



## STAFF REPORT

DATE: December 5, 2023

**TO:** Mayor & Council  
**FROM:** Clarissa Hadler, Finance Director  
**AGENDA ITEM:** 2024 Budget Information – General, Debt Service, and Enterprise Funds & Tax Levy  
**REVIEWED BY:** Kristina Handt, City Administrator

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### **BACKGROUND:**

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

### **ISSUE BEFORE COUNCIL:**

1. What changes, if any, should be made to the draft budget?
2. What Final Property Tax Levy would the City Council like to set for certification to Washington County for Payable 2024?

At the September 19th Council meeting, Council adopted a preliminary levy of \$ 8,922,042, which would result in a slight increase over the 2023 tax rate equal to 2% of the current rate; from 24.064% to 24.547%. Tax Impacts are discussed further on page 4 of this report.

Since the September meeting, the city has received the non-union employee insurance renewal rates for 2024. Rates saw a slight decrease for 2024. The budget has been updated to reflect the actual changes in benefits. The savings seen over the projected insurance rates were reallocated to the Vehicle Fund Transfer to maintain the Levy and rate as set at the September 19 meeting.

### **LONG-TERM PLANNING:**

Staff has updated the Long-Term Financial Management Plan to reflect projected expenditure levels and account for the updated 10-year CIP. There were two strategies set in previous council discussions that staff was attempting to hold true in updating that plan;

- Maintain a minimum \$200,000 transfer to the Vehicle Fund each year. This amount does not fully fund Vehicle Acquisition & Replacement and should be supplemented with additional dollars as available.
- Maintain a 2% increase in the tax rate each year.

Under current budget and development assumptions, the city may be unable to maintain the 2% increase for the years 2025 and 2026 without the use of cash reserves. Current estimates indicate the next 2 years will see tax rate increases closer to 5% over the prior year rate. However, these projections are subject to numerous variables, including the pace of development, actual budgets, property valuations, fiscal disparity distributions, etc. Staff will continue to update these plans as more information becomes available.

### **OPERATING BUDGETS:**

Attachment #1 includes the entire General Fund Budget. Below are a number of points that provide brief context for changes within department budgets.

## **Salary and Benefits**

The 2024 preliminary budget is currently being prepared with assumptions of moving staff to the next step of the pay plan on January 1, 2024, including a proposed 3% COLA increase. For new or vacant positions, they are budgeted at the midpoint of the range. While medical benefits are budgeted to increase by 14%, they will actually decrease slightly.

## **General Fund**

Revenue is expected to decrease from the 2023 Budget in Licenses and Permits and Charges for Services due to effects of a changing housing market. We are currently projecting 250 new homes, with a larger percentage of those being townhomes, which bring lower permit fees.

Total taxes for the operating budget are planned to increase by 17%. That increase will be covered largely by the increase in total tax capacity caused by new development and increased property values, with an increase to the tax rate of 2% over 2023; from 24.064% to 24.547%.

Overall, general government expense budgets are proposed to increase due to continued staffing changes (new/reclassified positions, class and comp implementation 1/1/23, etc.), the added costs of the new City Center facility, and increasing costs such as insurance and IT expenses as the city and the organization continues to grow.

To continue to simplify the city's chart of accounts, we are closing two budgetary "departments"; communications and city hall. The communications expenses will be incorporated into the administration department. City Center expenses will be allocated to city departments based largely on a formula calculated using square footage of those departments within the building. City Center expenses will also be increasing due to the additional space compared to the old city hall.

The city council budget will increase by 10% due largely to proposed additional conference attendance and tentative increases in LMC dues. The Administrator is encouraging Council to attend the LMC Conference in Rochester in 2024. The administration department increases are due to the aforementioned combination of departments. The overall "Admin plus Communications" budget will decrease by over 5%.

The elections department will increase due to the presidential election in 2024. The finance department increase is due to full implementation of the staffing model, added training and IT expenses for new positions.

The planning and zoning department increases are due to full implementation of the staffing model recommended in the department audit of 2021 and increasing costs for landscape architect services.

The sheriff's contract budget is increasing as they are recommending an additional deputy starting in 2024.

The fire department is increasing due to paid-on-call salaries related to scheduled duty crew staffing and department training. A clerical error inadvertently kept some other payroll expenses low in 23 when full-time fire fighters were added. Property insurance costs have increased due to the increased value of newer apparatus. Due to the amount of space they have in the City Center, the fire department takes a relatively large portion of those new expenses. IT replacement costs are higher than in 2023.

The building inspections department is increasing due in part to some additional allocations of other departments' staff time, as well as new proposed software and tablets for web-based applications and on-site inspections.

Public works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer and Storm Water. Staff time, and many expenses, are allocated across those functions. The streets department 2024 budget is holding steady with just a 1% increase. The Sealcoating & Crack Sealing budget will be

removed to a new Street Maintenance Fund, so the amount that was budgeted as a Charges & Services expense will now be reflected as a Transfer to that fund. Parks & Recreation will increase nominally in part to a change in allocation of insurance.

There is an additional transfer of \$167,328 to the vehicle replacement fund in order to address the anticipated deficit in the fund in 2027. This amount was increased since the Sept 19 meeting utilizing the savings from health insurance premiums. This transfer is in addition to the \$200,000 proposed from the building, fire, streets and parks departments. Details regarding Capital expenses and Transfers can be found in the 2024-2033 Draft CIP.

**Summary of Expenditure Changes by Department**

		<b>2023 Budget</b>	<b>2024 Budget</b>	<b>% Change</b>
1110	Mayor & Council	59,960	66,121	10%
1320	Administration	620,040	660,504	7%
1410	Elections	3,200	16,658	421%
1450	Communications	81,098	-	-100%
1520	Finance	266,403	280,813	5%
1910	Planning & Zoning	404,476	473,189	17%
1930	Engineering Services	35,000	35,000	0%
1940	City Hall	66,819	-	-100%
2100	Police	1,049,784	1,310,573	25%
2150	Prosecution	50,000	50,000	0%
2220	Fire	1,540,881	1,642,953	7%
2250	Fire Relief	80,000	-	-100%
2400	Building Inspection	932,259	1,114,889	20%
2500	Emergency Communications	4,500	4,500	0%
2700	Animal Control	13,000	14,500	12%
3100	Streets	1,797,064	1,812,018	1%
5200	Parks & Recreation	431,038	455,204	6%
9000	Transfers	250,000	167,328	-33%
9001	Contingency Reserve	35,000	35,000	0%
		<b>7,720,521</b>	<b>8,139,250</b>	<b>5.42%</b>

**Summary of Changes by General Fund Category and Function**

**Changes by Category**

	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Personnel</b>	3,432,290	3,861,290	429,000	14%
<b>Materials &amp; Supplies</b>	322,830	328,093	5,263	2%
<b>Charges &amp; Services</b>	3,181,813	2,832,186	(349,627)	-11%
<b>Capital Outlay</b>	230,000	101,500	(128,500)	-56%
<b>Miscellaneous</b>	93,588	13,853	(79,735)	-85%
<b>Transfers</b>	425,000	967,328	542,328	112%
<b>Contingency Reserve</b>	35,000	35,000	-	0%
<b>TOTAL</b>	<b>7,720,521</b>	<b>8,139,250</b>	<b>418,728</b>	<b>5.42%</b>

The large increase in Transfers is due to the new Transfer to Street Maintenance Fund, which correlates to a decrease in Charges & Services. Miscellaneous decreased due to reallocation of city hall and building dept. expenses. Capital Outlay is a Category that varies significantly year-to-year as we make larger purchases and pay for projects out of the General Fund. Personnel expenses continue to increase as we move toward full staffing according to recent organizational studies and developing our public safety departments to meet the needs of a growing community.

**Changes by Function**

	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Government</b>	1,536,996	1,532,285	(4,711)	0%
<b>Public Safety</b>	3,383,405	3,966,202	582,796	17%
<b>Public Works</b>	1,681,381	1,084,960	(596,420)	-35%
<b>Culture &amp; Recreation</b>	428,739	451,975	23,236	5%
<b>Capital Outlay</b>	230,000	101,500	(128,500)	-56%
<b>Transfers</b>	425,000	967,328	542,328	128%
<b>Contingency Reserve</b>	35,000	35,000	-	0%
<b>TOTAL</b>	<b>7,720,521</b>	<b>8,139,250</b>	<b>418,729</b>	<b>5.42%</b>

**Debt Service**

The total tax levy is comprised of the General Fund Levy as well as the Debt Levy. The city issued new debt in 2023 which we will begin paying on in 2024. The 2024 levies necessary to pay for existing debt are as follows:

	<b>2023</b>	<b>2024</b>	<b>Change</b>	<b>% Change</b>
2010B	206,656	205,884	-772	
2014A	200,091	103,597	-96,494	
2016A	193,409	187,529	-5,880	
2017A	342,660	340,954	-1,706	
2018A	123,569	125,984	2,415	
2019A	297,138	298,661	1,523	
2021A	1,025,930	1,025,510	-420	
2022A	287,685	283,998	-3,687	
2023A	0	351,713	351,713	
<b>Total</b>	<b>2,677,138</b>	<b>2,923,830</b>	<b>246,692</b>	<b>9.21%</b>

Despite some decreases in existing debt payments, the addition of the 2023A bond will cause the overall increase in the debt service levy to be 9.21%.

**Tax Impact**

The total tax capacity for Lake Elmo increased by \$4,197,258 or 13.14%. Fiscal Disparities decreased by \$43,168. In order to remain within the 2% rate increase per the long-term financial management plan, the city would levy a total of \$ 8,922,042, including General Fund and Debt Service levies. This would be an increase of \$1,123,639 over 2023, or 14.4%; due largely to capturing the increased tax capacity caused by new development and increased property values.

	<b>2023</b>	<b>2024</b>
General Fund Levy	5,121,265	5,998,212
Debt Service Levy	2,677,138	2,923,830
<b>TOTAL LEVY</b>	<b>\$ 7,798,403</b>	<b>\$ 8,922,042</b>

In the attached Tax Impact Worksheet, the County utilizes a comparison that calculates the median *increase* in home value. The median increase of residential values was 3.9%. If you had a median value home worth \$554,500 and it increased in value by 3.9%, your tax would increase by approximately \$94.

	2023	2024
<b>Home Value</b>	\$ 554,400 (MVH)	\$ 576,022 (3.9% incr.)
<b>Tax Rate</b>	<b>City Taxes Due</b>	
24.064% (2023)	<b>\$ 1,367</b>	\$ 1,432
24.545% (proposed 2024)	\$ 1,394	<b>\$ 1,461</b>
		<b>\$ 94 increase</b>

Lake Elmo remains in the bottom half for tax rate compared to other Washington County communities for tax rates set in 2023.

Rank	Taxing Authority	2023 (%)	Rank	Taxing Authority	2023 (%)
1	Landfall	58.843	18	Scandia	26.46
2	Hastings	53.267	19	Lakeland	26.189
3	Newport	49.69	<b>20</b>	<b>Lake Elmo</b>	<b>24.064</b>
4	Stillwater	49.39	21	White Bear Lake	24.054
5	Oak Park Heights	48.985	22	Birchwood	21.27
6	Willernie	46.245	23	Lakeland Shores	20.742
7	Marine on St. Croix	42.75	24	St. Mary's Point	18.287
8	Oakdale	38.217	25	Stillwater Township	17.56
9	St. Paul Park	36.93	26	Dellwood	15.72
10	Hugo	36.371	27	Grey Cloud Island	14.81
11	Forest Lake	34.45	28	Baytown Township	14.29
12	Mahtomedi	34.41	29	Denmark Township	11.68
13	Cottage Grove	33.898	30	West Lakeland Twp	11.44
14	Lake St. Croix Beach	31.126	31	Grant	11.054
15	Bayport	28.964	32	May Township	9.82
16	Woodbury	28.599	33	Pine Springs	7.484
17	Afton	27.111			

### Utility Funds

The Utility Fund Budgets (Water, Sanitary Sewer, and Storm Sewer) have been updated with sales and expense projections from the Utility Rate Study recently completed by Northland.

#### Changes by Category

	2023 Budget	2024 Proposed	\$ Change	% Change
<b>Personnel</b>	851,018	873,331	22,314	3%
<b>Materials &amp; Supplies</b>	287,843	281,550	(6,293)	-2%
<b>Charges &amp; Services</b>	1,212,370	1,442,216	229,847	19%
<b>Capital Outlay</b>	1,375,880	5,694,977	4,319,097	314%
<b>Miscellaneous</b>	3,086,920	3,195,770	108,850	4%
<b>TOTAL</b>	<b>6,814,030</b>	<b>11,487,845</b>	<b>4,673,815</b>	<b>69%</b>

#### Changes by Function

	2023 Budget	2024 Proposed	\$ Change	% Change
<b>Water</b>	3,791,452	7,451,932	3,660,480	97%
<b>Sanitary Sewer</b>	2,519,848	2,721,910	202,062	8%
<b>Stormwater</b>	502,730	1,314,003	811,273	161%
<b>TOTAL</b>	<b>6,814,030</b>	<b>11,487,845</b>	<b>4,673,815</b>	<b>69%</b>

The significant increase in the water and stormwater funds are due to the scheduled capital projects. Excluding Capital Outlay the Utility Funds as a whole would have an overall increase of 7%.

Beyond Capital expenses, the much of the projected increases overall fall in the Charges & Services category; including Met Council sewer fees due to new connections, insurance, and utilities.

### **NEW STATE LAWS:**

Minnesota Laws 2023, Regular Session, Chapter 64 included the following changes to Minn. Stat. § 275.065 regarding Truth in Taxation notices;

- **Notice of proposed property taxes.** Article 3, section 22 amends Minn. Stat. § 275.065, subd. 3, by requiring that the notice of proposed truth in taxation statement include the website of each local jurisdiction listed on the statement. If a jurisdiction does not have a website, this information is not required. *Effective beginning with taxes levied in 2023 for property taxes payable in 2024.*
- **Notice of proposed property taxes required supplemental information.** Article 3, section 23 amends Minn. Stat. § 275.065, subd. 3b by modifying the contents of the supplemental information included in the truth in taxation statement. This section removes the parcel budget information and the governmental revenues categories from the statement and require it only include the levy change for the county, each city in the county, and each school district in the county. *Effective beginning with taxes levied in 2023 for property taxes payable in 2024.*
- **Costs.** Article 3, section 24 amends Minn. Stat. § 275.065, subd. 4 by allowing counties the option to require local jurisdictions to reimburse the county for costs related to preparing and mailing the proposed property tax statement that are not reimbursed by the Department of Revenue if the county chooses to do so. Under current law, local jurisdictions must reimburse the county for these costs. *Effective beginning with taxes levied in 2023 for property taxes payable in 2024.*

### **OPTIONS:**

- 1) Adopt Resolution 2023-123 Approving the 2024 Property Tax Levy and 2024 General Fund Budget.
- 2) Adopt Resolution 2023-124, Adopting the 2024 Water, Sewer and Storm Water Fund Budgets
- 3) Amend and then adopt either Resolution.
- 4) Do not adopt budget resolutions.

### **RECOMMENDATION:**

*Hold Public Hearing.*

*AND*

*“Motion to approve Resolution 2023-123 Approving the 2024 General Fund Budget, 2024 Property Tax Levy”*

*AND*

*“Motion to approve Resolution 2023-124 Approving the 2024 Utility Budgets”*

### **ATTACHMENTS**

- 1) 2024 General Fund Budget
- 2) 2024 Utility Fund Budgets
- 3) Long-Term Financial Management Plan
- 4) Tax Impact Work Sheet from Washington County
- 5) Resolution 2023-123 Approving the Approving the 2024 General Fund Budget and 2024 Property Tax Levy
- 6) Resolution 2023-124 Approving the 2024 Utility Budgets

# Proposed Pay 2024 Property Tax Impact Worksheet

Taxing District: 0800 Lake Elmo

## STEP 1 - Calculate the Taxing District's Tax Rate:

Item		Actual Pay 2023 (A)	Proposed Pay 2024 (B)	% Change (C)
1. Levy before reduction for state aids		\$7,798,403	\$8,922,042	14.4%
2. State Aids	-	\$0	\$0	0.0%
<b>3. Certified Property Tax Levy</b>	=	<b>\$7,798,403</b>	<b>\$8,922,042</b>	<b>14.409%</b>
4. Fiscal Disparity Portion of Levy	-	\$433,046	\$389,878	-10.0%
5. Local Portion of Levy	=	\$7,365,357	\$8,532,164	15.8%
6. Local Taxable Value	÷	<b>2024 is an ESTIMATE</b> 30,606,781	<b>2024 is an ESTIMATE</b> \$34,758,875	13.6%
<b>7. Local Tax Rate</b>	=	<b>24.064%</b>	<b>24.547%</b>	<b>2.0%</b>
8. Market Value Referenda Levy		\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SD only)	-	\$0	\$0	0.0%
10. Local Portion of Levy	=	\$0	\$0	0.0%
11. Referenda Market Value	÷	<b>2024 is an ESTIMATE</b> 0	<b>2024 is an ESTIMATE</b> 0	0.0%
<b>12. Market Value Referenda Rate</b>	=	<b>0.00000%</b>	<b>0.00000%</b>	<b>0.0%</b>

## STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. Assumes a 3.9% change in market value from 2023 to 2024, which is the city median change.

(D) Market Value Before Exclusion	(E) Homestead Market Value Exclusion	(F) Taxable Market Value	(G) Tax Capacity	(H) Taxing District Portion of Tax
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Actual Pay 2023				
Pay 2023 MV	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(A7 x G) + (A12 X D)
14. 554,400	0	554,400	5,680	\$1,366.86
15. 240,600	15,600	225,000	2,250	\$541.45
16. 288,700	11,300	277,400	2,774	\$667.55
17. 336,900	6,900	330,000	3,300	\$794.13
18. 385,000	2,600	382,400	3,824	\$920.23

Proposed Pay 2024				
Pay 2024 MV X 1.039	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)
19. 576,000	0	576,000	5,950	\$1,460.55
20. 250,000	14,700	235,300	2,353	\$577.59
21. 300,000	10,200	289,800	2,898	\$711.37
22. 350,000	5,700	344,300	3,443	\$845.15
23. 400,000	1,200	398,800	3,988	\$978.93

Percentage Change from 2023 to 2024				
24. 3.9%	0.0%	3.9%	4.8%	6.9%
25. 3.9%	-5.8%	4.6%	4.6%	6.7%
26. 3.9%	-9.7%	4.5%	4.5%	6.6%
27. 3.9%	-17.4%	4.3%	4.3%	6.4%
28. 3.9%	-53.8%	4.3%	4.3%	6.4%

City of Lake Elmo  
2024 Final Budget

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>General Fund Revenues:</b>											
<b>Taxes</b>											
101-410-1320-31010	Current Ad Valorem Taxes	\$ 3,250,895	\$ 3,547,612	\$ 4,685,850	\$ 4,651,926	\$ 1,209,861	26.0%	4,651,926	5,566,834	20%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	20,115	23,518	23,692	18,445	17,822	96.6%	18,445	19,000	3%	
101-410-1320-31030	Mobile Home Tax	16,819	17,745	22,171	17,748	1,458	8.2%	17,748	22,000	24%	
101-410-1320-31040	Fiscal Disparities	245,389	269,390	294,157	433,046	255,530	59.0%	433,046	389,878	-10%	
101-410-1320-31520	30% Rental - County			1,721		-	#DIV/0!	-	-		
101-410-1320-31910	Penalty & Interest on Taxes	1,162	79	944	100	468	467.9%	100	500	400%	
<b>Total Taxes</b>		<b>\$ 3,534,380</b>	<b>\$ 3,858,344</b>	<b>\$ 5,028,535</b>	<b>\$ 5,121,265</b>	<b>\$ 1,485,139</b>	<b>29.0%</b>	<b>\$ 5,121,265.00</b>	<b>\$ 5,998,212</b>	<b>17%</b>	
<b>Licenses and Permits</b>											
101-410-1320-32110	Liquor License	9,342	12,050	14,100	12,000	-	0.0%	12,000	13,400	12%	
101-410-1320-32180	Waste hauler License	120		1,200	1,200	1,320	110.0%	1,320	1,320	10%	
101-410-1320-32181	General Contractor License	100	300	500	300	500	166.7%	300	350	17%	
101-420-2400-32210	Building Permits	1,137,150	1,087,376	888,486	1,000,000	613,729	61.4%	750,000	750,000	-25%	Based on 250 homes at \$3,000 per (single family and townhomes - more townhomes in 2024)) Decrease from prior year corrects accounting error.
101-430-3100-32211	Driveway Permits	16,255	16,510	12,825	13,000	9,100	70.0%	7,000	7,000	-46%	
101-420-2400-32212	Fireplace Permits	19,319	17,940	9,780	12,000	4,920	41.0%	9,000	6,000	-50%	Supply issues, some going to alternative appliances
101-420-2400-32220	Heating Permits	80,489	104,870	64,928	60,000	57,526	95.9%	41,000	45,000	-25%	Based on 250 homes at \$180 per
101-420-2400-32230	Plumbing Permits	99,846	134,602	76,332	80,000	61,004	76.3%	42,000	45,000	-44%	Based on 250 homes at \$180 per
101-420-2400-32232	Pool Permits	1,725	1,650	1,650	1,500	600	40.0%	1,000	1,000	-33%	
101-420-2400-32213	Siding Permits	3,303	6,023	37,730	4,000	28,231	705.8%	35,000	4,000		Generally a slow item unless a storm event
101-420-2400-32214	Roof Permits	15,475	30,372	488,840	15,000	146,842	978.9%	100,000	15,000		Generally a slow item unless a storm event
101-430-3100-32250	Utility Permits	34,974	51,647	34,713	42,500	34,675	81.6%	30,000	30,000	-29%	These permits slow as development starts to slow.
101-420-2220-32260	Burning Permit	1,550	1,695	2,105	1,700	1,690	99.4%	2,100	1,700		
101-410-1320-32270	Massage Therapy Licenses	25	350	-	150	325	216.7%	150	150		
101-420-2400-32275	Fire Suppression Permits	5,467	14,635	-	7,900	-	0.0%	7,900	8,000	1%	
101-420-2400-32278	Fire Permit Plan Check Fee	100	5,460	-	5,135	-	0.0%	3,500	5,500	7%	
101-410-1320-32281	Golf Cart Operation Permit	30	90	90	60	-	0.0%	60	60		
101-410-1320-32282	Miscellaneous Permits	175	88	100	50	100	200.0%	50	100	100%	
<b>Total Licenses and Permits</b>		<b>\$ 1,425,545</b>	<b>\$ 1,485,658</b>	<b>\$ 1,633,379</b>	<b>\$ 1,256,495</b>	<b>\$ 960,562</b>	<b>76.45%</b>	<b>\$ 1,042,380.00</b>	<b>\$ 933,580.00</b>	<b>-26%</b>	
<b>Intergovernmental</b>											
101-430-3100-33418	MSA - Maintenance	173,566	163,776	198,154	173,750	202,220	116.4%	200,000	208,287	20%	
101-420-2220-33420	State Fire Aid	76,608	80,470	99,778	80,000	-	0.0%	99,778	-	-100%	FRA moving to SVF plan.
101-420-2220-33426	Miscellaneous State Grants	5,858	165	4,709	3,500	2,000	57.1%	3,500	3,500		
101-450-5200-33426	Miscellaneous State Grants	3,192	2,676	4,784	4,850	2,438	50.3%	4,850	4,800	-1%	
101-410-1320-33623	Payment in Lieu of Taxes	66,201	34,097	34,779	35,475	-	0.0%	35,475	36,212	2%	
101-410-1320-33521	Recycling Grant	11,951	14,004	14,004	14,000	16,756	119.7%	14,000	16,756	20%	
<b>Total Intergovernmental</b>		<b>\$ 325,425</b>	<b>\$ 296,638</b>	<b>\$ 360,870</b>	<b>\$ 311,574</b>	<b>\$ 223,414</b>	<b>71.71%</b>	<b>\$ 357,602.29</b>	<b>\$ 269,555</b>	<b>-13%</b>	
<b>Charges for Services</b>											
101-410-1910-34103	Zoning & Subdivision Fees	48,517	50,215	115,965	65,000	67,415	103.7%	70,710	93,000	43%	
101-420-2400-34104	Plan Check Fees	701,220	711,920	574,075	650,000	395,757	60.9%	550,000	487,000	-25%	65% of Building Permits
101-410-1520-34107	Assessment Searches	2,010	3,540	2,340	3,000	1,215	40.5%	2,000	2,500	-17%	
101-410-1450-34111	Cable Operation Reimbursement	3,185	2,635	-	5,000	-	0.0%	5,000	5,000		
101-420-2400-34112	Planning & Zoning Review Fee	34,200	33,434	21,400	-	200	#DIV/0!	200	-		discontinued in 2023.
101-430-3100-34114	Street Light Fee	4,338	2,580	816	1,500	516	34.4%	2,000	2,000	33%	
101-410-1910-34115	Base Map Upgrading Fee	3,775	7,700	1,025	5,125	1,075	21.0%	1,075	2,500	-51%	
101-410-1910-36206	Escrow Administration Fee	37,200	31,987	20,700	25,000	15,100	60.4%	22,400	25,000		
<b>Total Charges for Services</b>		<b>\$ 834,445</b>	<b>\$ 844,011</b>	<b>\$ 742,281</b>	<b>\$ 754,625</b>	<b>\$ 524,733</b>	<b>69.54%</b>	<b>\$ 653,385.00</b>	<b>\$ 617,000.00</b>	<b>-18%</b>	
<b>Fines and Forfeits</b>											
101-420-2100-35100	Fines	33,584	45,749	2,966	30,000	32,171	107.2%	30,000	30,000	0%	
101-420-2100-35130	Forfeitures			-		93	#DIV/0!	500	-		
<b>Total Fines and Forfeits</b>		<b>\$ 33,584</b>	<b>\$ 45,749</b>	<b>\$ 2,966</b>	<b>\$ 30,000</b>	<b>\$ 32,263</b>	<b>107.54%</b>	<b>\$ 30,500.00</b>	<b>\$ 30,000.00</b>		
<b>Investment Earnings</b>											



City of Lake Elmo  
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Account Number	Description	2020	2021	2022	2023	2023	Q3 YTD	2023	2024	% Change	Budget
		Actual	Actual	Actual	Adopted	Q3	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
101-410-1320-36210	Interest Earnings	44,816	(9,833)		35,000	150,974	431.4%	35,000	80,000	129%	Interest allocations across funds occur at year end.
<b>Total Investment Earnings</b>		<b>\$ 44,816</b>	<b>\$ (9,833)</b>	<b>\$ (81,535)</b>	<b>\$ 35,000</b>	<b>\$ 150,974</b>	<b>431.35%</b>	<b>\$ 35,000.00</b>	<b>\$ 80,000.00</b>	<b>129%</b>	
<b>Miscellaneous</b>											
101-410-1320-31811	Cable Franchise Revenue	94,841	81,019	77,694	70,000	68,884	98.4%	65,000	65,000	-7%	
101-410-1320-36200	Miscellaneous Revenue (Admin)	21,710	20,486	15,955	5,000	3,656	73.1%	5,000	5,000	0%	
101-420-2220-36200	Miscellaneous Revenue (Fire)	2,574	7,725	6,155		2,051	#DIV/0!	-	-	#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue (PW)	24,871	4,080	9,203	3,500	7,225	206.4%	4,000	4,500	29%	
101-410-1910-36200	Miscellaneous Revenue (Planning)	14,725	14,285	-	-	-	#DIV/0!	-	-	#DIV/0!	
101-410-1320-36207	MCMA Grant		3,500	-		-	#DIV/0!	-	-	#DIV/0!	
101-450-5200-36200	Miscellaneous Revenue (Parks)	812		37		1,312	#DIV/0!	1,000	1,000	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	5,150	27,616	25,535	5,000	15,047	300.9%	23,000	5,000	0%	
101-420-2220-36230	Donations-Fire	370		2,185	1,000	-	0.0%	1,500	1,000	0%	
101-410-1320-36230	Donations	14,100	9,000	12,000	10,000	10,000	100.0%	10,000	10,000	0%	
101-410-1320-34120	Tower Rent	113,316	103,631	48,006	117,062	100,789	86.1%	117,000	119,403	2%	
<b>Total Miscellaneous</b>		<b>\$ 292,469</b>	<b>\$ 271,342</b>	<b>\$ 196,769</b>	<b>\$ 211,562</b>	<b>\$ 208,964</b>	<b>98.77%</b>	<b>\$ 226,500.00</b>	<b>\$ 210,903.00</b>	<b>0%</b>	
<b>Prior Period Adjustments</b>											
<b>General Fund Revenue Summary</b>											
	Taxes			5,028,535	5,121,265	1,485,139	29.0%	5,121,265	5,998,212	17%	
	Licenses and Permits			1,633,379	1,256,495	960,562	76.4%	1,042,380	933,580	-26%	
	Intergovernmental			360,870	311,574	223,414	71.7%	357,602	269,555	-13%	
	Charges for Services			742,281	754,625	524,733	69.5%	653,385	617,000	-18%	
	Fines and Forfeits			2,966	30,000	32,263	107.5%	30,500	30,000	0%	
	Investment Earnings			(81,535)	35,000	150,974	431.4%	35,000	80,000	129%	
	Miscellaneous			196,769	211,562	208,964	98.8%	226,500	210,903	0%	
<b>Total General Fund Revenues:</b>		<b>\$ 6,490,664</b>	<b>\$ 6,791,909</b>	<b>\$ 7,883,265</b>	<b>\$ 7,720,521</b>	<b>\$ 3,586,050</b>	<b>46.45%</b>	<b>\$ 7,466,632</b>	<b>\$ 8,139,250</b>	<b>5%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>General Fund Expenditures:</b>				\$ 7,883,245		\$ 3,545,000					
<b>1110</b>	<b>Mayor &amp; Council</b>										
<b>Personnel</b>											
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	25,690	12,845	50.0%	25,690	25,690	0%	
101-410-1110-41220	FICA Contributions	1,593	1,593	1,593	1,593	796	50.0%	1,593	1,593	0%	
101-410-1110-41230	Medicare Contributions	373	373	373	373	186	49.9%	373	373	0%	
101-410-1110-41510	Workers Compensation	136	118	86	110	66.49	60.4%	66	93	-15%	
<b>Total Personnel</b>		<b>\$ 27,792</b>	<b>\$ 27,774</b>	<b>\$ 27,741</b>	<b>\$ 27,766</b>	<b>\$ 13,894</b>	<b>50.0%</b>	<b>\$ 27,722</b>	<b>\$ 27,749</b>	<b>0%</b>	
<b>Materials and Supplies</b>											
101-410-1110-42000	Office Supplies	212	70	64	125	67	53.4%	125	125	0%	
101-410-1110-42001	Computer Reimbursement		2,859	-	2,000	2,000	100.0%	2,000	-	-100%	no computers until 2025.
101-410-1110-43185	IT Support	1,248	1,203	1,322	1,269	849	66.9%	1,269	1,394	10%	
101-410-1110-43310	Mileage			191	300	37	12.3%	300	955	218%	LMC conference in Rochester
<b>Total Materials and Supplies</b>		<b>\$ 1,460</b>	<b>\$ 4,132</b>	<b>\$ 1,577</b>	<b>\$ 3,694</b>	<b>\$ 2,952</b>	<b>79.9%</b>	<b>\$ 3,694</b>	<b>\$ 2,474</b>	<b>-33%</b>	
<b>Charges and Services</b>											
101-410-1110-44300	Miscellaneous	5,295	7,035	5,412	7,500	7,329	97.7%	6,165	6,165	-18%	
101-410-1110-44330	Dues & Subscriptions	14,699	15,514	17,092	19,500	18,389	94.3%	19,500	22,758	17%	LMC Dues (max 4.5% incr.+pop. growth), MN Mayors Assoc, Metro Cities (\$5008)
101-410-1110-44370	Conferences & Training		175	1,301	1,500	594	39.6%	1,500	6,975	365%	LMC annual conference and hotel
<b>Total Charges and Services</b>		<b>\$ 19,994</b>	<b>\$ 22,724</b>	<b>\$ 23,805</b>	<b>\$ 28,500</b>	<b>\$ 26,312</b>	<b>92.3%</b>	<b>\$ 27,165</b>	<b>\$ 35,898</b>	<b>26%</b>	
<b>1110</b>	<b>Total Mayor &amp; Council</b>	<b>\$ 49,246</b>	<b>\$ 54,630</b>	<b>\$ 53,123</b>	<b>\$ 59,960</b>	<b>\$ 43,158</b>	<b>72.0%</b>	<b>\$ 58,581</b>	<b>\$ 66,121</b>	<b>10%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>1320</b>	<b>Administration</b>										
<b>Personnel</b>											
101-410-1320-41010	Full-time Salaries	163,213	175,445	161,134	208,445	129,883	62.3%	207,372	261,516	25%	Communications budget has been incorporated into Admin.
101-410-1320-41030	Part-time Salaries			-		-	#DIV/0!		-		
101-410-1320-41040	Temporary Employees	4,780	1,532	-		-	#DIV/0!		-		
101-410-1320-41210	PERA Contributions	19,774	13,224	11,924	15,633	9,742	62.3%	12,442	19,614	25%	
101-410-1320-41216	MSRS Contributions -City Admin		1,355	1,540	1,598	1,126	70.5%	1,515	1,704	7%	
101-410-1320-41220	FICA Contributions	15,391	10,485	9,365	12,924	7,691	59.5%	9,851	16,214	25%	
101-410-1320-41230	Medicare Contributions	3,711	2,463	2,220	3,022	1,798	59.5%	2,304	3,792	25%	
101-410-1320-41300	Insurance	34,880	24,381	22,409	35,829	18,793	52.5%	22,752	41,897	17%	
101-410-1320-41325	Life Insurance	156	123	110	127	71	55.5%	91	168	32%	
101-410-1320-41330	STD/LTD	2,172	878	804	927	590	63.7%	757	1,399	51%	
101-410-1320-41420	Unemployment Benefits			-		-	#DIV/0!		-		
101-410-1320-41510	Workers Compensation	1,912	1,538	1,179	1,510	1,045	69.2%	1,510	1,385	-8%	
<b>Total Personnel</b>		<b>\$ 245,989</b>	<b>\$ 231,424</b>	<b>\$ 210,686</b>	<b>\$ 280,015</b>	<b>\$ 170,740</b>	<b>61.0%</b>	<b>\$ 258,595</b>	<b>\$ 347,688</b>	<b>24%</b>	
<b>Materials and Supplies</b>											
101-410-1320-42000	Office Supplies	1,870	1,160	754	3,000	1,444	48.1%	3,000	3,200	7%	
101-410-1320-42030	Printed Forms			-	100	-	0.0%	100	100		
101-410-1320-42110	Cleaning Supplies							70	70		
101-410-1320-42230	Building Repair Supplies							210	210		
<b>Total Materials and Supplies</b>		<b>\$ 1,870</b>	<b>\$ 1,160</b>	<b>\$ 754</b>	<b>\$ 3,100</b>	<b>\$ 1,444</b>	<b>46.6%</b>	<b>\$ 3,100</b>	<b>\$ 3,580</b>	<b>15%</b>	
<b>Charges and Services</b>											
101-410-1320-42002	IT Hardware	568	868	1,139	6,575	4,966	75.5%	6,575	4,600	-30%	Council Chamber, Deputy Clerk Laptop
101-410-1320-43040	Legal Services	120,251	49,351	41,985	83,331	22,445	26.9%	83,331	80,000	-4%	
101-410-1320-43090	Newsletter					-		1,533	1,610		
101-410-1320-43100	Assessing Services	91,773	102,847	107,874	145,315	6,493	4.5%	110,000	112,959	-22%	
101-410-1320-43150	Contract Services	821	1,045	33,472	30,000	12,721	42.4%	30,000	25,000	-17%	
101-410-1320-43152	Cable Operation Expense			-		-	#DIV/0!		5,000		
101-410-1320-43185	IT Support	7,574	7,300	5,262	5,033	3,355	66.7%	5,033	7,830	56%	
101-410-1320-43210	Telephone	792	2,372	569	1,600	401	25.1%	1,600	1,002	-37%	
101-410-1320-43220	Postage	2,294	3,379	3,876	3,730	3,684	98.8%	3,730	4,504	21%	
101-410-1320-43310	Mileage	32	409	499	1,500	322	21.4%	750	2,055	37%	
101-410-1320-43510	Legal Publishing	9,515	5,290	1,286	2,500	179	7.1%	1,300	1,500	-40%	
101-410-1320-43610	Insurance	40,970	41,177	43,543	47,897	36,273	75.7%		26,087	-46%	
101-410-1320-43810	Electric Utility					-			4,200		
101-410-1320-43830	Gas Utility					-			1,050		
101-410-1320-43840	Refuse					-			210		
101-410-1320-44010	Repairs/Maint Contractual Bldg					41			2,331		
101-410-1320-44040	Repairs/Maint Contractual Eqpt					3,071			2,750		
101-410-1320-44330	Dues & Subscriptions	1,731	1,413	1,557	3,128	1,321	42.2%	-	3,800	21%	
101-410-1320-44370	Conferences & Training	600	1,085	2,377	7,000	2,459	35.1%	-	11,285	61%	
101-410-1320-44371	Allocation to Building Inspections			(1,998)	(3,184)	-	0.0%	(3,184)	-	-100%	no longer used.
<b>Total Charges and Services</b>		<b>\$ 276,921</b>	<b>\$ 216,863</b>	<b>\$ 241,441</b>	<b>\$ 334,425</b>	<b>\$ 97,730</b>	<b>29.2%</b>	<b>\$ 248,668</b>	<b>\$ 305,773</b>	<b>-9%</b>	
<b>Capital Outlay</b>											
101-410-1320-45800	Other Equipment			-	-	-	#DIV/0!	-	-		
<b>Total Capital Outlay</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>Miscellaneous</b>											
101-410-1320-44300	Miscellaneous	899	1,436	1,352	2,500	990	39.6%	-	3,463	39%	
<b>Total Miscellaneous</b>		<b>\$ 899</b>	<b>\$ 1,436</b>	<b>\$ 1,352</b>	<b>\$ 2,500</b>	<b>\$ 990</b>	<b>39.6%</b>	<b>\$ -</b>	<b>\$ 3,463</b>	<b>39%</b>	
<b>1320</b>	<b>Total Administration</b>	<b>\$ 525,679</b>	<b>\$ 450,883</b>	<b>\$ 454,233</b>	<b>\$ 620,040</b>	<b>\$ 270,904</b>	<b>43.7%</b>	<b>\$ 510,362</b>	<b>\$ 660,504</b>	<b>7%</b>	<b>-5.80%</b>
<b>1410</b>	<b>Elections</b>										
<b>Personnel</b>											
101-410-1410-41030	Part-time Salaries	9,655	1,606	8,649	-	-		-	11,008		

City of Lake Elmo  
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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
101-410-1410-41510	Workers Compensation			-		-		-	-	RDIV/01	
<b>Total Personnel</b>		\$ 9,655	\$ 1,606	\$ 8,649	\$ -	\$ -			\$ 11,008	RDIV/01	
<b>Charges and Services</b>										RDIV/01	
101-410-1410-43310	Travel Expense			-		-		-	75	RDIV/01	
101-410-1410-42000	Office Supplies	295		-		-		-	300	RDIV/01	
101-410-1410-43510	Legal Notices Publishing	379		712		-		-	500	RDIV/01	
101-410-1410-43150	Contract Services	1,660	3,100	3,195	3,200	3,525	110.2%	3,200	3,525	10%	
<b>Total Charges and Services</b>		\$ 2,334	\$ 3,100	\$ 3,907	\$ 3,200	\$ 3,525	\$ 3,200	\$ 3,200	\$ 4,400	38%	
<b>Miscellaneous</b>										RDIV/01	
101-410-1410-44300	Miscellaneous	1,054	406	1,214	-	-		-	1,250	RDIV/01	
<b>Total Miscellaneous</b>		\$ 1,054	\$ 406	\$ -	\$ -	\$ -		\$ -	\$ 1,250	RDIV/01	
<b>1410</b>	<b>Total Elections</b>	\$ 13,043	\$ 5,112	\$ 12,556	\$ 3,200	\$ 3,525	\$ 3,200	\$ 3,200	\$ 16,658	421%	
<b>1450</b>	<b>Communications</b>										
<b>Personnel</b>											
101-410-1450-41010	Full-time Salaries	25,988	27,460	11,931	51,459	18,737	36.4%	\$ 51,459		-100%	Communications Dept goes away in 2024,
101-410-1450-41210	PERA Contributions	2,046	2,048	845	3,859	1,405	36.4%	\$ 3,859		-100%	but will show for comparison to whole budget.
101-410-1450-41220	FICA Contributions	1,692	1,693	739	3,190	1,089	34.1%	\$ 3,190		-100%	
101-410-1450-41230	Medicare Contributions	396	396	173	746	255	34.1%	\$ 746		-100%	
101-410-1450-41300	Insurance	2,676	2,937	1,778	7,775	3,201	41.2%	\$ 7,775		-100%	
101-410-1450-41325	Life Insurance	17	28	287	28	-	0.0%	\$ 28		-100%	
101-410-1450-41330	STD/LTD	89	146	54	158	-	0.0%	\$ 158		-100%	
101-410-1450-41510	Workers Compensation	279	259	189	242	256	105.5%	\$ 242		-100%	
<b>Total Personnel</b>		\$ 33,183	\$ 34,967	\$ 15,997	\$ 67,458	\$ 24,943	37.0%	\$ 67,458	\$ -	-100%	
<b>Charges and Services</b>										RDIV/01	
101-410-1450-43090	Newsletter	1,122	1,231	709	1,550	2,316	149.4%	\$ 1,550		-100%	
101-410-1450-43185	IT Support	3,778	585	849	1,086	972	89.5%	\$ 1,086		-100%	
101-410-1450-42002	IT Hardware			-	700	-	0.0%	\$ 700		-100%	
101-410-1450-43190	Software Programs			1,629	4,000	1,350	33.8%	\$ 4,000		-100%	
101-410-1450-43220	Postage	1,526	1,967	309	704	349	49.6%	\$ 704		-100%	
101-410-1450-43310	Mileage			-	100	-	0.0%	\$ 100		-100%	
101-410-1450-43152	Cable Operations	3,295	2,745	3,485	5,000	2,892	57.8%	\$ 5,000		-100%	
101-410-1450-44370	Conferences and Training			-	500	-	0.0%	\$ 500		-100%	
<b>Total Charges and Services</b>		\$ 9,721	\$ 9,475	\$ 6,981	\$ 13,640	\$ 7,879	57.8%	\$ 13,640	\$ -	-100%	
<b>1450</b>	<b>Total Communications</b>	\$ 42,904	\$ 44,442	\$ 22,978	\$ 81,098	\$ 32,822	40.5%	\$ 81,098	\$ -	-100%	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>1520</b>	<b>Finance</b>										
<b>Personnel</b>											
101-410-1520-41010	Full-time Salaries	12,149	71,096	42,139	147,055	43,683	29.7%	52,875	160,980	9%	
101-410-1520-41040	Temporary Employees		6,026	-	10,200	-	0.0%	-	-	-100%	No intern in Finance.
101-410-1520-41210	PERA Contributions	1,153	5,301	3,034	11,029	3,276	29.7%	3,172	12,074	9%	
101-410-1520-41220	FICA Contributions	903	4,600	2,512	9,750	2,606	26.7%	2,562	9,981	2%	
101-410-1520-41230	Medicare Contributions	211	1,076	588	2,280	609	26.7%	599	2,334	2%	
101-410-1520-41300	Insurance	(64)	10,750	8,929	24,928	8,547	34.3%	7,809	30,282	21%	
101-410-1520-41325	Life Insurance	9	386	308	109	17	15.7%	22	121	11%	
101-410-1520-41330	STD/LTD	45	288	295	542	109	20.0%	136	1,044	93%	
101-410-1520-41420	Unemployment Benefits			414	-	-	-	-	-	-	
101-410-1520-41510	Workers Compensation	851	710	517	662	734	110.9%	662	852	29%	
<b>Total Personnel</b>		<b>\$ 15,257</b>	<b>\$ 100,233</b>	<b>\$ 58,735</b>	<b>\$ 206,556</b>	<b>\$ 59,581</b>	<b>28.8%</b>	<b>\$ 67,837</b>	<b>\$ 217,669</b>	<b>5%</b>	
<b>Materials and Supplies</b>											
101-410-1520-42000	Office Supplies	258	697	760	1,000	457	45.7%	1,000	1,000	0%	
101-410-1520-42110	Cleaning Supplies								70	0%	
101-410-1520-42230	Building Repair Supplies								210	0%	
101-410-1520-42030	Printed Forms		980	1,052	1,750	1,009	57.7%	1,750	1,500	-14%	
<b>Total Materials and Supplies</b>		<b>\$ 258</b>	<b>\$ 1,677</b>	<b>\$ 1,811</b>	<b>\$ 2,750</b>	<b>\$ 1,467</b>	<b>53.3%</b>	<b>\$ 2,750</b>	<b>\$ 2,780</b>	<b>1%</b>	
<b>Charges and Services</b>											
101-410-1520-42002	IT Hardware		1,774	-	2,140	-	0.0%	2,140	6,900	222%	Finance Coord, A/P Clerk Laptop, UB Clerk Laptop
101-410-1520-43010	Audit Services	9,105	8,608	8,244	8,967	9,825	109.6%	8,967	11,425	27%	
101-410-1520-43150	Contract Services	43,155	15,834	39,493	30,000	42,541	141.8%	30,000	10,000	-67%	
101-410-1520-43185	IT Support	4,446	4,128	2,266	4,287	3,029	70.7%	4,287	4,287	0%	
101-410-1520-43190	Software Programs	5,743	4,383	4,018	7,408	800	10.8%	7,408	7,000	-6%	
101-410-1520-43310	Mileage			-	200	-	0.0%	200	300	50%	
101-410-1520-43610	Insurance			-		886			2,206	0%	new allocation to Finance Dept.
101-410-1520-43810	Electric Utility			-		-			4,200	0%	
101-410-1520-43830	Gas Utility			-		-			1,050	0%	
101-410-1520-43840	Refuse			-		-			210	0%	
101-410-1520-44010	Repairs/Maint Contractual Bldg			-		41			2,331	0%	
101-410-1520-44040	Repairs/Maint Contractual Eqpt			-		-			2,750	0%	
101-410-1520-44330	Dues & Subscriptions	650	720	530	1,500	720	48.0%	520	1,040	-31%	
101-410-1520-44370	Conferences & Training		681	-	1,600	250	15.6%	1,600	5,095	218%	MNGFOA conference - registration & hotel (FD and FC), LMC conference (FD)
101-410-1520-44371	Allocation to Building Inspections			(1,231)	(2,905)	-	0.0%	(2,905)		-100%	no longer used.
<b>Total Charges and Services</b>		<b>\$ 63,099</b>	<b>\$ 36,128</b>	<b>\$ 53,319</b>	<b>\$ 53,197</b>	<b>\$ 58,093</b>	<b>109.2%</b>	<b>\$ 52,217</b>	<b>\$ 58,794</b>	<b>11%</b>	
<b>Miscellaneous</b>											
101-410-1520-44300	Miscellaneous	1,008	2,773	1,234	3,900	270	6.9%	1,500	1,570	-60%	
<b>Total Miscellaneous</b>		<b>\$ 1,008</b>	<b>\$ 2,773</b>	<b>\$ 1,234</b>	<b>\$ 3,900</b>	<b>\$ 270</b>	<b>6.9%</b>	<b>\$ 1,500</b>	<b>\$ 1,570</b>	<b>-60%</b>	
<b>1520</b>	<b>Total Finance</b>	<b>\$ 79,622</b>	<b>\$ 140,811</b>	<b>\$ 115,100</b>	<b>\$ 266,403</b>	<b>\$ 119,411</b>	<b>44.8%</b>	<b>\$ 124,304</b>	<b>\$ 280,813</b>	<b>5%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>1910</b>	<b>Planning &amp; Zoning</b>										
<b>Personnel</b>											
101-410-1910-41010	Full-time Salaries	152,276	153,262	190,130	250,900	46,069	18.4%	62,940	291,923	16%	
101-410-1910-41040	Temporary Employees	5,915	9,341	390	10,200	4,522	44.3%	1,734	9,620	-6%	
101-410-1910-41210	PERA Contributions	11,819	11,125	14,260	18,817	3,411	18.1%	4,633	21,894	16%	
101-410-1910-41220	FICA Contributions	10,088	9,947	11,471	16,188	3,018	18.6%	3,847	18,696	15%	
101-410-1910-41230	Medicare Contributions	2,359	2,326	2,683	3,786	706	18.6%	900	4,372	15%	
101-410-1910-41300	Insurance	20,632	12,497	18,703	52,069	7,430	14.3%	10,018	61,162	17%	
101-410-1910-41325	Life Insurance	53	751	664	271	47	17.2%	62	245	-9%	
101-410-1910-41330	STD/LTD	843	579	739	1,195	225	18.8%	298	1,600	34%	
101-410-1910-41510	Workers Compensation	1,581	1,563	1,138	1,457	1,260	86.4%	1,457	1,610	10%	
<b>Total Personnel</b>		<b>\$ 205,566</b>	<b>\$ 201,391</b>	<b>\$ 240,176</b>	<b>\$ 354,883</b>	<b>\$ 66,688</b>	<b>18.8%</b>	<b>\$ 85,888</b>	<b>\$ 411,122</b>	<b>16%</b>	
<b>Materials and Supplies</b>											
101-410-1910-42000	Office Supplies	110	323	574	1,000	262	26.2%	1,000	1,000	0%	
101-410-1910-42110	Cleaning Supplies								40	#DIV/0!	
101-410-1910-42230	Building Repair Supplies								120	#DIV/0!	
101-410-1910-42120	Fuel, Oil and Fluids			-	2,000	270	13.5%	2,000	2,000	0%	
101-410-1910-42030	Printed Forms			-	600	51	8.5%	600	600	0%	
<b>Total Materials and Supplies</b>		<b>\$ 110</b>	<b>\$ 323</b>	<b>\$ 574</b>	<b>\$ 3,600</b>	<b>\$ 583</b>	<b>16.2%</b>	<b>\$ 3,600.00</b>	<b>\$ 3,760.00</b>	<b>4%</b>	
<b>Charges and Services</b>											
101-410-1910-43020	Comprehensive Planning	744		-		-	#DIV/0!	-	-	#DIV/0!	
101-410-1910-43030	Engineering Services	10,255	4,671	6,175	13,000	2,050	15.8%	5,000	5,000	-62%	
101-410-1910-43150	Contract Services	11,543	86,121	17,216	10,000	60,645	606.4%	41,519	15,000	50%	landscape architect
101-410-1910-43185	IT Support		6,014	5,291	11,273	7,686	68.2%	11,273	11,273	0%	
101-410-1910-42002	IT Hardware		1,769	2,091	2,300	-	0.0%	2,300	9,200	300%	Planner laptop, CEO laptop, Sr Planner laptop, intern/extra
101-410-1910-43190	Software Programs		268	936	1,700	-	0.0%	1,700	1,700	0%	
101-410-1910-43810	Electric Utility			-		-			2,400	#DIV/0!	
101-410-1910-43830	Gas Utility			-		-			600	#DIV/0!	
101-410-1910-43840	Refuse			-		-			120	#DIV/0!	
101-410-1910-44010	Repairs/Maint Contractual Bldg			-		24			1,332	#DIV/0!	
101-410-1910-44040	Repairs/Maint Contractual Eqpt			-		-			2,750	#DIV/0!	
101-410-1910-43210	Telephone			191	720	80	11.1%	720	126	-82%	
101-410-1910-43220	Postage			80	200	-	0.0%	200	200	0%	
101-410-1910-43310	Mileage	40		380	600	-	0.0%	200	600	0%	
101-410-1910-43510	Legal Publishing	1,374	770	1,775	700	913	130.4%	1,825	1,825	161%	
101-410-1910-44330	Dues & Subscriptions	372		698	1,700	-	0.0%	425	2,000	18%	
101-410-1910-44370	Conferences & Training	100		2,032	3,200	285	8.9%	1,000	3,500	9%	
<b>Total Charges and Services</b>		<b>\$ 30,667</b>	<b>\$ 99,613</b>	<b>\$ 37,213</b>	<b>\$ 45,393</b>	<b>\$ 71,682</b>	<b>158%</b>	<b>\$ 66,161.53</b>	<b>\$ 57,666.11</b>	<b>27%</b>	
<b>Miscellaneous</b>											
101-410-1910-44300	Miscellaneous			348	600	335	55.8%	600	640	7%	
<b>Total Miscellaneous</b>				<b>\$ 348</b>	<b>\$ 600</b>	<b>\$ 335</b>	<b>56%</b>	<b>\$ 600.00</b>	<b>\$ 640.00</b>	<b>7%</b>	
<b>1910</b>	<b>Total Planning &amp; Zoning</b>	<b>\$ 236,343</b>	<b>\$ 301,327</b>	<b>\$ 278,311</b>	<b>\$ 404,476</b>	<b>\$ 139,288</b>	<b>34.4%</b>	<b>\$ 156,250</b>	<b>\$ 473,189</b>	<b>17%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>1930</b>	<b>Engineering Services</b>										
<b>Charges and Services</b>											
101-410-1930-43030	Engineering Services	30,000	30,000	30,975	35,000	22,785	65.1%	35,000	35,000		
101-410-1930-43210	Telephone			-		-	#DIV/0!	-	-	#DIV/0!	
<b>Total Charges and Services</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,975</b>	<b>\$ 35,000</b>	<b>\$ 22,785</b>	<b>65.1%</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>		
<b>1930</b>	<b>Total Engineering Services</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,975</b>	<b>\$ 35,000</b>	<b>\$ 22,785</b>	<b>65.1%</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>		
<b>1940</b>	<b>City Hall</b>										
<b>Materials and Supplies</b>											
101-410-1940-42110	Cleaning Supplies	17	40	345	1,000	-	0.0%	1,000	-	-100%	City Hall Dept goes away in 2024,
101-410-1940-42230	Building Repair Supplies	107	87	491	2,000	232	11.6%	2,000	-	-100%	but will show for comparison to whole budget.
<b>Total Materials and Supplies</b>		<b>\$ 124</b>	<b>\$ 127</b>	<b>\$ 835</b>	<b>\$ 3,000</b>	<b>\$ 232</b>	<b>7.7%</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>-100%</b>	Costs will be allocated across departments using City Hall.
<b>Charges and Services</b>											
101-410-1940-43185	IT Support	5,769	5,561	1,322	1,269	849	66.9%	1,269	-	-100%	
101-410-1940-42002	IT Hardware			-	600	-	0.0%	600	-	-100%	
101-410-1940-43810	Utilities	3,033	4,519	25,083	38,000	36,478	96.0%	38,000	-	-100%	
101-410-1940-43840	Refuse	1,608	1,898	1,968	3,000	1,341	44.7%	3,000	-	-100%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	5,855	9,060	14,855	26,000	10,411	40.0%	26,000	-	-100%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	10,795	7,852	2,840	10,000	993	9.9%	10,000	-	-100%	
101-410-1940-44371	Allocation to Building Inspections			(26,476)	(45,050)	-	0.0%	(45,050)	-	-100%	
<b>Total Charges and Services</b>		<b>\$ 27,060</b>	<b>\$ 28,890</b>	<b>\$ 19,841</b>	<b>\$ 33,819</b>	<b>\$ 50,071</b>	<b>148.1%</b>	<b>\$ 33,819</b>	<b>\$ -</b>	<b>-100%</b>	
<b>Miscellaneous</b>											
101-410-1940-44300	Miscellaneous	828	996	25,320	30,000	2,525	8.4%	30,000	-	-100%	
<b>Total Miscellaneous</b>		<b>\$ 828</b>	<b>\$ 996</b>	<b>\$ 25,320</b>	<b>\$ 30,000</b>	<b>\$ 2,525</b>	<b>8.4%</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>-100%</b>	
<b>1940</b>	<b>Total City Hall</b>	<b>\$ 28,012</b>	<b>\$ 30,013</b>	<b>\$ 45,996</b>	<b>\$ 66,819</b>	<b>\$ 52,828</b>	<b>79.1%</b>	<b>\$ 66,819</b>	<b>\$ -</b>		

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>2100</b>	<b>Police</b>										
<b>Materials and Supplies</b>											
101-420-2100-42110	Cleaning Supplies								140	BDIV/01	
101-420-2100-42230	Building Repair Supplies								420	BDIV/01	
<b>Total Materials and Supplies</b>									<b>\$ 560</b>	BDIV/01	
<b>Charges and Services</b>											
101-420-2100-43150	Law Enforcement Contract	761,969	901,120	947,044	1,047,984	524,626	50.1%	1,047,984	1,289,478	23%	adding additional deputy.
101-420-2100-43610	Insurance								3,013	BDIV/01	new allocation.
101-420-2100-43810	Electric Utility								8,400	BDIV/01	new building expenses.
101-420-2100-43830	Gas Utility								2,100	BDIV/01	
101-420-2100-43840	Refuse								420	BDIV/01	
101-420-2100-44010	Repairs/Maint Contractual Bldg								4,662	BDIV/01	
101-420-2100-44040	Repairs/Maint Contractual Eqpt								-	BDIV/01	
101-420-2100-44300	Misc. Building Exp.								140	BDIV/01	
101-420-2100-44301	Misc. - Community Event			-	1,800	-	0.0%	1,800	1,800	0%	
<b>Total Charges and Services</b>		<b>\$ 761,969</b>	<b>\$ 901,120</b>	<b>\$ 947,044</b>	<b>\$ 1,049,784</b>	<b>\$ 524,626</b>	<b>50.0%</b>	<b>\$ 1,049,784</b>	<b>\$ 1,310,013</b>	<b>25%</b>	
<b>2100</b>	<b>Total Police</b>	<b>\$ 761,969</b>	<b>\$ 901,120</b>	<b>\$ 947,044</b>	<b>\$ 1,049,784</b>	<b>\$ 524,626</b>	<b>50%</b>	<b>\$ 1,049,784</b>	<b>\$ 1,310,573</b>	<b>25%</b>	
<b>2150 Prosecution</b>											
<b>Charges and Services</b>											
101-420-2150-43045	Attorney Criminal	48,392	50,212	48,141	50,000	32,841	65.7%	50,000	50,000	0%	
<b>Total Charges and Services</b>		<b>\$ 48,392</b>	<b>\$ 50,212</b>	<b>\$ 48,141</b>	<b>\$ 50,000</b>	<b>\$ 32,841</b>	<b>65.7%</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0%</b>	
<b>2150</b>	<b>Total Prosecution</b>	<b>\$ 48,392</b>	<b>\$ 50,212</b>	<b>\$ 48,141</b>	<b>\$ 50,000</b>	<b>\$ 32,841</b>	<b>66%</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0%</b>	



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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>2220</b>	<b>Fire</b>										
<b>Personnel</b>											
101-420-2220-41010	Full-time Salaries	73,917	149,818	249,451	588,112	232,397	39.5%	374,150	623,384	6%	
101-420-2220-41030	Part-time Salaries	178,775	112,497	61,057	19,429	4,498	23.1%	7,556	7,500	-61%	
101-420-2220-41035	Paid On Call Salaries	48,447	102,555	75,897	167,280	98,674	59.0%	117,169	196,859	18%	
101-420-2220-41210	PERA Contributions	28,053	46,654	51,347	107,535	41,665	38.7%	66,225	111,666	4%	
101-420-2220-41220	FICA Contributions	14,323	6,211	5,145	10,371	6,672	64.3%	8,367	12,205	18%	
101-420-2220-41230	Medicare Contributions	4,733	5,195	5,389	11,235	4,884	43.5%	6,246	12,002	7%	
101-420-2220-41300	Insurance	9,883	24,745	31,967	71,037	30,111	42.4%	38,690	131,818	86%	
101-420-2220-41325	Life Insurance		233	145	516	149	29.0%	172	529	2%	
101-420-2220-41330	STD/LTD	579	611	1,104	1,104	1,141	103.4%	1,366	2,850	158%	
101-420-2220-41420	Unemployment Benefits	653		6,652		-	#DIV/0!	-	-		
101-420-2220-41510	Workers Compensation	47,294	39,378	28,673	36,726	57,030	155.3%	36,726	66,882	82%	
<b>Total Personnel</b>		<b>\$ 406,657</b>	<b>\$ 487,897</b>	<b>\$ 516,825</b>	<b>\$ 1,013,345</b>	<b>\$ 477,222</b>	<b>47.1%</b>	<b>\$ 656,665</b>	<b>\$ 1,165,696</b>	<b>15%</b>	
<b>Materials and Supplies</b>											
101-420-2220-42000	Office Supplies	920	835	1,119	1,000	691	69.1%	1,000	1,000		
101-420-2220-42110	Cleaning Supplies								540	#DIV/0!	
101-420-2220-42230	Building Repair Supplies								1,620	#DIV/0!	
101-420-2220-42080	EMS Supplies	4,066	2,422	968	2,400	2,064	86.0%	2,400	2,400		
101-420-2220-42090	Fire Prevention	1,710	991	1,860	2,000	130	6.5%	2,000	2,000		
101-420-2220-42120	Fuel, Oil and Fluids	7,683	13,230	25,109	25,200	11,747	46.6%	27,000	29,700	18%	
101-420-2220-42400	Small Tools & Equipment	15,261	31,521	37,573	25,419	22,477	88.4%	25,419	25,419		
<b>Total Materials and Supplies</b>		<b>\$ 29,640</b>	<b>\$ 48,999</b>	<b>\$ 66,629</b>	<b>\$ 56,019</b>	<b>\$ 37,108</b>	<b>66.2%</b>	<b>\$ 57,819</b>	<b>\$ 62,679</b>	<b>12%</b>	
<b>Charges and Services</b>											
101-420-2220-42002	IT Hardware		1,200	1,715	3,000	2,529	84.3%	3,000	8,920	197%	3 gen. use, Chief, Asst. Ch. laptop
101-420-2220-43050	Physicals	4,883	8,052	9,764	11,500	4,610	40.1%	11,500	11,500		
101-420-2220-43150	Contract Services	41,635	2,550	1,100	2,650	-	0.0%	2,650	1,150	-57%	
101-420-2220-43185	IT Support	20,550	19,808	19,824	22,443	15,102	67.3%	22,443	23,513	5%	
101-420-2220-43190	Software Programs			3,730	14,000	14,005	100.0%	14,005	15,324	9%	
101-420-2220-43210	Telephone	4,657	4,332	3,983	4,800	2,634	54.9%	4,800	4,800		
101-420-2220-43230	Radio	19,525	22,959	16,555	17,500	9,365	53.5%	17,500	17,500		
101-420-2220-43310	Mileage	190	286	180	500	-	0.0%	500	600	20%	
101-420-2220-43630	Insurance	9,515	9,563	10,112	11,123	22,157	199.2%	15,325	21,950	97%	
101-420-2220-43810	Utility	11,002	14,168	16,820	15,914	10,374	65.2%	-	32,400	104%	
101-420-2220-43830	Gas Utility			-					8,100		separating utilities moving forward.
101-420-2220-43840	Refuse	707	898	227	700	128	18.3%	-	1,620	131%	
101-420-2220-44010	Repairs/Maint Bldg	7,077	11,018	6,737	9,000	7,548	83.9%	9,000	17,982	100%	
101-420-2220-44040	Repairs/Maint Eqpt	50,901	49,485	54,027	43,920	39,054	88.9%	43,920	43,920		
101-420-2220-44170	Uniforms	7,696	12,698	7,532	10,000	10,499	105.0%	10,000	10,000		
101-420-2220-44330	Dues & Subscriptions	2,779	6,841	2,766	3,450	3,426	99.3%	3,450	4,845	40%	
101-420-2220-44350	Books	1,064	942	185	1,000	1,173	117.3%	1,000	1,000		
101-420-2220-44370	Conferences & Training	23,427	21,715	23,015	25,905	28,178	108.8%	25,905	27,000	4%	
<b>Total Charges and Services</b>		<b>\$ 205,608</b>	<b>\$ 186,515</b>	<b>\$ 178,273</b>	<b>\$ 197,406</b>	<b>\$ 170,784</b>	<b>86.5%</b>	<b>\$ 184,994</b>	<b>\$ 252,124</b>	<b>28%</b>	
<b>Capital Outlay</b>											
101-420-2220-47200	Transfer to Vehicle Replacement Fund			51,537	67,112	-	0.0%	67,112	94,914	41%	See CIP for future purchases.
101-480-2220-45800	Equipment								65,000		SCBA Fill Station & Compressor
101-480-8000-45800	Equipment			78,628	205,000	16,554	8.1%	205,000	-	-100%	use account above.
<b>Total Capital Outlay</b>				<b>\$ 130,165</b>	<b>\$ 272,112</b>	<b>\$ 16,554</b>	<b>6.1%</b>	<b>\$ 272,112</b>	<b>\$ 159,914</b>	<b>-41%</b>	
<b>Miscellaneous</b>											
101-420-2220-44300	Miscellaneous	439	2,259	1,854	2,000	1,057	52.8%	2,000	2,540	27%	
<b>Total Miscellaneous</b>		<b>\$ 439</b>	<b>\$ 2,259</b>	<b>\$ 1,854</b>	<b>\$ 2,000</b>	<b>\$ 1,057</b>	<b>52.8%</b>	<b>\$ 2,000</b>	<b>\$ 2,540</b>	<b>27%</b>	
<b>2220</b>	<b>Total Fire</b>	<b>\$ 642,344</b>	<b>\$ 725,670</b>	<b>\$ 893,746</b>	<b>\$ 1,540,881</b>	<b>\$ 702,725</b>	<b>45.6%</b>	<b>\$ 1,173,590</b>	<b>\$ 1,642,953</b>	<b>7%</b>	

City of Lake Elmo  
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		2020	2021	2022	2023	2023	Q3 YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q3	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
<b>2220</b>	<b>Fire Relief</b>										
<b>Charges and Services</b>											
101-420-2220-44920	Fire State Aid	76,608	80,470	-	80,000	-		80,000	-	-100%	FRA moving to SVF. State aid will go directly to the FRA.
<b>Total Charges and Services</b>		<b>76608</b>	<b>80470</b>	<b>0</b>	<b>\$ 80,000</b>	<b>0</b>	<b>0.0%</b>	<b>\$ 80,000.00</b>	<b>\$ -</b>	<b>-100%</b>	
<b>2250</b>	<b>Total Fire Relief</b>	<b>76608</b>	<b>80470</b>	<b>0</b>	<b>\$ 80,000</b>	<b>0</b>	<b>0.0%</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>-100%</b>	

City of Lake Elmo  
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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>2400</b>	<b>Building Inspection</b>										
	<b>Personnel</b>										
101-420-2400-41010	Full-time Salaries	245,057	320,305	343,456	516,834	249,446	48.3%	335,582	648,216	25%	
101-420-2400-41210	PERA Contributions	16,888	25,186	27,061	38,763	20,096	51.8%	53,786	55,388	43%	
101-420-2400-41216	MSRS Contributions -City Admin		457	519	538	379	70.5%	538	574	7%	
101-420-2400-41220	FICA Contributions	13,347	18,077	19,246	32,044	14,014	43.7%	8,367	40,189	25%	
101-420-2400-41230	Medicare Contributions	3,195	4,422	4,760	7,494	3,471	46.3%	6,246	9,399	25%	
101-420-2400-41300	Insurance	35,196	53,549	64,027	88,232	45,840	52.0%	38,690	133,765	52%	
101-420-2400-41325	Life Insurance	124	389	239	398	173	43.4%	172	536	35%	
101-420-2400-41330	STD/LTD	822	1,348	1,439	2,254	1,283	56.9%	1,366	3,790	68%	
101-420-2400-41510	Workers Compensation	4,377	4,222	3,074	3,937	2,258.09	57.4%	2,258	8,172	108%	
<b>Total Personnel</b>		<b>\$ 319,006</b>	<b>\$ 427,955</b>	<b>\$ 463,821</b>	<b>\$ 690,494</b>	<b>\$ 336,960</b>	<b>48.8%</b>	<b>\$ 447,005</b>	<b>\$ 900,028</b>	<b>30%</b>	
	<b>Materials and Supplies</b>										
101-420-2400-42000	Office Supplies	698	849	1,067	13,420	12,059	89.9%	13,420	4,000	-70%	
101-420-2400-42030	Printed Forms			-	350	-	0.0%	350	350		
101-420-2400-42110	Cleaning Supplies			-	-	-		-	140	BDIV/BI	
101-420-2400-42120	Fuel, Oil and Fluids	2,123	3,574	5,424	7,500	5,738	76.5%	7,500	7,500		
101-420-2400-42230	Building Repair Supplies			-	-	-		-	420	BDIV/BI	
<b>Total Materials and Supplies</b>		<b>\$ 2,821</b>	<b>\$ 4,423</b>	<b>\$ 6,491</b>	<b>\$ 21,270</b>	<b>\$ 17,797</b>	<b>83.7%</b>	<b>\$ 21,270</b>	<b>\$ 12,410</b>	<b>-42%</b>	
	<b>Charges and Services</b>										
101-420-2400-42002	IT Hardware		1,413	174	5,000	-	0.0%	-	15,500	210%	Bldg Official, Bldg Insp., 2 rugged laptops for onsite inspect., Bldg off laptop, Inspec. Laptop, clerk laptop.
101-420-2400-43030	Engineering	245	488	24	5,000	-	0.0%	3,000	3,000	-40%	
101-420-2400-43150	Inspector Contract Services	755,966	769,930	274,617	96,000	63,110	65.7%	80,000	80,000	-17%	
101-420-2400-43185	IT Support	9,688	7,962	13,378	17,365	11,574	66.6%	17,365	23,030	33%	
101-420-2400-43190	Software Programs	395	1,495	3,416	4,500	3,280	72.9%	4,500	25,000	456%	Looking at new Web-based permitting software to replace Permit Works, still receiving quotes of \$20,000 or less.
101-420-2400-43210	Telephone	3,242	3,209	1,760	3,024	1,551	51.3%	3,024	2,442	-19%	
101-420-2400-43630	Insurance	3,387	3,404	3,600	3,960	7,939	200.5%	3,960	7,207	82%	
101-420-2400-43810	Electric Utility			-	-	-		-	8,400	BDIV/BI	
101-420-2400-43830	Gas Utility			-	-	-		-	2,100	BDIV/BI	
101-420-2400-43840	Refuse			-	-	-		-	420	BDIV/BI	
101-420-2400-44010	Repairs/Maint Contractual Bldg			-	-	83		-	4,662	BDIV/BI	
101-420-2400-44040	Repairs/Maint Eqpt	1,717	7,479	7,322	7,500	4,243	56.6%	6,000	7,750	3%	
101-420-2400-44170	Uniforms	190	326	468	2,100	37	1.7%	1,000	1,000	-52%	
101-420-2400-44330	Dues & Subscriptions	130	290	60	1,000	675	67.5%	1,000	1,500	50%	
101-420-2400-44350	Books	595	430	256	2,000	-	0.0%	1,000	1,000	-50%	
101-420-2400-44370	Conferences & Training	791	1,848	2,224	5,000	183	3.7%	3,000	5,000	15%	
<b>Total Charges and Services</b>		<b>\$ 776,346</b>	<b>\$ 798,274</b>	<b>\$ 307,297</b>	<b>\$ 152,449</b>	<b>\$ 92,675</b>	<b>60.8%</b>	<b>\$ 123,849</b>	<b>\$ 188,011</b>	<b>23%</b>	
	<b>Capital Outlay</b>										
101-420-2400-47200	Transfer to Vehicle Replacement			9,539		-					
101-480-2400-47200	Transfer to Vehicle Replacement	-		-	14,907	-	0.0%	14,907	11,300	76%	4 vehicles, 6 year rotation
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,907</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 14,907</b>	<b>\$ 11,300</b>	<b>-24%</b>	
	<b>Miscellaneous</b>										
101-420-2400-44371	Allocations from Admin, Finance, City Hall			29,706	51,138	-	0.0%	51,138	-	-100%	no longer used starting in 2024.
101-420-2400-44300	Miscellaneous	152	868	1,205	2,000	453	22.7%	2,000	3,140	57%	
<b>Total Miscellaneous</b>		<b>\$ 152</b>	<b>\$ 868</b>	<b>\$ 30,911</b>	<b>\$ 53,138</b>	<b>\$ 453</b>	<b>0.9%</b>	<b>\$ 53,138</b>	<b>\$ 3,140</b>	<b>-94%</b>	
<b>2400</b>	<b>Total Building Inspection</b>	<b>\$ 1,098,325</b>	<b>\$ 1,231,520</b>	<b>\$ 808,520</b>	<b>\$ 932,259</b>	<b>\$ 447,885</b>	<b>48.0%</b>	<b>\$ 660,169</b>	<b>\$ 1,114,889</b>	<b>20%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>2500</b>	<b>Emergency Communications</b>										
	<b>Charges and Services</b>										
101-420-2500-43150	Contract Services	900	1,514	20,501	4,500	3,537	78.6%	4,500	4,500	0%	
<b>Total Charges and Services</b>		<b>\$ 900</b>	<b>\$ 1,514</b>	<b>\$ 20,501</b>	<b>\$ 4,500</b>	<b>\$ 3,537</b>	<b>78.6%</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>0%</b>	
<b>2500</b>	<b>Total Emergency Communications</b>	<b>\$ 900</b>	<b>\$ 1,514</b>	<b>\$ 20,501</b>	<b>\$ 4,500</b>	<b>\$ 3,537</b>	<b>78.6%</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>0%</b>	
<b>2700</b>	<b>Animal Control</b>										
	<b>Charges and Services</b>										
101-420-2700-43150	Contract Services	13,066	14,161	13,550	13,000	9,885	76.0%	\$ 14,391.90	14,500	12%	
<b>Total Charges and Services</b>		<b>\$ 13,066</b>	<b>\$ 14,161</b>	<b>\$ 13,550</b>	<b>\$ 13,000</b>	<b>\$ 9,885</b>	<b>76.0%</b>	<b>\$ 14,392</b>	<b>\$ 14,500</b>	<b>12%</b>	
<b>2700</b>	<b>Total Animal Control</b>	<b>\$ 13,066</b>	<b>\$ 14,161</b>	<b>\$ 13,550</b>	<b>\$ 13,000</b>	<b>\$ 9,885</b>	<b>76.0%</b>	<b>\$ 14,392</b>	<b>\$ 14,500</b>	<b>12%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>3100</b>	<b>Streets</b>										
<b>Personnel</b>											
101-430-3100-41010	Full-time Salaries	344,197	338,210	375,049	393,363	296,625	75.4%	445,584	389,266	-1%	
101-430-3100-41020	Overtime	126	8,605	11,431	13,634	8,042	59.0%	11,955	19,689	44%	
101-430-3100-41040	Temporary Employees	22,670	4,871	9,585	15,300	21,408	139.9%	13,000	19,240	26%	
101-430-3100-41210	PERA Contributions	28,634	25,853	28,899	30,525	22,850	74.9%	34,316	29,195	-4%	
101-430-3100-41220	FICA Contributions	22,644	20,862	23,414	26,182	19,353	73.9%	28,079	26,548	1%	
101-430-3100-41230	Medicare Contributions	5,322	4,879	5,476	6,123	4,526	73.9%	6,567	6,209	1%	
101-430-3100-41300	Insurance	73,684	69,021	75,099	79,948	61,140	76.5%	88,942	81,029	1%	
101-430-3100-41325	Life Insurance	320	305	334	341	249	72.8%	364	378	11%	
101-430-3100-41330	STD/LTD	3,075	1,806	1,929	1,984	1,682	84.8%	2,422	2,145	8%	
101-430-3100-41600	Safety Clothing Allowance	277		225	800	662	82.8%	800	800		
101-430-3100-41420	Unemployment Benefits			-		2,005	#DIV/0!	-	-		
101-430-3100-41510	Workers Compensation	37,462	49,530	36,194	46,193	25,184	54.5%	46,193	22,806	-51%	
<b>Total Personnel</b>		<b>\$ 538,411</b>	<b>\$ 523,942</b>	<b>\$ 567,633</b>	<b>\$ 614,393</b>	<b>\$ 463,725</b>	<b>75.5%</b>	<b>\$ 678,220</b>	<b>\$ 597,306</b>	<b>-3%</b>	
<b>Materials and Supplies</b>											
101-430-3100-42000	Office Supplies	247	171	500	500	55	11.0%	500	500		
101-430-3100-42120	Fuel, Oil and Fluids	20,358	21,203	41,375	44,000	37,219	84.6%	50,000	48,000	9%	2023 hauling material to city hall & excessive snow
101-430-3100-42150	Operating Supplies	9,998	9,192	8,586	9,000	6,246	69.4%	9,000	9,000		
101-430-3100-42210	Repair/Maint. Supplies	6,131	9,453	5,481	11,000	8,150	74.1%	11,000	11,000		
101-430-3100-42212	Repair/Maint. Supplies S&I	9,484	11,004	10,414	11,000	5,636	51.2%	11,000	11,000		
101-430-3100-42240	Street Maintenance & Landscaping - Materials	22,135	46,643	12,635	30,000	25,853	86.2%	26,000	26,000	-13%	less pothole filling as we redo streets.
101-430-3100-42260	Street Signs	4,020	3,422	4,254	4,000	350	8.8%	4,000	4,000		
101-430-3100-42290	Sand/Salt S&I	111,880	55,575	57,401	62,000	67,773	109.3%	67,773	97,000	56%	\$20 increase per ton
101-430-3100-42400	Small Tools & Minor Equipment	3,095	3,784	4,223	25,040	16,064	64.2%	25,000	5,000	-80%	purchased trailers in 2023, none planned for 24.
101-430-3100-44375	Personal Protection Equipment	1,411	312	746	1,200	285	23.7%	1,200	1,200		
<b>Total Materials and Supplies</b>		<b>\$ 188,759</b>	<b>\$ 160,759</b>	<b>\$ 145,613</b>	<b>\$ 197,740</b>	<b>\$ 169,550</b>	<b>85.7%</b>	<b>\$ 205,473</b>	<b>\$ 212,700</b>	<b>8%</b>	
<b>Charges and Services</b>											
101-430-3100-43030	Engineering Services	12,938	10,044	9,934	14,000	21,250	151.8%	15,000	16,000	14%	
101-430-3100-43090	Sealcoating & Crack Sealing	552,506	592,656	817,304	600,000	2,788	0.5%	600,000	-	-100%	moved to a Transfer to Street Maint Fund.
101-430-3100-43150	Contract Services	18,572	28,255	14,139	\$43,399	23,334	53.8%	32,000	45,000	4%	2023 lack of rain, minimal mowing
101-430-3100-43185	IT Support	11,185	8,886	18,509	13,231	9,418	71.2%	15,273	15,273	15%	
101-430-3100-42002	IT Hardware		743	-	-	-	#DIV/0!	-	2,032		SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
101-430-3100-43190	Software Programs	3,662	6,544	4,297	8,400	12,958	154.3%	8,400	8,400		Precise and Fuel Cloud
101-430-3100-43210	Telephone	3,840	4,472	4,413	4,800	1,790	37.3%	4,800	2,599	-46%	improved accuracy in allocations.
101-430-3100-43230	Radio	4,001	4,121	6,834	6,750	2,200	32.6%	6,750	6,750		
101-430-3100-43310	Mileage			-	125	-	0.0%	125	125		
101-430-3100-43510	Public Notices	134		-	212	-	0.0%	200	200	-6%	
101-430-3100-43630	Insurance	23,443	23,562	24,915	27,407	12,336	45.0%		11,525	-58%	
101-430-3100-43810	Utilities	31,544	24,891	31,704	37,500	21,571	57.5%	37,500	39,000	4%	
101-430-3100-43811	Street Lights	41,778	54,087	59,005	49,000	37,829	77.2%	60,000	65,000	33%	expected increase in elect. Prices.
101-430-3100-43840	Refuse	5,294	9,121	7,584	6,450	4,886	75.7%	6,500	7,000	9%	
101-430-3100-44010	Repairs/Maint Bldg.	4,488	6,313	9,883	12,000	5,361	44.7%	9,500	9,750	-19%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	2,848	579	-	900	-	0.0%	950	950	6%	
101-430-3100-44040	Repairs/Maint Equip	9,971	14,598	18,128	20,000	6,634	33.2%	17,500	20,000		
101-430-3100-44041	Repairs/Maint Equip S&I	13,504	7,699	11,789	13,000	3,934	30.3%	11,000	13,000		
101-430-3100-44130	Equipment Rental	1,845		1,065	1,250	3,317	265.4%	3,500	1,250		
101-430-3100-44170	Uniforms	5,531	4,783	4,521	5,200	3,733	71.8%	5,200	5,200		
101-430-3100-44330	Dues & Subscriptions	614	323	482	750	1,712	228.3%	1,100	1,200	60%	
101-430-3100-44370	Conferences & Training	463	1,529	3,057	4,175	2,389	57.2%	4,000	4,000	-4%	
<b>Total Charges and Services</b>		<b>\$ 748,161</b>	<b>\$ 803,206</b>	<b>\$ 1,047,563</b>	<b>\$ 868,548</b>	<b>\$ 177,440</b>	<b>20.4%</b>	<b>\$ 824,025</b>	<b>\$ 274,254</b>	<b>-68%</b>	
<b>Capital Outlay</b>											
101-430-3100-47200	Transfer to Vehicle Replacement Fund			86,963	90,683	-	0.0%	90,683	90,558	0%	See CIP for future purchases.
101-430-3100-47NEW	Transfer to Street Maintenance Fund (New Fund)								600,000	#DIV/0!	establish account to Transfer to new Street Maintenance Fund.
101-480-3100-45500	Capital Purchases			53,038	25,000	75,316	301.3%	25,000	36,500		PW generator (split allocation), Loader Grapple
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,001</b>	<b>\$ 115,683</b>	<b>\$ 75,316</b>	<b>65.1%</b>	<b>\$ 115,683</b>	<b>\$ 727,058</b>	<b>528%</b>	

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		2020	2021	2022	2023	2023	Q3 YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q3	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
<b>Miscellaneous</b>											
101-430-3100-44300	Miscellaneous	689	541	1,929	700	497	71.1%	700	700	0%	
	<b>Total Miscellaneous</b>	<b>\$ 689</b>	<b>\$ 541</b>	<b>\$ 1,929</b>	<b>\$ 700</b>	<b>\$ 497</b>	<b>71.1%</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>0%</b>	
				-		-					
<b>3100</b>	<b>Total Streets</b>	<b>\$ 1,476,020</b>	<b>\$ 1,488,448</b>	<b>\$ 1,902,740</b>	<b>\$ 1,797,064</b>	<b>\$ 886,528</b>	<b>49.3%</b>	<b>\$ 1,824,102</b>	<b>\$ 1,812,018</b>	<b>1%</b>	
				-		-					

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>5200</b>	<b>Parks &amp; Recreation</b>										
<b>Personnel</b>											
101-450-5200-41010	Full-time Salaries	93,671	86,833	95,997	114,660	69,120	60.3%	80,756	123,425	8%	
101-450-5200-41040	Temporary Employees	605	5,054	9,803	15,300	288	1.9%	10,000	9,620	-37%	
101-450-5200-41210	PERA Contributions	7,366	6,473	7,195	8,599	5,171	60.1%	6,032	9,257	8%	
101-450-5200-41220	FICA Contributions	6,443	5,483	6,255	8,058	4,121	51.1%	4,833	8,249	2%	
101-450-5200-41230	Medicare Contributions	1,510	1,282	1,462	1,884	964	51.2%	1,130	1,929	2%	
101-450-5200-41300	Insurance	18,768	16,471	19,281	24,031	9,959	41.4%	12,530	24,995	4%	
101-450-5200-41325	Life Insurance	82	69	352	96	42	43.5%	51	111	15%	
101-450-5200-41330	STD/LTD	713	443	461	617	314	50.9%	395	657	7%	
101-450-5200-41600	Safety Clothing Allowance	240	350	320	270	100	37.0%	270	270		
101-450-5200-41420	Unemployment Benefits			952		-	#DIV/0!	-	-		
101-450-5200-41510	Workers Compensation	9,910	4,145	3,018	3,866	4,171	107.9%	3,866	4,512	17%	
<b>Total Personnel</b>		<b>\$ 148,001</b>	<b>\$ 126,603</b>	<b>\$ 145,142</b>	<b>\$ 177,381</b>	<b>\$ 94,251</b>	<b>53.1%</b>	<b>\$ 119,862</b>	<b>\$ 183,024</b>	<b>3%</b>	
<b>Materials and Supplies</b>											
101-450-5200-42000	Office Supplies	43	126	457	450	160	35.6%	450	450		
101-450-5200-42120	Fuel, Oil and Fluids	4,702	8,178	11,444	9,000	9,902	110.0%	9,500	10,800	20%	
101-450-5200-42150	Operating Supplies	444	643	964	800	558	69.8%	750	800		
101-450-5200-42160	Chemicals	201		-	750	56	7.5%	500	500	-33%	
101-450-5200-42210	Repair/Maint. Supplies	9,479	7,055	11,334	8,600	6,977	81.1%	8,600	8,600		
101-450-5200-42230	Building Repair Supplies		360	760	500	-	0.0%	450	500		
101-450-5200-42250	Landscaping Materials	562	456	2,392	2,000	1,086	54.3%	2,000	2,000		
101-450-5200-42400	Small Tools & Minor Equipment	4,752	1,980	3,597	9,557	6,593	69.0%	9,557	3,500	-63%	
<b>Total Materials and Supplies</b>		<b>\$ 20,183</b>	<b>\$ 18,798</b>	<b>\$ 30,948</b>	<b>\$ 31,657</b>	<b>\$ 25,333</b>	<b>80.0%</b>	<b>\$ 31,807</b>	<b>\$ 27,150</b>	<b>-14%</b>	
<b>Charges and Services</b>											
101-450-5200-43030	Engineering Services			-	-	-	#DIV/0!	-	-		
101-450-5200-43150	Contracted Services	77,697	49,494	46,300	\$142,465	68,346	48.0%	120,000	152,000	7%	
101-450-5200-43185	IT Support	5,844	5,774	4,108	3,830	3,149	82.2%	382960.0%	5,097	33%	
101-450-5200-42002	IT Hardware			-	-	-	#DIV/0!	-	544		SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
101-450-5200-43190	Software Programs			-	-	-	#DIV/0!	-	-		
101-450-5200-43210	Telephone	1,290	878	631	1,750	713	40.8%	1,750	2,039	17%	
101-450-5200-43630	Insurance	7,144	7,180	7,593	8,352	22,890	274.1%	2289019.0%	23,717	184%	
101-450-5200-43810	Utilities	8,707	10,529	11,754	11,555	6,736	58.3%	11,555	12,500	8%	added Fire2 gas and electric
101-450-5200-43840	Refuse	3,166	3,887	3,580	4,250	2,717	63.9%	4,250	4,250		
101-450-5200-44010	Repairs/Maint Bldg	4,570	2,125	3,439	3,000	1,665	55.5%	3,000	3,000		
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	4,480	2,071	964	4,000	2,021	50.5%	3,000	3,000	-25%	
101-450-5200-44040	Repairs/Maint Eqpt	1,688	6,292	1,082	10,000	3,595	36.0%	5,500	6,500	-35%	
101-450-5200-44120	Rentals - Buildings	6,712	8,909	8,203	8,850	6,124	69.2%	-	8,880	0%	
101-450-5200-44170	Uniforms	930	953	930	1,200	820	68.3%	1,200	1,200		
101-450-5200-44301	Events	544		482	550	537	97.6%	537	550		
101-450-5200-44302	Lakes	14,956	15,000	15,000	15,000	5,000	33.3%	15,000	15,000		
101-450-5200-44330	Dues & Subscriptions	60		-	-	167	#DIV/0!	19	75		
101-450-5200-44370	Conferences & Training	2,828	815	317	3,000	930	31.0%	2,500	2,000	-33%	
101-450-5200-44130	Equipment Rental	415	73	882	750	850	113.3%	500	650	-13%	
101-450-5200-44375	Personal Protection Equipment	435		136	400	78	19.5%	250	250	-38%	
<b>Total Charges and Services</b>		<b>\$ 141,466</b>	<b>\$ 113,980</b>	<b>\$ 105,401</b>	<b>\$ 218,952</b>	<b>\$ 126,338</b>	<b>57.7%</b>	<b>\$ 195,781</b>	<b>\$ 241,251</b>	<b>10%</b>	
<b>Capital Outlay</b>											
101-450-5200-47200	Transfer to Vehicle Replacement Fund			1,961	2,298	-	0.0%	2,298	3,228	40%	
<b>Total Capital Outlay</b>			<b>\$ -</b>	<b>\$ 1,961</b>	<b>\$ 2,298</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 2,298</b>	<b>\$ 3,228</b>	<b>40%</b>	
<b>Miscellaneous</b>											
101-450-5200-44300	Miscellaneous	416	309	1,300	750	4,003	533.8%	700	550	-27%	
<b>Total Miscellaneous</b>		<b>\$ 416</b>	<b>\$ 309</b>	<b>\$ 1,300</b>	<b>\$ 750</b>	<b>\$ 4,003</b>	<b>533.8%</b>	<b>\$ 700</b>	<b>\$ 550</b>	<b>-27%</b>	
<b>5200</b>	<b>Total Parks &amp; Recreation</b>	<b>\$ 310,066</b>	<b>\$ 259,690</b>	<b>\$ 284,752</b>	<b>\$ 431,038</b>	<b>\$ 249,926</b>	<b>58.0%</b>	<b>\$ 350,448</b>	<b>\$ 455,204</b>	<b>6%</b>	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>9000</b>	<b>Transfers</b>										
101-900-9000-47205	Operating Transfer to EDA	30,000	30,000	-		-	#DIV/0!				
101-900-9000-47201	Transfer to Project Fund	15,661	30,000	102,074		16,902	#DIV/0!				
101-900-9000-47200	Transfer to Vehicle Replacement Fund	903,847		-		-	#DIV/0!				
101-900-9000-47250	Transfer to Vehicle Replacement Fund	100,000	150,000	-	250,000	-	0.0%		167,328	-33%	man
<b>Total Transfers</b>		<b>\$ 1,049,508</b>	<b>\$ 210,000</b>	<b>\$ 102,074</b>	<b>\$ 250,000</b>	<b>\$ 16,902</b>	<b>#DIV/0!</b>	<b>\$ 250,000</b>	<b>\$ 167,328</b>	<b>-33%</b>	
<b>9000</b>	<b>Total Transfers</b>	<b>\$ 1,049,508</b>	<b>\$ 210,000</b>	<b>\$ 102,074</b>	<b>\$ 250,000</b>	<b>\$ 16,902</b>	<b>6.8%</b>	<b>\$ 250,000</b>	<b>\$ 167,328</b>	<b>-33%</b>	
<b>9001</b>	<b>Contingency Reserve</b>										
	Reserve			-	35,000	-	0.0%		\$ 35,000	0%	
<b>Total Contingency Reserve</b>				-	\$ 35,000	-	0.0%	\$ -	\$ 35,000	0%	
<b>9001</b>	<b>Total Contingency Reserve</b>			\$ -	\$ 35,000	\$ -	0.0%	\$ -	\$ 35,000	0%	
<b>General Fund Expenditure Summary</b>		<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>Q3</b>	<b>% to Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>		
1110	Mayor & Council	\$ 49,246	\$ 54,630	\$ 53,123	\$ 59,960	\$ 43,158	72%	\$ 58,581	\$ 66,121	10%	
1320	Administration	\$ 525,679	\$ 450,883	\$ 454,233	\$ 620,040	\$ 270,904	44%	\$ 510,362	\$ 660,504	7%	
1410	Elections	\$ 13,043	\$ 5,112	\$ 12,556	\$ 3,200	\$ 3,525	110%	\$ 3,200	\$ 16,658	421%	
1450	Communications	\$ 42,904	\$ 44,442	\$ 22,978	\$ 81,098	\$ 32,822	40%	\$ 81,098	\$ -	-100%	
1520	Finance	\$ 79,622	\$ 140,811	\$ 115,100	\$ 266,403	\$ 119,411	45%	\$ 124,304	\$ 280,813	5%	
1910	Planning & Zoning	\$ 236,343	\$ 301,327	\$ 278,311	\$ 404,476	\$ 139,288	34%	\$ 156,250	\$ 473,189	17%	
1930	Engineering Services	\$ 30,000	\$ 30,000	\$ 30,975	\$ 35,000	\$ 22,785	65%	\$ 35,000	\$ 35,000	0%	
1940	City Hall	\$ 28,012	\$ 30,013	\$ 45,996	\$ 66,819	\$ 52,828	79%	\$ 66,819	\$ -	-100%	
2100	Police	\$ 761,969	\$ 901,120	\$ 947,044	\$ 1,049,784	\$ 524,626	50%	\$ 1,049,784	\$ 1,310,573	25%	
2150	Prosecution	\$ 48,392	\$ 50,212	\$ 48,141	\$ 50,000	\$ 32,841	66%	\$ 50,000	\$ 50,000	0%	
2220	Fire	\$ 642,344	\$ 725,670	\$ 893,746	\$ 1,540,881	\$ 702,725	46%	\$ 1,173,590	\$ 1,642,953	7%	
2250	Fire Relief	\$ 76,608	\$ 80,470	\$ -	\$ 80,000	\$ -	0%	\$ 80,000	\$ -	-100%	
2400	Building Inspection	\$ 1,098,325	\$ 1,231,520	\$ 808,520	\$ 932,259	\$ 447,885	48%	\$ 660,169	\$ 1,114,889	20%	
2500	Emergency Communications	\$ 900	\$ 1,514	\$ 20,501	\$ 4,500	\$ 3,537	79%	\$ 4,500	\$ 4,500	0%	
2700	Animal Control	\$ 13,066	\$ 14,161	\$ 13,550	\$ 13,000	\$ 9,885	76%	\$ 14,392	\$ 14,500	12%	
3100	Streets	\$ 1,476,020	\$ 1,488,448	\$ 1,902,740	\$ 1,797,064	\$ 886,528	49%	\$ 1,824,102	\$ 1,812,018	1%	
5200	Parks & Recreation	\$ 310,066	\$ 259,690	\$ 284,752	\$ 431,038	\$ 249,926	58%	\$ 350,448	\$ 455,204	6%	
9000	Transfers	\$ 1,049,508	\$ 210,000	\$ 102,074	\$ 250,000	\$ 16,902	7%	\$ 250,000	\$ 167,328	-33%	
9001	Contingency Reserve	\$ -	\$ -	\$ -	\$ 35,000	\$ -	0%	\$ -	\$ 35,000		
		\$ 6,482,047	\$ 6,020,023	\$ 6,034,340	\$ 7,720,521	\$ 3,559,574	46%	\$ 6,492,599	\$ 8,139,250	5.42%	
<b>Total General Fund Expenditures:</b>		<b>\$ 6,482,047</b>	<b>\$ 6,020,023</b>	<b>\$ 6,034,340</b>	<b>\$ 7,720,521</b>	<b>\$ 3,559,574</b>	<b>46.1%</b>	<b>\$ 6,492,599</b>	<b>\$ 8,139,250</b>	<b>5%</b>	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		<b>\$ 8,617</b>	<b>\$ 771,886</b>	<b>\$ 1,848,925</b>	<b>\$ -</b>	<b>\$ 26,476</b>		<b>\$ 974,034</b>	<b>\$ (0)</b>		



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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>601</b>	<b>Water Fund</b>										
<b>Water Fund Revenues:</b>											
601-000-0000-36100	Special Assessments	762	56,024	58,029		92,493	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36101	Delinquent Special Assessments			(932)		-	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36102	Special Assessments Penalties & Interest	(675)	386	547		66	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments	1		-		-	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36210	Interest on Investments	128,678	(11,572)	(66,764)	32,000		0%	32,000	32,000	0%	interest allocated at end of year.
601-000-0000-36211	Non-Cash Interest Allocations										new account to record non-cash interest allocations
601-000-0000-37100	Water Sales	1,046,893	1,537,606	1,634,375	1,276,703	671,727	53%	1,613,499	1,962,564	54%	
601-000-0000-37120	Bulk Water	3,381	710	-	2,000	-	0%	2,000	33,455	1573%	
601-000-0000-37130	Water Lat Benefit Fee	5,800	23,200	12,400	-	13,200	#DIV/0!	13,200	-	#DIV/0!	none planned
601-000-0000-37140	Water Access Revenue	1,205,000	1,566,000	685,000	1,707,000	304,000	18%	1,707,000	1,695,000	-1%	
601-000-0000-37150	Water Connections - Municipal	522,000	515,000	383,000	458,000	192,000	42%	458,000	605,000	32%	
601-000-0000-37170	Meter Sales	155,831	149,944	113,708	100,000	110,302	110%	100,000	155,675	56%	
<b>Total Water Fund Revenues:</b>		<b>\$ 3,104,501</b>	<b>\$ 3,858,796</b>	<b>\$ 2,775,000</b>	<b>\$ 3,575,703</b>	<b>\$ 1,291,229</b>	<b>36.1%</b>	<b>\$ 3,925,699</b>	<b>\$ 4,483,694</b>	<b>25%</b>	
<b>Water Fund Expenses:</b>											
<b>Personnel</b>											
601-494-9400-41010	Full-time Salaries	211,891	284,850	290,353	362,767	211,995	58%	362,767	367,310	1%	
601-494-9400-41020	Overtime	1,024	7,619	7,979	8,805	10,389	118%	8,805	9,040	3%	
601-494-9400-41210	PERA Contributions	14,164	26,490	64,026	27,868	16,677	60%	27,868	27,548	-1%	
601-494-9400-41216	MSRS Contributions - City Admin		557	634	657	463	70%	657	701	7%	
601-494-9400-41220	FICA Contributions	11,334	16,906	17,069	23,038	13,229	57%	23,038	23,334	1%	
601-494-9400-41230	Medicare Contributions	2,666	3,958	4,003	5,388	3,095	57%	5,388	5,457	1%	
601-494-9400-41300	Insurance	37,591	57,711	57,068	73,313	43,857	60%	73,313	74,341	1%	
601-494-9400-41325	Life Insurance	183	231	243	270	162	60%	270	299	11%	
601-494-9400-41330	STD/LTD	1,301	1,429	1,514	1,802	1,146	64%	1,802	2,008	11%	
601-494-9400-41301	Unemployment Insurance			-		-	#DIV/0!	-	-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	370	546	675	665	207	31%	665	665	0%	
601-494-9400-41510	Workers Compensation	6,984	7,853	5,718	7,324	9,833.01	134%	9,833	6,692	-9%	
<b>Total Personnel</b>		<b>\$ 294,891</b>	<b>\$ 408,150</b>	<b>\$ 453,261</b>	<b>\$ 511,897</b>	<b>\$ 311,053</b>	<b>60.8%</b>	<b>\$ 514,406</b>	<b>\$ 517,395</b>	<b>1%</b>	
<b>Materials and Supplies</b>											
601-494-9400-42000	Office Supplies	676	476	954	800	76	10%	800	800	0%	
601-494-9400-42120	Fuel, Oil and Fluids	6,282	8,878	10,272	9,500	7,090	75%	9,250	10,500	11%	
601-494-9400-42030	Printed Forms	610	958	1,504	850	335	39%	850	850	0%	
601-494-9400-42150	Operating Supplies	2,276	3,572	763	3,000	1,516	51%	2,500	2,500	-17%	
601-494-9400-42160	Chemicals	5,089	8,429	14,307	12,000	11,331	94%	12,000	12,000	0%	
601-494-9400-42210	Repair/Maint. Supplies	6,072	5,512	11,170	10,000	8,890	89%	9,000	10,000	0%	
601-494-9400-42300	Water Meters & Supplies	157,615	179,885	160,718	200,000	71,794	36%	125,000	200,000	0%	waiting for backordered 2023 mxs and meters yet
601-494-9400-44375	Personal Protective Equipment	801	378	297	800	-	0%	650	650	-19%	
601-494-9400-42400	Small Tools & Minor Equipment	4,840	3,886	3,779	10,572	4,696.64	44%	9,500	4,500	-57%	
<b>Total Materials and Supplies</b>		<b>\$ 184,261</b>	<b>\$ 211,974</b>	<b>\$ 203,766</b>	<b>\$ 247,522</b>	<b>\$ 105,730</b>	<b>42.7%</b>	<b>\$ 169,550</b>	<b>\$ 241,800</b>	<b>-2%</b>	
<b>Charges and Services</b>											
601-494-9400-43030	Engineering Services	7,073	7,119	3,430	25,000	26,342	105%	25,000	25,000	0%	
601-494-9400-43040	Legal Services		12,804	12,521	40,000	23,901	60%	21,796	80,000	100%	add lobbyist
601-494-9400-43010	Audit Services	9,105	8,608	8,244	8,967	9,825	110%	11,425	11,425	27%	
601-494-9400-43090	Newsletter	1,122	1,187	709	1,550	-	0%	1,533	1,610	4%	
601-494-9400-43150	Contract Services	45,352	38,785	45,472	46,000	65,827	143%	46,000	50,000	9%	
601-494-9400-43185	IT Support	8,860	8,680	10,417	11,558	8,301	72%	11,558	13,190	14%	
601-494-9400-42002	IT Hardware	1,030	-	-	268	-	0%	-	2,520	842%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
601-494-9400-43190	Software Programs	11,875	7,897	10,354	13,000	6,251	48%	13,000	13,500	4%	banyon, Fuel Cloud, ..
601-494-9400-43210	Telephone	1,508	1,603	1,925	2,200	1,434	65%	2,200	2,709	23%	
601-494-9400-43220	Postage	2,259	1,972	3,397	2,723	2,020	74%	3,500	3,675	35%	
601-494-9400-43310	Mileage	65		51	200	94	47%	189	200	0%	

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Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
601-494-9400-43610	Insurance	10,552	10,605	11,215	12,337	25,923	210%	25,923	24,996	103%	
601-494-9400-43810	Electric Utility	59,223	108,409	138,488	95,000	87,114	92%	138,488	150,000	58%	
601-494-9400-43820	Water Utility	27,432	30,057	36,393	35,000	23,280	67%	36,000	43,850	25%	MDH + DNR Fee increase
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	11,900	15,028	66,291	45,000	24,986	56%	30,000	35,000	-22%	
601-494-9400-44040	Repairs\Maint. Equip.	4,877	1,464	4,443	8,000	750	9%	5,000	7,000	-13%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	4,130	3,136	14,224	18,000	4,321	24%	13,000	15,000	-17%	
601-494-9400-44150	Equipment Rental	800	1,600	800	1,600	1,600	100%	2,400	2,400	50%	3wks valve excersizer
601-494-9400-44170	Uniforms	851	880	873	1,000	762	76%	1,000	1,000		
601-494-9400-44330	Dues & Subscriptions	360	300	450	400	170	43%	400	400		
601-494-9400-44370	Conferences & Training	142	3,964	3,676	4,000	1,891	47%	2,000	2,500	-38%	utilizing more free classes and less staff needing new licenses
601-494-9400-44377	Credit Card Fees	9,017	10,931	11,223	12,381	6,541	53%	12,381	12,500	1%	
601-494-9400-44386	Real Estate Taxes	23,084	23,474	15,416	-	-	#DIV/0!	-	-		
<b>Total Charges and Services</b>		<b>\$ 240,617</b>	<b>\$ 299,478</b>	<b>\$ 400,131</b>	<b>\$ 393,999</b>	<b>\$ 321,334</b>	<b>81.6%</b>	<b>\$ 402,792</b>	<b>\$ 498,474</b>	<b>27%</b>	
<b>Capital Outlay</b>											
601-494-9400-45300	Improvements Other Than Bldgs	-	15,425	-	1,066,778	25,800.00	2.4%	-	4,605,875	332%	debt issuance
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 15,425</b>	<b>\$ -</b>	<b>\$ 1,066,778</b>	<b>\$ 25,800</b>	<b>2.4%</b>	<b>\$ -</b>	<b>\$ 4,605,875</b>	<b>332%</b>	
<b>Miscellaneous and Non-operating</b>											
601-494-9400-43320	Depreciation Expense			1,868,224		-	#DIV/0!				
601-494-9400-44300	Miscellaneous	908	542	1,139	2,000	1,592	80%	2,000		-100%	
601-494-9400-46010	Bond Principal			825,000	1,240,000	900,000	73%	1,200,000	1,120,000	-10%	Not operating cost > Decrease in Liabilities
601-494-9400-46110	Bond Interest	244,340	219,564	271,308	329,256	348,670	106%	376,643	374,262	14%	
601-494-9400-46350	Bond Issuance Costs			-	-	-	#DIV/0!	-	94,125		
<b>Total Misc. and Non-operating</b>		<b>\$ 245,743</b>	<b>\$ 220,766</b>	<b>\$ 1,097,942</b>	<b>\$ 1,571,256</b>	<b>\$ 1,250,262</b>	<b>79.6%</b>	<b>\$ 1,578,643</b>	<b>\$ 1,588,387</b>	<b>1%</b>	
	Prior Period Adjustments			-		-					
<b>Total Water Fund Expenses:</b>		<b>\$ 965,512</b>	<b>\$ 1,155,793</b>	<b>\$ 2,155,099</b>	<b>\$ 3,791,452</b>	<b>\$ 2,014,178</b>	<b>53%</b>	<b>\$ 2,665,390.75</b>	<b>\$ 7,451,931.69</b>	<b>97%</b>	
<b>Net Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 2,138,989</b>	<b>\$ 2,703,003</b>	<b>\$ 619,901</b>	<b>\$ (215,749)</b>	<b>\$ (722,949)</b>	<b>\$ (0)</b>	<b>\$ 1,260,308</b>	<b>\$ (2,968,238)</b>	<b>1276%</b>	

City of Lake Elmo  
2024 Final Budget

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>602 Sewer Fund</b>											
<b>Sewer Fund Revenues:</b>											
602-000-0000-36100	Special Assessments	(10,254)	1,545,648	1,458,154		291,368	#DIV/0!				
602-000-0000-36101	Delinquent Special Assessments			2,628		-	#DIV/0!	-	-		
602-000-0000-36102	Special Assessments Penalties & Interest	1,710	594	684		270	#DIV/0!	-	-		
602-000-0000-36103	Prepaid Special Assessments		171,577	-		39,300	#DIV/0!	-	-		
602-000-0000-36210	Interest on Investments	142,328	(7,335)	(138,866)	36,000	259,065	720%	2,500	2,500	-93%	
602-000-0000-37200	Sewer Sales	354,947	539,130	671,283	621,476	370,394	60%	767,375	843,721	36%	
602-000-0000-37220	SAC Early Pay discount/revenue	17,375	8,996	8,599	8,500	7,132	84%	8,500		-100%	
602-000-0000-37230	Sewer Lat Benefit Fee	48,800	25,000	13,100	-	13,700	#DIV/0!	-	-		
602-000-0000-37240	Sewer Availability Charges (SAC)	1,256,997	1,491,000	477,500	1,450,350	314,500	22%	940,500	1,678,500	16%	
602-000-0000-37260	Sewer Connection Fees Municipa	533,500	482,000	310,500	344,500	199,500	58%	365,000	611,000	77%	
602-000-0000-39200	Transfer In								100,000		
<b>Total Sewer Fund Revenues:</b>		<b>\$ 2,347,314</b>	<b>\$ 4,258,051</b>	<b>\$ 1,342,307</b>	<b>\$ 2,460,826</b>	<b>\$ 1,164,291</b>	<b>47.3%</b>	<b>\$ 2,083,875</b>	<b>\$ 3,235,721</b>	<b>31%</b>	
<b>Sewer Fund Expenses:</b>											
<b>Personnel</b>											
602-495-9450-41010	Full-time Salaries	87,537	104,267	131,072	155,383	103,070	66%	155,383	161,099	4%	
602-495-9450-41020	Overtime	108	7,265	8,581	9,569	7,041	74%	9,569	8,402	-12%	
602-495-9450-41210	PERA Contributions	5,261	(10,523)	30,413	12,371	8,258	67%	12,371	12,082	-2%	
602-495-9450-41216	MSRS Contributions -City Admin		279	317	329	231	70%	329	351	7%	
602-495-9450-41220	FICA Contributions	4,197	6,619	8,013	10,227	6,568	64%	10,227	10,509	3%	
602-495-9450-41230	Medicare Contributions	991	1,550	1,881	2,392	1,535	64%	2,392	2,458	3%	
602-495-9450-41300	Insurance	11,983	21,870	27,098	33,171	21,362	64%	33,171	33,348	1%	
602-495-9450-41325	Life Insurance	50	83	115	104	73	70%	104	115	11%	
602-495-9450-41330	STD/LTD	420	496	738	754	522	69%	754	876	16%	
602-495-9450-41600	Safety Clothing Allowance			-	140	225	161%	140	140		
602-495-9450-41301	Unemployment Insurance			-	-	-	#DIV/0!	-	-		
602-495-9450-41510	Workers Compensation	4,197	2,716	1,978	2,533	4,104.36	162%	4,104	2,586	2%	
<b>Total Personnel</b>		<b>\$ 114,744</b>	<b>\$ 134,622</b>	<b>\$ 211,487</b>	<b>\$ 226,973</b>	<b>\$ 152,990</b>	<b>67.4%</b>	<b>\$ 228,544</b>	<b>\$ 231,965</b>	<b>2%</b>	
<b>Materials and Supplies</b>											
602-495-9450-42210	Repair/Maint. Supplies	880	2,689	10,435	12,000	750	6%	6,000	12,000		
602-495-9450-42000	Office Supplies	163	438	490	450	241	54%	400	400	-11%	
602-495-9450-42030	Printed Forms	451	594	600	650	335	52%	600	600	-8%	
602-495-9450-42120	Fuel, Oil and Fluids	6,863	8,871	11,742	9,000	7,427	83%	9,500	10,750	19%	
602-495-9450-42150	Operating Supplies	959	663	412	1,000	250	25%	750	750	-25%	
602-495-9450-42270	Repair/Maint. Supplies	7,612	77	396	-	-	#DIV/0!	-	-		
602-495-9450-44375	Personal Protective Equipment	466	193	538	450	45	10%	400	400	-11%	
602-495-9450-42400	Small Tools & Minor Equipment	2,480	2,117	1,821	7,071	3,799.16	54%	6,500	5,000	-29%	
<b>Total Materials and Supplies</b>		<b>\$ 19,874</b>	<b>\$ 15,642</b>	<b>\$ 26,434</b>	<b>\$ 30,621</b>	<b>\$ 12,847</b>	<b>42.0%</b>	<b>\$ 24,150</b>	<b>\$ 29,900</b>	<b>-2%</b>	
<b>Charges and Services</b>											
602-495-9450-43030	Engineering Services	6,950	1,875	894	12,500	210	2%	12,000	12,000	-4%	
602-495-9450-43010	Audit Services	9,105	8,608	8,244	8,967	9,825	110%	8,967	11,425	27%	
602-495-9450-43090	Newsletter	1,122	1,187	709	1,550	-	0%	1,533	1,610	4%	
602-495-9450-43150	Contract Services	36,059	35,264	34,367	52,500	47,792	91%	47,000	52,500		
602-495-9450-43185	IT Support	5,170	5,123	5,158	5,015	3,937	79%	5,015	6,006	20%	
602-495-9450-42002	IT Hardware	821		-	134	128	96%	-	2,520	1784%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
602-495-9450-43190	Software Programs	9,925	8,772	8,404	12,670	4,301	34%	10,000	11,000	-13%	Beehive, Fuel cloud, Banyon
602-495-9450-43210	Telephone	2,436	2,597	1,965	3,150	1,133	36%	3,150	2,065	-34%	
602-495-9450-43220	Postage	2,251	1,448	2,222	3,500	2,020	58%	3,500	3,675	5%	
602-495-9450-43310	Mileage	-	-	-	-	-	#DIV/0!	-	-		
602-495-9450-43610	Insurance	4,212	4,234	4,477	4,925	15,790	321%	15,790	16,372	232%	
602-495-9450-43810	Electric Utility	14,889	19,630	24,076	18,750	15,786	84%	24,557	30,000	60%	
602-495-9450-43820	Sewer Utility - Met Council	229,887	265,011	422,284	526,216	438,939	83%	526,216	644,326	22%	22.45% increase

City of Lake Elmo  
2024 Final Budget

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
602-495-9450-44010	Repairs/Maint Imp Bldgs		1,181	591	1,000	1,000	100%	950	1,000		
602-495-9450-44040	Repairs/Maint. Equip.	3,689	3,387	6,699	4,500	3,777	84%	4,500	4,500		
602-495-9450-44150	Equipment Rental	6,500	7,000	9,063	8,250	11,500	139%	8,250	1,500	-82%	purchase vac truck 2024 so no rental
602-495-9450-44170	Uniforms	487	546	458	600	502	84%	600	600		
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	7,804	5,282	14,785	4,500	11,247	250%	12,500	6,500	44%	
602-495-9450-44370	Conferences & Training	1,826	1,600	2,919	3,500	2,472	71%	2,500	2,500	-29%	
602-495-9450-44377	Credit Card Fees	9,017	10,931	11,223	12,381	6,540.61	53%	12,381	13,000	5%	
<b>Total Charges and Services</b>		<b>\$ 352,150</b>	<b>\$ 383,676</b>	<b>\$ 558,537</b>	<b>\$ 697,277</b>	<b>\$ 576,899</b>	<b>82.7%</b>	<b>\$ 699,409</b>	<b>\$ 823,098</b>	<b>18%</b>	
<b>Capital Outlay</b>											
602-495-9450-45300	Improvements Other Than Bldgs	-	-	3,208	309,102	30,335.00	10%	-	289,102	-6%	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,208</b>	<b>\$ 309,102</b>	<b>\$ 30,335</b>	<b>9.8%</b>	<b>\$ -</b>	<b>\$ 289,102</b>	<b>-6%</b>	
<b>Miscellaneous and Non-operating</b>											
602-495-9450-44300	Miscellaneous Expenses	790		70	500	87	17%	350	350	-30%	
602-495-9450-46010	Bond Principal			-	995,000	915,000	92%	915,000	950,000	-5%	Not operating expense > Decrease in Liability
602-495-9450-46110	Bond Interest	165,205	134,538	257,775	260,376	350,080	134%	350,080	397,495	53%	
<b>Total Misc. and Non-operating</b>		<b>\$ 165,995</b>	<b>\$ 134,703</b>	<b>\$ 257,845</b>	<b>\$ 1,255,876</b>	<b>\$ 1,265,167</b>	<b>100.7%</b>	<b>\$ 1,265,430</b>	<b>\$ 1,347,845</b>	<b>7%</b>	
	Prior Period Adjustment			-		-					
<b>Total Sewer Fund Expenses:</b>		<b>\$ 652,763</b>	<b>\$ 668,643</b>	<b>\$ 1,057,512</b>	<b>\$ 2,519,848</b>	<b>\$ 2,038,238</b>	<b>80.9%</b>	<b>\$ 2,217,534</b>	<b>\$ 2,721,910</b>	<b>8%</b>	
<b>Net Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 1,694,551</b>	<b>\$ 3,589,408</b>	<b>\$ 284,795</b>	<b>\$ (59,022.47)</b>	<b>\$ (873,947.39)</b>		<b>\$ (133,658.77)</b>	<b>\$ 513,810.82</b>	<b>-971%</b>	

City of Lake Elmo  
2024 Final Budget

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
<b>603</b>	<b>Stormwater Fund</b>										
<b>Stormwater Fund Revenues:</b>											
603-000-0000-36100	Special Assessments	25,578	124	(904)		15,868	#DIV/0!	-	-		
603-000-0000-36101	Delinquent Special Assessments			904		-	#DIV/0!	-	-		
603-000-0000-36102	Special Assessment Penalties/Interest		78	253		30	#DIV/0!	-	-		
603-000-0000-36210	Interest on Investment	15,344	(2,038)	(15,423)	4,400	29,314	666%	4,400	4,400		
603-000-0000-37300	Surface Water Utility Sales	314,959	457,517	507,204	551,984	189,549	34%	551,984	597,622	8%	
603-000-0000-34113	SW Review Fee Revenue	46,380	46,520	33,528	35,000	26,773	76%	35,000	36,050	3%	
<b>Total Stormwater Fund Revenues:</b>		<b>\$ 402,261</b>	<b>\$ 502,201</b>	<b>\$ 525,869</b>	<b>\$ 591,384</b>	<b>\$ 261,534</b>	<b>44.2%</b>	<b>\$ 591,384</b>	<b>\$ 638,072</b>	<b>8%</b>	
<b>Stormwater Fund Expenses:</b>											
<b>Personnel</b>											
603-496-9500-41010	Full-time Salaries	46,070	57,921	77,290	80,283	45,634	57%	80,283	89,117	11%	
603-496-9500-41030	Part-time Salaries			-		-	#DIV/0!	-	-		
603-496-9500-41020	Overtime	169	427	-	500	-	0%	500	-	-100%	
603-496-9500-41040	Temporary Employees			-		-	#DIV/0!	-	-		
603-496-9500-41210	PERA Contributions	2,856	(10,903)	17,472	6,059	3,424	57%	6,059	6,684	10%	
603-496-9500-41216	MSRS Contributions -City Admin		139	159	164	116	70%	164	175	7%	
603-496-9500-41220	FICA Contributions	2,305	3,557	4,432	5,009	2,731	55%	5,009	5,525	10%	
603-496-9500-41230	Medicare Contributions	545	833	1,039	1,171	639	55%	1,171	1,292	10%	
603-496-9500-41300	Insurance	5,750	13,475	16,087	17,406	9,806	56%	17,406	18,601	7%	
603-496-9500-41325	Life Insurance	21	44	67	50	25	51%	50	59	18%	
603-496-9500-41330	STD/LTD	197	282	421	392	207	53%	392	488	24%	
603-496-9500-41415	OPEB Expense			812		-	#DIV/0!	-	-		
603-496-9500-41600	Safety Clothing Allowance		125	125	125	125	100%	125	125		
603-496-9500-41301	Unemployment Insurance			-		-	#DIV/0!	-	-		
603-496-9500-41510	Workers' Compensation	2,029	1,060	772	989	5,294.31	535%	989	1,904	93%	
<b>Total Personnel</b>		<b>\$ 59,942</b>	<b>\$ 66,960</b>	<b>\$ 118,676</b>	<b>\$ 112,148</b>	<b>\$ 68,002</b>	<b>60.6%</b>	<b>\$ 112,148</b>	<b>\$ 123,971</b>	<b>11%</b>	
<b>Materials and Supplies</b>											
603-496-9500-42000	Office Supplies	129	54	357	350	-	0%	350	300	-14%	
603-496-9500-42120	Fuel, Oil and Fluids	3,460	1,444	4,397	3,850	1,139	30%	3,850	4,500	17%	
603-496-9500-42030	Printed Forms	513	594	600	550	177	32%	550	550		
603-496-9500-42270	Repair/Maint. Maint Supplies	34	3,413	1,265	2,450	708	29%	2,000	2,500	2%	
603-496-9500-42150	Operating Supplies	68		9	-	-	#DIV/0!	-	-		
603-496-9500-44375	Personal Protective Equipment	508	(200)	411	-	-	#DIV/0!	-	-		
603-496-9500-42400	Small Tools & Minor Equipment	3,004	250	2,457	2,500	1,400.00	56%	2,000	2,000	-20%	
<b>Total Materials and Supplies</b>		<b>\$ 7,716</b>	<b>\$ 5,555</b>	<b>\$ 9,495</b>	<b>\$ 9,700</b>	<b>\$ 3,424</b>	<b>35.3%</b>	<b>\$ 8,750</b>	<b>\$ 9,850</b>	<b>2%</b>	
<b>Charges and Services</b>											
603-496-9500-43030	Engineering Services	5,954	10,616	4,677	12,500	7,695	62%	12,500	12,500		
603-496-9500-43010	Audit Services	9,105	8,608	8,244	8,967	9,825	110%	8,967	11,425	27%	
603-496-9500-43040	Legal Services			-	-	-	#DIV/0!	-	-		
603-496-9500-43150	Contract Services	12,639	7,903	5,650	8,000	7,833	98%	7,500	7,500	-6%	
603-496-9500-43180	Software Support			-		-	#DIV/0!	-	-		
603-496-9500-43185	IT Support	5,047	4,698	3,362	2,584	2,314	90%	2,584	3,021	17%	
603-496-9500-42002	IT Hardware	430		-	134	-	0%	-	624	367%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
603-496-9500-43190	Software Programs	9,728	7,797	8,059	12,000	4,297	36%	12,000	12,000		
603-496-9500-43210	Telephone	947	1,018	572	1,200	282	23%	1,200	441	-63%	
603-496-9500-44377	Credit Card Fees			3,053	4,952	3,539	71%	4,952	5,200	5%	
603-496-9500-43220	Postage	1,249		5,173	2,000	(1,445)	-72%	2,000	2,100	5%	
603-496-9500-43510	Legal Publishing			-	-	-	#DIV/0!	-	-		
603-496-9500-43610	Insurance	6,615	6,647	7,029	7,732	3,728	48%	7,732	3,793	-51%	
603-496-9500-43810	Utilities			-		-	#DIV/0!	-	-		
603-496-9500-44010	Street Sweeping	19,866	17,230	33,421	30,000	27,168	91%	36,000	32,000	7%	more chip seal to sweep up in 2023, less to sweep in 2024
603-496-9500-44040	Repairs/Maint Equip		616	1,949	2,500	-	0%	2,000	2,500		

City of Lake Elmo  
2024 Final Budget

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q3	Q3 YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
603-496-9500-44030	Repairs/Maint Not Bldg	16,787		-	25,000	-	0%	5,500	25,000		no issues found yet with minimal rain
603-496-9500-44150	Equipment Rental	500	3,500	1,813	1,500	3,500	233%	1,500	750	-50%	vac truck addition will reduce rental
603-496-9500-44170	Uniforms	196	180	185	225	140	62%	225	225		
603-496-9500-44330	Dues & Subscriptions			780	800	831	104%	900	915	14%	
603-496-9500-44370	Conferences & Training	675	854	1,664	1,000	-	0%	500	650	-35%	
<b>Total Charges and Services</b>		<b>\$ 89,738</b>	<b>\$ 69,667</b>	<b>\$ 85,629</b>	<b>\$ 121,094</b>	<b>\$ 69,707</b>	<b>57.6%</b>	<b>\$ 106,060</b>	<b>\$ 120,644</b>	<b>0%</b>	
<b>Capital Outlay</b>											
603-496-9500-45300	Improvements Other Than Bldgs		24,185	-	-	-	#DIV/0!	-	800,000		
<b>Total Capital Outlay</b>			<b>\$ 24,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>	<b>\$ 800,000</b>		
<b>Miscellaneous and Non-operating</b>											
603-496-9500-43320	Depreciation Expense			691,840		-	#DIV/0!	-	-		
603-496-9500-44300	Miscellaneous Expenses	83	780	538	1,500	-	0%	750	800	-47%	
603-496-9500-46010	Bond Principal			-	210,000	210,000	100%	210,000	215,000	2%	
603-496-9500-46110	Bond Interest	54,015	49,359	45,005	48,288	48,288	100%	48,288	43,738	-9%	
<b>Total Misc. and Non-operating</b>		<b>\$ 54,098</b>	<b>\$ 50,139</b>	<b>\$ 737,382</b>	<b>\$ 259,788</b>	<b>\$ 258,288</b>	<b>99.4%</b>	<b>\$ 259,038</b>	<b>\$ 259,538</b>	<b>0%</b>	
	Prior Period Adjustment										
<b>Total Stormwater Fund Expenses:</b>		<b>\$ 211,494</b>	<b>\$ 216,506</b>	<b>\$ 951,183</b>	<b>\$ 502,730</b>	<b>\$ 399,421</b>	<b>79.5%</b>	<b>\$ 485,996</b>	<b>\$ 1,314,003</b>		
<b>Net Stormwater Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 190,767</b>	<b>\$ 285,695</b>	<b>\$ (425,314)</b>	<b>\$ 88,654</b>	<b>\$ (137,887)</b>		<b>\$ 105,388</b>	<b>\$ (675,931)</b>		

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

**RESOLUTION NO. 2023-123**

**RESOLUTION ADOPTING THE  
2024 GENERAL FUND BUDGET AND SETTING THE 2024 PROPERTY TAX LEVY**

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

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

**WHEREAS**, the City Council has received the budget documents;

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Lake Elmo, that the 2024 General Fund Budget shall be as follows:

	<b>2024 Adopted</b>
<b>General Fund Revenues:</b>	
Property Taxes	\$ 5,998,212
Licenses and Permit	933,580
Intergovernmental	269,555
Charges for Services	617,000
Fines and Forfeits	30,000
Interest on Investments	80,000
Miscellaneous	210,903
<b>Total General Fund Revenues</b>	<b>\$ 8,139,250</b>
<b>General Fund Expenditures:</b>	
Personnel	\$3,432,290
Materials and Supplies	322,830
Charges and Services	3,181,813
Capital Outlay	405,000
Miscellaneous	128,588
Transfers	250,000
Contingency Reserve	35,000
<b>Total General Fund Expenditures</b>	<b>\$ 8,139,250</b>

**BE IT FURTHER RESOLVED** that the Public Hearing was held on Tuesday December 5, 2023 at 7:00 p.m.; and

**BE IT FURTHER RESOLVED** that the City Council of the City of Lake Elmo, Washington County, Minnesota, that the following sums of money be levied for collection in 2024 upon the taxable property in said City of Lake Elmo for the following purposes:

	<b>2024 Levy</b>
General Levy	\$ 5,998,212
Debt Service Levy	2,923,830
<b>TOTAL LEVY</b>	<b>\$ 8,922,042</b>

And

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

ADOPTED, by the Lake Elmo City Council on the 5<sup>th</sup> day of December, 2023.

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Charles Cadenhead  
Mayor

ATTEST:

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Julie Johnson  
City Clerk



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

**RESOLUTION NO. 2023-124**

**RESOLUTION ADOPTING 2024 WATER, SEWER AND STORM WATER FUND  
BUDGETS**

**WHEREAS**, The City of Lake Elmo is to approve a resolution setting forth an annual budget for the Water, Sewer and Storm Water Funds; and

**WHEREAS**, the City Council has received the budget document;

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Lake Elmo, that the 2024 Water, Sewer and Storm Water Fund Budgets shall be as follows:

	<b>2024 Water Adopted</b>	<b>2024 Sewer Adopted</b>	<b>2024 Storm Adopted</b>
<b>Fund Revenues:</b>			
Charges for Services	\$ 1,996,019	\$ 843,721	\$ 633,672
Connections	2,300,000	2,289,500	-
Miscellaneous	155,675	100,000	-
Interest on Investments	32,000	2,500	4,400
<b>Total Fund Revenues</b>	<b>\$ 4,483,694</b>	<b>\$ 3,235,721</b>	<b>\$ 638,072</b>
<b>Fund Expenses:</b>			
Personnel	\$ 517,395	\$231,965	\$ 123,971
Materials and Supplies	241,800	29,900	9,850
Charges and Services	498,474	823,098	120,644
Capital Outlay	4,605,875	289,102	800,000
Miscellaneous	1,588,387	1,347,845	259,538
<b>Total Fund Expenses</b>	<b>\$ 7,451,932</b>	<b>\$ 2,518,848</b>	<b>\$ 1,314,003</b>

ADOPTED, by the Lake Elmo City Council on the 5<sup>th</sup> day of December, 2023.

\_\_\_\_\_  
Charles Cadenhead  
Mayor

ATTEST:

\_\_\_\_\_  
Julie Johnson  
City Clerk



**CITY OF LAKE ELMO**  
**Financial Management Plan**  
**Long Range Budget Projections**

Inflation Assumptions																					
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%					2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	<i>Actual Budget Amounts Used</i>					1.50%	1.58%	1.65%	1.74%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.20%
3	Expenses	4.00%	4.00%	4.00%	4.00%						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
4	CIP Inflation Factor	0.00%	0.00%	0.00%	0.00%						4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

GENERAL FUND	Actual				Budget	Proposed		Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>OTHER SPECIAL/DEBT TAX LEVIES</b>																	
65	2009B Improvement Bonds	43,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	2010A Improvement Bonds	59,356	57,151	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	2010B CIP Bonds	205,989	206,908	207,338	207,076	206,656	205,884	-	-	-	-	-	-	-	-	-	
68	2011A Improvement Bonds	76,719	74,828	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	2012B Improvement Bonds	65,275	63,669	67,313	65,417	-	-	-	-	-	-	-	-	-	-	-	
70	2014A Improvement Bonds	203,885	199,370	205,117	200,394	200,091	103,597	183,304	183,829	178,946	179,314	179,314	-	-	-	-	
71	2015A Improvement Bonds	25,113	21,543	12,722	14,508	-	-	-	-	-	-	-	-	-	-	-	
72	2016A Improvement Bonds	189,419	194,564	188,999	193,934	193,409	187,529	186,899	186,164	-	-	-	-	-	-	-	
73	2017A Improvement/Equipment Bonds	346,598	340,691	339,904	344,104	342,660	340,954	338,985	342,004	307,879	-	-	-	-	-	-	
74	2018A Equipment Certificate	-	128,996	123,848	126,404	123,569	125,984	128,258	125,139	127,270	124,010	-	-	-	-	-	
75	2019A Improvement/Equipment Bonds	-	124,786	293,148	295,301	297,138	298,661	294,618	290,419	296,560	296,981	200,801	-	-	-	-	
76	2021A City Hall/Fire Bonds	-	-	-	733,323	744,758	751,111	746,333	746,491	751,426	745,231	743,971	747,488	747,423	747,173	746,740	
77	2021A Improvement Bonds	-	-	-	274,713	281,172	274,399	276,551	273,139	274,819	276,184	271,984	272,876	272,338	276,958	276,144	
78	2022A Improvement/Abatement Bonds	-	-	-	-	287,685	283,998	279,523	279,509	272,948	266,111	263,984	255,047	245,323	243,065	234,492	
79	2023A Street Debt Levy	-	-	-	-	-	351,713	353,288	354,075	354,075	353,288	351,713	354,600	351,188	352,238	356,438	
80	Debt Levy - NEW Projects	-	-	-	-	-	-	515,919	1,201,047	1,744,729	2,025,668	2,246,403	2,662,024	2,952,050	3,968,947	4,400,826	
81																	
82																	
83	<b>Total Other Special Levies</b>	<b>1,215,934</b>	<b>1,412,506</b>	<b>1,438,389</b>	<b>2,455,174</b>	<b>2,677,138</b>	<b>2,923,830</b>	<b>3,303,678</b>	<b>3,981,816</b>	<b>4,308,652</b>	<b>4,266,787</b>	<b>4,258,170</b>	<b>4,292,036</b>	<b>4,568,321</b>	<b>5,588,380</b>	<b>6,014,639</b>	
84																	
85	<b>Total Tax Levy</b>	<b>4,179,839</b>	<b>4,949,823</b>	<b>5,263,268</b>	<b>7,468,748</b>	<b>7,798,403</b>	<b>8,922,042</b>	<b>9,586,214</b>	<b>10,653,358</b>	<b>11,475,307</b>	<b>12,155,357</b>	<b>12,906,910</b>	<b>13,681,929</b>	<b>14,498,353</b>	<b>15,311,479</b>	<b>16,167,953</b>	
86	<b>Increase/(Decrease) in Total Tax Levy</b>		<b>18.42%</b>	<b>6.33%</b>	<b>50.89%</b>	<b>4.41%</b>	<b>14.41%</b>	<b>7.44%</b>	<b>11.13%</b>	<b>7.72%</b>	<b>5.93%</b>	<b>6.18%</b>	<b>6.00%</b>	<b>5.97%</b>	<b>5.61%</b>	<b>5.59%</b>	
87	Fiscal Disparity Distribution	(199,047)	(249,326)	(271,597)	(294,157)	(433,060)	(389,878)	(347,997)	(362,208)	(380,979)	(388,599)	(396,371)	(404,299)	(412,385)	(420,633)	(429,046)	
88	<b>Net Levy to Taxpayers after Fiscal Disparities</b>	<b>3,980,792</b>	<b>4,700,497</b>	<b>4,991,671</b>	<b>7,174,591</b>	<b>7,365,343</b>	<b>8,532,164</b>	<b>9,238,218</b>	<b>10,291,150</b>	<b>11,094,328</b>	<b>11,766,758</b>	<b>12,510,539</b>	<b>13,277,630</b>	<b>14,085,968</b>	<b>14,890,846</b>	<b>15,738,907</b>	
89																	
90	Existing Tax Base	17,361,919	20,021,726	21,116,953	23,487,099	30,606,781	30,606,781	34,758,875	36,158,669	38,295,216	40,474,494	42,085,889	43,868,800	45,645,694	47,475,023	49,203,642	
91	Inflationary Impact on Existing Tax Base							695,178	723,173	765,904	809,490	841,718	877,376	912,914	949,500	984,073	
92																	
93																	
94	New Net Tax Capacity from Development	0	0	0	0	0	4,152,094	704,616	1,413,374	1,413,374	801,905	941,193	899,517	916,416	779,119	798,451	
95	<b>Total Net Tax Capacity</b>	<b>17,361,919</b>	<b>20,021,726</b>	<b>21,116,953</b>	<b>23,487,099</b>	<b>30,606,781</b>	<b>34,758,875</b>	<b>36,158,669</b>	<b>38,295,216</b>	<b>40,474,494</b>	<b>42,085,889</b>	<b>43,868,800</b>	<b>45,645,694</b>	<b>47,475,023</b>	<b>49,203,642</b>	<b>50,986,167</b>	
						<i>TC Growth</i>	<i>13.57%</i>	<i>4.03%</i>	<i>19.30%</i>	<i>11.94%</i>	<i>9.90%</i>	<i>8.39%</i>	<i>8.46%</i>	<i>8.22%</i>	<i>7.79%</i>	<i>7.40%</i>	
96	<b>Tax Rate on Tax Capacity</b>	<b>22.928%</b>	<b>23.477%</b>	<b>23.638%</b>	<b>30.547%</b>	<b>24.064%</b>	<b>24.547%</b>	<b>25.549%</b>	<b>26.873%</b>	<b>27.411%</b>	<b>27.959%</b>	<b>28.518%</b>	<b>29.089%</b>	<b>29.670%</b>	<b>30.264%</b>	<b>30.869%</b>	
97	<b>Tax Rate % Change</b>		<b>2.39%</b>	<b>0.69%</b>	<b>29.23%</b>	<b>-21.22%</b>	<b>2.00%</b>	<b>4.08%</b>	<b>5.18%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	
								<i>184,942.62</i>	<i>311,385.69</i>	<i>(0.00)</i>	<i>0.00</i>	<i>(0.00)</i>	<i>0.00</i>	<i>(0.00)</i>	<i>(0.00)</i>	<i>(0.00)</i>	
98	City Taxes on \$553,500 Residential Homestead	1,300	1,331	1,340		1,398	1,460	1,557	1,677	1,751	1,829	1,910	1,994	2,083	2,174	2,270	
99	\$ Tax Increase/(Decrease)		\$ 31	\$ 9		\$ (334)	\$ 63	\$ 96	\$ 120	\$ 75	\$ 78	\$ 81	\$ 84	\$ 88	\$ 92	\$ 96	
100	% Tax Increase / (Decrease)		2.39%	0.69%		-19.29%	4.48%	6.60%	7.70%	4.45%	4.43%	4.45%	4.41%	4.43%	4.40%	4.40%	
101	Existing Tax Base Inflation / (Deflation)	0.0%	0.0%	0.0%		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
102	Total Tax Base Increase		15%	5%		30%	14%	13%	6%	6%	4%	4%	4%	4%	4%	4%	
103	% from New Growth		0%	0%		0%	14%	2%	4%	4%	2%	2%	2%	2%	2%	2%	