



**AGENDA
CITY OF LAUREL
BUDGET/FINANCE COMMITTEE
TUESDAY, FEBRUARY 19, 2019
5:30 PM
COUNCIL CONFERENCE ROOM**

Public Input: *Citizens may address the committee regarding any item of business that is not on the agenda. The duration for an individual speaking under Public Input is limited to three minutes. While all comments are welcome, the committee will not take action on any item not on the agenda.*

General Items

1. Review and approve the minutes of the February 5, 2019 meeting
2. Review and approve purchase requisitions – Fire Department Replacement Turnouts
3. Review and approve the January 2019 journal vouchers
4. Review and approve the January 2019 utility billing adjustments
5. Review and approve January 2019 financial statements
6. Review and recommend approval to Council claims entered through 02/15/2019
7. Review Comp/Overtime hours for pay period ending 02/10/2019
8. Review and approve payroll register for pay period ending 02/10/2019 totaling \$164,283.72

New Business

Old Business

Other Items

1. Auditors will be back to complete the audit March 11-13th

Announcements

The next Budget and Finance Committee meeting will be held March 5, 2019 at 5:30pm

The City makes reasonable accommodations for any known disability that may interfere with a person's ability to participate in this meeting. Persons needing accommodation must notify the City Clerk's Office to make needed arrangements. To make your request known, please call 406-628-7431, Ext. 2, or write to City Clerk, PO Box 10, Laurel, MT 59044, or present your request at City Hall, 115 West First Street, Laurel, Montana.

Backup material for agenda item:

Review and approve the minutes of the February 5, 2019 meeting

**MINUTES
CITY OF LAUREL
BUDGET/FINANCE COMMITTEE
TUESDAY, FEBRUARY 05, 2019**

Public Input: *Citizens may address the committee regarding any item of business that is not on the agenda. The duration for an individual speaking under Public Input is limited to three minutes. While all comments are welcome, the committee will not take action on any item not on the agenda.*

General Items

1. Review and approve the minutes from the January 15, 2019 Budget and Finance Committee meeting – Richard Klose made a motion to approve the minutes of the January 15, 2019 Budget and Finance Committee meeting, Scot Stokes seconded the motion, all in favor, motion passes.
2. Review claims entered through 02/01/2019 and recommend approval to Council – Bruce McGee had previously reviewed the claims detail report and check register for accuracy. He questions regarding the cost of toilet plungers and Montana Sheriffs and Peace Officers Association Dues. Those questions were answered by the Clerk Treasurer. Bruce McGee made a motion to approve the claims entered through 02/01/2019 and recommend approval to Council, Scot Stokes seconded the motion, all in favor, motion passes.
3. Review the Comp/Overtime report for Pay Period Ending 01/13/2019 – The comp/overtime report for pay period ending 01/13/2019 was reviewed by the committee. It was noted that there was a holiday worked during this pay period but nothing else to note.
4. Review the Comp/Overtime report for Pay Period Ending 01/27/2019 – The comp/overtime report for pay period ending 01/27/2019 was reviewed by the committee. It was noted that there was a holiday worked during this pay period, there was some plowing/snow removal, water leaks and the sludge dewatering project going on during this pay period.
5. Review and approve the payroll register for pay periods ending 01/13/2019 totaling \$167,282.70 and 01/27/2019 totaling \$185,141.06. The Committee reviewed the payroll register for pay periods ending 01/13/2019 and 01/27/2019. Richard Klose made a motion to approve the payroll register for pay periods ending 01/13/2019 totaling \$167,282.70 and 01/27/2019 totaling \$185,141.06, Bruce McGee seconded the motion, all in favor, motion passes.

New Business

Old Business

6. Update from the CAO regarding the Courts outstanding accounts receivables. The Committee stated that since the CAO was not in attendance there was not going to be an update on this subject. The Committee stated that for as long as this agenda item has been kept on the agenda the reporting has been slim and the question was asked if this item should be kept on the agenda going forward. The Committee asked the Clerk/Treasurer what accounting or reports she got from the Courts. The Clerk/Treasurer stated that she received monthly deposits from the Court and monthly accounting reports showing outstanding accounts receivables, including current amounts in collections. The Committee asked if the Judge had ever attended a meeting to be able to answer any of the questions asked by the Committee. Other Committee members answered that yes the Judge has attended previously to answer questions. The Judge tried to explain to staff and the Committee that from the judicial side of things she cannot simply write off these debts as the financial side would. The judicial side has different requirements than the financial side. The Committee felt that previous staff wasn't very willing to listen to the judge nor

work with her on the subject. The Committee felt that they were trying to take very different approaches to fixing the same issue. The Committee asked how this subject came to the Budget and Finance Committee. Other Committee members answered that the auditors brought forward an audit finding, and the previous CAO and Clerk/Treasurer brought it to the Budget and Finance Committee asking for help. The Committee asked why this issue is not an audit finding now. The outstanding court accounts receivable was very large and needed to reflect more accurate or collectable numbers. After the audit finding the Judge came up with a policy and has been following it to try to get the accounts receivables down. This satisfied the auditors and removed the audit finding. The Committee asked what collection agency the court currently uses. The Clerk/Treasurer stated that they use SABHRS and that they collect when people file state tax returns. The Committee asked if they collect when people file out of state returns. The Clerk/Treasurer stated that they only collect when someone files a Montana state return. The Committee asked why the courts chose SABHRS. The Clerk/Treasurer stated that she did not know why SABHRS had been chosen. The Committee decided that this subject needed to be removed from the Budget and Finance Committee agenda and that it needs to be worked on by staff. If the Mayor feels the Budget and Finance Committee needs to review this matter again, he can bring it to the Chairs attention or the Committee can be notified if it shows up through an audit finding.

Other Items

7. Chairwoman Eaton would like to share the City Council monthly budget report with the Committee – Chairwoman Eaton passed around the January monthly budget report. She stated that this report shows how the City Council is currently doing expenditure wise on their budget. She also passed around a report showing the leave totals for City staff.

Announcements

8. The next Budget and Finance Committee meeting will be held on February 19, 2019 at 5:30 pm

Backup material for agenda item:

Review and approve purchase requisition from the Fire Department for annual replacement of turnout gear.

Date: _____
 Fund: GENERAL
 Dept.: FIRE

PURCHASE REQUISITION

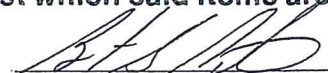
CITY OF LAUREL
MONTANA
59044

VENDOR: MES - MUNICIPAL EMERGENCY SERVICES
700 W. MISSISSIPPI AVE
STE E3
DENVER, CO. 80223

VENDOR NO.: _____

Quantity	Fully Itemize	Est. Cost	Account Number
7	REPLACEMENT TURNOUTS - JOHN BECK - JAYSON NICHOLSON - JESSE GEE - JASEN MOLM - JAMIE SWECKER - ZACH WINCHELL - JOHN HERR	2478.00/PAIR	1000-240-420400-226
Total estimated cost		17346.00	

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.


 Dept. Authorized Signature



700 W. Mississippi Ave
 STE E3
 Denver, CO 80223

Quote

Date 02/11/2019
Quote # QT1240077
Expires 03/13/2019
Sales Rep Burd, Dale E
PO # Brent Peters
Shipping Method FedEx Ground

Bill To

ATTN: Fire Chief Brent Peters
 CITY OF LAUREL
 215 West 1st Street
 Laurel MT 59044

Ship To

LAUREL FIRE DEPARTMENT
 215 WEST 1ST STREET
 LAUREL MT 59044
 United States

Item	Alt. Item #	Units	Description	QTY	Unit Sales Pri...	Amount
HFRP Tail Coat	MTLAUR00065		MTLAUR00065 HFRP Tail Coat LTO-3613 Gold Advance bunker coat with back patch and name	1	1,345.00	1,345.00
HFRP Tail Pant	MTLAUR00066		MTLAUR00066 HFRP Tail Pant LTO-3613 Gold Advance bunker pant	1	1,095.00	1,095.00
SP-S85			AFW Quick Release/ Padded Susp, Trad 8 Pt- 41 inch Long	1	38.00	38.00

Subtotal 2,478.00
Shipping Cost (FedEx Ground) 0.00
Total \$2,478.00

This Quotation is subject to any applicable sales tax and shipping & handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current local tax information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.



QT1240077

1000 GENERAL
240 FIRE DEPARTMENT

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% (58) Comm.
420000	Public Safety						
420400	Fire Protection & Control						
	110 Salaries and Wages	8,672.86	55,565.02	116,200.00	116,200.00	60,634.98	48 %
	141 Unemployment Insurance	30.35	195.34	291.00	291.00	95.66	67 %
	142 Workers' Compensation	344.14	2,206.74	4,500.00	4,500.00	2,293.26	49 %
	144 Life Insurance	70.00	504.00	1,100.00	1,100.00	596.00	46 %
	145 FICA	663.48	4,259.61	7,500.00	7,500.00	3,240.39	57 %
	190 Other Personal Services	382.50	2,295.00	4,500.00	4,500.00	2,205.00	51 %
	210 Office Supplies & Materials	0.00	123.23	1,000.00	1,000.00	876.77	12 %
	217 Fire Investigation	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	220 Operating Supplies	0.00	2,498.34	34,000.00	34,000.00	31,501.66	7 %
	223 Meals/Food	225.00	1,350.00	5,800.00	5,800.00	4,450.00	23 %
	226 Clothing and Uniforms	530.50	1,713.11	33,000.00	33,000.00	31,286.89	5 %
	231 Gas, Oil, Diesel Fuel, Grease, etc.	0.00	5,112.77	9,500.00	9,500.00	4,387.23	54 %
	232 Motor Vehicle Parts	6.58	632.40	9,500.00	9,500.00	8,867.60	7 %
	233 Machinery & Equipment Parts	0.00	2,337.04	9,500.00	9,500.00	7,162.96	25 %
	239 Tires/Tubes/Chains	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	241 Consumable Tools	0.00	143.88	500.00	500.00	356.12	29 %
	261 Photo Supplies	0.00	170.95	1,300.00	1,300.00	1,129.05	13 %
	300 Purchased Services	0.00	515.42	2,000.00	2,000.00	1,484.58	26 %
	312 Networking Fees	131.50	1,457.72	2,000.00	2,000.00	542.28	73 %
	316 Radio Services	0.00	625.00	6,500.00	6,500.00	5,875.00	10 %
	332 Internet Access Fees	0.00	0.00	500.00	500.00	500.00	0 %
	335 Memberships & Dues	25.00	210.00	1,000.00	1,000.00	790.00	21 %
	336 Public Relations	0.00	1,976.03	3,200.00	3,200.00	1,223.97	62 %
	337 Advertising	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	343 Cellular Telephone	0.00	2,738.85	5,500.00	5,500.00	2,761.15	50 %
	350 Professional Services	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
	351 Medical, Dental, Veterinary Services	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	355 Data Processing Services	0.00	0.00	500.00	500.00	500.00	0 %
	361 Motor Vehicle Repair & Maint.	0.00	164.73	6,500.00	6,500.00	6,335.27	3 %
	369 Other Repair & Maint Service (Hose	0.00	2,625.24	10,000.00	10,000.00	7,374.76	26 %
	370 Travel	0.00	0.00	4,000.00	4,000.00	4,000.00	0 %
	371 Safety Program	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
	380 Training Services	0.00	0.00	6,000.00	6,000.00	6,000.00	0 %
	397 Contracted Services	45.37	230.56	500.00	500.00	269.44	46 %
	732 Purchases from Donations/Memorials	0.00	0.00	5,000.00	5,000.00	5,000.00	0 %
	Account Total:	11,127.28	89,650.98	310,891.00	310,891.00	221,240.02	29 %
	Account Group Total:	11,127.28	89,650.98	310,891.00	310,891.00	221,240.02	29 %
490000	Debt Service						
490000	Debt Service						
	610 Principal	0.00	22,751.37	45,439.00	45,439.00	22,687.63	50 %
	620 Interest	0.00	1,985.60	2,066.00	2,066.00	80.40	96 %
	Account Total:	0.00	24,736.97	47,505.00	47,505.00	22,768.03	52 %
	Account Group Total:	0.00	24,736.97	47,505.00	47,505.00	22,768.03	52 %

Backup material for agenda item:

Review and approve the January 2019 financial statements

CITY OF LAUREL
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 19

Fund	Received			Revenue	% (58)
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
1000 GENERAL	101,024.48	1,689,965.58	4,208,924.00	2,518,958.42	40 %
2190 COMP. INSURANCE	1,871.04	66,068.65	118,965.00	52,896.35	56 %
2250 PLANNING	3,321.63	91,413.55	98,643.00	7,229.45	93 %
2260 EMERGENCY DISASTER	192.11	1,524.45	700,000.00	698,475.55	0 %
2310 TAX INCREMENT-Business Dist.	7,358.89	438,242.24	705,001.00	266,758.76	62 %
2370 EMPLOYER CONTRIB-P.E.R.S	957.72	47,909.63	85,080.00	37,170.37	56 %
2371 EMPLOYER CONTRIB-GROUP HEALTH	3,732.77	67,535.18	116,744.00	49,208.82	58 %
2372 PERMISSIVE MEDICAL LEVY	4,028.02	118,109.71	204,642.00	86,532.29	58 %
2390 DRUG FORFEITURE	0.37	2.22	2.00	-0.22	111 %
2399 CITY PARKING FUND	12.29	73.47	60.00	-13.47	122 %
2400 LIGHT DISTRICT #2	322.79	26,033.09	45,950.00	19,916.91	57 %
2401 LIGHT DISTRICT #3	518.95	14,557.38	24,348.00	9,790.62	60 %
2500 STREET MAINTENANCE	34,794.16	589,555.43	1,000,518.00	410,962.57	59 %
2600 Elena Park Maintenance District	0.00	0.00	10.00	10.00	0 %
2701 MEMORIAL/ENDOWMENT (POOL)	103.28	617.44	450.00	-167.44	137 %
2702 EXPENDABLE GRANT	181.65	1,086.02	50.00	-1,036.02	*** %
2820 GAS TAX FUND	10,386.42	73,046.59	124,881.00	51,834.41	58 %
2821 HB 473-GAS TAX	0.00	46,713.19	153,369.00	106,655.81	30 %
2850 911 EMERGENCY	1,424.65	33,846.76	74,400.00	40,553.24	45 %
2880 LIBRARY AID GRANT	0.91	1,614.39	1,615.00	0.61	100 %
2917 CRIME VICTIMS ASSISTANCE	374.01	2,723.52	7,400.00	4,676.48	37 %
2928 TRANSIT GRANT	618.88	8,441.23	27,246.00	18,804.77	31 %
2952 FEDERAL EQUITABLE SHARING FUND	14.75	6,353.85	27,150.00	20,796.15	23 %
3400 SID REVOLVING	68.39	408.86	300.00	-108.86	136 %
3401 SID 118 Reserve Fund	0.00	0.00	10.00	10.00	0 %
3503 SID #113 - Fourth Street	58.91	14,667.27	22,247.00	7,579.73	66 %

CITY OF LAUREL
Statement of Revenue Budget vs Actuals
For the Accounting Period: 1 / 19

Fund	Received			Revenue	% (58)
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
3504 SID 114 - Elena Park	30.67	4,511.36	3,428.00	-1,083.36	132 %
3505 SID #115 - 5th Ave Sidewalks	9.12	3,892.26	6,076.00	2,183.74	64 %
3506 SID #116 - Cottonwood Sidewalks	714.96	4,127.73	6,586.00	2,458.27	63 %
3507 SID 117 - 8th & Pennsylvania	19.38	5,620.09	11,555.00	5,934.91	49 %
3508 SID 118 - S WASHINGTON AVE SIDEWALKS	34.28	9,013.05	13,305.00	4,291.95	68 %
4000 CAPITAL PROJECTS-PROCEEDS FROM LOCAL SOURCES	12,127.52	87,027.14	138,287.00	51,259.86	63 %
4001 Special Water, Sewer, Street, C&G, Sidewalk SID	100.16	3,084.54	5,140.00	2,055.46	60 %
5210 WATER	224,079.61	3,464,591.23	10,159,522.00	6,694,930.77	34 %
5310 SEWER	164,195.64	1,208,166.45	1,995,037.00	786,870.55	61 %
5410 SOLID WASTE	85,113.20	538,607.25	858,818.00	320,210.75	63 %
7030 LIBRARY FEDERATION	0.00	4,820.00	4,680.00	-140.00	103 %
7120 FIRE DISABILITY	756.16	24,306.55	53,752.00	29,445.45	45 %
7458 COURT TECHNOLOGY SURCHARGE	300.00	2,525.00	8,800.00	6,275.00	29 %
7467 LAW ENFORCEMENT ACADEMY SURCHARGE	375.00	2,895.00	8,600.00	5,705.00	34 %
7471 PUBLIC DEFENDER FEE	0.00	764.00	7,500.00	6,736.00	10 %
7850 AIRPORT AUTHORITY	417.23	21,775.75	39,654.00	17,878.25	55 %
8010 CEMETERY PERPETUAL CARE	92.76	974.28	2,100.00	1,125.72	46 %
Grand Total:	659,732.76	8,727,211.38	21,070,845.00	12,343,633.62	41 %

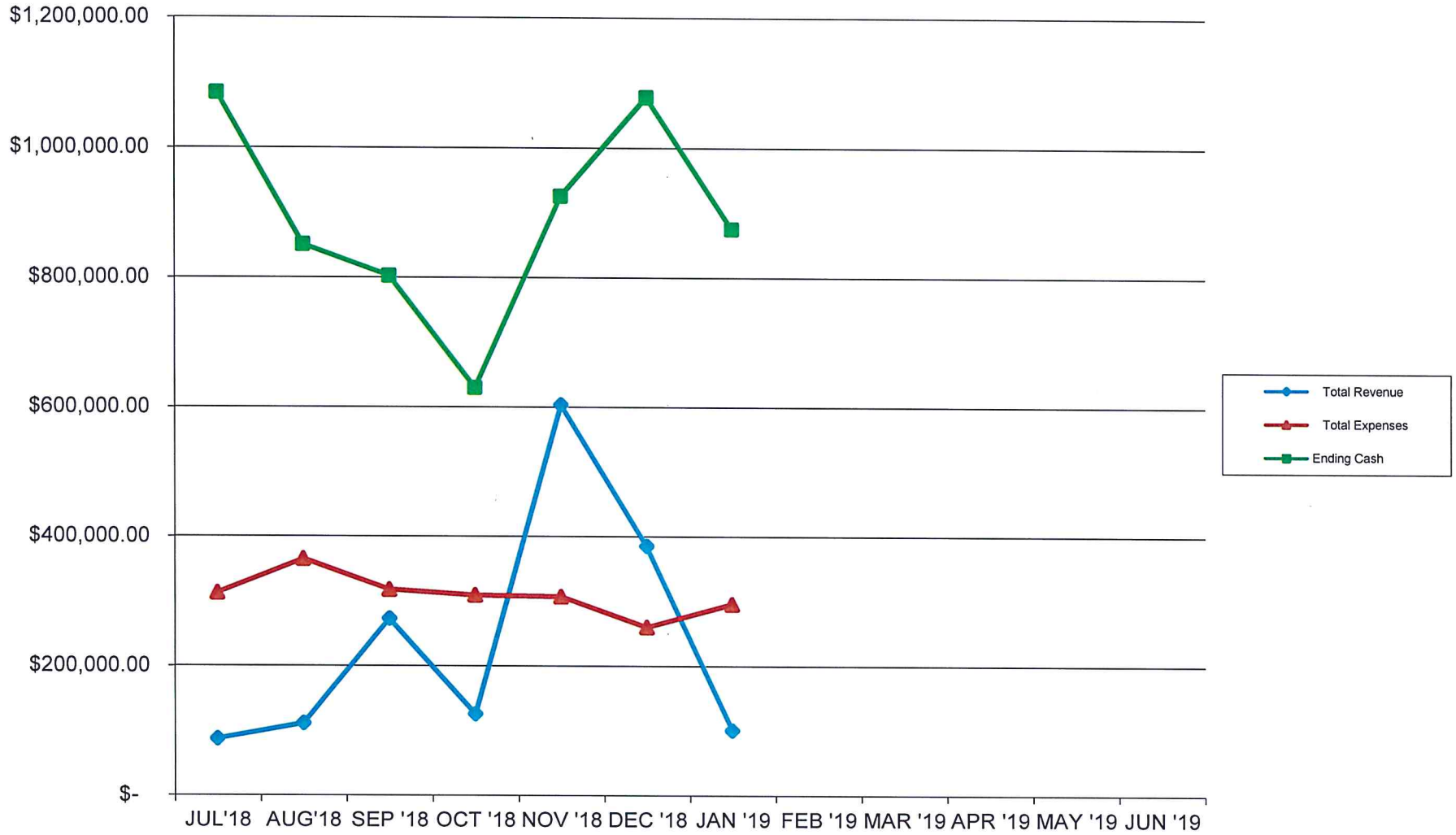
CITY OF LAUREL
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 19

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% (58) Committed
1000 GENERAL	295,856.93	2,126,981.48	4,846,610.00	4,846,610.00	2,719,628.52	44 %
2190 COMP. INSURANCE	0.00	88,108.61	84,023.00	84,023.00	-4,085.61	105 %
2250 PLANNING	11,774.90	84,839.15	105,863.00	105,863.00	21,023.85	80 %
2260 EMERGENCY DI SASTER	0.00	0.00	874,645.00	874,645.00	874,645.00	0 %
2310 TAX INCREMENT-Busi ness Di st.	24,067.50	261,795.37	1,763,898.00	1,763,898.00	1,502,102.63	15 %
2370 EMPLOYER CONTRI B-P. E. R. S	6,065.07	45,545.86	91,500.00	91,500.00	45,954.14	50 %
2371 EMPLOYER CONTRI B-GROUP HEALTH	0.00	0.00	201,000.00	201,000.00	201,000.00	0 %
2372 PERMI SSI VE MEDI CAL LEVY	0.00	0.00	245,778.00	245,778.00	245,778.00	0 %
2390 DRUG FORFEITURE	0.00	0.00	430.00	430.00	430.00	0 %
2399 CITY PARKING FUND	0.00	0.00	14,200.00	14,200.00	14,200.00	0 %
2400 LIGHT DISTRICT #2	3,247.74	18,637.78	130,500.00	130,500.00	111,862.22	14 %
2401 LIGHT DISTRICT #3	1,759.90	10,759.27	55,748.00	55,748.00	44,988.73	19 %
2500 STREET MAINTENANCE	33,622.20	318,642.47	2,204,418.00	2,204,418.00	1,885,775.53	14 %
2600 Elena Park Maintenance District	0.00	599.85	22,000.00	22,000.00	21,400.15	3 %
2701 MEMORIAL/ENDOWMENT (POOL)	0.00	0.00	119,990.00	119,990.00	119,990.00	0 %
2702 EXPENDABLE GRANT	0.00	0.00	210,053.00	210,053.00	210,053.00	0 %
2820 GAS TAX FUND	23,833.73	246,050.13	253,128.00	253,128.00	7,077.87	97 %
2821 HB 473-GAS TAX	0.00	153,000.00	153,000.00	153,000.00	0.00	100 %
2850 911 EMERGENCY	3,966.62	30,999.24	71,100.00	71,100.00	40,100.76	44 %
2880 LIBRARY AID GRANT	363.26	588.22	1,614.00	1,614.00	1,025.78	36 %
2917 CRIME VICTIMS ASSISTANCE	0.00	0.00	79,188.00	79,188.00	79,188.00	0 %
2928 TRANSIT GRANT	270.88	17,181.22	90,861.00	90,861.00	73,679.78	19 %
2952 FEDERAL EQUI TABLE SHARING FUND	1,924.24	26,926.21	63,664.00	63,664.00	36,737.79	42 %
3400 SID REVOLVING	0.00	0.00	79,000.00	79,000.00	79,000.00	0 %
3401 SID 118 Reserve Fund	0.00	0.00	9,750.00	9,750.00	9,750.00	0 %

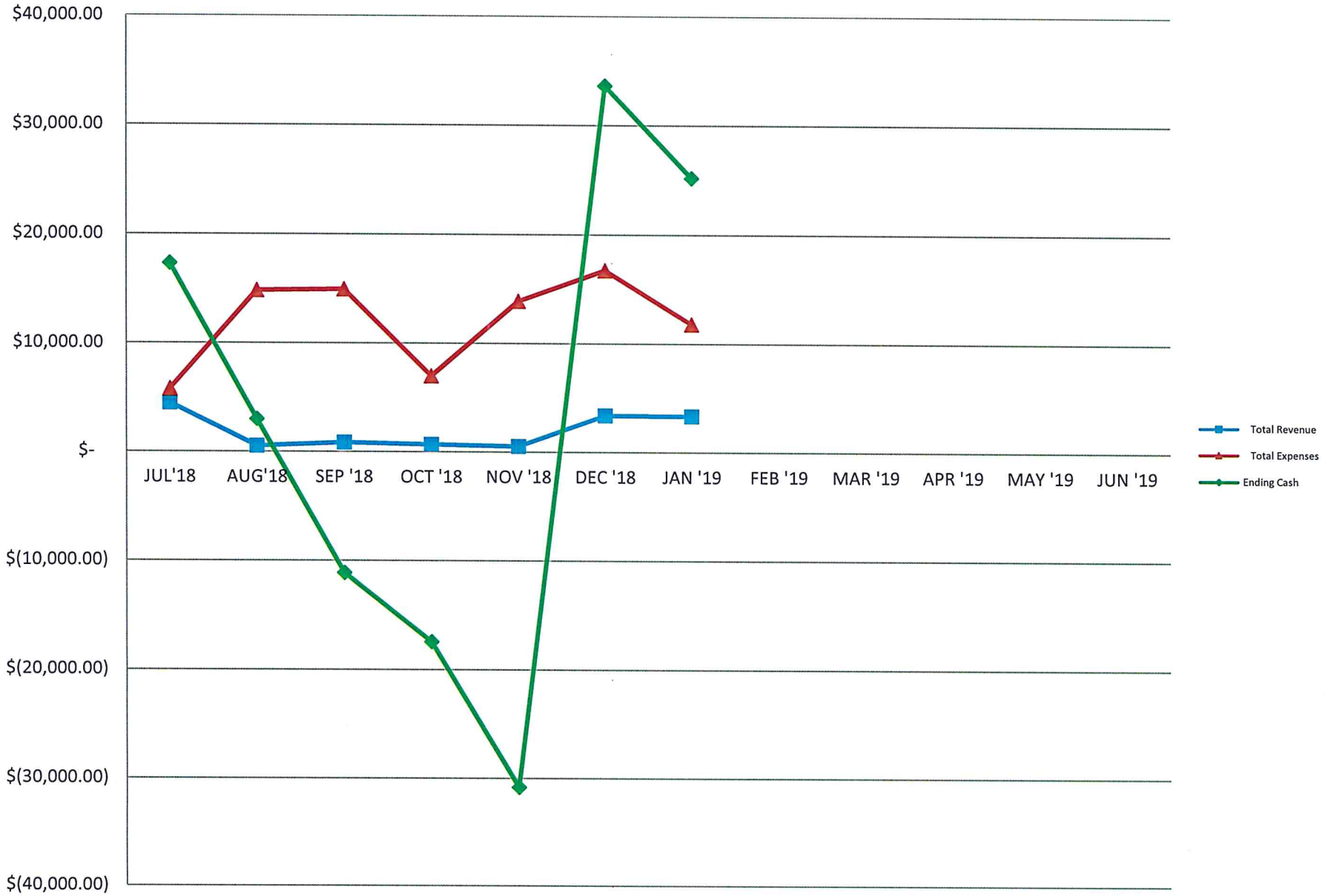
CITY OF LAUREL
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 1 / 19

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% (58) Committed
3503 SID #113 - Fourth Street	0.00	6,435.00	27,170.00	27,170.00	20,735.00	24 %
3504 SID 114 - Elena Park	0.00	4,433.66	8,868.00	8,868.00	4,434.34	50 %
3505 SID #115 - 5th Ave Sidewalks	10,579.79	19,266.16	9,089.00	9,089.00	-10,177.16	212 %
3506 SID #116 - Cottonwood Sidewalks	11,369.96	20,705.09	9,768.00	9,768.00	-10,937.09	212 %
3507 SID 117 - 8th & Pennsylvania	7,508.65	15,045.95	15,047.00	15,047.00	1.05	100 %
3508 SID 118 - S WASHINGTON AVE SIDEWALKS	7,035.30	7,035.30	8,868.00	8,868.00	1,832.70	79 %
4000 CAPITAL PROJECTS-PROCEEDS FROM LOCAL	113.10	3,863.10	600,000.00	600,000.00	596,136.90	1 %
4001 Special Water, Sewer, Street, C&G, Sidewalk	0.00	0.00	62,240.00	62,240.00	62,240.00	0 %
5210 WATER	720,235.76	4,397,741.16	13,307,802.00	13,307,802.00	8,910,060.84	33 %
5310 SEWER	194,979.59	1,144,433.54	3,400,007.00	3,400,007.00	2,255,573.46	34 %
5410 SOLID WASTE	93,419.64	766,723.74	1,423,275.00	1,423,275.00	656,551.26	54 %
7030 LIBRARY FEDERATION	0.00	731.31	4,680.00	4,680.00	3,948.69	16 %
7120 FIRE DISABILITY	0.00	59,086.26	83,899.00	83,899.00	24,812.74	70 %
7458 COURT TECHNOLOGY SURCHARGE	315.00	2,225.00	8,800.00	8,800.00	6,575.00	25 %
7467 LAW ENFORCEMENT ACADEMY SURCHARGE	415.00	2,520.00	8,600.00	8,600.00	6,080.00	29 %
7471 PUBLIC DEFENDER FEE	0.00	764.00	7,500.00	7,500.00	6,736.00	10 %
7850 AIRPORT AUTHORITY	0.00	18,733.82	39,273.00	39,273.00	20,539.18	48 %
8010 CEMETERY PERPETUAL CARE	0.00	0.00	19,746.00	19,746.00	19,746.00	0 %
Grand Total :	1,452,724.76	9,900,397.95	30,816,593.00	30,816,593.00	20,916,195.05	32 %

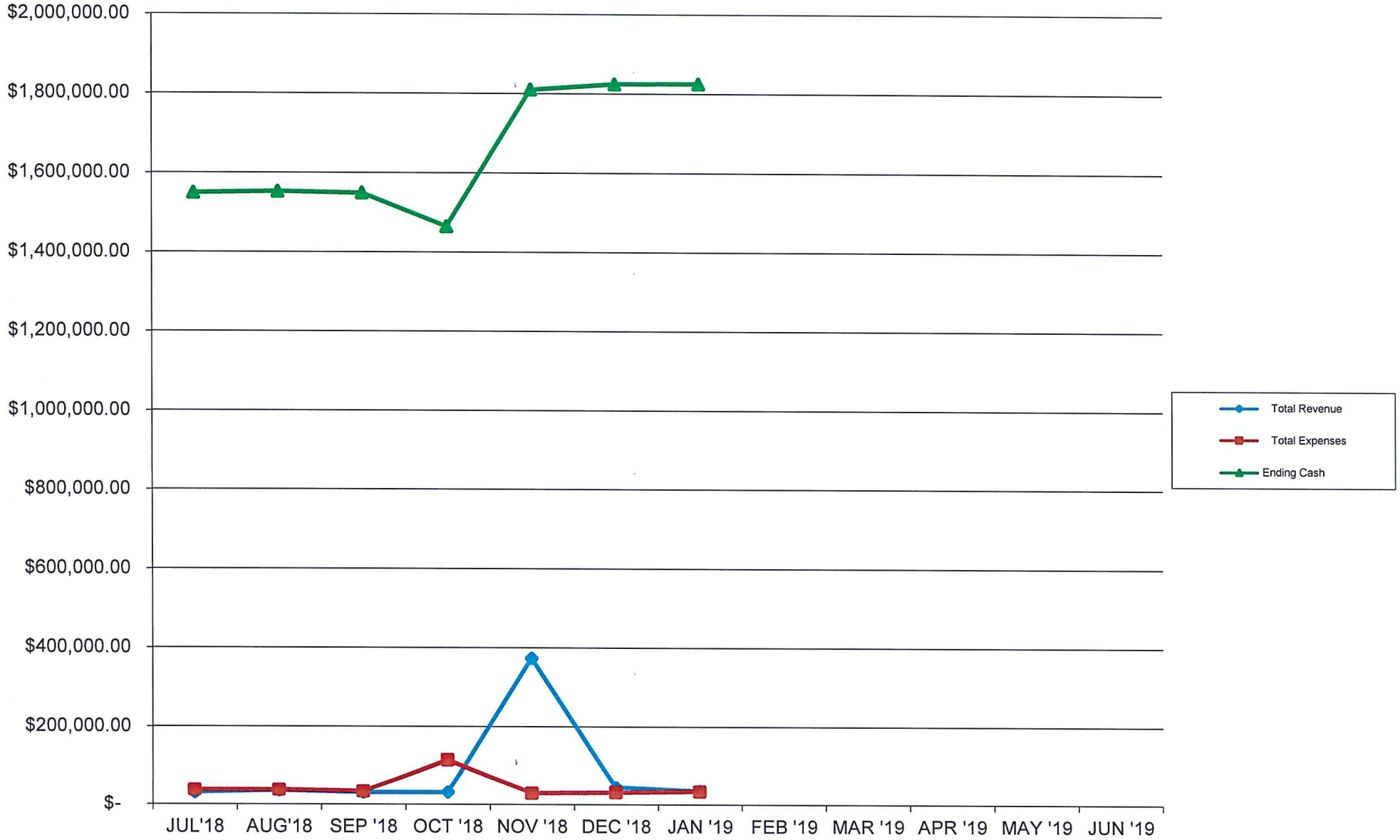
General Fund Cash, Revenue & Expense



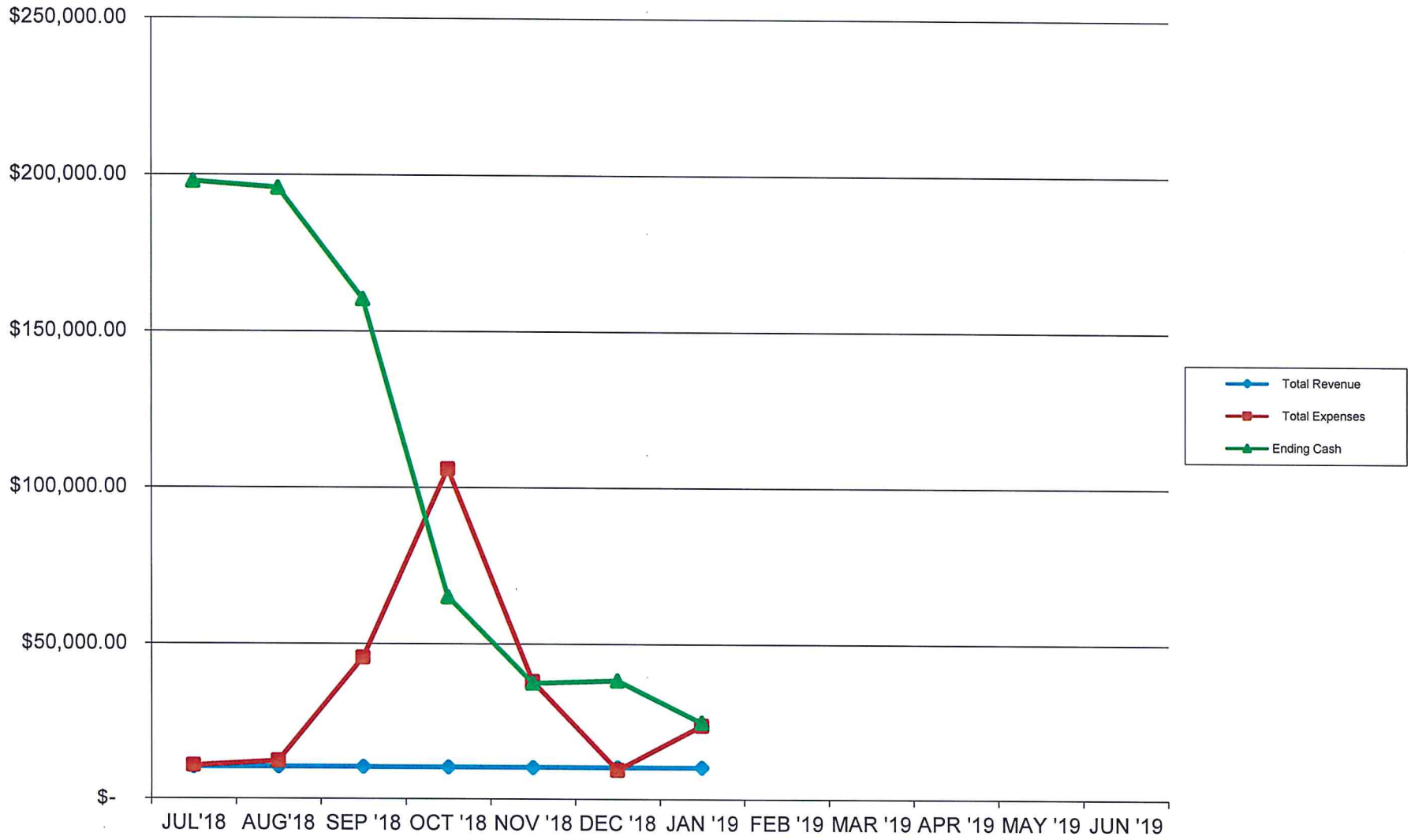
Planning Cash, Revenue & Expense



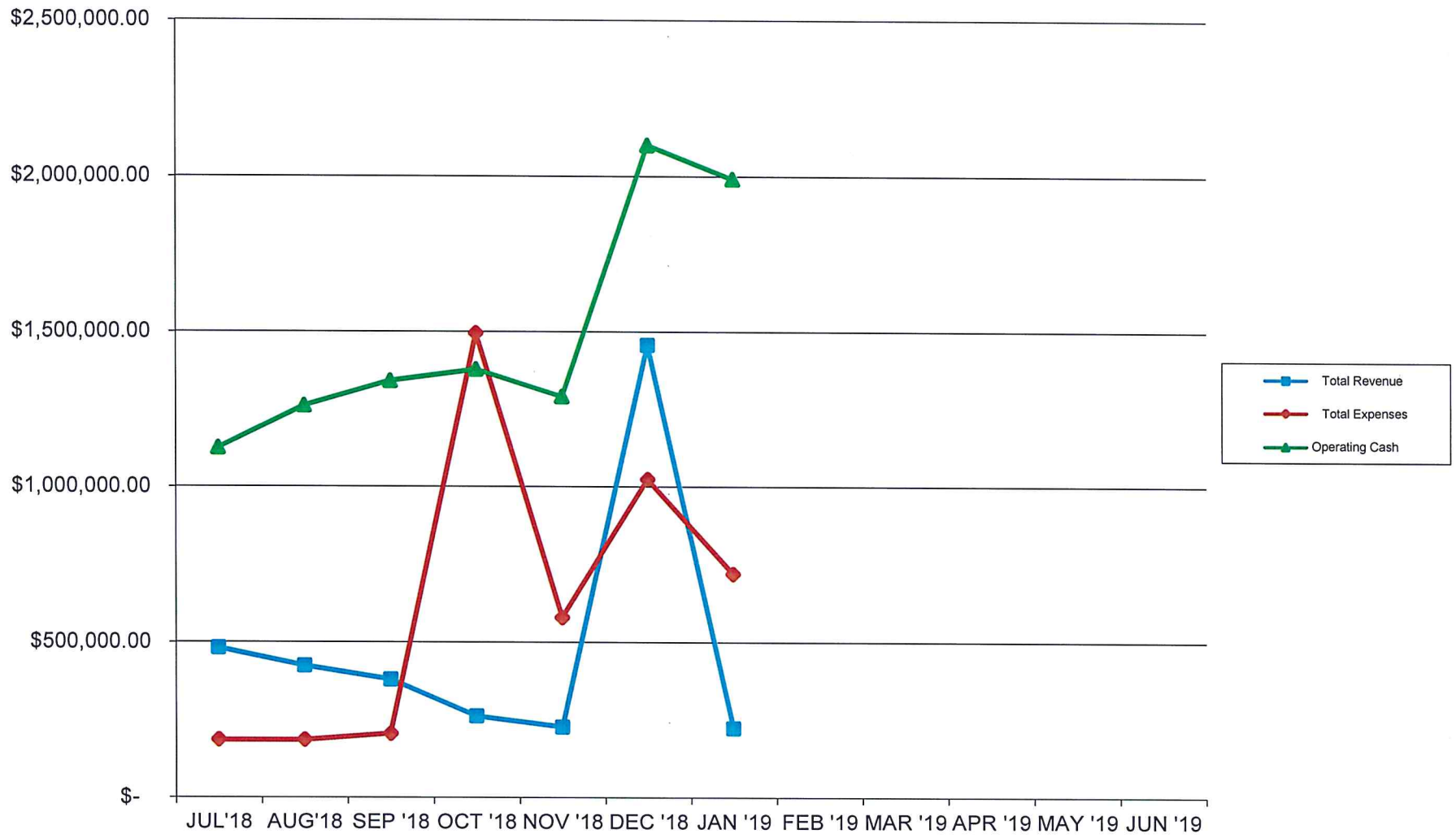
Street Maint. Dist. Cash, Revenue & Expense



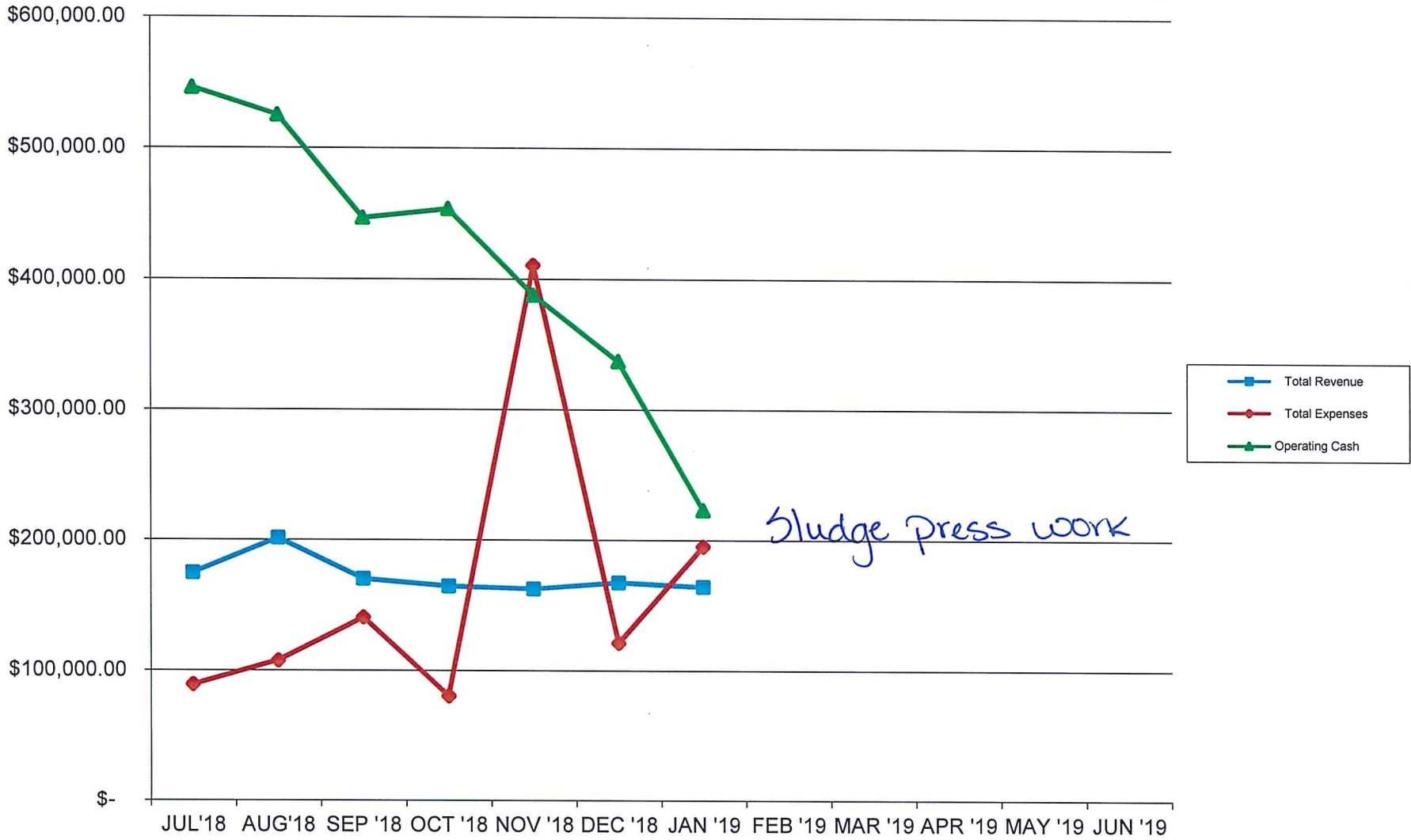
Gas Tax Cash, Revenue & Expense



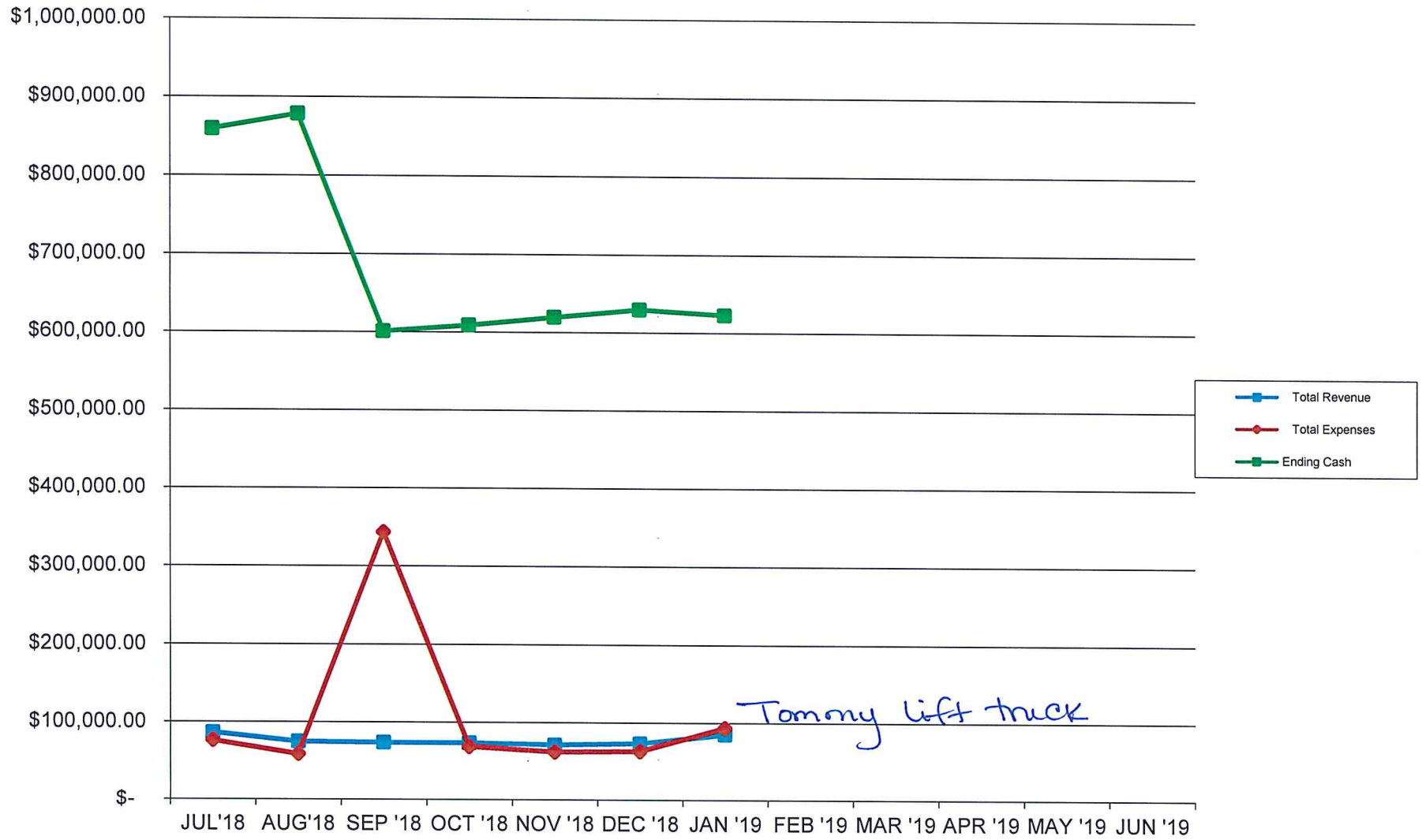
Water Fund Cash, Revenue & Expense



Sewer Fund Cash, Revenue & Expense



Solid Waste Cash, Revenue & Expense



Backup material for agenda item:

Review Comp/Overtime hours for pay period ending 02/10/2019

