



CITY COUNCIL WORK SESSION MEETING AGENDA

**Thursday, August 17, 2017
At 5:00 p.m.**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA – August 17, 2017 Council Work Session**
- 4. CITY COUNCIL BUSINESS**
 - A. 2018 Preliminary Budget
- 5. ADJOURN**

A quorum of the City Council or Other Commissions may be present to receive information at this meeting

City of Afton 2018 Preliminary Budget Overview

The following is an overview of the City of Afton proposed 2018 budget. The proposed 2018 budget reflects an effort to address workload and service needs, and increase the level of funding for street improvements, while managing the tax levy impact.

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 proposed 2018 General Fund expenditures are \$1,225,890. This is a decrease of \$7,286 or 0.6% from the 2017 budget. The proposed General Fund budget reflects a significant reduction in pothole repair expenditures due to the improvements to the 17 miles of streets that were in the poorest condition through the 2017 Pavement Management Project. The budget also addresses service needs and maintains current service levels of police and fire services.

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

- Fire and Ambulance service operating expenditures are up \$5,870, or 2.4%
- Police Service expenditures are up \$5,000 or 2.9% based on the estimated cost increase from the Washington County Sheriff's Department
- Costs related to pothole patching are reduced by \$36,000 or 78.3%.
- Costs related to street lights are up by \$7,000 or 140% to reflect additional electricity costs for the new street lights in the downtown area.
- Wages and benefits are up \$12,044, or 4.6%, mainly due to market adjustments for the City Clerk and Office Assistant positions.

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

- The remaining \$50,000 levy that was used to fund the high speed internet project in 2017 has been redirected to the Street Improvement Capital Fund as one funding source to increase the annual level of funding related to street improvements from \$375,000 to \$460,000. Of the \$460,000, \$390,000 is being budgeted in the 2017B Road Bond Debt Service account, leaving \$70,000 available for additional street improvements. The other additional source of funding is a \$33,000 increase in the annual levy for street improvements.

Street and Bridge Improvements Planning

Streets

While the original funding plan with the \$3.5 million bond issue anticipated completing 3.5 miles of reclamation and 6.5 miles of mill and overlays, the 2017 Pavement Management Project will complete 16.9 miles of improvements, including all streets that required reclamation. This leaves only 7.5 miles of streets to be improved, all of which appear to need mill and overlay vs. reclamation.

Based on the remaining street improvement needs, Stan Ross prepared a spreadsheet that has been reviewed by Ken Johnson, Joe Richter and Tom Niedzwiecki regarding the timing of street improvements and the levy impacts. The spreadsheet (see attached) reflects grouping the streets into two 3 mile subsets, to be done every three years beginning in 2020, and one 1.5 mile subset to be completed in 2024. The levy impact using this scenario is that, rather than increasing the street improvement levy by \$150,000 in 2018, as was anticipated in the original funding plan, the levy would be increased by \$33,000 in 2018. This scenario and other options can be discussed as part of the 2018 budget process, because the decision regarding street improvement funding will have a substantial impact on the 2018 levy.

Bridges

The City has five bridges that are periodically inspected regarding the need for repair or replacement. The City does not have a funding plan for bridge replacement. While there is state funding available for bridge replacements, the timing of funding is dependent on state bonding and the number of bridges needing funding. Also, state funding does not cover engineering (design) costs. Staff is working with the City Engineer to obtain information regarding the timing and costs of addressing future bridge replacement needs.

Downtown Improvement Project

The Downtown Village Improvement Project has been under construction since April of 2017. The Project is expected to be substantially complete in the fall of 2017, with the exception of two elements of the levee – the stormwater lift station and the stoplog closure at 33rd Street. The planned funding from the DNR is not, at this time, sufficient to fund these elements. While some additional funding may become available from the DNR in 2017, the DNR funding for these elements will probably not be available until the legislature approves additional funding in 2018.

The proposed budget and tax levy reflect funding for the planned level of property tax support for the projects. The outcome of assessment appeals and the easement condemnation process could affect the amount of funding required from the City. The proposed budget includes sufficient funding to address potential increased funding needs related to the outcome of these processes without increasing the existing tax levy.

Tax Levy

The proposed 2018 budget results in a total tax levy, including the General Fund levy and the debt service and transfer levies, of \$2,066,115. This is a \$24,215, or 1.19% increase over the total 2017 levy. The main item causing this increase is a \$33,000 increase in the levy for

street improvements. The proposed 2018 General Fund levy is \$995,206, which is a \$8236, or 0.8% reduction from the 2017 General Fund levy.

Sanitary Sewer Utility

Beginning in late 2017, a Sanitary Sewer Utility will be needed to account for the operating costs of the wastewater collection and treatment system, particularly the cost of the wastewater treatment facility, as well as the revenues necessary to fund the operating costs. A utility billing system will also be needed to manage the billings and receipts. Tom Niedzwiecki, City Accountant, has suggested setting up a utility billing system using Quickbooks, with which both he and Julie Yoho, City Clerk, are familiar.

Because a large percentage of properties are not required to immediately hook-up to the sanitary sewer system, the number of properties that will be hooked up and charged sanitary sewer fees is not known at this time. While the costs of operating the wastewater treatment facility are significantly related to volume, it is not clear at this time how well the sewer fee revenue will match the operating costs. The Council may want to consider including a sewer availability charge, or base charge, as part of the sewer fee. The sewer availability charge would be charged to all properties within the sewer service area. This could fill a gap between operating costs and operating revenues if needed.

City of Afton
Preliminary 2018 General Fund Budget

	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2018 minus 2017 Budget	
	2015	2016	6/30/2017	2017	Budget \$	2018	\$	%
#100 GENERAL FUND								
A: Revenue								
1-PROPERTY TAXES:								
4000 General Fund Levy	899,578	961,378	549,779	1,003,442	453,663	995,206	(8,236)	-0.8%
4003 Market Value Credit	0	0	0	0	0	0	0	
4005 Fiscal Disparity	44,904	44,674	35,744	49,525	13,781	49,525	0	0.0%
4015 Delinq Taxes, Penalties & Int	5,456	23,892	10,030	0	(10,030)	0	0	
4013 Street Improvement Capital Fund	200,000	200,000	187,500	375,000	187,500	70,000	(305,000)	-81.3%
6928 Special Reserve Fund	5,000	3,000	4,750	9,500	4,750	5,000	(4,500)	-47.4%
6932 Stormwater Fund	3,500	3,500	1,750	3,500	1,750	3,500	0	0.0%
6933 Vehicle/Equipment Replacement Fund	2,500	2,500	1,250	2,500	1,250	2,500	0	0.0%
6935 Comprehensive Plan/Planning	2,000	3,000	2,000	4,000	2,000	4,000	0	0.0%
6936 Flood Fund	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	47,500	95,000	47,500	95,000	0	0.0%
6934 Codification	100	100	100	100	0	100	0	0.0%
4843 MN Unemployment Claims	3,000	1,000	500	1,000	500	1,000	0	0.0%
6939 Election Fund	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	
4842 Audit and Legal Reserve	100	1,000	500	1,000	500	1,000	0	0.0%
4844 Parks Capital Repairs/Trail & Ped Bridge	5,500	5,500	2,750	5,500	2,750	5,500	0	0.0%
4022 Afton Septic System - City Bldgs	15,000	15,000	7,500	15,000	0	15,000	0	0.0%
4897 Public Facilities Authority (PFA) Loan Interest	8,000	0	0	0	0	0	0	
4846 Sidewalk	2,000	2,000	1,000	2,000	1,000	2,000	0	0.0%
4012 Bldg & Land Capital Fund	6,000	6,000	3,000	6,000	3,000	6,000	0	0.0%
4818 City Share High Speed Internet	0	75,000	25,000	50,000	25,000	0	(50,000)	-100.0%
Subtotal - General Prop Tax Levy	1,308,639	1,453,544	886,153	1,634,067	740,414	1,266,331	(367,736)	-22.5%
4050 Debt Service Levy, Fire Hall Remodeling	57,933	49,893	24,917	49,833	24,916	49,784	(49)	-0.1%
4898 Debt Service Levy, Dwntrwn Imp Tmp Bond	0	28,000	14,000	28,000	14,000	30,000	2,000	7.1%
4899 Debt Service Levy, Dwntrwn Imp Bond/PFA	0	70,000	35,000	70,000	35,000	70,000	0	0.0%
xxxx Debt Service Levy, 2017B Road Bond	0	0	0	0	0	390,000	390,000	
4725 Debt Serv Levy - 2014A Road Bond	310,000	260,000	130,000	260,000	130,000	260,000	0	0.0%
TOTAL PROPERTY TAXES	1,676,572	1,861,437	1,090,070	2,041,900	944,330	2,066,115	24,215	1.19%

City of Afton
Preliminary 2018 General Fund Budget

	Audited 2015	Audited 2016	Year to Date 6/30/2017	Annual Budget 2017	Remaining Budget \$	Annual Budget 2018	Increase (Decrease) 2018 minus 2017 Budget	
							\$	%
2-INTERGOVERNMENTAL REVENUE:								
4100 Gravel Tax/West Lakeland Cent College	(2,333)	(2,160)	(2,267)	(2,400)	(133)	(2,400)	0	0.0%
4108 MV Credit - Ag	10,033	9,597	0	4,000	4,000	4,000	0	0.0%
4112 PERA Rate Increase Aid	634	634	0	634	634	634	0	0.0%
4175 Agricultural perserve credit	663	1,005	0	500	500	500	0	0.0%
TOTAL INTERGOV'T REVENUES	8,998	9,076	(2,267)	2,734	5,001	2,734	0	0.0%
3-CHARGES FOR SERVICES:								
4205 Assessment Search	20	80	40	35	(5)	35	0	0.0%
4210 Sale of Copies	117	34	1	100	99	100	0	0.0%
TOTAL CHARGES FOR SERVICES	137	114	41	135	94	135	0	0.0%
4-FINES & FORFEITURES:								
4300 County Fines & Fees	15,861	14,422	5,142	14,000	8,858	14,000	0	0.0%
4305 Other Fines & Forfeitures	0	664	0	250	250	250	0	0.0%
TOTAL FINES & FORFEITURES	15,861	15,086	5,142	14,250	9,108	14,250	0	0.0%
5-LICENSES, FEES, PERMITS:								
4400 Building Permit Fees - Afton	117,818	206,416	100,567	86,000	(14,567)	86,000	0	0.0%
4401 Building & Eng'g Inspection Fees	1,050	1,550	1,500	250	(1,250)	250	0	0.0%
4404 4th of July permits	0	0	0	0	0	0	0	
4405 Pet License & Impound Fees	1,025	325	555	300	(255)	300	0	0.0%
4410 Liquor Licenses	3,000	5,023	0	2,600	2,600	2,600	0	0.0%
4415 Other Licenses	260	589	167	350	183	350	0	0.0%
4435 R-O-W Permit/Utility Permit Fees	500	2,250	1,750	1,750	0	1,750	0	0.0%
4437 Utility Franchise Fees	59,554	57,832	17,107	58,000	40,893	58,000	0	0.0%
4440 Zoning Fees & Permits	6,965	7,885	1,975	3,000	1,025	3,000	0	0.0%
TOTAL LICENSES, FEES, PERMITS	190,172	281,870	123,621	152,250	28,629	152,250	0	0.0%

City of Afton
Preliminary 2018 General Fund Budget

	Audited 2015	Audited 2016	Year to Date 6/30/2017	Annual Budget 2017	Remaining Budget \$	Annual Budget 2018	Increase (Decrease) 2018 minus 2017 Budget	
							\$	%
7-MISCELLANEOUS REVENUE:								
4601 Insurance dividend	3,271	3,972	0	2,000	2,000	2,000	0	0.0%
4604 Park rental & cleaning fees	560	225	200	500	300	500	0	0.0%
4615 Settlements/Other Income/Transfer	869	160	234	0	(234)	0	0	
TOTAL MISCELLANEOUS REVENUE	4,700	4,357	434	2,500	2,066	2,500	0	0.0%
9-OTHER GRANTS:								
4810 County Grant-recycling grant	7,210	7,210	0	7,090	7,090	7,090	0	0.0%
4815 Cable Commission Distribution	1,200	1,200	1,500	1,200	(300)	1,200	0	0.0%
TOTAL OTHER GRANTS	8,410	8,410	1,500	8,290	6,790	8,290	0	0.0%
10-INTEREST REVENUES:								
4901 Interest - 4M Fund General	144	955	3,358	50	(3,308)	1,000	950	1900.0%
4905 Miscellaneous Income	0	0	0	0	0	0	0	
TOTAL INTEREST REVENUES	144	955	3,358	50	(3,308)	1,000	950	1900.0%
TOTAL REVENUES	1,904,993	2,181,305	1,221,899	2,222,109	992,710	2,247,274	25,165	1.13%

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	2015	2016	6/30/2017	2017	Budget \$	2018	\$	%
B: EXPENDITURES								
1-WAGES & BENEFITS:								
5002 Mayor & Council	13,400	13,200	6,600	13,200	6,600	13,200	0	0.0%
5004 City Administrator	88,150	91,483	46,075	97,759	51,684	99,700	1,941	2.0%
5005/511 Intern(s)/Contract Office Admin	0	0	4,021	4,500	479	500	(4,000)	-88.9%
5007 Office Assistant	16,059	18,272	10,948	16,556	5,608	20,500	3,944	23.8%
5008 Office Manager/Deputy Clerk	38,922	38,798	3,973	44,150	40,177	51,535	7,385	16.7%
5020 Maintenance Personnel (incl Mileage)	17,300	18,816	11,158	24,669	13,511	25,400	731	3.0%
5014 FICA & Medicare	17,702	17,854	9,690	15,364	5,674	16,129	765	5.0%
5018/37 Ins Benefits (Disability)and Other Fin'l (CA)	27,046	27,048	13,257	27,120	13,863	27,120	0	0.0%
5053 PERA	12,178	13,008	5,647	15,062	9,415	16,340	1,278	8.5%
5024 Workers Comp Insurance	3,689	3,171	0	3,100	3,100	3,100	0	0.0%
TOTAL WAGES & BENEFITS	234,446	241,650	111,369	261,480	150,111	273,524	12,044	4.6%
2-PROFESSIONAL SERVICES:								
5120 Contract - Videographer	710	1,807	1,356	2,000	644	2,800	800	40.0%
5302 Assessor Fees	20,716	21,269	22,215	21,850	(365)	22,700	850	3.9%
5304 Accounting fees	14,375	15,247	7,965	16,500	8,535	16,850	350	2.1%
5305 Auditing fees	5,450	5,350	5,650	8,700	3,050	8,900	200	2.3%
5310 Engineering Fees	17,707	23,561	8,141	20,000	11,859	20,000	0	0.0%
5315 Recording fees	46	0	0	300	300	300	0	0.0%
5320 Legal fees - Prosecution	25,140	23,160	12,776	28,000	15,224	28,000	0	0.0%
5321 Legal fees - General/Civil	20,447	21,951	6,901	22,000	15,099	22,000	0	0.0%
5323 Legal fees - Special/Co-Pays	0	0	0	0	0	0	0	0.0%
5330 Planning Fees	0	0	1,854	4,000	2,146	4,000	0	0.0%
5335 Other Fees for Service/YSB/4H	0	(433)	0	1,500	1,500	1,500	0	0.0%
5350 Building Inspection Fees - Stensland	48,921	80,054	43,585	34,400	(9,185)	34,400	0	0.0%
5360 Misc Dev Fees	(345)	0	0	0	0	0	0	0.0%
5370 Well Monitoring Program	0	768	0	1,000	1,000	1,200	200	20.0%
5380 Watershed Management	488	595	0	500	500	600	100	20.0%
TOTAL PROFESSIONAL SERVICES	153,655	193,329	110,443	160,750	50,307	163,250	2,500	1.6%

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	2015	2016	6/30/2017	2017	Budget \$	2018	\$	%
4-OTHER EXPENDITURES:								
5500 Office Equipment	1,612	576	0	700	700	700	0	0.0%
5505 Bank/IRS Fees/Penalties/Interest	347	262	142	400	258	400	0	0.0%
5510 Comp Svc (All HW/SW, GIS, Web, Email)	5,396	5,610	1,889	9,500	7,611	9,500	0	0.0%
5516 Copier Lease	6,796	3,243	1,380	7,000	5,620	7,000	0	0.0%
5520 Equipment Maintenance	0	0	0	1,000	1,000	1,000	0	0.0%
5525 Insurance-General Liability	17,886	17,250	15,962	21,000	5,038	21,000	0	0.0%
5535 Misc. Expense	956	21	152	2,000	1,848	2,000	0	0.0%
5540 Office Supplies	2,953	2,631	1,796	4,000	2,204	4,000	0	0.0%
5545 Other Administration	713	400	320	500	180	500	0	0.0%
5550 Postage	3,439	3,281	1,220	3,500	2,280	3,500	0	0.0%
5555 Publishing & Printing	3,656	2,201	335	2,800	2,465	2,800	0	0.0%
5560 Newsletter	6,058	5,339	3,064	6,000	2,936	6,000	0	0.0%
5565 Telephone	2,682	2,703	1,248	3,500	2,252	3,500	0	0.0%
5575 Travel & Mileage	0	132	109	500	391	500	0	0.0%
5580 Membership & Dues	3,158	3,207	0	3,000	3,000	3,000	0	0.0%
5585 Seminars & Education incl ICMA	2,364	682	875	2,500	1,625	2,500	0	0.0%
TOTAL OTHER EXPENDITURES	58,017	47,538	28,492	67,900	39,408	67,900	0	0.0%
SUBTOTAL GENERAL & ADMINISTRATIVE	446,119	482,517	250,304	490,130	239,826	504,674	14,544	3.0%
5-PUBLIC SAFETY:								
5605 Animal Control	2,823	1,959	(49)	4,000	4,049	4,000	0	0.0%
5625 Fire & Ambulance Service	219,953	232,893	121,648	243,296	121,648	249,166	5,870	2.4%
5626 Fire Relief Association	0	0	0	0	0	0	0	0.0%
5635 Police Service - County	169,289	178,385	227	175,000	174,773	180,000	5,000	2.9%
TOTAL PUBLIC SAFETY	392,065	413,237	121,826	422,296	300,470	433,166	10,870	2.6%
6-PUBLIC HEALTH:								
5705 Recycling - Afton	268	1,076	475	500	25	500	0	0.0%
5720 Refuse Hauling - City Hall	819	708	403	1,500	1,097	1,500	0	0.0%
TOTAL PUBLIC HEALTH	1,087	1,784	878	2,000	1,122	2,000	0	0.0%

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							\$	%
7-STREETS:								
5820 Gravel Road Maintenance	3,530	7,944	2,643	4,000	1,357	4,000	0	0.0%
5825 Crackseal/Seal Coat/Gravel Shouldering	51,829	11,701	294	75,000	74,706	75,000	0	0.0%
5830 Snow & Ice Control	62,431	78,910	53,656	110,000	56,344	110,000	0	0.0%
5835 Surf maint/Sweeping/Pothole Repair	49,873	33,139	19,027	46,000	26,973	10,000	(36,000)	-78.3%
5845 Brush/Tree/Mow/Bridge/Culvert/Guardrail	40,117	21,136	32,516	39,000	6,484	39,000	0	0.0%
5850 Street Lights	4,286	3,164	2,306	5,000	2,694	12,000	7,000	140.0%
5855 Gas Lamps - Operating Costs	2,491	1,889	936	2,700	1,764	0	(2,700)	-100.0%
5856 Gas Lamps - Capital	0	0	0	0	0	0	0	
5860 Signs & Signals	3,247	3,413	1,328	4,000	2,672	2,000	(2,000)	-50.0%
5870 Other - Road Maint.	605	1,696	261	2,000	1,739	2,000	0	0.0%
TOTAL STREETS	218,410	162,992	112,967	287,700	174,733	254,000	(33,700)	-11.7%
9-OTHER PUBLIC WORKS EXPENDITURES:								
5910 Flood Control: Oper Pump/Dike Annual Maint	0	0	0	1,600	1,600	1,600	0	0.0%
5920 Repair & Maint - Equipment	1,080	1,324	784	1,500	716	1,500	0	0.0%
5925 Fuel & Lubricants	558	311	100	1,000	900	1,000	0	0.0%
5930 Tools & Minor Equipment	277	275	75	950	875	950	0	0.0%
5940 Sidewalk improvements	0	0	0	0	0	0	0	
TOTAL OTHER PUBLIC WORKS	1,914	1,910	959	5,050	4,091	5,050	0	0.0%
SUBTOTAL STREETS, REHAB & PUBLIC WORKS	220,324	164,902	113,926	292,750	178,824	259,050	(33,700)	-11.5%
9-BUILDINGS & LAND:								
6010 Gas Heat	1,937	1,071	540	2,200	1,660	2,200	0	0.0%
6020 Electricity	1,731	1,635	1,139	2,000	861	2,000	0	0.0%
6030 Miscellaneous Expense	1,036	944	729	800	71	800	0	0.0%
6035 Cleaning	874	273	0	2,000	2,000	2,000	0	0.0%
6040 Repair & Maintenance	1,910	902	654	2,000	1,346	2,000	0	0.0%
6045 City Garage Expense	2,557	3,182	1,593	2,500	907	2,500	0	0.0%
xxxx Deputy Facility/PW Garage	0	0	0	0	0	1,000	1,000	
6050 Supplies	288	289	174	500	326	500	0	0.0%
TOTAL BUILDINGS & LAND	10,334	8,296	4,829	12,000	7,171	13,000	1,000	8.3%

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12-PARKS & RECREATION:									
6105	4th of July Celebration	3,500	3,500	3,500	3,500	0	3,500	0	0.0%
6135	Park Maintenance	359	569	298	1,200	902	1,200	0	0.0%
6140	Miscellaneous expense	62	112	0	300	300	300	0	0.0%
6205	Cemetery Maintenance	0	9,000	9,000	9,000	0	9,000	0	0.0%
TOTAL PARKS & RECREATION		3,921	13,181	12,798	14,000	1,202	14,000	0	0.0%
OVERALL TOTAL EXPENDITURES		1,073,850	1,083,917	504,561	1,233,176	728,615	1,225,890	(7,286)	-0.6%

City of Afton Preliminary 2018 General Fund Budget

	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2018 minus 2017 Budget	
	2015	2016	6/30/2017	2017	Budget \$	2018	\$	%
C: OTHER FINANCING SOURCES (USES)								
4050 Tax Levy to Fire Hall Debt Service Fund	(57,933)	(49,893)	(24,917)	(49,833)	(24,916)	(49,784)	49	-0.1%
4898 Tax Levy re Dwtwn Imp Tmp Bonds	0	(28,000)	(14,000)	(28,000)	(14,000)	(30,000)	(2,000)	7.1%
4899 Tax Levy re Dwtwn Imp Bonds/PFA	(8,000)	(70,000)	(35,000)	(70,000)	(35,000)	(70,000)	0	0.0%
xxxx Debt Service Levy, 2017B Road Bond	0	0	0	0	0	(390,000)	(390,000)	
4725 Tax Levy to 2014A Road Construction Debt Serv Fd	(310,000)	(260,000)	(130,000)	(260,000)	(130,000)	(260,000)	0	0.0%
6920 Oper trf to Bldg & Land Fund - Budgeted	(6,000)	(6,000)	(3,000)	(6,000)	(3,000)	(6,000)	0	0.0%
4818 City Share High Speed Internet	0	(75,000)	(25,000)	(50,000)	(25,000)	0	50,000	-100.0%
6920 Oper trf to Bldg & Land Fund - Unbudgeted	(20,000)	(25,000)	0	0	0	0	0	
6921 Oper Trf to Street Imp - UnBudgeted	(43,500)	(230,000)	0	0	0	0	0	
6925 Oper trf to Street Imp- Budgeted	(200,000)	(200,000)	(187,500)	(375,000)	(187,500)	(70,000)	305,000	-81.3%
6928 Oper Trf from(to) Special Reserve Fund	(5,000)	(3,000)	(4,750)	(9,500)	(4,750)	(5,000)	4,500	-47.4%
6932 Oper Trf to Stormwater Fund	(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)	(1,250)	(2,500)	(1,250)	(2,500)	0	0.0%
6935 Oper Trf to Comprehensive Plan	(2,000)	(3,000)	(2,000)	(4,000)	(2,000)	(4,000)	0	0.0%
6936 Oper Trf to Flood Mitigation & Control	(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)	(47,500)	(95,000)	(47,500)	(95,000)	0	0.0%
6934 Oper trf to Codification (Spec Act Fd)	(100)	(100)	(100)	(100)	0	(100)	0	0.0%
4843 Oper Trf to MN Unemployment Claims	(3,000)	(1,000)	(500)	(1,000)	(500)	(1,000)	0	0.0%
6939 Oper Trf to Election Fund	(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	
4842 Audit Legal Reserve	(100)	(1,000)	(500)	(1,000)	(500)	(1,000)	0	0.0%
6944 Oper Trf Parks Capital (Incl Trail & Ped Bridge)	(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)	(7,500)	(15,000)	(7,500)	(15,000)	0	0.0%
6944 Oper Trf to Sidewalk	(2,000)	(2,000)	(1,000)	(2,000)	(1,000)	(2,000)	0	0.0%
6929 Trf (to) from Special Activities Fund (Various)	(15,000)	(10,000)	0	0	0	0	0	
TOTAL OTH FINANCING/TRANSFERS	(805,133)	(1,096,493)	(494,517)	(988,933)	(494,416)	(1,021,384)	(32,451)	3.3%
REVENUES OVER (UNDER) EXPENDITURES	\$26,010	\$895	\$222,821	0	(\$230,321)	0	230,321	
Fund Balance - Beginning of Period	\$301,307	\$327,317	\$328,212					
Fund Balance - End of Period	\$327,317	\$328,212	\$551,033					
Check Total (Actual) - Rev Over (Under) Exp	26,009.99	894.62	222,822.17					
Check Total (Actual) - Fund Balance	327,317.07	328,211.69	551,033.86					
Total General Fund Expenses				1,233,176		1,225,890	This is the balancing formula for the General Fund Levy	
Less Fiscal Disparity Levy				(49,525)		(49,525)		
Less Non-Levy Revenue - General Fund				(180,209)		(181,159)		
General Fund Levy				1,003,442		995,206		

City of Afton
Preliminary 2018 General Fund Budget

Audited 2015	Audited 2016	Year to Date 6/30/2017	Annual Budget 2017	Remaining Budget \$	Annual Budget 2018	Increase (Decrease) 2018 minus 2017 Budget	
						\$	%
			0		0		