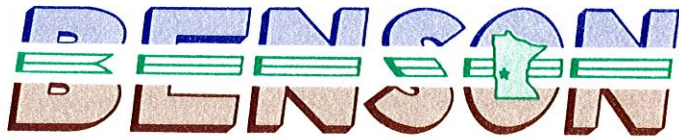


CITY OF



MINNESOTA

2017

Operating Budget

1410 KANSAS AVE. • BENSON, MINNESOTA 56215

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**CITY OF BENSON
1410 KANSAS AVENUE
BENSON, MINNESOTA 56215
2017 OPERATING BUDGET**

LEGISLATIVE BODY

Mayor	Gary Landmark
Council Members	Terri Collins Lucas Olson Jack Evenson Stephanie Heinzig

ADMINISTRATIVE STAFF

City Manager	Robert Wolfington
City Attorney.....	Don Wilcox
Director of Public Works	Dan Gens
Director of Finance	Glen Pederson
Police Chief	Ian Hodge
Liquor Store Manager.....	Tom Lee
Librarian	Dawn Dailey
Fire Chief	Jeff Reuss

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SECTION I – LEVY INFORMATION

SECTION I

LEVY INFORMATION

This schedule shows the Outstanding Bond issues of the City of Benson, their original amounts, final maturity date, their balance due and the past three years tax levy history. The bonds are broken down into two sections – **Issue Tax Levy** and **Issue Non-Levy**. The Issue Tax Levy Bonds are those paid off by levying taxes against the property and/or special assessments. The Issue Non-Levy Bonds have an identified revenue source other than the property tax to pay off the bonds. However, in the event these revenues are not enough to make the payments the City would have to make them from general revenues with the exception of the Electric Generation Bonds. See the Bonded Indebtedness section for additional information.

The Historic **Tax Levy** reflects the amount of dollars levied against the property in the City of Benson from 2008 – 2017. These amounts have changed considerably over the past several years due to the tax law changes and the amount of Local Government Aid the City receives.

ISSUE TAX LEVY

ISSUE	AMOUNT	Maturity Date	Balance Due	2015		2016		2017	
				Actual Tax Levy	Debt Service	Actual Tax Levy	Debt Service	Actual Tax Levy	Debt Service
G.O. Refunding 2012 (Swimming Pool)	635,000	2022	390,000	75,705	71,791	69,807	66,138	74,332	74,332
G.O. Golf Equipment Bonds 2014A	220,000	2020	180,000	0	42,233	44,706	46,913	49,447	49,447
G.O. CIP (Street Garage) Bonds 2014A	600,000	2026	600,000	0	10,728	69,014	65,508	68,552	68,552
TOTAL LEVY	1,455,000		1,170,000	75,705	124,752	183,527	178,559	192,331	192,331

ISSUE NON-LEVY

G.O. Water & Sewer Revenue Bonds of 2009A	1,000,000	2020	300,000	0	82,300	0	0	84,938	0
G.O. Equipment 2012 (Electric Pollution Control)	495,000	2022	335,000	0	60,811	0	0	60,234	0
G.O. Sewer Revenue Notes 2005	4,322,000	2024	2,005,000	0	273,233	0	0	273,699	0
Electric Revenue Bonds of 2007	6,890,000	2027	4,485,000	0	519,814	0	0	520,923	0
G.O. Water & Sewer Revenue Bonds of 2014A	630,000	2030	595,000	0	47,706	0	0	52,424	0
G.O. Water Revenue Notes 2011	3,341,460	2030	2,579,000	0	209,666	0	0	208,849	0
TOTAL NON-LEVY	16,678,460		10,299,000	0	1,193,530	0	0	1,201,067	0

HISTORIC LEVY

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund (Includes Street, Park, etc.)	685,338	843,941	1,092,719	1,192,894	1,255,996	1,134,500	1,195,181	1,218,310	1,198,531	1,338,542
Claussen Properties II Abatement	12,000	12,000	12,000	18,700	22,000	22,000	20,000	20,000	0	0
Library fund	86,523	89,657	95,496	100,496	116,311	104,450	106,800	109,710	112,142	113,778
Debt Service	115,760	118,543	121,115	116,345	115,078	71,211	70,896	75,705	183,527	192,331
TOTAL TAX LEVIES	899,621	1,064,141	1,321,330	1,428,435	1,509,385	1,332,161	1,392,877	1,423,725	1,494,200	1,644,651
Percent increase from previous year.	27.8%	18.3%	24.2%	8.1%	5.7%	-11.7%	4.6%	2.2%	5.0%	10.1%

1. Includes \$142,477 for 2008 and 2009 unallotted aids and credits.
2. Includes \$232,413 for 2010 unallotted aids and credits.
3. Includes \$148,390 for 2011 unallotted aids and credits.

SECTION II – BUDGET

GENERAL FUND

LIBRARY FUND

LIBRARY ENDOWMENT FUND

PERPETUAL CARE CEMETERY

SECTION II

2017 BUDGET

General Fund, Library Fund, Library Endowment Fund, Perpetual Care Cemetery – This report shows the 2014 Actual, 2015 Actual, 2016 Budget and 2017 Budget figures.

REVENUES –

Taxes – The General Fund Levy of \$1,338,542 is part of an overall 10.1% or \$150,451 increase to the total City Levy. \$90,865 of the increase is a new lease payment for a Fire Department aerial truck.

Lodging Taxes – In 2006 the City adopted a lodging tax applicable to local hotels, motels and camping facilities. 95% of this tax is used for tourism expenses and administered by an advisory board.

Franchise Fees is the \$35,000 we expect to collect from Charter Communications for cable TV, \$50,000 from Centerpoint Energy for natural gas and beginning in 2015 \$120,000 from the Electric Utility.

Local Government Aid represents 27% of our total General Fund Budget. At one time this aid amounted to nearly 51% of General Fund Revenues. This is the amount certified by the State that we would receive in 2017 and is an increase of \$4,152 over the amount we received in 2016.

Police State Aid – This is State Aid we receive for our Police Department pension funding. It is based on the number of full-time officers we have in the preceding year.

Fire State Aid – This aid is transferred directly to the Fire Relief Association for firemen pensions. The City Council has approved a \$1,100 per year of service pension effective 1/1/10.

Airport Maintenance - \$24,257 is the maximum State Aid for airport maintenance we can receive. We are reimbursed 75% of eligible expenses.

Transit Refunds – Prairie Five Rides took over the system on August 1, 2016.

Township Fire Contracts and Fire Department Calls – These figures represent estimated revenues from areas outside the City of Benson under contract for fire protection and also, beginning in 2001, from fire calls located within the city limits.

Building Inspection Services – in 2006 the City again hired a full-time Building Inspector. In order to defray the cost, an agreement was entered into with the City of Morris to provide these services for two days per week with Morris reimbursing us for two-fifths of the employment costs. Late in 2008 the position was reduced by one day per week due to the drop in the number of permits being issued.

Swimming Pool Receipts – The City opened its brand new pool in June of 2004. Daily fees were increased by \$1 and passes were increased by 5% in 2009. A separate line item is shown for **Swimming Pool Concessions**.

Civic Center Rent Receipts – Rent from the north end of the building. This amount, less property taxes, is transferred to the Civic Center Board for operations and improvements.

Cemetery – Sale of Lots – Under our present ordinances, 80% of the sale of lots and niches go to the General Fund to be used for operating the Cemetery. The remaining 20% is deposited into the Cemetery Perpetual Care Fund.

Management Charge Economic Development Authority (EDA) and Revolving Loan Fund (RLF) – New in 2008, this charge to the EDA and RLF is a 1% fee for administration of the EDA activities and loan administration.

Management Charges – The Management Charges against the water, wastewater, electrical and liquor funds are a fee charged to those funds for a portion of the costs generated under Mayor and Council, Administration and Finance, City Attorney, and City Building expense departments. Historically, the total amount charged to the Utility Fund has totaled approximately 45% of these departments. Sale of Service is used as the basis to divide the charges between the separate funds. A 2% increase was approved for 2017.

Transfer from Liquor Fund - \$60,000 had been the normal amount transferred from the Liquor Store. Due to reduced profits in the store, this was reduced to \$30,000 in 2009 and remained that way through 2012. With increased profits this amount remains at \$80,000 for 2017.

Transfer from Utility Fund - \$90,000 represents the amount intended to be transferred from the Utility Fund to the General Fund. Our charter provides that no more than 25% of the 2016 net income from the Utility Fund may be transferred. This amount is lower than in previous years due to the non-utility charges accounted for in the Electric Fund.

EXPENDITURES –

Mayor and Council – Includes all expenses directly related to the City Council including salary, travel, Public Officials Liability Insurance, publishing of legal notices, dues to belong to the League of MN Cities and Coalition of Greater MN Cities. An amount titled **Mayor and Council Contingency** is available for the Council to spend at their discretion.

Administration and Finance – This section includes salaries of the City Manager, Directors of Finance and Public Works and secretarial staff for the City. The bulk of all **Office Supplies** including copy machine supplies are charged here except for those forms and supplies used specifically by other funds. **Small Tools and Equipment** is used to purchase items that fall under the \$5,000 Capital Outlay minimum threshold. **Contracted Services** represents a fee of \$14,400 to the Utility Fund for accounting and payroll services. The **Telephone** budget

provided service to all departments connected by the main telephone system except for the Utility Fund.

Assessing – The City of Benson contracts with the County Assessor for these services.

City Building – All expenses directly relating to City Hall.

Police Department – Salaries include the Chief, all officers and one secretarial position. The City pays \$1,200 to the Utility Fund for storage space.

Fire Department– Provided salaries for meetings, drills, fires and officers’ salaries. \$10,000 is paid as **Fire Service** to the Utility Fund for maintaining the water system for fighting fires.

Organized Recreation – The City is contracting with Community Education to provide these services. A contribution of \$700 per month is made to the Senior Citizen Center with additional monies made available for building improvements.

Parks Department – Contracted Services – Mowing is where the City contracts with the DAC to mow some of the City parks in the summer. **Contracted Services – Trees** is for the Dutch Elm program. The Ambush Park Caretaker is paid out of the **Contracted Services – Other**. The line item for **Cemetery** covers supplies and general maintenance in the cemetery.

Public Transit – Our local share of the capital outlay is \$7,500.

Not Allocated – This line item is used to charge items that do not fall under any other department.

Transfers to other Funds – Transfer to the Golf Club of \$60,000 is an estimated amount to cover the clubs \$35,000 2017 operating deficit and \$25,000 for equipment purchase. The amount under the Transfers to **Capital Outlay Fund** is the annual amount to be set aside for capital outlay in that particular department. See that section of this publication for more information. The City routinely provided a sidewalk replacement program and \$15,000 is budgeted to be transferred this year to the **Concrete Projects Fund**. **Transfer to Civic Center** is the lease payments collected under revenues for operations and improvements at the Civic Center. **Transfer to Fire Relief Fund** is the total transfer to the Benson Fire Relief Association for both the State Aid received and the City’s voluntary contribution towards their unfunded liability. There was no minimum City obligation payment required for 2017.

The adopted budget identifies a \$137,960 deficit which uses funds collected in previous years to pay for Fire Department equipment and General Fund Balance to keep tax levy down.

Library Fund – A separate levy is provided for the library operations. The City contracts with Pioneerland Library System for staffing and day-to-day operations.

Library Endowment Fund – This fund was created with monies left over from the construction of the new library.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
GENERAL FUND REVENUES					
TAXES	1,194,655	1,216,655	1,198,531	1,338,542	Taxes Levied
ABATEMENTS	19,970	20,116	0	0	Claussen Properties II Final year 2015
LODGING TAXES	29,302	25,074	25,000	25,000	3% Tax Implemented in 2006
FRANCHISE FEES	79,718	206,704	205,000	205,000	Cable, Natural Gas, Utility in 2015
BUSINESS LICENSES	7,915	8,033	7,500	8,000	Liquor, Cigarette, Etc.
NON-BUSINESS LICENSES	715	340	800	400	Dog Licenses
BUILDING PERMITS	25,131	14,893	20,000	30,000	
LOCAL GOVERNMENT AID	952,025	980,033	988,807	992,959	LGA Amount Certified by State
POLICE TRAINING REIMBURSEMENT	1,931	2,332	2,000	2,500	Post Board Reimbursement
FIRE STATE AID	38,760	41,979	35,000	40,000	Committed to Fire Relief Assn
POLICE STATE AID	51,408	53,171	40,000	50,000	
AIRPORT MAINTENANCE	32,233	25,363	24,257	24,257	Annual Airport Maintenance
TRANSIT REFUNDS	140,000	145,600	148,800	0	State Transit Aid Ended in 2016
OTHER STATE/LOCAL GRANTS	48,181	74,421	18,000	18,000	
POLICE SERVICES	5,479	1,200	5,500	5,500	
POLICE IN SCHOOLS REIMBURSEMENT	39,533	38,934	33,000	38,000	Contract with Benson Public Schools
TOWNSHIP FIRE CONTRACTS	61,669	63,522	65,460	68,733	
FIRE DEPT CALLS	27,437	28,365	20,000	20,000	\$750 Per Call
RESCUE SQUAD CALLS	1,065	4,610	2,000	2,000	
DOG POUND CHARGES	700	580	500	500	
DARE REVENUES	36	30	1,500	0	
BUILDING INSPECTION SERVICES	35,876	37,798	40,000	40,000	Contract 2 days with Morris, MN
STREET REPAIR FEES	3,600	4,800	3,000	3,000	
EQUIPMENT RENTALS	2,663	0	3,000	0	
WEED REMOVAL CHARGES	1,255	1,948	2,000	2,000	Mowing
SWIMMING POOL RECEIPTS	41,702	50,320	50,000	45,000	
SWIMMING POOL CONCESSIONS	7,893	11,183	11,000	9,000	
ARMORY USE FEES	7,885	9,133	8,000	8,000	
PARK FEES	20,143	20,412	18,000	20,000	Camping & Shelter Fees.
TREE REMOVAL RECEIPTS	4,445	5,660	2,000	4,000	
BUS FARES	37,055	35,434	35,000	0	
BUS ADVERTISING	720	740	600	0	
AIRPORT - HANGER RENTALS	11,760	12,812	12,000	12,000	
AIRPORT LAND REVENUES	7,196	7,790	7,000	8,000	Ag land rent
CEMETERY - SALE OF LOTS	5,040	4,480	3,500	7,000	
CEMETERY - SODDING FEES	720	640	600	600	
CEMETERY - MONUMENT FEES	275	475	300	300	
CEMETERY - MEMORIALS	0	0	0	0	
PARK SIGN RENTALS	255	190	200	200	
COURT FINES	19,687	21,697	18,000	20,000	
PARKING FINES	275	700	500	500	
SPECIAL ASSESSMENTS	116	148	0	0	
INTEREST EARNINGS	49,506	47,951	50,000	50,000	
UNREALIZED GAIN (LOSS) ON INVESTMENTS	9,839	4,352	0	0	
PROPERTY RENTS	50	0	0	0	
CIVIC CENTER RENT	27,835	36,486	39,500	39,500	3 year lease with CNH thru May 2018
DONATIONS	5,930	23,397	1,000	1,000	
SALE OF PROPERTY	2,926	4,590	0	0	
REFUNDS AND REIMBURSEMENTS	53,927	51,165	20,000	40,000	Rink Attendant
REIMBURSEMENTS - GAS & OIL	34,554	24,947	25,000	25,000	Sale of gas at Airport
OTHER REVENUE	3,653	12,365	5,000	5,000	
MANAGEMENT CHARGE EDA & RLF	16,288	18,647	16,000	16,000	1% of fund balance admin fee
MANAGEMENT CHARGES GARBAGE	8,664	8,838	9,014	9,194	
MANAGEMENT CHARGES WATER	37,800	38,556	39,327	40,110	See Notes to Revenues
MANAGEMENT CHARGES ELECTRIC	170,040	173,440	176,908	180,446	" " " "
MANAGEMENT CHARGES LIQUOR	25,104	25,606	26,118	26,640	" " " "
MANAGEMENT CHARGES WASTE WATER	49,071	50,052	51,053	52,074	" " " "
MANAGEMENT CHARGES OTHER	0	0	0	0	
TRANSFER FROM OTHER FUNDS	1,354	1,349	1,650	1,650	
TRANSFER FROM LIQUOR FUND	80,000	80,000	80,000	80,000	
TRANSFER FROM UTILITY FUND	104,898	84,989	90,000	90,000	25% Utility Profit
TOTAL REVENUES	3,647,861	3,863,044	3,688,925	3,705,605	

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
GENERAL FUND EXPENDITURES					
Mayor & Council					
SALARIES - CITY COUNCIL	15,530	15,845	16,000	16,000	Mayor \$450, Council \$200 + Special Mtgs
PENSIONS	1,188	1,212	1,200	1,200	
MAYOR COUNCIL CONTINGENCY	4,579	0	500	2,000	
OFFICE SUPPLIES	0	141	100	100	
TRAVEL EXPENSE	1,165	1,079	1,500	1,000	
TRAINING & INSTRUCTION	1,110	625	1,000	1,500	
PRINTING AND PUBLISHING	4,129	4,443	4,500	4,500	
LIABILITY INSURANCE	9,660	9,068	10,000	10,000	Public Official Liability
DUES AND SUBSCRIPTIONS	8,475	8,971	8,500	9,200	League of MN Cities/Coalition Dues
TOTAL MAYOR & COUNCIL	45,836	41,384	43,300	45,500	
Administration & Finance					
SALARIES - REGULAR	271,436	275,398	274,000	297,000	Mgr,DPW,DF,Admin Asst.
PENSIONS	46,477	49,624	51,800	53,000	Pera, S/S & Deferred Comp Matching
HEALTH & LIFE INSURANCE	58,348	61,153	64,400	70,200	Health Prem plus HSA Contribution
OFFICE SUPPLIES	4,997	4,001	5,000	5,000	
DUPLICATING & COPYING SUPPLIES	2,791	2,938	4,000	3,000	Includes lease on copier
POSTAGE	1,425	963	2,000	2,000	
SAFETY AND DRUG TESTING	580	418	500	2,000	
GAS AND OIL	2,705	1,945	3,000	2,000	
EQUIPMENT REPAIR PARTS	2,695	2,551	1,500	3,000	
SMALL TOOLS & EQUIPMENT	6,255	780	4,000	4,000	For equipment under \$5,000
TRANS TO UTILITY FUND/CONT. SERVICE	12,000	14,400	14,400	14,400	14.4M to Utility for A/P
CONTRACTED SERVICES	8,902	12,373	15,000	15,000	Computer Tech services from County
CONSULTING SERVICES	27,792	31,091	20,000	40,000	
TELEPHONE	8,999	8,943	10,000	9,000	
TRAVEL EXPENSE	5,084	3,714	7,000	4,000	
TRAINING & INSTRUCTION	2,093	1,394	2,500	2,500	ICMA, Mgr Conf, Clerks Conf., Etc.
PUBLIC INFORMATION	0	125	0	0	Newsletter & other Information
INSURANCE	6,320	6,366	6,300	8,000	
WORKERS COMPENSATION INSURANCE	1,811	1,540	2,000	2,000	
DUES AND SUBSCRIPTIONS	2,170	2,941	2,800	3,000	
TOTAL ADMINISTRATION	472,876	482,658	480,200	539,100	
Elections					
TEMPORARY SALARIES	1,881	861	2,000	2,500	
OFFICE SUPPLIES	601	2,835	1,000	6,000	
TOTAL ELECTIONS	2,482	3,696	3,000	8,500	
Internal audit					
AUDITING & ACCOUNTING SERVICES	20,675	21,550	22,500	24,500	Annual City Audit
TOTAL INTERNAL AUDIT	20,675	21,550	22,500	24,500	
CONTRACTED SERVICES - ASSESSING					
	17,292	17,292	17,500	19,000	Contracted with Swift County
TOTAL ASSESSING	17,292	17,292	17,500	19,000	
City Attorney					
OFFICE SUPPLIES	401	470	500	1,000	
CONTRACTED SERVICES - ATTORNEY	21,153	20,297	25,000	28,000	Civil legal
TOTAL CITY ATTORNEY	21,554	20,767	25,500	29,000	
City Building					
BUILDING MAINTENANCE & SUPPLIES	7,052	5,532	8,000	8,000	
CONTRACTED SERVICES-CLEANING	3,835	3,980	4,000	4,500	Cleaning Contract with DAC
INSURANCE	4,543	4,600	5,000	4,000	
UTILITIES	8,823	7,430	9,000	8,000	
HEATING COSTS	5,560	3,059	5,000	4,000	
TOTAL CITY BUILDING	29,814	24,602	31,000	28,500	

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
Police Dept					
SALARIES	465,526	491,167	502,000	522,000	Chief, 6-FT, 1-FT Sec.
PENSIONS	85,083	97,760	98,300	106,950	Pera, S/S & Deferred Comp Matching
HEALTH & LIFE INSURANCE	106,307	87,830	92,100	97,500	Health Prem plus HSA Contribution
OFFICE SUPPLIES	4,854	5,806	5,000	5,500	
GAS AND OIL	26,165	18,808	22,000	19,000	
OPERATING SUPPLIES	18,383	19,034	17,500	20,000	
UNIFORM ALLOWANCE	13,966	7,734	10,000	9,000	Includes extra for SWAT
PERSONNEL TESTING & RECRUITMENT INVESTIGATIONS	319	525	1,500	1,500	
EQUIPMENT REPAIR PARTS	32,282	30,285	32,000	32,000	Prosecuting Attorney Fees
EQUIPMENT REPAIR - CONTRACTUAL	3,350	2,194	2,600	2,600	
SMALL TOOLS & EQUIPMENT	5,291	11,795	8,000	8,000	
CONTRACTED RECORDS MANAGEMENT	8,031	14,666	8,000	8,600	For equipment under \$5,000
TELEPHONE	0	0	4,000	4,000	
DRUG EDUCATION & ENFORCEMENT	8,387	8,947	9,000	9,500	Fax and Telephone charges
DARE EXPENDITURES	916	819	2,600	2,600	Dare expenditures
TRAVEL EXPENSE	1,928	1,806	2,000	2,000	
TRAINING & INSTRUCTION	6,405	3,902	4,000	4,000	
INSURANCE	6,388	6,210	6,000	6,000	
WORKERS COMPENSATION INSURANCE	7,958	10,797	11,000	14,000	
RENT - GARAGE	12,546	10,778	11,000	15,000	
DUES AND SUBSCRIPTIONS	1,680	1,680	1,600	4,000	Garage Rent to Utility & Impound Lot
DOG POUND EXPENSES	2,161	3,457	3,000	3,000	
	1,019	1,871	1,700	1,700	
TOTAL POLICE DEPARTMENT	818,926	837,870	854,900	898,450	
Fire Department					
PART TIME SALARIES - FIREMEN	42,709	57,758	48,000	48,000	
OFFICE SUPPLIES	385	185	500	750	
GAS AND OIL	2,050	1,949	2,600	2,000	
OPERATING SUPPLIES	3,099	3,526	4,000	3,500	
EQUIPMENT REPAIR PARTS	503	3,168	4,000	3,000	
EQUIPMENT REPAIRS - CONTRACTUAL	6,047	3,022	5,000	5,000	
REPAIR AND MAINTENANCE - RADIOS	0	1,793	1,000	1,500	
BUILDING MAINTENANCE & SUPPLIES	2,885	4,536	3,000	5,000	
BUILDING REPAIRS - CONTRACTUAL	1,396	0	0	2,000	
SMALL TOOLS AND EQUIPMENT	5,392	3,975	4,500	23,000	For equipment under \$5,000
TELEPHONE	172	70	0	0	
CONTRACTED SERVICES	934	475	0	400	
TRAVEL EXPENSE	1,982	1,546	3,000	1,800	
TRAINING & INSTRUCTION	3,753	5,309	5,000	5,000	
INSURANCE	9,274	10,250	10,500	7,500	
WORKER'S COMPENSATION INSURANCE	6,390	5,773	6,000	6,500	
UTILITIES	3,814	4,210	4,000	4,500	
HEATING COSTS	3,876	2,267	4,000	3,000	
HYDRANT RENTALS/FIRE SERVICE	10,000	10,000	10,000	10,000	Paid to Water Fund
LADDER TRUCK LEASE	0	0	0	90,865	
DUES AND SUBSCRIPTIONS	509	678	600	700	
TOTAL FIRE DEPARTMENT	105,170	120,491	115,700	224,015	
Engineering/Building Department					
SALARIES	47,201	48,547	49,000	51,000	Part time 4/5 inspector contracted 2 days per week to Morris, MN
PENSIONS	9,194	9,814	9,300	10,200	
HEALTH & LIFE INSURANCE	11,537	11,867	14,490	14,300	Health Prem plus HSA Contribution
GAS	638	295	500	500	
OPERATING SUPPLIES	2,533	1,489	1,600	1,600	
REPAIR & MAINT EQUIPMENT	0	0	0	0	
CONT. SERV. - Related Eng./Bldg Services	4,977	327	1,000	1,000	
TELEPHONE	721	771	750	750	
TRAVEL EXPENSE	4,273	4,714	4,000	5,000	Mileage from Benson to Morris
TRAINING & INSTRUCTION	470	980	600	1,000	
DUES & SUBSCRIPTIONS	60	75	100	100	
TOTAL ENGINEERING/BUILDING DEPARTMENT	81,602	78,878	81,340	85,450	

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
Street Department					
SALARIES	214,917	227,546	241,800	245,600	
PENSIONS	38,860	41,985	43,600	44,500	3-FT, 3-PT, 2-Temp
HEALTH & LIFE INSURANCE	26,026	24,245	28,950	30,600	Pera, S/S & Deferred Comp Matching
OFFICE SUPPLIES	29	6	80	100	Health Prem plus HSA Contribution
GAS AND OIL	42,921	35,319	28,000	30,000	
OPERATING SUPPLIES	8,886	12,037	11,000	11,000	
STREET MARKINGS AND SIGNS	7,932	2,707	6,000	9,000	
SHOP SUPPLIES	495	1,144	1,000	1,000	
EQUIPMENT PARTS	16,090	9,326	20,000	15,000	
TIRES	5,273	5,263	10,000	6,000	
EQUIPMENT REPAIRS - CONTRACTUAL	4,553	11,228	8,000	8,000	
STREET MAINTENANCE - SEALCOATING	0	77,706	50,000	50,000	
STREET MAINTENANCE - MATERIALS	7,858	15,171	30,000	20,000	Crackfilling & Patching Material
SNOW REMOVAL	13,845	2,102	15,000	10,000	Salt & Cutting Edges
FLOOD CONTROL	0	0	0	0	
BUILDING MAINTENANCE & SUPPLIES	1,318	9,107	2,500	2,500	
SMALL TOOLS AND EQUIPMENT	6,078	5,830	5,000	5,000	For equipment under \$5,000
TELEPHONE	900	900	900	900	
TRAVEL EXPENSE	310	77	450	350	
TRAINING & INSTRUCTION	1,009	968	1,000	1,000	
INSURANCE	14,871	14,400	15,000	14,000	
WORKERS COMPENSATION INSURANCE	14,202	15,192	16,000	15,500	
UTILITIES	5,787	4,485	5,000	6,500	
HEATING COSTS	3,480	2,368	3,000	4,500	
STREET LIGHTING - UTILITIES	60,327	62,927	62,000	62,000	
LAUNDRY	950	876	1,000	1,000	
TOTAL STREET DEPARTMENT	498,919	582,913	605,280	594,050	
Organized Recreation & Programs					
COMMUNITY EDUCATION	18,431	18,583	19,500	19,500	Contract with Community Education
SENIOR PROGRAMS	10,766	15,939	10,500	10,500	\$700 per month + Bldg Repairs
TOTAL ORGANIZED RECREATION	29,197	34,521	30,000	30,000	
Swimming Pool					
TEMPORARY SALARIES	39,029	44,255	46,000	48,000	
PENSIONS	2,986	3,386	3,600	4,000	
OPERATING SUPPLIES	6,237	10,004	8,200	10,200	Chemicals and Supplies
BUILDING MAINTENANCE & SUPPLIES	18,933	11,558	22,000	20,000	
BUILDING REPAIRS - CONTRACTUAL	767	5,378	1,000	4,500	
CONCESSION SUPPLIES	8,481	9,313	10,000	9,000	
TELEPHONE	557	591	600	450	
INSURANCE	7,657	7,963	8,300	13,000	
UTILITIES	9,990	10,352	11,500	11,500	
HEATING COSTS	7,793	5,519	8,000	6,000	
TOTAL SWIMMING POOL	102,428	108,318	119,200	126,650	
Armory					
OPERATING SUPPLIES	130	10	500	500	
BUILDING MAINTENANCE & SUPPLIES	1,513	2,620	3,000	3,000	
CONTRACTED SERVICES	13,050	11,986	2,000	2,000	
TELEPHONE	484	492	500	500	
INSURANCE	1,610	1,960	2,000	3,800	
UTILITIES	1,892	2,362	2,000	2,000	
HEATING COSTS	3,053	1,350	2,500	2,500	
TOTAL ARMORY	21,732	20,781	12,500	14,300	

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
Park Department					
SALARIES	91,719	99,199	93,300	94,600	1-FT,1-PT,4-Temp
PENSIONS	13,830	14,431	14,700	15,500	Pera, S/S & Deferred Comp Matching
HEALTH INSURANCE	12,619	12,776	15,460	15,500	Health Prem plus HSA Contribution
MOSQUITO SPRAY	4,149	8,697	8,000	10,000	
CHEMICALS AND CHEMICAL SUPPLIES	726	2,287	8,000	9,000	
GAS AND OIL	10,242	8,209	10,000	8,000	
OPERATING SUPPLIES	14,308	17,459	15,000	15,000	
LANDSCAPING MATERIALS	2,152	5,048	7,000	7,000	
BUILDING MAINTENANCE & REPAIR	6,412	31,436	12,000	12,000	
EQUIPMENT REPAIR PARTS	11,853	11,696	2,000	2,000	
EQUIPMENT REPAIRS - CONTRACTUAL	2,076	1,526	3,500	1,500	
SMALL TOOLS AND EQUIPMENT	20,885	12,536	18,000	9,000	For equipment under \$5,000
CONTRACTED SERVICES - MOWING	5,622	7,531	5,500	7,000	Park Mowing Contract
CONTRACTED SERVICES - TREES	25,801	29,646	28,000	45,000	Dutch Elm Tree Removal Contract
CONTRACTED SERVICES - OTHER	7,030	5,995	5,000	6,000	Ambush Park Caretaker
TELEPHONE	795	885	800	800	Northside Rec.
TRAVEL EXPENSE	391	183	500	500	
TRAINING & INSTRUCTION	777	111	500	500	
INSURANCE	17,132	16,843	17,800	28,000	
UTILITIES	9,171	8,222	8,000	8,000	
RENT	1,800	1,800	0	0	
CEMETERY	12,076	7,371	5,000	5,000	

TOTAL PARK DEPARTMENT	271,566	303,987	278,060	299,900	
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Public Transit					
SALARIES	90,628	99,195	100,000	0	System taken over by Prairie Five Rides
PENSIONS	13,921	15,956	16,000	0	
HEALTH, LIFE & DISB INSURANCE	16,846	17,044	18,225	0	
GAS AND OIL	23,454	14,609	23,000	0	
PERSONNEL TESTING	1,125	0	0	0	
OPERATING SUPPLIES	1,013	2,348	1,500	0	
CONTRACTED SERVICES	0	0	0	7,500	
EQUIPMENT REPAIR PARTS	7,125	11,762	8,000	0	
TIRES	2,133	1,592	3,000	0	
TELEPHONE	498	508	600	0	
TRAVEL EXPENSE	682	160	600	0	
TRAINING & INSTRUCTION	155	155	200	0	
ADVERTISING	0	0	500	0	
INSURANCE	8,540	5,450	5,500	0	
WORKERS COMPENSATION INSURANCE	4,331	4,251	4,500	0	
DUES AND SUBSCRIPTIONS	0	0	0	0	
RENT	4,500	4,500	0	0	

TOTAL PUBLIC TRANSIT	174,951	177,530	181,525	7,500	
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Airport					
SALARIES	2,500	2,500	2,500	2,500	Mowing
PENSIONS	192	192	500	500	
GAS	36,217	25,243	23,000	23,000	Fuel for Sale
OPERATING SUPPLIES	2,404	607	3,000	3,000	
BUILDING MAINTENANCE & SUPPLIES	12,152	8,138	5,000	5,000	
MANAGEMENT FEES	4,390	4,200	4,500	4,500	Manager Contract
CONTRACTED SERVICES	3,720	30	500	500	
TELEPHONE	872	896	900	900	
INSURANCE	5,273	5,683	5,600	5,000	
UTILITIES	8,566	7,876	9,000	9,000	
HEATING COSTS	1,279	809	1,000	1,000	

TOTAL AIRPORT	77,565	58,175	55,500	54,900	
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	2014 Actual	2015 Actual	2016 Budget	2017 Budget	
LODGING TAX EXPENSES	22,971	28,865	31,750	31,750	Tax less 5% Administration
ABATEMENT	28,864	17,425	0	0	2015 was final year
NOT ALLOCATED	15,831	14,665	10,000	10,000	
Transfers to Other Funds					
TRANSFER TO LIBRARY FUND	0	0	0	0	
TRANSFER TO GOLF CLUB	4,180	140,469	60,000	60,000	Operating Deficit
TRANSFER TO CAPITAL OUTLAY FUND					
ADMINISTRATION	5,000	10,000	0	0	
CITY HALL	20,000	10,000	0	40,000	
POLICE DEPARTMENT	50,000	40,000	40,000	57,000	
FIRE DEPARTMENT	110,000	40,000	40,000	(50,000)	
STREET DEPARTMENT	220,000	300,000	300,000	276,000	
PARK DEPARTMENT	70,000	83,000	30,000	267,000	
Golf Course	0	0	40,000	0	
ARMORY	25,000	20,000	20,000	20,000	
PUBLIC TRANSIT	0	0	0	0	
AIRPORT	20,000	30,000	30,000	0	
TRANSFER TO CONCRETE PROJECTS	15,000	15,000	15,000	15,000	Concrete Replacement Programs
TRANSFER TO STORM WATER FUND	0	0	0	0	Transfer replaced with Utility Fee
TRANSFER TO CIVIC CENTER	26,000	32,708	37,500	37,500	Lease payments from CNH
TRANSFER TO FIRE RELIEF FUND	50,563	52,979	45,000	50,000	State Aid plus \$10M for unfunded liab
TRANSFER TO OTHER FUNDS	0	27,797	0	0	
TOTAL TRANSFERS TO OTHER FUNDS	615,743	801,953	657,500	772,500	
TOTAL GENERAL FUND EXPENDITURES	3,471,798	3,796,222	3,666,355	3,843,565	
TOTAL GENERAL FUND REVENUES	3,647,861	3,863,044	3,686,925	3,705,605	
TOTAL REVENUES LESS EXPENDITURES	176,063	66,822	20,570	(137,960)	

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
LIBRARY FUND				
Revenues				
TAXES	106,766	109,579	112,142	113,778
RENTALS	0	0	0	0
DONATIONS	1,052	1,831	0	0
REFUNDS AND REIMBURSEMENTS	2,793	2,449	2,000	2,000
TRANSFERS FROM OTHER FUNDS	364	311	400	400
SALE OF PROPERTY	0	0	0	0
TOTAL REVENUES	110,975	114,170	114,542	116,178
Expenses				
OFFICE & OPERATING SUPPLIES	5,101	3,299	5,000	5,000
EQUIPMENT REPAIRS	0	0	0	0
BUILDING MAINT. & SUPPLIES	8,523	4,130	6,000	6,000
BUILDING REPAIRS - CONTRACTUAL	0	0	0	0
MANAGEMENT FEES - PIONEERLAND	77,097	79,410	81,792	83,428
CLEANING CONTRACT	4,740	4,345	5,000	5,000
TELEPHONE	903	924	1,000	1,000
TRAVEL EXPENSE	357	110	750	750
INSURANCE	3,864	4,400	4,500	4,500
UTILITIES	2,452	2,526	5,000	5,000
HEATING COSTS	2,586	2,346	2,500	2,500
CAPITAL OUTLAY	41,469	0	0	0
CAPITAL OUTLAY - BOOKS	3,538	4,119	3,000	3,000
TOTAL EXPENSES	150,831	105,610	114,542	116,178
FUND BALANCE	(39,856)	8,560	0	0

LIBRARY ENDOWMENT FUND

	Actual 2014	Actual 2015	Budget 2016	Budget 2017
Beginning Cash	\$ 22,715	\$ 22,715	\$ 19,533	\$ 14,933
RECEIPTS				
Interest Income	365	311	400	400
Grant Proceeds	0	0	0	0
Donations	0	0	0	0
TOTAL REVENUES	365	311	400	400
EXPENDITURES				
Capital Outlay	0	3,182	5,000	0
Transfer to Library Fund	364	311	0	400
TOTAL EXPENDITURES	364	3,493	5,000	400
OPERATING PROFIT/(LOSS)	1	(3,182)	(4,600)	0
Ending Cash	22,715	19,533	14,933	14,933

PERPETUAL CARE CEMETERY

	Actual 2013	Actual 2014	Actual 2015	Project 2016	Budget 2017
Beginning Cash	\$ 81,646	\$ 83,830	\$ 85,090	\$ 86,210	\$ 90,001
RECEIPTS					
Sale of Lots (25%)	2,181	1,260	1,120	3,790	1,500
Interest Income	1,435	1,354	1,349	1,443	1,400
Memorials	0	0	0	0	0
TOTAL REVENUES	3,616	2,614	2,469	5,234	2,900
EXPENDITURES					
Capital Outlay	0	0	0	0	0
Transfer to General Fund	1,432	1,354	1,349	1,443	1,400
TOTAL EXPENDITURES	1,432	1,354	1,349	1,443	1,400
OPERATING PROFIT/(LOSS)	2,184	1,260	1,120	3,791	1,500
Ending Cash	83,830	85,090	86,210	90,001	91,501

SECTION III

GENERAL CAPITAL OUTLAY FUND

SECTION III

GENERAL CAPITAL OUTLAY FUND

The **General Capital Outlay Fund** has been established by the City Council to provide a means of tracking the capital outlay purchases of the City and keeping the operating costs of the City separate.

An annual amount for capital outlay is determined for each department. This amount may be used completely in the current year or may be set aside and saved for use in future years.

The revenues for this fund come primarily from a direct transfer from the General fund. Other direct revenues such as state aids or grants directly relating to the capital outlay are also recorded here.

Each department is listed separately showing their estimated beginning balance, the amount of revenue received, what each department plans to spend in 2017 and what their projected ending balance for the year will be.

2017 General Capital Outlay Fund Budget

	Beginning Balances	Funding Sources	2017 Uses	Ending Balances
Administration	\$70,305	\$0	\$0	\$70,305
City Hall	\$90,194	\$40,000	\$100,000	\$30,194
Police Department	\$23,849	\$57,000	\$57,000	\$23,849
Fire Department	\$215,776	-\$50,000	\$0	\$165,776
Street Department	\$175,042	\$276,000	\$430,000	\$21,042
Park Department	\$51,087	\$267,000	\$278,000	\$40,087
Armory	\$57,185	\$0	\$0	\$57,185
Public Transit	\$24,318	\$0	\$0	\$24,318
Airport	<u>\$34,812</u>	<u>\$20,000</u>	<u>\$25,000</u>	<u>\$29,812</u>
Total	\$742,568	\$610,000	\$890,000	\$462,568

Administration- Capital Outlay Worksheet

Beginning Balance \$70,305

Funding Sources

- General Fund Transfer
- Sale of Property
- Grants

Total Funding Sources \$0

Capital Outlay Purchases

- 1
- 2
- 3
- 4
- 5
- 6

Total Purchases \$0

Ending Balance \$70,305

City Hall - Capital Outlay Worksheet

Beginning Balance \$90,194

Funding Sources

General Fund Transfer \$40,000

Sale of Property

Grants

Total Funding Sources \$40,000

Capital Outlay Purchases

1 Planning Phase \$100,000

2

3

4

5

6

Total Purchases \$100,000

Ending Balance \$30,194

Police Department - Capital Outlay Worksheet

Beginning Balance \$23,849

Funding Sources

General Fund Transfer \$57,000
 Sale of Property
 Grants

Total Funding Sources \$57,000

Capital Outlay Purchases

1 Squad Car \$37,000
 2 K9 Program \$20,000
 3
 4
 5
 6

Total Purchases \$57,000

Ending Balance \$23,849

Fire Department - Capital Outlay Worksheet

Beginning Balance \$215,776

Funding Sources

General Fund Transfer -\$50,000

Sale of Property

Bond Proceeds

Total Funding Sources -\$50,000

Capital Outlay Purchases

 1

 2

 3

 4

 5

 6

Total Purchases \$0

Ending Balance \$165,776

Street Department - Capital Outlay Worksheet

Beginning Balance \$175,042

Funding Sources

General Fund Transfer \$276,000
 Bond Proceeds
 Grants

Total Funding Sources \$276,000

Capital Outlay Purchases

1 Motor Grader \$150,000
 2 Skid Steer \$40,000
 3 ADA DOT Concrete \$200,000
 4 DOT Hwy Asphalt \$40,000
 5
 6

Total Purchases \$430,000

Ending Balance \$21,042

Park Department - Capital Outlay Worksheet

Beginning Balance \$51,087

Funding Sources

General Fund Transfer Parks \$267,000

General Fund Transfer Sr Center

General Fund Transfer Cemetery

Total Funding Sources \$267,000

Capital Outlay Purchases

1 Cemetery Fencing \$55,000

2 Cemetery Roads \$35,000

3 Northside Rec Trail \$35,000

4 Mosquito Sprayer \$10,000

5 Ambush South Shelter \$11,000

6 Cemetery Benches \$10,000

7 Cemetery Software \$12,000

8 North Civic Center Roof \$110,000

Total Purchases \$278,000

Ending Balance \$40,087

Armory - Capital Outlay Worksheet

Beginning Balance \$57,185

Funding Sources

General Fund Transfer

Utility Fund Transfer

Grants

Total Funding Sources \$0

Capital Outlay Purchases

1

2

3

4

5

6

Total Purchases \$0

Reclass from other departments \$0

Ending Balance \$57,185

Public Transit - Capital Outlay Worksheet

Beginning Balance		\$24,318
Funding Sources		
General Fund Transfer	\$0	
Sale of Property		
Grants		
Total Funding Sources		\$0
Capital Outlay Purchases		
1		
2		
3		
4		
5		
6		
Total Purchases		\$0
Ending Balance		<u>\$24,318</u>

Airport - Capital Outlay Worksheet

Beginning Balance \$34,812

Funding Sources

General Fund Transfer	\$20,000
Sale of Property	
Grants	
Other Governmental	
Total Funding Sources	\$20,000

Capital Outlay Purchases

1 Driveway Chipseal	\$25,000
2	
3	
4	
5	
6	
Total Purchases	\$25,000

Reclass to Clubhouse and Armory Projects \$0

Ending Balance \$29,812

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SECTION IV

SPECIAL ASSESSMENT FUNDS

SECTION IV

SPECIAL ASSESSMENT FUND

Concrete Projects Fund – This fund is used to operate our sidewalk and curb and gutter replacement program in the City. All assessments and expenses are tracked through this fund. The beginning cash balance is estimated at \$93,333 and there are assessments budgeted in 2017 of \$2,500. Each year the City funds a project with an approximate net cost of \$15,000. A transfer of \$15,000 is budgeted from the General fund to fund this year's project.

Storm Water Fund – Similar to the concrete projects fund, this fund was established to track small improvements to the storm water collection system. In 1995, the excess funds in the Storm Sewer #4 Fund were transferred into the Storm Water fund to help finance similar projects in the future. There are no special assessments due at this time, but there are deferred assessments on unplatted property. The beginning cash balance estimate is \$97,277. No transfers are budgeted from the general fund for 2017 as a Storm Water Utility Fee was implemented in September of 2012.

CONCRETE PROJECTS FUND

	Actual 2014	Actual 2015	Budget 2016	Budget 2017
RECEIPTS				
Special Assessments	4,994	9,008	2,500	2,500
Transfer From General Fund	15,000	15,000	15,000	15,000
TOTAL REVENUES	19,994	24,008	17,500	17,500
EXPENDITURES				
Operating Supplies	0	0	0	0
Contracted Services	12,274	12,508	20,000	20,000
TOTAL EXPENDITURES	12,274	12,508	20,000	20,000
OPERATING PROFIT/(LOSS)	7,720	11,500	(2,500)	(2,500)
Fund Balance	\$64,462	\$75,962	\$73,462	\$70,962

STORM WATER FUND

	Actual 2014	Actual 2015	Budget 2016	Budget 2017
RECEIPTS				
Other Revenue	505	16	0	0
Storm Water Fees	54,789	54,302	55,000	55,000
Transfer From General Fund	0	0	0	0
TOTAL REVENUES	55,293	54,318	55,000	55,000
EXPENDITURES				
Operating Supplies	41	13	500	500
Maintain System	13,222	15,343	10,000	10,000
Contracted Services	4,095	5,029	0	0
Transfer to General Capital Outlay	0	82,504	0	0
TOTAL EXPENDITURES	17,358	102,889	10,500	10,500
OPERATING PROFIT/(LOSS)	37,936	(48,571)	44,500	44,500
Fund Balance	\$96,601	\$48,030	\$92,530	\$137,030

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SECTION V

BONDED INDEBTEDNESS

SECTION V

BONDED INDEBTEDNESS

This Section is the schedules for all currently outstanding Bond issues for the City of Benson. They show total principal and interest payments by year, the Automatic Tax Levy (if applicable), and the actual amounts levied. The final line of each schedule shows the amounts remaining of each issue including the payments due this budget year.

The first Bond issue is classified as **Issue Tax Levy Bonds**. These are subject to an automatic tax levy that was established at the time the bonds were sold. In certain instances, these automatic tax levies can be removed if they are not needed to make the payments.

The remaining issues are **Issue Non-Tax Levy Bonds**. These are bonds sold without an automatic levy established for them because the bonds are to be paid off through other identified sources of revenues.

G.O. EQUIPMENT (GOLF SPRINKLER) BONDS OF 2014 (\$220,000)

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL	AUTO LEVY	ACTUAL LEVY
2015		0	1,391	1,391	0	0
2016	0.70%	40,000	2,233	42,233	44,706	44,706
2017	0.80%	45,000	1,913	46,913	49,447	49,447
2018	1.05%	45,000	1,496	46,496	49,069	
2019	1.30%	45,000	968	45,968	48,573	
2020	1.50%	45,000	338	45,338	47,959	
TOTAL		220,000	8,337	228,337	239,754	94,153
BALANCE		180,000	4,714	184,714	195,048	

G.O. REFUNDING (SWIMMING POOL) BONDS OF 2012 (\$635,000)

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL	AUTO LEVY	ACTUAL LEVY
2013	0.40%	60,000	10,067	70,067	71,211	71,211
2014	0.50%	60,000	7,670	67,670	70,896	70,896
2015	0.70%	60,000	7,310	67,310	75,705	75,705
2016	0.95%	65,000	6,791	71,791	69,807	69,807
2017	1.15%	60,000	6,138	66,138	74,332	74,332
2018	1.40%	65,000	5,338	70,338	73,377	
2019	1.60%	65,000	4,363	69,363	72,285	
2020	1.75%	65,000	3,274	68,274	71,090	
2021	1.90%	65,000	2,088	67,088	75,044	
2022	2.10%	<u>70,000</u>	<u>735</u>	<u>70,735</u>	<u>0</u>	
TOTAL		635,000	53,774	688,774	653,747	361,951
BALANCE		390,000	21,936	411,936	366,128	

G.O. CIP (STREET GARAGE) BONDS OF 2014 (\$600,000)

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL	AUTO LEVY	ACTUAL LEVY
2015		0	6,288	6,288	0	0
2016	0.70%	0	10,728	10,728	69,014	69,014
2017	0.80%	55,000	10,508	65,508	68,552	68,552
2018	1.05%	55,000	9,999	64,999	67,946	
2019	1.30%	55,000	9,353	64,353	72,445	
2020	1.50%	60,000	8,545	68,545	71,500	
2021	1.75%	60,000	7,570	67,570	70,397	
2022	1.95%	60,000	6,460	66,460	69,169	
2023	2.10%	60,000	5,245	65,245	73,096	
2024	2.20%	65,000	3,900	68,900	71,594	
2025	2.35%	65,000	2,421	67,421	69,990	
2026	2.55%	65,000	829	65,829	0	
TOTAL		600,000	81,844	681,844	703,702	137,566
BALANCE		600,000	64,829	664,829	634,688	

G.O. PFA WATER REVENUE NOTES

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2012	1.74%	76,460	30,873	3,215,920
2013	1.74%	156,000	53,888	3,059,920
2014	1.74%	159,000	52,186	2,900,920
2015	1.74%	159,920	50,350	2,741,000
2016	1.74%	162,000	47,666	2,579,000
2017	1.74%	164,000	44,849	2,415,000
2018	1.74%	167,000	41,997	2,248,000
2019	1.74%	170,000	39,093	2,078,000
2020	1.74%	173,000	36,136	1,905,000
2021	1.74%	176,000	33,128	1,729,000
2022	1.74%	179,000	30,067	1,550,000
2023	1.74%	182,000	26,955	1,368,000
2024	1.74%	185,000	23,790	1,183,000
2025	1.74%	189,000	20,572	994,000
2026	1.74%	192,000	17,286	802,000
2027	1.74%	195,000	13,947	607,000
2028	1.74%	199,000	10,556	408,000
2029	1.74%	202,000	7,095	206,000
2030	1.74%	206,000	3,582	0
TOTAL		3,292,380	584,016	
BALANCE		2,579,000	349,052	

G.O. WATER AND SEWER REVENUE BONDS 2009A

YEAR	RATE	WATER PRINCIPAL	WATER INTEREST	WATER TOTAL	SEWER PRINCIPAL	SEWER INTEREST	SEWER TOTAL	GRAND TOTAL
2010	2.00%	60,000	13,935	73,935	0	12,007	12,007	85,942
2011	2.00%	85,000	12,900	97,900	35,000	12,000	47,000	144,900
2012	2.00%	85,000	11,200	96,200	35,000	11,300	46,300	142,500
2013	2.00%	90,000	9,450	99,450	40,000	10,550	50,550	150,000
2014	2.50%	90,000	7,425	97,425	40,000	9,650	49,650	147,075
2015	3.00%	30,000	5,850	35,850	40,000	8,550	48,550	84,400
2016	3.00%	30,000	4,950	34,950	40,000	7,350	47,350	82,300
2017	3.50%	30,000	3,975	33,975	45,000	5,963	50,963	84,938
2018	3.50%	30,000	2,925	32,925	45,000	4,388	49,388	82,313
2019	4.00%	30,000	1,800	31,800	45,000	2,700	47,700	79,500
2020	4.00%	30,000	600	30,600	45,000	900	45,900	76,500
TOTAL		590,000	75,010	665,010	410,000	85,358	495,358	1,160,368
BALANCE		120,000	9,300	129,300	180,000	13,951	193,951	323,251

G.O. WATER AND SEWER REVENUE BONDS 2014A

YEAR	RATE	WATER PRINCIPAL	WATER INTEREST	WATER TOTAL	SEWER PRINCIPAL	SEWER INTEREST	SEWER TOTAL	GRAND TOTAL
2015		0	3,384	3,384	0	4,135	4,135	7,519
2016	0.70%	15,750	5,718	21,468	19,250	6,988	26,238	47,706
2017	0.80%	18,000	5,591	23,591	22,000	6,833	28,833	52,424
2018	1.05%	18,000	5,424	23,424	22,000	6,630	28,630	52,054
2019	1.30%	18,000	5,213	23,213	22,000	6,371	28,371	51,584
2020	1.50%	18,000	4,961	22,961	22,000	6,063	28,063	51,024
2021	1.75%	18,000	4,668	22,668	22,000	5,706	27,706	50,374
2022	1.95%	18,000	4,335	22,335	22,000	5,299	27,299	49,634
2023	2.10%	18,000	3,971	21,971	22,000	4,853	26,853	48,824
2024	2.20%	18,000	3,584	21,584	22,000	4,380	26,380	47,964
2025	2.35%	20,250	3,148	23,398	24,750	3,847	28,597	51,995
2026	2.55%	20,250	2,652	22,902	24,750	3,241	27,991	50,893
2027	2.88%	20,250	2,102	22,352	24,750	2,570	27,320	49,672
2028	2.88%	20,250	1,520	21,770	24,750	1,858	26,608	48,378
2029	2.88%	20,250	938	21,188	24,750	1,146	25,896	47,084
2030	2.88%	22,500	323	22,823	27,500	395	27,895	50,719
TOTAL		283,500	57,531	341,031	346,500	70,315	416,815	757,846
BALANCE		267,750	48,429	316,179	327,250	59,191	386,441	702,621

G.O. PFA SEWER REVENUE NOTES

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2006	1.98%	188,000	161,299	4,059,976
2007	1.98%	193,000	136,111	3,915,201
2008	1.98%	196,201	77,462	3,719,000
2009	1.98%	200,000	73,636	3,519,000
2010	1.98%	204,000	69,676	3,315,000
2011	1.98%	208,000	65,637	3,107,000
2012	1.98%	212,000	61,519	2,895,000
2013	1.98%	216,000	57,321	2,679,000
2014	1.98%	220,000	53,044	2,459,000
2015	1.98%	225,000	48,688	2,234,000
2016	1.98%	229,000	44,233	2,005,000
2017	1.98%	234,000	39,699	1,771,000
2018	1.98%	238,000	35,066	1,533,000
2019	1.98%	243,000	30,353	1,290,000
2020	1.98%	248,000	25,542	1,042,000
2021	1.98%	253,000	20,632	789,000
2022	1.98%	258,000	15,622	531,000
2023	1.98%	263,000	10,514	268,000
2024	1.98%	268,000	5,306	0
TOTAL		4,296,201	1,031,360	
BALANCE		2,005,000	182,734	

G.O. (ELECTRIC EQUIPMENT) BONDS OF 2012 (\$495,000)

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2013	0.40%	0	8,478	8,478
2014	0.50%	50,000	6,583	56,583
2015	0.70%	55,000	6,265	61,265
2016	0.95%	55,000	5,811	60,811
2017	1.15%	55,000	5,234	60,234
2018	1.40%	55,000	4,533	59,533
2019	1.60%	55,000	3,708	58,708
2020	1.75%	55,000	2,786	57,786
2021	1.90%	55,000	1,783	56,783
2022	2.10%	60,000	630	60,630
TOTAL		495,000	45,811	540,811
BALANCE		335,000	18,674	353,674

ELECTRIC REVENUE BONDS, SERIES 2007A

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2008	4.38%	250,000	341,314	6,640,000
2009	4.38%	230,000	292,283	6,410,000
2010	4.38%	240,000	282,001	6,170,000
2011	4.38%	255,000	271,173	5,915,000
2012	4.38%	260,000	259,908	5,655,000
2013	4.38%	275,000	248,204	5,380,000
2014	4.38%	285,000	235,954	5,095,000
2015	4.38%	300,000	223,158	4,795,000
2016	4.38%	310,000	209,814	4,485,000
2017	4.38%	325,000	195,923	4,160,000
2018	4.38%	340,000	181,376	3,820,000
2019	4.38%	355,000	166,173	3,465,000
2020	4.38%	370,000	150,314	3,095,000
2021	4.38%	385,000	133,750	2,710,000
2022	4.38%	405,000	116,168	2,305,000
2023	4.40%	420,000	97,605	1,885,000
2024	4.50%	440,000	78,035	1,445,000
2025	4.50%	460,000	57,105	985,000
2026	4.60%	480,000	35,015	505,000
2027	4.70%	505,000	11,868	0
TOTAL		6,890,000	3,587,141	
BALANCE		4,485,000	1,223,332	

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SECTION VI

ECONOMIC DEVELOPMENT

SECTION VI

ECONOMIC DEVELOPMENT AUTHORITY

The Economic Development Authority budget is a cash flow budget showing years 2013 through 2015 actual, projected numbers for 2016 and the Budget for 2017.

An investment of \$50,000 is held by the EDA in the Chippewa Valley Ethanol Plant and dividend income is received that is determined by the profitability of the operation.

The EDA supports the community by sponsoring projects and advertisements that have the potential to have a positive economic impact on the City.

In 2011 \$50,000 was provided to TSR Productions in the form of a 5 year grant towards the purchase and continued operations of the local movie theatre. Special projects included a truck dock cover at the civic center for Case New Holland, Benson Market demo and environmental and creamery demo and environmental.

Property purchased in 2012 included the Benson Market South Elevator and the old lumber yard adjacent to West Highway 9.

The amounts under property purchases in 2013 was mainly the demolition costs for the elevator and lumber yard purchased in 2012. This amount does include a \$13,000 down payment on additional railroad right of way. 2014 purchase of property is the remaining balance on railroad right of way across from Glacial Plains. A portion of the property was sold to Glacial Plains for their truck fueling station.

In 2016 the \$10,000 loan reduction is on the Snap Fitness building improvement funded through the Revolving Loan Fund.

\$190,000 is budgeted in 2017 for the purchase of the remaining concrete elevator. This amount includes demolition.

E D A BUDGET

	Actual 2013	Actual 2014	Actual 2015	Project 2016	Budget 2017
Beginning Cash	\$387,315.70	\$266,464.42	\$363,292.37	\$324,463.37	\$307,615.34
RECEIPTS					
Interest	\$4,691.16	\$8,649.78	\$5,757.54	\$9,100.35	\$3,000.00
Intergovernmental Revenue	\$27,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Lease Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Property	\$0.00	\$92,500.00	\$0.00	\$0.00	\$0.00
Transfers in	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CVAC Income	\$24,750.00	\$123,750.00	\$51,975.00	\$32,835.67	\$40,000.00
TOTAL RECEIPTS	\$56,941.16	\$224,899.78	\$57,732.54	\$41,936.02	\$43,000.00
DISBURSEMENTS					
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising	\$11,076.65	\$6,788.77	\$3,183.90	\$2,000.93	\$5,000.00
Contracted Services	\$8,392.99	\$12,928.55	\$25,581.82	\$13,462.16	\$10,000.00
Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Management Fees	\$4,770.00	\$3,392.00	\$4,248.00	\$4,275.00	\$4,000.00
Misc.	\$18,143.91	\$3,966.51	\$10,816.64	\$25,947.46	\$3,000.00
Transfer to General Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer to Small Cities Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchase of Property	\$135,408.89	\$100,996.00	\$52,731.18	\$3,098.50	\$190,000.00
CVAC Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loan Reduction	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
TOTAL DISBURSEMENTS	\$177,792.44	\$128,071.83	\$96,561.54	\$58,784.05	\$212,000.00
Increase(Decrease) Cash	(\$120,851.28)	\$96,827.95	(\$38,829.00)	(\$16,848.03)	(\$169,000.00)
ENDING CASH	\$266,464.42	\$363,292.37	\$324,463.37	\$307,615.34	\$138,615.34

Community Development Revolving Fund

	Actual 2014	Actual 2015	Project 2016	Budget 2017
RECEIPTS				
Refund of Loan	0	0	0	2,000
Grant Proceeds	0	0	0	0
Sale of Property	0	0	5,000	0
Transfer from General Fund	0	0	0	0
TOTAL REVENUES	0	0	5,000	2,000
EXPENDITURES				
Operating Supplies	138	128	6,150	200
Contracted Services	4,311	21,578	4,777	12,000
Purchase of Property	0	0	66,255	7,795
Small Cities Grant	7,427	25,000	3,737	0
TOTAL EXPENDITURES	11,877	46,706	80,919	19,995
OPERATING PROFIT/(LOSS)	(11,877)	(46,706)	(75,919)	(17,995)
Fund Balance	157,231	110,525	34,606	16,611

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SECTION VII

LIQUOR FUND BUDGET

SECTION VII

LIQUOR FUND

The Liquor Store budget gives history from 2013.

Profits have returned to the Liquor Store which has allowed increased transfers to the General Fund to help pay for street improvements. Sales have increased substantially with additional increases in pull tab revenue. Pull tabs are now sold using Liquor Store personnel as compared to prior years where we simply leased them space.

Liquor Fund Budget

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
REVENUE					
SALES	1,138,723	1,109,387	1,105,460	1,122,000	1,095,000
COST OF SALES	<u>747,601</u>	<u>718,889</u>	<u>712,994</u>	<u>721,380</u>	<u>707,700</u>
GROSS PROFIT	391,122	390,498	392,466	400,620	387,300
OTHER REVENUE					
RENTAL INCOME	21,194	17,984	26,821	26,000	32,000
MACHINE COMMISSIONS	1,566	1,736	1,709	2,000	2,000
MISCELLANEOUS INCOME	<u>558</u>	<u>429</u>	<u>123</u>	<u>500</u>	<u>500</u>
TOTAL REVENUE	414,439	410,647	421,119	429,120	421,800
EXPENDITURES					
SALARIES	148,628	140,412	149,965	145,000	145,000
FRINGE BENEFITS	42,179	43,228	48,274	53,350	51,450
OFFICE SUPPLIES	436	353	447	500	500
OPERATING SUPPLIES	5,914	4,975	5,128	6,000	5,000
BUILDING MAINTENANCE & SUPPLIES	7,082	11,421	17,520	10,000	10,000
MANAGEMENT FEES	24,612	25,104	25,606	26,118	26,640
CONTRACTED SERVICES-CLEANING	9,300	9,307	9,792	11,000	11,000
TELEPHONE	1,257	1,283	1,331	1,300	1,500
TRAVEL EXPENSE	443	0	0	450	400
TRAINING & INSTRUCTION	295	399	30	500	500
FREIGHT ON LIQUOR	4,165	4,553	4,483	4,200	4,500
ADVERTISING	12,371	11,353	10,020	13,000	10,000
INSURANCE	13,121	15,143	18,341	18,500	22,000
UTILITIES	13,074	12,748	13,278	13,000	13,000
HEATING	1,124	1,274	1,043	1,300	1,200
DEPRECIATION	6,111	5,244	5,507	6,000	6,000
MISCELLANEOUS	4,127	5,671	13,526	5,700	5,600
CREDIT CARD DISCOUNT	11,000	12,265	13,476	13,000	14,000
BAD DEBTS	(127)	807	858	500	800
LAUNDRY	<u>1,357</u>	<u>1,331</u>	<u>1,313</u>	<u>1,400</u>	<u>1,400</u>
TOTAL EXPENDITURES	306,468	306,871	339,939	330,818	330,490
OPERATING PROFIT/(LOSS)	107,971	103,775	81,180	98,302	91,310
OTHER INCOME & EXPENSE					
INTEREST INCOME	117.07	100.66	108.48	100	100
GAIN/LOSS ON DISPOSAL OF ASSETS	0	0	0	0	0
NET INCOME/ (LOSS)	108,088	103,876	81,289	98,402	91,410

	2013 Actual		2014 Actual		2015 Actual		2016 Budget		2017 Budget	
SALES ANALYSIS										
Off Sale Liquor & Wine Sales	351,937		361,092		358,755		370,000		360,000	
Cost of Sales	<u>(247,449)</u>		<u>(249,451)</u>		<u>(246,510)</u>		<u>(249,000)</u>		<u>(249,400)</u>	
Gross Profit	104,488	29.7%	111,640	30.9%	112,245	31.3%	121,000	32.7%	110,600	30.7%
Off Sale Beer Sales	568,975		548,913		533,809		540,000		520,000	
Cost of Sales	<u>(421,227)</u>		<u>(394,934)</u>		<u>(392,160)</u>		<u>(400,680)</u>		<u>(382,200)</u>	
Gross Profit	147,748	26.0%	153,979	28.1%	141,649	26.5%	139,320	25.8%	137,800	26.5%
On Sale Liquor & Wine Sales	71,132		71,323		74,320		75,000		70,000	
Cost of Sales	<u>(12,512)</u>		<u>(13,077)</u>		<u>(13,484)</u>		<u>(13,500)</u>		<u>(12,600)</u>	
Gross Profit	58,619	82.4%	58,246	81.7%	60,837	81.9%	61,500	82.0%	57,400	82.0%
On Sale Beer Sales	97,499		80,111		91,183		90,000		100,000	
Cost of Sales	<u>(26,771)</u>		<u>(23,066)</u>		<u>(25,535)</u>		<u>(25,200)</u>		<u>(28,000)</u>	
Gross Profit	70,728	72.5%	57,045	71.2%	65,648	72.0%	64,800	72.0%	72,000	72.0%
Miscellaneous Sales	49,180		47,948		47,391		47,000		45,000	
Cost of Sales	<u>(39,642)</u>		<u>(38,362)</u>		<u>(35,305)</u>		<u>(33,000)</u>		<u>(35,500)</u>	
Gross Profit	9,538	19.4%	9,587	20.0%	12,086	25.5%	14,000	29.8%	9,500	21.1%
Total Sales	1,138,723		1,109,387		1,105,460		1,122,000		1,095,000	
Total Cost of Sales	<u>(747,601)</u>		<u>(718,889)</u>		<u>(712,994)</u>		<u>(721,380)</u>		<u>(707,700)</u>	
Total Gross Profit	391,122	34.3%	390,498	35.2%	392,466	35.5%	400,620	35.7%	387,300	35.4%

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SECTION VIII

UTILITY FUND BUDGET

SECTION VIII

UTILITY BUDGET

GENERAL BACKGROUND

The Utility Fund is made up of the Electric, Water and Wastewater Departments. Each Department has its own operating budget and 10 year Capital Improvements Program.

INTERDEPARTMENTAL CHARGES

There is \$33,735 in interdepartmental charges in the 2017 Utility Budget. In the Electric Fund, the \$33,735 is for the work done by the Electrical Department which handles all office and billings operation for its billing services and its office services to Water and Wastewater. These charges show up in the expenditure side of the budget as \$12,375 to water and \$21,360 to Wastewater.

OUTSIDE CHARGES

In the 2017 Budget, you will see there are \$14,400 of revenues under **Administrative Services** to Electrical and \$10,000 to Water. The \$14,400 in Electrical represents a payment from the General Fund to the Electrical for services provided by the Billings Office. You will find a corresponding expense entry in the administration budget of the General Fund. \$10,000 of the outside charges under revenues for Water represents a payment from the General Fund to Water for water system infrastructure provided for fire service. You will find a corresponding expense entry in Fire Department Budget of the General Fund.

MANAGEMENT FEES

Management Fees are based upon the total general government part of the General Fund Budget which includes Mayor and Council, Administration, Legal, Accounting and City Building. The Utility Fund is expected to assume approximately 45% of these costs. That amount is divided between the Water, Sewer and Electric Department by a percentage of their sales. This amount is increased each year by 2%.

Water Fund Budget

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
REVENUE					
SALES OF SERVICE	561,063	563,912	572,678	592,000	617,000
CONNECTION FEES	750	250	750	250	250
FIRE SERVICE FEE	10,000	10,000	10,000	10,000	10,000
REFUNDS & REIMBURSEMENTS	<u>18,996</u>	<u>4,851</u>	<u>2,622</u>	<u>3,500</u>	<u>3,500</u>
TOTAL REVENUE	590,809	579,014	586,051	605,750	630,750
EXPENDITURES					
SALARIES	103,159	109,448	103,335	119,000	123,500
EARNED BENEFITS	(15,024)	1,078	2,184	1,400	2,000
FRINGE BENEFITS	36,946	39,111	42,053	45,620	53,075
OFFICE SUPPLIES	161	334	144	500	400
CHEMICALS & CHEMICAL SUPPLIES	23,116	17,831	24,503	25,000	26,000
GAS AND OIL	3,405	3,698	2,617	3,500	3,000
OPERATING SUPPLIES	5,517	7,637	2,895	5,500	5,000
LABORATORY & TESTING	5,368	1,398	377	4,000	2,000
EQUIPMENT REPAIR & MAINTENANCE	7,402	3,707	329	5,500	3,500
MAINTAIN SYSTEM	76,620	65,319	28,835	39,000	29,000
BUILDING REPAIR & MAINTENANCE	3,191	1,225	1,007	2,000	2,000
MANAGEMENT FEES	37,057	37,800	38,556	39,327	40,110
TELEPHONE	1,942	2,017	1,962	2,000	2,000
TRAVEL EXPENSE	935	699	411	1,000	1,000
TRAINING & INSTRUCTION	1,832	1,342	600	2,000	1,000
MARKETING	596	569	609	600	600
INSURANCE	14,350	8,630	8,751	6,800	2,000
WORK COMP INSURANCE	3,489	145	767	3,500	3,000
ELECTRIC UTILITIES	29,679	26,064	25,192	25,000	25,000
DEPRECIATION	190,821	190,170	195,483	190,000	195,000
MISCELLANEOUS	4,423	5,725	13,759	5,000	6,000
INTERDEPARTMENTAL CHARGES	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>
TOTAL EXPENDITURES	547,358	536,321	506,744	538,622	537,560
OPERATING PROFIT/(LOSS)	43,451	42,693	79,307	67,128	93,190
OTHER INCOME & EXPENSE					
INTEREST INCOME	10,871	7,724	9,213	9,000	10,000
GAIN/LOSS ON DISPOSAL OF ASSETS	2,700	341	21,500	0	0
INTEREST EXPENSE	(68,500)	(70,438)	(61,016)	(62,268)	(56,350)
NET INCOME/ (LOSS)	(11,479)	(19,680)	49,005	13,860	46,840

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Water
 REVISED: 12/2016

DESCRIPTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025	Totals
Equipment												
#20 - 1994 Backhoe > N/U Backhoe										\$100,000		\$100,000
Pickup				\$35,000								\$35,000
2005 Chevy pickup						\$40,000						\$40,000
Water Supply												\$0
Water Main Breaks												\$0
Water Treatment Plant #2 - Update												\$0
Well #32 Benson Middle Aquifer Golf Course Field												\$0
Well # 33 Benson Lower Aquifer Golf Course Field												\$0
Seal Well #11 and #12 Demolish Treatment Plant #1												\$0
Filter Plant Rehabilitation Plant I												\$0
Filter Plant Rehabilitation Plant II [Engineering]												\$0
Production Wells DVD												\$0
Distribution												\$0
Repair Water Tower			\$800,000									\$800,000
Bulk Water Station												\$0
Annual Available for Distribution Projects	\$25,000	\$25,000	\$25,000	\$25,000	\$525,000	\$30,000	\$30,000	\$30,000				\$690,000
Project List												\$0
McKinney from 19th to 21st street										\$88,000		\$88,000
Wisconsin from 15th to 18th										\$30,000		\$30,000
11th St. Thornton to Kansas										\$210,000		\$210,000
Denfield										\$200,000		\$200,000
TH-29 Water Main												\$0
15th St. S Watermain												\$0
Kansas Ave Point Repair												\$0
Other Scheduled Maintenance												\$0
Wash Water Tower Exterior		\$6,000			\$6,000		\$6,500					\$18,500
Inspect and Clean Water Tower Interior			\$6,000			\$6,000						\$12,000
Update Wellhead Protection Plan												\$0
Column Total	\$25,000	\$31,000	\$831,000	\$60,000	\$531,000	\$76,000	\$36,500	\$30,000	\$0	\$628,000	\$0	\$2,223,500

Sewer Fund Budget

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
REVENUE					
SALES OF SERVICE	738,026	825,196	799,168	884,800	933,000
CONNECTION FEES	4,000	2,500	6,000	2,000	2,000
REFUNDS & REIMBURSEMENTS	<u>4,723</u>	<u>1,571</u>	<u>3,601</u>	<u>2,700</u>	<u>2,000</u>
TOTAL REVENUE	746,748	829,266	808,769	889,500	937,000
EXPENDITURES					
SALARIES	5,533	6,037	7,904	14,800	19,000
EARNED BENEFITS	(20,118)	1,226	2,137	1,200	2,000
FRINGE BENEFITS	1,780	2,127	2,782	4,725	9,525
OFFICE SUPPLIES	0	0	0	200	100
CHEMICALS & CHEMICAL SUPPLIES	0	33,091	39,489	35,000	30,000
GAS AND OIL	3,397	3,117	1,502	3,000	2,000
OPERATING SUPPLIES	1,969	1,167	730	1,200	2,000
LABORATORY & TESTING	2,071	357	1,183	0	2,000
EQUIPMENT REPAIR & MAINTENANCE	13,426	12,782	16,332	15,000	15,000
MAINTAIN SYSTEM	28,493	52,093	28,710	34,000	30,000
BUILDING REPAIR & MAINTENANCE	8,838	5,396	5,076	6,000	5,000
CONTRACTED OPERATIONS-Personnel	233,795	236,604	241,332	243,000	246,158
-Maintenance	23,343	19,901	0	0	0
-Chemicals	30,373	0	0	0	0
MANAGEMENT FEES	48,109	49,071	50,052	51,053	52,074
TELEPHONE	234	235	219	300	200
TRAVEL EXPENSE	22	163	434	300	500
TRAINING & INSTRUCTION	482	330	333	500	1,000
INSURANCE	19,791	12,951	10,711	12,000	19,000
WORK COMP INSURANCE	490	0	0	0	0
ELECTRIC UTILITIES	38,894	45,453	50,641	52,500	50,000
HEAT	6,009	6,291	4,179	6,500	4,000
DEPRECIATION	318,504	328,486	335,302	328,000	330,000
MISCELLANEOUS	4,999	5,974	5,511	4,000	8,000
INTERDEPARTMENTAL CHARGES	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>
TOTAL EXPENDITURES	791,793	844,210	825,919	834,638	848,917
OPERATING PROFIT/(LOSS)	(45,045)	(14,943)	(17,149)	54,862	88,083
OTHER INCOME & EXPENSE					
INTEREST INCOME	3,667	1,036	1,354	1,000	500
GAIN/LOSS ON DISPOSAL OF ASSETS	0	0	0	0	0
INTEREST EXPENSE	(71,366)	(75,878)	(62,478)	(64,426)	(52,495)
NET INCOME/ (LOSS)	(112,744)	(89,785)	(78,273)	(8,564)	36,088

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Wastewater
 REVISED: 12/2016

DESCRIPTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	TOTALS
Equipment												
Jet-Vac NUJ 1997 Ford Louisville			\$150,000									\$150,000
												\$0
Plant Improvement												
Digester Cover			\$125,000									\$125,000
Trickling Filter						\$15,000						\$15,000
WWTP Generator					\$30,000							\$30,000
PeopleService												\$0
												\$0
Collection System												
Annual Available for Collection System Projects												
15th St S Service Replacements												\$0
Hall Avenue Sewer												\$0
McKinney from 19th to 21st street										\$84,000		\$84,000
Wisconsin from 15th to 18th										\$23,000		\$23,000
11th St. Thorton to Kansas										\$150,000		\$150,000
Denfield										\$175,000		\$175,000
Sewer Main Lining												\$0
Lift Station SCADA												\$0
Sewer Camera												\$0
												\$0
Other Scheduled Maintenance												
												\$0
												\$0
Column Total	\$0	\$0	\$275,000	\$0	\$30,000	\$15,000	\$0	\$0	\$0	\$432,000	\$0	\$752,000

Electric Fund Budget

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
REVENUE					
Sales of Service	3,139,818	3,089,034	3,084,916	3,085,000	3,035,000
Miscellaneous	77,591	41,247	36,286	32,000	32,000
Administrative Services	12,000	12,000	14,400	14,400	14,400
Interdepartmental Charges	33,735	33,735	33,735	33,735	33,735
Refunds & Reimbursements	79,538	25,811	21,069	10,000	20,000
Conservation Rebates	28,868	26,529	9,048	12,000	15,000
Transmission Revenue	4,169	5,577	4,331	82,000	71,000
Generation Capacity Revenue	48,852	16,910	0	0	0
Dedicated Capacity Revenue	313,200	313,000	324,400	325,000	330,000
Generation Sales	10,262	9,074	8,408	9,000	9,000
Backup Power Agreement	<u>681,791</u>	<u>610,635</u>	<u>529,888</u>	<u>550,000</u>	<u>550,000</u>
TOTAL REVENUE	4,429,823	4,183,553	4,066,481	4,153,135	4,110,135
EXPENDITURES					
Power Production					
Gas and Oil	42,086	174	13,650	30,000	0
Operating Supplies	0	0	0	0	0
Equipment Repair & Maintenance	75,953	54,538	47,697	65,000	105,000
Building Repair & Maintenance	1,255	4,886	1,451	2,500	4,000
Management Fees-Power Production	16,670	17,004	17,344	17,690	18,040
MRES - Operation & Maintenance	30,152	21,703	23,580	23,000	26,000
Contracted Services	0	0	0	0	0
Utilities	35,644	34,197	39,563	35,000	35,000
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Power Production	201,760	132,502	143,286	173,190	188,040
Purchased Power					
Purchased Power	1,527,111	1,499,409	1,451,753	1,470,000	1,410,000
Wheeling	296,073	268,672	280,504	355,000	355,000
Backup Power Agreement Costs	<u>327,037</u>	<u>258,777</u>	<u>271,373</u>	<u>350,000</u>	<u>280,000</u>
Total Purchased Power	2,150,222	2,026,858	2,003,630	2,175,000	2,045,000
Transmission					
Maintenance of Trans Line	204	0	0	1,000	1,000
Management Fees - Transmission	16,670	17,004	17,344	17,690	18,040
MRES-Station & Maintenance	1,151	756	1,437	2,500	1,500
Other Contracted Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transmission	18,025	17,760	18,781	21,190	20,540
Distribution					
MRES - Office Adder	8,876	38,616	32,165	32,000	33,000
Gas and Oil	11,965	8,962	6,169	8,000	5,000
Operating Supplies	16,706	15,902	15,198	14,000	15,000
Equipment Repair & Maintenance	23,190	30,795	19,523	22,000	21,000
Maintain System	47,763	31,938	42,260	38,000	43,000
Maintain Street Lights	27,847	27,335	7,525	20,000	8,000
Building Repair & Maintenance	10,067	1,268	5,250	7,000	5,000
Management Fees-Distribution	50,001	51,012	52,033	53,072	54,130
MRES - Clearing Account	0	0	0	0	0
MRES - Distribution	414,106	373,542	414,563	410,000	418,000
Other Contracted Services	3,713	8,420	18,803	15,000	10,000
Telephone	3,816	3,556	4,291	5,000	4,500
Travel Expense	2,251	6,348	7,675	8,000	8,000
Training	12,293	10,264	8,010	7,500	8,500
Electric Utilities	14,347	16,259	13,955	13,000	5,000
Heat	2,378	1,073	2,924	3,000	3,000
Miscellaneous	<u>845</u>	<u>310</u>	<u>52</u>	<u>1,000</u>	<u>1,000</u>
Total Distribution	650,164	625,601	650,396	656,572	645,430

Electric Fund Budget

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Administration					
Salaries	84,384	84,264	89,100	94,700	96,400
Earned Benefits	(456)	(3,046)	1,885	1,550	1,800
Fringe Benefits	33,889	37,824	41,891	43,785	44,835
Office Supplies	14,623	13,274	17,327	16,000	16,000
Postage	2,764	1,351	962	2,000	1,500
Gas and Oil	419	187	63	500	200
Management Fees-Administration	75,015	76,518	78,049	79,606	81,180
MRES - Non Utility Charges	51,385	62,283	68,908	65,000	75,000
Contracted Services	18,578	7,193	6,162	11,000	8,000
Data Processing Services	20,240	20,830	18,341	25,000	24,000
Bill Print Services	11,073	13,347	13,833	14,400	14,000
Telephone	7,762	7,038	7,424	8,000	7,500
Travel Expense	1,800	1,776	1,422	2,000	2,000
Training	745	425	1,257	1,800	1,600
Marketing	8,650	7,634	9,224	9,000	8,000
Insurance	24,511	27,721	28,845	28,000	40,000
Depreciation	508,797	521,585	524,463	510,000	521,000
Miscellaneous	0	0	0	0	0
Bad Debts	10,697	28,625	11,468	12,000	12,000
Dues & Subscriptions	5,830	6,151	5,963	6,500	6,000
MRES - Load Management	4,897	9,276	11,929	12,000	12,240
Load Management/Conservation	62,145	48,445	29,746	35,846	41,260
Total Administration	947,747	972,702	968,263	978,687	1,014,515
Total Expenditures	3,967,917	3,775,424	3,784,355	4,004,639	3,910,225
OPERATING PROFIT/(LOSS)	461,906	408,129	282,126	148,496	199,910
OTHER INCOME & EXPENSE					
Interest Income	51,613	72,048	57,602	55,000	60,000
Unrealized Gain (Loss) on Investments	(139,151)	79,861	(1,292)	0	0
Interest Expense	(478,721)	(253,057)	(239,804)	(227,000)	(223,000)
Gain/Loss on Disposal of Assets	5,630	(537)	3,300	0	0
Sale of Property	1,800	4,868	0	0	0
NET INCOME/ (LOSS)	(96,923)	311,311	101,932	(23,504)	36,910

*** Sale of Service Breakdown ***

Residential Lighting	1,331,517	1,300,831	1,311,556	1,310,000	1,290,000
Interruptible Service	91,244	93,692	82,255	85,000	80,000
Municipal Service	213,866	220,769	214,858	215,000	200,000
Commercial Lighting	372,541	382,474	364,311	370,000	350,000
Industrial Service	1,044,293	1,007,636	1,026,691	1,020,000	1,030,000
Street Lighting & Security Lights	86,357	83,631	85,246	85,000	85,000
Total Sales of Service	3,139,818	3,089,034	3,084,916	3,085,000	3,035,000

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Electric Department
 REVISED: 12/2016

DESCRIPTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	TOTALS
Power Plant / Line Garage												
Electric Van												\$0
Tuck point Power Plant												\$0
Replace Power Plant Roof					\$60,000							\$60,000
Replace Generation Fuel Tank	\$150,000											\$0
Power Plant Demo Phase I												\$0
Equipment												\$0
Bobcat skidsteer										\$50,000		\$50,000
#2 2009 Chevrolet 3/4 T Pickup 1700 Mi.					\$35,000							\$35,000
Panel Van 1999 Chevy 57000 Mi											\$55,000	\$55,000
#8 Small bucket truck 2009 Ford Superduty 6300 Mi		\$145,000										\$145,000
2009 Altec 50 foot Bucket Truck								\$250,000				\$250,000
# Digger/Derrick- 2002 Freightliner/Versalift 8100 Mi			\$160,000									\$160,000
Boring machine- 2007 Ditch Witch 2020 300 Hr												\$160,000
Vac Potholer 2006 Ring-O-Matic 200 Hr				\$30,000								\$30,000
Chipper- 1992 Vermeer 935 550 Hr									\$40,000			\$40,000
Three Phase Trailer												\$0
Trencher- 1999 Case 560 719 hr	\$75,000											\$0
Tensioner- 1989 Sauber												\$0
Trailer for boring mach. - 2008 Felling												\$0
Pole Trailer- 1989 Felling												\$0
Single Phase Trailer												\$0
Utility Box					\$6,500							\$6,500
Man Lift				\$12,000								\$12,000
Half cost of Electronic Sign												\$0

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Electric Department
 REVISED: 12/2016

DESCRIPTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	TOTALS
Distribution												\$0
Replace 50 Pulse Initiators with meter modules												\$0
Street Lights						\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$48,000
Groehler Court underground Switch					\$35,000							\$35,000
Residential Underground Conversion	\$25,000	\$60,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$330,000
Material Storage Area		\$20,000										\$20,000
3 Phase Meter Testing			\$8,000	\$8,000								\$16,000
Replace Pulse Initiators AMR's			\$10,000	\$10,000	\$10,000	\$10,000						\$40,000
Load Management for Businesses												\$0
Replace OH with UG/ system upgrades	\$130,000	\$20,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,370,000
NW Corner 3Φ												\$0
NW Corner 1Φ												\$0
NE Corner 3Φ												\$0
NE Corner 1Φ												\$0
US TH-12												\$0
Other Schedule Maintenance												\$0
Christmas Lights												\$0
Megger Testing--Generation			\$7,500		\$8,000							\$15,500
Relay & Load Tap Changers Maintenance			\$7,500		\$8,000							\$15,500
Column Total	\$380,000	\$245,000	\$373,000	\$390,000	\$342,500	\$198,000	\$188,000	\$438,000	\$228,000	\$238,000	\$243,000	\$2,883,500

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SECTION IX

GARBAGE COLLECTION FUND

SECTION IX

GARBAGE COLLECTION FUND

The City contracts for garbage pickup for all residential homes in the City. The report shows 2013 through 2015 actual amounts and projected 2016 year end and 2017 Budget.

Contracted Services is the contract we have with Mattheisen Disposal for garbage pickup. Our current contract ended in 2009. **Refuse Disposal** is what we pay to the Swift County Recycling Center for the garbage we have hauled there.

City Wide Clean Up is costs associated with our Spring Cleanup Program.

Garbage Collection Fund

	Actual 2013	Actual 2014	Actual 2015	Projected 2016	Budget 2017
Revenues					
Sale of Garbage Tags	4,365	3,672	4,214	2,725	3,500
Garbage Billings	162,360	162,334	162,184	164,070	163,000
Other Revenue	135	436	188	96	200
TOTAL REVENUES	166,860	166,441	166,586	166,892	166,700
EXPENDITURES					
Operating Supplies	1,768	1,195	1,632	1,576	1,500
Management Fees	8,495	8,664	8,838	9,014	9,194
Contracted Garbage Pickup	103,944	103,944	103,944	103,944	104,000
Refuse Disposal	44,196	43,957	43,899	46,493	60,000
City Wide Cleanup	0	0	0	13,326	0
Uncollectable Accounts	848	762	1,274	1,287	1,000
TOTAL EXPENDITURES	159,251	158,522	159,588	175,640	175,694
OPERATING PROFIT/(LOSS)	7,609	7,919	6,999	(8,749)	(8,994)
Interest Income	2,119	2,079	2,193	2,321	2,200
Transfer to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$138,598	\$148,595	\$155,594	\$149,166	\$142,372

SECTION X

NON BUDGETED FUNDS

SECTION X

The City of Benson has a few funds that do not have formal budgets adopted for them. The following is a list of these funds and a brief description of each one.

Development District – The City created the Development District to assist with its economic development activities. Tax increment dollars were at one time available to be spent within the development District. At this time the Fund is not active and has a cash balance of \$788.

Revolving Loan Fund – Established by a grant from the State of Minnesota and transfers from the City's General Fund, the Revolving Loan Fund is used to make loans to businesses that are unable to obtain the financing they need through banks or other investors. The cash balance in this fund is \$914,809 at the beginning of 2017.

Small Cities Grant Fund 2005 – This program included commercial dollars that were loaned to local businesses at a low interest rate. These loans are gradually being repaid. With a beginning cash balance of \$67,612 these funds are available for other similar projects within the City.

Small Cities Grant Fund 2009 – This program included commercial dollars that were loaned to local businesses at a low interest rate. These loans are gradually being repaid. With a beginning cash balance of \$44,411 these funds are available for other similar projects within the City.

Small Cities Grant Fund 2011 – This years' program included only residential grants. However a home was sold shortly after the improvements were made and a repayment was required. There is a cash balance of \$8,778 available for similar projects within the City.

Small Cities Grant Fund 2013 – This is the current open program and does not have any cash balance.

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