CITY OF LAUDERDALE

BUDGET

2018

Adopted December 12, 2017

CITY OF LAUDERDALE

ANNUAL BUDGET

FOR FISCAL YEAR BEGINNING

JANUARY 1, 2018

DIRECTORY OF OFFICIALS

Mary Gaasch	Mayor
Jeff Dains	Councilmember
Kelly Dolphin	Councilmember
Roxanne Grove	Councilmember
Andi Moffatt	Councilmember

Heather Butkowski, City Administrator

Jim Bownik, Assistant to the City Administrator

Miles Cline, Deputy City Clerk-Treasurer

David Hinrichs, Public Works Coordinator

Gordy Beck, Public Works Maintenance

CITY OF LAUDERDALE
LAUDERDALE CITY HALL
1891 WALNUT STREET
LAUDERDALE, MN 55113
651-792-7650
651-631-2066 FAX

December 12, 2017

Mayor Gaasch and Members of the City Council
Lauderdale Residents and Taxpayers

Dear Mayor and City Council:

Please accept the 2018 budget and my appreciation for your resolve to plan for an ambitious year. This budget is the product of months of preparation and discussion involving City Council, staff, and the City's public safety partners. The budget reflects the City Council's commitment to providing high quality services at the best price.

Four fund types comprise the Budget: General Fund, Special Revenue Funds, Capital Improvement Funds, and Enterprise Funds.

General Fund

The General Fund is the City's largest fund. Revenue is primarily generated from property taxes and state aids. Fiscal Disparities, a metropolitan area revenue sharing program, provides an additional $131,469, which is an increase of $348 from what the City received in 2017.

The General Fund budget balanced at $1,387,924, an increase of 3.9% over 2017. The primary cost increases were for public safety, the comprehensive plan update, anticipated loss of fine revenue, and the 2018 elections. The property tax levy increased 9.8% to cover the additional expenses.

In 2018, Lauderdale's median home value increased to $189,100 from $184,800 in 2017. Due to the increase in values relative to the rest of Ramsey County, residents of a median valued home in Lauderdale will see an overall property tax increase of approximately $141. Of this amount, approximately $35 will be used for City operations.

Special Revenue Funds

The City has two special revenue funds that track activity for the cable television franchises and recycling collection.

The Communications Fund pays for the staffing and technology necessary to provide access to public, educational, and government (PEG) programming on the City's public access channel and through web streaming. The revenue is derived from the City's cable franchise agreements with Comcast and CenturyLink. Both entities provide the same level of financial support.

The Recycling Fund operates with a mix of grant dollars and special assessment fees paid by homeowners. The money provides for weekly collection of recyclables. The fund has generally maintained a healthy fund balance due to the revenue the City received from the sale of materials. The materials markets have slumped. In order to preserve the Recycling Fund's fund balance, the Council approved an increase in the recycling rate of $1.68 per household for 2018.

Capital Improvement Funds
The Capital Improvement Funds are the 401 General Capital Improvement Fund, 403 Street Capital Fund, 404 Park Improvement Fund, 414 Development Fund, and 415 Housing Development Fund. Revenue comes from investment interest, participation in conduit debt projects, and post-audit General Fund transfers when warranted.

Capital improvement projects planned for 2018 include purchase of a lawn mower, alley improvements, park improvements, and site prep for 1821 Eustis Street.

Enterprise Funds
Enterprise funds are intended to operate similarly to a private business, where the costs are recovered through user charges. The City operates two enterprise funds: the 602 Sanitary Sewer Fund and the 603 Storm Water Fund.

The primary expense of the Sanitary Sewer Fund is wastewater treatment service provided by Metropolitan Council Environmental Services (MCES). Based on the need to set aside some money each year for maintenance and repair of the system, the Council approved a 1.7% or $0.92 per quarter increase to the City's sanitary sewer rate. A sanitary sewer lining project is planned for 2018.

The on-going expenses of the Storm Water Fund include meeting the requirements of the City's Storm Water Pollution Prevention Program (SWPPP), staffing, and system maintenance and repairs. The Council approved a 1.4% or $0.22 per quarter increase to the City's storm water rate for 2018. The Council devoted funding to invasive species management for 2018.

I look forward to working with the Mayor and City Council and City employees in carrying out the vision and work plan of this budget document.

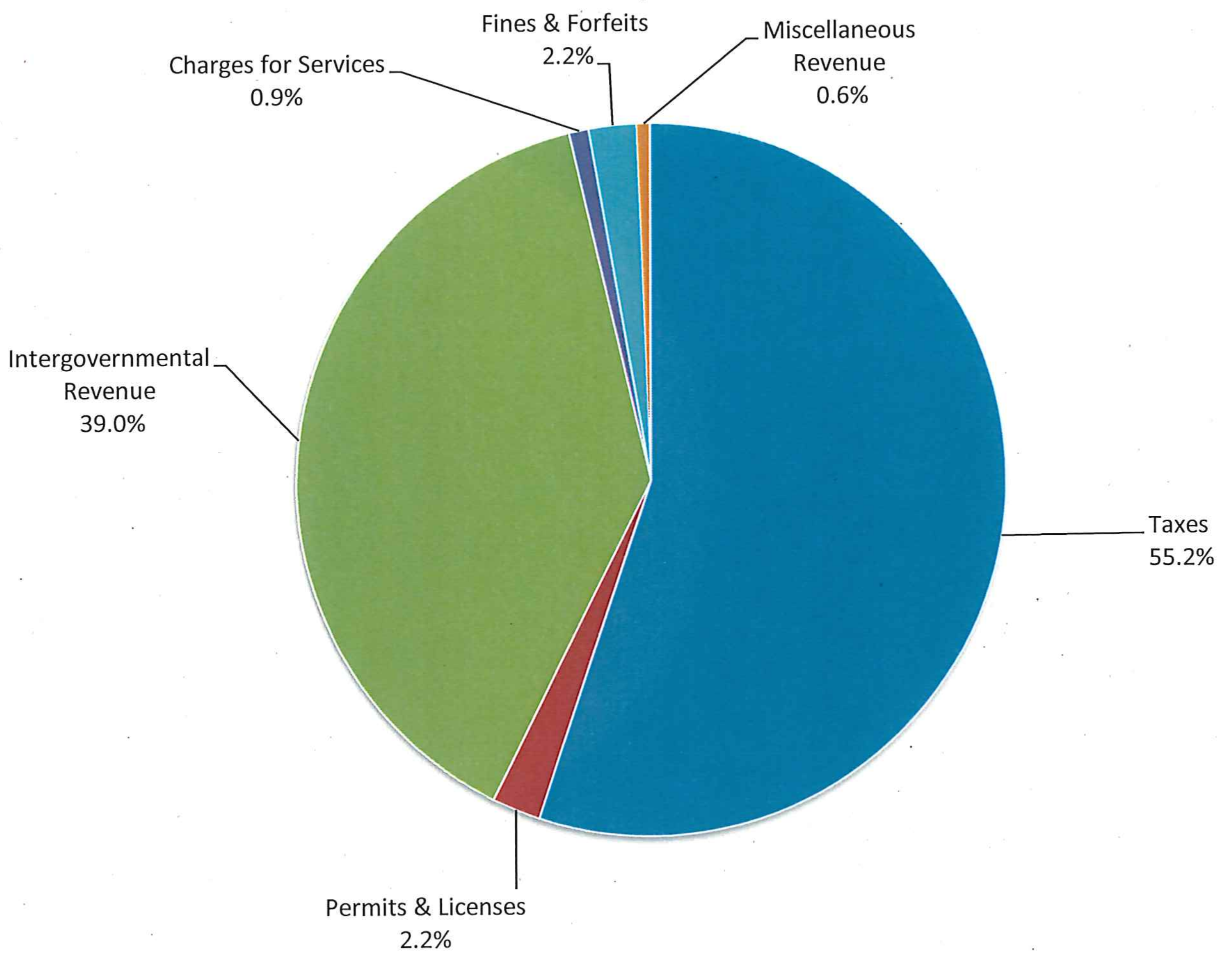
Respectfully submitted,

Heather Butkowski
City Administrator

GENERAL FUND

The GENERAL FUND accounts for all revenues and expenditures of a governmental unit which are not accounted for in other funds. It is usually the largest and most important accounting activity for state and local governments, normally receiving a greater variety and number of taxes and revenues than any other fund. Specifically, it receives such revenues as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, state grants and aids, and interest earnings. In turn, the GENERAL FUND also finances a larger range of activities than any other fund.

CITY OF LAUDERDALE
ADOPTED 2018 BUDGET
REVENUES



Revenues

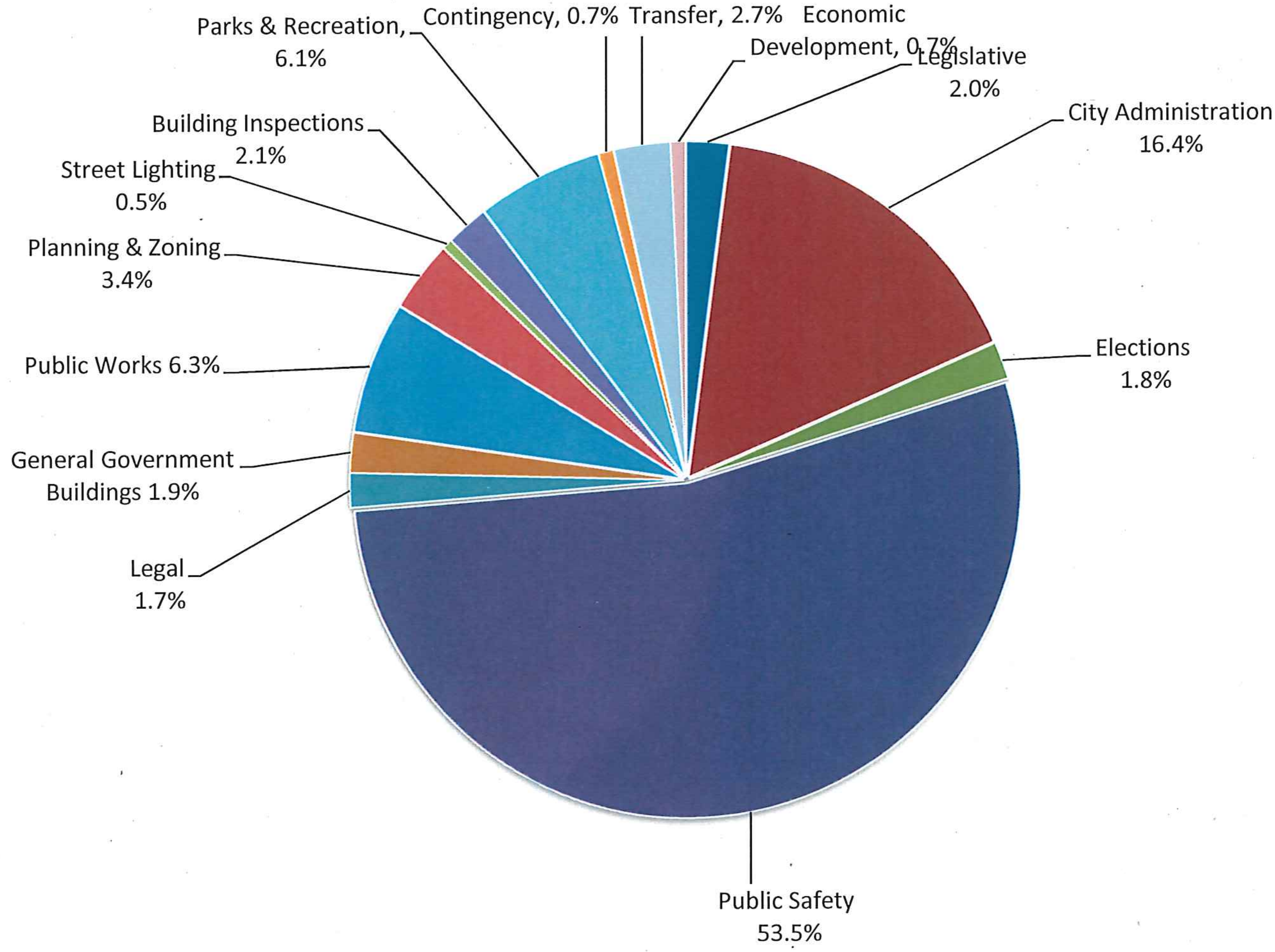
Taxes	$	765,514
Permits & Licenses	$	30,850
Intergovernmental Revenue	$	540,760
Charges for Services	$	12,300
Fines & Forfeits	$	30,000
Miscellaneous Revenue	$	8,500

CITY OF LAUDERDALE
GENERAL FUND REVENUES
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-00000-410-31010	CURRENT AD VALOREM TAXES	$ 558,494	$ 577,212	$ 634,045
101-00000-410-31020	DELINQUENT AD VALOREM TAXES	$ 3,597	$ -	$ -
101-00000-410-31400	FISCAL DISPARITIES	$ 115,755	$ 131,121	$ 131,469
101-00000-410-31055	EXCESS TAX INCREMENT	$ -	$ -	$ -
101-00000-410-31900	PENALTIES AND INTEREST TAXES	$ 219	$ -	$ -
	TAXES	**$ 678,065**	**$ 708,333**	**$ 765,514**
101-00000-410-32110	LIQUOR LICENSES	$ -	$ 150	$ 150
101-00000-410-32180	TOBACCO LICENSES	$ -	$ 400	$ 400
101-00000-410-32190	OTHER BUSINESS LICENSES	$ 2,255	$ 1,900	$ 2,000
101-00000-410-32192	HVAC CONTRACTOR LICENSES	$ 1,400	$ 1,200	$ 1,200
101-00000-410-32240	ANIMAL LICENSES	$ 120	$ 100	$ 100
101-00000-420-32210	BUILDING PERMITS	$ 30,228	$ 15,500	$ 17,000
101-00000-420-32230	PLUMBING & HEATING PERMITS	$ 8,434	$ 4,500	$ 6,000
101-00000-420-32270	RENTAL HOUSING LICENSES	$ 5,335	$ 6,000	$ 4,000
101-00000-430-32261	EXCAVATING PERMITS	$ -	$ -	$ -
	PERMITS & LICENSES	**$ 47,771**	**$ 29,750**	**$ 30,850**
101-00000-410-33401	LOCAL GOVERNMENT AID	$ 537,502	$ 537,818	$ 539,562
101-00000-410-33422	OTHER STATE GRANTS & AIDS	$ 1,198	$ 1,198	$ 1,198
	INTERGOVERNMENTAL REVENUE	**$ 538,700**	**$ 539,016**	**$ 540,760**
101-00000-410-34101	CITY HALL RENT	$ 6,670	$ 4,700	$ 5,000
101-00000-410-34103	ZONING & SUBDIVISION FEES	$ 600	$ 1,000	$ 1,000
101-00000-420-34104	PLAN REVIEW FEES	$ 6,944	$ 4,000	$ 5,000
101-00000-410-34105	SALE OF MAPS & PUBLICATIONS	$ 12	$ 25	$ -
101-00000-410-34108	ADMINISTRATIVE FEES	$ -	$ -	$ -
101-00000-420-34202	SPECIAL FIRE PROTECTION SERVICES	$ 105	$ 600	$ 600
101-00000-420-34206	MOWING & GARBAGE CLEANUP	$ -	$ -	$ -
101-00000-430-34303	SNOW REMOVAL CHARGES	$ -	$ -	$ -
101-00000-450-34780	PARK SHELTER FEES	$ 310	$ 300	$ 300
101-00000-450-34920	MERCHANDISE SALES	$ 399	$ 400	$ 400
	CHARGES FOR SERVICES	**$ 15,040**	**$ 11,025**	**$ 12,300**

Account Number	Account Description		2015 Actual		2017 Adopted		2018 Proposed
101-00000-420-35101	COURT FINES & ADMINISTRATIVE PENALTIES	$	35,779	$	45,000	$	30,000
101-00000-420-35200	FORFEITED & SEIZED ASSETS	$	-	$	-	$	-
	FINES & FORFEITS	**$**	**35,779**	**$**	**45,000**	**$**	**30,000**
101-00000-410-36101	SPECIAL ASSESSMENTS - COUNTY	$	1,233	$	-	$	-
101-00000-410-36102	PENALTIES & INTEREST	$	574	$	-	$	-
101-00000-410-36200	OTHER MISCELLEANOUS REVENUE	$	10,135	$	-	$	-
101-00000-410-36210	INTEREST ON INVESTMENTS	$	8,500	$	2,100	$	5,000
101-00000-410-36230	CONTRIBUTIONS & DONATIONS	$	-	$	-	$	-
101-00000-450-36230	CONTRIBUTIONS & DONATIONS (COMM EVENT	$	2,982	$	-	$	2,500
101-00000-420-36260	SURCHARGES COLLECTED	$	1,309	$	800	$	1,000
	MISCELLANEOUS REVENUE	**$**	**24,733**	**$**	**2,900**	**$**	**8,500**
101-00000-410-39101	SALE OF CAPITAL ASSETS	$	-	$	-	$	-
101-00000-410-39200	TRANSFER IN	$	-	$	-	$	-
	OTHER SOURCES	**$**	**-**	**$**	**-**	**$**	**-**
	TOTAL GENERAL FUND REVENUE	**$**	**1,340,087**	**$**	**1,336,024**	**$**	**1,387,924**
	REVENUES OVER/UNDER EXPENDITURES	$	-	$	(0)	$	-
	FUND BALANCE - January 1	$	758,551	$	780,967	$	780,967
	FUND BALANCE - December 31	$	780,967	$	780,967	$	780,967

CITY OF LAUDERDALE
ADOPTED 2018 BUDGET
EXPENDITURES



Expenditures

Legislative	$	27,953
City Administration	$	227,951
Elections	$	24,851
Public Safety	$	743,174
Legal	$	23,000
General Government Buildings	$	26,700
Public Works	$	88,094
Planning, Zoning, Inspections	$	47,522
Street Lighting	$	7,000
Building Inspections	$	28,615
Parks & Recreation	$	85,064
Contingency	$	10,000
Transfer	$	38,000
Economic Development	$	10,000

CITY OF LAUDERDALE
GENERAL FUND EXPENSE SUMMARY
2018

Department Number	Title	2016 Actual	2017 Adopted	2018 Proposed
41110	LEGISLATIVE	$ 24,888	$ 27,593	$ 27,953
41320	CITY ADMINISTRATION	$ 215,216	$ 216,105	$ 227,951
41410	ELECTIONS	$ 22,202	$ 18,111	$ 24,851
41610	LEGAL	$ 24,848	$ 23,000	$ 23,000
41910	PLANNING	$ 27,883	$ 41,963	$ 47,522
41940	GENERAL GOVERNMENT BUILDINGS	$ 18,832	$ 18,550	$ 26,700
	GENERAL GOVERNMENT	**$ 333,869**	**$ 345,322**	**$ 377,977**
42100	PUBLIC SAFETY	$ 700,785	$ 727,134	$ 743,174
42400	BUILDING INSPECTIONS	$ 34,192	$ 26,431	$ 28,615
	PUBLIC SAFETY	**$ 734,977**	**$ 753,565**	**$ 771,789**
43121	PUBLIC WORKS	$ 90,389	$ 81,010	$ 88,094
43160	STREET LIGHTING	$ 7,837	$ 7,000	$ 7,000
	PUBLIC WORKS	**$ 98,226**	**$ 88,010**	**$ 95,094**
45200	PARKS & RECREATION	$ 76,106	$ 81,127	$ 85,064
46500	ECONOMIC DEVELOPMENT	$ -	$ 20,000	$ 10,000
49200	MISCELLANEOUS UNALLOCATED EXPENSES	$ -	$ 10,000	$ 10,000
49300	OTHER FINANCING USES	$ 87,655	$ 38,000	$ 38,000
	OTHER	**$ 163,761**	**$ 149,127**	**$ 143,064**
TOTAL EXPENDITURES		**$ 1,330,833**	**$ 1,336,024**	**$ 1,387,924**

CITY OF LAUDERDALE
LEGISLATIVE
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41110-410-41030	PART TIME EMPLOYEES	$ 16,500	$ 16,500	$ 16,500
101-41110-410-41220	FICA	$ 1,023	$ 1,023	$ 1,023
101-41110-410-41225	MEDICARE	$ 239	$ 239	$ 239
101-41110-410-41510	WORKERS COMPENSATION INSURANCE	$ 52	$ 41	$ 41
	PERSONNEL	**$ 17,814**	**$ 17,803**	**$ 17,803**
101-41110-410-42010	OFFICE SUPPLIES	$ 28	$ -	$ -
101-41110-410-42110	GENERAL SUPPLIES	$ -	$ 50	$ 50
101-41110-410-42115	MEETINGS	$ 64	$ 200	$ 200
101-41110-410-42410	MINOR TOOLS & EQUIPMENT	$ -	$ 100	$ -
	SUPPLIES	$ 92	$ 350	$ 250
101-41110-410-43140	TRAINING & EDUCATION	$ 1,040	$ 2,500	$ 2,500
101-41110-410-43310	TRAVEL EXPENSE	$ 735	$ 1,200	$ 1,200
101-41110-410-43510	LEGAL NOTICES & PUBLISHING	$ 1,930	$ 1,500	$ 2,000
101-41110-410-43610	INSURANCE & BONDS	$ 316	$ 400	$ 400
101-41110-410-44330	DUES & SUBSCRIPTIONS	$ 2,960	$ 3,840	$ 3,800
	OTHER SERVICES & CHARGES	**$ 6,982**	**$ 9,440**	**$ 9,900**
101-41110-410-45700	OFFICE FURNITURE & EQUIPMENT	$ -	$ -	$ -
	CAPITAL OUTLAY	$ -	$ -	$ -
TOTAL EXPENDITURES		**$ 24,888**	**$ 27,593**	**$ 27,953**

NOTES:
Dues include Metro Cities, League of Minnesota Cities, Mayor's Association and Suburban Rate Authority

CITY OF LAUDERDALE
CITY ADMINISTRATION
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41320-410-41010	FULL TIME EMPLOYEES	$ 123,003	$ 120,987	$ 126,150
101-41320-410-41020	OVERTIME	$ -	$ -	$ -
101-41320-410-41040	TEMPORARY EMPLOYEES	$ -	$ -	$ -
101-41320-410-41210	PERA	$ 8,552	$ 9,074	$ 9,461
101-41320-410-41220	FICA	$ 7,668	$ 7,501	$ 7,821
101-41320-410-41225	MEDICARE	$ 1,793	$ 1,755	$ 1,829
101-41320-410-41250	DEFERRED COMPENSATION	$ 308	$ 500	$ 500
101-41320-410-41310	HEALTH INSURANCE	$ 17,996	$ 16,352	$ 19,172
101-41320-410-41320	DENTAL INSURANCE	$ 129	$ 706	$ 200
101-41320-410-41330	LIFE INSURANCE	$ 223	$ 482	$ 300
101-41320-410-41340	DISABILITY INSURANCE	$ 187	$ 200	$ 200
101-41320-410-41420	UNEMPLOYMENT	$ -	$ -	$ -
101-41320-410-41510	WORKERS COMPENSATION INSURANCE	$ 786	$ 968	$ 1,018
	PERSONNEL	**$ 160,646**	**$ 158,525**	**$ 166,651**
101-41320-410-42010	OFFICE SUPPLIES	$ 729	$ 1,600	$ 1,000
101-41320-410-42020	COMPUTER SUPPLIES	$ 530	$ 200	$ 500
101-41320-410-42030	PRINTED FORMS	$ 3,710	$ 5,000	$ 4,500
101-41320-410-42110	GENERAL SUPPLIES	$ 81	$ 200	$ 200
101-41320-410-42115	MEETING	$ 41	$ 100	$ -
101-41320-410-42410	MINOR EQUIPMENT & TOOLS	$ -	$ -	$ -
101-41320-410-42420	MINOR COMPUTER EQUIPMENT	$ 1,783	$ 1,000	$ 1,500
	SUPPLIES	**$ 6,874**	**$ 8,100**	**$ 7,700**
101-41320-410-43030	AUDITING & ACCOUNTING SERVICES	$ 16,720	$ 14,500	$ 15,000
101-41320-410-43090	EXPERT & PROFESSIONAL SERVICES	$ 11,644	$ 13,780	$ 16,000
101-41320-410-43140	TRAINING & EDUCATION	$ 1,520	$ 3,000	$ 3,000
101-41320-410-43210	TELEPHONE & TELEGRAPH	$ -	$ -	$ -
101-41320-410-43220	POSTAGE	$ 3,810	$ 3,200	$ 4,000
101-41320-410-43250	OTHER COMMUNICATIONS	$ 32	$ -	$ -
101-41320-410-43310	TRAVEL EXPENSE	$ 1,874	$ 1,500	$ 1,500
101-41320-410-43510	LEGAL NOTICES & PUBLISHING	$ 365	$ 1,100	$ 1,000
101-41320-410-43610	INSURANCE & BONDS	$ 3,323	$ 3,500	$ 3,500
101-41320-410-44040	VEHICLE/EQUIPMENT REPAIRS	$ 218	$ 1,500	$ -
101-41320-410-44160	RENTS & LEASES	$ 2,483	$ 2,700	$ 2,700
101-41320-410-44325	BANK FEES & CHARGES	$ 952	$ -	$ 1,000
101-41320-410-44330	DUES & SUBSCRIPTIONS	$ 4,261	$ 3,500	$ 5,300
101-41320-410-44370	MISCELLANEOUS CHARGES	$ 494	$ 1,200	$ 600
	OTHER SERVICES & CHARGES	**$ 47,696**	**$ 49,480**	**$ 53,600**
101-41320-410-45700	OFFICE EQUIPMENT & FURNITURE	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 215,216**	**$ 216,105**	**$ 227,951**

NOTES

Dues includes MCFOA, MAMA, MN GFOA, IMCA, MN City/County Management Association, Pioneer Press, Notary, RC GIS

CITY OF LAUDERDALE
ELECTIONS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41410-410-41010	FULL TIME EMPLOYEES	$ 10,912	$ 10,135	$ 10,745
101-41410-410-41040	TEMPORARY EMPLOYEES	$ 4,128	$ -	$ 5,000
101-41410-410-41210	PERA	$ 684	$ 760	$ 806
101-41410-410-41220	FICA	$ 679	$ 628	$ 666
101-41410-410-41225	MEDICARE	$ 159	$ 147	$ 156
101-41410-410-41250	DEFERRED COMPENSATION	$ 15	$ -	$ -
101-41410-410-41310	HEALTH INSURANCE	$ 1,339	$ 1,533	$ 1,763
101-41410-410-41320	DENTAL INSURANCE	$ 14	$ 66	$ 50
101-41410-410-41330	LIFE INSURANCE	$ 14	$ 71	$ 25
101-41410-410-41340	DISABILITY INSURANCE	$ 17	$ 40	$ 25
101-41410-410-41510	WORKERS COMPENSATION INSURANCE	$ 77	$ 81	$ 115
	PERSONNEL	**$ 18,037**	$ 13,461	$ 19,351
101-41410-410-42010	OFFICE SUPPLIES	$ -	$ -	$ -
101-41410-410-42110	GENERAL SUPPLIES	$ 291	$ 2,500	$ 1,500
101-41410-410-42410	MINOR EQUIPMENT & TOOLS	$ 2,617	$ 1,650	$ 2,500
	SUPPLIES	**$ 2,908**	$ 4,150	$ 4,000
101-41410-410-43510	LEGAL NOTICES PUBLISHING	$ 474	$ -	$ 500
101-41410-410-44370	MISCELLANEOUS CHARGES (AB VOTING)	$ 782	$ 500	$ 1,000
	OTHER SERVICES & CHARGES	**$ 1,256**	**$ 500**	**$ 1,500**
101-41410-410-45700	OFFICE EQUIPMENT & FURNITURE	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 22,202**	**$ 18,111**	**$ 24,851**

CITY OF LAUDERDALE
LEGAL
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41610-410-43040	LEGAL SERVICES - CIVIL PROCESS	$ 12,898	$ 11,500	$ 11,500
101-41610-410-43045	LEGAL SERVICES - PROSECUTION	$ 11,950	$ 11,500	$ 11,500
	OTHER SERVICES & CHARGES	**$ 24,848**	**$ 23,000**	**$ 23,000**
TOTAL EXPENDITURES		**$ 24,848**	**$ 23,000**	**$ 23,000**

CITY OF LAUDERDALE
PLANNING, ZONING & INSPECTIONS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41910-410-41010	FULL TIME EMPLOYEES	$ 20,224	$ 22,601	$ 23,739
101-41910-410-41210	PERA	$ 1,315	$ 1,694	$ 1,780
100-41910-410-41220	FICA	$ 1,184	$ 1,402	$ 1,472
101-41910-410-41225	MEDICARE	$ 277	$ 328	$ 344
101-41910-410-41250	DEFERRED COMPENSATION	$ (379)	$ -	$ -
101-41910-410-41310	HEALTH INSURANCE	$ 3,683	$ 3,577	$ 3,547
101-41910-410-41320	DENTAL INSURANCE	$ (33)	$ 154	$ 200
101-41910-410-41330	LIFE INSURANCE	$ (322)	$ 400	$ 400
101-41910-410-41340	DISABILITIY INSURANCE	$ (5)	$ 289	$ 200
101-41910-410-41510	WORKERS COMPENSATION INSURANCE	$ 852	$ 868	$ 190
	PERSONNEL	**$ 26,794**	**$ 31,313**	**$ 31,872**
101-41910-410-42010	OFFICE SUPPLIES	$ -	$ -	$ -
101-41910-410-42030	PRINTED FORMS	$ -	$ -	$ -
101-41910-410-42110	GENERAL SUPPLIES	$ -	$ -	$ -
	SUPPLIES	**$ -**	**$ -**	**$ -**
101-41910-410-43090	EXPERT & PROFESSIONAL SERVICES	$ 452	$ 10,000	$ 15,000
101-41910-410-43140	TRAINING & EDUCATION	$ -	$ -	$ -
101-41910-410-43220	POSTAGE	$ 49	$ 250	$ 250
101-41910-410-43610	INSURANCE & BONDS	$ 369	$ 400	$ 400
101-41910-410-44330	DUES AND SUBSCRIPTIONS	$ 219	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 1,089**	**$ 10,650**	**$ 15,650**
TOTAL EXPENDITURES		**$ 27,883**	**$ 41,963**	**$ 47,522**

CITY OF LAUDERDALE
GENERAL GOVERNMENT BUILDINGS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-41940-410-42110	GENERAL SUPPLIES	$ 1,266	$ 500	$ 1,000
101-41940-410-42230	BUILDING REPAIR SUPPLIES	$ -	$ -	$ -
101-41940-410-42410	MINOR EQUIPMENT & TOOLS	$ 533	$ -	$ -
	SUPPLIES	**$ 1,799**	**$ 500**	**$ 1,000**
101-41940-410-43090	EXPERT & PROFESSIONAL SERVICES	$ -	$ -	$ -
101-41940-410-43210	TELEPHONE & TELEGRAPH	$ 1,740	$ 2,400	$ 2,400
101-41940-410-43250	OTHER COMMUNICATIONS (INTERNET)	$ -	$ -	$ 6,000
101-41940-410-43610	INSURANCE & BONDS	$ 3,006	$ 3,200	$ 3,200
101-41940-410-43810	ELECTRIC UTILITIES	$ 4,312	$ 3,200	$ 4,000
101-41940-410-43820	WATER UTILITIES	$ 595	$ 150	$ 600
101-41940-410-43830	GAS UTILITIES	$ 2,687	$ 3,000	$ 3,000
101-41940-410-43840	REFUSE DISPOSAL	$ 3,746	$ 3,500	$ 4,000
101-41940-410-43850	SEWER UTILITIES	$ -	$ 100	$ -
101-41940-410-44010	BUILDING MAINTENANCE	$ 534	$ 2,500	$ 2,500
101-41940-410-44040	VEHICLE/EQUIPMENT REPAIRS	$ 114	$ -	
101-41940-410-44160	RENTS & LEASES	$ 298	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 17,033**	**$ 18,050**	**$ 25,700**
101-41940-410-45700	OFFICE FURNITURE & EQUIPMENT	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 18,832**	**$ 18,550**	**$ 26,700**

NOTES:
Dues include Metro Cities, League of Minnesota Cities, Mayor's Association and Suburban Rate Authority

CITY OF LAUDERDALE
PUBLIC SAFETY
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-42100-420-43100	DISPATCH	$ 17,174	$ 18,469	$ 17,773
101-42100-420-43110	POLICE CONTRACT	$ 653,026	$ 672,590	$ 692,701
101-42100-420-44370	MISCELLANEOUS CHARGES	$ 162	$ 75	$ 200
101-42220-420-43120	FIRE CONTRACT	$ 18,410	$ 18,000	$ 18,500
101-42220-420-43125	FIRE CALLS & INSPECTIONS	$ 12,013	$ 18,000	$ 14,000
101-42200-420-44370	MISCELLANEOUS CHARGES	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 700,785**	**$ 727,134**	**$ 743,174**
101-42220-420-45400	MACHINERY & EQUIPMENT	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 700,785**	**$ 727,134**	**$ 743,174**

CITY OF LAUDERDALE
BUILDING INSPECTIONS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-42400-420-41010	FULL TIME EMPLOYEES	$ 21,613	$ 16,944	$ 17,562
101-42400-420-42010	OVERTIME	$ 36	$ -	$ -
101-42400-420-41210	PERA	$ 1,624	$ 1,271	$ 1,317
101-42400-420-41220	FICA	$ 1,558	$ 1,051	$ 1,089
101-42400-420-41225	MEDICARE	$ 364	$ 246	$ 255
101-42400-420-41250	DEFERRED COMPENSATION	$ 2,266	$ 2,259	$ 1,829
101-42400-420-41310	HEALTH INSURANCE	$ -	$ -	$ -
101-42400-420-41320	DENTAL INSURANCE	$ 112	$ 111	$ 100
101-42400-420-41330	LIFE INSURANCE	$ 527	$ 25	$ 500
101-42400-420-41340	DISABILITY INSURANCE	$ 65	$ 25	$ 55
101-42400-420-41510	WORKERS COMPENSATION INSURANCE	$ 607	$ 650	$ 808
	PERSONNEL	**$ 28,772**	**$ 22,581**	**$ 23,515**
101-42400-420-42030	PRINTED FORMS	$ -	$ -	$ -
101-42400-420-42110	GENERAL SUPPLIES	$ -	$ -	$ -
	SUPPLIES	**$ -**	**$ -**	**$ -**
101-42400-420-43090	EXPERT & PROFESSIONAL SERVICES	$ 2,975	$ 2,000	$ 3,000
101-42400-420-43140	TRAINING & EDUCATION	$ 550	$ 600	$ 600
101-42400-420-43220	POSTAGE	$ 227	$ 50	$ -
101-42400-420-43310	TRAVEL EXPENSES	$ -	$ -	$ -
101-42400-420-43510	LEGAL NOTICES PUBLISHING	$ -	$ -	$ -
101-42400-420-43610	INSURANCE & BONDS	$ 369	$ 400	$ 400
101-42400-420-44330	DUES & SUBSCRIPTIONS	$ 122	$ -	$ 100
101-42400-420-44380	BUILDING PERMIT SURCHARGES	$ 1,177	$ 800	$ 1,000
	OTHER SERVICES & CHARGES	**$ 5,420**	**$ 3,850**	**$ 5,100**
TOTAL EXPENDITURES		**$ 34,192**	**$ 26,431**	**$ 28,615**

CITY OF LAUDERDALE
PUBLIC WORKS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-43121-430-41010	FULL TIME EMPLOYEES	$ 34,285	$ 32,039	$ 37,730
101-43121-430-41020	OVERTIME	$ 267	$ 3,000	$ -
101-43121-430-41040	TEMPORARY EMPLOYEES	$ -	$ -	$ -
101-43121-430-41210	PERA	$ 2,498	$ 2,628	$ 2,680
101-43121-430-41220	FICA	$ 2,464	$ 2,172	$ 2,339
101-43131-430-41225	MEDICARE	$ 576	$ 509	$ 547
101-43121-430-41250	DEFERRED COMPENSATION	$ 4,758	$ 5,221	$ 5,612
101-43121-430-41310	HEALTH INSURANCE	$ 499	$ -	$ -
101-43121-430-41320	DENTAL INSURANCE	$ 36	$ 111	$ 50
101-43121-430-41330	LIFE INSURANCE	$ 186	$ 200	$ 200
101-43121-430-41340	DISABILITY INSURANCE	$ 49	$ 168	$ 100
101-43121-430-41510	WORKERS COMPENSATION INSURANCE	$ 1,617	$ 1,612	$ 1,736
	PERSONNEL	**$ 47,234**	$ 47,660	$ 50,994
101-43121-430-42110	GENERAL SUPPLIES	$ 714	$ 500	$ 700
101-43121-430-42120	MOTOR FUELS	$ 2,126	$ 3,000	$ 2,500
101-43121-430-42130	LUBRICANTS & ADDITIVES	$ 147	$ -	$ 150
101-43121-430-42160	CHEMICALS & CHEMICAL PRODUCTS	$ -	$ -	$ -
101-43121-430-42170	SAFETY EQUIPMENT	$ -	$ -	$ -
101-43121-430-42210	VEHICLE/EQUIPMENT PARTS	$ 99	$ 1,500	$ 1,500
101-43121-430-42220	TIRES	$ -	$ -	$ -
101-43121-430-42240	STREET MAINTENANCE MATERIALS	$ -	$ -	$ -
101-43121-430-42410	MINOR EQUIPMENT & TOOLS	$ 20	$ 1,000	$ 1,000
101-43121-430-42420	MINOR COMPUTER EQUIPMENT	$ -	$ -	$ -
	SUPPLIES	**$ 3,105**	**$ 6,000**	**$ 5,850**
101-43121-430-43030	ENGINEERING	$ 2,159	$ -	$ 1,000
101-43121-430-43090	EXPERT & PROFESSIONAL SERVICES	$ 28,092	$ 19,650	$ 12,000
101-43121-430-43095	SNOW REMOVAL CONTRACTS	$ -	$ -	$ 14,000
101-43121-430-43140	TRAINING & EDUCATION	$ 460	$ -	$ 500
101-43121-430-43210	TELEPHONE & TELEGRAPH	$ 375	$ -	$ -
101-43121-430-43310	TRAVEL EXPENSE	$ 43	$ -	$ -
101-43121-430-43610	INSURANCE & BONDS	$ 2,053	$ 2,200	$ 2,200
101-43121-430-44010	BUILDING MAINTENANCE	$ 20	$ 4,000	$ -
101-43121-430-44040	VEHICLE/EQUIPMENT REPAIRS	$ 6,776	$ 1,500	$ 1,500
101-43121-430-44160	RENTS & LEASES	$ -	$ -	$ -
101-43121-430-44330	DUES & SUBSCRIPTIONS	$ 40	$ -	$ -
101-43121-430-44390	TAXES & LICENSES	$ 32	$ -	$ 50
	OTHER SERVICES & CHARGES	**$ 40,049**	**$ 27,350**	**$ 31,250**
101-43121-430-45400	MACHINERY & EQUIPMENT	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 90,389**	**$ 81,010**	**$ 88,094**

CITY OF LAUDERDALE
STREET LIGHTING
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-43160-430-43810	ELECTRIC UTILITIES	$ 7,162	$ 7,000	$ 7,000
101-43160-430-44040	VEHICLE/EQUIPMENT REPAIRS	$ 675	$ -	$ -
	OTHER SERVICES & CHARGES	**$ 7,837**	**$ 7,000**	**$ 7,000**
TOTAL EXPENDITURES		**$ 7,837**	**$ 7,000**	**$ 7,000**

CITY OF LAUDERDALE
PARKS & RECREATION
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-45200-450-41010	FULL TIME EMPLOYEES	$ 45,901	$ 46,278	$ 50,797
101-45200-450-41020	OVERTIME	$ 206	$ -	$ -
101-45200-450-41040	TEMPORARY EMPLOYEES	$ 2,873	$ 6,000	$ 6,000
101-45200-450-41210	PERA	$ 3,192	$ 3,025	$ 3,600
101-45200-450-41220	FICA	$ 3,359	$ 3,241	$ 3,521
101-45200-450-41225	MEDICARE	$ 755	$ 758	$ 824
101-45200-450-41250	DEFERRED COMPENSATION	$ 4,933	$ 4,754	$ 5,542
101-45200-450-41310	HEALTH INSURANCE	$ 2,841	$ 3,066	$ 3,000
101-45200-450-41320	DENTAL INSURANCE	$ 57	$ 176	$ 175
101-45200-450-41330	LIFE INSURANCE	$ 122	$ 400	$ 200
101-45200-450-41340	DISABILITY INSURANCE	$ 81	$ 154	$ 150
101-45200-450-41420	UNEMPLOYMENT	$ 302	$ -	$ -
101-45200-450-41510	WORKERS COMPENSATION INSURANCE	$ 1,396	$ 1,415	$ 1,555
	PERSONNEL	**$ 66,017**	**$ 69,267**	**$ 75,364**
101-45200-450-42030	PRINTED FORMS	$ -	$ -	$ -
101-45200-450-42110	GENERAL SUPPLIES	$ 1,320	$ 450	$ 500
101-45200-450-42115	MEETINGS	$ 122	$ -	$ -
101-45200-450-42120	MOTOR FUELS	$ -	$ -	$ -
101-45200-450-42160	CHEMICALS & CHEMICAL PRODUCTS	$ -	$ -	$ -
101-45200-450-42210	VEHICLE/EQUIPMENT PARTS	$ -	$ 500	$ 500
101-45200-450-42220	TIRES	$ -	$ -	$ -
101-45200-450-42230	BUILDING REPAIR SUPPLIES	$ 47	$ 1,000	$ -
101-45200-450-42410	MINOR EQUIPMENT & TOOLS	$ 1,256	$ -	$ -
	SUPPLIES	**$ 2,744**	**$ 1,950**	**$ 1,000**
101-45200-450-43090	EXPERT & PROFESSIONAL SERVICES	$ -	$ 700	$ -
101-45200-450-43130	COMMUNITY EVENTS	$ 2,214	$ 3,000	$ 3,000
101-45200-450-43140	TRAINING & EDUCATION	$ -	$ -	$ -
101-45200-450-43210	TELEPHONE & TELEGRAPH	$ 28	$ 50	$ -
101-45200-450-43310	TRAVEL EXPENSE	$ -	$ -	$ -
101-45200-450-43610	INSURANCE & BONDS	$ 714	$ 800	$ 800
101-45200-450-43810	ELECTRIC UTILITIES	$ 332	$ 500	$ 400
101-45200-450-43820	WATER UTILITIES	$ 517	$ 260	$ 600
101-45200-450-43830	GAS UTILITIES	$ 440	$ 700	$ 500
101-45200-450-43840	REFUSE DISPOSAL	$ -	$ -	$ -
101-45200-450-44010	BUILDING MAINTENANCE	$ -	$ -	$ -
101-45200-450-44040	VEHICLE/EQUIPMENT MAINTENANCE	$ -	$ 1,000	$ -
101-45200-450-44160	RENTS & LEASES (PORTABLE RESTROOM)	$ 1,296	$ 1,200	$ 1,500
101-45200-450-44382	RECREATION PROGRAMS	$ 1,805	$ 1,700	$ 1,900
	OTHER SERVICES & CHARGES	**$ 7,345**	**$ 9,910**	**$ 8,700**
101-45200-450-45200	BUILDING & IMPROVEMENTS	$ -	$ -	$ -
	CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 76,106**	**$ 81,127**	**$ 85,064**

CITY OF LAUDERDALE
ECONOMIC DEVELOPMENT
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-46500-462-43090	CONSULTING FEES	$ -	$ 20,000	$ 10,000
101-46500-462-44370	MISCELLANEOUS	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	**$ -**	**$ 20,000**	**$ 10,000**
TOTAL EXPENDITURES		**$ -**	**$ 20,000**	**$ 10,000**

CITY OF LAUDERDALE
MISCELLANEOUS UNALLOCATED EXPENDITURES
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-49200-410-48100	CONTINGENCY	$ -	$ 10,000	$ 10,000
	OTHER SERVICES & CHARGES	**$ -**	**$ 10,000**	**$ 10,000**
TOTAL EXPENDITURES		**$ -**	**$ 10,000**	**$ 10,000**

CITY OF LAUDERDALE
OTHER FINANCING USES
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
101-49300-410-47200	TRANSFER OUT	$ 87,655	$ 38,000	$ 38,000
	TRANSFERS	**$ 87,655**	**$ 38,000**	**$ 38,000**
TOTAL EXPENDITURES		**$ 87,655**	**$ 38,000**	**$ 38,000**

CITY OF LAUDERDALE

SPECIAL REVENUE FUNDS

CAPITAL FUNDS

ENTERPRISE FUNDS

BUDGET 2018

Adopted December 12, 2017

SPECIAL REVENUE FUND

The Special Revenue is established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, state statute, city ordinances, or specific grant agreements. Most of the special revenue funds in Lauderdale's budget are related to specific franchise agreements or grants for specific activities.

CITY OF LAUDERDALE
SPECIAL REVENUE FUNDS
2018

Fund	Fund Title	2016 Actual	2017 Adopted	2018 Proposed
226	COMMUNICATIONS	$ 21,758	$ 20,025	$ 20,040
227	RECYCLING	$ 45,937	$ 43,350	$ 47,292
	TOTAL REVENUES	**$ 67,695**	**$ 63,375**	**$ 67,332**
226	COMMUNICATIONS	$ 17,024	$ 15,943	$ 17,267
227	RECYCLING	$ 50,800	$ 56,610	$ 53,090
	TOTAL EXPENDITURES	**$ 67,824**	**$ 72,553**	**$ 70,357**

CITY OF LAUDERDALE
COMMUNICATIONS
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
226-00000-410-31810	FRANCHISE TAX	$ 21,720	$ 20,000	$ 20,000
226-00000-410-36210	INTEREST ON INVESTMENTS	$ 38	$ 25	$ 40
	TOTAL REVENUES	**$ 21,758**	**$ 20,025**	**$ 20,040**
226-49840-410-41010	FULL TIME EMPLOYEES	$ 6,255	$ 5,902	$ 6,232
226-49840-410-41210	PERA	$ 402	$ 443	$ 467
226-49840-410-41220	FICA	$ 389	$ 366	$ 386
226-49840-410-41225	MEDICARE	$ 91	$ 85	$ 90
226-49840-410-41250	DEFERRED COMPENSATION	$ 15	$ -	$ -
226-49840-410-41310	HEALTH INSURANCE	$ 933	$ 1,022	$ 1,207
226-49840-410-41320	DENTAL INSURANCE	$ 14	$ 44	$ 15
226-49840-410-41330	LIFE INSURANCE	$ 8	$ 24	$ 10
226-49840-410-41340	DISABILITY INSURANCE	$ 11	$ 10	$ 10
226-49840-410-41510	WORKERS COMPENSATION INSURANCE	$ 39	$ 47	$ 50
	PERSONNEL	$ 8,158	$ 7,943	$ 8,467
226-49840-410-42020	COMPUTER SERVICES	$ -	$ 600	$ 600
	SUPPLIES	$ -	$ 600	$ 600
226-49840-410-43130	SPECIAL PROGRAMS	$ 4,300	$ 2,400	$ 3,200
226-49840-410-44160	RENTS & LEASES (CABLE COMM FEE)	$ 4,566	$ 5,000	$ 5,000
226-49840-410-44370	MISCELLANEOUS CHARGES	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 8,866	$ 7,400	$ 8,200
226-49840-410-45700	OFFICE EQUIPMENT & FURNITURE	$ -	$ -	$ -
	CAPITAL OUTLAY	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 17,024**	**$ 15,943**	**$ 17,267**
REVENUES OVER/UNDER EXPENDITURES		**$ 4,734**	**$ 4,082**	**$ 2,773**

CITY OF LAUDERDALE
RECYCLING
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
227-00000-430-33620	COUNTY GRANTS	$ 5,977	$ 6,000	$ 5,832
227-00000-430-36101	SPECIAL ASSESSMENTS - COUNTY	$ 38,533	$ 36,750	$ 40,460
227-00000-430-36102	PENALTIES & INTEREST	$ 94	$ -	$ -
227-00000-430-36210	INTEREST ON INVESTMENTS	$ 1,333	$ 600	$ 1,000
	TOTAL REVENUES	**$ 45,937**	**$ 43,350**	**$ 47,292**
227-43245-430-41010	FULL TIME EMPLOYEES	$ 15,869	$ 15,748	$ 16,374
227-43245-430-41210	PERA	$ 1,123	$ 1,181	$ 1,228
227-43245-430-41220	FICA	$ 989	$ 976	$ 1,015
227-43245-430-41225	MEDICARE	$ 231	$ 229	$ 237
227-43245-430-41250	DEFERRED COMPENSATION	$ 50	$ -	$ 60
227-43245-430-41310	HEALTH INSURANCE	$ 2,496	$ 2,665	$ 2,945
227-43245-430-41320	DENTAL INSURANCE	$ 36	$ 110	$ 40
227-43245-430-41330	LIFE INSURANCE	$ 28	$ 150	$ 30
227-43245-430-41340	DISABILITY INSURANCE	$ 28	$ 75	$ 30
227-43245-430-41510	WORKERS COMPENSATION INSURANCE	$ 102	$ 126	$ 131
	PERSONNEL	$ 20,952	$ 21,260	$ 22,090
227-43245-430-42110	GENERAL SUPPLIES	$ -	$ 350	$ -
227-43245-430-42115	MEETING EXPENSES	$ -	$ -	$ -
	SUPPLIES	$ -	$ 350	$ -
227-43245-430-43130	RECYCLING CONTRACTOR	$ 29,848	$ 35,000	$ 31,000
227-43245-430-43430	ADVERTISING - OTHER	$ -	$ -	$ -
227-43245-430-44330	DUES & SUBSCRIPTIONS	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 29,848	$ 35,000	$ 31,000
	TOTAL EXPENDITURES	**$ 50,800**	**$ 56,610**	**$ 53,090**
REVENUES OVER/UNDER EXPENDITURES		**$ (4,863)**	**$ (13,260)**	**$ (5,798)**

CAPITAL PROJECT FUNDS

The following Capital Project Funds are established to account for the resources used for the acquisition of capital facilities and infrastructure for the City with the exception of those financed by the Enterprise Funds.

GENERAL CAPITAL IMPROVEMENTS
Established to account for transactions relating to capital improvements to municipal buildings.

CAPITAL IMPROVEMENT - STREETS
Established to account for revenues in excess of expenditures resulting from street improvement projects. The City's policy is to charge a standard residential assessment rate for street improvements. This fund will be used to finance expenditures that exceed revenues received from assessments for future street improvement projects.

PARK IMPROVEMENTS
Established to account for expenditures on public park acquisition and improvements.

DISTRICT TAX INCREMENTS
Established to account for revenues and expenditures in tax increment districts. Separate accounting is necessary to meet the statutory reporting to the Office of the State Auditor.

DEVELOPMENT AND HOUSING DEVELOPMENT
Established to account for revenues and expenditures related to business and housing development projects.

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT FUNDS
2018

Fund	Fund Title	2016 Actual	2017 Adopted	2018 Proposed
401	GENERAL CAPITAL	$ 776	$ 500	$ 500
403	STREET CAPITAL	$ 6,554	$ 3,500	$ 6,000
404	PARK CAPITAL	$ 3,793	$ 2,000	$ 3,000
405	ROSEHILL TAX INCREMENT	$ 484	$ -	$ -
414	DEVELOPMENT	$ 145,859	$ 38,500	$ 39,000
415	HOUSING REDEVELOPMENT	$ 0	$ -	$ -
	TOTAL REVENUES	**$ 157,466**	**$ 44,500**	**$ 48,500**
401	GENERAL CAPITAL	$ 50,431	$ 48,000	$ 10,000
402	STREET CAPITAL	$ -	$ 40,000	$ 40,000
404	PARK CAPITAL	$ -	$ 8,000	$ 25,000
405	ROSEHILL TAX INCREMENT	$ 991	$ -	$ -
414	DEVELOPMENT	$ 21,060	$ 10,000	$ 10,000
415	HOUSING REDEVELOPMENT	$ 89,307	$ -	$ -
	TOTAL EXPENDITURES	**$ 161,789**	**$ 106,000**	**$ 85,000**

CITY OF LAUDERDALE
GENERAL CAPITAL
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
401-00000-410-33422	OTHER STATE GRANTS & AIDS	$ -	$ -	$ -
401-00000-410-36200	OTHER MISCELLANEOUS REVENUE	$ 5	$ -	$ -
401-00000-410-36210	INTEREST ON INVESTMENTS	$ 771	$ 500	$ 500
401-00000-410-39200	TRANSFER IN	$ -	$ -	$ -
	TOTAL REVENUES	**$ 776**	**$ 500**	**$ 500**
401-41940-410-44370	MISCELLANEOUS CHARGES	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ -	$ -	$ -
401-41940-410-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ -	$ 13,000	$ -
401-41940-410-45400	MACHINERY & EQUIPMENT	$ -	$ 35,000	$ 10,000
	CAPITAL OUTLAY	$ -	$ 48,000	$ 10,000
401-41940-410-47200	TRANSFER OUT	$ 49,655	$ -	$ -
	OTHER FINANCING	$ 49,655	$ -	$ -
	TOTAL EXPENDITURES	**$ 50,431**	**$ 48,000**	**$ 10,000**
REVENUES OVER/UNDER EXPENDITURES		**$ (49,655)**	**$ (47,500)**	**$ (9,500)**

CITY OF LAUDERDALE
STREET CAPITAL
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
403-00000-430-33422	OTHER STATE GRANTS & AIDS	$ -	$ -	$ -
403-00000-430-36200	OTHER MISCELLANEOUS REVENUE	$ 135	$ -	$ -
403-00000-430-36210	INTEREST ON INVESTMENTS	$ 6,419	$ 3,500	$ 6,000
403-00000-430-39200	TRANSFER IN	$ -	$ -	$ -
	TOTAL REVENUES	**$ 6,554**	**$ 3,500**	**$ 6,000**
403-43121-430-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ -	$ 40,000	$ 40,000
	CAPITAL OUTLAY	$ -	$ 40,000	$ 40,000
403-43121-430-47200	TRANSFER OUT	$ -	$ -	$ -
	OTHER FINANCING	**$ -**	**$ -**	**$ -**
	TOTAL EXPENDITURES	**$ -**	**$ 40,000**	**$ 40,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 6,554**	**$ (36,500)**	**$ (34,000)**

CITY OF LAUDERDALE
PARK CAPITAL
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
404-00000-450-36200	OTHER MISCELLANEOUS REVENUE	$ -	$ -	$ -
404-00000-450-36210	INTEREST ON INVESTMENTS	$ 3,793	$ 2,000	$ 3,000
404-00000-450-36230	CONTRIBUTIONS & DONATIONS	$ -	$ -	$ -
404-00000-450-36250	PARKLAND FEES	$ -	$ -	$ -
404-0000-450-39200	TRANSFER IN	$ -	$ -	$ -
	TOTAL REVENUES	**$ 3,793**	**$ 2,000**	**$ 3,000**
404-45200-450-42410	MINOR EQUIPMENT & TOOLS	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ -	$ -	$ -
404-45200-450-45100	LAND	$ -	$ -	$ -
404-45200-450-45200	BUILDING & IMPROVEMENTS	$ -	$ -	$ -
404-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ -	$ 8,000	$ 25,000
404-45200-450-45400	MACHINERY & EQUIPMENT	$ -	$ -	$ -
	CAPITAL OUTLAY	$ -	$ 8,000	$ 25,000
404-45200-450-47200	TRANSFER OUT	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ -**	**$ 8,000**	**$ 25,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 3,793**	**$ (6,000)**	**$ (22,000)**

CITY OF LAUDERDALE
ROSEHILL TAX INCREMENT
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
405-00000-462-31050	TAX INCREMENT	$ -	$ -	$ -
405-00000-462-31055	DELINQUENT TAX INCREMENT	$ -	$ -	$ -
405-00000-462-36200	OTHER MISCELLANEOUS REVENUE	$ 483	$ -	$ -
405-00000-462-36210	INVESTMENT INTEREST	$ 1	$ -	$ -
405-00000-462-39200	TRANSFER IN	$ -	$ -	$ -
	TOTAL REVENUES	**$ 484**	**$ -**	**$ -**
405-46500-462-44370	MISCELLANEOUS CHARGES	$ 991	$ -	$ -
	OTHER SERVICES & CHARGES	$ 991	$ -	$ -
405-46500-462-47200	TRANSFER OUT	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 991**	**$ -**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ (508)**	**$ -**	**$ -**

CITY OF LAUDERDALE
DEVELOPMENT
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
414-00000-462-36200	OTHER MISCELLANEOUS REVENUE	$ 106,350	$ -	$ -
414-00000-462-36210	INVESTMENT INTEREST	$ 1,509	$ 500	$ 1,000
414-00000-462-36230	DONATIONS	$ -	$ -	$ -
414-00000-462-39200	TRANSFER IN	$ 38,000	$ 38,000	$ 38,000
	TOTAL REVENUES	**$ 145,859**	**$ 38,500**	**$ 39,000**
414-46500-462-44370	MISCELLANEOUS CHARGES	$ 21,060	$ -	$ -
414-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ -	$ 10,000	$ 10,000
414-46500-462-47200	TRANSFER OUT	$ 0	$ -	$ -
	OTHER FINANCING	$ 21,060	$ 10,000	$ 10,000
	TOTAL EXPENDITURES	**$ 21,060**	**$ 10,000**	**$ 10,000**
REVENUES OVER/UNDER EXPENDITURES		**$ 124,799**	**$ 28,500**	**$ 29,000**

CITY OF LAUDERDALE
HOUSING DEVELOPMENT
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
415-00000-461-36200	OTHER MISCELLANEOUS REVENUE	$ -	$ -	$ -
415-00000-461-36210	INTEREST ON INVESTMENTS	$ -	$ -	$ -
415-00000-461-39200	TRANSFER IN	$ 0	$ -	$ -
	TOTAL REVENUES	**$ 0**	**$ -**	**$ -**
415-46310-461-44370	TAXES AND LICENSES	$ 1,770	$ -	$ -
415-46310-461-45100	LAND	$ 87,537	$ -	$ -
	OTHER FINANCING	$ 89,307	$ -	$ -
	TOTAL EXPENDITURES	**$ 89,307**	**$ -**	**$ -**
REVENUES OVER/UNDER EXPENDITURES		**$ (89,307)**	**$ -**	**$ -**

ENTERPRISE FUND

The ENTERPRISE FUND was established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public is financed or recovered primarily through user charges.

CITY OF LAUDERDALE
ENTERPRISE FUNDS
2018

Fund	Fund Title	2016 Actual	2017 Adopted	2018 Proposed
602	SANITARY SEWER	$ 320,222	$ 274,814	$ 282,301
603	STORM WATER	$ 103,124	$ 85,500	$ 104,575
	TOTAL REVENUES	**$ 423,346**	**$ 360,314**	**$ 386,876**
602	SANITARY SEWER	$ 276,367	$ 258,368	$ 366,301
603	STORM WATER	$ 75,250	$ 73,346	$ 87,075
	TOTAL EXPENDITURES	**$ 351,617**	**$ 331,714**	**$ 453,376**

CITY OF LAUDERDALE
SANITARY SEWER
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
602-00000-000-33422	OTHER STATE GRANTS & AIDS	$ 28,843	$ -	$ -
602-00000-000-36210	INTEREST ON INVESTMENTS	$ 13,239	$ 7,000	$ 10,000
602-00000-000-37210	SEWER CHARGES	$ 278,140	$ 267,814	$ 272,301
602-00000-000-37290	SEWER ACCESS CHARGES	$ -	$ -	$ -
602-00000-000-39101	SALE OF CAPITAL ASSETS	$ -	$ -	$ -
602-00000-000-39110	GAIN ON DISPOSAL	$ -	$ -	$ -
	TOTAL REVENUES	**$ 320,222**	**$ 274,814**	**$ 282,301**
602-49450-000-41010	FULL TIME EMPLOYEES	$ 38,874	$ 36,994	$ 50,409
602-49450-000-41020	OVERTIME	$ 8,026	$ 12,000	$ -
602-49450-000-41190	OTHER PAY	$ -	$ -	$ -
602-49450-000-41195	COMP ABSENCES/OPEB	$ 6,362	$ -	$ -
602-49450-000-41210	PERA	$ 3,278	$ 3,675	$ 3,661
602-49450-000-41220	FICA	$ 3,107	$ 3,038	$ 3,125
602-49450-000-41225	MEDICARE	$ 727	$ 710	$ 731
602-49450-000-41250	DEFERRED COMPENSATION	$ 4,469	$ 4,176	$ 5,000
602-49450-000-41310	HEALTH INSURANCE	$ 1,933	$ 1,328	$ 2,266
602-49450-000-41320	DENTAL INSURANCE	$ 33	$ 145	$ 50
602-49450-000-41330	LIFE INSURANCE	$ 171	$ 511	$ 200
602-49450-000-41340	DISABILITY INSURANCE	$ 55	$ 200	$ 60
602-49450-000-41510	WORKERS COMPENSATION INSURANCE	$ 2,967	$ 3,060	$ 3,141
	PERSONNEL	$ 70,001	$ 65,837	$ 68,643
602-49450-000-42110	GENERAL SUPPLIES	$ -	$ 100	$ 100
602-49450-000-42120	MOTOR FUELS	$ 444	$ 700	$ 700
602-49450-000-42130	LUBRICANTS & ADDITIVES	$ -	$ 500	$ -
602-49450-000-42170	SAFETY EQUIPMENT	$ -	$ -	$ -
602-49450-000-42210	VEHICLE/EQUIPMENT PARTS	$ -	$ -	$ -
602-49450-000-42220	TIRES	$ -	$ -	$ -
602-49450-000-42240	STREET MAINTENANCE MATERIALS	$ -	$ -	$ -
602-49450-000-42410	MINOR EQUIPMENT & TOOLS	$ -	$ -	$ -
	SUPPLIES	$ 444	$ 1,300	$ 800
602-49450-000-43010	AUDITING & ACCOUNTING SERVICES	$ 2,090	$ 1,800	$ 2,200
602-49450-000-43030	ENGINEERING	$ 2,140	$ 3,000	$ 22,000
602-49450-000-43090	EXPERT & PROFESSIONAL SERVICES	$ 4,969	$ 7,000	$ 7,000
602-49450-000-43140	TRAINING & EDUCATION	$ 600	$ 600	$ 600
602-49450-000-43210	TELEPHONE & TELEGRAPH	$ 212	$ 300	$ 300
602-49450-000-43310	TRAVEL EXPENSE	$ 89	$ -	$ 100
602-49450-000-43430	ADVERTISING - OTHER	$ -	$ -	$ -
602-49450-000-43610	INSURANCE & BONDS	$ 3,178	$ 3,500	$ 3,500
602-49450-000-43820	WATER UTILITIES	$ 101	$ -	$ 100
602-49450-000-43850	SEWER - MET COUNCIL	$ 139,228	$ 137,131	$ 130,158
602-49450-000-44040	VEHICLE/EQUIPMENT REPAIRS	$ -	$ 1,000	$ 1,000
602-49450-000-44060	LAUNDRY SERVICES	$ 596	$ 800	$ 800
602-49450-000-44160	RENTS & LEASES	$ -	$ -	$ -
602-49450-000-44200	DEPRECIATION	$ 39,768	$ 35,000	$ 20,000
602-49450-000-44330	DUES & SUBSCRIPTIONS	$ -	$ 400	$ 400
602-49450-000-44370	MISCELLANEOUS CHARGES	$ 7,628	$ -	$ 8,000
602-49450-000-44390	TAXES & LICENSES	$ -	$ 700	$ 700

602-49450-000-44450	CLAIMS & DAMAGES	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 200,598	$ 191,231	$ 196,858
602-49450-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ 5,324	$ -	$ 100,000
602-49450-000-45500	VEHICLES	$ -	$ -	$ -
	CAPITAL OUTLAY	$ 5,324	$ -	$ 100,000
602-49450-000-47200	TRANSFER OUT	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 276,367**	**$ 258,368**	**$ 366,301**
REVENUES OVER/UNDER EXPENDITURES		**$ 43,855**	**$ 16,446**	**$ (84,000)**

CITY OF LAUDERDALE
STORM WATER
2018

Account Number	Account Description	2016 Actual	2017 Adopted	2018 Proposed
603-00000-000-33422	OTHER STATE GRANTS & AIDS	$ -	$ -	$ -
603-00000-000-36210	INTEREST ON INVESTMENTS	$ 4,440	$ 1,500	$ 4,500
603-00000-000-37170	STORM WATER CHARGES	$ 98,684	$ 84,000	$ 100,075
603-00000-000-39200	TRANSFER IN	$ -	$ -	$ -
	TOTAL REVENUES	**$ 103,124**	**$ 85,500**	**$ 104,575**
603-49500-000-41010	FULL TIME EMPLOYEES	$ 37,215	$ 36,470	$ 43,691
603-49500-000-41020	OVERTIME	$ 3,424	$ 5,000	$ -
603-49500-000-41190	OTHER PAY	$ -	$ -	$ -
603-49500-000-41195	COMP ABSENCES/OPEB	$ 4,114	$ -	$ -
603-49500-000-41210	PERA	$ 2,901	$ 3,110	$ 3,157
603-49500-000-41220	FICA	$ 2,751	$ 2,571	$ 2,709
603-49500-000-41225	MEDICARE	$ 648	$ 601	$ 634
603-49500-000-41250	DEFERRED COMPENSATION	$ 3,944	$ 4,176	$ 4,500
603-49500-000-41310	HEALTH INSURANCE	$ 1,730	$ 1,226	$ 1,773
603-49500-000-41320	DENTAL INSURANCE	$ 32	$ 142	$ 40
603-49500-000-41330	LIFE INSURANCE	$ 171	$ 446	$ 200
603-49500-000-41340	DISABILITY INSURANCE	$ 54	$ 250	$ 70
603-49500-000-41510	WORKERS COMPENSATION INSURANCE	$ 2,406	$ 2,504	$ 2,651
	PERSONNEL	$ 59,390	$ 56,496	$ 59,425
603-49500-000-42110	GENERAL SUPPLIES	$ -	$ -	$ -
603-49500-000-42120	MOTOR FUELS	$ 444	$ 700	$ 700
603-49500-000-42160	CHEMICALS & CHEMICAL PRODUCTS	$ -	$ -	$ -
603-49500-000-42170	SAFETY EQUIPMENT	$ -	$ -	$ -
603-49500-000-42210	VEHICLE/EQUIPMENT PARTS	$ -	$ -	$ -
603-49500-000-42220	TIRES	$ -	$ -	$ -
603-49500-000-42410	MINOR EQUIPMENT & TOOLS	$ -	$ -	$ -
	SUPPLIES	$ 444	$ 700	$ 700
603-49500-000-43010	AUDITING & ACCOUNTING SERVICES	$ 2,090	$ 1,800	$ 2,200
603-49500-000-43030	ENGINEERING	$ 3,480	$ 3,000	$ 3,000
603-49500-000-43090	EXPERT & PROFESSIONAL SERVICES	$ 6,000	$ 6,000	$ 6,500
603-49500-000-43140	TRAINING & EDUCATION	$ -	$ 300	$ 300
603-49450-000-43210	TELEPHONE & TELEGRAPH	$ 228	$ 300	$ 300
603-49500-000-43310	TRAVEL EXPENSE	$ -	$ -	$ -
603-49500-000-43510	LEGAL NOTICES PUBLISHING	$ -	$ 100	$ -
603-49500-000-43610	INSURANCE & BONDS	$ 1,335	$ 1,500	$ 1,500
603-49500-000-44040	VEHICLE/EQUIPMENT REPAIRS	$ -	$ 400	$ 400
603-49500-000-44060	LAUNDRY SERVICES	$ 596	$ 750	$ 750
603-49500-000-44200	DEPRECIATION	$ -	$ -	$ -
603-49500-000-44330	DUES & SUBSCRIPTIONS	$ 910	$ 1,000	$ 1,000
603-49500-000-44370	MISCELLANEOUS CHARGES	$ 777	$ 1,000	$ 1,000
603-49500-000-44390	TAXES & LICENSES	$ -	$ -	$ -
	OTHER SERVICES & CHARGES	$ 15,417	$ 16,150	$ 16,950
603-49500-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	$ -	$ -	$ 10,000

	CAPITAL OUTLAY	$ -	$ -	$ 10,000
603-49450-000-47200	TRANSFER OUT	$ -	$ -	$ -
	OTHER FINANCING	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 75,250**	**$ 73,346**	**$ 87,075**
REVENUES OVER/UNDER EXPENDITURES		**$ 27,874**	**$ 12,154**	**$ 17,500**

CITY OF LAUDERDALE

CAPITAL IMPROVEMENT PLAN

2018-2027

Adopted December 12, 2017

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUNDING SOURCE SUMMARY

FUND	TITLE	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
226	Communications		$ 20,000									$ 20,000
401	General Capital	$ 10,000		$ 75,000	$ 40,000	$ 40,000				$40,000		$ 205,000
403	Street Improvement	$40,000					$175,000					$ 215,000
404	Park Improvement	$ 25,000										$ 25,000
414	Development	$ 10,000										$ 10,000
601	Sanitary Sewer	$ 100,000		$ 100,000		$ 100,000						$ 300,000
602	Storm Water	$ 10,000	$ 40,000									$ 50,000
	GRAND TOTAL	$ 195,000	$ 60,000	$ 175,000	$ 40,000	$ 140,000	$ 175,000	$ -	$ -	$ 40,000	$ -	$ 825,000

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
PROJECT SUMMARY BY YEAR AND FUNDING SOURCE

YEAR	PROJECT	FUND 202	401	403	404	414	601	602
2018								
	Lawn Mower		$ 10,000					
	Eustis/Malvern Street Alley Improvements			$ 40,000				
	Skyview Park Improvements				$ 20,000			
	Community Park Improvements				$ 5,000			
	1821 Eustis Site Improvements					$ 10,000		
	Sewer Lining Project						$ 100,000	
	Invasive Species Management							$ 10,000
2019								
	Council Chambers Technology	$ 20,000						
	Roselawn & Eustis Street Reconstruction			Unknown				
	Seminary Pond Project							$ 40,000
2020								
	Public Works Garage - Replace Roof		$ 15,000					
	City Hall - Replace Roof		$ 60,000					
	Sewer Lining Project						$ 100,000	
2021								
	2001 John Deere Tractor 3520		$ 40,000					
2022								
	2012 Ford F350 Truck and Plow		$ 40,000					
	Sewer Lining Project						$ 100,000	
2023								
	Sealcoating - All City streets			$ 175,000				
2024								
2025								
2026	2016 Ford F350 Truck and Plow		$ 40,000					
2027								
	TOTALS	$ 20,000	$ 205,000	$ 215,000	$ 25,000	$ 10,000	$ 300,000	$ 50,000

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 226 - COMMUNICATIONS

PROJECT	YEAR									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Council Chambers Technology	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 401 - GENERAL CAPITAL IMPROVEMENT

PROJECT	YEAR									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Lawn Mower 10 year schedule	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Hall - replace roof 20 year schedule	$ -	$ -	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Replace Public Works Garage Roof 25 year schedule	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Replace 2001 John Deere Tractor 3520 10 year schedule	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -
Replace 2012 Ford F350 Truck and Plow 10 year schedule	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -
Replace 2016 Ford F350 Truck and Plow 10 year schedule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -
TOTALS	**$ -**	**$ -**	**$ 75,000**	**$ 40,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 403 - STREET IMPROVEMENT

PROJECT	YEAR 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Eustis/Malvern Street Alley Improvements	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roselawn & Eustis Street Reconstruction	$ -	Unknown	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sealcoating - all City streets 7 year schedule	$ -	$ -	$ -	$ -	$ -	$ 175,000	$ -	$ -	$ -	$ -
TOTALS	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 404 - PARK IMPROVEMENT

PROJECT	YEAR									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Skyview Park Improvements	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Park Improvements	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 414 - Development

PROJECT	YEAR									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
1821 Eustis Site Improvements	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 601 - SANITARY SEWER

PROJECT	YEAR 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2018 Sewer Lining Project	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020 Sewer Lining Project	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022 Sewer Lining Project	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 602 - STORM WATER

PROJECT	YEAR									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Invasive Species Management	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Seminary Pond Project	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	**$ 10,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF LAUDERDALE
TECHNOLOGY REPLACEMENT PLAN
2018 - 2027

Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Funding Source(s)
City Administrator	0	0	1,500	0	0	0	1,500	0	0	0	Fund 101 - Operating
Assistant City Administrator	0	1,000	0	0	0	1,000	0	0	0	1,000	Fund 101 - Operating
Deputy City Clerk	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
Public Works Coordinator	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
Public Works Maintenance	0	1,000	0	0	0	1,000	0	0	0	1,000	Fund 101 - Operating
City Hall Front Counter	0	0	1,000	0	0	0	1,000	0	0	0	Fund 101 - Operating
City Hall Printer	0	0	0	350	0	0	0	0	400	0	Fund 101 - Operating
City Hall Copier	Lease	0	0	0	Lease	0	0	0	Lease	0	Fund 101 - Operating
TOTAL	**2,000**	**2,000**	**2,500**	**350**	**2,000**	**2,000**	**2,500**	**0**	**2,400**	**2,000**	

NOTES

Computers are replaced on 4-year schedule.

Printer is replaced on 5-year schedule.

Copier is leased on 4-year schedule.

GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

AD VALOREM TAX

A tax levied on the assessed value of real and personal property. This tax is also known as property tax.

APPROPRIATIONS

An authorization made by the City Council, which permits the City to incur obligations and to make expenditures of resources.

BALANCED BUDGET

A budget in which planned funds available equal planned expenditures.

BONDS

A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

BUDGET

An annual financial plan that identifies revenues specifies the type and level of services to be provided and establishes the amount of money that can be spent.

BUDGET OVERVIEW

The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

CAPITAL ASSETS

Assets (buildings, vehicles, land, infrastructure) with an expected life of more than two years and a unit cost of $5,000 and greater.

CAPITAL IMPROVEMENT PLAN (CIP)

The budgeted costs to provide needed infrastructure, park development, building construction or rehabilitation, equipment, vehicles and other related items. Funding is received from bonding and other various sources.

CAPITAL PROJECTS FUND

The Capital Improvement Fund established to account for resources and uses of capital projects financed by sources other than property owner assessments.

CAPITAL OUTLAY

A level of budgetary appropriation which includes expenses for the addition of capital assets such as land, building, machinery and equipment.

CHARGES FOR SERVICES

Consists of a wide variety of fees for services charged by City agencies, generally categorized under Social Room & Park Rents, Public Safety, Merchandise Sales, and Zoning.

CONTINGENCY

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES

Taxes levied and becoming due during the current year, from the time the amount the tax levy becomes due until sixty days after the first of the next year.

DEBT SERVICE

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

DELINQUENT TAXES

Taxes that remains unpaid on and after sixty days past the first of the year following the year in which they were due.

DEPARTMENT

An organizational unit for purposes of administration and cost accounting.

ENTERPRISE FUND

A self-supporting fund designed to account for activities supported by user charges; examples are water, storm water and sanitary sewer.

EXPENDITURE

Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service and capital outlay.

FINES AND FORFEITURES

Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

FISCAL DISPARITIES

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.

FISCAL YEAR

Any period of twelve consecutive months designated as the budget year. The City's budget year begins January 1 and ends December 31.

FRANCHISE FEE

Fee imposed on local sales of public utility services, such as electricity, gas, and cable television.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. For descriptions of the various funds, listed below, please see heading page for each fund in this document.

General Fund
Special Revenue Funds
Capital Projects Funds
Enterprise Funds

FUND BALANCE

The excess of assets over liabilities and reserves. The term "fund balance" is used in governmental fund types. The term "retained earnings" is used for the enterprise funds.

GENERAL FUND

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, park and recreation, building inspections, public works, and general administration.

GENERAL OBLIGATION BONDS

Bonds that finance a variety of public projects such as streets, buildings, and utility improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

HOMESTEAD MARKET VALUE EXCLUSION (HMVE)

Starting with taxes payable in 2012, qualifying homeowners received a value exclusion, meaning they pay taxes on a portion of their home's value. Only homesteads (defined as owner-occupied homes for tax purposes) qualify for the exclusion. Homesteads valued at less than $76,000 have 40 percent of their value excluded; for homesteads valued at more than $76,000, the exclusion percentage is reduced until it hits 0%.

INTEREST INCOME

Revenue associated with the City cash management activities of investing fund balances.

INTERGOVERNMENTAL REVENUE

Revenue received from other governments in the form of grants or shared revenues.

LEVY LIMITATION

The maximum amount, which is permitted to be levied by a taxing jurisdiction as established by Minnesota Statutes. Levy Limits were in place for 2009, 2010 and 2011 for cities with populations over 2,500.

LICENSE REVENUE

Consists of both a "revenue fee" and "regulatory fee" imposed on business.

LOCAL GOVERNMENT AID

A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax. The formulae for distributing the aid payments changed for 2004 and beyond. Large city formula factors are: pre-1940 housing percentage, population decline over last decade, accidents per capita, average household size, metro or non-metro and adjusted tax capacity per capita. In 2006, a new aid base for small cities was created. Cities under 5,000 in population received base aid equal to $6 per capita. The 2008 reforms resulted in several other changes and additions to aid base. The formula was changed again in 2013 for aid distributions in 2014 and beyond.

LOCAL TAX RATE

The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.

MARKET VALUE

An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the government are controlled. The operating budget is essential to sound financial management.

OTHER CHARGES

A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs, maintenance and miscellaneous costs.

PERMIT REVENUE

Fees imposed on construction-related activities and for the acquisition of other non-construction related permits (e.g. animal, rental housing, etc.).

PERSONAL SERVICES

A level of budgetary appropriations that include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

PROPERTY CLASS

The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.

PROPERTY TAX LEVY

The tax imposed by a local unit of government. The tax is established on or around December 28 of the year preceding the year taxpayers will pay the levy.

REVENUE

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

STRATEGIC POLICY PLANNING

Establishing and prioritizing goals and policy direction. Represents the City's fundamental planning process.

SUPPLIES

A level of budgetary appropriations which include expenses for commodities that are used such as office supplies, operating supplies, repair and maintenance supplies.

TAX CAPACITY and TAX CALCULATIONS

An explanation of tax capacity, tax rates, and a total tax calculation example follows:

Estimated Market Value: The current worth of properties subject to taxation as determined by the county assessor. Each property must be appraised at least once every four years.

Class Rates: The percentage of estimated market value subject to taxation for various types (classes) of property. Residential property, for example, is taxed at a different rate than agricultural, commercial or industrial. These rates are set by state legislation and subject to amendment on an annual basis.

Class Rate Examples:

Classification	Class Rates for 2017
Residential Homestead	First \$500,000 at 1% Amount over \$500,000 at 1.25%
Commercial/Industrial	First \$150,000 at 1.50%

Amount over $150,000 at 2%

Tax Capacity of a Property: The valuation of property based on the estimated market value multiplied by the appropriate class rates as noted above. The property tax for each parcel is based on its tax capacity.

Tax Capacity Rate: The total of all levies (net of other State aid) in a jurisdiction divided by the total tax capacity of that jurisdiction. This factor is multiplied by the tax capacity of an individual property to determine the tax payable in the current year.

Total Tax Capacity: The amount computed by first totaling the tax capacities of all parcels of property within a city. Adjustments for fiscal disparities, tax increment and a portion of the powerline value are made to this total since not tax capacity is available for general tax purposes.

TRUTH IN TAXATION

The "taxation and notification law" that requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.