

WORK SESSION

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. PUBLIC COMMENT
- VI. PRESENTATIONS
  - a. Review of the 2020 Annual Budget Draft;
- VII. EXECUTIVE SESSION
- VIII. ADJOURN

GENERAL FUND		2016	2017	2018	2018	2018	2019	
Revenues		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	2020 PROPOSED
General Property Tax	1410.10	82,507	87,701	93,699	89,879	91,686	95,739	\$ 100,000.00
Delinquent Taxes	1410.20	105	183	-	-	-	-	\$ -
Delinquent Interest	1410.30	383	351	350	305	345	350	\$ 350.00
Specific Ownership Tax	1410.50	7,639	9,005	7,789	6,816	9,000	9,000	\$ 10,000.00
1/2 City Sales Tax	1410.61	118,438	125,853	130,000	85,131	124,351	127,000	\$ 125,000.00
County Sales Tax	1410.62	165,763	166,288	174,352	98,760	160,348	169,963	\$ 165,000.00
Franchise Tax	1410.80	29,509	32,677	32,800	26,944	34,653	35,000	\$ 35,000.00
W/S Salary Reimbursement	1410.85							\$ 172,500.00
W/S Benefits Reimbursement								\$ 28,488.31
W/S Payroll Tax Reimbursement								\$ 10,413.48
Rec Program Fees	1420.11	-	2,516	11,500	10,428	12,000	12,000	\$ 12,000.00
Rec Donations	1420.12	-	1,535	1,000	1,818	2,818	1,500	\$ 1,500.00
Gym Program Fees	1420.21	-	15,360	11,500	9,196	11,000	12,000	\$ 12,000.00
Gym Rental & Lease	1420.22	-	991	1,200	795	1,000	1,000	\$ 1,000.00
Gym Donations	1420.24	-	754	750	241	300	300	\$ 500.00
Rec Miscellaneous	1420.30	-	1,101	4,200	-	-	-	\$ 1,000.00
Land Use Apps/Fees	1440.10	2,555	2,090	-	2,750	3,000	3,000	\$ 3,000.00
Events & Land Leases	1440.20	7,669	7,795	-	5,767	7,517	7,500	\$ 1,500.00
Land Leases	1440.25							\$ 7,500.00
Liquor Licenses	1440.30	3,438	2,458	4,000	3,771	4,000	4,000	\$ 4,000.00
Building Permits	1440.40	4,494	9,703	5,000	10,815	10,815	7,000	\$ 10,000.00
Building Use Tax	1440.50	7,608	11,307	9,000	11,381	11,381	10,000	\$ 12,000.00
Highway User's Tax	1450.10	20,877	21,154	21,000	19,737	26,938	23,000	\$ 25,000.00
Motor Vehicle Sales Tax	1450.20	794	203	225	40	50	50	\$ 500.00
Cigarette Tax	1450.30	1,168	1,158	1,200	843	1,243	1,200	\$ 1,200.00
Motor Vehicle Fees	1450.40	3,060	2,822	3,000	1,606	2,656	2,500	\$ 2,500.00
Severance Tax	1450.50	6,397	5,353	-	8,347	8,347	6,000	\$ 6,000.00
Mineral Lease Royalty	1450.60	231	231	-	212	212	215	\$ 215.00
Road and Bridge	1450.70	4,003	4,035	4,000	3,992	3,992	4,000	\$ 4,000.00
Fuel Tax Refund	1450.80	323	260	300	-	-	-	\$ -
Grant Revenue	1450.90	-	55,000	-	-	-	-	\$ 100,000.00
Court Fines	1460.00	-	-	-	-	-	-	\$ -
Interest Income	1470.00	1,585	7,937	7,000	7,734	11,734	11,000	\$ 12,000.00
Recreation Fees	1480.10	6,818	-	-	-	-	-	\$ -
Recreation Donations	1480.30	1,262	-	-	-	-	-	\$ -
Miscellaneous	1490.90	25,505	20,172	25,000	2,920	3,000	3,000	\$ 3,000.00
Operating Revenues		502,131	595,993	548,865	410,228	542,386	546,317	\$ 867,166.79

New Line Item  
 Deleted Line Item

GENERAL FUND		2016	2017	2018	2018	2018	2019	
Administrative Expenses		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
Administrative Salaries	1510.10	51,002	58,057	74,609	49,887	75,278	73,450	\$ 145,000.00
Taxes	1510.21	4,039	4,603	5,533	3,956	5,956	5,709	\$ 12,000.00
Benefits	1510.23	10,542	10,494	12,586	8,461	13,723	16,632	\$ 34,000.00
Operating (Office) Supplies	1510.31	2,834	4,009	4,000	2,896	4,000	5,500	\$ 4,000.00
Technology								\$ 10,000.00
Postage	1510.32	284	388	500	332	500	500	\$ 500.00
Telephone	1510.33	2,517	2,431	3,000	2,193	3,044	3,050	\$ 5,000.00
Dues & Subscriptions	1510.34	190	1,960	2,000	2,377	2,377	2,500	\$ 10,000.00
Certifications & Training								\$ 6,000.00
Printing & Advertising	1510.35	1,281	1,483	2,000	1,614	2,000	2,000	\$ 2,000.00
Donations	1510.36	-	1,325	3,000	50	1,000	2,000	\$ 2,000.00
Building & Plant	1510.40	896	1,917	2,000	3,214	3,214	3,500	\$ -
Insurance	1510.50	6,997	6,487	6,500	7,827	7,827	8,000	\$ 16,000.00
Professional Services	1510.60	45,942	46,352	40,000	28,877	43,877	50,000	\$ 75,000.00
Travel	1510.70	883	111	2,500	2,662	2,500	5,000	\$ 7,500.00
Board of Trustees	1511.00	18,352	18,352	18,353	12,333	18,353	18,353	\$ 20,000.00
Judicial	1512.00	-	-	2,000	-	-	2,000	\$ 2,000.00
Elections	1513.00	1,295	-	3,000	1,119	-	1,755	\$ 2,000.00
Treasurers Fees	1514.00	1,660	1,755	2,500	1,804	1,900	2,000	\$ 2,000.00
Miscellaneous	1519.00	8,879	7,092	12,000	5,519	10,000	10,000	\$ 5,000.00
Emergency Management	1520.50	10,000	-	-	-	-	-	\$ 10,000.00
CMAC	1510.37	-	2,000	2,000	-	-	-	\$ -
Noxious Weed Control	1510.38	-	-	12,400	6,000	6,000	3,000	\$ -
RRROW Appraisal	1510.39			14,000	12,740	12,740	-	\$ -
Grant Projects	1510.40						12,500	\$ 200,000.00
Safety Officer	1520.60			30,000	-	-	15,000	\$ -
Administrative Expenses		167,593	168,816	254,481	153,861	214,289	242,449	\$ 570,000.00

W/S

W/S

W/S

W/S

GENERAL FUND		2016	2017	2018	2018	2018	2019	
Public Works Expenses		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
Public Works Regular Payroll	1530.10	52,287	74,641	78,534	54,265	81,397	83,688	\$ 180,000.00
Public Works Overtive Payroll								\$ 20,000.00
Taxes	1530.21	4,155	5,949	5,264	4,329	6,493	6,676	\$ 14,000.00
Benefits	1530.23	15,089	15,339	17,970	14,562	21,998	23,099	\$ 46,000.00
Operating Expenses	1530.31	3,672	6,610	6,405	4,912	7,360	7,000	\$ 5,000.00
Telephone	1530.33	682	667	1,100	-	-	-	\$ -
Building Repairs & Maintenance	1530.40	1,354	4,527	6,500	1,024	3,000	4,500	\$ 25,000.00
Vehicle Maintenance								\$ 7,000.00
Vehicle Registration								\$ 1,000.00
Fuel / Oil Changes								\$ 3,000.00
Insurance & Bonds	1530.50	6,292	5,977	4,000	7,341	7,341	7,500	\$ -
Streets & Alleys (Materials)	1530.70	15,034	20,869	25,000	9,659	15,179	20,000	\$ 25,000.00
Street Signs and Posts								\$ 800.00
Cat Lease	1530.71	15,510	23,264	23,300	17,448	23,268	23,268	\$ 24,000.00
New Backhoe Lease								\$ 20,000.00
Trash Removal								\$ 10,000.00
Electricity	1530.81	14,434	14,788	16,000	9,050	13,050	13,500	\$ 13,500.00
Propane	1530.82	3,620	4,462	3,000	3,999	4,999	5,000	\$ 10,200.00

Capital

W/S

W/S

W/S

W/S

Clothing / Safety Equipment								\$	3,000.00	w/s
Miscellaneous	1530.90	20	588	500	7	100	1,300	\$	2,000.00	
Public Works Expenses		132,149	177,681	187,573	126,596	184,185	195,531	\$	409,500.00	
<b>GENERAL FUND</b>		2016	2017	2018	2018	2018	2019			
Parks & Recreation		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED			
Custodial Payroll	1540.10	13,694	-	25,000	15,837	23,787	24,334	\$	-	
Custodial Taxes	1540.21	1,077	-	2,468	989	1,485	1,519	\$	-	
Park Supplies	1540.50	16,525	77,208	15,000	14,733	16,000	17,000	\$	20,000.00	
Park Electricity	1540.51	-	-	2,500	2,125	3,025	3,000	\$	3,000.00	
Park Propane	1540.52	-	-	2,000	515	1,250	1,500	\$	-	
Recreation Other	1550.00	-	-	-	-	-	-	\$	-	
Recreation Payroll	1550.10	-	44,332	44,890	32,950	49,426	58,723	\$	80,000.00	
Recreation Taxes	1550.21	-	3,654	3,569	2,983	4,474	4,324	\$	7,500.00	
Recreation Benefits	1550.23	-	9,841	9,800	4,834	9,668	16,000	\$	22,000.00	
Recreation Expenses	1550.30	-	13,275	16,000	14,090	16,000	16,000	\$	16,000.00	
Gym Utilities	1550.41	15,173	12,606	16,500	4,675	10,000	11,000	\$	12,000.00	
Gym Repairs & Maint.	1550.42	10,435	6,920	7,000	2,442	5,000	7,000	\$	-	
Parks & Recreation Expenses		56,904	167,836	144,727	96,173	140,115	160,400	\$	160,500.00	
<b>GENERAL FUND</b>		2016	2017	2018	2018	2018	2019			
Operating Income/Loss		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED			
Operating Revenues		502,131	595,993	548,865	410,228	542,386	546,317	\$	867,166.79	
Operating Expenses		356,646	514,333	586,781	376,630	538,589	598,380	\$	1,140,000.00	
Operating Income/Loss		145,485	81,660	(37,916)	33,598	3,797	(52,063)	\$	(272,833.21)	
Non-Operating Revenues										
Transfer In [Parks - VC]	1498.00	16,000	10,000	2,800	10,000	10,000	10,000	\$	10,000.00	
Transfer in [Rec - VC]	1499.00	38,000	40,000	1,000	40,000	40,000	40,000	\$	40,000.00	
Transfer in (CIP)								\$	100,000.00	
Non-Operating Revenues		54,000	50,000	3,800	50,000	50,000	50,000	\$	150,000.00	
Total Revenues		556,131	645,993	552,665	460,228	592,386	596,317	\$	1,017,166.79	
Total Expenses		356,646	514,333	586,781	376,630	538,589	598,380	\$	1,140,000.00	
Net Income/Loss		199,485	131,660	(34,116)	83,598	53,797	(2,063)	\$	(122,833.21)	
Fund Balance Beginning of Year		1,067,446	1,218,266	1,343,229	1,343,229	1,343,299	1,403,436	\$	-	
Fund Balance End of Year		1,266,931	1,343,229	1,309,113	1,426,827	1,397,096	1,401,373	\$	-	
<b>WATER &amp; SEWER FUND</b>		2016	2017	2018	2018	2018	2019			
Revenues		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED			
Water Lease	6405.00	-	-	-	-	-	-	\$	20,000.00	
Water Revenues	6410.00	190,086	192,960	198,000	132,424	198,636	203,940	\$	224,334.00	
Sewer Revenues	6420.00	88,523	92,634	95,000	63,230	94,845	94,845	\$	104,329.50	
Drainage Revenues	6440.00	6,950	8,310	8,500	5,611	8,417	8,670	\$	9,537.00	
Miscellaneous	6450.00	9,011	10,974	12,000	7,518	11,277	11,500	\$	11,500.00	
W/S Finance Charge	6460.00	2,859	2,808	2,800	1,693	2,540	2,800	\$	2,800.00	
Water Meters	6480.00	2,550	110	1,000	1,000	2,150	2,000	\$	2,000.00	
OPERATING REVENUES		299,979	307,796	317,300	211,476	317,865	323,755	\$	374,500.50	
Expenses										
W/S Administrative Salaries	6500.11	51,005	58,116	49,739	33,221	49,832	48,720	\$	-	
W/S Salaries	6500.12	52,287	54,248	32,451	21,903	32,855	34,395	\$	172,500.00	
Taxes	6500.21	8,200	8,914	6,534	4,369	6,554	6,860	\$	10,413.48	
Benefits	6500.23	25,538	25,488	21,200	10,900	16,350	18,767	\$	28,488.31	
Office Supplies	6500.31	853	1,108	1,500	1,238	1,857	3,200	\$	1,500.00	
Postage	6500.32	1,040	867	1,500	775	1,163	1,200	\$	1,200.00	
Telephone	6500.33	683	757	800	446	669	700	\$	700.00	
Sewer Supplies	6500.35	3,264	1,751	400	785	1,178	1,200	\$	4,000.00	
Water Supplies (& meters)	6500.36	9,770	9,837	8,000	7,670	11,505	10,000	\$	10,000.00	
Repair & Maintenance	6500.41	3,976	2,189	5,000	643	965	3,000	\$	23,000.00	
Sewer Testing	6500.42	14,519	13,550	16,000	7,604	11,406	12,000	\$	15,000.00	
Water Testing	6500.43	1,791	1,649	2,500	1,268	1,902	2,500	\$	2,000.00	
Insurance	6500.50	6,292	5,977	6,500	7,319	7,319	7,500	\$	7,500.00	
Professional Services	6500.60	12,610	6,246	35,000	53,708	80,562	120,000	\$	100,000.00	
Travel	6500.70	889	-	300	-	-	-	\$	1,000.00	
Electricity - Sewer Plant	6500.81	10,916	10,279	13,000	8,234	12,351	12,500	\$	12,000.00	
Propane - Water Plant	6500.85	471	676	1,500	717	1,076	1,100	\$	1,500.00	
Electricity - Water Plant	6500.86	33,229	32,071	36,000	30,298	45,447		\$	35,000.00	
Sewer Miscellaneous	6500.91	2,690	2,195	3,000	5,678	8,517	6,000	\$	3,000.00	
Water Miscellaneous	6500.92	1,458	310	2,000	310	465	1,500	\$	3,000.00	
Miscellaneous/Contingency	6500.93	3,314	(4,263)	3,000	1,300	1,950	2,000	\$	2,000.00	
OPERATING EXPENSES		244,795	231,965	245,924	198,386	293,920	293,142	\$	433,801.79	
Operating Totals										
Operating Revenues		299,979	307,796	317,300	211,476	317,865	323,755	\$	374,500.50	
Operating Expenses		244,795	231,965	245,924	198,386	293,920	293,142	\$	433,801.79	
Operating Income/Loss		55,184	75,831	71,376	13,090	23,946	30,613	\$	(59,301.29)	
<b>WATER &amp; SEWER FUND Non</b>		2016	2017	2018	2018	2018	2019			
Operating		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED			
Capital Contributions (Tap Fees)	6430.00	19,946	25,100	20,000	19,600	22,600	20,000	\$	20,000.00	
Interest Income	6470.00	236	589	500	342	513	500	\$	500.00	
Transfer in from CIP								\$	100,000.00	
Transfer in from Fund Balance		-	-	39,266	39,266	39,266	-	\$	-	
Non-Operating Revenues		20,182	25,689	59,766	59,208	62,379	20,500	\$	120,500.00	
Loans Principal	6515.00	38,595	39,377	77,266	56,879	76,506	68,549	\$	68,549.00	
Loans Interest	6515.00	19,947	19,165	21,000	9,584	17,715	45,763	\$	45,763.00	
Non-Operating Expenses		58,542	58,542	98,266	66,463	94,221	114,312	\$	114,312.00	
Total Revenues		320,161	333,485	377,066	270,684	380,244	344,255	\$	495,000.50	
Total Expenses		303,337	290,507	344,190	264,849	388,141	407,454	\$	548,113.79	

Net Income/Loss		16,824	42,978	32,876	5,835	(7,897)	(63,199)	\$ (53,113.29)
Fund Balance Beginning of Year		586,354	603,178	646,155	646,155	646,155	670,101	\$ -
Fund Balance End of Year		603,178	646,155	679,031	651,990	638,259	606,902	\$ -

CAPITAL IMPROVEMENTS		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET <sup>8</sup>	CURRENT	EST	PROPOSED	
Revenue								
1/2 City Sales Tax	2410.00	118,438	125,845	120,000	85,131	124,351	127,000	
Interest	2470.00	1,614	3,870	3,500	2,682	4,000	4,000	
Total Revenues		120,052	129,715	123,500	87,813	128,351	131,000	
Expenses								
Capital Improvements	2510.00	64,903	86,007	109,000	62,154	100,000	106,000	
New Pavilion		-	-	20,000	17,832	20,000	-	
Flume Repair	2501.00	-	34,763	759,000	422,703	440,000	75,000	
Total Expenses		64,903	120,770	888,000	502,689	560,000	181,000	
Operating Revenues		120,052	129,715	123,500	87,813	128,351	131,000	
Operating Expenses		64,903	120,770	888,000	502,689	560,000	181,000	
Operating Income/Loss		55,149	8,945	(764,500)	(414,876)	(431,649)	(50,000)	

Non-Operating		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
Transfer in (VC)	2420.00	40,000	40,000	48,000	48,000	50,000	50,000	
Transfer from Fund Balance + Gran	2497.00	-	-	459,000	459,000	459,000		
Non-Operating Revenues		40,000	40,000	507,000	507,000	509,000	50,000	

Total Revenues		160,052	169,715	630,500	594,813	637,351	181,000	
Total Expenses		64,903	120,770	888,000	502,689	560,000	181,000	
Net Income/Loss		95,149	48,945	(257,500)	92,124	77,351	-	
Fund Balance Beginning of Year		568,511	663,660	712,604	712,604	712,604	789,955	
Fund Balance End of Year		663,660	712,604	455,104	804,728	789,955	789,955	

VIRGINIA CHRISTENSEN <sup>11</sup>		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
CHECKING - Revenue/Transfer In								
Required Minimum Distribution	8460.00	179894	174914	75000	0	170000	170000	
Interest Income	8470.00	590	984	-	832	1400	1200	
Transfer In Fund Balance (non-oper)		0	0	0	0	0	106800	
Checking Revenue		180484	175898	75000	832	171400	278000	
CHECKING - Expense								
Community Investments (oper)	8300.00	-	17,749	30,000	988	988	100,000	
Distributions (oper)	8510.00	52,856	70,000	75,000	75,000	75,000	80,000	
Transfer to CI (non-oper)	8520.00	40,000	40,000	48,000	48,000	48,000	48,000	
Transfer to Rec (non-oper)	8550.00	38,000	40,000	40,000	40,000	40,000	40,000	
Transfer to Parks (non-oper)	8540.00	16,000	10,000	10,000	10,000	10,000	10,000	
Checking Expense		146,856	177,749	203,000	173,988	173,988	278,000	
Net CHECKING Income		180,484	175,898	75,000	832	171,400	278,000	
Net CHECKING Expense		146,856	177,749	203,000	173,988	173,988	278,000	
Net Income (Loss)		33,628	(1,851)	(128,000)	(173,156)	(2,588)	-	
ACCT Balance Beginning of Year		371,063	404,691	402,840	402,840	402,840	401,240	
ACCT Balance End of Year		404,691	402,840	274,840	229,684	400,252	294,440	

VIRGINIA CHRISTENSEN		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
TRUST - Revenue								
Interest + Increase in Trust	8470	97933	642630	98000	-6831	0	60000	
Trust Revenue		97933	642630	98000	-6831	0	60000	
TRUST - Expense								
Management Fees	8350	35300	26941	0	3351	30000	30000	
Trust Expense		35300	26941	0	3351	30000	30000	
Net TRUST Income		97,933	642,630	98,000	(6,831)	-	60,000	
Net CHECKING Expense		35,300	26,941	-	3,351	30,000	30,000	
Net Income (Loss)		62,633	615,689	98,000	(10,182)	(30,000)	30,000	
ACCT Balance Beginning of Year		3,727,912	3,731,631	4,133,219	4,133,219	4,133,219	4,133,219	
ACCT Balance End of Year		3,731,631	4,133,219	4,408,059	4,123,037	4,103,219	4,163,219	

VIRGINIA CHRISTENSEN <sup>11</sup>		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
ALL ACCOUNTS - FOR AUDIT								
Revenue								
INTEREST INCOME	8470.00	74,508	217,181	98,000	(5,999)	-	50,000	
INCREASE (DECREASE) IN INVEST		98,523	426,433				50,000	
REVENUE		173,031	643,614	98,000	(5,999)	-	100,000	
Expenses								
DISTRIBUTIONS		52,856	87,749	105,000	75,000	75,000	180,000	
TRANSFER TO OTHER FUNDS		94,000	90,000	98,000	98,000	98,000	98,000	
EXPENSES		146,856	177,749	203,000	173,000	173,000	278,000	
Total Revenues		173,031	643,614	98,000	(5,999)	-	100,000	
Total Expenses		146,856	177,749	203,000	173,000	173,000	278,000	
Net Income/Loss		26,175	465,865	(105,000)	(178,999)	(173,000)	(178,000)	
Fund Balance Beginning of Year		4,139,139	4,165,314	4,631,179	4,631,179	4,631,179	4,631,179	
Fund Balance End of Year		4,165,314	4,631,179	4,526,179	4,452,180	4,458,179	4,453,179	

CONSERVATION TRUST FUND		2016	2017	2018	2018	2018	2019	
		ACTUAL	ACTUAL	BUDGET	CURRENT	EST	PROPOSED	
Revenues								
Lottery Funds	3410.00	3,167	2,923	2,500	2,244	2,894	2,500	
Interest	3470.00	27	9	15	3	4	4	
Operating Revenues		3,194	2,932	2,515	2,247	2,898	2,504	

EXPENDITURES:								
Park	3500.40	-	10,000	-	-	-	-	
Operating Expenses		-	10,000	-	-	-	-	
Non-Operating								
Transfer from Fund Balance		-	7,500	-	-	-	-	
Non-Operating Revenues		-	7,500	-	-	-	-	
Total Revenues		3,194	2,932	2,515	2,247	2,898	2,504	
Total Expenses		-	10,000	-	-	-	-	
Net Income/Loss		3,194	(7,068)	2,515	2,247	2,898	2,504	
Fund Balance Beginning of Year		12,282	15,476	8,408	8,408	8,408	8,408	
Fund Balance End of Year		15,476	8,408	10,923	10,655	11,306	10,912	