



## **CITY COUNCIL WORK SESSION AGENDA**

AFTON CITY COUNCIL CHAMBERS  
3033 St. Croix Trail South

**Wednesday, August 21, 2019**  
**At 5:00 p.m.**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA – August 21, 2019 Council Work Session**
- 4. CITY COUNCIL BUSINESS**
  - A. Mid-Year Financial Review and 2020 Preliminary Budget**
- 5. Adjourn**

**A quorum of one or more City commissions or committees may be present to receive information at this meeting**

## City of Afton 2020 Proposed Budget Overview

The following is an overview of the City of Afton proposed 2020 budget. The proposed 2020 budget reflects an on-going effort to provide sufficient funding to meet current and long term capital improvement needs including street improvements and bridge improvements, as well as to absorb increased costs for contracted accounting and legal services, while managing the impact on the tax levy.

### **General Fund Budget**

The General Fund Budget includes expenditures and revenues related to the general day-to-day operation of the City. The line-item General Fund Budget, along with a listing of all property tax levies, including tax levies for debt service and capital improvement funding, as well as a number of smaller tax levy amounts, is attached.

### ***General Fund Expenditure Highlights***

The proposed 2020 General Fund expenditures are \$1,337,916 (see Overall Total Expenditures on page 7 of the budget spreadsheet). This is an increase of \$43,140 or 3.3% from the 2019 budget.

### **An outline of the key items affecting the General Fund expenditures is as follows:**

- Wages and Benefits are up \$5,978 or 2.0% , due to annual economic adjustments
- Fire and ambulance service expense is up \$3,355 or 1.3%
- Police Service expense is up \$ 10,289 or 5.4%
- Accounting expense is up \$11,650 or 67.1%, due to increased fee level for accounting services
- Assessing service expense is up \$2,500 or 10.4%
- Engineering Fees expense is up \$4,400 or 21.4% to reflect actual costs
- Legal fees are up \$2,000 or 9.1% due to an increase in the monthly retainer

### ***General Fund Revenue Highlights***

- All revenues are generally flat. While actual Building Permit revenue is higher than the amount budgeted, the City has been budgeting these revenues conservatively.

## **Tax Levies and Transfers**

### ***General Fund Levy***

- The proposed 2020 General Fund tax levy is \$1,080,282. This is an increase of \$29,235 or 2.8% over the 2019 General Fund levy.

### ***Capital Improvement Levies***

- Street Improvement Levy

The total 2020 levy for street improvements (\$560,500) which is comprised of the \$170,500 Street Improvement Capital Fund levy and the \$390,000 debt service levy for the 2017B Road Bond, reflects an increase of \$50,000 or 9.8% over the 2019 levy for street improvements, as called for by the long term street improvement funding plan to enable pay-as-you-go funding.

- Bridge Replacement Levy

The Bridge Replacement Fund Levy reflects an increase from \$50,000 to \$51,000.

### ***Debt Service Levies***

- The debt service levy for the 2014 Road Bonds is up \$15,000 or 5.5% to reflect the amortization schedule with increasing payments.
- The debt service levy for the PFA bonds is up \$2,000 or 2.9%

### ***Total Tax Levy***

- The proposed 2020 budget results in a total tax levy, including the General Fund levy and the debt service and transfer levies, of \$2,360,621 (see Total Property Taxes on page 1 of the budget spreadsheet). This is an increase of \$109,330, or 4.86% over the total 2019 levy.

### **Impact of Tax Levy On Property Owners**

The proposed tax levy increase of 4.86% would have the following impacts on the City's share of property taxes:

Residential property valued at \$200,000: tax increase of \$29.07, or 4.73%

Residential property valued at \$500,000: tax increase of \$82.57, or 4.86%

Commercial property valued at \$500,000: tax increase of \$137.69 or 4.38%

### **Sanitary Sewer Budget and Tax Levy**

The 2019 proposed budget includes a separate operating budget for the Sanitary Sewer operation to account for the operating costs of the wastewater collection and treatment system, particularly the costs of the wastewater treatment facility, as well as the user fee revenues necessary to fund the operating costs. The operating costs are relatively low because a large number of properties have not hooked up to the sewer system, so are not paying sewer fees. On the other hand, the operating revenues are low for the same reason. The 2019 budget continues a levy of \$15,000 to supplement user fees, if necessary. In the future, probably when all properties are hooked up to the sewer system, the city will need to begin to contract for the maintenance of the sewer lines and will need to set aside funds for equipment repair and replacement.

### **Capital Improvement Projects and Funding**

#### **Street and Bridge Improvements Planning**

##### ***Streets***

To provide sufficient funding for the completion of the remaining 7.5 miles of planned street improvements, as well as to enable pay-as-you-go funding for future street improvements, the long term street improvement funding plan calls for a levy increase of \$50,000 in 2020. The balance in the Street Improvement Fund in 2020 will be approximately \$1 million. This balance will be used to fund the planned 2020 Street Improvement Project.

##### ***Bridges***

The City's bridges are periodically inspected regarding the need for repair or replacement. At this time, one of the bridges is in need of guardrail repairs, because they do not meet safety requirements. The repairs are planned to be made in 2020. In 2018, the Council authorized a levy of \$49,671 for bridge and other infrastructure replacement, as a first step in providing sufficient funding for bridge replacement needs. The 2020 proposed budget reflects a levy in the amount of \$51,000.

#### **Downtown Village Improvement Project**

The Downtown Village Improvement Project is now substantially complete. Due to a recent addition of \$400,000 of funding from the DNR, the initial funding gap for the Project has essentially been

closed. However, there is a new funding gap related to the easement condemnation process that is on-going. The magnitude of the funding gap is uncertain at this time, due to the appeal of the initial condemnation award and other condemnation hearings yet to be held. This funding gap, along with the costs related to the River Road Sewer Lines Replacement Project discussed below, will cause the need to refinance the temporary bonds used to provide cash flow for the project with a longer term bond issue. Depending on the results of the condemnation process and the cost of the River Road Sewer Lines Replacement Project, the debt service on the longer term bonds could be substantially funded with planned project revenues to be received in the coming years, and by in-place levies for the project.

### ***River Road Sewer Line Replacements***

The sewer lines that are a part of the “201” sewer system that serves approximately 12 properties on River Road are in poor condition. Efforts are on-going to determine the most cost-effective solution to replace these sewer lines. Council directed City Engineer to obtain bids for the replacement of the gravity sewer lines and the installation of a gravity sewer line to serve the Perkins and Evanoff properties, each of which have a forcemain vs. a gravity line in front of them. The bids were received and were very substantially higher than anticipated. The City Engineer is recommending rebidding the project in the winter in an effort to obtain lower bids.

#100 GENERAL FUND	Audited 2016	Audited 2017	UnAudited 2018	Year to Date 6/30/2019	Annual Budget 2019	Remaining Budget \$	Annual Budget 2020	Increase (Decrease) 2020 minus 2019 Budget	
								\$	%
<b>A: Revenue</b>									
1-PROPERTY TAXES:									
4000 General Fund Levy	961,378	974,335	984,222	588,754	1,014,518	425,764	1,043,417	28,899	2.8%
4003 Market Value Credit	0	0	0	0	0	0	0	0	
4005 Fiscal Disparity	44,674	46,265	54,350	43,491	63,420	19,929	75,075	11,655	18.4%
4015 Delinq Taxes, Penalties & Int	23,892	10,629	17,503	10,135	0	(10,135)	0	0	
4013 Street Improvement Capital Fund	200,000	375,000	70,000	60,250	120,500	60,250	170,500	50,000	41.5%
6928 Special Reserve Fund	3,000	9,500	5,000	100	100	0	100	0	0.0%
6932 Stormwater Fund	3,500	3,500	3,500	1,750	3,500	1,750	3,500	0	0.0%
6933 Vehicle/Equipment Replacement Fund	2,500	2,500	2,500	1,250	2,500	1,250	2,500	0	0.0%
6935 Comprehensive Plan/Planning	3,000	4,000	4,000	2,000	4,000	2,000	3,500	(500)	-12.5%
6936 Flood Fund	5,500	5,500	5,500	2,750	5,500	2,750	5,500	0	0.0%
6937 DNR Levee Project Grant Match	95,000	95,000	95,000	47,500	95,000	47,500	95,000	0	0.0%
6934 Codification	100	100	100	250	500	250	500	0	0.0%
4843 MN Unemployment Claims	1,000	1,000	1,000	500	1,000	500	1,000	0	0.0%
6939 Election Fund	5,500	5,500	5,500	2,750	5,500	2,750	7,000	1,500	27.3%
6910 City Council Contingency Fund	0	0	0	0	0	0	0	0	
4842 Audit and Legal Reserve	1,000	1,000	1,000	100	100	0	100	0	0.0%
4844 Parks Capital Repairs/Trail & Ped Bridge	5,500	5,500	5,500	2,750	5,500	2,750	5,500	0	0.0%
4022 Afton Septic System - City Bldgs + City Share Oper	15,000	15,000	15,000	7,500	15,000	0	15,000	0	0.0%
4017 Bridge Replacement Fund	0	0	49,671	25,000	50,000	0	51,000	1,000	2.0%
4846 Sidewalk	2,000	2,000	2,000	250	500	250	500	0	0.0%
4012 Bldg & Land Capital Fund	6,000	6,000	6,000	3,000	6,000	3,000	6,000	0	0.0%
4818 City Share High Speed Internet	75,000	50,000	0	0	0	0	0	0	
<b>Subtotal - General Prop Tax Levy</b>	<b>1,453,544</b>	<b>1,612,329</b>	<b>1,327,346</b>	<b>800,080</b>	<b>1,393,138</b>	<b>560,558</b>	<b>1,485,692</b>	<b>92,554</b>	<b>6.6%</b>
4050 Debt Service Levy, Fire Hall Remodeling	49,893	49,833	49,784	24,812	49,624	24,812	49,064	(560)	-1.1%
4898 Debt Service Levy, Dwtwn Imp Tmp Bond	28,000	28,000	30,000	18,500	37,000	18,500	37,000	0	0.0%
4899 Debt Service Levy, Dwtwn Imp Bond/PFA	70,000	70,000	70,000	35,000	70,000	35,000	72,000	2,000	2.9%
4726 Debt Service Levy, 2017B Road Bond	0	0	390,000	195,000	390,000	195,000	390,000	0	0.0%
4725 Debt Serv Levy - 2014A Road Bond	260,000	260,000	260,000	137,500	275,000	137,500	290,000	15,000	5.5%
<b>TOTAL PROPERTY TAXES</b>	<b>1,861,437</b>	<b>2,020,162</b>	<b>2,127,130</b>	<b>1,210,892</b>	<b>2,214,762</b>	<b>971,370</b>	<b>2,323,756</b>	<b>108,994</b>	<b>4.92%</b>

2,506,315

2-INTERGOVERNMENTAL REVENUE:									
4100 Gravel Tax/West Lakeland Cent College	(2,160)	(2,267)	(2,510)	(2,545)	(2,400)	145	(2,400)	0	0.0%
4108 MV Credit - Ag	9,597	10,423	10,635	0	4,000	4,000	4,000	0	0.0%

4112	PERA Rate Increase Aid	634	634	634	0	634	634	634	0	0.0%
4175	Agricultural perserve credit	1,005	1,064	568	0	500	500	500	0	0.0%
	TOTAL INTERGOV'T REVENUES	<b>9,076</b>	<b>9,854</b>	<b>9,327</b>	<b>(2,545)</b>	<b>2,734</b>	<b>5,279</b>	<b>2,734</b>	<b>0</b>	<b>0.0%</b>
3-CHARGES FOR SERVICES:										
4205	Assessment Search	80	60	80	40	35	(5)	35	0	0.0%
4210	Sale of Copies	34	8	73	0	100	100	100	0	0.0%
4215	Rent of City Garage	0	0	500	500	0	0	0	0	
	TOTAL CHARGES FOR SERVICES	<b>114</b>	<b>68</b>	<b>653</b>	<b>540</b>	<b>135</b>	<b>95</b>	<b>135</b>	<b>0</b>	<b>0.0%</b>
4-FINES & FORFEITURES:										
4300	County Fines & Fees	14,422	11,061	8,700	6,420	12,000	5,580	10,000	(2,000)	-16.7%
4305	Other Fines & Forfeitures	664	0	0	0	250	250	250	0	0.0%
	TOTAL FINES & FORFEITURES	<b>15,086</b>	<b>11,061</b>	<b>8,700</b>	<b>6,420</b>	<b>12,250</b>	<b>5,830</b>	<b>10,250</b>	<b>(2,000)</b>	<b>-16.3%</b>
5-LICENSES, FEES, PERMITS:										
4400	Building Permit Fees - Afton	206,416	193,823	105,130	60,931	86,000	25,069	91,000	5,000	5.8%
4401	Building & Eng'g Inspection Fees	1,550	2,390	1,445	1,770	1,000	(770)	1,000	0	0.0%
4404	4th of July permits	0	0	0	0	0	0	0	0	
4405	Pet License & Impound Fees	325	1,055	230	585	300	(285)	300	0	0.0%
4410	Liquor Licenses	5,023	3,500	1,750	3,350	3,000	(350)	3,000	0	0.0%
4415	Other Licenses	589	1,119	1,496	519	350	(169)	350	0	0.0%
4435	R-O-W Permit/Utility Permit Fees	2,250	3,500	500	250	1,750	1,500	1,750	0	0.0%
4437	Utility Franchise Fees	57,832	62,497	59,174	16,362	58,000	41,638	58,000	0	0.0%
4440	Zoning Fees & Permits	7,885	11,475	5,690	2,810	3,000	190	4,000	1,000	33.3%
	TOTAL LICENSES, FEES, PERMITS	<b>281,870</b>	<b>279,359</b>	<b>175,415</b>	<b>86,577</b>	<b>153,400</b>	<b>66,823</b>	<b>159,400</b>	<b>6,000</b>	<b>3.9%</b>
7-MISCELLANEOUS REVENUE:										
4601	Insurance dividend	3,972	998	471	0	2,000	2,000	500	(1,500)	-75.0%
4604	Park rental & cleaning fees	225	225	275	250	500	250	250	(250)	-50.0%
4615	Settlements/Other Income/Transfer	160	609	716	0	0	0	0	0	
	TOTAL MISCELLANEOUS REVENUE	<b>4,357</b>	<b>1,832</b>	<b>1,462</b>	<b>250</b>	<b>2,500</b>	<b>2,250</b>	<b>750</b>	<b>(1,750)</b>	<b>-70.0%</b>
9-OTHER GRANTS:										
4810	County Grant-recycling grant	7,210	7,210	7,210	0	7,090	7,090	7,090	0	0.0%
4814	Cable Commission Distribution	1,200	1,500	1,200	1,200	1,200	0	1,200	0	0.0%
	TOTAL OTHER GRANTS	<b>8,410</b>	<b>8,710</b>	<b>8,410</b>	<b>1,200</b>	<b>8,290</b>	<b>7,090</b>	<b>8,290</b>	<b>0</b>	<b>0.0%</b>
10-INTEREST REVENUES:										
4901	Interest - 4M Fund General	955	12,772	10,329	3,964	1,000	(2,964)	1,000	0	0.0%
4905	Miscellaneous Income	0	0	0	0	0	0	0	0	
	TOTAL INTEREST REVENUES	<b>955</b>	<b>12,772</b>	<b>10,329</b>	<b>3,964</b>	<b>1,000</b>	<b>(2,964)</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL REVENUES</b>	<b>2,181,305</b>	<b>2,343,818</b>	<b>2,341,426</b>	<b>1,307,298</b>	<b>2,395,071</b>	<b>1,055,773</b>	<b>2,506,315</b>	<b>111,244</b>	<b>4.64%</b>

**B: EXPENDITURES**

## 1-WAGES &amp; BENEFITS:

5002	Mayor & Council	13,200	13,200	13,200	6,600	13,200	6,600	13,200	0	0.0%
5004	City Administrator	91,483	92,150	92,150	47,780	102,100	54,320	105,000	2,900	2.8%
5005/511	Intern(s)/Contract Office Admin	0	5,221	300	0	500	500	500	0	0.0%
5007	Office Assistant	18,272	21,793	23,705	11,229	26,800	15,571	27,550	750	2.8%
5008	City Clerk	38,798	28,930	39,171	22,267	54,600	32,333	56,130	1,530	2.8%
5020	Maintenance Personnel (incl Mileage)	18,816	24,076	27,916	14,349	40,000	25,651	37,000	(3,000)	-7.5%
5014	FICA & Medicare	17,854	18,047	18,133	8,377	0	(8,377)	0	0	
5018/37	Ins Benefits (Disability)and Other Fin'l (CA)	27,048	26,627	26,863	13,813	27,120	13,307	27,120	0	0.0%
5053	PERA	13,008	12,771	13,913	8,102	0	(8,102)	0	0	
5024	Workers Comp Insurance	3,171	0	2,691	3,568	3,100	(468)	3,100	0	0.0%
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>241,650</b>	<b>242,815</b>	<b>258,042</b>	<b>136,085</b>	<b>267,420</b>	<b>131,335</b>	<b>269,600</b>	<b>2,180</b>	<b>0.8%</b>

## 2-PROFESSIONAL SERVICES:

5120	Contract - Videographer	1,807	2,475	3,691	2,041	4,000	1,959	4,000	0	0.0%
5302	Assessor Fees	21,269	22,215	23,592	26,015	24,000	(2,015)	26,500	2,500	10.4%
5304	Accounting fees	15,247	17,130	17,637	12,127	17,350	5,223	29,000	11,650	67.1%
5305	Auditing fees	5,350	6,600	10,875	10,635	15,000	4,365	15,000	0	0.0%
5310	Engineering Fees	23,561	24,410	34,079	21,433	20,600	(833)	25,000	4,400	21.4%
5315	Recording fees	0	0	552	138	300	162	300	0	0.0%
5320	Legal fees - Prosecution	23,160	27,943	26,374	14,707	29,800	15,093	30,000	200	0.7%
5321	Legal fees - General/Civil	21,951	19,082	21,652	10,895	22,000	11,105	24,000	2,000	9.1%
5323	Legal fees - Special/Co-Pays	0	0	0	0	0	0	0	0	
5330	Planning Fees	0	6,200	5,368	(318)	4,120	4,438	4,200	80	1.9%
5335	Other Fees for Service/YSB/4H	(433)	1,150	0	0	1,500	1,500	1,500	0	0.0%
5350	Building Inspection Fees - Stensland	80,054	82,429	47,634	25,244	34,400	9,156	39,000	4,600	13.4%
5360	Misc Dev Fees	0	0	0	0	0	0	0	0	
5370	Well Monitoring Program	768	0	1,075	0	1,200	1,200	2,000	800	66.7%
5380	Watershed Management	595	596	596	596	600	4	600	0	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>193,329</b>	<b>210,230</b>	<b>193,125</b>	<b>123,513</b>	<b>174,870</b>	<b>51,357</b>	<b>201,100</b>	<b>26,230</b>	<b>15.0%</b>

## 4-OTHER EXPENDITURES:

5500	Office Equipment	576	0	0	0	700	700	700	0	0.0%
5505	Bank/IRS Fees/Penalties/Interest	262	314	873	216	400	184	400	0	0.0%
5510	Comp Svc (All HW/SW, GIS, Web, Email)	5,610	6,900	16,830	3,335	9,500	6,165	11,000	1,500	15.8%
5516	Copier Lease	3,243	2,760	2,521	1,380	3,500	2,120	3,500	0	0.0%
5520	Equipment Maintenance	0	0	0	0	500	500	500	0	0.0%
5525	Insurance-General Liability	17,250	15,962	21,705	23,317	21,600	(1,717)	23,000	1,400	6.5%



TOTAL OTHER PUBLIC WORKS	1,910	1,864	3,217	1,936	5,050	3,114	5,250	200	4.0%
SUBTOTAL STREETS, REHAB & PUBLIC WORKS	164,902	243,727	227,418	149,756	270,050	120,294	266,750	(3,300)	-1.2%
9-BUILDINGS & LAND:									
6010 Gas Heat	1,071	533	0	0	2,200	2,200	2,200	0	0.0%
6020 Electricity	1,635	2,039	2,750	2,376	2,000	(376)	2,000	0	0.0%
6030 Miscellaneous Expense	944	910	229	873	800	(73)	800	0	0.0%
6035 Cleaning	273	13	7	0	500	500	500	0	0.0%
6040 Repair & Maintenance	902	2,644	2,789	392	2,000	1,608	2,500	500	25.0%
6045 City Garage Expense	3,182	2,147	4,588	4,236	2,500	(1,736)	2,500	0	0.0%
xxxx Deputy Facility/PW Garage	0	0	0	0	1,000	1,000	1,000	0	0.0%
6050 Supplies	289	536	1,519	417	500	83	550	50	10.0%
TOTAL BUILDINGS & LAND	8,296	8,822	11,882	8,294	11,500	3,206	12,050	550	4.8%
12-PARKS & RECREATION:									
6105 4th of July Celebration	3,500	3,500	3,500	3,500	3,500	0	3,500	0	0.0%
6135 Park Maintenance	569	2,587	3,380	4,274	1,300	(2,974)	2,500	1,200	92.3%
6140 Miscellaneous expense	112	16	238	236	300	64	300	0	0.0%
6205 Cemetery Maintenance	9,000	9,354	9,000	9,000	9,000	0	9,000	0	0.0%
TOTAL PARKS & RECREATION	13,181	15,457	16,118	17,010	14,100	(2,910)	15,300	1,200	8.5%
OVERALL TOTAL EXPENDITURES	1,083,917	1,190,292	1,212,328	604,859	1,258,247	653,388	1,301,051	42,804	3.4%
C: OTHER FINANCING SOURCES (USES)									
4050 Tax Levy to Fire Hall Debt Service Fund	(49,893)	(49,833)	(49,784)	(24,812)	(49,624)	(24,812)	(49,064)	560	-1.1%
4898 Tax Levy re Dwtwn Imp Tmp Bonds	(28,000)	(28,000)	(70,000)	(18,500)	(37,000)	(18,500)	(37,000)	0	0.0%
4899 Tax Levy re Dwtwn Imp Bonds/PFA	(70,000)	(70,000)	(70,000)	(35,000)	(70,000)	(35,000)	(72,000)	(2,000)	2.9%
xxxx Debt Service Levy, 2017B Road Bond	0	0	(390,000)	(195,000)	(390,000)	(195,000)	(390,000)	0	0.0%
4725 Tax Levy to 2014A Road Construction Debt Serv Fd	(260,000)	(260,000)	(260,000)	(137,500)	(275,000)	(137,500)	(290,000)	(15,000)	5.5%
6920 Oper trf to Bldg & Land Fund - Budgeted	(6,000)	(6,000)	(6,000)	(3,000)	(6,000)	(3,000)	(6,000)	0	0.0%
4818 City Share High Speed Internet	(75,000)	(50,000)	0	0	0	0	0	0	
6920 Oper trf to Bldg & Land Fund - Unbudgeted	(25,000)	(25,000)	0	0	0	0	0	0	
6921 Oper Trf to Street Imp - UnBudgeted	(230,000)	(100,000)	0	0	0	0	0	0	
6925 Oper trf to Street Imp- Budgeted	(200,000)	(375,000)	(70,000)	(60,250)	(120,500)	(60,250)	(170,500)	(50,000)	41.5%
6928 Oper Trf from(to) Special Reserve Fund	(3,000)	(9,500)	(5,000)	(100)	(100)	0	(100)	0	0.0%
6932 Oper Trf to Stormwater Fund	(3,500)	(3,500)	(3,500)	(1,750)	(3,500)	(1,750)	(3,500)	0	0.0%
6933 Oper Trf to Vehicle Fund	(2,500)	(2,500)	(2,500)	(1,250)	(2,500)	(1,250)	(2,500)	0	0.0%
6935 Oper Trf to Comprehensive Plan	(3,000)	(4,000)	(4,000)	(2,000)	(4,000)	(2,000)	(3,500)	500	-12.5%
6936 Oper Trf to Flood Mitigation & Control	(5,500)	(5,500)	(5,500)	(2,750)	(5,500)	(2,750)	(5,500)	0	0.0%
6937 Oper Trf to DNR Grant Match	(95,000)	(95,000)	(95,000)	(47,500)	(95,000)	(47,500)	(95,000)	0	0.0%
6934 Oper trf to Codification (Spec Act Fd)	(100)	(100)	(100)	(250)	(500)	(250)	(500)	0	0.0%
4843 Oper Trf to MN Unemployment Claims	(1,000)	(1,000)	(1,000)	(500)	(1,000)	(500)	(1,000)	0	0.0%

6939	Oper Trf to Election Fund	(5,500)	(5,500)	(5,500)	(2,750)	(5,500)	(2,750)	(7,000)	(1,500)	27.3%
6910	City Council Contingency Fund	0	(10,000)	0	0	0	0	0	0	
4842	Audit Legal Reserve	(1,000)	(1,000)	(1,000)	(100)	(100)	0	(100)	0	0.0%
6944	Oper Trf Parks Capital (Incl Trail & Ped Bridge)	(5,500)	(5,500)	(5,500)	(2,750)	(5,500)	(2,750)	(5,500)	0	0.0%
4022	Oper Trf to Afton Septic System - City Bldgs	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	(7,500)	(15,000)	0	0.0%
6944	Oper Trf to Sidewalk	(2,000)	(2,000)	(2,000)	(250)	(500)	(250)	(500)	0	0.0%
4017	Bridge Replacement Fund	0	0	(49,671)	(25,000)	(50,000)	(25,000)	(51,000)	(1,000)	2.0%
6929	Trf (to) fr Special Activities Fd (Various)	(10,000)	(25,000)	(15,000)	0	0	0	0	0	
TOTAL OTH FINANCING/TRANSFERS		(1,096,493)	(1,148,933)	(1,126,055)	(568,512)	(1,136,824)	(568,312)	(1,205,264)	(68,440)	6.0%

**REVENUES OVER (UNDER) EXPENDITURES**

	\$895	\$4,593	\$3,043	\$133,927	0	(\$165,927)	0	165,927
Fund Balance - Beginning of Period	\$327,317	\$328,212	\$332,805	\$335,848				
Fund Balance - End of Period	\$328,212	\$332,805	\$335,848	\$469,775				

Check Total (Actual) - Rev Over (Under) Exp	894.62	4,593.56	3,043.48	58,751.58
Check Total (Actual) - Fund Balance	328,211.69	332,805.25	335,848.73	469,775.36

Total General Fund Expenses  
Less Fiscal Disparity Levy  
Less Non-Levy Revenue - General Fund  
  
General Fund Levy

1,258,247
(63,420)
(180,309)
<b>1,014,518</b>

1,301,051	This is the balancing formula for the General Fund Levy
(75,075)	
(182,559)	
<b>1,043,417</b>	

0
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0
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410 - Sanitary Sewer Operations (estimates)

4022	Levy - Sanitary Sewer Operations	0	0	0	7,500	15,000	7,500	15,000	0	0.0%
4023	User Fees - Sanitary Sewer Operations	0	0	0	15,000	33,000	15,000	33,000	0	0.0%
Total Revenue					22,500	48,000	22,500	48,000	0	0.0%
6061	Wages & Benefits	0	0	0	0	0	0	0	0	
6062	Other Contract Services (emergency call-outs, mowi	0	0	0	195	2,000	1,805	2,000	0	0.0%
6065	Oper & Mgmt Fees	0	0	0	12,067	20,000	7,933	22,000	2,000	10.0%
6066	Lab Fees	0	0	0	5,623	9,500	3,877	10,000	500	5.3%
6068	Electricity - Lift Stations	0	0	0	6,755	12,000	5,245	12,000	0	0.0%
6069	Other (chemicals, )	0	0	0	0	1,000	1,000	1,000	0	0.0%
6083	Special Assessments	0	0	0	2,590	0	(2,590)	0	0	
Total Expenses					27,230	44,500	17,270	47,000	2,500	5.6%
TOTAL SANITARY SEWER OPERATIONS		0	0	0	(4,730)	3,500		1,000	(2,500)	-71.4%