

# City of Lake Elmo

651/777-5510

3800 Laverne Avenue North / Lake Elmo, MN 55042

City of Lake Elmo  
3800 Laverne Avenue North  
Lake Elmo, MN 55042


## NOTICE OF SPECIAL COUNCIL MEETING

August 30, 2011

7:00 p.m.

The Lake Elmo City Council will hold a special meeting to discuss the 2012 Preliminary Budget and Tax Levy.

An Executive Session may or may not be held to discuss personnel related matters.

  
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Sharon Lumby, City Clerk

City of Lake Elmo  
Preliminary Budget Notes  
2012

Overall:

- A preliminary 2012 General Fund budget shortfall (rev less exp) amounts to \$22K
- Levy scenarios A, B, C, D are provided (D is CPI based and appears higher than currently necessary to balance the preliminary draft General Fund budget)

Revenues:

- Scenario C is currently used for revenues (General Fund flat levy at \$2,484,903)
- Non-levy revenues for 2012 are budgeted at plus \$32K over 2011 – review permits budgets
- MSA maintenance - \$75K in budget; engineer may be able to provide a more accurate amount

Expenditures:

- 2% wages COLA is included – this amounts to an exp budget increase of \$18K to the General Fund
- 3% health insurance increase estimated - \$4-\$5K
- Overall health insurance is budgeted lower due to a budget spreadsheet revision (netting of employee health contributions)
- Review: Administration – legal services
- Elections – 2012 budget is the same as 2010
- Finance – audit services at \$30K – review actual engagement letter
- Review: Finance – contract services
- Review: Planning and Zoning – comprehensive planning, engineering, contract services
- Review: Police – budgeted at \$508K (5% or \$24K increase over 2011 budget)
- Fire: part-time includes \$100K for volunteers and \$14K for the new (2011) part-time employee
- Fire: Chief's budget is forthcoming
- Fire Relief – review Schedules I/II for the City's 2012 contribution requirement
- Review: Animal Control – contract services
- Public Works/Streets – reduced historically under-spent line items – review with Superintendent
- Review: Tree Program – contract services
- Other Financing Uses (Transfers) - \$182K budgeted for 2011, \$200K preliminary for 2012 (\$18K increase in FFE fund to aid in offsetting the deficit resulting from Keats sign); consider potential CIP items

City of Lake Elmo  
Budget 2012

Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
<b>GENERAL FUND SUMMARY</b>						
<u>Revenues by Classification</u>						
Property Taxes/Franchise Fees	\$2,427,971	\$2,407,162	\$2,493,485	\$1,299,069	\$2,530,403	1.5%
Licenses and Permits	\$157,760	\$261,449	\$167,960	\$141,000	\$181,100	7.8%
Intergovernmental	\$126,250	\$155,293	\$126,249	\$112,381	\$133,249	5.5%
Charges for Services	\$7,900	\$13,974	\$10,400	\$11,658	\$10,850	4.3%
Fines	\$52,000	\$66,897	\$52,000	\$34,988	\$53,000	1.9%
Other	\$77,130	\$85,043	\$69,129	\$11,637	\$43,000	-37.8%
Total Revenues	\$2,849,011	\$2,991,807	\$2,919,223	\$1,610,733	\$2,951,602	1.1%
<u>Other Financing Sources</u>						
Transfers In	\$0	\$0	\$0	\$0	\$0	N/A
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues and Other Financing Sources	\$2,849,011	\$2,991,807	\$2,919,223	\$1,610,733	\$2,951,602	1.1%
<u>Expenditures by Program</u>						
General Government	\$970,020	\$921,590	\$972,119	\$571,991	\$981,181	0.9%
Public Safety	\$1,069,704	\$1,064,174	\$1,070,422	\$259,078	\$1,112,962	4.0%
Public Works	\$499,333	\$473,295	\$501,439	\$262,165	\$493,346	-1.6%
Culture & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$186,195	-3.6%
Total Expenditures	\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,773,684	1.3%
<u>Other Financing Uses</u>						
Transfers Out	\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
Total Other Financing Uses	\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	\$0
Total Expenditures and Other Financing Uses	\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,973,684	1.9%
Net Change in Fund Balance	\$0	\$250,350	\$0	\$258,103	(\$22,082)	N/A
<u>General Fund Balance</u>						
Fund Balance, Beginning of Year	\$2,435,810	\$2,435,810	\$2,686,160	\$2,686,160	\$2,686,160	0.0%
Net Change in Fund Balance	\$0	\$250,350	\$0	\$258,103	(\$22,082)	N/A
Fund Balance, Ending of Year	\$2,435,810	\$2,686,160	\$2,686,160	\$2,944,263	\$2,664,078	-0.8%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
<b>GENERAL FUND</b>							
<u>Revenues</u>							
Property Taxes/Franchise Fees							
101-000-0000-31010	Current Ad Valorem Taxes	\$2,360,790	\$2,122,403	\$2,409,867	\$1,169,280	\$2,484,903	3.1%
101-000-0000-31010	2008 MVHC Unallotment Recovery	\$19,385	\$0	\$0	\$0	\$0	N/A
101-000-0000-31010	2009 MVHC Unallotment Recovery	\$35,475	\$0	\$0	\$0	\$0	N/A
101-000-0000-31010	2010 MVHC Cut Recovery	\$0	\$0	\$37,518	\$0	\$0	-100.0%
101-000-0000-31010	2011 MVHC Cut Recovery	\$0	\$0	\$37,518	\$0	\$0	-100.0%
101-000-0000-31010	MVHC State Unallotment/Cut	(\$33,759)	\$0	(\$37,518)	\$0	\$0	N/A
101-000-0000-31020	Delinquent Ad Valorem Taxes	\$0	\$65,911	\$0	\$6,917	\$0	N/A
101-000-0000-31030	Mobile Home Tax	\$8,000	\$8,596	\$8,000	\$2,501	\$8,000	0.0%
101-000-0000-31040	Fiscal Disparities	\$0	\$169,645	\$0	\$81,205	\$0	N/A
101-000-0000-31910	Penalty & Interest on Taxes	\$0	\$4,790	\$0	(\$526)	\$0	N/A
101-000-0000-33620	Gravel Tax	\$3,100	\$439	\$3,100	\$818	\$1,000	-67.7%
101-000-0000-33622	Cable Franchise Revenue	\$35,000	\$35,367	\$35,000	\$38,894	\$36,500	4.3%
<b>Total Property Taxes/Franchise Fees</b>		<b>\$2,427,971</b>	<b>\$2,407,152</b>	<b>\$2,493,485</b>	<b>\$1,299,069</b>	<b>\$2,530,403</b>	<b>1.5%</b>
Licenses and Permits							
101-000-0000-32110	Liquor License	\$7,200	\$9,875	\$7,200	\$1,725	\$8,000	11.1%
101-000-0000-32180	Wastehauler License	\$1,000	\$230	\$1,000	\$0	\$200	-80.0%
101-000-0000-32181	General Contractor License	\$1,800	\$4,825	\$2,000	\$1,725	\$2,000	0.0%
101-000-0000-32183	Heating Contractor License	\$200	\$0	\$100	\$0	\$50	-50.0%
101-000-0000-32184	Blacktopping Contractor License	\$60	\$0	\$60	\$0	\$50	-16.7%
101-000-0000-32210	Building Permits	\$100,000	\$153,444	\$110,000	\$88,166	\$115,000	4.5%
101-000-0000-32220	Heating Permits	\$3,000	\$10,465	\$3,000	\$6,460	\$6,000	100.0%
101-000-0000-32230	Plumbing Permits	\$3,000	\$6,591	\$3,000	\$4,191	\$3,500	16.7%
101-000-0000-32231	Sewer Permits	\$500	\$561	\$500	\$0	\$300	-40.0%
101-000-0000-32240	Animal License	\$2,000	\$3,073	\$2,100	\$1,661	\$2,000	-4.8%
101-000-0000-32250	Utility Permits	\$6,000	\$14,217	\$6,000	\$2,863	\$5,000	-16.7%
101-000-0000-32260	Burning Permit	\$1,000	\$1,490	\$1,000	\$915	\$1,000	0.0%
101-000-0000-34104	Plan Check Fees	\$32,000	\$56,579	\$32,000	\$33,294	\$38,000	18.8%
<b>Total Licenses and Permits</b>		<b>\$157,760</b>	<b>\$261,449</b>	<b>\$167,960</b>	<b>\$141,000</b>	<b>\$181,100</b>	<b>7.8%</b>
Intergovernmental							
101-000-0000-33402	Homestead Credit Aid	\$0	\$7,022	\$0	\$0	\$0	N/A
101-000-0000-33418	MSA - Maintenance	\$68,500	\$77,347	\$68,500	\$83,018	\$75,000	9.5%
101-000-0000-33420	State Fire Aid	\$40,000	\$36,153	\$40,000	\$3,000	\$40,000	0.0%
101-000-0000-33422	PERA Aid	\$2,760	\$2,749	\$2,749	\$1,375	\$2,749	0.0%
101-000-0000-33426	Miscellaneous State Grants	\$0	\$16,434	\$0	\$9,400	\$0	N/A
101-000-0000-33621	Recycling Grant	\$15,000	\$15,588	\$15,000	\$15,588	\$15,500	3.3%
<b>Total Intergovernmental</b>		<b>\$126,250</b>	<b>\$155,293</b>	<b>\$126,249</b>	<b>\$112,381</b>	<b>\$133,249</b>	<b>5.5%</b>
Charges for Services							
101-000-0000-34103	Zoning & Subdivision Fees	\$1,000	\$7,480	\$4,000	\$6,950	\$5,500	37.5%
101-000-0000-34105	Sale of Copies, Books, Maps	\$300	\$81	\$200	\$103	\$150	-25.0%
101-000-0000-34107	Assessment Searches	\$200	\$630	\$200	\$190	\$200	0.0%
101-000-0000-34109	Clean Up Days	\$4,000	\$3,425	\$4,000	\$3,058	\$3,000	-25.0%
101-000-0000-34111	Cable Operation Reimbursement	\$2,400	\$2,358	\$2,000	\$1,357	\$2,000	0.0%
<b>Total Charges for Services</b>		<b>\$7,900</b>	<b>\$13,974</b>	<b>\$10,400</b>	<b>\$11,658</b>	<b>\$10,850</b>	<b>4.3%</b>
Fines							
101-000-0000-35100	Fines	\$52,000	\$68,897	\$52,000	\$34,988	\$53,000	1.9%
<b>Total Fines</b>		<b>\$52,000</b>	<b>\$68,897</b>	<b>\$52,000</b>	<b>\$34,988</b>	<b>\$53,000</b>	<b>1.9%</b>
Other							
101-000-0000-36200	Miscellaneous Revenue	\$17,130	\$17,311	\$11,129	\$2,137	\$10,000	-10.1%
101-000-0000-36210	Interest Earnings	\$60,000	\$59,710	\$50,000	\$0	\$25,000	-50.0%
101-000-0000-36230	Donations	\$0	\$8,022	\$8,000	\$9,500	\$8,000	0.0%
<b>Total Other</b>		<b>\$77,130</b>	<b>\$85,043</b>	<b>\$69,129</b>	<b>\$11,637</b>	<b>\$43,000</b>	<b>-37.6%</b>
<b>Total Revenues</b>		<b>\$2,849,011</b>	<b>\$2,991,807</b>	<b>\$2,919,223</b>	<b>\$1,610,733</b>	<b>\$2,951,602</b>	<b>1.1%</b>
<u>Other Financing Sources</u>							
101-000-0000-39200	Transfer In	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Other Financing Sources</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenues and Other Financing Sources</b>		<b>\$2,849,011</b>	<b>\$2,991,807</b>	<b>\$2,919,223</b>	<b>\$1,610,733</b>	<b>\$2,951,602</b>	<b>1.1%</b>

City of Lake Elmo  
Budget 2012

Department Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
<b>GENERAL FUND</b>							
<u>Expenditures by Program &amp; Department</u>							
General Government							
1110	Mayor & Council	\$33,992	\$34,894	\$33,992	\$15,255	\$35,392	4.1%
1320	Administration	\$469,515	\$433,531	\$474,298	\$296,685	\$476,642	0.5%
1410	Elections	\$11,950	\$9,748	\$1,350	\$940	\$11,950	785.2%
1450	Communications	\$55,317	\$51,676	\$58,263	\$21,143	\$57,941	-0.6%
1520	Finance	\$105,876	\$122,006	\$108,061	\$89,925	\$108,833	0.7%
1910	Planning & Zoning	\$182,620	\$176,024	\$186,680	\$98,650	\$180,623	-3.2%
1930	Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
1940	City Hall	\$40,750	\$35,785	\$39,475	\$20,230	\$39,800	0.8%
Total General Government		\$970,020	\$921,590	\$972,119	\$571,991	\$981,181	0.9%
Public Safety							
2100	Police	\$474,935	\$481,243	\$483,765	\$0	\$508,000	5.0%
2150	Prosecution	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
2220	Fire	\$377,855	\$349,764	\$375,704	\$179,105	\$390,772	4.0%
2250	Fire Relief	\$57,864	\$55,081	\$47,175	\$0	\$47,175	0.0%
2400	Building Inspection	\$95,200	\$111,744	\$97,428	\$50,587	\$97,215	-0.2%
2500	Emergency Communications	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
2700	Animal Control	\$12,850	\$10,997	\$12,850	\$937	\$12,800	-0.4%
Total Public Safety		\$1,069,704	\$1,064,174	\$1,070,422	\$259,078	\$1,112,962	4.0%
Public Works							
3100	Public Works	\$306,333	\$252,687	\$297,939	\$165,872	\$291,846	-2.0%
3120	Streets	\$80,500	\$58,568	\$78,000	\$28,261	\$72,000	-7.7%
3125	Ice & Snow Removal	\$63,500	\$115,833	\$76,000	\$42,668	\$81,000	6.6%
3160	Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
3200	Recycling	\$15,000	\$7,137	\$15,000	\$1,329	\$13,000	-13.3%
3250	Tree Program	\$10,000	\$15,665	\$10,500	\$7,145	\$11,000	4.8%
Total Public Works		\$499,333	\$473,295	\$501,439	\$262,165	\$493,346	-1.6%
Culture & Recreation							
5200	Parks & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$186,195	-3.6%
Total Culture & Recreation		\$191,104	\$155,547	\$193,243	\$85,395	\$186,195	-3.6%
Total Expenditures		\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,773,684	1.3%
<u>Other Financing Uses</u>							
Transfers Out		\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
Total Other Financing Uses		\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
Total Expenditures and Other Financing Uses		\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,973,684	1.9%
<u>Expenditures by Classification</u>							
Personnel Services		\$1,171,776	\$1,051,984	\$1,175,324	\$606,917	\$1,199,834	2.1%
Supplies		\$181,400	\$177,297	\$188,300	\$78,250	\$179,100	-4.9%
Other Services and Charges		\$1,376,965	\$1,385,326	\$1,373,599	\$493,462	\$1,394,750	1.5%
Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures		\$2,730,161	\$2,614,607	\$2,737,223	\$1,178,630	\$2,773,684	1.3%
Transfers Out		\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
Total Expenditures and Other Financing Uses		\$2,849,011	\$2,741,457	\$2,919,223	\$1,352,630	\$2,973,684	1.9%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1110	Mayor & Council						
	Personnel Services						
101-410-1110-41030	Part-time Salaries	\$16,435	\$16,435	\$16,435	\$8,218	\$16,435	0.0%
101-410-1110-41220	FICA Contributions	\$1,019	\$1,019	\$1,019	\$509	\$1,019	0.0%
101-410-1110-41230	Medicare Contributions	\$238	\$238	\$238	\$119	\$238	0.0%
Total Personnel Services		\$17,692	\$17,692	\$17,692	\$8,846	\$17,692	0.0%
	Other Services and Charges						
101-410-1110-43310	Mileage	\$1,000	\$479	\$1,000	\$0	\$1,000	0.0%
101-410-1110-44300	Miscellaneous	\$2,000	\$3,103	\$2,000	\$743	\$2,000	0.0%
101-410-1110-44330	Dues & Subscriptions	\$9,800	\$11,584	\$9,800	\$3,813	\$11,200	14.3%
101-410-1110-44370	Conferences & Training	\$3,500	\$2,036	\$3,500	\$1,853	\$3,500	0.0%
Total Other Services and Charges		\$16,300	\$17,201	\$16,300	\$6,408	\$17,700	8.6%
1110	Total Mayor & Council	\$33,992	\$34,894	\$33,992	\$15,255	\$35,392	4.1%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1320	Administration						
	Personnel Services						
101-410-1320-41010	Full-time Salaries	\$220,763	\$210,522	\$221,094	\$118,994	\$225,081	1.8%
101-410-1320-41210	PERA Contributions	\$16,463	\$7,822	\$8,634	\$4,510	\$8,789	1.8%
101-410-1320-41215	ICMA Employer Contribution	\$0	\$6,787	\$7,395	\$4,117	\$7,529	1.8%
101-410-1320-41220	FICA Contributions	\$13,687	\$12,883	\$13,708	\$7,173	\$13,955	1.8%
101-410-1320-41230	Medicare Contributions	\$3,201	\$3,008	\$3,208	\$1,678	\$3,284	1.8%
101-410-1320-41300	Health/Dental Insurance	\$36,680	\$30,374	\$38,682	\$19,492	\$34,667	-10.4%
101-410-1320-41420	Unemployment Benefits	\$0	\$5,218	\$0	\$7,148	\$0	N/A
101-410-1320-41510	Workers Compensation	\$1,741	\$1,998	\$2,579	\$2,141	\$2,357	-8.6%
Total Personnel Services		\$291,515	\$278,604	\$295,298	\$165,252	\$295,642	0.1%
	Supplies						
101-410-1320-42000	Office Supplies	\$8,000	\$3,679	\$7,500	\$2,154	\$6,000	-20.0%
101-410-1320-42030	Printed Forms	\$0	\$1,050	\$1,000	\$0	\$1,000	0.0%
Total Supplies		\$8,000	\$4,729	\$8,500	\$2,154	\$7,000	-17.6%
	Other Services and Charges						
101-410-1320-43040	Legal Services	\$60,000	\$55,739	\$60,000	\$57,142	\$65,000	8.3%
101-410-1320-43100	Assessing Services	\$45,500	\$43,587	\$45,500	\$19,384	\$48,000	1.1%
101-410-1320-43220	Postage	\$7,000	\$3,746	\$7,500	\$2,685	\$6,500	-13.3%
101-410-1320-43310	Mileage	\$3,500	\$1,766	\$3,500	\$1,055	\$3,000	-14.3%
101-410-1320-43610	Insurance	\$39,500	\$38,563	\$39,500	\$34,381	\$39,500	0.0%
101-410-1320-44300	Miscellaneous	\$6,000	\$1,426	\$6,000	\$12,652	\$6,000	0.0%
101-410-1320-44330	Dues & Subscriptions	\$4,000	\$2,480	\$4,000	\$1,516	\$3,500	-12.5%
101-410-1320-44370	Conferences & Training	\$3,500	\$2,766	\$3,500	\$466	\$3,500	0.0%
101-410-1320-44380	Staff Development	\$1,000	\$125	\$1,000	\$0	\$1,000	0.0%
Total Other Services and Charges		\$170,000	\$150,198	\$170,500	\$129,279	\$174,000	2.1%
1320	Total Administration	\$469,515	\$433,531	\$474,298	\$296,685	\$476,642	0.5%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1410	Elections						
	Personnel Services						
101-410-1410-41030	Part-time Salaries	\$10,000	\$7,836	\$0	\$0	\$10,000	N/A
101-410-1410-41220	FICA Contributions	\$0	\$0	\$0	\$0	\$0	N/A
101-410-1410-41230	Medicare Contributions	\$0	\$0	\$0	\$0	\$0	N/A
Total Personnel Services		\$10,000	\$7,836	\$0	\$0	\$10,000	N/A
	Supplies						
101-410-1410-42000	Office Supplies	\$250	\$56	\$0	\$0	\$250	N/A
101-410-1410-42030	Printed Forms	\$350	\$0	\$0	\$0	\$350	N/A
Total Supplies		\$600	\$56	\$0	\$0	\$600	N/A
	Other Services and Charges						
101-410-1410-44300	Miscellaneous	\$1,350	\$1,857	\$1,350	\$940	\$1,350	0.0%
Total Other Services and Charges		\$1,350	\$1,857	\$1,350	\$940	\$1,350	0.0%
	Capital Outlay						
101-410-1410-45800	Other Equipment	\$0	\$0	\$0	\$0	\$0	N/A
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
1410	Total Elections	\$11,950	\$9,748	\$1,350	\$940	\$11,950	785.2%



City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1450	Communications						
	Personnel Services						
101-410-1450-41010	Full-time Salaries	\$10,920	\$6,110	\$11,139	\$2,861	\$11,339	1.8%
101-410-1450-41210	PERA Contributions	\$764	\$428	\$808	\$207	\$822	1.7%
101-410-1450-41220	FICA Contributions	\$677	\$379	\$691	\$177	\$703	1.7%
101-410-1450-41230	Medicare Contributions	\$158	\$89	\$162	\$41	\$164	1.2%
101-410-1450-41300	Health/Dental Insurance	\$0	\$0	\$0	\$0	\$0	N/A
101-410-1450-41510	Workers Compensation	\$398	\$457	\$563	\$467	\$513	-8.9%
Total Personnel Services		\$12,917	\$7,462	\$13,363	\$3,755	\$13,541	1.3%
	Other Services and Charges						
101-410-1450-43090	Newsletter	\$5,400	\$5,113	\$5,400	\$1,912	\$5,400	0.0%
101-410-1450-43180	Information Technology/Web	\$29,000	\$31,040	\$31,500	\$12,160	\$31,500	0.0%
101-410-1450-43510	Public Notices	\$4,000	\$1,239	\$4,000	\$1,507	\$3,500	-12.5%
101-410-1450-43620	Cable Operations	\$4,000	\$3,890	\$4,000	\$1,819	\$4,000	0.0%
101-410-1450-44040	Repairs/Maint Eqpt	\$0	\$2,932	\$0	\$0	\$0	N/A
Total Other Services and Charges		\$42,400	\$44,214	\$44,900	\$17,388	\$44,400	-1.1%
1450	Total Communications	\$55,317	\$51,676	\$58,263	\$21,143	\$57,941	-0.6%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1520	Finance						
	Personnel Services						
101-410-1520-41010	Full-time Salaries	\$34,060	\$34,203	\$34,741	\$19,337	\$35,367	1.8%
101-410-1520-41210	PERA Contributions	\$2,384	\$2,394	\$2,519	\$1,402	\$2,564	1.8%
101-410-1520-41220	FICA Contributions	\$2,112	\$2,107	\$2,154	\$1,183	\$2,193	1.8%
101-410-1520-41230	Medicare Contributions	\$494	\$493	\$504	\$277	\$513	1.8%
101-410-1520-41300	Health/Dental Insurance	\$3,915	\$3,827	\$4,114	\$2,347	\$3,941	-4.2%
101-410-1520-41510	Workers Compensation	\$161	\$182	\$279	\$232	\$255	-8.6%
Total Personnel Services		\$43,126	\$43,205	\$44,311	\$24,779	\$44,833	1.2%
	Supplies						
101-410-1520-42000	Office Supplies	\$500	\$51	\$500	\$477	\$500	0.0%
101-410-1520-42030	Printed Forms	\$0	\$0	\$0	\$543	\$500	N/A
Total Supplies		\$500	\$51	\$500	\$1,020	\$1,000	100.0%
	Other Services and Charges						
101-410-1520-43010	Audit Services	\$29,500	\$32,035	\$29,500	\$16,585	\$30,000	1.7%
101-410-1520-43150	Contract Services	\$30,000	\$43,336	\$30,000	\$46,655	\$30,000	0.0%
101-410-1520-43310	Mileage	\$250	\$0	\$250	\$0	\$100	-60.0%
101-410-1520-44300	Miscellaneous	\$2,000	\$3,378	\$3,000	\$866	\$2,500	-16.7%
101-410-1520-44330	Dues & Subscriptions	\$100	\$0	\$100	\$0	\$100	0.0%
101-410-1520-44350	Books	\$100	\$0	\$100	\$0	\$0	-100.0%
101-410-1520-44370	Conferences & Training	\$300	\$0	\$300	\$20	\$300	0.0%
Total Other Services and Charges		\$62,250	\$78,749	\$63,250	\$64,126	\$63,000	-0.4%
1520	Total Finance	\$105,876	\$122,006	\$108,061	\$89,925	\$108,833	0.7%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1910	Planning & Zoning						
	Personnel Services						
101-410-1910-41010	Full-time Salaries	\$102,265	\$99,830	\$104,312	\$62,451	\$106,192	1.8%
101-410-1910-41210	PERA Contributions	\$7,159	\$6,814	\$7,563	\$4,289	\$7,699	1.8%
101-410-1910-41220	FICA Contributions	\$6,340	\$5,940	\$6,467	\$3,643	\$6,584	1.8%
101-410-1910-41230	Medicare Contributions	\$1,483	\$1,389	\$1,513	\$862	\$1,540	1.8%
101-410-1910-41300	Health/Dental Insurance	\$25,138	\$21,185	\$26,487	\$13,113	\$23,344	-11.9%
101-410-1910-41510	Workers Compensation	\$485	\$546	\$938	\$696	\$764	-8.8%
	Total Personnel Services	\$142,870	\$135,703	\$147,180	\$85,043	\$146,123	-0.7%
	Supplies						
101-410-1910-42000	Office Supplies	\$2,000	\$130	\$1,000	\$28	\$500	-50.0%
101-410-1910-42030	Printed Forms	\$0	\$271	\$0	\$494	\$500	N/A
	Total Supplies	\$2,000	\$402	\$1,000	\$522	\$1,000	0.0%
	Other Services and Charges						
101-410-1910-43020	Comprehensive Planning	\$15,000	\$527	\$20,000	\$0	\$10,000	-50.0%
101-410-1910-43030	Engineering Services	\$10,000	\$19,132	\$10,000	\$12,099	\$15,000	50.0%
101-410-1910-43040	Legal Services	\$0	\$13,248	\$0	\$0	\$0	N/A
101-410-1910-43150	Contract Services	\$10,000	\$2,929	\$5,000	\$45	\$5,000	0.0%
101-410-1910-43310	Mileage	\$500	\$100	\$500	\$0	\$500	0.0%
101-410-1910-44300	Miscellaneous	\$500	\$736	\$500	\$6	\$500	0.0%
101-410-1910-44330	Dues & Subscriptions	\$500	\$495	\$750	\$515	\$750	0.0%
101-410-1910-44350	Books	\$250	\$0	\$250	\$305	\$250	0.0%
101-410-1910-44370	Conferences & Training	\$1,000	\$2,752	\$1,500	\$115	\$1,500	0.0%
	Total Other Services and Charges	\$37,750	\$39,919	\$38,500	\$13,085	\$33,500	-13.0%
1910	Total Planning & Zoning	\$182,620	\$176,024	\$186,680	\$98,650	\$180,623	-3.2%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1930	Engineering Services						
	Other Services and Charges						
101-410-1930-43030	Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
	Total Other Services and Charges	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%
1930	Total Engineering Services	\$70,000	\$57,927	\$70,000	\$29,164	\$70,000	0.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
1940	City Hall						
	Supplies						
101-410-1940-42110	Cleaning Supplies	\$550	\$737	\$550	\$362	\$600	9.1%
101-410-1940-42230	Building Repair Supplies	\$1,000	\$206	\$1,000	\$0	\$800	-20.0%
Total Supplies		\$1,550	\$943	\$1,550	\$362	\$1,400	-9.7%
	Other Services and Charges						
101-410-1940-43210	Telephone	\$8,400	\$7,426	\$7,125	\$4,895	\$8,600	20.7%
101-410-1940-43810	Electric Utility	\$12,500	\$8,803	\$12,500	\$5,220	\$11,500	-8.0%
101-410-1940-43840	Refuse	\$1,300	\$1,140	\$1,300	\$749	\$1,300	0.0%
101-410-1940-44010	Repairs/Maint Contractual Bldg	\$11,000	\$14,718	\$11,000	\$6,904	\$11,000	0.0%
101-410-1940-44040	Repairs/Maint Contractual Eqpt	\$5,000	\$2,284	\$5,000	\$2,101	\$5,000	0.0%
101-410-1940-44300	Miscellaneous	\$1,000	\$670	\$1,000	\$0	\$1,000	0.0%
Total Other Services and Charges		\$39,200	\$34,841	\$37,925	\$19,868	\$38,400	1.3%
1940	Total City Hall	\$40,750	\$35,785	\$39,475	\$20,230	\$39,800	0.8%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2100	Police						
	Other Services and Charges						
101-420-2100-43150	Law Enforcement Contract	\$474,935	\$481,243	\$483,765	\$0	\$508,000	5.0%
	Total Other Services and Charges	\$474,935	\$481,243	\$483,765	\$0	\$508,000	5.0%
2100	Total Police	\$474,935	\$481,243	\$483,765	\$0	\$508,000	5.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2150	Prosecution						
	Other Services and Charges						
101-420-2150-43045	Attorney Criminal	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
	Total Other Services and Charges	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%
2150	Total Prosecution	\$51,000	\$48,549	\$51,000	\$23,199	\$51,000	0.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2220	Fire						
Personnel Services							
101-420-2220-41010	Full-time Salaries	\$63,803	\$63,826	\$64,701	\$35,986	\$65,976	2.0%
101-420-2220-41030	Part-time Salaries	\$110,000	\$73,895	\$100,000	\$28,249	\$114,320	14.3%
101-420-2220-41210	PERA Contributions	\$6,669	\$8,736	\$9,008	\$5,033	\$10,216	13.4%
101-420-2220-41220	FICA Contributions	\$7,106	\$4,822	\$6,468	\$1,887	\$7,368	13.9%
101-420-2220-41230	Medicare Contributions	\$2,620	\$1,958	\$2,388	\$902	\$2,615	9.5%
101-420-2220-41300	Health/Dental Insurance	\$15,855	\$14,186	\$16,722	\$8,422	\$14,811	-11.4%
101-420-2220-41510	Workers Compensation	\$10,575	\$12,902	\$15,892	\$13,190	\$15,616	-1.7%
Total Personnel Services		\$218,528	\$180,124	\$215,179	\$93,669	\$230,922	7.3%
Supplies							
101-420-2220-42000	Office Supplies	\$1,500	\$906	\$1,000	\$27	\$1,000	0.0%
101-420-2220-42080	EMS Supplies	\$1,200	\$781	\$1,200	\$1,138	\$1,200	0.0%
101-420-2220-42090	Fire Prevention	\$3,000	\$2,427	\$3,000	\$0	\$3,000	0.0%
101-420-2220-42120	Fuel, Oil and Fluids	\$11,500	\$9,511	\$10,000	\$6,300	\$10,800	8.0%
101-420-2220-42400	Small Tools & Equipment	\$10,000	\$9,254	\$10,000	\$2,825	\$10,000	0.0%
Total Supplies		\$27,200	\$22,879	\$25,200	\$10,289	\$26,000	3.2%
Other Services and Charges							
101-420-2220-43050	Physicals	\$7,550	\$8,060	\$9,250	\$334	\$9,250	0.0%
101-420-2220-43210	Telephone	\$5,100	\$4,156	\$5,000	\$1,858	\$5,000	0.0%
101-420-2220-43230	Radio	\$19,920	\$19,177	\$18,500	\$11,460	\$18,500	0.0%
101-420-2220-43310	Mileage	\$600	\$790	\$600	\$25	\$600	0.0%
101-420-2220-43630	Vehicle Insurance	\$15,475	\$13,980	\$15,475	\$10,754	\$14,000	-9.5%
101-420-2220-43810	Electric Utility	\$13,900	\$10,589	\$12,500	\$6,868	\$12,500	0.0%
101-420-2220-43840	Refuse	\$1,000	\$502	\$1,000	\$330	\$1,000	0.0%
101-420-2220-44010	Repairs/Maint Bldg	\$10,000	\$27,150	\$11,000	\$7,232	\$11,000	0.0%
101-420-2220-44040	Repairs/Maint Eqpt	\$26,907	\$31,221	\$25,000	\$18,508	\$25,000	0.0%
101-420-2220-44170	Uniforms	\$5,600	\$3,584	\$9,200	\$1,614	\$9,200	0.0%
101-420-2220-44300	Miscellaneous	\$2,800	\$1,968	\$1,500	\$1,244	\$1,500	0.0%
101-420-2220-44330	Dues & Subscriptions	\$2,200	\$3,145	\$3,300	\$2,530	\$3,300	0.0%
101-420-2220-44350	Books	\$850	\$1,028	\$1,000	\$789	\$1,000	0.0%
101-420-2220-44370	Conferences & Training	\$20,225	\$21,411	\$22,000	\$13,602	\$22,000	0.0%
Total Other Services and Charges		\$132,127	\$146,761	\$135,325	\$75,147	\$133,850	-1.1%
Capital Outlay							
101-420-2220-45800	Equipment	\$0	\$0	\$0	\$0	\$0	N/A
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
2220	Total Fire	\$377,855	\$349,764	\$375,704	\$179,105	\$390,772	4.0%



City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2250	Fire Relief						
	Other Services and Charges						
101-420-2250-44920	Fire State Aid	\$40,000	\$36,153	\$40,000	\$0	\$40,000	0.0%
101-420-2250-44926	City Contribution	\$17,864	\$18,928	\$7,175	\$0	\$7,175	0.0%
	Total Other Services and Charges	\$57,864	\$55,081	\$47,175	\$0	\$47,175	0.0%
2250	Total Fire Relief	\$57,864	\$55,081	\$47,175	\$0	\$47,175	0.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2400	<b>Building Inspection</b>						
	<b>Personnel Services</b>						
101-420-2400-41010	Full-time Salaries	\$59,740	\$59,430	\$60,935	\$33,016	\$62,035	1.8%
101-420-2400-41210	PERA Contributions	\$4,182	\$4,145	\$4,418	\$2,394	\$4,498	1.8%
101-420-2400-41220	FICA Contributions	\$3,704	\$3,811	\$3,778	\$1,992	\$3,846	1.8%
101-420-2400-41230	Medicare Contributions	\$866	\$845	\$864	\$466	\$900	1.8%
101-420-2400-41300	Health/Dental Insurance	\$9,015	\$7,961	\$9,487	\$4,987	\$8,857	-6.6%
101-420-2400-41510	Workers Compensation	\$2,143	\$2,533	\$2,451	\$2,034	\$2,229	-9.1%
<b>Total Personnel Services</b>		<b>\$79,650</b>	<b>\$78,525</b>	<b>\$81,953</b>	<b>\$44,889</b>	<b>\$82,365</b>	<b>0.5%</b>
	<b>Supplies</b>						
101-420-2400-42000	Office Supplies	\$300	\$0	\$300	\$199	\$300	0.0%
101-420-2400-42030	Printed Forms	\$300	\$0	\$300	\$0	\$200	-33.3%
101-420-2400-42120	Fuel, Oil and Fluids	\$3,750	\$0	\$3,750	\$0	\$0	-100.0%
<b>Total Supplies</b>		<b>\$4,350</b>	<b>\$0</b>	<b>\$4,350</b>	<b>\$199</b>	<b>\$500</b>	<b>-88.5%</b>
	<b>Other Services and Charges</b>						
101-420-2400-43030	Engineering	\$5,000	\$10,434	\$5,000	\$5,748	\$10,000	100.0%
101-420-2400-43050	Plan Review Charges	\$1,000	\$0	\$1,000	\$0	\$0	-100.0%
101-420-2400-43060	Surcharge Payments	\$0	\$0	\$0	(\$1,103)	\$0	N/A
101-420-2400-43150	Inspector Contract Services	\$1,000	\$632	\$1,000	\$0	\$1,000	0.0%
101-420-2400-43210	Telephone	\$500	\$307	\$425	\$111	\$400	-5.9%
101-420-2400-43310	Mileage	\$250	\$0	\$250	\$0	\$100	-60.0%
101-420-2400-43630	Insurance	\$1,000	\$903	\$1,000	\$242	\$800	-20.0%
101-420-2400-44040	Repairs/Maint Eqpt	\$750	\$365	\$750	\$341	\$750	0.0%
101-420-2400-44170	Uniforms	\$300	\$0	\$300	\$0	\$0	-100.0%
101-420-2400-44300	Miscellaneous	\$500	\$19,843	\$500	\$0	\$500	0.0%
101-420-2400-44330	Dues & Subscriptions	\$200	\$100	\$200	\$75	\$200	0.0%
101-420-2400-44350	Books	\$200	\$0	\$200	\$0	\$100	-50.0%
101-420-2400-44370	Conferences & Training	\$500	\$635	\$500	\$85	\$500	0.0%
<b>Total Other Services and Charges</b>		<b>\$11,200</b>	<b>\$33,219</b>	<b>\$11,125</b>	<b>\$5,499</b>	<b>\$14,350</b>	<b>29.0%</b>
	<b>Capital Outlay</b>						
101-420-2400-45800	Equipment	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
2400	<b>Total Building Inspection</b>	<b>\$95,200</b>	<b>\$111,744</b>	<b>\$97,428</b>	<b>\$50,587</b>	<b>\$97,215</b>	<b>-0.2%</b>

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2500	Emergency Communications						
	Other Services and Charges						
101-420-2500-43150	Contract Services	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
	Total Other Services and Charges	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%
2500	Total Emergency Communications	\$0	\$6,798	\$2,500	\$5,250	\$6,000	140.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
2700	Animal Control						
	Supplies						
101-420-2700-42030	Printed Forms	\$150	\$0	\$150	\$0	\$100	-33.3%
Total Supplies		\$150	\$0	\$150	\$0	\$100	-33.3%
	Other Services and Charges						
101-420-2700-43150	Contract Services	\$12,600	\$10,913	\$12,600	\$514	\$12,600	0.0%
101-420-2700-44300	Miscellaneous	\$100	\$83	\$100	\$423	\$100	0.0%
Total Other Services and Charges		\$12,700	\$10,997	\$12,700	\$937	\$12,700	0.0%
2700	Total Animal Control	\$12,850	\$10,997	\$12,850	\$937	\$12,800	-0.4%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3100	Public Works						
	Personnel Services						
101-430-3100-41010	Full-time Salaries	\$128,387	\$122,788	\$126,033	\$69,296	\$129,802	3.0%
101-430-3100-41030	Part-time Salaries	\$12,573	\$0	\$12,824	\$0	\$12,824	0.0%
101-430-3100-41210	PERA Contributions	\$9,867	\$8,579	\$10,067	\$5,024	\$10,341	2.7%
101-430-3100-41220	FICA Contributions	\$8,740	\$7,270	\$8,609	\$4,012	\$8,843	2.7%
101-430-3100-41230	Medicare Contributions	\$2,044	\$1,700	\$2,013	\$938	\$2,068	2.7%
101-430-3100-41300	Health/Dental Insurance	\$36,027	\$30,039	\$38,177	\$18,939	\$33,827	-11.4%
101-430-3100-41510	Workers Compensation	\$11,500	\$13,980	\$13,946	\$11,376	\$12,816	-8.1%
Total Personnel Services		\$209,138	\$184,356	\$211,669	\$109,585	\$210,521	-0.5%
	Supplies						
101-430-3100-42000	Office Supplies	\$500	\$181	\$500	\$0	\$500	0.0%
101-430-3100-42150	Shop Materials	\$4,000	\$966	\$4,000	\$740	\$1,800	-55.0%
101-430-3100-42210	Equipment Parts	\$0	\$0	\$0	\$1,577	\$1,800	N/A
101-430-3100-42230	Building Repair Supplies	\$1,000	\$88	\$1,000	\$277	\$1,000	0.0%
101-430-3100-42400	Small Tools & Minor Equipment	\$3,000	\$1,815	\$3,000	\$846	\$3,000	0.0%
Total Supplies		\$8,500	\$2,850	\$8,500	\$3,440	\$8,100	-4.7%
	Other Services and Charges						
101-430-3100-43030	Engineering Services	\$0	\$1,875	\$1,000	\$1,161	\$2,000	100.0%
101-430-3100-43150	Contract Services	\$13,400	\$5,758	\$7,500	\$893	\$6,000	-20.0%
101-430-3100-43210	Telephone	\$7,500	\$8,013	\$8,375	\$4,718	\$8,000	25.5%
101-430-3100-43230	Radio	\$500	\$0	\$500	\$0	\$300	-40.0%
101-430-3100-43310	Mileage	\$100	\$0	\$100	\$0	\$100	0.0%
101-430-3100-43630	Insurance	\$15,670	\$14,156	\$15,670	\$13,274	\$14,500	-7.5%
101-430-3100-43810	Electric Utility	\$29,500	\$16,565	\$25,000	\$9,763	\$21,000	-16.0%
101-430-3100-43840	Refuse	\$1,800	\$2,248	\$1,800	\$1,437	\$2,000	11.1%
101-430-3100-44010	Repairs/Maint Bldg	\$2,000	\$5,627	\$1,500	\$1,812	\$3,000	100.0%
101-430-3100-44030	Repairs/Maint Imp Not Bldgs	\$0	\$0	\$0	\$11,779	\$500	N/A
101-430-3100-44040	Repairs/Maint Eqpt	\$6,000	\$1,331	\$6,000	\$549	\$4,500	-25.0%
101-430-3100-44170	Uniforms	\$1,675	\$1,781	\$1,675	\$930	\$1,675	0.0%
101-430-3100-44300	Miscellaneous	\$2,000	\$455	\$2,000	\$20	\$1,000	-50.0%
101-430-3100-44330	Dues & Subscriptions	\$150	\$15	\$150	\$60	\$150	0.0%
101-430-3100-44370	Conferences & Training	\$900	\$950	\$1,000	\$820	\$1,000	0.0%
101-430-3100-44380	Clean-up Days	\$7,500	\$6,706	\$7,500	\$5,834	\$7,500	0.0%
Total Other Services and Charges		\$68,695	\$65,481	\$77,770	\$52,848	\$73,225	-5.8%
	Capital Outlay						
101-430-3100-45800	Other Equipment	\$0	\$0	\$0	\$0	\$0	N/A
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	N/A
3100	Total Public Works	\$306,333	\$252,687	\$297,939	\$165,872	\$291,846	-2.0%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3120	Streets						
	Supplies						
101-430-3120-42120	Fuel, Oil and Fluids	\$32,000	\$27,180	\$30,000	\$13,404	\$28,000	-6.7%
101-430-3120-42210	Equipment Parts	\$8,500	\$2,147	\$8,500	\$1,858	\$7,500	-11.8%
101-430-3120-42240	Street Maintenance Materials	\$18,000	\$5,845	\$15,000	\$6,191	\$12,000	-20.0%
101-430-3120-42260	Sign Repair Materials	\$3,000	\$2,647	\$3,000	\$0	\$3,000	0.0%
Total Supplies		\$61,500	\$37,621	\$56,500	\$21,452	\$50,500	-10.6%
	Other Services and Charges						
101-430-3120-43150	Contract Services	\$14,000	\$11,327	\$16,500	\$2,132	\$13,500	-18.2%
101-430-3120-44040	Repairs/Maint Eqpt	\$5,000	\$9,620	\$5,000	\$4,676	\$8,000	60.0%
Total Other Services and Charges		\$19,000	\$20,947	\$21,500	\$6,809	\$21,500	0.0%
3120	Total Streets	\$80,500	\$58,568	\$78,000	\$28,261	\$72,000	-7.7%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3125	Ice and Snow Removal						
	Supplies						
101-430-3125-42250	Landscaping Materials	\$1,000	\$484	\$1,000	\$446	\$1,000	0.0%
101-430-3125-42290	Sand/Salt	\$50,000	\$100,430	\$65,000	\$36,580	\$70,000	7.7%
Total Supplies		\$51,000	\$100,913	\$66,000	\$37,026	\$71,000	7.6%
	Other Services and Charges						
101-430-3125-43150	Contract Services	\$10,000	\$7,110	\$7,500	\$5,255	\$7,500	0.0%
101-430-3125-44040	Repairs/Maint Eqpt	\$2,500	\$7,810	\$2,500	\$387	\$2,500	0.0%
Total Other Services and Charges		\$12,500	\$14,920	\$10,000	\$5,642	\$10,000	0.0%
3125	Total Ice and Snow Removal	\$63,500	\$115,833	\$76,000	\$42,668	\$81,000	6.6%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3160	Street Lighting						
	Other Services and Charges						
101-430-3160-43810	Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
	Total Other Services and Charges	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%
3160	Total Street Lighting	\$24,000	\$23,405	\$24,000	\$16,890	\$24,500	2.1%



City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3200	Recycling						
	Supplies						
101-430-3200-42100	Recycling Supplies	\$3,500	\$921	\$3,500	\$971	\$3,500	0.0%
Total Supplies		\$3,500	\$921	\$3,500	\$971	\$3,500	0.0%
	Other Services and Charges						
101-430-3200-43090	Newsletter	\$4,000	\$932	\$4,000	\$0	\$3,000	-25.0%
101-430-3200-44300	Miscellaneous	\$7,500	\$5,284	\$7,500	\$358	\$6,500	-13.3%
Total Other Services and Charges		\$11,500	\$6,216	\$11,500	\$358	\$9,500	-17.4%
3200	Total Recycling	\$15,000	\$7,137	\$15,000	\$1,329	\$13,000	-13.3%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
3250	Tree Program						
	Other Services and Charges						
101-430-3250-43150	Contract Services	\$10,000	\$15,665	\$10,500	\$7,145	\$11,000	4.8%
	Total Other Services and Charges	\$10,000	\$15,665	\$10,500	\$7,145	\$11,000	4.8%
3250	Total Tree Program	\$10,000	\$15,665	\$10,500	\$7,145	\$11,000	4.8%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
5200	Parks & Recreation						
Personnel Services							
101-450-5200-41010	Full-time Salaries	\$77,561	\$66,653	\$77,977	\$36,432	\$79,727	2.2%
101-450-5200-41030	Part-time Salaries	\$30,551	\$20,559	\$31,162	\$13,403	\$31,162	0.0%
101-450-5200-41210	PERA Contributions	\$7,568	\$5,608	\$7,912	\$3,302	\$8,039	1.6%
101-450-5200-41220	FICA Contributions	\$6,703	\$5,273	\$6,767	\$2,976	\$6,875	1.6%
101-450-5200-41230	Medicare Contributions	\$1,568	\$1,233	\$1,583	\$696	\$1,608	1.6%
101-450-5200-41300	Health/Dental Insurance	\$14,044	\$11,601	\$14,862	\$7,297	\$13,112	-11.7%
101-450-5200-41420	Unemployment Benefits	\$1,642	\$0	\$0	\$0	\$0	N/A
101-450-5200-41510	Workers Compensation	\$6,703	\$7,551	\$8,426	\$6,994	\$7,672	-8.9%
Total Personnel Services		\$146,340	\$118,477	\$148,679	\$71,100	\$148,195	-0.3%
Supplies							
101-450-5200-42000	Office Supplies	\$300	\$0	\$300	\$0	\$0	-100.0%
101-450-5200-42120	Fuel, Oil and Fluids	\$3,000	\$0	\$3,000	\$0	\$0	-100.0%
101-450-5200-42150	Shop Materials	\$750	\$177	\$750	\$129	\$600	-20.0%
101-450-5200-42160	Chemicals	\$1,000	\$224	\$1,000	\$80	\$800	-20.0%
101-450-5200-42210	Equipment Parts	\$2,500	\$1,807	\$2,500	\$517	\$2,500	0.0%
101-450-5200-42230	Building Repair Supplies	\$500	\$262	\$500	\$0	\$500	0.0%
101-450-5200-42250	Landscaping Materials	\$3,500	\$2,995	\$3,500	\$91	\$3,000	-14.3%
101-450-5200-42400	Small Tools & Minor Equipment	\$1,000	\$466	\$1,000	\$0	\$1,000	0.0%
Total Supplies		\$12,550	\$5,931	\$12,550	\$816	\$8,400	-33.1%
Other Services and Charges							
101-450-5200-43210	Telephone	\$650	\$438	\$550	\$382	\$550	0.0%
101-450-5200-43310	Mileage	\$200	\$0	\$100	\$0	\$100	0.0%
101-450-5200-43630	Insurance	\$5,500	\$4,969	\$5,500	\$3,595	\$5,000	-9.1%
101-450-5200-43810	Electric Utility	\$10,164	\$9,362	\$10,164	\$5,673	\$9,500	-6.5%
101-450-5200-43840	Refuse	\$2,500	\$2,188	\$2,500	\$1,437	\$2,500	0.0%
101-450-5200-44010	Repairs/Maint Bldg	\$700	\$0	\$700	\$0	\$700	0.0%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	\$4,000	\$9,359	\$4,000	\$109	\$4,000	0.0%
101-450-5200-44040	Repairs/Maint Eqpt	\$2,000	\$119	\$2,000	\$400	\$2,000	0.0%
101-450-5200-44120	Rentals - Buildings	\$5,000	\$4,551	\$5,000	\$1,885	\$4,500	-10.0%
101-450-5200-44300	Miscellaneous	\$1,500	\$154	\$1,500	\$0	\$750	-50.0%
Total Other Services and Charges		\$32,214	\$31,139	\$32,014	\$13,480	\$29,600	-7.5%
5200	Total Parks & Recreation	\$191,104	\$155,547	\$193,243	\$85,395	\$186,195	-3.6%

City of Lake Elmo  
Budget 2012

Account Number	Description	2010 Budget	2010 Actual	2011 Budget	2011 Year-to-Date (07/31/11)	2012 Preliminary Budget	2011 to 2012 Change
9360	Other Financing Uses						
	Transfers Out						
101-493-9360-47200	Transfers Out	\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
	Total Transfers Out	\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
9360	Total Other Financing Uses	\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%
Transfers Out Detail:							
	Donation Passed Through to Fall Festival Fund	\$0	\$8,000	\$8,000	\$0	\$8,000	0.0%
	Infrastructure Reserve Fund (sealcoating)	\$0	\$0	\$100,000	\$100,000	\$100,000	0.0%
	Vehicle Replacement Fund	\$68,850	\$68,850	\$6,000	\$6,000	\$6,000	0.0%
	Radio Replacement Internal Service Fund	\$0	\$0	\$6,000	\$6,000	\$6,000	0.0%
	Information Technology Replacement Fund	\$0	\$0	\$6,000	\$6,000	\$6,000	0.0%
	FFE Replacement Fund	\$0	\$0	\$6,000	\$6,000	\$24,000	300.0%
	Water Fund (offset future deficit cash balance)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	0.0%
		\$118,850	\$126,850	\$182,000	\$174,000	\$200,000	9.9%

**City of Lake Elmo  
2012 Property Tax Levy Scenarios Summary**

**Scenario A:** Maintain 2011 tax capacity rate for 2012  
**Scenario B:** Maintain 2011 total property tax levy for 2012  
**Scenario C:** Maintain 2011 total General Fund property tax levy for 2012  
**Scenario D:** Adjust property tax levy for General Fund CPI increase

	Actual Pay 2011	Scenario A Hypothetical Pay 2012	Scenario B Hypothetical Pay 2012	Scenario C Hypothetical Pay 2012	Scenario D Hypothetical Pay 2012
<b><u>Property Tax Information:</u></b>					
Estimated Market Value & Tax Capacity Change (Taxable)	N/A	-10.2%	-10.2%	-10.2%	-10.2%
General Fund Levy	2,484,903	2,112,051	2,379,523	2,484,903	2,595,833
% Change	N/A	-15.0%	-4.2%	0.0%	4.5%
Debt Service Levies	304,656	410,036	410,036	410,036	410,036
% Change	N/A	34.6%	34.6%	34.6%	34.6%
Total Levy	2,789,559	2,522,087	2,789,559	2,894,939	3,005,869
% Change	N/A	-9.6%	0.0%	3.8%	7.8%
City Local Tax Capacity Rate	21.832%	21.832%	24.298%	25.270%	26.293%
% Change	N/A	0.0%	11.3%	15.7%	20.4%
<b><u>Estimated Property Taxes:</u></b>					
\$300,000 Home With No Market Value Change	626	633	704	732	762
% Change	N/A	1.1%	12.5%	17.0%	21.7%
\$300,000 Home With 10.2% Market Value Decrease	626	560	623	648	674
% Change	N/A	-10.6%	-0.5%	3.5%	7.7%
<b><u>General Fund Budget:</u></b>					
<b><u>Expenditures and Transfers Out:</u></b>					
Total 2011 Budget	2,919,223	2,919,223	2,919,223	2,919,223	2,919,223
2012 Increase due to Preliminary CPI:					
Personnel	N/A	N/A	N/A	N/A	44,662
Supplies	N/A	7,155	7,155	7,155	7,155
Other Services and Charges	N/A	52,197	52,197	52,197	52,197
Capital Outlay	N/A	0	0	0	0
Transfers Out	N/A	6,916	6,916	6,916	6,916
Total Expenditures and Transfers Out	2,919,223	2,985,491	2,985,491	2,985,491	3,030,153
% Change	N/A	2.3%	2.3%	2.3%	3.8%
<b><u>Revenues:</u></b>					
General Fund Levy	2,484,903	2,112,051	2,379,523	2,484,903	2,595,833
Other Revenues	434,320	434,320	434,320	434,320	434,320
Total Revenues	2,919,223	2,546,371	2,813,843	2,919,223	3,030,153
General Fund Revenue Shortfall	0	439,120	171,648	66,268	0

**Consumer Price Index Information:**

	2011 Budget	CPI Increase * 3.8%	Hypothetical 2012 Budget
Personnel	1,175,324	44,662	1,219,986
Supplies	188,300	7,155	195,455
Other Services and Charges	1,373,599	52,197	1,425,796
Capital Outlay	0	0	0
Transfers Out	182,000	6,916	188,916
	<u>2,919,223</u>	<u>110,930</u>	<u>3,030,153</u>

\* CPI for All Urban Consumers (CPI-U), Midwest Region, All Items, May 2010 to May 2011

**General Fund Results:**

	2008	2009	2010
Change in Fund Balance	155,890	24,971	250,351
Amendment for Capital and Other Transfers Out	0	340,632	0
	<u>155,890</u>	<u>365,603</u>	<u>250,351</u>

City of Lake Elmo  
2012 Proposed Property Tax Scenario  
Residential Homesteads

SCENARIO A				
Maintain 2011 Tax Capacity Rate for 2012				

		2011	2012	Change
<b>Tax Rate:</b>	Flat	21.832%	21.832%	0.0%
<b>Total General Fund Levy: *</b>	Variable	\$2,484,903	\$2,112,051	(\$372,852)
<b>Debt Service Levies:</b>	Variable	\$304,656	\$410,036	\$105,380
<b>Total Levy:</b>	Variable	\$2,789,559	\$2,522,087	(\$267,472)

**2011 CITY PROPERTY TAXES**

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

**2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value 2012 NO CHANGE	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	21.832%	N/A	\$157	\$18	13.3%
\$300,000	(\$10,200)	\$2,898	21.832%	N/A	\$633	\$7	1.1%
\$500,000	\$0	\$5,000	21.832%	N/A	\$1,092	\$0	0.0%
\$700,000	\$0	\$7,500	21.832%	N/A	\$1,637	\$0	0.0%

**2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)**

Market Value 2012 DECREASE OF -10.2%	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	21.832%	N/A	\$132	(\$6)	-4.4%
\$269,400	(\$13,000)	\$2,564	21.832%	N/A	\$560	(\$66)	-10.6%
\$449,000	\$0	\$4,490	21.832%	N/A	\$980	(\$111)	-10.2%
\$628,600	\$0	\$6,608	21.832%	N/A	\$1,443	(\$195)	-11.9%

\* 2011 total General Fund levy Included levies for 2010/2011 MVHC Unallotments/Cuts

City of Lake Elmo  
2012 Proposed Property Tax Scenario  
Residential Homesteads

SCENARIO B				
Maintain 2011 Total Property Tax Levy for 2012				

		2011	2012	Change
<u>Tax Rate:</u>	Flat	21.832%	24.298%	11.3%
<u>Total General Fund Levy: *</u>	Variable	\$2,484,903	\$2,379,523	(\$105,380)
<u>Debt Service Levies:</u>	Variable	\$304,656	\$410,036	\$105,380
<u>Total Levy:</u>	Variable	\$2,789,559	\$2,789,559	\$0

**2011 CITY PROPERTY TAXES**

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

**2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value 2012 NO CHANGE	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	24.298%	N/A	\$174	\$36	26.1%
\$300,000	(\$10,200)	\$2,898	24.298%	N/A	\$704	\$78	12.5%
\$600,000	\$0	\$5,000	24.298%	N/A	\$1,215	\$123	11.3%
\$700,000	\$0	\$7,500	24.298%	N/A	\$1,822	\$185	11.3%

**2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)**

Market Value 2012 DECREASE OF -10.2%	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	24.298%	N/A	\$147	\$9	6.5%
\$269,400	(\$13,000)	\$2,564	24.298%	N/A	\$623	(\$3)	-0.5%
\$449,000	\$0	\$4,490	24.298%	N/A	\$1,091	(\$1)	-0.1%
\$628,600	\$0	\$6,608	24.298%	N/A	\$1,606	(\$32)	-1.9%

\* 2011 total General Fund levy Included levies for 2010/2011 MVHC Unallotments/Cuts



City of Lake Elmo  
2012 Proposed Property Tax Scenario  
Residential Homesteads

SCENARIO C		
Maintain 2011 Total General Fund Property Tax Levy for 2012		

		2011	2012	Change
<b>Tax Rate:</b>	Flat	21.832%	25.270%	15.7%
<b>Total General Fund Levy: *</b>	Variable	\$2,484,903	\$2,484,903	\$0
<b>Debt Service Levies:</b>	Variable	\$304,656	\$410,036	\$105,380
<b>Total Levy:</b>	Variable	\$2,789,559	\$2,894,939	\$105,380

**2011 CITY PROPERTY TAXES**

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

**2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value 2012 NO CHANGE	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	25.270%	N/A	\$181	\$43	31.2%
\$300,000	(\$10,200)	\$2,898	25.270%	N/A	\$732	\$106	17.0%
\$500,000	\$0	\$5,000	25.270%	N/A	\$1,263	\$172	15.7%
\$700,000	\$0	\$7,500	25.270%	N/A	\$1,895	\$258	15.7%

**2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)**

Market Value 2012 DECREASE OF -10.2%	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	25.270%	N/A	\$153	\$15	10.7%
\$269,400	(\$13,000)	\$2,564	25.270%	N/A	\$648	\$22	3.5%
\$449,000	\$0	\$4,490	25.270%	N/A	\$1,135	\$43	3.9%
\$628,600	\$0	\$6,608	25.270%	N/A	\$1,670	\$32	2.0%

\* 2011 total General Fund levy Included levies for 2010/2011 MVHC Unallotments/Cuts

City of Lake Elmo  
2012 Proposed Property Tax Scenario  
Residential Homesteads

SCENARIO D				
Adjust Property Tax Levy for General Fund CPI Increase				

		2011	2012	Change
<b>Tax Rate:</b>	Flat	21.832%	26.293%	20.4%
<b>Total General Fund Levy: *</b>	Variable	\$2,484,903	\$2,595,833	\$110,930
<b>Debt Service Levies:</b>	Variable	\$304,656	\$410,036	\$105,380
<b>Total Levy:</b>	Variable	\$2,789,559	\$3,005,869	\$216,310

**2011 CITY PROPERTY TAXES**

Market Value 2011	Market Value Homestead Exclusion 2011	Tax Capacity 2011	City Local Tax Capacity Rate Pay 2011	Market Value Homestead Credit 2011	City Property Taxes 2011
\$100,000	N/A	\$1,000	21.832%	(\$80)	\$138
\$300,000	N/A	\$3,000	21.832%	(\$29)	\$626
\$500,000	N/A	\$5,000	21.832%	\$0	\$1,092
\$700,000	N/A	\$7,500	21.832%	\$0	\$1,637

**2012 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value 2012 <i>NO CHANGE</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$100,000	(\$28,200)	\$718	26.293%	N/A	\$189	\$50	36.5%
\$300,000	(\$10,200)	\$2,898	26.293%	N/A	\$762	\$136	21.7%
\$500,000	\$0	\$5,000	26.293%	N/A	\$1,315	\$223	20.4%
\$700,000	\$0	\$7,500	26.293%	N/A	\$1,972	\$335	20.4%

**2012 CITY PROPERTY TAXES (WITH 10.2% MARKET VALUE DECREASE)**

Market Value 2012 <i>DECREASE OF -10.2%</i>	Market Value Homestead Exclusion 2012	Tax Capacity 2012	City Local Tax Capacity Rate Pay 2012	Market Value Homestead Credit 2012	City Property Taxes 2012	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$89,800	(\$29,200)	\$606	26.293%	N/A	\$159	\$21	15.2%
\$269,400	(\$13,000)	\$2,564	26.293%	N/A	\$674	\$48	7.7%
\$449,000	\$0	\$4,490	26.293%	N/A	\$1,181	\$89	8.1%
\$628,600	\$0	\$6,608	26.293%	N/A	\$1,737	\$100	6.1%

\* 2011 total General Fund levy Included levies for 2010/2011 MVHC Unallotments/Cuts