

**CITY OF ELKO NEW MARKET
CITY COUNCIL WORK SESSION AGENDA
CITY OF ELKO NEW MARKET
601 MAIN STREET
ELKO NEW MARKET, MINNESOTA
THURSDAY, SEPTEMBER 12, 2019, 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

SUBJECT:	2020 Revised Draft Budget
MEETING DATE:	September 12, 2019
PREPARED BY:	Kellie Stewart, Accountant
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 second 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 26, 2019.

The Council should keep in mind that the budget materials presented are still 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, Council directed staff to assume the items discussed above.

The first Draft Budget was presented to the Council at the work session on August 22, 2019. There were no specific changes directed by the Council and staff was directed to continue working on the budget for further review at the September 12, 2019 meeting.

For this workshop, the Council has again been provided with the following sections of the revised 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.

The second Draft Budget that is being presented at this Work Session proposes a levy of \$2,472,569. This is an increase of \$167,570 from the 2019 levy. The only notable change from the first Draft Budget that was presented to the City Council on August 22, 2019 was a reduction in the Fire Fund portion of the levy. This change was discussed with the Council at the Work Session on August 22, 2019. 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	1,883,859	5.92%
General Capital Outlay	197,400	206,700	4.71%
Community Events	4,300	3,700	-13.95%
Fire Fund (including debt)	105,402	138,310	31.22%
Equipment Certificate Debt (excl. Fire Dept. debt)		-	0.00%
Bonded Debt	219,378	240,000	9.40%
Total	2,304,999	2,472,569	7.27%

In developing the 2020 Budget, the Council should 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.

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 8.0% or \$99.00 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 4.84%.

General Fund

The Draft General Fund Budget for 2020 is \$2,395,429. This is an increase of \$109,939 or 4.8% 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.

Expenditures

The General Fund operating expenditures are projected to increase \$109,940 or 4.8% 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, 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.
- Professional Services, including Auditing and Accounting Legal and Planning services were decreased by \$43,000

The net increase of the operation related expenditures in the General Fund is \$37,673 or 1.85%.

Community Events

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

Fire Department

The Fire Department Budget for 2020 is \$591,462. This is an increase of \$137,062 or 30.01% from the 2019 Adopted 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 supported by the contracted Township) is proposed to be 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.

Staff will be seeking Council direction on the 2020 Budget in order to prepare the Preliminary Budget for adoption on September 26, 2019.

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	\$ 2,472,569	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 (-)	\$ 2,085,263	TAX LEVY OR SPREAD LEVY	\$ -	PROPOSED LEVY			
4,548,933	NET TAX CAPACITY							
Tax Rate			45.841%	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	Average Values	2020 Value % Change
											Payable 2019	Payable 2019	Payable 2019	Payable 2020	Payable 2020	Payable 2020	Inc/Dec 19 vs 20	Net % 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	\$ 1,441.65	\$ -	\$ 1,441.65	\$ 204.16	16.5%	\$ 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	\$ 1,406.60	\$ -	\$ 1,406.60	\$ 169.11	13.7%				
	+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	\$ 1,336.50	\$ -	\$ 1,336.50	\$ 99.00	8.0%				
	+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	\$ 1,266.40	\$ -	\$ 1,266.40	\$ 28.90	2.3%				
	No Change	24	2%	\$ 280,600	\$ 280,600	\$ 11,986	\$ 11,986	\$ 268,614	\$ 268,614	0.00%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,231.35	\$ -	\$ 1,231.35	\$ (6.15)	-0.5%				
	-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	\$ 1,196.29	\$ -	\$ 1,196.29	\$ (41.20)	-3.3%				
	-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	\$ 1,126.19	\$ -	\$ 1,126.19	\$ (111.31)	-9.0%				
-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	\$ 1,056.09	\$ -	\$ 1,056.09	\$ (181.41)	-14.7%					
-15.01% +	0	0%	\$ 280,600	\$ 238,510	\$ 11,986	\$ 15,774	\$ 268,614	\$ 222,736	-17.08%	\$ 1,237.50	\$ -	\$ 1,237.50	\$ 1,021.04	\$ -	\$ 1,021.04	\$ (216.46)	-17.5%					
		1,472	100%																			

% EMV Value Range Inc/Dec	# of affected Properties	Net Difference % Change
+15.01+%	39	16.5%
+10.01-15.00%	115	13.7%
+5.01-10.00%	439	8.0%
+0.01-5.00%	761	2.3%
No Change	24	-0.5%
-0.01-5.00%	85	-3.3%
-5.01 - 10.00%	9	-9.0%
-10.00 - 15.00%	-	-14.7%
-15.01% +	-	-17.5%

1,472

Weighted Value
643.41%
1571.49%
3512.11%
1777.22%
-11.93%
-283.01%
-80.95%
0.00%
0.00%

7128.34%

4.84% Weighted Avg. Impact

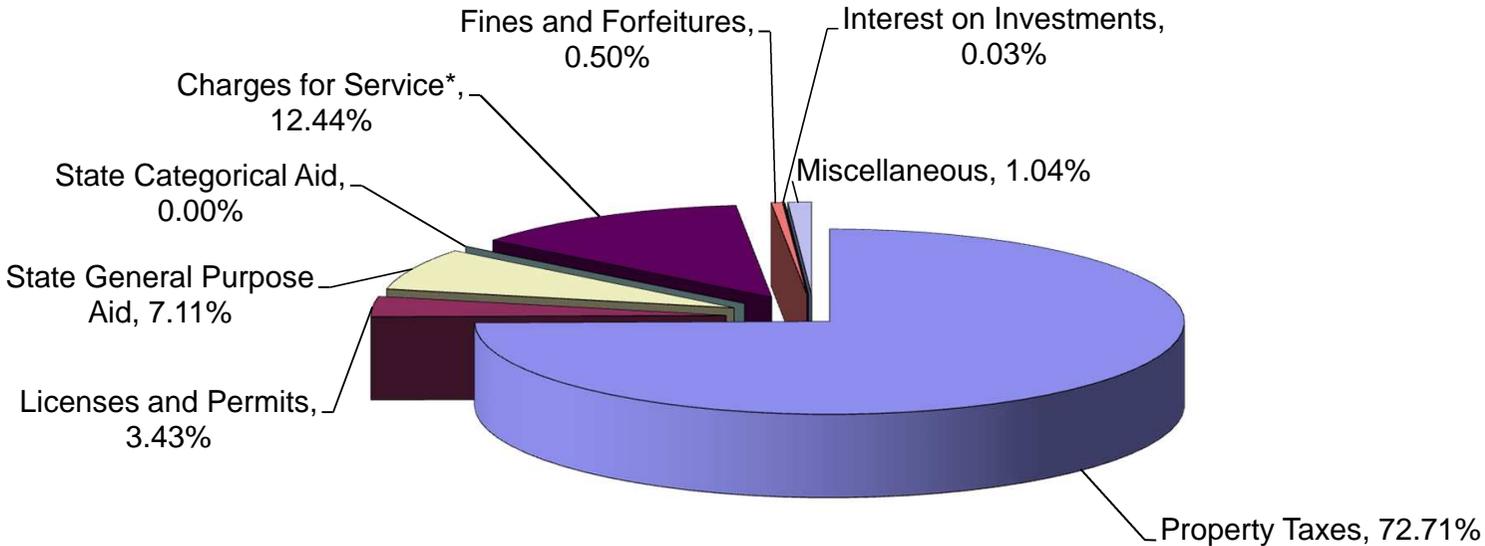
Summary of General Fund

	2020			2020	
<u>Revenues</u>	<u>Budget</u>	<u>%</u>	<u>Expenditures</u>	<u>Budget</u>	<u>%</u>
Property Taxes	2,327,794	72.71%	General Government	683,296	21.34%
Tax Increments	-	0.00%	Public Safety**	1,239,484	38.71%
Other Taxes	-	0.00%	Streets and Highways	326,844	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	182,721	5.71%
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*	398,227	12.44%	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	92,132	2.88%
Total Revenues	3,201,592	100.00%	Total Expenditures	3,201,591	100.00%

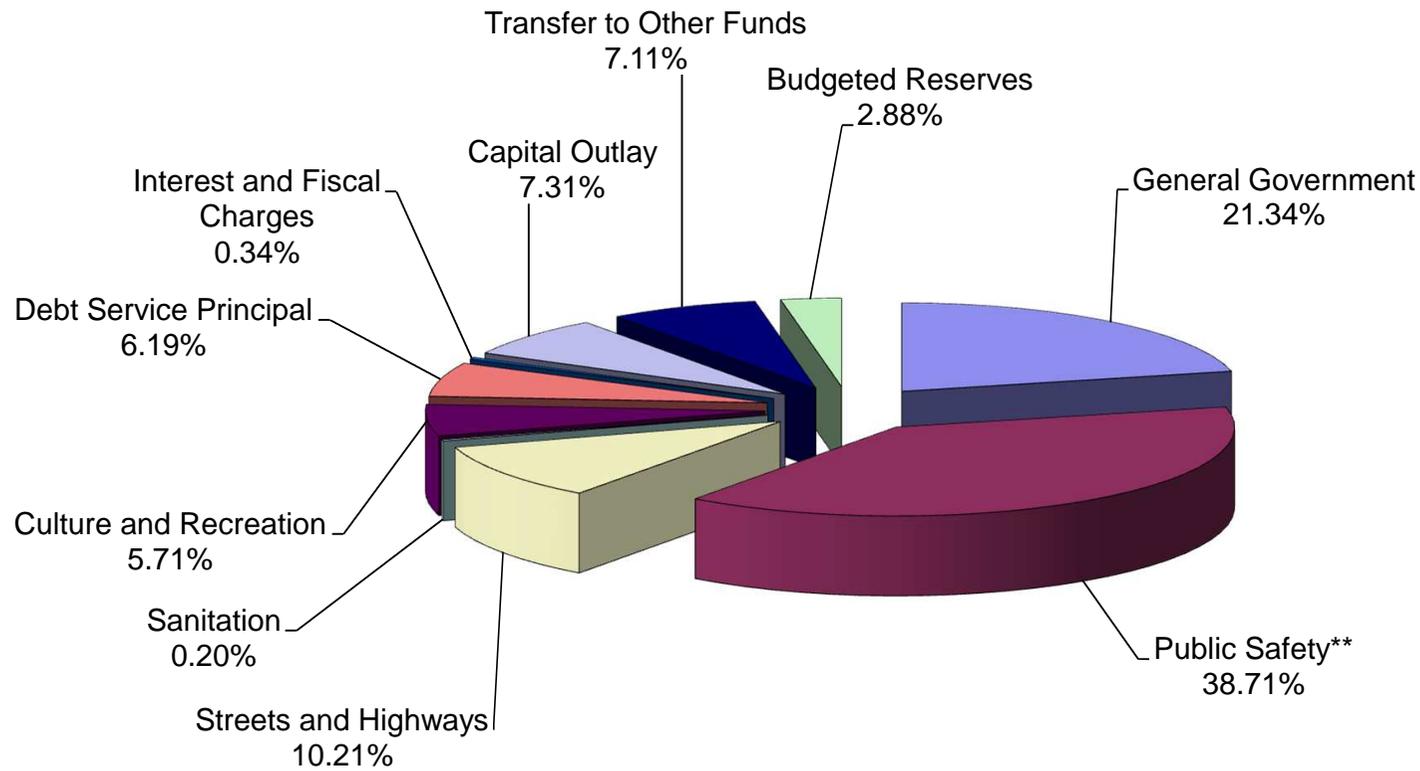
*Includes Revenues from Fire Contracts

**Includes Fire Department Expenditures

Revenues



Expenditures



Summary of General Fund

REVENUES

General Government

Year-to-date

thr Jun 24, 2019

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Year-to-date thr Jun 24, 2019
40000 General							
31010 Current Ad Valorem Taxes	1,139,287	1,485,017	1,506,766	1,569,230	1,660,044	1,778,519	14,077
31019 Special Assessments		10,203	5,251	4,879	6,966	-	2
31040 Fiscal Disparities	319,530						
31900 Penalties and Interest DelTax	134						
31910 Penalties and Interest AdValTax		386					
33401 Local Government Aid	206,682	239,132	215,967	216,188	225,909	226,551	-
33402 Market Value Credit	188	386	379	383	374	-	-
33403 Small City Assistance Grant	-	-	-	33,247	33,662	-	-
36200 Miscellaneous Revenues	6,288	8,859	1,796	4,008	8,082	-	2,254
36210 Interest Earnings	803	1,490	1,389	797	1,517	1,000	254
36230 Contributions and Donations	625	425	-	350	1,596	2,000	-
39101 Sales of General Fixed Assets	-	-	-	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

41400 City Clerk - Finance							
32000 Licenses and Permits	750	1,565	865	1,130	930	1,000	65
32110 On-Sale Liquor License	16,000	19,447	18,600	16,000	16,000	18,000	-
32111 Off-Sale Liquor License	650	600	50	600	600	600	-
32112 Sunday Liquor	1,600	1,905		1,625	1,600	1,800	-
32113 On-Sale Non-Intoxicating Beer	400	-		400	400	400	-
32114 Off-Sale Non-Intoxicating Beer	-	50		-	-	50	-
32115 Wine License	-	-	25	-	25	-	25
32116 Liquor License Investigation Fee	-	1,000		-	-	-	-
32118 One Day Special Event Beer	25	50	50	50	100	-	25
32119 Temporary Amendment Liquor License Fee	50	25		225	100	-	125
32120 Temporary Expansion of Liquor Premise	150	100					
32171 Speedway Permit - Annual	1,171	2,342	1,471				
32175 Speedway - Qtr. Midgets Annual	180	360	180				
32176 Annual Permit Schedule Changes	-	10					
32240 Animal Licenses	960	1,130	720	955	840	800	375
32301 Gambling Permit/Special	645	1,010	941	910	410	1,000	70
32303 Permits Sign Permit	-	-	100	-	150	-	-
32304 Permits Band/Outdoor Event	600	500	1,000	1,200	500	400	100
32305 Permits Fireworks	200	300	100	100	300	100	-
32308 ROW/Grading Permit	2,850	2,550	3,375	4,525	3,550	2,500	1,050
32400 Election Filings	25	-	30	-	30	-	-
34000 Charges for Service	10	-		-	-	-	45
34101 Franchise Fees	24,334	40,696	30,505	30,281	21,504	29,000	14,298
34102 Rent Revenue	4,500	5,200	4,825	4,600	4,800	4,800	1,900
34105 Notary Fee	45	33	29	91	101	-	40
34106 Copy / Tape Income	73	65	47	76	36	-	25
34107 Assessment Search Fees	50	-	400	50	275	-	125
36200 Miscellaneous Revenues	-	6	5,072	168	5,508	-	-
36240 Refunds & Reimbursements	4,427	9,053	14,686	4,975	1,858	3,000	99
Total City Clerk - Finance	59,696	87,995	83,071	67,962	59,617	63,450	18,368

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
41550 Assessing								
31018	Certified Delinquent Bill Fee	-	6,809	-	-	-	7,000	-
	Total Assessing	-	6,809	-	-	-	7,000	-
41600 Professional Services								
36240	Refunds & Reimbursements	-	-	-	-	1,420	-	-
39825	Grant Income	-	-	29,990	-	-	-	-
	Total Professional Services	-	-	29,990	-	-	-	-
41910 Planning & Zoning								
34120	Application Fees	800	2,000	800	6,100	5,150	1,200	1,800
	Total Planning & Zoning	800	2,000	800	6,100	5,150	1,200	1,800
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	-
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
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
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

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
42400 Building Permits								
32210	Building Permits	105,718	85,007	101,883	79,984	115,773	76,317	15,687
32211	MN. State Surcharge Fee	5,650	2,767	4,153	2,718	4,020	2,793	444
Total Building Permits		111,369	87,774	106,037	82,702	119,793	79,110	16,131
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	-
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
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
Total Light & Siren Utility		76,160	70,395	79,013	75,904	83,145	78,500	38,029
45000 Parks								
34701	Rental Fee Park Shelter	2,657	3,068	3,750	2,550	2,777	2,500	1,118
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
Total General Fund Revenues		1,979,125	2,087,782	2,207,032	2,156,004	2,252,860	2,285,490	97,879

City of Elko New Market
Year 2020 Budget Notes - General Fund Revenues

Dept 40000	General Government	
31010	Current Ad Valorem Taxes	Revenue from levies.
31019	Special Assessments	Revenue from special assessments.
31040	Fiscal Disparities	Communities in the seven-county metro area participate in the metropolitan fiscal disparities program. Communities in each area share a portion of the growth in commercial and industrial property value. The programs redistribute this growth through a formula based on population and market value of taxable property. This is no longer used by the City.
31910	Penalties and Interest AdValTax	Revenue from delinquent property taxes.
33401	Local Government Aid	State Aid Originally established in 1971 as a per capita revenue sharing/property tax relief program.
33402	Market Value Credit	Each homestead is eligible for a state paid credit equal to 0.4 percent of the home's market value, limited to a maximum amount established by law. The county auditor determines the amount of tax reductions, and the commissioner of revenue reimburses cities for the lost revenue as a result of the reductions. This program is no longer in effect.
33403	Small City Assistance Grant	Revenue received from State Aid.
36200	Miscellaneous Revenues	All revenue not accounted for within other specific source codes.
36210	Interest Earnings	Interest received on bank accounts, savings accounts and certificates of deposit.
36230	Contributions and Donations	Revenue received from donations or contributions to the City. (ie., movie night, park benches and tables).
39101	Sales of General Fixed Assets	Revenue from sale of property or city owned assets.
39102	Compensation – Loss Fixed Assets	Revenue compensation for damaged city property.
39200	Interfund Operating Transfers	Transfer between funds.

Dept 41400	City Clerk - Finance	
32000	Licenses and Permits	Fees received for licenses and permits not otherwise specified.
32110	On-Sale Liquor License	Fees received for on-sale liquor licenses.
32111	Off-Sale Liquor License	Fees received for off-sale liquor licenses.
32112	Sunday Liquor	Fees received for Sunday liquor licenses.
32113	On-Sale Non-Intoxicating Beer	Fees received for on-sale non-intoxicating beer.
32114	Off-Sale Non-Intoxicating Beer	Fees received for off-sale non-intoxicating beer.
32115	Wine License	Fees received for wine licenses.
32116	Liquor License Investigation	Fees received for liquor license investigation.

City of Elko New Market
Year 2020 Budget Notes - General Fund Revenues

32118	One Day Special Event Beer	Fees received for one day special event beer license.
32119	Temporary Amendment Liquor License Fee	Special Event Fees.
32120	Temporary Expansion of Liquor Premise	Expands the liquor licenses serving area.
32171	Speedway Permit - Annual	Fees received for Speedway annual events permit.
32175	Speedway – Qtr. Midgets Annual	Fees received for Speedway – Qtr. Midgets annual events permit.
32176	Annual permit Schedule Changes	Any changes to the annual Elko Speedway schedule.
32240	Animal Licenses	Fees received from dog licenses.
32301	Gambling Permit/Special	Fees received from gambling permit/special.
32303	Permits Sign Permit	Fees received from permits for signs.
32304	Permits Band/Outdoor Event	Fees received for band/outdoor events permits.
32305	Permits Fireworks	Fees received for fireworks permits.
32308	Grading Permit	Fees received for grading permits and Right of Way.
32400	Election Filings	Fees received from candidates filing for elected offices.
34000	Charges for Service	Employee's time spent on special projects.
34101	Franchise Fees	Medicom Cable and Integra Franchise Fees.
34102	Rent Revenue	Revenue received from rental space associated with City Hall. This includes Mediacom shed located behind City Hall.
34105	Notary Fee	Revenue for notary services provided by the City.
34106	Copy/Tape Income	Revenue received from copying services, maps, mailing lists and council meeting tapes.
34107	Assessment Search Fees	Fees received from doing assessment searches on properties.
36200	Miscellaneous Revenues	All revenue not accounted for within other specific source codes.
36240	Refunds & Reimbursements	Reimbursements or refunds for overpayment paid to the City.

Dept 41550	Assessing	
31018	Certified Delinquent Bill Fee	Administrative Fee for Processing Special Assessments related to delinquent accounts.

Dept 41600	Professional Services	
36240	Refunds & Reimbursements	Reimbursements or refunds for overpayment paid to the City.
39825	Grant Income	Accounts for Scott County CDA grant.

City of Elko New Market
Year 2020 Budget Notes - General Fund Revenues

Dept 41910	Planning & Zoning	
34120	Application Fees	Fees received for land use applications, such as variances, conditional use permits and plats.

Dept 41940	General Government Bldg	
36220	Other Rents and Royalties	Revenues related to Rents and Royalties.
51000	Land	Revenues related to sale or transfer of City property.

Dept 42000	Police	
33423	State Police Aid	State Police Aid allocation is based on the population and market value of the service areas protected by the Police Department.
36240	Refunds & Reimbursements	Reimbursements or refunds for overpayment paid to the City.
39826	Grant Income Night Cap	Revenues related to reimbursement of expenses associated with Night Cap Program.

Dept 42100	Public Safety	
33400	State Grants and Aids	State grants awarded to public safety.
34000	Charges for Services	Revenues received from services rendered including code compliance activities and nuisance mitigation.
35000	Fines - Traffic	Revenue received for citations.
35100	Joint Prosecution	Revenue received for share of prosecution costs on court cases.
35102	Accident Reports	Revenue received for copies of accident reports.
36230	Contributions and Donations	Revenue received from private parties.
39800	Towing Charges	Revenue received for towing charges and storage of impounded vehicles.
39945	Misc Income	All revenue not accounted for within other specific source codes.

Dept 42400	Building Permits	
32210	Building Permits	Revenues received on bulding permits.
32211	Mn. State Surcharge Fee	State surcharge on building permit.

City of Elko New Market
Year 2020 Budget Notes - General Fund Revenues

Dept 43000	Public Works	
34000	Charges For Service	Revenues received from services rendered including code compliance activities and nuisance mitigation.
34408	Solid Waste / Recycling	Revenues received from recycling and spring cleanup.
36200	Miscellaneous Revenues	All revenue not accounted for within other specific source codes.

Dept 43160	Light & Siren Utility	
36102	Penalties and Interest	Revenue from street light utilities on past due water bills.
37500	Street Light/Siren Utility	Revenue received for operation and maintenance of street lights and emergency siren.

Dept 45000	Parks / Grounds Maintenance	
34701	Rental Fee Park Shelter	Revenues received from park facility rentals.
36200	Miscellaneous Income	Revenue not accounted for within other specific source codes.
38080	Recreation Program	Revenue from registration fees for recreational programs.
39825	Grant Income	Misc. grant revenues received.

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

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
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41400 City Clerk - Finance

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

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

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
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

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
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42000 Police

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

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
580	Officer Equipment	1,432	1,677	1,160	608	338	1,500	544	1,800
741	Weapons Firearms	-	71	-	-	-	-	-	200
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 SJPA/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
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	171,957

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
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	24,310
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	-	-	-	-	-
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	333,345

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
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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	22,329
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 & Confrences	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	174,721

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		92,132
Total General Fund Reserves		(36,913)	-	-	-	1,591	50,256	-	92,132

	Total General Fund Expenditures	1,955,127	1,751,610	2,052,993	2,036,539	2,052,615	2,285,490	716,604	2,395,430
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City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

Dept 40000	General Government	
430	Miscellaneous	All expenses not accounted for within other specific source codes.
700	Loan Transfers	Interfund loans.
701	Transfers In	Cash transfers from other funds.
702	Transfers Out	Cash transfers to other funds.
720	Operating Transfer	Revenue from delinquent taxes.

Dept 41100	Legislative	
104	Part-Time Salaries (Council)	Salaries paid by City for Mayor and Council Members.
105	Part-Time Salaries (Planning Commission)	Salaries paid by City for Planning Commissioners.
107	Part-Time Salaries (Parks & Recreation Commission)	Salaries paid by City for Parks & Recreation Commissioners.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute for Council and Commission Member.
122	FICA & Medicare	Social Security, Federal and Medicare payment.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by elected officials, Planning Commissioners and Park Commissioners.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
433	Dues and Subscriptions	Subscriptions or memberships to professional organizations.

Dept 41310	City Administrator	
101	Full-Time Employees Regular	Salary or allocated portion of salary for full-time employees.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA and Medicare	Social Security, Federal and Medicare payment.
131	Employer Paid Insurance	City portion of health, dental and life insurance for City Administrator.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by City Administrator and/or Assistant City Administrator.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
433	Dues and Subscriptions	Subscriptions or memberships to professional organizations.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

Dept 41400	City Clerk - Finance	
101	Full-Time Employees	Salary or allocated portion of salary for full-time employees.
102	Overtime	Salary or allocated portion of salary for overtime.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees.
109	Call Back	Expense related for Call Back Pay.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA & Medicare	Social Security, Federal and Medicare payment.
131	Employer Paid Insurance	City portion of health, dental and life insurance for City Clerk Administration, Deputy Clerk Finance and Administrative Assistant.
150	Worker's Comp (General)	Premium paid for workers compensation insurance.
200	Office Supplies (General)	Supplies for office supplies: staples, paper, envelopes, etc.
214	Debit/Credit Card Charges	Expenses associated with credit card reader.
301	Auditing & Acct'g Services	Expenses relating to auditing and general accounting services.
306	Bank Charges	Expenses for NSF's and stop payments.
310	Information Technology	Expenses relating to computer support, including software license, computer virus protection for City computers. (Combined 309 & 310) Computer Software and Computer Hardware.
311	Optic Fiber Maintenance	All expenses relating to optic fiber maintenance.
321	Telephone	Telephone services including cell phones.
322	Postage	All expenses relating to postage including 40% of metered postage charge.
326	Cell Phones	Expenses related to department cell phones.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by City Clerk, Deputy Clerk Finance and Administrative Assistant.
351	Legal Notices Publishing	Publication of special meetings and public notices.
414	Document Management	All expenses related to document management and destruction.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
431	Refund & Reimbursements	Refunds for overpayments and miscellaneous reimbursements.
433	Dues & Subscriptions	Subscriptions or memberships to professional organizations.
570	Office Equip/Furnishings	Expenses relating to office equipment not included in capital outlay.
575	Computer Equipment	Expenses relating to computer equipment not included in capital outlay.
576	Copier	All expenses relating to office copier.
590	Codification	Expenses relating to codification of city ordinances and maintenance of city code.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

Dept 41410	Elections	
103	Part-Time Salaries	Election officials' salary.
122	FICA & Medicare	Social Security, Federal and Medicare payment.
210	Operating Supplies (General)	All supplies used for election purposes, example: ballots, tape, etc.
300	Professional Services	Miscellaneous services.
331	Travel Expenses	Mileage reimbursement at IRS rate and expense reimbursement related to election officials duties and training.
560	Furniture and Fixtures	Furniture and Fixtures.

Dept 41550	Assessing	
300	Professional Services	Expenses related to Scott County Property Taxes and Speical Assessments.

Dept 41600	Professional Services	
300	Professional Services (General)	Expenses related to special consultants.
303	Engineering Fees	Expenses related to engineering services.
304	Legal Fees	Expenses related to legal services.
305	Consultant Planner	Expenses related to planning services.

Dept 41940	General Government Bldg	
210	Operating Supplies	Consumable supplies for government buildings.
300	Other Professional Services	Other special consultants.
321	Telephone	Telephone services for City buildings.
381	Electric Utilities	Electric utilities for City buildings.
383	Gas Utilities	Gas utilities for City buildings.
384	Garbage & Refuse Disposal	Garbage disposal for City buildings.
401	Repair/Maintenance	Repairs and maintenance associated with City buildings.
406	Cleaning/Janitorial	Contracted janitorial services and rugs for City Hall and Library.
510	Land	Expenses related to purchase or accusation of land.
515	Library	Expenses related to shared operations and maintenance of library/Senior Housing site.
520	Buildings & Structures	New construction associated with city buildings and structures.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

Dept 42000	Police	
101	Full-Time Employees Regular	Salary or allocated portion of salary for full-time employees.
102	Overtime	Salary or allocated portion of salary for overtime.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees.
109	Call Back	Expense related for Call Back Pay.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA & Medicare	Social Security, Federal and Medicare payment.
131	Employer Paid Insurance	City portion of health, dental and life insurance for Police Department.
200	Office Supplies (General)	Supplies for office supplies: staples, paper, envelopes, etc.
201	Community Events Expense	All expenses relating to community events.
205	Alcohol Testing Equipment	PBT testing tubes and chemicals for Intoxolizer machine.
206	Scott Co. Transportation Detox	Expenses related to transportation to Detox.
209	Office Equipment	Expenses related to office equipment not included in capital outlay.
210	Operating Supplies (General)	Expenses related to consumable supplies to operate department.
212	Motor Fuels	Expenses related to fuel for Police Department.
213	Car Maintenance & Repair	Expenses related to repairs and maintenance on Police Department vehicles.
215	Shop Supplies	Expenses related to consumable materials and shop maintenance.
217	Uniforms	Expenses related to city provided uniform items.
221	Equipment Vehicle	Expenses related to consumable materials and equipment requiring replacement in police cars.
222	Car Capital Improvements	Expenses related to outfitting and replacing major vehicle equipment.
228	Communication Repairs	Expenses related to repairs and maintenance of computers and radios.
230	Car Communication Computer	Expenses paid to Scott County related to computer access fees.
232	Office Computer	Expenses related to office computers not included in capital outlay.
300	Professional Services (General)	Expenses related to other professional services needed.
310	Information Technology	Expenses relating to computer support, including software license, computer virus protection for City computers. (Combined 309 & 310 Computer Software and Computer Hardware.
321	Telephone/Office Phones	Expenses related to office telephone.
322	Postage	All expenses relating to postage.
323	Radio Units	All expenses relating to 800 mhz radios.
326	Cell Phones	Expenses related to department cell phones.
327	Fax/DSL	Telephone line for fax and DSL.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

329	Car Phones	Expenses related to air cards for squad cars.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by police.
383	Gas Utilities	Police office.
401	Repairs/Maint.	Repairs and maintenance associated with department facilities.
428	Bond Issuance Costs	Expenses related to issuance of bonds.
430	Miscellaneous (General)	All expenses not accounted for within other specific source codes.
433	Dues and Subscriptions	Subscriptions or memberships to professional organizations.
436	Towing Charges	Expenses related to towing impounded vehicles.
576	Copier	All expenses relating of office copier.
580	Officer Equipment	All expenses related to officer equipment excluding uniforms, safety equipment and firearms.
581	Officer Safety Equipment	All expenses related to officer safety including but not limited to body armor.
741	Weapons Firearms	All expenses related to department owned and issued firearms.
742	Less Lethal Weapons Supplies	All expenses for tasers, etc.
743	Ammunition	All expenses for ammunition.
744	Gun Supplies & Cleaning	All expenses for gun cleaning supplies.

Dept 42100	Public Safety	
126	Ambulance	Cost of Northfield Ambulance Association. (Being determined if this will continue)
251	Warning Sirens	Expenses related to repair and maintenance of warning sirens.
252	Animal Control Contract	Contracted services for animal control within Elko New Market city limits.
317	Code Enforcement	Expenses related to code enforcement.
746	Joint Scott Training Facility	Joint Training Facility for Scott County.
747	Scott Joint Prosecuting Association	Expenses related to Scott Joint Prosecuting Association.
753	Safe & Sober	Expenses related to items purchased with Safe & Sober money.

Dept 42400	Building Inspections	
101	Full-Time Employees Regular	Salary or allocated portion of salary for full-time employees.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA & Medicare	Social Security, Federal and Medicare payment.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

131	Employer Paid Insurance	City portion of health, dental and life insurance for Police Department.
299	Bldg. Inspection Fees	Costs for building inspections contract.
302	MN. State Surcharge Fee	Minnesota State Surcharge Fees.

Dept 43000	Public Works	
101	Full-Time Salaries	Salary or allocated portion of salary for full-time employees.
102	Overtime	Salaries or allocated portion of salary for overtime.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees.
108	On Call	Expense related for On-Call Pay.
109	Call Back	Expense related for Call Back Pay.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA and Medicare	Social Security, Federal and Medicare payment.
131	Employer Paid Insurance	City portion of health, dental and life insurance for Public Works employees.
210	Operating Supplies	Consumable supplies for government buildings.
212	Motor Fuels	Expenses related to fuel for Public Works Department.
217	Uniforms	Expenses related to city provided uniform items.
224	Street Maint. Materials	All fees relating to materials for street maintenance.
226	Sign Materials	Expenses incurred for sign materials.
240	Small Tools & Minor Equip.	Small tools and minor equipment purchased for Public Works use.
241	Large Tools & Equip.	Large tools and minor equipment purchased for Public Works use.
303	Engineering Fees	Expenses related to department engineering services.
317	Lawn Mowing	Expenses related to contracted lawn mowing services.
326	Cell Phones	Expenses related to department cell phones.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by Public Works employees.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

381	Electric Utilities	Expenses related to street lights.
385	Solid Waste/Recycling	Expenses related to solid waste/recycling program.
404	Fleet Maintenance & Equipment Repairs	Expenses related to repair and maintenance on Public Works vehicles and equipment repairs and maintenance.
415	Other Rental Equipment	Expenses related to small tools rental.
416	Equipment & Machinery Rental / Lease	Items rented for repairs and maintenance of City property.
417	Equipment Lease	Items leased for Public Works use.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
433	Dues & Subscriptions	Subscriptions or memberships to professional organizations.
531	Street Sweeping	Expenses related to contracted street sweeping.
532	Dust Control	Dust control on city streets.
535	Street Repair & Maint.	Maintenance of city streets.
540	Snow Removal Services	Expenses related to contracted snow removal.
541	Deicing Materials	Expenses related to deicing materials.
613	Short-term Debt Interest	Interest expense for Interfund Loans.
720	Operating Transfer	Operating transfers for accounting purposes.

Dept 45000	Parks / Grounds Maintenance	
101	Full-Time Salaries	Salary or allocated portion of salary for full-time employees.
102	Overtime	Salaries or allocated portion of salary for overtime.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees.
108	On Call	Expense related for On-Call Pay.
109	Call Back	Expense related for Call Back Pay.
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute.
122	FICA & Medicare	Social Security, Federal and Medicare payment.
131	Employer Paid Insurance	City portion of health, dental and life insurance for Parks Department employees.
216	Chemicals & Chem Products	Expenses relating to chemicals and chemical products for parks use.
300	Professional Services	Costs of other professional services needed.
331	Travel Expenses	Mileage reimbursement at IRS rate /travel related expenses.
332	Training and Conferences	Conferences, classes or seminars attended by Parks Department employees.
379	Portable Bathrooms	Portable Toilets for parks and civic events.
381	Electric Utilities	Electrical usage at park facilities.
384	Refuse/Garbage Disposal	Fees associated with refuse/garbage disposal services.

City of Elko New Market
Year 2020 Budget Notes - General Fund Expenditures

401	Repairs/Maint.	Parks repairs and maintenance charges.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
433	Dues and Subscriptions	Subscriptions or memberships to professional organizations.
825	Recreation Program	All expenses relating to recreational programs.

Dept 45500 Unallocated

361	General Liability Insurance	Premium for liability insurance for the City.
369	Insurance Claim	Deductible for insurance claims filed.

Dept 49991	Community Events	
201	Community Events Expense	Expenses for all City sponsored civic events. - Transferred to fund 280 Community Events

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 313 (replace Squad 310)	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

City of Elko New Market
Year 2020 Budget Notes - Community Events Revenues

40000	Community Events	
31000	General Property Taxes	Levied amount on property tax.
36200	Miscellaneous Revenues	Revenue not accounted for within other specific source codes.
36210	Interest Earnings	Bank Interest.
36230	Contributions & Donations	Revenue donated or contributed.
36240	Refunds and Reimbursements	Revenue from delinquent taxes.
39310	Transfers from Other Funds	Transfers from other funds.

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

City of Elko New Market
Year 2020 Budget Notes - Community Events Expenditures

42280	Community Events	
201	Community Events Expense	Expenses related to Community Events: Egg Hunt, Fire Rescue Days and Halloween Party.
226	Sign Materials	Expenses incurred for sign materials.
340	Advertising	Expenses related to Community Events for advertising: Egg Hunt, Fire Rescue Days and Halloween Party.
379	Portable Bathrooms	Portable Toilets for parks and civic events.
430	Miscellaneous	Revenue from delinquent taxes.

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	-	233,535
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	278,927
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	591,462

City of Elko New Market
Year 2020 Budget Notes - Fire Dept Revenues

Dept 42280	Fire Department	
31000	General Property Taxes	Levied amount on property tax.
32100	Business Licenses	Revenue received from radio and tower license.
33422	State Fire Aid	State Fire Aid is percent of the reported fire premium taxes paid to the state by insurers.
34202	Fire Contracts & Calls	Revenue received from contracts for fire coverage for New Market Township and Cedar Lake Township. Allocation based on market value of structures.
36200	Miscellaneous Revenues	Revenue from delinquent taxes.
36210	Interest Earnings	Bank Interest.
36230	Contributions & Donations	Revenue donated or contributed to the Fire Department.
36240	Refunds and Reimbursements	Reimbursements or refunds for overpayment paid to the City.
39200	Interfund Operating Transfer	Transfer for accounting purposes.
39310	Proceeds - Gen Obligation Bond	Revenue received from bond sale.
39945	Miscellaneous Revenues	All revenue not accounted for within other specific source codes.

Summary of General Fund

EXPENDITURES

Fire Department

Year-to-date
thru Jun 24, 2019

Proposed
2020 Budget

		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									
101	Full-Time Salaries	4,111	-	-	-	270	3,592	330	3,600
102	Overtime	39	-	-	-	602	180	396	180
103	Part-Time Salaries	54,410	60,195	61,893	72,176	81,395	69,752	72,690	83,376
121	PERA	297	-	2	276	830	893	616	375
122	FICA & Medicare	4,463	4,605	4,735	5,519	6,286	5,625	5,610	6,667
124	Fire Pension Contribution	148,301	157,199	162,931	168,064	175,394	162,210	70,027	180,257
131	Employer Paid Insurance	683	43	3	48	392	423	405	538
136	Medical Expense	2,065	6,100	2,500	2,514	3,682	3,500	1,576	4,000
150	Worker's Comp (General)	11,884	11,047	9,643	16,994	16,298	23,320	10,085	17,276
200	Office Supplies	84	-	-	-	-	-	-	-
201	Community Events Expense	443	-	-	280	424	700	125	400
210	Operating Supplies (GENERAL)	1,302	3,356	1,273	1,181	976	2,500	129	2,000
212	Motor Fuels	7,674	4,845	5,096	6,291	8,511	8,000	2,764	8,000
217	Uniforms	1,920	958	285	1,224	4,212	1,500	380	1,500
240	Small Tools and Minor Equip	590	950	5,501	2,999	3,766	2,500	1,220	2,500
300	Other Professional Services	750	-	3,632	-	4,088	6,500	600	6,500
304	Legal Fees	660	757	-	3,263	1,310	1,500	-	1,500
310	Information Technology	-	240	-	374	-	1,050	-	1,350
321	Telephone	-	-	7	-	-	-	-	-
323	Radio Units	2,135	1,191	2,679	1,664	2,049	2,000	1,022	2,000
326	Cell Phones	-	237	330	369	250	1,368	172	900
331	Travel	86	467	-	-	-	500	-	500
332	Training and Instruction	5,584	4,315	5,203	11,511	3,910	7,800	2,270	7,800
361	General Liability Ins	6,754	5,095	4,667	5,233	3,208	3,024	1,676	3,519
369	Insurance Claim	10,385	-	-	-	-	-	10,000	-
401	Repairs & Maint	1,792	2,727	664	6,967	2,493	3,500	690	3,500
404	Fleet Maintenance & Equipment Repairs	10,185	11,644	8,200	18,020	7,974	15,000	3,021	15,000
428	Bond Issuance Costs	-	22	-	-	-	-	-	-
430	Miscellaneous	2,302	554	176	578	514	1,500	142	1,500
433	Dues and Subscriptions	175	113	526	218	346	300	-	300
600	Debt Service Principal	33,075	33,075	-	-	30,000	85,943	-	188,882
610	Debt Service Interest	5,744	-	568	600	300	12,422	-	20,241
620	Fiscal Agent Fees	-	90	38	16	16	-	-	-
703	Transfer Out - Capital Outlay	36,120	-	67,240	28,120	144,470	27,300	-	27,300
720	Operating transfers	-	-	20,317	79,394	96,642	-	-	-
Total Fire Department		354,014	309,824	368,110	433,895	600,611	454,402	185,947	591,462

City of Elko New Market
Year 2020 Budget Notes - Fire Dept Expenditures

Dept. 42280	Fire Department	
101	Full-Time Salaries	Salary or allocated portion of salary for full-time employees.
102	Overtime	Salary or allocated portion of salary for overtime.
103	Part-Time Salaries	Salary or allocated portion of salary for part-time or seasonal employees including chief, assistant chief, fire fighters & Administrative Assistant
121	PERA	City portion for Public Employee Retirement Association mandated by State Statute for clerical staff.
122	FICA and Medicare	Revenue from delinquent taxes.
124	Fire Pension Contribution	Contribution made to the Fire Relief Association for pension.
131	Employer Paid Insurance	City contribution towards employee insurance.
136	Medical Expense	Medical supplies purchased.
150	Worker's Compensation General	Premium paid for workers compensation insurance for Fire Department.
200	Office Supplies	Forms printing and manuals used by Fire Department.
201	Community Events Expense	Items given out for Community events programs.
209	Office Equipment & Furnishings	Expenses related to office equipment not included in capital outlay.
210	Operating Supplies (General)	Expenses related to consumable supplies to operate department.
212	Motor Fuels	Expenses related to fuel for Fire Department.
217	Uniforms	Expenses related to city provided uniform items.
240	Small Tools & Minor Equipment	Tools and equipment costing under \$1,000.00.
241	Large Tools and Equipment	Major tools and equipment purchased for Fire Department use.
300	Other Professional Services	Professional services related to Fire Department.
304	Legal Fees	Money paid for attorney fees for fire related services.
310	Computer Support	Expenses relating to computer support for Fire Department.
321	Telephone	Expenses related to office telephone.
323	Radio Units	Radio units purchased for department use.
326	Cell Phones	Expenses related to department cell phones.
331	Travel	Mileage reimbursement at IRS rate/travel related expenses.
332	Training & Instruction	Classes or seminars attended by Fire Department personnel.
361	General Liability Insurance	Premium for liability insurance for Fire Department.
369	Insurance Calim	Expenses related to insurance claim on Fleet.
401	Repairs & Maintenance	Computer repairs and sensor kit repair or maintenance.
404	Fleet Maintenance & Equipment Repairs	Repair and maintenance of Fire Department vehicles.
428	Bond Issuance Costs	Expenses related to issuance of bonds.
430	Miscellaneous	All expenses not accounted for within other specific source codes.
433	Dues & Subscriptions	Subscriptions or memberships to professional organizations.
600	Debt Service Principal	Payment of debt service principal.
610	Debt Service Interest	Payment of debt service interest.
703	Transfers Out - Capital Outlay	Transfer of funds for capital outlay.
720	Operating Transfers	Operating transfers for accounting purposes.

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
2022 & 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	-	-	-	-	-
Total			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

Fund #		Equipment Certificate Issue Description		2020													
				Property Taxes		Capital Fund		Water Fund		Sewer Fund		Storm Fund		Fire Fund			
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
103-320		Series 2015A Fire Department Equipment (Pumper/Ladder and Tanker)*				69,335	9,217									82,931	11,024
103-???		UPCOMING BOND: Fire Department Equipment (Replacement of Heavy Rescue)				16,674										19,943	
		Total		-	-	86,008	9,217	-	-	-	-	-	-	-	-	102,874	11,024
		Fund Total		-	-	95,225		-	-	-	-	-	-	-	-	113,898	

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

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	-	-	-	-	-	-	-	-	-	-	-	-	

City of Elko New Market
Year 2020 Budget Notes - Equipment Certificates

Bond	Bonded Debt	Purpose
2015A	GO Equipment Certificates	Fire Equipment (Pumper Truck and Tanker)

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

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	

City of Elko New Market
Year 2020 Budget Notes - Bonded Debt Levy

Bond	Bonded Debt	Purpose
2012B	Refunding /2003 \$950,000.00 Go RF Street & Water (NM)	Pump house #3, Street Improvements, and refinancing of WWTF Bond 1995.
2011A	Refunding (Special Assessments School and Deferred)	James Parkway New Prague Improvements former New Market.
2012A	Refunding /2000 \$315,000.00 Tower (NM)	New Market Water Tower
2004A	GO Bond Sewer (E) /2012B Refunding	1st Wastwater Treatment Plant former Elko bonded for this one.
2010	GO \$450,000 Library	City portion of library.
2013A	GO Bond(2013 Trails, Police Garage, PW Facility)	2013 Trails, Police Garage, Public Works Facility.
2014	PFA Loan (Water Treatment Plant)	Water Treatment Faciltiy, Water Storage, Piping, and Well 4.
2015A	GO Bonds (CIP Portion & Street Reconstruction)	Windrose Overlay, Police Department Exterior Improvements and Parking Lot Improvements
2015B	GO Bonds (Refunding of the 2008A)	County Road 2 2nd Phase improvements, Water, Sewer, Storm, Purchase of Tanker Trunk, Pumper Truck