

BUDGET WORK SESSION

- Pledge of Allegiance
 - 2018 BUDGET

Posted 11/13/17

2018 Proposed Budget

11/14/2017

1 GENERAL FUND		2016	2017	2017	2018	
2 Revenues		Actual	Proposed	Revised-8	Proposed	
3 General Property Tax	1410.10	82,507	85,000	87,000	90,000	90,000
4 Delinquent Taxes	1410.20	105	-	-	-	-
5 Delinquent Interest	1410.30	383	300	300	400	400
6 Specific Ownership Tax	1410.50	7,639	8,000	8,000	8,000	8,000
7 1/2 City Sales Tax	1410.61	118,412	100,000	100,000	120,000	120,000
8 County Sales Tax	1410.62	165,791	140,000	140,000	160,000	160,000
9 Franchise Tax	1410.80	29,509	25,000	55,000	55,000	55,000
P & R Program Fees	1420.11	-	-	370	11,500	11,500
Donations	1420.12	-	-	-	1,000	1,000
Gym Income other	1420.20	-	-	800	-	-
Gym Program Fees	1420.21	-	-	20,000	11,500	11,500
Gym Rental & Lease	1420.22	-	-	1,500	1,200	1,200
Gym Donations	1420.24	-	-	700	750	750
Misc. Activities	1420.30	-	-	4,000	-	-
14 Liquor Licenses	1440.30	3,438	5,000	4,000	4,000	4,000
15 Building Permits	1440.40	4,494	5,000	10,000	5,000	5,000
16 Building Use Tax	1440.50	7,608	8,000	11,000	9,000	9,000
17 Highway User's Tax	1450.10	20,877	20,000	20,000	20,000	20,000
18 Motor Vehicle Sales Tax	1450.20	794	200	200	5,000	5,000
19 Cigarette Tax	1450.30	1,168	1,200	1,200	1,200	1,200
20 Motor Vehicle Fees	1450.40	3,060	2,500	2,500	3,000	3,000
21 Severance Tax	1450.50	6,397	6,000	-	-	-
22 Mineral Lease Royalty	1450.60	231	200	-	-	-
23 Road and Bridge	1450.70	4,003	4,000	4,035	4,000	4,000
24 Fuel Tax Refund	1450.80	323	300	300	300	300
25 Grants	1450.90	-	-	-	-	-
26 Court Fines	1460.00	-	-	-	-	-
27 Interest Income	1470.00	1,585	900	7,000	7,000	7,000
29 Recreation Fees	1480.10	6,818	8,000	100	-	-
31 Recreation Donations	1480.30	1,262	500	-	-	-
35 Miscellaneous	1490.90	25,505	20,000	25,000	25,000	25,000
36						
37 Operating Revenues		491,909	440,100	503,005	542,850	542,850

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39	Expenses		Actual	Proposed	Revised	Proposed	A
40	Administrative Salaries	1510.10	51,002	56,000	56,000	59,000	74,609
41	Taxes	1510.21	4,039	4,500	4,500	4,800	5,533
42	Benefits	1510.23	10,542	11,000	11,000	11,550	12,586
43	Operating Supplies	1510.31	2,834	4,000	4,000	4,000	4,000
44	Postage	1510.32	284	500	500	500	500
45	Telephone	1510.33	2,517	3,000	3,000	3,000	3,000
46	Dues & Subscriptions	1510.34	190	3,000	3,000	3,000	3,000
47	Printing & Advertising	1510.35	1,281	1,500	1,500	1,500	1,500
48	Donations	1510.36		5,000	5,000	5,000	5,000
49	Building & Plant	1510.40	896	2,000	2,000	2,000	2,000
50	Insurance & Bonds	1510.50	6,997	10,800	10,800	5,000	5,000
51	Professional Services	1510.60	45,942	35,000	30,000	30,000	30,000
52	Training [Travel-Lodging-Fees]	1510.70	883	2,000	1,000	1,000	1,000
53	Board of Trustees	1511.00	18,352	18,353	18,353	18,353	18,353
54	Judicial	1512.00	-	-	-	2,000	2,000
55	Elections	1513.00	1,295	-	3,000	3,000	3,000
56	Treasurers Fees	1514.00	1,660	2,500	2,500	2,500	2,500
57	Miscellaneous (+1519)	1519.00	8,879	10,000	10,000	10,000	10,000
58	Emergency Management	1520.50	10,000	-	-	-	-
59	CMAC	1510.37	-	2,000	2,000	2,000	2,000
5	Noxious Weed Control	????	-	-	-	12,400	12,400
6	RRROW Appraisal					14,000	14,000
7	Safety Officer					30,000	30,000

60			2016	2017	2017	2018	
61	PUBLIC WORKS		Actual	Proposed	Revised	Proposed	A
62	Public Works Payroll	1530.10	52,287	70,500	75,000	57,600	78,534
63	Taxes	1530.21	4,155	6,000	6,000	4,570	5,264
64	Benefits	1530.23	15,089	16,500	16,500	16,500	17,970
65	Operating Expenses	1530.31	3,672	5,000	6,100	6,405	6,405
67	Telephone	1530.33	682	1,000	1,000	1,100	1,100
68	Repairs & Maintenance	1530.40	1,354	5,000	5,000	5,250	5,250
69	Insurance & Bonds	1530.50	6,292	6,500	6,500	5,000	5,000
70	Streets & Alleys	1530.70	15,034	20,000	25,000	25,000	25,000
71	Cat Lease	1530.71	15,510	24,000	24,000	24,000	24,000
72	Electricity	1530.81	14,434	17,000	17,000	17,000	17,000
73	Propane	1530.82	1,892	7,000	7,000	7,000	7,000
74	Miscellaneous	1530.90	20	5,000	5,000	5,000	5,000

75	Parks & Recreation						A
76	Custodial Payroll	1540.10	13,694	-	-	18,000	21,496
77	Custodial Taxes	1540.21	1,077	-	-	1,000	2,468
	<i>Park Supplies/Misc.</i>	1540.50	16,525	15,000	87,000	25,000	25,000
	Recreation Other	1550.00	-	-	-	-	-
	Recreation Payroll	1550.10	-	-	44,157	44,890	44,890
	Recreation Taxes	1550.21	-	-	3,600	2,380	2,380
	Recreation Benefits	1550.23	-	-	10,000	9,800	9,800
	Recreation Expenses	1550.30	-	-	16,000	16,000	16,000
78	Recreation Payroll	1580.10	28,439	44,000	-		
79	Recreation Taxes	1580.21	2,229	3,000	-		
80	Recreation Benefits	1580.23	3,155	9,000	-		

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81	Recreation Supplies + 1550.30	1580.50	6,348	15,000	-		
82	Gym Utilities	1550.41	15,173	16,000	16,000	16,500	16,500
83	Gym Miscellaneous	1550.42	10,435	12,000	5,000	7,000	7,000
90	Donations	1580.60	-	-	-	-	-
91	Hatchery Utilities	1580.80	-	-	-	-	-
92	Operating Expenses		395,089	468,653	544,010	539,598	585,038

93							
94	Operating Income/Loss						
95	Operating Revenues		491,909	440,100	503,005	542,850	542,850
96	Operating Expenses		395,089	468,653	544,010	539,598	585,038
97	Operating Income/Loss		96,820	(28,553)	(41,005)	3,252	(42,188)

GENERAL FUND (Cont.)

100	Non-Operating						
101	Transfer In [Parks -from VC]	1498.00	16,000	10,000	10,000	10,000	10,000
102	Transfer in [Recreation - from VC]	1499.00	38,000	40,000	40,000	40,000	40,000
104	Non-Operating Revenues		54,000	50,000	50,000	50,000	50,000

105							
106	Transfer Out (to CI)	1598.20	-	-	-	-	-
107	Non-Operating Expenses		-	-	-	-	-

110	Total Revenues		545,909	490,100	553,005	592,850	592,850
111	Total Expenses		395,089	468,653	544,010	539,598	585,038
112	Net Income/Loss		150,820	21,447	8,995	53,252	7,812
113	Fund Balance Beginning of Year		1,067,446	1,218,266	1,218,266	1,218,266	1,218,266
114	Fund Balance End of Year		1,218,266	1,239,713	1,227,261	1,271,518	1,226,078

CAPITAL IMPROVEMENT

		2016	2017	2017	2018	
		Actual	Proposed	Revised	Proposed	
116	Revenues					
117	1/2 City Sales Tax	2410.00	118,438	100,000	100,000	120,000
118	Interest	2470.00	1,614	1,500	3,500	3,500
119	Total Revenues		120,052	101,500	103,500	123,500

Expenses

122	Capital Improvements *	2510.00	64,903	75,000	75,000	95,000	95,000
123	New Pavilion misc 3		-	20,000	20,000	20,000	20,000
124	Flume Repair	2501.00	-	465,000	10,000	465,000	465,000
125	Total Expenses		64,903	560,000	105,000	580,000	580,000

127	Operating Revenues		120,052	101,500	103,500	123,500	123,500
128	Operating Expenses		64,903	560,000	105,000	580,000	580,000
129	Operating Income/Loss		55,149	(458,500)	(1,500)	(456,500)	(456,500)

Non-Operating

132	Transfer in (VC)	2420.00	40,000	40,000	40,000	40,000	40,000
133	Transfer from Fund Balance + Grants	2497.00	-	465,000	-	465,000	465,000
134	Non-Operating Revenues		40,000	505,000	40,000	505,000	505,000

136	Total Revenues		160,052	606,500	143,500	628,500	628,500
137	Total Expenses		64,903	560,000	105,000	580,000	580,000
138	Net Income/Loss		95,149	46,500	38,500	48,500	48,500
139	Fund Balance Beginning of Year		568,511	663,660	663,660	663,660	663,660

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140 Fund Balance End of Year		663,660	710,160	702,160	712,160	712,160
141						
142 VIRGINIA CHRISTENSEN		2016	2017	2017	2018	
143 Revenues		Actual	Proposed	Revised	Proposed	
144 Required Minimum Distribution	8460.00	74,508	184,000	75,000	75,000	75,000
145 Market Adjust / Interest	8470.00	98,523	-	98,000	98,000	98,000
146 Operating Revenues		173,031	184,000	173,000	173,000	173,000
147 Expenses						
148 Distributions	8510.00	52,856	70,000	87,749	70,000	70,000
149 Management Fee		-	-	-	-	-
150 Operating Expenses		52,856	70,000	87,749	70,000	70,000
151						
152 Operating Revenues		173,031	184,000	173,000	173,000	173,000
153 Operating Expenses		52,856	70,000	87,749	70,000	70,000
154 Operating Income/Loss		120,175	114,000	85,251	103,000	103,000
156						
157 Transfer to Capital Improvement	8520.00	40,000	40,000	40,000	40,000	40,000
158 Transfer to Parks	8540.00	16,000	10,000	10,000	10,000	10,000
159 Transfer to Arts & Recreation	8550.00	38,000	40,000	40,000	40,000	40,000
160 Transfer to Activities		-	-	-	-	-
161 Non-Operating Expenses		94,000	90,000	90,000	90,000	90,000
162						
163 Total Revenues		173,031	184,000	173,000	173,000	173,000
164 Total Expenses		146,856	160,000	177,749	160,000	160,000
165 Net Income/Loss		26,175	24,000	(4,749)	13,000	13,000
166 Fund Balance Beginning of Year		4,139,139	4,165,314	4,165,314	4,165,314	4,165,314
167 Fund Balance End of Year		4,165,314	4,189,314	4,160,565	4,178,314	4,178,314

168 CONSERVATION TRUST		2016	2017	2017	2018	
169 Revenues		Actual	Proposed	Revised	Proposed	
170 Lottery Funds	3410.00	3,167	2,600	2,100	2,500	2,500
171 Interest	3470.00	27	35	12	15	15
172 Operating Revenues		3,194	2,635	2,112	2,515	2,515

173

174 **EXPENDITURES:**

175 Park 3	3500.40	-	10,000	10,000	10,000	10,000
176 Operating Expenses		-	10,000	10,000	10,000	10,000

177						
183 Total Revenues		3,194	2,635	2,112	2,515	2,515
184 Total Expenses		-	10,000	10,000	10,000	10,000
185 Net Income/Loss		3,194	(7,365)	(7,888)	(7,485)	(7,485)
186 Fund Balance Beginning of Year		12,282	15,476	15,476	15,476	15,476
187 Fund Balance End of Year		15,476	8,111	7,588	7,991	7,991

188 **WATER AND SEWER**

2016 2017 2017 2018

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189 Revenues		Actual	Proposed	Revised	Proposed	
190 Water Lease	6405.00	-	-	-	-	-
191 Water Revenues	6410.00	190,086	195,000	193,000	198,000	198,000
192 Sewer Revenues	6420.00	88,523	91,000	92,500	95,000	95,000
193 Drainage Revenues	6440.00	6,950	8,000	8,300	8,500	8,500
194 Miscellaneous	6450.00	9,011	6,000	12,000	12,000	12,000
195 W/S Finance Charge	6460.00	2,859	2,500	2,800	2,800	2,800
196 Water Meters	6480.00	2,550	4,000	100	3,000	3,000
197 OPERATING REVENUES		299,979	306,500	308,700	319,300	319,300
198						
199 Expenses						A
200 W/S Administrative Salaries	6500.11	51,005	56,000	56,000	58,800	49,739
201 W/S Salaries	6500.12	52,287	55,000	55,000	55,000	32,451
202 Taxes	6500.21	8,200	8,900	8,800	8,800	8,800
203 Benefits	6500.23	25,538	25,500	26,000	26,500	26,500
204 Office Supplies	6500.31	853	1,500	1,500	1,500	1,500
205 Postage	6500.32	1,040	1,500	1,500	1,500	1,500
206 Telephone	6500.33	683	800	800	800	800
207 Sewer Supplies	6500.35	3,264	3,000	3,000	4,000	4,000
208 Water Supplies (& meters)	6500.36	9,770	7,000	7,700	8,000	8,000
209 Repair & Maintenance	6500.41	3,976	6,500	2,500	5,000	5,000
210 Sewer Testing	6500.42	14,519	13,500	16,000	16,000	16,000
211 Water Testing	6500.43	1,791	3,000	2,000	2,500	2,500
212 Insurance	6500.50	6,292	6,900	6,500	10,000	10,000
213 Professional Services	6500.60	12,610	14,000	10,000	15,000	15,000
214 Travel	6500.70	889	250	-	300	300
215 Electricity - Sewer Plant	6500.81	10,916	13,000	13,000	13,000	13,000
216 Propane - Water Plant	6500.85	471	1,500	1,500	1,500	1,500
217 Electricity - Water Plant	6500.86	33,229	36,000	36,000	36,000	36,000
218 Capital Improvements	6540.00	-	-	-	-	-
219 Sewer Miscellaneous	6500.91	2,690	4,000	2,000	3,000	3,000
220 Water Miscellaneous	6500.92	1,458	3,000	3,000	2,000	2,000
221 Miscellaneous/Contingency	6500.93	3,314	5,000	5,000	5,000	5,000
222 OPERATING EXPENSES		244,795	265,850	257,800	274,200	242,590
223						
224 Operating Revenues		299,979	306,500	308,700	319,300	319,300
225 Operating Expenses		244,795	265,850	257,800	274,200	242,590
226 Operating Income/Loss		55,184	40,650	50,900	45,100	76,710
227						
228 NON-OPERATING:						
229 Capital Contributions (Tap SD fees)	6430.00	19,946	24,000	25,100	20,000	20,000
231 Interest Income	6470.00	236	100	500	500	500
232 Non-Operating Revenues		20,182	24,100	25,600	20,500	20,500
233						
234 Transfers out (Capital Improvement)	6495.00					
235 Loans Principal	6515+6.2	38,595	40,000	38,000	38,000	38,000
236 Loans Interest	6515+6.1	19,947	23,000	21,000	21,000	21,000
237 Non-Operating Expenses		58,542	63,000	59,000	59,000	59,000
238						
239						
240 Total Revenues		320,161	330,600	334,300	339,800	339,800
241 Total Expenses		303,337	328,850	316,800	333,200	301,590
242 Net Income/Loss		16,824	1,750	17,500	6,600	38,210
243 Fund Balance Beginning of Year		586,354	603,178	603,178	603,178	603,178
244 Fund Balance End of Year		603,178	604,928	620,678	609,778	641,388

2018 Proposed Budget

- 2 Custodial in P&R this year
- 3 Park Expenses spread out extra
- 5 Noxious Weed Treatment
- 6 RRROW Appraisal
- 7 Safety Officer \$30,000
- * sidewalks/pond lights/copier
- * 20k for Rec van/bus - VC fund?

	Op	Non-Op	Rev	Exp	Net
GF	516,900	50,000	566,900	441,028	125,872
CI	123,500	505,000	628,500	560,000	68,500
VC	173,000	-90,000	83,000	70,000	13,000
CT	2,515	10,000	12,515	10,000	2,515
WS	319,300	-38,500	280,800	274,200	6,600
				216,487	