775	1,020	387	1,000	1,100	7.84%	
101-410-1910-43220	Postage	35	6	150	-	-	25	-83.33%	
101-410-1910-43310	Mileage	95	342	150	-	300	300	100.00%	
101-410-1910-43510	Legal Publishing	-	-	-	531	500	500	#DIV/0!	
101-410-1910-44330	Dues & Subscriptions	120	617	390	-	1,500	1,115	185.90%	AICP-475/ULI-640
101-410-1910-44350	Books	-	-	175	-	-	-	-100.00%	
101-410-1910-44370	Conferences & Training	555	1,520	1,560	315	2,500	2,500	60.26%	APA - \$2160 - Mankato
<b>Total Charges and Services</b>		\$ 43,361	\$ 47,081	\$ 128,945	\$ 22,244	\$ 85,300	\$ 66,640	-48.32%	
<b>Miscellaneous</b>									
101-410-1910-44300	Miscellaneous	31	31	300	10	200	200	-33.33%	
<b>Total Miscellaneous</b>		\$ 31	\$ 31	\$ 300	\$ 10	\$ 200	\$ 200	-33.33%	
<b>1910</b>	<b>Total Planning &amp; Zoning</b>	\$ 231,199	\$ 243,027	\$ 325,504	\$ 140,074	\$ 292,558	\$ 287,004	-11.83%	
<b>1930</b>	<b>Engineering Services</b>								
<b>Charges and Services</b>									
101-410-1930-43030	Engineering Services	32,942	34,034	36,000	12,743	34,500	36,000	0.00%	
101-410-1930-43210	Telephone	204	195	-	71	200	216	#DIV/0!	Roseville IT costs - 5% increase
<b>Total Charges and Services</b>		\$ 33,146	\$ 34,229	\$ 36,000	\$ 12,814	\$ 34,700	\$ 36,216	0.60%	
<b>1930</b>	<b>Total Engineering Services</b>	\$ 33,146	\$ 34,229	\$ 36,000	\$ 12,814	\$ 34,700	\$ 36,216	0.60%	
<b>1940</b>	<b>City Hall</b>								
<b>Materials and Supplies</b>									
101-410-1940-42110	Cleaning Supplies	-	-	50	-	-	-	-100.00%	
101-410-1940-42230	Building Repair Supplies	478	4	300	526	750	800	166.67%	Menard's charges
<b>Total Materials and Supplies</b>		\$ 478	\$ 4	\$ 350	\$ 526	\$ 750	\$ 800	128.57%	
<b>Charges and Services</b>									
101-410-1940-43180	Information Technology/Web	-	-	-	185	370	389	#DIV/0!	Roseville IT costs. 5% increase
101-410-1940-43210	Telephone	772	614	900	138	900	900	0.00%	
101-410-1940-43810	Utilities	6,968	3,851	6,500	2,169	6,500	6,500	0.00%	
101-410-1940-43840	Refuse	1,490	1,129	1,355	709	1,325	1,325	-2.21%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	9,139	21,350	6,000	3,469	6,000	6,000	0.00%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	10,820	11,365	15,540	5,681	15,441	18,000	15.83%	Full year of new copier lease
101-410-1940-44120	Rentals - Building	29,532	30,147	31,992	15,996	31,992	33,223	3.85%	
<b>Total Charges and Services</b>		\$ 58,721	\$ 68,457	\$ 62,287	\$ 28,346	\$ 62,528	\$ 66,337	6.50%	
<b>Miscellaneous</b>									
101-410-1940-44300	Miscellaneous	1,802	1,981	1,016	375	1,016	1,016	0.00%	
<b>Total Miscellaneous</b>		\$ 1,802	\$ 1,981	\$ 1,016	\$ 375	\$ 1,016	\$ 1,016	0.00%	
<b>1940</b>	<b>Total City Hall</b>	\$ 61,000	\$ 70,442	\$ 63,653	\$ 29,247	\$ 64,294	\$ 68,153	7.07%	
<b>2100</b>	<b>Police</b>								
<b>Charges and Services</b>									

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
101-420-2100-43150	Law Enforcement Contract	527,462	536,330	618,357	634	618,357	664,675	7.49%	Based on proposed contract - 7-22-17
101-420-2100-44300	Misc. - Community Event	-	-	1,000	-	1,000	1,000	0.00%	
<b>Total Charges and Services</b>		<b>\$ 527,462</b>	<b>\$ 536,330</b>	<b>\$ 619,357</b>	<b>\$ 634</b>	<b>\$ 619,357</b>	<b>\$ 665,675</b>	<b>7.48%</b>	
<b>2100</b>	<b>Total Police</b>	<b>\$ 527,462</b>	<b>\$ 536,330</b>	<b>\$ 619,357</b>	<b>\$ 634</b>	<b>\$ 619,357</b>	<b>\$ 665,675</b>	<b>7.48%</b>	
<b>2150</b>	<b>Prosecution</b>								
<b>Charges and Services</b>									
101-420-2150-43045	Attorney Criminal	55,710	44,144	43,200	14,669	42,669	44,996	4.16%	
<b>Total Charges and Services</b>		<b>\$ 55,710</b>	<b>\$ 44,144</b>	<b>\$ 43,200</b>	<b>\$ 14,669</b>	<b>\$ 42,669</b>	<b>\$ 44,996</b>	<b>4.16%</b>	
<b>2150</b>	<b>Total Prosecution</b>	<b>\$ 55,710</b>	<b>\$ 44,144</b>	<b>\$ 43,200</b>	<b>\$ 14,669</b>	<b>\$ 42,669</b>	<b>\$ 44,996</b>	<b>4.16%</b>	
<b>2220</b>	<b>Fire</b>								
<b>Personnel</b>									
101-420-2220-41010	Full-time Salaries	70,680	71,918	72,970	40,215	82,597	90,875	24.54%	
101-420-2220-41030	Part-time Salaries	105,487	96,663	97,724	57,011	129,502	227,301	132.59%	Includes PT Fire Admin and POC.
101-420-2220-41210	PERA Contributions	14,829	14,699	11,821	8,353	23,020	40,205	240.12%	
101-420-2220-41220	FICA Contributions	5,681	6,038	6,059	3,535	4,340	4,340	-28.37%	
101-420-2220-41230	Medicare Contributions	2,532	2,364	2,475	1,364	1,015	1,015	-58.99%	
101-420-2220-41300	Insurance	14,275	13,673	14,993	7,360	16,448	18,376	22.56%	
101-420-2220-41510	Workers Compensation	20,966	12,879	15,000	16,687	17,219	26,918	79.45%	
<b>Total Personnel</b>		<b>\$ 234,449</b>	<b>\$ 218,234</b>	<b>\$ 221,042</b>	<b>\$ 134,523</b>	<b>\$ 274,141</b>	<b>\$ 409,030</b>	<b>85.05%</b>	
<b>Materials and Supplies</b>									
101-420-2220-42000	Office Supplies	1,373	1,444	1,850	122	500	1,600	-13.51%	
101-420-2220-42080	EMS Supplies	453	888	5,800	3,819	5,800	1,200	-79.31%	Odd year costs
101-420-2220-42090	Fire Prevention	142	722	3,000	-	3,000	3,000	0.00%	New program - fire prevention
101-420-2220-42120	Fuel, Oil and Fluids	10,015	7,644	11,000	2,806	7,500	8,000	-27.27%	
101-420-2220-42400	Small Tools & Equipment	20,734	10,539	11,700	473	11,700	43,350	270.51%	6 PT hires, confined space equipment
<b>Total Materials and Supplies</b>		<b>\$ 32,717</b>	<b>\$ 21,237</b>	<b>\$ 33,350</b>	<b>\$ 7,220</b>	<b>\$ 28,500</b>	<b>\$ 57,150</b>	<b>71.36%</b>	
<b>Charges and Services</b>									
101-420-2220-43050	Physicals	5,199	4,221	2,400	607	2,000	10,599	341.63%	6 PT hires
101-420-2220-43210	Telephone	4,316	3,682	4,200	2,041	4,200	4,200	0.00%	
101-420-2220-43230	Radio	20,446	18,917	22,018	4,816	22,018	21,615	-1.83%	
101-420-2220-43310	Mileage	578	814	500	-	500	500	0.00%	
101-420-2220-43630	Insurance	5,469	7,290	8,300	7,571	8,300	8,549	3.00%	
101-420-2220-43810	Utility	14,161	9,520	15,500	7,814	15,500	15,500	0.00%	
101-420-2220-43840	Refuse	3,455	2,948	2,400	1,685	2,800	3,200	33.33%	Based on averages
101-420-2220-44010	Repairs/Maint Bldg	5,960	17,938	7,800	6,696	7,800	7,000	-10.26%	
101-420-2220-44040	Repairs/Maint Eqpt	25,224	41,975	22,967	23,290	35,000	26,051	13.43%	
101-420-2220-44170	Uniforms	1,862	5,255	2,500	610	2,500	12,642	405.68%	6 PT hires
101-420-2220-44330	Dues & Subscriptions	3,303	3,275	3,733	2,690	3,733	3,955	5.95%	
101-420-2220-44350	Books	-	230	220	180	280	440	100.00%	
101-420-2220-44370	Conferences & Training	8,775	17,663	19,891	8,414	19,891	22,514	13.19%	Target solution changes
<b>Total Charges and Services</b>		<b>\$ 98,750</b>	<b>\$ 133,727</b>	<b>\$ 112,429</b>	<b>\$ 66,415</b>	<b>\$ 124,522</b>	<b>\$ 136,765</b>	<b>21.65%</b>	
<b>Capital Outlay</b>									
101-420-2220-45500	Vehicle	-	-	-	7,370	7,370	-	#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,370</b>	<b>\$ 7,370</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-420-2220-44300	Miscellaneous	2,721	2,290	2,000	583	2,000	2,000	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 2,721</b>	<b>\$ 2,290</b>	<b>\$ 2,000</b>	<b>\$ 583</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0.00%</b>	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>2220</b>	<b>Total Fire</b>	<b>\$ 368,637</b>	<b>\$ 375,488</b>	<b>\$ 368,821</b>	<b>\$ 216,111</b>	<b>\$ 436,533</b>	<b>\$ 604,945</b>	<b>64.02%</b>	
<b>2250</b>	<b>Fire Relief</b>								
	<b>Charges and Services</b>								
101-420-2250-44920	Fire State Aid	58,166	59,136	47,000	-	47,000	47,000	0.00%	Relief Assoc. pass through
<b>Total Charges and Services</b>		<b>\$ 58,166</b>	<b>\$ 59,136</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>0.00%</b>	
<b>2250</b>	<b>Total Fire Relief</b>	<b>\$ 58,166</b>	<b>\$ 59,136</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>0.00%</b>	
<b>2400</b>	<b>Building Inspection</b>								
	<b>Personnel</b>								
101-420-2400-41010	Full-time Salaries	99,174	167,498	232,801	111,280	265,364	273,845	17.63%	
101-420-2400-41210	PERA Contributions	7,250	12,102	15,132	8,346	19,902	20,538	35.73%	
101-420-2400-41220	FICA Contributions	5,834	10,062	14,434	6,606	16,453	16,978	17.63%	
101-420-2400-41230	Medicare Contributions	1,365	2,353	3,376	1,545	3,848	3,971	17.62%	
101-420-2400-41300	Insurance	18,264	24,554	42,432	24,164	54,074	58,892	38.79%	
101-420-2400-41510	Workers Compensation	2,828	1,260	4,800	794	2,091	2,158	-55.04%	
<b>Total Personnel</b>		<b>\$ 134,714</b>	<b>\$ 217,830</b>	<b>\$ 312,975</b>	<b>\$ 152,734</b>	<b>\$ 361,732</b>	<b>\$ 376,382</b>	<b>20.26%</b>	
	<b>Materials and Supplies</b>								
101-420-2400-42000	Office Supplies	690	1,602	1,750	1,055	1,750	1,750	0.00%	
101-420-2400-42030	Printed Forms	154	-	350	-	350	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	1,014	521	3,600	1,086	3,600	3,600	0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 1,858</b>	<b>\$ 2,122</b>	<b>\$ 5,700</b>	<b>\$ 2,141</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>0.00%</b>	
	<b>Charges and Services</b>								
101-420-2400-43030	Engineering	6,289	2,465	6,000	248	4,000	1,000	-83.33%	Handled in-house by Bldg. Official
101-420-2400-43180	Information Technology/Web	3,875	6,010	-	5,164	10,500	7,405	#DIV/0!	i-pads and PermitWorks
101-420-2400-43210	Telephone	758	1,912	1,800	1,318	1,800	2,500	38.89%	
101-420-2400-43630	Insurance	136	178	400	185	400	400	0.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,253	965	1,000	786	1,000	1,000	0.00%	
101-420-2400-44170	Uniforms	241	80	1,200	-	1,200	1,200	0.00%	Jackets, shirts, ID's
101-420-2400-44330	Dues & Subscriptions	385	185	740	310	740	740	0.00%	
101-420-2400-44350	Books	1,692	870	500	345	500	500	0.00%	
101-420-2400-44370	Conferences & Training	1,095	2,596	4,825	305	4,825	4,825	0.00%	
<b>Total Charges and Services</b>		<b>\$ 15,726</b>	<b>\$ 15,261</b>	<b>\$ 16,465</b>	<b>\$ 8,661</b>	<b>\$ 24,965</b>	<b>\$ 19,570</b>	<b>18.86%</b>	
	<b>Capital Outlay</b>								
101-420-2400-45500	Vehicle	-	-	-	-	-	24,000	#DIV/0!	Paid from fund balance.
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>#DIV/0!</b>	
	<b>Miscellaneous</b>								
101-420-2400-44300	Miscellaneous	1,564	266	845	3,793	845	1,000	18.34%	
<b>Total Miscellaneous</b>		<b>\$ 1,564</b>	<b>\$ 266</b>	<b>\$ 845</b>	<b>\$ 3,793</b>	<b>\$ 845</b>	<b>\$ 1,000</b>	<b>18.34%</b>	
<b>2400</b>	<b>Total Building Inspection</b>	<b>\$ 153,862</b>	<b>\$ 235,479</b>	<b>\$ 335,985</b>	<b>\$ 167,328</b>	<b>\$ 393,242</b>	<b>\$ 426,652</b>	<b>26.99%</b>	
<b>2500</b>	<b>Emergency Communications</b>								
	<b>Charges and Services</b>								
101-420-2500-43150	Contract Services	3,745	4,945	5,395	900	5,395	1,780	-67.01%	Replace Pole for 2017 Proj.
<b>Total Charges and Services</b>		<b>\$ 3,745</b>	<b>\$ 4,945</b>	<b>\$ 5,395</b>	<b>\$ 900</b>	<b>\$ 5,395</b>	<b>\$ 1,780</b>	<b>-67.01%</b>	
<b>2500</b>	<b>Total Emergency Communications</b>	<b>\$ 3,745</b>	<b>\$ 4,945</b>	<b>\$ 5,395</b>	<b>\$ 900</b>	<b>\$ 5,395</b>	<b>\$ 1,780</b>	<b>-67.01%</b>	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>2700</b>	<b>Animal Control</b>								
<b>Charges and Services</b>									
101-420-2700-43150	Contract Services	5,725	3,086	7,725	2,345	7,725	7,725	0.00%	
<b>Total Charges and Services</b>		<b>\$ 5,725</b>	<b>\$ 3,086</b>	<b>\$ 7,725</b>	<b>\$ 2,345</b>	<b>\$ 7,725</b>	<b>\$ 7,725</b>	<b>0.00%</b>	
<b>2700</b>	<b>Total Animal Control</b>	<b>\$ 5,725</b>	<b>\$ 3,086</b>	<b>\$ 7,725</b>	<b>\$ 2,345</b>	<b>\$ 7,725</b>	<b>\$ 7,725</b>	<b>0.00%</b>	
<b>3100</b>	<b>Public Works</b>								
<b>Personnel</b>									
101-430-3100-41010	Full-time Salaries	134,875	253,303	238,857	135,379	299,044	327,575	37.14%	On call pay of \$1667 in Proj. '17 and \$4K in '18
101-430-3100-41030	Part-time Salaries	2,429	-	9,680	-	7,200	9,360	-3.31%	Wage adjustments.
	Safety Clothing Allowance	-	-	-	-	971	971	#DIV/0!	Boots
101-430-3100-41210	PERA Contributions	10,351	18,494	18,640	10,154	22,303	24,268	30.19%	
101-430-3100-41220	FICA Contributions	8,081	15,066	13,312	8,139	18,987	20,890	56.93%	
101-430-3100-41230	Medicare Contributions	1,890	3,524	3,604	1,904	4,441	4,886	35.57%	
101-430-3100-41300	Insurance	36,238	44,655	42,141	17,214	62,752	62,810	49.05%	
101-430-3100-41510	Workers Compensation	19,017	12,028	14,000	14,990	18,455	19,769	41.21%	
<b>Total Personnel</b>		<b>\$ 212,880</b>	<b>\$ 347,071</b>	<b>\$ 340,234</b>	<b>\$ 187,779</b>	<b>\$ 434,153</b>	<b>\$ 470,529</b>	<b>38.30%</b>	
<b>Materials and Supplies</b>									
101-430-3100-42000	Office Supplies	350	1,666	2,000	398	2,000	800	-60.00%	Moved from Streets.
101-430-3100-42120	Fuel, Oil and Fluids	26,146	24,049	30,000	13,695	27,000	28,500	-5.00%	
101-430-3100-42150	Operating Supplies	2,151	2,431	3,000	1,415	2,800	2,000	-33.33%	
101-430-3100-42210	Repair/Maint. Supplies	6,308	3,964	10,350	2,857	9,000	12,750	23.19%	\$6K-Str.-\$5750 S&I- and \$1K -edges/plow parts
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,203	16,112	445,000	34,415	20,000	20,000	-95.51%	
101-430-3100-42250	Street Maintenance	185,950	258,223	-	5,734	425,000	425,000	#DIV/0!	Sealcoat, Crackfill, Mill/overlay
101-430-3120-42260	Street Signs	378	2,389	3,000	1,809	3,500	5,000	66.67%	
101-430-3125-42290	Sand/Salt	73,780	49,616	65,000	74,202	74,202	75,000	15.38%	
101-430-3100-42400	Small Tools & Minor Equipment	5,634	2,788	3,000	1,815	3,600	8,000	166.67%	5K pltt racks/2K mtr for OH hoist. Removed swpr.
101-430-3100-44375	Personal Protection Equipment	-	1,465	2,400	-	2,000	2,800	16.67%	Combined with PW and Streets
<b>Total Materials and Supplies</b>		<b>\$ 320,900</b>	<b>\$ 362,703</b>	<b>\$ 563,750</b>	<b>\$ 136,339</b>	<b>\$ 569,102</b>	<b>\$ 579,850</b>	<b>2.86%</b>	
<b>Charges and Services</b>									
101-430-3100-43030	Engineering Services	10,384	4,676	4,800	1,116	2,500	4,800	0.00%	
101-430-3100-43150	Contract Services	20,098	24,156	24,350	6,890	17,000	24,500	0.62%	\$15K frm Str. and \$4K frm Snow - \$0-Trees
101-430-3100-43210	Telephone	7,344	7,347	7,800	3,533	6,000	7,800	0.00%	
101-430-3100-43230	Radio	1,236	1,236	1,300	300	1,300	24,000	1746.15%	\$20-7new 800mhz rad (1x cost) \$4K ann cost
101-430-3100-43630	Insurance	11,914	15,105	17,000	15,688	17,000	19,000	11.76%	
101-430-3100-43810	Utilities	46,717	34,935	54,400	26,510	47,000	52,000	-4.41%	Consol. from Str. Lghts - \$27K-LED Installs.
101-430-3100-43840	Refuse	2,811	2,407	2,625	1,395	2,800	3,000	14.29%	
101-430-3100-44010	Repairs/Maint Bldg.	5,604	10,996	4,000	6,978	10,000	21,000	425.00%	Fans \$10K - Locks - 1K
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	590	165	500	1,885	1,500	1,500	200.00%	
101-430-3100-44040	Repairs/Maint Equip	27,514	25,364	20,900	22,720	26,000	34,000	62.68%	Str and S&I- \$12K/each and gen. maint. \$1.5K
101-430-3100-44130	Equipment Rental	-	-	-	-	-	2,000	#DIV/0!	
101-430-3100-44170	Uniforms	3,095	5,886	5,000	3,188	6,500	7,500	50.00%	
101-430-3100-44330	Dues & Subscriptions	275	294	600	488	900	600	0.00%	
101-430-3100-44370	Conferences & Training	3,187	3,889	4,800	2,518	4,000	4,800	0.00%	
101-430-3100-44380	Clean-up Days	5,564	9,557	10,212	36	16,000	17,000	66.47%	
<b>Total Charges and Services</b>		<b>\$ 146,332</b>	<b>\$ 146,012</b>	<b>\$ 158,287</b>	<b>\$ 93,245</b>	<b>\$ 158,500</b>	<b>\$ 223,500</b>	<b>41.20%</b>	
<b>Capital Outlay</b>									
101-430-3100-45500	Capital Purchases	-	-	-	-	-	145,000	#DIV/0!	Fleet Purchases - 1 ton, vac trlr, asphalt roller.
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>#DIV/0!</b>	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>Miscellaneous</b>									
101-430-3100-44300	Miscellaneous	2,534	762	1,450	450	1,200	1,800	24.14%	Asset Management subscription.
<b>Total Miscellaneous</b>		<b>\$ 2,534</b>	<b>\$ 762</b>	<b>\$ 1,450</b>	<b>\$ 450</b>	<b>\$ 1,200</b>	<b>\$ 1,800</b>	<b>24.14%</b>	
<b>3100</b>	<b>Total Public Works</b>	<b>\$ 682,647</b>	<b>\$ 856,548</b>	<b>\$ 1,063,721</b>	<b>\$ 417,813</b>	<b>\$ 1,162,955</b>	<b>\$ 1,420,679</b>	<b>33.56%</b>	
<b>5200 Parks &amp; Recreation</b>									
<b>Personnel</b>									
101-450-5200-41010	Full-time Salaries	129,189	70,421	77,429	32,316	88,367	100,610	29.94%	
101-450-5200-41030	Part-time Salaries	21,629	30,934	48,000	9,605	21,600	28,080	-41.50%	Wage adjustments
	Safety Clothing Allowance	-	-	-	-	236	236	#DIV/0!	
101-450-5200-41210	PERA Contributions	9,666	5,798	6,162	2,402	6,628	7,546	22.46%	
101-450-5200-41220	FICA Contributions	8,964	6,027	7,777	2,478	6,794	7,955	2.29%	
101-450-5200-41230	Medicare Contributions	2,096	1,410	1,819	579	1,595	1,866	2.58%	
101-450-5200-41300	Insurance	18,135	18,232	19,992	10,671	24,819	17,418	-12.88%	
101-450-5200-41510	Workers Compensation	5,391	3,735	4,000	3,956	5,018	7,431	85.78%	
<b>Total Personnel</b>		<b>\$ 195,071</b>	<b>\$ 136,556</b>	<b>\$ 165,179</b>	<b>\$ 62,007</b>	<b>\$ 155,057</b>	<b>\$ 171,142</b>	<b>3.61%</b>	
<b>Materials and Supplies</b>									
101-450-5200-42000	Office Supplies	172	60	900	288	800	800	-11.11%	
101-450-5200-42150	Operating Supplies	1,575	1,338	-	140	1,000	1,000	#DIV/0!	
101-450-5200-42160	Chemicals	679	1,057	1,500	100	500	2,000	33.33%	
101-450-5200-42210	Repair/Maint. Supplies	4,156	4,505	6,000	1,622	6,000	7,000	16.67%	Combined with Landscaping materials
101-450-5200-42230	Building Repair Supplies	140	619	500	100	500	500	0.00%	
101-450-5200-42400	Small Tools & Minor Equipment	2,753	2,365	2,150	1,292	2,000	2,500	16.28%	
<b>Total Materials and Supplies</b>		<b>\$ 9,475</b>	<b>\$ 9,944</b>	<b>\$ 11,050</b>	<b>\$ 3,541</b>	<b>\$ 10,800</b>	<b>\$ 13,800</b>	<b>24.89%</b>	
<b>Charges and Services</b>									
101-450-5200-43210	Telephone	1,283	1,358	1,200	553	1,000	1,200	0.00%	
101-450-5200-43630	Insurance	2,301	3,079	3,800	3,198	4,500	5,000	31.58%	
101-450-5200-43810	Utilities	8,935	6,446	9,600	4,674	9,000	10,500	9.38%	Water costs added in.
101-450-5200-43840	Refuse	-	20	1,000	442	800	1,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	1,294	63	1,800	-	1,000	2,800	55.56%	Replace locks
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,114	2,959	3,000	4,511	8,000	3,200	6.67%	
101-450-5200-44040	Repairs/Maint Eqpt	804	2,235	1,500	-	1,000	3,200	113.33%	
101-450-5200-44120	Rentals - Buildings	7,232	6,476	6,000	1,780	6,500	7,000	16.67%	
101-450-5200-44170	Uniforms	136	67	-	58	100	100	#DIV/0!	
101-450-5200-44301	Events	-	-	5,000	450	2,500	2,500	-50.00%	Tree giveaway.
101-450-5200-44302	Lakes	-	-	40,000	4,578	10,000	20,000	-50.00%	Matching - \$10K/ lake, reduced to \$5K by F.C.
101-450-5200-43150	Contract Services	-	-	-	-	-	13,000	#DIV/0!	Turf treatments \$8K/Sunfish Mgmt \$5K
101-450-5200-44370	Conferences & Training	-	-	-	-	-	1,200	#DIV/0!	
101-450-5200-44130	Equipment Rental	-	-	-	-	-	1,000	#DIV/0!	
101-450-5200-44375	Personal Protection Equipment	-	341	1,200	753	1,200	800	-33.33%	
<b>Total Charges and Services</b>		<b>\$ 25,099</b>	<b>\$ 23,044</b>	<b>\$ 74,100</b>	<b>\$ 20,997</b>	<b>\$ 45,600</b>	<b>\$ 72,500</b>	<b>-2.16%</b>	
<b>Capital Outlay</b>									
101-5200-5200-45500	Capital Purchases	-	-	-	-	-	25,000	#DIV/0!	Cushman utility vehicle
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-450-5200-44300	Miscellaneous	889	521	1,200	266	800	1,200	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 889</b>	<b>\$ 521</b>	<b>\$ 1,200</b>	<b>\$ 266</b>	<b>\$ 800</b>	<b>\$ 1,200</b>	<b>0.00%</b>	
<b>5200</b>	<b>Total Parks &amp; Recreation</b>	<b>\$ 230,533</b>	<b>\$ 170,065</b>	<b>\$ 251,529</b>	<b>\$ 86,811</b>	<b>\$ 212,257</b>	<b>\$ 283,642</b>	<b>12.77%</b>	

**CITY OF LAKE ELMO**  
**2018 PROPOSED BUDGET**  
**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 YTD - June 30</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>	<u>Comments</u>
<b>9000</b>	<b>Compensation Adjustment</b>								
<b>Personnel</b>									
101-460-9000-41010	Compensation Adjustment	-	-	35,000	-	-	-	-100.00%	Incl. in personnel costs for '17 and '18 now.
<b>Total Personnel</b>		\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	-100.00%	
<b>9000</b>	<b>Total Compensation Adjustment</b>	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	-100.00%	
<b>Total General Fund Expenditures:</b>		\$ 3,161,952	\$ 3,575,683	\$ 3,951,386	\$ 1,540,940	\$ 4,187,040	\$ 4,765,221	20.60%	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		\$ 485,035	\$ 800,672	\$ -	\$ (374,002)	\$ -	\$ -	#DIV/0!	



**CITY OF LAKE ELMO  
2017 FINAL AND 2018 PRELIMINARY PROPERTY TAX LEVY**

**INFORMATION SUBJECT TO CHANGE UNTIL FINAL NUMBERS RELEASED BY COUNTY IN 2018.  
NEEDS UPDATE WHEN FINAL VALUATIONS ARE AVAIL TO MATCH W.C. TAX RATE**

	<b>2017 Final Levy</b>	<b>2018 Proposed Levy</b>	<b>\$ Change 2017 to 2018</b>	<b>% Change 2017 to 2017</b>
<b>TAX CAPACITY BASED TAX LEVY</b>				
General Fund	\$ 1,818,847	\$ 2,477,300	\$ 658,453	36.20%
Library	256,957	-	(256,957)	-100.00%
G.O. Imp. Bonds - Series 2009B	52,959	50,911	(2,048)	-3.87%
G.O. Imp. Bonds - Series 2010A	57,683	61,206	3,523	6.11%
G.O. Cap. Imp. Xover Ref. Bonds - Series 2010B	202,605	204,519	1,914	0.94%
G.O. Imp. Bonds - Series 2011A	74,368	73,254	(1,114)	-1.50%
G.O. Imp. Bonds - Series 2012B	62,656	61,141	(1,515)	-2.42%
G.O. Imp. Bonds - Series 2014A	207,218	203,045	(4,173)	-2.01%
G.O. Imp. Bonds - Series 2015A	17,756	28,683	10,927	61.54%
G.O. Imp. Bonds - Series 2016A	199,377	189,419	(9,958)	-4.99%
G.O. Imp. Bonds - Series 2017A	-	341,610	341,610	#DIV/0!
	-	-	-	#DIV/0!
<b>TAX CAPACITY BASED TAX LEVIES</b>	<b>\$ 2,950,426</b>	<b>\$ 3,691,088</b>	<b>\$ 740,662</b>	<b>25.1036%</b>
Tax Capacity	\$14,739,627	\$16,218,719		10.03%
<b>Estimated Tax Capacity Rate</b>	<b>20.017%</b>	<b>22.758%</b>		<b>13.69%</b>

**CITY TAX CAPACITY, PROPERTY TAX LEVIES AND TAX RATES BY YEAR**

<b><u>YEAR</u></b>	<b><u>TAX CAPACITY</u></b>	<b><u>TAX LEVY</u></b>	<b><u>TAX RATE</u></b>
2013	\$ 11,384,320	\$ 3,163,359	27.818%
2014	11,393,889	3,163,359	27.761%
2015	13,072,105	3,137,663	23.798%
2016	13,441,204	3,112,204	23.121%
2017	14,739,627	2,950,426	20.017%
2018 Proposed	16,218,719	3,691,088	22.758%

**CITY OF LAKE ELMO**  
**RESIDENTIAL ESTIMATED CITY SHARE OF PROPERTY TAXES**  
**2018 PRELIMINARY PROPERTY TAX LEVY**  
**25.10% INCREASE**  
**As of 8-22-17**

\* These are estimated figures at particular price points.  
Homes at the price points will not experience these exact changes.

Assessed Market Val.		Taxable Market Value 2017	Taxable Market Value 2018	Estimated City Tax		Dollar Change	Percent Change
2016 For Pay 2017	2017 For Pay 2018			2017	2018		
150,000	150,000	126,260.00	126,260.00	252.73	287.34	34.61	13.7%
250,000	250,000	235,260.00	235,260.00	470.92	535.40	64.48	13.7%
375,800	375,800	372,382.00	372,382.00	745.40	847.47	102.07	13.7%
425,000	425,000	425,000.00	425,000.00	850.72	967.22	116.49	13.7%
500,000	500,000	500,000.00	500,000.00	1,000.85	1,137.90	137.05	13.7%
600,000	600,000	600,000.00	600,000.00	1,251.06	1,422.38	171.31	13.7%
700,000	700,000	700,000.00	700,000.00	1,501.28	1,706.85	205.58	13.7%
800,000	800,000	800,000.00	800,000.00	1,751.49	1,991.33	239.84	13.7%
900,000	900,000	900,000.00	900,000.00	2,001.70	2,275.80	274.10	13.7%

**Assumptions:**

2017 and 2018 tax capacity rate based on Washington County information.  
Tax capacity rates increase from 1% to 1.25% for values over \$500,000.

= Median Value Home in Lake Elmo

**CITY OF LAKE ELMO**  
**General Fund Budget to Actual Comparisons with Total City Debt Outstanding**  
**As of 8-22-17**

**GENERAL FUND**

	<u>Adopted 2014</u>	<u>Adopted 2015</u>	<u>Adopted 2016</u>	<u>Adopted 2017</u>	<u>Proposed 2018</u>	
Budget - Revenues	\$ 3,303,535	\$ 3,798,334	\$ 3,485,514	\$ 3,951,386	\$ 4,765,221	
Budget - Expenditures	\$ 3,303,535	\$ 3,798,334	\$ 3,485,514	\$ 3,951,386	\$ 4,765,221	
<b>Revenues Over/(Under) Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected*</u>	<u>Actual</u>	
Actual Revenues	\$ 3,402,346	\$ 3,667,883	\$ 4,384,533	\$ 4,187,040	N/A	
Actual Expenditures	\$ 3,398,727	\$ 3,661,602	\$ 3,682,778	\$ 4,187,040	N/A	
<b>Revenues Over/(Under) Expenditures:</b>	<b>\$ 3,619</b>	<b>\$ 6,281</b>	<b>\$ 701,755</b>	<b>\$ -</b>	<b>N/A</b>	
 <b>Total City Debt Outstanding:</b>	 <b>\$ 24,292,000</b>	 <b>\$ 22,296,219</b>	 <b>\$ 30,400,000</b>	 <b>\$ 37,830,000</b>	 <b>\$ 35,510,000</b>	 <b>**</b>

\* Since the year is not complete, these figure will change until the FY 2017 audit is complete.

\*\* Since it is anticipated debt will be issued in 2018, but the specific amount is unknown, this number will be larger than shown.

**CITY OF LAKE ELMO**  
**CAPITAL REPLACEMENT FUND USE BY CITIES COMPARISON**

<b><u>CITY</u></b>	<b><u>POPULATION*</u></b>	<b><u>FUND NAME(S)</u></b>
Albertville	7,317	Capital Outlay Reserve
Big Lake	10,671	Equipment and Building Replacements
East Bethel	11,761	Building Fund and Equipment Replacement Fund
Falcon Heights	5,384	
Ham Lake	15,773	Equipment and Building
Hugo	14,352	Property and Equipment Acquisition
Mahtomedi	7,845	Equipment and Building Replacement
Mendota Heights	11,105	Equipment Replacement, Infrastructure and Facility Reserve Funds
Minnestricta	7,029	Capital Improvement
Mound**	9,209	Do not have a fund
Mounds View	13,007	Vehicle and Equipment Fund, and Special Projects Fund
North St. Paul	12,104	Equipment
Orono	7,474	Improvement Equipment Outlay
Rogers	12,381	Capital Improvement Projects, Fire Dept. Capital Outlay
St. Anthony Village	9,277	Capital Equipment Fund, and Building Improvement Fund
Vadnais Heights	12,490	Capital Improvement Fund, and Fire Vehicle and Equipment Fund
Victoria	8,591	PW Bldg, City Hall Bldg, Cap. Equip., Cap. Facilities and Fire Cap. Fund
Waconia	11,752	Capital Equipment

\* Per League of Minnesota Cities figures.

\*\* City does not show a fund in financial statements.