

**CITY OF ELKO NEW MARKET  
CITY COUNCIL WORK SESSION AGENDA  
CITY OF ELKO NEW MARKET  
601 MAIN STREET  
ELKO NEW MARKET, MINNESOTA  
THURSDAY, AUGUST 22, 2019**

**6:00 PM**

- 1. Call to Order**
- 2. Presentations**
- 3. Reports**
- 4. General Discussion**
  - a. 2020 Draft Budget
- 5. Reports (Cont'd)**
  - a. Reports from the Business Agenda may be presented if time permits
- 6. Adjournment**



# STAFF MEMORANDUM

<b>SUBJECT:</b>	2020 Draft Budget
<b>MEETING DATE:</b>	August 22, 2019
<b>PREPARED BY:</b>	Kellie Stewart, Accountant
<b>REQUESTED ACTION:</b>	Review for feedback and direction

## COMMUNITY VISION:

- A mature growing freestanding suburb of the Twin Cities Metropolitan Area, preserving historic landmarks and small town character while providing suburban amenities and services, as well as full range of employment, housing, business, service, social, technology infrastructure and recreational opportunities for citizens and visitors
- Promote a diverse commercial base including light industrial and facilitating planned redevelopment which will be aesthetically pleasing with architectural standards that promotes quality development
- Provide a full range of municipal services to its residents. The City will allocate sufficient resources to meet the growing needs of the community
- A comprehensive park and trails system that will have sufficient facilities, play fields and open space to meet the needs of residents
- An effective and efficient transportation system, including access to the greater metropolitan area, transit opportunities, and improved connectivity to the interstate
- Provide community oriented local government and be financially sound, engaging in long-term financial planning to provide municipal services without undue burden on tax payers

## 5 YEAR GOALS:

- Diverse tax base, employment opportunities, additional businesses and services, promote high quality broad spectrum of residential development
- Advance "shovel ready" status of areas guided for commercial and industrial development
- Acquisition of land for public purposes, position City to take advantage of land acquisition opportunities
- Enhance quality of life through parks, trails, recreational programming and cultural events
- The development of residential lots and an increase in residential building permit activity

## COMMUNITY ORIENTED LOCAL GOVERNMENT:

- Community Involvement
- Organizational Improvement
- Problem Solving
- Performance Measurement
- Professionalism

## **BACKGROUND**

Staff will be presenting the draft of the 2020 Summary, General Fund Revenues, General Fund Expenditures, Capital Outlay, Community Events, Fire Department Revenues, Fire Department Expenditures and Fire Department Capital Outlay, Bonded Debt and Equipment Certificate sections of the budget for feedback.

Council members have been provided an electronic version of the Draft Budget. Each version of the draft budget will be named for easy reference. In addition, the version date is located on the left side of the page footer.

Staff will provide a presentation on the draft budget materials at the Work Session. At this workshop, the City Council will be asked to provide additional direction in order to refine the draft budget for adoption of the Preliminary General Fund Budget and Levy at the meeting on September 12 or September 26, 2019.

The Draft Budget is intended to serve as a starting point for more detailed discussion regarding the 2020 Budget. The Council should keep in mind that the budget materials presented are considered to be a working draft. The Draft Budget contains a number of assumptions that will need to be revised based on additional and updated information over the course of the budgeting process. The Budget will require further proofing, refinement and additional formatting prior to adoption of the Preliminary Budget and final adoption of the Budget.

## **DISCUSSION:**

The City Council will need to adopt a Preliminary Levy no later than the Council meeting on September 26, 2019. The Preliminary Levy establishes the maximum property tax levy for 2020. Following the adoption of the Preliminary Levy, the City Council has until December to refine the budget and levy for adoption and certification.

At the budget goals and priorities workshop on July 11, the City Council identified specific “drivers” impacting the budget. These included:

- Annual incremental increase for 318 Debt Service Fund
- Increased Transfer of Funds to Capital Projects Fund
- Fire Rescue Truck
- 2019 Pavement Rehab Project
- 2019 Police Department Renovation
- Roundabout Project

The Council did not identify a specific initial maximum increase tax impact parameter for the “typical” home for developing the draft budget. However, directed staff to assume the items discussed above.

For this workshop, the Council has been provided with the following sections of the draft 2020 budget:

- Summary
- General Fund Revenues
- General Fund Expenditures
- Capital Outlay
- Community Events
- Fire Department
  - Revenue
  - Expenditures
  - Capital Outlay
- Equipment Certificate Debt
- Bonded Debt

These sections of the budget are supported, at least in part, by property taxes and serve as the basis for determining the property tax levy. The enterprise funds (Water, Sewer, Storm Water) are not supported by property taxes and will be reviewed at a future Work Session.

A number of factors and assumptions influenced the development of the draft budget. These included, but were not limited to:

- Increasing Development Interest
- Plat Activity
- Potential Tax Base Growth
- Strong General Fund Reserves
- Strong Approval Rating For City Services
- Satisfaction with Value of City Services
- Major Capital Projects
- Available Capacity in Capital Projects Fund (to service debt for capital projects)
- Increased Stability in State Aid
- Stable Energy Costs
- Current Residential and Commercial Lot Inventory
- Increasing Demand and Level of Service Expectations
- Equipment Needs
- Increasing Maintenance Requirements

The Draft Budget that is being presented at this Work Session proposes a levy of \$2,490,396. This is an increase of \$185,397 from the 2019 levy. The total property tax levy consists of the following:

	<u>Adopted 2019</u>	<u>Draft 2020</u>	<u>Change</u>
General Operating Fund	1,778,519	1,883,430	5.90%
Capital Outlay	197,400	206,700	4.71%
Community Events	4,300	3,700	-13.95%
Fire Fund (including debt)	105,402	156,566	48.54%
Equipment Certificate Debt		-	0.00%

(excl. Fire Dept. debt)

Bonded Debt	219,378	240,000	9.40%
Total	2,304,999	2,443,077	8.04%

In developing the 2020 Budget, the Council should also be aware that a change of approximately \$19,000 in the levy equates to 1% tax impact. Each 1% of tax impact equates to approximately \$12 (annually) for the average home.

Historically, the great majority of homes in the community were tightly banded with regards to their change in assessed value (appreciation/depreciation). For example, for the 2012 Budget, 75% of homes were within 5% of each other with regards to their change in assessed valuation. As a result, it allowed the City to estimate a fairly consistent tax impact for the large majority of the homes based on a proposed levy. However, for the 2013-2019 Budgets, the range of change in assessed value for the majority of homes has increased from what it had been historically. However, based on 2020 assessed valuation, it appears that there may be an increased tightening in the banded width in regards to changes and assessed value. Based on information provided by Scott County, the typical home experienced an appreciation of 6.6% and 82% experienced appreciation between 0% and 10%. Of the remaining homes, 11% experienced appreciation greater than 10%, and 7% experienced depreciation. The net result is that roughly 90% of homes experienced appreciation similar to or less than the typical home.

% EMV Value Range Inc/Dec	# of affected Properties	% of Total
+15.01+%	39	3%
+10.01-15.00%	115	8%
+5.01-10.00%	439	30%
+0.01-5.00%	761	52%
No Change	24	2%
-0.01-5.00%	85	6%
-5.01 - 10.00%	9	1%
-10.00 - 15.00%	0	0%
-15.01% +	0	0%
	1,472	100%

Based on information provided by the County Auditor's Office, the proposed levy in the Draft Budget would result in an estimated increased tax impact of 8.9% or \$110.43 for the "typical" home. Approximately 60% of homes experienced an increase in assessed value less than the "typical" home. The result is that the weighted average tax impact for homestead residential properties is 5.74%.

### General Fund

The Draft General Fund Budget for 2020 is \$2,395,001. This is an increase of \$109,511 or 4.79% from the adopted 2019 Budget.

### Revenues

It should be noted that the 2020 Fiscal Disparities Distribution increased by \$27,587 compared to the 2019 amount.

The draft budget includes a projected stabilization in Building Permit activity for 2020 to reflect the limited amount single family lot inventory with the number of possible new plats that are developing currently. To provide perspective on the relative impact of building permit activity, the revenue from 13 single-family building permits is equivalent to approximately a 1% tax impact for the “typical” home. As a result, assumptions regarding building permit activity, both residential and commercial, have a notable impact on estimated tax impact.

### Expenditures

The General Fund operating expenditures are projected to increase \$109,511 or 4.79% from the 2019 Budget. The most notable changes from the 2019 Budget include:

- Increased in Transfer of Funds to Capital Projects Fund of \$30,391 as second step of part plan to reduce use of LGA for General Fund Operations
- Contingency at 4% (approx. \$92,000) – This includes Contingency would provide for COLA, step, health, and unexpected benefit increases not built into the 2020 budget due to being unknown until later this year. The contingency also provides flexibility for addressing other unknowns. This can be potentially reduced later in the budget process as unknowns are resolved and confidence increases.
- The transfer to Capital Projects increased by \$30,391
- Professional Services, including Auditing and Accounting Legal and Planning services were decreased by \$43,000
- Employer paid insurance increased for new employees
- Decrease in part time salaries associated with elimination of intern position

The net increase of the operation related expenditures in the General Fund is \$37,261 or 1.83%.

### **Community Events**

The overall budget remained the same as the 2019 budget. However, projected revenues related to donations was increased, resulting in a reduction of the levy required.

### **Fire Department**

The Fire Department Budget for 2020 is \$590,612. This is an increase of \$136,209 or 29.98% from the adopted 2019 Budget. The change is primarily due to \$102,939 in additional debt service costs associated with the replacement of the Rescue Truck and debt associated with the Pumper/Ladder Truck that was serviced with reserves in the 2018 and 2019 budget. The Council should note that the Capital Projects fund is funding some of this purchase and is not solely funded by the Fire Department. Salaries increase by \$13,624 to reflect increased projected man hours based on level of firefighter response and increased call volume.

### **Equipment Certificates**

The levy for Equipment Certificate debt will increase by an estimated \$36,617 for debt associated with the Rescue Truck. The City portion of the debt (a portion is support by the contracted Township) is proposed to funded by the Capital Projects Fund.

### **Bonded Debt**

The Bonded Debt expense is proposed to increase significantly, an estimated \$280,000, for debt associated with the Roundabout Construction, 2019 Pavement Rehab Project, Police Department Renovation and On Site Generation Project. The debt associated with the Roundabout Construction, Pavement Rehab Project and Police Department Renovation is proposed to service by the Capital Project Fund.

The Council should be aware that the directed priorities and parameters set for developing the Draft Budget have been met. However, changes may occur as additional information becomes available or assumptions change as we learn more information about 2020 and the budget is further refined. The changes may occur in a few areas but are not limited to the following:

- Health Insurance premiums are unknown for 2020
- No COLA has been included in the draft budget because there is a wage opener for 2020 in the labor contract which will be negotiated later this year.
- Use of the Capital Projects Fund to support Bonded Debt

Staff will provide the Council with a presentation on the 2020 Budget to answer questions and seek further direction from the Council.

Please contact the City Administrator with any questions regarding the matter in this memorandum (952-461-2777).

**WHAT IF TAX COMPARISON PAY 2019 vs Pay 2020 - Elko New Market City**

Estimated Tax Impact

FISCAL YEAR 2019				MARKET VALUE TAX			Average Home	
4,327,796	TAX CAPACITY	\$ 2,304,999	FINAL CERTIFIED LEVY	\$ 418,858,900	Taxable Market Value	\$ 280,200	Median Market Value	
-	TIF (-)	\$ (359,719)	FISCAL DISPARITY (-)	\$ 430,894,100	Referendum Market Value	\$ 280,600	Average Market Value	
(105,325)	FISCAL DISPARITY (-)	\$ 1,945,280	TAX LEVY OR SPREAD LEVY	\$ -	CERTIFIED LEVY			
4,222,471	NET TAX CAPACITY							
Tax Rate			46.070%	0.00000%			Tax Rate	

FISCAL YEAR 2020				MARKET VALUE TAX			Average Home	
4,656,947	Gross Tax Capacity	\$ 2,490,396	PROPOSED LEVY	\$ 450,227,900	Taxable Market Value	\$ 298,800	Median Market Value	
-	TIF (-)	\$ (387,306)	FISCAL DISPARITY (-)	\$ 460,404,400	Referendum Market Value	\$ 294,400	Average Market Value	
(108,014)	FISCAL DISPARITY (-)	\$ 2,103,090	TAX LEVY OR SPREAD LEVY	\$ -	PROPOSED LEVY			
4,548,933	NET TAX CAPACITY							
Tax Rate			46.233%	0.00000%			Tax Rate	

27,587 Fiscal Disparity Increase (Decrease)  
 7.73% Tax Capacity Increase (Decrease)  
 7.49% Market Value Increase (Decrease)

**RESIDENTIAL IMPACTS**

	% EMV Value Range Inc/Dec	# of affected Properties	% of Total	Avg Market Value 2019	Avg Market Value 2020	Value Exclusion 2019	Value Exclusion 2020	Taxable Market Value 2019	Taxable Market Value 2020	Taxable % Change 19 vs 20	Net		MV Tax		Net		Net		2019 Median Values	2020 Median Values	2020 Average Values	2020 Value % Change
											Payable 2019	Payable 2019	Payable 2019	Payable 2020	Payable 2020	Payable 2020	Inc/Dec 19 vs 20	Difference % Change				
Elko New Market	+15.01+%	39	3%	\$ 280,600	\$ 322,690	\$ 11,986	\$ 8,198	\$ 268,614	\$ 314,492	17.08%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,453.98	\$ -	\$ 1,453.98	\$ 216.48	17.5%	\$ 280,200	\$ 298,800	\$ 294,400	6.6%
	+10.01-15.00%	115	8%	\$ 280,600	\$ 315,675	\$ 11,986	\$ 8,829	\$ 268,614	\$ 306,846	14.23%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,418.63	\$ -	\$ 1,418.63	\$ 181.13	14.6%				
	+5.01-10.00%	439	30%	\$ 280,600	\$ 301,645	\$ 11,986	\$ 10,092	\$ 268,614	\$ 291,553	8.54%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,347.93	\$ -	\$ 1,347.93	\$ 110.43	8.9%				
	+0.01-5.00%	761	52%	\$ 280,600	\$ 287,615	\$ 11,986	\$ 11,355	\$ 268,614	\$ 276,260	2.85%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,277.22	\$ -	\$ 1,277.22	\$ 39.73	3.2%				
	No Change	24	2%	\$ 280,600	\$ 280,600	\$ 11,986	\$ 11,986	\$ 268,614	\$ 268,614	0.00%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,241.87	\$ -	\$ 1,241.87	\$ 4.38	0.4%				
	-0.01-5.00%	85	6%	\$ 280,600	\$ 273,585	\$ 11,986	\$ 12,617	\$ 268,614	\$ 260,968	-2.85%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,206.52	\$ -	\$ 1,206.52	\$ (30.98)	-2.5%				
	-5.01 - 10.00%	9	1%	\$ 280,600	\$ 259,555	\$ 11,986	\$ 13,880	\$ 268,614	\$ 245,675	-8.54%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,135.82	\$ -	\$ 1,135.82	\$ (101.68)	-8.2%				
-10.00 - 15.00%	0	0%	\$ 280,600	\$ 245,525	\$ 11,986	\$ 15,143	\$ 268,614	\$ 230,382	-14.23%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,065.12	\$ -	\$ 1,065.12	\$ (172.38)	-13.9%					
-15.01% +	0	0%	\$ 280,600	\$ 238,510	\$ 11,986	\$ 15,774	\$ 268,614	\$ 222,736	-17.08%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,029.77	\$ -	\$ 1,029.77	\$ (207.73)	-16.8%					
		1,472	100%																			

% EMV Value Range Inc/Dec	# of affected Properties	Net Difference % Change
+15.01+%	39	17.5%
+10.01-15.00%	115	14.6%
+5.01-10.00%	439	8.9%
+0.01-5.00%	761	3.2%
No Change	24	0.4%
-0.01-5.00%	85	-2.5%
-5.01 - 10.00%	9	-8.2%
-10.00 - 15.00%	-	-13.9%
-15.01% +	-	-16.8%

1,472

Weighted Value
682.25%
1683.24%
3917.45%
2443.00%
8.49%
-212.76%
-73.95%
0.00%
0.00%

8447.72%

5.74% Weighted Avg. Impact

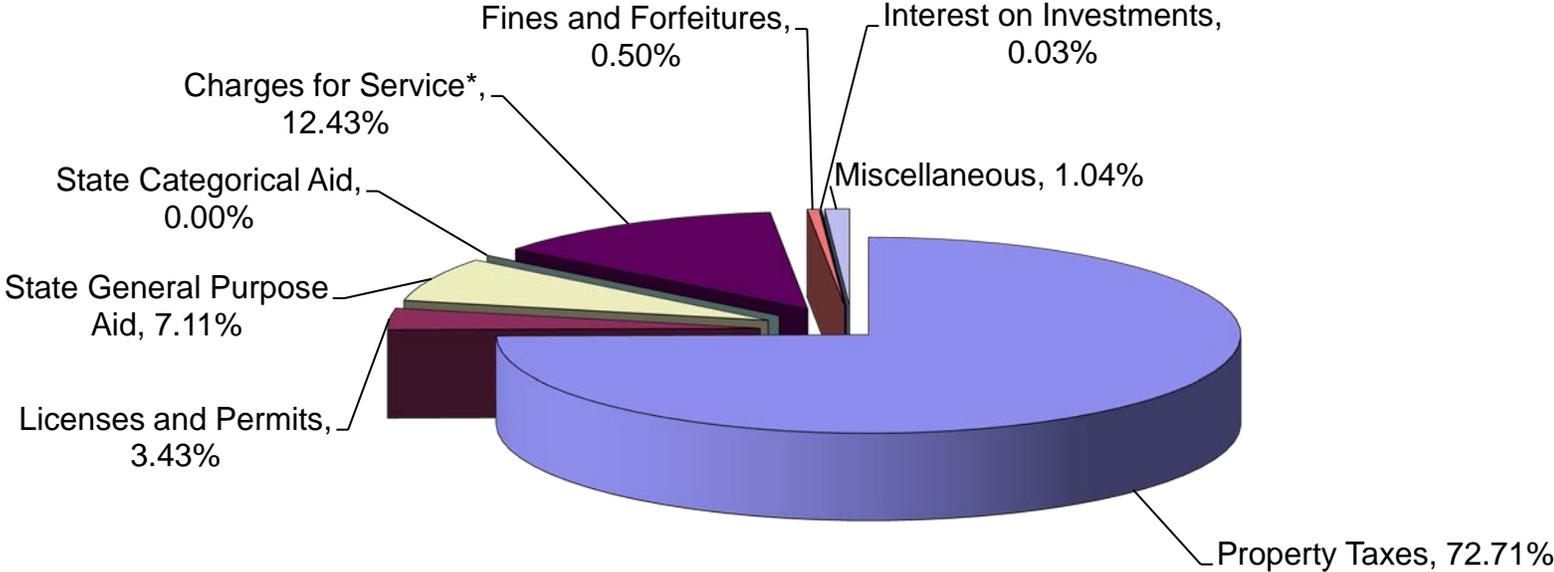
### Summary of General Fund

	2020			2020	
<u>Revenues</u>	<u>Budget</u>	<u>%</u>	<u>Expenditures</u>	<u>Budget</u>	<u>%</u>
Property Taxes	2,327,000	72.71%	General Government	683,296	21.35%
Tax Increments	-	0.00%	Public Safety**	1,238,634	38.70%
Other Taxes	-	0.00%	Streets and Highways	326,638	10.21%
Special Assessments	-	0.00%	Sanitation	6,500	0.20%
Licenses and Permits	109,781	3.43%	Human Services	-	0.00%
Federal Grants	-	0.00%	Health	-	0.00%
State General Purpose Aid	227,490	7.11%	Culture and Recreation	182,515	5.70%
State Categorical Aid	-	0.00%	Conservation of Natural Resources	-	0.00%
County and Local Government Grants	88,000	2.75%	Redevelopment, Economic Development and Housing	-	0.00%
Charges for Service*	397,742	12.43%	Miscellaneous	-	0.00%
Fines and Forfeitures	16,000	0.50%	Debt Service Principal	198,099	6.19%
Interest on Investments	1,000	0.03%	Interest and Fiscal Charges	11,024	0.34%
Bond Sale Proceeds	-	0.00%	Capital Outlay	234,000	7.31%
Other Financing Sources	-	0.00%	Other Financing Uses	-	0.00%
Transfers from Other Funds	-	0.00%	Transfer to Other Funds	227,490	7.11%
Miscellaneous	33,300	1.04%	Budgeted Reserves	92,115	2.88%
<b>Total Revenues</b>	<b>3,200,313</b>	<b>100.00%</b>	<b>Total Expenditures</b>	<b>3,200,312</b>	<b>100.00%</b>

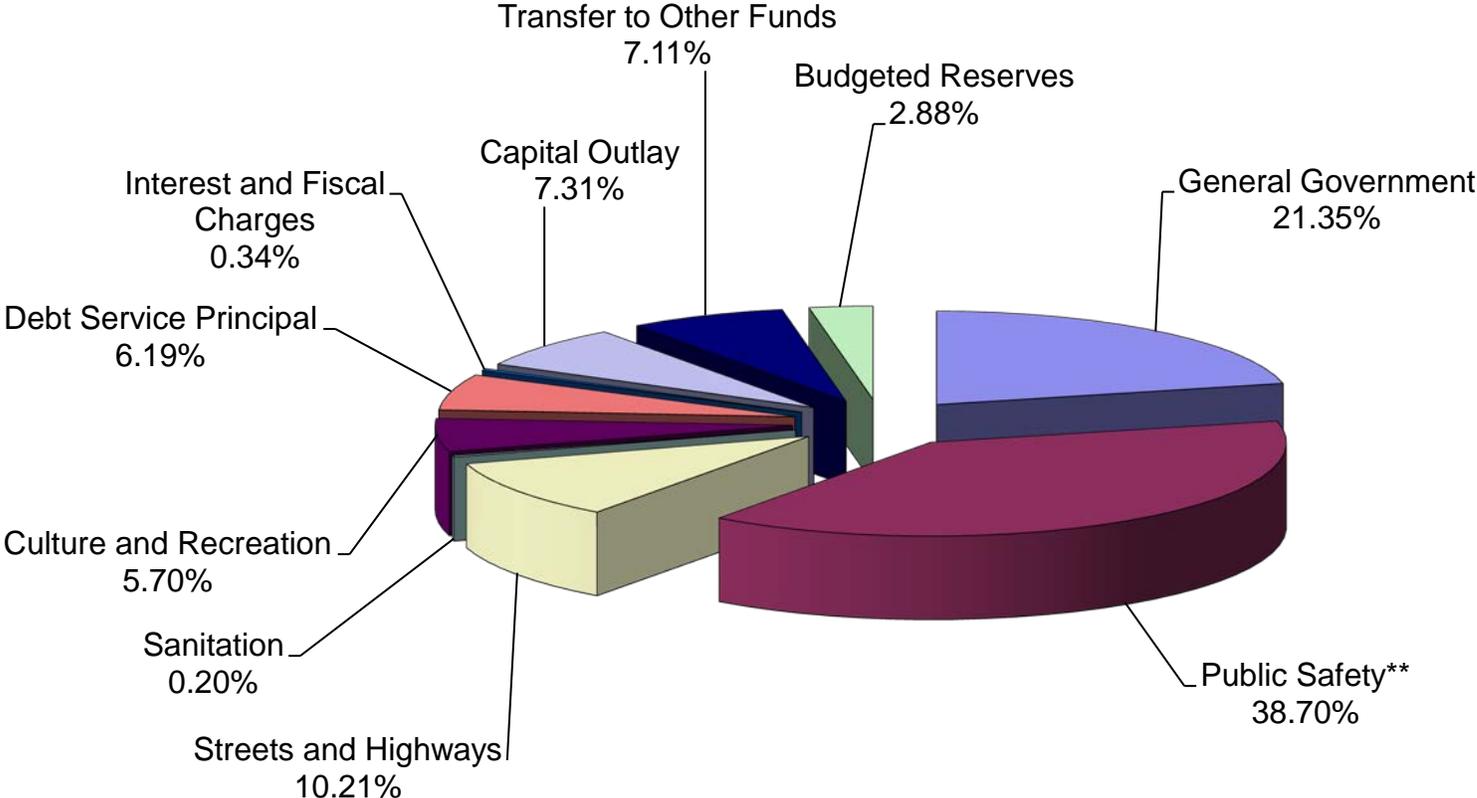
\*Includes Revenues from Fire Contracts

\*\*Includes Fire Department Expenditures

# Revenues



# Expenditures



## Summary of General Fund

REVENUES

General Government

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thr Jun 24, 2019	Proposed 2020 Budget
40000 General								
31010	1,139,287	1,485,017	1,506,766	1,569,230	1,660,044	1,778,519	14,077	1,883,430
31019		10,203	5,251	4,879	6,966	-	2	-
31040	319,530							-
31900	134							-
31910		386						-
33401	206,682	239,132	215,967	216,188	225,909	226,551	-	227,490
33402	188	386	379	383	374	-	-	-
33403	-	-	-	33,247	33,662	-	-	-
36200	6,288	8,859	1,796	4,008	8,082	-	2,254	-
36210	803	1,490	1,389	797	1,517	1,000	254	1,000
36230	625	425	-	350	1,596	2,000	-	1,000
39101	-	-	-	21,300	(19,188)			
Total General	1,673,537	1,745,898	1,731,548	1,850,381	1,918,962	2,008,070	16,587	2,112,920
41400 City Clerk - Finance								
32000	750	1,565	865	1,130	930	1,000	65	1,000
32110	16,000	19,447	18,600	16,000	16,000	18,000	-	16,000
32111	650	600	50	600	600	600	-	600
32112	1,600	1,905		1,625	1,600	1,800	-	1,600
32113	400	-		400	400	400	-	400
32114	-	50		-	-	50	-	-
32115	-	-	25	-	25	-	25	-
32116	-	1,000		-	-	-	-	-
32118	25	50	50	50	100	-	25	-
32119	50	25		225	100	-	125	-
32120	150	100						-
32171	1,171	2,342	1,471					-
32175	180	360	180					-
32176	-	10						-
32240	960	1,130	720	955	840	800	375	800
32301	645	1,010	941	910	410	1,000	70	800
32303	-	-	100	-	150	-	-	-
32304	600	500	1,000	1,200	500	400	100	500
32305	200	300	100	100	300	100	-	100
32308	2,850	2,550	3,375	4,525	3,550	2,500	1,050	3,000
32400	25	-	30	-	30	-	-	-
34000	10	-		-	-	-	45	-
34101	24,334	40,696	30,505	30,281	21,504	29,000	14,298	29,000
34102	4,500	5,200	4,825	4,600	4,800	4,800	1,900	4,800
34105	45	33	29	91	101	-	40	-
34106	73	65	47	76	36	-	25	-
34107	50	-	400	50	275	-	125	-
36200	-	6	5,072	168	5,508	-	-	-
36240	4,427	9,053	14,686	4,975	1,858	3,000	99	3,000
Total City Clerk - Finance	59,696	87,995	83,071	67,962	59,617	63,450	18,368	61,600

## Summary of General Fund

### REVENUES

#### General Government

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thr Jun 24, 2019	Proposed 2020 Budget
41550 Assessing									
31018	Certified Delinquent Bill Fee	-	6,809	-	-	-	7,000	-	-
		-	6,809	-	-	-	7,000	-	-
41600 Professional Services									
36240	Refunds & Reimbursements	-	-	-	-	1,420	-	-	-
39825	Grant Income	-	-	29,990	-	-	-	-	-
	Total Assessing	-	-	29,990	-	-	-	-	-
41910 Planning & Zoning									
34120	Application Fees	800	2,000	800	6,100	5,150	1,200	1,800	2,000
	Total Planning & Zoning	800	2,000	800	6,100	5,150	1,200	1,800	2,000
41940 General Govt. Buildings									
36220	Other Rents and Royalties	-	3,900	-	-	-	-	-	-
51000	Land	-	15,794	114,374	-	-	-	-	-
	Total General Govt. Buildings	-	19,694	114,374	-	-	-	-	-
42000 Police									
33423	State Police Aid	15,232	22,598	23,428	24,492	34,800	25,000	-	34,000
36230	Contributions and Donations	-	-	-	-	360	-	-	-
36240	Refunds & Reimbursements	-	-	579	-	1,216	-	659	-
39826	Grant Income Night Cap (TED)	5,795	3,532	3,239	2,855	3,757	-	-	-
39944	Community Programs	-	483	-	-	200	-	-	-
	Total Police	21,027	26,612	27,246	27,347	40,333	25,000	659	34,000
42100 Public Safety									
33400	State Grants and Aids	-	1,333	1,251	1,908	-	-	-	-
34000	Charges for Services	1,274	270	-	(395)	(30)	-	-	-
35000	Fines - Traffic	16,293	17,832	18,736	17,821	16,914	15,000	4,473	16,000
35100	Joint Prosecution	6,526	6,842	-	-	-	-	-	-
35102	Accident Reports	-	-	5	-	-	-	-	-
36230	Contributions and Donations	-	-	-	2,051	347	-	-	-
39800	Towing Charges	-	241	109	218	-	-	-	-
39945	Miscellaneous Income	669	851	-	-	-	-	264	-
	Total Public Safety	24,761	27,368	20,100	21,603	17,231	15,000	4,736	16,000

## Summary of General Fund

REVENUES

General Government

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thr Jun 24, 2019	Proposed 2020 Budget
42400 Building Permits								
32210 Building Permits	105,718	85,007	101,883	79,984	115,773	76,317	15,687	80,037
32211 MN. State Surcharge Fee	5,650	2,767	4,153	2,718	4,020	2,793	444	2,944
Total Building Permits	111,369	87,774	106,037	82,702	119,793	79,110	16,131	82,981
43000 Public Works								
34000 Charges for Services	2,415	3,864	5,400	5,400	-	-	-	-
34408 Solid Waste/Recycling	4,877	4,077	3,849	4,668	3,799	5,661	-	4,500
36200 Miscellaneous Revenues	1,827	1,803	334	11,387	-	-	453	-
Total Public Works	9,119	9,744	9,583	21,456	3,799	5,661	453	4,500
43160 Light & Siren Utility								
36102 Penalties and Interest	(8)	148	(1,361)	(1,486)	(48)	-	(1)	-
37500 Street Light / Siren Utility	76,168	70,247	80,374	77,390	83,192	78,500	38,030	78,500
Total Light & Siren Utility	76,160	70,395	79,013	75,904	83,145	78,500	38,029	78,500
45000 Parks								
34701 Rental Fee Park Shelter	2,657	3,068	3,750	2,550	2,777	2,500	1,118	2,500
36200 Miscellaneous Revenues	-	-	1,520	-	27	-	-	-
36230 Contributions and Donations	-	-	-	-	200	-	-	-
38080 Recreation Program	-	425	-	-	-	-	-	-
39825 Grant Income	-	-	-	-	1,827	-	-	-
Total Parks	2,657	3,493	5,270	2,550	4,831	2,500	1,118	2,500
<b>Total General Fund Revenues</b>	<b>1,979,125</b>	<b>2,087,782</b>	<b>2,207,032</b>	<b>2,156,004</b>	<b>2,252,860</b>	<b>2,285,490</b>	<b>97,879</b>	<b>2,395,000</b>

## Summary of General Fund

EXPENDITURES

General Government

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thru Jun 24, 2019	Proposed 2020 Budget
40000 General Government									
430	Miscellaneous	2,334	(9,239)	603	5,281	4,079	-	2	-
510	Land				-	1,400	1,400	1,400	1,400
702	Transfers Out	412,000	140,966	161,442	312,604	169,432	197,099	-	227,490
Total General Government		414,334	131,727	162,045	317,885	174,911	198,499	1,402	228,890
41100 Legislative									
104	Part-Time Salaries (Council)	12,900	12,800	13,000	19,200	18,000	19,200	8,000	19,200
105	Part-Time Salaries (Planning Commission)	2,880	3,180	3,180	3,180	2,980	3,180	1,325	3,180
107	Part-Time Salaries (Park & Rec Commission)	2,980	3,180	3,180	3,180	3,180	3,180	1,325	3,180
122	FICA & Medicare	1,436	1,466	1,481	1,956	1,849	1,966	815	1,955
331	Travel Expenses	1,086	2,543	2,766	3,143	3,689	3,000	355	3,000
332	Training and Conferences	928	3,625	788	1,523	918	1,500	625	2,000
430	Miscellaneous	545	214	289	1,221	228	500	15	500
433	Dues and Subscriptions	6,685	6,990	4,270	9,605	14,496	10,000	4,172	10,000
Total Legislative		29,439	33,998	28,955	43,006	45,340	42,526	16,632	43,015
41310 City Administrator									
101	Full Time Employees Regular	72,378	77,533	80,009	84,751	80,748	81,752	31,695	81,750
103	Part-Time Salaries	26,124	27,684	25,229	25,605	31,393	35,328	17,042	29,453
121	PERA	7,069	7,674	7,643	7,827	8,462	8,781	3,761	8,340
122	FICA & Medicare	7,749	8,206	8,007	8,325	8,914	8,957	4,181	8,507
131	Employer Paid Insurance	3,437	3,213	3,955	5,074	3,616	4,181	747	4,416
331	Travel Expenses	1,799	2,022	455	959	685	1,500	336	1,500
332	Training and Conferences	646	805	964	654	723	1,500	775	1,000
430	Miscellaneous	187	-	234	156	1,370	200	105	200
433	Dues and Subscriptions	2,037	(2,620)	6,557	2,077	2,054	2,100	329	2,100
Total City Administrator		121,427	124,517	133,054	135,429	137,964	144,299	58,971	137,266

### Summary of General Fund

2014 Actual    2015 Actual    2016 Actual    2017 Actual    2018 Actual    2019 Budget    thru Jun 24, 2019    2020 Budget

41400 City Clerk - Finance		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	thru Jun 24, 2019	2020 Budget
101	Full Time Employees	55,640	63,690	51,516	51,313	62,479	59,661	20,181	60,201
102	Overtime	640	254	-	4	56	1,790	96	1,806
103	Part-Time Salaries	-	-	-	-	-	18,382	5,032	5,842
121	PERA	4,026	4,531	3,588	3,740	4,445	5,987	1,585	5,089
122	FICA & Medicare	4,140	4,747	3,655	3,820	4,895	6,107	1,881	5,190
131	Employer Paid Insurance	11,302	11,198	7,426	8,399	10,796	13,273	7,056	17,003
150	Worker's Comp (GENERAL)	13,644	15,303	7,967	14,214	17,628	18,921	11,918	20,056
200	Office Supplies (GENERAL)	2,827	2,963	1,837	2,327	2,479	2,480	1,034	2,480
214	Debit / Credit Card Charges	-	-	-	180	-	-	-	-
301	Auditing and Acct'g Services	7,109	9,283	34,876	30,864	9,272	9,450	2,701	9,800
306	Bank Charges	41	(85)	492	438	447	500	195	500
310	Information Technology	5,094	8,859	7,548	10,668	14,458	11,550	6,526	14,850
311	Optic Fiber Maint/Lease	855	855	855	855	855	1,000	-	1,000
321	Telephone	2,941	3,616	3,565	3,566	3,193	2,800	1,600	2,800
322	Postage	4,500	4,820	5,224	4,041	2,648	4,500	991	3,900
326	Cell Phones	-	634	742	831	1,228	1,463	602	788
331	Travel Expenses	1,765	784	384	326	1,476	1,000	516	1,000
332	Training and Conferences	591	1,080	21	20	740	1,200	990	1,200
351	Legal Notices Publishing	3,262	5,335	5,996	3,287	4,977	7,200	1,148	6,000
429	Contributions	-	-	-	470	470	700	-	700
430	Miscellaneous	600	1,311	111	3,535	992	1,000	945	1,000
431	Refunds & Reimbursement	-	-	-	-	50	-	10	-
433	Dues and Subscriptions	460	623	440	701	894	1,000	460	1,000
576	Copier	2,901	2,923	2,518	3,080	2,597	3,200	861	3,200
590	Codification	329	766	1,953	569	1,742	1,200	343	1,200
Total City Clerk - Finance		122,667	143,491	140,712	147,247	148,818	174,364		166,605

### Summary of General Fund

2014 Actual    2015 Actual    2016 Actual    2017 Actual    2018 Actual    2019 Budget    thru Jun 24, 2019    2020 Budget

41410 Elections

103	Part-Time Salaries	3,635	-	3,839	-	4,271	-	-	7,650
210	Operating Supplies (GENERAL)	230	275	97	-	95	-	-	1,500
300	Professional Services	973	-	403	-	343	-	-	900
331	Travel Expenses	489	-	216	-	492	-	-	700
Total Election		5,328	275	4,555	-	5,200	-	-	10,750

41550 Assessing

300	Professional Services	22,563	27,952	28,913	30,055	31,271	32,445	32,080	33,700
Total Assessing		22,563	27,952	28,913	30,055	31,271	32,445	32,080	33,700

41600 Professional Services

300	Professional Services (GENERAL)	26,564	17,737	12,746	16,595	17,996	18,000	9,642	18,000
301	Auditing and Acct'g Services	-	-	-	-	29,350	10,500	3,602	-
303	Engineering Fees	94,243	150,855	129,043	84,389	100,844	105,000	27,522	105,000
304	Legal Fees	88,496	82,036	105,932	56,144	54,372	75,000	20,676	60,000
305	Consultant Planner	96,073	112,708	123,634	53,406	24,824	25,000	625	7,500
Total Professional Services		305,375	363,337	371,355	210,535	227,386	233,500	62,067	190,500

41940 General Government Buildings

210	Operating Supplies	3,099	2,898	1,431	1,045	1,186	2,500	436	2,400
300	Other Professional Services	838	858	1,015	706	800	1,000	162	1,000
381	Electric Utilities	-	-	-	-	18,310	22,000	7,081	18,000
383	Gas Utilities	15,736	10,853	12,120	10,892	11,240	12,000	9,275	13,200
384	Garbage & Refuse Disposal	5,139	3,182	1,603	1,961	1,568	2,000	713	2,000
401	Repair/Maint	9,250	8,668	10,905	11,585	9,979	9,500	2,902	9,500
406	Cleaning / Janitorial	12,710	13,745	12,272	12,240	9,469	9,240	3,630	9,240
510	Land	-	-	-	1,400	3,717	-	-	-
515	Library	2,414	3,097	4,354	4,160	15,563	16,600	7,433	17,000
520	Buildings and Structures	-	232	30	-	-	-	-	-
Total General Government Buildings		49,185	43,531	43,730	43,988	71,831	74,840	31,630	72,340

## Summary of General Fund

2014 Actual    2015 Actual    2016 Actual    2017 Actual    2018 Actual    2019 Budget    thru Jun 24, 2019    2020 Budget

42000 Police		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	thru Jun 24, 2019	2020 Budget
101	Full-Time Employees Regular	204,702	211,821	231,200	293,445	314,644	389,488	114,432	383,614
102	Overtime	6,060	4,663	9,090	8,127	15,340	13,632	5,820	13,427
103	Part-Time Salaries	34,027	40,858	46,563	39,122	48,824	36,161	25,174	37,900
121	PERA	35,164	36,804	42,718	52,545	54,747	74,458	22,265	76,984
122	FICA & Medicare	4,395	5,220	5,240	5,793	7,003	6,370	3,163	6,307
131	Employer Paid Insurance	26,169	26,660	41,058	45,442	47,624	64,479	34,532	87,637
200	Office Supplies (GENERAL)	43	84	293	20	342	500	129	500
201	Community Events Expense	735	286	150	392	559	800	260	800
205	Alcohol Testing Equipment	195	150	107	63	-	300	-	300
206	Scott County Transportation Detox	67	-	-	-	-	200	-	-
209	Office Equipment	109	52	-	-	86	400	-	500
210	Operating Supplies (GENERAL)	679	469	336	381	219	800	656	800
212	Motor Fuels	14,883	9,495	8,842	11,793	10,938	12,500	3,870	14,500
213	Car Maintenance & Repairs	10,928	4,170	3,591	10,848	10,154	4,000	6,370	7,800
215	Shop Supplies	-	-	-	39	23	100	13	100
217	Uniforms	2,595	968	4,581	1,990	1,003	2,700	5,026	2,000
221	Equipment Vehicle	101	553	460	141	317	500	175	500
228	Communication Repairs	-	-	180	-	-	-	-	-
230	Car Communication Computer	1,816	2,143	1,556	1,080	990	2,500	343	2,000
300	Professional Services (GENERAL)	-	219	950	-	-	-	-	-
301	Auditing and Accounting Services	-	-	7,517	6,701	-	-	-	-
310	Information Technology	280	3,797	5,803	9,034	12,156	8,400	4,935	10,800
311	Optic Fiber Maint/Lease	-	-	-	-	-	2,200	1,241	2,200
321	Telephone / Office Phones	894	849	1,019	1,041	1,305	1,120	698	1,120
322	Postage	138	13	-	-	-	200	-	200
323	Radio Units	183	182	97	-	-	200	195	200
326	Cell Phones	2,807	2,872	3,382	3,784	4,556	5,625	2,082	5,850
327	Fax / DSL	1,400	1,444	1,791	1,879	2,320	-	-	-
329	Car Phones	230	-	-	-	-	-	-	-
331	Travel Expenses	277	521	603	808	1,079	1,000	220	1,000
332	Training and Conferences	3,069	3,639	4,469	4,196	4,509	7,000	1,045	7,000
430	Miscellaneous (GENERAL)	2,312	798	1,599	1,726	620	1,500	236	1,500
433	Dues and Subscriptions	510	705	875	275	448	1,000	1,088	1,000
436	Towing Charges	199	194	1,716	597	920	500	-	500
490	Community Programs	-	330	449	-	217	-	-	-
576	Copier	235	291	454	203	278	300	135	350
580	Officer Equipment	1,432	1,677	1,160	608	338	1,500	544	1,800
741	Weapons Firearms	-	71	-	-	-	-	-	200

### Summary of General Fund

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	thru Jun 24, 2019	2020 Budget
742	Less Lethal Weapons Supplies	340	592	756	466	875	900	216	900
743	Ammunition	1,034	255	604	1,181	1,006	1,500	1,360	1,800
744	Gun Supplies & Cleaning	-	-	21	-	-	-	16	-
Total Police		358,007	362,843	429,230	503,720	543,440	642,833	236,238	672,089
42100 Public Safety									
251	Warning Sirens	1,340	2,749	3,538	7,859	1,891	3,000	1,310	3,000
252	Animal Control Contract	13,884	13,958	14,010	14,148	14,088	14,500	5,896	14,400
317	Code Enforcement	889	225	-	632	17	1,500	-	1,500
746	Joint Scott Training Facility	5,332	5,332	5,332	5,332	5,332	5,500	5,332	5,500
747	Prosecution Services SJP/SCAO	20,639	17,953	18,736	17,821	16,914	15,000	3,033	16,000
Total Public Safety		42,084	40,217	41,616	45,792	38,242	39,500	15,571	40,400

### Summary of General Fund

2014 Actual    2015 Actual    2016 Actual    2017 Actual    2018 Actual    2019 Budget    thru Jun 24, 2019    2020 Budget

42400 Community Development

101	Full-Time Salaries	-	-	1,552	53,475	58,016	56,088	24,705	96,501
102	Overtime	-	-	-	-	2,546	-	-	965
103	Part-Time Salaries	-	-	-	-	1,718	11,648	6,941	-
121	PERA	-	-	180	3,939	4,555	4,207	1,764	7,238
122	FICA / Medicare	-	-	18	3,868	4,571	5,182	2,491	7,382
131	Employer Paid Insurance	-	-	60	10,041	11,085	11,135	4,957	12,200
299	Bldg. Inspection Fees	82,179	56,734	65,273	49,872	75,308	37,119	11,699	39,126
302	Mn. State Surcharge Fee	5,533	2,171	2,479	3,596	4,037	2,793	-	2,944
331	Travel Expenses								2,200
332	Training and Conferences								2,200
433	Dues and Subscriptions				-	-	500	75	1,200
Total Building Inspections		87,712	58,905	69,562	124,791	161,836	128,672	52,633	171,956

43000 Public Works

101	Full-Time Salaries	47,243	61,663	62,046	60,757	76,454	80,586	30,255	91,918
102	Overtime	2,487	852	808	836	1,904	2,821	698	3,217
103	Part-Time Salaries	22,041	8,036	14,415	15,268	5,594	16,959	6,899	-
108	On Call	1,554	2,020	2,083	2,080	1,839	3,125	648	3,125
109	Call Back	198	304	359	522	268	550	(15)	550
121	PERA	4,526	4,686	4,597	4,359	6,058	7,527	2,717	7,135
122	FICA / Medicare	5,459	5,273	5,629	5,646	6,336	7,678	3,163	7,278
131	Employer Paid Insurance	14,468	16,753	15,757	16,256	17,349	16,764	7,473	24,104
210	Operating Supplies	1,611	2,080	2,216	2,003	2,496	2,000	1,148	2,480
212	Motor Fuels	12,132	9,275	9,042	7,878	13,607	14,250	7,633	15,750
217	Uniforms	225	790	494	797	949	680	306	920
224	Street Maint Materials	181	1,970						-
226	Sign Materials	2,890	388	381	2,517	881	3,000	439	3,000
240	Small Tools and Minor Equip	2,758	3,586	2,155	3,269	3,188	3,000	453	3,000
241	Large Tools and Equipment	4,883	5,091	2,224	6,020	3,221	5,200	2,211	5,200
303	Engineering Fees	-		7,936	22,743	-	-	-	-
317	Code Enforcement	486		-					
326	Cell Phones	2,475	1,159	1,410	1,633	1,325	1,350	559	1,463
331	Travel Expenses	166	-	3	68	80	200	-	200
332	Training and Conferences	590	30	26	134	444	1,000	8	1,000
381	Electric Utilities	68,520	56,661	63,990	53,729	65,184	69,300	31,745	70,400
385	Solid Waste/Recycling	7,462	6,171	8,930	6,261	6,652	6,500	-	6,500
404	Fleet Maintenance & Equipment Repairs	14,240	17,371	16,917	20,715	19,490	19,200	8,836	19,200
415	Other Equipment Rental	147	1,397	50	-	-	-	-	-

### Summary of General Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	thru Jun 24, 2019	2020 Budget
416 Equipment & Machinery Rental/Lease	368	-	-					
430 Miscellaneous	57	1,927	861	60	333	500	(73)	500
433 Dues & Subscriptions	107	110	79	166	146	200	63	200
531 Street Sweeping	-	2,250						
532 Dust Control	4,379	6,890	6,616	7,899	4,206	8,000	-	8,000
535 Street Repair & Maint	27,442	28,084	27,485	16,824	28,558	30,000	7,655	33,000
540 Snow Removal Services	25,273		-	-	-	-	-	-
541 Deicing Materials	16,363	15,173	20,564	15,609	22,181	25,000	18,954	25,000
720 Operating Transfer	-		156,451	-	-	-	-	-
Total Public Works	290,732	259,987	433,522	274,049	288,743	325,390	131,774	333,139

### Summary of General Fund

2014 Actual    2015 Actual    2016 Actual    2017 Actual    2018 Actual    2019 Budget    thru Jun 24, 2019    2020 Budget

45000 Parks & Grounds Maintenance

101	Full-Time Salaries	40,707	53,905	54,112	52,396	67,653	71,565	26,178	82,468
102	Overtime	1,776	852	808	836	1,904	2,505	698	2,886
103	Part-Time Salaries	28,036	26,492	31,235	32,338	29,325	37,183	16,277	19,635
108	On Call	1,119	1,454	1,499	1,498	1,324	2,250	467	2,250
109	Call Back	198	304	359	522	268	396	(15)	396
121	PERA	4,348	5,480	5,235	5,160	6,893	8,344	3,111	7,874
122	FICA & Medicare	5,361	6,081	6,291	6,301	7,460	8,511	3,579	8,032
131	Employer Paid Insurance	9,544	14,999	14,053	14,524	15,372	14,940	6,358	22,123
216	Chemicals and Chem Products	2,672	1,111	1,555	1,428	1,154	3,500	1,349	3,500
331	Travel Expenses	-	-	-	-	-	300	-	300
332	Training & Conferences	70	-	498	-	8	1,500	83	600
379	Portable Bathrooms	3,790	4,120	6,003	5,240	5,880	5,000	1,970	6,000
381	Electric Utilities	1,076	740	914	744	880	1,100	261	950
384	Refuse/Garbage Disposal	1,412	1,311	1,215	1,425	1,323	1,600	603	1,800
401	Repairs/Maint	9,090	7,161	4,960	6,853	6,766	8,000	3,163	8,000
430	Miscellaneous	45	42	85	43	146	500	-	500
433	Dues and Subscriptions	-	494	-	397	1,029	500	-	700
825	Recreation Program	6,402	5,187	10,055	4,318	5,708	6,500	1,802	6,500
Total Parks & Grounds Maintenance		115,647	129,734	138,877	134,022	153,092	174,194	65,885	174,515

45500 Unallocated

361	General Liability Insurance	27,540	30,516	26,868	26,019	20,604	21,672	11,721	25,220
369	Insurance Claim	-	581	-	-	2,346	2,500	-	2,500
Total Unallocated		27,540	31,097	26,868	26,019	22,950	24,172	11,721	27,720

??? General Fund Reserves

General Fund Reserves/Contingency	(36,913)	-	-	-	1,591	50,256	-	92,115	
Total General Fund Reserves		(36,913)	-	-	-	1,591	50,256	-	92,115

<b>Total General Fund Expenditures</b>	<b>1,955,127</b>	<b>1,751,610</b>	<b>2,052,993</b>	<b>2,036,539</b>	<b>2,052,615</b>	<b>2,285,490</b>	<b>716,604</b>	<b>2,395,001</b>
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**Summary of General Fund**

Office Equipment		501-41000-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2018	Prior Year 2019	Total Reserve 6/24/2019	Current Year 2020	Future Years			
							2021	2022	2023	2024
	Information Technology		65,550	8,000	73,549.90	11,000	14,000	17,000	20,000	23,000
	Office Furniture		2,148	1,000	2,283.44	1,000	1,000	1,000	1,000	1,000
	Accounting System		4,000	1,000	5,000.00	1,000	1,000	1,000	1,000	1,000
	Misc. New Equipment		3,829	250	4,078.67	250	250	250	250	250
Total			75,527	10,250	84,912	13,250	16,250	19,250	22,250	25,250

Elections		501-41410-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2018	Prior Year 2019	Total Reserve 6/24/2019	Current Year 2020	Future Years			
							2021	2022	2023	2024
	Election Equipment	7,500	10,808	2,000	12,808	2,000	2,000	2,000	2,000	2,000
Total			10,808	2,000	12,808	2,000	2,000	2,000	2,000	2,000

Buildings		501-41940-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2018	Prior Year 2019	Total Reserve 6/24/2019	Current Year 2020	Future Years			
							2021	2022	2023	2024
	General Maintenance Reserves		215,733	27,000	242,733	31,000	35,000	35,000	35,000	35,000
Total			215,733	27,000	242,733	31,000	35,000	35,000	35,000	35,000

Police		501-42000-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2018	Prior Year 2019	Total Reserve 6/24/2019	Current Year 2020	Future Years			
							2021	2022	2023	2024
	Information Technology		6,472.75	7,400	13,872.75	7,400	7,400	7,400	7,400	7,400
	Office Furniture		1,510.84	250	330.84	250	250	250	250	250
2019	Squad 316 (replace Squad ____)	45,000	43,380.02	8,500	46,830.02	-	-	-	-	-
2021	Squad 314 (replace Squad 311)	45,000	10,450.00	8,500	29,000.00	8,000	8,000	8,000	8,000	8,000
2023	Squad 315 (replace Squad 312)	45,000	8,000.00	8,000	11,000.00	8,000	8,000	8,000	8,000	8,000
2025	Squad 316 (replace Squad 313)	45,000	-	-	-	8,000	8,000	8,000	8,000	8,000
	Admin Car	20,000	2,000.00	2,000	4,000.00	2,000	2,000	2,000	2,000	2,000
2020	Speed Monitoring Device	10,000	3,952.45	500	4,452.45	500	500	500	500	500
	Radio Units (Each)	4200/4500	(1,312.99)	1,200	(112.99)	1,200	1,200	1,200	1,200	1,200
	Officer Safety Equipment	1,200	7,870.24	1,200	9,070.24	2,000	2,000	2,000	2,000	2,000
	Firearms		2,510.63	600	3,110.63	600	600	600	600	400
	Non-Lethal Weapons		107.47	1,000	1,107.47	1,000	1,000	1,000	1,000	1,000
	AEDS		552.41	600	1,152.41	600	600	600	600	600
	Body and Squad Cameras		2,500.00	2,500	5,000.00	2,500	2,500	2,500	2,500	2,500
	Misc. New Equipment		(892.54)	500	(392.54)	500	500	500	500	500
Total			87,101	42,750	128,421	42,550	42,550	42,550	42,550	42,350



## Summary of General Fund

REVENUES

Community Events

Year-to-date      Proposed  
thru Jun 24,2019    2020 Budget

2014 Actual   2015 Actual   2016 Actual   2017 Actual   2018 Actual   2019 Budget

49991 Community Events		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thru Jun 24,2019	Proposed 2020 Budget
31000	General Property Taxes	2,500	2,500	2,300	2,300	2,300	4,300	-	3,700
36200	Miscellaneous Revenues	1,778	1,291	2,669	2,319	1,936	1,800	4,436	1,800
36210	Interest Earnings	7	6	24	25	66	-	21	-
36230	Contributions & Donations	1,750	3,263	3,124	1,590	4,670	1,900	-	2,500
36240	Refunds and Reimbursements	-			384	523	-	-	-
Total Community Events		6,035	7,060	8,117	6,617	9,494	8,000	4,457	8,000

## Summary of General Fund

EXPENDITURES

Community Events

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thru Jun 24, 2019	Proposed 2020 Budget
49991 Community Events Expense									
201	Community Events Expense	-	2,580	1,000	3,825	10,058	8,000	2,512	8,000
226	Sign Materials	389	112		604	-	-	-	-
340	Advertising	-	570	1,132	641	299	-	-	-
379	Portable Bathrooms	-	540	498	-	-	-	-	-
430	Miscellaneous	15	77	2,265	843	-	-	-	-
Total Community Events Department		404	3,879	4,895	5,912	10,357	8,000	2,512	8,000

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Proposed 2019 Budget	Proposed 2020 Budget	
Project #280-01	Egg Hunt	810	-	300	956	1,623	800	95	800
Project #280-02	Fire Rescue Days	1,987	-		2,391	5,471	4,700	2,394	4,700
Project #280-03	Community Picnic	-	-	-	-	1,626	500	24	500
Project #280-04	Halloween Party	359	-		478	1,637	2,000		2,000
Total Community Events Department		3,155	-	300	3,825	10,357	8,000	2,512	8,000

## Summary of General Fund

REVENUES

Fire Department

		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thru Jun 24, 2019	Proposed 2020 Budget
42280 Fire Department									
31000	General Property Taxes	86,044	93,207	132,952	124,945	122,143	182,006	-	233,170
32100	Business Licenses	109	69	379	301	-	-	-	-
33422	State Fire Aid	49,845	54,054	56,098	55,543	57,247	45,000	-	54,000
33423	State Police Aid			2,865	-	-	-	-	-
33424	DNR Forestry Grants			2,000	-	-	-	-	-
34202	Fire Contracts & Calls	199,351	202,161	177,465	221,339	231,182	202,394	106,916	278,442
36200	Miscellaneous Revenues	473	468		387	-	-	2,117	-
36210	Interest Earnings	58	521	(365)	499	913	-	174	-
36230	Contributions & Donations	25,000	250	25,200	25,250	-	25,000	-	25,000
36240	Refunds and Reimbursements	11,385	-	1,350	8,299	6,402	-	12,236	-
39310	Proceeds - Gen Obligation Bond	-	30,000		-	-	-	-	-
Total Fire Department		372,265	380,730	397,945	436,563	417,888	454,400	121,443	590,612

### Summary of General Fund

**Fire Department**    503-42280-500 Capital Outlay

Purchase Year	Item Description & Estimated Cost	Estimated Cost	Total Reserve 12/31/2018	Prior Year BUD 2019	Total Reserve 6/30/2019	Current Yr BUD 2020	Furture Years			
							2021	2022	2023	2024
	2017 Tanker	150,000	2,809		-	-	-	-	-	-
2028	First Response Vehicle (Chief) to replace 2018	50,000	8,704		-	-	-	-	-	-
2028	First Response Vehicle (Asst.Chief) to replace 2018	50,000	2,733		-	-	-	-	-	-
2023	Pumper to replace 2002	375,000	-		-	-	-	-	-	-
	Small Vehicles and Trailers		21,041	1,500	22,541	1,500	1,500	1,500	1,500	1,500
	Protective Clothing    \$2,000 Each		16,046	4,000	20,046	4,000	4,000	4,000	4,000	4,000
	SCBAs                        \$3,500 Each		13,498	3,500	36,998	3,500	3,500	3,500	3,500	3,500
	Large Tools and Equipment		27,618	5,000	25,023	5,000	5,000	5,000	5,000	5,000
	Radio Equipment		10,067	6,000	16,067	6,000	6,000	6,000	6,000	6,000
	Office Equipment and Furnishings		352	300	652	300	300	300	300	300
2020 & 2024	Computer Equipment		29,760	2,000	6,918	2,000	2,000	2,000	2,000	2,000
	General Building and Maintenance		30,473	5,000	31,025	5,000	5,000	5,000	5,000	5,000
	Misc		22,366	-	36,625	-	-	-	-	-
<b>Total</b>			185,468	27,300	195,896	27,300	27,300	27,300	27,300	27,300

**Fire Relief**    503-42280-550 Capital Outlay

Purchase Year	Item Description & Estimated Cost	Estimated Cost	Total Reserve 12/31/2018	Prior Year 2019	Total Reserve 6/30/2019	Current Year 2020	Furture Years			
							2021	2022	2023	2024
	Miscellaneous		133,399		133,399	-	-	-	-	-



**Summary of General Fund**

2021												2022											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		74,116	7,782							88,650	9,308			76,507	6,276							91,510	7,507
		16,674								19,943				16,674								19,943	
-	-	90,790	7,782	-	-	-	-	-	-	108,593	9,308	-	-	93,181	6,276	-	-	-	-	-	-	111,453	7,507
-	-	98,572		-	-	-	-	-	-	117,902		-	-	99,457		-	-	-	-	-	-	118,960	

**Summary of General Fund**

2023												2024											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		76,507	4,746							91,510	5,676			78,898	3,093							94,369	3,700
		16,674								19,943				16,674								19,943	
-	-	93,181	4,746	-	-	-	-	-	-	111,453	5,676	-	-	95,572	3,093	-	-	-	-	-	-	114,313	3,700
-	-	97,927		-	-	-	-	-	-	117,129		-	-	98,665		-	-	-	-	-	-	118,012	

**Summary of General Fund**

2025												2026											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		78,898	1,318							94,369	1,576			14,345	215							17,158	257
		16,674								19,943				16,674								19,943	
-	-	95,572	1,318	-	-	-	-	-	-	114,313	1,576	-	-	31,019	215	-	-	-	-	-	-	37,101	257
-	-	96,890		-	-	-	-	-	-	115,889		-	-	31,234		-	-	-	-	-	-	37,359	

**Summary of General Fund**

2027												2028											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		16,674								19,943													
-	-	16,674	-	-	-	-	-	-	-	19,943	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	16,674	-	-	-	-	-	-	-	19,943	-	-	-	-	-	-	-	-	-	-	-	-	-

**Summary of General Fund**

2029												2030											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest

**Summary of General Fund**

2031											
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest



**Summary of General Fund**

			2020									
Fund #	Bonded Debt Issue Description	Year Retired	Property	Taxes	Capital	Fund	Water	Fund	Sewer	Fund	Storm	Fund
			Principal	Interest								
307	2012B Refunding /2003 \$950,000.00 Go RF Street & Water (NM)	2024	10,500	814			35,000	2,993				
318	2011A Refunding (Special Assessments School and Deferred)	2026			45,000	25,895						
318	Fund 318 Deficit Cash	???	60,000									
306/601	2012A Refunding /2000 \$315,000.00 Tower (NM) & 1998 \$145,000 GO Bond	2019										
602	2004A Go Bond Sewer (E) /2012B Refunding	2025							75,000	7,973		
317	2010 GO \$450,000 Library	2032	24,150	11,395								
319	2013A GO Bonds (2013 Trail Project)	2024			55,000	7,725						
319	2013A GO Bonds (Public Works Facility)	2028	29,164	13,281			30,557	8,278	30,557	8,278		
319	2013A GO Bonds (Police Garage)	2028	6,637	1,849	3,084	2,578						
601	2014 PFA Loan (Water Treatment Plant)	2034					504,000	81,090				
320	2015A GO Bonds (CIP Portion & Street Reconstruction)	2026	20,000	4,250								
315	2015B GO Refunding Bonds	2024	52,500	5,460			50,000	5,450			35,000	4,181
445	Roundabout Construction				85,289							
446	2019 Pavement Rehab Project				59,519							
447	Police Department Remodel 2019				110,875							
???	On Site Generation Project								24,500			
	Total		202,952	37,048	358,767	36,198	619,557	97,810	130,057	16,250	35,000	4,181
	Fund Total		240,000		394,965		717,367		146,307		39,181	

All Bonds are Levied at 105%, except:  
 2013A GO Bond Levied at 100% - Debt Service Partially Funded By Capital Projects Fund  
 2015A GO Bond Levied at 100% - Debt Service Funded By Capital Projects Fund

**Summary of General Fund**

2021										2022																											
Property		Taxes		Capital		Fund		Water		Sewer		Fund		Storm		Fund		Property		Taxes		Capital		Fund		Water		Fund		Sewer		Fund		Storm		Fund	
Principal	Interest																																				
10,500	667					35,000	2,503							10,500	499										40,000	1,900											
		30,000	22,883													15,000	19,505																				
80,000														100,000																							
								80,000	6,885																	75,000	5,648										
25,200	10,638													26,250	9,848																						
		55,000	6,075													55,000	4,425																				
29,164	12,406					30,557	7,361	30,557	7,361					38,742	9,373										31,543	6,429	31,543	6,429									
6,641	1,856	3,080	2,279											3,008	971	10,137	2,209																				
						509,000	76,050																		514,000	70,960											
27,590	3,750	2,410												30,000	3,150																						
47,250	4,338					45,000	4,381			35,000	3,394			47,250	3,216									50,000	3,250					40,000	2,500						
226,346	33,654	90,490	31,237	619,557	90,295	135,057	14,246	35,000	3,394	255,750	27,056	80,137	26,139	635,543	82,539	131,043	12,077	40,000	2,500																		
260,000		121,727		709,852		149,303		38,394		282,806		106,276		718,082		143,120		42,500																			

**Summary of General Fund**

2023										2024									
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
10,500	315			40,000	1,200					10,500	110			40,000	420				
			15,743																
120,000										138,246									
						80,000	4,290									85,000	2,678		
26,250	9,042									27,300	8,220								
		60,000	2,700							18,029	900	41,971							
38,742	8,211			33,514	5,453	33,514	5,453			40,503	7,048			33,514	4,448	33,514	4,448		
1,868		11,277	2,786							13,742	2,391								
				519,000	65,820									525,000	60,630				
30,000	2,550											30,000	1,913						
52,500	1,969			50,000	2,000			40,000	1,500	52,500	656			55,000	688			40,000	500
						24,500										24,500			
279,860	22,087	71,277	21,228	642,514	74,473	138,014	9,743	40,000	1,500	300,820	19,325	71,971	1,913	653,514	66,186	143,014	7,126	40,000	500
301,947		92,505		716,988		147,758		41,500		320,145		73,884		719,700		150,140		40,500	

**Summary of General Fund**

2025										2026									
Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
138,928										144,408									
						85,000	893												
28,350	7,366									29,400	6,479								
40,503	5,833			22,671	3,605	22,671	3,605			54,514	6,675			22,671	2,897	22,671	2,897		
13,742	1,979									18,171	2,225								
				530,000	55,380									534,000	50,080				
30,000	1,238									30,000	900								
						24,500												24,500	
251,523	16,415	-	-	552,671	58,985	132,171	4,498	-	-	276,494	16,279	-	-	556,671	52,977	47,171	2,897	-	-
267,938		-	-	611,657		136,669		-	-	292,773		-	-	609,648		50,068		-	-







