

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		
							\$	%	
#100 GENERAL FUND									
A: Revenue									
1-PROPERTY TAXES:									
4000 General Fund Levy	899,578	961,378	549,779	1,003,442	453,663	1,007,067	3,625	0.4%	
4003 Market Value Credit	0	0	0	0	0	0	0		
4005 Fiscal Disparity	44,904	44,674	35,744	49,525	13,781	55,664	6,139	12.4%	
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 + City Share Oper E	15,000	15,000	7,500	15,000	0	15,000	0	0.0%	
xxxx Bridge Replacement Fund	0	0	0	0	0	49,671	49,671		
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	1,300,639	1,453,544	886,153	1,634,067	740,414	1,334,002	(300,065)	-18.4%	
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, Dwtwn Imp Tmp Bond	0	28,000	14,000	28,000	14,000	30,000	2,000	7.1%	
4899 Debt Service Levy, Dwtwn Imp Bond/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 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	2,133,786	91,886	4.50%	

2,314,945

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							\$	%
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 INTERGOVT 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	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%

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							\$	%
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	2,314,945	92,836	4.18%

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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	
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	
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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							\$	%
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%
xxxx Police Service - Additional Patrols	0	0	0	0	0	5,000	5,000	
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	438,166	15,870	3.8%
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	50,000	11,000	28.2%
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	4,000	0	0.0%
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	267,000	(20,700)	-7.2%
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	272,050	(20,700)	-7.1%
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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		2015	2016	6/30/2017	2017	Budget \$	2018	\$	%
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	1,243,890	10,714	0.9%

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	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%
xxxx Bridge Replacement Fund	(15,000)	(10,000)	0	0	0	(49,671)	(49,671)	
TOTAL OTH FINANCING/TRANSFERS	(805,133)	(1,096,493)	(494,517)	(988,933)	(494,416)	(1,071,055)	(82,122)	8.3%
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		1,243,890		This is the balancing formula for the General Fund
Less Fiscal Disparity Levy				(49,525)		(55,664)		
Less Non-Levy Revenue - General Fund				(180,209)		(181,159)		

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General Fund Levy

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						\$	%
			1,003,442		1,007,067	Levy	
			0		0		