

**MINUTES
CITY OF LAUREL
CITY COUNCIL WORKSHOP
TUESDAY, AUGUST 27, 2019**

A Council Workshop was held in the Council Chambers and called to order by Mayor Nelson at 6:30 p.m. on August 27, 2019.

COUNCIL MEMBERS PRESENT:

<input type="checkbox"/> Emelie Eaton	<input checked="" type="checkbox"/> Heidi Sparks
<input checked="" type="checkbox"/> Bruce McGee	<input checked="" type="checkbox"/> Richard Herr
<input checked="" type="checkbox"/> Scot Stokes	<input checked="" type="checkbox"/> Irv Wilke
<input type="checkbox"/> Richard Klose	<input type="checkbox"/> Bill Mountsier

OTHERS PRESENT:

Bethany Langve, Clerk/Treasurer
Nancy Schmidt, Library Director

Public Input:

There were none.

General Items

Executive Review

1. Resolution - Budget Amendment Resolution Amending Appropriation And Revenues For Various Funds For Fiscal Year 2018-2019 (PH on 9/3/2019)

Bethany Langve, Clerk/Treasurer, presented the budget amendment, see attached, to Council. Exhibit A lists the funds that have a change in appropriations, the reason why it went over and how that overage will be funded. There were no questions.

2. Presentation of the 2019-2020 Preliminary Budget and Tax Resolutions (PH on 9/3/2019)

Bethany Langve, Clerk/Treasurer, present the budget message, see attached, to Council. She stated Library had been broken out of General Fund; this is the biggest change Council will notice. The mills that had gone to General Fund for the Library are now in their own fund.

It was questioned if the toilets were installed at Riverside Park. The Clerk/Treasurer was under the impression that work had been done and there would be no additional cost this year. She will verify with the Public Works Director that that is, in fact, the case.

Nancy Schmidt, Library Director, passed out a handout with an overview of her budget, see attached. She briefly went over the figures within her budget. She requested that the mills not be reduced. There were no questions on the Library's budget.

Mayor Nelson clarified that the increase in Street Maintenance would allow the City the ability to chip seal every class 6 or higher street to help extend the life of the streets. At the current rate by the time all roads had been addressed, the City would need to start this process over.

The Clerk/Treasurer reminded Council that the Street Maintenance projects would be located on our website and Facebook.

The transit bus recently had some major repairs done. The Clerk/Treasurer will be applying for grants to assist in the purchase of a new bus.

The Mayor and Public Works Director are exploring all options for solid waste. Once the FAP repayment loan is done, this fund will be expending more than it is making. The dumping fees have contributed to this issue.

The main concern going into this next year is the General Fund. The Mayor is working to address the issues with the Ambulance by hiring staff. This solution is not cheap. Mayor Nelson reiterated that the volunteers are the backbone of Fire/EMS services. Full-time staff would back up the volunteers.

There is one participant added to the sidewalk program this year. Next year everyone falls off except for them.

Council can review the various tax assessments and get any questions back to the Clerk/Treasurer before next meeting.

3. Resolution - Resolution Of The City Council To Amend Resolution R19-46 Correcting The Hearing Dates Contained Within The Resolution And Exhibit B.

Bethany Langve, Clerk/Treasurer, stated there had been a few emails back and forth on the date of this hearing due to Council adopting the ordinance to change the weeks of their meetings. The document with the incorrect date was included in the packet. This resolution is to amend those dates to be correct and replace Exhibit B. It has been noticed correctly; the resolution listed the 17th instead of the 10th.

4. Resolution - A Resolution Cancelling The November 7, 2019, General Election Of Certain Municipal Officers

Bethany Langve, Clerk/Treasurer, stated she had been contacted by Bret Rutherford the Yellowstone County Elections Administrator regarding the City's ability to canceled unopposed races after the deadline to file as a write-in candidate. The City would not be charged for the paper, the ink, etc. for those who are running unopposed. This will save

the City money. The Elections Administrator will email the Clerk/Treasurer after the 5:00 p.m. deadline on the 3rd which races the City can cancel because there is only one candidate running.

It was stated in recent history, in the last few years, a write-in candidate did almost win the election. It was clarified that unless they are registered as a write-in candidate by the deadline it will not matter how many votes are cast for that person unless there is no one running for the seat. It was further clarified that the City could not cancel the election if there is a registered write-in candidate.

There was discussion coming from both the financial viewpoint and the perception viewpoint. The Clerk/Treasurer stated she is viewing this from the financial viewpoint, that this could save the City some money. The Mayor agreed that there is a perception in canceling the election.

A Council Member raised a concern regarding how this would look as a new headline and on social media that the City is canceling the election. This Council Member agreed that it is a good idea from a budget standpoint.

The Clerk/Treasurer reiterated that with the condition that General Fund is in, from a financial standpoint, cancel the election. She does not care what others think if it saves General Fund money.

A Council Member encouraged residents who are interested to go to the election's office and register.

It was questioned what happens if no one chooses to be a write-in candidate for Ward 4. It was clarified that the Mayor has 90 days to fill the seat. Those interested would submit a letter of interest for the open seat. Council would then nominate and vote to appoint a member to the open seat.

5. Motion to approve Council Member Mountsier to be absent from the City of Laurel for more than ten days (LMC 2.12.060)

There was no discussion on this item.

Council Issues

6. Handicap Parking Update

Council approved the resolution to crush the old asphalt material. They are currently looking for a place to store any excess material. City crews are working on finishing up some street projects this fall; then they will focus on this project.

Other Items

There were none.

Review of Draft Council Agendas**7. Review of Draft Council Agenda for September 3, 2019.**

There were no changes. Mayor Nelson stated there would be a few items coming forward on the 10th.

Attendance at Upcoming Council Meeting

All in attendance will be at the next meeting.

Announcements

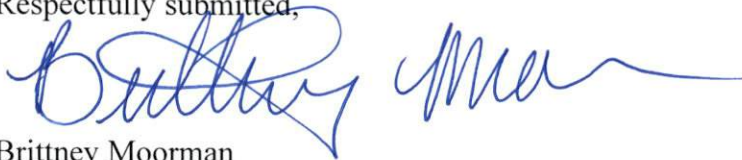
Emergency Services is eager to work on the Ambulance project. They are looking for a timeline for the mill levy. Mayor Nelson stated after the budget is passed, he will start addressing this issue and set up a steering committee.

Council Member Herr attended the Fire Departments Chicken and Corn feed. Council Members are invited to this event. Council was reminded to check their email.

Council and the Mayor thanked the Clerk/Treasurer for her work on this year's budget.

The council workshop adjourned at 8:06 p.m.

Respectfully submitted,



Brittney Moorman
Administrative Assistant

NOTE: This meeting is open to the public. This meeting is for information and discussion of the Council for the listed workshop agenda items.

EXHIBIT A

Budget Amendment Fiscal Year 2018-2019

Fund 2190 – Comp. Insurance

Original Appropriation	\$ 84,023.00
Amended Appropriation	<u>\$ 88,108.61</u>
Increase in Appropriation:	\$ 4,085.61

2018-2019 Comp Insurance was on average 5% greater than budgeted. At the beginning of FY 2018 Fund 2190 had \$5,085.00 in cash to help offset this increase, so the increase in appropriations will be funded by the comp insurance cash reserves.

Fund 2250 – Planning Appropriations

Original Appropriation	\$ 105,863.00
Amended Appropriation	<u>\$ 164,886.94</u>
Increase in Appropriation:	\$ 59,023.94

The City had to contract with KLJ for a Planner, due to a vacant staff position. The cost of this contract was considerably higher than the cost of a staff position. The Planning Department received increased additional County revenues this year to offset these additional appropriations.

Fund 2250 – Planning Revenues

Original Budgeted Revenues	\$ 98,643.00
Amended Budgeted Revenues	<u>\$ 173,131.20</u>
Increase in Revenues:	\$ 74,488.20

The Planning Department received additional County Planning revenues this year.

Fund 2821 – HB 473 – Gas Tax

Original Appropriation	\$ 253,128.00
Amended Appropriation	<u>\$ 253,359.30</u>
Increase in Appropriation:	\$ 231.30

The cost of the street maintenance project was over by \$231.30. The Street Maintenance Fund (fund 2500) will transfer an additional \$231.30 into this fund to cover the overage.

Fund 3503 – SID #113 – Fourth Street

Original Appropriation	\$ 27,170.00
Amended Appropriation	<u>\$ 27,520.00</u>
Increase in Appropriation:	\$ 350.00

There is an admin fee associated with this SID that was not budgeted. This increase to the appropriation is for that admin fee. The increase will be taken out of the SID 113 cash reserves.

Fund 3505 – SID 115 – 5th Avenue Sidewalks

Original Appropriation	\$ 9,089.00
Amended Appropriation	<u>\$ 19,266.16</u>
Increase in Appropriation:	\$ 10,177.16

A payment from FY 2018 was posted into FY 2019 making this appropriation go over the budgeted amount. The overage is funded by the cash reserves for the SID 115 fund.

Fund 3506 – SID 116 – Cottonwood Sidewalks

Original Appropriation	\$ 9,768.00
Amended Appropriation	<u>\$ 20,705.09</u>
Increase to Appropriation:	\$ 10,937.09

A payment from FY 2018 was posted into FY 2019 making this appropriation go over the budgeted amount. The overage is funded by the cash reserves for the SID 116 fund.

Fund 3508 – SID 118 – S Washington Ave Sidewalks

Original Appropriation	\$ 8,868.00
Amended Appropriation	<u>\$ 14,070.60</u>
Increase in Appropriation:	\$ 5,202.60

The interest payments for SID 118 were budgeted incorrectly and too low. The overage is funded by the cash reserve for the SID 118 fund.

Fund 3509 – SID 119 – East 6th Street

Original Appropriation	\$ 0.00
Amended Appropriation	<u>\$ 2,090.00</u>
Increase in Appropriation:	\$ 2,090.00

SID 119 estimates were not available to budget for FY 2019. Invoices came in for payment at the end of FY 2019. The bond closes 08/30/19, and funds will be transferred by Yellowstone Bank to cover the costs of construction shortly thereafter.

Fund 7120 – Fire Disability

Original Appropriation	\$ 83,899.00
Amended Appropriation	<u>\$ 92,942.67</u>
Increase in Appropriation:	\$ 9,043.67

Revenues for this fund were greater than anticipated so there were more transfers to the Firemen's Relief Association than budgeted.

Fund 7850 – Airport Authority

Original Appropriation	\$ 39,273.00
Amended Appropriation	<u>\$ 40,075.78</u>
Increase in Appropriation:	\$ 802.78

Revenues for this fund were greater than anticipated so there were more transfers to the Airport Authority than budgeted.



September 3, 2019

Dear City of Laurel Governing Body,

Transmitted herewith is the annual operating and capital budget recommendations for the City of Laurel for the fiscal year ending June 30, 2020. This year staff did not prepare a management budget. Staff was expected to work responsibly within their known budget. Communicate with the Mayor regarding any budgetary needs prior to the approval of the final budget and be fiscally responsibly. I have great confidence in all my department heads, and their staff, and the response to this request has been very positive.

The mill value came in at \$8,410.629/mill this year, which is an increase of \$382.702/mill over last year. The mill value in 2018-2019 was \$8,027.927/mill. Even though the City's mill value has increased the total amount of mills has decreased. Last year the City total mill levy was 157.06 and this year it is 152.22. Overall the City will receive an additional \$19,400.00 in taxable revenue. This is a substantial drop in last years increased tax revenues of \$56,081.32, and I am working with the City Planner Director on a Growth Management Plan for the City. Without a growth plan, and additional annexations the General Fund is not going to be able to support the continued increases to appropriations.

The following are the changes in apportionment of the levies from 2018-2019 to 2019-2020:

<u>Fund:</u>	<u>19-20 Levy</u>	<u>18-19 Levy</u>
General Fund	89.47	126.75
Difference -37.28*		
*The Library is now out of the General Fund and is receives mills separately		
Library	27.61	0.00
Difference +27.61		
Comprehensive Liability	6.00	12.03
Difference - 6.03		
PERS	8.14	8.64
Difference - 0.50		
Group Health	17.00	5.21
Difference + 11.79		
Fire Disability	<u>4.00</u>	<u>4.42</u>
Difference - 0.42		
Total:	152.22	157.05
Difference - 4.83		

The Comprehensive Liability Fund premiums have increased by \$33,733.03. This is due to liability and worker's compensation claims against the City. Claims against the City are on a three-year rolling calendar. The City of Laurel received a \$31,639 retro adjustment due to excess reserves MMIA had at the end of the 2018 Fiscal Year. This

was a significant decrease to last year's adjustment of \$57,678. With the passage of the Safety plan the City is hoping to reduce the amount of Worker's Compensation claims and improve safety. This year the Comprehensive Liability Fund has no reserves left in it. At this time last year there were 49% reserves in this fund. Two years in a row this fund has had significant increases to the premiums with equally significant decreases to the adjustments, and this has depleted all the reserves.

PERS rates have increased by .1% for the sixth year in a row. Per PERS, this amount will be increased on the City's side .1% per year through 2024. Please note that this fund only covers the General Fund employees. All other funds must budget for their employees' PERS. As wages increase in the General Fund so does PERS. With the lack of additional tax revenues to support the General Fund, and other non-voted levied funds, the reserves in the PERS fund are at down to 8% this year. At this time last year, they were at 17%.

Group Health, along with the Permissive Health Levy Fund, will provide insurance payments to the General Fund.

The Fire Disability Fund was reduced to 4.00 mills this year. The City has an obligation to fund the Fire Pension for volunteers. These 4.00 mills amount to \$33,642.52 and will be given to the Firemen's Relief Association for pension payments. The total pension that is expected to be distributed in the year 2019-2020 is \$52,961.18. The cash balance at the end of June 2015 was \$92,358. The 4.00 mills are to supplement the balance of the Pension Fund.

Airport Authority	<u>3.15</u>	<u>3.25</u>
Difference	<u>-0.10</u>	

The Airport Authority Board has its own taxing authority. This year, the fund will receive 0.10 mills less than last fiscal year, however, the total tax revenue is \$402.72 greater.

Permissive Health Insurance	<u>19.75</u>	<u>21.20</u>
Difference	<u>-1.45</u>	

The permissive mill value was \$195,878.58 in 2017-2018, \$170,192.05 in 2018-2019, and is valued at \$166,109.92 this fiscal year. I have a feeling that this levy is going to decrease annually.

Employee Wages and Benefits

Unemployment insurance has decreased from 0.0035% to 0.0015% this year, on gross wages. This is a significant decrease and will help offset some of the other increases the City is experiencing. I don't expect this to last indefinitely, and I do expect this to increase again soon.

Workers' compensation rates were reduced this year by 2%, except for Fire. Fire increased dramatically due to the insurance rider all Cities must carry for airborne illnesses. Fire increased from 0.039678 to 0.0661980. The City's mod factor, however, remained the same at 1.02.

The Police Union is currently not in negotiations with the City. They received 2% increases to their wages, per their contract. They also received and increases to their uniform allowance, from \$699-\$800 and new employees receive \$1,000.

The Public Works Union members received a \$0.35/hr. increase to wages and Utility Workers received an additional \$0.50/hr. increase to wages. Court Clerk 3 received an additional \$1.00/hr. and Court Clerk 2 received an additional \$0.50/hr. this fiscal year, per the current Union Contract.

The Public Works Union will enter negotiations the beginning of 2020.

I am recommending a 3% increase to wages for non-union employees, and an increase to their flex to \$600.

Fund 1000 - General Fund:

The General Fund appropriations are budgeted at \$4,690,704.00, with revenues coming in at \$3,920,872.00. This represents a use of \$769,832 in reserves. Most of these appropriations are due to the hiring of Emergency Services staff. I have made it a number one priority to find a solution to the significant problem our City is facing regarding Ambulance responses. Our Volunteer staff needs support, and I am going to provide them that by hiring a full-time EMS/Fire Chief and three full-time EMT/Firefighters. I challenged my Clerk/Treasurer to budget this staff and she did. Our Emergency Services Committee is working on a mill levy to put out to our citizens to help pay for the needed equipment, and the Clerk/Treasurer and Ambulance Director are going to apply for a Safer Grant to help fund a portion of the wages for three years. This is a huge endeavor and I want to thank the volunteer fire department for being the first to suggest this type of structure to me.

The General Fund is always a challenge, but I am looking ahead to the future and my Planning Director is working on annexation and growth. I am looking at expanding

Laurel West with a TED or a new TIFD. This will bring growth to the City and increased tax revenue. We need to grow responsibly, however, and for that I rely on my Planning Director.

Notable changes to the General Fund this year include:

Revenues:

- General Fund tax revenue dropped significantly due to the removal of the Library out of the General Fund.
- General Fund has \$477,000 budgeted in revenues from the Yellowstone River Recreation Project Fund. These funds are associated with the ExxonMobil Pipeline spill.

Expenditures:

- \$477,000 has been budgeted, in parks, for the projects approved by the Yellowstone River Recreation Project Plan.

Fund 2220 – Library

Revenues:

- The projected tax revenues are \$232,217.47 for this fiscal year.

Expenditures:

- The Library Board has submitted their budget to the governing body for approval

Fund 2250 – Planning

Revenues:

- The projected revenues from the County are \$58,290 for this fiscal year, and this is 1% less than last year. LURA will not contribute \$6,000 to the Planning Department this year as a portion of the Planning Director's wages will now be posted directly to the TIF District fund. General Fund will contribute \$32,000 to this fund in order to balance the fund.
- A \$50,000 CDBG (Community Development Block Grant) is being applied for to help pay for the Growth Management Plan.

Expenditures:

- The Growth Management Plan is budgeted to this fund. KLJ will assist with this project.

Fund 2260 – Emergency Disaster

Revenues:

- The City will not levy 2 mills this fiscal year.
- The remaining approximately \$700,000 in FEMA funds for the Intake will be received in this fund and transferred to the Water Fund as required.

Fund 2310 - Tax Increment Financing

Revenues:

- Revenues are calculated at \$3,803,746 for this fiscal year.
- The TIFD will sell a TIF Bond this fiscal year to pay for the East Downtown Infrastructure Project and extend the life of the TIF District.

Expenditures:

- The East Downtown Infrastructure Project should begin construction this fiscal year.
- The Large Grant Programs will continue this year at an increased amount of \$225,000. This is available to accommodate large projects for businesses in the district. A small grant program has been added this fiscal year. The Façade and Technical Assistance grant programs are still available as well.

Fund 2399 – City Parking Fund

Expenditures:

- Currently there is \$14,363 available for use in parking lot improvements.

Fund 2400 & 2401 – Light Districts #2 & 3

Revenues:

- Street Light Assessments were reduced this fiscal year due to healthy cash reserves.

Expenditures:

- Expenditures have increased slightly due to an increase in utility costs. The lighting on Foundation is still a budgeted project.

Fund 2500 – Street Maintenance

Revenues:

- The State is still responsible for street cleaning on Main Street. and South 1st Avenue
- The Street Maintenance assessment to the citizens of Laurel will be \$1,110,866 for street maintenance and \$18,031 for the sweeping district. This is a significant increase to last year. The last time Street Maintenance fees were increased was in 2004 from 1.5 cents to 2.0 cents.
- The Street Maintenance Fund will continue to receive the R-O-W fees in the amount of \$339,498. This money will be used to start a new small capital project in the next fiscal year.

Expenditures: -

- There is \$200,000 budgeted for pothole repair and chip sealing.
- The Public Works Director has a list of streets that will be crack sealed, and chip sealed. This project is budgeted at \$1,000,000.
- The Street Maintenance Fund has a project budgeted to remove trees from the storm drains.

Fund 2600 – Elena Park Maintenance District

Revenues:

- Elena Park Maintenance District will not be assessed this fiscal year due to excess cash reserves.

Expenditures:

- \$10,000 has been budgeted to plant boulevard trees within the maintenance district

Fund 2701 – Memorial/Endowment (Pool)

Expenditures:

- The entire amount of \$113,628 is available for expenditure, should the Council decide to pursue a water-related project.

Fund 2702 – Expendable Grant

- Total expenditures budgeted for parks is \$214,300, which includes the \$100,000 from CHS for the bank stabilization.
- Amount available for reconstruction on the north shore of the river is \$114,300.

Fund 2820 – Gas Tax

Revenues:

- The total revenue for the gas tax allotment this year is \$123,169, which is down \$1,212.01 from last year.

Expenditures:

- A project to improve streets has been budgeted this year in the amount of \$75,000.

Fund 2821 – HB 473-Gas Tax

Revenues:

- The revenues available from this gas tax fund are \$98,823. The 5% matching amount is budgeted from Street Maintenance.

Expenditures:

- \$85,000 has been budgeted for misc. street maintenance project.

Fund 2850 – 911 Emergency

Revenues:

- Anticipated revenue is \$48,419. The General Fund is not contributing to this fund this year.

Expenditures:

- Budgeted expenditures are \$72,200.

Fund 2917 – Crime Victims Assistance

- This fund has \$79,188 budgeted for a Crime Victims' Program. The City Prosecutor and Clerk/Treasurer are in communication with Yellowstone County to try to get an interlocal agreement set up for victim witness services.

Fund 2928 – Transit Bus Grant

Revenues:

- The City's \$30,097 grant to manage the bus transit system has been renewed for this fiscal year.
- \$2,500 will be transferred from the General Fund to the Transit Fund for the City's match.

Expenditures:

- A portion of the wages for the Utility Clerk will come out this fund.
- \$30,000 has been budgeted for the bus drivers that are employed by Adult Resource Alliance of Yellowstone County.
- \$50,000 has been budgeted for the purchase of a new transit bus if one becomes available.

Fund 2952 – Federal Equitable Sharing

Revenues:

- These revenues come from property confiscated by the Department of Justice during drug seizures. The property is sold, and the revenues are distributed to those agencies that are part of the DEA program. The use of the revenues received by the City is left to the discretion of the Police Chief.
- The revenues can no longer be budgeted per the Department of Justice Standard Operating Procedure for this fund.

Expenditures:

- The expenditures for this fund can no longer be budgeted per the Department of Justice Standard Operating Procedure for this fund.

Fund 3400 – SID Revolving

Expenditures:

- The cash in this fund is held for purposes of possible defaults on SID property payments. If for some reason there is not enough cash in the SID Funds when debt service payments are due, the cash in this fund may be transferred to the Debt Service Fund (3500 funds) to make the payment.

Fund 3401 – SID 118 Reserve

Expenditures:

- The cash in this fund is held for purposes of possible defaults on SID No. 118 property payments. If for some reason a property owner defaults on their payment, the cash in this fund may be transferred to the Debt Service Fund 3508 to make the payment. SID No. 118 Reserve Fund may only be used for this purpose and monies may not be transferred to any other SID Fund.

Funds 3503 – 3508 – SID Debt Service Funds

- These funds will handle the debt service for SID's. Money is collected through the tax rolls as assessments to pay the SID bond payments.

Fund 4000 – Capital Improvement Fund /CIP

Revenues:

- The General Fund will be transferring \$133,084 to the CIP Fund this year. Per the Capital Improvement Plan (CIP) that was approved by the Council. The Mayor has decided to not transfer \$20,000 of this transferable amount into the 4001 CIP Fund for a sidewalk program. The 4001 CIP Fund has \$85,000 available for sidewalk projects.
- CHS has generously agreed to help the City fund new extrication equipment for the Fire Department. They will provide the City with \$10,000 annually for the next 5 years.

Expenditures:

- The following items have been approved for purchase this year.

1. Repairs to City Hall	\$ 100,000
2. City wide Voice Over Internet Phone	\$ 65,000

3. Police Dept – Toughbook's	\$ 6,000
4. Police Dept – Vehicle Lease Year 1	\$ 15,000
5. FAP – Air Conditioner Replacement	\$ 10,100
6. Fire Dept – Extrication Equipment	\$ 55,000
7. Cemetery – Misc. Projects	\$ 34,000
8. EMS Depts – Dispatch Software	\$ 130,000
9. ExxonMobil money for Riverside Park	<u>\$ 250,000</u>
Total Capital	\$ 665,100

Fund 4001 – Capital Improvement, Streets, Sidewalks and Parks

Revenues:

- The Sidewalk Assessments will be received in this revenue. The amount this year is \$5,174.

Expenditures:

- The sidewalk program will be expended out of this fund up to the available amount of \$85,000.

Enterprise

Funds



The Sedimentation Basin project is substantially complete. This is another project that I truly am proud of. We now must focus on getting the intake functioning flawlessly with the new SED Basins, continuing routine maintenance throughout our water plant and paying off the large amount of water debt service.

Fund 5210 – Water Fund

Revenues:

- Water Fund revenues include \$125,000 in grant funds from the DNRC for the SED Basin project, the remaining \$54,489 in TSEP grant funds for the SED Basin project, and the remainder in loan proceeds from the sale of a bond to fund the SED Basin project. The Water Fund is expected to receive the remaining \$700,000 due to it from FEMA for the close-out of the Intake project. These funds will be posted to the Water Fund via journal voucher transfer from the Emergency Disaster Fund.

Expenses:

- \$2,600,000 has been budgeted to complete the SED Basin project

Fund 5310 – Sewer Fund

Revenues:

- \$1,989,038 is the anticipated revenue for the Sewer Fund.

Expenses:

- The following capital projects have been budgeted for this fiscal year: Screw Press A Replacement \$129,000 and Screw Press B & C Rehab \$100,000
- KLJ will be upgrading the sewer maps \$30,000
- \$156,250 has been budgeted for H2S Remediation.

Fund 5410 – Solid Waste

Revenues:

- Total anticipated revenue to be received is \$885,025.
- Repayment of the loan for the FAP addition has been budgeted in the amount of \$25,000.

Expenses:

- The dumping fees have increased significantly

7000 Funds – Trust and Agency Funds

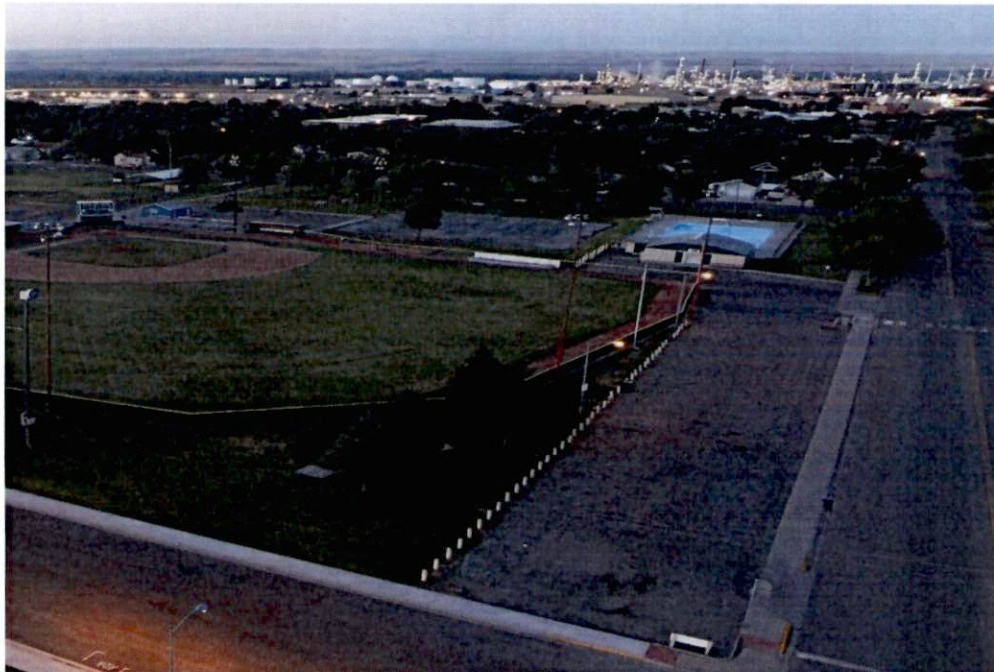
These funds are considered pass-through accounts. The City collects the revenues and disperses the revenue to other entities (agencies).

Fund 8010 – Cemetery Perpetual Care

The revenue collected in this fund comes from purchased plots. The Perpetual Fund will receive 15% of the cost of a plot (per State Statute), and these revenues will be retained by the City to support maintenance of the Cemetery when there are no longer plots available for sale. The money may also be used to expand the cemetery with additional plots.

Although this budget message has covered a large portion of the budget, it does not cover every fund or every change in these funds. The items mentioned include the major changes and some different ways of accounting for some past budgeted line items.

Should you have any further questions about this year's budget, feel free to contact Myself or Clerk/Treasurer Bethany Langve. We have strived again this year to utilize the public funds in the best interest of the citizens, and I hope that you feel we have succeeded.



2/11/2019
15:09:05

CITY OF LAUREL
Expenditure Budget by Org Report -- MultiYear Actuals
For the Year: 2019 - 2020

Page: 1 of 2
Report ID: B240A1

360 LIBRARY

Account Object	----- Actuals -----				Current	%	Prelim.	Budget
	15-16	16-17	17-18	18-19	Budget	Exp.	Budget	Changes
					18-19	18-19	19-20	19-20

1000(2220) GENERAL								
460100 Library Services								
110 Salaries and Wages	111,343	117,226		74,775	122,570	61%	\$140,000.00	
138 Vision Insurance		33	129	95	165	58%	\$337.00	
139 Dental Insurance		187	709	522	900	58%	\$1,750.00	
141 Unemployment Insurance	166	175	309	262	185	142%	\$210.00	
142 Workers' Compensation	964	1,095	1,031	711	1,140	62%	\$590.00	
143 Health Insurance	26,400	24,653	28,467	18,569	32,490	57%	\$29,062.00	
144 Life Insurance	144	144	170	112	209	54%	\$432.00	
145 FICA	7,623	8,061	8,785	5,379	9,440	57%	\$10,776.00	
146 PERS							\$12,100.00	
194 Flex Medical	1,755	1,755	1,330		1,755	0%	\$1,975.00	
210 Office Supplies & Materials	2,596	2,560	2,074	2,816	2,250	125%	\$500.00	
216 Computer/Printer Supplies	3,279	3,141	3,253	1,611	2,750	59%	\$500.00	
220 Operating Supplies		220	66	150		0 ***%	\$0.00	
233 Machinery & Equipment	12				0	0%	\$0.00	
311 Postage	680	400	370	169	400	42%	\$175.00	
312 Networking Fees	105	95	88	173	528	33%	\$250.00	
322 Books/Catalogs, etc.	30,973	32,706	32,335	21,780	30,000	73%	\$9,000.00	
328 Data Base Subscription	1,957	1,753	3,097	2,149	2,500	86%	\$2,100.00	
332 Internet Access Fees	443	457	1,398	575	1,200	48%	\$1,400.00	
333 Subscriptions-Newspapers	1,117	1,106	1,021	933	1,000	93%	\$400.00	
335 Memberships & Dues	584	523	535	535	600	89%	\$400.00	
337 Advertising	193	193	206	113	300	38%	\$150.00	

343 Cellular Telephone			1,127	-5	800	-1%	\$0.00
370 Travel	2,762	2,796	3,409	1,326	2,500	53%	\$2,117.88
397 Contracted Services	821	605	540	360	1,000	36%	\$550.00
511 Insurance on Bldgs/Imp							\$1,113.00
513 Liability Insurance							\$4,985.00
732 Purchases from Donat	1,710	891	967	545	1,000	55%	\$500.00
Account:	195,627	200,775	214,474	133,655	215,682	62%	\$221,372.88
460120 Facilities							
220 Operating Supplies	898	475	844	548	600	91%	\$500.00
322 Books/Catalogs, etc.				1,143	0	***%	\$0.00
341 Electric Utility Service:	4,296	4,647	3,895	1,801	4,000	45%	\$2,000.00
344 Gas Utility Service	693	859	945	400	900	44%	\$800.00
345 Telephone	981	1,132	1,473	952	1,000	95%	\$1,700.00
365 Tree Pruning/Grounds	1,244	1,228	864		300	0%	\$300.00
366 Building Maintenance	3,491	1,233	8,615	-4,898	1,500	***%	\$500.00
398 Janitorial Service	598	777	376	391	400	98%	\$250.00
399 Other Contracted Serv	3,437	5,265	5,591	3,366	6,500	52%	\$6,500.00
Account:	15,638	15,616	22,603	3,703	15,200	24%	0
Fund:	211,437	216,391	237,077	137,358	230,882	59%	\$12,550.00
Orgn:	211,437	216,391	237,077	137,358	230,882	59%	\$233,922.88

This item has been cut compared to last year's budget. Some as much as 50-75%.

These two items were not included in the General line item budgets in previous years. (\$18,198)

This indicates that the amount budgeted hasn't changed from the previous budget.

Removed from line items because it stays in General Fund.

Budget has increase for this item.