



CITY COUNCIL WORK SESSION AGENDA

AFTON CITY COUNCIL CHAMBERS
3033 St. Croix Trail South (See Note Below)

Wednesday, September 2, 2020
At 4:00 p.m.

Note: Due to the Covid-19 Virus and the Governor's Executive Order, the September 2, 2020 City Council work session will be held remotely using the Zoom video conference application.

To Join the Zoom Meeting:

The Link is: <https://us02web.zoom.us/j/88047753443>

Meeting ID: 880 4775 3443

To Dial In, the call-in number is +1 312 626 6799

The meeting ID is 880 4775 3443

One tap mobile

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CALL TO ORDER

- 1. ROLL CALL**
- 2. APPROVAL OF AGENDA – September 2, 2020 Council Work Session**
- 3. CITY COUNCIL BUSINESS**
 - A. 2021 Budget**
 - B. City Administrator Updates**
- 4. Adjourn**

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

Meeting Date Sept. 2, 2020

Council Memo

To: Mayor Palmquist and City Council Members

From: Ron Moorse, City Administrator

Date: August 26, 2020

Re: 2021 Budget

The Council met in a work session on August 24, 2020 for an initial review of the preliminary 2021 budget and tax levy. The Council requested staff to review the budget for opportunities to make adjustments to reduce the total tax levy required to fund the budget to approximately 4%. Below is an outline of budget adjustments that would reduce the total tax levy to 3.93%.

In addition, Tom Niedzwiecki, City Accountant, as part of the mid-year financial review, indicated that the PFA loan debt service fund is substantially underfunded because the legal costs related to the easement condemnation process and the assessment appeals are being funded from this fund. Attached is a summary of the revenues received and costs paid from the fund over the life of the fund. Account 7749 Dwtn Imp - Special Assess Exp includes the costs related to special assessment appeals and the easement condemnation process, primarily the costs related to the City's appeal of the Afton House condemnation award. Tom will provide additional information regarding this fund and the legal expenses being charged to the fund, as well as both interim and longer term funding sources for this fund.

2021 Budget Adjustments to Reduce the Total Tax Levy Increase to 3.93%

Attached is a revised 2021 budget spreadsheet that reflects a number of budget adjustments that reduce the total tax levy increase to 3.93%. In addition to revising interest income down from \$4,000 to \$3,000, due to negligible interest rates, the adjustments are in two categories:

- o Reductions in levies that set aside funding for specific needs
- o Reduction in specific expense items

Reductions in levies that set aside funding for specific needs

Current balances in accounts with levies that set aside funding for specific needs

- o Stormwater funding Current balance of \$42,683
- o Parks and trails capital repairs Current balance of \$41,709
- o Sidewalk repairs Current balance of \$18,750
- o Flood Control Current balance of \$51,667
- o Comprehensive Plan/Planning Current balance of \$22,182

Proposed Levy Reductions

	<u>Proposed Levy</u>	<u>Revised Levy</u>	<u>Reduction</u>	<u>Total</u>
• Levy for stormwater funding	\$3,500	\$ 0	-\$3,500	
• Levy for Comprehensive Plan/ planning assistance	2,000	0	- 2,000	
• Levy for flood control costs	2,500	0	-2,500	
• Levy for parks/trails capital repairs	5,500	0	-5,500	

• Levy for sidewalk repairs	500	0	- 500	
• Levy for condemnation bond debt service	<u>18,000</u>	<u>12,000</u>	<u>-6,000</u>	
Subtotal	32,000	10,000	20,000	-20,000

Reductions in expenditure line-items

	<u>Proposed</u>	<u>Revised</u>	<u>Reduction</u>	
• Miscellaneous Expense	\$1,000	500	- \$500	
• Other Administration Expense	500	300	- 200	
• Postage Expense	3,000	2,500	- 500	
• Public Works Maintenance Wages	37,000	34,000	- 3,000	
• Crackseal/Seal Coat Expense	70,000	60,000	-10,000	
• Snow and Ice Control	120,000	110,000	-10,000	
• Building Inspection Fees	45,000	43,340	- 1,660	
• Flood Control	1,600	600	- 1,000	
• Cleaning	<u>500</u>	<u>250</u>	<u>- 250</u>	
Subtotal	278,600	251,490	-27,110	<u>-27,110</u>
Subtotal Reduction				<u>-47,110</u>
Less \$1,000 reduction in interest income				<u>1,000</u>
Total Reduction				<u>-46,110</u>

City of Afton
Preliminary 2021 General Fund Budget

		Audited	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2021 minus	
		2017	2018	2019	7/31/2020	2020	Budget \$	2021	\$	%
#100 GENERAL FUND										
A: Revenue										
1-PROPERTY TAXES:										
4000	General Fund Levy	974,335	984,222	1,024,956	622,059	1,077,682	455,622	1,115,887	38,205	3.5%
4005	Fiscal Disparity	46,265	54,350	63,842	47,350	75,075	27,725	68,722	(6,353)	-8.5%
4015	Delinq Taxes, Penalties & Int	10,629	17,503	11,546	7,780	0	(7,780)	0	0	
4013	Street Improvement Capital Fund	375,000	70,000	120,500	85,250	170,500	85,250	220,500	50,000	29.3%
6928	Special Reserve Fund	9,500	5,000	100	100	100	0	100	0	0.0%
6932	Stormwater Fund	3,500	3,500	3,500	1,750	3,500	1,750	0	(3,500)	-100.0%
6933	Vehicle/Equipment Replacement Fund	2,500	2,500	2,500	1,250	2,500	1,250	2,000	(500)	-20.0%
6935	Comprehensive Plan/Planning	4,000	4,000	4,000	1,750	3,500	1,750	0	(3,500)	-100.0%
6936	Flood Fund	5,500	5,500	5,500	2,750	5,500	2,750	0	(5,500)	-100.0%
6937	DNR Levee Project Grant Match	95,000	95,000	95,000	0	0	0	0	0	
4877	2020A Disposal Sys Bd (Redirect DNR Match)	0	0	0	47,500	95,000	47,500	95,000	0	0.0%
6934	Codification	100	100	500	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%
4847	Election Fund	5,500	5,500	5,500	3,500	7,000	3,500	7,000	0	0.0%
6366	City Council Contingency Fund	0	0	0	0	0	0	0	0	
4842	Audit and Legal Reserve	1,000	1,000	100	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	0	(5,500)	-100.0%
4022	Afton Septic System - City Share Oper Exp	15,000	15,000	15,000	7,500	15,000	0	15,000	0	0.0%
4017	Bridge Replacement Fund	0	49,671	50,000	25,500	51,000	0	52,000	1,000	2.0%
4846	Sidewalk	2,000	2,000	500	250	500	250	0	(500)	-100.0%
4012	Bldg & Land Capital Fund	6,000	6,000	6,000	3,000	6,000	3,000	7,000	1,000	16.7%
4818	City Share High Speed Internet	50,000	0	0	0	0	0	0	0	
Subtotal - General Prop Tax Levy		1,612,329	1,327,346	1,415,544	860,889	1,519,957	626,067	1,584,809	64,852	4.3%
4050	Debt Levy, Fire Hall Remodeling	49,833	49,784	49,624	24,532	49,064	24,532	50,103	1,039	2.1%
4876	Debt Levy - 2020A Disp Sys Bd (PFA Redir)	0	0	0	36,000	72,000	36,000	72,000	0	0.0%
4878	Debt Levy - 2020A Disposal Sys Bd	0	0	0	21,000	42,000	21,000	42,000	0	0.0%
4897	Debt Service Levy, Condemnation Bond	0	0	0	0	0	0	12,000	12,000	
4898	Debt Levy, Dwntwn Imp Tmp Bond	28,000	73,000	37,000	0	0	0	0	0	
4899	Debt Levy, PFA Loans	70,000	27,000	70,000	0	0	0	0	0	
4726	Debt Levy, 2017B Road Bond	0	390,000	390,000	195,000	390,000	195,000	390,000	0	0.0%
4725	Debt Levy - 2014A Road Bond	260,000	260,000	275,000	145,000	290,000	145,000	305,000	15,000	5.2%
TOTAL PROPERTY TAXES		2,020,162	2,127,130	2,237,168	1,282,421	2,363,021	1,047,599	2,455,912	92,891	3.93%

City of Afton
Preliminary 2021 General Fund Budget

	Audited	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2021 minus 2020 Budget	
	2017	2018	2019	7/31/2020	2020	Budget \$	2021	\$	%
2-INTERGOVERNMENTAL REVENUE:									
4100 Gravel Tax/West Lakeland Cent College	(2,267)	(2,510)	(2,545)	(2,635)	(2,500)	135	(2,500)	0	0.0%
4108 MV Credit - Ag	10,423	10,635	5,292	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	1,064	568	5,994	0	500	500	500	0	0.0%
TOTAL INTERGOVGT REVENUES	9,854	9,327	9,376	(2,635)	2,634	5,269	2,634	0	0.0%
3-CHARGES FOR SERVICES:									
4205 Assessment Search	60	80	60	10	35	25	35	0	0.0%
4210 Sale of Copies	8	73	0	0	100	100	100	0	0.0%
4215 Rent of City Garage	0	500	2,500	2,000	500	0	1,500	1,000	200.0%
TOTAL CHARGES FOR SERVICES	68	653	2,560	2,010	635	125	1,635	1,000	157.5%
4-FINES & FORFEITURES:									
4300 County Fines & Fees	11,061	8,700	13,706	5,824	10,000	4,176	10,000	0	0.0%
4305 Other Fines & Forfeitures	0	0	0	0	250	250	250	0	0.0%
TOTAL FINES & FORFEITURES	11,061	8,700	13,706	5,824	10,250	4,426	10,250	0	0.0%
5-LICENSES, FEES, PERMITS:									
4400 Building Permit Fees - Afton	193,823	105,130	151,857	126,954	91,000	(35,954)	98,500	7,500	8.2%
4401 Building & Eng'g Inspection Fees	2,390	1,445	5,005	971	1,000	29	1,000	0	0.0%
4404 4th of July permits	0	0	0	0	0	0	0	0	0.0%
4405 Pet License & Impound Fees	1,055	230	680	95	300	205	300	0	0.0%
4410 Liquor Licenses	3,500	1,750	3,350	3,500	3,000	(500)	3,000	0	0.0%
4415 Other Licenses	1,119	1,496	859	401	350	(51)	350	0	0.0%
4435 R-O-W Permit/Utility Permit Fees	3,500	500	2,000	1,500	1,750	250	1,750	0	0.0%
4437 Utility Franchise Fees	62,497	59,174	62,196	33,590	59,000	25,410	59,000	0	0.0%
4440 Zoning Fees & Permits	11,475	5,690	5,190	2,102	4,000	1,898	4,000	0	0.0%
TOTAL LICENSES, FEES, PERMITS	279,359	175,415	231,138	169,112	160,400	(8,712)	167,900	7,500	4.7%

City of Afton
Preliminary 2021 General Fund Budget

	Audited 2017	Audited 2018	Audited 2019	Year to Date 7/31/2020	Annual Budget 2020	Remaining Budget \$	Annual Budget 2021	Increase (Decrease) 2021 minus 2020 Budget	
								\$	%
7-MISCELLANEOUS REVENUE:									
4601 Insurance dividend	998	471	1,195	375	500	125	500	0	0.0%
4604 Park rental & cleaning fees	225	275	675	100	250	150	250	0	0.0%
4615 Settlements/Other Income/Transfer	609	716	226	0	0	0	0	0	
TOTAL MISCELLANEOUS REVENUE	1,832	1,462	2,096	475	750	275	750	0	0.0%
9-OTHER GRANTS:									
4810 County Grant-recycling grant	7,210	7,210	6,676	7,262	7,090	(172)	7,090	0	0.0%
4814 Cable Commission Distribution	1,500	1,200	1,200	1,200	1,200	0	1,200	0	0.0%
TOTAL OTHER GRANTS	8,710	8,410	7,876	8,462	8,290	(172)	8,290	0	0.0%
10-INTEREST REVENUES:									
4901 Interest - 4M Fund General	12,772	10,329	9,342	2,712	4,000	1,288	3,000	(1,000)	-25.0%
4905 Miscellaneous Income	0	0	0	0	0	0	0	0	
TOTAL INTEREST REVENUES	12,772	10,329	9,342	2,712	4,000	1,288	3,000	(1,000)	-25.0%
TOTAL REVENUES	2,343,818	2,341,426	2,513,261	1,468,382	2,549,980	1,050,098	2,650,371	100,391	3.94%

City of Afton
Preliminary 2021 General Fund Budget

		Audited	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2021 minus 2020 Budget	
		2017	2018	2019	7/31/2020	2020	Budget \$	2021	\$	%
B: EXPENDITURES										
1-WAGES & BENEFITS:										
5002	Mayor & Council	13,200	13,200	13,200	7,700	13,200	5,500	13,200	0	0.0%
5004	City Administrator	92,150	92,150	97,330	57,808	105,000	47,192	108,000	3,000	2.9%
5005/511	Intern(s)/Contract Office Admin	5,221	300	0	0	500	500	500	0	0.0%
5007	Office Assistant	21,793	23,705	24,866	10,747	27,550	16,803	28,350	800	2.9%
5008	City Clerk	28,930	39,171	50,450	26,302	56,130	29,828	57,800	1,670	3.0%
5020	Maintenance Personnel (incl Mileage)	24,076	27,916	31,848	17,242	37,000	19,758	34,000	(3,000)	-8.1%
5014	FICA & Medicare	18,047	18,133	17,793	9,853	18,313	8,460	18,502	189	1.0%
5018/37	Ins Benefits (Disability)and Other Fin'l (CA)	26,627	26,863	27,961	16,497	27,120	10,623	27,120	0	0.0%
5053	PERA	12,771	13,913	16,490	8,491	18,552	10,061	18,743	191	1.0%
5024	Workers Comp Insurance	0	2,691	4,638	4,359	3,100	(1,259)	3,100	0	0.0%
TOTAL WAGES & BENEFITS		242,815	258,042	284,577	158,998	306,465	147,466	309,315	2,850	0.9%
2-PROFESSIONAL SERVICES:										
5120	Contract - Videographer	2,475	3,691	3,804	765	4,000	3,235	4,000	0	0.0%
5302	Assessor Fees	22,215	23,592	26,015	26,511	26,500	(11)	27,200	700	2.6%
5304	Accounting fees	17,130	17,637	26,527	17,025	29,000	11,975	34,000	5,000	17.2%
5305	Auditing fees	6,600	10,875	19,295	16,870	15,000	(1,870)	17,000	2,000	13.3%
5310	Engineering Fees	24,410	34,079	44,580	19,113	25,000	5,887	27,000	2,000	8.0%
5315	Recording fees	0	552	644	92	300	208	300	0	0.0%
5320	Legal fees - Prosecution	27,943	26,374	32,020	16,982	30,000	13,018	31,000	1,000	3.3%
5321	Legal fees - General/Civil	19,082	21,652	20,581	14,518	24,000	9,482	24,000	0	0.0%
5323	Legal fees - Special/Co-Pays	0	0	0	354	0	(354)	0	0	0.0%
5330	Planning Fees	6,200	5,368	593	0	4,200	4,200	4,500	300	7.1%
5335	Other Fees for Service/YSB/4H	1,150	0	202	0	1,500	1,500	1,500	0	0.0%
5350	Building Inspection Fees - Stensland	82,429	47,634	64,093	58,523	38,500	(20,023)	43,345	4,845	12.6%
5360	Misc Dev Fees	0	0	0	0	0	0	0	0	0.0%
5370	Well Monitoring Program	0	1,075	2,182	0	2,000	2,000	2,000	0	0.0%
5380	Watershed Management	596	596	596	638	600	(38)	600	0	0.0%
TOTAL PROFESSIONAL SERVICES		210,230	193,125	241,133	171,391	200,600	29,209	216,445	15,845	7.9%

City of Afton
Preliminary 2021 General Fund Budget

	Audited 2017	Audited 2018	Audited 2019	Year to Date 7/31/2020	Annual Budget 2020	Remaining Budget \$	Annual Budget 2021	Increase (Decrease) 2021 minus 2020 Budget	
								\$	%
4-OTHER EXPENDITURES:									
5500 Office Equipment	0	0	0	0	700	700	700	0	0.0%
5505 Bank/IRS Fees/Penalties/Interest	314	873	452	288	400	112	500	100	25.0%
5510 Comp Svc (All HW/SW, GIS, Web, Email)	6,900	16,830	9,344	8,806	11,000	2,194	11,000	0	0.0%
5516 Copier Lease	2,760	2,521	2,760	1,610	3,500	1,890	3,000	(500)	-14.3%
5520 Equipment Maintenance	0	0	0	0	500	500	500	0	0.0%
5525 Insurance-General Liability	15,962	21,705	21,722	23,438	22,500	(938)	24,000	1,500	6.7%
5535 Misc. Expense	574	113	509	144	1,500	1,356	500	(1,000)	-66.7%
5540 Office Supplies	3,563	3,230	2,978	2,405	4,000	1,595	3,500	(500)	-12.5%
5545 Other Administration	320	120	41	281	500	219	300	(200)	-40.0%
5550 Postage	3,847	4,266	2,315	995	3,800	2,805	2,500	(1,300)	-34.2%
5555 Publishing & Printing	407	1,143	846	1,196	2,000	804	2,000	0	0.0%
5560 Newsletter	4,804	4,144	6,326	3,690	5,000	1,310	6,000	1,000	20.0%
5565 Telephone	3,051	3,595	3,595	2,181	3,500	1,319	3,800	300	8.6%
5575 Travel & Mileage	186	162	416	59	500	441	500	0	0.0%
5580 Membership & Dues	3,229	3,384	3,474	46	3,300	3,254	3,300	0	0.0%
5585 Seminars & Education incl ICMA	1,059	2,576	1,535	275	2,600	2,325	2,600	0	0.0%
TOTAL OTHER EXPENDITURES	46,976	64,662	56,312	45,414	65,300	19,886	64,700	(600)	-0.9%
SUBTOTAL GENERAL & ADMINISTRATIVE	500,021	515,829	582,021	375,803	572,365	196,561	590,460	18,095	3.2%
5-PUBLIC SAFETY:									
5605 Animal Control	1,280	2,884	3,416	1,039	3,500	2,461	3,500	0	0.0%
5625 Fire & Ambulance Service	243,296	249,166	260,296	197,738	263,651	65,913	279,758	16,107	6.1%
5636 Police Service - Additional Patrols	0	2,044	2,448	1,241	5,000	3,760	17,000	12,000	240.0%
5635 Police Service - County	176,419	186,346	189,238	99,805	199,300	99,495	210,000	10,700	5.4%
TOTAL PUBLIC SAFETY	420,995	440,440	455,398	299,823	471,451	171,628	510,258	38,807	8.2%
6-PUBLIC HEALTH:									
5705 Recycling - Afton	525	(304)	(28)	0	500	500	500	0	0.0%
5720 Refuse Hauling - City Hall	745	945	469	255	1,000	745	1,000	0	0.0%
TOTAL PUBLIC HEALTH	1,270	641	441	255	1,500	1,245	1,500	0	0.0%

City of Afton
Preliminary 2021 General Fund Budget

	Audited 2017	Audited 2018	Audited 2019	Year to Date 7/31/2020	Annual Budget 2020	Remaining Budget \$	Annual Budget 2021	Increase (Decrease) 2021 minus 2020 Budget	
								\$	%
7-STREETS:									
5820 Gravel Road Maintenance	13,721	10,348	6,567	0	0	0	0	0	
5825 Crackseal/Seal Coat/Gravel Shouldering	33,098	50,469	13,543	1,757	70,000	68,243	60,000	(10,000)	-14.3%
5830 Snow & Ice Control	76,152	132,082	138,959	55,350	115,000	59,650	110,000	(5,000)	-4.3%
5835 Surf maint/Sweeping/Pothole Repair	28,672	2,262	15,379	10,180	10,000	(180)	10,000	0	0.0%
5845 Brush/Tree/Mow/Bridge/Culvert/Guardrail	80,978	45,273	57,858	40,137	52,000	11,863	52,000	0	0.0%
5850 Street Lights	4,494	3,397	1,810	1,034	5,000	3,966	2,500	(2,500)	-50.0%
5855 Gas Lamps - Operating Costs	1,236	1,393	0	0	0	0	0	0	
5860 Signs & Signals	2,624	1,879	9,100	6,191	3,500	(2,691)	5,000	1,500	42.9%
5870 Other - Road Maint.	888	1,608	2,000	1,365	2,000	635	2,000	0	0.0%
TOTAL STREETS	241,863	248,711	245,216	116,014	257,500	141,486	241,500	(16,000)	-6.2%
9-OTHER PUBLIC WORKS EXPENDITURES:									
5910 Flood Control: Oper Pump/Levee Annual Maint	0	0	0	0	1,600	1,600	600	(1,000)	-62.5%
5920 Repair \$ Maint - Equipment	1,506	2,481	4,278	1,721	3,000	1,279	3,500	500	16.7%
5925 Fuel & Lubricants	263	361	506	0	1,000	1,000	1,000	0	0.0%
5930 Tools & Minor Equipment	95	375	0	139	950	811	950	0	0.0%
5940 Sidewalk improvements	0	0	0	0	0	0	0	0	
TOTAL OTHER PUBLIC WORKS	1,864	3,217	4,784	1,860	6,550	4,690	6,050	(500)	-7.6%
SUBTOTAL STREETS, REHAB & PUBLIC WORKS	243,727	251,928	250,000	117,874	264,050	146,176	247,550	(16,500)	-6.2%
9-BUILDINGS & LAND:									
6010 Gas Heat - 3033 City Hall	533	0	1,167	838	2,200	1,362	1,200	(1,000)	-45.5%
6020 Electricity	2,039	2,750	2,482	1,352	2,000	648	2,000	0	0.0%
6030 Miscellaneous Expense	910	229	1,529	821	800	(21)	800	0	0.0%
6035 Cleaning	13	7	0	0	500	500	250	(250)	-50.0%
6040 Repair & Maintenance	2,644	2,789	902	1,092	2,500	1,408	2,500	0	0.0%
6045 City Garage Exp - 1165 Stagecoach	2,147	4,588	2,864	1,960	2,500	540	2,500	0	0.0%
6046 Garage Exp - Sheriff & PW	0	0	488	1,137	1,000	(137)	500	(500)	-50.0%
6050 Supplies	536	1,519	940	577	550	(27)	750	200	36.4%
TOTAL BUILDINGS & LAND	8,822	11,882	10,371	7,778	12,050	4,272	10,500	(1,550)	-12.9%

City of Afton
Preliminary 2021 General Fund Budget

	Audited 2017	Audited 2018	Audited 2019	Year to Date 7/31/2020	Annual Budget 2020	Remaining Budget \$	Annual Budget 2021	Increase (Decrease) 2021 minus 2020 Budget	
								\$	%
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	2,587	3,380	3,069	822	2,500	1,678	2,500	0	0.0%
6136 Park Utilities	0	0	3,288	1,812	3,000	1,188	3,500	500	16.7%
6140 Miscellaneous expense	16	238	238	456	300	(156)	300	0	0.0%
6205 Cemetery Maintenance	9,354	9,000	9,000	9,000	9,000	0	9,000	0	0.0%
TOTAL PARKS & RECREATION	15,457	16,118	19,095	15,590	18,300	2,710	18,800	500	2.7%
OVERALL TOTAL EXPENDITURES	1,190,292	1,236,838	1,317,326	817,123	1,339,716	522,592	1,379,068	39,352	2.9%

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Preliminary 2021 General Fund Budget

	Audited	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2021 minus 2020 Budget	
	2017	2018	2019	7/31/2020	2020	Budget \$	2021	\$	%
C: OTHER FINANCING SOURCES (USES)									
4050 Tax Levy to Fire Hall Debt Service Fund	(49,833)	(49,784)	(49,624)	(24,532)	(49,064)	(24,532)	(50,103)	(1,039)	2.1%
4876 Debt Levy - 2020A Disp Sys Bd (PFA Redirect)	0	0	0	(36,000)	(72,000)	(36,000)	(72,000)	0	0.0%
4877 Debt Serv Levy - 2020A Disposal Sys Bd	0	0	0	(21,000)	(42,000)	(21,000)	(42,000)	0	0.0%
4897 Debt Service Levy, Condemnation Bond	0	0	0	0	0	0	(12,000)	(12,000)	
4898 Tax Levy re Dwtwn Imp Tmp Bonds	(28,000)	(73,000)	(37,000)	0	0	0	0	0	
4899 Debt Service Levy, PFA Loans	(70,000)	(27,000)	(70,000)	0	0	0	0	0	
4726 Debt Service Levy, 2017B Road Bond	0	(390,000)	(390,000)	(195,000)	(390,000)	(195,000)	(390,000)	0	0.0%
4725 Debt Service Levy, 2014A Road Bond	(260,000)	(260,000)	(275,000)	(145,000)	(290,000)	(145,000)	(305,000)	(15,000)	5.2%
6920 Oper trf to Bldg & Land Fund - Budgeted	(6,000)	(6,000)	(6,000)	(3,000)	(6,000)	(3,000)	(7,000)	(1,000)	16.7%
4818 City Share High Speed Internet	(50,000)	0	0	0	0	0	0	0	
6920 Oper trf to Bldg & Land Fund - Unbudgeted	(25,000)	0	0	0	0	0	0	0	
6921 Oper Trf to Street Imp - UnBudgeted	(100,000)	0	0	0	0	0	0	0	
6925 Oper trf to Street Imp- Budgeted	(375,000)	(70,000)	(120,500)	(85,250)	(170,500)	(85,250)	(220,500)	(50,000)	29.3%
6928 Oper Trf from(to) Special Reserve Fund	(9,500)	(5,000)	(100)	(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)	0	3,500	-100.0%
6933 Oper Trf to Vehicle Fund	(2,500)	(2,500)	(2,500)	(1,250)	(2,500)	(1,250)	(2,000)	500	-20.0%
6935 Oper Trf to Comprehensive Plan	(4,000)	(4,000)	(4,000)	(1,750)	(3,500)	(1,750)	0	3,500	-100.0%
6936 Oper Trf to Flood Mitigation & Control	(5,500)	(5,500)	(5,500)	(2,750)	(5,500)	(2,750)	0	5,500	-100.0%
6937 Oper Trf to DNR Grant Match	(95,000)	(95,000)	(95,000)	0	0	0	0	0	
4877 Oper Trf to 2020A Disposal Sys Bond	0	0	0	(47,500)	(95,000)	(47,500)	(95,000)	0	0.0%
6934 Oper trf to Codification (Spec Act Fd)	(100)	(100)	(500)	(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%
4747 Oper Trf to Election Fund	(5,500)	(5,500)	(5,500)	(3,500)	(7,000)	(3,500)	(7,000)	0	0.0%
6366 City Council Contingency Fund	(10,000)	0	0	0	0	0	0	0	
4842 Audit Legal Reserve	(1,000)	(1,000)	(100)	(100)	(100)	0	(100)	0	0.0%
4844 Oper Trf Parks Capital (Incl Trail & Ped Bridge)	(5,500)	(5,500)	(5,500)	(2,750)	(5,500)	(2,750)	0	5,500	-100.0%
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%
4846 Oper Trf to Sidewalk	(2,000)	(2,000)	(500)	(250)	(500)	(250)	0	500	-100.0%
4017 Bridge Replacement Fund	0	(49,671)	(50,000)	(25,500)	(51,000)	(25,500)	(52,000)	(1,000)	2.0%
6954 Oper Trf to 807 Tmp Bond Debt Fund	0	(15,000)	0	0	0	0	0	0	
6929 Trf (to) fr Special Activities Fd (Various)	(25,000)	(15,000)	(59,000)	0	0	0	0	0	
TOTAL OTH FINANCING/TRANSFERS	(1,148,933)	(1,101,055)	(1,195,824)	(605,232)	(1,210,264)	(605,032)	(1,271,303)	(61,039)	5.0%
REVENUES OVER (UNDER) EXPENDITURES	\$4,593	\$3,533.00	\$110	\$46,026	0	(\$77,526)	0	77,526	
Fund Balance - Beginning of Period	\$328,212	\$332,805	\$336,339	\$336,450					
Fund Balance - End of Period	\$332,805	\$336,338	\$336,450	\$382,476					

City of Afton Preliminary 2021 General Fund Budget

	Audited	Audited	Audited	Year to Date	Annual Budget	Remaining	Annual Budget	Increase (Decrease) 2021 minus 2020 Budget	
	2017	2018	2019	7/31/2020	2020	Budget \$	2021	\$	%
Check Total (Actual) - Rev Over (Under) Exp	4,593.56	3,533.95	110.37	46,026.48					
Check Total (Actual) - Fund Balance	332,805.25	336,339.20	336,449.57	382,476.05					

Total General Fund Expenses

Less Fiscal Disparity Levy

Less Non-Levy Revenue - General Fund

General Fund Levy

1,339,716	1,379,068	This is the balancing formula for the General Fund Levy
(75,075)	(68,722)	
(186,959)	(194,459)	
1,077,682	1,115,887	
0	0	

410 - Sanitary Sewer Operations (estimates)										
4022	Levy - Sanitary Sewer Operations	15,000	15,000	15,000	7,500	15,000	7,500	15,000	0	0.0%
4023	User Fees - Sanitary Sewer Operations	0	29,850	40,700	22,325	33,000	15,000	48,600	15,600	47.3%
4919	Interest Income - 4M Fund	0	13	953	186	0	0	0	0	
	Total Revenue	15,000	44,863	56,653	30,011	48,000	22,500	63,600	15,600	32.5%
6061	Wages & Benefits	0	0	0	0	0	0	0	0	
6062	Contract Services - Other	745	782	7,895	2,045	2,000	(45)	2,000	0	0.0%
6063	Maint Sewer Lines & Lift Stations	0	0	0	0	0	0	5,500	5,500	
6065	Oper & Mgmt Fees	1,508	20,509	19,136	11,063	22,000	10,937	22,500	500	2.3%
6066	Lab Fees	0	10,582	12,739	7,685	10,000	2,315	13,000	3,000	30.0%
6068	Electricity - Lift Stations	0	15,004	19,009	7,035	12,000	4,965	12,000	0	0.0%
6069	Insurance - Prop & Liab	0	0	5,291	5,967	6,000	33	6,000	0	0.0%
6083	Special Assessments	0	2,590	2,156	1,909	0	(1,909)	1,700	1,700	
	Total Expenses	2,253	49,467	66,226	35,704	52,000	16,296	62,700	10,700	20.6%
	TOTAL SANITARY SEWER OPERATIONS	12,747	(4,604)	(9,573)	(5,693)	(4,000)		900	4,900	-122.5%

City of Afton
806 PFA Loans Debt Serv Fds - LTD Summary
January 2015 through July 2020

	<u>Jan - Dec 15</u>	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>Jan - Dec 19</u>	<u>Jan - Jul 20</u>	<u>TOTAL</u>
806 PFA Loan Debt Serv							
4879 Sanitary Sewr Spec Assessments	0.00	0.00	102,054.25	295,940.95	157,862.04	61,638.31	617,495.55
4899 Levy PFA Loan Debt Serv	8,000.00	70,000.00	70,000.00	27,000.00	70,000.00	0.00	245,000.00
4925 PFA Loan Debt Serv Interest	0.00	0.00	0.00	19.31	5,818.38	1,188.80	7,026.49
7743 2017 Storm Wtr PFA Issue Exp	0.00	0.00	(8,000.00)	0.00	0.00	0.00	(8,000.00)
7744 2017 L054 Storm Wtr PFA Int Exp	0.00	0.00	0.00	(7,052.13)	(9,454.49)	(9,465.48)	(25,972.10)
7745 2017 L055 Sanitary Sewer PFA Int Exp	0.00	0.00	0.00	(11,738.68)	(11,970.77)	(11,953.25)	(35,662.70)
7746 2017 Sanitary Sewer PFA Issue Exp	0.00	0.00	(8,060.93)	0.00	(850.00)	0.00	(8,910.93)
7749 Dwtm Imp - Special Assess Exp	0.00	0.00	(105,179.00)	(54,594.60)	(107,298.25)	(243,873.59)	(510,945.44)
7754 2017 L054 Storm Wtr PFA Principal	0.00	0.00	0.00	(24,815.00)	(52,000.00)	(52,000.00)	(128,815.00)
7755 2017 L055 Sanitary Sewer PFA Princpl	0.00	0.00	0.00	(28,959.00)	(59,000.00)	(60,000.00)	(147,959.00)
Total 806 PFA Loan Debt Serv	<u>8,000.00</u>	<u>70,000.00</u>	<u>50,814.32</u>	<u>195,800.85</u>	<u>(6,893.09)</u>	<u>(314,465.21)</u>	<u>3,256.87</u>
TOTAL	<u><u>8,000.00</u></u>	<u><u>70,000.00</u></u>	<u><u>50,814.32</u></u>	<u><u>195,800.85</u></u>	<u><u>(6,893.09)</u></u>	<u><u>(314,465.21)</u></u>	<u><u>3,256.87</u></u>