

CITY OF LAKE ELMO

2021 PROPOSED BUDGET

Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
<b>General Fund Revenues:</b>									
<b>Taxes</b>									
101-410-1320-31010	Current Ad Valorem Taxes	\$ 2,216,047	\$ 2,738,122	\$ 3,537,317	1,684,468	\$ 3,257,490	\$ 3,522,782	-0.41%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,785	11,702	15,000	16,870	16,870	15,000	0.00%	
101-410-1320-31030	Mobile Home Tax	16,079	18,680	15,000	2,916	15,000	15,000	0.00%	
101-410-1320-31030	Delinquent Mobile Home Tax				0			#DIV/0!	
101-410-1320-31040	Fiscal Disparities	148,090	194,300	249,327	137,445	249,327	271,597	8.93%	
101-410-1320-31045	Delinquent Fiscal Disparities				0			#DIV/0!	
101-410-1320-31050	Tax Abatement				0			#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	719	1,038	500	833	833	500	0.00%	
<b>Total Taxes</b>		<b>\$ 2,396,720</b>	<b>\$ 2,966,393</b>	<b>\$ 3,817,144</b>	<b>1,842,532</b>	<b>\$ 3,539,520</b>	<b>\$ 3,824,879</b>	<b>0.20%</b>	
<b>Licenses and Permits</b>									
101-410-1320-32110	Liquor License	17,000	12,600	8,300	3,100	7,250	8,300	0.00%	
101-410-1320-32180	Waste hauler License		840	625	120	600	720	15.20%	
101-410-1320-32181	General Contractor License	50	350	150	100	150	150	0.00%	
101-410-1320-32184	Blacktopping Contractor License	300						#DIV/0!	
101-420-2400-32210	Building Permits	1,044,126	780,104	800,000	941,469	1,100,000	800,000	0.00%	
101-430-3100-32211	Driveway Permits	17,570	13,705	10,000	13,255	14,000	12,000	20.00%	
101-420-2400-32212	Fireplace Permits	5,580	15,780	16,000	15,660	16,500	16,000	0.00%	
101-420-2400-32220	Heating Permits	79,657	74,367	60,000	64,756	68,000	60,000	0.00%	
101-420-2400-32230	Plumbing Permits	82,254	91,576	60,000	80,915	85,000	75,000	25.00%	
101-420-2400-32232	Pool Permits	150	1,050	1,000	1,725	1,725	1,000	0.00%	
101-420-2400-32213	Siding Permits		4,706	12,500	3,303	3,303	5,000	-60.00%	
101-420-2400-32214	Roof Permits		12,309	50,000	14,928	15,500	10,000	-80.00%	
101-430-3100-32250	Utility Permits	61,620	36,898	27,000	23,983	25,000	21,600	-20.00%	
101-420-2220-32260	Burning Permit	2,050	1,585	1,700	1,220	1,500	1,500	-11.76%	
101-410-1320-32270	Massage Therapy Licenses	300	300	100		-	100	0.00%	
101-420-2400-32275	Fire Suppression Permits	700	6,980	2,500	1,814	5,500	2,000	-20.00%	
101-420-2400-32278	Fire Permit Plan Check Fee	1,151	1,400	1,500			-	-100.00%	Fire Alarm Systems
101-410-1320-32281	Golf Cart Operation Permit		30		30	30	30	#DIV/0!	
101-410-1320-32282	Miscellaneous Permits	25	100		150	150	100	#DIV/0!	
<b>Total Licenses and Permits</b>		<b>\$ 1,317,647</b>	<b>\$ 1,055,038</b>	<b>\$ 1,051,375</b>	<b>1,166,528</b>	<b>\$ 1,344,208</b>	<b>\$ 1,013,500</b>	<b>-3.60%</b>	
<b>Intergovernmental</b>									
101-430-3100-33418	MSA - Maintenance	144,502	153,963	158,582	173,566	173,566	151,755	-4.30%	12% cut per state
101-420-2220-33420	State Fire Aid	64,533	68,975	64,000		64,000	64,000	0.00%	Sept - Nov receipt for Relief Association
101-410-1320-33422	PERA Aid	2,749	2,749	-				#DIV/0!	Ended in 2019
101-410-1320-33426	Coronavirus Aid				426,521	749,999			
101-410-1930-33426	Miscellaneous State Grants							#DIV/0!	
101-430-3100-33630	Miscellaneous State Grants		4,327	5,000		1,786	1,500	-70.00%	S Washing Cty Watershed grant agreement
101-420-2220-33426	Miscellaneous State Grants	7,128	6,323		5,858	5,858		#DIV/0!	
101-450-5200-33426	Miscellaneous State Grants	5,664	6,394	4,820	3,192	3,192	4,820	0.00%	DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	31,500	149,944	33,428	32,773	33,428	34,097	2.00%	ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-420-2220-33525	Other County Grants and Aids	4,190	2,889					#DIV/0!	
101-410-1320-33521	Recycling Grant	-	16,534	16,000		16,000		-100.00%	
<b>Total Intergovernmental</b>		<b>\$ 264,384</b>	<b>\$ 414,305</b>	<b>\$ 281,830</b>	<b>641,910</b>	<b>\$ 1,047,829</b>	<b>\$ 256,172</b>	<b>-9.10%</b>	
<b>Charges for Services</b>									
101-410-1910-34103	Zoning & Subdivision Fees	93,710	81,695	45,000	46,892	50,000	40,000	-11.11%	
101-420-2400-34104	Plan Check Fees	566,532	460,523	525,000	575,986	600,000	520,000	-0.95%	
101-410-1320-34105	Sale of Copies, Books, Maps	40	-	50		50	50	0.00%	
101-410-1520-34107	Assessment Searches	1,170	810	1,400	1,650	2,000	2,000	42.86%	
101-410-1450-34111	Cable Operation Reimbursement	5,000	4,315	5,000		5,000	5,000	0.00%	Offset with Cable Operators charge in Communications

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Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-420-2400-34112	Planning & Zoning Review Fee	29,300	26,600	25,000	28,275	30,000	20,000	-20.00%	\$100 every new review charged
101-430-3100-34114	Street Light Fee	4,902	1,161	1,500	3,822	3,822	1,000	-33.33%	Developer Agreements
101-410-1910-34115	Base Map Upgrading Fee	8,200	3,050	3,000	6,775	6,775	3,000	0.00%	\$25/lot created
101-410-1910-36206	Escrow Administration Fee	27,300	27,200	25,000	31,200	35,000	20,000	-20.00%	\$100 every new escrow is charged
<b>Total Charges for Services</b>		<b>\$ 736,216</b>	<b>\$ 605,366</b>	<b>\$ 630,950</b>	<b>694,600</b>	<b>\$ 732,647</b>	<b>\$ 611,050</b>	<b>-3.15%</b>	
<b>Fines and Forfeits</b>									
101-420-2100-35100	Fines	48,253	36,696	50,000	23,586	35,000	35,000	-30.00%	
101-420-2100-35130	Forfeitures	950						#DIV/0!	
<b>Total Fines and Forfeits</b>		<b>\$ 49,202</b>	<b>\$ 36,696</b>	<b>\$ 50,000</b>	<b>23,586</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>-30.00%</b>	
<b>Investment Earnings</b>									
101-410-1320-36210	Interest Earnings	78,634	118,299	80,000		80,000	77,000	-3.75%	Projected similar as 2018 projected as market is falling
<b>Total Investment Earnings</b>		<b>\$ 78,634</b>	<b>\$ 118,299</b>	<b>\$ 80,000</b>		<b>\$ 80,000</b>	<b>\$ 77,000</b>	<b>-3.75%</b>	
<b>Miscellaneous</b>									
101-410-1320-31811	Cable Franchise Revenue	81,581	103,692	100,000	94,841	94,841	85,000	-15.00%	best estimate without a franchise renewal in place
101-410-1320-36200	Miscellaneous Revenue	1,806	15,730	3,000	339	3,000	3,000	0.00%	misc. accts. Receivable, LMCIT dividend, misc. one-time revenues
101-420-2220-36200	Miscellaneous Revenue		23,783		598	598		#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue		25,403		1,958	1,958	500	#DIV/0!	Public Surplus Auction Rev
101-410-1910-36200	Miscellaneous Revenue			28,000	14,700	14,700	15,000	-46.43%	AUAR
101-430-3100-36200	Miscellaneous Revenue		1,418		22,707	22,707			
101-410-1320-36207	MCMA Grant			3,500		3,500		-100.00%	Intern for Admin
101-410-1910-36236	Conservation Easement Fee	20,000		-			20,000	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	20	-	4,920	750	750		-100.00%	Training reimbursement from MBFTE
101-420-2220-36230	Donations-Fire		1,500					#DIV/0!	
101-410-1320-36230	Donations	14,036	15,000	10,000	14,100	14,100	10,000	0.00%	pull tabs from Jaycees sales at TP, NKT?
101-410-1320-34120	Tower Rent	53,531	129,587	110,311	95,542	110,311	112,517	2.00%	Estimated from contracts.
<b>Total Miscellaneous</b>		<b>\$ 192,091</b>	<b>\$ 321,659</b>	<b>\$ 259,731</b>	<b>245,535</b>	<b>\$ 266,465</b>	<b>\$ 246,017</b>	<b>-5.28%</b>	
<b>Prior Period Adjustments</b>		<b>32,332</b>							
<b>Total General Fund Revenues:</b>		<b>\$ 5,067,227</b>	<b>\$ 5,517,756</b>	<b>\$ 6,171,030</b>	<b>4,614,691</b>	<b>\$ 7,045,669</b>	<b>\$ 6,063,618</b>	<b>-1.74%</b>	
<b>General Fund Expenditures:</b>									
<b>1110 Mayor &amp; Council</b>									
<b>Personnel</b>									
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	12,845	25,690	25,690	0.00%	
101-410-1110-41220	FICA Contributions	1,593	1,599	1,593	796	1,593	1,593	0.00%	
101-410-1110-41230	Medicare Contributions	373	373	373	186	373	373	0.00%	
101-410-1110-41510	Workers Compensation	237	120	130	134	134	130	0.00%	
<b>Total Personnel</b>		<b>\$ 27,892</b>	<b>\$ 27,782</b>	<b>\$ 27,786</b>	<b>13,961</b>	<b>\$ 27,790</b>	<b>\$ 27,786</b>	<b>0.00%</b>	
<b>Materials and Supplies</b>									
101-410-1110-42000	Office Supplies		78	125	6	50	125	0.00%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	1,000	1,000	-		-	3,000	#DIV/0!	potential for new mayor and 2 new council members
101-410-1110-43310	Mileage		-	300		-	300	0.00%	
101-410-1110-43185	IT Support		1,134	1,211	1,001	1,211	1,332	10.00%	Council Email Support (Roseville)
<b>Total Materials and Supplies</b>		<b>\$ 1,000</b>	<b>\$ 2,212</b>	<b>\$ 1,636</b>	<b>1,007</b>	<b>\$ 1,261</b>	<b>\$ 4,757</b>	<b>190.78%</b>	
<b>Charges and Services</b>									
101-410-1110-44300	Miscellaneous	5,414	6,910	7,140	5,295	7,140	7,250	1.54%	YSB, misc
101-410-1110-44330	Dues & Subscriptions	12,850	14,119	15,000	14,699	15,000	16,500	10.00%	LMC, MC, MA
101-410-1110-44370	Conferences & Training	-	450	1,000			1,000	0.00%	
<b>Total Charges and Services</b>		<b>\$ 18,264</b>	<b>\$ 21,479</b>	<b>\$ 23,140</b>	<b>19,994</b>	<b>\$ 22,140</b>	<b>\$ 24,750</b>	<b>6.96%</b>	

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<b>1110</b>	<b>Total Mayor &amp; Council</b>	\$ 47,156	\$ 51,473	\$ 52,562	34,962	\$ 51,191	\$ 57,293	9.00%	
<b>1320</b>	<b>Administration</b>								
<b>Personnel</b>									
101-410-1320-41010	Full-time Salaries	214,777	260,732	169,642	211,722	253,582	169,407	-0.14%	Admin more time allocated to water due to 3M work group and water projects
101-410-1320-41040	Temporary Employees			7,000	372	7,000		-100.00%	
101-410-1320-41210	PERA Contributions	16,114	18,358	14,324	16,603	19,544	12,706	-11.30%	
101-410-1320-41216	MSRS Contributions -City Admin			1,601		1,601	1,649	3.00%	
101-410-1320-41220	FICA Contributions	15,458	14,198	12,978	13,067	16,156	10,503	-19.07%	
101-410-1320-41230	Medicare Contributions		3,344		3,056	3,778	2,456	#DIV/0!	
101-410-1320-41300	Insurance	48,241	36,341	29,723	29,006	32,608	31,837	7.11%	est 10% increase in rates
101-410-1320-41325	Life Insurance	381	852	354	125	130	127	-64.08%	
101-410-1320-41330	STD/LTD	1,654	1,178	1,234	1,015	1,200	905	-26.65%	
101-410-1320-41420	Unemployment Benefits	461						#DIV/0!	
101-410-1320-41510	Workers Compensation	2,005	2,149	1,846	1,912	1,912	2,103	13.93%	10% over 2020 Actual
<b>Total Personnel</b>		\$ 299,091	\$ 337,152	\$ 238,702	276,878	\$ 337,511	\$ 231,694	-2.94%	
<b>Materials and Supplies</b>									
101-410-1320-42000	Office Supplies	3,211	2,640	4,250	1,491	3,000	3,200	-24.71%	
101-410-1320-42030	Printed Forms		-	100		100	100	0.00%	
<b>Total Materials and Supplies</b>		\$ 3,211	\$ 2,640	\$ 4,350	1,491	\$ 3,100	\$ 3,300	-24.14%	
<b>Charges and Services</b>									
101-410-1320-43100	Assessing Services	7,983	85,831	88,750	91,773	91,773	97,625	10.00%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	136,215	80,390	87,500	88,789	110,000	87,500	0.00%	
101-410-1320-43150	Contract Services	3,109	2,155	3,193	680	2,000	3,000	-6.04%	Shred it, misc
101-410-1320-43185	IT Support		6,936	6,682	6,076	7,290	7,350	10.00%	Roseville
101-410-1320-42002	IT Hardware		34	1,500	568	1,500	600	-60.00%	One computer
101-410-1320-43190	Software Programs	2,011	3,000	2,309		2,309	2,540	10.00%	laser fiche, adobe, etc (Roseville), 1 additional license \$1000
101-410-1320-43210	Telephone	1,852	2,076	2,586	646	1,000	2,664	3.00%	Roseville, Sprint
101-410-1320-43220	Postage	1,157	1,283	2,000	2,517	3,000	2,500	25.00%	
101-410-1320-43310	Mileage	772	539	1,100	32	100	1,100	0.00%	
101-410-1320-43510	Legal Publishing	1,608	9,962	10,200	5,588	10,200	2,000	-80.39%	
101-410-1320-43610	Insurance	25,565	32,212	39,214	40,970	40,970	45,067	14.93%	10% inc over 2020 actual
101-410-1320-44330	Dues & Subscriptions	1,919	1,746	2,060	1,731	2,000	2,200	6.80%	
101-410-1320-44370	Conferences & Training	2,637	1,394	5,000		1,200	5,000	0.00%	
101-410-1320-44371	Allocation to Building Inspections	-	-	(2,715)		(3,898)	(2,810)	3.48%	Allocation of overhead charges to Bulding Dept
<b>Total Charges and Services</b>		\$ 188,658	\$ 227,558	\$ 249,379	239,370	\$ 269,444	\$ 256,336	2.79%	
<b>Miscellaneous</b>									
101-410-1320-44300	Miscellaneous	1,156	2,972	1,500	8,460	8,700	1,500	-0.02%	Eagle Point Business Park Easement billing
<b>Total Miscellaneous</b>		\$ 1,156	\$ 2,972	\$ 1,500	8,460	\$ 8,700	\$ 1,500	-0.02%	
<b>1320 Total Administration</b>		\$ 492,116	\$ 570,322	\$ 493,931	526,199	\$ 618,755	\$ 492,830	-0.22%	
<b>1410 Elections</b>									
<b>Personnel</b>									
101-410-1410-41030	Part-time Salaries	6,397	795	7,250	1,973	9,655	-	-100.00%	no election in 2021
101-410-1410-41510	Workers Compensation	-	-	-				#DIV/0!	
<b>Total Personnel</b>		\$ 6,397	\$ 795	\$ 7,250	1,973	\$ 9,655	\$ -	-100.00%	
<b>Charges and Services</b>									
101-410-1410-43310	Travel Expense	44	25	50	0	50		-100.00%	

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								Percent Change	
101-410-1410-43510	Legal Notices Publishing	20			71	32		#DIV/0!	
101-410-1410-43150	Contract Services	1,660	1,660	2,000	1,660	1,660	3,150	57.50%	Wash. Cty. charges for elections
<b>Total Charges and Services</b>		\$ 1,724	\$ 1,685	\$ 2,050	1,731	\$ 1,742	\$ 3,150	53.66%	
<b>Capital Outlay</b>									
101-480-8000-45800	Other Equipment	-	-	-				#DIV/0!	
<b>Total Capital Outlay</b>		\$ -	\$ -	\$ -				#DIV/0!	
<b>Miscellaneous</b>									
101-410-1410-44300	Miscellaneous	630	159	700	580	1,000		-100.00%	
<b>Total Miscellaneous</b>		\$ 630	\$ 159	\$ 700	580	\$ 1,000		-100.00%	
<b>1410 Total Elections</b>		\$ 8,751	\$ 2,639	\$ 10,000	4,284	\$ 12,397	\$ 3,150	-68.50%	
<b>1450 Communications</b>									
<b>Personnel</b>									
101-410-1450-41010	Full-time Salaries	29,159	27,051	25,775	20,495	25,775	27,128	5.25%	
101-410-1450-41210	PERA Contributions	2,187	1,907	1,933	1,634	1,933	2,035	5.26%	
101-410-1450-41220	FICA Contributions	2,211	1,543	1,972	1,351	1,575	1,682	-14.71%	
101-410-1450-41230	Medicare Contributions		359		316	368	393	#DIV/0!	
101-410-1450-41300	Insurance	5,101	5,462	6,287	2,134	6,287	6,909	9.89%	
101-410-1450-41325	Life Insurance	60	99	65	12	20	28	-57.55%	
101-410-1450-41330	STD/LTD	146	105	162	60	100	145	-10.68%	
101-410-1450-41510	Workers Compensation	262	298	306	279	279	307	0.23%	
<b>Total Personnel</b>		\$ 39,125	\$ 36,824	\$ 36,500	26,281	\$ 36,337	\$ 38,626	5.82%	
<b>Charges and Services</b>									
101-410-1450-43090	Newsletter	2,870	3,179	1,100	553	1,100	1,200	9.09%	printing only (Split with Water and Sewer)
101-410-1450-43180	Information Technology/Web	40,061	2,068	2,000	1,878	2,000	2,200	10.00%	Website, Constant Contact, Not Form
101-410-1450-43185	IT Support		551	535	487	535	589	10.00%	Roseville
101-410-1450-42002	IT Hardware							#DIV/0!	
101-410-1450-43190	Software Programs	2,550						#DIV/0!	
101-410-1450-43210	Telephone							#DIV/0!	
101-410-1450-43220	Postage	1,330	1,461	1,500		1,500	1,650	10.00%	newsletter postage
101-410-1450-43310	Mileage							#DIV/0!	
101-410-1450-43510	Public Notices							#DIV/0!	
101-410-1450-43152	Cable Operations	5,050	4,645	5,000	2,910	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-	-	500			500	0.00%	
<b>Total Charges and Services</b>		\$ 51,860	\$ 11,904	\$ 10,635	5,828	\$ 10,135	\$ 11,139	4.73%	
<b>1450 Total Communications</b>		\$ 90,986	\$ 48,728	\$ 47,135	32,109	\$ 46,472	\$ 49,765	5.58%	
<b>1520 Finance</b>									
<b>Personnel</b>									
101-410-1520-41010	Full-time Salaries	69,526	95,690	71,821	9,826	18,000	74,290	3.44%	higher paid position, more acct time in finance
101-410-1520-41020	Overtime							#DIV/0!	
101-410-1520-41040	Temporary Employees	5,636	5,568	6,963			7,102	2.00%	Intern
101-410-1520-41210	PERA Contributions	5,215	6,860	5,387	978	1,377	5,572	3.44%	
101-410-1520-41220	FICA Contributions	5,425	5,730	6,027	760	1,116	5,046	-16.27%	
101-410-1520-41230	Medicare Contributions		1,335		127	261	1,180	#DIV/0!	
101-410-1520-41300	Insurance	7,586	3,922	10,863	4,900	6,000	13,589	25.10%	more acct time in finance
101-410-1520-41325	Life Insurance	86	321	129	9	9	54	-57.92%	
101-410-1520-41330	STD/LTD	89	490	657	45	45	457	-30.47%	
101-410-1520-41420	Unemployment Benefits	5,537						#DIV/0!	
101-410-1520-41510	Workers Compensation	244	1,006	864	850	850	935	8.26%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
<b>Total Personnel</b>		\$ 99,344	\$ 120,922	\$ 102,710	17,495	\$ 27,658	\$ 108,225	5.37%	
<b>Materials and Supplies</b>									
101-410-1520-42000	Office Supplies	1,299	297	800	240	800	800	0.00%	
101-410-1520-42030	Printed Forms	1,039	1,301	1,000		1,000	1,000	0.00%	Check and deposit book costs
<b>Total Materials and Supplies</b>		\$ 2,338	\$ 1,598	\$ 1,800	240	\$ 1,800	\$ 1,800	0.00%	
<b>Charges and Services</b>									
101-410-1520-43010	Audit Services	29,820	9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	79,620	1,750	3,060	38,301	45,000	10,000	226.80%	
101-410-1520-43185	IT Support	2,120	3,893	3,779	3,436	3,779	4,157	10.00%	Roseville
101-410-1520-42002	IT Hardware	718	505	-			1,500	#DIV/0!	two new computers
101-410-1520-43190	Software Programs	18,973	3,419	2,834	2,802	2,834	2,919	3.00%	Accela support (slit with W, S, SW \$9226)/Banyon/Credit Card Services, Roseville
101-410-1520-43210	Telephone	580	528	595			613	3.00%	Roseville IT Phone
101-410-1520-43310	Mileage	168	-	500			500	0.00%	
101-410-1520-44330	Dues & Subscriptions	2,071	1,294	2,100	650	870	2,300	9.52%	GFOA and CAFR
101-410-1520-44370	Conferences & Training	642	455	3,000			3,200	6.67%	
101-410-1520-44371	Allocation to Building Inspections	-	-	(1,959)		(1,575)	(2,324)	18.65%	Allocation charge for Building Dept.
<b>Total Charges and Services</b>		\$ 134,713	\$ 21,090	\$ 21,896	54,294	\$ 59,720	\$ 31,091	41.99%	
<b>Miscellaneous</b>									
101-410-1520-44300	Miscellaneous	2,141	1,119	4,750	962	3,000	5,000	5.26%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
<b>Total Miscellaneous</b>		\$ 2,141	\$ 1,119	\$ 4,750	962	\$ 3,000	\$ 5,000	5.26%	
<b>1520 Total Finance</b>		\$ 238,536	\$ 144,729	\$ 131,157	72,991	\$ 92,178	\$ 146,116	11.41%	
<b>1910 Planning &amp; Zoning</b>									
<b>Personnel</b>									
101-410-1910-41010	Full-time Salaries	148,529	161,971	160,011	118,911	137,184	163,494	2.18%	
101-410-1910-41020	Overtime							#DIV/0!	
101-410-1910-41040	Temporary Employees		4,096	6,963	5,915	6,963	7,102	2.00%	Intern
101-410-1910-41210	PERA Contributions	10,784	11,523	12,001	9,459	10,495	12,262	2.18%	
101-410-1910-41220	FICA Contributions	11,628	9,833	12,774	8,147	8,505	10,577	-17.20%	
101-410-1910-41230	Medicare Contributions		2,290		1,905	1,989	2,474	#DIV/0!	
101-410-1910-41300	Insurance	6,684	10,726	29,322	16,208	26,344	32,222	9.89%	
101-410-1910-41325	Life Insurance	294	340	297	44	58	129	-56.67%	
101-410-1910-41330	STD/LTD	1,015	330	829	684	838	935	12.83%	
101-410-1910-41510	Workers Compensation	1,424	1,273	1,308	1,581	1,581	1,739	32.96%	
<b>Total Personnel</b>		\$ 184,984	\$ 202,382	\$ 223,505	162,854	\$ 193,957	\$ 230,933	3.32%	
<b>Materials and Supplies</b>									
101-410-1910-42000	Office Supplies	752	62	200	96	100	150	-25.00%	
101-410-1910-42030	Printed Forms	-	-	-				#DIV/0!	
<b>Total Materials and Supplies</b>		\$ 752	\$ 62	\$ 200		\$ 100	\$ 150	-25.00%	
<b>Charges and Services</b>									
101-410-1910-43020	Comprehensive Planning	50,885	7,796		744	800	400	#DIV/0!	Comp Plan complete, line item for consulting if needed
101-410-1910-43030	Engineering Services	11,170	16,450	15,000	8,225	10,000	12,000	-20.00%	
101-410-1910-43150	Contract Services	2,249	11,675	6,000	8,242	12,000	21,000	250.00%	Includes contract for operational audit
101-410-1910-43180	Information Technology/Web		1,688					#DIV/0!	
101-410-1910-43185	IT Support		5,672	5,600	5,005	5,800	6,160	10.00%	Roseville
101-410-1910-42002	IT Hardware		505					#DIV/0!	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>Actual 10/31/2020</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Adopted 2020 to Proposed 2021 Percent Change</b>	<b>Comments</b>
101-410-1910-43190	Software Programs	623	973	1,376		1,000	1,514	10.00%	Roseville, Comp Plan Software
101-410-1910-43210	Telephone	724	528	600		500	600	0.00%	Roseville
101-410-1910-43220	Postage	79	-	150		150	150	0.00%	
101-410-1910-43310	Mileage	158	271	350	40	50	100	-71.43%	
101-410-1910-43510	Legal Publishing	2,185	1,091	1,500	1,298	1,500	1,200	-20.00%	
101-410-1910-44330	Dues & Subscriptions	170	354	650	372	500	500	-23.08%	ULI, AICP memberships
101-410-1910-44350	Books		-					#DIV/0!	
101-410-1910-44370	Conferences & Training	273	20	1,000	100	200	500	-50.00%	APA Confr
<b>Total Charges and Services</b>		<b>\$ 68,515</b>	<b>\$ 47,023</b>	<b>\$ 32,226</b>	<b>23,282</b>	<b>\$ 32,500</b>	<b>\$ 44,124</b>	<b>36.92%</b>	
<b>Miscellaneous</b>									
101-410-1910-44300	Miscellaneous	76	-	200		200	200	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 76</b>	<b>\$ -</b>	<b>\$ 200</b>		<b>\$ 200</b>	<b>\$ 200</b>	<b>0.00%</b>	
<b>1910</b>	<b>Total Planning &amp; Zoning</b>	<b>\$ 254,327</b>	<b>\$ 249,467</b>	<b>\$ 256,131</b>	<b>186,136</b>	<b>\$ 226,757</b>	<b>\$ 275,407</b>	<b>7.53%</b>	
<b>1930</b>	<b>Engineering Services</b>								
<b>Charges and Services</b>									
101-410-1930-43030	Engineering Services	31,770	38,482	40,000	22,500	35,000	40,000	0.00%	
<b>Total Charges and Services</b>		<b>\$ 31,770</b>	<b>\$ 38,482</b>	<b>\$ 40,000</b>	<b>22,500</b>	<b>\$ 35,000</b>	<b>\$ 40,000</b>	<b>0.00%</b>	
<b>Capital Outlay</b>									
101-480-8000-45900	Construction Projects	-	6,881	-				#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 6,881</b>	<b>\$ -</b>				<b>#DIV/0!</b>	
<b>1930</b>	<b>Total Engineering Services</b>	<b>\$ 31,770</b>	<b>\$ 45,363</b>	<b>\$ 40,000</b>	<b>22,500</b>	<b>\$ 35,000</b>	<b>\$ 40,000</b>	<b>0.00%</b>	
<b>1940</b>	<b>City Hall</b>								
<b>Materials and Supplies</b>									
101-410-1940-42110	Cleaning Supplies		97		17	25	100	#DIV/0!	
101-410-1940-42230	Building Repair Supplies	801	124	800		500	800	0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 801</b>	<b>\$ 124</b>	<b>\$ 800</b>	<b>0</b>	<b>\$ 525</b>	<b>\$ 900</b>	<b>12.50%</b>	
<b>Charges and Services</b>									
101-410-1940-43180	Information Technology/Web		400	400		400	440	10.00%	
101-410-1940-43185	IT Support		5,244	5,090	4,628	5,090	5,599	10.00%	Roseville
101-410-1940-42002	IT Hardware		505					#DIV/0!	
101-410-1940-43190	Software Programs							#DIV/0!	
101-410-1940-43210	Telephone	870	893	877		877	903	3.00%	Roseville
101-410-1940-43810	Utilities	3,686	3,596	4,422	2,534	4,000	4,555	3.00%	xcel, water, sewer
101-410-1940-43840	Refuse	1,402	1,783	1,600	1,318	1,600	1,648	3.00%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	11,353	5,984	6,000	4,730	6,000	6,600	10.00%	cintas and cleaning
101-410-1940-44040	Repairs/Maint Contractual Eqpt	14,434	11,577	15,000	9,462	15,000	16,000	6.67%	
101-900-9000-47205	Rentals - Building	10,664	-	-				#DIV/0!	city lease space 2019-2021 transfer to Brookfield - Budget here but JE will be a transfer See below
101-410-1940-44371	Allocation to Building Inspections	-	-	(14,493)		(14,091)	(15,482)	6.82%	Allocation to Building Inspection department
<b>Total Charges and Services</b>		<b>\$ 42,411</b>	<b>\$ 29,982</b>	<b>\$ 18,896</b>	<b>22,672</b>	<b>\$ 18,876</b>	<b>\$ 20,263</b>	<b>7.23%</b>	
<b>Miscellaneous</b>									
101-410-1940-44300	Miscellaneous	1,286	1,276	1,800	698	1,500	1,800	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 1,286</b>	<b>\$ 1,276</b>	<b>\$ 1,800</b>	<b>698</b>	<b>\$ 1,500</b>	<b>\$ 1,800</b>	<b>0.00%</b>	
<b>1940</b>	<b>Total City Hall</b>	<b>\$ 44,498</b>	<b>\$ 31,382</b>	<b>\$ 21,496</b>	<b>23,370</b>	<b>\$ 20,901</b>	<b>\$ 22,963</b>	<b>6.82%</b>	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
<b>2100</b>	<b>Police</b>								
<b>Charges and Services</b>									
101-420-2100-43150	Law Enforcement Contract	665,309	702,403	773,255	363,420	773,255	920,183	19.00%	Additional Officer added full year
101-420-2100-44301	Misc. - Community Event	1,800	-	1,800			1,800	0.00%	
<b>Total Charges and Services</b>		<b>\$ 667,109</b>	<b>\$ 702,403</b>	<b>\$ 775,055</b>	<b>363,420</b>	<b>\$ 773,255</b>	<b>\$ 921,983</b>	<b>18.96%</b>	
<b>2100</b>	<b>Total Police</b>	<b>\$ 667,109</b>	<b>\$ 702,403</b>	<b>\$ 775,055</b>	<b>363,420</b>	<b>\$ 773,255</b>	<b>\$ 921,983</b>	<b>18.96%</b>	
<b>2150</b>	<b>Prosecution</b>								
<b>Charges and Services</b>									
101-420-2150-43045	Attorney Criminal	42,164	46,434	49,000	31,960	49,000	51,000	4.08%	\$4,166/mth
<b>Total Charges and Services</b>		<b>\$ 42,164</b>	<b>\$ 46,434</b>	<b>\$ 49,000</b>	<b>31,960</b>	<b>\$ 49,000</b>	<b>\$ 51,000</b>	<b>4.08%</b>	
<b>2150</b>	<b>Total Prosecution</b>	<b>\$ 42,164</b>	<b>\$ 46,434</b>	<b>\$ 49,000</b>	<b>31,960</b>	<b>\$ 49,000</b>	<b>\$ 51,000</b>	<b>4.08%</b>	
<b>2220</b>	<b>Fire</b>								
<b>Personnel</b>									
101-420-2220-41010	Full-time Salaries	85,800	82,175	88,274	51,653	70,651	169,562	92.09%	addl full time fire inspector
101-420-2220-41030	Part-time Salaries	114,980	186,057	178,636	144,327	175,568	191,527	7.22%	
101-420-2220-41035	Paid On Call Salaries	73,656	59,412	73,364	26,338	43,067	75,000	2.23%	
101-420-2220-41210	PERA Contributions	31,340	37,736	32,236	20,527	43,581	42,012	30.33%	
101-420-2220-41220	FICA Contributions	14,654	14,185	19,308	12,271	17,936	27,038	40.03%	
101-420-2220-41230	Medicare Contributions		4,408		3,627	4,195	6,323	#DIV/0!	
101-420-2220-41300	Insurance	16,072	15,126	13,834	7,109	10,000	31,726	129.33%	addl full time fire inspector
101-420-2220-41325	Life Insurance	120	312	515			120	-76.68%	
101-420-2220-41330	STD/LTD	572	484	1,766			1,108	-37.28%	
101-420-2220-41420	Unemployment Benefits	20	2,431		653	653	2,500	#DIV/0!	
101-420-2220-41510	Workers Compensation	31,635	41,977	32,505	47,294	47,294	52,023	60.05%	
<b>Total Personnel</b>		<b>\$ 368,851</b>	<b>\$ 444,303</b>	<b>\$ 440,438</b>	<b>313,799</b>	<b>\$ 412,944</b>	<b>\$ 598,939</b>	<b>35.99%</b>	
<b>Materials and Supplies</b>									
101-420-2220-42000	Office Supplies	1,136	1,413	500	352	500	1,000	100.00%	supplies for new FTE
101-420-2220-42080	EMS Supplies	236	2,317	2,800	352	2,800	2,400	-14.29%	
101-420-2220-42090	Fire Prevention	332	651	2,000	1,710	1,710	2,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	13,252	13,948	9,400	6,180	9,400	14,000	48.94%	Increased call volume and PT FF's out more.
101-420-2220-42400	Small Tools & Equipment	27,785	16,076	30,175	11,668	30,175	24,679	-18.21%	average of last 3 years
<b>Total Materials and Supplies</b>		<b>\$ 42,741</b>	<b>\$ 34,405</b>	<b>\$ 44,875</b>	<b>20,262</b>	<b>\$ 44,585</b>	<b>\$ 44,079</b>	<b>-1.77%</b>	
<b>Charges and Services</b>									
101-420-2220-43050	Physicals	8,796	8,878	8,296	2,219	8,296	8,300	0.05%	3 hires, FIT test cost up.
101-420-2220-43150	Contract Services	1,000	11,115	18,085	41,635	41,635	3,500	-80.65%	Actuarial Fees for Relief Association \$1000
101-420-2220-43180	Information Technology/Web	880	2,925					#DIV/0!	
101-420-2220-43185	IT Support		18,680	17,130	16,485	17,130	18,843	10.00%	Roseville
101-420-2220-42002	IT Hardware		2,554				1,200	#DIV/0!	new desktop for inspector, new network switch for station
101-420-2220-43190	Software Programs		341	341				-100.00%	
101-420-2220-43210	Telephone	3,798	3,274	4,000	3,914	4,538	4,674	16.85%	Sprint, TDS, Verizon, Roseville
101-420-2220-43230	Radio	18,928	18,200	25,636	11,402	25,636	20,000	-21.98%	
101-420-2220-43310	Mileage	370	178	500	190	500	500	0.00%	
101-420-2220-43630	Insurance	7,195	7,825	9,101	9,515	9,515	10,467	15.00%	
101-420-2220-43810	Utility	12,756	13,441	15,000	9,360	15,000	15,450	3.00%	
101-420-2220-43840	Refuse	586	746	1,000	549	1,000	1,030	3.00%	
101-420-2220-44010	Repairs/Maint Bldg	14,543	10,688	8,440	6,198	8,440	9,000	6.64%	Station #2 tank pumping.
101-420-2220-44040	Repairs/Maint Eqpt	48,372	57,265	33,920	34,346	43,000	43,920	29.48%	Even year ladder maint., Increase in inspection costs. PSC requested \$10k+
101-420-2220-44170	Uniforms	8,615	8,133	10,321	7,054	10,321	10,000	-3.11%	3 hires, replace stat. coats and polo's.
101-420-2220-44330	Dues & Subscriptions	4,935	3,998	6,330	2,033	6,330	6,330	0.00%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-420-2220-44350	Books		1,400	440	1,064	1,064	1,000	127.27%	
101-420-2220-44370	Conferences & Training	17,743	14,174	20,580	8,586	15,000	20,580	0.00%	Switched from Century to Make the Move.
<b>Total Charges and Services</b>		<b>\$ 148,518</b>	<b>\$ 183,815</b>	<b>\$ 179,120</b>	<b>154,550</b>	<b>\$ 207,405</b>	<b>\$ 174,794</b>	-2.42%	
<b>Capital Outlay</b>									
101-480-8000-45500	Vehicle							#DIV/0!	
101-480-8000-45800	Equipment		-	-				#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-				#DIV/0!	Transfer to Vehicle Replacement Fund - See below
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				#DIV/0!	
<b>Miscellaneous</b>									
101-420-2220-44300	Miscellaneous	1,524	1,492	2,000	300	2,000	2,000	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 1,524</b>	<b>\$ 1,492</b>	<b>\$ 2,000</b>	<b>300</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	0.00%	
<b>2220</b>	<b>Total Fire</b>	<b>\$ 561,634</b>	<b>\$ 664,015</b>	<b>\$ 666,433</b>	<b>488,911</b>	<b>\$ 666,934</b>	<b>\$ 819,812</b>	23.01%	
<b>2220</b>	<b>Fire Relief</b>								
<b>Charges and Services</b>									
101-420-2220-44920	Fire State Aid	64,533	68,975	64,000		64,000	64,000	0.00%	Relief Assoc. pass through
<b>Total Charges and Services</b>		<b>\$ 64,533</b>	<b>\$ 68,975</b>	<b>\$ 64,000</b>		<b>\$ 64,000</b>	<b>\$ 64,000</b>	0.00%	
<b>2250</b>	<b>Total Fire Relief</b>	<b>\$ 64,533</b>	<b>\$ 68,975</b>	<b>\$ 64,000</b>	<b>0</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	0.00%	
<b>2400</b>	<b>Building Inspection</b>								
<b>Personnel</b>									
101-420-2400-41010	Full-time Salaries	210,186	214,668	369,167	154,705	185,000	400,707	8.54%	
101-420-2400-41030	Part-time Salaries		-					#DIV/0!	
101-420-2400-41020	Overtime		2,996					#DIV/0!	
101-420-2400-41040	Temporary Employees							#DIV/0!	
101-420-2400-41210	PERA Contributions	15,769	14,824	28,960	12,545	14,153	30,053	3.77%	
	MSRS Contributions -City Admin		489			489	504	3.07%	
101-420-2400-41220	FICA Contributions	15,570	12,481	27,654	9,900	11,470	24,844	-10.16%	
101-420-2400-41230	Medicare Contributions		2,907		2,375	2,683	5,810	#DIV/0!	
101-420-2400-41300	Insurance	31,118	23,088	73,872	23,584	40,000	81,179	9.89%	
101-420-2400-41325	Life Insurance	297	635	600	107	150	331	-44.86%	
101-420-2400-41330	STD/LTD	1,230	668	2,000	716	1,000	2,341	17.07%	
101-420-2400-41510	Workers Compensation	2,567	2,070	3,532	4,377	4,377	4,815	36.32%	
<b>Total Personnel</b>		<b>\$ 276,738</b>	<b>\$ 274,337</b>	<b>\$ 506,274</b>	<b>208,309</b>	<b>\$ 259,321</b>	<b>\$ 550,584</b>	8.75%	
<b>Materials and Supplies</b>									
101-420-2400-42000	Office Supplies	865	558	1,750	214	1,000	1,750	0.00%	
101-420-2400-42030	Printed Forms		-	350		350	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	2,841	1,976	3,600	1,634	3,600	3,600	0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 3,706</b>	<b>\$ 2,534</b>	<b>\$ 5,700</b>	<b>1,848</b>	<b>\$ 4,950</b>	<b>\$ 5,700</b>	0.00%	
<b>Charges and Services</b>									
101-420-2400-43030	Engineering		3,548	3,000	245	3,000	5,000	66.67%	
101-420-2400-43150	Inspector Contract Services		142,283	5,000	488,873	643,000	319,300	6286.00%	MnSPECT (or equivalent of 3 FTEs) Incl contract for op audit
101-420-2400-43180	Information Technology/Web	4,552	842		3,280	6,500		#DIV/0!	See below separated out for 2019
101-420-2400-43185	IT Support		5,825	6,200	5,141	6,200	6,820	10.00%	Roseville
101-420-2400-42002	IT Hardware		1,480	600	122	722	700	16.67%	Computer Desktops 1
101-420-2400-43190	Software Programs		986	8,900	395	1,000	1,100	-87.64%	i-pads and PermitWorks,Roseville
101-420-2400-43210	Telephone	3,579	3,323	3,650	2,514	3,650	3,760	3.00%	Roseville , Sprint, verizon card costs
101-420-2400-43630	Insurance	3,566	2,790	4,511	3,387	3,387	4,962	10.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,012	2,000	1,500	620	1,750	1,500	0.00%	
101-420-2400-44170	Uniforms	560	260	800	90	400	800	0.00%	Jackets, shirts, ID's



**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>Actual 10/31/2020</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Adopted 2020 to Proposed 2021 Percent Change</b>	<b>Comments</b>
101-420-2400-44330	Dues & Subscriptions	65	260	500	130	130	500	0.00%	
101-420-2400-44350	Books	231	1,168	500	595	595	600	20.00%	
101-420-2400-44370	Conferences & Training	2,885	2,705	3,200	791	1,000	3,200	0.00%	
<b>Total Charges and Services</b>		<b>\$ 16,449</b>	<b>\$ 167,470</b>	<b>\$ 38,361</b>	<b>506,183</b>	<b>\$ 671,334</b>	<b>\$ 348,242</b>	<b>807.80%</b>	
<b>Capital Outlay</b>									
101-480-2400-45500	Vehicle	-	24,000	-				#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ -</b>				<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-420-2400-44371	Allocations from Admin, Finance, City Hall			19,167		19,564	20,616	7.56%	
101-420-2400-44300	Miscellaneous	-	266	1,000	75	500	1,000	0.00%	
<b>Total Miscellaneous</b>		<b>\$ -</b>	<b>\$ 266</b>	<b>\$ 20,167</b>		<b>\$ 20,064</b>	<b>\$ 21,616</b>	<b>7.18%</b>	
<b>2400</b>	<b>Total Building Inspection</b>	<b>\$ 296,893</b>	<b>\$ 468,607</b>	<b>\$ 570,502</b>	<b>716,340</b>	<b>\$ 955,669</b>	<b>\$ 926,141</b>	<b>62.34%</b>	
<b>2500</b>									
<b>Emergency Communications</b>									
<b>Charges and Services</b>									
101-420-2500-43150	Contract Services	900	1,933	3,350	900	3,350	3,350	0.00%	Increase due to repair/replace siren pole.
<b>Total Charges and Services</b>		<b>\$ 900</b>	<b>\$ 1,933</b>	<b>\$ 3,350</b>	<b>900</b>	<b>\$ 3,350</b>	<b>\$ 3,350</b>	<b>0.00%</b>	
<b>2500</b>	<b>Total Emergency Communications</b>	<b>\$ 900</b>	<b>\$ 1,933</b>	<b>\$ 3,350</b>	<b>900</b>	<b>\$ 3,350</b>	<b>\$ 3,350</b>	<b>0.00%</b>	
<b>2700</b>									
<b>Animal Control</b>									
<b>Charges and Services</b>									
101-420-2700-43150	Contract Services	10,930	19,902	11,000	9,664	11,000	13,000	18.18%	
<b>Total Charges and Services</b>		<b>\$ 10,930</b>	<b>\$ 19,902</b>	<b>\$ 11,000</b>	<b>9,664</b>	<b>\$ 11,000</b>	<b>\$ 13,000</b>	<b>18.18%</b>	
<b>2700</b>	<b>Total Animal Control</b>	<b>\$ 10,930</b>	<b>\$ 19,902</b>	<b>\$ 11,000</b>	<b>9,664</b>	<b>\$ 11,000</b>	<b>\$ 13,000</b>	<b>18.18%</b>	
<b>3100</b>									
<b>Streets</b>									
<b>Personnel</b>									
101-430-3100-41010	Full-time Salaries	357,436	382,736	307,899	280,832	329,904	412,315	33.91%	Reallocated based upon 2019 and 2020YTD actual re: time allocation
101-430-3100-41020	Overtime	4,676	12,217	9,000	17,203	9,000	6,000	-33.33%	On call and overtime
101-430-3100-41040	Temporary Employees	2,550	4,527	10,764	126	10,764	12,500	16.13%	Seasonals (\$13-\$14/hr)
101-430-3100-41210	PERA Contributions	26,793	28,848	23,542	23,465	26,750	31,374	33.27%	
101-430-3100-41220	FICA Contributions	26,977	23,455	24,836	18,531	21,679	26,711	7.55%	
101-430-3100-41230	Medicare Contributions		5,463		4,360	5,070	6,247	#DIV/0!	
101-430-3100-41300	Insurance	70,328	79,988	77,834	59,822	71,752	92,920	19.38%	
101-430-3100-41325	Life Insurance	536	1,706	844	264	318	427	-49.43%	
101-430-3100-41330	STD/LTD	1,951	1,496	2,110	1,661	1,998	2,267	7.46%	
101-430-3100-41600	Safety Clothing Allowance	160	515	600	77	600	600	0.00%	Boots (\$200 per person allocated by Salary Allocation)
101-430-3100-41420	Unemployment Benefits	3,636						#DIV/0!	
101-430-3100-41510	Workers Compensation	23,593	31,402	32,266	37,462	37,462	41,208	27.72%	
<b>Total Personnel</b>		<b>\$ 518,635</b>	<b>\$ 572,353</b>	<b>\$ 489,695</b>	<b>443,803</b>	<b>\$ 515,297</b>	<b>\$ 632,568</b>	<b>29.18%</b>	
<b>Materials and Supplies</b>									
101-430-3100-42000	Office Supplies	443	1,368	650	142	500	500	-23.08%	
101-430-3100-42120	Fuel, Oil and Fluids	41,006	17,663	17,000	16,388	20,000	21,000	23.53%	more roads to maintain
101-430-3100-42150	Operating Supplies	5,606	16,628	4,400	7,833	9,500	9,500	115.91%	
101-430-3100-42210	Repair/Maint. Supplies	28,270	12,678	10,000	4,822	7,500	10,000	0.00%	
101-430-3100-42212	Repair/Maint. Supplies S&I	228	8,834	10,000	7,859	10,000	10,000	0.00%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	37,568	50,356	39,864	20,896	39,000	39,000	-2.17%	Sealcoat and Crackseal materials - potholes, landscape fixes, etc,
101-430-3100-42260	Street Signs	8,944	3,287	4,500	1,136	4,000	4,000	-11.11%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
101-430-3100-42290	Sand/Salt S&I	125,999	129,492	153,363	111,880	111,880	85,000	-44.58%	have 700 tons of treated on hand
101-430-3100-42400	Small Tools & Minor Equipment	6,166	16,188	4,500	722	4,500	4,500	0.00%	
101-430-3100-44375	Personal Protection Equipment	1,188	800	1,400	1,127	1,400	1,200	-14.29%	
<b>Total Materials and Supplies</b>		<b>\$ 255,419</b>	<b>\$ 257,440</b>	<b>\$ 245,677</b>	<b>172,805</b>	<b>\$ 208,280</b>	<b>\$ 184,700</b>	<b>-24.82%</b>	
<b>Charges and Services</b>									
101-430-3100-43030	Engineering Services	12,289	13,178	6,000	10,048	14,000	14,000	133.33%	ROW permits
101-430-3100-43090	Sealcoating & Crack Sealing	120,732	795,917	565,000	526,058	545,000	565,000	0.00%	Sealcoat, crackseal, mill/overlay
101-430-3100-43150	Contract Services	25,501	20,364	24,000	15,661	20,000	24,000	0.00%	Striping, guard rail repair, tree trimming, mowing, etc.
101-430-3100-43185	IT Support	1,750	11,796	11,782	7,544	11,796	12,976	10.13%	Roseville/Comcast
101-430-3100-42002	IT Hardware	37	513	1,200	-	-	750	-37.50%	2 computers
101-430-3100-43190	Software Programs		1,540	1,700	3,662	3,662	1,750	2.94%	Roseville, BeHlve Asset Mgmt
101-430-3100-43210	Telephone	6,156	3,946	6,200	3,152	5,000	5,500	-11.29%	Roseville, Sprint, TDS, Verizon
101-430-3100-43230	Radio	24,117	4,091	5,000	3,000	5,000	5,000	0.00%	Wash Co. fees
101-430-3100-43310	Mileage		280	250		150	250	0.00%	
101-430-3100-43510	Public Notices		212	212	134	212	212	0.00%	
101-430-3100-43630	Insurance	17,740	19,293	22,441	23,443	23,443	25,787	14.91%	
101-430-3100-43810	Utilities	22,111	25,821	24,000	17,994	35,000	25,000	4.17%	US Solar Subsription/Traffic Signals/PW Electric
101-430-3100-43811	Street Lights	43,826	39,576	36,000	34,043	42,000	39,000	8.33%	
101-430-3100-43840	Refuse	5,998	7,420	4,500	4,129	4,750	4,600	2.22%	
101-430-3100-44010	Repairs/Maint Bldg.	35,637	21,541	15,000	3,854	10,000	12,000	-20.00%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	2,955	298	500	2,348	2,500	650	30.00%	generator in 2020
101-430-3100-44040	Repairs/Maint Equip	27,429	28,422	25,000	9,004	24,000	29,500	18.00%	hot box repair
101-430-3100-44041	Repairs/Maint Equip S&I	1,182	19,872	14,000	8,164	12,500	14,000	0.00%	
101-430-3100-44130	Equipment Rental	2,500	163	2,000	1,650	1,500	2,000	0.00%	
101-430-3100-44170	Uniforms	8,047	5,605	5,625	4,485	5,650	5,700	1.33%	Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	661	606	700	614	700	750	7.14%	
101-430-3100-44370	Conferences & Training	2,956	6,043	3,000	0	1,000	4,500	50.00%	continuing ed catch up from COVID
<b>Total Charges and Services</b>		<b>\$ 366,067</b>	<b>\$ 1,030,570</b>	<b>\$ 774,110</b>	<b>678,987</b>	<b>\$ 767,863</b>	<b>\$ 792,925</b>	<b>2.43%</b>	
<b>Capital Outlay</b>									
101-900-9000-47200	Transfer to Vehicle Replacement Fund							#DIV/0!	Transfer to Vehicle Replacement Fund - See below
101-480-3100-45500	Capital Purchases	57,443	-	-				#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ 57,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-430-3100-44300	Miscellaneous	559	1,866	1,000	352	1,000	1,000	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 559</b>	<b>\$ 1,866</b>	<b>\$ 1,000</b>	<b>352</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.00%</b>	
<b>3100</b>	<b>Total Streets</b>	<b>\$ 1,198,122</b>	<b>\$ 1,862,229</b>	<b>\$ 1,510,482</b>	<b>1,295,947</b>	<b>\$ 1,492,440</b>	<b>\$ 1,611,193</b>	<b>6.67%</b>	
<b>5200</b>	<b>Parks &amp; Recreation</b>								
<b>Personnel</b>									
101-450-5200-41010	Full-time Salaries	64,831	80,410	141,559	70,947	77,478	72,988	-48.44%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
101-450-5200-41030	Part-time Salaries		47			7,404		#DIV/0!	
101-450-5200-41020	Overtime		97		315	315		#DIV/0!	
101-450-5200-41040	Temporary Employees	9,311	4,725	10,000	8,983	8,983	10,000	0.00%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	4,977	5,628	10,617	5,662	5,927	5,474	-48.44%	
101-450-5200-41220	FICA Contributions	5,544	4,886	11,900	5,075	5,820	5,145	-56.76%	
101-450-5200-41230	Medicare Contributions		1,138		1,191	1,361	1,203	#DIV/0!	
101-450-5200-41300	Insurance	6,248	11,314	36,229	13,479	16,125	15,415	-57.45%	
101-450-5200-41325	Life Insurance	57	322	206	65	75	67	-67.59%	
101-450-5200-41330	STD/LTD	202	241	560	405	560	401	-28.33%	
101-450-5200-41600	Safety Clothing Allowance		175	350		350	350	0.00%	Boots (\$200 per person allocated by Salary Allocation)

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
<b>Account Number</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>10/31/2020</b>	<b>Projected</b>	<b>Proposed</b>	<b>Proposed 2021</b>	<b>Comments</b>
								<b>Percent Change</b>	
101-450-5200-41420	Unemployment Benefits							#DIV/0!	
101-450-5200-41510	Workers Compensation	22,078	8,772	9,013	9,910	9,910	10,901	20.94%	
<b>Total Personnel</b>		<b>\$ 113,248</b>	<b>\$ 117,755</b>	<b>\$ 220,435</b>	<b>116,032</b>	<b>\$ 134,308</b>	<b>\$ 121,945</b>	<b>-44.68%</b>	
<b>Materials and Supplies</b>									
101-450-5200-42000	Office Supplies	394	408	650	43	450	450	-30.77%	
101-450-5200-42120	Fuel, Oil and Fluids		7,839	6,250	3,251	5,000	5,500	-12.00%	Allocated to all PW departments
101-450-5200-42150	Operating Supplies	989	672	750	444	750	750	0.00%	
101-450-5200-42160	Chemicals	579	201	1,000	201	201		-100.00%	
101-450-5200-42210	Repair/Maint. Supplies	5,107	6,969	5,500	9,239	9,239	6,000	9.09%	
101-450-5200-42230	Building Repair Supplies	63	69	500		500	500	0.00%	
101-450-5200-42250	Landscaping Materials		135		562	562	550	#DIV/0!	
101-450-5200-42400	Small Tools & Minor Equipment	1,570	784	4,550	4,186	4,550	4,550	0.00%	small aluminum trailer \$1500
<b>Total Materials and Supplies</b>		<b>\$ 8,701</b>	<b>\$ 17,077</b>	<b>\$ 19,200</b>	<b>17,926</b>	<b>\$ 21,252</b>	<b>\$ 18,300</b>	<b>-4.69%</b>	
<b>Charges and Services</b>									
101-450-5200-43030	Engineering Services	123						#DIV/0!	
101-450-5200-43150	Contracted Services	63,562	51,108	64,500	69,476	70,000	56,000	-13.18%	Mowing \$45k, \$13k Fertilizer, \$9k misc (2 additional parks)
101-450-5200-43185	IT Support	2,620	5,019	4,636	4,658	5,000	5,500	18.64%	Roseville
101-450-5200-42002	IT Hardware		505	250				-100.00%	
101-450-5200-43190	Software Programs		340	340				-100.00%	Roseville
101-450-5200-43210	Telephone	1,085	1,770	1,750	1,036	1,750	1,750	0.00%	Roseville, Sprint
101-450-5200-43630	Insurance	5,404	5,876	6,835	7,144	7,144	7,858	14.97%	
101-450-5200-43810	Utilities	7,314	8,805	10,500	7,141	10,500	10,815	3.00%	
101-450-5200-43840	Refuse	2,609	4,564	4,000	2,636	4,000	4,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	2,074	6,289	2,500	3,995	4,100	3,000	20.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	5,434	3,063	3,200	3,930	4,000	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	5,200	17,669	14,975	626	8,500	14,000	-6.51%	
101-450-5200-44120	Rentals - Buildings	6,294	5,489	7,000	4,924	7,000	7,000	0.00%	porta-potties at new parks
101-450-5200-44170	Uniforms		837	1,078	728	1,078	1,100	2.04%	Allocated from Streets
101-450-5200-44301	Events	482	524	550	544	544	-	-100.00%	Tree Give Away
101-450-5200-44302	Lakes	9,934	12,570	15,000	14,965	14,956	15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44330	Dues & Subscriptions				60	60			
101-450-5200-44370	Conferences & Training	1,495	2,137	800	2,828	2,828	3,000	275.00%	continuing ed catch up from COVID
101-450-5200-44130	Equipment Rental	650	797	1,000	415	1,000	1,000	0.00%	
101-450-5200-44375	Personal Protection Equipment	1,262	229	400	406	406	400	0.00%	
<b>Total Charges and Services</b>		<b>\$ 115,540</b>	<b>\$ 127,591</b>	<b>\$ 139,314</b>	<b>125,512</b>	<b>\$ 142,866</b>	<b>\$ 133,623</b>	<b>-4.08%</b>	
<b>Capital Outlay</b>									
101-900-9000-47200	Transfer to Vehicle Replacement Fund							#DIV/0!	Transfer to Vehicle Replacement Fund-See below
101-900-5200-45500	Capital Purchases	21,003	-	-				#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ 21,003</b>	<b>\$ -</b>	<b>\$ -</b>				<b>#DIV/0!</b>	
<b>Miscellaneous</b>									
101-450-5200-44300	Miscellaneous	958	1,555	1,000	416	750	1,000	0.00%	
<b>Total Miscellaneous</b>		<b>\$ 958</b>	<b>\$ 1,555</b>	<b>\$ 1,000</b>	<b>416</b>	<b>\$ 750</b>	<b>\$ 1,000</b>	<b>0.00%</b>	
<b>5200</b>	<b>Total Parks &amp; Recreation</b>	<b>\$ 259,450</b>	<b>\$ 263,978</b>	<b>\$ 379,949</b>	<b>259,886</b>	<b>\$ 299,176</b>	<b>\$ 274,868</b>	<b>-27.66%</b>	
<b>9000</b>	<b>Transfers</b>								
<b>Transfers</b>									
101-900-9000-47200	Transfer to Washington County (Library)							#DIV/0!	
101-900-9000-47205	Operating Transfer to EDA	25,225	30,000	30,000		30,000	30,000	0.00%	Transfer for City Hall to EDA
101-900-9000-47201	Transfer to Project Fund			25,000		25,000		-100.00%	Transfer to Lake Elmo Ave Phase 3 Project Fund
101-900-9000-47201	Transfer to Project Fund			30,000	123	65,000		-100.00%	Transfer to Project Fund Kwik Trip Stoplight

**CITY OF LAKE ELMO  
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<b>Account Number</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>Actual 10/31/2020</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Adopted 2020 to Proposed 2021 Percent Change</b>	<b>Comments</b>
101-900-9000-47201	Transfer to Project Fund	117,820						#DIV/0!	
101-900-9000-47285	Transfer to Debt Service		67,859					#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund		570,076	903,847		903,847	135,746	-84.98%	Additional available for transfer to Equipment Replacement Fund
101-900-9000-47250	Transfer to Vehicle Replacement Fund		75,000	100,000		100,000	125,000	25.00%	Budgeted Transfer for Fire, Streets, Parks Equipment
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	-	-				#DIV/0!	Fund Balance transfer for Equipment
<b>Total Transfers</b>		\$ 143,045	\$ 742,935	\$ 1,088,847	123	\$ 1,123,847	\$ 290,746	-73.30%	
<b>9000</b>	<b>Total Transfers</b>	\$ 143,045	\$ 742,935	\$ 1,088,847	123	\$ 1,123,847	\$ 290,746	-73.30%	
<b>9000</b>	<b>Contingency Reserve</b>								
<b>Contingency Reserve</b>									
	Reserve for possible Insurance Increase	-	-	-				#DIV/0!	
<b>Total Contingency Reserve</b>		\$ -	\$ -	\$ -				#DIV/0!	
<b>9000</b>	<b>Contingency Reserve</b>	\$ -	\$ -	\$ -				#DIV/0!	
	Prior Period Adjustments	\$ (52,015)						#DIV/0!	
<b>Total General Fund Expenditures:</b>		\$ 4,400,905	\$ 5,985,515	\$ 6,171,030	4,068,802	\$ 6,542,322	\$ 6,063,617	-1.74%	
								#DIV/0!	
<b>Total Gen Fund Revs. Over/(Under) Expenditures:</b>		\$ 666,321	\$ (467,759)	\$ (0)	545,889	\$ 503,347	\$ 1	-530.67%	Use of Fund Balance if negative
				(0.16)				-100.00%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>Actual 10/31/2020</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Adopted 2020 to Proposed 2021 Percent Change</b>	<b>Comments</b>
<b>601</b>	<b>Water Fund</b>								
<b>Water Fund Revenues:</b>									
601-000-0000-36100	Special Assessments	34,837	11,872	21,776	51,327		10,740	-50.68%	
601-000-0000-36102	Special Assessments Penalties & Interest	13,905	96		1			#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments				4,350	4,350		#DIV/0!	
601-000-0000-36200	Miscellaneous	82						#DIV/0!	
601-000-0000-36205	Refunds and Reimbursements		2,662					#DIV/0!	
601-000-0000-36210	Interest on Investments	31,305	183,387	60,000			39,928	-33.45%	
601-000-0000-36220	Rent		10,010		13,000	26,000	26,000	#DIV/0!	Rent on Land from 3M
601-000-0000-37100	Water Sales	834,042	849,720	1,149,997	927,720	1,027,720	1,029,177	-10.51%	
601-000-0000-37120	Bulk Water	1,122	1,394		1,839	1,400	1,000	#DIV/0!	
601-000-0000-37130	Water Lat Benefit Fee	26,100	5,800					#DIV/0!	
601-000-0000-37140	Water Access Revenue	818,000	475,000	800,000	698,000	698,000	1,617,000	102.13%	
601-000-0000-37150	Water Connections - Municipal	489,000	500,900	320,000	853,000	863,000	451,000	40.94%	
601-000-0000-37160	Penalties	1,703						#DIV/0!	
601-000-0000-37170	Meter Sales	115,036	97,342	95,000	112,431	95,000	95,000	0.00%	
601-000-0000-39200	Transfer In	840	-	-				#DIV/0!	
<b>Total Water Fund Revenues:</b>		<b>\$ 2,366,676</b>	<b>\$ 10,454,122</b>	<b>\$ 2,446,773</b>	<b>2,810,240</b>	<b>\$ 2,715,470</b>	<b>\$ 3,269,845</b>	<b>33.64%</b>	
<b>Water Fund Expenses:</b>									
<b>Personnel</b>									
601-494-9400-41010	Full-time Salaries	126,525	151,029	184,555	146,432	174,028	217,707	17.96%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation 20% of admin time
601-494-9400-41030	Part-time Salaries				6,578	8,000	13,992	#DIV/0!	new utility billing clerk in 2020
601-494-9400-41020	Overtime		2,931	6,000	576	6,000	6,000	0.00%	On call pay should go here
601-494-9400-41210	PERA Contributions	1,131	17,702	14,740	11,448	13,467	17,827	20.95%	
	MSRS Contributions -City Admin				448	0	448	2.90%	
601-494-9400-41220	FICA Contributions	9,104	8,899	14,946	9,183	10,728	14,737	-1.40%	
601-494-9400-41230	Medicare Contributions		2,075		2,151	2,516	3,447	#DIV/0!	
601-494-9400-41300	Insurance	21,453	25,225	43,548	29,901	37,634	44,902	3.11%	
601-494-9400-41325	Life Insurance	236	635	244	156	210	197	-19.37%	
601-494-9400-41330	STD/LTD	614	560	706	777	978	1,177	66.75%	
601-494-9400-41301	Unemployment Insurance	897						#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance		465	400		400	400	0.00%	Boots (\$200 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	7,744	5,859	6,020	6,984	6,984	7,682	27.61%	
<b>Total Personnel</b>		<b>\$ 168,784</b>	<b>\$ 216,859</b>	<b>\$ 271,607</b>	<b>214,186</b>	<b>\$ 261,393</b>	<b>\$ 328,529</b>	<b>20.96%</b>	
<b>Materials and Supplies</b>									
601-494-9400-42000	Office Supplies	396	770	800	445	750	800	0.00%	
601-494-9400-42120	Fuel, Oil and Fluids		8,623	9,000	4,347	8,600	9,000	0.00%	Allocated to all PW Departments
601-494-9400-42030	Printed Forms	167	432	750	353	700	750	0.00%	
601-494-9400-42150	Operating Supplies	876	2,133	3,500	2,276	3,350	3,500	0.00%	Lab Tests Baterial
601-494-9400-42160	Chemicals	8,316	4,260	11,000	3,148	11,000	11,000	0.00%	
601-494-9400-42210	Repair/Maint. Supplies	12,808	9,865	16,000	5,399	14,500	16,000	0.00%	
601-494-9400-42300	Water Meters & Supplies	138,652	85,217	145,000	128,634	145,000	145,000	0.00%	Water meters
601-494-9400-44375	Personal Protective Equipment	866	606	800	511	800	800	0.00%	
601-494-9400-42400	Small Tools & Minor Equipment	6,924	7,452	9,800	2,835	9,000	9,800	0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 169,005</b>	<b>\$ 119,922</b>	<b>\$ 196,650</b>	<b>147,948</b>	<b>\$ 193,700</b>	<b>\$ 196,650</b>	<b>0.00%</b>	
<b>Charges and Services</b>									
601-494-9400-43030	Engineering Services	33,187	40,064	20,000	14,369	25,000	25,000	25.00%	
601-494-9400-43040	Legal Services	181,188	1,556,529	10,000				-100.00%	3M lawsuit complete
601-494-9400-43010	Audit Services		9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
601-494-9400-43090	Newsletter			1,100	553	1,100	1,100	0.00%	printing only (split with Communications and sewer)

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
601-494-9400-43150	Contract Services	40,461	39,809	30,000	36,111	37,000	30,000	0.00%	
601-494-9400-43180	Software Support	31,126						#DIV/0!	
601-494-9400-43185	IT Support		7,761	7,297	7,078	7,297	8,027	10.00%	Roseville
601-494-9400-42002	IT Hardware		505	1,000	1,030	1,030	1,000	0.00%	Computer replacements
601-494-9400-43190	Software Programs		8,909	9,000	8,223	9,000	9,900	10.00%	Roseville, Banyon, Accela
601-494-9400-43210	Telephone	1,141	1,991	2,000	1,223	2,000	2,000	0.00%	Roseville, TDS
601-494-9400-43220	Postage	3,509	2,580	3,500	2,259	3,500	4,000	14.29%	
601-494-9400-43310	Mileage	558	306	200	65	200	200	0.00%	
601-494-9400-43610	Insurance	7,981	8,680	10,096	10,552	10,552	11,607	14.97%	
601-494-9400-43810	Electric Utility	76,286	66,432	75,000	48,050	75,000	80,000	6.67%	
601-494-9400-43820	Water Utility	29,736	14,312	15,000	16,511	21,810	23,000	53.33%	Water Connection Fees MDH
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	94,233	51,564	45,000	8,100	33,000	45,000	0.00%	
601-494-9400-44040	Repairs\Maint. Equip.	10,222	16,958	7,500	1,411	7,500	7,500	0.00%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	48,535	3,363	4,000	3,070	4,000	4,000	0.00%	
601-494-9400-44150	Equipment Rental		807	1,000		1,000	1,000	0.00%	valve exerciser
601-494-9400-44170	Uniforms		965	1,000	665	1,000	1,000	0.00%	
601-494-9400-44330	Dues & Subscriptions		310	400	360	400	400	0.00%	
601-494-9400-44370	Conferences & Training	1,178	1,510	1,600	142	600	2,500	56.25%	all staff will need to catch up on cancelled training
601-494-9400-44377	Credit Card Fees	382	6,397	5,000	5,358	7,050	7,262	45.23%	
601-494-9400-44386	Real Estate Taxes	-	12,282	25,300	23,084	23,084	23,777	-6.02%	Taxes on 180 acres from 3M Settlement
<b>Total Charges and Services</b>		<b>\$ 559,725</b>	<b>\$ 1,851,280</b>	<b>\$ 282,980</b>	<b>197,319</b>	<b>\$ 279,935</b>	<b>\$ 296,499</b>	<b>4.78%</b>	
<b>Capital Outlay</b>									
601-494-9400-45300	Improvements Other Than Bldgs	-	-	545,000	3,885	35,000	658,844	20.89%	oversizing and meter replacement
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 545,000</b>	<b>3,885</b>	<b>\$ 35,000</b>	<b>\$ 658,844</b>	<b>20.89%</b>	
<b>Miscellaneous and Non-operating</b>									
601-494-9400-44300	Miscellaneous	1,086	-	2,000	872	2,000	2,000	0.00%	
601-494-9400-46010	Bond Principal		810,000	820,000	773,175	820,000	790,000	-3.66%	
601-494-9400-46110	Bond Interest	265,789	271,907	344,370	260,466	344,370	252,402	-26.71%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	1,740	495	2,000	495			-100.00%	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance							#DIV/0!	
601-494-9400-46220	Deferred Charges Amort							#DIV/0!	
601-494-9400-46350	Bond Issuance Costs		6,016	12,000				-100.00%	
601-494-9400-47200	Transfer Out	-	-	-				#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 1,170,664</b>	<b>\$ 2,155,360</b>	<b>\$ 1,180,370</b>	<b>1,035,008</b>	<b>\$ 1,166,370</b>	<b>\$ 1,044,402</b>	<b>-11.52%</b>	
	Prior Period Adjustments	271,735						#DIV/0!	
<b>Total Water Fund Expenses:</b>		<b>\$ 2,339,912</b>	<b>\$ 4,343,421</b>	<b>\$ 2,476,607</b>	<b>1,598,346</b>	<b>\$ 1,936,398</b>	<b>\$ 2,524,924</b>	<b>1.95%</b>	
								#DIV/0!	
<b>Total Water Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 26,764</b>	<b>\$ 6,110,701</b>	<b>\$ (29,834)</b>	<b>1,211,894</b>	<b>\$ 779,072</b>	<b>\$ 744,921</b>	<b>-2596.88%</b>	
<b>602 Sewer Fund</b>									
<b>Sewer Fund Revenues:</b>									
602-000-0000-36100	Special Assessments	1,331,400	109,320	137,250	118,690	137,250	162,570	18.45%	
602-000-0000-36101	Delinquent Special Assessments							#DIV/0!	
602-000-0000-36102	Special Assessments Penalties & Interest	96,164	624		1,710			#DIV/0!	
602-000-0000-36103	Prepaid Special Assessments				50,870	50,870		#DIV/0!	
602-000-0000-36210	Interest on Investments	48,217	179,860	40,000		40,000	39,812	-0.47%	
602-000-0000-37160	Penalties	428						#DIV/0!	
602-000-0000-37200	Sewer Sales	244,383	299,779	300,000	261,868	347,328	466,378	55.46%	1% increase in fees
602-000-0000-37220	SAC Early Pay discount/revenue	7,803	5,308	7,500	7,187	7,500	7,500	0.00%	Based on averages
602-000-0000-37230	Sewer Lat Benefit Fee		11,000		36,600	36,600		#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	767,500	505,732	900,000	825,997	825,997	1,359,000	51.00%	
602-000-0000-37250	Sewer Connection Fees Regional							#DIV/0!	Pass-through

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
602-000-0000-37260	Sewer Connection Fees Municipa	565,180	510,001	320,000	894,500	894,500	389,000	21.56%	
<b>Total Sewer Fund Revenues:</b>		<b>\$ 3,061,244</b>	<b>\$ 1,621,624</b>	<b>\$ 1,704,750</b>	<b>2,197,422</b>	<b>\$ 2,340,045</b>	<b>\$ 2,424,260</b>	42.21%	
<b>Sewer Fund Expenses:</b>									
<b>Personnel</b>									
602-495-9450-41010	Full-time Salaries	54,674	58,207	97,613	44,361	47,484	82,123	-15.87%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
602-495-9450-41030	Part-time Salaries				5,756	7,000	12,243	#DIV/0!	new utility billing clerk in 2020
602-495-9450-41020	Overtime		2,978	6,200	0	6,000	6,000	-3.23%	On call pay
602-495-9450-41210	PERA Contributions	(11,709)	5,925	8,085	3,727	3,936	7,527	-6.90%	
	MSRS Contributions -City Admin			299		299	308	3.01%	City Administrator Deferred Comp included here
602-495-9450-41220	FICA Contributions	3,993	3,499	7,942	3,002	3,134	6,223	-21.65%	
602-495-9450-41230	Medicare Contributions		817		704	738	1,455	#DIV/0!	
602-495-9450-41300	Insurance	5,434	10,677	22,116	7,610	8,744	16,435	-25.69%	
602-495-9450-41325	Life Insurance	72	290	129	36	45	69	-46.24%	
602-495-9450-41330	STD/LTD	194	240	506	201	250	440	-13.06%	
602-495-9450-41600	Safety Clothing Allowance		470	140		140	140	0.00%	Boots (\$200 per person allocated by Salary Allocation)
602-495-9450-41301	Unemployment Insurance	555						#DIV/0!	
602-495-9450-41510	Workers Compensation	4,626	3,442	3,537	4,197	4,197	4,617	30.54%	
<b>Total Personnel</b>		<b>\$ 58,411</b>	<b>\$ 87,235</b>	<b>\$ 146,567</b>	<b>69,594</b>	<b>\$ 81,967</b>	<b>\$ 137,580</b>	-6.13%	
<b>Materials and Supplies</b>									
602-495-9450-42210	Repair/Maint. Supplies	280	1,740	28,130	366	13,000	3,500	-87.56%	\$25,000 Biocide chemical at lisbon lift every 3-5 yrs
602-495-9450-42000	Office Supplies	1,425	426	600	163	500	600	0.00%	
602-495-9450-42030	Printed Forms	167	613	600	195	600	600	0.00%	
602-495-9450-42120	Fuel, Oil and Fluids		7,426	8,000	4,927	8,000	8,200	2.50%	Allocated to all PW Departments
602-495-9450-42150	Operating Suppies	471	921	1,500	947	1,500	1,500	0.00%	
602-495-9450-42270	Repair/Maint. Supplies				268	268		#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	1,157	716	350	307	350	350	0.00%	
602-495-9450-42400	Small Tools & Minor Equipment	5,110	102	2,500	2,326	2,500	2,500	0.00%	
<b>Total Materials and Supplies</b>		<b>\$ 8,610</b>	<b>\$ 11,944</b>	<b>\$ 41,680</b>	<b>9,499</b>	<b>\$ 26,718</b>	<b>\$ 17,250</b>	-58.61%	
<b>Charges and Services</b>									
602-495-9450-43030	Engineering Services	4,605	6,768	15,000	6,165	15,000	15,000	0.00%	
602-495-9450-43010	Audit Services		9,246	7,987	9,105	8,812	8,227	3.00%	split GF, Water, Sewer, SW
602-495-9450-43090	Newsletter			1,100	553	1,100	1,100	0.00%	printing only (split with Comunnications and Water)
602-495-9450-43150	Contract Services	20,951	22,289	57,000	26,968	50,000	50,000	-12.28%	
602-495-9450-43185	IT Support		4,406	4,258	4,117	4,258	4,684	10.00%	Roseville
602-495-9450-42002	IT Hardware		505		821	821	650	#DIV/0!	Computer Replacements
602-495-9450-43180	Software Support	31,306	8,459					#DIV/0!	
602-495-9450-43190	Software Programs			8,459	6,274	8,459	9,305	10.00%	Roseville, Banyon, Accela, Sensus
602-495-9450-43210	Telephone	1,726	2,504	2,500	1,949	2,500	2,500	0.00%	Roseville, TDS, T-Mobile
602-495-9450-43220	Postage	3,500	2,569	3,500	2,251	3,500	3,500	0.00%	
602-495-9450-43310	Mileage		90	90	0	-	100	11.11%	
602-495-9450-43610	Insurance	3,187	3,466	4,032	4,212	4,212	4,633	14.91%	
602-495-9450-43810	Electric Utility	11,782	14,813	15,000	12,211	15,000	15,500	3.33%	
602-495-9450-43820	Sewer Utility - Met Council	92,140	169,359	229,887	210,730	229,887	265,011	15.28%	Per Met Council
602-495-9450-44010	Repairs/Maint Imp Bldgs		1,471	1,000	0	650	1,000	0.00%	split building expenses between all depts
602-495-9450-44040	Repairs/Maint. Equip.	3,838	12,301	4,500		4,500	4,500	0.00%	
602-495-9450-44150	Equipment Rental		7	1,000	564	1,000	8,000	700.00%	rent vac truck for 2 weeks
602-495-9450-44170	Uniforms		448	600	381	600	600	0.00%	Allocated from Streets
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	1,683	16,942	2,000	7,036	7,500	4,000	100.00%	
602-495-9450-44370	Conferences & Training	1,163	3,447	2,500	1,826	2,000	3,500	40.00%	training catch up
602-495-9450-44377	Credit Card Fees	382	4,787	3,000	5,358	7,050	7,262	142.05%	
<b>Total Charges and Services</b>		<b>\$ 175,882</b>	<b>\$ 279,090</b>	<b>\$ 360,413</b>	<b>300,521</b>	<b>\$ 366,849</b>	<b>\$ 409,071</b>	13.50%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

		2018	2019	2020	Actual	2020	2021	Adopted 2020 to	
Account Number	Description	Actual	Actual	Adopted	10/31/2020	Projected	Proposed	Proposed 2021	Comments
								Percent Change	
<b>Capital Outlay</b>									
602-495-9450-45300	Improvements Other Than Bldgs	20,634		210,000	3,885	35,000	275,760	31.31%	Half of utility van (2020), CIP (2021 some oversizing)
<b>Total Capital Outlay</b>		<b>\$ 20,634</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>3,885</b>	<b>\$ 35,000</b>	<b>\$ 275,760</b>	31.31%	
<b>Miscellaneous and Non-operating</b>									
602-495-9450-44300	Miscellaneous Expenses	300	20		764	1,000	1,000	#DIV/0!	
602-495-9450-46010	Bond Principal			435,000	449,200	449,200	470,000	8.05%	
602-495-9450-46110	Bond Interest	167,079	179,590	198,516	174,549	198,516	169,822	-14.45%	
602-495-9450-46220	Deferred Charges Amort							#DIV/0!	
602-495-9450-46350	Bond Issuance Costs		4,809	20,000				-100.00%	
602-495-9450-46200	Fiscal Agent Fees			2,000				-100.00%	
602-495-9450-47200	Transfer Out	-	-	-				#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 582,114</b>	<b>\$ 753,625</b>	<b>\$ 655,516</b>	<b>624,513</b>	<b>\$ 648,716</b>	<b>\$ 640,822</b>	-2.24%	
	Prior Period Adjustment	\$ 136,324						#DIV/0!	
<b>Total Sewer Fund Expenses:</b>		<b>\$ 981,975</b>	<b>\$ 1,131,894</b>	<b>\$ 1,414,176</b>	<b>1,008,012</b>	<b>\$ 1,159,250</b>	<b>\$ 1,480,483</b>	4.69%	
<b>Total Sewer Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 2,079,269</b>	<b>\$ 489,730</b>	<b>\$ 290,574</b>	<b>1,189,410</b>	<b>\$ 1,180,795</b>	<b>\$ 943,777</b>	224.80%	
<b>603</b>	<b>Storm Water Fund</b>								
<b>Storm Water Fund Revenues:</b>									
603-000-0000-33422	PERA Pension Revenue	84						#DIV/0!	
603-000-0000-36100	Special Assessments				33,614			#DIV/0!	
603-000-0000-36101	Delinquent Special Assessments							#DIV/0!	
603-000-0000-36102	Special Assessment Penalties/Interest	360	241					#DIV/0!	
603-000-0000-36210	Interest on Investment	16,902	37,479	25,000		25,000	4,574	-81.70%	
603-000-0000-37300	Surface Water Utility Sales	285,775	344,211	361,793	6,416	361,793	385,155	6.46%	(\$10 incr per Residential lot) Per Northland Study
603-000-0000-34113	SW Review Fee Revenue	36,925	35,454	30,000	37,530	39,000	35,000	16.67%	
<b>Total Storm Water Fund Revenues:</b>		<b>\$ 340,046</b>	<b>\$ 417,385</b>	<b>\$ 416,793</b>	<b>77,560</b>	<b>\$ 425,793</b>	<b>\$ 424,729</b>	1.90%	
<b>Storm Water Fund Expenses:</b>									
<b>Personnel</b>									
603-496-9500-41010	Full-time Salaries	30,103	35,071	61,586	24,565	26,554	43,133	-29.96%	Reallocated based upon 2019 & 2020 YTD actual re: time allocation
603-496-9500-41030	Part-time Salaries				4,111	5,500	8,745	#DIV/0!	new utility billing clerk in 2020
603-496-9500-41020	Overtime			1,500	169	1,000	1,000	-33.33%	Spring culvert drainage
603-496-9500-41210	PERA Contributions	(10,147)	3,361	4,881	2,132	2,282	3,966	-18.75%	
	MSRS Contributions -City Admin			149		149	154	3.36%	
603-496-9500-41220	FICA Contributions	2,113	2,057	4,826	1,732	1,820	3,278	-32.07%	
603-496-9500-41230	Medicare Contributions		480		407	430	767	#DIV/0!	
603-496-9500-41300	Insurance	5,175	4,163	14,199	3,720	4,810	8,599	-39.44%	
603-496-9500-41325	Life Insurance	44	102	83	19	26	36	-57.06%	
603-496-9500-41330	STD/LTD	97	86	271	100	132	230	-15.24%	
603-496-9500-41600	Safety Clothing Allowance		-	125		125	125	0.00%	Boots (\$200 per person allocated by Salary Allocation)
603-496-9500-41301	Unemployment Insurance	555						#DIV/0!	
603-496-9500-41510	Workers' Compensation	1,626	1,685	1,731	2,029	2,029	2,232	28.91%	
<b>Total Personnel</b>		<b>\$ 29,883</b>	<b>\$ 47,399</b>	<b>\$ 89,351</b>	<b>39,764</b>	<b>\$ 44,857</b>	<b>\$ 72,264</b>	-19.12%	
<b>Materials and Supplies</b>									
603-496-9500-42000	Office Supplies	224	387	450		350	450	0.00%	
603-496-9500-42120	Fuel, Oil and Fluids		2,731	3,000	2,976	3,000	3,500	16.67%	Allocated to all PW Departments
603-496-9500-42030	Printed Forms	167	177	185	513	600	600	224.32%	more postcard stock as parcel # inc
603-496-9500-42270	Repair/Maint. Maint Supplies	2,338	1,897	2,000	21	2,000	2,250	12.50%	
603-496-9500-42150	Operating Supplies	70	588	1,000	68	350	1,000	0.00%	
603-496-9500-44375	Personal Protective Equipment	866	579	500	13	500	500	0.00%	
603-496-9500-42400	Small Tools & Minor Equipment	2,478	163	2,500	3,004	3,100	2,500	0.00%	



**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

<b>Account Number</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>Actual 10/31/2020</b>	<b>2020 Projected</b>	<b>2021 Proposed</b>	<b>Adopted 2020 to Proposed 2021 Percent Change</b>	<b>Comments</b>
<b>Total Materials and Supplies</b>		\$ 6,144	\$ 6,522	\$ 9,635	6,595	\$ 9,900	\$ 10,800	12.09%	
<b>Charges and Services</b>									
603-496-9500-43030	Engineering Services	2,563	17,685	10,000	5,833	10,000	10,000	0.00%	
603-496-9500-43010	Audit Services		9,246	7,987	9,105	8,212	8,227	3.00%	split GF, Water, Sewer, SW
603-496-9500-43040	Legal Services		403					#DIV/0!	
603-496-9500-43150	Contract Services	10,259	5,458	5,000	7,347	8,000	6,500	30.00%	
603-496-9500-43185	IT Support		4,021	3,778	4,077	4,200	4,620	22.29%	Roseville
603-496-9500-42002	IT Hardware		505	200	430		600	200.00%	computer
603-496-9500-43190	Software Programs	9,825	7,484	7,484	6,076	7,484	8,232	10.00%	Roseville, Banyon Accela
603-496-9500-43210	Telephone	65	1,063	900	699	900	1,100	22.22%	Roseville
603-496-9500-44377	Credit Card Fees		360	400	0	450	500	25.00%	
603-496-9500-43220	Postage	1,000	1,267	1,500	1,249	1,500	1,650	10.00%	
603-496-9500-43510	Legal Publishing		58	60		60	60	0.00%	
603-496-9500-43610	Insurance	5,001	5,439	6,326	6,615	6,615	7,277	15.03%	
603-496-9500-43810	Utilities		8	18				-100.00%	
603-496-9500-44010	Street Sweeping	15,873	19,989	30,000	14,747	22,500	28,000	-6.67%	
603-496-9500-44040	Repairs/Maint Equip	99	3,082	2,500		2,000	2,500	0.00%	
603-496-9500-44015	Repairs/Maint Bldg		47	100		100	100	0.00%	
603-496-9500-44030	Repairs/Maint Not Bldg	32,790	250	25,473	237	12,000	25,000	-1.86%	
603-496-9500-44150	Equipment Rental	1,080	237	1,000		1,000	1,000	0.00%	
603-496-9500-44170	Uniforms		201	250	154	250	250	0.00%	Allocated from Streets
603-496-9500-44370	Conferences & Training	1,285	787	2,000	675	250	2,000	0.00%	
<b>Total Charges and Services</b>		\$ 79,838	\$ 77,590	\$ 104,976	57,244	\$ 85,521	\$ 107,616	2.51%	
<b>Capital Outlay</b>									
603-496-9500-45300	Improvements Other Than Bldgs	-	40,000	-	0	-	-	#DIV/0!	
<b>Total Capital Outlay</b>		\$ -	\$ 40,000	\$ -	0	\$ -	\$ -	#DIV/0!	
<b>Miscellaneous and Non-operating</b>									
603-496-9500-43320	Depreciation Expense	149,901	328,695						
603-496-9500-44300	Miscellaneous Expenses	666	866		64	100	5,000	#DIV/0!	New MPCA MS4 fee
603-496-9500-46010	Bond Principal			205,000	175,000	205,000	200,000	-2.44%	
603-496-9500-46110	Bond Interest	49,537	53,733	58,750	57,737	58,750	54,771	-6.77%	
603-496-9500-46220	Deferred Charges Amort							#DIV/0!	
603-496-9500-46200	Fiscal Agent Fees			900				-100.00%	
603-496-9500-46300	Bond Issuance Costs	-	9,611	-				#DIV/0!	
<b>Total Misc. and Non-operating</b>		\$ 200,104	\$ 392,905	\$ 264,650	232,801	\$ 263,850	\$ 259,771	-1.84%	
	Prior Period Adjustment	\$ (74,348)						#DIV/0!	
<b>Total Storm Water Fund Expenses:</b>		\$ 241,621	\$ 564,416	\$ 468,612	336,404	\$ 404,128	\$ 450,451	-3.88%	
<b>Total Storm Water Fund Revs. Over/(Under) Expenses:</b>		\$ 98,426	\$ (147,031)	\$ (51,819)	(258,844)	\$ 21,665	\$ (25,722)	-50.36%	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
<b>221</b>	<b>EDA Brookfield Building Fund</b>								
<b>EDA Brookfield Bldg Fund Revenues:</b>									
221-000-0000-34110	Tenant Rents	78,573	99,690	74,451	69,686	89,044	88,836	19.32%	new tenant part of year
221-000-0000-36210	Interest Income	419	2,153					#DIV/0!	
221-000-0000-39300	Bond Proceeds	926,000						#DIV/0!	
221-000-0000-39201	Transfer from City Hall Budget	25,225	30,000	30,000		30,000	30,000	0.00%	
		-	-	-				#DIV/0!	
<b>Total EDA Brookfield Building Fund Revenues:</b>		<b>\$ 1,030,217</b>	<b>\$ 131,843</b>	<b>\$ 104,451</b>	<b>69,686</b>	<b>\$ 119,044</b>	<b>\$ 118,836</b>	<b>13.77%</b>	
<b>EDA Brookfield Bldg Fund Expenses:</b>									
<b>Materials and Supplies</b>									
221-460-6301-42110	Repair/Maint. Maint Supplies	2,208	1,855	5,000	438	2,000	2,000	-60.00%	
221-460-6301-42150	Operating Supplies	36	105	100	52	100	100	0.00%	
		-	-	-				#DIV/0!	
<b>Total Materials and Supplies</b>		<b>\$ 2,244</b>	<b>\$ 1,960</b>	<b>\$ 5,100</b>	<b>490</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>-58.82%</b>	
<b>Charges and Services</b>									
221-460-6301-43150	Contract Services	11,798	24,735	10,000	9,237	10,000	10,000	0.00%	HVAC, cleaning, pest control, misc
221-460-6301-44386	Real Estate Taxes	15,811	14,656	16,854	13,990	13,990	14,410	-14.50%	
221-460-6301-43810	Utilities	13,027	19,606	21,000	12,977	21,000	21,630	3.00%	Xcel, w&s
221-460-6301-43840	Refuse	2,070	5,366	6,600	3,863	6,000	6,500	-1.52%	
221-460-6301-44040	Repairs/Maint Equip	2,754	2,486	7,500	215	7,500	7,500	0.00%	
221-460-6301-44030	Repairs/Maint Not Bldg		1,301					#DIV/0!	
		-	-	-				#DIV/0!	
<b>Total Charges and Services</b>		<b>\$ 45,460</b>	<b>\$ 68,150</b>	<b>\$ 61,954</b>	<b>40,282</b>	<b>\$ 58,490</b>	<b>\$ 60,040</b>	<b>-3.09%</b>	
<b>Capital Outlay</b>									
221-460-6301-45200	Buildings	901,670				-	-	#DIV/0!	
221-460-6301-45300	Improvements Other Than Bldgs	-	-	-		-	-	#DIV/0!	
<b>Total Capital Outlay</b>		<b>\$ 901,670</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Miscellaneous and Non-operating</b>									
221-460-6301-44300	Miscellaneous Expenses		-	1,000		1,000	1,000	0.00%	
221-900-9000-47285	Transfer to Debt Service		43,638	86,058				-100.00%	Bond Principal, Interest and Fiscal Agent Fees
221-460-6301-46010	Bond Principal					45,000	47,000	#DIV/0!	Budget but will be a transfer
221-460-6301-46110	Bond Interest				19,823	40,658	38,588	#DIV/0!	Budget but will be a transfer
221-460-6301-46220	Deferred Charges Amort							#DIV/0!	
221-460-6301-46200	Fiscal Agent Fees		1,700		1,700	1,700	1,700	#DIV/0!	Budget but will be a transfer
221-460-6301-46300	Bond Issuance Costs	21,583	-	-				#DIV/0!	
<b>Total Misc. and Non-operating</b>		<b>\$ 21,583</b>	<b>\$ 45,338</b>	<b>\$ 87,058</b>	<b>21,523</b>	<b>\$ 88,358</b>	<b>\$ 88,288</b>	<b>1.41%</b>	
<b>Total EDA Brookfield Bldg Fund Expenses:</b>		<b>\$ 970,956</b>	<b>\$ 115,448</b>	<b>\$ 154,112</b>	<b>62,295</b>	<b>\$ 148,948</b>	<b>\$ 150,428</b>	<b>-2.39%</b>	
<b>Total EDA Brookfield Bldg Fund Revs. Over/(Under) Expenses:</b>		<b>\$ 59,261</b>	<b>\$ 16,395</b>	<b>\$ (49,661)</b>	<b>7,391</b>	<b>\$ (29,904)</b>	<b>\$ (31,592)</b>	<b>-36.39%</b>	

CITY OF LAKE ELMO  
2021 PROPOSED BUDGET

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Master Worksheet - All Budgets - REVISED

Account Number	Description	2018 Actual	2019 Actual	2020 Adopted	Actual 10/31/2020	2020 Projected	2021 Proposed	Adopted 2020 to Proposed 2021 Percent Change	Comments
<b>404</b>	<b>Park Dedication</b>								
<b>Park Dedication Fund Revenues:</b>									
404-000-0000-36210	Interest on Investments	6,814	19,943						
404-000-0000-36230	Donations		0		44,000	44,000			
404-000-0000-36240	Dedication Fees	502,802	123,500		670,558	670,558	132,280		
<b>Total Park Dedication Fund Revenues:</b>		<b>509,616</b>	<b>143,443</b>	<b>0</b>	<b>714,558</b>	<b>714,558</b>	<b>132,280</b>	<b>#DIV/0!</b>	
<b>Park Dedication Fund Expenses:</b>									
Capital Outlay									
404-480-8000-43030	Engineering Services								
404-480-8000-43040	Legal Services								
404-480-8000-43050	Other Park Ded Prof Services	96,753							
404-480-8000-43510	Legal Publishing								
404-480-8000-44010	Repairs/Maint Contractual Bldg								
404-480-8000-44030	Repairs/Maint Imp Not Bldgs	23,488							
404-480-8000-44040	Repairs/Maint Contractual Eqpt								
404-480-8000-45200	Buildings and Structures	47,631	6,762						
404-480-8000-45300	Improv Other than Bldgs		401	270,000	111,562	270,000	200,000		trail connections in 2021
404-480-8000-45805	Other Project Costs	4,485	222,478		73,975	2,073			
404-480-8070-43030	Engineering Services	46,844	1,306		298	298			
404-480-8070-43150	Contract Services		105						
404-480-8070-45805	Construction Contract	2,037	30,077						
404-480-8070-45900	Construction Contract	82,878							
<b>Total Capital Outlay</b>		<b>304,116</b>	<b>261,129</b>	<b>270,000</b>	<b>185,835</b>	<b>272,371</b>	<b>200,000</b>	<b>-25.93%</b>	
Miscellaneous and Non-operating									
404-480-8000-44300	Miscellaneous	2,854							
<b>Total Misc. and Non-operating</b>		<b>2,854</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<b>Total Park Dedication Fund Expenses:</b>		<b>306,970</b>	<b>261,129</b>	<b>270,000</b>	<b>185,835</b>	<b>272,371</b>	<b>200,000</b>	<b>-25.93%</b>	
<b>Total Park Dedication Fund Revs. Over/(Under) Expenses:</b>		<b>202,646</b>	<b>-117,686</b>	<b>-270,000</b>	<b>528,723</b>	<b>442,187</b>	<b>-67,720</b>	<b>-74.92%</b>	
<b>410 Vehicle Replacement</b>									
<b>Vehicle Replacement Fund Revenues:</b>									
410-000-0000-36210	Interest on Investments	6,924	33,975						
410-000-0000-39101	Sale of Capital Assets	8,991	44,927		4,000	4,000			
410-000-0000-39210	Transfer In	29,667	645,076	1,003,847		1,003,847	260,746		
410-000-0000-39310	Bond Proceeds	940,000	698,984						
410-420-2220-36230	Donations	12,000							
<b>Total Vehicle Replacement Fund Revenues:</b>		<b>997,582</b>	<b>1,422,962</b>	<b>1,003,847</b>	<b>4,000</b>	<b>1,007,847</b>	<b>260,746</b>	<b>-74.03%</b>	
<b>Vehicle Replacement Fund Expenses:</b>									
Capital Outlay									
410-420-2220-45500	Public Safety Vehicles	7,837	722,238	48,500	297,090	300,000	710,000		brush rig, engine repalcements
410-420-2400-45500	Building Vehicles		6,111				30,000		inspector vehicle
410-430-8000-45500	Public Works Vehicles	121,236	316,886	250,000	220,947	250,000	70,000		parks dump truck
<b>Total Capital Outlay</b>		<b>129,073</b>	<b>1,045,235</b>	<b>298,500</b>	<b>518,037</b>	<b>550,000</b>	<b>810,000</b>	<b>171.36%</b>	

**CITY OF LAKE ELMO  
2021 PROPOSED BUDGET**

**Master Worksheet - All Budgets - REVISED**

<u>Account Number</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Adopted</u>	<u>Actual 10/31/2020</u>	<u>2020 Projected</u>	<u>2021 Proposed</u>	<u>Adopted 2020 to Proposed 2021 Percent Change</u>	<u>Comments</u>
Miscellaneous and Non-operating									
410-000-0000-46300	Fiscal Agent Fees	4,500				0			
410-480-8000-46300	Bond Issuance Costs		12,328			0			
						0			
<b>Total Misc. and Non-operating</b>		<b>4,500</b>	<b>12,328</b>	<b>0</b>		<b>0</b>		<b>#DIV/0!</b>	
<b>Total Vehicle Replacement Expenses:</b>		<b><u>133,573</u></b>	<b><u>1,057,563</u></b>	<b><u>298,500</u></b>	<b><u>518,037</u></b>	<b><u>550,000</u></b>	<b><u>810,000</u></b>	<b><u>171.36%</u></b>	
<b>Total Vehicle Replacement Fund Revs. Over/(Under) Expenses:</b>		<b><u>864,009</u></b>	<b><u>365,399</u></b>	<b><u>705,347</u></b>	<b><u>-514,037</u></b>	<b><u>457,847</u></b>	<b><u>-549,254</u></b>	<b><u>-177.87%</u></b>	