

City of Sioux Center



General Fund Budget for Fiscal Year 2018-2019

City of Sioux Center

General Budget for Fiscal Year 2018-2019

Introduction

This is the preliminary general fund budget for Fiscal Year 2018-19. Pages 2 and 3 show property valuations for next year, the proposed tax levy, examples of the effect this levy would have on taxpayers, and historical rollback percentages. Staff is proposing reducing our tax rate for next year to the rate of \$11.5470 per \$1,000 assessed valuation. This represents a 2.19% decrease in the tax rate. This is the ninth consecutive year that the tax rate has had no change or decreased.

The major factors leading to a recommendation to decrease the tax rate is the increase in the assessed values, decreased need for debt service, and ongoing cost control measures happening throughout the organization. Although the tax levy is decreasing, the total amount of tax revenue will still increase because of an increase in assessed valuations. This is due to additional construction adding new value and taxable valuations of current properties increasing.

The effect this proposed rate would have on typical property owners in Sioux Center is on page 3. Because of the effects of the rollback, reducing the tax levy 2.19% would result in a 4.67% decrease in taxes paid for residential properties, and a 2.18% decrease for commercial and industrial properties for fiscal year 2019. Since fiscal year 2008 the city levy rate has decreased 17.4%. Compared to a group of similar non-metro cities this is one of the 5 largest decreases in the state. A new property class was added in fiscal 2017 for multi-residential with a rollback of 78.75% that will continue to decrease until it matches the residential rollback in fiscal 2024.

It is important to remember that these percentages are only for the City's portion of the tax bill which accounts for approximately 35%. The remaining 65% of the property tax bill will be determined by the tax levies set by the Sioux Center School Board, Sioux County Supervisors and the NCC Board.

Pages 4 through 15 show general fund revenues and expenditures by department.

Page 16 is a summary of the debt service fund, both expenditures and revenues.

Page 17 is a summary of Local Option Sales Tax (LOST) activity for expenditures and revenues.

Page 18 and 19 is a summary of current and budgeted capital projects and shows the financing sources for each project.

Page 20 is a summary of the road use tax fund, which is money distributed from the state to be used for street related expenses.

City of Sioux Center
Budget for Fiscal Year 2018-2019

Actual and Assessed Valuations

	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>		<u>FY 2018-2019</u>	
<u>Class</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>
Residential	\$378,356,894	\$210,297,487	\$386,279,338	\$219,779,671	\$433,598,624	\$241,008,663
Multi-Residential	\$2,370,477	\$2,044,538	\$2,863,619	\$2,362,489	\$3,502,269	\$2,758,040
Commercial	\$103,685,683	\$93,317,115	\$111,968,671	\$100,771,804	\$115,761,721	\$104,185,549
Industrial	\$29,977,610	\$26,979,849	\$28,937,760	\$26,043,984	\$28,575,960	\$25,718,364
All Other (Railroad, etc.)	\$1,568,958	\$1,443,227	\$1,647,381	\$1,508,162	\$1,541,704	\$1,414,313
Total Value	\$515,959,622	\$334,082,216	\$531,696,769	\$350,466,110	\$582,980,278	\$375,084,929
TIF District Value	(\$72,900,993)	(\$72,900,993)	(\$75,055,094)	(\$75,055,094)	(\$80,430,436)	(\$80,430,436)
Net Value	\$515,959,622		\$531,696,769		\$582,980,278	
Growth From Previous Year	9.88%	15.72%	3.05%	5.45%	9.65%	6.99%

Tax Levies

	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>		<u>FY 2018-2019</u>	
<u>Levy</u>	<u>Tax Asking</u>	<u>Proposed Tax Levy</u>	<u>Tax Asking</u>	<u>Proposed Tax Levy</u>	<u>Tax Asking</u>	<u>Proposed Tax Levy</u>
General Tax Levy (\$8.10 max)	\$2,115,568	8.10000	\$2,230,829	8.10000	\$2,386,701	8.10000
Liability Insurance (as needed)	\$132,475	0.50721	\$132,468	0.48098	\$133,829	0.45419
Emergency (\$0.27 max)			\$32,000	0.11619	\$32,000	0.10860
Benefits Levy (as needed)	\$675,000	2.58441	\$680,000	2.46904	\$680,000	2.30779
Community Ctr (\$.135 max)	\$35,259	0.13500	\$37,180	0.13500	\$39,778	0.13500
Debt Service (as needed)	\$166,834	0.49938	\$174,810	0.49879	\$165,570	0.44142
TIF	\$2,120,000		\$2,161,998		\$2,205,000	
Total	\$5,245,136	11.82600	\$5,449,286	11.80000	\$5,642,879	11.54700
Rate change from previous year	4.50%	-4.60%	3.89%	-0.22%	3.55%	-2.19%

City of Sioux Center
Budget for Fiscal Year 2018-2019

Examples of Tax Bills

	<u>FY 2016-2017</u>		<u>FY 2017-2018</u>		<u>FY 2018-2019</u>	
	Actual/Taxable Value	Actual City Tax	Actual/Taxable Value	Actual City Tax	Actual/Taxable Value	Actual City Tax
Residential	100,000/55,626	\$658	100,000/56,939	\$672	100,000/55,621	\$642
Residential	150,000/83,439	\$987	150,000/85,409	\$1,008	150,000/83,431	\$963
Residential	200,000/111,252	\$1,316	200,000/113,878	\$1,344	200,000/111,242	\$1,285
Multi-Residential	250,000/215,625	\$2,550	250,000/206,250	\$2,434	250,000/196,875	\$2,273
Commercial	150,000/135,000	\$1,597	150,000/135,000	\$1,593	150,000/135,000	\$1,559
Commercial	300,000/270,000	\$3,193	300,000/270,000	\$3,186	300,000/270,000	\$3,118
Industrial	1,000,000/900,000	\$10,643	1,000,000/900,000	\$10,620	1,000,000/900,000	\$10,392
Residential City Tax Increase (Decrease)		-4.71%		2.08%		-4.67%
Multi-Residential City Tax Increase (Decrease)		-21.29%		-4.77%		-7.08%
Commercial City Tax Increase (Decrease)		-4.60%		-0.22%		-2.18%
Industrial City Tax Increase (Decrease)		-4.60%		-0.22%		-2.19%

Iowa Property Rollback Percentages by Property Class

	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>FY 2018-2019</u>
Residential Rollback Percentage	54.4002%	55.7335%	55.6259%	56.9391%	55.6209%
Multi-Residential Rollback-Percentage			86.2500%	82.5000%	78.7500%
Commercial Rollback Percentage	95.0000%	90.0000%	90.0000%	90.0000%	90.0000%
Industrial Rollback Percentage	95.0000%	90.0000%	90.0000%	90.0000%	90.0000%

2018-2019 General Fund Budget Summary

General Fund Revenues

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Projected</u> <u>2017-2018</u>	<u>Budget</u> <u>2018-2019</u>	<u>Description and Notes</u>
Property Taxes						
General Taxes	1,821,203	1,831,851	2,119,793	2,230,829	2,386,701	
Liability Insurance Taxes	131,402	132,744	132,738	132,468	132,468	
Community Center Taxes	30,353	30,531	35,330	37,180	39,778	
Ag Land Taxes	5,232	5,232	5,739	5,118	5,437	
	1,988,190	2,000,357	2,293,600	2,405,595	2,564,384	
Other Taxes						
Hotel/Motel Taxes	134,975	143,825	143,225	138,000	140,000	
Special Assessments	48,439	33,313	26,715	41,938	22,238	Assuming no early payments
	183,414	177,138	169,940	179,938	162,238	
In Lieu of Tax Payment	76,493	133,092	143,318	143,673	139,376	Payment from Homestead & backfill of 10% rollback
Licenses & Permits	90,052	123,935	120,096	108,080	113,900	Building, alcohol, cigarette and cable franchise
Use of Money & Property	62,606	92,118	76,597	63,220	41,290	Airport hangers and home, shelter house & interest
Charges for Services						
Storm Sewer	86,392	87,847	89,455	89,800	91,500	
Garbage Collection	387,030	401,638	414,063	425,000	436,000	
Recreation Fees	271,521	286,821	298,850	274,590	291,975	
Other Misc. Fees	61,810	131,021	56,364	58,860	53,700	Rural fire payment & Heritage Village Revenue
	806,752	907,326	858,733	848,250	873,175	
Miscellaneous	334,914	463,700	402,445	302,960	244,420	Homestead salary reimbursement, fines & misc. reimbursements.
Transfers in						
From Electric	481,860	522,501	495,995	496,490	493,350	5% of Utility Sales
From Gas	214,218	172,439	122,288	141,450	139,750	5% of Utility Sales (not including SELC)
From Water	79,032	80,612	85,373	86,650	79,950	5% of Utility Sales
From Road Use Tax	100,000	100,000	110,000	110,000	110,000	
Benefits Levy	685,034	710,275	713,590	683,051	679,979	A levied tax (Including state backfill)
Emergency Levy	-	-	-	33,556	33,410	A levied tax (Including state backfill)
LOST	473,858	446,000	397,660	805,000	900,000	\$450k tax relief, \$150k Trails, \$300 Children's Park
TIF	266,033	374,787	22,701	10,000	661,200	Rebates and development agreement payments
	2,300,036	2,406,613	1,947,607	2,366,197	3,097,639	
General Fund Total	5,842,457	6,304,278	6,012,337	6,417,913	7,236,422	

Description and Notes

Actual 2014-2015 Actual 2015-2016 Actual 2016-2017 Projected 2017-2018 Budget 2018-2019

Library (detail p. 55)

Room Rental	7,925	9,568	7,931	5,000	7,725
County and State Grants	43,868	44,794	48,091	48,200	40,100
Miscellaneous	51,354	36,602	48,820	37,100	37,725
Transfer in from General	448,000	461,500	475,350	505,525	520,700
					3.0% Increase from 17-18, 4.1% annual increase from 2014-15.
Library Total	551,146	552,464	580,192	595,825	606,250

Athletic Field - Open Space Park (detail p. 58)

Rent	2,256	1,500	1,500	1,000	5,000
Miscellaneous	31,886	6,166	14,585	15,800	1,000
Transfer from:					
SC Community School	138,233	95,429	164,827	206,000	129,950
Dordt College	138,233	95,429	164,827	206,000	129,950
General Fund	174,935	163,178	208,746	236,000	159,950
	451,401	354,036	538,401	648,000	419,850
					Covers annual expenses of \$78,000 and capital projects \$51,950 per entity \$30k transferred from Benefits Levy
Athletic Field Total	485,543	361,702	554,486	664,800	425,850

All Season Center (detail p. 60 - 61)

Pool	187,378	180,942	206,016	190,220	228,260
Ice Arena	127,315	127,058	132,172	128,750	139,480
Other Misc. Fees	102,590	107,464	110,224	103,530	113,790
	417,282	415,464	448,412	422,500	481,530
Other	29,404	60,726	9,610	15,000	6,000
Transfer from:					
S.C. Community School Pmt	10,479	17,756	11,205	11,000	11,000
Dordt Payment	289,961	290,480	273,181	291,000	291,000
General Fund to ASC	289,961	290,480	273,181	291,000	291,000
	590,401	598,716	557,566	593,000	593,000
All Season Center Total	1,037,087	1,074,907	1,015,588	1,030,500	1,080,530

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019	Description and Notes
Ambulance (detail p. 67)						
Interest	1,260	1,329	4,131	500	300	
Other	-	-	-	-	-	
Ambulance Operations	225,570	235,256	217,379	192,800	194,000	
Transfer from:						
Hospital	15,000	16,250	25,000	20,000	20,000	Funds for full time staff person
Ambulance	-	-	-	51,100	54,450	Incr. due to addition of part time staff
General Fund	33,380	33,680	32,400	51,100	54,450	
	48,380	49,930	57,400	122,200	128,900	
	275,210	286,516	278,910	315,500	323,200	
Total General Fund Revenue	8,191,443	8,579,866	8,441,513	9,024,538	9,672,252	

2017-2018 General Fund Budget Summary
General Fund Expenses

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019	Description and Notes
Public Safety (detail p. 23 - 26)						
<u>Police</u>						
Salaries & Wages	445,273	468,615	475,378	477,710	492,040	
Benefits	164,714	172,114	187,885	190,510	195,900	
Staff Development	1,873	2,498	4,970	2,080	2,130	
Repairs & Maintenance	43,280	39,973	41,040	51,670	52,960	
Contractual Services	55,930	55,955	50,684	60,090	61,590	
Commodities	18,519	14,086	12,276	14,350	14,710	
Capital Outlays	59,611	66,941	901	65,000	50,000	1 new vehicle
	789,200	820,183	773,133	861,410	869,330	
<u>Fire</u>						
Salaries & Wages	0	-	-	-	-	
Benefits	3,215	4,595	3,439	4,550	4,675	
Staff Development	7,991	8,220	8,450	8,650	8,875	
Repairs & Maintenance	98,044	97,052	99,502	105,350	107,975	
Contractual Services	16,593	17,071	17,671	17,800	17,900	
Commodities	14,461	16,098	16,675	17,100	17,525	
Capital Outlays	20,364	20,273	19,875	20,350	20,875	
	160,667	163,309	165,612	173,800	177,825	
<u>Ambulance (detail p. 68)</u>						
Salaries & Wages	53,825	55,370	62,079	88,400	91,050	One part-time position at 40 hours/wk in budget
Benefits	28,228	27,432	32,037	36,800	37,850	
Staff Development	5,961	-	3,532	11,170	8,750	
Repairs & Maintenance	169,155	106,210	155,759	157,000	157,000	
Contractual Services	9,498	9,160	8,678	10,270	10,530	
Commodities	17,332	23,563	23,062	26,550	23,000	
Capital Outlays	50,000	-	-	-	-	Using funds from Money Market Fund
	334,000	221,735	285,145	330,190	328,180	
<u>Animal Control</u>						
Repairs & Maintenance	-	-	-	-	-	
Contractual Services	-	-	-	-	-	
Commodities	932	819	1,261	2,050	2,100	
Capital Outlays	-	-	-	-	-	
	932	819	1,261	2,050	2,100	

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019
Public Safety Total					
Salaries & Wages	499,098	523,985	537,457	566,110	583,090
Benefits	196,157	204,141	223,360	231,860	238,425
Staff Development	15,825	10,718	16,952	21,900	19,755
Repairs & Maintenance	310,478	243,236	296,301	314,020	317,935
Contractual Services	82,021	82,186	77,033	88,160	90,020
Commodities	51,245	54,566	53,275	60,050	57,335
Capital Outlays	129,975	87,214	20,776	85,350	70,875
	1,284,799	1,206,046	1,225,153	1,367,450	1,377,435
Public Works (detail p. 27 - 35)					
<u>Street Maintenance</u>					
Salaries & Wages	36,438	42,619	45,383	43,000	44,290
Benefits	14,055	14,331	17,282	16,100	16,390
Staff Development	-	-	-	-	-
Repairs & Maintenance	33,420	45,269	37,367	37,420	38,360
Contractual Services	3,648	3,269	3,947	4,750	4,870
Commodities	6,019	6,966	13,147	6,750	6,920
Capital Outlays	-	-	-	-	-
	93,580	112,454	117,125	108,020	110,830
<u>Street Administration</u>					
Salaries & Wages	31,836	33,208	33,453	33,800	34,810
Benefits	10,608	10,893	12,043	13,180	13,500
Staff Development	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	42,443	44,101	45,496	46,980	48,310
<u>Street Lighting</u>					
Repairs & Maintenance	105,034	69,627	68,371	106,430	86,270
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	105,034	69,627	68,371	106,430	86,270
<u>Traffic Safety</u>					
Salaries & Wages	1,184	1,299	2,178	1,480	1,520
Benefits	450	396	611	550	550
Staff Development	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	5,407	10,464	18,159	5,000	8,200
Capital Outlays	-	-	-	-	-
	7,041	12,159	20,949	7,030	10,270

86,270 97% of cost are utility charges in 2018-19 budget

	Actual <u>2014-2015</u>	Actual <u>2015-2016</u>	Actual <u>2016-2017</u>	Projected <u>2017-2018</u>	Budget <u>2018-2019</u>
<u>Snow Removal</u>					
Salaries & Wages	34,897	71,625	38,688	42,750	44,030
Benefits	14,919	25,147	16,344	20,350	20,690
Staff Development	-	-	-	-	-
Repairs & Maintenance	33,568	45,645	17,984	32,080	32,880
Contractual Services	18,496	46,352	26,223	22,470	23,030
Commodities	10,676	7,478	13,205	6,760	6,930
Capital Outlays	-	-	-	-	-
	<u>112,556</u>	<u>196,247</u>	<u>112,444</u>	<u>124,410</u>	<u>127,560</u>
<u>Street Cleaning</u>					
Salaries & Wages	14,542	18,111	19,435	16,480	19,000
Benefits	5,342	6,068	6,974	6,740	7,750
Staff Development	-	-	-	-	-
Repairs & Maintenance	15,450	17,252	20,508	23,000	23,580
Contractual Services	2,652	2,165	2,015	2,870	2,940
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	<u>37,986</u>	<u>43,597</u>	<u>48,932</u>	<u>49,090</u>	<u>53,270</u>
<u>Airport</u>					
Salaries & Wages	45,458	49,494	46,708	48,670	25,070
Benefits	21,896	20,406	22,467	25,050	12,940
Staff Development	-	-	-	-	-
Repairs & Maintenance	21,997	23,087	17,407	31,520	17,420
Contractual Services	6,767	111,323	115,186	190,430	190,560
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	<u>96,118</u>	<u>204,311</u>	<u>201,768</u>	<u>295,670</u>	<u>245,990</u>
<u>Solid Waste</u>					
Salaries & Wages	2,027	2,294	4,716	2,200	2,270
Benefits	603	716	1,704	910	930
Staff Development	-	-	-	-	-
Repairs & Maintenance	-	6,179	3,029	8,200	8,410
Contractual Services	369,739	384,415	387,389	405,850	420,290
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	<u>372,369</u>	<u>393,603</u>	<u>396,838</u>	<u>417,160</u>	<u>431,900</u>

Payments for Regional Airport

Storm Sewer

Staff Development	-	-	-	-	-	-
Repairs & Maintenance	71,210	54,233	28,217	89,800	91,500	Sump Pump connections and rebuilding intakes
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Outlays	66,224	54,174	17,614	13,000	-	-
	137,434	108,407	45,832	102,800	91,500	

Public Works Total

Salaries & Wages	166,381	218,650	190,561	188,380	170,990
Benefits	67,872	77,957	77,425	82,880	72,750
Staff Development	-	-	-	-	-
Repairs & Maintenance	280,679	261,292	192,884	328,450	298,420
Contractual Services	401,303	547,524	534,759	626,370	641,690
Commodities	22,102	24,908	44,511	18,510	22,050
Capital Outlays	66,224	54,174	17,614	13,000	-
	1,004,560	1,184,504	1,057,755	1,257,590	1,205,900

Culture & Recreation (detail p. 36 - 45)

Museum (Heritage Village)

Repairs & Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	42,750	51,023	91,262	25,000	25,000
Capital Outlays	-	-	-	-	-
	42,750	51,023	91,262	25,000	25,000

Parks

Salaries & Wages	94,494	111,669	93,699	94,460	97,290
Benefits	30,091	37,449	32,873	33,220	34,600
Staff Development	-	-	-	-	-
Repairs & Maintenance	105,472	130,394	183,596	125,130	143,040
Contractual Services	10,978	12,525	14,075	11,310	11,590
Commodities	-	-	-	-	-
Capital Outlays	200,961	171,608	86,214	263,300	660,900
	441,996	463,644	410,456	527,420	947,420

\$300k Children's Park Imprv, \$45k waterway, \$40k signs
\$12k landscaping, \$13k Toro, \$125k trail, \$17k landscaping
\$108k misc items and contingency

Sandy Hollow Camping

Salaries & Wages	-	-	-	-	-
Benefits	808	-	-	-	-
Staff Development	-	-	-	-	-
Repairs & Maintenance	40,128	40,000	39,989	40,000	40,000
Contractual Services	1,494	1,502	1,570	-	-
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	42,430	41,502	41,559	40,000	40,000

County took over operations in 2014-15
\$40k payment for 5 years. Last payment Fiscal 2018-19

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019	Description and Notes
<u>Ridge Golf Course Subsidy</u>						
Contractual Services	100,000	100,000	100,000	100,000	100,000	Funds daily operations
Commodities	50,000	100,000	100,000	50,000	50,000	Funds capital purchases
Capital Outlays	-	-	-	-	-	
	150,000	200,000	200,000	150,000	150,000	
<u>Arts and Crafts</u>						
Salaries & Wages	19,661	19,630	13,197	15,000	15,000	
Benefits	3,197	3,299	2,228	2,540	2,540	
Staff Development	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	
Contractual Services	-	-	-	-	-	
Commodities	-	-	-	-	-	
Capital Outlays	-	-	-	-	-	
	22,858	22,929	15,425	17,540	17,540	
<u>Annual Events (SummerCel)</u>						
Contractual Services	-	-	-	-	-	
Commodities	2,595	29,195	4,256	4,610	4,730	'15-16 Includes funds for 125 Anniversary
Capital Outlays	-	-	-	-	-	
	2,595	29,195	4,256	4,610	4,730	
<u>Recreation</u>						
Salaries & Wages	91,334	107,168	115,872	98,160	105,000	
Benefits	21,810	24,717	27,871	27,180	27,360	
Staff Development	188	202	456	530	540	
Repairs & Maintenance	1,756	1,228	2,198	2,040	2,090	
Contractual Services	15,140	15,250	16,380	16,650	17,070	Payment to Dordt Rec Center
Commodities	280,778	278,011	284,999	298,660	284,660	
Capital Outlays	-	-	-	-	-	
	411,006	426,575	447,776	443,220	436,720	
<u>Senior Center</u>						
Salaries & Wages	130,458	138,182	161,201	136,600	140,700	Refunded by Homestead
Benefits	45,599	47,602	52,576	52,710	51,260	Refunded by Homestead
Staff Development	-	-	-	-	-	
Repairs & Maintenance	4,558	3,808	4,387	1,925	1,250	
Contractual Services	5,385	5,307	3,921	-	-	
Commodities	-	-	-	-	-	
Capital Outlays	-	-	-	-	-	
	185,999	194,900	222,085	191,235	193,210	

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019	Description and Notes
<u>Convention Center</u>						
Repairs & Maintenance	14,995	90,451	16,571	15,370	15,750	15-'16 includes Outdoor area
Contractual Services	72,462	75,000	75,000	75,000	90,000	Requested increased contribution
Commodities	-	-	-	-	-	
	87,457	165,451	91,571	90,370	105,750	
<u>Library (details p. 56 - 57)</u>						
Salaries & Wages	237,673	248,735	271,880	250,000	301,025	
Benefits	58,108	59,994	68,340	64,621	73,625	
Staff Development	5,814	4,340	3,216	5,300	4,300	
Repairs & Maintenance	49,697	56,948	57,784	73,600	58,400	
Contractual Services	37,810	26,184	28,022	36,750	30,000	
Commodities	155,905	151,052	126,674	137,800	138,900	
Capital Outlays	-	-	-	-	-	
	545,007	547,253	555,918	568,071	606,250	
<u>Athletic Field (detail p. 59)</u>						
Salaries & Wages	89,677	69,343	98,435	87,800	95,000	
Benefits	29,345	24,652	39,155	37,000	38,710	
Staff Development	2,341	4,981	2,724	1,840	1,890	
Repairs & Maintenance	99,706	109,391	152,691	120,380	119,200	
Contractual Services	5,410	7,721	8,145	5,530	5,670	
Commodities	-	-	-	-	-	\$54k lot lights, \$20k material bunkers, \$7k Toro
Capital Outlays	280,416	275,297	126,316	481,000	150,352	\$18k deep time, \$20k misc equip, \$36k misc proj. & contingency
	506,894	491,385	427,466	733,550	410,822	
<u>All Seasons Ctr (details p. 62 - 66)</u>						
Salaries & Wages	366,261	344,620	356,874	375,240	442,280	\$59k added wages and benefits for addition
Benefits	95,382	81,940	86,166	97,295	103,080	
Staff Development	6,488	7,306	6,252	9,600	11,280	
Repairs & Maintenance	415,316	325,592	335,885	354,040	379,870	
Contractual Services	65,604	73,325	59,916	75,370	82,170	
Commodities	76,792	61,793	62,382	87,060	108,040	\$30k added overhead for addition
Capital Outlays	9,114	122,121	47,948	68,000	185,200	\$63k replace boiler, \$29k plumbing upgrades
	1,034,956	1,016,697	955,424	1,066,605	1,311,920	\$6.5k compressor, \$16k boards, \$16k skate racks \$54.5 misc.
Culture & Recreation Total						
Salaries & Wages	1,029,557	1,039,347	1,111,158	1,057,260	1,196,295	
Benefits	284,340	279,653	309,208	314,566	331,175	
Staff Development	14,831	16,829	12,649	17,270	18,010	
Repairs & Maintenance	731,627	757,812	793,101	732,485	759,600	
Contractual Services	314,282	316,813	307,029	320,610	336,500	
Commodities	608,821	671,074	669,573	603,130	611,330	
Capital Outlays	490,491	569,026	260,478	812,300	996,452	
	3,473,949	3,650,553	3,463,197	3,857,621	4,249,362	

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019
Community & Economic Development (detail p. 46 - 49)					
<u>Beautification</u>					
Salaries & Wages	8,944	9,422	15,571	12,000	13,000
Benefits	1,678	1,777	2,773	2,280	2,570
Commodities	14,615	25,106	18,283	16,000	16,000
Capital Outlays	-	-	-	-	-
	25,237	36,305	36,626	30,280	31,570
<u>Industrial Development</u>					
Salaries & Wages	44,326	45,123	45,452	47,930	49,370
Benefits	15,354	15,712	17,368	18,380	18,900
Staff Development	9,525	8,297	6,074	8,190	8,390
Contractual Services	-	-	-	-	-
Commodities	6,210	64,885	36,122	1,232,760	161,940
Capital Outlays	-	-	-	-	-
	75,414	134,018	105,016	1,307,260	238,600
<u>Zoning</u>					
Salaries & Wages	20,846	22,124	22,466	25,520	26,290
Benefits	6,977	6,943	7,583	8,570	8,820
Staff Development	8,533	3,452	4,093	7,600	7,140
Repairs & Maintenance	635	744	971	770	1,000
Contractual Services	-	-	-	-	-
Commodities	10,232	3,280	2,881	5,130	5,260
Capital Outlays	-	-	-	-	-
	47,223	36,543	37,994	47,590	48,510
<u>Senior Citizens Taxi</u>					
Repairs & Maintenance	-	-	-	-	-
Contractual Services	14,000	17,500	16,000	16,000	16,000
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
	14,000	17,500	16,000	16,000	16,000

Proj. 17-18 Hwy - Commercial 2nd addition, Vet Memorial office,
House N. of Station #2, & Development Rebates

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019
Community & Economic Development Totals					
Salaries & Wages	74,116	76,670	83,488	85,450	88,660
Benefits	24,009	24,432	27,724	29,230	30,290
Staff Development	18,057	11,749	10,166	15,790	15,530
Repairs & Maintenance	635	744	971	770	1,000
Contractual Services	14,000	17,500	16,000	16,000	16,000
Commodities	31,057	93,271	57,286	1,253,890	183,200
Capital Outlays	-	-	-	-	-
	161,874	224,367	195,636	1,401,130	334,680

General Government (detail p. 50 - 53)
Executive Administration
 Salaries & Wages
 Benefits
 Staff Development
 Repairs & Maintenance
 Contractual Services
 Commodities
 Capital Outlays

Actual 2014-2015 Actual 2015-2016 Actual 2016-2017 Projected 2017-2018 Budget 2018-2019

182,739	194,060	252,162	220,350	226,960
68,184	71,350	85,430	86,730	89,250
20,036	21,136	33,088	23,690	28,530
33,345	41,969	37,679	33,260	34,100
392,372	398,552	102,900	103,960	106,550
97,676	216,129	94,310	85,470	101,660
8,202	523	10,752	2,000	14,800
802,554	943,718	616,320	555,460	601,850

\$300,000 donation to hospital ended in '15-16.
 2018-19 Budget Purchase vehicle

Financial Administration
 Salaries & Wages
 Benefits
 Staff Development
 Repairs & Maintenance
 Contractual Services
 Commodities
 Capital Outlays

58,783	61,212	61,569	63,790	65,700
20,906	21,477	23,941	25,630	26,400
3,069	2,473	520	3,190	3,270
15,657	10,944	10,850	14,350	14,710
7,339	6,154	6,694	8,620	8,840
1,321	682	704	770	790
-	-	-	-	-
107,076	102,942	104,278	116,350	119,710

Elections
 Contractual Services
 Commodities
 Capital Outlays

-	-	-	-	-
840	6,910	705	7,200	1,000
-	-	-	-	-
840	6,910	705	7,200	1,000

City Hall
 Salaries & Wages
 Benefits
 Staff Development
 Repairs & Maintenance
 Contractual Services
 Commodities
 Capital Outlays

58,829	61,021	55,312	59,740	61,530
22,906	23,391	23,931	25,390	26,310
-	-	-	-	-
45,141	54,434	45,116	40,230	41,240
-	-	-	-	-
5,983	4,632	4,436	6,520	6,680
48,858	107,976	2,643	50,000	20,000
181,718	251,453	131,437	181,880	155,760

General Government Total
 Salaries & Wages
 Benefits
 Staff Development
 Repairs & Maintenance
 Contractual Services
 Commodities
 Capital Outlays

300,352	316,293	369,042	343,880	354,190
111,996	116,218	133,302	137,750	141,960
23,105	23,609	33,608	26,880	31,800
94,143	107,346	93,646	87,840	90,050
399,711	404,706	109,595	112,580	115,390
105,820	228,352	100,154	99,960	110,130
57,060	108,499	13,394	52,000	34,800
1,092,187	1,305,023	852,741	860,890	878,320

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Budget 2018-2019
TOTAL OPERATING BUDGET					
Salaries & Wages	2,069,503	2,174,946	2,291,706	2,241,080	2,393,225
Benefits	684,374	702,401	771,020	796,286	814,600
Staff Development	71,819	62,905	73,374	81,840	85,095
Repairs & Maintenance	1,417,563	1,370,429	1,376,903	1,463,565	1,467,005
Contractual Services	1,211,317	1,368,729	1,044,416	1,163,720	1,199,600
Commodities	819,045	1,072,172	924,799	2,035,540	984,045
Capital Outlays	743,749	818,912	312,263	962,650	1,102,127
Transfers	1,192,776	1,087,142	1,129,676	1,223,625	1,411,100
Total General Fund Expenditures -	8,210,146	8,657,635	7,924,158	9,968,306	9,456,797
Total General Fund Revenues -	8,191,443	8,579,866	8,441,513	9,024,538	9,672,252
Total Surplus/(Deficit)	(18,703)	(77,770)	517,354	(943,768)	215,455

CAPITAL PROJECTS (detail p. 81 - 99)

New Airport	107,047	-	-	-	-	Moved to Airport in the General Fund
Aquatic Center Expansion	-	-	-	2,000,000	4,500,000	New outdoor pools
4th Ave NE BioTech	965,585	539,541	-	-	-	
Fire Engine - Rural Truck	138,500	-	-	-	275,000	
Field Turf	-	335,566	-	-	-	
Hwy 75 - Enhancement	39,712	69,454	45,137	100,000	100,000	Engineering
Hospital Redevelopment	352,837	264,902	3,933	-	-	
Rail Park Development	-	119,746	-	-	-	

2018-2019 Debt Service Fund Budget Summary

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Projected 2017-18</u>	<u>Budgeted 2018-19</u>
<u>Debt Service Revenues</u>					
TIF Taxes	\$1,196,959	\$1,204,297	\$1,135,589	\$1,141,806	\$997,043
State Reimbursement for Rollback	3,576	6,771	6,675	6,677	5,734
Debt Service Refunds & Interest	6,375	1,226	1,329	500	500
Local Option Sales Taxes					
Debt Service Property Taxes	<u>180,026</u>	<u>169,524</u>	<u>167,094</u>	<u>174,810</u>	<u>165,570</u>
					See valuation/tax levies page
Total Revenues	<u>\$1,386,936</u>	<u>\$1,381,818</u>	<u>\$1,310,687</u>	<u>\$1,323,793</u>	<u>\$1,168,847</u>
<u>Debt Service Expenditures</u>					
2015 GO Bond Principal			(\$190,000)	(\$194,000)	(\$199,000)
2015 GO Bond Interest		(\$7,907)	(\$9,037)	(\$6,092)	(\$3,085)
2013 Refunding GO Bonds Principal	(\$153,495)	(\$367,895)	(\$372,410)	(\$376,238)	(\$218,229)
2013 Refunding GO Bonds Interest	(3,752)	(\$19,143)	(\$17,303)	(\$14,883)	(\$11,685)
2011 Event Center GO Bond Principal	(260,000)	(\$265,000)			
2011 Event Center GO Bond Interest	(13,800)	(\$7,950)			
2009 Refunding GO Bonds Principal	(95,000)	(\$95,000)	(\$95,000)	(\$105,000)	(\$100,000)
2009 Refunding GO Bonds Interest	(16,852)	(\$14,002)	(\$10,962)	(\$7,732)	(\$3,900)
2009 South Ridge GO Bonds Principal	(515,000)	(\$540,000)	(\$565,000)	(\$585,000)	(\$615,000)
2009 South Ridge GO Bonds Interest	(77,550)	(\$63,388)	(\$48,538)	(\$39,180)	(\$16,913)
2007 GO Bonds Principal	(179,943)				
2007 GO Bonds Interest	(64,517)				
Fiscal Agent Fees	<u>(2,500)</u>	<u>(1,500)</u>	<u>(1,350)</u>	<u>(2,500)</u>	<u>(1,350)</u>
					Hospital Demolition
					Terrace View Event Center
					All Season Center
					Bonds for South Ridge
					Library, Fire Truck, WalMart 16th St Turnlane, Hwy 75 3rd lane, and St Andrews Way
Total Expenditures	<u>(\$1,382,409)</u>	<u>(\$1,381,785)</u>	<u>(\$1,309,600)</u>	<u>(\$1,330,625)</u>	<u>(\$1,169,162)</u>
Net Profit (Deficit) Debt Service Fund	<u>\$4,527</u>	<u>\$33</u>	<u>\$1,087</u>	<u>(\$6,832)</u>	<u>(\$315)</u>

Remaining Payment Schedule

	<u>2020</u>	<u>2021</u>	<u>2022</u>
2009 Refunding GO Bonds - 2019			
2009 South Ridge GO Bonds - 2019			
2015 Hospital Demo GO Bonds - 2019	302,410	303,930	304,800
2013 Refunding GO Bonds - 2022	304,430	305,951	306,822
TOTAL			

2018-2019 Local Option Sales Tax (LOST)

	<u>Actual</u> 2014-15	<u>Actual</u> 2015-16	<u>Actual</u> 2016-17	<u>Projected</u> 2017-18	<u>Budgeted</u> 2018-19	
(detail p. 76 - 77)						
<u>LOST Expenditures</u>						
Transfer to general fund	(\$375,000)	(\$396,000)	(\$380,000)	(\$405,000)	(\$450,000)	1/2 of LOST revenue transferred to general fund
Transfer to general fund for Hospital	(50,000)	(50,000)				
<u>Projects:</u>						
Transfer to EMT Projects	(50,000)					
Transfer for Fire Dept. Vehicles	(138,500)					
Transfer for Field Turf Project		(\$335,566)				
Transfer for Hwy 75 3 Lane			(52,636)			
Transfer for Aquatic Center Expansion			(17,660)	(250,000)	(500,000)	
Transfer for Library Projects	(48,858)			(150,000)	(150,000)	
Transfer for Bike Trail Projects				(200,000)	(300,000)	
Transfer for Rail Park Development		(\$23,949)				
Transfer for Park Shelter House						
Total Expenditures	(\$662,358)	(\$805,515)	(\$450,296)	(\$1,005,000)	(\$1,400,000)	
<u>LOST Revenues</u>						
Interest						
LOST Tax Receipts	<u>\$802,539</u>	<u>\$805,958</u>	<u>\$898,947</u>	<u>\$850,000</u>	<u>\$850,000</u>	
Net Profit (Deficit) in the LOST Fund	\$140,181	\$443	\$448,651	(\$155,000)	(\$550,000)	
LOST Fund Beginning Bal	<u>302,783</u>	<u>442,964</u>	<u>443,407</u>	<u>892,058</u>	<u>737,058</u>	
LOST Fund Ending Bal	<u>\$442,964</u>	<u>\$443,407</u>	<u>\$892,058</u>	<u>\$737,058</u>	<u>\$187,058</u>	

2018-2019 Capital Project Funds Budget Summary

(detail p. 82-97)

Highway Commercial Park

	<u>Projected</u> 2017-18	<u>Budgeted</u> 2018-19	<u>Comments</u>
<u>Expenditures</u>			
Construction Cost			
Engineering Cost			
<u>Revenues</u>			
Repayment of Internal Loan	\$676,925	\$0	
Payment from SCLD			
Revenue Over/(Under) Expenditures	<u>\$676,925</u>	<u>\$0</u>	

Aquatic Center Expansion

<u>Expenditures</u>		
Construction Cost	(\$1,750,000)	(\$4,000,000)
Engineering Cost	(\$250,000)	(\$500,000)
<u>Revenues</u>		
Bond Sale	\$6,000,000	
Transfer from LOST	<u>\$250,000</u>	<u>\$500,000</u>
Revenue Over/(Under) Expenditures	<u>\$4,250,000</u>	<u>(\$4,000,000)</u>

Highway 75 Enhancement

<u>Expenditures</u>		
Payment for Study	(\$100,000)	(\$100,000)
<u>Revenues</u>		
Repayment of Internal Loan	<u>\$235,000</u>	<u>\$30,000</u>
Revenue Over/(Under) Expenditures	<u>\$135,000</u>	<u>(\$70,000)</u>

Continued work on planning for project

Will use TIF funds to pay

2018-2019 Capital Project Funds Budget Summary

(detail p. 82-97)

Hospital Development

	<u>Projected</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>	<u>Comments</u>
<u>Expenditures</u>			
Demolition Cost	\$0		Will use TIF funds to pay
Engineering Cost			
<u>Revenues</u>			
Repayment of Internal Loan	\$8,700	\$3,000	
Revenue Over/(Under) Expenditures	<u>\$8,700</u>	<u>\$3,000</u>	

Fire Engine

<u>Expenditures</u>		(\$275,000)	
<u>Revenues</u>			
Transfer from General Fund	\$0	<u>\$275,000</u>	
Revenue Over/(Under) Expenditures	<u>\$0</u>	<u>\$0</u>	

2018-2019 Road Use Tax Fund Budget Summary

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18</u>	<u>Budgeted</u> <u>2018-19</u>
Road Use Tax Expenditures					
Transfer to general fund	(\$100,000)	(\$100,000)	(\$110,000)	(\$110,000)	(\$110,000)
<u>Equipment:</u>					
Pickup		(106,447)		(29,135)	(125,000)
Payloader (Share with Utilities)		(23,600)	(23,600)		
Box for Sand truck		(66,790)	(66,790)	(57,344)	
Plow truck		(104,074)	(5,068)	(5,500)	(5,500)
Signs/Barricades Trailer			(50,710)	(5,000)	
Fork Lift			(93,116)		
Grader					
Street Snowblower		(42,224)	(2,357)	(21,146)	
Repair Payloader					
Misc. Small Equipment					
<u>Maintenance/Repairs:</u>					
Sidewalk repair grants	(1,533)	(10,343)	(2,423)	(15,000)	(15,370)
Reconstruction (crack sealing, contract painting, asphalt patches, curb repair, misc. concrete street repair)	(189,263)	(129,107)	(370,634)	(182,500)	(415,000)
<u>Projects:</u>					
Sand Shed		(31,512)	(81,615)	(40,000)	(100,000)
Street Lighting			(28,425)	(15,090)	
Traffic Signal Equipment			(1,785)	(320,000)	
Fiber Project		(375,485)			
Street Overlay		(375,485)	(\$870,639)	(\$802,500)	(\$770,870)
Total Expenditures	(\$290,796)	(\$899,192)	(\$870,639)	(\$802,500)	(\$770,870)
Road Use Tax Revenues					
Road Use Tax Receipts	\$750,961	\$864,109	\$900,684	\$870,000	\$875,000
Net Profit (Deficit) in the Road Use Fund	\$460,165	(\$35,083)	\$30,045	\$67,500	\$104,130
Road Use Tax Fund Beginning Bal	1,204,356	1,664,521	1,629,438	1,659,483	1,726,983
Road Use Tax Fund Ending Bal	\$1,664,521	\$1,629,438	\$1,659,483	\$1,726,983	\$1,831,113
Per capita rate <i>Actual / Estimate</i>	\$99.85	\$106.55	\$122.60	\$117.05	\$119.18

The amount distributed to Cities may be different due to actual amounts collected in fees and taxes.