



**CITY OF DAYTON, MINNESOTA
2019 FINAL PROPERTY TAX LEVY
AND GENERAL FUND BUDGET**

DECEMBER 11, 2018

Prepared by AEM Financial Solutions, LLC and Tina Goodroad, City Administrator

CITY OF DAYTON, Minnesota
2019 Annual Budget and Tax Levy
Table of Contents

	<u>Page No.</u>
INTRODUCTORY SECTION	
Mission Statement	5
City Goals	5
Organizational Chart	8
Budget Cycle	8
Property Tax System	9
Property Tax Levy	10
Tax Capacity	11
Assessment Report Summary (2018)	12
Tax Relief Programs	13
General Fund Revenue	14
Staffing	15
General Fund Expenditures	16
Department Highlights	
City Hall	19
Police Department	25
Public Works Department	27
Fire Department	28
FINANCIAL SECTION	
General Fund	
Revenue Budget Report	30
Expenditure Budget Report	32
Water Fund	
Expenditure Budget Report	38
Revenue Budget Report	38
Sewer Fund	
Expenditure Budget Report	39
Revenue Budget Report	39
APPENDIX	
Resolution 69-2018 Final Tax Levy	41
Resolution 70-2018 EDA Levy	44

INTRODUCTORY SECTION

CITY OF DAYTON, MINNESOTA
2019 FINAL PROPERTY TAX LEVY
AND GENERAL FUND BUDGET



AEM Financial Solutions™

December 11, 2018

Honorable Mayor and City Council
City of Dayton
12260 South Diamond Lake Road
Dayton, Minnesota 55327

Introduction

Enclosed is the 2019 final General fund budget as prepared by City Staff for consideration by the City Council. As you are aware, the construction of the City's annual budget is a year-long process commencing with Mayor, Council, and Staff input, budget work sessions, and finally culminating in the provided document. Some of the initiatives and goals that were set during this budget process included the following items from the budget work session notes and from meetings throughout this budget cycle.

- 1) Maintaining a flat or decreased tax rate.
- 2) Continuation of the pavement management levy to support future pavement management and improvement needs as outlined in the 2018 - 2028 long-term plan.
- 3) Continuation of the capital equipment levy to support future capital needs in the capital equipment fund as outlined in the 2018 – 2028 long-term plan.
- 4) Continuation of the capital facilities levy to support future capital needs in the capital facilities fund as outlined in the 2018 - 2028 long-term plan.
- 5) Continuation of the debt service levies.
- 6) Staffing changes as highlighted under Staffing below.
- 7) Changes in revenues and expenditures as highlighted below.

Mission Statement

In 2017 the City of Dayton adopted a Mission Statement to communicate our purpose and how we want to serve our customers:

The City of Dayton's mission is to promote a thriving community and to provide residents with a safe and pleasant place to live while preserving our rural character, creating connections to our natural resources, and providing customer service that is efficient, fiscally responsible, and responsive.

City Goals

Along with the mission statement the City adopted city wide goals for 2017-2018. These goals will be reviewed annually and updated to add additional action items as goals are accomplished. Text in *italics* provides progress update on each of the goals:

- 1) Preserve Rural Character and Open Space
 - a. Create ordinances that preserve the rural character (including berming, screening, landscaping, parking, signage, lighting etc.) *Several ordinances have been updated specifically related to berming/screening developments from major roadways. Development review process also provides an opportunity to influence design and layout to protect view sheds. Work will continue as we implement the 2040 Comprehensive Plan.*
 - b. Explore options for land use category and ordinances to promote rural lots and preserved open space. *The draft 2040 Comprehensive plan includes a new Rural Estate land use that will be implemented through new zoning district. City Council has also expressed desire for revising the 1:40 AG rule after the plan is adopted.*
- 2) Create and Maintain Quality Residential Neighborhoods and Business Districts
 - a. Complete the 2040 Comprehensive Plan Update. *The city received an extension for completion through 2019. Staff is working on narratives for each chapter.*
 - b. Create and Implement a comprehensive Code Enforcement Program
 - c. Review and update building exterior and site design standards for all zoning districts. *This has been completed for residential districts with participation of local developers and builders.*
- 3) Increase Economic Growth and Development
 - a. Explore funding mechanisms (internal and external) to support local business expansion. *EDA has as one of its goal to develop a revolving loan fund. Staff will prepare in early 2019. EDA has increased their levy to support this effort.*
 - b. Partner with business to seek county and state business assistance resources- this is initiated by a business and we provide assistance with a State grant.
 - c. Dayton Parkway Interchange implementation (dependent on funding). *Funding has been secured at state levels, final plan design has been chosen; working on final design for bidding in 2019 for a 2020 construction start.*
 - d. Adopt and Implement the Transportation Benefit Study. *This will be implemented in 2019 as an assessment to benefitting properties surrounding the interchange.*
- 4) Improve City's Fiscal Strength
 - a. Annually evaluate and update the Budget, Development Revenue Forecast and Long-Term Plan. *The city departments work collaboratively to prepare a budget for review by the council. The long-term plan is update annually and uses is a "pay as you go" approach for all future city infrastructure projects with the exception of bonding for the interchange and future water treatment facility.*
 - b. Annually evaluate and update all rate studies and fee schedules. *This is prepared and reviewed annually. The update for 2019 will expand the tiered rate structure for water conservation efforts.*
 - c. Review banking relationships and opportunity for internal processing improvements. *With council approval City staff purchased and implemented new Finance Software greatly improving efficiencies in City Hall as well as providing utility billing customers with more historical account date and easier payment transactions.*
 - d. Explore options for city wide fees for storm water, recycling and street lighting. *The City Council reviews this option annually when preparing preliminary budgets but has not yet implemented fees. These costs are part of the general fund expenditures.*
 - e. Explore use of Franchise Fees.
 - f. Explore grants in all department areas for priority project. *Staff across all departments seeks grant opportunities for city project and has been successful in 2018 in securing grants for playground equipment, state bonding funds for the interchange (\$13.5 million); surface water exploration, etc.*

- 5) Define and Promote the City's Brand
 - a. Hire branding consultant. *A consultant was selected and a committee started work in January. A new logo and brand was unveiled in the spring.*
 - b. Design and implement City signage plan. *Budgeted funds for new signage in 2019.*
 - c. Improve image of key corridors and gateways.

- 6) Communicate Transparently and Effectively
 - a. Adopt a formalized City Communication Plan including a Social Media Plan and Policy. *Staff has begun the efforts this fall to create a social media policy as a first step in a broader communication plan.*
 - b. Create creative ways to engage with residents. *Staff and City Council hosted the annual open house in January and other open houses have been held regarding development and other city projects throughout the year. The city worked with a grad student with the U of M to prepare a Senior Needs Assessment.*
 - c. Start converting all files and documents to be digitally recorded. *This year property records have been prepared for scanning. All historical documents have been scanned. New scanning software has been purchased to complete property record scanning.*
 - d. Expand GIS capabilities. *Interactive maps have been created; GIS field tools are being prepared for public works.*
 - e. Create and Manage Social Media (i.e. City Facebook Page). *Social Media policies are being developed as the first step. Need staff time/capabilities to effectively manage City Facebook Page*
 - f. Improve and Promote Website Capabilities and Information. *Staff has increase the amount of material on the city's website and kept residents up to date on important events and construction updates. Staff is working on developing an RFP for improving the city's website in 2019.*
 - g. Expand Communicator *Staff has improved the design of the Dayton Communicator and will be including an issue in all utility bills with a separate mailing to those residents not receiving bills.*

- 7) Maintain Safety of the Community
 - a. Improve Fire Code Enforcement.
 - b. Continue to Improve ISO Rating.
 - c. Promote Residential Lock Boxes.

- 8) Maintain and Enhance Infrastructure
 - a. Annual implementation of pavement management plan. *The CIP includes annual pavement improvements.*
 - b. Annual review of infrastructure maintenance needs and CIP implementation. *Staff and City Council update the plan annually and add a year for a full ten-year plan. All need infrastructure from streets to sewer and water are including the CIP.*
 - c. Prepare plan to address northwest Dayton water needs. *A new well will be completed in NW Dayton in 2019.*

- 9) Prepare Plan for Public Facilities to Meet City's Growth
 - a. Review and update as necessary the 2009 Facility Needs study.

- 10) Create Comprehensive Park and Trail Plans
 - a. Update the Park, Trails and Open Space Plan as part of 2040 Comprehensive Plan Update. *Identify funding and implementation of trail priorities including developer installation. The 2040 Park and Trail plan has been completed and will be included in the final park and trail chapter of the 2040 Comprehensive Plan.*
 - b. Identify priority trail corridors including off-road and on-street and connections or trail segments that can be constructed annually. *New trails have been identified on the CIP including city installation and developer improvements. Plans for two connections to Elm Creek Park reserve will be completed in 2019.*
 - c. Prioritize new park development based on growth patterns and needs. *The CIP includes development of new parks to meet new neighborhood demand as well as improvements to existing parks such as the improvements to Rivers Bend completed in 2016.*
 - d. Explore partnerships to acquire land for community park needs. *An RFP process was started in 2018 and will be completed in 2019.*
 - e. Implementation of Stephens Farm Master Plan and CIP items (Long-Term for project completion but seek annual implementation). *A National Park Service grant for Technical Assistance was awarded to the City in November 2018 that will provide services to help define an implementation plan for the Stephens Farm development.*
 - f. Creating hunting access point to river at Stephens Farm.

11) Improve and Sustain High Employee Morale

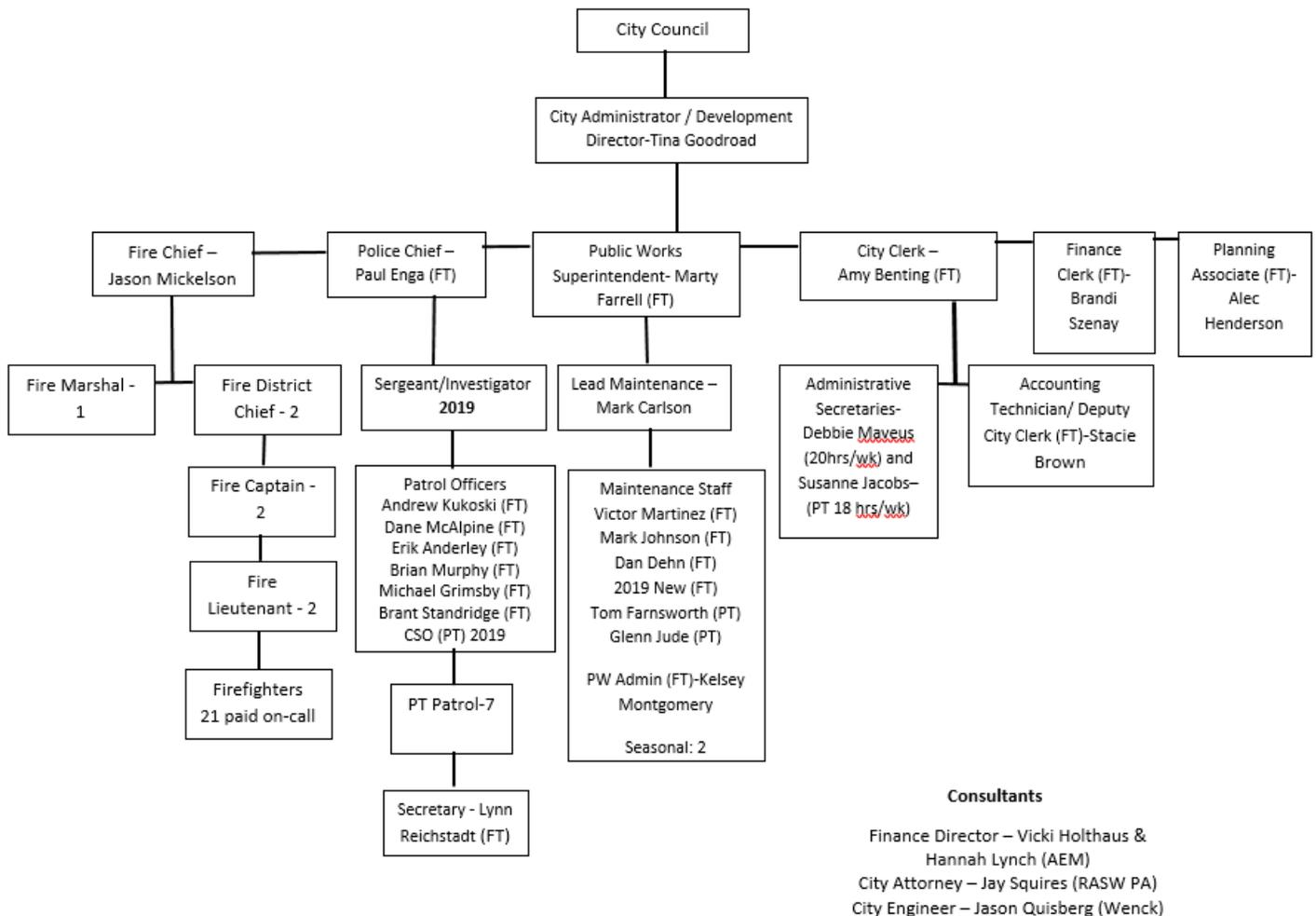
- a. Update Personal Polices. *Draft polices have been prepared for adoption early 2019.*
- b. Develop permanent part-time pay and benefit schedule.
- c. Identify personnel needs in every department with succession plans.
- d. Develop a staff recognition program.
- e. Create City Employee Wellness program.

Looking forward: 2019 Project List

- Interchange Design and bidding
- 429 Assessment process – Interchange
- Franchise fee
- New Development Process implementation
- Pineview/Oakview Lanes Reconstruction
- 2019-2020 goal setting
- Compensation study and staff needs analysis
- Personnel policy update
- NW well install
- Water quality updates
- 2040 comp plan
- Completion of all transportation plans and parkway study
- Senior Needs assessment implementation and hire coordinator
- Finish Sundance Woods Park
- Land Acquisition for new park
- Design for River Hills and start construction
- Activity Center Upgrades

Organizational Chart

The City of Dayton is structured to operate very efficiently and effectively with a small staff lead by a City Administrator in a dual role as City Planner/Development Director. The City's organization structure is broken down into six departments including Fire, Police, Public Works, City Clerk, Finance, and Planning. The City utilizes professional consulting teams for Finance, Engineering and City Attorney with each providing a dedicated team member that becomes an extension of City staff.



More information about the mission, activities and goals of each department is presented under Department Highlight below.

Budget Cycle

The process of annual budget preparation occurs within the framework of the state property tax system. Property taxes are generally the primary revenue source for Minnesota cities. Each fall, cities submit their property tax levies for the upcoming year to the county auditor. Counties are responsible for property tax administration; the state Department of Revenue provides assistance and oversight.

Cities generally prepare budgets in the summer with the following due dates:

- On or before Sept. 30
 - Cities must adopt their proposed budget and certify their proposed levy to the county auditor. Note: Once cities certify a proposed levy in September they may decrease the amount when they certify a final levy in December, but may not increase it.
- Between Nov. 25 and Dec. 20:
 - The “truth-in-taxation” (TNT) public comment hearings, must occur.
- On or before five working days after December 20 in each year
 - Cities must adopt a final tax levy and certify that final property tax levy to the county auditor.

City budgeting never stops. While city councils and staff are preparing new annual city budgets, they are also tracking and reviewing the current year’s revenues and expenditures. As cities implement a new year’s budget, they are also auditing and reporting on the past year’s expenditures. Preparation, approval, and implementation comprise the ongoing budget cycle.

1. Budget Preparation

Cities begin budget preparations in May or June, examining current economic trends, as well as all revenue sources and expenditures and proposing increases or decreases accordingly. City staff collects budget information and presents it to the council at meetings, where interested citizens may participate. The goal of budget preparation is to balance all revenues and expenditures, prioritize capital improvements, and appropriately manage outstanding debt.

2. Budget Approval

By law in Minnesota, the fiscal year of a city and all of its funds is the calendar year. By December of each year cities determine their financial condition. Cities adopt a new budget late in December to begin in January of the coming year.

3. Budget Implementation

City councils must monitor the current budget, directing how staff accounts for expenditures and revenues.

More information can be found at: <https://www.lmc.org/media/document/1/municipalbudgeting.pdf?inline=true>

Property Tax System

The City of Dayton does not directly set a tax rate. The tax rate is a function of the levy and total tax base:

$$\frac{\text{City Levy (1)}}{\text{Tax Capacity (2)}} = \text{City Tax Rate}$$

(1) The City levy is set after the consideration of all other General fund revenues including state aids.

$$\text{General Fund Expenditure Budget} - \text{General Fund Non-Property Tax Revenues} = \text{City Levy}$$

(2) The County determines the total tax capacity. Parcel Market Value is estimated by the County assessors and the class rate is a percent of market value set by State law. Residential homesteads have a class rate of 1.0 percent.

$$\text{Parcel Market Value} \times \text{Class Rate} = \text{Parcel Tax Capacity}$$

$$\text{Parcel Tax Capacity} \times \text{\# of Parcels} = \text{Total Tax Capacity}$$

Before calculating the City’s tax rate the City Levy and Tax Capacity are further adjusted in accordance with the fiscal disparities program. Local units of government in the Twin Cities metropolitan area and on the iron range participate in property tax base sharing programs. Under these two programs, a portion of the growth in commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

More information can be found at: <http://www.lmc.org/media/document/1/propertytax101.pdf>

Property Tax Levy

Overall, the property tax levy includes levies for general operations, capital improvements, debt service, and economic development. The 2015 - 2018 actual levies and 2019 anticipated tax levies are listed below.

Fund	2015 Levy	2016 Levy	2017 Levy	2018 Levy	2019 Levy	Increase (Decrease) from 2018	Percent Change from 2018	Debt Levy Needed Thru
General	\$ 2,678,490	\$ 2,717,100	\$ 2,386,351	\$ 2,519,677	\$ 2,840,362	\$ 320,685	12.73%	N/A
Capital Improvement Levy								
Pavement Management	-	-	250,000	250,000	250,000	-	0%	N/A
Capital Equipment	100,000	100,000	125,000	325,000	200,000	(125,000)	-38.46%	N/A
Capital Facilities	-	-	50,000	65,001	320,000	254,999	392.30%	N/A
Debt Levy								
2000A/2012B (Water System)	65,000	55,000	55,000	55,000	55,000	-	0%	2020
2005C (Improvements)	6,456	-	-	-	-	-	0%	N/A
2014A/2015A (Street Improvements)	100,000	175,000	175,000	175,000	200,000	25,000	14.29%	2019
2012A (Equipment)	114,054	98,060	96,794	-	-	-	0%	N/A
2013A (Water and Sewer Sytem)	-	115,000	112,035	115,000	115,000	-	0%	2022
2015B (Street Reconstruction)	-	-	-	325,000	325,000	-	0%	2023
2016A (Equipment)	-	-	66,675	68,145	66,885	(1,260)	-1.85%	2036
2016A (PW/PD Facility)	-	-	219,525	221,931	224,241	2,310	1.04%	2036
EDA	10,867	10,867	11,411	50,000	85,000	35,000	70.00%	N/A
Total	\$ 3,074,867	\$ 3,271,027	\$ 3,547,791	\$ 4,169,754	\$ 4,681,488	\$ 511,734	12.27%	
Total City Levy (Excluding EDA)	\$ 3,064,000	\$ 3,260,160	\$ 3,536,380	\$ 4,119,754	\$ 4,596,488	\$ 476,734	11.57%	

The 2019 property tax levy will result in a 11.57 percent increase, compared to a 16.50 percent increase in the 2018 levy. As illustrated in the tax capacity chart in the next section, the 11.57 percent increase in the property tax levy is estimated to decrease the City's tax rate by 0.664 percent due to growth in the City's overall tax capacity.

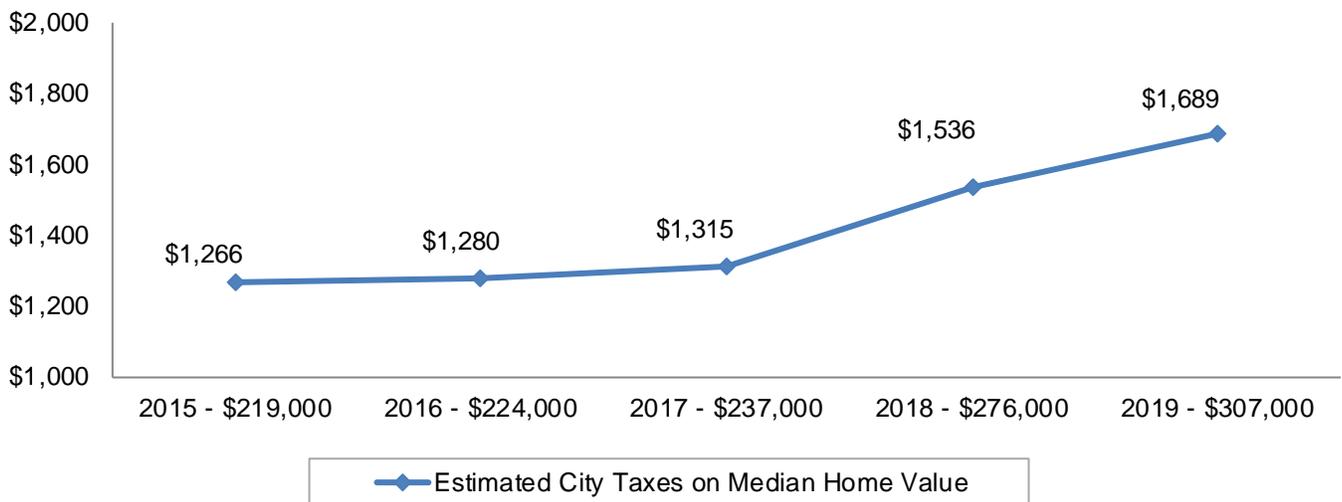
Tax Capacity

	Actual Payable 2015	Actual Payable 2016	Actual Payable 2017	Actual Payable 2018	Estimated Payable 2019
Tax Capacity (Hennepin)	5,245,367	5,747,129	6,561,527	7,655,600	8,639,299
Additional Tax Capacity (Wright)	54,536	58,208	62,863	62,818	65,612
TIF Captured Value	(35,229)	(139,436)	(215,676)	(170,342)	(229,298)
Fiscal Disparities Contribution	(467,212)	(481,719)	(591,559)	(720,694)	(764,046)
Net Tax Capacity	4,797,462	5,184,182	5,817,155	6,827,382	7,711,567
Certified Levy	3,064,000	3,260,160	3,536,380	4,119,754	4,596,488
Fiscal Disparities Distribution	(328,264)	(297,444)	(309,865)	(319,399)	(355,115)
Local Levy	2,735,736	2,962,716	3,226,515	3,800,355	4,241,373
City Tax Rate	57.029%	57.150%	55.467%	55.664%	55.000% *
EDA Special District Tax Rate	0.203%	0.190%	0.179%	0.718%	1.043% *
County Tax Rate	46.398%	45.356%	44.087%	42.808%	41.661%
School Tax Rate	22.482%	20.885%	18.590%	18.392%	16.285%
Other Tax Rate	8.262%	8.039%	7.856%	7.590%	7.062%
Total Tax Rate	134.374%	131.620%	126.179%	125.172%	121.051%

**The City's Payable 2019 tax rate has been estimated based on preliminary tax capacity information provided by Hennepin and Wright Counties. The final tax capacity and rate will vary from the rate estimated in this report.*

The estimated tax rate for 2019 is based on the preliminary tax capacity information provided by Hennepin County on August 28, 2018. The final tax capacity and tax rate will vary from the rate calculated in this report.

The City Tax Rate impact on the median home value for the five years presented is shown below.



The Total Tax Rate impact on a few properties for 2019 taxes payable compared to 2018 taxes payable is shown below.

Property Type	Market Value	Taxable Market Value	2019 Taxes Payable	2018 Taxes Payable	Increase (decrease) in Property Taxes
Homestead	\$ 175,000	\$ 153,500	\$ 1,951	\$ 1,921	\$ 30
Homestead (median)	307,000	297,400	3,780	3,723	57
Commercial	500,000	500,000	6,355	6,259	97

2018 Assessment Report Summary

Overview

The Hennepin County Assessor issued their annual report in June of 2018. The assessment made will be used to determine the distribution of the property taxes levied by the various taxing jurisdictions within Hennepin County for taxes payable in 2019. The report collects data from October 1, 2016 to September 30, 2017 for the 2018 assessment and the 2019 taxes payable.

As a reminder, higher or lower market values do not automatically equate to lower or higher property taxes. Market value only determines the portion of the total tax the property owner will pay, while the level of taxation is determined by the budgets and resulting levies of the varying taxing authorities which are part of the property owners overall tax bill.

Summary of the 2018 Assessment

The property tax capacity values increased again in 2018. The following table presents the tax capacity values for the 2018 and 2019 property tax levies.

	2017 Pay 2018	2018 Pay 2019	Percent Change
Commercial	\$ 283,978	\$ 409,333	44.14%
Industrial	1,407,700	1,123,367	-20.20%
Apartment	8,576	76,076	787.08%
Residential	5,127,622	6,093,770	18.84%
Other	534,437	615,443	15.16%
Total	\$ 7,362,313	\$ 8,317,989	12.98%

The 2018 property tax capacity values increased 12.98 percent. In comparison, the 2017 property tax capacity values increased 16.14 percent.

The total estimated market value (EMV) of taxable real property experienced a gross increase, including new construction improvements, of 12.94%. This growth was led by apartments and residential properties.

	Agricultural	Apartment	Commercial	Residential	Vacant	Total
2018 EMV	\$54,714,800	\$6,077,000	\$77,721,000	\$601,476,000	\$25,884,500	\$765,873,300
2017 EMV	\$48,607,900	\$677,000	\$78,860,000	\$511,111,000	\$38,866,000	\$678,121,900
Total Value Change	\$6,106,900	\$5,400,000	-\$1,139,000	\$90,365,000	-\$12,981,500	\$87,751,400
New construction	\$4,000	\$5,314,000	\$857,000	\$57,586,000	\$0	\$63,761,000
Market change	\$6,102,900	\$86,000	-\$1,996,000	\$32,779,000	-\$12,981,500	\$23,990,400
% New construction	0.01%	784.93%	1.09%	11.27%	0.00%	9.40%
% Market change	12.56%	12.70%	-2.53%	6.41%	-33.40%	3.54%
2018 Total % Increase	12.56%	797.64%	-1.44%	17.68%	-33.40%	12.94%

Tax Relief Programs

The State has three direct property tax relief programs: the homestead credit refund, the renter's refund, and the special property tax refund (also known as the "targeting program").

Homestead Credit Refund

The homestead credit refund is a program that provides a refund to homeowners when their property taxes exceed a certain percentage of the household's income. The 2013 Legislature renamed the former property tax refund program and also approved modifications to the eligibility guidelines and the refund structure that will increase the number of taxpayers eligible to receive the refund.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

Renter's Refund

Renters may be eligible for a separate program referred to as the renter property tax refund or the "renter's credit." The renter's property tax refund program is a state-paid refund that provides tax relief to renters whose rent and "implicit property taxes" are high relative to their incomes. Under the program, "rent constituting property taxes" is assumed to equal 17 percent of rent paid. If rent constituting property tax exceeds a threshold percentage of income, the renter is eligible for a refund equal to a percentage of the tax over the threshold, up to a maximum amount.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Renters_Property_Tax_Refund.aspx

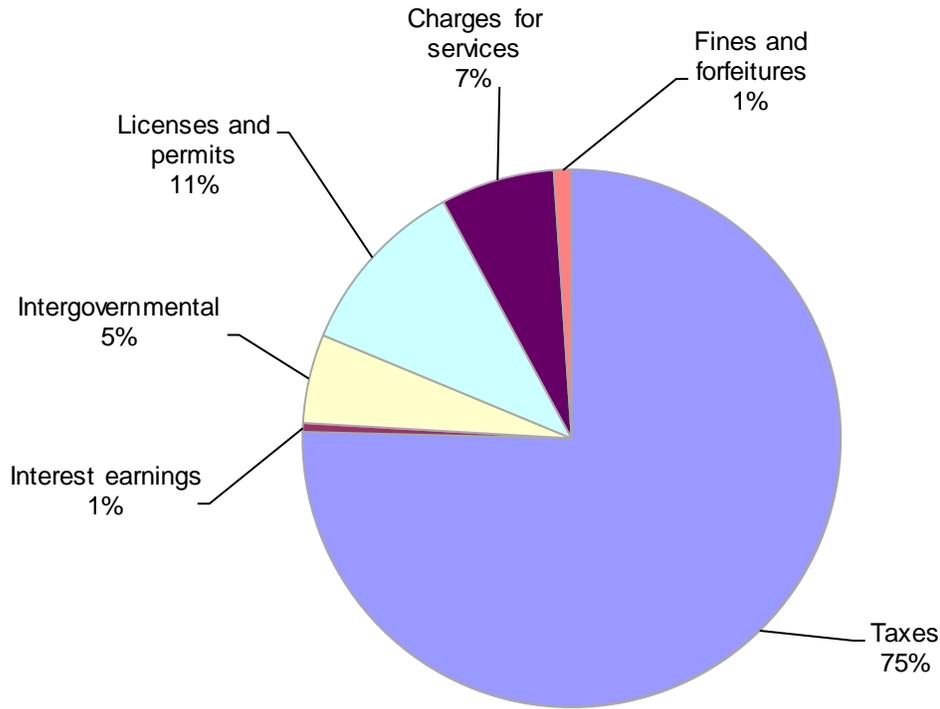
Special Property Tax Refund

The special property tax refund program, frequently referred to as the "targeting program," directs property tax relief to homeowners who have large property tax increases from one year to the next. The special property tax refund has no income component, and a homeowner qualifies if the property tax on the home has increased by more than 12 percent over the previous year's tax and if the increase is over \$100. The maximum refund is \$1,000

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

General Fund Revenue

2019 Budgeted Revenue Sources



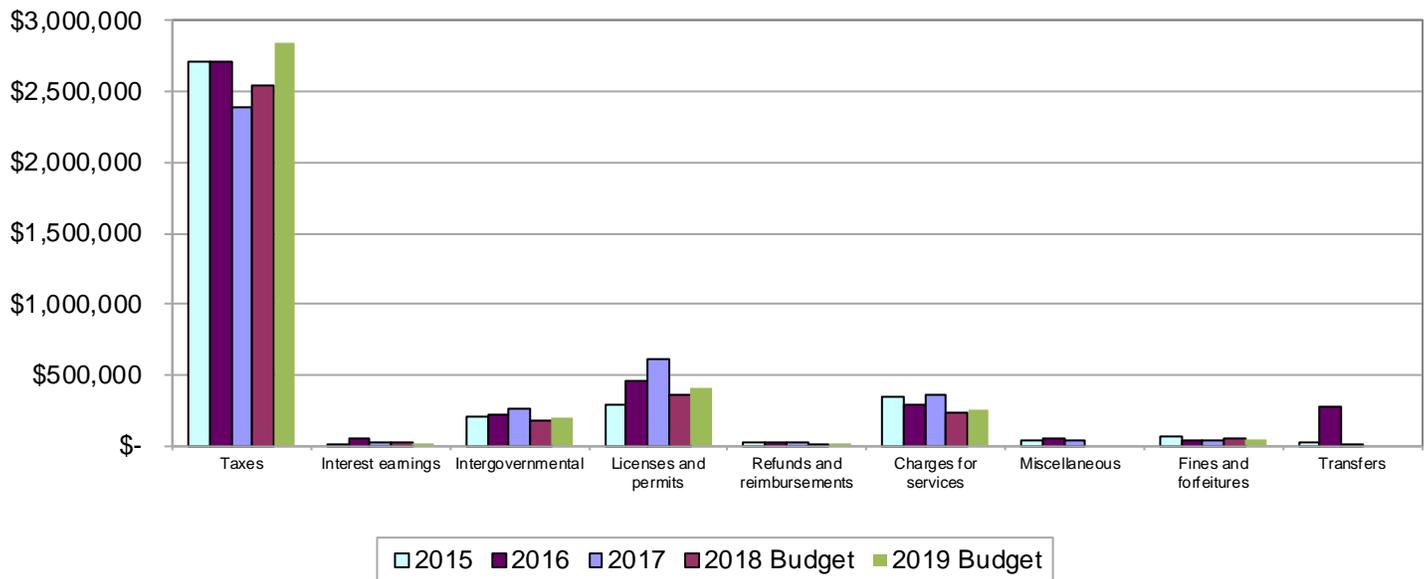
A summary of the general fund revenue for 2015, 2016, 2017 and budgeted revenue for 2018 and 2019 are as follows:

	Actual 2015	Actual 2016	Actual 2017	YTD 11/30/18	Budget 2018	Budget 2019	Amount Change	Percent Change
Revenues								
Taxes	\$ 2,712,294	\$ 2,718,665	\$ 2,394,065	\$ 1,463,947	\$ 2,540,277	\$ 2,840,362	\$ 300,085	12%
Interest earnings	14,630	55,016	29,400	10,994	23,000	20,000	(3,000)	-13%
Intergovernmental	204,087	222,467	255,597	131,358	171,503	201,414	29,911	17%
Licenses and permits	289,370	463,570	607,762	475,722	358,227	408,300	50,073	14%
Refunds and reimbursements	20,285	27,747	18,990	13,015	10,000	14,000	4,000	40%
Charges for services	339,563	289,043	360,570	316,306	231,149	257,675	26,526	11%
Miscellaneous	30,095	48,896	30,742	12,942	-	-	-	0%
Fines and forfeitures	60,436	41,366	39,690	21,072	51,500	40,000	(11,500)	-22%
Transfers	30,000	270,901	6,392	64,546	-	-	-	0%
Total Revenues	\$ 3,700,760	\$ 4,137,671	\$ 3,743,208	\$ 2,509,902	\$ 3,385,656	\$ 3,781,751	\$ 396,095	12%

Key Changes:

- Increase in property taxes to offset increase in expenditures
- Street maintenance, police, and fire state aid is estimated to increase offset by a decrease in Local Government Aid (LGA) resulting in an increase in intergovernmental
- Building activity is estimated to increase resulting in increases in licenses and permits as well as charges for services
- Court fines have been coming in under budget the last few years so the estimated revenue has been decreased for 2019

Revenue Trends



Staffing

The 2019 budget assumes continued implementation of the existing salary schedule that includes step increases of 4 percent and a cost of living adjustment (COLA) of 2.5 percent. Out of 21 full-time employees, 12 employees will receive a step increase while the remainder are at the highest step.

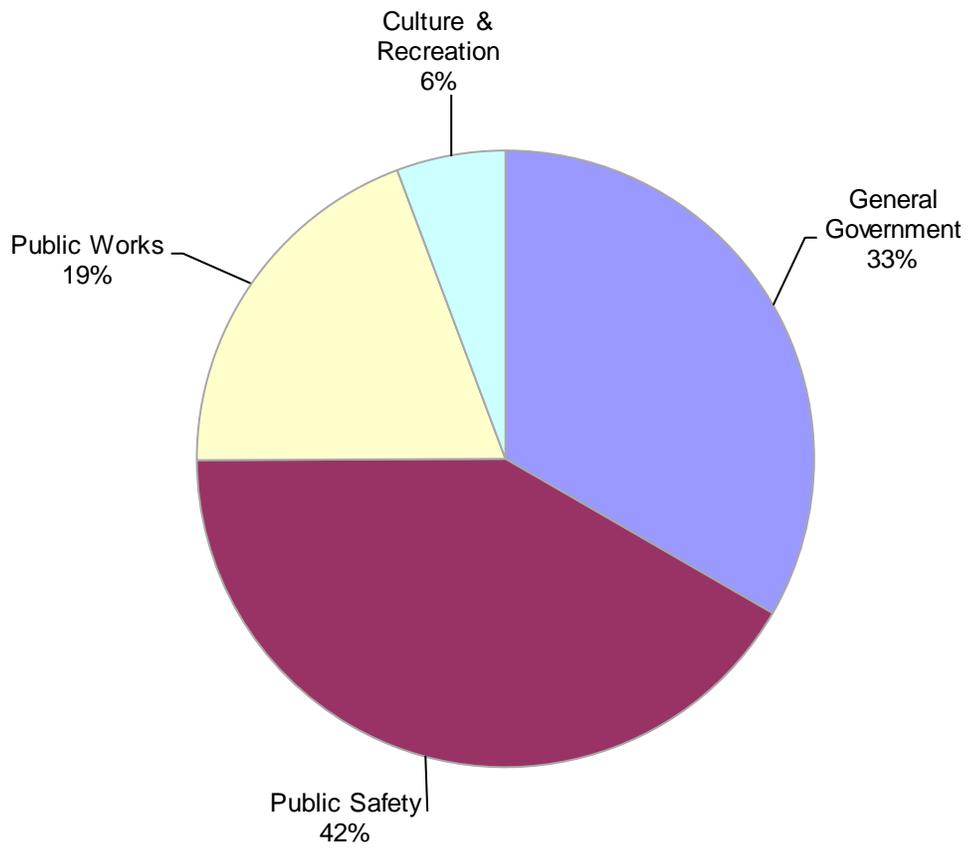
Summary of Changes:

Changes in staffing are as follows:

- A Sergeant/Investigator/Community Outreach officer was added to the police department (3/1/19 anticipated start date)
- A Community Service Officer (part-time) was added to the police department (5/1/19 anticipated start date)
- A Maintenance Worker was added for public works (3/1/19 anticipated start date)
- The vacant Activity Center Coordinator position (which was included in the 2018 budget) will be filled

General Fund Expenditures

2019 Budgeted Expenditures



A summary of the general fund expenditures for 2015, 2016, 2017 and budgeted revenue for 2018 and 2019 are as follows:

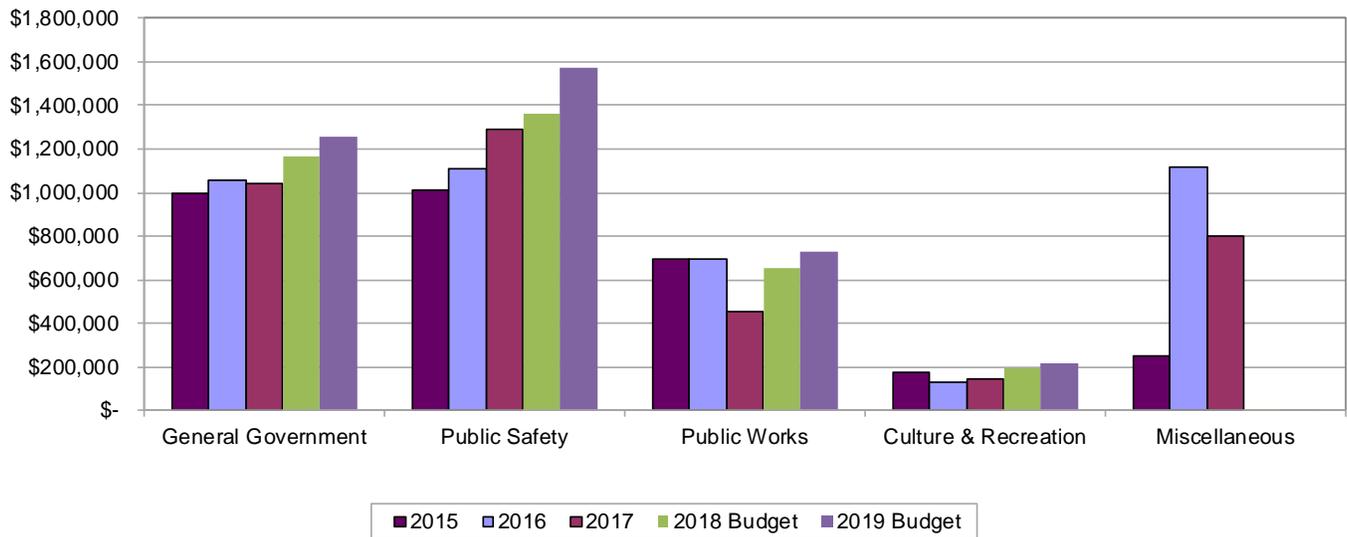
	Actual 2015	Actual 2016	Actual 2017	YTD 11/30/18	Budget 2018	Budget 2019	Amount Change	Percent Change
Expenditures								
Mayor and council	\$ 61,455	\$ 59,061	\$ 60,442	\$ 35,419	\$ 64,036	\$ 61,290	\$ (2,746)	-4%
Committees and commissions	2,742	3,210	2,055	325	4,574	4,260	(314)	-7%
Administration	144,060	92,842	130,402	118,629	139,498	149,480	9,982	7%
Elections	175	8,973	3,065	3,048	3,000	-	(3,000)	-100%
City clerk	129,231	45,143	72,779	115,986	139,998	139,780	(218)	0%
Financial administration	79,384	114,144	71,654	88,602	90,450	100,860	10,410	12%
Assessing	55,072	45,829	51,654	85,885	64,000	88,000	24,000	38%
Audit	21,670	24,400	24,300	26,550	24,500	24,500	-	0%
Engineering	67,532	126,421	90,590	83,922	85,000	85,000	-	0%
Legal	41,778	58,277	38,659	37,492	40,000	45,000	5,000	13%
Recycling	88,738	94,968	102,050	94,976	107,400	122,100	14,700	14%
Inspections	58,196	75,418	128,716	106,968	79,400	85,000	5,600	7%
Financial services	50,000	55,448	50,548	51,371	55,000	60,000	5,000	9%
Planning and development	120,282	141,891	111,868	130,445	162,550	175,090	12,540	8%
Central services	55,082	87,849	62,837	61,362	63,400	76,150	12,750	20%
Information technology	20,923	26,397	41,795	36,806	40,500	43,000	2,500	6%
Activity center	28,129	29,090	36,258	25,569	32,569	37,300	4,731	15%
Farmer's market	-	2,777	4,492	70	4,700	5,200	500	11%
Police patrol and investigation	800,715	887,721	1,006,553	855,398	1,093,274	1,256,530	163,256	15%
Emergency management	11,007	19,708	32,716	7,598	19,900	20,550	650	3%
Animal control	4,625	5,198	6,160	5,725	6,101	6,101	-	0%
Fire suppression	198,969	195,058	244,354	177,816	245,800	287,580	41,780	17%
Public works	696,206	691,510	450,682	599,086	655,780	731,510	75,730	12%
Parks	147,942	99,559	104,594	86,000	159,726	172,970	13,244	8%
Transfers/Use of fund balance	250,000	1,108,379	794,185	-	-	-	-	0%
Contingency	3,904	8,017	4,608	6,016	4,500	4,500	-	0%
Total Expenditures	\$ 3,137,817	\$ 4,107,288	\$ 3,728,016	\$ 2,841,064	\$ 3,385,656	\$ 3,781,751	\$ 396,095	12%
Excess Revenues (Expenditures)	\$ 562,943	\$ 30,383	\$ 15,192	\$ (331,162)	\$ -	\$ -	\$ -	-

Key Changes:

- Administration - increase in wages and benefits due to step and COLA increases
- Elections - decrease due to no elections held in 2019
- Financial administration - increase in professional services for required debt service disclosure reporting, increase in annual software charges due to implementation of new finance software
- Assessing – increase in service provided by the county due to increase in the number of parcels within the City. As new houses are constructed the assessing fee is increased to reflect the additional work related to the collection of new data and valuation of the new homes.
- Recycling - budget set commensurate with the contract for this service in 2019; increase in rates and households
- Planning and development - increase in wages and benefits due to step and COLA increases
- Central services - increase in supplies due to branding and postage/paper costs as a result of the new software, increase in repairs and maintenance due to new doors/door security and other small upgrades at City Hall
- Activity center - increase due to adding contracted cleaning services which is an expense that has been incurred in prior years, but was not previously included in the budget
- Police - increase in wages and benefits due to hiring two new officers (see Staffing section of memo); increase in repair and maintenance due to aging squads and tires; increase in contract services due to additions to records management system, automated pawn, and additional licenses for new cars; increase in other equipment for the replacement of tasers, higher ammo use, and replacement of side arm

- Fire - increase in state fire retirement contribution due to increased fire relief aid estimated to be received from the State which will be passed through as an expense to the relief association, increase in professional services to match what is being spent for medical exams and personal protective equipment, repair and maintenance expenses increased for Firecatt hose testing, communications increased due to the replacement of portable radios
- Public works - increase in wages and benefits attributed to addition of maintenance worker position as noted in Staffing section above (split between public works and parks departments) and increase in overtime wages to match what has historically been worked, street maintenance expenses decreased due to roads being in good condition from previous maintenance, increase in supplies and other costs due to the new building
- Parks - increase in wages and benefits attributed to addition of maintenance worker position as noted in Staffing section above (split between public works and parks departments), increase in supplies to match what has historically been spent, decrease in funds budgeted for Stephen's Park property improvements

Expenditure Trends



Department Highlights

City Hall

As the first encounter to the City, all of City Hall staff strives to implement the City's mission with emphasis on providing great customer service to all residents, businesses, developers and visitors to City Hall.

City Hall staff includes five full-time staff (across four "departments") and two-part time staff. As the City is increasingly busy, each staff member serves a very important role and wears multiple hats. Below is just a brief summary of the many important functions completed by City Hall staff and some of the 2018 accomplishments (not an exhaustive list):

City Administrator/Director of Development- 1 staff

- Develop and administer the Annual Budget and Long-Term Plan; monitors expenditures
- Staff liaison to the City Council and serves as point of contact to council members; council communication
- Human Resources lead, update Personnel Policies, manage benefits and work with union contract bi-annually
- Personnel Management; Consultant Management
- Serves as the City Planner and Director of Development for all development and redevelopment projects in the City. Serves as Zoning Administrator and lead for all zoning map and text amendments.
- Assists the public daily in planning, development and zoning inquiries and phone calls. Meets regularly with developers, engineering, and architects prior to a development application. Manages entire development review process.
- Primary staff lead and liaison for all Planning Commission and manages the development review process
- Manage special planning projects, including the 2040 Comprehensive Plan Update, Dayton Parkway Interchange; transportation plan updates, etc.

2018 Accomplishments:

- Branding effort completed
- Created Educational Video Series
- 2040 Comprehensive Plan Update started; numerous committee meetings; and approval of draft land use, transportation, park and trail plans
- Hired Associate Planner
- Improved Budget preparation and supporting documentation; maintained flat tax rate
- Long Term Plan update – pay as you go approach
- Hosted Development Forum and other educational meetings as resources for the council, commissions and public
- Completed Residential District Zoning Code update- effort that includes developers, builders, Planning Commission and City Council
- Grant awards
- Dayton Parkway Interchange: award of State bond funds; coordination with MNDOT through the TAC; manage selection process for preferred alternative; management of Benefit Study and Financing Plan
- Senior Needs Assessment completed (with assistance of U of M)
- Began work on updates to Personnel Policy update
- Managed internet survey

Planning Department: Staff members -- Associate Planner (position filled in January 2018; had not been filled since May 2015) and City Administrator/Director of Development

- Processes all Planning and Development applications for Planning Commission. Liaison to the Planning Commission and responsible for all managing, all plan review, coordination between applicants and engineering consultants, and preparation of all staff reports and presentations
- Assist the public with all planning and zoning related questions
- Reviews all building permits for consistency with the Zoning Ordinance
- Zoning Code updates
- Manage Development Review meetings
- Comprehensive Plan Update
- Zoning Code enforcement
- Communication- development updates; mapping tools
- Special planning projects, as assigned

2018 Accomplishments:

- Start of 2040 Comp Plan update
- 11 Planning Commission meetings
- Development review Applications:

Development or Land Use Applications

<i>Type</i>	Count	Approximate Staff Hours type of work	Staff work <i>*all applications attract some public calls or drop ins to discuss the application</i>
<i>Variance</i>	3	15 hours	hearing notices, research, resolutions, staff reports, generally attorney input, meetings
<i>CUP/IUP</i>	9	40 hours	hearing notices, in depth research on property history, past CUP/IUPs, staff reports, meetings, enforcement, site visits
<i>Easement/ROW Vacations</i>	4	5 hours	hearing notices, legal description verification, reports, meeting
<i>Comp Plan Amendment</i>	3	7 Hours	hearing notices, reports, zoning, GIS mapping, in-depth met-council report, resolutions, meetings, jurisdiction communication
<i>Rezoning (Map)</i>	5	7 Hours	hearing notices, reports, zoning, ordinance drafting, GIS mapping, meetings
<i>Text amendment zoning code</i>	1	4 Hours	hearing notices, zoning code research, reports, meetings
<i>Concept Development Plan Review</i>	6	12 Hours	neighborhood meetings, applicant meetings, reports, PC CC meetings,
<i>Preliminary Plats</i>	4	40+ Hours	department collab, applicant meetings, engineering review, comparisons to zoning and land use/city goals, jurisdiction collab, reports, PC CC meetings, site visits
<i>PUDs/PUD Amendment</i>	4	12 Hours	hearing notices, zoning, land use goals, ordinance/resolution drafting, GIS mapping, reports on variations, PC CC meetings
<i>Final Plats</i>	10	40 Hours	Development agreements, reports, lot tabulations, conformance with pre-plat, department collab, applicant meetings/correspondence, Construction inspections, CC Meetings.

- Hosted 3 open house events on new developments
- Senior Needs Assessment – Surveyed over 100 people 55+, focus group with 30 people
- Zoning Ordinance Updates: Accessory buildings, fences, residential design standards, tree preservation, landscaping, Industrial and Commercial IUPs; billboards, Home-occupation

Building Permit review – The Planning Department reviews all building permits. All approved developments undergoing construction/development require consistent on-site inspections which are not included on this table. Depending on the intensity or complexity of the development, inspections may be daily occurrences and include staff as well as consultants. Additionally, public call-ins, emails, drop-ins are not included on this table for ongoing development work.

Prior to applications, staff fields questions from potential applications.

2018 PERMIT ACTIVITY

Building Permits Type	Count
Accessory Buildings	14
Comerc. Remodel	3
Indust. Addition	1
Deck/porch	71
Fence	46
SF Addition	6
SF Bsmt Finish	14
SF New Homes	141
SF Remodel	9
Swimming Pool	4
Tower Work	2
TOTAL BLDG PERMITS	309

City Clerk Department: Staff members -- City Clerk and Accounting Technician/Deputy City Clerk- position is split between the City Clerk and Finance Departments

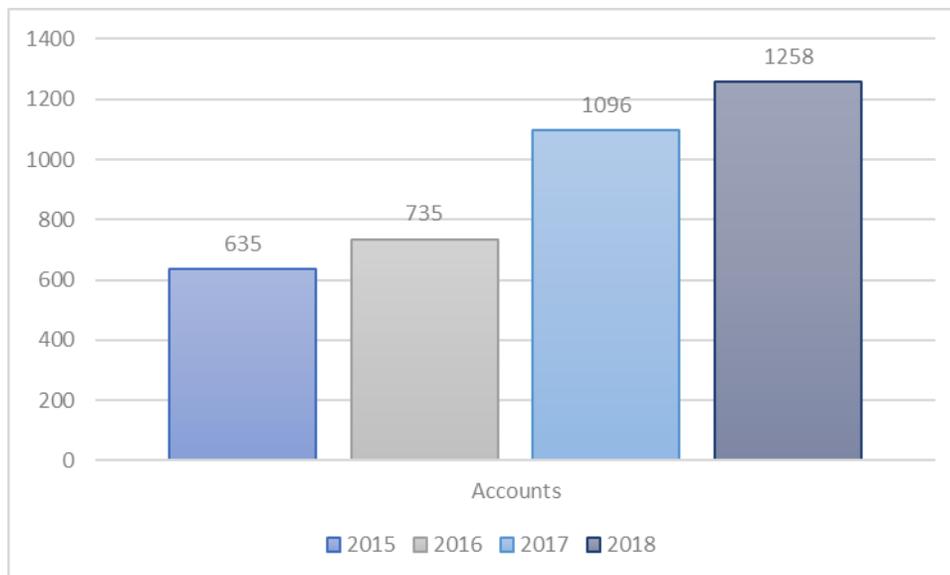
- Process all invoices and prepare claims roster; reconciles all vendor accounts and reconciles monthly statements
- Manage budgets on significant City projects
- Coordinate with Finance Department on bond schedules and payments
- Prepares annual grant applications for recycling, police and fire State Aid
- Manages City's insurance records and issues; reports insurance losses or additions; manages worker's comp claims
- Tracking of special assessment information and verify and record information with the County
- Serves as and performs all duties of the City Clerk
- Manages election process including processing filings for office and preparing budget; recruits and trains election judges; supervises election process including testing machines and calculating ballot tabulations; processes absentee ballot applications.
- Manages all City documents including minutes, resolutions, ordinances, agreements; responsible for Record Retention Program
- Processes all City licenses
- Manages development Letter of Credit
- Prepare agenda packets for distribution and prepares meeting minutes
- Certify utilities and unpaid violations to the County
- Files for tax exempt on all public property
- Update website information
- Serves as back up to front desk - building permits, check entry
- Help with audit prep
- Coordinates all IT needs for the city
- Participates as a member in the Dayton's Fire relief association
- Keeps all City vehicles titles and tabs up to date
- Help coordinate City events
- Compiles Truth and Taxation Notices

2018 Accomplishments:

- Implementation of new Finance software
- 2018 Primary and General Elections- 300 absentee voters into City Hall and a 78% voter turnout
- Progress on scanning older documents, Started implementation of new document management software.
- Learning more about utility billing and help field phone calls
- Coordinated student help in the summer months

Finance Department: Staff members - **Finance Clerk-** 1 staff and Accounting Technician/Deputy City Clerk- position is split between the City Clerk and Finance Departments

- Generate checks for bill payment
- Maintains financial records and prepares reports
- Processes bi-weekly payroll, deductions, generates checks and benefits for all Departments and Fire Department staff; assists in annual benefit enrollments and distribution of HSA funds
- Prepared federal and state reports, W2s, 1099's, PERA
- Prepares bank deposits weekly
- Process all utility billing on a bi-monthly cycle; collects payments, post payments. Number of bill sent out increases annually as illustrated in the chart below. We have increase customers by 523 new staff with no increase to staff performing this function.



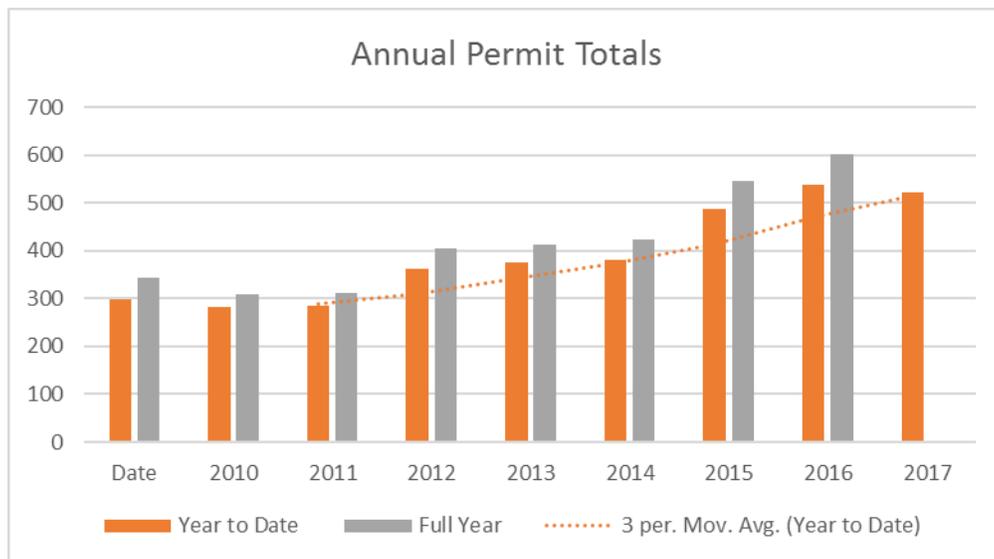
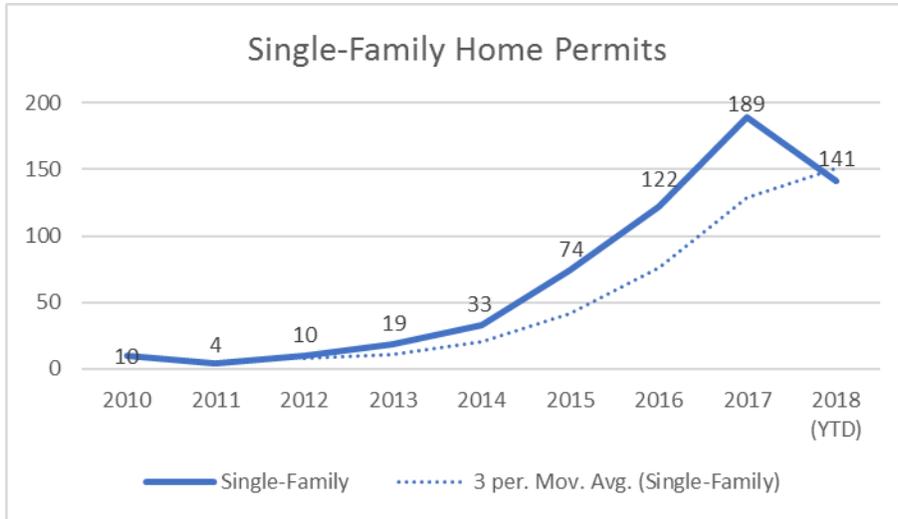
- Coordinates and processes for past-due utility certification notices
- Maintains complete and accurate records on water consumption and sewer usage
- Serves as back up to front desk - building permits, check entry
- Tracks and releases landscape escrows
- Prepares for annual financial audit and work comp audit
- Prepares deposits

2018 Accomplishments:

- Assist in implementation of finance software conversion- significant amount of review of converted utility billing info and training
- Managed ever increasing amount of utility billing customers and customer service

Front Desk/Administrative Assistants- 2 staff (part-time)

- Greets everyone that come through front doors
- Provides information, research and assistance to customers in person or by phone, answers questions, maintains files, notary service to the public
- Process all building permits, including sewer & water permits; enters all inspections and closes permits in system. See tables below illustrating history of SF permits and total permits:



- Completes all addressing for new development
- Maintains all office supplies and ordering
- Process all burn permits, dog licenses
- Coordinates review of surveys with staff and City Engineer
- Creates and maintains new building address files
- Maintains Permit Works by entering all new addresses, and PID's when issued by the county. Handles issuing and closing all permits.
- Coordinates new address with county, emergency responders, utility providers, and community partners
- Inputs all utility & R.O.W. payments
- Processes end of day financial close out
- Process absentee and early voting during election year (300 this year)
- Helps maintain and scan files to Laserfiche - Resolutions, Ordinances and Agreements

- Maintains all septic pumping records
- Orders water meters
- Disburse C.O.'s to contractors
- Prepares Brockton/Dayton Parkway reimbursement requests to MnDOT
- Updates yearly City Directory
- Updates/logs & files all Central Files
- Codification prep of approved Ordinances to American Legal Publishing for City Code & Zoning Code
- Files original Ordinances & Resolutions with Hennepin County, when needed
- Log & file Planning Development documents in Development Files
- Contacts electrical companies when receive Street Light Out requests
- Proof-read documents & assists with Planning or Public Works letters, as directed

Activity Center Coordinator- 1 part-time (to be filled in Jan., likely with new position description)

- Operates senior services
- Coordinates Cross food truck stops
- Manages Activity Center rental

Police Department

Mission

The mission of the Dayton Police Department is to build stronger partnerships with the community to provide public safety, to enhance community service, and to improve the quality of life while maintaining respect for individuals. We take pride in our department and in our profession. We are proud of who we are and what we do.

We provide efficient and effective law enforcement service to our community. This will be achieved by maintaining the highest standards of honesty and integrity through consistent and impartial enforcement of the law. We will meet the ever changing needs of our community through investment in our employees and building partnerships with our citizens and businesses that we are sworn to protect and serve.



Department Overview

The Dayton Police Department provides 24 hour 365 days a year Police Coverage for the City of Dayton. The Police Department currently runs 12 hour shifts to provide this coverage.

The Police Department staffs a Chief of Police, 6 full-time officers and 7 part-time officers. In addition to the sworn personnel, there is one Administrative Assistant, and 5 Reserve Officers.

- Community Oriented Policing
- Predatory Offender Checks and Tracking
- Neighborhood Watch
- National Night out
- Tobacco Compliance Checks
- Reserve Program
- Department Training – Use of Force and Firearms
- Traffic Assistance for numerous events and construction projects.
- Heritage Days
- Work with Dayton Elementary - School Picnic, First and Last day of School, and other events.
- Work with Dayton Park Properties and MN Dept of Health
- Pet Clinic
- Towards Zero Death Grant

Accomplishments

The Police Department currently utilizes 6 squad cars to patrol the city.



- 2013 – Two Wheel Dodge Charger – Mileage 94,488 – Back up/Reserve
- 2014 – All Wheel Dodge Charger – Mileage 94,812 – Mid Shift Car
- 2015 – All Wheel Dodge Charger – Mileage 63,180 – Dayshift Car
- 2015 – Four Wheel Chevrolet Tahoe – Mileage 41,100 – Chiefs/Weather
- 2016 – All Wheel Dodge Charger – Mileage 80,259 – Night Shift Car
- 2017 – All Wheel Dodge Charger – Mileage 43,746- Mid Shift car
- 2018 – All Wheel Dodge Charger- Mileage 5,000- Night Shift Car

The 2015, 2016, 2017 and 2018 Dodge Chargers have in-squad camera systems in the vehicle.

2019 Expenditure Highlights and Staffing Needs

- 2019 – Add a Sergeant/Investigator/Community Outreach position and CSO (PT)
- 2020 – No Hire Planned
- 2021 – Two Full-Time Officers- Depending on Interchange Opening

Public Works Department

Mission

The City of Dayton Public Works Department, strives to be a customer service driven, goal motivated, action oriented, operation. That provides essential public services, cost effectively, promptly, and efficiently.

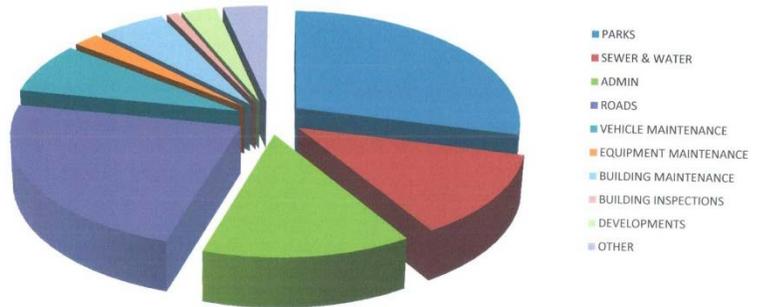
Staffing Levels

Public Works Superintendent (1); Lead Maintenance (1); PW Administrative Assistant (1); Maintenance Staff (3) and PT Maintenance Staff (2)

2019- Add one Maintenance Staff

Accomplishments

- Completed Disc Golf Course, Wild Wood 9
- Completed Sundance Woods Park
- McNeil Ballfield converted to baseball field
- Reroof of Activity Center/Fire Station 1
- Stephens Farm made accessible to the public
- Hired new PW staff 1 F/T maintenance and F/T Admin Assistant
- Stephens Park: On going demolition concrete, metal and debris removal, establishing a flower garden and seating area
- Snow plowing- increase in road miles with new development. On average we have been adding 3 miles (6 lane miles) of new road since 2014
- Increased water quality monitoring/sampling and proactive operational procedures. Including resident home water sampling, neighborhood meeting, and e-mailed updates, and an on-line water quality notification system.
- Designing upgraded water distribution system for Old Village to increase capacity, and have a backup water source.
- Design improvements for chemical feed system for Wh#2, to help address changing water quality from aquifer, as a stop gap for full water treatment plant.



2019 Goals

Install new fence along Dayton River Road in front of the Stephens Property.

Refurbish the Activity Centre to include new flooring, upgrades to kitchen cabinets, plumbing and electrical, new paint and provide a designated office area.

Work with Dayton Lions to install shelter/picnic area on the Plude/Sue Maclean park in the Old Village

Improvements to Donahue Dells neighborhood playground to include replacing playground box edging timbers, remove pea rock and replace with wood fiber. Install additional benches and picnic tables, and trash receptacles.

Work with Matt Lee classic organisers to install pavilion and concession stand access at McNeil Park

Fire Department

Mission

The Dayton Fire Department strives for excellence in the performance of duty during the service they provide to all citizens. The department is made up of individuals who hold devotion to the duty at the highest level. Members are continuously training in order to become more efficient at protecting lives, homes and other property from fire and other disasters.

Overview

The Dayton Fire Department was established in 1962. The department is staffed with 28 firefighters who respond to an average of 220 calls for emergency services per year. The department responds to the following calls: fires, medical emergencies, injury car accidents, hazardous materials, water emergencies, technical rescues, natural disasters, active shooter response. The fire department is highly trained participating in training three times each month. All Firefighters are trained in fire suppression, basic life support, hazardous materials response and fire apparatus operations.



2018 Accomplishments

- Maintained staffing of 28 firefighters.
- Purchased a new/used pickup from the DNR.
- Hired two new firefighters.
- Promoted three probationary firefighters.
- Submitted RFP for future fire service study.
- Participated in mutable public education events.
- Submitted 1.1 million-dollar grant request for portable radios and new ladder truck.

2019 Expenditure Highlights

- Purchase of 20 new portable radios, the new radios will replace the current handheld radios which are 15 years old and no longer supported by the manufacturer.
- Out sourcing of annual hose testing, the cost of out sourcing will cost less when considering hourly wages and the wear and tear on equipment which can result in major damage and costly repairs.

2019 CIP Expenditures

- Fire service study continued from 2018.
- Epoxy fire station floors, office and locker room floors at fire station one.

FINANCIAL SECTION

CITY OF DAYTON, MINNESOTA
2019 FINAL BUDGETS

AEM - PROPOSED REVENUE BUDGET
 Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
PROPERTY TAXES						
101-40100-31010	Current Ad Valorem Taxes	2,339,729	1,463,947	2,519,677	2,888,212	2,840,362
101-40100-31020	Delinquent Ad Valorem Taxes	54,336	0	0	0	0
101-40100-31030	Mobile Home Tax	0	0	10,300	0	0
101-40100-31910	Penalties-Interest AdValTx	0	0	10,300	0	0
PROPERTY TAXES		2,394,065	1,463,947	2,540,277	2,888,212	2,840,362
INTEREST EARNINGS						
101-40000-36210	Interest Earnings	11,179	0	0	0	0
101-40700-36210	Interest Earnings	18,221	10,994	23,000	20,000	20,000
INTEREST EARNINGS		29,400	10,994	23,000	20,000	20,000
INTERGOVERNMENTAL						
101-40100-33401	Local Government Aid	29,906	2,694	5,387	0	0
101-40100-33404	MVC AG Credit	11,587	0	0	0	0
101-40400-33406	PERA Rate Aid	1,414	707	1,456	1,414	1,414
101-40400-33418	MSA Maintenance	64,750	76,127	51,500	65,000	65,000
101-40400-33422	Other State Aid Grants	12,019	18,840	10,000	10,000	10,000
101-40400-33425	Police State Aid	50,384	0	36,050	45,000	45,000
101-40400-33436	Safe and Sober	15,158	18,121	15,450	16,000	16,000
101-40400-33450	Fire Relief Aid	38,803	0	22,660	38,000	38,000
101-40400-33455	Metropolitan Council Grant	16,000	0	16,000	16,000	16,000
101-40400-33619	Recycling Grant	15,576	14,869	13,000	10,000	10,000
INTERGOVERNMENTAL		255,597	131,358	171,503	201,414	201,414
LICENSES AND PERMITS						
101-40300-32050	Cigarette License	1,000	1,000	1,000	1,000	1,000
101-40300-32105	Burn Permits	600	450	550	600	600
101-40300-32110	Liquor Licenses	10,440	10,295	10,450	10,450	10,450
101-40300-32160	Rental Licenses	0	2,325	0	0	0
101-40300-32170	Mechanical Permits	56,177	34,276	12,360	20,000	20,000
101-40300-32180	Other Permits	7,639	12,916	1,236	3,500	3,500
101-40300-32210	Building Permits	485,085	386,313	320,240	350,000	350,000
101-40300-32215	Fire Protection Permit	1,762	0	0	0	0
101-40300-32217	Septic Permit	765	1,276	2,472	2,000	2,000
101-40300-32218	Wetland Permit	950	0	0	0	0
101-40300-32230	Plumbing Permits	42,594	26,016	9,394	20,000	20,000
101-40300-32240	Animal Licenses	750	855	525	750	750
LICENSES AND PERMITS		607,762	475,722	358,227	408,300	408,300
REFUNDS AND REIMBURSEMENTS						
101-40700-36242	Insurance Reimbursement	4,840	3,790	0	0	0
101-40800-34020	Police Exp Reimbured	14,150	9,225	10,000	14,000	14,000
REFUNDS AND REIMBURSEMENTS		18,990	13,015	10,000	14,000	14,000
CHARGES FOR SERVICES						
101-40300-34103	Zoning and Subdivision Fees	600	1,700	300	800	800
101-40300-34104	Plan Check Fee	313,362	246,482	191,324	200,000	216,650
101-40300-34106	Bldg Surcharge	0	1	0	0	0
101-40300-34110	Software Surcharge Fee	0	10,500	0	0	0
101-40300-34115	PUD Application Fee	300	600	500	500	500
101-40300-34117	Admin. Subdiv. Fee	350	500	500	500	500
101-40300-34120	Cond. Use Permit	750	1,200	500	500	500
101-40300-34125	Plat Fee	0	600	1,000	1,000	1,000
101-40300-34126	Final Plat Fee	0	600	0	0	0

AEM - PROPOSED REVENUE BUDGET
 Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
CHARGES FOR SERVICES						
101-40500-34101	Rent Revenue Ballfields-Parks	1,265	1,131	1,300	1,300	1,300
101-40500-34105	Sale of Maps/Public/Copies	149	15	25	25	25
101-40500-34107	Assessment Search Fees	800	500	300	300	300
101-40500-34108	Admin Charges	9,567	10,827	4,000	4,000	4,000
101-40500-34109	Administrative Police Charges	596	533	1,500	600	600
101-40500-34111	City Facility Rental	3,687	2,815	2,900	4,000	4,000
101-40500-34202	Special Fire Protection Svcs	500	500	0	0	0
101-40500-34403	Refuse Collection Charges	3,410	3,993	2,700	3,500	3,500
101-40700-36220	Cell Tower Lease	23,397	24,333	24,300	24,000	24,000
101-40700-39101	Sales of General Fixed Assets	0	5,142	0	0	0
101-41910-34000	Charges for Services	1,182	3,224	0	0	0
101-41950-34111	City Facility Rental	655	1,110	0	0	0
CHARGES FOR SERVICES		360,570	316,306	231,149	241,025	257,675
MISC REVENUE						
101-40400-36200	Miscellaneous Revenues	391	0	0	0	0
101-40700-34710	Return CheckFees	(345)	(1)	0	0	0
101-40700-36200	Miscellaneous Revenues	24,537	6,230	0	0	0
101-40700-36230	Contributions and Donations	0	6,713	0	0	0
101-45200-34950	Other Revenues	6,159	0	0	0	0
MISC REVENUE		30,742	12,942	0	0	0
FINES AND FORFEITS						
101-40600-35100	Court Fines	39,690	21,072	51,500	40,000	40,000
FINES AND FORFEITS		39,690	21,072	51,500	40,000	40,000
TRANSFERS FROM OTHER FUNDS						
101-40700-39200	Interfund Operating Transfers	6,392	64,546	0	0	0
TRANSFERS FROM OTHER FUNDS		6,392	64,546	0	0	0
ESTIMATED REVENUES - FUND 101		3,743,208	2,509,902	3,385,656	3,812,951	3,781,751

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET
Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 41110 - Council						
101-41110-50100	Wages and Salaries (GENERAL)	26,082	0	26,100	26,100	26,100
101-41110-50122	FICA/MED	1,995	0	2,000	2,000	2,000
101-41110-50205	Subscriptions/Membershp	18,428	21,384	20,000	25,000	25,000
101-41110-50208	Professional Development	3,828	5,413	4,000	4,500	4,500
101-41110-50210	Operating Supplies	338	216	500	300	300
101-41110-50300	Professional Srvs	596	495	500	500	500
101-41110-50320	Communications	590	523	700	700	700
101-41110-50331	Mileage	451	54	600	600	600
101-41110-50352	General Notices and Pub Info	4,495	4,160	4,000	0	0
101-41110-50361	General & Wkr Comp Ins	257	172	350	40	40
101-41110-50362	Property Ins	515	524	600	550	550
101-41110-50429	Contingency	2,368	2,478	2,500	1,000	1,000
101-41110-50430	Miscellaneous	499	0	2,186	0	0
Totals for dept 41110 - Council		60,442	35,419	64,036	61,290	61,290
Dept 41120 - Committees-Commissions						
101-41120-50100	Wages and Salaries (GENERAL)	1,825	250	3,900	3,900	3,900
101-41120-50122	FICA/MED	140	19	299	300	300
101-41120-50208	Professional Development	0	0	206	0	0
101-41120-50210	Operating Supplies	7	0	56	50	50
101-41120-50361	General & Wkr Comp Ins	83	56	113	10	10
Totals for dept 41120 - Committees-Commissions		2,055	325	4,574	4,260	4,260
Dept 41310 - Administration						
101-41310-50100	Wages and Salaries (GENERAL)	100,580	84,434	94,600	102,400	102,400
101-41310-50121	PERA	7,417	6,228	7,100	7,700	7,700
101-41310-50122	FICA/MED	7,262	6,215	7,200	7,900	7,800
101-41310-50130	Insurance-Med/Den/Life	8,092	4,776	6,000	6,100	6,000
101-41310-50200	Supplies	0	269	0	0	0
101-41310-50205	Subscriptions/Membershp	161	175	550	550	550
101-41310-50208	Professional Development	1,084	1,766	2,000	3,000	3,000
101-41310-50300	Professional Srvs	4,395	12,879	20,000	20,000	20,000
101-41310-50320	Communications	313	522	764	700	700
101-41310-50331	Mileage	448	752	500	500	500
101-41310-50361	General & Wkr Comp Ins	135	88	183	280	280
101-41310-50362	Property Ins	515	525	601	550	550
Totals for dept 41310 - Administration		130,402	118,629	139,498	149,680	149,480
Dept 41410 - Elections						
101-41410-50100	Wages and Salaries (GENERAL)	0	399	0	0	0
101-41410-50210	Operating Supplies	3,065	2,575	3,000	0	0
101-41410-50331	Mileage	0	74	0	0	0
Totals for dept 41410 - Elections		3,065	3,048	3,000	0	0
Dept 41420 - City Clerk						
101-41420-50100	Wages and Salaries (GENERAL)	48,007	70,527	77,900	85,800	85,800
101-41420-50102	Overtime Wages	0	717	0	3,000	3,000
101-41420-50121	PERA	3,601	5,343	5,800	6,700	6,700
101-41420-50122	FICA/MED	3,673	5,450	6,000	6,800	6,800
101-41420-50130	Insurance-Med/Den/Life	12,517	17,521	22,700	15,200	14,900
101-41420-50205	Subscriptions/Membershp	264	85	250	250	250
101-41420-50208	Professional Development	420	1,519	1,000	2,500	2,500
101-41420-50300	Professional Srvs	0	10,285	20,000	10,000	10,000
101-41420-50331	Mileage	212	488	450	500	500

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET
Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 41420 - City Clerk						
101-41420-50352	General Notices and Pub Info	2,546	2,662	4,000	8,000	8,000
101-41420-50361	General & Wkr Comp Ins	510	338	697	240	240
101-41420-50362	Property Ins	1,029	1,051	1,201	1,090	1,090
Totals for dept 41420 - City Clerk		72,779	115,986	139,998	140,080	139,780
Dept 41500 - Finance						
101-41500-50100	Wages and Salaries (GENERAL)	43,945	52,949	56,900	63,100	63,100
101-41500-50102	Overtime Wages	0	0	0	1,000	1,000
101-41500-50121	PERA	3,044	3,971	4,300	4,800	4,800
101-41500-50122	FICA/MED	3,105	4,050	4,300	4,900	4,900
101-41500-50130	Insurance-Med/Den/Life	10,812	14,228	18,100	10,600	10,400
101-41500-50200	Supplies	612	752	500	800	800
101-41500-50205	Subscriptions/Membershp	140	120	250	250	250
101-41500-50208	Professional Development	512	132	1,000	2,500	2,500
101-41500-50300	Professional Svcs	4,075	4,225	0	4,100	4,100
101-41500-50309	EDP, Software Svc	4,700	7,543	4,200	8,000	8,000
101-41500-50331	Mileage	194	63	250	250	250
101-41500-50361	General & Wkr Comp Ins	0	0	0	170	170
101-41500-50362	Property Ins	515	569	650	590	590
Totals for dept 41500 - Finance		71,654	88,602	90,450	101,060	100,860
Dept 41610 - Assessing Services						
101-41610-50300	Professional Svcs	51,654	85,885	64,000	66,000	88,000
Totals for dept 41610 - Assessing Services		51,654	85,885	64,000	66,000	88,000
Dept 41620 - Audit Services						
101-41620-50301	Auditing and Acct g Services	24,300	26,550	24,500	24,500	24,500
Totals for dept 41620 - Audit Services		24,300	26,550	24,500	24,500	24,500
Dept 41630 - Engineering Services						
101-41630-50300	Professional Svcs	0	0	5,000	0	0
101-41630-50303	Engineering Fees	80,297	80,221	80,000	80,000	80,000
101-41630-50308	Contract Services	10,293	3,701	0	5,000	5,000
Totals for dept 41630 - Engineering Services		90,590	83,922	85,000	85,000	85,000
Dept 41640 - Legal Services						
101-41640-50304	Legal Fees-Gen	17,759	18,492	15,000	20,000	20,000
101-41640-50305	Legal Fees-Prosecution	20,900	19,000	25,000	25,000	25,000
Totals for dept 41640 - Legal Services		38,659	37,492	40,000	45,000	45,000
Dept 41650 - Recycling Services						
101-41650-50386	Recycling	71,395	65,649	88,800	90,500	90,500
101-41650-50387	Yard Waste	25,265	22,822	12,000	25,000	25,000
101-41650-50388	Clean-up Day	5,390	6,505	6,600	6,600	6,600
Totals for dept 41650 - Recycling Services		102,050	94,976	107,400	122,100	122,100
Dept 41660 - Inspection Service						
101-41660-50300	Professional Svcs	110,333	82,276	65,000	70,000	70,000
101-41660-50308	Contract Services	18,383	24,692	14,400	15,000	15,000
Totals for dept 41660 - Inspection Service		128,716	106,968	79,400	85,000	85,000
Dept 41670 - Contract- Financial Services						
101-41670-50300	Professional Svcs	50,548	51,371	55,000	60,000	60,000
Totals for dept 41670 - Contract- Financial Services		50,548	51,371	55,000	60,000	60,000

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET
Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 41710 - Plannning & Economic Dev						
101-41710-50100	Wages and Salaries (GENERAL)	63,100	88,135	98,800	106,500	106,500
101-41710-50102	Overtime Wages	0	0	0	3,500	3,500
101-41710-50121	PERA	2,418	6,471	7,400	8,300	8,300
101-41710-50122	FICA/MED	4,547	6,498	7,600	8,400	8,400
101-41710-50130	Insurance-Med/Den/Life	4,059	15,081	21,200	21,200	20,800
101-41710-50200	Supplies	63	82	100	0	0
101-41710-50205	Subscriptions/Membershp	846	1,007	500	0	0
101-41710-50208	Professional Development	701	182	500	1,500	1,500
101-41710-50300	Professional Srvs	34,815	11,956	25,000	25,000	25,000
101-41710-50321	Tele/Commun	277	0	0	0	0
101-41710-50331	Mileage	98	172	200	200	200
101-41710-50361	General & Wkr Comp Ins	429	292	600	300	300
101-41710-50362	Property Ins	515	569	650	590	590
Totals for dept 41710 - Plannning & Economic Dev		111,868	130,445	162,550	175,490	175,090
Dept 41810 - Central Services						
101-41810-50121	PERA	74	0	0	0	0
101-41810-50122	FICA/MED	76	0	0	0	0
101-41810-50200	Supplies	4,830	4,873	6,500	10,000	10,000
101-41810-50205	Subscriptions/Membershp	164	533	250	0	0
101-41810-50208	Professional Development	0	20	300	0	0
101-41810-50220	Repair/Maint	18,637	9,949	10,000	20,000	20,000
101-41810-50223	Building Repair Supplies	930	1,864	2,000	2,000	2,000
101-41810-50300	Professional Srvs	3,341	2,650	3,000	4,000	4,000
101-41810-50308	Contract Services	5,648	9,419	10,000	10,000	10,000
101-41810-50321	Tele/Commun	6,326	5,401	6,500	6,500	6,500
101-41810-50322	Postage	3,111	2,057	2,500	5,000	5,000
101-41810-50331	Mileage	6	0	100	100	100
101-41810-50361	General & Wkr Comp Ins	1,407	8,515	1,950	0	0
101-41810-50362	Property Ins	4,118	4,373	5,000	4,550	4,550
101-41810-50381	Electric Utilities	7,705	6,214	7,000	7,000	7,000
101-41810-50383	Gas Utilities	2,120	1,908	4,200	3,000	3,000
101-41810-50384	Refuse/Garbage Disposal	2,611	2,316	2,500	2,500	2,500
101-41810-50410	Rentals (GENERAL)	1,673	1,255	1,600	1,500	1,500
101-41810-50430	Miscellaneous	60	15	0	0	0
Totals for dept 41810 - Central Services		62,837	61,362	63,400	76,150	76,150
Dept 41820 - Information Technology						
101-41820-50200	Supplies	0	304	0	0	0
101-41820-50205	Subscriptions/Membershp	798	1,754	2,500	2,500	2,500
101-41820-50300	Professional Srvs	12,605	8,114	7,500	7,500	7,500
101-41820-50308	Contract Services	7,451	7,607	6,000	5,000	5,000
101-41820-50309	EDP, Software Svc	4,402	4,140	4,500	8,000	8,000
101-41820-50580	Other Equipment	16,539	14,887	20,000	20,000	20,000
Totals for dept 41820 - Information Technology		41,795	36,806	40,500	43,000	43,000
Dept 41910 - Activity Center						
101-41910-50100	Wages and Salaries (GENERAL)	8,384	8,189	12,000	12,100	12,000
101-41910-50121	PERA	703	183	700	900	900
101-41910-50122	FICA/MED	717	298	800	900	900
101-41910-50205	Subscriptions/Membershp	328	339	350	350	350
101-41910-50210	Operating Supplies	1,658	117	1,800	1,800	1,800
101-41910-50211	Meals	3,116	883	0	0	0
101-41910-50220	Repair/Maint	8,264	593	1,500	1,500	1,500

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET
Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 41910 - Activity Center						
101-41910-50308	Contract Services	3,342	4,185	0	5,400	5,400
101-41910-50321	Tele/Commun	1,544	1,422	1,200	1,200	1,200
101-41910-50331	Mileage	759	154	1,250	1,250	1,250
101-41910-50361	General & Wkr Comp Ins	415	274	565	170	170
101-41910-50362	Property Ins	3,089	5,514	6,304	5,730	5,730
101-41910-50381	Electric Utilities	1,890	1,384	2,000	2,000	2,000
101-41910-50383	Gas Utilities	1,049	1,092	2,000	2,000	2,000
101-41910-50384	Refuse/Garbage Disposal	1,000	942	1,100	1,100	1,100
101-41910-50400	Repairs & Maint Cont	0	0	1,000	1,000	1,000
Totals for dept 41910 - Activity Center		36,258	25,569	32,569	37,400	37,300
Dept 41950 - Farmers Market						
101-41950-50100	Wages and Salaries (GENERAL)	3,685	60	3,300	4,000	4,000
101-41950-50121	PERA	276	5	200	300	300
101-41950-50122	FICA/MED	282	5	300	300	300
101-41950-50200	Supplies	0	0	500	500	500
101-41950-50205	Subscriptions/Membershp	140	0	100	100	100
101-41950-50210	Operating Supplies	109	0	300	0	0
Totals for dept 41950 - Farmers Market		4,492	70	4,700	5,200	5,200
Dept 42120 - Patrol and Investigate						
101-42120-50100	Wages and Salaries (GENERAL)	570,877	475,046	589,100	727,100	702,800
101-42120-50102	Overtime Wages	26,544	27,311	35,000	35,000	35,000
101-42120-50103	Part-Time Employees	26,172	34,628	45,000	45,000	45,000
101-42120-50104	Contract Security - Auto Auct.	10,210	8,984	0	0	0
101-42120-50107	Contract - Safe & Sober	14,371	11,692	0	0	0
101-42120-50121	PERA	97,040	83,872	103,700	131,500	127,300
101-42120-50122	FICA/MED	12,680	10,645	13,100	15,300	14,900
101-42120-50130	Insurance-Med/Den/Life	100,958	89,725	120,800	148,000	139,200
101-42120-50200	Supplies	2,891	2,502	5,000	5,500	5,500
101-42120-50205	Subscriptions/Membershp	825	948	900	1,000	1,000
101-42120-50208	Professional Development	4,143	5,738	9,000	10,000	10,000
101-42120-50212	Motor Fuels	16,722	127	25,000	25,000	25,000
101-42120-50217	Uniform	15,718	4,494	8,000	9,400	9,400
101-42120-50220	Repair/Maint	15,553	12,111	16,000	18,000	18,000
101-42120-50300	Professional Srvs	428	250	500	500	500
101-42120-50306	Cty Jail Fees	2,689	4,019	9,000	9,000	9,000
101-42120-50308	Contract Services	10,710	12,360	12,000	14,000	14,000
101-42120-50320	Communications	23,432	19,243	29,000	29,000	29,000
101-42120-50322	Postage	527	136	530	530	530
101-42120-50331	Mileage	0	0	160	160	160
101-42120-50361	General & Wkr Comp Ins	28,243	17,577	36,167	18,970	18,970
101-42120-50362	Property Ins	11,840	12,083	13,815	12,570	12,570
101-42120-50381	Electric Utilities	5,495	10,726	2,000	9,000	9,000
101-42120-50383	Gas Utilities	2,037	5,418	3,000	11,000	11,000
101-42120-50384	Refuse/Garbage Disposal	539	1,138	1,000	1,200	1,200
101-42120-50395	Crime Prevention supplies	0	744	1,000	1,000	1,000
101-42120-50399	Code Enforcement expenses	0	0	5,000	5,000	5,000
101-42120-50580	Other Equipment	5,909	3,881	9,500	11,500	11,500
Totals for dept 42120 - Patrol and Investigate		1,006,553	855,398	1,093,272	1,294,230	1,256,530
Dept 42130 - Emergency Mgmt						
101-42130-50100	Wages and Salaries (GENERAL)	2,905	2,578	2,800	3,000	3,000
101-42130-50121	PERA	214	189	200	300	200

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET
Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 42130 - Emergency Mgmt						
101-42130-50122	FICA/MED	226	197	200	300	200
101-42130-50130	Insurance-Med/Den/Life	657	597	800	800	700
101-42130-50220	Repair/Maint	26,376	2,020	12,000	12,000	12,000
101-42130-50308	Contract Services	1,914	1,661	3,500	4,000	4,000
101-42130-50381	Electric Utilities	424	356	400	450	450
Totals for dept 42130 - Emergency Mgmt		32,716	7,598	19,900	20,850	20,550
Dept 42140 - Animal Control						
101-42140-50200	Supplies	0	0	101	101	101
101-42140-50308	Contract Services	6,160	5,725	6,000	6,000	6,000
Totals for dept 42140 - Animal Control		6,160	5,725	6,101	6,101	6,101
Dept 42260 - Fire Suppression						
101-42260-50100	Wages and Salaries (GENERAL)	75,672	48,413	70,000	70,000	70,000
101-42260-50103	Part-Time Employees	0	11,250	15,000	15,000	15,000
101-42260-50121	PERA	74	0	300	300	300
101-42260-50122	FICA/MED	5,879	4,564	4,500	6,500	6,500
101-42260-50124	Fire Relief Cont- City	0	15,000	15,000	15,000	15,000
101-42260-50125	State Fire Retirement Contribu	49,403	0	22,800	38,000	38,000
101-42260-50200	Supplies	16,434	13,062	15,400	15,700	15,700
101-42260-50205	Subscriptions/Membershp	611	533	1,000	1,000	1,000
101-42260-50208	Professional Development	12,900	16,773	13,000	13,000	13,000
101-42260-50212	Motor Fuels	1,024	638	4,000	4,000	4,000
101-42260-50217	Uniform	19,996	10,855	22,000	22,000	22,000
101-42260-50220	Repair/Maint	15,180	22,733	17,000	20,500	20,500
101-42260-50223	Building Repair Supplies	464	558	1,000	1,000	1,000
101-42260-50300	Professional Svcs	6,038	4,615	3,800	8,000	8,000
101-42260-50308	Contract Services	1,176	0	2,000	0	0
101-42260-50320	Communications	19,398	12,029	15,500	37,500	37,500
101-42260-50322	Postage	62	31	100	100	100
101-42260-50345	FD Public Ed Exp	1,240	2,480	1,200	1,200	1,200
101-42260-50361	General & Wkr Comp Ins	7,265	4,374	9,000	7,180	7,180
101-42260-50362	Property Ins	8,751	8,746	10,000	9,100	9,100
101-42260-50381	Electric Utilities	1,596	594	1,300	1,300	1,300
101-42260-50383	Gas Utilities	844	497	1,000	1,000	1,000
101-42260-50384	Refuse/Garbage Disposal	0	0	700	0	0
101-42260-50430	Miscellaneous	347	71	200	200	200
Totals for dept 42260 - Fire Suppression		244,354	177,816	245,800	287,580	287,580
Dept 43100 - Public Works						
101-43100-50100	Wages and Salaries (GENERAL)	127,562	218,552	230,500	278,600	274,300
101-43100-50102	Overtime Wages	14,889	18,547	6,000	15,000	15,000
101-43100-50103	Part-Time Employees	31,849	17,551	14,700	17,900	17,800
101-43100-50121	PERA	13,072	18,942	22,900	23,400	23,000
101-43100-50122	FICA/MED	13,239	18,928	19,200	23,900	23,500
101-43100-50130	Insurance-Med/Den/Life	28,022	49,147	44,100	66,800	64,500
101-43100-50205	Subscriptions/Membershp	302	425	300	600	600
101-43100-50208	Professional Development	2,254	9,629	1,500	2,150	2,150
101-43100-50210	Operating Supplies	11,312	24,454	18,035	25,000	25,000
101-43100-50212	Motor Fuels	34,353	50,013	39,071	39,000	39,000
101-43100-50217	Uniform	1,678	930	1,500	1,600	1,600
101-43100-50220	Repair/Maint	24,007	44,299	25,000	25,000	25,000
101-43100-50224	Street Maint-Repair	64,116	58,833	134,772	120,000	120,000
101-43100-50230	Street Light Elect & Maint Rpr	32,511	24,123	35,010	35,000	35,000

Fund: 101 GENERAL FUND

AEM - PROPOSED EXPENDITURE BUDGET

Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 PRELIMINARY BUDGET	2019 FINAL BUDGET
Dept 43100 - Public Works						
101-43100-50231	Street Light Mtce - Wicht Ind.	0	0	1,000	0	0
101-43100-50300	Professional Srvs	5,819	953	9,500	6,000	6,000
101-43100-50321	Tele/Commun	5,312	5,751	4,500	5,000	5,000
101-43100-50361	General & Wkr Comp Ins	15,084	10,002	20,582	10,320	10,320
101-43100-50362	Property Ins	9,237	8,406	9,610	8,740	8,740
101-43100-50381	Electric Utilities	8,898	11,103	2,000	9,000	9,000
101-43100-50383	Gas Utilities	5,371	7,195	3,000	12,000	12,000
101-43100-50384	Refuse/Garbage Disposal	1,795	1,138	1,000	2,000	2,000
101-43100-50410	Rentals (GENERAL)	0	165	6,000	5,000	5,000
101-43100-50520	Buildings and Structures	0	0	0	5,000	5,000
101-43100-50580	Other Equipment	0	0	6,000	2,000	2,000
Totals for dept 43100 - Public Works		450,682	599,086	655,780	739,010	731,510
Dept 45200 - Parks						
101-45200-50100	Wages and Salaries (GENERAL)	23,306	20,534	23,300	51,100	46,900
101-45200-50102	Overtime Wages	9,850	10,672	2,000	10,000	10,000
101-45200-50103	Part-Time Employees	15,731	15,415	13,000	15,000	14,900
101-45200-50121	PERA	2,487	2,307	4,300	6,600	6,300
101-45200-50122	FICA/MED	3,739	3,554	2,900	5,900	5,500
101-45200-50130	Insurance-Med/Den/Life	5,556	4,647	4,700	12,300	10,800
101-45200-50210	Operating Supplies	8,828	6,302	5,000	9,500	9,500
101-45200-50212	Motor Fuels	1,831	0	2,500	2,500	2,500
101-45200-50220	Repair/Maint	17,916	9,346	14,500	14,500	14,500
101-45200-50300	Professional Srvs	300	245	1,500	3,500	3,500
101-45200-50361	General & Wkr Comp Ins	1,909	1,284	2,642	1,480	1,480
101-45200-50362	Property Ins	1,025	1,051	1,201	1,090	1,090
101-45200-50381	Electric Utilities	2,782	3,011	2,000	3,000	3,000
101-45200-50390	Weed Control	258	46	2,000	0	0
101-45200-50391	Stephens Property	5,089	2,625	45,000	5,000	5,000
101-45200-50410	Rentals (GENERAL)	3,987	4,361	3,183	3,000	3,000
101-45200-50530	Improvements Other Than Bldgs	0	600	30,000	35,000	35,000
Totals for dept 45200 - Parks		104,594	86,000	159,726	179,470	172,970
Dept 49100 - Transfer/Use of Fund Balance						
101-49100-50720	Operating Transfers	794,185	0	0	0	0
Totals for dept 49100 - Transfer/Use of Fund Balance		794,185	0	0	0	0
Dept 49999 - Contingency						
101-49999-50370	Property Tax Payments	108	1,533	0	0	0
101-49999-50429	Contingency	4,500	4,483	0	0	0
101-49999-50450	Diamond Lk Improvement	0	0	4,500	4,500	4,500
Totals for dept 49999 - Contingency		4,608	6,016	4,500	4,500	4,500
APPROPRIATIONS - FUND 101		3,728,016	2,841,064	3,385,654	3,812,951	3,781,751

AEM - PROPOSED ENTERPRISE BUDGET
 Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 FINAL BUDGET
Fund: 601 WATER FUND					
Expenditure					
601-49400-50100	Wages and Salaries (GENERAL)	72,897	59,871	87,900	86,400
601-49400-50102	Overtime Wages	0	0	0	5,000
601-49400-50121	PERA	47,085	4,439	6,700	6,900
601-49400-50122	FICA/MED	4,968	4,293	6,700	7,000
601-49400-50130	Insurance-Med/Den/Life	13,830	11,015	19,000	18,700
601-49400-50200	Supplies	628	3,099	5,000	5,000
601-49400-50208	Professional Development	998	940	1,400	4,000
601-49400-50210	Operating Supplies	370	1,159	2,000	0
601-49400-50216	Chemicals and Chem Products	17,103	26,620	10,000	48,000
601-49400-50220	Repair/Maint	16,311	15,761	15,000	20,000
601-49400-50259	Mtr For Resale	64,269	48,400	50,000	50,000
601-49400-50300	Professional Svcs	34,699	27,342	20,000	40,000
601-49400-50303	Engineering Fees	60,227	23,698	0	25,000
601-49400-50321	Tele/Commun	2,720	1,926	3,000	3,000
601-49400-50322	Postage	1,268	860	825	2,500
601-49400-50361	General & Wkr Comp Ins	1,923	1,274	2,623	1,030
601-49400-50362	Property Ins	5,663	5,778	6,607	6,010
601-49400-50381	Electric Utilities	21,139	16,105	20,000	20,000
601-49400-50389	Water Chg-Maple Grove	71,219	83,756	0	80,000
601-49400-50405	Depreciation (GENERAL)	322,106	0	322,000	320,600
601-49400-50430	Miscellaneous	51	0	0	0
601-49400-50580	Other Equipment	0	21,639	17,000	0
601-49400-50700	Transfers (GENERAL)	344,700	0	0	0
TOTAL EXPENDITURE		1,104,174	357,975	595,755	749,140
Revenue					
601-49400-34000	Charges for Services	75	75	0	0
601-49400-36210	Interest Earnings	13,587	4,670	7,500	8,000
601-49400-37100	Water Sales	387,417	417,855	240,000	440,000
601-49400-37125	Water Availabilty Charge	5,182	12,136	0	10,000
601-49400-37150	Water Con/Reconnect Fee	50	0	5,000	0
601-49400-37160	Water Penalty	3,348	1,816	2,500	2,500
601-49400-37175	Water Con- New Home	900	750	2,500	1,000
601-49400-37180	Water Meter Sales	67,382	47,808	30,000	50,000
601-49400-37190	WAC FEE- City	464,927	260,570	0	429,000
601-49400-37196	WAC-Maple Grove	34,675	6,300	0	0
601-49400-39200	Interfund Operating Transfers	0	286,174	0	0
TOTAL REVENUE		977,543	1,038,154	287,500	940,500
NET OF REVENUES/APPROPRIATIONS - FUND 601		(126,631)	680,179	(308,255)	191,360

AEM - PROPOSED ENTERPRISE BUDGET
 Calculations as of 11/30/2018

GL NUMBER	DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY THRU 11/30/18	2018 AMENDED BUDGET	2019 FINAL BUDGET
Fund: 602 SEWER FUND					
Expenditure					
602-49400-50100	Wages and Salaries (GENERAL)	63,492	49,853	76,400	74,500
602-49400-50102	Overtime Wages	0	0	0	4,000
602-49400-50121	PERA	36,785	3,687	5,900	5,900
602-49400-50122	FICA/MED	4,250	3,527	5,800	6,000
602-49400-50130	Insurance-Med/Den/Life	11,857	8,910	15,900	15,700
602-49400-50200	Supplies	254	582	1,000	1,000
602-49400-50208	Professional Development	23	710	900	4,000
602-49400-50220	Repair/Maint	6,303	8,734	7,000	17,000
602-49400-50300	Professional Srvs	21,374	24,500	10,000	25,500
602-49400-50303	Engineering Fees	0	4,476	0	10,000
602-49400-50313	WW Service - Met Council	150,822	150,277	140,000	194,000
602-49400-50314	WW Service - Otsego	16,846	0	20,000	20,000
602-49400-50315	WW Service - Rogers	8,146	2,643	7,000	10,000
602-49400-50321	Tele/Commun	295	355	0	300
602-49400-50322	Postage	1,268	860	0	2,500
602-49400-50361	General & Wkr Comp Ins	1,923	1,274	2,623	810
602-49400-50362	Property Ins	5,663	5,779	6,607	6,010
602-49400-50381	Electric Utilities	4,933	3,780	6,000	6,000
602-49400-50404	Repairs/Maint Machinery/Equip	0	5,295	0	5,000
602-49400-50405	Depreciation (GENERAL)	383,609	0	345,000	384,000
602-49400-50530	Improvements Other Than Bldgs	0	1,815	0	0
602-49400-50580	Other Equipment	0	19,105	7,000	0
602-49400-50700	Transfers (GENERAL)	565,000	0	0	0
TOTAL EXPENDITURE		1,282,843	296,162	657,130	792,220
Revenue					
602-49450-36210	Interest Earnings	7,892	381	5,700	5,000
602-49450-37200	Sewer Sales	347,351	312,581	245,000	383,000
602-49450-37250	Sewer Permit-Connect. Fee	750	675	5,000	1,000
602-49450-37260	Swr Penalty	1,623	1,414	3,500	2,000
602-49450-37270	SAC Fee-Metro	676	3,976	2,750	5,000
602-49450-37275	SAC Fee-City	403,915	130,062	2,500	142,800
TOTAL REVENUE		762,207	449,089	264,450	538,800
NET OF REVENUES/APPROPRIATIONS - FUND 602		(520,636)	152,927	(392,680)	(253,420)

APPENDIX

CITY OF DAYTON, MINNESOTA
2019 PROPERTY TAX LEVY RESOLUTIONS

RESOLUTION NO. 69-2018

RESOLUTION ADOPTING THE 2019 FINAL GENERAL FUND BUDGET AND APPROVING THE 2019 FINAL PROPERTY TAX LEVY

WHEREAS, the City of Dayton is required by State law to approve a resolution setting forth an annual tax levy to the Hennepin County Auditor; and

WHEREAS, Minnesota Statutes require approval of a preliminary property tax levy and preliminary budget on or before September 30th of each year; and

WHEREAS, the City Council has received the final budget document;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Dayton that the Final 2019 budget shall be as follows:

	Budget 2019
Revenues	
Taxes	\$ 2,840,362
Interest earnings	20,000
Intergovernmental	201,414
Licenses and permits	408,300
Refunds and reimbursements	14,000
Charges for services	257,675
Miscellaneous	-
Fines and forfeitures	40,000
Transfers	-
	<hr/>
Total Revenues	\$ 3,781,751
Expenditures	
Mayor and council	\$ 61,290
Committees and commissions	4,260
Administration	149,480
Elections	-
City clerk	139,780
Financial administration	100,860
Assessing	88,000
Audit	24,500
Engineering	85,000
Legal	45,000
Recycling	122,100
Inspections	85,000
Financial services	60,000
Planning and development	175,090
Central services	76,150
Information technology	43,000
Activity center	37,300
Farmer's market	5,200
Police patrol and investigation	1,256,530
Emergency management	20,550
Animal control	6,101
Fire suppression	287,580
Public works	731,510
Parks	172,970
Transfers/Use of fund balance	-
Contingency	4,500
	<hr/>
Total Expenditures	\$ 3,781,751

BE IT FURTHER RESOLVED by the City Council of the City of Dayton, Counties of Hennepin and Wright, Minnesota, that the following sums of money be levied for collection in 2019 upon the taxable property within the City of Dayton for the following purposes:

General	\$ 2,840,362
Capital Improvement Levy	
Pavement Management	250,000
Capital Equipment	200,000
Capital Facilities	320,000
Debt Levy	
2000A/2012B (Water System)	55,000
2014A/2015A (Street Improvements)	200,000
2013A (Water and Sewer Sytem)	115,000
2015B (Street Reconstruction)	325,000
2016A (Equipment)	66,885
2016A (PW/PD Facility)	224,241
EDA	<u>85,000</u>
Total	<u><u>\$ 4,681,488</u></u>
Total City Levy (Excluding EDA)	<u><u>\$ 4,596,488</u></u>

The debt service tax levies have been adjusted or cancelled based on the City's review of its debt service levy requirements. The following adjustments have been made to the debt levies:

The levy required for the GO Improvement Note of 2000A has been adjusted from \$45,000 to \$55,000 as noted above.

The levy required for the GO Improvement Refunding Series, 2007A in the amount of \$374,189 has been cancelled.

The levy required for the GO Improvement Refunding, 2012B in the amount of \$94,469 has been cancelled.

A levy of \$115,000 has been added to finance a portion of improvements financed with the 2013A GO Utility Revenue Bonds.

The levy required for the GO Improvement Refunding, 2014A has been adjusted from \$949,043 to \$200,000 as noted above.

The levy required for the GO Improvement Refunding, 2015A in the amount of \$622,780 has been cancelled.

The levy required for the GO Street Reconstruction Bonds, 2015B has been adjusted from \$375,165 to \$325,000 as noted above.

No adjustments are proposed for the 2016A GO Capital Improvement Bonds/Equipment Certificates.

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to transmit this information to the County Auditor of Hennepin County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

Adopted by the Dayton City Council on this 11th day of December, 2018.

Motion made by _____, seconded by Councilmember _____ motion carried unanimously.

Mayor Tim McNeil

ATTEST: _____
Tina Goodroad, City Administrator

RESOLUTION NO. 70-2018

**RESOLUTION APPROVING 2019 FINAL ECONOMIC
DEVELOPMENT AUTHORITY PROPERTY TAX LEVY**

WHEREAS, pursuant to Minnesota Statutes, Section 469.090 to 469.108 (the "EDA Act"), the City Council of the City of Dayton created the City of Dayton Economic Development Authority (the "Authority"); and

WHEREAS, Section 469.033, subdivision 6 of the Act authorizes the Authority to levy a tax upon all taxable property within the City to be expended for the purposed authorized by the EDA Act; and

WHEREAS, such levy may be in an amount not to exceed 0.0185 percent of estimated market value of the City; and

WHEREAS, the Authority has filed its budget for the special benefit levy in accordance with the budget procedures of the City in the amount of \$85,000; and

WHEREAS, based upon such budgets the Authority will levy all or such portion of the authorized levy as it deems necessary and proper;

NOW THEREFORE BE IT RESOLVED by the City of Dayton City Council:

1. That approval is hereby given for the Authority to levy, for taxes payable in 2019, such tax upon the taxable property of the City as the Authority may determine, subject to the limitations contained in the EDA Act.

Adopted by the Dayton City Council on this 11th day of December, 2018.

Motion made by _____, seconded by Councilmember _____ motion carried unanimously.

Mayor Tim McNeil

ATTEST: _____
Tina Goodroad, City Administrator