

SPECIAL MEETING

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. REVIEW AGENDA
- V. NEW BUSINESS
 - a. Consider Extending Basham Park Pavilion Project Completion Deadline [IFB Available here for review]
 - b. Consider Granting Change Order Basham Park Pavilion Project
- VI. ADJOURN

2018 BUDGET WORK SESSION TO FOLLOW

Posted 11/27/17

OPEN TO THE PUBLIC

2018 Proposed Budget

11/27/2017

1 GENERAL FUND		2016	2017	2017	2018-A		
2 Revenues		Actual	Proposed	Revised-10	Proposed		
3	General Property Tax	1410.10	82,507	85,000	87,000	93,699	
4	Delinquent Taxes	1410.20	105	-	-	-	
5	Delinquent Interest	1410.30	383	300	353	350	
6	Specific Ownership Tax	1410.50	7,639	8,000	9,000	7,789	
7	1/2 City Sales Tax	1410.61	118,412	100,000	125,000	130,000	
8	County Sales Tax	1410.62	165,791	140,000	171,000	174,352	
9	Franchise Tax	1410.80	29,509	25,000	32,804	32,800	
	P & R Program Fees	1420.11	-	-	2,300	11,500	
	Donations	1420.12	-	-	-	1,000	
	Gym Income other	1420.20	-	-	1,300	-	
	Gym Program Fees	1420.21	-	-	18,200	11,500	
	Gym Rental & Lease	1420.22	-	-	1,200	1,200	
	Gym Donations	1420.24	-	-	905	750	
	Misc. Activities	1420.30	-	-	4,200	4,200	z+
14	Liquor Licenses	1440.30	3,438	5,000	3,000	4,000	
15	Building Permits	1440.40	4,494	5,000	10,000	5,000	
16	Building Use Tax	1440.50	7,608	8,000	11,307	9,000	
17	Highway User's Tax	1450.10	20,877	20,000	21,000	21,000	a
18	Motor Vehicle Sales Tax	1450.20	794	200	210	225	b
19	Cigarette Tax	1450.30	1,168	1,200	1,200	1,200	
20	Motor Vehicle Fees	1450.40	3,060	2,500	2,600	3,000	
21	Severance Tax	1450.50	6,397	6,000	5,353	-	
22	Mineral Lease Royalty	1450.60	231	200	231	-	
23	Road and Bridge	1450.70	4,003	4,000	4,035	4,000	
24	Fuel Tax Refund	1450.80	323	300	325	300	
25	Grants	1450.90	-	-	-	-	
26	Court Fines	1460.00	-	-	-	-	
27	Interest Income	1470.00	1,585	900	7,750	7,000	
29	Recreation Fees	1480.10	6,818	8,000	-	-	
31	Recreation Donations	1480.30	1,262	500	-	-	
35	Miscellaneous	1490.90	25,505	20,000	24,000	25,000	
36							
37	Operating Revenues		491,909	440,100	544,273	548,865	

2018 Proposed Budget

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39 Expenses		Actual	Proposed	Revised	A	
40 Administrative Salaries	1510.10	51,002	56,000	56,500	74,609	
41 Taxes	1510.21	4,039	4,500	4,500	5,533	
42 Benefits	1510.23	10,542	11,000	11,000	12,586	
43 Operating Supplies	1510.31	2,834	4,000	3,200	4,000	
44 Postage	1510.32	284	500	450	500	
45 Telephone	1510.33	2,517	3,000	2,700	3,000	
46 Dues & Subscriptions	1510.34	190	3,000	2,200	2,000	c
47 Printing & Advertising	1510.35	1,281	1,500	850	2,000	
48 Donations	1510.36		5,000	1,600	3,000	d
49 Building & Plant	1510.40	896	2,000	2,000	2,000	
50 Insurance & Bonds	1510.50	6,997	10,800	6,500	6,500	e
51 Professional Services	1510.60	45,942	35,000	33,600	40,000	f
52 Training [Travel-Lodging-Fees]	1510.70	883	2,000	135	2,500	g
53 Board of Trustees	1511.00	18,352	18,353	18,353	18,353	
54 Judicial	1512.00	-	-	-	2,000	
55 Elections	1513.00	1,295	-	-	3,000	
56 Treasurers Fees	1514.00	1,660	2,500	2,100	2,500	
57 Miscellaneous (+1519)	1519.00	8,879	10,000	7,900	12,000	h
58 Emergency Management	1520.50	10,000	-	-	-	
59 CMAC	1510.37	-	2,000	2,000	2,000	
60 Noxious Weed Control	????	-	-	-	12,400	
61 RRROW Appraisal					14,000	
62 Safety Officer					30,000	
63 Admin Expenses		167,593	171,153	155,588	254,481	

63 PUBLIC WORKS		2016 Actual	2017 Proposed	2017 Revised	A	
65 Public Works Payroll	1530.10	52,287	70,500	75,000	78,534	
66 Taxes	1530.21	4,155	6,000	6,000	5,264	
67 Benefits	1530.23	15,089	16,500	14,100	17,970	
68 Operating Expenses	1530.31	3,672	5,000	6,400	6,405	
69 Telephone	1530.33	682	1,000	1,000	1,100	
70 Repairs & Maintenance	1530.40	1,354	5,000	4,000	4,000	i
71 Insurance & Bonds	1530.50	6,292	6,500	6,500	6,500	j
72 Streets & Alleys	1530.70	15,034	20,000	25,000	25,000	
73 Cat Lease	1530.71	15,510	24,000	23,300	23,300	k
74 Electricity	1530.81	14,434	17,000	14,500	16,000	l
75 Propane	1530.82	3,620	7,000	5,000	3,000	t
76 Miscellaneous	1530.90	20	5,000	500	500	z+
77 PW Expenses		132,149	183,500	181,300	187,573	

2018 Proposed Budget

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77	Parks & Recreation					A	
78	Custodial Payroll	1540.10	13,694	-	-	25,000	m
79	Custodial Taxes	1540.21	1,077	-	-	2,468	
80	Park Supplies	1540.50	16,525	15,000	73,000	15,000	
81	Park Electricity	1540.51				2,500	u
82	Park Propane	1540.52				2,000	v+
83	Recreation Other	1550.00	-	-	-	-	
84	Recreation Payroll	1550.10	-	-	45,000	44,890	
85	Recreation Taxes	1550.21	-	-	3,600	3,569	n
86	Recreation Benefits	1550.23	-	-	9,900	9,800	
87	Recreation Expenses	1550.30	-	-	14,100	16,000	
88	Recreation Payroll	1580.10	28,439	44,000	-		
89	Recreation Taxes	1580.21	2,229	3,000	-		
90	Recreation Benefits	1580.23	3,155	9,000	-		
91	Recreation Supplies + 1550.30	1580.50	6,348	15,000	-		
92	Gym Utilities	1550.41	15,173	16,000	16,000	16,500	
93	Gym Repairs & Maintenance	1550.42	10,435	12,000	4,400	7,000	
94	Donations	1580.60	-	-	-	-	
95	Hatchery Utilities	1580.80	-	-	-	-	
96	P&R Expenses		97,075	114,000	166,000	144,727	

96	Total Operating Expenses		396,817	468,653	502,888	586,781
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97						
98	Operating Income/Loss					
99	Operating Revenues	491,909	440,100	544,273	548,865	
100	Operating Expenses	396,817	468,653	502,888	586,781	
101	Operating Income/Loss	95,092	(28,553)	41,385	(37,916)	

101 GENERAL FUND (Cont.)

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

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

109						
110	Total Revenues	545,909	490,100	594,273	598,865	
111	Total Expenses	396,817	468,653	502,888	586,781	
112	Net Income/Loss	149,092	21,447	91,385	12,084	
113	Fund Balance Beginning of Year	1,067,446	1,218,266	1,218,266	1,268,556	
114	Fund Balance End of Year	1,216,538	1,239,713	1,309,651	1,280,640	

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115 CAPITAL IMPROVEMENT		2016	2017	2017		
116 Revenues		Actual	Proposed	Revised		
117	1/2 City Sales Tax	2410.00	118,438	100,000	125,000	120,000
118	Interest	2470.00	1,614	1,500	3,800	3,500
119	Total Revenues		120,052	101,500	128,800	123,500

120							
121 Expenses							
122	Capital Improvements	2510.00	64,903	75,000	75,000	109,000	o+
123	New Pavilion		-	20,000	20,000	20,000	
124	Flume Repair	2501.00	-	465,000	6,000	459,000	p
125	Total Expenses		64,903	560,000	101,000	588,000	

126							
127	Operating Revenues		120,052	101,500	128,800	123,500	
128	Operating Expenses		64,903	560,000	101,000	588,000	
129	Operating Income/Loss		55,149	(458,500)	27,800	(464,500)	

130							
131 Non-Operating							
132	Transfer in (VC)	2420.00	40,000	40,000	40,000	49,914	x+
133	Transfer from Fund Balance + Grants	2497.00	-	465,000	6,000	459,000	
134	Non-Operating Revenues		40,000	505,000	46,000	508,914	

135							
136	Total Revenues		160,052	606,500	174,800	632,414	
137	Total Expenses		64,903	560,000	101,000	588,000	
138	Net Income/Loss		95,149	46,500	73,800	44,414	
139	Fund Balance Beginning of Year		568,511	198,660	198,660	247,160	
140	Fund Balance End of Year		663,660	245,160	272,460	291,574	

141 VIRGINIA CHRISTENSEN		2016	2017	2017			
143 Revenues		Actual	Proposed	Revised			
144	Community Investments	8300.00				30,000	w
145	Required Minimum Distribution	8460.00	74,508	184,000	174,914	75,000	
146	Market Adjust / Interest	8470.00	98,523	-	-	98,000	q
147	Operating Revenues		173,031	184,000	174,914	203,000	

148 Expenses							
149	Distributions	8510.00	52,856	70,000	87,749	75,000	r
150	Management Fee		-	-	-	-	
151	Operating Expenses		52,856	70,000	87,749	75,000	

152							
153	Operating Revenues		173,031	184,000	174,914	203,000	
154	Operating Expenses		52,856	70,000	87,749	75,000	
155	Operating Income/Loss		120,175	114,000	87,165	128,000	

156							
157	Transfer to Capital Improvement	8520.00	40,000	40,000	40,000	49,914	
158	Transfer to Parks	8540.00	16,000	10,000	10,000	10,000	
159	Transfer to Arts & Recreation	8550.00	38,000	40,000	40,000	40,000	
160	Transfer to Community Investments			-	-	30,000	w
161	Non-Operating Expenses		94,000	90,000	90,000	129,914	

162							
163	Total Revenues		173,031	184,000	174,914	203,000	
164	Total Expenses		146,856	160,000	177,749	204,914	
165	Net Income/Loss		26,175	24,000	(2,835)	(1,914)	
166	Fund Balance Beginning of Year		4,139,139	4,165,314	4,165,314	4,162,479	
167	Fund Balance End of Year		4,165,314	4,189,314	4,162,479	4,160,565	

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168 CONSERVATION TRUST		2016	2017	2017	
169 Revenues		Actual	Proposed	Revised	
170 Lottery Funds	3410.00	3,167	2,600	2,500	2,500
171 Interest	3470.00	27	35	12	15
172 Operating Revenues		3,194	2,635	2,512	2,515
173					
174 EXPENDITURES:					
175 Park	3500.40	-	10,000	-	-
176 Operating Expenses		-	10,000	-	-
177					
178 Non-Operating					
179 Transfer from Fund Balance					7,500
180 Non-Operating Revenues					7,500
181					
182					
183 Total Revenues		3,194	2,635	2,512	10,015
184 Total Expenses		-	10,000	-	-
185 Net Income/Loss		3,194	(7,365)	2,512	10,015
186 Fund Balance Beginning of Year		12,282	15,476	15,476	7,588
187 Fund Balance End of Year		15,476	8,111	17,988	17,603

S

- a confirmed estimate
- b corrected from B2A
- c meeting adjustment
- d meeting adjustment
- e meeting adjustment
- f meeting adjustment
- g meeting adjustment
- h meeting adjustment
- i meeting adjustment
- j meeting adjustment
- k meeting adjustment
- l meeting adjustment
- m meeting adjustment
- n meeting adjustment - 7.95%
- o meeting adjustment
- p meeting adjustment
- q meeting adjustment
- r meeting adjustment
- s meeting adjustment
- t revised down based on average B2A
- u revised from Randi
- v revised from Randi
- w revised from Randi
- need to adjust
- v+ adjusted 11/21
- o+ adjusted 11/21
- x+ adjusted 11/21
- z+ adjusted while updating revised

2018 Proposed Budget

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188 WATER AND SEWER		2016	2017	2017	
189 Revenues		Actual	Proposed	Revised	
190 Water Lease	6405.00	-	-	-	-
191 Water Revenues	6410.00	190,086	195,000	193,000	198,000
192 Sewer Revenues	6420.00	88,523	91,000	92,500	95,000
193 Drainage Revenues	6440.00	6,950	8,000	8,300	8,500
194 Miscellaneous	6450.00	9,011	6,000	12,000	12,000
195 W/S Finance Charge	6460.00	2,859	2,500	2,800	2,800
196 Water Meters	6480.00	2,550	4,000	100	3,000
197 OPERATING REVENUES		299,979	306,500	308,700	319,300

198					A	
199 Expenses						
200 W/S Administrative Salaries	6500.11	51,005	56,000	56,000	49,739	
201 W/S Salaries	6500.12	52,287	55,000	55,000	32,451	
202 Taxes	6500.21	8,200	8,900	8,800	6,534	A
203 Benefits	6500.23	25,538	25,500	26,000	21,200	B
204 Office Supplies	6500.31	853	1,500	1,310	1,500	
205 Postage	6500.32	1,040	1,500	1,100	1,500	
206 Telephone	6500.33	683	800	750	800	
207 Sewer Supplies	6500.35	3,264	3,000	300	400	z+
208 Water Supplies (& meters)	6500.36	9,770	7,000	8,750	8,000	
209 Repair & Maintenance	6500.41	3,976	6,500	2,800	5,000	
210 Sewer Testing	6500.42	14,519	13,500	15,000	16,000	
211 Water Testing	6500.43	1,791	3,000	1,000	2,500	
212 Insurance	6500.50	6,292	6,900	6,500	6,500	
213 Professional Services	6500.60	12,610	14,000	4,000	35,000	C
214 Travel	6500.70	889	250	-	300	
215 Electricity - Sewer Plant	6500.81	10,916	13,000	12,000	13,000	
216 Propane - Water Plant	6500.85	471	1,500	700	1,500	
217 Electricity - Water Plant	6500.86	33,229	36,000	33,500	36,000	
218 Capital Improvements	6540.00	-	-	-	-	
219 Sewer Miscellaneous	6500.91	2,690	4,000	2,700	3,000	
220 Water Miscellaneous	6500.92	1,458	3,000	400	2,000	
221 Miscellaneous/Contingency	6500.93	3,314	5,000	2,000	3,000	z+
222 OPERATING EXPENSES		244,795	265,850	238,610	245,924	

224 Operating Revenues	299,979	306,500	308,700	319,300
225 Operating Expenses	244,795	265,850	238,610	245,924
226 Operating Income/Loss	55,184	40,650	70,090	73,376

228 NON-OPERATING:					
229 Capital Contributions (Tap SD fees)	6430.00	19,946	24,000	25,100	20,000
231 Interest Income	6470.00	236	100	500	500
232 Non-Operating Revenues		20,182	24,100	25,600	20,500

234 Transfers out (Capital Improvement)	6495.00				
235 Loans Principal	6515+6.2	38,595	40,000	38,000	38,000
236 Loans Interest	6515+6.1	19,947	23,000	21,000	21,000
237 Non-Operating Expenses		58,542	63,000	59,000	59,000

240 Total Revenues	320,161	330,600	334,300	339,800
241 Total Expenses	303,337	328,850	297,610	304,924
242 Net Income/Loss	16,824	1,750	36,690	34,876
243 Fund Balance Beginning of Year	586,354	603,178	603,178	620,678
244 Fund Balance End of Year	603,178	604,928	639,868	655,554

2018 Proposed Budget

11/27/2017

- A Revised with 60/40 split
- B Revised with 60/40 split
- C Ron's report on Temp Mod=\$20k

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