

**CITY OF ELKO NEW MARKET
CITY COUNCIL WORK SESSION AGENDA
CITY OF ELKO NEW MARKET
601 MAIN STREET
ELKO NEW MARKET, MINNESOTA
THURSDAY, OCTOBER 25, 2018**

6:30 PM

- 1. Call to Order**
- 2. Presentations**
- 3. Reports**
- 4. General Discussion**
 - a. Review Utility Fund Budgets and Rate Structures Analysis
- 5. Reports (Cont'd)**
 - a. Reports from the Business Agenda may be presented if time permits
- 6. Adjournment**



STAFF MEMORANDUM

SUBJECT:	2019 Utility Fund Rate Analysis
MEETING DATE:	October 25, 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

On an annual basis, the City reviews the Utility Funds using a Utility Fund Model that has been refined over a number of years. This identifies future utility fund balances based on projected expenses and revenues. By examining various assumptions related to development, expenses and rates, scenarios are derived to assist the Council in making more informed policy decisions in regards to the City’s utility fund rate structures.

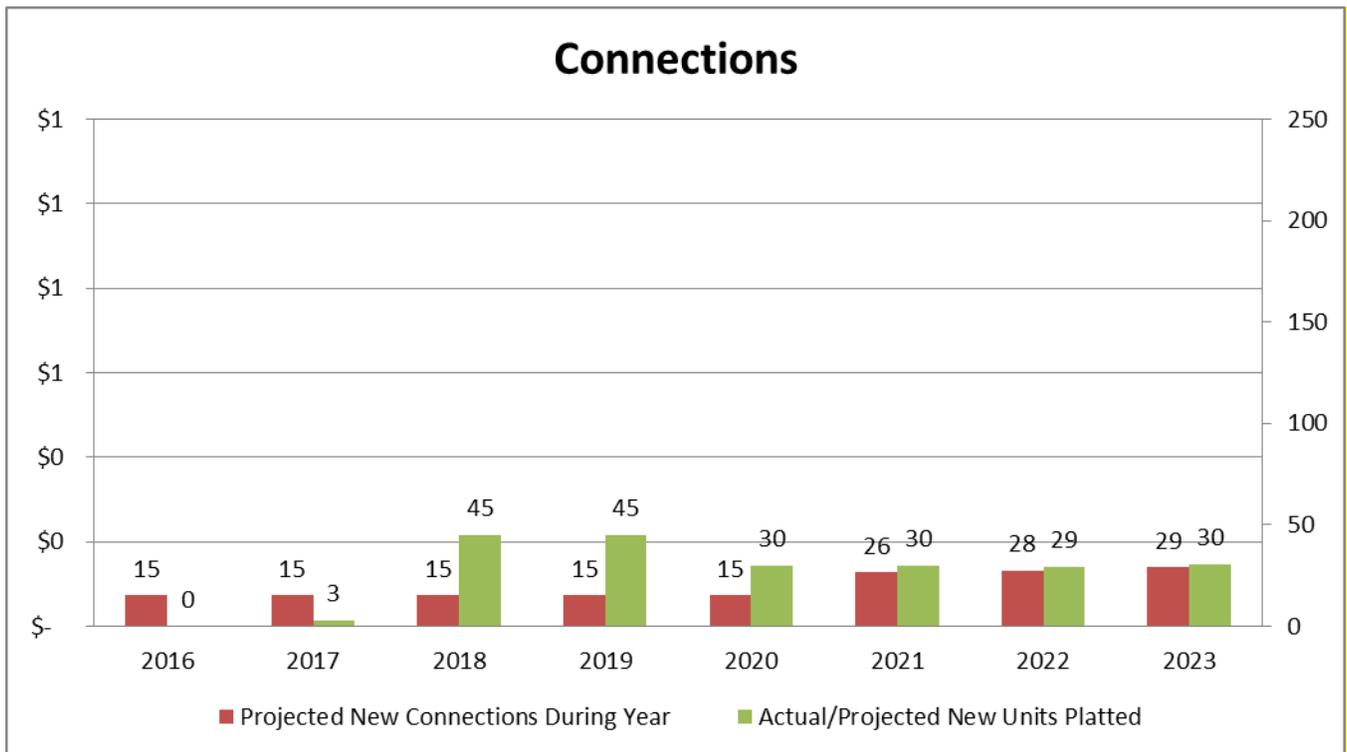
During background work done by City Staff using the Utility Fund Model, Staff identified two different scenarios or options that are being presented for the Council to discuss. They are listed as follows:

- Conservative (Consistent with Prior Year) Scenario
- Higher-Growth Scenario

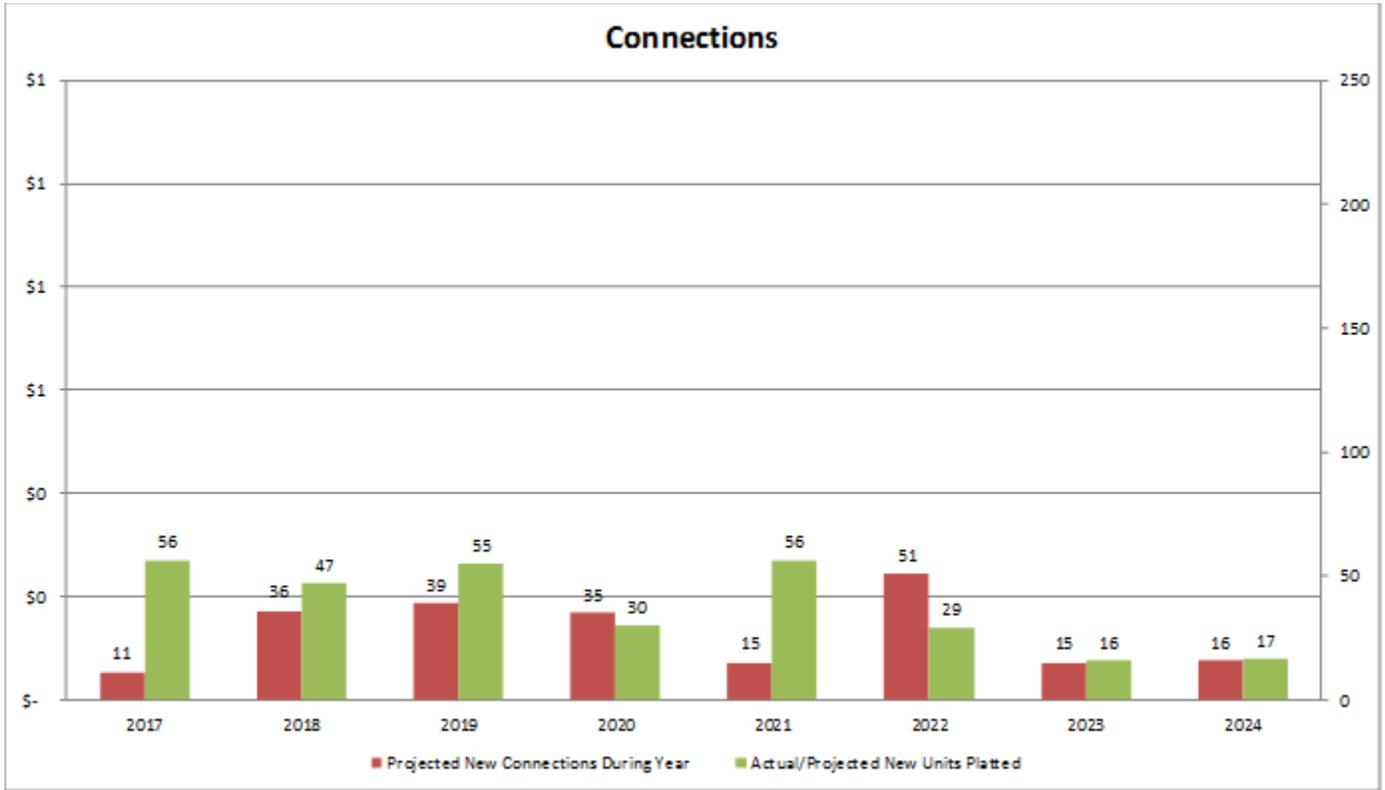
DISCUSSION

Based on the two development assumptions presented and reasonable assumptions regarding revenues and expenditures (2019 Budget and 2020-2021 Projected Budgets), staff is providing projections for the Utility Funds. There will be two scenarios discussed for each fund based on the Scenarios (Conservative, High Growth) listed above.

The first scenario represents a conservative growth projection that is consistent with the Prior Year assumptions.



The higher growth scenario is based on staff assumptions related to development that has a greater than likely chance to occur based on active development inquiries and applications.



The assumptions used for future growth have a significant impact on the Utility Funds model and correspondingly, the recommendations related to rates. The Council will be asked to provide direction on the assumptions used in the Utility Fund model.

Summary of Recommendations - Following an evaluation of the 2019-2021 utility fund budgets and the Utility Fund model for both conservative and higher growth assumptions, staff is recommending that the Council consider the following rate adjustments. Under either growth scenario, staff would recommend:

Additional rate adjustments based on the conservative (consistent with prior year) growth scenario:

- 5% annual overall adjustment to utility rates

Additional rate adjustments based on the higher growth scenario:

- 3-5% annual adjustment to utility user rates
- 0-5% adjustment on development fee rates

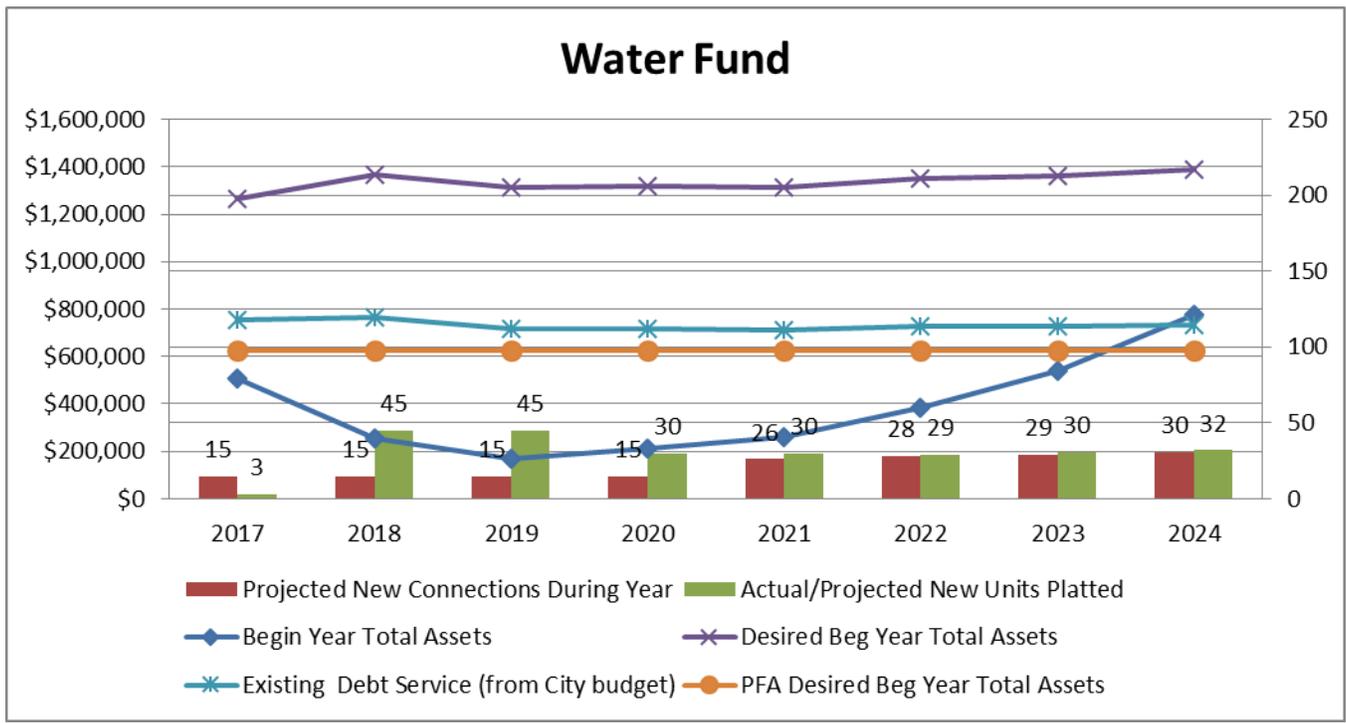
A graph summary for each of the funds for each growth scenario is provided below:

Conservative (Consistent with Prior Year) Scenario

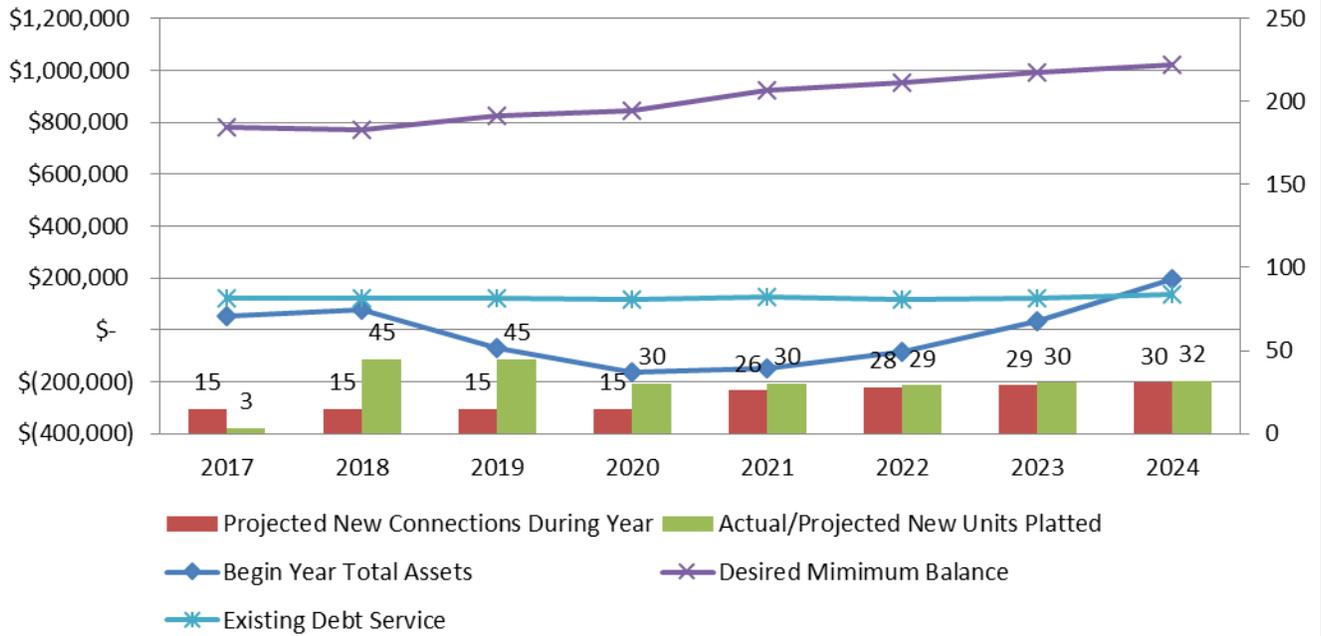
This represents direction given by the Council in the Prior Year which was to increase the Utility and Development Rates by 5% across the board in order to offset the limited amount of growth related to new homes and platted land within the community in recent years. This scenario leads assumes 5% increases in Utility and Development Rates until 2020 and then 3% increases thereafter.

Expenditures are consistent with the Prior Year projections and no changes in relation to how future capital projects are paid for within each of the funds compared to the Prior Year budget. Expenditures are very consistent year over year.

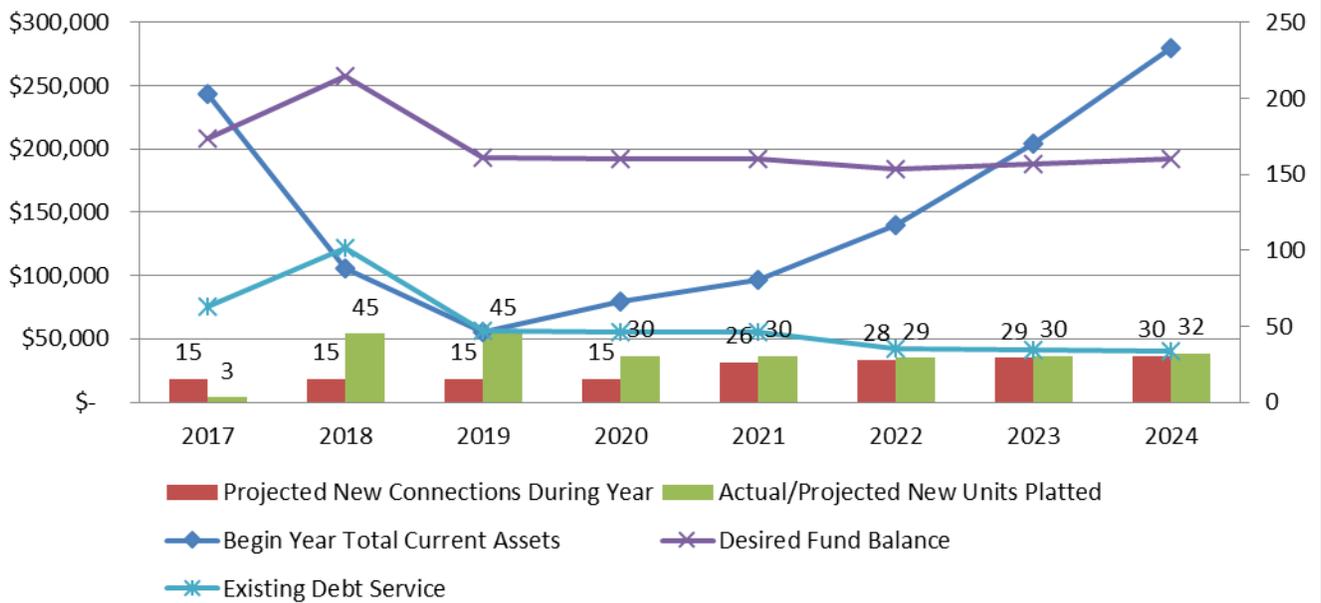
Overall status of the three utility funds is shown below in a graph:



Wastewater Fund



Stormwater Fund

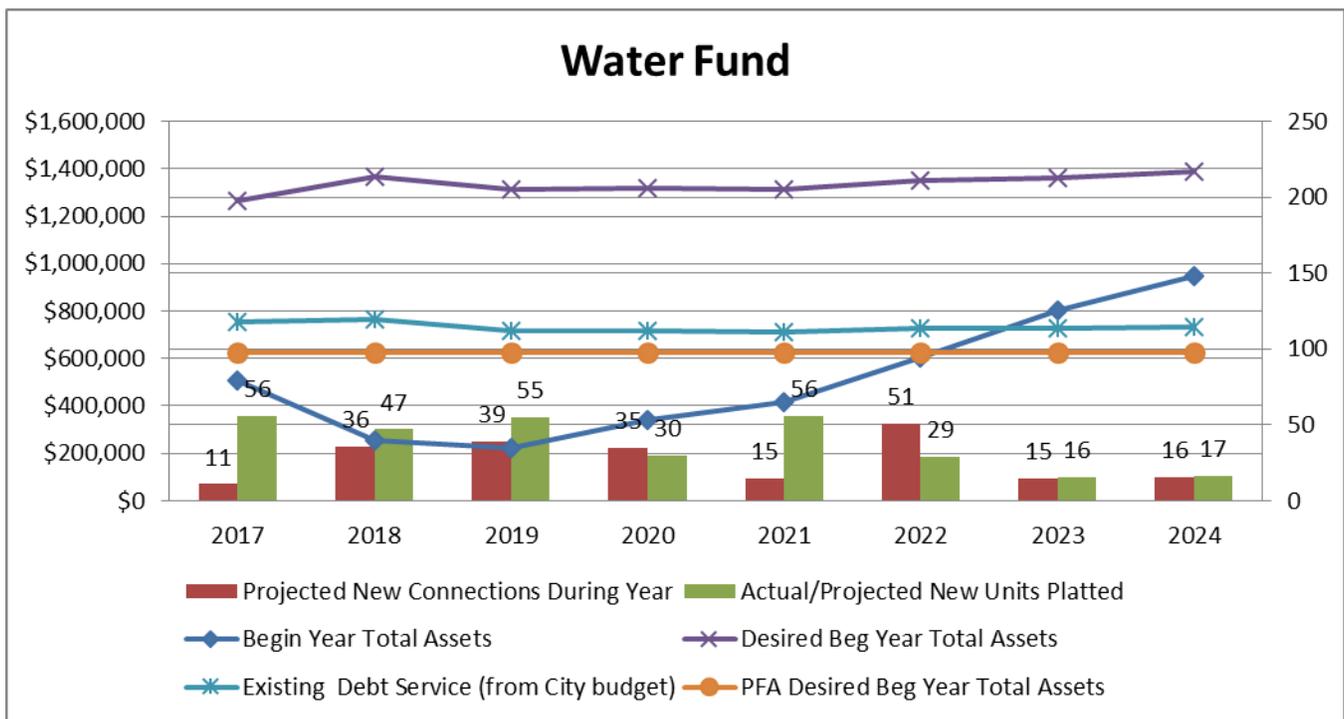


Higher-Growth Scenario

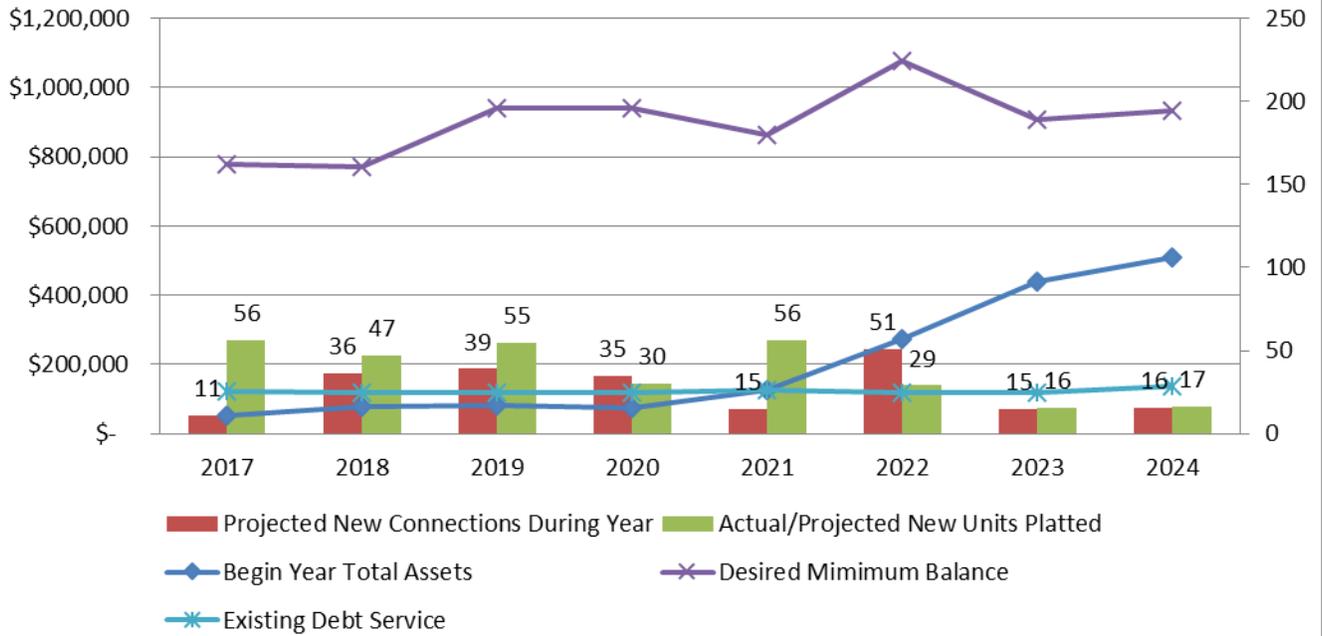
This represents a growth scenario put together by City Staff based on the greater than likely chance of development based on active development inquiries and applications. This scenario indicates that an increase for rates of 3% related to utility user rates and a one year, 0% increase in development fees may be considered. After the one year, a 3% increase in rates would be used for the foreseeable future. However, if the expected development does not occur, it will potentially increase future rates to correct for underestimated revenues.

Expenditures are consistent with the Prior Year projections and no changes in relation to how future capital projects are paid for within each of the funds compared to the Prior Year budget. Expenditures are very consistent year over year.

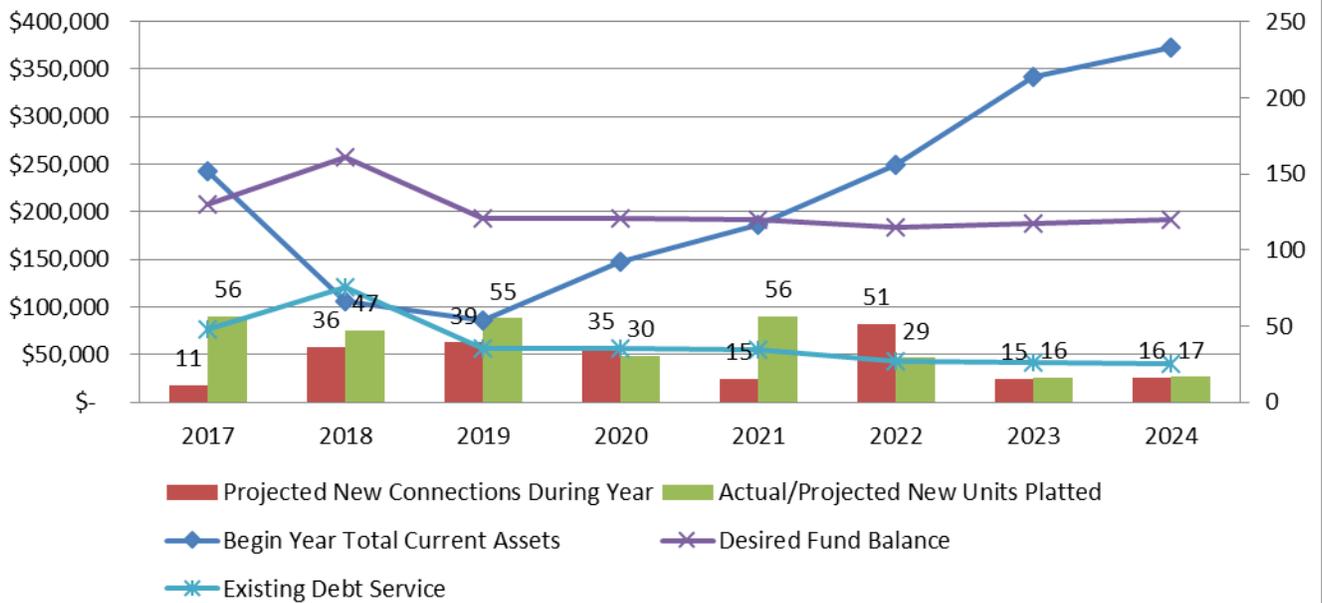
Overall status of the three utility funds is shown below in a graph:



Wastewater Fund



Stormwater Fund



City Staff is aware that the adjustments to rates are sensitive. An analysis on the impact of the utility rate changes is provided below:

Conservative (Consistent with Prior Year) Rates

	2018	2019	2020	2021	2022
Water					
Water Availability Charge	36.41	38.23	40.15	41.35	42.59
Water Usage Charge (Basic)	3.41	3.58	3.76	3.87	3.98
Water Conservation Usage Charge	9.87	10.37	10.89	11.21	11.55
Water Super Cons Usage Charge	19.74	20.72	21.76	22.41	23.09
Sewer					
Sewer Base Rate	21.98	24.08	26.29	28.08	29.92
Sewer Usage Charge	5.21	5.47	5.74	5.91	6.09
Storm					
Base Rate	5.46	5.74	6.02	6.20	6.39
Supplementary Rate	3.24	3.41	3.58	3.68	3.79
Total	\$ 105.33	\$ 111.60	\$ 118.18	\$ 122.72	\$ 127.40

% Change From Previous Year
Overall 6.01% 5.95% 5.90% 3.85% 3.81%

Higher Growth Rates

	2018	2019	2020	2021	2022
Water					
Water Availability Charge	36.41	37.51	38.63	39.79	40.98
Water Usage Charge (Basic)	3.41	3.51	3.61	3.72	3.83
Water Conservation Usage Charge	9.87	10.17	10.48	10.79	11.11
Water Super Cons Usage Charge	19.74	20.33	20.94	21.57	22.21
Sewer					
Sewer Base Rate	21.98	23.64	25.35	27.11	28.93
Sewer Usage Charge	5.21	5.36	5.53	5.69	5.86
Storm					
Base Rate	5.46	5.63	5.80	5.97	6.15
Supplementary Rate	3.24	3.34	3.44	3.55	3.65
Total	\$ 105.33	\$ 109.49	\$ 113.78	\$ 118.19	\$ 122.73

% Change From Previous Year
Overall 6.01% 3.95% 3.91% 3.88% 3.85%

Utility Fund Budgets

Utility fund budgets related to expenditures have not changed drastically from prior year projected budgets. Overall changes related to the 2019-2020 budgets have changed less than 2% from projected budgets that were given to Council in the past years. The 2021 budget has very minimal changes related to year over year adjustments which are attributed to personnel costs and debt service payments.

Utility Funds budgets related to revenues are not final and will be adjusted based on direction given by council for the scenario/rate adjustments that are decided on. The numbers shown for revenues are based on the direction given in the conservative (consistent with prior year) scenario.

Notes:

The City Administrator and Consulting Finance Director will provide a more detailed presentation of the information at the work session. The City Council is being asked to discuss and provide direction regarding the assumptions used in the rate analysis, as well as associated rate adjustments.

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

Attachments:

Utility Fund Budgets (Water, Wastewater, and Storm Water Funds)

**City of Elko New Market
Year 2019 Operating Budget - 601 Water Rev**

REVENUES

Water		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
49400 Water												
31019	Special Assessments	24,147	15,809	-	24,291	617	929	-	3,543	-	-	-
31910	Penalties and Interest Ad Valorum Tax		-	-	1,391	0	-	-	-	-	-	-
34000	Charges for Service		-	-	-	(4)	-	-	-	-	-	-
36102	Penalties and Interest		1,208	150	2,007	4,008	6,702	-	(1,169)	-	-	-
36200	Miscellaneous Revenue	219	534	2,491	15,523	(23)	13,167	-	402	-	-	-
36210	Interest Earnings	2,135	497	393	(2,310)	(3,486)	6,433	1,500	502	1,500	1,500	1,500
36240	Refunds & Reimbursements	-	-	-	-	-	59,185	-	5,538	-	-	-
37100	Water Sales	473,306	492,452	483,668	448,586	945,959	1,034,545	1,060,000	465,163	1,125,000	1,200,000	1,280,000
37125	Water Hydrant Rental Fee	161	-	16	16	320	-	-	-	-	-	-
37126	Water Meters	10,449	16,349	9,259	5,805	8,127	4,644	5,805	9,176	5,805	5,805	5,805
37150	Water Connect/Reconnect Fee	1,000	5,676	300	300	-	-	-	-	-	-	-
37155	Water Hookup Fee	48,141	73,456	34,038	24,830	40,979	28,040	31,005	48,536	31,605	31,921	32,240
37160	Water Penalty	571	(239)	(19)	(902)	(16,701)	(2,866)	-	(75)	-	-	-
37170	Water Trunk Fee		21,526	-	3,277	(0)	150,028	163,000	68,685	171,000	179,550	188,528
37190	MDH Water Connection Fee	8,337	8,945	8,746	8,435	8,531	8,985	8,950	4,133	8,950	8,950	8,950
38000	Contributed Capital	455,829	-	-	-	-	-	-	-	-	-	-
39310	Proceeds-Gen Obligation Bond		-	-	-	-	-	-	-	-	-	-
Total Water		1,024,295	636,214	539,042	531,247	988,327	1,309,792	1,270,260	604,433	1,343,860	1,427,726	1,517,023

**City of Elko New Market
Year 2019 Operating Budget - 601 Water Exp**

EXPENDITURES

Water

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
49400 Water										
101 Full-Time Salaries	98,650	103,969	123,784	120,849	125,470	163,183	76,759	171,802	174,477	176,695
102 Overtime	1,907	2,266	1,186	992	1,012	5,711	2,461	6,013	6,107	6,184
103 Part-Time Salaries	224	1,098	580	533	818	2,645	1,287	2,718	2,718	2,718
108 On Call	1,760	1,726	2,262	2,332	2,331	2,100	973	3,500	3,500	3,500
109 Call Back	252	271	294	319	649	420	118	616	616	616
121 PERA	7,778	8,168	9,071	9,038	9,420	12,865	6,097	13,540	13,748	13,920
122 FICA & Medicare	6,618	8,043	9,388	9,098	9,604	13,123	6,012	13,811	14,023	14,198
129 Pension Expense	-	-	4,317	14,239	8,735	-	-	-	-	-
131 Employer Paid Insurance	19,065	21,124	25,075	23,081	24,238	34,300	16,813	31,927	34,482	37,240
150 Workers Comp	3,546	2,516	5,136	2,841	4,929	3,000	4,770	5,300	5,618	5,955
200 Office Supplies (GENERAL)	2,168	1,992	1,852	1,058	1,687	1,375	770	1,550	1,550	1,550
210 Operating Supplies (GENERAL)	15,230	1,959	1,585	1,592	1,252	2,125	608	2,125	2,125	2,125
211 Water Meters	-	7,579	6,394	3,411	9,177	7,425	6,080	8,800	8,800	8,800
212 Motor Fuels	5,930	7,565	4,160	3,716	3,151	5,184	2,854	5,700	6,300	6,900
214 Debit / Credit Card Charges	4,689	5,698	6,559	9,254	5,934	10,500	2,867	7,500	7,500	7,500
216 Chemicals and Chem Products	37,015	20,881	30,211	10,250	6,612	12,500	3,459	8,000	8,000	8,000
217 Uniforms	183	140	471	309	504	630	166	425	425	425
240 Small Tools and Minor Equip	2,405	1,723	2,242	1,347	2,043	1,875	823	1,875	1,875	1,875
241 Large Tools and Equipment	3,058	3,052	3,182	1,390	3,763	3,250	6,558	3,250	3,250	3,250
300 Other Professional Services	1,632	116	3,577	4,294	-	-	-	-	-	-
301 Auditing and Acct'g Services	7,338	7,871	10,193	35,794	31,658	30,350	21,025	36,330	37,310	38,290
303 Engineering Fees	43,771	31,832	27,430	30,058	18,453	50,000	8,558	30,000	30,000	30,000
304 Legal Fees	-	-	1,371	(236)	-	-	-	-	-	-
310 Information Technology	3,182	3,382	5,754	5,476	6,234	5,300	3,784	7,000	8,000	9,000
321 Telephone	1,655	1,767	1,917	4,637	4,336	4,200	2,018	3,920	3,920	3,920
322 Postage	3,242	3,638	3,170	3,407	2,520	4,500	694	4,500	4,500	4,500
326 Cell Phones	1,570	1,497	1,196	1,374	1,424	1,500	485	900	932	932
331 Travel Expenses	309	254	457	3	-	800	-	800	800	800
332 Training and Conferences	665	374	665	34	30	1,000	63	1,000	1,000	1,000
351 Legal Notices Publishing	1,915	3,266	3,335	3,540	1,638	2,250	779	1,800	1,800	1,800
361 General Liability	6,776	3,490	3,887	5,435	8,824	15,500	8,528	12,600	13,230	13,892
381 Electric Utilities	36,563	41,230	29,625	67,768	57,206	70,000	27,632	69,300	76,230	83,853
383 Gas Utilities	1,177	1,715	2,547	7,971	5,389	10,000	5,843	10,800	11,664	12,597
384 Refuse/Garbage Disposal			57	568	820	-	252	800	800	800
401 Repairs & Maint	7,167	19,912	28,022	6,756	22,575	30,000	9,872	30,000	30,000	30,000
402 Repairs/Maint Buildings	-	-	-	-	886	-	-	-	-	-
403 Capital Improvements	-	(1,980)	118	2,927	3	30,000	-	30,000	30,000	30,000

**City of Elko New Market
Year 2019 Operating Budget - 601 Water Exp**

EXPENDITURES

Water

		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
404	Fleet Maint. & Repairs	6,331	16,789	11,020	10,473	12,947	10,800	5,624	12,000	12,000	12,000
405	Depreciation of Capital Assits.	168,720	168,685	170,817	182,434	183,444	445,000	-	445,000	445,000	445,000
407	Public Works Facility Capital Assets.	-	-	(316)	-	-	-	-	-	-	-
408	Water Treatment Plant Capital Assets	-	-	253,327	-	238	-	-	-	-	-
418	Equipment Repairs & Maintenance	-	-	-	205	-	-	-	-	-	-
428	Bond Issuance Costs	-	-	17,464	-	-	-	-	-	-	-
430	Miscellaneous	130	172	912	10,253	27	1,000	254	1,000	1,000	1,000
433	Dues and Subscriptions	263	1,355	1,536	1,320	1,419	1,500	1,382	1,500	1,500	1,500
440	Licenses & Permits	10,173	11,150	8,878	9,688	9,511	12,000	5,286	11,000	11,000	11,000
510	Land	-	-	-	4,000	-	-	-	-	-	-
543	Gopher State One Call	412	357	321	331	311	480	83	480	480	480
575	Computer Equipment	-	-	-	-	-	2,500	-	2,500	2,500	2,500
576	Copier	2,737	1,813	1,827	1,574	1,925	2,000	727	2,000	2,000	2,000
590	Codification	467	206	479	963	356	1,000	220	750	750	750
600	Debt Srv Principal	(0)	-	-	0	-	652,933	136,341	615,086	619,557	619,557
611	Bond Interest	29,502	74,119	82,314	135,029	117,486	114,934	56,462	105,495	97,810	90,295
620	Fiscal Agent Fee	1,198	809	4,778	1,966	2,182	1,300	930	1,443	1,443	1,443
630	Bond Premium	-	-	599	(1,798)	566	-	-	-	-	-
720	Transfers (GENERAL)	-	-	-	-	-	-	-	-	-	-
800	Sales Tax	(688)	(540)	-	-	-	-	-	-	-	-
Total Water		546,687	593,048	915,025	751,889	713,737	1,783,058	436,316	1,726,456	1,740,339	1,750,359

**City of Elko New Market
Year 2019 Operating Budget - 602 Sewer Rev**

REVENUES

Sewer		2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed	Proposed
											2020 Budget	2021 Budget
31019	Special Assessments	1,890	802	-	42,929	-	-	-	67,291	-	-	-
31910	Penalties and Interest Ad Valorum Tax	-	-	-	395	-	-	-	-	-	-	-
36100	Special Assessments (Bonds)	-	-	-	-	-	27,000	-	-	-	-	-
36102	Sewer Penalty	15,173	1,794	(28)	2,432	2,690	4,275	-	-	-	-	-
36200	Miscellaneous Revenue	9,869	1,954	241	1,912	4,020	29,264	-	36	-	-	-
36210	Interest Earnings	4,263	8,787	2,672	5,973	246	-	-	-	-	-	-
36240	Refunds & Reimbursements	-	-	-	-	-	28,785	-	-	-	-	-
37200	Sewer Sales	492,388	618,083	643,163	594,343	666,036	717,350	790,000	379,774	855,000	925,000	1,000,000
37255	Sewer Hookup Fee	46,035	75,594	32,562	23,985	39,522	27,089	29,955	46,903	30,540	30,845	31,154
37260	Sewer Penalty	(24)	(82)	(32)	(925)	(5,888)	(15,734)	-	(853)	-	-	-
37270	Sewer Trunk Fee	-	(110,411)	-	3,677	40,000	41,328	182,000	77,064	191,000	200,550	210,578
37285	Sewer Access Charge	105,624	167,312	76,662	54,405	90,993	62,352	69,555	103,155	67,275	68,775	70,275
38000	Contributed Capital	58,584	-	-	-	-	-	-	-	-	-	-
39203	Loan Repayment	(485)	-	-	-	-	-	-	-	-	-	-
Total Sewer		733,316	763,833	755,239	729,126	837,618	921,709	1,071,510	673,371	1,143,815	1,225,170	1,312,006

City of Elko New Market
Year 2019 Operating Budget - 602 Sewer Exp

EXPENDITURES

Sewer		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
49450 Sewer											
101	Full Time Salaries	92,117	94,854	113,397	107,152	110,493	142,801	67,197	150,865	153,139	155,042
102	Overtime	1,470	1,571	757	511	534	4,998	1,412	5,280	5,360	5,426
103	Part Time Salaries	1,969	2,749	2,508	2,193	2,703	7,573	1,888	7,502	7,502	7,502
108	On Call	1,626	1,362	1,939	1,998	1,998	1,800	834	3,000	3,000	3,000
109	Call Back	252	271	294	319	649	360	118	528	528	528
121	PERA	6,809	7,435	8,212	8,113	8,418	11,653	5,334	12,274	12,450	12,598
122	FICA & Medicare	6,901	7,478	8,570	8,210	8,631	11,886	5,271	12,519	12,699	12,850
129	Pension Expense	-	-	3,911	12,024	7,490	-	-	-	-	-
131	Employer Paid Insurance	17,012	18,935	21,144	19,162	20,089	27,700	14,232	27,203	29,379	31,730
150	Workers Comp	3,307	2,349	3,582	2,059	3,668	4,000	4,172	4,240	4,494	4,764
200	Office Supplies	2,168	1,992	1,852	1,058	1,378	1,375	770	1,550	1,550	1,550
210	Operating Supplies (GENERAL)	567	1,007	1,300	1,380	1,322	2,125	608	2,125	2,125	2,125
212	Motor Fuels	5,930	7,565	4,160	3,716	3,151	5,184	2,854	5,700	6,300	6,900
214	Debit / Credit Card Charges	4,689	5,698	6,559	9,254	5,794	8,400	2,867	6,000	6,000	6,000
216	Chemicals and Chemical Products	26	-	-	-	-	-	-	-	-	-
217	Uniforms	183	140	471	309	504	630	166	425	425	425
240	Small Tools & Equipment	2,191	1,723	2,242	1,347	2,043	1,875	816	1,875	1,875	1,875
241	Large Tools & Equipment	3,058	3,052	2,684	1,390	3,763	3,250	1,466	3,250	3,250	3,250
300	Other Professional Services	1,632	116	81	5,984	9,260	-	-	-	-	-
301	Auditing and Acct'g Services	7,338	7,871	10,116	35,794	31,658	24,000	15,031	25,950	26,650	27,350
303	Engineering Fees	43,893	12,145	55,508	31,147	41,188	35,000	13,817	40,000	40,000	40,000
304	Legal Fees	-	-	1,959	-	-	-	-	-	-	-
310	Information Technology	3,182	3,382	5,544	5,476	5,402	3,975	3,039	5,250	6,000	6,750
321	Telephone	1,655	1,767	2,067	2,028	2,033	3,000	911	2,800	2,800	2,800
322	Postage	3,268	2,965	3,093	3,265	2,520	4,500	694	4,500	4,500	4,500
326	Cell Phones	1,570	1,493	1,075	1,165	1,226	1,000	323	900	932	932
331	Travel Expenses	51	251	225	146	-	500	-	500	500	500
332	Training & Confrences	332	879	810	734	400	1,200	63	1,200	1,200	1,200
351	Legal Notices Publishing	1,915	2,037	3,335	3,540	1,638	2,250	779	1,800	1,800	1,800
361	General Liability	2,708	7,593	8,146	4,636	7,307	7,500	7,418	10,584	11,113	11,669
381	Electric Utilities	19,657	14,814	23,343	11,306	7,691	12,000	4,911	15,950	17,545	19,300
383	Gas Utilities	267	354	1,536	280	1,194	1,000	1,108	2,000	2,160	2,333
384	Garbage & Refuse Disposal	219	263	1,144	3,182	-	600	-	-	-	-
386	JSB Contract	540	-	-	-	-	-	-	-	-	-

City of Elko New Market
Year 2019 Operating Budget - 602 Sewer Exp

EXPENDITURES

Sewer		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed	Proposed
										2020 Budget	2021 Budget
401	Repair and Maintenance	22,768	14,406	8,726	19,120	12,074	20,000	-	20,000	20,000	20,000
403	Capital Improvements	32,411	(23,129)	332	3,910	-	-	-	-	-	-
404	Fleet Maint. & Repairs	6,331	8,789	10,844	10,473	12,947	10,800	5,631	12,000	12,000	12,000
405	Depreciation of Capital Assets.	218,044	219,251	227,846	240,838	247,004	244,000	-	244,000	244,000	244,000
407	Public Works Facility Capital Assets.	-	-	1,922	-	-	-	-	-	-	-
428	Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
430	Miscellaneous	50	31	785	27,673	32	1,000	28	1,000	1,000	1,000
433	Dues & Subscriptions	107	67	91	70	59	300	25	300	300	300
440	License & Permits	-	68	124	68	423	3,000	-	500	500	500
543	Gopher State One Call	412	357	321	331	311	480	83	480	480	480
575	Computer Equipment	-	-	-	-	-	2,500	-	2,500	2,500	2,500
576	Copier	2,737	1,813	1,827	1,574	1,925	2,000	727	2,000	2,000	2,000
590	Codification	467	206	479	397	356	1,000	220	750	750	750
600	Debt Srv Principal	-	-	-	0	-	100,094	102,600	103,586	105,557	110,557
611	Interest Debt Service	101,663	78,723	39,820	22,906	20,497	19,822	10,191	12,577	16,250	14,246
620	Fiscal Agent Fees	320	544	1,493	297	1,525	1,000	1,860	1,000	1,000	1,000
630	Bond Discount	-	-	(1,271)	(1,174)	(1,083)	-	-	-	-	-
701	Transfers In	-	-	-	-	-	-	-	-	-	-
720	Operating Transfers	-	-	-	-	-	-	-	-	-	-
835	MCES Charge	118,778	193,596	219,243	209,699	217,775	222,191	97,798	237,915	252,190	266,671
840	MCES SAC	155,826	113,236	53,861	623,338	457,851	65,775	8,880	68,775	68,775	68,775
845	MCES Reserve Capacity Loan Payment	142,112	194,539	-	-	-	222,191	67,706	237,915	252,190	266,671
850	MCES Trunk Sewer Repayment Principal	-	(0)	-	-	-	10,122	-	10,122	10,534	10,963
855	MCES Trunk Sewer Repayment Interest	9,403	9,065	8,714	22,014	21,885	7,573	-	7,573	7,161	6,732
875	Bio Solids Disposal	-	-	-	-	-	-	-	-	-	-
Total Sewer		1,049,931	1,025,674	876,719	1,470,409	1,287,725	1,265,983	453,848	1,318,763	1,362,464	1,403,843

City of Elko New Market
Year 2019 Operating Budget - 620 Storm Rev

REVENUES

Storm Water

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
49490 Storm Water										
31019 Special Assessments	2,656	-	12,866	-	-	-	3,488	-	-	-
36102 Storm Water Penalty	390	4,141	731	(448)	(1,771)	-	(201)	-	-	-
36200 Miscellaneous Revenues	541	124	5,032	100	3,818	-	9	-	-	-
36210 Interest Earnings	(71)	(74)	(2,141)	(2,772)	4,397	-	113	-	-	-
37590 Storm Water Area Charge	473	77	(2,847)	7,544	82,069	63,000	23,732	66,000	72,000	78,000
37600 Storm Water	131,813	147,078	147,713	184,936	214,681	184,000	65,164	195,000	205,000	215,000
37610 Storm Water Connection Fee	44,830	19,770	15,684	23,997	17,385	18,185	24,717	18,540	18,725	18,913
37620 Erosion Control	22,410	9,899	8,250	11,600	7,200	8,250	12,650	8,250	8,250	8,250
Total Storm Water	203,043	181,015	185,288	224,957	327,779	273,435	129,672	287,790	303,975	320,163

City of Elko New Market
Year 2019 Operating Budget - 620 Storm Exp

EXPENDITURES
Storm Water

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	Year-to-date thru Jun 30, 2018	Proposed 2019 Budget	Proposed 2020 Budget	Proposed 2021 Budget
49490 Storm Water										
101 Full Time Salaries	20,573	23,758	23,876	21,360	23,444	29,425	13,826	31,310	31,833	32,235
102 Overtime	255	225	107	38	44	1,030	176	1,096	1,114	1,128
103 Part Time Salaries	-	1,784	679	650	1,065	4,058	818	4,240	4,240	4,240
108 On Call	264	265	362	368	361	375	140	625	625	625
109 Call Back	48	46	41	47	55	75	34	110	110	528
121 PERA	1,468	1,656	1,725	1,566	1,745	2,588	1,060	2,748	2,789	940
122 FICA & Medicare	1,474	1,716	1,839	1,623	1,844	2,640	1,106	2,803	2,845	2,877
129 Pension Expense	-	-	823	843	2,944	-	-	-	-	-
131 Employer Paid Insurance	3,805	4,235	4,495	3,719	4,141	5,400	3,019	5,893	6,365	6,874
150 Workers Comp	779	476	867	643	825	900	1,015	954	1,011	1,072
200 Office Supplies	904	677	741	423	551	550	308	620	620	620
210 Operating Supplies	291	403	520	552	522	850	243	850	850	850
212 Fuel	2,372	3,069	1,950	1,830	1,576	2,592	1,427	2,850	3,150	3,450
214 Credit Card Fees	1,530	1,784	2,434	2,056	1,485	2,100	637	1,500	1,500	1,500
216 Chemicals and Chem Products	10	-	-	-	-	-	-	-	-	-
217 Uniforms	73	56	188	124	201	252	66	170	170	170
240 Small Tools and Minor Equip	877	691	898	539	817	750	326	750	750	750
241 Large Tools and Equipment	1,223	1,221	1,771	556	1,505	1,300	587	1,300	1,300	1,300
300 Professional Svcs. (General)	-	47	-	-	-	-	-	-	-	-
301 Auditing and Acct'g Services	2,845	2,539	3,288	10,576	9,348	8,050	3,016	5,190	5,330	5,470
303 Engineering Fees	52,568	32,728	38,790	34,939	48,245	40,000	3,653	40,000	40,000	40,000
304 Legal Fees	-	-	-	-	-	-	-	-	-	-
310 Information Technology	1,216	1,274	2,266	2,022	2,261	1,325	1,044	1,750	2,000	2,250
316 Erosion Control	15,829	7,425	6,188	9,488	4,938	6,188	3,850	6,188	6,188	6,188
322 Postage	1,152	1,484	1,366	1,306	1,008	1,500	273	1,500	1,500	1,500
326 Cell Phones	8	106	103	93	122	500	162	225	233	233
332 Training & Conferences	36	163	-	2	-	-	25	-	-	-
351 Legal Notices Publishing	766	811	1,344	1,416	655	1,500	507	1,200	1,200	1,200
361 General Liability Ins.	552	425	351	331	522	500	1,343	2,520	2,646	2,778
383 Gas Utilities	-	-	-	-	-	-	393	-	-	-
401 Repair & Maintenance	9,170	8,128	9,705	9,827	1,313	11,000	57	11,000	11,000	11,000
403 Capital Improvements	9,633	(1,475)	-	1,896	3,769	10,000	-	10,000	10,000	10,000
404 Fleet Maint. & Repairs	2,536	3,338	4,353	4,191	1,410	4,320	2,252	4,800	4,800	4,800
405 Depreciation of Capital Assets	96,626	96,463	97,646	99,430	100,016	100,000	-	100,000	100,000	100,000
428 Bond Issuance Costs	-	-	6,922	-	-	-	-	-	-	-
430 Miscellaneous	16	13	633	62	130	1,000	10	1,000	1,000	1,000
433 Dues and Subscriptions	34	27	27	63	59	100	10	100	100	100
440 Licenses & Permits	-	-	-	-	-	400	-	-	-	-
531 Street Sweeping	3,247	3,700	2,650	-	-	-	-	-	-	-
543 Gopher State One Call	206	178	161	165	155	240	42	240	240	240
576 Copier	1,096	725	731	629	770	800	291	800	800	800
590 Codification	187	82	192	488	142	400	88	300	300	300
600 Debt Service Principal	(0)	-	-	-	-	112,649	73,080	50,452	50,405	50,696
611 Interest Debt Service	21,843	19,896	39,451	27,849	8,744	8,708	3,787	6,655	5,379	4,301
613 Short-Term Debt Interest	-	-	-	-	1,833	-	-	-	-	-
620 Fiscal Agent	191	-	2,250	1,827	304	300	-	300	300	300
630 Bond Premium	-	-	(2,228)	(1,042)	691	-	-	-	-	-
Total Storm Water	255,697	220,139	259,505	242,496	229,951	364,365	118,667	302,040	302,693	302,315