

**CITY OF ELKO NEW MARKET
CITY COUNCIL WORK SESSION AGENDA
CITY OF ELKO NEW MARKET
601 MAIN STREET
ELKO NEW MARKET, MINNESOTA
THURSDAY, AUGUST 23, 2018**

6:30 PM

- 1. Call to Order**
- 2. Presentations**
- 3. Reports**
- 4. General Discussion**
 - a. Draft 2019 Budget
- 5. Reports (Cont'd)**
 - a. Reports from the Business Agenda may be presented if time permits
- 6. Adjournment**



STAFF MEMORANDUM

SUBJECT:	2019 Revised Draft Budget
MEETING DATE:	August 23, 2018
PREPARED BY:	AEM Financial Solutions, Accounting Consultant
REQUESTED ACTION:	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 revised draft of the 2019 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. The .PDF document will be bookmarked. 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 13 or September 27, 2018. The City Council previously had a meeting to review the Draft Budget on August 9. This will be the second of the Work Session meetings.

The Draft Budget is intended to serve as a starting point for more detailed discussion regarding the 2019 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 27, 2018. The Preliminary Levy establishes the maximum property tax levy for 2019. 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 goal and priorities workshop on July 26, the City Council identified specific “drivers” impacting the budget. These included:

- Assume the full year expense for the officer hired in mid-2018
- Assume the annual incremental increase for 318 Debt Service Fund
- Assume Capital Outlay needs based on 2019 projected budget
- Not implementing stepped reduction in the use of LGA to support General Fund operations and redirection to the Capital Projects Fund or Economic Development Fund
- Assume a 1.5% contingency in the General Fund, and
- Include an Administration/Community Development Intern

The Council also identified an initial maximum increase tax impact parameter of 6.00% for the “typical” home for developing the draft budget.

At the August 9 Work Session, City Administrator Terry and Finance Director Doud gave the City Council a presentation on the initial draft of the 2019 Budget, potential tax impact information and sought additional direction from the City Council. After a lengthy discussion, Council provided the following additional direction to Staff for the 2019 Draft Budget:

- Assume the full year expense for the officer hired in mid-2018

- Assume the annual incremental increase for 318 Debt Service Fund
- Assume Capital Outlay needs based on 2019 projected budget
- Implement stepped reduction in the use of LGA to support General Fund operations and redirection to the Capital Projects Fund or Economic Development Fund
- Assume 3% contingency in the General Fund
- Include an Administration/Community Development Intern
- Keep maximum increase in tax impact for the typical home at 6%

For this workshop, the Council has been provided with the following sections of the draft 2019 budget:

- Summary
- General Fund Revenues
- General Fund Expenditures
- Capital Outlay
- Community Events
- Fire Department
 - Revenue
 - Expenditures
 - Capital Outlay
- 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
- Strong General Fund Reserves
- Strong Approval Rating For City Services
- Satisfaction with Value of City Services
- Major Capital Projects
- Increased Stability in State Aid
- Lack of Residential and Commercial Lot Inventory
- Reduced Permit Revenue
- Limited Tax Base Growth
- Increasing Demand and Level of Service Expectations
- Equipment Needs
- Increasing Maintenance Requirements
- Employee Compensation and Benefits
- Reduced Capacity in Capital Projects Fund

Preliminary information provided by the County Auditor indicates that the Net Tax Capacity for Elko New Market increased by approximately 8.40% from 2018. Also, the total estimated

market value for improved residential properties increased by 8.10%. Single family homestead residential properties appreciated by an average of 3.5%.

The Revised Draft Budget that is being presented at this Work Session proposes a levy of \$2,344,696. This is an increase of \$175,760 or 8.10% from the 2018 levy. The total property tax levy consists of the following:

	<u>Adopted 2018</u>	<u>Draft 2019</u>	<u>Change</u>
General Operating Fund	1,654,293	1,818,078	9.90%
Capital Outlay	190,200	197,400	3.79%
Community Events	2,300	4,300	86.96%
Fire Fund (including debt)	122,143	105,540	-13.59%
Equipment Certificate Debt (excl. Fire Dept. debt)		-	0.00%
Bonded Debt	200,000	219,378	9.69%
Total	2,168,936	2,344,696	8.10%

In developing the 2018 Budget, the Council should also be aware that a change of approximately \$18,000 in the levy equates to 1% tax impact. Each 1% of tax impact equates to approximately \$10-11 (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 2013-2018 Budgets, the range of change in assessed value for the majority of homes has increased from what it had been historically. Accordingly, the range of tax impact that homes would experience based on a proposed levy has also increased.

The trend has continued for the 2019 budget. Based on information provided by Scott County, 51% of homes experienced an increase of greater than 5% with 28% seeing a substantial increase greater than 10%. By contrast, 26% experienced modest appreciation of 5% or less and 22% experienced depreciation. The net result is a natural shift of tax burden to those homes that experienced greater appreciation. Those homes will see an increase in tax impact regardless of change in levy.

% EMV Value Range Inc/Dec	# of affected Properties	% of Total
+15.01+%	191	13%
+10.01-15.00%	224	15%
+5.01-10.00%	335	23%
+0.01-5.00%	381	26%
No Change	3	0%
-0.01-5.00%	243	17%
-5.01 - 10.00%	67	5%
-10.00 - 15.00%	11	1%
-15.01% +	4	0%
	1,459	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 4.9% or \$56.34 for the “typical” home. This is same information that was presented to the Council on August 9. Approximately 22% of homes experienced an increase in assessed value less than the “typical” home and would experience an average decreased tax impact of 6.80% or less (6% would experience an average decreased tax impact of 11.7% or less). The weighted average tax impact for homestead residential properties would be an increase of 8.25%, which is the same again as what was presented on August 9.

General Fund

The Draft General Fund Budget for 2019 is \$2,307,873. This is an increase of \$170,165 or 7.96% from the adopted 2018 Budget.

Revenues

It should be noted that the 2019 Fiscal Disparities Distribution has been finalized per Scott County. This amount decreased by \$13,384 compared to the 2018 amount (to be noted, this is equivalent to approx. ¾ % of tax levy.)

The draft budget includes a projected stabilization in Building Permit activity for 2019 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 10 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, has a notable impact on estimated tax impact.

Expenditures

The General Fund operating expenditures are projected to increase \$170,165 or 7.96% from the 2018 Budget. The most notable changes from the 2018 Budget include:

- Remaining half of the year for the Full-Time Police Officer (approx. \$40,000)
- 1st of 2 step reductions in using LGA for General Fund Operations (approx. \$28,000)

- Reinstatement Contingency (approx. \$66,000)
- Hiring of Administration/Community Development Intern (approx. \$10,000, net based on offset from reduction in consulting planner use)
- COLA and step increases for employees (approx. \$15,000)

Community Events

Major change from 2018 budget to 2019 working draft of the budget is implementing a Halloween Party for 2019 within the community. Approximate cost to have this party is \$2,000 which is the entire increase between budgets.

Fire Department

The Fire Department Budget for 2019 is \$454,715. This is a decrease of \$13,263 or 2.83% from the adopted 2018 Budget. The change is primarily due to debt service costs associated with the purchase of the new fire trucks in 2015 and a one-year refunding payment for the previous 2008A Equipment Certificate that was made in 2018. The Council should note that the Capital Projects fund is funding some of this purchase and is not solely funded by the Fire Department. The City's allocation of Fire Department costs is \$182,144. This is a decrease of \$2,008 or 1.09% from 2018.

The Council should be aware that the directed priorities and parameters set for the developing the Draft Budget have been met. The Council should still be aware that assumptions may change and small budget changes may occur as additional information becomes available or assumptions change. As we learn more information about 2019, the budget will be refined further. The changes may occur in a few areas but are not limited to the following:

- Health Insurance premiums are unknown for 2019

Staff will provide the Council with a presentation on the 2019 Budget to answer questions and seek further direction from the Council.

Please contact the City Administrator or Consulting Accountant with any questions regarding the matter in this memorandum (952-461-2777 or 952-715-3074).

BUDGET IMPACT:

Attachments:

Summary of General Fund

	2019			2019	
<u>Revenues</u>	<u>Budget</u>	<u>%</u>	<u>Expenditures</u>	<u>Budget</u>	<u>%</u>
Property Taxes	2,201,922	74.19%	General Government	737,942	24.02%
Tax Increments	-	0.00%	Public Safety**	1,130,077	36.79%
Other Taxes	-	0.00%	Streets and Highways	323,889	10.54%
Special Assessments	-	0.00%	Sanitation	6,500	0.21%
Licenses and Permits	89,783	3.03%	Human Services	-	0.00%
Federal Grants	-	0.00%	Health	-	0.00%
State General Purpose Aid	226,551	7.63%	Culture and Recreation	182,194	5.93%
State Categorical Aid	-	0.00%	Conservation of Natural Resources	-	0.00%
County and Local Government Grants	70,000	2.36%	Redevelopment, Economic Development and Housing	-	0.00%
Charges for Service*	330,031	11.12%	Miscellaneous	-	0.00%
Fines and Forfeitures	15,000	0.51%	Debt Service Principal	152,093	4.95%
Interest on Investments	1,000	0.03%	Interest and Fiscal Charges	22,877	0.74%
Bond Sale Proceeds	-	0.00%	Capital Outlay	224,700	7.31%
Other Financing Sources	-	0.00%	Other Financing Uses	-	0.00%
Transfers from Other Funds	-	0.00%	Transfer to Other Funds	224,399	7.30%
Miscellaneous	33,700	1.14%	Budgeted Reserves	67,220	2.19%
Total Revenues	2,967,988	100.00%	Total Expenditures	3,071,891	100.00%

*Includes Revenues from Fire Contracts

**Includes Fire Department Expenditures

Year 2019 General Fund Operating - General Fund Revenues

REVENUES

General Government

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
40000 General										
31010	Current Ad Valorem Taxes	1,086,219	1,095,821	1,139,287	1,485,017	1,506,766	1,569,230	1,654,293	857,242	1,818,078
31019	Special Assessments	-	-	-	10,203	5,251	4,879	-	409	-
31040	Fiscal Disparities	268,918	255,661	319,530					-	-
31900	Penalties and Interest DelTax	-	247	134					-	-
31910	Penalties and Interest AdValTax	-	-		386				-	-
33401	Local Government Aid	164,986	164,986	206,682	239,132	215,967	216,188	225,909	-	226,551
33402	Market Value Credit	283	188	188	386	379	383	-	-	-
33403	Small City Assistance Grant	-	-	-	-	-	33,247	-	-	-
36200	Miscellaneous Revenues	(32)	3,067	6,288	8,859	1,796	4,008	-	2,419	-
36210	Interest Earnings	1,748	1,149	803	1,490	1,389	797	1,500	386	1,000
36230	Contributions and Donations	2,500	2,150	625	425	-	350	1,000	1,729	2,000
39101	Sales of General Fixed Assets	-	-	-	-	-	21,300	-	(21,300)	-
Total General		1,524,621	1,523,269	1,673,537	1,745,898	1,731,548	1,850,381	1,882,702	840,885	2,047,629
41400 City Clerk - Finance										
32000	Licenses and Permits	100	850	750	1,565	865	1,130	1,000	180	1,000
32110	On-Sale Liquor License	14,056	16,981	16,000	19,447	18,600	16,000	18,000	-	18,000
32111	Off-Sale Liquor License	814	596	650	600	50	600	600	-	600
32112	Sunday Liquor	996	1,698	1,600	1,905		1,625	1,800	-	1,800
32113	On-Sale Non-Intoxicating Beer	400	400	400	-		400	400	-	400
32114	Off-Sale Non-Intoxicating Beer	134	50	-	50		-	50	-	50
32115	Wine License	-	-	-	-	25	-	-	25	-
32116	Liquor License Investigation Fee	500	500	-	1,000		-	-	-	-
32118	One Day Special Event Beer	-	25	25	50	50	50	-	75	-
32119	Temporary Amendment Liquor License Fee	-	-	50	25		225	-	100	-
32120	Temporary Expansion of Liquor Premise	-	400	150	100		-	-	-	-
32171	Speedway Permit - Annual	-	1,171	1,171	2,342	1,471	-	1,171	-	1,171
32172	Speedway Permit - Special	300	-	-	-		-	-	-	-
32175	Speedway - Qtr. Midgets Annual	-	180	180	360	180	-	180	-	180
32176	Annual Permit Schedule Changes	5	-	-	10		-	-	-	-
32240	Animal Licenses	721	1,250	960	1,130	720	955	800	415	800
32301	Gambling Permit/Special	482	510	645	1,010	941	910	1,000	205	1,000
32303	Permits Sign Permit	-	-	-	-	100	-	-	150	-
32304	Permits Band/Outdoor Event	400	300	600	500	1,000	1,200	400	500	400
32305	Permits Fireworks	100	200	200	300	100	100	100	100	100
32308	ROW/Grading Permit	4,828	4,525	2,850	2,550	3,375	4,525	1,875	1,275	1,875
32400	Election Filings	6	-	25	-	30	-	-	-	-
34000	Charges for Service	-	30	10	-		-	-	-	-
34101	Franchise Fees	21,750	32,044	24,334	40,696	30,505	30,281	29,000	7,276	29,000
34102	Rent Revenue	4,800	4,800	4,500	5,200	4,825	4,600	4,800	2,500	4,800
34105	Notary Fee	32	30	45	33	29	91	-	80	-
34106	Copy / Tape Income	37	196	73	65	47	76	-	8	-
34107	Assessment Search Fees	25	-	50	-	400	50	-	200	-
36200	Miscellaneous Revenues	313	-	-	6	5,072	168	-	7	-
36240	Refunds & Reimbursements	7,992	6,247	4,427	9,053	14,686	4,975	3,000	197	3,000
Total City Clerk - Finance		58,790	72,982	59,696	87,995	83,071	67,962	64,176	13,293	64,176

Year 2019 General Fund Operating - General Fund Revenues

REVENUES

General Government

		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
41550 Assessing										
31018	Certified Delinquent Bill Fee	5,250	7,928	-	6,809	-	-	7,000	-	7,000
		5,250	7,928	-	6,809	-	-	7,000	-	7,000
41600 Professional Services										
36240	Refunds & Reimbursements	-	-	-	-	-	-	-	-	-
39825	Grant Income	-	-	-	-	29,990	-	-	-	-
	Total Assessing	-	-	-	-	29,990	-	-	-	-
41910 Planning & Zoning										
34120	Application Fees	1,550	800	800	2,000	800	6,100	1,200	3,500	1,200
	Total Planning & Zoning	1,550	800	800	2,000	800	6,100	1,200	3,500	1,200
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	12,945	14,477	15,232	22,598	23,428	24,492	24,000	-	25,000
36230	Contributions and Donations	-	-	-	-	-	-	-	360	-
36240	Refunds & Reimbursements	-	-	-	-	579	-	-	1,206	-
39826	Grant Income Night Cap (TED)	862	5,640	5,795	3,532	3,239	2,855	-	1,252	-
39944	Community Programs	-	-	-	483	-	-	-	100	-
	Total Police	13,807	20,117	21,027	26,612	27,246	27,347	24,000	2,918	25,000
42100 Public Safety										
33400	State Grants and Aids	-	-	-	1,333	1,251	1,908	-	-	-
34000	Charges for Services	2,030	800	1,274	270	-	(395)	-	(30)	-
34106	Copy / Tape Income	4	5	-	-	-	-	-	-	-
35000	Fines - Traffic	11,295	14,580	16,293	17,832	18,736	17,821	15,000	7,359	15,000
35100	Joint Prosecution	6,371	3,580	6,526	6,842	-	-	-	-	-
35102	Accident Reports	-	8	-	-	5	-	-	-	-
36230	Contributions and Donations	-	-	-	-	-	2,051	-	-	-
39800	Towing Charges	-	224	-	241	109	218	-	-	-
39945	Miscellaneous Income	1,036	1,405	669	851	-	-	-	-	-
	Total Public Safety	20,735	20,602	24,761	27,368	20,100	21,603	15,000	7,329	15,000

Year 2019 General Fund Operating - General Fund Revenues

REVENUES

General Government

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
42400 Building Permits									
32210 Building Permits	93,087	150,638	105,718	85,007	101,883	79,984	56,156	62,284	59,112
32211 MN. State Surcharge Fee	3,736	6,065	5,650	2,767	4,153	2,718	1,975	2,295	2,095
Total Building Permits	96,823	156,703	111,369	87,774	106,037	82,702	58,131	64,578	61,207
43000 Public Works									
34000 Charges for Services	60	-	2,415	3,864	5,400	5,400	-	-	-
34408 Solid Waste/Recycling	5,876	3,151	4,877	4,077	3,849	4,668	4,500	3,799	5,661
36200 Miscellaneous Revenues	193	378	1,827	1,803	334	11,387	-	-	-
Total Public Works	6,129	3,529	9,119	9,744	9,583	21,456	4,500	3,799	5,661
43160 Light & Siren Utility									
36102 Penalties and Interest	(5)	(13)	(8)	148	(1,361)	(1,486)	-	(117)	-
37500 Street Light / Siren Utility	72,236	76,876	76,168	70,247	80,374	77,390	78,500	40,590	78,500
Total Light & Siren Utility	72,232	76,863	76,160	70,395	79,013	75,904	78,500	40,473	78,500
45000 Parks									
34701 Rental Fee Park Shelter	2,225	2,750	2,657	3,068	3,750	2,550	2,500	1,845	2,500
36200 Miscellaneous Revenues	-	2,353	-	-	1,520	-	-	27	-
36230 Contributions and Donations	-	-	-	-	-	-	-	200	-
38080 Recreation Program	-	-	-	425	-	-	-	-	-
Total Parks	2,225	5,197	2,657	3,493	5,270	2,550	2,500	2,072	2,500
Total General Fund Revenues	1,802,162	1,887,990	1,979,125	2,087,782	2,207,032	2,156,004	2,137,708	978,847	2,307,873

Year 2019 General Fund Operating - General Fund Expenses

EXPENDITURES

General Government

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
40000 General Government									
430	Miscellaneous	1,746	2,334	(9,239)	603	5,281	-	628	-
510	Land					-	-	1,400	1,400
702	Transfers Out	404,000	412,000	140,966	161,442	312,604	169,432	-	197,099
Total General Government		405,746	414,334	131,727	162,045	317,885	169,432	2,028	198,499
41100 Legislative									
104	Part-Time Salaries (Council)	13,400	12,900	12,800	13,000	19,200	19,200	9,600	19,200
105	Part-Time Salaries (Planning Commission)	2,580	2,880	3,180	3,180	3,180	3,200	1,590	3,180
107	Part-Time Salaries (Park & Rec Commission)	3,165	2,980	3,180	3,180	3,180	3,200	1,590	3,180
122	FICA & Medicare	1,464	1,436	1,466	1,481	1,956	1,969	978	1,966
331	Travel Expenses	998	1,086	2,543	2,766	3,143	2,500	1,078	4,000
332	Training and Conferences	1,004	928	3,625	788	1,523	1,500	823	1,500
430	Miscellaneous	856	545	214	289	1,221	500	32	500
433	Dues and Subscriptions	6,394	6,685	6,990	4,270	9,605	10,000	9,182	10,000
Total Legislative		29,862	29,439	33,998	28,955	43,006	42,069	24,874	43,526
41310 City Administrator									
101	Full Time Employees Regular	68,392	72,378	77,533	80,009	84,751	79,375	32,755	81,752
103	Part-Time Salaries	24,344	26,124	27,684	25,229	25,605	25,882	13,669	35,328
121	PERA	6,726	7,069	7,674	7,643	7,827	7,894	3,917	8,781
122	FICA & Medicare	7,258	7,749	8,206	8,007	8,325	8,052	4,108	8,957
131	Employer Paid Insurance	3,229	3,437	3,213	3,955	5,074	5,200	360	4,181
331	Travel Expenses	1,017	1,799	2,022	455	959	2,000	8	2,000
332	Training and Conferences	1,561	646	805	964	654	1,800	463	1,800
430	Miscellaneous	88	187	-	234	156	200	255	200
433	Dues and Subscriptions	1,938	2,037	(2,620)	6,557	2,077	2,100	170	2,100
Total City Administrator		114,553	121,427	124,517	133,054	135,429	132,503	55,704	145,099

Year 2019 General Fund Operating - General Fund Expenses

2013 Actual 2014 Actual 2015 Actual 2016 Actual 2017 Actual 2018 Budget thru Jun 30, 2018 2019 Budget

41400 City Clerk - Finance		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
101	Full Time Employees	55,320	55,640	63,690	51,516	51,313	67,536	27,831	70,524
102	Overtime	722	640	254	-	4	2,026	17	2,116
121	PERA	3,884	4,026	4,531	3,588	3,740	5,217	2,313	5,448
122	FICA & Medicare	3,913	4,140	4,747	3,655	3,820	5,321	2,291	5,557
131	Employer Paid Insurance	11,447	11,302	11,198	7,426	8,399	9,000	6,096	13,273
150	Worker's Comp (GENERAL)	9,191	13,644	15,303	7,967	14,214	17,850	14,199	18,921
200	Office Supplies (GENERAL)	3,014	2,827	2,963	1,837	2,327	2,200	1,329	2,480
301	Auditing and Acct'g Services	10,930	7,109	9,283	34,876	30,864	10,850	9,272	9,450
306	Bank Charges	(70)	41	(85)	492	438	500	218	500
310	Information Technology	5,427	5,094	8,859	7,548	10,668	9,275	6,453	11,550
311	Optic Fiber Maint/Lease	855	855	855	855	855	1,000	-	1,000
321	Telephone	2,660	2,941	3,616	3,565	3,566	3,000	1,590	2,800
322	Postage	4,557	4,500	4,820	5,224	4,041	4,500	1,067	4,500
326	Cell Phones	-	-	634	742	831	1,000	323	1,463
331	Travel Expenses	1,377	1,765	784	384	326	1,500	637	1,500
332	Training and Conferences	520	591	1,080	21	20	1,200	478	1,200
351	Legal Notices Publishing	5,074	3,262	5,335	5,996	3,287	9,000	3,065	7,200
429	Contributions	-	-	-	-	470	680	-	700
430	Miscellaneous	83	600	1,311	111	3,535	1,000	218	1,000
431	Refunds & Reimbursement	-	-	-	-	-	-	50	-
433	Dues and Subscriptions	490	460	623	440	701	600	714	1,000
576	Copier	4,378	2,901	2,923	2,518	3,080	3,200	1,163	3,200
590	Codification	747	329	766	1,953	569	1,600	351	1,200
Total City Clerk - Finance		124,521	122,667	143,491	140,712	147,247	158,055	79,677	166,581

41410 Elections		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
103	Part-Time Salaries	-	3,635	-	3,839	-	4,800	-	-
210	Operating Supplies (GENERAL)	-	230	275	97	-	500	-	-
300	Professional Services	-	973	-	403	-	1,000	343	-
331	Travel Expenses	-	489	-	216	-	500	-	-
560	Furniture and Fixtures	-	-	-	-	-	-	-	-
Total Election		-	5,328	275	4,555	-	6,800	343	-

Year 2019 General Fund Operating - General Fund Expenses

2013 Actual 2014 Actual 2015 Actual 2016 Actual 2017 Actual 2018 Budget thru Jun 30, 2018 2019 Budget

41550 Assessing									
300	Professional Services	21,559	22,563	27,952	28,913	30,055	31,500	30,894	32,445
Total Assessing		21,559	22,563	27,952	28,913	30,055	31,500	30,894	32,445
41600 Professional Services									
300	Professional Services (GENERAL)	8,464	26,564	17,737	12,746	16,595	20,000	13,377	18,000
301	Auditing and Acct'g Services	-	-	-	-	-	22,750	11,781	26,880
303	Engineering Fees	120,574	94,243	150,855	129,043	84,389	115,000	16,906	105,000
304	Legal Fees	72,931	88,496	82,036	105,932	56,144	85,000	28,960	75,000
305	Consultant Planner	77,443	96,073	112,708	123,634	53,406	35,000	21,809	25,000
Total Professional Services		279,413	305,375	363,337	371,355	210,535	277,750	92,832	249,880
41940 General Government Buildings									
210	Operating Supplies	2,601	3,099	2,898	1,431	1,045	3,500	740	2,500
300	Other Professional Services	644	838	858	1,015	706	1,000	137	1,000
321	Telephone	136	-	-	-	-	-	-	-
381	Electric Utilities	-	-	-	-	-	27,100	9,253	22,000
383	Gas Utilities	11,534	15,736	10,853	12,120	10,892	15,000	8,760	12,000
384	Garbage & Refuse Disposal	4,533	5,139	3,182	1,603	1,961	2,000	570	2,000
401	Repair/Maint	5,771	9,250	8,668	10,905	11,585	9,500	2,113	9,500
406	Cleaning / Janitorial	13,730	12,710	13,745	12,272	12,240	15,000	3,244	9,240
510	Land	-	-	-	-	1,400	-	-	-
515	Library	3,257	2,414	3,097	4,354	4,160	3,500	5,657	16,600
520	Buildings and Structures	-	-	232	30	-	-	-	-
Total General Government Buildings		42,206	49,185	43,531	43,730	43,988	76,600	30,475	74,840

Year 2019 General Fund Operating - General Fund Expenses

2013 Actual 2014 Actual 2015 Actual 2016 Actual 2017 Actual 2018 Budget thru Jun 30, 2018 2019 Budget

42000 Police		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
101	Full-Time Employees Regular	152,325	204,702	211,821	231,200	293,445	342,735	141,609	389,488
102	Overtime	5,584	6,060	4,663	9,090	8,127	11,996	6,201	13,632
103	Part-Time Salaries	29,859	34,027	40,858	46,563	39,122	36,954	24,567	36,161
121	PERA	26,089	35,164	36,804	42,718	52,545	63,453	26,085	74,458
122	FICA & Medicare	2,931	4,395	5,220	5,240	5,793	5,679	3,491	6,370
131	Employer Paid Insurance	18,845	26,169	26,660	41,058	45,442	57,600	24,651	64,479
200	Office Supplies (GENERAL)	762	43	84	293	20	500	79	500
201	Community Events Expense	622	735	286	150	392	800	499	800
205	Alcohol Testing Equipment	152	195	150	107	63	300	-	300
206	Scott County Transportation Detox	-	67	-	-	-	200	-	200
209	Office Equipment	-	109	52	-	-	400	-	400
210	Operating Supplies (GENERAL)	369	679	469	336	381	800	-	800
212	Motor Fuels	12,734	14,883	9,495	8,842	11,793	15,000	3,761	12,500
213	Car Maintenance & Repairs	7,134	10,928	4,170	3,591	10,848	4,000	2,790	4,000
215	Shop Supplies	74	-	-	-	39	100	-	100
217	Uniforms	2,538	2,595	968	4,581	1,990	5,000	434	2,700
221	Equipment Vehicle	309	101	553	460	141	500	-	500
228	Communication Repairs	1,077	-	-	180	-	-	-	-
230	Car Communication Computer	2,196	1,816	2,143	1,556	1,080	2,500	270	2,500
300	Professional Services (GENERAL)	-	-	219	950	-	-	-	-
301	Auditing and Accounting Services	-	-	-	7,517	6,701	-	-	-
310	Information Technology	3,033	280	3,797	5,803	9,034	6,625	5,973	8,400
311	Optic Fiber Maint/Lease	-	-	-	-	-	-	-	2,200
321	Telephone / Office Phones	975	894	849	1,019	1,041	1,200	524	1,120
322	Postage	91	138	13	-	-	300	-	200
323	Radio Units	-	183	182	97	-	400	-	200
326	Cell Phones	1,634	2,807	2,872	3,382	3,784	4,500	1,455	5,625
327	Fax / DSL	1,419	1,400	1,444	1,791	1,879	2,000	932	-
329	Car Phones	216	230	-	-	-	-	-	-
331	Travel Expenses	170	277	521	603	808	800	389	1,000
332	Training and Conferences	1,831	3,069	3,639	4,469	4,196	5,400	2,674	7,000
401	Repairs/Maint	8	-	-	-	-	-	-	-
430	Miscellaneous (GENERAL)	404	2,312	798	1,599	1,726	1,500	361	1,500
433	Dues and Subscriptions	770	510	705	875	275	1,000	448	1,000
436	Towing Charges	364	199	194	1,716	597	500	690	500
490	Community Programs			330	449	-	-	217	
576	Copier	202	235	291	454	203	300	68	300
580	Officer Equipment	585	1,432	1,677	1,160	608	1,200	217	1,500

Year 2019 General Fund Operating - General Fund Expenses

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
741	Weapons Firearms	315	-	71	-	-	-	-	-
742	Less Lethal Weapons Supplies	165	340	592	756	466	1,000	873	900
743	Ammunition	376	1,034	255	604	1,181	1,000	1,006	1,500
744	Gun Supplies & Cleaning	-	-	-	21	-	100	-	-
Total Police		276,155	358,007	362,843	429,230	503,720	576,342	250,265	642,834
42100 Public Safety									
251	Warning Sirens	-	1,340	2,749	3,538	7,859	3,000	1,891	3,000
252	Animal Control Contract	11,780	13,884	13,958	14,010	14,148	14,500	5,844	14,500
317	Code Enforcement	599	889	225	-	632	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 S/JPA/SCAO	20,452	20,639	17,953	18,736	17,821	15,000	3,765	15,000
Total Public Safety		38,162	42,084	40,217	41,616	45,792	39,500	16,832	39,500

Year 2019 General Fund Operating - General Fund Expenses

2013 Actual 2014 Actual 2015 Actual 2016 Actual 2017 Actual 2018 Budget thru Jun 30, 2018 2019 Budget

42400 Community Development		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
101	Full-Time Salaries	-	-	-	1,552	53,475	47,677	27,504	56,088
102	Overtime	-	-	-	-	-	-	1,748	-
103	Part-Time Salaries	-	-	-	-	-	-	-	11,648
121	PERA	-	-	-	180	3,939	3,576	2,118	4,207
122	FICA / Medicare	-	-	-	18	3,868	3,647	2,287	5,182
131	Employer Paid Insurance	-	-	-	60	10,041	12,000	5,870	11,135
299	Bldg. Inspection Fees	93,173	82,179	56,734	65,273	49,872	26,245	34,123	27,839
302	Mn. State Surcharge Fee	5,829	5,533	2,171	2,479	3,596	1,975	600	2,095
433	Dues and Subscriptions	-	-	-	-	-	500	-	500
Total Building Inspections		99,001	87,712	58,905	69,562	124,791	95,620	74,249	118,694

43000 Public Works		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
101	Full-Time Salaries	44,693	47,243	61,663	62,046	60,757	77,059	32,261	80,586
102	Overtime	1,356	2,487	852	808	836	2,697	1,706	2,821
103	Part-Time Salaries	24,489	22,041	8,036	14,415	15,268	16,232	3,299	16,959
108	On Call	1,559	1,554	2,020	2,083	2,080	1,875	869	3,125
109	Call Back	322	198	304	359	522	375	100	550
121	PERA	4,220	4,526	4,686	4,597	4,359	7,199	3,003	7,527
122	FICA / Medicare	5,249	5,459	5,273	5,629	5,646	7,343	3,121	7,678
131	Employer Paid Insurance	7,890	14,468	16,753	15,757	16,256	28,000	7,787	16,764
200	Office Supplies	55	-	-	-	-	-	-	-
210	Operating Supplies	907	1,611	2,080	2,216	2,003	3,400	952	2,000
212	Motor Fuels	9,488	12,132	9,275	9,042	7,878	12,960	7,135	14,250
217	Uniforms	292	225	790	494	797	1,008	266	680
224	Street Maint Materials	-	181	1,970	-	-	-	-	-
226	Sign Materials	857	2,890	388	381	2,517	3,000	260	3,000
240	Small Tools and Minor Equip	3,906	2,758	3,586	2,155	3,269	3,000	1,317	3,000
241	Large Tools and Equipment	4,493	4,883	5,091	2,224	6,020	5,200	2,346	5,200
303	Engineering Fees	-	-	-	7,936	22,743	-	14,034	-
317	Code Enforcement	-	486	-	-	-	-	-	-
326	Cell Phones	2,011	2,475	1,159	1,410	1,633	1,500	485	1,350
331	Travel Expenses	102	166	-	3	68	200	-	200
332	Training and Conferences	544	590	30	26	134	1,000	100	1,000
381	Electric Utilities	61,555	68,520	56,661	63,990	53,729	69,984	31,010	69,300
385	Solid Waste/Recycling	8,027	7,462	6,171	8,930	6,261	6,700	6,545	6,500
404	Fleet Maintenance & Equipment Repairs	10,124	14,240	17,371	16,917	20,715	17,280	8,998	19,200
415	Other Equipment Rental	-	147	1,397	50	-	-	-	-
416	Equipment & Machinery Rental/Lease	1,165	368	-	-	-	-	-	-

Year 2019 General Fund Operating - General Fund Expenses

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	thru Jun 30, 2018	2019 Budget
430	Miscellaneous	-	57	1,927	861	60	500	60	500
433	Dues & Subscriptions	116	107	110	79	166	200	84	200
531	Street Sweeping	1,624	-	2,250			-	-	
532	Dust Control	2,111	4,379	6,890	6,616	7,899	8,000	-	8,000
535	Street Repair & Maint	21,480	27,442	28,084	27,485	16,824	30,000	11,094	30,000
540	Snow Removal Services	51,661	25,273		-	-	-	-	-
541	Deicing Materials	28,667	16,363	15,173	20,564	15,609	30,000	16,856	30,000
720	Operating Transfer	-	-		156,451	-	-	-	-
	Total Public Works	298,959	290,732	259,987	433,522	274,049	334,712	153,688	330,390

Year 2019 General Fund Operating - General Fund Expenses

2013 Actual 2014 Actual 2015 Actual 2016 Actual 2017 Actual 2018 Budget thru Jun 30, 2018 2019 Budget

45000 Parks & Grounds Maintenance									
101	Full-Time Salaries	38,198	40,707	53,905	54,112	52,396	68,555	28,208	71,565
102	Overtime	1,356	1,776	852	808	836	2,399	1,706	2,505
103	Part-Time Salaries	20,151	28,036	26,492	31,235	32,338	33,487	12,866	37,183
108	On Call	1,122	1,119	1,454	1,499	1,498	1,350	626	2,250
109	Call Back	322	198	304	359	522	270	100	396
121	PERA	4,298	4,348	5,480	5,235	5,160	7,833	3,362	8,344
122	FICA & Medicare	4,406	5,361	6,081	6,291	6,301	7,990	3,538	8,511
131	Employer Paid Insurance	13,433	9,544	14,999	14,053	14,524	21,000	6,850	14,940
216	Chemicals and Chem Products	2,587	2,672	1,111	1,555	1,428	3,000	873	3,500
331	Travel Expenses	-	-	-	-	-	200	-	300
332	Training & Confrences	8	70	-	498	-	750	8	1,500
379	Portable Bathrooms	3,702	3,790	4,120	6,003	5,240	4,500	1,490	5,000
381	Electric Utilities	638	1,076	740	914	744	1,100	445	1,100
384	Refuse/Garbage Disposal	1,290	1,412	1,311	1,215	1,425	1,500	514	1,600
401	Repairs/Maint	4,240	9,090	7,161	4,960	6,853	8,000	3,221	8,000
430	Miscellaneous	629	45	42	85	43	500	73	500
433	Dues and Subscriptions	489	-	494	-	397	800	450	500
825	Recreation Program	-	6,402	5,187	10,055	4,318	8,000	1,873	6,500
Total Parks & Grounds Maintenance		96,868	115,647	129,734	138,877	134,022	171,234	66,202	174,194
45500 Unallocated									
361	General Liability Insurance	23,897	27,540	30,516	26,868	26,019	21,500	20,604	21,672
369	Insurance Claim	1,258	-	581	-	-	2,500	-	2,500
Total Unallocated		25,155	27,540	31,097	26,868	26,019	24,000	20,604	24,172
??? General Fund Reserves									
	General Fund Reserves/Contingency	51,076	(36,913)	-	-	-	1,591		67,220
Total General Fund Reserves		51,076	(36,913)	-	-	-	1,591	-	67,220
Total General Fund Expenditures		1,903,236	1,955,127	1,751,610	2,052,993	2,036,539	2,137,708	898,666	2,307,873

5 Year Capital Outlay Summary (2019) Updated Reserve Balances

Office Equipment		501-41000-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2017	Prior Year 2018	Total Reserve 6/30/2018	Current Year 2019	Future Years			
							2020	2021	2022	2023
	Information Technology		79,125	5,000	64,621	8,000	11,000	14,000	17,000	20,000
	Office Furniture		1,833	1,000	2,333	1,000	1,000	1,000	1,000	1,000
	Accounting System		3,000	1,000	3,500	1,000	1,000	1,000	1,000	1,000
	Misc. New Equipment		512	250	1,285	250	250	250	250	250
Total			84,469	7,250	71,739	10,250	13,250	16,250	19,250	22,250

Elections		501-41410-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2017	Prior Year 2018	Total Reserve 6/30/2018	Current Year 2019	Future Years			
							2020	2021	2022	2023
	Election Equipment	7,500	8,808	2,000	9,808	2,000	2,000	2,000	2,000	2,000
Total			8,808	2,000	9,808	2,000	2,000	2,000	2,000	2,000

Buildings		501-41940-500								
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2017	Prior Year 2018	Total Reserve 6/30/2018	Current Year 2019	Future Years			
							2020	2021	2022	2023
	General Maintenance Reserves		215,302	23,000	219,802	27,000	31,000	35,000	35,000	35,000
Total			215,302	23,000	219,802	27,000	31,000	35,000	35,000	35,000

Police		501-42000-500		Estimated						
Purchase Year	Item Description	Estimated Cost	Total Reserve 12/31/2017	Prior Year 2018	Total Reserve 6/30/2018	Current Year 2019	Future Years			
							2020	2021	2022	2023
	Information Technology		22,008	7,400	8,635	7,400	7,400	7,400	7,400	7,400
	Office Furniture		1,261	250	1,386	250	250	250	250	250
2019	Squad 313 (replace Squad 311)	34,000	34,445	8,500	39,130	8,500	8,500	8,500	8,500	8,500
2021	Squad 314 (replace Squad 310)	34,000		8,250	4,250	8,500	8,500	8,500	8,500	8,500
2023	Squad 315 (replace Squad 312)	34,000		8,250	4,000	8,000	8,000	8,000	8,000	8,000
	Admin Car	20,000	-	2,000	1,000	2,000	2,000	2,000	2,000	2,000
2020	Speed Monitoring Device	10,000	6,416	1,000	6,916	500	500	500	500	500
	Radio Units (Each)	4200/4500	58	3,000	1,558	1,200	1,200	1,200	1,200	1,200
	Officer Safety Equipment	1,200	7,712	1,200	7,270	1,200	2,000	2,000	2,000	2,000
	Firearms		1,911	600	2,211	600	600	600	600	600
	Non-Lethal Weapons		4,619	1,000	(393)	1,000	1,000	1,000	1,000	1,000
	AEDS		3,152	600	252	600	600	600	600	600
	Body and Squad Cameras		-	2,500	1,250	2,500	2,500	2,500	2,500	2,500
	Misc. New Equipment		-	500	550	500	500	500	500	500
Total			81,582	45,050	78,015	42,750	43,550	43,550	43,550	43,550

Year 2019 Community Events Fund Revenues

REVENUES

Community Events

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
49991 Community Events									
31000	General Property Taxes	2,500	2,500	2,500	2,300	2,300	2,300	1,150	4,300
36200	Miscellaneous Revenues	1,242	1,778	1,291	2,669	2,319	1,800	909	1,800
36210	Interest Earnings	2	7	6	24	25	-	32	-
36230	Contributions & Donations	1,340	1,750	3,263	3,124	1,590	1,900	3,590	1,900
36240	Refunds and Reimbursements	-	-	-	-	384	-	-	-
39310	Transfers From Other Gov.	-	-	-	-	-	-	-	-
Total Community Events		5,084	6,035	7,060	8,117	6,617	6,000	5,681	8,000

Year 2019 Community Events Fund Expenses

EXPENDITURES
Community Events

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
49991 Community Events Expense									
201	Community Events Expense	-	-	2,580	1,000	3,825	4,500	2,207	8,000
226	Sign Materials	-	389	112		604	400	-	-
340	Advertising	-	-	570	1,132	641	500	-	-
379	Portable Bathrooms	-	-	540	498	-	250	-	-
430	Miscellaneous	-	15	77	2,265	843	350	-	-
Total Community Events Department		-	404	3,879	4,895	5,912	6,000	2,207	8,000

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
Project #280-01	Egg Hunt	-	810	-	300	956	800	238	800
Project #280-02	Fire Rescue Days	-	1,987	-		2,391	3,200	1,474	4,700
Project #280-03	Community Picnic	-	-	-	-	-	-	495	500
Project #280-04	Halloween Party	-	359	-		478	500	-	2,000
Total Community Events Department		-	3,155	-	300	3,825	4,500	2,207	8,000

Year 2019 Fire Fund Operating - Fire Fund Revenues

REVENUES

Fire Department

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	
42280 Fire Department										
31000	General Property Taxes	96,287	97,059	86,044	93,207	132,952	124,945	184,152	61,072	182,144
32100	Business Licenses	-	126	109	69	379	301	-	-	-
33422	State Fire Aid	35,696	50,600	49,845	54,054	56,098	55,543	45,000	-	45,000
33423	State Police Aid					2,865	-	-	-	
33424	DNR Forestry Grants					2,000	-	-	-	
34202	Fire Contracts & Calls	178,308	187,930	199,351	202,161	177,465	221,339	213,826	124,266	202,570
36200	Miscellaneous Revenues	336	-	473	468		387	-	-	-
36210	Interest Earnings	119	99	58	521	(365)	499	-	350	-
36230	Contributions & Donations	20,108	38,337	25,000	250	25,200	25,250	25,000	-	25,000
36240	Refunds and Reimbursements	-	-	11,385	-	1,350	8,299	-	1,582	-
39200	Interfund Operating Transfer	-	-	-			-	-	-	-
39310	Proceeds - Gen Obligation Bond	-	-	-	30,000		-	-	-	-
39945	Miscellaneous Revenues	-	435	-	-		-	-	-	-
Total Fire Department		330,854	374,586	372,265	380,730	397,945	436,563	467,978	187,270	454,715

Year 2019 Fire Fund Operating - Fire Fund Expenses

EXPENDITURES

Fire Department

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget
42280 Fire Department									
101	Full-Time Salaries	4,045	4,111	-	-	-	3,723	215	3,871
102	Overtime	11	39	-	-	-	186	-	194
103	Part-Time Salaries	48,305	54,410	60,195	61,893	72,176	67,172	72,339	69,752
121	PERA	294	297	-	2	276	279	490	893
122	FICA & Medicare	3,984	4,463	4,605	4,735	5,519	5,438	5,550	5,647
124	Fire Pension Contribution	144,368	148,301	157,199	162,931	168,064	162,210	59,074	162,210
131	Employer Paid Insurance	673	683	43	3	48	300	191	423
136	Medical Expense	375	2,065	6,100	2,500	2,514	3,000	739	3,500
150	Worker's Comp (General)	9,644	11,884	11,047	9,643	16,994	22,000	13,396	23,320
200	Office Supplies	63	84	-	-	-	-	-	-
201	Community Events Expense	861	443	-	-	280	700	-	700
210	Operating Supplies (GENERAL)	-	1,302	3,356	1,273	1,181	3,500	325	2,500
212	Motor Fuels	9,145	7,674	4,845	5,096	6,291	9,500	3,070	8,000
217	Uniforms	927	1,920	958	285	1,224	1,000	1,261	1,500
240	Small Tools and Minor Equip	1,278	590	950	5,501	2,999	2,500	1,359	2,500
300	Other Professional Services	-	750	-	3,632	-	5,300	3,788	6,500
304	Legal Fees	1,008	660	757	-	3,263	1,500	1,310	1,500
310	Information Technology	-	-	240	-	374	1,500	-	1,050
323	Radio Units	320	2,135	1,191	2,679	1,664	1,400	748	2,000
326	Cell Phones	-	-	237	330	369	-	-	1,368
331	Travel	-	86	467	-	-	1,000	-	500
332	Training and Instruction	3,078	5,584	4,315	5,203	11,511	6,000	-	7,800
361	General Liability Ins	5,061	6,754	5,095	4,667	5,233	5,000	3,208	3,024
369	Insurance Claim	-	10,385	-	-	-	-	-	-
401	Repairs & Maint	3,715	1,792	2,727	664	6,967	3,500	849	3,500
404	Fleet Maintenance & Equipment Repairs	15,162	10,185	11,644	8,200	18,020	15,000	2,747	15,000
428	Bond Issuance Costs	-	-	22	-	-	-	-	-
430	Miscellaneous	1,469	2,302	554	176	578	1,500	517	1,500
433	Dues and Subscriptions	209	175	113	526	218	300	148	300
600	Debt Service Principal	57,200	33,075	33,075	-	-	103,995	30,000	85,943
610	Debt Service Interest	7,472	5,744	-	568	600	12,855	300	12,422
620	Fiscal Agent Fees	-	-	90	38	16	-	-	-
703	Transfer Out - Capital Outlay	27,120	36,120	-	67,240	28,120	27,620	-	27,300
720	Operating transfers	13,237	-	-	20,317	79,394	-	96,642	-
Total Fire Department		359,025	354,014	309,824	368,110	433,895	467,978	298,265	454,715

5 Year Capital Outlay Summary (2019) - Fire Dept Capital Outlay Updated Reserve Balances

Fire Department 503-42280-500 Capital Outlay

Purchase Year	Item Description & Estimated Cost	Estimated Cost	Total Reserve 12/31/2017	Prior Year BUD 2018	Total Reserve 6/30/2018	Current Yr BUD 2019	Furture Years			
							2020	2021	2022	2023
	2017 Tanker	150,000	2,809		2,809	-	-	-	-	-
2028	First Response Vehicle (Chief) to replace 2018	50,000	34,210		8,704	-	-	-	-	-
2028	First Response Vehicle (Asst.Chief) to replace 2018	50,000	34,210		2,733	-	-	-	-	-
2023	Pumper to replace 2002	375,000	-		-	-	-	-	-	-
	Small Vehicles and Trailers		19,041	2,500	21,041	1,500	1,500	1,500	1,500	1,500
	Protective Clothing \$2,000 Each		11,726	4,320	16,046	4,000	4,000	4,000	4,000	4,000
	SCBAs \$3,500 Each		10,498	3,000	1,350	3,500	3,500	3,500	3,500	3,500
	Large Tools and Equipment		37,544	5,000	41,544	5,000	5,000	5,000	5,000	5,000
	Radio Equipment		4,067	3,000	10,067	6,000	6,000	6,000	6,000	6,000
	Office Equipment and Furnishings		52	300	352	300	300	300	300	300
	Computer Equipment		27,760	5,000	29,760	2,000	2,000	2,000	2,000	2,000
	General Building and Maintenance		25,473	5,000	30,473	5,000	5,000	5,000	5,000	5,000
	Misc		19,000	-	19,000	-	-	-	-	-
	Interest		1,892		2,637	-	-	-	-	-
	Total		228,282	28,120	186,517	27,300	27,300	27,300	27,300	27,300

Year 2019 Draft Budget - Bonded Debt Levy

			2019									
			Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund	
Fund #	Bonded Debt Issue Description	Year Retired	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
307	2012B Refunding /2003 \$950,000.00 Go RF Street & Water (NM)	2024	10,500	940			35,000	3,413				
318	2011A Refunding (Special Assessments School and Deferred)	2026			65,000	28,625						
318	Fund 318 Deficit Cash	???	40,000									
306/601	2012A Refunding /2000 \$315,000.00 Tower (NM) & 1998 \$145,000 GO Bond (2019	10,500	89								
602	2004A Go Bond Sewer (E) /2012B Refunding	2025							75,000	3,413		
317	2010 GO \$450,000 Library	2032	24,150	12,136								
319	2013A GO Bonds (2013 Trail Project)	2024	4,200	1,100	45,800	8,200						
319	2013A GO Bonds (Public Works Facility)	2028	28,371	14,144			28,586	9,165	28,586	9,165		
319	2013A GO Bonds (Police Garage)	2028	9,457	4,715								
601	2014 PFA Loan (Water Treatment Plant)	2034					499,000	86,080				
320	2015A GO Bonds (CIP Portion & Street Reconstruction)	2026			20,000	4,650						
315	2015B GO Refunding Bonds	2024	52,500	6,576			50,000	6,513			35,000	4,925
	Total		179,679	39,699	130,800	41,475	612,586	105,170	103,586	12,577	35,000	4,925
	Fund Total		219,378		172,275		717,755		116,163		39,925	

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

Year 2019 Draft Budget - Bonded Debt Levy

2020										2021									
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	814			35,000	2,993					10,500	667			35,000	2,503				
		45,000	25,895									30,000	22,883						
60,000										80,000									
						75,000	7,973									80,000	6,885		
24,150	11,395									25,200	10,638								
		55,000	7,725									55,000	6,075						
29,164	13,281			30,557	8,278	30,557	8,278			29,164	12,406			30,557	7,361	30,557	7,361		
6,637	1,849	3,084	2,578							6,641	1,856	3,080	2,279						
				504,000	81,090									509,000	76,050				
20,000	4,250									27,590	3,750	2,410							
52,500	5,460			50,000	5,450			35,000	4,181	47,250	4,338			45,000	4,381			35,000	3,394
202,952	37,048	103,084	36,198	619,557	97,810	105,557	16,250	35,000	4,181	226,346	33,654	90,490	31,237	619,557	90,295	110,557	14,246	35,000	3,394
240,000		139,282		717,367		121,807			39,181	260,000		121,727		709,852		124,803		38,394	

Year 2019 Draft Budget - Bonded Debt Levy

2022										2023																									
Property		Taxes		Capital		Fund		Water		Sewer		Fund		Storm		Fund		Property		Taxes		Capital		Fund		Water		Sewer		Fund		Storm		Fund	
Principal	Interest																																		
10,500	499			40,000	1,900							10,500	315			40,000	1,200																		
		15,000	19,505											15,743																					
100,000												120,000																							
						75,000	5,648											80,000	4,290																
26,250	9,848											26,250	9,042																						
		55,000	4,425											60,000	2,700																				
38,742	9,373			31,543	6,429	31,543	6,429					38,742	8,211			33,514	5,453	33,514	5,453																
3,008	971	10,137	2,209									1,868		11,277	2,786																				
				514,000	70,960											519,000	65,820																		
30,000	3,150											30,000	2,550																						
47,250	3,216			50,000	3,250			40,000	2,500			52,500	1,969			50,000	2,000								40,000	1,500									
255,750	27,056	80,137	26,139	635,543	82,539	106,543	12,077	40,000	2,500	279,860	22,087	71,277	21,228	642,514	74,473	113,514	9,743	40,000	1,500																
282,806		106,276		718,082		118,620		42,500		301,947		92,505		716,988		123,258		41,500																	

Year 2019 Draft Budget - Bonded Debt Levy

2024										2025																											
Property		Taxes		Capital		Fund		Water		Sewer		Fund		Storm		Fund		Property		Taxes		Capital		Fund		Water		Fund		Sewer		Fund		Storm		Fund	
Principal	Interest																																				
10,500	110			40,000	420																																
138,246														138,928																							
						85,000	2,678																		85,000	893											
27,300	8,220													28,350	7,366																						
18,029	900	41,971																																			
40,503	7,048			33,514	4,448	33,514	4,448							40,503	5,833									22,671	3,605	22,671	3,605										
13,742	2,391													13,742	1,979																						
				525,000	60,630																		530,000	55,380													
		30,000	1,913											30,000	1,238																						
52,500	656			55,000	688			40,000	500																												
300,820	19,325	71,971	1,913	653,514	66,186	118,514	7,126	40,000	500	251,523	16,415	-	-	552,671	58,985	107,671	4,498	-	-																		
320,145		73,884		719,700		125,640		40,500		267,938				611,657		112,169																					

Year 2019 Draft Budget - Bonded Debt Levy

2026										2027									
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
144,408																			
29,400	6,479									30,450	5,561								
54,514	6,675			22,671	2,897	22,671	2,897			54,514	4,940			23,657	2,144	23,657	2,144		
18,171	2,225									18,171	1,647								
30,000	900			534,000	50,080									540,000	44,740				
276,494	16,279	-	-	556,671	52,977	22,671	2,897	-	-	103,136	12,148	-	-	563,657	46,884	23,657	2,144	-	-
292,773		-		609,648		25,568		-		115,283		-		610,541		25,801		-	

Year 2019 Draft Budget - Bonded Debt Levy

2028										2029										
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	
31,500	4,610									32,550	3,626									
56,786	3,061			24,643	1,328	24,643	1,328			59,057	1,034			25,629	449	25,629	449			
18,929	1,020									19,686	345									
				545,000	39,340									551,000	33,890					
107,214	8,691	-	-	569,643	40,668	24,643	1,328	-	-	111,293	5,004	-	-	576,629	34,339	25,629	449	-	-	-
115,905		-		610,311		25,971		-		116,297		-		610,967		26,077		-		-

Year 2019 Draft Budget - Bonded Debt Levy

2030										2031										
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	
33,600	2,611									33,600	1,580									
				556,000	28,380									562,000	22,820					
33,600	2,611	-	-	556,000	28,380	-	-	-	-	33,600	1,580	-	-	562,000	22,820	-	-	-	-	-
36,211				584,380						35,180				584,820						

Year 2019 Draft Budget - Bonded Debt Levy

2032										2033									
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
16,089	532																		
				568,000	17,200									574,000	11,520				
16,089	532	-	-	568,000	17,200	-	-	-	-	-	-	-	-	574,000	11,520	-	-	-	-
16,621		-	-	585,200		-	-	-	-	-	-	-	-	585,520		-	-	-	-

Year 2019 Budget - Equipment Certificates Debt

		2019													
		Property		Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
Fund #	Equipment Certificate Issue Description														
103-316	Series 2009A Fire Department Equipment (Chief and Assistant Chief Vehicles)												8,400	168	
103-320	Series 2015A Fire Department Equipment (Pumper/Ladder and Tanker)*			66,150	10,454								77,543	12,254	
	Total	-	-	66,150	10,454	-	-	-	-	-	-	-	85,943	12,422	
	Fund Total	-	-	76,604		-	-	-	-	-	-	-	98,365		

*City portion of Equipment Certificate Debt Service is funded by Capital Fund and difference funded through contract for service at allocation rate.

Year 2019 Budget - Equipment Certificates Debt

2020												2021											
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
		68,513	9,107							80,312	10,676			73,238	7,690							85,851	9,014
-	-	68,513	9,107	-	-	-	-	-	-	80,312	10,676	-	-	73,238	7,690	-	-	-	-	-	-	85,851	9,014
-	-	77,620		-	-	-	-	-	-	90,988		-	-	80,927		-	-	-	-	-	-	94,865	

Year 2019 Budget - Equipment Certificates Debt

2022												2023											
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
		75,600	6,202							88,620	7,270			75,600	4,690							88,620	5,497
-	-	75,600	6,202	-	-	-	-	-	-	88,620	7,270	-	-	75,600	4,690	-	-	-	-	-	-	88,620	5,497
-	-	81,802		-	-	-	-	-	-	95,890		-	-	80,290		-	-	-	-	-	-	94,117	

Year 2019 Budget - Equipment Certificates Debt

2024												2025											
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
		77,963	3,056					91,389	3,583					14,175	213							16,616	879
-	-	77,963	3,056	-	-	-	-	91,389	3,583	-	-	-	-	14,175	213	-	-	-	-	-	-	16,616	879
-	-	81,019		-		-		94,972		-		-		14,388		-		-		-		17,495	

Year 2019 Budget - Equipment Certificates Debt

2026												2027											
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

Year 2019 Budget - Equipment Certificates Debt

2028												2029											
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

Year 2019 Budget - Equipment Certificates Debt

2030												2031											
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

Year 2019 Budget - Equipment Certificates Debt

2032												2033											
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