

2019 Preliminary Budget Proposal

Report Key

- **308** - Beginning Fund Balance: Is the “projected” balance of each fund after all revenues and expenses have been calculated through the end of 2018.
- **508** - Ending Fund Balance: Is the estimated balance of each fund if all revenues and expenses were allocated for 2019 + the Beginning Fund Balance.
- Revenues are identified in Green and begin with “300”
- Expenditures are identified in Orange and begin with “500”
- The numbers before each item will coincide with the “BARS” numbers on the 5 year budget comparison following each overview sheet.

2015-2017
Actuals

2018
Year to Date

2018 Approved
Budget

5 YEAR BUDGET COMPARISON

City Of Electric City
MCAG #: 0302

Time: 08:15:00

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440 Transfer Station Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 40 Estimated Beginning Balance	483,391.19	514,324.09	399,562.90	461,387.87	438,000.00	333,000.00	
308 Beginning Balances	483,391.19	514,324.09	399,562.90	461,387.87	438,000.00	333,000.00	
343 70 00 04 Gate Receipts	123,236.93	107,026.36	106,978.67	82,407.60	108,000.00	105,000.00	
343 70 50 00 Government Non-Tax	0.00	0.00	0.00	0.00	500.00	500.00	
343 70 50 04 Sunrise Disposal Gate	319,337.64	289,225.38	367,930.64	248,771.91	320,000.00	320,000.00	
343 70 51 10 Trust/Coulee Dam	22,464.04	26,376.34	26,388.50	20,229.50	24,000.00	25,000.00	
343 70 51 20 Trust/Electric City	17,044.04	16,976.70	19,534.04	14,838.28	18,000.00	18,600.00	
343 70 51 30 Trust/Elmer City	3,607.31	4,994.73	4,373.09	3,334.15	4,000.00	4,100.00	
343 70 51 40 Trust/ Grand Coulee	28,104.69	28,372.65	31,361.61	23,739.61	29,000.00	29,700.00	
343 70 51 50 Trust/SunRise	591.74	568.79	83.03	829.87	300.00	300.00	
340 Charges For Services	514,386.39	473,540.95	556,649.58	394,150.92	503,800.00	503,200.00	
369 81 00 04 Cashier's Overages Or Shortages	5.10	2.00	7.00	7.00	10.00	10.00	
369 91 00 02 Other Miscellaneous Revenue	0.00	282.00	7,827.89	6,959.40	150.00	500.00	Used Oil Grant
360 Misc Revenues	5.10	284.00	7,834.89	6,966.40	160.00	510.00	
389 37 01 00 Unsecured Load Fees	0.00	0.00	0.00	0.00	15.00	15.00	
380 Non Revenues	0.00	0.00	0.00	0.00	15.00	15.00	
398 80 00 04 Insurance Recovery	0.00	3,279.91	0.00	0.00	0.00	0.00	
398 Insurance Recovery	0.00	3,279.91	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	997,782.68	991,428.95	964,047.37	862,505.19	941,975.00	836,725.00	
537 14 40 04 Financial Record Services And Charges	0.00	76.00	10.00	0.00	150.00	150.00	
537 80 31 04 Office & Operating Supplies	7,509.40	7,806.23	9,812.03	9,630.87	10,000.00	12,500.00	Increased cost of software and uniforms
537 80 32 04 Fuel Consumed	12,610.24	11,218.06	14,482.54	10,457.73	18,000.00	16,500.00	
537 80 35 04 Small Tools And Minor Equipment	360.69	806.04	0.00	458.34	1,000.00	6,500.00	Pressure Washer Trade In / Replacement
537 80 40 04 Sunrise Services And Charges	0.00	0.00	1,092.80	598.98	3,700.00	2,500.00	Training CDL Driver
537 80 41 04 Professional Services	4,048.24	519.06	178.10	143.40	1,000.00	1,000.00	
537 80 42 04 Communications	854.78	885.84	887.52	772.28	1,000.00	1,250.00	Increase in Cellular
537 80 43 04 Travel	69.00	234.90	102.38	114.45	250.00	250.00	
537 80 44 04 Advertising	692.86	360.75	550.38	42.30	750.00	750.00	
537 80 45 04 Operating Rentals & Leases	12.95	1,113.59	0.00	0.00	3,500.00	3,500.00	
537 80 46 04 Insurance	6,916.29	15,522.42	9,981.56	585.75	9,000.00	9,800.00	Revision of dispersement
537 80 47 04 Utility Services	2,285.41	2,984.67	3,679.92	2,024.44	3,900.00	3,900.00	
537 80 47 10 Waste Disposal-Grant County	95,831.34	94,149.47	100,917.83	66,892.51	110,000.00	105,000.00	

2019 Proposed
Budget

001 – Current Expense Fund *(Revenues)*

308 - Estimated Beginning Fund Balance

\$1,815,000.00 +84,000

Revenues

- 311-317 - Revenues from Taxes \$278,250.00
- 321-322 - Revenues from Permits \$8,660.00
- 335-336 - Revenues from State \$52,286.00
- 341-345 - Revenues from Services \$75,115.00
- 353-354 - Revenues from Fines \$250.00
- 361-369 - Revenues from Misc. Other (Interest) \$26,220.00
- 389 - Non Revenue (Pass Through) \$1,413.00

TOTAL REVENUES

\$442,194.00

001 – Current Expense Fund *(Expenditures)*

Expenditures

• 511 - Legislative Salaries and expenses	\$4,200.00 (Mayor Raise to \$300.00 / Mo.)
• 512 - Court Costs (admin fees)	\$1,200.00
• 511 – 518 - Finance Salaries and expenses	\$143,400.00 (2 Year Audit, 30% of costs for online billpay)
• 515 - Legal Services	\$17,500.00
• 518 - Central Services (City Hall Salaries, Administration, Maintenance, Insurance)	\$30,950.00
• 514 - Misc. Government Services	\$1,500.00
• 521 – 589 - Law Enforcement (Police/Insurance)	\$153,500.00 (3.5% Increase per COLA)
• 522 - Fire Control	\$25,546.00
• 538 – 539 - Taxes /Other	\$23,250.00
• 553 - Weed Control	\$6,500.00 (Youth Salaries & Supplies)
• 569 - Aging & Adult Services (Senior Meals)	\$3,000.00
• 558 - Planning and Development	\$23,900.00
• 558 - Building Services (Inspection Company)	\$10,000.00
• 566 - 573 - Holiday Décor/Other	\$1,030.00
• 576 - Park Maintenance & Utilities	\$2,300.00
• 586-589 - Non Expenditures (Pass Through)	\$2,585.00
• 594 – Capital Expenditures	\$25,000.00 (Car for training, code compliance, city official business)
• 597 - Transfers Out (Transfer to the Park Fund, water/sewer, stormwater and Fire Dept.)	<u>\$275,750.00 (Fire Station Parking Lot, Grand Ave. water line,storwater grant)</u>
• TOTAL EXPENDITURES	\$750,636.00
TOTAL REVENUES	<u>\$442,194.00</u>
508 - Estimated Ending Fund Balance	\$1,506,803.00

010 - Office Equipment Reserve Fund

308 - Estimated Beginning Fund Balance \$20,900.00

Revenues

• 361 - Expected Revenues from Interest \$280.00

Expenditures

• 511 – NONE \$0.00

508 - Estimated Ending Fund Balance \$21,180.00

021 – Fire Department Fund

308 - Estimated Beginning Fund Balance \$141,000.00

Revenues

- 342-369 - Fire District 14, Interest \$5,000.00
- 397 - Transfer from General Fund \$106,500.00

Expenditures

- 522 - Salaries & Benefits \$13,000.00
- 522 - Misc. Expenses \$40,000.00
- 597 - Capital Expenditures (Fire Station Parking Lot) \$106,500.00

508 - Estimated Ending Fund Balance \$93,000.00

031- Coulee Playland Fund

308 - Estimated Beginning Fund Balance	\$3,000.00
Revenues	
• 361-362 - Lease and Interest Payments	\$7,525.00
Expenditures	
• 576 – Upgrade Electrical Upper RV Sites	<u>\$10,500.00</u>
<u>Or \$6,000 for Ped Pathway DOT Grant</u>	
508 - Estimated Ending Fund Balance	\$25.00 (Do Not Recommend)

032 – Municipal Park Fund

308 - Estimated Beginning Fund Balance \$94,000.00

Revenues

- 361 - Interest \$950.00
- 397 - Transfer from General Fund \$30,000.00

Expenditures

- 576 - Park Costs (General maintenance, Sprinklers) \$6,500.00
 - 594 - Land Payoff \$10,500.00
- 508 - Estimated Ending Fund Balance \$107,950.00**

101 – City Street Fund *(Revenues)*

308 - Estimated Beginning Fund Balance \$320,000.00 -35,000

Revenues

• 334 - DOE Stormwater Grant	\$57,750.00
• 336 - Taxes	\$39,000.00
• 343 - Coulee Playland Street Light	\$150.00
• 361 - Interest	\$4,400.00
• 397 - Transfer From General Fund(Grant Match)	<u>\$19,250.00</u>
Total Revenues	\$120,550.00

101- City Street Fund *(Expenditures)*

Expenditures

• 539 - Mosquito Control	\$1500.00
• 542 - Salaries/Benefits (Regular Employees & Part Time weed control)	\$53,000.00
• 542 - Roadway Maintenance	\$7,000.00
• 542 - Street Lights	\$14,400.00
• 542 - Traffic Control	\$500.00
• 542 - Salaries/Benefits + Snow Removal	\$32,500.00
• 542 - Salaries/Benefits + Street Cleaning	\$10,700.00
• 542 - Roadside (Weed Control)	\$1,200.00
• 542 - Administration	\$3,000.00
• 542 - Insurance	\$1,700.00
• 542 - Training	\$750.00
• 594 - Stormwater Grant (DOE Grant + City Match)	<u>\$77,000.00</u>
Total Expenditures	\$203,250.00
Revenues	<u>\$120,550.00</u>
508 - Estimated Ending Fund Balance	\$237,300.00

103 – Street Equipment Reserve

308 - Estimated Beginning Fund Balance \$7,450.00

Revenues

- 361 - Interest \$650.00
- 384 – Sale of Used Snow Plow \$7,500.00

Expenditures

- 594 - Used Snow Plow Truck 2018/2019

508 - Estimated Ending Fund Balance \$15,600.00

104 – TIB Grant Western & Grand Ave

308 - Estimated Beginning Fund Balance \$33,750.00

Revenues

• 334 – TIB Grant Western & Grand Ave \$669,750.00

Expenditures

• 595 – TIB Grant Western & Grand Construction Costs \$669,750.00

• 595 – TIB Grant Matching Funds Construction Costs \$33,750.00

508 - Estimated Ending Fund Balance \$0.00

110 – Transportation Benefit District Fund

308 - Estimated Beginning Fund Balance \$35,000.00

Revenues

• 317 - TBD Vehicle Fees \$16,500.00

Expenditures

• 542 - Street Sealing and Repairs \$10,000.00

• 595 – Speed Limit Signs \$10,000.00

508 - Estimated Ending Fund Balance \$31,500.00

112 – Hotel/Motel Tax Fund

308 - Estimated Beginning Fund Balance	\$360,000.00
Revenues	
• 313 - Hotel/Motel Taxes	\$60,000.00
• 361 - Interest	\$4,700.00
Expenditures	
• 557 - Electric City (Ice Age Park Construction Design & \$1,600 General Ads)	\$48,100.00
Balance to Allocate	<u>\$46,000.00</u>
• 557 - Chamber of Commerce (\$15,000.00 for Area Events and \$5,000.00 for General Ads)	\$20,000.00
• 557 - CAPRD (\$5,000.00 for grounds maintenance at North Dam Park)	\$5,000.00
• 557 - Ridge Riders (\$10,000 for Events and Advertisements)	\$10,000.00
• 557 - Port District (\$10,000.00 for Grounds Maintenance & Advertisement)	\$10,000.00
• 557 - Coulee Pioneer Museum (Operations & Advertisement)	\$1,000.00
508 - Estimated Ending Fund Balance	\$321,600.00

307- REET1 and REET2 *(Municipal Capital Improvement Fund)*

308 - Estimated Beginning Fund Balance REET 1 \$64,400.00

308 - Estimated Beginning Fund Balance REET 2 \$64,400.00

Revenues

• 318 – 361 - Real Estate Excise Taxes REET 1 + Interest \$8,700.00

• 318 – 361 - Real Estate Excise Taxes REET 2 + Interest \$8,700.00

508 - Estimated Ending Fund Balance REET 1 \$73,100.00

508 - Estimated Ending Fund Balance REET 2 \$73,100.00

Note: Taxes collected from the sale of properties. The use of these funds are restricted.

400 – Water/Sewer Fund *(Revenues)*

308 - Estimated Beginning Fund Balance \$560,000.00(+88,321.08)

Revenues

- 343 - Fire Dept. \$4,745.00
- 343 - Charges for Services \$673,445.00
- 361 - Interest \$6,200.00
- 397 - Transfer In for Grand Ave Water Line \$120,000.00

Total Revenues \$804,390.00

400 – Water/Sewer Fund (Expenditures)

Expenditures

• 515 - Legal Fees (Grand Coulee Sewer Contract)	\$7,500.00
• 534 - M&I Water (Water purchased for SunBanks) & Utility Tax Expense	\$18,800.00
• 535 - Sewer Tax Expenditure	\$13,000.00
• 535 - Sewer Service (paid to Grand Coulee)	\$130,000.00
• 538 - Training	\$6,000.00
• 538 - Salaries & Benefits Total (Water/Sewer)	\$178,000.00
• 538 - Salaries & Benefits Total (ATP/WDS)	\$47,000.00
• 538 - Equipment Supplies, Services & Charges (Water/Sewer)	\$81,200.00
• 538 - Equipment Supplies, Services & Charges (ATP/WDS)	\$55,200.00
• 538 - Insurance	\$11,700.00
• 538 - PUD Service	\$30,000.00
• 591 - 594 ATP Loan Payments Principal & Interest	\$112,910.00
• 594 - Grand Ave. Water Line	\$220,000.00
• 594 - Water tower lane and sewer re-lining	\$27,000.00
• 597 - Transfer Out to Water/Sewer Reserves for Waste Water treatment plant repairs	\$71,000.00
Total Expenditures	\$1,009,310.00
Total Revenue	<u>\$804,390.00</u>
508 - Ending Fund Balance	\$355,080.00

401- Water/Sewer Capital Facilities Fund

308 - Estimated Beginning Fund Balance	\$82,300.00
Revenues	
• 361 - Interest	\$1,000.00
• 397 - Transfer In from 400 for WWTF Repairs	\$71,000.00
508 - Ending Fund Balance	\$154,300.00

440 – Transfer Station Fund

308 - Estimated Beginning Fund Balance	\$333,000.00
Revenues	
• 343 – 389 - Charges for Services (Gate Receipts/Trust)	\$503,725.00
Expenditures	
• 537 - General Operating Expenses	\$58,600.00
• 537 - Waste Disposal (Grant County)	\$105,000.00
• 537 - Repairs & Maintenance (Vehicles/Facility)	\$24,500.00
• 537 - Miscellaneous	\$1,900.00
• 537 - Taxes	\$25,000.00
• 589-592 - Loans (Post Closure,Transfer Station)	\$125,015.00
• 594 - Capital Expenditures (Truck w/Snow Plow)	\$16,000.00
• 597 - Transfers Out to Post Closure Fund	\$15,000.00
• 597 - Transfers Out to Equipment Reserves	\$10,000.00
• 598 - Salaries & Admin Fees	\$174,000.00
Total Expenditures	\$555,015.00
508 - Estimated Ending Fund Balance	\$281,710.00

441 – Transfer Station Equipment Reserve

308 - Estimated Beginning Fund Balance	\$0.00
Revenues	
• 397 – Transfer In from Transfer Station Fund	\$10,000.00
Expenditures	
Total Expenditures	\$0.00
508 - Estimated Ending Fund Balance	\$10,000.00

442 – Delano Post Closure Reserve Fund

308 - Estimated Beginning Fund Balance \$858,000.00

Revenues

- **360** - Interest \$14,500.00
- **397** - Additions to fund per RBOM agreement \$15,000.00

Expenditures

- **537** - Professional Services (AECOM, Water Sampling) \$65,000.00

508 - Estimated Ending Fund Balance **\$822,500.00**

470 – Garbage Fund

308 - Estimated Beginning Fund Balance	\$408,000.00(+10,000)
Revenues	
• 343 - Transfer Station Revenue (Salary and Benefit Re-imburement)	\$113,000.00
• 343 - Garbage Billing Revenue	\$193,500.00
• 361 - Interest	\$5,600.00
Expenditures	
• 537 - Salaries/Benefits	\$157,950.00
• 537 - Disposal Fees to Sunrise	\$127,500.00
• 537 - Office Supplies/Repairs	\$1,700.00
• 537 - Taxes	\$36,000.00
• 537 - Trust Payment to Transfer Station	\$20,500.00
• 537 - Alley Maintenance and Repairs	<u>\$3,000.00</u>
508 - Estimated Ending Fund Balance	\$373,450.00

600 – Severance Trust Fund

308 - Estimated Beginning Fund Balance	\$9,535.00
Revenues	
• 361 - Interest	\$130,00
508 - Estimated Ending Fund Balance	\$9665.00