



CITY COUNCIL WORK SESSION AGENDA

AFTON CITY COUNCIL CHAMBERS

3033 St. Croix Trail South

Monday, August 27, 2018

At 5:00 p.m.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA – August 27, 2018 City Council Work Session**
- 4. CITY COUNCIL BUSINESS**
 - A. 2019 Preliminary Budget
 - a. 2018 Mid-Year Financial Update
 - b. 2019 Preliminary Budget

5. ADJOURN

A quorum of the City Council or Other Commissions may be present to receive information at, but not limited to, any of the following meetings: Planning Commission; the Public Works Committee; Parks Committee; Design Review and Heritage Preservation Commission; Lower St. Croix Cable Commission; LSCWMO; MSCWMO; I-94 Corridor Coalition and the 5-City Mayor's Alliance.

City of Afton
3033 St. Croix Trl, P.O. Box 219
Afton, MN 55001

Meeting Date August 27, 2018

Council Memo

To: Mayor Bend and Members of the City Council
From: Ron Moorse, City Administrator
Date: August 23, 2018
Re: 2019 Preliminary Budget

The focus of the August 27, 2018 Council work session will be the 2019 Preliminary Budget. Tom Niedzwiecki, the City Accountant, will attend the work session to provide a 2018 mid-year financial update, as background for the 2019 budget. Attached is the 2019 Preliminary Budget Overview, which summarizes and outlines the key elements and highlights of the preliminary budget, as well as the 2019 preliminary line-item budget that provides the detail of the budget.

City of Afton 2019 Preliminary Budget Overview

The following is an overview of the City of Afton preliminary 2019 budget. The preliminary 2019 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 fire and police 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.

General Fund Expenditure Highlights

The preliminary 2019 General Fund expenditures are \$1,303,476. This is an increase of \$59,586 or 4.8% from the 2018 budget.

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

- Wages and Benefits are up \$30,425 or 11.1% due to reclassification of the Office Assistant and Public Works Supervisor positions to higher pay ranges and the higher pay range for the City Clerk, as well as a 2.4% increase for the City Administrator salary. The Maintenance Personnel wages increase also includes a \$4,000 increase for additional seasonal staff time related to additional infrastructure maintenance and the increased workload of the Public Works Supervisor related to sanitary sewer system operations including expected increased customer service workload.
- Fire and ambulance service expense is up \$11,130 or 4.5%
- Police Service expense is up \$ 9,011 or 5.0% due to a Sheriff's Department budgeting change to avoid actual costs exceeding the cost estimate provided.
- The budget continues to include \$5,000 for additional police patrol for speed and noise enforcement
- The Brush/tree/mow/bridge/culvert/guardrail line-item under Streets is up \$5,000 or 10% to reflect the growing need for tree and brush trimming along roads.
- The Street Light expense line-item has been reduced from \$12,000 to \$5,500 to reflect actual electricity costs.

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

Capital Improvement Levies

- Street Improvement Levy

The total 2018 levy for street improvements (\$460,000) (see below for detail) is being increased by \$50,500 or 11% as called for by the long term street improvement funding plan. This increase is reflected in the 2019 preliminary Street Improvement Capital Fund levy being increased from \$70,000 to \$120,500.

2018 Street Improvement Capital Fund levy	\$70,000
plus 2017 Road Bond debt service levy	<u>\$390,000</u>
Total 2018 levy for street improvements	\$460,000

- The Bridge Replacement Fund Levy remains at \$50,000

Debt Service Levies

- The debt service levy for the 2014 Road Bonds is up \$15,000 or 5.8% to reflect the amortization schedule with increasing payments.

General Fund Levy

- The preliminary 2019 General Fund tax levy is \$1,067,503. This is an increase of \$60,436 or 6.0% over the 2018 General Fund levy.

Total Tax Levy

- The preliminary 2019 budget results in a total tax levy, including the General Fund levy and the debt service and transfer levies, of \$2,255,391. This is an increase of \$121,605, or 5.70% over the total 2018 levy

Street and Bridge Improvements Planning

Streets

Because the 2017 Pavement Management Project completed 16.9 miles of street improvements, there are 7.5 miles of streets remaining to be improved. These remaining streets are planned to be completed in the next 3-5 years. To provide sufficient funding for the completion of the 7.5 miles of improvements, the long term street improvement funding plan calls for a levy increase of \$55,000 in 2019.

Bridges

The City's bridges are periodically inspected regarding the need for repair or replacement. At this time, one of the bridges is in poor condition and should be replaced in the near future. Because this bridge can be replaced by a large culvert, the replacement cost is substantially lower than the cost of a bridge. The City Engineer is preparing a cost estimate for the replacement of this bridge. The other bridges are in good condition, and a timeline for replacement of these bridges has not been determined. 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 2019 preliminary budget continues this levy in the amount of \$50,000.

Downtown Village Improvement Project

The Downtown Village Improvement Project is substantially complete and will soon be fully complete. As past revenue and expenditure projections have indicated, there is a funding gap for the project. The City Engineer, the City Accountant are in the process of clarifying the funding gap based on the most updated project costs and revenues. The project costs include the sewer lines that were installed to serve the Pennington Avenue properties and could also include the costs of replacing the River Road Sewer lines (see below). In 2016, a \$70,000 debt service levy was initiated in anticipation of the possible need for funding, in addition to the special assessments, to pay the debt service on the

Public Facilities Authority (PFA) low interest loans, or for the possible need to address a funding gap for the Downtown Project. It now appears that the assessments to be received are sufficient to pay the PFA loan debt service, which could enable the levy to be used to address a funding gap for the Downtown Project.

River Road Sewer Line Replacements

The current "201" sewer system that serves approximately 12 properties on River Road involves septic tanks on each property to separate the solids from the liquids, and the liquids then flow into sewer lines on River Road. The sewer lines are 2-inch force main lines and 4-inch gravity lines. These work well for liquids, but not for solids. In order for the River Road properties to be able to abandon their septic tanks, the force main lines need to be replaced with 4 inch lines and the gravity lines need to be replaced with 8 inch lines. An important factor in the cost of the replacement of these lines is whether the new lines can be installed by directional drilling vs. open-cut excavation. WSB has completed soil borings that show the soils would allow directional drilling. A second factor is whether the culverts along River Road would be in the way of the directional drilling. WSB is in the process of looking into this. They will then be able to provide a cost estimate for the sewer line replacements.

Sanitary Sewer Budget and Tax Levy

The 2019 Preliminary Budget spreadsheet 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 revenues necessary to fund the operating costs.

Because a large percentage of properties are not required to immediately hook-up to the sanitary sewer system, it appears the actual sewer fee revenues will not be sufficient to cover the actual sewer operating expenses. The 2018 budget included a levy of \$15,000 as a possible supplementary funding source for the operating costs if the sewer fee revenue was not sufficient to cover the costs. This levy is continued in the 2019 preliminary sanitary sewer budget.

City of Afton
Preliminary 2019 General Fund Budget

	Audited	Audited	UnAudited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2019 minus 2018 Budget		
	2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%	
#100 GENERAL FUND										
A: Revenue										
I-PROPERTY TAXES:										
4000	General Fund Levy	899,578	961,378	974,335	658,139	1,007,067	348,928	1,067,503	60,436	6.0%
4003	Market Value Credit	0	0	0	0	0	0	0	0	
4005	Fiscal Disparity	44,904	44,674	46,265	41,120	55,664	14,544	55,664	0	0.0%
4015	Delinq Taxes, Penalties & Int	5,456	23,892	10,629	15,599	0	(15,599)	0	0	
4013	Street Improvement Capital Fund	200,000	200,000	375,000	35,000	70,000	35,000	120,500	50,500	72.1%
6928	Special Reserve Fund	5,000	3,000	9,500	2,500	5,000	2,500	500	(4,500)	-90.0%
6932	Stormwater Fund	3,500	3,500	3,500	2,750	3,500	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	2,000	3,000	4,000	2,000	4,000	2,000	4,000	0	0.0%
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	100	100	0	100	0	0.0%
4843	MN Unemployment Claims	3,000	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	5,500	0	0.0%
6910	City Council Contingency Fund	0	0	0	0	0	0	0	0	
4842	Audit and Legal Reserve	100	1,000	1,000	500	1,000	500	1,000	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 E	15,000	15,000	15,000	7,500	15,000	0	15,000	0	0.0%
4017	Bridge Replacement Fund	0	0	0	24,836	49,671	0	50,000	329	0.7%
4846	Sidewalk	2,000	2,000	2,000	1,000	2,000	1,000	2,000	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	0	75,000	50,000	0	0	0	0	0	
Subtotal - General Prop Tax Levy		1,300,639	1,453,544	1,612,329	851,544	1,334,002	450,123	1,440,767	106,765	8.0%
4050	Debt Service Levy, Fire Hall Remodeling	57,933	49,893	49,833	24,892	49,784	24,892	49,624	(160)	-0.3%
4898	Debt Service Levy, Dwntrwn Imp Tmp Bond	0	28,000	28,000	15,000	30,000	15,000	30,000	0	0.0%
4899	Debt Service Levy, Dwntrwn Imp Bond/PFA	8,000	70,000	70,000	35,000	70,000	35,000	70,000	0	0.0%
4726	Debt Service Levy, 2017B Road Bond	0	0	0	195,000	390,000	195,000	390,000	0	0.0%
4725	Debt Serv Levy - 2014A Road Bond	310,000	260,000	260,000	130,000	260,000	130,000	275,000	15,000	5.8%
TOTAL PROPERTY TAXES		1,676,572	1,861,437	2,020,162	1,251,436	2,133,786	850,015	2,255,391	121,605	5.70%

2,435,700

City of Afton
Preliminary 2019 General Fund Budget

	Audited 2015	Audited 2016	UnAudited 2017	Year to Date 6/30/2018	Annual Budget 2018	Remaining Budget \$	Annual Budget 2019	Increase (Decrease) 2019 minus 2018 Budget	
								\$	%
2-INTERGOVERNMENTAL REVENUE:									
4100 Gravel Tax/West Lakeland Cent College	(2,333)	(2,160)	(2,267)	(2,510)	(2,400)	110	(2,400)	0	0.0%
4108 MV Credit - Ag	10,033	9,597	10,423	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	663	1,005	1,064	0	500	500	500	0	0.0%
TOTAL INTERGOVVT REVENUES	8,998	9,076	9,854	(2,510)	2,734	5,244	2,734	0	0.0%
3-CHARGES FOR SERVICES:									
4205 Assessment Search	20	80	60	40	35	(5)	35	0	0.0%
4210 Sale of Copies	117	34	8	64	100	36	100	0	0.0%
TOTAL CHARGES FOR SERVICES	137	114	68	104	135	31	135	0	0.0%
4-FINES & FORFEITURES:									
4300 County Fines & Fees	15,861	14,422	11,061	4,002	14,000	9,998	12,000	(2,000)	-14.3%
4305 Other Fines & Forfeitures	0	664	0	0	250	250	250	0	0.0%
TOTAL FINES & FORFEITURES	15,861	15,086	11,061	4,002	14,250	10,248	12,250	(2,000)	-14.0%
5-LICENSES, FEES, PERMITS:									
4400 Building Permit Fees - Afton	117,818	206,416	193,823	56,309	86,000	29,691	86,000	0	0.0%
4401 Building & Eng'g Inspection Fees	1,050	1,550	2,390	750	250	(500)	1,000	750	300.0%
4404 4th of July permits	0	0	0	0	0	0	0	0	
4405 Pet License & Impound Fees	1,025	325	1,055	5	300	295	300	0	0.0%
4410 Liquor Licenses	3,000	5,023	3,500	0	2,600	2,600	3,000	400	15.4%
4415 Other Licenses	260	589	1,119	514	350	(164)	350	0	0.0%
4435 R-O-W Permit/Utility Permit Fees	500	2,250	3,500	250	1,750	1,500	1,750	0	0.0%
4437 Utility Franchise Fees	59,554	57,832	62,497	13,859	58,000	44,141	58,000	0	0.0%
4440 Zoning Fees & Permits	6,965	7,885	11,475	1,490	3,000	1,510	3,000	0	0.0%
TOTAL LICENSES, FEES, PERMITS	190,172	281,870	279,359	73,177	152,250	79,073	153,400	1,150	0.8%

City of Afton
Preliminary 2019 General Fund Budget

	Audited 2015	Audited 2016	UnAudited 2017	Year to Date 6/30/2018	Annual Budget 2018	Remaining Budget \$	Annual Budget 2019	Increase (Decrease) 2019 minus 2018 Budget	
								\$	%
7-MISCELLANEOUS REVENUE:									
4601 Insurance dividend	3,271	3,972	998	0	2,000	2,000	2,000	0	0.0%
4604 Park rental & cleaning fees	560	225	225	125	500	375	500	0	0.0%
4615 Settlements/Other Income/Transfer	869	160	609	825	0	(825)	0	0	0.0%
TOTAL MISCELLANEOUS REVENUE	4,700	4,357	1,832	950	2,500	1,550	2,500	0	0.0%
9-OTHER GRANTS:									
4810 County Grant-recycling grant	7,210	7,210	7,210	7,210	7,090	(120)	7,090	0	0.0%
4815 Cable Commission Distribution	1,200	1,200	1,500	1,200	1,200	0	1,200	0	0.0%
TOTAL OTHER GRANTS	8,410	8,410	8,710	8,410	8,290	(120)	8,290	0	0.0%
10-INTEREST REVENUES:									
4901 Interest - 4M Fund General	144	955	12,772	3,385	1,000	(2,385)	1,000	0	0.0%
4905 Miscellaneous Income	0	0	0	0	0	0	0	0	0.0%
TOTAL INTEREST REVENUES	144	955	12,772	3,385	1,000	(2,385)	1,000	0	0.0%
TOTAL REVENUES	1,904,993	2,181,305	2,343,818	1,338,954	2,314,945	943,656	2,435,700	120,755	5.22%

City of Afton
Preliminary 2019 General Fund Budget

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	2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%
B: EXPENDITURES									
1-WAGES & BENEFITS:									
5002 Mayor & Council	13,400	13,200	13,200	6,600	13,200	6,600	13,200	0	0.0%
5004 City Administrator	88,150	91,483	92,150	46,075	99,700	53,625	102,100	2,400	2.4%
5005/511 Intern(s)/Contract Office Admin	0	0	5,221	300	500	200	500	0	0.0%
5007 Office Assistant	16,059	18,272	21,793	10,738	20,500	9,762	26,800	6,300	30.7%
5008 City Clerk	38,922	38,798	28,930	19,502	51,535	32,033	54,600	3,065	5.9%
5020 Maintenance Personnel (incl Mileage)	17,300	18,816	24,076	11,765	25,400	13,635	40,000	14,600	57.5%
5014 FICA & Medicare	17,702	17,854	18,047	8,826	16,129	7,303	18,146	2,017	12.5%
5018/37 Ins Benefits (Disability)and Other Fin'l (CA)	27,046	27,048	26,627	13,370	27,120	13,750	27,120	0	0.0%
5053 PERA	12,178	13,008	12,771	6,744	16,340	9,596	18,383	2,043	12.5%
5024 Workers Comp Insurance	3,689	3,171	0	2,691	3,100	409	3,100	0	0.0%
TOTAL WAGES & BENEFITS	234,446	241,650	242,815	126,611	273,524	146,913	303,949	30,425	11.1%
2-PROFESSIONAL SERVICES:									
5120 Contract - Videographer	710	1,807	2,475	2,131	2,800	669	4,000	1,200	42.9%
5302 Assessor Fees	20,716	21,269	22,215	23,592	22,700	(892)	24,000	1,300	5.7%
5304 Accounting fees	14,375	15,247	17,130	8,181	16,850	8,669	17,350	500	3.0%
5305 Auditing fees	5,450	5,350	6,600	5,600	8,900	3,300	9,300	400	4.5%
5310 Engineering Fees	17,707	23,561	24,410	16,026	20,000	3,974	20,600	600	3.0%
5315 Recording fees	46	0	0	(92)	300	392	300	0	0.0%
5320 Legal fees - Prosecution	25,140	23,160	27,943	13,337	28,000	14,663	28,000	0	0.0%
5321 Legal fees - General/Civil	20,447	21,951	19,082	10,689	22,000	11,311	22,000	0	0.0%
5323 Legal fees - Special/Co-Pays	0	0	0	0	0	0	0	0	0.0%
5330 Planning Fees	0	0	6,200	3,813	4,000	187	4,120	120	3.0%
5335 Other Fees for Service/YSB/4H	0	(433)	1,150	0	1,500	1,500	1,500	0	0.0%
5350 Building Inspection Fees - Stensland	48,921	80,054	82,429	25,283	34,400	9,117	40,000	5,600	16.3%
5360 Misc Dev Fees	(345)	0	0	0	0	0	0	0	0.0%
5370 Well Monitoring Program	0	768	0	1,075	1,200	125	1,200	0	0.0%
5380 Watershed Management	488	595	596	596	600	4	600	0	0.0%
TOTAL PROFESSIONAL SERVICES	153,655	193,329	210,230	110,231	163,250	53,019	172,970	9,720	6.0%

City of Afton
Preliminary 2019 General Fund Budget

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								\$	%
4-OTHER EXPENDITURES:									
5500 Office Equipment	1,612	576	0	0	700	700	700	0	0.0%
5505 Bank/IRS Fees/Penalties/Interest	347	262	314	175	400	225	400	0	0.0%
5510 Comp Svc (All HW/SW, GIS, Web, Email)	5,396	5,610	6,900	4,002	9,500	5,498	9,500	0	0.0%
5516 Copier Lease	6,796	3,243	2,760	1,150	7,000	5,850	4,000	(3,000)	-42.9%
5520 Equipment Maintenance	0	0	0	0	1,000	1,000	1,000	0	0.0%
5525 Insurance-General Liability	17,886	17,250	15,962	20,836	21,000	164	21,600	600	2.9%
5535 Misc. Expense	956	21	574	506	2,000	1,494	2,000	0	0.0%
5540 Office Supplies	2,953	2,631	3,563	1,471	4,000	2,529	4,000	0	0.0%
5545 Other Administration	713	400	320	120	500	380	500	0	0.0%
5550 Postage	3,439	3,281	3,847	1,722	3,500	1,778	3,500	0	0.0%
5555 Publishing & Printing	3,656	2,201	407	591	2,800	2,209	2,800	0	0.0%
5560 Newsletter	6,058	5,339	4,804	1,740	6,000	4,260	6,000	0	0.0%
5565 Telephone	2,682	2,703	3,051	1,797	3,500	1,703	3,500	0	0.0%
5575 Travel & Mileage	0	132	186	81	500	419	500	0	0.0%
5580 Membership & Dues	3,158	3,207	3,229	113	3,000	2,887	3,200	200	6.7%
5585 Seminars & Education incl ICMA	2,364	682	1,059	1,345	2,500	1,155	3,000	500	20.0%
TOTAL OTHER EXPENDITURES	58,017	47,538	46,976	35,649	67,900	32,251	66,200	(1,700)	-2.5%
SUBTOTAL GENERAL & ADMINISTRATIVE	446,119	482,517	500,021	272,491	504,674	232,183	543,119	38,445	7.6%
5-PUBLIC SAFETY:									
5605 Animal Control	2,823	1,959	1,280	1,679	4,000	2,321	4,000	0	0.0%
5625 Fire & Ambulance Service	219,953	232,893	243,296	124,583	249,166	124,583	260,296	11,130	4.5%
xxxx Police Service - Additional Patrols	0	0	0	0	5,000	5,000	5,000	0	0.0%
5635 Police Service - County	169,289	178,385	176,419	227	180,000	179,773	189,011	9,011	5.0%
TOTAL PUBLIC SAFETY	392,065	413,237	420,995	126,489	438,166	311,677	458,307	20,141	4.6%
6-PUBLIC HEALTH:									
5705 Recycling - Afton	268	1,076	525	194	500	306	500	0	0.0%
5720 Refuse Hauling - City Hall	819	708	745	556	1,500	944	1,000	(500)	-33.3%
TOTAL PUBLIC HEALTH	1,087	1,784	1,270	750	2,000	1,250	1,500	(500)	-25.0%

City of Afton
Preliminary 2019 General Fund Budget

	Audited	Audited	UnAudited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2019 minus 2018 Budget	
	2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%
7-STREETS:									
5820 Gravel Road Maintenance	3,530	7,944	13,721	3,780	4,000	220	4,000	0	0.0%
5825 Crackseal/Seal Coat/Gravel Shouldering	51,829	11,701	33,098	48,978	75,000	26,022	75,000	0	0.0%
5830 Snow & Ice Control	62,431	78,910	76,152	93,632	110,000	16,368	113,000	3,000	2.7%
5835 Surf maint/Sweeping/Pothole Repair	49,873	33,139	28,672	1,497	10,000	8,503	10,000	0	0.0%
5845 Brush/Tree/Mow/Bridge/Culvert/Guardrail	40,117	21,136	80,978	2,520	50,000	47,480	55,000	5,000	10.0%
5850 Street Lights	4,286	3,164	4,494	2,396	12,000	9,604	5,500	(6,500)	-54.2%
5855 Gas Lamps - Operating Costs	2,491	1,889	1,236	1,393	0	(1,393)	0	0	
5856 Gas Lamps - Capital	0	0	0	0	0	0	0	0	
5860 Signs & Signals	3,247	3,413	2,624	950	4,000	3,050	4,000	0	0.0%
5870 Other - Road Maint.	605	1,696	888	95	2,000	1,905	2,000	0	0.0%
TOTAL STREETS	218,410	162,992	241,863	155,241	267,000	111,759	268,500	1,500	0.6%
9-OTHER PUBLIC WORKS EXPENDITURES:									
5910 Flood Control: Oper Pump/Levee Annual Maint	0	0	0	0	1,600	1,600	1,600	0	0.0%
5920 Repair \$ Maint - Equipment	1,080	1,324	1,506	0	1,500	1,500	1,500	0	0.0%
5925 Fuel & Lubricants	558	311	263	0	1,000	1,000	1,000	0	0.0%
5930 Tools & Minor Equipment	277	275	95	0	950	950	950	0	0.0%
5940 Sidewalk improvements	0	0	0	0	0	0	0	0	
TOTAL OTHER PUBLIC WORKS	1,914	1,910	1,864	0	5,050	5,050	5,050	0	0.0%
SUBTOTAL STREETS, REHAB & PUBLIC WORKS	220,324	164,902	243,727	155,241	272,050	116,809	273,550	1,500	0.6%
9-BUILDINGS & LAND:									
6010 Gas Heat	1,937	1,071	533	0	2,200	2,200	2,200	0	0.0%
6020 Electricity	1,731	1,635	2,039	1,338	2,000	662	2,000	0	0.0%
6030 Miscellaneous Expense	1,036	944	910	193	800	607	800	0	0.0%
6035 Cleaning	874	273	13	7	2,000	1,993	2,000	0	0.0%
6040 Repair & Maintenance	1,910	902	2,644	980	2,000	1,020	2,000	0	0.0%
6045 City Garage Expense	2,557	3,182	2,147	2,512	2,500	(12)	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	288	289	536	908	500	(408)	500	0	0.0%
TOTAL BUILDINGS & LAND	10,334	8,296	8,822	5,938	13,000	7,062	13,000	0	0.0%

City of Afton
Preliminary 2019 General Fund Budget

		Audited	Audited	UnAudited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2019 minus 2018 Budget	
		2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%
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	359	569	2,587	1,356	1,200	(156)	1,200	0	0.0%
6140	Miscellaneous expense	62	112	18	238	300	62	300	0	0.0%
6205	Cemetery Maintenance	0	9,000	9,354	9,000	9,000	0	9,000	0	0.0%
TOTAL PARKS & RECREATION		3,921	13,181	15,459	14,094	14,000	(94)	14,000	0	0.0%
OVERALL TOTAL EXPENDITURES		1,073,850	1,083,917	1,190,294	575,003	1,243,890	668,887	1,303,476	59,586	4.8%

City of Afton
Preliminary 2019 General Fund Budget

	Audited	Audited	UnAudited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2019 minus 2018 Budget	
	2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%
C: OTHER FINANCING SOURCES (USES)									
4050 Tax Levy to Fire Hall Debt Service Fund	(57,933)	(49,893)	(49,833)	(24,892)	(49,784)	(24,892)	(49,624)	160	-0.3%
4898 Tax Levy re Dwtwn Imp Tmp Bonds	0	(28,000)	(28,000)	(15,000)	(30,000)	(15,000)	(30,000)	0	0.0%
4899 Tax Levy re Dwtwn Imp Bonds/PFA	(8,000)	(70,000)	(70,000)	(35,000)	(70,000)	(35,000)	(70,000)	0	0.0%
xxxx Debt Service Levy, 2017B Road Bond	0	0	0	(195,000)	(390,000)	(195,000)	(390,000)	0	0.0%
4725 Tax Levy to 2014A Road Construction Debt Serv Fd	(310,000)	(260,000)	(260,000)	(130,000)	(260,000)	(130,000)	(275,000)	(15,000)	5.8%
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	0	(75,000)	(50,000)	0	0	0	0	0	
6920 Oper trf to Bldg & Land Fund - Unbudgeted	(20,000)	(25,000)	(25,000)	0	0	0	0	0	
6921 Oper Trf to Street Imp - UnBudgeted	(43,500)	(230,000)	(100,000)	0	0	0	0	0	
6925 Oper trf to Street Imp- Budgeted	(200,000)	(200,000)	(375,000)	(35,000)	(70,000)	(35,000)	(120,500)	(50,500)	72.1%
6928 Oper Trf from(to) Special Reserve Fund	(5,000)	(3,000)	(9,500)	(2,500)	(5,000)	(2,500)	(500)	4,500	-90.0%
6932 Oper Trf to Stormwater Fund	(3,500)	(3,500)	(3,500)	(2,750)	(3,500)	(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	(2,000)	(3,000)	(4,000)	(2,000)	(4,000)	(2,000)	(4,000)	0	0.0%
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)	(100)	(100)	0	(100)	0	0.0%
4843 Oper Trf to MN Unemployment Claims	(3,000)	(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)	(5,500)	0	0.0%
6910 City Council Contingency Fund	0	0	(10,000)	0	0	0	0	0	
4842 Audit Legal Reserve	(100)	(1,000)	(1,000)	(500)	(1,000)	(500)	(1,000)	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)	(1,000)	(2,000)	(1,000)	(2,000)	0	0.0%
4017 Bridge Replacement Fund	0	0	0	(24,836)	(49,671)	(24,835)	(50,000)	(329)	0.7%
6929 Trf (to) fr Special Activities Fd (Various)	(15,000)	(10,000)	(25,000)	0	0	0	0	0	
TOTAL OTH FINANCING/TRANSFERS	(805,133)	(1,096,493)	(1,148,933)	(536,578)	(1,071,055)	(534,477)	(1,132,224)	(61,169)	5.7%
REVENUES OVER (UNDER) EXPENDITURES	\$26,010	\$895	\$4,591	\$227,373	0	(\$259,708)	0	259,708	
Fund Balance - Beginning of Period	\$301,307	\$327,317	\$328,212	\$332,803					
Fund Balance - End of Period	\$327,317	\$328,212	\$332,803	\$560,176					
Check Total (Actual) - Rev Over (Under) Exp	26,009.99	894.62	4,593.56	227,372.72					
Check Total (Actual) - Fund Balance	327,317.07	328,211.69	332,805.25	560,177.97					

City of Afton
Preliminary 2019 General Fund Budget

	Audited	Audited	UnAudited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2019 minus	
	2015	2016	2017	6/30/2018	2018	Budget \$	2019	\$	%
Total General Fund Expenses					1,243,890		1,303,476		
Less Fiscal Disparity Levy					(55,664)		(55,664)		
Less Non-Levy Revenue - General Fund					(181,159)		(180,309)		
General Fund Levy					1,007,067		1,067,503		
					0		0		
This is the balancing formula for the General Fund Levy									
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	30,000	15,000	33,000	3,000	10.0%
Total Revenue				22,500	45,000	22,500	48,000		
6061 Wages & Benefits	0	0	0	0	0	0	0	0	
6062 Other Contract Services (emergency call-outs, mowing)	0	0	0	195	3,000	2,805	2,000	(1,000)	-33.3%
6065 Oper & Mgmt Fees	0	0	0	12,067	18,100	6,033	20,000	1,900	10.5%
6066 Lab Fees	0	0	0	5,623	8,700	3,077	9,500	800	9.2%
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	42,800	15,570	44,500	1,700	4.0%
TOTAL SANITARY SEWER OPERATIONS	0	0	0	(4,730)	2,200		3,500	6,400	