



2018 Budget

Adopted December 5, 2017



City of Lake Elmo

3800 Laverne Avenue
Lake Elmo, Minnesota 55042
Phone: 651-747-3900
Fax: 651-747-3901
Web: www.lakeelmo.org

CITY OFFICIALS

Mike Pearson, Mayor
Justin Bloyer, Councilmember
Julie Fliflet, Councilmember
Jill Lundgren, Councilmember
Christine Nelson, Councilmember

CITY MANAGEMENT TEAM

Kristina Handt, City Administrator
Emily Becker, Director of Planning
Michael Bent, Building Official
Julie Johnson, City Clerk
Greg Malmquist, Fire Chief
Brian Swanson, Finance Director
Rob Weldon, Director of Public Works

FINANCE COMMITTEE

Terry Forrest, Chair
Anne Cohen, Member
Thomas Wall, Member



2018 BUDGET INDEX

1. Organizational Chart.....	Page 4
2. 2018 General Fund Budget Highlights	Page 5
3. 2018 Budget Calendar and Summary Information	Page 9
4. 2018 General Fund Budget Detail Information	Page 19
5. 2018 Utility Fund Budgets Highlights.....	Page 30
6. 2018 Utility Fund Budgets Detail Information.....	Page 32

CITY OF LAKE ELMO ORGANIZATIONAL CHART (2014)





GENERAL FUND HIGHLIGHTS

At the December 5, 2017 Regular City Council Meeting, the City Council adopted the following:

- 1) Set the 2018 Final Property Tax Levy at \$3,596,601, which is an increase of \$646,175 or approximately 21.90% over the 2017 Final Property Tax Levy.
- 2) The Adopted 2018 General Fund Budget is \$4,670,734, which is \$719,348 or an approximate 18.20% increase compared to the 2017 Adopted Budget.

Revenues:

1. **Property taxes for the General Fund** – For the 2018 Proposed General Fund Budget, property taxes will increase from \$1,818,847 for the 2017 Adopted Budget to \$2,382,813 for the 2018 Proposed Budget, which is an increase of \$563,966, or 31.01%.
2. **Licenses and Permits** – These are based on staff estimates for related activities within the City, with most line items remaining reasonably consistent compared to the 2017 Adopted Budget. A few key items of note are:
 - a. **Building Permits** – Revenue of \$800,000, which is approximately \$8,000, or 1% less than the 2017 Adopted Budget. This is based on 250 new residential units being constructed in 2018, which is consistent with 2017.
 - b. **Heating and Plumbing Permits** – Both of these are proposed to increase by approximately \$15,000 based on a fee charged for a fireplace, and sewer and water permit, both of which are \$60.00.
 - c. **Fire Sprinkler Alarm Fees** – This fee was instituted in 2017, based on history and estimates were reduced by \$5,000 in total, or 33.33%. This fee was also split into two object codes, Fire Sprinkler Alarm and Fire Alarm Fees.
3. **Intergovernmental** – Municipal State Aid – Maintenance is projected to increase by approximately \$4,700 or 3.61% based on information from MNDOT.
4. **Charges for Services** – These are based from staff estimates and historical information. Two key items of note are :
 - a. **Zoning and Subdivision Fees** – These were increased by \$32,000, from \$23,000 to \$55,000, based on new construction fees and staff estimates for planning and zoning activities.
 - b. **Plan Check Fees** – This line item is proposed to increase by approximately \$12,000 or 2.34%, based on more detailed analyses on the building permits that require plan check review to occur.
5. **Fines are Forfeits** – This line item is proposed to increase by \$2,500, or 5.38% based on historical averages.
6. **Miscellaneous** – Key line items of change compared to the 2017 Adopted Budget are:
 - a. **Cable Franchise Revenue** – This is proposed to decline by \$4,000 or 5.56% based on a city discontinuing participating in the franchise resulting in lower total revenues to be allocated among the remaining cities.
 - b. **Miscellaneous Revenue** – This increase of \$25,900, from \$4,000 to \$29,900, pertains to tax forfeit receipts, miscellaneous accounts receivable items and development fees.

- c. **Tower Rent** – This proposed increase of \$7,000, or 15.22% is based on existing contracts.
- d. **Use of Fund Balance** – The proposed increase of \$44,000, or 29.33%, from \$150,000 to \$194,000, is based on a change in philosophy from 2017 to 2018. In 2017, Fund Balance was used to balance the budget from an operational standpoint. For 2018, based on meetings with the Finance Committee, the use of fund balance is being allocated for capital purchases in the General Fund for items less than \$75,000. Based on this, the proposed purchases are a vehicle for Inspections of \$24,000, a 1 Ton Truck for \$70,000, Vac Trailer for \$45,000, an asphalt roller for \$30,000 and a Cushman Utility Vehicle for \$25,000.

Expenditures:

1) Expenditure themes in the General Fund From the 2017 Adopted to 2018 Proposed -

- a) **Staffing** – For 2018, no new staffing positions are proposed in the budget. Two key items of note: 1) The Assistant City Administrator position that was approved in 2017, which reflects approximately three and half months of expenditures in 2017 and then a full year in 2018. This position will be allocated 50% to Administration and 50% to Communications. 2) The new staffing model approved for the Fire Department in 2017 is shown for a full year in 2018.
- b) **Salaries** – Extensive work and a compensation study occurred to determine budgeted salary proposals. Staff is recommending salary adjustments to bring staff into alignment of its peer cities group with an inflationary adjustment of two percent. As such, in the expenditures section below, this will not be discussed individually except in the case of staffing model changes approved by the City Council in 2017.
- c) **Benefits** – Subsequent to the 2018 Preliminary General Fund and Property Tax Levy adoption, staff worked to secure better health insurance rates for non-union staff and was successful. Based on budgeted estimates from the original renewal rates for 2018 and comparing them to the new rates, the City was able to reduce the overall city budget by approximately \$33,000, with a General Fund and property tax levy reduction of approximately \$30,000. This information was presented to the City Council on November 14th and approved. For other benefits, such as FICA, Medicare, PERA, etc., many of these correlate to salaries on a percentage basis, so as salaries are adjusted, so are these benefits.
- d) **Capital Outlay** – As outlined in the Revenues section above, Capital Outlay within the General Fund for items under \$75,000 will be proposed to be paid with Fund Balance for the 2018 Proposed Budget.

2) Key Expenditure Changes by Dept./Cost Center from 2017 Adopted to 2018 Proposed–

- a) **Administration** –
 - i) **Personnel** - Increased by approximately \$85,300, or 41%, which is attributed to the Assistant City Administrator salaries and benefits position approved by the City Council in 2017, and other wage adjustments outlined in item #1 above.
 - ii) **Materials and Supplies** – Legal Services is proposed to decrease by \$70,000, or 41.18% based on shifting litigation costs related to 3M to the Water Fund.
 - iii) **Charges and Services** – Assessing services is proposed to increase by \$15,350, or 40.39%, based on 250 new parcels and the Washington County charge. Contract Services, IT, and Software Programs, are proposed to increase by \$11,250, for Shred It, a new website and computer and existing software licensing. Legal Publishing is proposed to increase by approximately \$6,000 or 83% for legal codification updates and other publishing requirements. Cable Operation Expense will decline entirely from \$31,400 related to a one-time capital expenditure.
- b) **Elections** – This is proposed to increase by \$9,000 for the 2018 Election cycle.
- c) **Communications** – This budget is proposed to increase by approximately \$20,000, or 29%, for Personnel Costs related to the Assistant City Administrator of approximately \$41,000, quarterly newsletters for \$6,000 including postage, \$5,000 for cable operations to cover increased meeting and a reduction of approximately \$32,000 for IT/Web costs being proposed for allocation between the General Fund and Utility Funds.
- d) **Finance** –

- i) **Personnel** – Proposed to decrease by approximately \$58,000, or 63% based on contracting for Finance Director services and increasing the part-time accountant to full-time as part of the department reorganization in 2017 after the 2017 Adopted Budget was approved.
 - ii) **Charges and Services** – Audit services will increase approximately \$3,000, or 3% based on the contract. Contract services is proposed to increase by approximately \$108,000 based on Finance Director Services being provided by an external firm. Software services is proposed to increase by approximately \$19,000 for support for financial related software and the General Funds share of new financial related software.
- e) **Planning and Zoning – Charges and Services** – This section is proposed to decrease by approximately \$62,000 with the vast majority of the decrease attributed to the Comprehensive Plan update being split into 2017 and 2018 budget cycles based on the timing of the costs.
- f) **City Hall – Charges and Services** – Repair/Maint. Contractual Equipment is to increase by approximately \$2,500, or 16% based on a new copier lease.
- g) **Police – Charges and Services** – Contract with Washington County proposed to increase by approximately \$46,300 or 7.49%. This reflects having the sergeant position filled for the whole year.
- h) **Fire** –
- i) **Personnel** – Based on City Council action earlier this year, staff was directed to proceed with a revised staffing model that includes career, part-time and paid on call firefighters. As such, this section increased by approximately \$181,000, or 82%. Major changes in this section are the increase in part-time salaries of approximately \$127,000 for 144 hours of service coverage per week and the associated benefits of approximately \$34,000 for this change. The remaining amount of the increase was related to the paid-on-call and personnel changes.
 - ii) **Charges and Services** – This section increased by approximately \$19,000, or 17%, which is mostly related to physicals, training, uniforms for the new part-time hires and repairs.
- i) **Building Inspection** –
- i. **Charges and Services** - This section increased by approximately \$3,000, or 19%. This is based on I-pads and telephone service for fieldwork of approximately \$8,000 and a reduction of \$5,000 for engineering services that can be handled by the current Building Official.
 - ii. **Capital Outlay** – Vehicle purchase of \$24,000 approximately to be paid from Fund Balance.
- j. **Emergency Communications – Contract Services** – decrease of \$3,615, or 67% for pole replacement project done in 2017.
- k. **Public Works** –
- i. **Personnel** – On call pay was added for \$4,000 for the year and a safety clothing allowance is being allocated that total \$175 per employee that is split among Public Works, Parks and the three Utility Funds.
 - ii. **Material and Supplies** – Increased by approximately \$16,000, or 2.86%, which is related to sand/salt increase of \$10,000, small tools and minor equipment increase of \$5,000 for a pallet rack and net increase of \$1,000 across various accounts.
 - iii. **Charges and Services** – This section is projected to increase by approximately \$48,000, or 30%. This is based on approximately \$24,000 for seven new 800mhz radios and annual cost. Repairs and maintenance is proposed to increase by approximately \$31,000 in total, which includes purchases of fan and locks for \$10,000 and \$1,000 respectively as well as increased estimates for equipment maintenance. Equipment rental is projected to increase by \$2,000, uniforms by \$2,500, Clean-up Days eliminated per City Council action saving \$10,000, and the remaining line items resulting in a net reduction of approximately \$1,500.
 - iv. **Capital Outlay** – This line item is project to increase by \$145,000 for the purchase of a 1-

Ton Truck for \$70,000, Vac Trailer for \$45,000, an asphalt roller for \$30,000. This is to be paid from Fund Balance.

1. **Parks and Recreation –**

- i. **Material and Supplies** – This section is proposed to increase by approximately \$2,800, or 25%, which includes \$1,000 for operating supplies, \$1,000 for Repair/Maint. Supplies and a net increase of \$800 across the remaining line items.
- ii. **Charges and Services** – The net impact on this section is a decrease of approximately \$9,000, based on a decrease of \$25,000 for the lakes matching grant, as proposed by the Finance Committee. Also an increase in contract services of \$13,000 this includes turf treatments for \$8,000 and Sunfish Lake Management cost of \$5,000. Repairs and maintenance increased by approximately \$3,000.
- iii. **Capital Outlay** – This line item includes the proposed purchase of a Cushman Utility vehicle for \$25,000, which in accordance with the other capital purchases, will be paid from Fund Balance.

- m. **Compensation Adjustment** - This section decreased by \$35,000, as now all salary and benefit adjustments are being incorporated into the Departmental or cost center budgets.

2017 Final and Proposed 2018 Final Property Tax Levy, Tax Capacity and Rate Information:

- 1) The 2018 Final Property Tax Levy is \$3,596,601, which is an increase of \$646,175, or approximately 21.90% compared to the 2017 Final Property Tax Levy.
- 2) Of the 2018 Final Property Tax Levy, the Debt Service portion of the levy is \$1,213,788, which accounts for approximately 33.47% of the total levy.
- 3) The 2018 Property Tax Rate is 22.60%, compared to 20.02% for the 2017 Final Property Tax Rate, which is an increase of approximately 12.89%. This lesser increase compared to the property levy is a result of increased tax capacity within the City spreading the property tax levy over a larger number of properties.
- 4) From 2013 Final to 2018 Proposed, tax capacity has increased from approximately \$11.38 million to \$15.92 million or approximately 39.81%. During that same time, the tax rate has declined from 27.82% to the proposed rate of 22.60%, or a decrease of approximately 18.75%.

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

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

For a median valued home of \$378,300 that experiences a change in valuation of 1.19%, to \$382,800, based on information from Washington County, the **estimated City share of property taxes** for the Proposed 2018 Final Property Tax Levy would be approximately \$859 compared to \$751 for the 2017 Final Property Tax Levy. This is an increase of \$108, or approximately 14.4% for the **estimated City share of property taxes**. This information is contingent upon changes in overall valuation, tax capacity, and the City's 2018 Final Property Tax Levy.

**CITY OF LAKE ELMO
2018 Budget Calendar**

4/19/2017	Draft CIP Package Distributed to Departments
5/12/2017	Proposed CIP listings to Administrator and Finance Director
5/22/2017	Proposed Parks CIP to Parks Commission
5/23/2017	Proposed CIP from MAC and Public Safety
6/8/2017	Proposed 5 year CIP presented to Finance Committee
6/12/2017	Revenue and expense budget detail to Dept heads (actuals through May) for use to project balance of 2017 and 2018 budget
6/19/2017	Detailed 2017/2018 budget worksheets due back to Finance
6/26-6/30	Budget review with Dept. Heads, Administrator & Finance Department
7/6/2017	Departmental changes completed by Finance
7/7/2017	Proposed Budget to Dept. Supervisors for Final Comments
7/13/2017	Proposed 2018 budgets to FC
8/10/2017	Finance and Council Workshop – Proposed Budget
8/22/2017	Council Workshop – Proposed Budget
9/19/2017	Proposed Budget to City Council For Adoption by Resolution & Property Tax Levy
9/29/2017	Proposed Budget (adopted by Resolution) & Proposed Property Tax Levy Certified to the County. Certify Hearing(s) Dates.
11/14/2017	Council Workshop – Proposed Budget (optional)
12/5/2017	Final Budget & Levy determination Public Hearing 7:00PM City Hall
12/19/2017	Final Budget & Levy Determination (if necessary) 7:00PM City Hall
12/28/2017	Final Levy certified to the County & Adopt Final Budget
	CRITICAL DATES

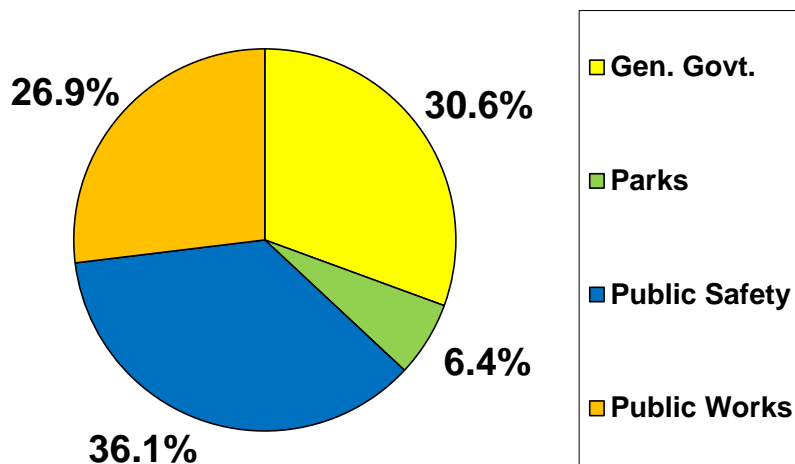
Budget - General Fund Revenues

	2017	2018	2017 – 2018
Revenues:	Adopted	Proposed	Change
General Property Taxes	\$ 1,818,847	\$ 2,382,813	31.01%
Licenses and Permits	964,367	994,400	3.11%
Intergovernmental	201,095	205,896	2.39%
Charges for Services	566,577	611,595	7.95%
Fines, Forfeits, and Penalties	46,500	49,000	5.38%
Investment Earnings	40,000	40,000	0.00%
Miscellaneous	164,000	193,030	17.70%
Use of Fund Balance	150,000	194,000	29.33%
Total Revenues	\$3,951,386	\$4,670,734	18.20%

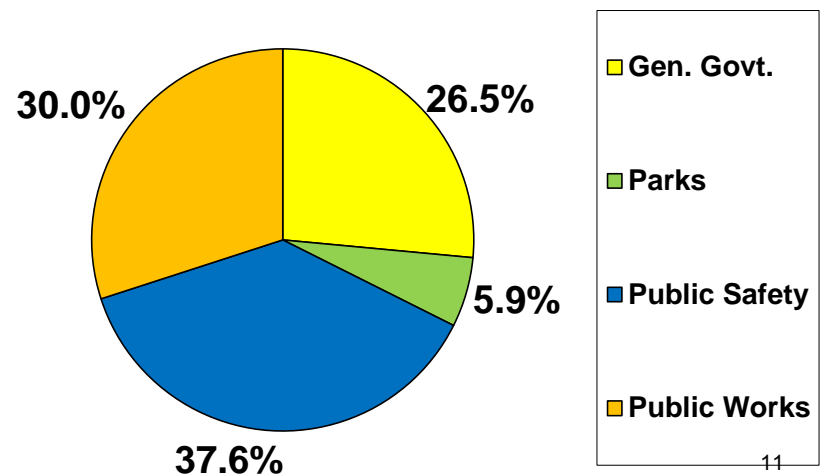
Budget - General Fund Expenditures

	2017	2018	2017 - 2018
Expenditures:	Adopted	Proposed	Change
Total General Government	\$1,208,653	\$1,236,966	2.34%
Total Parks	251,529	275,880	9.68%
Total Public Safety	1,427,483	1,757,118	23.09%
Total Public Works	1,063,721	1,400,770	31.69%
Total General Fund	\$3,951,386	\$4,670,734	18.20%

2017 Adopted



2018 Proposed



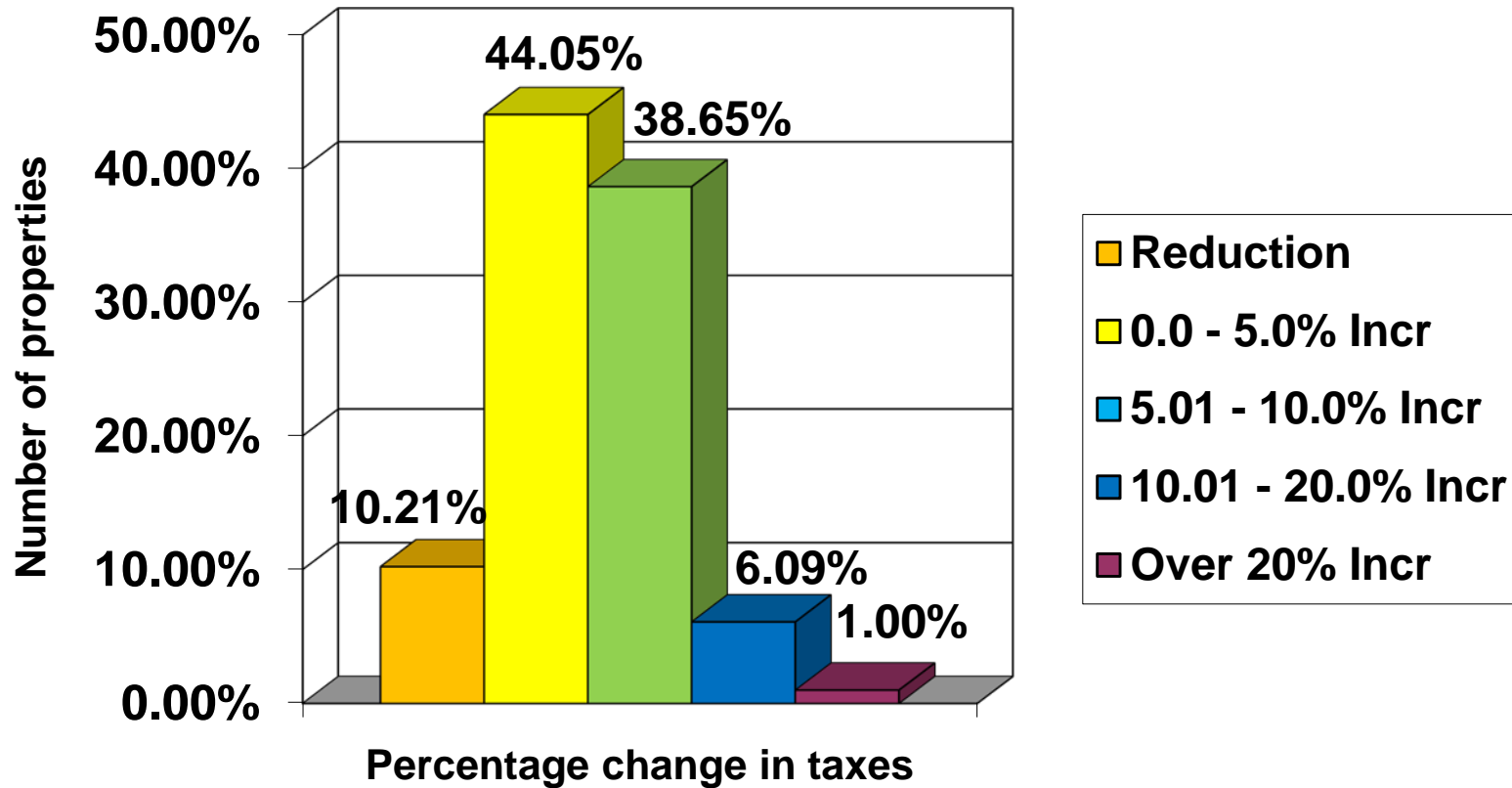
Tax Levy Allocation - 21.90% Increase

	2017	2018	Dollar Chg.	% Chg.
	Final Levy	Proposed	From 2017	From 2017
TAX CAPACITY BASED TAX LEVY				
General Fund	\$ 1,818,847	\$ 2,382,813	\$ 563,966	31.01%
Library *	256,957	-	(256,957)	-100.00%
G.O. Imp. Bonds - Series 2009B	52,959	50,911	(2,048)	-3.87%
G.O. Imp. Bonds - Series 2010A	57,683	61,206	3,523	6.11%
G.O. Cap. Imp. Xover Ref. Bonds - Series 2010B	202,605	204,519	1,914	0.94%
G.O. Imp. Bonds - Series 2011A	74,368	73,254	(1,114)	-1.50%
G.O. Imp. Bonds - Series 2012B	62,656	61,141	(1,515)	-2.42%
G.O. Imp. Bonds - Series 2014A	207,218	203,045	(4,173)	-2.01%
G.O. Imp. Bonds - Series 2015A	17,756	28,683	10,927	61.54%
G.O. Imp. Bonds - Series 2016A	199,377	189,419	(9,958)	-4.99%
G.O. Imp. Bonds - Series 2017A	-	341,610	341,610	N/A
TOTAL TAX CAPACITY BASED TAX LEVIES	\$ 2,950,426	\$ 3,596,601	\$ 646,175	21.90%

Tax Levy Allocation - Debt Service

- Debt service portion of the tax levy is \$1,231,788, or approximately 33.47% of the total levy
- Debt levy increased by \$339,166, which is related to the 2017A Bonds of \$341,610 and small reductions in other bonds of \$2,444.
- 2017A Bonds are being utilized for the following:
 - Downtown project
 - Equipment purchases - Dump and plow trucks
 - Olson Lake Trail
 - Street improvements - North Tri Lakes

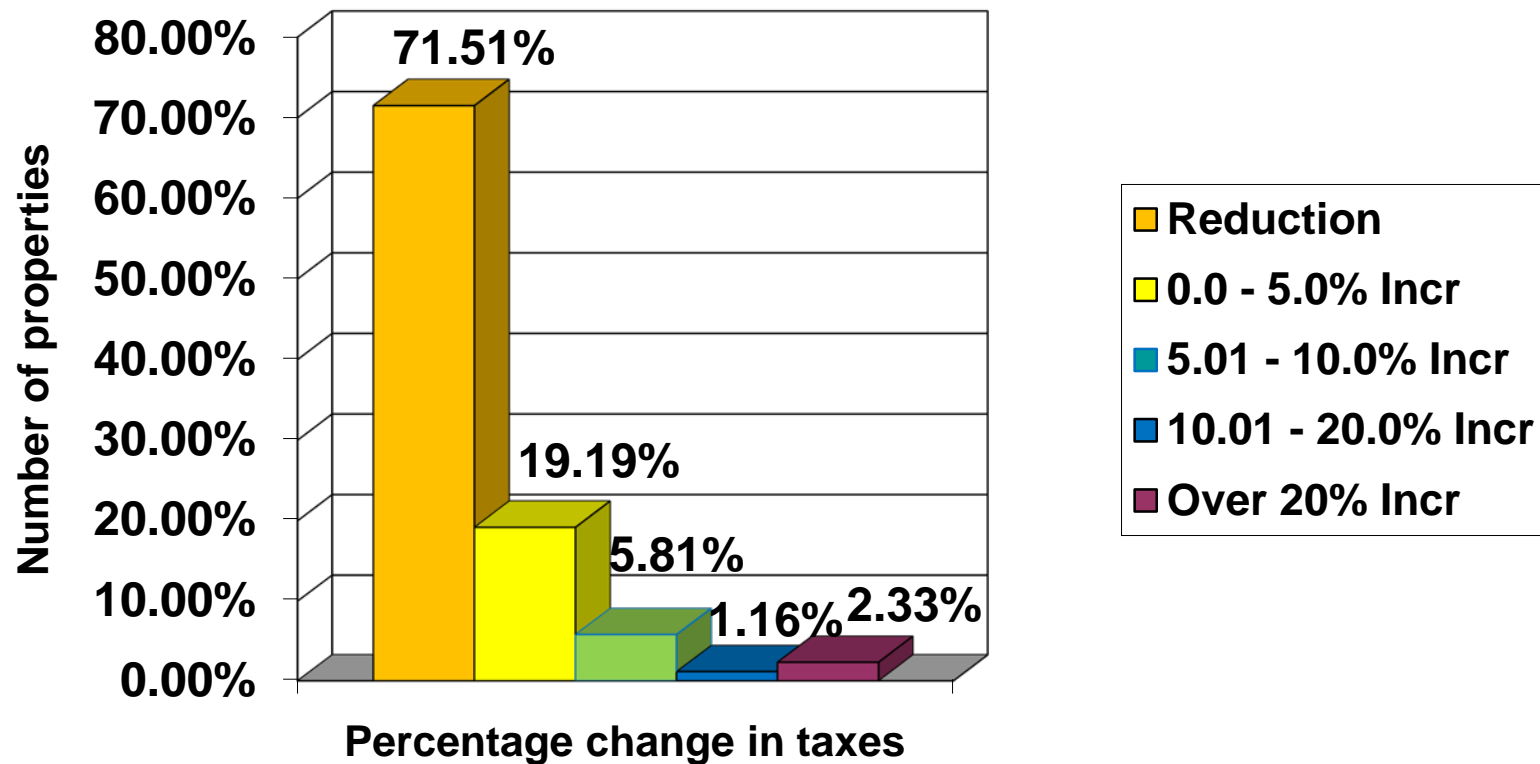
Average Residential Property Tax Percentage Change – All Taxing Jurisdictions – 2017 to 2018



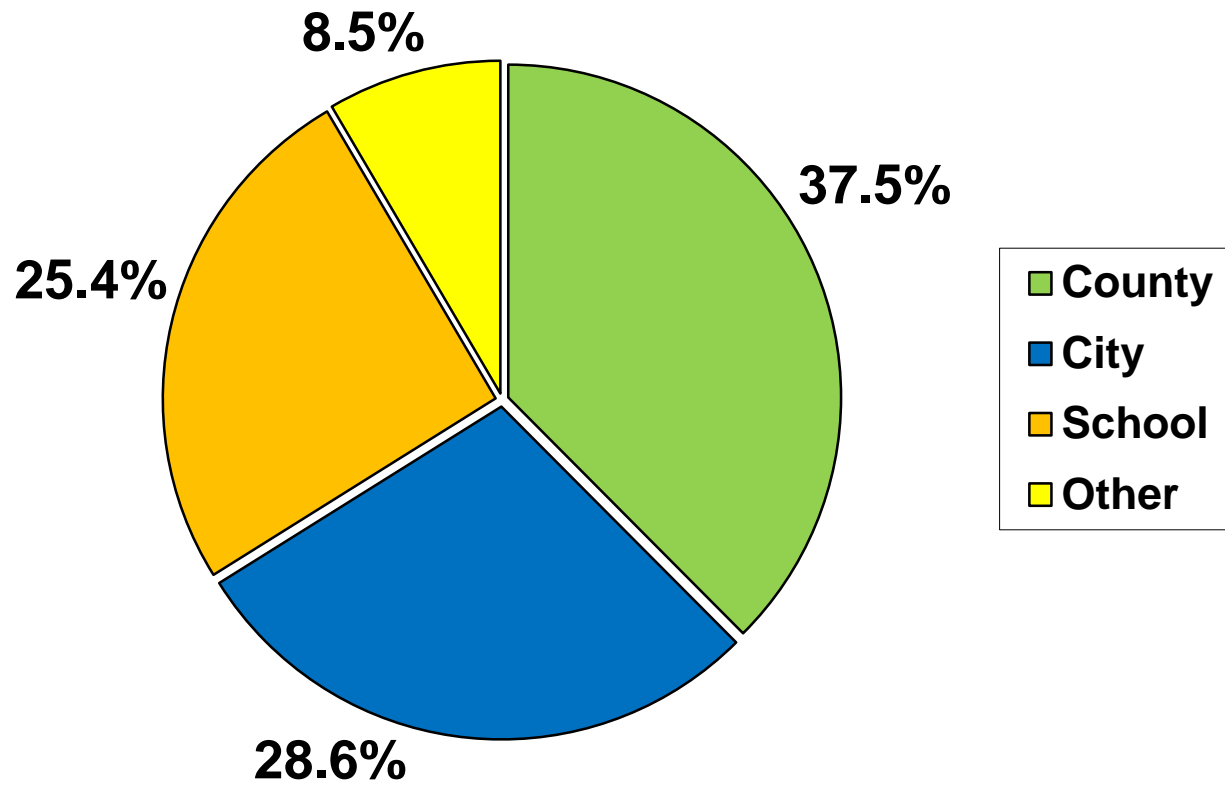
Residential Estimated City Share of Property Taxes - 2018 Final Levy - 21.90% Increase

* These are estimated figures at particular price points.							
Homes at the price points will not experience these exact changes.							
Assessed Market Val. 2016 For Pay 2017	2017 For Pay 2018	Taxable Market Value 2017	Taxable Market Value 2018	Estimated City Tax 2017	2018	Dollar Change	Percent Change
148,200	150,000	124,298	126,260	248.81	285.31	36.50	14.7%
247,000	250,000	231,990	235,260	464.39	531.62	67.24	14.5%
378,300	382,800	375,107	380,012	750.87	858.72	107.85	14.4%
420,000	425,000	420,000	425,000	840.74	960.38	119.65	14.2%
494,100	500,000	494,100	500,000	989.06	1,129.86	140.80	14.2%
592,900	600,000	592,900	600,000	1,233.33	1,412.32	179.00	14.5%
691,700	700,000	691,700	700,000	1,480.54	1,694.79	214.25	14.5%
790,500	800,000	790,500	800,000	1,727.76	1,977.25	249.49	14.4%
900,000	917,836	900,000	917,836	2,001.75	2,310.10	308.35	15.4%
Assumptions:							
2017 and 2018 tax capacity rate based on Washington County information.							
Tax capacity rates increase from 1% to 1.25% for values over \$500,000.							
= Median Value Home in Lake Elmo							

Average Commercial/Industrial and Apartments Property Tax Percentage Change – All Taxing Jurisdictions – 2017 to 2018



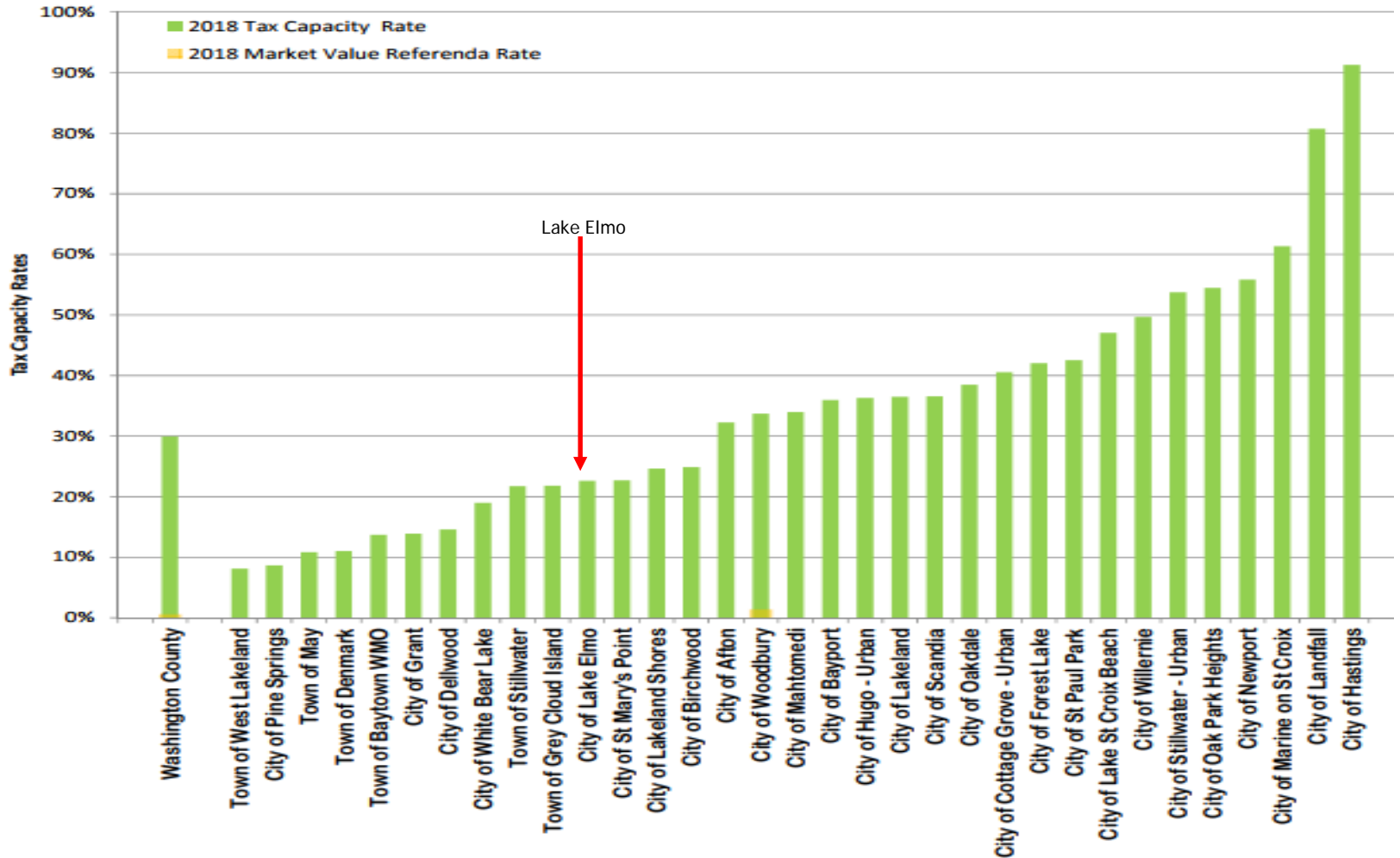
Where Your Property Taxes Go



2018 Proposed Figures

How Do Our Taxes Compare?

Proposed 2018 Tax Rates of the City Share in Washington County



*Information provided by Washington County

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
General Fund Revenues Detail:							
Taxes							
101-000-0000-31010	Current Ad Valorem Taxes	\$ 2,206,350	\$ 2,019,331	\$ 1,629,875	\$ 1,629,875	\$ 2,202,698	35.15%
101-000-0000-31020	Delinquent Ad Valorem Taxes	22,467	13,546	15,000	15,000	15,000	0.00%
101-000-0000-31030	Mobile Home Tax	18,874	14,366	12,000	12,000	15,000	25.00%
101-000-0000-31040	Fiscal Disparities	179,607	157,096	161,272	161,272	149,615	-7.23%
101-000-0000-31910	Penalty & Interest on Taxes	725	185	700	700	500	-28.57%
Total Taxes		\$ 2,428,022	\$ 2,204,523	\$ 1,818,847	\$ 1,818,847	\$ 2,382,813	31.01%
Licenses and Permits							
101-000-0000-32110	Liquor License	8,350	7,025	9,000	8,300	8,300	-7.78%
101-000-0000-32180	Waste hauler License	480	1,560	1,000	1,000	1,000	0.00%
101-000-0000-32181	General Contractor License	50	150	150	-	-	-100.00%
101-000-0000-32183	Heating Contractor License	3,901	3,450	2,850	1,200	-	-100.00%
101-000-0000-32210	Building Permits	421,941	902,690	808,157	900,000	800,000	-1.01%
101-000-0000-32211	Driveway Permits	250	10,190	-	17,500	17,500	#DIV/0!
101-000-0000-32220	Heating Permits	34,359	128,558	44,820	122,000	60,000	33.87%
101-000-0000-32230	Plumbing Permits	42,662	92,752	44,820	90,000	60,000	33.87%
101-000-0000-32240	Animal License	2,116	1,900	1,720	2,000	2,000	16.28%
101-000-0000-32250	Utility Permits	59,033	60,234	33,000	33,000	33,000	0.00%
101-000-0000-32260	Burning Permit	1,530	2,035	3,750	3,750	2,500	-33.33%
101-000-0000-32270	Massage Therapy Licenses	200	75	100	100	100	0.00%
101-000-0000-35101	Fire Sprinkler Alarm Fees	-	-	15,000	15,000	8,500	-43.33%
101-000-0000-35102	Fire Alarm Fees	-	-	-	-	1,500	#DIV/0!
Total Licenses and Permits		\$ 574,871	\$ 1,210,619	\$ 964,367	\$ 1,193,850	\$ 994,400	3.11%
Intergovernmental							
101-000-0000-33418	MSA - Maintenance	119,464	123,433	130,838	122,883	135,561	3.61%
101-000-0000-33420	State Fire Aid	58,166	59,136	47,000	47,000	47,000	0.00%
101-000-0000-33422	PERA Aid	2,749	2,749	2,749	2,749	2,749	0.00%
101-000-0000-33426	Miscellaneous State Grants	26,285	8,367	4,820	4,820	4,820	0.00%
101-000-0000-33621	Recycling Grant	15,688	15,688	15,688	15,688	15,766	0.50%
Total Intergovernmental		\$ 222,352	\$ 209,373	\$ 201,095	\$ 193,140	\$ 205,896	2.39%
Charges for Services							
101-000-0000-34103	Zoning & Subdivision Fees	29,035	33,490	23,000	50,000	55,000	139.13%
101-000-0000-34104	Plan Check Fees	242,970	500,965	513,002	509,822	525,000	2.34%
101-000-0000-34105	Sale of Copies, Books, Maps	116	213	280	125	200	-28.57%
101-000-0000-34107	Assessment Searches	3,030	4,905	1,395	1,000	1,395	0.00%
101-000-0000-34110	Rent	-	-	-	12	-	#DIV/0!
101-000-0000-34111	Cable Operation Reimbursement	71,912	1,600	4,000	4,000	5,000	25.00%
101-000-0000-36206	Escrow Administration Fee	-	2,800	24,900	25,000	25,000	0.40%
Total Charges for Services		\$ 347,063	\$ 543,973	\$ 566,577	\$ 589,959	\$ 611,595	7.95%
Fines and Forfeits							
101-000-0000-35100	Fines	48,739	49,505	46,500	49,000	49,000	5.38%
Total Fines and Forfeits		\$ 48,739	\$ 49,505	\$ 46,500	\$ 49,000	\$ 49,000	5.38%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
Investment Earnings							
101-000-0000-36210	Interest Earnings	23,501	20,437	40,000	25,000	40,000	0.00%
Total Investment Earnings		\$ 23,501	\$ 20,437	\$ 40,000	\$ 25,000	\$ 40,000	0.00%
Miscellaneous							
101-000-0000-33622	Cable Franchise Revenue	-	98,218	72,000	94,178	68,000	-5.56%
101-000-0000-36200	Miscellaneous Revenue	2,438	28,205	4,000	32,900	29,900	647.50%
101-000-0000-36204	Reimbursements - Fire	-	1,500	500	-	-	-100.00%
101-000-0000-36207	ISD Service Fee In Lieu of Tax	-	-	31,500	31,500	32,130	2.00%
101-000-0000-36230	Donations	-	10,000	10,000	11,400	10,000	0.00%
101-000-0000-37180	Tower Rent	-	-	46,000	51,000	53,000	15.22%
101-000-0000-38000	Use of Fund Balance	-	-	150,000	101,361	194,000	29.33%
Total Miscellaneous		\$ 2,438	\$ 137,924	\$ 314,000	\$ 322,340	\$ 387,030	23.26%
Total General Fund Revenues:		\$ 3,646,987	\$ 4,376,355	\$ 3,951,386	\$ 4,192,136	\$ 4,670,734	18.20%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
General Fund Expenditures Detail:							
1110	Mayor & Council						
Personnel							
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	25,690	25,690	0.00%
101-410-1110-41220	FICA Contributions	1,593	1,593	1,593	1,593	1,593	0.00%
101-410-1110-41230	Medicare Contributions	373	373	373	373	373	0.00%
101-410-1110-41510	Workers Compensation	9	-	300	198	198	-34.00%
Total Personnel		\$ 27,664	\$ 27,655	\$ 27,956	\$ 27,854	\$ 27,854	-0.36%
Materials and Supplies							
101-410-1110-42000	Office Supplies	-	72	-	120	30	#DIV/0!
101-410-1110-42001	Computer Reimbursement	-	-	-	3,000	-	#DIV/0!
101-410-1110-43310	Mileage	169	-	375	100	300	-20.00%
Total Materials and Supplies		\$ 169	\$ 72	\$ 375	\$ 3,220	\$ 330	-12.00%
Charges and Services							
101-410-1110-44300	Miscellaneous	8,764	15,691	5,250	6,750	6,750	28.57%
101-410-1110-44330	Dues & Subscriptions	11,519	11,986	11,813	11,813	12,470	5.56%
101-410-1110-44370	Conferences & Training	1,000	520	1,500	335	1,000	-33.33%
Total Charges and Services		\$ 21,283	\$ 28,197	\$ 18,563	\$ 18,898	\$ 20,220	8.93%
1110	Total Mayor & Council	\$ 49,116	\$ 55,924	\$ 46,894	\$ 49,972	\$ 48,404	3.22%
1320	Administration						
Personnel							
101-410-1320-41010	Full-time Salaries	232,992	195,150	153,083	180,359	217,946	42.37%
101-410-1320-41030	Part-time Salaries	-	5,613	-	6,240	-	#DIV/0!
101-410-1320-41210	PERA Contributions	12,638	14,378	11,481	16,004	16,346	42.37%
101-410-1320-41220	FICA Contributions	13,922	11,823	9,491	12,851	13,146	38.51%
101-410-1320-41230	Medicare Contributions	3,273	2,765	2,220	2,952	3,160	42.34%
101-410-1320-41300	Insurance	44,554	28,335	26,787	34,902	42,456	58.49%
101-410-1320-41510	Workers Compensation	6,717	6,252	6,300	1,437	1,678	-73.37%
Total Personnel		\$ 314,096	\$ 264,317	\$ 209,362	\$ 254,745	\$ 294,732	40.78%
Materials and Supplies							
101-410-1320-42000	Office Supplies	5,538	5,113	5,500	5,000	4,500	-18.18%
101-410-1320-42030	Printed Forms	1,888	771	700	775	785	12.14%
101-410-1320-43040	Legal Services	100,075	322,842	170,000	100,000	100,000	-41.18%
101-410-1320-43090	Newsletter/Website	-	-	8,000	90	100	-98.75%
Total Materials and Supplies		\$ 107,500	\$ 328,727	\$ 184,200	\$ 105,865	\$ 105,385	-42.79%
Charges and Services							
101-410-1320-43100	Assessing Services	46,659	52,049	38,000	50,318	53,350	40.39%
101-410-1320-43150	Contract Services	1,100	1,019	-	16,000	3,000	#DIV/0!
101-410-1320-43180	Information Technology/Web	5,967	470	-	1,500	4,500	#DIV/0!
101-410-1320-43190	Software Programs	-	2,338	-	3,000	3,750	#DIV/0!
101-410-1320-43210	Telephone	1,388	1,574	1,500	1,718	1,770	17.97%
101-410-1320-43220	Postage	4,541	3,741	3,000	1,000	4,000	33.33%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
101-410-1320-43310	Mileage	70	418	348	750	1,000	187.36%
101-410-1320-43510	Legal Publishing	6,513	8,003	7,088	7,500	13,000	83.41%
101-410-1320-43610	Insurance	16,386	26,121	28,000	28,500	29,400	5.00%
101-410-1320-43620	Cable Operation Expense	-	-	31,400	31,400	-	-100.00%
101-410-1320-44330	Dues & Subscriptions	1,713	1,877	2,500	1,800	2,250	-10.00%
101-410-1320-44370	Conferences & Training	2,511	844	2,170	1,700	2,000	-7.83%
Total Charges and Services		\$ 86,848	\$ 98,454	\$ 114,006	\$ 145,186	\$ 118,020	3.52%
Miscellaneous							
101-410-1320-44300	Miscellaneous	1,210	538	600	600	600	0.00%
Total Miscellaneous		\$ 1,210	\$ 538	\$ 600	\$ 600	\$ 600	0.00%
1320	Total Administration	\$ 509,653	\$ 692,035	\$ 508,168	\$ 506,396	\$ 518,737	2.08%
1410 Elections							
Personnel							
101-410-1410-41030	Part-time Salaries	1,280	7,037	-	-	7,500	#DIV/0!
101-410-1410-41510	Workers Compensation	-	-	-	-	-	#DIV/0!
Total Personnel		\$ 1,280	\$ 7,037	\$ -	\$ -	\$ 7,500	#DIV/0!
Charges and Services							
101-410-1410-43150	Contract Services	600	1,200	1,200	1,660	1,660	38.33%
Total Charges and Services		\$ 600	\$ 1,200	\$ 1,200	\$ 1,660	\$ 1,660	38.33%
Capital Outlay							
101-410-1410-45800	Other Equipment	-	20	-	-	-	#DIV/0!
Total Capital Outlay		\$ -	\$ 20	\$ -	\$ -	\$ -	#DIV/0!
Miscellaneous							
101-410-1410-44300	Miscellaneous	-	835	-	-	1,000	#DIV/0!
Total Miscellaneous		\$ -	\$ 835	\$ -	\$ -	\$ 1,000	#DIV/0!
1410	Total Elections	\$ 1,880	\$ 9,092	\$ 1,200	\$ 1,660	\$ 10,160	746.67%
1450 Communications							
Personnel							
101-410-1450-41010	Full-time Salaries	11,191	-	-	7,953	28,434	#DIV/0!
101-410-1450-41030	Part-time Salaries	-	-	-	-	-	#DIV/0!
101-410-1450-41210	PERA Contributions	664	-	-	596	2,133	#DIV/0!
101-410-1450-41220	FICA Contributions	680	-	-	493	1,763	#DIV/0!
101-410-1450-41230	Medicare Contributions	159	-	-	115	412	#DIV/0!
101-410-1450-41300	Insurance	3,672	-	-	1,907	7,659	#DIV/0!
101-410-1450-41510	Workers Compensation	213	-	-	61	219	#DIV/0!
Total Personnel		\$ 16,578	\$ -	\$ -	\$ 11,125	\$ 40,620	#DIV/0!
Charges and Services							
101-410-1450-43090	Newsletter	4,711	-	-	2,000	5,000	#DIV/0!
101-410-1450-43180	Information Technology/Web	35,507	50,580	67,396	38,800	35,500	-47.33%
101-410-1450-43210	Telephone	876	308	-	-	-	#DIV/0!
101-410-1450-43220	Postage	1,208	-	-	-	1,000	#DIV/0!

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
101-410-1450-43310	Mileage	57	-	-	-	-	#DIV/0!
101-410-1450-43510	Public Notices	1,586	-	-	-	-	#DIV/0!
101-410-1450-43620	Cable Operations	3,849	3,955	-	5,000	5,000	#DIV/0!
101-410-1450-44370	Conferences and Training	360	-	-	-	-	#DIV/0!
Total Charges and Services		\$ 47,795	\$ 54,843	\$ 67,396	\$ 45,800	\$ 46,500	-31.00%
1450	Total Communications	\$ 64,733	\$ 54,843	\$ 67,396	\$ 56,925	\$ 87,120	29.27%
1520	Finance						
Personnel							
101-410-1520-41010	Full-time Salaries	60,494	63,053	59,561	64,231	14,664	-75.38%
101-410-1520-41030	Part-time Salaries	-	12,702	10,000	16,500	6,760	-32.40%
101-410-1520-41210	PERA Contributions	4,537	5,281	4,835	1,438	1,100	-77.25%
101-410-1520-41220	FICA Contributions	3,545	4,500	3,997	1,647	1,328	-66.78%
101-410-1520-41230	Medicare Contributions	829	1,052	935	395	311	-66.74%
101-410-1520-41300	Insurance	10,010	10,938	11,994	6,800	3,831	-68.06%
101-410-1520-41420	Unemployment Benefits	-	-	-	8,742	5,464	#DIV/0!
101-410-1520-41510	Workers Compensation	472	204	600	315	165	-72.50%
Total Personnel		\$ 79,886	\$ 97,731	\$ 91,922	\$ 100,068	\$ 33,623	-63.42%
Materials and Supplies							
101-410-1520-42000	Office Supplies	818	338	600	750	600	0.00%
101-410-1520-42030	Printed Forms	137	1,117	375	300	375	0.00%
Total Materials and Supplies		\$ 955	\$ 1,456	\$ 975	\$ 1,050	\$ 975	0.00%
Charges and Services							
101-410-1520-43010	Audit Services	28,270	29,345	29,500	29,500	30,425	3.14%
101-410-1520-43150	Contract Services	7,786	114	101	139,493	108,150	106979.21%
101-410-1520-43190	Software Programs	5,379	-	-	6,400	19,433	#DIV/0!
101-410-1520-43210	Telephone	408	427	900	850	875	-2.78%
101-410-1520-43310	Mileage	-	-	50	100	250	400.00%
101-410-1520-44330	Dues & Subscriptions	420	170	670	500	500	-25.37%
101-410-1520-44370	Conferences & Training	-	-	500	500	750	50.00%
Total Charges and Services		\$ 42,263	\$ 30,056	\$ 31,721	\$ 177,343	\$ 160,383	405.61%
Miscellaneous							
101-410-1520-44300	Miscellaneous	1,632	1,627	220	1,400	1,625	638.64%
Total Miscellaneous		\$ 1,632	\$ 1,627	\$ 220	\$ 1,400	\$ 1,625	638.64%
1520	Total Finance	\$ 124,737	\$ 130,869	\$ 124,838	\$ 279,861	\$ 196,606	57.49%
1910	Planning & Zoning						
Personnel							
101-410-1910-41010	Full-time Salaries	135,788	149,034	145,407	145,619	146,468	0.73%
101-410-1910-41030	Part-time Salaries	-	-	-	6,240	6,760	#DIV/0!
101-410-1910-41210	PERA Contributions	9,546	11,211	10,906	10,921	10,985	0.72%
101-410-1910-41220	FICA Contributions	7,919	9,075	9,015	9,415	9,500	5.38%
101-410-1910-41230	Medicare Contributions	1,852	2,122	2,109	2,202	2,222	5.36%
101-410-1910-41300	Insurance	29,145	23,249	25,772	30,625	26,803	4.00%
101-410-1910-41510	Workers Compensation	938	415	750	1,181	1,192	58.93%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
Total Personnel		\$ 185,188	\$ 195,105	\$ 193,959	\$ 206,203	\$ 203,930	5.14%
Materials and Supplies							
101-410-1910-42000	Office Supplies	1,661	810	1,800	350	800	-55.56%
101-410-1910-42030	Printed Forms	958	-	500	750	-	-100.00%
Total Materials and Supplies		\$ 2,619	\$ 810	\$ 2,300	\$ 1,100	\$ 800	-65.22%
Charges and Services							
101-410-1910-43020	Comprehensive Planning	-	-	-	54,000	36,000	#DIV/0!
101-410-1910-43030	Engineering Services	16,328	18,688	12,000	13,000	15,000	25.00%
101-410-1910-43150	Contract Services	25,467	25,133	113,500	10,000	10,000	-91.19%
101-410-1910-43190	Software Programs	-	-	-	500	100	#DIV/0!
101-410-1910-43210	Telephone	761	775	1,020	1,000	1,100	7.84%
101-410-1910-43220	Postage	35	6	150	-	25	-83.33%
101-410-1910-43310	Mileage	95	342	150	300	300	100.00%
101-410-1910-43510	Legal Publishing	-	-	-	1,000	500	#DIV/0!
101-410-1910-44330	Dues & Subscriptions	120	617	390	1,000	1,115	185.90%
101-410-1910-44350	Books	-	-	175	-	-	-100.00%
101-410-1910-44370	Conferences & Training	555	1,520	1,560	1,500	2,500	60.26%
Total Charges and Services		\$ 43,361	\$ 47,081	\$ 128,945	\$ 82,300	\$ 66,640	-48.32%
Miscellaneous							
101-410-1910-44300	Miscellaneous	31	31	300	200	200	-33.33%
Total Miscellaneous		\$ 31	\$ 31	\$ 300	\$ 200	\$ 200	-33.33%
1910	Total Planning & Zoning	\$ 231,199	\$ 243,027	\$ 325,504	\$ 289,803	\$ 271,570	-16.57%
1930	Engineering Services						
Charges and Services							
101-410-1930-43030	Engineering Services	32,942	34,034	36,000	34,500	36,000	0.00%
101-410-1930-43210	Telephone	204	195	-	200	216	#DIV/0!
Total Charges and Services		\$ 33,146	\$ 34,229	\$ 36,000	\$ 34,700	\$ 36,216	0.60%
1930	Total Engineering Services	\$ 33,146	\$ 34,229	\$ 36,000	\$ 34,700	\$ 36,216	0.60%
1940	City Hall						
Materials and Supplies							
101-410-1940-42110	Cleaning Supplies	-	-	50	-	-	-100.00%
101-410-1940-42230	Building Repair Supplies	478	4	300	750	800	166.67%
Total Materials and Supplies		\$ 478	\$ 4	\$ 350	\$ 750	\$ 800	128.57%
Charges and Services							
101-410-1940-43180	Information Technology/Web	-	-	-	370	389	#DIV/0!
101-410-1940-43210	Telephone	772	614	900	900	900	0.00%
101-410-1940-43810	Utilities	6,968	3,851	6,500	6,500	6,500	0.00%
101-410-1940-43840	Refuse	1,490	1,129	1,355	1,500	1,325	-2.21%
101-410-1940-44010	Repairs/Maint Contractual Bldg	9,139	21,350	6,000	7,000	6,000	0.00%
101-410-1940-44040	Repairs/Maint Contractual Eqpt	10,820	11,365	15,540	14,000	18,000	15.83%
101-410-1940-44120	Rentals - Building	29,532	30,147	31,992	31,992	33,223	3.85%
Total Charges and Services		\$ 58,721	\$ 68,457	\$ 62,287	\$ 62,262	\$ 66,337	6.50%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
Miscellaneous							
101-410-1940-44300	Miscellaneous	1,802	1,981	1,016	1,016	1,016	0.00%
Total Miscellaneous		\$ 1,802	\$ 1,981	\$ 1,016	\$ 1,016	\$ 1,016	0.00%
1940	Total City Hall	\$ 61,000	\$ 70,442	\$ 63,653	\$ 64,028	\$ 68,153	7.07%
2100 Police							
Charges and Services							
101-420-2100-43150	Law Enforcement Contract	527,462	536,330	618,357	618,357	664,675	7.49%
101-420-2100-44300	Misc. - Community Event	-	-	1,000	1,800	1,000	0.00%
Total Charges and Services		\$ 527,462	\$ 536,330	\$ 619,357	\$ 620,157	\$ 665,675	7.48%
2100	Total Police	\$ 527,462	\$ 536,330	\$ 619,357	\$ 620,157	\$ 665,675	7.48%
2150 Prosecution							
Charges and Services							
101-420-2150-43045	Attorney Criminal	55,710	44,144	43,200	43,200	44,996	4.16%
Total Charges and Services		\$ 55,710	\$ 44,144	\$ 43,200	\$ 43,200	\$ 44,996	4.16%
2150	Total Prosecution	\$ 55,710	\$ 44,144	\$ 43,200	\$ 43,200	\$ 44,996	4.16%
2220 Fire							
Personnel							
101-420-2220-41010	Full-time Salaries	70,680	71,918	72,970	82,597	85,515	17.19%
101-420-2220-41030	Part-time Salaries	105,487	96,663	97,724	129,502	228,179	133.49%
101-420-2220-41210	PERA Contributions	14,829	14,699	11,821	23,020	39,180	231.44%
101-420-2220-41220	FICA Contributions	5,681	6,038	6,059	4,340	4,340	-28.37%
101-420-2220-41230	Medicare Contributions	2,532	2,364	2,475	2,400	1,015	-58.99%
101-420-2220-41300	Insurance	14,275	13,673	14,993	16,448	17,093	14.01%
101-420-2220-41510	Workers Compensation	20,966	12,879	15,000	17,219	26,481	76.54%
Total Personnel		\$ 234,449	\$ 218,234	\$ 221,042	\$ 275,526	\$ 401,803	81.78%
Materials and Supplies							
101-420-2220-42000	Office Supplies	1,373	1,444	1,850	1,500	500	-72.97%
101-420-2220-42080	EMS Supplies	453	888	5,800	5,800	1,200	-79.31%
101-420-2220-42090	Fire Prevention	142	722	3,000	3,000	3,000	0.00%
101-420-2220-42120	Fuel, Oil and Fluids	10,015	7,644	11,000	7,500	8,000	-27.27%
101-420-2220-42400	Small Tools & Equipment	20,734	10,539	11,700	11,700	22,675	93.80%
Total Materials and Supplies		\$ 32,717	\$ 21,237	\$ 33,350	\$ 29,500	\$ 35,375	6.07%
Charges and Services							
101-420-2220-43050	Physicals	5,199	4,221	2,400	4,300	8,075	236.46%
101-420-2220-43210	Telephone	4,316	3,682	4,200	4,200	4,200	0.00%
101-420-2220-43230	Radio	20,446	18,917	22,018	22,018	21,616	-1.83%
101-420-2220-43310	Mileage	578	814	500	500	500	0.00%
101-420-2220-43630	Insurance	5,469	7,290	8,300	8,300	8,549	3.00%
101-420-2220-43810	Utility	14,161	9,520	15,500	15,500	15,500	0.00%
101-420-2220-43840	Refuse	3,455	2,948	2,400	3,200	3,200	33.33%
101-420-2220-44010	Repairs/Maint Bldg	5,960	17,938	7,800	7,800	7,000	-10.26%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
101-420-2220-44040	Repairs/Maint Eqpt	25,224	41,975	22,967	37,000	25,896	12.75%
101-420-2220-44170	Uniforms	1,862	5,255	2,500	4,000	9,821	292.84%
101-420-2220-44330	Dues & Subscriptions	3,303	3,275	3,733	3,500	3,955	5.95%
101-420-2220-44350	Books	-	230	220	280	440	100.00%
101-420-2220-44370	Conferences & Training	8,775	17,663	19,891	16,000	22,514	13.19%
Total Charges and Services		\$ 98,750	\$ 133,727	\$ 112,429	\$ 126,598	\$ 131,266	16.75%
Capital Outlay							
101-420-2220-45500	Vehicle	-	-	-	64	-	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 64	\$ -	#DIV/0!
Miscellaneous							
101-420-2220-44300	Miscellaneous	2,721	2,290	2,000	2,000	2,000	0.00%
Total Miscellaneous		\$ 2,721	\$ 2,290	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
2220	Total Fire	\$ 368,637	\$ 375,488	\$ 368,821	\$ 433,688	\$ 570,444	54.67%
2250 Fire Relief							
Charges and Services							
101-420-2250-44920	Fire State Aid	58,166	59,136	47,000	47,000	47,000	0.00%
Total Charges and Services		\$ 58,166	\$ 59,136	\$ 47,000	\$ 47,000	\$ 47,000	0.00%
2250	Total Fire Relief	\$ 58,166	\$ 59,136	\$ 47,000	\$ 47,000	\$ 47,000	0.00%
2400 Building Inspection							
Personnel							
101-420-2400-41010	Full-time Salaries	99,174	167,498	232,801	265,364	272,754	17.16%
101-420-2400-41210	PERA Contributions	7,250	12,102	15,132	19,902	20,457	35.19%
101-420-2400-41220	FICA Contributions	5,834	10,062	14,434	16,453	16,911	17.16%
101-420-2400-41230	Medicare Contributions	1,365	2,353	3,376	3,848	3,955	17.15%
101-420-2400-41300	Insurance	18,264	24,554	42,432	54,074	53,002	24.91%
101-420-2400-41510	Workers Compensation	2,828	1,260	4,800	2,091	2,149	-55.23%
Total Personnel		\$ 134,714	\$ 217,830	\$ 312,975	\$ 361,732	\$ 369,228	17.97%
Materials and Supplies							
101-420-2400-42000	Office Supplies	690	1,602	1,750	1,750	1,750	0.00%
101-420-2400-42030	Printed Forms	154	-	350	350	350	0.00%
101-420-2400-42120	Fuel, Oil and Fluids	1,014	521	3,600	3,000	3,600	0.00%
Total Materials and Supplies		\$ 1,858	\$ 2,122	\$ 5,700	\$ 5,100	\$ 5,700	0.00%
Charges and Services							
101-420-2400-43030	Engineering	6,289	2,465	6,000	1,500	1,000	-83.33%
101-420-2400-43180	Information Technology/Web	3,875	6,010	-	8,500	7,405	#DIV/0!
101-420-2400-43210	Telephone	758	1,912	1,800	2,100	2,500	38.89%
101-420-2400-43630	Insurance	136	178	400	400	400	0.00%
101-420-2400-44040	Repairs/Maint Eqpt	1,253	965	1,000	1,000	1,000	0.00%
101-420-2400-44170	Uniforms	241	80	1,200	1,200	1,200	0.00%
101-420-2400-44330	Dues & Subscriptions	385	185	740	740	740	0.00%
101-420-2400-44350	Books	1,692	870	500	500	500	0.00%
101-420-2400-44370	Conferences & Training	1,095	2,596	4,825	3,500	4,825	0.00%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
Total Charges and Services		\$ 15,726	\$ 15,261	\$ 16,465	\$ 19,440	\$ 19,570	18.86%
Capital Outlay							
101-420-2400-45500	Vehicle	-	-	-	-	24,000	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 24,000	#DIV/0!
Miscellaneous							
101-420-2400-44300	Miscellaneous	1,564	266	845	3,900	1,000	18.34%
Total Miscellaneous		\$ 1,564	\$ 266	\$ 845	\$ 3,900	\$ 1,000	18.34%
2400	Total Building Inspection	\$ 153,862	\$ 235,479	\$ 335,985	\$ 390,172	\$ 419,498	24.86%
2500	Emergency Communications						
Charges and Services							
101-420-2500-43150	Contract Services	3,745	4,945	5,395	5,395	1,780	-67.01%
Total Charges and Services		\$ 3,745	\$ 4,945	\$ 5,395	\$ 5,395	\$ 1,780	-67.01%
2500	Total Emergency Communications	\$ 3,745	\$ 4,945	\$ 5,395	\$ 5,395	\$ 1,780	-67.01%
2700	Animal Control						
Charges and Services							
101-420-2700-43150	Contract Services	5,725	3,086	7,725	7,725	7,725	0.00%
Total Charges and Services		\$ 5,725	\$ 3,086	\$ 7,725	\$ 7,725	\$ 7,725	0.00%
2700	Total Animal Control	\$ 5,725	\$ 3,086	\$ 7,725	\$ 7,725	\$ 7,725	0.00%
3100	Public Works						
Personnel							
101-430-3100-41010	Full-time Salaries	134,875	253,303	238,857	299,044	325,079	36.10%
101-430-3100-41030	Part-time Salaries	2,429	-	9,680	7,200	9,360	-3.31%
101-430-3100-41210	PERA Contributions	10,351	18,494	18,640	22,303	24,081	29.19%
101-430-3100-41220	FICA Contributions	8,081	15,066	13,312	18,987	20,735	55.76%
101-430-3100-41230	Medicare Contributions	1,890	3,524	3,604	4,441	4,849	34.54%
101-430-3100-41300	Insurance	36,238	44,655	42,141	62,752	62,796	49.01%
101-430-3100-41510	Workers Compensation	19,017	12,028	14,000	18,455	19,749	41.06%
101-430-3100-41600	Safety Clothing Allowance	-	-	-	971	971	#DIV/0!
Total Personnel		\$ 212,880	\$ 347,071	\$ 340,234	\$ 434,153	\$ 467,620	37.44%
Materials and Supplies							
101-430-3100-42000	Office Supplies	350	1,666	2,000	2,000	800	-60.00%
101-430-3100-42120	Fuel, Oil and Fluids	26,146	24,049	30,000	27,000	28,500	-5.00%
101-430-3100-42150	Operating Supplies	2,151	2,431	3,000	2,800	2,000	-33.33%
101-430-3100-42210	Repair/Maint. Supplies	6,308	3,964	10,350	9,000	12,750	23.19%
101-430-3100-42240	Street Maintenance & Landscaping - Materials	20,203	16,112	445,000	20,000	20,000	-95.51%
101-430-3100-42250	Street Maintenance	185,950	258,223	-	425,000	425,000	#DIV/0!
101-430-3100-42260	Street Signs	378	2,389	3,000	3,500	5,000	66.67%
101-430-3100-42290	Sand/Salt	73,780	49,616	65,000	74,202	75,000	15.38%
101-430-3100-42400	Small Tools & Minor Equipment	5,634	2,788	3,000	3,800	8,000	166.67%
101-430-3100-44375	Personal Protection Equipment	-	1,465	2,400	2,000	2,800	16.67%
Total Materials and Supplies		\$ 320,900	\$ 362,703	\$ 563,750	\$ 569,302	\$ 579,850	2.86%

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
Charges and Services							
101-430-3100-43030	Engineering Services	10,384	4,676	4,800	2,500	4,800	0.00%
101-430-3100-43150	Contract Services	20,098	24,156	24,350	22,000	24,500	0.62%
101-430-3100-43210	Telephone	7,344	7,347	7,800	6,800	7,800	0.00%
101-430-3100-43230	Radio	1,236	1,236	1,300	1,300	24,000	1746.15%
101-430-3100-43630	Insurance	11,914	15,105	17,000	17,000	19,000	11.76%
101-430-3100-43810	Utilities	46,717	34,935	54,400	54,400	52,000	-4.41%
101-430-3100-43840	Refuse	2,811	2,407	2,625	2,800	3,000	14.29%
101-430-3100-44010	Repairs/Maint Bldg.	5,604	10,996	4,000	10,000	21,000	425.00%
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	590	165	500	1,500	1,500	200.00%
101-430-3100-44040	Repairs/Maint Equip	27,514	25,364	20,900	26,000	34,000	62.68%
101-430-3100-44130	Equipment Rental	-	-	-	-	2,000	#DIV/0!
101-430-3100-44170	Uniforms	3,095	5,886	5,000	6,500	7,500	50.00%
101-430-3100-44330	Dues & Subscriptions	275	294	600	750	600	0.00%
101-430-3100-44370	Conferences & Training	3,187	3,889	4,800	4,000	4,800	0.00%
101-430-3100-44380	Clean-up Days	5,564	9,557	10,212	14,256	-	-100.00%
Total Charges and Services		\$ 146,332	\$ 146,012	\$ 158,287	\$ 169,806	\$ 206,500	30.46%
Capital Outlay							
101-430-3100-45500	Capital Purchases	-	-	-	-	145,000	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 145,000	#DIV/0!
Miscellaneous							
101-430-3100-44300	Miscellaneous	2,534	762	1,450	1,200	1,800	24.14%
Total Miscellaneous		\$ 2,534	\$ 762	\$ 1,450	\$ 1,200	\$ 1,800	24.14%
3100	Total Public Works	\$ 682,647	\$ 856,548	\$ 1,063,721	\$ 1,174,461	\$ 1,400,770	31.69%
5200 Parks & Recreation							
Personnel							
101-450-5200-41010	Full-time Salaries	129,189	70,421	77,429	63,533	99,036	27.91%
101-450-5200-41030	Part-time Salaries	21,629	30,934	48,000	25,000	28,080	-41.50%
101-450-5200-41210	PERA Contributions	9,666	5,798	6,162	4,571	7,428	20.55%
101-450-5200-41220	FICA Contributions	8,964	6,027	7,777	6,794	7,857	1.03%
101-450-5200-41230	Medicare Contributions	2,096	1,410	1,819	1,595	1,843	1.32%
101-450-5200-41300	Insurance	18,135	18,232	19,992	21,596	18,481	-7.56%
101-450-5200-41510	Workers Compensation	5,391	3,735	4,000	5,018	7,419	85.48%
101-450-5200-41600	Safety Clothing Allowance	-	-	-	236	236	#DIV/0!
Total Personnel		\$ 195,071	\$ 136,556	\$ 165,179	\$ 128,343	\$ 170,380	3.15%
Materials and Supplies							
101-450-5200-42000	Office Supplies	172	60	900	800	800	-11.11%
101-450-5200-42150	Operating Supplies	1,575	1,338	-	1,000	1,000	#DIV/0!
101-450-5200-42160	Chemicals	679	1,057	1,500	800	2,000	33.33%
101-450-5200-42210	Repair/Maint. Supplies	4,156	4,505	6,000	6,000	7,000	16.67%
101-450-5200-42230	Building Repair Supplies	140	619	500	500	500	0.00%
101-450-5200-42400	Small Tools & Minor Equipment	2,753	2,365	2,150	2,500	2,500	16.28%
Total Materials and Supplies		\$ 9,475	\$ 9,944	\$ 11,050	\$ 11,600	\$ 13,800	24.89%
Charges and Services							

CITY OF LAKE ELMO
2018 ADOPTED BUDGET
General Fund - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
101-450-5200-43150	Contract Services	-	-	-	1,000	13,000	#DIV/0!
101-450-5200-43210	Telephone	1,283	1,358	1,200	1,000	1,200	0.00%
101-450-5200-43630	Insurance	2,301	3,079	3,800	4,500	5,000	31.58%
101-450-5200-43810	Utilities	8,935	6,446	9,600	9,000	10,500	9.38%
101-450-5200-43840	Refuse	-	20	1,000	1,200	1,000	0.00%
101-450-5200-44010	Repairs/Maint Bldg	1,294	63	1,800	750	2,800	55.56%
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	3,114	2,959	3,000	8,000	3,200	6.67%
101-450-5200-44040	Repairs/Maint Eqpt	804	2,235	1,500	1,000	3,200	113.33%
101-450-5200-44120	Rentals - Buildings	7,232	6,476	6,000	5,900	7,000	16.67%
101-450-5200-44130	Equipment Rental	-	-	-	-	1,000	#DIV/0!
101-450-5200-44170	Uniforms	136	67	-	100	100	#DIV/0!
101-450-5200-44301	Events	-	-	5,000	2,500	500	-90.00%
101-450-5200-44302	Lakes	-	-	40,000	10,000	15,000	-62.50%
101-450-5200-44370	Conferences & Training	-	-	-	-	1,200	#DIV/0!
101-450-5200-44375	Personal Protection Equipment	-	341	1,200	1,300	800	-33.33%
Total Charges and Services		\$ 25,099	\$ 23,044	\$ 74,100	\$ 46,250	\$ 65,500	-11.61%
Capital Outlay							
101-450-5200-45500	Vehicles	-	-	-	-	25,000	#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 25,000	#DIV/0!
Miscellaneous							
101-450-5200-44300	Miscellaneous	889	521	1,200	800	1,200	0.00%
Total Miscellaneous		\$ 889	\$ 521	\$ 1,200	\$ 800	\$ 1,200	0.00%
5200	Total Parks & Recreation	\$ 230,533	\$ 170,065	\$ 251,529	\$ 186,993	\$ 275,880	9.68%
9000	Compensation Adjustment						
Personnel							
101-460-9000-41010	Compensation Adjustment	-	-	35,000	-	-	-100.00%
Total Personnel		\$ -	\$ -	\$ 35,000	\$ -	\$ -	-100.00%
9000	Total Compensation Adjustment	\$ -	\$ -	\$ 35,000	\$ -	\$ -	-100.00%
Total General Fund Expenditures:		\$ 3,161,952	\$ 3,575,683	\$ 3,951,386	\$ 4,192,136	\$ 4,670,734	18.20%
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 485,035	\$ 800,672	\$ -	\$ (0)	\$ (0)	#DIV/0!



UTILITY FUNDS HIGHLIGHTS

At the December 5, 2017 Regular City Council Meeting, the City Council Adopted the 2018 Water, Sewer and Storm Water Fund Budgets.

UTILITY FUNDS BUDGET HIGHLIGHTS:

Revenues:

The revenues for the funds are from the Utility Financial Management Plan presented by Northland Securities at the October 3rd regular City Council meeting. These assumptions are based upon the increased rates recommended in the report as well. In summary, here are the proposed rate increases:

- 1) **Water Fund** – Proposed three percent (3%) rate increase across the base and variable rates compared from the 2017 Adopted to 2018 Proposed. Water Availability Charge (WAC) and the Water Connection Charge would remain the same.
- 2) **Sewer Fund** – Proposed one percent (1%) rate increase for the commercial usage, residential usage, and residential base fee, compared from the 2017 Adopted to 2018 Proposed. Sewer Availability Charge (SAC) and the Sewer Connection Charge would remain the same.
- 3) **Storm Water Fund** – Service fee would increase by five dollars (\$5.00) from the 2017 Adopted to 2018 Proposed.

Expenses:

Water Fund:

- Personnel services decreased by approximately \$51,000 due to a reallocation of labor to other areas.
- Water Meter and Supplies: includes the purchase of 250 meters to continue the meter change out program to address old and failing meters at a cost of approximately \$47,000.
- Small Tools & Equipment: includes \$3,000 for a generator for water tower #3.
- Legal Services: increase of \$150,000 due to reassignment of 3M litigation costs.
- Contract Services: contract for updating wellhead protection program as required by the state and contract for Finance Director services totaling a \$33,400 increase.
- Software Support: increase of approximately \$27,500 for new finance software upgrades approved by Council as well as ongoing IT costs.
- Water Utility: expect to be off Oakdale water by January so no costs proposed for this line item.
- Capital Outlay: utility vehicle replacement and water main oversizing costs totaling \$137,500.
- Depreciation: removed since Capital Improvement Plan costs account for it.
- Bond Principal and Interest: increase of approximately \$737,000 for debt service.

Sewer Fund:

- Small Tools & Equipment: reduced from last draft to remove all but necessary equipment for confined space maintenance tasks.

- Contract Services: increase of approximately \$16,000 for Finance Director contract.
- Software Support: increase of approximately \$28,000 for new finance software upgrades approved by Council as well as ongoing IT costs.
- Sewer Utility-Met Council: this is the cities operations charge. Increase of approximately \$48,000 is due to increase in customer volume.
- Capital Outlay: utility vehicle replacement (1/2 in water) and sewer main oversizing costs totaling \$85,000.
- Depreciation: removed since Capital Improvement Plan costs account for it.
- Bond Principal and Interest: increase of approximately \$343,000 for debt service.

Storm Water Expenses:

- Personnel services decreased by \$3,500 due to a reallocation of labor to other areas.
- Repair/Maintenance Supplies and Small Tools: increased by \$3,500.
- Contract Services: Finance Director contract increase of approximately \$7,000.
- Software Support: increase of approximately \$7,000 for new finance software upgrades approved by Council as well as ongoing IT costs.
- Street Sweeping: 2nd street sweeping added at a cost of \$5,000.
- Capital Outlay: surface water plan required with Comp Plan update of approximately \$20,000.
- Depreciation: removed since Capital Improvement Plan costs account for it.
- Bond Principal and Interest: increase of approximately \$156,000 for debt service.

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
601	Water Fund						
Water Fund Revenues:							
601-000-0000-33422	PERA Pension Revenue	-	525	-	-	-	#DIV/0!
601-000-0000-33426	Miscellaneous State Grants	-	3,433,298	-	-	-	#DIV/0!
601-000-0000-36100	Special Assessments	-	11,334	16,950	16,950	111,077	555.32%
601-000-0000-36205	Refunds and Reimbursements	-	-	-	75	-	#DIV/0!
601-000-0000-36210	Interest on Investments	26,985	13,987	20,000	20,000	20,000	0.00%
601-000-0000-37100	Water Sales	440,322	275,019	543,689	489,139	597,769	9.95%
601-000-0000-37120	Bulk Water	1,241	5,423	2,000	2,000	2,000	0.00%
601-000-0000-37140	Water Access Revenue	66,000	979,500	1,509,000	1,509,000	960,000	-36.38%
601-000-0000-37150	Water Connections - Municipal	1,237,500	244,500	369,000	369,000	320,000	-13.28%
601-000-0000-37170	Meter Sales	55,435	244,260	68,000	100,000	87,500	28.68%
601-000-0000-37180	Tower Rent	49,742	52,526	-	-	-	#DIV/0!
601-000-0000-39210	Transfer In	-	(59,872)	-	-	-	#DIV/0!
Total Water Fund Revenues:		\$ 1,877,225	\$ 5,200,500	\$ 2,528,639	\$ 2,506,164	\$ 2,098,346	-17.02%
Water Fund Expenses:							
Personnel							
601-494-9400-41010	Full-time Salaries	92,578	127,902	144,184	117,335	105,194	-27.04%
601-494-9400-41210	PERA Contributions	8,615	15,792	10,814	8,800	7,590	-29.81%
601-494-9400-41220	FICA Contributions	5,498	7,346	9,012	7,275	6,497	-27.91%
601-494-9400-41230	Medicare Contributions	1,286	1,718	2,091	1,701	1,525	-27.07%
601-494-9400-41300	Insurance	18,199	29,467	28,837	19,894	21,743	-24.60%
601-494-9400-41420	Unemployment Insurance	-	-	-	1,093	683	#DIV/0!
601-494-9400-41510	Workers Compensation	2,472	1,904	5,767	5,526	5,884	2.03%
601-494-9400-41600	Safety Clothing Allowance	-	-	-	193	193	#DIV/0!
Total Personnel		\$ 128,647	\$ 184,130	\$ 200,705	\$ 161,817	\$ 149,309	-25.61%
Materials and Supplies							
601-494-9400-42000	Office Supplies	1,933	771	700	700	800	14.29%
601-494-9400-42030	Printed Forms	239	499	750	550	750	0.00%
601-494-9400-42150	Operating Supplies	-	-	-	-	1,000	#DIV/0!
601-494-9400-42160	Chemicals	1,473	3,157	13,000	10,000	13,000	0.00%
601-494-9400-42210	Repair/Maint. Supplies	25,257	25,014	25,000	20,000	26,000	4.00%
601-494-9400-42300	Water Meters & Supplies	82,343	105,477	85,000	125,000	132,000	55.29%
601-494-9400-44375	Personal Protective Equipment	-	-	-	-	800	#DIV/0!
601-494-9400-42400	Small Tools & Minor Equipment	5,016	3,955	5,000	3,500	8,300	66.00%
Total Materials and Supplies		\$ 116,263	\$ 138,874	\$ 129,450	\$ 159,750	\$ 182,650	41.10%
Charges and Services							
601-494-9400-43030	Engineering Services	14,725	-	20,000	20,000	20,000	0.00%
601-494-9400-43040	Legal Services	388	2,323	5,000	125,000	155,000	3000.00%
601-494-9400-43150	Contract Services	16,305	7,459	14,000	40,000	47,400	238.57%
601-494-9400-43180	Software Support	4,774	5,556	9,600	16,479	37,133	286.81%
601-494-9400-43210	Telephone	775	793	800	800	800	0.00%
601-494-9400-43220	Postage	2,500	1,800	1,880	750	2,000	6.38%
601-494-9400-43310	Mileage	-	189	-	-	-	#DIV/0!
601-494-9400-43610	Insurance	6,799	8,975	10,000	10,000	12,000	20.00%
601-494-9400-43810	Electric Utility	33,410	34,392	30,000	45,000	45,000	50.00%

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
601-494-9400-43820	Water Utility	107,029	144,932	-	210,000	-	#DIV/0!
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	7,116	8,617	10,000	8,000	20,000	100.00%
601-494-9400-44040	Repairs\Maint. Equip.	-	-	-	-	8,000	#DIV/0!
601-494-9400-44050	Repairs\Maint Imp Bldgs	-	-	-	-	2,000	#DIV/0!
601-494-9400-44130	Equipment Rental	-	-	-	-	1,000	#DIV/0!
601-494-9400-44370	Conferences & Training	460	103	1,500	1,500	2,000	33.33%
Total Charges and Services		\$ 194,281	\$ 215,140	\$ 102,780	\$ 477,529	\$ 352,333	242.80%
Capital Outlay							
601-494-9400-45300	Improvements Other Than Bldgs	42	-	-	22,430	137,500	#DIV/0!
Total Capital Outlay		\$ 42	\$ -	\$ -	\$ 22,430	\$ 137,500	#DIV/0!
Miscellaneous and Non-operating							
601-494-9400-43320	Depreciation Expense	557,626	612,353	598,971	-	-	-100.00%
601-494-9400-44300	Miscellaneous	188	3,178	2,000	2,600	2,000	0.00%
601-494-9400-46010	Bond Principal	0	-	-	485,000	710,000	#DIV/0!
601-494-9400-46110	Bond Interest	351,742	241,142	273,321	273,321	300,775	10.04%
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	1,189	16,014	800	800	856	7.00%
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	(11,720)	-	53,811	-	-	-100.00%
601-494-9400-47200	Transfer Out	-	40,427	-	-	-	#DIV/0!
Total Misc. and Non-operating		\$ 899,025	\$ 913,113	\$ 928,903	\$ 761,721	\$ 1,013,631	9.12%
Total Water Fund Expenses:		\$ 1,338,258	\$ 1,451,257	\$ 1,361,838	\$ 1,583,247	\$ 1,835,423	34.78%
Total Water Fund Revs. Over/(Under) Expenses:		\$ 538,967	\$ 3,749,243	\$ 1,166,801	\$ 922,917	\$ 262,923	-77.47%

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
602	Sewer Fund						
Sewer Fund Revenues:							
602-000-0000-36100	Special Assessments	-	21,073	62,133	62,133	77,874	25.33%
602-000-0000-36210	Interest on Investments	9,929	14,584	12,699	15,000	20,000	57.49%
602-000-0000-37200	Sewer Sales	61,920	120,974	177,228	177,228	247,599	39.71%
602-000-0000-37220	SAC Early Pay discount/revenue	3,227	8,474	-	5,800	5,800	#DIV/0!
602-000-0000-37240	Sewer Connecton Fee Revenue	63,000	803,000	1,462,000	1,462,000	908,700	-37.85%
602-000-0000-37250	Sewer Connection Fees Regional	-	-	-	-	-	#DIV/0!
602-000-0000-37260	Sewer Connection Fees Municipal	1,394,920	383,500	466,500	466,500	345,500	-25.94%
Total Sewer Fund Revenues:		\$ 1,532,996	\$ 1,351,605	\$ 2,180,560	\$ 2,188,661	\$ 1,605,473	-26.37%
Sewer Fund Expenses:							
Personnel							
602-495-9450-41010	Full-time Salaries	37,161	39,678	65,606	35,222	66,250	0.98%
602-495-9450-41210	PERA Contributions	3,453	4,270	4,920	2,650	4,669	-5.10%
602-495-9450-41220	FICA Contributions	2,254	1,987	4,068	2,185	4,058	-0.25%
602-495-9450-41230	Medicare Contributions	527	464	951	510	961	1.05%
602-495-9450-41300	Insurance	6,217	8,352	13,121	10,345	10,744	-18.12%
602-495-9450-41420	Unemployment Insurance	-	-	-	546	342	#DIV/0!
602-495-9450-41510	Workers Compensation	1,663	989	2,625	3,032	3,274	24.72%
602-495-9450-41600	Safety Clothing Allowance	-	-	-	123	123	#DIV/0!
Total Personnel		\$ 51,274	\$ 55,739	\$ 91,291	\$ 54,613	\$ 90,421	-0.95%
Materials and Supplies							
602-495-9450-42000	Office Supplies	-	-	-	-	800	#DIV/0!
602-495-9450-42150	Operating Supplies	-	-	-	-	1,000	#DIV/0!
602-495-9450-42270	Repair/Maint. Supplies	1,910	5,873	1,000	1,500	4,000	300.00%
602-495-9450-44375	Personal Protective Equipment	-	-	-	-	800	#DIV/0!
602-495-9450-42400	Small Tools & Minor Equipment	(984)	2,860	500	2,800	5,500	1000.00%
Total Materials and Supplies		\$ 926	\$ 8,732	\$ 1,500	\$ 4,300	\$ 12,100	706.67%
Charges and Services							
602-495-9450-43030	Engineering Services	14,511	-	20,000	8,000	20,000	0.00%
602-495-9450-43150	Contract Services	3,085	8,059	5,000	37,000	21,400	328.00%
602-495-9450-43180	Software Support	4,071	4,591	6,000	18,479	33,533	458.89%
602-495-9450-43210	Telephone	992	1,008	1,500	1,200	1,500	0.00%
602-495-9450-43220	Postage	-	-	1,175	-	1,175	0.00%
602-495-9450-43310	Mileage	-	-	100	-	-	-100.00%
602-495-9450-43610	Insurance	185	581	2,000	1,000	2,000	0.00%
602-495-9450-43810	Electric Utility	4,621	5,125	5,000	5,000	5,500	10.00%
602-495-9450-43820	Sewer Utility - Met Council	17,592	16,621	44,514	44,514	92,140	106.99%
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,131	1,391	1,200	33,000	1,200	0.00%
602-495-9450-44040	Repairs\Maint. Equip.	-	-	-	-	4,500	#DIV/0!
602-495-9450-44130	Equipment Rental	-	-	-	-	1,000	#DIV/0!
602-495-9450-44370	Conferences & Training	23	80	1,500	3,600	2,000	33.33%
Total Charges and Services		\$ 46,212	\$ 37,456	\$ 87,989	\$ 151,793	\$ 185,948	111.33%
Capital Outlay							
602-495-9450-45300	Improvements Other Than Bldgs	-	-	-	1,289,000	85,000	#DIV/0!

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Adopted</u>	<u>2017</u> <u>Projected</u>	<u>2018</u> <u>Proposed</u>	<u>Adopted 2017 to</u> <u>Proposed 2018</u> <u>Percent Change</u>
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 1,289,000	\$ 85,000	#DIV/0!
Miscellaneous and Non-operating							
602-495-9450-43320	Depreciation Expense	42,224	132,265	86,561	-	-	-100.00%
602-495-9450-44300	Miscellaneous Expenses	-	26,036	300	310	300	0.00%
602-495-9450-46010	Bond Principal	0	-	-	220,000	275,000	#DIV/0!
602-495-9450-46110	Bond Interest	107,089	116,715	85,337	124,318	195,324	128.89%
602-495-9450-46250	Fiscal Agent Fees	(3,587)	3,707	42,313	-	-	-100.00%
602-495-9450-47200	Transfer Out	-	102,678	-	-	-	#DIV/0!
Total Misc. and Non-operating		\$ 145,726	\$ 381,401	\$ 214,511	\$ 344,628	\$ 470,624	119.39%
Total Sewer Fund Expenses:		\$ 244,139	\$ 483,328	\$ 395,291	\$ 1,844,335	\$ 844,092	113.54%
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 1,288,857	\$ 868,277	\$ 1,785,269	\$ 344,326	\$ 761,381	-57.35%

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
603	Storm Water Fund						
Storm Water Fund Revenues:							
603-000-0000-36100	Special Assessments	-	-	5,000	-	-	-100.00%
603-000-0000-36210	Interest on Investment	2,844	15,933	2,603	14,000	7,000	168.92%
603-000-0000-37100	Surface Water Utility Sales	219,127	185,858	282,360	282,360	283,587	0.43%
603-000-0000-37140	SW Review Fee Revenue	-	27,375	29,375	35,000	29,375	0.00%
Total Storm Water Fund Revenues:		\$ 221,971	\$ 229,166	\$ 319,338	\$ 331,360	\$ 319,962	0.20%
Storm Water Fund Expenses:							
Personnel							
603-496-9500-41010	Full-time Salaries	23,599	20,591	36,630	14,553	34,273	-6.43%
603-496-9500-41210	PERA Contributions	2,179	2,408	2,747	1,091	2,570	-6.44%
603-496-9500-41220	FICA Contributions	1,378	1,129	2,271	903	2,099	-7.57%
603-496-9500-41230	Medicare Contributions	322	264	531	211	497	-6.40%
603-496-9500-41300	Insurance	8,209	5,856	7,326	6,887	6,275	-14.35%
603-496-9500-41420	Unemployment Insurance	-	-	-	546	342	#DIV/0!
603-496-9500-41510	Workers' Compensation	221	-	1,465	1,290	1,361	-7.10%
603-496-9500-41600	Safety Clothing Allowance	-	-	-	53	53	#DIV/0!
Total Personnel		\$ 35,908	\$ 30,247	\$ 50,970	\$ 25,534	\$ 47,470	-6.87%
Materials and Supplies							
603-496-9500-42000	Office Supplies	1,933	499	500	500	800	60.00%
603-496-9500-42150	Operating Supplies	-	-	-	-	1,000	#DIV/0!
603-496-9500-42270	Repair/Maint. Maint Supplies	551	3,972	1,000	750	2,000	100.00%
603-496-9500-44375	Personal Protective Equipment	-	-	-	-	800	#DIV/0!
603-496-9500-42400	Small Tools & Minor Equipment	200	-	1,000	1,000	3,500	250.00%
Total Materials and Supplies		\$ 2,685	\$ 4,471	\$ 2,500	\$ 2,250	\$ 8,100	224.00%
Charges and Services							
603-496-9500-43030	Engineering Services	20,332	11,827	20,000	8,000	20,000	0.00%
603-496-9500-43150	Contract Services	9,941	2,400	10,000	20,000	17,200	72.00%
603-496-9500-43180	Software Support	3,617	4,067	8,400	15,140	15,500	84.52%
603-496-9500-43220	Postage	1,500	1,800	1,645	700	2,000	21.58%
603-496-9500-43610	Insurance	-	-	1,500	1,500	1,500	0.00%
603-496-9500-44010	Street Sweeping	10,438	10,318	20,000	18,000	25,000	25.00%
603-496-9500-44030	Repairs/Maint Not Bldg	-	1,368	3,000	2,000	3,000	0.00%
603-496-9500-44040	Repairs/Maint Equip	-	-	-	-	1,000	#DIV/0!
603-496-9500-44130	Equipment Rental	-	-	-	-	1,000	#DIV/0!
603-496-9500-44370	Conferences & Training	2,265	2,500	2,500	1,000	2,500	0.00%
Total Charges and Services		\$ 48,094	\$ 34,280	\$ 67,045	\$ 66,340	\$ 88,700	32.30%
Capital Outlay							
603-496-9500-45300	Improvements Other Than Bldgs	-	-	20,000	20,000	40,000	100.00%
Total Capital Outlay		\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 40,000	100.00%
Miscellaneous and Non-operating							
603-496-9500-43320	Depreciation Expense	15,963	15,963	85,090	-	-	-100.00%
603-496-9500-44300	Miscellaneous Expenses	-	20,577	400	1,000	2,000	400.00%
603-496-9500-46010	Bond Principal	-	-	-	-	160,000	#DIV/0!

CITY OF LAKE ELMO
2018 ADOPTED BUDGETS
Utility Funds - Approved December 5, 2017

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Adopted</u>	<u>2017 Projected</u>	<u>2018 Proposed</u>	<u>Adopted 2017 to Proposed 2018 Percent Change</u>
603-496-9500-46110	Bond Interest	-	44,765	62,171	62,171	58,294	-6.24%
Total Misc. and Non-operating		\$ 15,963	\$ 81,305	\$ 147,661	\$ 63,171	\$ 220,294	49.19%
Total Storm Water Fund Expenses:		\$ 102,649	\$ 150,303	\$ 288,176	\$ 177,295	\$ 404,563	40.39%
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 119,322	\$ 78,863	\$ 31,162	\$ 154,065	\$ (84,601)	-371.49%