



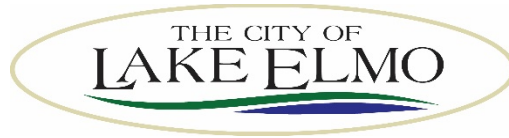
*Our Mission is to Provide Quality Public  
Services in a Fiscally Responsible Manner  
While Preserving the City's Open Space  
Character*

## **NOTICE OF MEETING**

**City Council Budget Workshop  
3800 Laverne Avenue North  
August 28, 2018  
6:30 PM**

## **AGENDA**

- |                                   |                |
|-----------------------------------|----------------|
| <b>I. Call to Order</b>           | <b>6:30 PM</b> |
| <b>II. 2019 Operating Budgets</b> | <b>6:30 PM</b> |
| <b>III. Adjourn</b>               | <b>8:00 PM</b> |



## STAFF REPORT

DATE: August 28, 2018

**TO:** Honorable Mayor and City Council  
**FROM:** Sue Iverson – Finance Director  
**AGENDA ITEM:** 2019 Budget Information – General Fund, Utility Funds, EDA and Tax Levy  
**REVIEWED BY:** Kristina Handt – City Administrator

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### **INTRODUCTION:**

In preparation for adoption of the preliminary tax levy in September, this memo addresses the following information: discussion on preliminary levy, assumptions being used to prepare the preliminary budget, tax levy, and a discussion on capital improvement funding. The Finance Committee has met both in July and August and has reviewed this information.

### **ISSUE BEFORE THE COUNCIL:**

- 1) What changes, if any, should be made to the draft budgets?
- 2) What Preliminary Property Tax Levy would the City Council like to set for certification in September?

### **PRELIMINARY LEVY**

At the July 17, 2018 Finance Committee meeting, staff presented the draft 2019 budget and the 10 year Financial Management Plan projections. Previously, the committee had expressed setting the budget at no change in the tax rate or a change equal to inflation, however at the July meeting the committee asked staff to look at scenarios using a 1%, 2% and 3% increase in the tax rate to better control the fluctuations of the rate in the 10 year plan. Staff has prepared a budget that would keep the tax rate at the same level as 2018. While the information used in this assumption is preliminary, Washington County has provided staff with the estimates which are needed to project the tax capacity and fiscal disparities components.

On the next page is an estimate of these numbers. As you can see from the table on the next page, the Pay 2018 rate was 22.4442% with an overall levy of \$3,596,601. To achieve this same tax rate for Pay 2019, using the estimated taxable value of \$17,429,500 the overall levy would increase by \$514,181 to \$4,110,782.

**\*\*\*PLEASE NOTE THESE ARE ESTIMATES USING NUMBERS FROM THE COUNTY\*\*\***

Item		Actual Pay 2018 (A)	Proposed Pay 2019 (B)	% Change (C)
1. Levy before reduction for state aids		\$3,596,601	\$4,110,782	14.3%
2. State Aids	-	\$0	\$0	0.0%
3. <b>Certified Property Tax Levy</b>	=	<b>\$3,596,601</b>	<b>\$4,110,782</b>	14.3%
4. Fiscal Disparity Portion of Levy	-	\$149,615	\$199,200	33.1%
5. Local Portion of Levy	=	\$3,446,986	\$3,911,582	13.5%
6. Local Taxable Value	÷	15,359,350	17,429,500	13.5%
7. <b>Local Tax Rate</b>	=	<b>22.442%</b>	<b>22.442%</b>	<b>0.0%</b>
8. Market Value Referenda Levy		\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SDs only)	-	\$0	\$0	0.0%
10. Local Levy	=	\$0	\$0	0.0%
11. Referenda Market Value	÷	1,452,554,500	1,649,748,600	13.6%
12. <b>Market Value Referenda Rate</b>	=	<b>0.00000%</b>	<b>0.00000%</b>	<b>0.0%</b>

Below shows the impact to the average valued home of \$382,800. Please note there is not an impact to the annual taxes as a result of the levy increase since the tax rate has remained the same. The increase is due to the estimated increase in market value of 1.5% and Fiscal Disparities.

Taxable Market Value B/4 Credit	Homestead Exclusion Credit	Taxable Market Value	Tax Capacity		Taxing District Net Tax		
<b>Proposed Pay 2019</b>							
Pay 2019 MV X 0.988	76,000 @ .40% rem up to 413799 @ .09	(D - E)	500,000 @ 1.0% rem @ 1.25%		(B7 x G) + (B12 x D)	Total Change	
Estimated Tax District rate as % of total rate:						Annual Increase	Monthly incr.
150,000	23,740	126,260	1,263		\$283.44	\$5.38	\$ 0.45
382,800	2,788	380,012	3,800		\$852.80	\$13.92	\$ 1.16
350,000	5,740	344,260	3,443		\$772.68	\$12.79	\$ 1.07
500,000	-	500,000	5,000		\$1,122.10	\$16.61	\$ 1.38
750,000	-	750,000	8,125		\$1,823.41	\$31.19	\$ 2.60

	2018	2019
GO 2009B	\$50,911	\$43,580
GO 2010A	61,206	59,356
GO 2010B	204,519	205,989
GO 2011A	73,254	76,719
GO 2012A		
GO 2012B	61,141	65,275
GO 2013A		
GO 2014A	203,045	203,885
GO 2015A	28,683	25,113
GO 2016A	189,419	189,419
GO 2017A	341,610	346,598
<b>Total Debt Levies</b>	<b>\$1,213,788</b>	<b>\$1,215,932</b>
<b>General Fund</b>	<b>\$2,382,813</b>	<b>\$2,894,850</b>
<b>Total Levy</b>	<b>\$3,596,601</b>	<b>\$4,110,782</b>

The overall City levy is made up of the General Fund Operating Levy and the Debt Levies. The table to the left shows the Actual 2018 levy and the Proposed 2019 levy if the tax rate were to remain the same.

## OPERATING BUDGETS

Attachment #1 includes the entire General Fund Operating Budget, the Utility Operating Budgets, and the EDA Budget.

### Salary and Benefits

The 2019 preliminary budget is currently being prepared assuming a 2.5% wage adjustment for non-union staff and 3.0% for union staff. Medical benefits are estimated to increase by 6%, but a contingency of \$54,892 has been built into the budget for increases that might occur due to Federal legislation which are unknown at this time. These could have a significant increase on our insurance rates.

### General Fund

Revenues are largely increased due to the proposed operating levy for the General Fund. Since the City is in an expansion phase we have projected a conservative estimate for building permits, planning, and zoning fees. Cable franchise revenues are increasing as the City builds out. State Fire Aid and Municipal State Aids (MSA) for road maintenance are based on the current estimates done this year. Tower Rent has increased as we have two additional leases and current lease increases. More detailed information is found in the attached budget.

#### **General Fund Revenues**

Property Tax Levy	\$692,152
Fiscal Disparities	49,585
Building/Mechanical Permits	77,000
State Fire Aid	13,000
MSA Maintenance	16,166
Planning & Zoning Fees	15,005
Cable Franchise Revenue	17,000
Tower Rent	55,148
Miscellaneous	<u>-13,857</u>
	\$921,199

Staff worked on budgets to more accurately reflect costs in the proper departments and services, so the attached budget sheets reflect several allocation changes which are noted. The Mayor and Council budget remains fairly flat with the exception of some IT expenses and the addition of Family Means for \$30,000. The Finance Committee was split on whether or not to fund the Family Means request through the General Fund. Two members were ultimately opposed while one member was supportive of the request. Communications shows a reduction of which \$33,700 is expenditures for IT that are reallocated throughout the budget to the proper departments.

Finance shows changes between categories and line items, but overall is a 14.41% decrease as a result of hiring a full-time Finance Director as opposed to contracting with a consultant, and elimination of the one-time software costs in 2018 for the software conversion. The most notable change in Planning & Zoning is the decrease of \$31,000 as the result of completing the Comprehensive Plan.

Keats Ave Turn Lane has been added in Engineering. The Sheriff's contract increased 5.58%.

Building Inspections had an additional Inspector in the 2018 budget, but since that position has not

### General Fund Expenditures

Family Means	\$30,000
Assessing Services	28,150
Elections	-8,500
Finance Director	103,677
Finance Consultant	-105,150
Finance software costs	-16,682
Comprehensive Plan	-31,000
Keats Ave Turn Lane	70,000
Sheriff's contract	37,093
Building Inspector change	-20,604
Sealcoating & Crack Sealing	165,000
Sunfish Management	10,000
Mowing Contracts	58,000
Snow removal sidewalks	10,000
Fund balance to Vehicle Fund	100,000
Budget transfer to Vehicle Fund	75,000
Additional transfer to Vehicle Fund	326,000
Contingency	54,892
Miscellaneous	<u>-34,677</u>
	\$851,199

been filled, staff has reevaluated and changed this for 2019 to reflect a part-time position. A new vehicle for Building Inspections had previously been budgeted for 2018 and has been moved to 2019.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. An additional employee has been added to the budget consistent with the consultant recommendation from 2016, but has been spread across all funds. Staff reevaluated the Public Works employees' time cards and has changed the allocation of salaries and benefits to more accurately reflect costs in the proper departments. \$10,000 has been budgeted for Sunfish Management and \$58,000 has been budgeted for mowing contracts.

At the June 19, 2018 meeting, the Finance Committee recommended that a Vehicle

Replacement Fund be established with \$100,000 from the General Fund Balance and \$75,000 be transferred from Fire, Streets, and Parks & Recreation. Staff would recommend that any additional funds available from the tax levy not needed for the operating budget be placed into this fund, thus reducing the need to bond for equipment in the future. With these preliminary estimates, \$326,000 has been placed into the budget at this time. If the Council supports the Finance Committee's recommendation of increasing the tax rate by 3%, an additional \$122,500 will be transferred to the fund in 2019 (or about \$1.5 million more over the next five years).

## FINANCIAL MANAGEMENT PLAN

Per direction from the committee, staff has prepared the forecasts requested looking at keeping the City's Tax Rate flat (0%), 1% increase, 2% increase, and 3% increase. The committee was concerned with the fluctuating rate in the 10 year projections, especially in year 2023 when the new City Hall/Fire Station costs/debt would be added to the tax rolls. Staff was asked to run various scenarios to stabilize the increases much like you would do with utility rates.

In looking at the various scenarios (lines 75-79) of the attached Financial Management Plans, you will see that the 3% Tax Rate increase seems to be the best overall option for several reasons:

1. The rate increase is a steady increase of 3% or about \$40-\$48 a year on the median valued home.
2. The plan shows that existing homeowners would be paying for the normal increases in the budget and costs due to inflation (as the City is estimating expenses increasing by 4% per year) while new development would be paying for the increased costs in services and equipment due to development as these have been worked into the plan as well as current expenses.
3. The costs of the new City Hall and Fire Station are minimized to current residents as the impact would be about 5.27% increase or \$74 on the median valued home in 2024 (previously the increase was in 2023).

4. Additional reserves would be accumulating to assist with future equipment expenses, thus eliminating the need to borrow or bond, thus growing our fund balances to maintain reserve levels to achieve favorable bond ratings. (The fund balance reserve is calculated using the percent of the current year's operating budget less transfers, so as the budget grows so will the required reserves to meet this level. The reserves can be an accumulation of all governmental funds excluding the enterprise funds, it is not just the general fund reserves.) So placing funds in the Vehicle Replacement Fund rather than leaving them in the Undesignated General Fund Balance does not hurt our chances for a favorable bond rating.
5. In looking at the tax rate in 2014 of 27.761% the forecast shows that the tax rate in 2024 even with a 3% increase each year and the City Hall/Fire Station will still not be at the 2014 level. The City continues to compare favorably to other cities and taxing jurisdictions in Washington County when looking at 2018 tax rates.
6. As these forecasts are high level indications of what is planned at this point, they will constantly be monitored and changes based on decisions and economic factors as they occur. They are meant to provide a look into the future to better assist in making decisions and policy based on our long-range plans. Out years after 2024 will need refining to help build reserve funds to pay for maintaining infrastructure and repairs and minimize the need for bonding as once development slows, the City will need to have reserves for these purposes.

**Washington County Tax Rates**

<u>Rank</u>	<u>Taxing Authority</u>	<u>2018</u>
1	Landfall	80.743
2	Hastings	60.964
3	Newport	58.736
4	Marine	55.060
5	Oak Park Heights	54.462
6	Stillwater	53.790
7	Willernie	49.748
8	Lake St. Croix Beach	47.497
9	St. Paul Park	42.591
10	Forest Lake	41.871
11	Cottage Grove	40.583
12	Oakdale	38.544
13	Lakeland	36.540
14	Hugo	36.330
15	Bayport	36.017
16	Scandia	35.058
17	Mahtomedi	33.972
18	Woodbury	33.670
19	Afton	32.255
20	Birchwood	24.904
21	Lakeland Shores	24.653
22	St. Mary's Point	22.517
23	<b>Lake Elmo</b>	<b>22.442</b>
24	Grey Cloud Island	21.834
25	Stillwater Township	21.759
26	White Bear Lake	19.058
27	Dellwood	14.614
28	Grant	13.907
29	Baytown Township	13.730
30	Denmark Township	11.063
31	May Township	10.832
32	Pine Springs	8.730
33	West Lakeland Township	8.157

**Finance Committee Recommendations:**

The Finance Committee unanimously recommended the approval of the 2019 General Fund (except for Family Means), Utility and EDA budgets at their last meeting. Also, at their August 21<sup>st</sup> meeting by a vote of 2-1, the Finance Committee recommended a 3% increase in the tax rate in order to even out the increases related to the city hall and put more funds in the vehicle replacement fund thereby reducing borrowing.

**Process for This Evening:**

For this evening, staff will answer any questions on the 2019 Proposed Budgets. In addition, discussion on the 2019 Preliminary Property Tax Levy will ensue, with staff also available to answer any questions.

**Options:**

- If Council wishes to see any changes to the proposed budget or levy at the September meeting, please provide that direction to staff so the documents can be updated before adoption of the preliminary levy.

**ATTACHMENTS:**

- 1) 2019 Proposed Master Budget Worksheet – All Budgets
- 2) Draft Long-Range Financial Management Plans

## CITY OF LAKE ELMO

## 2019 PROPOSED BUDGET

## SUMMARY

			General Fund	Adopted 2018 to	Dollar Change	
		2018	2019	Proposed 2019	2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>	<u>Comments</u>
<b>General Fund Revenues:</b>						
Total Taxes		\$ 2,382,813	\$ 3,124,550	31.13%	\$ 741,737	Actual Levy Incr \$514,181 or 21.5% over 2018
Total Licenses and Permits		\$ 994,400	\$ 1,056,900	6.29%	\$ 62,500	Incr. in various permits, Fireplace, Siding, Roofing
Total Intergovernmental		\$ 238,026	\$ 267,835	12.52%	\$ 29,809	Incr. in Fire Aid and MSA Maintenance from State
Total Charges for Services		\$ 611,595	\$ 626,600	2.45%	\$ 15,005	Planning and Zoning Fees
Total Fines and Forfeits		\$ 49,000	\$ 49,000	0.00%	\$ -	
Total Investment Earnings		\$ 40,000	\$ 40,000	0.00%	\$ -	
Total Miscellaneous		\$ 160,900	\$ 233,048	44.84%	\$ 72,148	Incr. in Cable Franchise Rev. plus 2 new leases
Total General Fund Revenues:		\$ 4,476,734	\$ 5,397,933	20.58%	\$ 921,199	
<b>General Fund Expenditures:</b>						
1110 Mayor & Council						
Total Personnel		\$ 27,854	\$ 27,893	0.14%	\$ 39	
Total Materials and Supplies		\$ 330	\$ 3,526	968.48%	\$ 3,196	\$2,000 Council laptops (2), \$1,101 Email Support
Total Charges and Services		\$ 20,220	\$ 50,800	151.24%	\$ 30,580	\$30,000 Family Means
1110 Total Mayor & Council		\$ 48,404	\$ 82,219	69.86%	\$ 33,815	
1320 Administration						
Total Personnel		\$ 294,732	\$ 302,659	2.69%	\$ 7,927	Allocation Change for Deputy Clerk
Total Materials and Supplies		\$ 5,385	\$ 4,350	-19.22%	\$ (1,035)	
Total Charges and Services		\$ 218,020	\$ 241,351	10.70%	\$ 23,331	Assessing Services Incr. \$28,150, Legal Services decr. \$10,000, Codification \$5,000
Total Miscellaneous		\$ 600	\$ 1,791	198.50%	\$ 1,191	
1320 Total Administration		\$ 518,737	\$ 550,151	6.06%	\$ 31,414	
1410 Elections						
Total Personnel		\$ 7,500	\$ -	-100.00%	\$ (7,500)	No Election in 2019
Total Charges and Services		\$ 1,660	\$ 1,660	0.00%	\$ -	
Total Capital Outlay		\$ -	\$ -	#DIV/0!	\$ -	
Total Miscellaneous		\$ 1,000	\$ -	-100.00%	\$ (1,000)	No Election in 2019
1410 Total Elections		\$ 10,160	\$ 1,660	-83.66%	\$ (8,500)	
1450 Communications						
Total Personnel		\$ 40,620	\$ 43,920	8.12%	\$ 3,300	
Total Charges and Services		\$ 46,500	\$ 11,785	-74.66%	\$ (34,715)	Allocation change - now IT Costs allocated to each department based on use
1450 Total Communications		\$ 87,120	\$ 55,705	-36.06%	\$ (31,415)	
1520 Finance						

**CITY OF LAKE ELMO  
2019 PROPOSED BUDGET**

**SUMMARY**

		2018	General Fund 2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>	<u>Comments</u>
Total Personnel		\$ 33,624	\$ 137,301	308.34%	\$ 103,677	Hired new Finance Director
Total Materials and Supplies		\$ 975	\$ 1,175	20.51%	\$ 200	
Total Charges and Services		\$ 160,383	\$ 24,802	-84.54%	\$ (135,581)	Contract Service reduced due to hire of Finance Director
Total Miscellaneous		\$ 1,625	\$ 5,000	207.69%	\$ 3,375	
1520	Total Finance	\$ 196,607	\$ 168,278	-14.41%	\$ (28,329)	
1910	Planning & Zoning					
Total Personnel		\$ 203,930	\$ 214,424	5.15%	\$ 10,494	Salary incr. and Insurance Incr.
Total Materials and Supplies		\$ 800	\$ 500	-37.50%	\$ (300)	
Total Charges and Services		\$ 66,640	\$ 39,215	-41.15%	\$ (27,425)	Comprehensive Plan
Total Miscellaneous		\$ 200	\$ 200	0.00%	\$ -	
1910	Total Planning & Zoning	\$ 271,570	\$ 254,339	-6.34%	\$ (17,231)	
1930	Engineering Services					
Total Charges and Services		\$ 36,216	\$ 109,000	200.97%	\$ 72,784	Capital Outlay for Keats Ave Turn Lane
1930	Total Engineering Services	\$ 36,216	\$ 109,000	200.97%	\$ 72,784	
1940	City Hall					
Total Materials and Supplies		\$ 800	\$ 800	0.00%	\$ -	Reduction in costs but added IT charges for City Hall previously in Communications
Total Charges and Services		\$ 66,337	\$ 64,839	-2.26%	\$ (1,498)	
Total Miscellaneous		\$ 1,016	\$ 1,800	77.17%	\$ 784	
1940	Total City Hall	\$ 68,153	\$ 67,439	-1.05%	\$ (714)	
2100	Police					
Total Charges and Services		\$ 665,675	\$ 702,768	5.57%	\$ 37,093	Per Washington County
2100	Total Police	\$ 665,675	\$ 702,768	5.57%	\$ 37,093	
2150	Prosecution					
Total Charges and Services		\$ 44,996	\$ 45,792	1.77%	\$ 796	
2150	Total Prosecution	\$ 44,996	\$ 45,792	1.77%	\$ 796	
2220	Fire					
Total Personnel		\$ 401,803	\$ 433,742	7.95%	\$ 31,939	Wage Incr, POC pay rate change, retirement, workers comp
Total Materials and Supplies		\$ 35,375	\$ 37,925	7.21%	\$ 2,550	2 AEDs
Total Charges and Services		\$ 131,265	\$ 169,222	28.92%	\$ 37,957	IT costs now charged here - previously in Communications, 5 new computers - replacement, replace 2 portable radios
Total Capital Outlay		\$ -	\$ 9,438	#DIV/0!	\$ 9,438	Transfer to Vehicle Replacement Fund
Total Miscellaneous		\$ 2,000	\$ 2,000	0.00%	\$ -	
2220	Total Fire	\$ 570,443	\$ 652,327	14.35%	\$ 81,884	

**CITY OF LAKE ELMO  
2019 PROPOSED BUDGET**

**SUMMARY**

		General Fund	Adopted 2018 to	Dollar Change	
		2018	2019	2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>
2250	Fire Relief				
Total Charges and Services		\$ 47,000	\$ 60,000	27.66%	\$ 13,000
					Pass Thru based on revenue received from State
2250	Total Fire Relief	\$ 47,000	\$ 60,000	27.66%	\$ 13,000
2400	Building Inspection				
Total Personnel		\$ 369,228	\$ 348,624	-5.58%	\$ (20,604)
Total Materials and Supplies		\$ 5,700	\$ 5,700	0.00%	\$ -
Total Charges and Services		\$ 19,570	\$ 30,245	54.55%	\$ 10,675
Total Capital Outlay		\$ 24,000	\$ 24,000	0.00%	\$ -
Total Miscellaneous		\$ 1,000	\$ 1,000	0.00%	\$ -
2400	Total Building Inspection	\$ 419,498	\$ 409,569	-2.37%	\$ (9,929)
2500	Emergency Communications				
Total Charges and Services		\$ 1,780	\$ 1,780	0.00%	\$ -
2500	Total Emergency Communications	\$ 1,780	\$ 1,780	0.00%	\$ -
2700	Animal Control				
Total Charges and Services		\$ 7,725	\$ 9,000	16.50%	\$ 1,275
2700	Total Animal Control	\$ 7,725	\$ 9,000	16.50%	\$ 1,275
3100	Streets				
Total Personnel		\$ 467,620	\$ 453,043	-3.12%	\$ (14,577)
Total Materials and Supplies		\$ 154,850	\$ 166,600	7.59%	\$ 11,750
Total Charges and Services		\$ 631,500	\$ 798,292	26.41%	\$ 166,792
Total Capital Outlay		\$ 145,000	\$ 50,745	-65.00%	\$ (94,255)
Total Miscellaneous		\$ 1,800	\$ 1,000	-44.44%	\$ (800)
3100	Total Streets	\$ 1,400,770	\$ 1,469,680	4.92%	\$ 68,910
5200	Parks & Recreation				
Total Personnel		\$ 170,380	\$ 224,358	31.68%	\$ 53,978
Total Materials and Supplies		\$ 13,800	\$ 18,300	32.61%	\$ 4,500
Total Charges and Services		\$ 65,500	\$ 142,860	118.11%	\$ 77,360
Total Capital Outlay		\$ 25,000	\$ 14,817	-40.73%	\$ (10,183)
Total Miscellaneous		\$ 1,200	\$ 1,000	-16.67%	\$ (200)
5200	Total Parks & Recreation	\$ 275,880	\$ 401,335	45.47%	\$ 125,455
9000	Transfers				

**CITY OF LAKE ELMO  
2019 PROPOSED BUDGET**

**SUMMARY**

			General Fund	Adopted 2018 to	Dollar Change	
		2018	2019	Proposed 2019	2018 Adopt to	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>	<u>2019 Proposed</u>	<u>Comments</u>
<b>Total Transfers</b>		\$ -	\$ 426,000	#DIV/0!	\$ 426,000	\$100,000 use of fund balance transferred to Vehicle Replacement Fund per CIP, \$326,000 transfer to Vehicle Replacement Fund from 2019 Budget
<b>9000</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 426,000</b>	<b>#DIV/0!</b>	<b>\$ 426,000</b>	
<b>9000</b>	<b>Contingency Reserve</b>					
<b>Contingency</b>						
<b>Total Contingency Reserve</b>		-	54,892	#DIV/0!	\$ 54,892	Reserve for possible law changes which may impact health insurance rates for 2019.
<b>Total Contingency</b>		\$ -	\$ 54,892	#DIV/0!	\$ 54,892	
<b>9000</b>	<b>Total Contingency Reserve</b>	<b>\$ -</b>	<b>\$ 54,892</b>	<b>#DIV/0!</b>	<b>\$ 54,892</b>	
<b>Total General Fund Expenditures:</b>		<b>\$ 4,670,734</b>	<b>\$ 5,521,933</b>	<b>18.22%</b>	<b>\$ 851,199</b>	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		<b>\$ (194,000)</b>	<b>\$ (124,000)</b>	<b>-36.08%</b>		Use of Fund Balance Budgeted, \$100,000 to start Vehicle Replacement Fund, \$24,000 Building Insp Vehicle not replaced in 2018 but budgeted - moved to 2019
<b>Totals by Category</b>						
Personnel		\$ 2,017,291	\$ 2,185,964	8.36%	\$ 168,673	Incr. in wages and insurance. 1 additional employee PW and 3 additional PT Fire
Materials and Supplies		\$ 218,015	\$ 238,876	9.57%	20,861	\$10,00 Forklift, \$4,500 Fuel Oil & Fluids, \$2,550 2 AEDs, \$3,101 Council Computer/IT charges
Charges and Services		\$ 2,230,987	\$ 2,503,410	12.21%	272,423	Sunfish Mgmt (GRG), Lake Elmo Ave Phase 3, Discover Bridge Crossing, Assessing Services, Family Means
Capital Outlay		\$ 194,000	\$ 99,000	-48.97%	(95,000)	\$24,000 Building Insp Vehicle Budgeted in 2018 - not purchased - moved to 2019, 75,000 budgeted to transfer to Vehicle Replacement Fund per CIP
Miscellaneous		\$ 10,441	\$ 13,791	32.09%	3,350	\$3,375 charges in Finance not previously budgeted but charged (bank fees, wire transfer fees, account fees)
Transfers		\$ -	\$ 426,000	#DIV/0!	426,000	\$100,000 use of fund balance transferred to Vehicle Replacement Fund per CIP, \$326,000 transfer to Vehicle Replacement Fund from 2019 Budget
Contingency Reserve		\$ -	\$ 54,892	#DIV/0!	54,892	Reserve for possible law changes which may impact health insurance rates for 2019.
<b>TOTALS:</b>		<b>\$ 4,670,734</b>	<b>\$ 5,521,933</b>	<b>18.22%</b>	<b>\$ 851,199</b>	

**CITY OF LAKE ELMO  
2019 PROPOSED BUDGET  
SUMMARY**

		2018	Utility Funds 2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to 2019 Proposed	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
<b>Water Revenues</b>						
Special Assessments		\$ 111,077	\$ 108,550	-2.27%	\$ (2,527)	
Interest on Investments		\$ 20,000	\$ 20,000	0.00%	\$ -	
Water Sales		\$ 597,769	\$ 937,421	56.82%	\$ 339,652	Faster build out than anticipated in Northland Study
Charges for Services		\$ 4,820	\$ 4,820			
Bulk Water		\$ 2,000	\$ -	-100.00%	\$ (2,000)	
Water Access Revenue		\$ 960,000	\$ 960,000	0.00%	\$ -	
Investment Earnings		\$ 611,595	\$ 626,600			
Water Connections - Municipal		\$ 320,000	\$ 320,000	0.00%	\$ -	
Meter Sales		\$ 87,500	\$ 90,000	2.86%	\$ 2,500	
<b>Total Water Revenues:</b>		<b>\$ 2,098,346</b>	<b>\$ 2,435,971</b>	<b>16.09%</b>	<b>\$ 337,625</b>	
<b>Water fund Expenses:</b>						
<b>9400 Water</b>						
Total Personnel		\$ 149,309	\$ 245,272	64.27%	\$ 95,963	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 182,650	\$ 192,650	5.47%	\$ 10,000	\$4,500 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept., \$3,000 Water Meters, \$2,500 Small Tools and Minor Equipment
Total Charges and Services		\$ 352,333	\$ 368,678	4.64%	\$ 16,345	\$45,000 Legal Services, \$7,987 Audit costs not previously allocated, \$1,800 Computer replacements, (\$33,859) Decr in IT support as allocation now spreads based on users, \$1,972 Credit Card fees
Total Capital Outlay		\$ 137,500	\$ 358,000	160.36%	\$ 220,500	\$100,000 Service Truck, \$120,000 hammes ByPass, \$188,000 oversizing, Per CIP vs. 2018
Total Misc and Non-operating		\$ 1,013,631	\$ 1,127,041	11.19%	\$ 113,410	Bond Payments and Fiscal Agents Fees per Northland Schedule
<b>9400 Total Water Fund Expenses</b>		<b>\$ 1,835,423</b>	<b>\$ 2,291,641</b>	<b>24.86%</b>	<b>\$ 456,218</b>	
<b>Total Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 262,923</b>	<b>\$ 144,330</b>	<b>-45.11%</b>		
<b>Sewer Revenues</b>						
Special Assessments		\$ 77,874	\$ 141,799	82.09%	\$ 63,925	Per Northland schedule
Interest on Investments		\$ 20,000	\$ 20,000	0.00%	\$ -	
Sewer Sales		\$ 247,599	\$ 339,840	37.25%	\$ 92,241	Per Northland schedule
SAC Early Pay Discount/revenue		\$ 5,800	\$ -	-100.00%	\$ (5,800)	
Sewer Lat Benefit Fee		\$ 25,500	\$ 31,050	21.76%	\$ 5,550	
Sewer Connection Fee Rev (SAC)		\$ 883,200	\$ 901,500	2.07%	\$ 18,300	Per Northland schedule
Sewer Connection Fees Municipal		\$ 345,500	\$ 339,500	-1.74%	\$ (6,000)	Per Northland schedule
<b>Total Sewer Revenues:</b>		<b>\$ 1,605,473</b>	<b>\$ 1,773,689</b>	<b>10.48%</b>	<b>\$ 168,216</b>	
<b>Sewer Fund Expenses:</b>						

**CITY OF LAKE ELMO  
2019 PROPOSED BUDGET  
SUMMARY**

		2018	Utility Funds 2019	Adopted 2018 to Proposed 2019	Dollar Change 2018 Adopt to 2019 Proposed	
<u>Account Number</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Percent Change</u>		<u>Comments</u>
<b>9450</b>	<b>Sewer</b>					
Total Personnel		\$ 90,298	\$ 120,442	33.38%	\$ 30,144	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 12,100	\$ 15,600	28.93%	\$ 3,500	\$4,500 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept., (\$1,000) Small Tools and Minor Equipment
Total Charges and Services		\$ 185,948	\$ 276,178	48.52%	\$ 90,230	\$7,987 Audit costs not previously allocated, \$800 Computer replacements, (\$29,493) Decr in IT support as allocation now spreads based on users, \$1,972 Credit Card fees, \$77,219 Met Council Sewer Charges, \$13,800 Lisbon Lift Station paving, \$6,000 SCADA agreement, \$3,500 utilities
Total Capital Outlay		\$ 85,000	\$ 345,000	305.88%	\$ 260,000	\$150,000 Service Truck, \$295,000 Sewer oversizing, Per CIP vs. 2018
Total Misc and Non-operating		\$ 470,624	\$ 714,754	51.87%	\$ 244,130	Bond Payments, Issuance costs, and Fiscal Agents Fees per Northland Schedule
<b>9450</b>	<b>Total Sewer Fund Expenses</b>	<b>\$ 843,970</b>	<b>\$ 1,471,974</b>	<b>74.41%</b>	<b>\$ 628,004</b>	
<b>Total Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 761,503</b>	<b>\$ 301,715</b>	<b>-60.38%</b>		
<b>Storm Water Revenues</b>						
Interest on Investments		\$ 7,000	\$ 7,000	0.00%	\$ -	
Surface Water Utility Sales		\$ 283,587	\$ 337,303	18.94%	\$ 53,716	Per Northland schedule
SW Review Fee Revenue		\$ 29,375	\$ 29,051	-1.10%	\$ (324)	Per Northland schedule
<b>Total Storm Water Revenues:</b>		<b>\$ 319,962</b>	<b>\$ 373,354</b>	<b>16.69%</b>	<b>\$ 53,392</b>	
<b>Storm Water Fund Expenses:</b>						
<b>9500</b>	<b>Storm Water</b>					
Total Personnel		\$ 47,470	\$ 77,072	62.36%	\$ 29,602	Allocation change and 1 additional Maintenance Worker
Total Materials and Supplies		\$ 8,100	\$ 8,500	4.94%	\$ 400	\$400 Fuel, Oil, and Fluids now being spread across all PW & Utility Dept.
Total Charges and Services		\$ 88,700	\$ 87,860	-0.95%	\$ (840)	\$7,987 Audit costs not previously allocated, \$1,000 Computer replacements, \$360 Credit Card fees,(\$11,833) Decr in IT support as allocation now spreads based on users, Allocation changes
Total Capital Outlay		\$ 40,000	\$ 40,000	0.00%	\$ -	
Total Misc and Non-operating		\$ 220,294	\$ 232,400	5.50%	\$ 12,106	Bond Payments, and Fiscal Agents Fees per Northland Schedule
<b>9500</b>	<b>Total Storm Water Fund Expenses</b>	<b>\$ 404,564</b>	<b>\$ 445,832</b>	<b>10.20%</b>	<b>\$ 41,268</b>	
<b>Total Storm Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ (84,602)</b>	<b>\$ (72,478)</b>	<b>-14.33%</b>		

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
General Fund Revenues:									
Taxes									
101-000-0000-31010	Current Ad Valorem Taxes	\$ 2,019,331	\$ 1,643,358	\$ 2,202,698	\$ 1,347,588	\$ 2,382,813	\$ 2,894,850	31.42%	
101-000-0000-31020	Delinquent Ad Valorem Taxes	13,546	18,313	15,000	13,864	15,000	15,000	0.00%	
101-000-0000-31030	Mobile Home Tax	14,366	17,547	15,000	-	15,000	15,000	0.00%	
	Delinquent Mobile Home Tax				3,145			#DIV/0!	
101-000-0000-31040	Fiscal Disparities	157,096	159,325	149,615	96,558	193,117	199,200	33.14%	
	Delinquent Fiscal Disparities				2,399			#DIV/0!	
101-000-0000-31050	Tax Abatement							#DIV/0!	
101-000-0000-31910	Penalty & Interest on Taxes	185	2,400	500	754	500	500	0.00%	
101-000-0000-31920	Forfeited Tax Sale Apportionment	-	269					#DIV/0!	
Total Taxes		\$ 2,204,524	\$ 1,841,212	\$ 2,382,813	\$ 1,464,308	\$ 2,606,430	\$ 3,124,550	31.13%	
Licenses and Permits									
101-000-0000-32110	Liquor License	7,025	8,300	8,300	200	8,300	8,300	0.00%	
101-000-0000-32180	Wastehauler License	1,560		1,000		1,000	1,000	0.00%	
101-000-0000-32181	General Contractor License	150			150		-	#DIV/0!	
101-000-0000-32183	Heating Contractor License	3,450	900				-	#DIV/0!	
101-000-0000-32210	Building Permits	902,690	1,146,350	800,000	500,865	787,714	800,000	0.00%	
101-000-0000-32211	Driveway Permits	10,190	19,390	17,500	10,980	17,460	15,000	-14.29%	
	Fireplace Permits				11,040	16,320	16,000	#DIV/0!	
101-000-0000-32220	Heating Permits	128,558	135,814	60,000	36,562	58,718	60,000	0.00%	
101-000-0000-32230	Plumbing Permits	92,752	107,948	60,000	35,802	57,084	60,000	0.00%	
	Pool Permits				750	900	1,000	#DIV/0!	
	Siding Permits				14,927	14,927	12,500	#DIV/0!	
	Roof Permits				60,022	60,022	50,000	#DIV/0!	
101-000-0000-32240	Animal License	1,900	1,875	2,000	1,200	1,500	-	-100.00%	Discontinue in 2019
101-000-0000-32250	Utility Permits	60,234	43,393	33,000	20,272	26,880	27,000	-18.18%	
101-000-0000-32260	Burning Permit	2,035	1,575	2,500	1,325	2,000	2,000	-20.00%	
101-000-0000-32270	Massage Therapy Licenses	75	100	100	200	200	100	0.00%	
101-000-0000-35101	Fire Sprinkler Alarm Fees	-		8,500	273	1,300	2,500	-70.59%	
	Fire Alarm Fees	-	12,273	1,500	470	1,500	1,500	0.00%	
Total Licenses and Permits		\$ 1,210,619	\$ 1,477,918	\$ 994,400	\$ 695,037	\$ 1,055,825	\$ 1,056,900	6.29%	
Intergovernmental									
101-000-0000-33418	MSA - Maintenance	123,433	122,883	135,561		144,502	151,727	11.93%	From City Engrineer
101-000-0000-33420	State Fire Aid	59,136	61,147	47,000		47,000	60,000	27.66%	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	8,367	19,406	4,820		4,820	4,820	0.00%	DNR/Sunfish Lake Trail Grooming
	Payment in Lieu of Taxes	-		32,130		32,130	32,773	2.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-000-0000-33621	Recycling Grant	15,688	-	15,766	-	-	15,766	0.00%	June/July Every other year?
Total Intergovernmental		\$ 209,373	\$ 206,185	\$ 238,026	\$ -	\$ 231,201	\$ 267,835	12.52%	
Charges for Services									
101-000-0000-34103	Zoning & Subdivision Fees	33,490	54,956	55,000	21,165	40,000	45,000	-18.18%	
101-000-0000-34104	Plan Check Fees	500,965	580,817	525,000	314,701	525,000	525,000	0.00%	
101-000-0000-34105	Sale of Copies, Books, Maps	213	27	200	17	200	200	0.00%	
101-000-0000-34107	Assessment Searches	4,905	1,140	1,395	420	1,395	1,400	0.36%	
101-000-0000-34110	Rent		12					#DIV/0!	
101-000-0000-34111	Cable Operation Reimbursement	1,600	2,104	5,000	5,000	5,000	5,000	0.00%	Offset with Cable Operators charge in Communications
101-000-0000-34112	Planning & Zoning Review Fee		69,524		16,000	25,000	25,000	#DIV/0!	\$100 every new review charged
101-000-0000-36206	Escrow Administration Fee	2,800	30,000	25,000	15,600	25,000	25,000	0.00%	\$100 every new escrow is charged
Total Charges for Services		\$ 543,973	\$ 738,580	\$ 611,595	\$ 372,903	\$ 621,595	\$ 626,600	2.45%	
Fines and Forfeits									

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
								Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
101-000-0000-35100	Fines	49,505	41,418	49,000	-	42,000	49,000	0.00%	Based on averages
Total Fines and Forfeits		\$ 49,505	\$ 41,418	\$ 49,000	\$ -	\$ 42,000	\$ 49,000	0.00%	
Investment Earnings									
101-000-0000-36210	Interest Earnings	20,437	27,665	40,000	-	40,000	40,000	0.00%	Incr Int rates and Investing
Total Investment Earnings		\$ 20,437	\$ 27,665	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	0.00%	
Miscellaneous									
101-000-0000-33622	Cable Franchise Revenue	98,218	67,178	68,000	81,581	81,581	85,000	25.00%	Based on 2018 amounts
101-000-0000-36200	Miscellaneous Revenue	28,205	78,241	29,900	731	29,900	29,900	0.00%	misc. accts. Receivable, dev. Fees.
	Conservation Easement Fee				20,000	20,000		#DIV/0!	
101-000-0000-36204	Reimbursements - Fire	1,500	9,940		-	-	-	#DIV/0!	
101-000-0000-36230	Donations	10,000	17,837	10,000	14,036	10,000	10,000	0.00%	
101-000-0000-37180	Tower Rent	-	47,084	53,000	19,543	53,000	108,148	104.05%	Based on contracts. 3% incr ATT, plus 2 new tower leases
Total Miscellaneous		\$ 137,923	\$ 220,280	\$ 160,900	\$ 135,891	\$ 194,481	\$ 233,048	44.84%	
Total General Fund Revenues:		\$ 4,376,354	\$ 4,553,258	\$ 4,476,734	\$ 2,668,139	\$ 4,791,533	\$ 5,397,933	20.58%	
General Fund Expenditures:									
1110	Mayor & Council								
Personnel									
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	-	67	198	237	237	237	19.70%	
Total Personnel		\$ 27,655	\$ 27,723	\$ 27,854	\$ 14,064	\$ 27,893	\$ 27,893	0.14%	
Materials and Supplies									
101-410-1110-42000	Office Supplies	72	114	30		30	125	316.67%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	-	1,911				2,000	#DIV/0!	potential 2 new members
101-410-1110-43310	Mileage	-	-	300	-	300	300	0.00%	
	IT Support						1,101	#DIV/0!	Council Email Support (Roseville)
	IT Hardware							#DIV/0!	
	Software Programs	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 72	\$ 2,025	\$ 330	\$ -	\$ 330	\$ 3,526	968.48%	
Charges and Services									
101-410-1110-44300	Miscellaneous	15,691	6,568	6,750	111	6,750	37,000	448.15%	\$30k Family Means, \$5250 YSB, misc
101-410-1110-44330	Dues & Subscriptions	11,986	16,045	12,470	3,655	12,470	12,800	2.65%	\$9k LMC, \$3,750 MC, \$30 MA
101-410-1110-44370	Conferences & Training	520	180	1,000	-	1,000	1,000	0.00%	
Total Charges and Services		\$ 28,197	\$ 22,793	\$ 20,220	\$ 3,766	\$ 20,220	\$ 50,800	151.24%	
1110	Total Mayor & Council	\$ 55,924	\$ 52,540	\$ 48,404	\$ 17,830	\$ 48,443	\$ 82,219	69.86%	
1320	Administration								
Personnel									
101-410-1320-41010	Full-time Salaries	195,150	240,650	217,946	144,317	217,946	222,374	2.03%	Allocation Change for 2018 (Deputy Clerk)
101-410-1320-41030	Part-time Salaries			-				#DIV/0!	
	Overtime							#DIV/0!	
	Temporary Employees	5,613	17,733					#DIV/0!	Intern
101-410-1320-41210	PERA Contributions	14,378	18,049	16,346	10,828	16,346	16,678	2.03%	
101-410-1320-41220	FICA Contributions	11,823	15,185	13,146	8,484	13,146	17,012	29.41%	
101-410-1320-41230	Medicare Contributions	2,765	3,509	3,160	1,984	3,160		-100.00%	
101-410-1320-41300	Insurance	28,335	39,840	42,456	10,266	42,456	43,048	1.39%	6% Ins increase

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
	Life Insurance						344	#DIV/0!	
	STD/LTD						1,198	#DIV/0!	
101-410-1320-41420	Unemployment Benefits	-						#DIV/0!	
101-410-1320-41510	Workers Compensation	6,252	818	1,678	2,005	2,005	2,005	19.49%	
Total Personnel		\$ 264,317	\$ 335,784	\$ 294,732	\$ 177,884	\$ 295,059	\$ 302,659	2.69%	
Materials and Supplies									
101-410-1320-42000	Office Supplies	5,113	4,683	4,500	1,646	4,000	4,250	-5.56%	
101-410-1320-42030	Printed Forms	771	84	785	1,039	1,050	100	-87.26%	Deposit slips & Receipt books?
101-410-1320-43090	Newsletter/Website	-	2,091	100	2,069	90	-	-100.00%	Move all to Communications in 2019
Total Materials and Supplies		\$ 5,885	\$ 6,858	\$ 5,385	\$ 4,754	\$ 5,140	\$ 4,350	-19.22%	
Charges and Services									
101-410-1320-43100	Assessing Services	52,049	51,646	53,350	7,983	7,983	81,500	52.76%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	322,842	140,883	100,000	60,565	100,000	90,000	-10.00%	
101-410-1320-43150	Contract Services	1,019	15,921	3,000	1,420	3,000	3,100	3.33%	Shred it, misc
101-410-1320-43180	Information Technology/Web	470	909	4,500	2,221	8,221		-100.00%	created 3 new accounts below
	IT Support						6,682	#DIV/0!	Roseville
	IT Hardware						1,500	#DIV/0!	One computer at \$1000 (laptop)
101-410-1320-43190	Software Programs	2,338	2,601	3,750	2,011	3,750	1,309	-65.09%	laser fiche, adobe, etc (Roseville \$1309)
101-410-1320-43210	Telephone	1,574	1,585	1,770	642	1,770	2,511	41.86%	Roseville \$1169, Sprint \$741
101-410-1320-43220	Postage	3,741	(87)	4,000	1,149	3,000	3,000	-25.00%	
101-410-1320-43310	Mileage	418	832	1,000	170	1,000	1,100	10.00%	
101-410-1320-43510	Legal Publishing	8,003	2,655	13,000	1,473	13,000	10,000	-23.08%	Recodification
101-410-1320-43610	Insurance	26,121	27,130	29,400	30,999	30,999	35,649	21.26%	2018 Inc due to 2016 lawsuits - corr allocation incr 15% over prev yr
101-410-1320-43620	Cable Operation Expense	-		-				#DIV/0!	
101-410-1320-44330	Dues & Subscriptions	1,877	1,227	2,250	1,889	1,890	2,000	-11.11%	
101-410-1320-44370	Conferences & Training	844	1,453	2,000	1,987	2,500	3,000	50.00%	
Total Charges and Services		\$ 421,296	\$ 246,756	\$ 218,020	\$ 112,509	\$ 177,113	\$ 241,351	10.70%	
Miscellaneous									
101-410-1320-44300	Miscellaneous	538	534	600	1,022	1,000	1,791	198.50%	inc \$ for public service recognition
Total Miscellaneous		\$ 538	\$ 534	\$ 600	\$ 1,022	\$ 1,000	\$ 1,791	198.50%	
1320	Total Administration	\$ 692,035	\$ 589,932	\$ 518,737	\$ 296,169	\$ 478,312	\$ 550,151	6.06%	
1410	Elections								
Personnel									
101-410-1410-41030	Part-time Salaries	7,037		7,500		7,500	-	-100.00%	No elections in 2019
101-410-1410-41510	Workers Compensation	-	-	-	-	-	-	#DIV/0!	
Total Personnel		\$ 7,037	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	-100.00%	
Charges and Services									
101-410-1410-43310	Travel Expense				6				
101-410-1410-43150	Contract Services	1,200	1,660	1,660	1,660	1,660	1,660	0.00%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,200	\$ 1,660	\$ 1,660	\$ 1,666	\$ 1,660	\$ 1,660	0.00%	
Capital Outlay									
101-410-1410-45800	Other Equipment	20	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous									
101-410-1410-44300	Miscellaneous	835	-	1,000	-	1,000	-	-100.00%	
Total Miscellaneous		\$ 835	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	-100.00%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
1410	Total Elections	\$ 9,092	\$ 1,660	\$ 10,160	\$ 1,666	\$ 10,160	\$ 1,660	-83.66%	
1450	Communications								
Personnel									
101-410-1450-41010	Full-time Salaries		7,759	28,434	15,247	28,434	30,800	8.32%	
101-410-1450-41030	Part-time Salaries							#DIV/0!	
	Overtime							#DIV/0!	
	Temporary Employees							#DIV/0!	Interns
101-410-1450-41210	PERA Contributions		582	2,133	1,144	2,133	2,310	8.30%	
101-410-1450-41220	FICA Contributions		477	1,763	961	1,763	2,356	33.64%	
101-410-1450-41230	Medicare Contributions		112	412	225	412		-100.00%	
101-410-1450-41300	Insurance		933	7,659	795	7,659	7,972	4.09%	
	Life Insurance						63	#DIV/0!	
	STD/LTD						157	#DIV/0!	
								#DIV/0!	
101-410-1450-41510	Workers Compensation	-	-	219	262	262	262	19.63%	
Total Personnel		\$ -	\$ 9,863	\$ 40,620	\$ 18,633	\$ 40,663	\$ 43,920	8.12%	
Charges and Services									
101-410-1450-43090	Newsletter			5,000	2,930	5,000	3,000	-40.00%	printing only
101-410-1450-43180	Information Technology/Web	50,580	58,147	35,500	34,878	35,500	1,800	-94.93%	\$1200 Website, \$600 Constant Contact
	IT Support						535	#DIV/0!	Roseville
	IT Hardware							#DIV/0!	
	Software Programs							#DIV/0!	
101-410-1450-43210	Telephone	308						#DIV/0!	
101-410-1450-43220	Postage			1,000		1,419	1,450	45.00%	newsletter postage
101-410-1450-43310	Mileage							#DIV/0!	
101-410-1450-43510	Public Notices							#DIV/0!	
101-410-1450-43620	Cable Operations	3,955	6,035	5,000	2,910	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-	1,314	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 54,843	\$ 65,496	\$ 46,500	\$ 40,718	\$ 46,919	\$ 11,785	-74.66%	
1450	Total Communications	\$ 54,843	\$ 75,359	\$ 87,120	\$ 59,351	\$ 87,582	\$ 55,705	-36.06%	
1520	Finance								
Personnel									
101-410-1520-41010	Full-time Salaries	63,053	68,372	14,665	23,395	68,942	97,334	563.72%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41030	Part-time Salaries							#DIV/0!	
	Overtime							#DIV/0!	
	Temporary Employees	12,702	5,874	6,760	2,556	6,600	6,760	0.00%	Interns
101-410-1520-41210	PERA Contributions	5,281	1,833	1,100	1,755	5,171	7,300	563.64%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41220	FICA Contributions	4,500	4,461	1,328	1,540	4,274	7,963	499.62%	2018 & 2017 Hired Full Time Fin Dir (FT \$7446, Intern \$517)
101-410-1520-41230	Medicare Contributions	1,052	1,043	311	360	1,000		-100.00%	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41300	Insurance	10,938	7,572	3,831	1,536	12,989	16,741	336.99%	2018 & 2017 Hired Full Time Fin Dir
	Life Insurance						125	#DIV/0!	2018 & 2017 Hired Full Time Fin Dir
	STD/LTD						638	#DIV/0!	2018 & 2017 Hired Full Time Fin Dir
101-410-1520-41420	Unemployment Benefits		3,220	5,464	0	-		-100.00%	16 weeks in 2017 and 10 weeks in 2018 at 80%
101-410-1520-41510	Workers Compensation	204	440	165	244	244	440	166.67%	
Total Personnel		\$ 97,730	\$ 92,814	\$ 33,624	\$ 31,386	\$ 99,220	\$ 137,301	308.34%	
Materials and Supplies									
101-410-1520-42000	Office Supplies	338	621	600	1,077	1,500	800	33.33%	
101-410-1520-42030	Printed Forms	1,117	-	375	-	375	375	0.00%	Checks ordered in Oct. 2016.
Total Materials and Supplies		\$ 1,456	\$ 621	\$ 975	\$ 1,077	\$ 1,875	\$ 1,175	20.51%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
Charges and Services									
101-410-1520-43010	Audit Services	29,345	26,575	30,425	15,400	30,425	7,987	-73.75%	5% incr. \$31,946 split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	114	187,453	108,150	77,120	77,420	3,000	-97.23%	Finance Consultant /CLA was in 2017 and 2018
101-410-1520-43180	IT Support				607		3,779	#DIV/0!	Roseville
101-410-1520-43185	IT Hardware					1,600	1,200	#DIV/0!	Replace 1 laptop/1 desk 2018, 2 desk 2019
101-410-1520-43190	Software Programs	-	6,400	19,433	16,716	19,433	2,752	-85.84%	Accela support \$2306.5 (slit with W, S, SW
101-410-1520-43210	Telephone	427	881	875	290	875	585	-33.14%	\$9226)/Banyon/Credit Card Services (0), Roseville \$445
101-410-1520-43310	Mileage	-	-	250	-	300	500	100.00%	Roseville IT Phone
101-410-1520-44330	Dues & Subscriptions	170	330	500	1,037	1,500	2,000	300.00%	Mileage for training and conferences.
101-410-1520-44370	Conferences & Training	-	344	750	-	2,000	3,000	300.00%	GFOA, MNGFOA, GFOA Program Fees, Select Acct, Ins Prog Fees
Total Charges and Services		\$ 30,056	\$ 221,983	\$ 160,383	\$ 111,170	\$ 133,553	\$ 24,802	-84.54%	MNGFOA Confr (2 people) and Govt. Acctg. Courses, OSA Training, Public Finance Training, Monthly MnGFOA Mtgs
Miscellaneous									
101-410-1520-44300	Miscellaneous	1,627	46,172	1,625	336	5,000	5,000	207.69%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
Total Miscellaneous		\$ 1,627	\$ 46,172	\$ 1,625	\$ 336	\$ 5,000	\$ 5,000	207.69%	
1520	Total Finance	\$ 130,869	\$ 361,590	\$ 196,607	\$ 143,969	\$ 239,648	\$ 168,278	-14.41%	
1910	Planning & Zoning								
Personnel									
101-410-1910-41010	Full-time Salaries	149,034	168,582	146,468	88,096	146,468	148,632	1.48%	
101-410-1910-41030	Part-time Salaries							#DIV/0!	
	Overtime							#DIV/0!	
	Temporary Employees			6,760	1,491	5,280	6,760	0.00%	Intern
101-410-1910-41210	PERA Contributions	11,211	12,612	10,985	6,614	10,985	11,147	1.47%	FT \$11147, Intern \$0
101-410-1910-41220	FICA Contributions	9,075	9,984	9,500	5,498	9,500	11,887	25.13%	FT \$11370, Intern \$517
101-410-1910-41230	Medicare Contributions	2,122	2,335	2,222	1,286	2,222		-100.00%	
101-410-1910-41300	Insurance	23,249	30,840	26,803	1,491	26,803	33,481	24.92%	
	Life Insurance						288	#DIV/0!	
	STD/LTD						805	#DIV/0!	
101-410-1910-41510	Workers Compensation	415	783	1,192	1,424	1,424	1,424	19.46%	
Total Personnel		\$ 195,106	\$ 225,136	\$ 203,930	\$ 105,898	\$ 202,682	\$ 214,424	5.15%	
Materials and Supplies									
101-410-1910-42000	Office Supplies	810	336	800	121	500	500	-37.50%	
101-410-1910-42030	Printed Forms	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 810	\$ 336	\$ 800	\$ 121	\$ 500	\$ 500	-37.50%	
Charges and Services									
101-410-1910-43020	Comprehensive Planning	-	44,058	36,000	47,667	50,942	5,000	-86.11%	Comp Plan: \$5000 in 2019 left over to use for any last minute changes to Comp Plan from adjacent jurisdictional review for SHC and /or Engr
101-410-1910-43030	Engineering Services	18,688	6,608	15,000	7,980	15,000	15,000	0.00%	
101-410-1910-43150	Contract Services	25,133	5,964	10,000	973	5,000	5,500	-45.00%	Codification 2020
101-410-1910-43180	Information Technology/Web		406					#DIV/0!	
	IT Support						5,505	#DIV/0!	Roseville
	IT Hardware						2,000	#DIV/0!	\$2000 in budget for 2019 for laptops
101-410-1910-43190	Software Programs	-	407	100	26	407	1,383	1283.00%	ACAD \$407, Roseville \$976
101-410-1910-43210	Telephone	775	738	1,100	364	750	678	-38.41%	Roseville \$584.5, Sprint \$93
101-410-1910-43220	Postage	6	220	25	13	100	100	300.00%	
101-410-1910-43310	Mileage	342	344	300	40	350	350	16.67%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
101-410-1910-43510	Legal Publishing	-	1,410	500	1,067	1,200	1,400	180.00%	
101-410-1910-44330	Dues & Subscriptions	617		1,115	170	300	800	-28.25%	ULI \$220/AICP \$475
101-410-1910-44350	Books	-		-		-	-	#DIV/0!	
101-410-1910-44370	Conferences & Training	1,520	405	2,500	233	1,000	1,500	-40.00%	APA - Rochester
Total Charges and Services		\$ 47,081	\$ 60,559	\$ 66,640	\$ 58,534	\$ 75,049	\$ 39,215	-41.15%	
Miscellaneous									
101-410-1910-44300	Miscellaneous	31	10	200	-	200	200	0.00%	
Total Miscellaneous		\$ 31	\$ 10	\$ 200	\$ -	\$ 200	\$ 200	0.00%	
1910	Total Planning & Zoning	\$ 243,028	\$ 286,042	\$ 271,570	\$ 164,553	\$ 278,431	\$ 254,339	-6.34%	
1930	Engineering Services								
Charges and Services									
101-410-1930-43030	Engineering Services	34,034	44,332	36,000	22,191	39,000	39,000	8.33%	
101-410-1930-43210	Telephone	195	178	216	-	-	-	-100.00%	
Total Charges and Services		\$ 34,229	\$ 44,510	\$ 36,216	\$ 22,191	\$ 39,000	\$ 39,000	7.69%	
Capital Outlay									
	Construction Projects	-	-	-	-	-	70,000	#DIV/0!	assume Keats Ave turn lane
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	#DIV/0!	
1930	Total Engineering Services	\$ 34,229	\$ 44,510	\$ 36,216	\$ 22,191	\$ 39,000	\$ 109,000	200.97%	
1940	City Hall								
Materials and Supplies									
101-410-1940-42110	Cleaning Supplies							#DIV/0!	
101-410-1940-42230	Building Repair Supplies	4	550	800	500	800	800	0.00%	Menard's charges
Total Materials and Supplies		\$ 4	\$ 550	\$ 800	\$ 500	\$ 800	\$ 800	0.00%	
Charges and Services									
101-410-1940-43180	Information Technology/Web		185	389		389	400	2.83%	
	IT Support						5,090	#DIV/0!	Roseville
	IT Hardware							#DIV/0!	
	Software Programs						372	#DIV/0!	Roseville
101-410-1940-43210	Telephone	614	691	900	767	900	877	-2.58%	Roseville \$876.75
101-410-1940-43810	Utilities	3,851	3,840	6,500	1,517	4,340	4,500	-30.77%	xcel, water, sewer
101-410-1940-43840	Refuse	1,129	1,561	1,325	637	1,530	1,600	20.75%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	21,350	9,735	6,000	6,459	8,100	6,000	0.00%	cintas and cleaning, changed locks in 2018
101-410-1940-44040	Repairs/Maint Contractual Eqpt	11,365	12,346	18,000	7,335	16,000	16,000	-11.11%	copier leases
101-410-1940-44120	Rentals - Building	30,147	31,992	33,223	7,998	33,223	30,000	-9.70%	city lease space
Total Charges and Services		\$ 68,456	\$ 60,348	\$ 66,337	\$ 24,715	\$ 64,482	\$ 64,839	-2.26%	
Miscellaneous									
101-410-1940-44300	Miscellaneous	1,981	568	1,016	475	950	1,800	77.17%	water
Total Miscellaneous		\$ 1,981	\$ 568	\$ 1,016	\$ 475	\$ 950	\$ 1,800	77.17%	
1940	Total City Hall	\$ 70,441	\$ 61,466	\$ 68,153	\$ 25,689	\$ 66,232	\$ 67,439	-1.05%	
2100	Police								
Charges and Services									
101-420-2100-43150	Law Enforcement Contract	536,330	615,054	664,675	634	664,675	701,768	5.58%	Per Washington County
101-420-2100-44300	Misc. - Community Event	-	1,800	1,000	-	1,000	1,000	0.00%	
Total Charges and Services		\$ 536,330	\$ 616,854	\$ 665,675	\$ 634	\$ 665,675	\$ 702,768	5.57%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
								Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
2100	Total Police	\$ 536,330	\$ 616,854	\$ 665,675	\$ 634	\$ 665,675	\$ 702,768	5.57%	
2150	Prosecution								
Charges and Services									
101-420-2150-43045	Attorney Criminal	44,144	42,874	44,996	17,500	44,496	45,792	1.77%	2019 rate is \$3816/mth
Total Charges and Services		\$ 44,144	\$ 42,874	\$ 44,996	\$ 17,500	\$ 44,496	\$ 45,792	1.77%	
2150	Total Prosecution	\$ 44,144	\$ 42,874	\$ 44,996	\$ 17,500	\$ 44,496	\$ 45,792	1.77%	
2220	Fire								
Personnel									
101-420-2220-41010	Full-time Salaries	71,918	82,258	85,515	44,912	85,515	90,636	5.99%	
101-420-2220-41030	Part-time Salaries	96,663	124,580	158,179	103,671	158,179	172,649	9.15%	Witter \$24,149 plus 148,500 for Part-time Fire Fighters
	Paid On Call Salaries			70,000		70,000	71,400	2.00%	Incr training pay to call pay (Paid on Call)
101-420-2220-41210	PERA Contributions	14,699	20,713	39,180	17,015	39,180	30,594	-21.91%	GM/NW \$19,456 Police/Fire rate incr for 2019, Part-time \$11,138
101-420-2220-41220	FICA Contributions	6,038	7,839	4,340	6,428	4,340	18,669	330.16%	GM/NW \$1847, other \$16,852
101-420-2220-41230	Medicare Contributions	2,364	2,943	1,015	2,109	1,015		-100.00%	
101-420-2220-41300	Insurance	13,673	14,619	17,093	2,588	17,093	15,944	-6.72%	
	Life Insurance						500	#DIV/0!	
	STD/LTD						1,715	#DIV/0!	
101-420-2220-41510	Workers Compensation	12,879	19,249	26,481	31,635	31,635	31,635	19.46%	
Total Personnel		\$ 218,234	\$ 272,201	\$ 401,803	\$ 208,357	\$ 406,957	\$ 433,742	7.95%	
Materials and Supplies									
101-420-2220-42000	Office Supplies	1,444	1,494	500	26	1,600	500	0.00%	
101-420-2220-42080	EMS Supplies	888	4,074	1,200	118	1,200	3,750	212.50%	Odd year costs - 2 AEDs
101-420-2220-42090	Fire Prevention	722	2,741	3,000	332	3,000	3,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	7,644	8,804	8,000	7,519	8,000	8,000	0.00%	
101-420-2220-42400	Small Tools & Equipment	10,539	5,280	22,675	19,277	22,675	22,675	0.00%	3 PT hires
Total Materials and Supplies		\$ 21,237	\$ 22,394	\$ 35,375	\$ 27,272	\$ 36,475	\$ 37,925	7.21%	
Charges and Services									
101-420-2220-43050	Physicals	4,221	5,186	8,075	2,246	10,559	8,198	1.52%	3 PT hires
101-420-2220-43180	Information Technology/Web		(440)					#DIV/0!	
	IT Support						18,130	#DIV/0!	Roseville
	IT Hardware						7,000	#DIV/0!	5 new Computers/4 Ipad for vehicles
	Software Programs						341	#DIV/0!	Roseville \$341
101-420-2220-43210	Telephone	3,682	4,435	4,200	2,030	4,200	4,063	-3.26%	Sprint \$2335, TDS \$1308, Verizon \$420.12
101-420-2220-43230	Radio	18,917	20,676	21,615	11,055	21,615	25,636	18.60%	Replace 2 portables (gradual replacement as curr going off support)
101-420-2220-43310	Mileage	814	220	500	171	500	500	0.00%	
101-420-2220-43630	Insurance	7,290	7,571	8,549	7,195	7,195	8,274	-3.22%	corrected allocation, incr 15% over prev yr.
101-420-2220-43810	Utility	9,520	13,231	15,500	7,360	15,500	16,000	3.23%	Based on history
101-420-2220-43840	Refuse	2,948	3,890	3,200	267	3,200	4,000	25.00%	Based on history
101-420-2220-44010	Repairs/Maint Bldg	17,938	11,134	7,000	4,657	7,000	7,000	0.00%	
101-420-2220-44040	Repairs/Maint Eqpt	41,975	43,613	25,896	23,534	26,051	30,896	19.31%	
101-420-2220-44170	Uniforms	5,255	4,550	9,821	3,367	9,821	9,821	0.00%	3 PT hires
101-420-2220-44330	Dues & Subscriptions	3,275	3,044	3,955	2,922	3,955	5,980	51.20%	Tablet Command/Cty CAD \$1800 Tablets \$450/Device, NFPA \$1495, IM Resonding \$650
101-420-2220-44350	Books	230	180	440		440	440	0.00%	
101-420-2220-44370	Conferences & Training	17,663	14,110	22,514	10,577	22,514	22,944	1.91%	
Total Charges and Services		\$ 133,728	\$ 131,401	\$ 131,265	\$ 75,381	\$ 132,550	\$ 169,222	28.92%	
Capital Outlay									
101-420-2220-45500	Vehicle		64					#DIV/0!	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
101-420-2220-45800	Equipment	-	2,538	-			-	#DIV/0!	
	Transfer to Vehicle Replacement Fund	-	-	-	-	-	9,438	#DIV/0!	
Total Capital Outlay		\$ -	\$ 2,602	\$ -	\$ -	\$ -	\$ 9,438	#DIV/0!	
Miscellaneous									
101-420-2220-44300	Miscellaneous	2,290	1,391	2,000	643	2,000	2,000	0.00%	
Total Miscellaneous		\$ 2,290	\$ 1,391	\$ 2,000	\$ 643	\$ 2,000	\$ 2,000	0.00%	
2220	Total Fire	\$ 375,489	\$ 429,989	\$ 570,443	\$ 311,652	\$ 577,982	\$ 652,327	14.35%	
2250	Fire Relief								
Charges and Services									
101-420-2250-44920	Fire State Aid	59,136	61,147	47,000	-	47,000	60,000	27.66%	Relief Assoc. pass through
Total Charges and Services		\$ 59,136	\$ 61,147	\$ 47,000	\$ -	\$ 47,000	\$ 60,000	27.66%	
2250	Total Fire Relief	\$ 59,136	\$ 61,147	\$ 47,000	\$ -	\$ 47,000	\$ 60,000	27.66%	
2400	Building Inspection								
Personnel									
101-420-2400-41010	Full-time Salaries	167,498	217,052	272,754	88,539	155,813	219,756	-19.43%	1 additional Bldg Insp in 2018 not filled
	Part-time Salaries						30,690	#DIV/0!	added Part-time for 2019 Bldg Insp
	Overtime							#DIV/0!	authorized as postion not filled in 2018
	Temporary Employees							#DIV/0!	Interns
101-420-2400-41210	PERA Contributions	12,102	16,241	20,457	6,643	11,686	21,085	3.07%	FT \$18783, PT 2302
101-420-2400-41220	FICA Contributions	10,062	12,881	16,911	5,341	10,682	21,507	27.18%	FT \$19159, PT 2348
101-420-2400-41230	Medicare Contributions	2,353	3,012	3,955	1,249	2,498		-100.00%	
101-420-2400-41300	Insurance	24,554	49,757	53,002	3,784	53,002	51,019	-3.74%	
	Life Insurance						500	#DIV/0!	
	STD/LTD						1,500	#DIV/0!	
101-420-2400-41510	Workers Compensation	1,260	919	2,149	2,567	2,567	2,567	19.45%	
Total Personnel		\$ 217,829	\$ 299,862	\$ 369,228	\$ 108,123	\$ 236,248	\$ 348,624	-5.58%	
Materials and Supplies									
101-420-2400-42000	Office Supplies	1,602	1,722	1,750	413	900	1,750	0.00%	
101-420-2400-42030	Printed Forms	-		350		200	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	521	198	3,600	-	3,600	3,600	0.00%	
Total Materials and Supplies		\$ 2,123	\$ 1,920	\$ 5,700	\$ 413	\$ 4,700	\$ 5,700	0.00%	
Charges and Services									
101-420-2400-43030	Engineering	2,465	248	1,000		250	1,000	0.00%	
	Computers							#DIV/0!	
101-420-2400-43180	Information Technology/Web	6,010	6,114	7,405	4,312	7,405		-100.00%	See below separated out for 2019
	IT Support						5,654	#DIV/0!	Roseville
	IT Hardware						1,800	#DIV/0!	Computer Desktops replaced 3
	Software Programs						8,126	#DIV/0!	i-pads and PermitWorks, \$721 Roseville
101-420-2400-43210	Telephone	1,912	3,208	2,500	1,797	2,500	3,325	32.99%	Roseville \$876.75, Sprint \$2448
101-420-2400-43510	Legal Publishing		141					#DIV/0!	
101-420-2400-43630	Insurance	178	185	400	3,566	3,566	4,101	925.23%	corrected allocation, incr 15% over prev yr.
101-420-2400-44040	Repairs/Maint Eqpt	965	786	1,000	93	1,000	1,000	0.00%	
101-420-2400-44170	Uniforms	80	986	1,200	160	800	800	-33.33%	Jackets, shirts, ID's
101-420-2400-44330	Dues & Subscriptions	185	310	740		740	740	0.00%	
101-420-2400-44350	Books	870	345	500	231	500	500	0.00%	
101-420-2400-44370	Conferences & Training	2,596	1,066	4,825	1,415	3,200	3,200	-33.68%	
Total Charges and Services		\$ 15,261	\$ 13,388	\$ 19,570	\$ 11,573	\$ 19,961	\$ 30,245	54.55%	
Capital Outlay									

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
101-420-2400-45500	Vehicle	-	-	24,000	-	-	24,000	0.00%	Paid from fund balance. Moved from 2018 to 2019
Total Capital Outlay		\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 24,000	0.00%	
Miscellaneous									
101-420-2400-44300	Miscellaneous	266	3,833	1,000	-	1,000	1,000	0.00%	
Total Miscellaneous		\$ 266	\$ 3,833	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%	
2400	Total Building Inspection	\$ 235,479	\$ 319,004	\$ 419,498	\$ 120,109	\$ 261,909	\$ 409,569	-2.37%	
2500	Emergency Communications								
Charges and Services									
101-420-2500-43150	Contract Services	4,945	2,729	1,780	900	1,780	1,780	0.00%	Monitoring System (Woodbury) Sirens
Total Charges and Services		\$ 4,945	\$ 2,729	\$ 1,780	\$ 900	\$ 1,780	\$ 1,780	0.00%	
2500	Total Emergency Communications	\$ 4,945	\$ 2,729	\$ 1,780	\$ 900	\$ 1,780	\$ 1,780	0.00%	
2700	Animal Control								
Charges and Services									
101-420-2700-43150	Contract Services	3,086	11,448	7,725	3,622	8,868	9,000	16.50%	
Total Charges and Services		\$ 3,086	\$ 11,448	\$ 7,725	\$ 3,622	\$ 8,868	\$ 9,000	16.50%	
2700	Total Animal Control	\$ 3,086	\$ 11,448	\$ 7,725	\$ 3,622	\$ 8,868	\$ 9,000	16.50%	
3100	Streets								
Personnel									
101-430-3100-41010	Full-time Salaries	253,303	317,102	321,079	216,577	321,079	290,012	-9.68%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
101-430-3100-41030	Part-time Salaries							#DIV/0!	
	Overtime			4,000			6,000	50.00%	On call pay should go here
	Temporary Employees		5,240	9,360	1,430	7,000	9,360	0.00%	Seasonals
101-430-3100-41210	PERA Contributions	18,494	23,647	24,081	15,918	24,081	21,751	-9.68%	
101-430-3100-41220	FICA Contributions	15,066	19,422	20,735	13,128	20,735	22,186	7.00%	
101-430-3100-41230	Medicare Contributions	3,524	4,542	4,849	3,070	4,849		-100.00%	
101-430-3100-41300	Insurance	44,655	46,887	62,796	10,792	62,796	76,529	21.87%	Added an additional person and incr of 6%
	Life Insurance						819	#DIV/0!	
	STD/LTD						2,049	#DIV/0!	
	Safety Clothing Allowance			971		971	744	-23.38%	Boots (\$175 per person allocated by Salary Allocation)
101-430-3100-41510	Workers Compensation	12,028	17,290	19,749	23,593	23,593	23,593	19.46%	
Total Personnel		\$ 347,070	\$ 434,130	\$ 467,620	\$ 284,507	\$ 465,104	\$ 453,043	-3.12%	
Materials and Supplies									
101-430-3100-42000	Office Supplies	1,666	658	800	367	800	800	0.00%	
101-430-3100-42120	Fuel, Oil and Fluids	24,049	33,536	28,500	23,803	30,000	15,000	-47.37%	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
101-430-3100-42150	Operating Supplies	2,431	3,009	2,000	2,206	2,000	2,500	25.00%	
	Contract Service ROW							#DIV/0!	
101-430-3100-42210	Repair/Maint. Supplies	3,964	4,250	12,750	19,766	20,000	10,000	-21.57%	
101-430-3100-42211	Repair/Maint. Supplies S&I		5,448				10,000	#DIV/0!	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	16,112	17,453	20,000	4,190	20,000	20,000	0.00%	Sealcoat and Crackseal materials - potholes, landscape fixes, etc
101-430-3120-42260	Street Signs	2,389	5,631	5,000	1,575	5,000	5,000	0.00%	
101-430-3125-42290	Sand/Salt S&I	49,616	74,202	75,000	80,536	75,048	80,000	6.67%	
101-430-3100-42400	Small Tools & Minor Equipment	2,788	3,777	8,000	2,599	8,000	20,500	156.25%	forklift for PW
101-430-3100-44375	Personal Protection Equipment	1,465	1,828	2,800	472	2,500	2,800	0.00%	
Total Materials and Supplies		\$ 104,480	\$ 149,793	\$ 154,850	\$ 135,513	\$ 163,348	\$ 166,600	7.59%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
Charges and Services									
101-430-3100-43030	Engineering Services	4,676	6,311	4,800	1,674	4,800	4,800	0.00%	
101-430-3100-43090	Sealcoating & Crack Sealing	258,223	411,254	425,000	-	425,000	590,000	38.82%	Sealcoat, crackseal, mill/overlay, LE Ave Ph3, Discover
101-430-3100-43150	Contract Services	24,156	32,636	24,500	6,722	20,000	24,500	0.00%	Bridge Crossing
101-430-3100-43180	Information Technology/Web		3,601		400			#DIV/0!	Striping, guard rail repair, etc.
	IT Support						7,482	#DIV/0!	Roseville
	IT Hardware						1,200	#DIV/0!	2 computers
	Software Programs						1,604	#DIV/0!	Roseville \$604, BeHlve Asset Mgmt \$1000
101-430-3100-43151	Snow Removal Contract Services						10,000	#DIV/0!	Snow removal contract sidewalks
101-430-3100-44050	Tree Program							#DIV/0!	
101-430-3100-43210	Telephone	7,347	7,278	7,800	3,483	7,500	5,930	-23.98%	Roseville \$350.7, Sprint \$1175,TDS \$2484, Verizon \$1920
101-430-3100-43230	Radio	1,236	1,200	24,000	21,116	24,000	7,000	-70.83%	Wash Co. fees (\$4,000) new radio \$3,000
101-430-3120-43510	Public Notices		152					#DIV/0!	
101-430-3100-43630	Insurance	15,105	15,688	19,000	17,740	17,740	20,401	7.37%	corrected allocation, incr 15% over prev yr.
101-430-3100-43810	Utilities	34,935	18,427	19,124	11,718	18,388	19,698	3.00%	
101-430-3100-43811	Street Lights		31,677	32,876	20,144	31,612	33,000	0.38%	
101-430-3100-43840	Refuse	2,407	2,343	3,000	2,426	3,000	3,000	0.00%	
101-430-3100-44010	Repairs/Maint Bldg.	10,996	11,438	21,000	15,756	20,000	21,000	0.00%	new garage doors/openers at PW
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	165	1,203	1,500	928	1,500	1,500	0.00%	
101-430-3100-44040	Repairs/Maint Equip	25,364	36,570	22,000	15,694	22,000	20,000	-9.09%	
	Repairs/Maint Equip S&I		4,928	12,000		12,000	14,000	16.67%	
101-430-3100-44130	Equipment Rental			2,000		2,000	2,000	0.00%	Consolidated w/ Streets - \$1K
101-430-3100-44170	Uniforms	5,886	7,118	7,500	3,419	6,000	5,578	-25.63%	Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	294	531	600	661	700	800	33.33%	
101-430-3100-44370	Conferences & Training	3,889	2,242	4,800	1,017	4,800	4,800	0.00%	
101-430-3100-44380	Clean-up Days	9,557	14,256	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 404,236	\$ 608,853	\$ 631,500	\$ 122,899	\$ 621,040	\$ 798,292	26.41%	
Capital Outlay									
	Transfer to Vehicle Replacement Fund						50,745		
101-430-3100-45500	Capital Purchases	-	-	145,000	36,045	-	-	-100.00%	Fleet Purchases - 1 ton, vac trlr, asphalt roller.
Total Capital Outlay		\$ -	\$ -	\$ 145,000	\$ 36,045	\$ -	\$ 50,745	-65.00%	
Miscellaneous									
101-430-3100-44300	Miscellaneous	762	631	1,800	356	1,800	1,000	-44.44%	
Total Miscellaneous		\$ 762	\$ 631	\$ 1,800	\$ 356	\$ 1,800	\$ 1,000	-44.44%	
3100	Total Streets	\$ 856,548	\$ 1,193,408	\$ 1,400,770	\$ 579,320	\$ 1,251,292	\$ 1,469,680	4.92%	
5200	Parks & Recreation								
Personnel									
101-450-5200-41010	Full-time Salaries	70,421	56,356	99,036	21,295	99,036	132,127	33.41%	1 additional worker split Streets 30%, Parks 20%, Water 20%,
101-450-5200-41030	Part-time Salaries							#DIV/0!	Sewer 20%, SW 10%
	Overtime							#DIV/0!	On call pay
	Temporary Employees	30,934	24,543	28,080	4,770	7,000	14,000	-50.14%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	5,798	4,583	7,428	1,734	7,428	9,910	33.41%	
101-450-5200-41220	FICA Contributions	6,027	4,846	7,857	1,576	7,857	10,108	28.65%	
101-450-5200-41230	Medicare Contributions	1,410	1,133	1,843	369	1,843		-100.00%	
101-450-5200-41300	Insurance	18,232	19,091	18,481	1,070	18,481	35,076	89.79%	
	Life Insurance						200	#DIV/0!	
	STD/LTD						544	#DIV/0!	
	Safety Clothing Allowance			236		236	315	33.47%	Boots (\$175 per person allocated by Salary Allocation)

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
	Unemployment Benefits		1,367					#DIV/0!	
101-450-5200-41510	Workers Compensation	3,735	4,206	7,419	22,078	22,078	22,078	197.59%	
Total Personnel		\$ 136,557	\$ 116,124	\$ 170,380	\$ 52,891	\$ 163,959	\$ 224,358	31.68%	
Materials and Supplies									
101-450-5200-42000	Office Supplies	60	611	800	319	800	800	0.00%	
101-450-5200-42120	Fuel, Oil and Fluids						2,000	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
101-450-5200-42150	Operating Supplies	1,338	182	1,000	611	1,000	1,000	0.00%	
101-450-5200-42160	Chemicals	1,057	577	2,000		2,000	2,000	0.00%	
101-450-5200-42210	Repair/Maint. Supplies	4,505	1,153	7,000	768	5,000	7,000	0.00%	Combined with Landscaping materials
101-450-5200-42230	Building Repair Supplies	619	100	500	13	500	500	0.00%	
101-450-5200-42250	Landscaping Materials		2,593					#DIV/0!	
101-450-5200-42400	Small Tools & Minor Equipment	2,365	2,548	2,500	247	2,500	5,000	100.00%	
Total Materials and Supplies		\$ 9,944	\$ 7,762	\$ 13,800	\$ 1,958	\$ 11,800	\$ 18,300	32.61%	
Charges and Services									
101-450-5200-43150	Contracted Services		7,592	13,000	9,551	56,000	80,000	515.38%	Sunfish Mgmt (GRG)\$10K, Mowing \$58k, \$13k Fertilizer, \$9k misc
	IT Support						4,636	#DIV/0!	Roseville
	IT Hardware							#DIV/0!	
	Software Programs						340	#DIV/0!	Roseville
101-450-5200-43210	Telephone	1,358	948	1,200	349	1,200	993	-17.28%	Roseville \$350.7, Sprint \$642
101-450-5200-43510	Public Notices		66					#DIV/0!	
101-450-5200-43630	Insurance	3,079	3,198	5,000	5,403	5,403	6,214	24.27%	corrected allocation, incr 15% over prev yr.
101-450-5200-43810	Utilities	6,446	10,641	10,500	4,187	10,500	10,500	0.00%	Water costs added in.
101-450-5200-43840	Refuse	20	1,991	1,000	1,161	1,200	1,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	63	130	2,800	1,831	3,000	5,000	78.57%	garage door repairs at pole shed
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	2,959	9,113	3,200	1,177	3,200	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	2,235	1,170	3,200	1,120	2,000	3,200	0.00%	
101-450-5200-44120	Rentals - Buildings	6,476	7,627	7,000	1,374	7,600	8,000	14.29%	porta-potties at new parks
101-450-5200-44170	Uniforms	67	58	100		100	1,078	978.00%	Allocated from Streets
101-450-5200-44301	Events	-	450	500	482	482	500	0.00%	Tree Give Away
101-450-5200-44302	Lakes	-	7,499	15,000	4,506		15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44370	Conferences & Training	-		1,200	900	1,200	1,200	0.00%	
101-450-5200-44130	Equipment Rental	-		1,000		1,000	1,200	20.00%	
101-450-5200-44375	Personal Protection Equipment	341	1,521	800	594	800	800	0.00%	
Total Charges and Services		\$ 23,044	\$ 52,003	\$ 65,500	\$ 32,634	\$ 93,685	\$ 142,860	118.11%	
Capital Outlay									
	Transfer to Vehicle Replacement Fund						14,817	#DIV/0!	Transfer to Vehicle Replacement Fund
101-5200-5200-45500	Capital Purchases	-	-	25,000	-	-	-	-100.00%	
Total Capital Outlay		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 14,817	-40.73%	
Miscellaneous									
101-450-5200-44300	Miscellaneous	521	(1,434)	1,200	460	1,200	1,000	-16.67%	
Total Miscellaneous		\$ 521	\$ (1,434)	\$ 1,200	\$ 460	\$ 1,200	\$ 1,000	-16.67%	
5200	Total Parks & Recreation	\$ 170,066	\$ 174,456	\$ 275,880	\$ 87,944	\$ 270,644	\$ 401,335	45.47%	
9000	Transfers								
Transfers									
	Transfer to Washington County (Library)		7,966						Transfer Fund Balance to Washington Co.
	Transfer to Vehicle Replacement Fund						326,000		
	Transfer to Vehicle Replacement Fund	-	-	-	-	-	100,000	#DIV/0!	Using Fund Balance to Start Fund
Total Transfers		\$ -	\$ 7,966	\$ -	\$ -	\$ -	\$ 426,000	#DIV/0!	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
<u>Account Number</u>	<u>Description</u>							<u>Percent Change</u>	<u>Comments</u>
9000	Total Transfers	\$ -	\$ 7,966	\$ -	\$ -	\$ -	\$ 426,000	#DIV/0!	
9000	Contingency Reserve								
Contingency Reserve									
	Reserve for possible Insurance Increase	-	-	-	-	-	54,892	#DIV/0!	Set aside for possible Insurance increase
Total Contingency Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,892	#DIV/0!	
9000	Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,892	#DIV/0!	
Total General Fund Expenditures:		\$ 3,575,684	\$ 4,332,972	\$ 4,670,734	\$ 1,853,100	\$ 4,377,454	\$ 5,521,933	18.22%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 800,670	\$ 220,286	\$ (194,000)	\$ 815,038	\$ 414,078	\$ (124,000)	-36.08%	Use of Fund Balance if negative
							(0.00)		

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

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		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
601	Water Fund								
Water Fund Revenues:									
601-000-0000-33422	PERA Pension Revenue	525	38					#DIV/0!	
601-000-0000-33426	Miscellaneous State Grants	3,433,298	67,698					#DIV/0!	
601-000-0000-36100	Special Assessments	11,334	21,137	111,077	9,429	111,077	108,550	-2.27%	Per Northland schedule
601-000-0000-36205	Refunds and Reimbursements		1,902					#DIV/0!	
601-000-0000-36210	Interest on Investments	13,987	18,096	20,000		20,000	20,000	0.00%	
601-000-0000-37100	Water Sales	275,019	883,610	597,769	191,293	910,118	937,421	56.82%	Faster build out than estimated
601-000-0000-37120	Bulk Water	5,423	3,184	2,000	438	2,000		-100.00%	
601-000-0000-37130	Water Lat Benefit Fee		25,100		11,600			#DIV/0!	
601-000-0000-36231	Contribution of Capital Assets		137					#DIV/0!	
601-000-0000-37140	Water Access Revenue	979,500	1,425,000	960,000	89,000	960,000	960,000	0.00%	Per Northland schedule
601-000-0000-37150	Water Connections - Municipal	244,500	172,000	320,000	154,000	320,000	320,000	0.00%	Per Northland schedule
601-000-0000-37170	Meter Sales	244,260	118,052	87,500	51,998	87,500	90,000	2.86%	
601-000-0000-37180	Tower Rent	52,526	-	-	-			#DIV/0!	Moved to G.F for 2017
601-000-0000-39210	Transfer In	(59,872)	-	-	-	-	-	#DIV/0!	
Total Water Fund Revenues:		\$ 5,200,500	\$ 2,735,954	\$ 2,098,346	\$ 507,758	\$ 2,410,695	\$ 2,435,971	16.09%	
Water Fund Expenses:									
Personnel									
601-494-9400-41010	Full-time Salaries	127,902	111,772	101,194	55,309	112,194	166,020	64.06%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
	Part-time Salaries							#DIV/0!	
	Overtime	-	-	4,000			6,000	50.00%	On call pay should go here
	Temporary Employees							#DIV/0!	
601-494-9400-41210	PERA Contributions	15,792	15,925	7,590	4,141	8,090	12,452	64.06%	
601-494-9400-41220	FICA Contributions	7,346	6,854	6,497	3,279	6,997	12,701	95.49%	
601-494-9400-41230	Medicare Contributions	1,718	1,603	1,525	767	1,525		-100.00%	
601-494-9400-41300	Insurance	29,467	19,044	21,743	3,212	22,743	39,859	83.32%	
	Life Insurance						237	#DIV/0!	
	STD/LTD						685	#DIV/0!	
601-494-9400-41301	Unemployment Insurance	-	-	683		683		-100.00%	
	Safety Clothing Allowance			193			289	49.74%	Boots (\$175 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	1,904	3,980	5,884	7,744	7,029	7,029	19.46%	
Total Personnel		\$ 184,129	\$ 159,177	\$ 149,309	\$ 74,451	\$ 159,261	\$ 245,272	64.27%	
Materials and Supplies									
601-494-9400-42000	Office Supplies	771	975	800	178	800	800	0.00%	
601-494-9400-42120	Fuel, Oil and Fluids						4,500	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
601-494-9400-42030	Printed Forms	499	247	750		750	750	0.00%	
601-494-9400-42150	Operating Supplies	-	-	1,000	236	800	1,000	0.00%	
601-494-9400-42160	Chemicals	3,157	5,992	13,000	4,280	8,000	13,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	25,014	3,614	26,000	7,297	26,000	26,000	0.00%	
601-494-9400-42300	Water Meters & Supplies	105,477	124,127	132,000	91,831	132,000	135,000	2.27%	Water meters
601-494-9400-44375	Personal Protective Equipment		262	800	198	800	800	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	3,955	2,218	8,300	6,002	10,000	10,800	30.12%	
Total Materials and Supplies		\$ 138,873	\$ 137,435	\$ 182,650	\$ 110,022	\$ 179,150	\$ 192,650	5.47%	
Charges and Services									
601-494-9400-43030	Engineering Services	-	50,457	20,000	4,903	20,000	20,000	0.00%	
601-494-9400-43040	Legal Services	2,323	118,260	155,000	21,916	155,000	200,000	29.03%	
601-494-9400-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
601-494-9400-43150	Contract Services	7,459	73,154	47,400	19,497	47,400	31,000	-34.60%	new SCADA agreement \$6k. Mowing \$6k, CLA was 2017 & 2018
601-494-9400-43180	Computers							#DIV/0!	
	IT Support	5,556	6,289	37,133	9,737	37,133	7,297	-80.35%	Roseville \$7297.5
	IT Hardware						1,800	#DIV/0!	Computer Replacements
	Software Programs						3,274	#DIV/0!	Roseville \$604, Banyon \$363.34, Accela \$2306.5
601-494-9400-43210	Telephone	793	687	800	369	700	987	23.34%	Roseville \$350.7, TDS \$636
	Credit Card Fees						1,972	#DIV/0!	
601-494-9400-43220	Postage	1,800	2,178	2,000	9	2,000	2,000	0.00%	
601-494-9400-43310	Mileage	189					200	#DIV/0!	
601-494-9400-43610	Insurance	8,975	9,322	12,000	7,981	7,981	9,178	-23.51%	corrected allocation, incr 15% over prev yr.
601-494-9400-43810	Electric Utility	34,392	54,894	45,000	31,000	43,500	45,000	0.00%	
601-494-9400-43820	Water Utility	144,932	242,929	-	38,658	38,658		#DIV/0!	Agreement ends w/ City of Oakdale
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	8,617	17,363	20,000	9,627	20,000	20,000	0.00%	Tower 2 Inspection
	Repairs\Maint. Equip.	-	-	8,000	3,443	10,000	12,000	50.00%	Well 2 PLC & Screen
	Repairs\Maint Imp Bldgs	-	-	2,000	3,505	3,039	2,000	0.00%	
	Equipment Rental	-	-	1,000		1,000	1,000	0.00%	
	Uniforms						984	#DIV/0!	Allocated from Streets
601-494-9400-44330	Dues & Subscriptions		196					#DIV/0!	
601-494-9400-44370	Conferences & Training	103	1,880	2,000	125	2,000	2,000	0.00%	
Total Charges and Services		\$ 215,139	\$ 577,608	\$ 352,333	\$ 150,770	\$ 388,411	\$ 368,678	4.64%	
Capital Outlay									
601-494-9400-45300	Improvments Other Than Bldgs	-	-	137,500	30,430	137,500	358,000	160.36%	\$100K Service Truck, \$120K Hammes ByPass, \$188K oversizing
Total Capital Outlay		\$ -	\$ -	\$ 137,500	\$ 30,430	\$ 137,500	\$ 358,000	160.36%	
Miscellaneous and Non-operating									
601-494-9400-43320	Depreciation Expense	612,353	808,865					#DIV/0!	
601-494-9400-44300	Miscellaneous	3,178	38,696	2,000	367	1,000	2,000	0.00%	
601-494-9400-46010	Bond Principal	-	-	710,000		710,000	810,000	14.08%	
601-494-9400-46110	Bond Interest	241,142	295,328	300,775	146,193	300,775	292,041	-2.90%	Per Northland schedule
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	16,014	675	856	495		11,000	1185.05%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance							#DIV/0!	
	Deferred Charges Amort		(6,599)					#DIV/0!	
	Bond Issuance Costs		11,262				12,000	#DIV/0!	
601-494-9400-47200	Transfer Out	40,427	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 913,114	\$ 1,148,226	\$ 1,013,631	\$ 147,055	\$ 1,011,775	\$ 1,127,041	11.19%	
Total Water Fund Expenses:		\$ 1,451,255	\$ 2,022,445	\$ 1,835,423	\$ 512,728	\$ 1,876,097	\$ 2,291,641	24.86%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 3,749,245	\$ 713,509	\$ 262,923	\$ (4,970)	\$ 534,598	\$ 144,330	-45.11%	
602	Sewer Fund								
Sewer Fund Revenues:									
602-000-0000-33422	PERA Pension Revenue		9					#DIV/0!	
602-000-0000-36100	Special Assessments	21,073	1,229,699	77,874	-	77,874	141,799	82.09%	Per Northland schedule
602-000-0000-36210	Interest on Investments	14,584	20,362	20,000		20,000	20,000	0.00%	
602-000-0000-37200	Sewer Sales	120,974	267,130	247,599	86,111	247,599	339,840	37.25%	Per Northland schedule
602-000-0000-37220	SAC Early Pay discount/revenue	8,474	8,474	5,800	3,500	5,800		-100.00%	Based on averages
602-000-0000-37230	Sewer Lat Benefit Fee		11,000	25,500		25,500	31,050	21.76%	
602-000-0000-36231	Contribution of Capital Assets		71,269					#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	803,000	1,450,165	883,200	21,000	883,200	901,500	2.07%	Per Northland schedule
602-000-0000-37250	Sewer Connection Fees Regional		21,000	-	408,534			#DIV/0!	Pass-through of approx \$21K

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
602-000-0000-37260	Sewer Connection Fees Municipa	383,500	677,980	345,500	153,500	345,500	339,500	-1.74%	Per Northland schedule
Total Sewer Fund Revenues:		\$ 1,351,605	\$ 3,757,088	\$ 1,605,473	\$ 672,645	\$ 1,605,473	\$ 1,773,689	10.48%	
Sewer Fund Expenses:									
Personnel									
602-495-9450-41010	Full-time Salaries	39,678	23,073	62,250	14,591	69,750	79,409	27.56%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
	Part-time Salaries							#DIV/0!	
	Overtime		-	4,000		123	6,000	50.00%	On call pay
	Temporary Employees							#DIV/0!	
602-495-9450-41210	PERA Contributions	4,270	3,807	4,669	1,087	4,919	5,956	27.56%	
602-495-9450-41220	FICA Contributions	1,987	1,609	4,058	866	4,308	6,075	49.70%	
602-495-9450-41230	Medicare Contributions	464	376	961	202	961		-100.00%	
602-495-9450-41300	Insurance	8,352	8,429	10,744	830	11,275	18,335	70.65%	
	Life Insurance						125	#DIV/0!	
	STD/LTD						491	#DIV/0!	
	Safety Clothing Allowance						140	#DIV/0!	Boots (\$175 per person allocated by Salary Allocation)
	Unemployment Insurance	-	-	342		342		-100.00%	
602-495-9450-41510	Workers Compensation	989	2,004	3,274	4,626	3,911	3,911	19.46%	
Total Personnel		\$ 55,740	\$ 39,300	\$ 90,298	\$ 22,202	\$ 95,589	\$ 120,442	33.38%	
Materials and Supplies									
602-495-9450-42270	Repair/Maint. Supplies	5,873	1,724	4,000	(414)	5,000	4,000	0.00%	
	Office Supplies	-	73	800	1,199	1,199	800	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids						4,500	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
	Operating Supplies	-	-	1,000	171	1,000	1,000	0.00%	
	Personal Protective Equipment	-	262	800	489	800	800	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	2,860	2,462	5,500	2,437	4,500	4,500	-18.18%	
Total Materials and Supplies		\$ 8,733	\$ 4,521	\$ 12,100	\$ 3,882	\$ 12,499	\$ 15,600	28.93%	
Charges and Services									
602-495-9450-43030	Engineering Services	-	5,310	20,000	8,175	20,000	20,000	0.00%	
602-495-9450-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW
602-495-9450-43150	Contract Services	8,059	291,285	21,400	8,200	40,000	30,400	42.06%	new SCADA agreement \$6k/Mowing \$3000, CLA was 2017 & 2018
602-495-9450-43180	IT Support	4,591	5,989	33,533	10,712	33,533	4,041	-87.95%	Roseville \$4257.5
	IT Hardware						800	#DIV/0!	Computer Replacements
	Software Programs						3,010	#DIV/0!	Roseville \$340, Banyon \$363.33, Accela \$2306.5
602-495-9450-43210	Telephone	1,008	1,146	1,500	679	1,500	1,707	13.78%	Roseville \$350.7, TDS \$1236, T-Mobile \$120
	Credit Card Fees						1,972	#DIV/0!	
602-495-9450-43220	Postage	-	2,500	1,175		1,175	1,175	0.00%	
602-495-9450-43310	Mileage	-	-	-				#DIV/0!	
602-495-9450-43610	Insurance	581	603	2,000	3,187	3,187	3,665	83.27%	corrected allocation, incr 15% over prev year
602-495-9450-43810	Electric Utility	5,125	5,739	5,500	5,486	7,000	9,000	63.64%	
602-495-9450-43820	Sewer Utility - Met Council	16,621	83,809	92,140	46,070	92,140	169,359	83.81%	Per Met Council
	Repairs/Maint. Equip.	-	1,148	4,500	3,523	4,500	4,500	0.00%	
	Equipment Rental	-	-	1,000		1,000	1,000	0.00%	
	Uniforms						563	#DIV/0!	Allocated from Streets
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,391		1,200		1,200	15,000	1150.00%	Pave Lisbon Lift Station
602-495-9450-44370	Conferences & Training	80	3,718	2,000	545	2,000	2,000	0.00%	
Total Charges and Services		\$ 37,456	\$ 401,246	\$ 185,948	\$ 86,577	\$ 207,235	\$ 276,178	48.52%	
Capital Outlay									
602-495-9450-45300	Improvements Other Than Bldgs	-	-	85,000	20,634	-	345,000	305.88%	Sewer Oversizing - \$295k, Service Truck \$150kK
Total Capital Outlay		\$ -	\$ -	\$ 85,000	\$ 20,634	\$ -	\$ 345,000	305.88%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
Miscellaneous and Non-operating									
602-495-9450-43320	Depreciation Expense	132,265	350,903		-	-	-	#DIV/0!	
602-495-9450-44300	Miscellaneous Expenses	26,036	50,873	300	-	300	300	0.00%	
602-495-9450-46010	Bond Principal	0	-	275,000		275,000	470,000	70.91%	Per Northland schedule
602-495-9450-46110	Bond Interest	116,715	168,587	195,324	93,452	195,324	208,454	6.72%	Per Northland schedule
	Deferred Charges Amort		(3,811)					#DIV/0!	
	Bond Issuance Costs		18,437				20,000	#DIV/0!	
602-495-9450-46250	Fiscal Agent Fees	3,707					16,000	#DIV/0!	
602-495-9450-47200	Transfer Out	102,678	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 381,401	\$ 584,989	\$ 470,624	\$ 93,452	\$ 470,624	\$ 714,754	51.87%	
Total Sewer Fund Expenses:		\$ 483,330	\$ 1,030,056	\$ 843,970	\$ 226,747	\$ 785,947	\$ 1,471,974	74.41%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 868,275	\$ 2,727,033	\$ 761,503	\$ 445,898	\$ 819,526	\$ 301,715	-60.38%	
603	Storm Water Fund								
Storm Water Fund Revenues:									
603-000-0000-33422	PERA Pension Revenue		5					#DIV/0!	
603-000-0000-36100	Special Assessments							#DIV/0!	Delinquent S/A's for '17 and estimate for '18
603-000-0000-36210	Interest on Investment	15,933	8,247	7,000		7,000	7,000	0.00%	
603-000-0000-36231	Contribution of Capital Assets		(18)					#DIV/0!	
603-000-0000-36232	Developer Contributions		100,000					#DIV/0!	
603-000-0000-37100	Surface Water Utility Sales	185,858	251,025	283,587	198,394	283,587	337,303	18.94%	Per Northland schedule
603-000-0000-37140	SW Review Fee Revenue	27,375	38,350	29,375	20,838	29,375	29,051	-1.10%	Per Northland schedule
Total Storm Water Fund Revenues:		\$ 229,166	\$ 397,609	\$ 319,962	\$ 219,231	\$ 319,962	\$ 373,354	16.69%	
Storm Water Fund Expenses:									
Personnel									
603-496-9500-41010	Full-time Salaries	20,591	12,962	34,273	7,251	34,773	54,068	57.76%	1 additional worker split Streets 30%, Parks 20%, Water 20%, Sewer 20%, SW 10%
	Part-time Salaries	-	-					#DIV/0!	
	Overtime							#DIV/0!	
	Temporary Employees							#DIV/0!	
603-496-9500-41210	PERA Contributions	2,408	1,909	2,570	544	2,820	4,055	57.78%	
603-496-9500-41220	FICA Contributions	1,129	790	2,099	426	2,349	4,136	97.05%	
603-496-9500-41230	Medicare Contributions	264	185	497	100	497		-100.00%	
603-496-9500-41300	Insurance	5,856	5,276	6,275	627	6,806	12,755	103.27%	
	Life Insurance						81	#DIV/0!	
	STD/LTD						263	#DIV/0!	
	Safety Clothing Allowance			53		53	88	66.04%	Boots (\$175 per person allocated by Salary Allocation)
	Unemployment Insurance	-	-	342		342		-100.00%	
603-496-9500-41510	Workers' Compensation	-	1,150	1,361	1,626	1,626	1,626	19.47%	
Total Personnel		\$ 30,248	\$ 22,271	\$ 47,470	\$ 10,574	\$ 49,266	\$ 77,072	62.36%	
Materials and Supplies									
603-496-9500-42000	Office Supplies	499	428	800	86	800	800	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids						400	#DIV/0!	\$30,000 - \$15K Streets, \$2K Parks, \$4.5K W, \$4.5K S, \$0.4K SW
	Printed Forms		247					#DIV/0!	
603-496-9500-42270	Repair/Maint. Maint Supplies	3,972	135	2,000	315	2,000	2,000	0.00%	
	Operating Supplies	-	-	1,000		1,000	1,000	0.00%	
	Personal Protective Equipment	-		800	198	800	800	0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	-	1,241	3,500	1,202	3,500	3,500	0.00%	
Total Materials and Supplies		\$ 4,471	\$ 2,051	\$ 8,100	\$ 1,802	\$ 8,100	\$ 8,500	4.94%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description	Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Percent Change	Comments
Charges and Services									
603-496-9500-43030	Engineering Services	11,827	6,311	20,000	1,175	20,000	20,000	0.00%	
603-496-9500-43010	Audit Services						7,987	#DIV/0!	5% incr. \$31,946 split GF, Water, Sewer, SW
603-496-9500-43150	Contract Services	2,400	18,116	17,200	5,084	15,000	6,000	-65.12%	\$3k mowing, CLA was 2017 & 2018
603-496-9500-43180	IT Support	4,067	3,558	15,500		15,500	3,668	-76.34%	Roseville \$3554.5
	IT Hardware						1,000	#DIV/0!	Ipad for Pond Insp
	Software Programs						3,010	#DIV/0!	\$340 Roseville, Banyon \$363.33, Accela \$2306.5
	Telephone						351	#DIV/0!	Roseville \$350.7
	Credit Card Fees						360	#DIV/0!	
603-496-9500-43220	Postage	1,800	-	2,000		2,000	2,000	0.00%	
603-496-9500-43610	Insurance	-	-	1,500	5,001	5,001	5,751	283.43%	corrected allocation, incr 15% over prev yr.
603-496-9500-44010	Street Sweeping	10,318	20,958	25,000		25,000	30,000	20.00%	more streets with development
	Repairs/Maint Equip	-	-	1,000		750	1,000	0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	1,368		3,000		3,000	3,000	0.00%	
	Equipment Rental	-	-	1,000		1,000	1,000	0.00%	
	Uniforms						234	#DIV/0!	Allocated from Streets
603-496-9500-44370	Conferences & Training	2,500	1,875	2,500	270	1,500	2,500	0.00%	
Total Charges and Services		\$ 34,280	\$ 50,819	\$ 88,700	\$ 11,531	\$ 88,751	\$ 87,860	-0.95%	
Capital Outlay									
603-496-9500-45300	Improvements Other Than Bldgs	-	-	40,000	-	-	40,000	0.00%	Storm Water Comp Plan Update
Total Capital Outlay		\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	0.00%	
Miscellaneous and Non-operating									
603-496-9500-43320	Depreciation Expense	15,963	56,298					#DIV/0!	
603-496-9500-44300	Miscellaneous Expenses	20,577	21,157	2,000	666	2,000	2,000	0.00%	
603-496-9500-46010	Bond Principal	-	-	160,000		160,000	175,000	9.38%	Per Northland schedule
603-496-9500-46110	Bond Interest	44,765	62,781	58,294	28,138	58,294	54,500	-6.51%	Per Northland schedule
	Deferred Charges Amort		(3,193)					#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees						900	#DIV/0!	
	Bond Issuance Costs	-	1,064	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 81,305	\$ 138,107	\$ 220,294	\$ 28,804	\$ 220,294	\$ 232,400	5.50%	
Total Storm Water Fund Expenses:		\$ 150,304	\$ 213,249	\$ 404,564	\$ 52,710	\$ 366,411	\$ 445,832	10.20%	
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 78,862	\$ 184,360	\$ (84,602)	\$ 166,521	\$ (46,449)	\$ (72,478)	-14.33%	

CITY OF LAKE ELMO

2019 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

		2016	2017	2018	2018	2018	2019	Adopted 2018 to	
		Actual	Actual	Adopted	YTD - Jun 2018	Projected	Proposed	Proposed 2019	
Account Number	Description							Percent Change	Comments
221	EDA Brookfield Building Fund								
EDA Brookfield Bldg Fund Revenues:									
	Tenant Rents				16,934	71,386	108,852	#DIV/0!	
	Bond Proceeds				904,417	904,417		#DIV/0!	
	Transfer from City Hall Budget					25,225	30,000	#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total EDA Brookfield Building Fund Revenues:		\$ -	\$ -	\$ -	\$ 921,351	\$ 1,001,028	\$ 138,852	#DIV/0!	
EDA Brookfield Bldg Fund Expenses:									
Materials and Supplies									
	Repair/Maint. Maint Supplies				935	3,335	5,000	#DIV/0!	
	Operating Supplies				36	70	100	#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ -	\$ -	\$ -	\$ 971	\$ 3,405	\$ 5,100	#DIV/0!	
Charges and Services									
	Contract Services				3,037	6,380	9,480	#DIV/0!	HVAC, cleaning, pet control, misc
	Real Estate Taxes					11,537	16,825	#DIV/0!	
	Utilities				1,146	14,000	21,000	#DIV/0!	Xcel, w&s
	Refuse				2,391	3,660	6,000	#DIV/0!	
	Insurance						1,500	#DIV/0!	
	Repairs/Maint Equip				1,148	1,200	1,500	#DIV/0!	
	Repairs/Maint Not Bldg							#DIV/0!	
		-	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ -	\$ -	\$ -	\$ 7,722	\$ 36,777	\$ 56,305	#DIV/0!	
Capital Outlay									
	Buildings				903,500	903,500			
	Improvements Other Than Bldgs	-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 903,500	\$ 903,500	\$ -	#DIV/0!	
Miscellaneous and Non-operating									
	Depreciation Expense							#DIV/0!	
	Miscellaneous Expenses					1,000	1,000	#DIV/0!	
	Transfer to Debt Service								
	Bond Principal							#DIV/0!	
	Bond Interest						43,638	#DIV/0!	
	Deferred Charges Amort							#DIV/0!	
	Fiscal Agent Fees						400	#DIV/0!	
	Bond Issuance Costs	-	-	-	21,583	21,583	-	#DIV/0!	
Total Misc. and Non-operating		\$ -	\$ -	\$ -	\$ 21,583	\$ 22,583	\$ 45,038	#DIV/0!	
Total EDA Brookfield Bldg Fund Expenses:		\$ -	\$ -	\$ -	\$ 933,776	\$ 966,265	\$ 106,443	#DIV/0!	
Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:		\$ -	\$ -	\$ -	\$ (12,425)	\$ 34,763	\$ 32,409	#DIV/0!	

CITY OF Lake Elmo  
Financial Management Plan Summary DRAFT ONLY

Tax Rate at 0% Increase

8/22/2018

Revenue Inflation Rate							2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate	*	*					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Budget	Budget				Projected							
REVENUE																	
1 PROPERTY TAX LEVY	2,237,110	2,206,350	2,019,331	1,643,358	2,202,698	2,894,850	3,068,850	2,993,546	3,161,906	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
2 Adjust for Fiscal Disparities	140,432	179,607	157,096	159,325	149,615	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	
Other Taxes (Delinq., Mobile Home, Penalties)	39,696	48,272	28,097	38,529	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	
3 LICENSE AND PERMIT	451,953	828,494	1,210,619	1,477,918	994,400	1,056,900	1,078,038	1,099,599	1,121,591	1,144,023	1,166,903	1,190,241	1,214,046	1,238,327	1,263,093	500,000	
4 INTERGOVERNMENTAL (excludes Fiscal Disparities)	190,148	222,352	209,373	206,185	238,026	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	
5 CHARGES FOR SERVICES	30,192	35,796	543,973	738,580	611,595	626,600	639,132	651,915	664,953	678,252	691,817	705,653	719,766	734,162	748,845	763,822	
6 FINES/FOREFEITS	48,647	48,739	49,505	41,418	49,000	49,000	49,980	50,980	51,999	53,039	54,100	55,182	56,286	57,411	58,560	59,731	
7 INTEREST EARNINGS	71,813	23,501	20,437	27,665	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804	48,760	
8 MISC. (See note 1 below)	192,355	74,772	146,102	220,280	160,900	233,048	237,709	242,463	247,312	252,259	257,304	262,450	267,699	273,053	278,514	284,084	
9 SALE OF ASSETS			0		0	0	0	0	0	0	0	0	0	0	0	0	
10 TOTAL REVENUE	3,402,346	3,667,883	4,384,533	4,553,258	4,476,734	5,397,933	5,612,044	5,577,653	5,787,745	5,999,370	6,212,192	6,470,790	6,740,636	7,022,227	7,316,081	7,622,736	
11																	
12 EXPENDITURES																	
13 GENERAL GOVERNMENT	1,046,906	1,025,320	1,290,461	1,473,094	1,236,966	1,218,790	1,267,542	1,318,243	1,370,973	1,425,812	1,482,844	1,542,158	1,603,844	1,667,998	1,734,718	1,804,107	
14 PUBLIC SAFETY	1,198,546	1,203,765	1,258,609	1,481,443	1,733,118	1,847,798	1,921,710	1,998,578	2,078,521	2,161,662	2,248,129	2,338,054	2,431,576	2,528,839	2,629,993	2,735,192	
15 PUBLIC WORKS	585,071	686,401	856,548	1,193,408	1,255,770	1,418,935	1,489,882	1,564,376	1,642,595	1,724,724	1,810,961	1,901,509	1,996,584	2,096,413	2,201,234	2,311,296	
16 CULTURE AND RECREATION	208,204	229,595	170,066	174,456	250,880	386,518	401,979	418,058	434,780	452,171	470,258	489,069	508,631	528,977	550,136	572,141	
18 MISCELLANEOUS		69,403	107,094	7,966		54,892	0	0	0	0	0	0	0	0	0	0	
19 CAPITAL OUTLAY							0	0	0	0	0	0	0	0	0	0	
20 GENERAL GOVERNMENT						70,000	0	0	0	0	0	0	0	0	0	0	
21 PUBLIC SAFETY				2,602	24,000	24,000	0	0	0	60,000	0	0	0	0	0	0	
22 PUBLIC WORKS					145,000		0	0	60,000	0	0	0	0	0	0	0	
23 CULTURE AND RECREATION					25,000		0	0	0	0	0	0	0	0	0	0	
24 TRANSFER OUT	360,000	447,118					0	0	0	0	0	0	0	0	0	0	
25 CAPITAL EQUIPMENT						75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	
Additional Transfer to Capital Equipment						426,000	430,932	153,398	50,875								
29							0	0	0	0	0	0	0	0	0	0	
30 TOTAL EXPENDITURES	3,398,727	3,661,602	3,682,778	4,332,969	4,670,734	5,521,933	5,612,044	5,577,653	5,787,744	5,999,370	6,212,192	6,470,789	6,740,636	7,022,227	7,316,080	7,622,736	
31																	
32 REVENUE OVER (UNDER) EXPENSES	3,619	6,281	701,755	220,289	(194,000)	(124,000)	(0)	(0)	0	(0)	0	0	0	(0)	0	(0)	
33																	
34 BEGINNING FUND BALANCE	3,177,382	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	
38 ENDING FUND BALANCE	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	3,791,326	
41																	
42																	
43 GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,894,850	3,068,850	2,993,546	3,161,906	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
44 ANNUAL INCREASE		0.0%	-9.5%	-17.0%	31.0%	21.5%	6.0%	-2.5%	5.6%	5.3%	5.1%	6.1%	6.0%	6.0%	5.9%	23.7%	
45																	
48 TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0	0	0	0	0	0	0	0	0	0	0	
49																	
50 EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314	
51																	
55 TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,110,782	4,284,782	4,152,269	4,183,957	4,356,397	4,437,928	4,548,975	4,645,925	4,886,869	4,908,555	5,648,118	
56																	
64 TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0	100,000	513,915	771,083	1,646,946	2,305,598	2,583,745	2,739,539	2,890,325	2,888,871	2,966,596	
65																	
66 GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,110,782	4,384,782	4,666,184	4,955,040	6,003,343	6,743,526	7,132,719	7,385,464	7,777,194	7,797,426	8,614,714	
67 FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	
68 NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	3,911,582	4,185,582	4,466,984	4,755,840	5,804,143	6,544,326	6,933,519	7,186,264	7,577,994	7,598,226	8,415,514	
69																	
70 EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	17,690,943	18,930,679	20,203,627	21,510,503	22,852,041	24,228,984	25,642,095	27,092,147	28,579,931	30,106,253	
71 NEW CONSTRUCTION TAX CAP (from lines 86-89)						0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623	
73 TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	18,650,915	19,905,051	21,192,614	22,514,326	23,870,921	25,263,147	26,691,770	28,157,567	29,661,333	31,203,876	
74																	
75 TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	22.442%	22.442%	22.441%	22.441%	25.780%	27.415%	27.445%	26.923%	26.913%	25.617%	26.969%	
76 TAX RATE % CHANGE		-14.28%	-2.84%	-13.42%	12.11%	0.00%	0.00%	0.00%	0.00%	14.88%	6.34%	0.11%	-1.90%	-0.04%	-4.82%	5.28%	
77																	
91 Existing \$382,800 home Market Value (inflated by line 81)	331,100	370,500	370,500	378,300	382,800	388,542	394,370	400,286	406,290	412,384	418,570	424,849	431,221	437,690	444,255	450,919	
78 City Taxes (with inflation on value)	904	878	853	748	853	867	881	896	910	1,063	1,148	1,166	1,161	1,178	1,138	1,216	
79 Percentage City tax increase in home (\$382,800 inflated from 2017)		-2.91%	-2.84%	-12.27%	13.97%	1.66%	1.62%	1.70%	1.56%	16.80%	7.97%	1.59%	-0.42%	1.47%	-3.38%	6.84%	
80																	
81 Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
82 Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.5%	7.0%	6.7%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%	
83 % from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	12.0%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
84																	
85 New tax capacity assumptions																	
86 Residential units completed in beginning of year					0	250	250	250	250	250	250	250	250	250	250	250	
87 New home average value (\$383,989 in 2018 inflated)					0	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
88 Commercial - New construction (15,000 s.f./year)						0	0	0	0	0	0	0	0	0	0	0	
89 New Home Value Construction Inflation					0.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
90																	
Percentage of Tax Levy for Debt	16.15%	16.43%	22.49%	31.36%	35.21%	31.09%	31.44%	37.44%	36.40%	44.93%	48.53%	47.26%	45.91%	45.52%	42.33%	35.41%	

CITY OF Lake Elmo  
Financial Management Plan Summary DRAFT ONLY

Tax Rate at 1% Increase

8/22/2018

Revenue Inflation Rate							2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate							4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
		*	*														
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Budget	Budget				Projected							
REVENUE																	
1 PROPERTY TAX LEVY	2,237,110	2,206,350	2,019,331	1,643,358	2,202,698	2,934,850	3,154,910	3,131,546	3,358,348	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
2 Adjust for Fiscal Disparities	140,432	179,607	157,096	159,325	149,615	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	
Other Taxes (Delinq., Mobile Home, Penalties)	39,696	48,272	28,097	38,529	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	
3 LICENSE AND PERMIT	451,953	828,494	1,210,619	1,477,918	994,400	1,056,900	1,078,038	1,099,599	1,121,591	1,144,023	1,166,903	1,190,241	1,214,046	1,238,327	1,263,093	500,000	
4 INTERGOVERNMENTAL (excludes Fiscal Disparities)	190,148	222,352	209,373	206,185	238,026	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	
5 CHARGES FOR SERVICES	30,192	35,796	543,973	738,580	611,595	626,600	639,132	651,915	664,953	678,252	691,817	705,653	719,766	734,162	748,845	763,822	
6 FINES/FOREFEITS	48,647	48,739	49,505	41,418	49,000	49,000	49,980	50,980	51,999	53,039	54,100	55,182	56,286	57,411	58,560	59,731	
7 INTEREST EARNINGS	71,813	23,501	20,437	27,665	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804	48,760	
8 MISC. (See note 1 below)	192,355	74,772	146,102	220,280	160,900	233,048	237,709	242,463	247,312	252,259	257,304	262,450	267,699	273,053	278,514	284,084	
9 SALE OF ASSETS			0		0	0	0	0	0	0	0	0	0	0	0	0	
10 TOTAL REVENUE	3,402,346	3,667,883	4,384,533	4,553,258	4,476,734	5,437,933	5,698,104	5,715,653	5,984,187	5,999,370	6,212,192	6,470,790	6,740,636	7,022,227	7,316,081	7,622,736	
11																	
12 EXPENDITURES																	
13 GENERAL GOVERNMENT	1,046,906	1,025,320	1,290,461	1,473,094	1,236,966	1,218,790	1,267,542	1,318,243	1,370,973	1,425,812	1,482,844	1,542,158	1,603,844	1,667,998	1,734,718	1,804,107	
14 PUBLIC SAFETY	1,198,546	1,203,765	1,258,609	1,481,443	1,733,118	1,847,798	1,921,710	1,998,578	2,078,521	2,161,662	2,248,129	2,338,054	2,431,576	2,528,839	2,629,993	2,735,192	
15 PUBLIC WORKS	585,071	686,401	856,548	1,193,408	1,255,770	1,418,935	1,489,882	1,564,376	1,642,595	1,724,724	1,810,961	1,901,509	1,996,584	2,096,413	2,201,234	2,311,296	
16 CULTURE AND RECREATION	208,204	229,595	170,066	174,456	250,880	386,518	401,979	418,058	434,780	452,171	470,258	489,069	508,631	528,977	550,136	572,141	
18 MISCELLANEOUS		69,403	107,094	7,966		54,892	0	0	0	0	0	0	0	0	0	0	
19 CAPITAL OUTLAY							0	0	0	0	0	0	0	0	0	0	
20 GENERAL GOVERNMENT						70,000	0	0	0	0	0	0	0	0	0	0	
21 PUBLIC SAFETY				2,602	24,000	24,000	0	0	0	60,000	0	0	0	0	0	0	
22 PUBLIC WORKS					145,000		0	0	60,000	0	0	0	0	0	0	0	
23 CULTURE AND RECREATION					25,000		0	0	0	0	0	0	0	0	0	0	
24 TRANSFER OUT	360,000	447,118					0	0	0	0	0	0	0	0	0	0	
25 CAPITAL EQUIPMENT						75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	
Additional Transfer to Capital Equipment						466,000	516,992	291,398	247,317								
29							0	0	0	0	0	0	0	0	0	0	
30 TOTAL EXPENDITURES	3,398,727	3,661,602	3,682,778	4,332,969	4,670,734	5,561,933	5,698,104	5,715,653	5,984,186	5,999,370	6,212,192	6,470,789	6,740,636	7,022,227	7,316,080	7,622,736	
31																	
32 REVENUE OVER (UNDER) EXPENSES	3,619	6,281	701,755	220,289	(194,000)	(124,000)	(0)	(0)	0	(0)	0	0	0	(0)	0	(0)	
33																	
34 BEGINNING FUND BALANCE	3,177,382	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	
38 ENDING FUND BALANCE	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	3,791,326	
41																	
42																	
43 GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,934,850	3,154,910	3,131,546	3,358,348	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
44 ANNUAL INCREASE		0.0%	-9.5%	-17.0%	31.0%	23.2%	7.5%	-0.7%	7.2%	-0.8%	5.1%	6.1%	6.0%	6.0%	5.9%	23.7%	
45																	
48 TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0	0	0	0	0	0	0	0	0	0	0	
49																	
50 EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314	
51																	
55 TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,150,782	4,370,842	4,290,269	4,380,399	4,356,397	4,437,928	4,548,975	4,645,925	4,886,869	4,908,555	5,648,118	
56																	
64 TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0	100,000	513,915	771,083	1,646,946	2,305,598	2,583,745	2,739,539	2,890,325	2,888,871	2,966,596	
65																	
66 GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,150,782	4,470,842	4,804,184	5,151,482	6,003,343	6,743,526	7,132,719	7,385,464	7,777,194	7,797,426	8,614,714	
67 FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	
68 NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	3,951,582	4,271,642	4,604,984	4,952,282	5,804,143	6,544,326	6,933,519	7,186,264	7,577,994	7,598,226	8,415,514	
69																	
70 EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	17,690,943	18,930,679	20,203,627	21,510,503	22,852,041	24,228,984	25,642,095	27,092,147	28,579,931	30,106,253	
71 NEW CONSTRUCTION TAX CAP (from lines 86-89)						0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623	
73 TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	18,650,915	19,905,051	21,192,614	22,514,326	23,870,921	25,263,147	26,691,770	28,157,567	29,661,333	31,203,876	
74																	
75 TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	22.672%	22.903%	23.135%	23.368%	25.780%	27.415%	27.445%	26.923%	26.913%	25.617%	26.969%	
76 TAX RATE % CHANGE		-14.28%	-2.84%	-13.42%	12.11%	1.02%	1.02%	1.01%	1.01%	10.32%	6.34%	0.11%	-1.90%	-0.04%	-4.82%	5.28%	
77																	
91 Existing \$382,800 home Market Value (inflated by line 81)	331,100	370,500	370,500	378,300	382,800	388,542	394,370	400,286	406,290	412,384	418,570	424,849	431,221	437,690	444,255	450,919	
78 City Taxes (with inflation on value)	904	878	853	748	853	876	899	923	948	1,063	1,148	1,166	1,161	1,178	1,138	1,216	
79 Percentage City tax increase in home (\$382,800 inflated from 2017)		-2.91%	-2.84%	-12.27%	13.97%	2.70%	2.63%	2.67%	2.71%	12.12%	7.97%	1.59%	-0.42%	1.47%	-3.38%	6.84%	
80																	
81 Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
82 Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.5%	13.5%	7.0%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%	
83 % from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	12.0%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
84																	
85 New tax capacity assumptions																	
86 Residential units completed in beginning of year					0	250	250	250	250	250	250	250	250	250	250	250	
87 New home average value (\$383,989 in 2018 inflated)					0	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
88 Commercial - New construction (15,000 s.f./year)						0	0	0	0	0	0	0	0	0	0	0	
89 New Home Value Construction Inflation					0.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
90																	
Percentage of Tax Levy for Debt	16.15%	16.43%	22.49%	31.36%	35.21%	30.77%	30.81%	36.32%	34.96%	44.93%	48.53%	47.26%	45.91%	45.52%	42.33%	35.41%	

CITY OF Lake Elmo  
Financial Management Plan Summary DRAFT ONLY

Tax Rate at 2% Increase

8/22/2018

Revenue Inflation Rate							2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate	*	*					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Budget	Budget				Projected							
REVENUE																	
1 PROPERTY TAX LEVY	2,237,110	2,206,350	2,019,331	1,643,358	2,202,698	2,973,350	3,238,410	3,267,546	3,554,848	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
2 Adjust for Fiscal Disparities	140,432	179,607	157,096	159,325	149,615	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	
Other Taxes (Delinq., Mobile Home, Penalties)	39,696	48,272	28,097	38,529	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	
3 LICENSE AND PERMIT	451,953	828,494	1,210,619	1,477,918	994,400	1,056,900	1,078,038	1,099,599	1,121,591	1,144,023	1,166,903	1,190,241	1,214,046	1,238,327	1,263,093	500,000	
4 INTERGOVERNMENTAL (excludes Fiscal Disparities)	190,148	222,352	209,373	206,185	238,026	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	
5 CHARGES FOR SERVICES	30,192	35,796	543,973	738,580	611,595	626,600	639,132	651,915	664,953	678,252	691,817	705,653	719,766	734,162	748,845	763,822	
6 FINES/FOREFEITS	48,647	48,739	49,505	41,418	49,000	49,000	49,980	50,980	51,999	53,039	54,100	55,182	56,286	57,411	58,560	59,731	
7 INTEREST EARNINGS	71,813	23,501	20,437	27,665	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804	48,760	
8 MISC. (See note 1 below)	192,355	74,772	146,102	220,280	160,900	233,048	237,709	242,463	247,312	252,259	257,304	262,450	267,699	273,053	278,514	284,084	
9 SALE OF ASSETS			0		0	0	0	0	0	0	0	0	0	0	0	0	
10 TOTAL REVENUE	3,402,346	3,667,883	4,384,533	4,553,258	4,476,734	5,476,433	5,781,604	5,851,653	6,180,687	5,999,370	6,212,192	6,470,790	6,740,636	7,022,227	7,316,081	7,622,736	
11																	
12 EXPENDITURES																	
13 GENERAL GOVERNMENT	1,046,906	1,025,320	1,290,461	1,473,094	1,236,966	1,218,790	1,267,542	1,318,243	1,370,973	1,425,812	1,482,844	1,542,158	1,603,844	1,667,998	1,734,718	1,804,107	
14 PUBLIC SAFETY	1,198,546	1,203,765	1,258,609	1,481,443	1,733,118	1,847,798	1,921,710	1,998,578	2,078,521	2,161,662	2,248,129	2,338,054	2,431,576	2,528,839	2,629,993	2,735,192	
15 PUBLIC WORKS	585,071	686,401	856,548	1,193,408	1,255,770	1,418,935	1,489,882	1,564,376	1,642,595	1,724,724	1,810,961	1,901,509	1,996,584	2,096,413	2,201,234	2,311,296	
16 CULTURE AND RECREATION	208,204	229,595	170,066	174,456	250,880	386,518	401,979	418,058	434,780	452,171	470,258	489,069	508,631	528,977	550,136	572,141	
18 MISCELLANEOUS		69,403	107,094	7,966		54,892	0	0	0	0	0	0	0	0	0	0	
19 CAPITAL OUTLAY							0	0	0	0	0	0	0	0	0	0	
20 GENERAL GOVERNMENT						70,000	0	0	0	0	0	0	0	0	0	0	
21 PUBLIC SAFETY				2,602	24,000	24,000	0	0	0	60,000	0	0	0	0	0	0	
22 PUBLIC WORKS					145,000		0	0	60,000	0	0	0	0	0	0	0	
23 CULTURE AND RECREATION					25,000		0	0	0	0	0	0	0	0	0	0	
24 TRANSFER OUT	360,000	447,118					0	0	0	0	0	0	0	0	0	0	
25 CAPITAL EQUIPMENT						75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	
Additional Transfer to Capital Equipment						504,500	600,492	427,398	443,817								
29							0	0	0	0	0	0	0	0	0	0	
30 TOTAL EXPENDITURES	3,398,727	3,661,602	3,682,778	4,332,969	4,670,734	5,600,433	5,781,604	5,851,653	6,180,686	5,999,370	6,212,192	6,470,789	6,740,636	7,022,227	7,316,080	7,622,736	
31																	
32 REVENUE OVER (UNDER) EXPENSES	3,619	6,281	701,755	220,289	(194,000)	(124,000)	(0)	(0)	0	(0)	0	0	0	(0)	0	(0)	
33																	
34 BEGINNING FUND BALANCE	3,177,382	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	
38 ENDING FUND BALANCE	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,327	3,791,327	3,791,327	3,791,327	3,791,326	
41																	
42																	
43 GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	2,973,350	3,238,410	3,267,546	3,554,848	3,330,965	3,500,370	3,714,682	3,939,357	4,174,873	4,421,730	5,468,804	
44 ANNUAL INCREASE		0.0%	-9.5%	-17.0%	31.0%	24.8%	8.9%	0.9%	8.8%	-6.3%	5.1%	6.1%	6.0%	6.0%	5.9%	23.7%	
45																	
48 TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0	0	0	0	0	0	0	0	0	0	0	
49																	
50 EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314	
51																	
55 TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,189,282	4,454,342	4,426,269	4,576,899	4,356,397	4,437,928	4,548,975	4,645,925	4,886,869	4,908,555	5,648,118	
56																	
64 TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0	100,000	513,915	771,083	1,646,946	2,305,598	2,583,745	2,739,539	2,890,325	2,888,871	2,966,596	
65																	
66 GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,189,282	4,554,342	4,940,184	5,347,982	6,003,343	6,743,526	7,132,719	7,385,464	7,777,194	7,797,426	8,614,714	
67 FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	
68 NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	3,990,082	4,355,142	4,740,984	5,148,782	5,804,143	6,544,326	6,933,519	7,186,264	7,577,994	7,598,226	8,415,514	
69																	
70 EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	17,690,943	18,930,679	20,203,627	21,510,503	22,852,041	24,228,984	25,642,095	27,092,147	28,579,931	30,106,253	
71 NEW CONSTRUCTION TAX CAP (from lines 86-89)						0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623	
73 TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	18,650,915	19,905,051	21,192,614	22,514,326	23,870,921	25,263,147	26,691,770	28,157,567	29,661,333	31,203,876	
74																	
75 TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	22.893%	23.351%	23.818%	24.295%	25.780%	27.415%	27.445%	26.923%	26.913%	25.617%	26.969%	
76 TAX RATE % CHANGE		-14.28%	-2.84%	-13.42%	12.11%	2.01%	2.00%	2.00%	2.00%	6.11%	6.34%	0.11%	-1.90%	-0.04%	-4.82%	5.28%	
77																	
91 Existing \$382,800 home Market Value (inflated by line 81)	331,100	370,500	370,500	378,300	382,800	388,542	394,370	400,286	406,290	412,384	418,570	424,849	431,221	437,690	444,255	450,919	
78 City Taxes (with inflation on value)	904	878	853	748	853	884	917	951	985	1,063	1,148	1,166	1,161	1,178	1,138	1,216	
79 Percentage City tax increase in home (\$382,800 inflated from 2017)		-2.91%	-2.84%	-12.27%	13.97%	3.66%	3.73%	3.71%	3.58%	7.91%	7.97%	1.59%	-0.42%	1.47%	-3.38%	6.84%	
80																	
81 Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
82 Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.5%	7.0%	6.7%	6.5%	6.2%	5.8%	5.7%	5.5%	5.5%	5.3%	5.2%	
83 % from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	12.0%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
84																	
85 New tax capacity assumptions																	
86 Residential units completed in beginning of year					0	250	250	250	250	250	250	250	250	250	250	250	
87 New home average value (\$383,989 in 2018 inflated)					0	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
88 Commercial - New construction (15,000 s.f./year)						0	0	0	0	0	0	0	0	0	0	0	
89 New Home Value Construction Inflation					0.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
90																	
Percentage of Tax Levy for Debt	16.15%	16.43%	22.49%	31.36%	35.21%	30.47%	30.22%	35.28%	33.62%	44.93%	48.53%	47.26%	45.91%	45.52%	42.33%	35.41%	

CITY OF Lake Elmo  
Financial Management Plan Summary DRAFT ONLY

Tax Rate at 3% Increase

8/22/2018

Revenue Inflation Rate							2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate							4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
		*	*														
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Budget	Budget				Projected							
REVENUE																	
1 PROPERTY TAX LEVY	2,237,110	2,206,350	2,019,331	1,643,358	2,202,698	3,012,350	3,323,910	3,408,046	3,759,348	3,384,717	3,494,287	3,708,355	3,932,777	4,168,030	4,414,613	5,461,403	
2 Adjust for Fiscal Disparities	140,432	179,607	157,096	159,325	149,615	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	199,200	
Other Taxes (Delinq., Mobile Home, Penalties)	39,696	48,272	28,097	38,529	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	
3 LICENSE AND PERMIT	451,953	828,494	1,210,619	1,477,918	994,400	1,056,900	1,078,038	1,099,599	1,121,591	1,144,023	1,166,903	1,190,241	1,214,046	1,238,327	1,263,093	500,000	
4 INTERGOVERNMENTAL (excludes Fiscal Disparities)	190,148	222,352	209,373	206,185	238,026	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	267,835	
5 CHARGES FOR SERVICES	30,192	35,796	543,973	738,580	611,595	626,600	639,132	651,915	664,953	678,252	691,817	705,653	719,766	734,162	748,845	763,822	
6 FINES/FOREFEITS	48,647	48,739	49,505	41,418	49,000	49,000	49,980	50,980	51,999	53,039	54,100	55,182	56,286	57,411	58,560	59,731	
7 INTEREST EARNINGS	71,813	23,501	20,437	27,665	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947	46,866	47,804	48,760	
8 MISC. (See note 1 below)	192,355	74,772	146,102	220,280	160,900	233,048	237,709	242,463	247,312	252,259	257,304	262,450	267,699	273,053	278,514	284,084	
9 SALE OF ASSETS			0		0	0	0	0	0	0	0	0	0	0	0	0	
10 TOTAL REVENUE	3,402,346	3,667,883	4,384,533	4,553,258	4,476,734	5,515,433	5,867,104	5,992,153	6,385,187	6,053,122	6,206,109	6,464,463	6,734,056	7,015,384	7,308,964	7,615,335	
11																	
12 EXPENDITURES																	
13 GENERAL GOVERNMENT	1,046,906	1,025,320	1,290,461	1,473,094	1,236,966	1,213,790	1,262,342	1,312,835	1,365,349	1,419,963	1,476,761	1,535,832	1,597,265	1,661,155	1,727,602	1,796,706	
14 PUBLIC SAFETY	1,198,546	1,203,765	1,258,609	1,481,443	1,733,118	1,847,798	1,921,710	1,998,578	2,078,521	2,161,662	2,248,129	2,338,054	2,431,576	2,528,839	2,629,993	2,735,192	
15 PUBLIC WORKS	585,071	686,401	856,548	1,193,408	1,255,770	1,418,935	1,489,882	1,564,376	1,642,595	1,724,724	1,810,961	1,901,509	1,996,584	2,096,413	2,201,234	2,311,296	
16 CULTURE AND RECREATION	208,204	229,595	170,066	174,456	250,880	386,518	401,979	418,058	434,780	452,171	470,258	489,069	508,631	528,977	550,136	572,141	
18 MISCELLANEOUS		69,403	107,094	7,966		54,892	0	0	0	0	0	0	0	0	0	0	
19 CAPITAL OUTLAY							0	0	0	0	0	0	0	0	0	0	
20 GENERAL GOVERNMENT						70,000	0	0	0	0	0	0	0	0	0	0	
21 PUBLIC SAFETY				2,602	24,000	24,000	0	0	0	60,000	0	0	0	0	0	0	
22 PUBLIC WORKS					145,000		0	0	60,000	0	0	0	0	0	0	0	
23 CULTURE AND RECREATION					25,000		0	0	0	0	0	0	0	0	0	0	
24 TRANSFER OUT	360,000	447,118					0	0	0	0	0	0	0	0	0	0	
25 CAPITAL EQUIPMENT						75,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	
Additional Transfer to Capital Equipment						548,500	691,192	573,306	653,942	59,601							
29							0	0	0	0	0	0	0	0	0	0	
30 TOTAL EXPENDITURES	3,398,727	3,661,602	3,682,778	4,332,969	4,670,734	5,639,433	5,867,104	5,992,153	6,385,187	6,053,122	6,206,109	6,464,463	6,734,056	7,015,384	7,308,964	7,615,335	
31																	
32 REVENUE OVER (UNDER) EXPENSES	3,619	6,281	701,755	220,289	(194,000)	(124,000)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	
33																	
34 BEGINNING FUND BALANCE	3,177,382	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,325	
38 ENDING FUND BALANCE	3,181,001	3,187,282	3,889,037	4,109,326	3,915,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,326	3,791,325	3,791,325	
41																	
42																	
43 GENERAL FUND OPERATING TAX LEVY	2,421,588	2,421,588	2,190,706	1,818,847	2,382,813	3,012,350	3,323,910	3,408,046	3,759,348	3,384,717	3,494,287	3,708,355	3,932,777	4,168,030	4,414,613	5,461,403	
44 ANNUAL INCREASE		0.0%	-9.5%	-17.0%	31.0%	26.4%	10.3%	2.5%	10.3%	-10.0%	3.2%	6.1%	6.1%	6.0%	5.9%	23.7%	
45																	
48 TOTAL OTHER GENERAL LEVIES	256,957	231,261	256,957	256,957	0	0	0	0	0	0	0	0	0	0	0	0	
49																	
50 EXISTING DEBT SERVICE LEVIES	484,814	484,814	664,541	874,622	1,213,788	1,215,932	1,215,932	1,158,723	1,022,051	1,025,432	937,558	834,293	706,568	711,996	486,825	179,314	
51																	
55 TOTAL EXISTING TAX LEVIES	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,228,282	4,539,842	4,566,769	4,781,399	4,410,149	4,431,845	4,542,648	4,639,345	4,880,026	4,901,438	5,640,717	
56																	
64 TOTAL NEW ADDITIONS TO TAX LEVY	0	0	0	0	0	0	100,000	513,915	771,083	1,646,946	2,305,598	2,583,745	2,739,539	2,890,325	2,888,871	2,966,596	
65																	
66 GROSS LEVY TO TAXPAYERS	3,163,359	3,137,663	3,112,204	2,950,426	3,596,601	4,228,282	4,639,842	5,080,684	5,552,482	6,057,095	6,737,443	7,126,392	7,378,884	7,770,351	7,790,309	8,607,313	
67 FISCAL DISPARITIES	-161,313	-187,743	-157,509	-161,272	-149,615	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	-199,200	
68 NET LEVY TO TAXPAYERS	3,002,046	2,949,920	2,954,695	2,789,154	3,446,986	4,029,082	4,440,642	4,881,484	5,353,282	5,857,895	6,538,243	6,927,192	7,179,684	7,571,151	7,591,109	8,408,113	
69																	
70 EXISTING TAX BASE	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	17,690,943	18,930,679	20,203,627	21,510,503	22,852,041	24,228,984	25,642,095	27,092,147	28,579,931	30,106,253	
71 NEW CONSTRUCTION TAX CAP (from lines 86-89)						0	959,973	974,372	988,988	1,003,822	1,018,880	1,034,163	1,049,675	1,065,421	1,081,402	1,097,623	
73 TOTAL TAX CAPACITY	10,814,010	12,395,813	12,779,339	13,933,542	15,359,350	17,429,500	18,650,915	19,905,051	21,192,614	22,514,326	23,870,921	25,263,147	26,691,770	28,157,567	29,661,333	31,203,876	
74																	
75 TAX RATE ON TAX CAPACITY	27.761%	23.798%	23.121%	20.018%	22.442%	23.116%	23.809%	24.524%	25.260%	26.019%	27.390%	27.420%	26.898%	26.889%	25.593%	26.946%	
76 TAX RATE % CHANGE		-14.28%	-2.84%	-13.42%	12.11%	3.00%	3.00%	3.00%	3.00%	3.00%	5.27%	0.11%	-1.90%	-0.03%	-4.82%	5.29%	
77																	
91 Existing \$382,800 home Market Value (inflated by line 81)	331,100	370,500	370,500	378,300	382,800	388,542	394,370	400,286	406,290	412,384	418,570	424,849	431,221	437,690	444,255	450,919	
78 City Taxes (with inflation on value)	904	878	853	748	853	893	935	979	1,025	1,074	1,148	1,166	1,161	1,178	1,138	1,216	
79 Percentage City tax increase in home (\$382,800 inflated from 2017)		-2.91%	-2.84%	-12.27%	13.97%	4.71%	4.70%	4.71%	4.70%	4.78%	6.85%	1.59%	-0.42%	1.47%	-3.38%	6.84%	
80																	
81 Existing Tax Base Inflation	-0.6%	11.9%	0.0%	2.1%	1.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
82 Total Tax Base Increase	0.8%	14.6%	3.1%	9.0%	10.2%	13.5%	7.0%	6.7%	6.5%	6.2%	6.0%	5.8%	5.7%	5.5%	5.3%	5.2%	
83 % from New Growth	1.4%	2.7%	3.1%	6.9%	9.0%	12.0%	5.5%	5.2%	5.0%	4.7%	4.5%	4.3%	4.2%	4.0%	3.8%	3.7%	
84																	
85 New tax capacity assumptions																	
86 Residential units completed in beginning of year					0	250	250	250	250	250	250	250	250	250	250	250	
87 New home average value (\$383,989 in 2018 inflated)					0	383,989	389,749	395,595	401,529	407,552	413,665	419,870	426,168	432,561	439,049	445,635	
88 Commercial - New construction (15,000 s.f./year)						0	0	0	0	0	0	0	0	0	0	0	
89 New Home Value Construction Inflation					0.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
90																	
Percentage of Tax Levy for Debt	16.15%	16.43%	22.49%	31.36%	35.21%	30.18%	29.63%	34.26%	32.34%	44.52%	48.58%	47.30%	45.95%	45.56%	42.37%	35.45%	