

CITY OF



MINNESOTA

2013

# Operating Budget

1410 KANSAS AVE. • BENSON, MINNESOTA 56215

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**CITY OF BENSON  
1410 KANSAS AVENUE  
BENSON, MINNESOTA 56215  
2013 OPERATING BUDGET**

**LEGISLATIVE BODY**

Mayor .....Paul Kittelson  
Council Members.....Sue Fitz  
Michael Fugleberg  
Benjamin Hess  
Gary Landmark

**ADMINISTRATIVE STAFF**

City Manager .....Robert Wolfington  
City Attorney .....Don Wilcox  
Director of Public Works .....Elliot Nelson  
Director of Finance .....Glen Pederson  
Police Chief.....Paul Larson, Interim  
Liquor Store Manager .....Timothy O'Connor  
Librarian.....Kristin Woizeschke  
Fire Chief .....Mark Schreck

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# SECTION I - LEVY INFORMATION

REVENUE SOURCES - GENERAL FUND

EXPENSES BY DEPARTMENTS

SALARY, FRINGE & CAPITAL OUTLAY

## **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 2004 - 2013. 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.

### **BUDGETED REVENUE SOURCES**

This schedule outlines the major revenue sources of the General Fund, the percentage each one represents of the total budget, and the percentage change from the previous year.

### **EXPENSES BY DEPARTMENTS**

The main departments of the General Fund are listed (net of their capital outlay amounts), the percentage each one represents of the total budget, and the percentage change from the previous year.

### **SALARY, FRINGE AND CAPITAL OUTLAY**

This schedule shows the percentage that Salaries, Fringe Benefits and the transfer to the General Capital Outlay Fund make of the total budget and the percentage change from the previous year.

**BONDED INDEBTEDNESS**

**ISSUE TAX LEVY**

G.O. Refunding 2012 (Swimming Pool) G.O. Swimming Pool Bonds of 2003 G.O. Capital Street Equipment 2006 GROSS DEBT SERVICE LEVY	ORIGINAL AMOUNT	MATURITY DATE	BALANCE DUE	2011		2012		2013	
				Actual TAX LEVY	DEBT SERVICE	AUTO TAX LEVY	DEBT SERVICE	AUTO TAX LEVY	DEBT SERVICE
	635,000	2022	635,000	0	0	0	0	70,067	71,211
	965,000	Called	0	81,320	76,610	79,562	79,562	0	0
	250,000	Called	0	35,025	33,825	35,516	35,516	0	0
	<b>1,850,000</b>		<b>635,000</b>	<b>116,345</b>	<b>110,435</b>	<b>115,078</b>	<b>115,078</b>	<b>70,067</b>	<b>71,211</b>

**ISSUE NON-LEVY**

G.O. Water and Sewer Revenue Bonds of 2009A	1,000,000	2020	700,000	0	142,500	0	0	150,000	0
G.O. Equipment 2012 (Electric Pollution Control)	495,000	2022	495,000	0	0	0	0	8,478	0
G.O. Sewer Revenue Notes 2005	4,322,000	2024	2,895,000	0	273,519	0	0	273,321	0
Electric Revenue Bonds of 2007	6,890,000	2027	5,655,000	0	519,908	0	0	523,204	0
G.O. Water Revenue Notes 2011	3,341,460	2030	3,265,000	0	99,697	0	0	212,009	0
<b>TOTAL NON-LEVY</b>	<b>16,048,460</b>		<b>13,010,000</b>	<b>0</b>	<b>1,035,624</b>	<b>0</b>	<b>0</b>	<b>1,167,012</b>	<b>0</b>

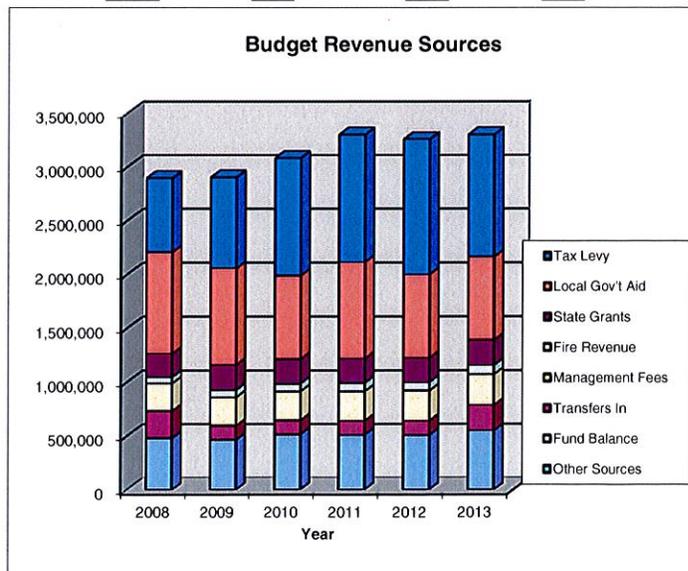
**HISTORIC TAX LEVY**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund (Includes Streets ,Park, etc.)	329,852	336,520	374,815	400,861	685,338	843,941	1,092,719	1,192,894	1,255,996	1,134,500
Claussen Properties II Abatement	9,000	11,000	11,000	11,000	12,000	12,000	12,000	18,700	22,000	22,000
Library fund	60,300	66,157	74,579	81,529	86,523	89,657	95,496	100,496	116,311	104,450
Debt Service	167,463	170,216	170,894	210,422	115,760	118,543	121,115	116,345	115,078	71,211
<b>TOTAL TAX LEVIES</b>	<b>566,615</b>	<b>583,893</b>	<b>631,288</b>	<b>703,812</b>	<b>899,621</b>	<b>1,064,141</b>	<b>1,321,330</b>	<b>1,428,435</b>	<b>1,509,385</b>	<b>1,332,161</b>
Percent increase from previous year.	54.8%	3.0%	8.1%	11.5%	27.8%	18.3%	24.2%	8.1%	5.7%	-11.7%

1. The legislature in 2003 reduced Local Government Aid to Cities and allowed them to levy up to 40% of that amount. For the City of Benson this amounted to \$79,039.
2. Includes \$142,477 for 2008 and 2009 unallotted aids and credits.
3. Includes \$232,413 for 2010 unallotted aids and credits.
4. Includes \$148,390 for 2011 unallotted aids and credits.

## BUDGETED REVENUE SOURCES - GENERAL FUND

	2008	2009 Revised	2010	2011	2012	2013
<b>TAX LEVY \$</b>	685,338	843,941	1,092,719	1,184,563	1,255,996	1,134,500
<b>TAX LEVY %</b>	23.7	29.1	35.5	35.9	38.6	38.6
<b>Change from Prev Year %</b>	<u>71.0%</u>	<u>23.1%</u>	<u>29.5%</u>	<u>8.4%</u>	<u>6.0%</u>	<u>-9.7%</u>
<b>LOCAL GOV'T AID \$</b>	944,287	898,495	776,650	897,970	776,650	776,650
<b>LOCAL GOV'T AID %</b>	32.6	31.0	25.2	27.2	23.8	23.8
<b>Change from Prev Year \$</b>	<u>-6.9%</u>	<u>-4.8%</u>	<u>-13.6%</u>	<u>15.6%</u>	<u>-13.5%</u>	<u>0.0%</u>
<b>STATE GRANTS \$</b>	216,315	231,315	224,995	224,395	226,327	230,552
<b>STATE GRANTS %</b>	7.5	8.0	7.3	6.8	6.9	6.9
<b>Change from Prev Year \$</b>	<u>1.6%</u>	<u>6.9%</u>	<u>-2.7%</u>	<u>-0.3%</u>	<u>0.9%</u>	<u>1.9%</u>
<b>FIRE REVENUE \$</b>	59,500	69,596	73,559	77,900	79,000	86,500
<b>FIRE REVENUE %</b>	2.1	2.4	2.4	2.4	2.4	2.4
<b>Change from Prev Year \$</b>	<u>3.5%</u>	<u>17.0%</u>	<u>5.7%</u>	<u>5.9%</u>	<u>1.4%</u>	<u>9.5%</u>
<b>MANAGEMENT FEES \$</b>	255,612	263,277	268,541	273,909	279,384	284,972
<b>MANAGEMENT FEES %</b>	8.8	9.1	8.7	8.3	9.3	9.3
<b>Change from Prev Year \$</b>	<u>2.0%</u>	<u>3.0%</u>	<u>2.0%</u>	<u>2.0%</u>	<u>2.0%</u>	<u>2.0%</u>
<b>TRANSFERS \$</b>	249,284	128,368	128,173	130,000	130,000	235,000
<b>TRANSFERS %</b>	8.6	4.4	4.2	3.9	4.0	4.0
<b>Change from Prev Year \$</b>	<u>122.6%</u>	<u>-48.5%</u>	<u>-0.2%</u>	<u>1.4%</u>	<u>0.0%</u>	<u>80.8%</u>
<b>FUND BALANCE \$</b>	0	0	0	0	0.0	0.0
<b>FUND BALANCE %</b>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>OTHER SOURCES \$</b>	483,200	466,870	515,565	510,098	509,550	551,544
<b>OTHER SOURCES %</b>	16.7	16.1	16.7	15.5	15.0	15.0
<b>Change from Prev Year \$</b>	<u>-0.4%</u>	<u>-3.4%</u>	<u>10.4%</u>	<u>-1.1%</u>	<u>-0.1%</u>	<u>8.2%</u>
<b>TOTAL \$</b>	<b>2,893,536</b>	<b>2,901,862</b>	<b>3,080,202</b>	<b>3,298,835</b>	<b>3,256,907</b>	<b>3,299,718</b>
<b>TOTAL %</b>	100.0	100.0	100.0	100.0	100.0	100.0
<b>Change from Prev Year \$</b>	<u>11.9%</u>	<u>0.3%</u>	<u>6.1%</u>	<u>7.1%</u>	<u>-1.3%</u>	<u>1.3%</u>

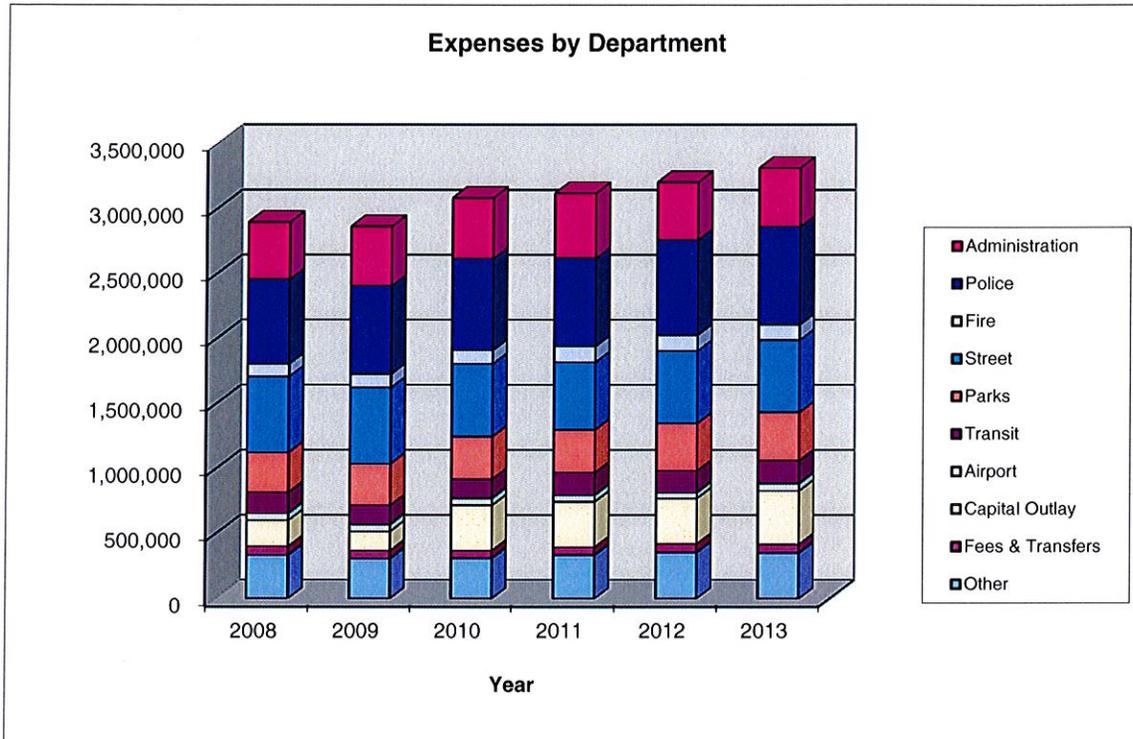


# Expenses By Department

(Excluding Capital Outlay & Fees)

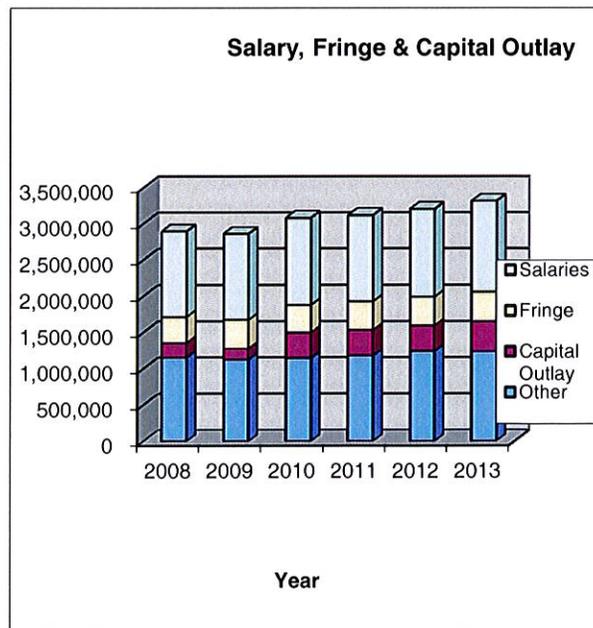
2008 - 2013

	2008	2009 Revised	2010	2011	2012	2013
<b>ADMINISTRATION \$</b>	439,698	456,165	466,500	500,670	442,750	451,300
<b>ADMINISTRATION %</b>	15.2	15.9	15.1	16.1	13.8	13.6
<b><u>Change from Prev Year %</u></b>	<u>12.2%</u>	<u>3.7%</u>	<u>2.3%</u>	<u>7.3%</u>	<u>-11.6%</u>	<u>1.9%</u>
<b>POLICE \$</b>	649,424	678,349	703,576	675,279	731,021	752,600
<b>POLICE %</b>	22.4	23.7	22.8	21.7	22.8	22.7
<b><u>Change from Prev Year %</u></b>	<u>5.4%</u>	<u>4.5%</u>	<u>3.7%</u>	<u>-4.0%</u>	<u>8.3%</u>	<u>3.0%</u>
<b>FIRE \$</b>	99,350	105,007	106,900	125,275	125,000	120,800
<b>FIRE %</b>	3.4	3.7	3.5	4.0	3.9	3.6
<b><u>Change from Prev Year %</u></b>	<u>5.0%</u>	<u>5.7%</u>	<u>1.8%</u>	<u>17.2%</u>	<u>-0.2%</u>	<u>-3.4%</u>
<b>STREET \$</b>	581,700	584,730	557,350	517,410	555,360	553,900
<b>STREET %</b>	20.1	20.4	18.1	16.6	17.3	16.7
<b><u>Change from Prev Year %</u></b>	<u>17.3%</u>	<u>0.5%</u>	<u>-4.7%</u>	<u>-7.2%</u>	<u>7.3%</u>	<u>-0.3%</u>
<b>PARKS \$</b>	307,350	319,116	328,500	329,615	365,085	371,640
<b>PARKS %</b>	10.6	11.2	10.7	10.6	11.4	11.2
<b><u>Change from Prev Year %</u></b>	<u>-4.4%</u>	<u>3.8%</u>	<u>2.9%</u>	<u>0.3%</u>	<u>10.8%</u>	<u>1.8%</u>
<b>TRANSIT \$</b>	160,865	146,918	144,950	172,100	165,956	175,700
<b>TRANSIT %</b>	5.6	5.1	4.7	5.5	5.2	5.3
<b><u>Change from Prev Year %</u></b>	<u>12.2%</u>	<u>-8.7%</u>	<u>-1.3%</u>	<u>18.7%</u>	<u>-3.6%</u>	<u>5.9%</u>
<b>AIRPORT \$</b>	54,230	53,070	54,330	51,190	45,630	56,230
<b>AIRPORT %</b>	1.9	1.9	1.8	1.6	1.4	1.7
<b><u>Change from Prev Year %</u></b>	<u>5.9%</u>	<u>-2.1%</u>	<u>2.4%</u>	<u>-5.8%</u>	<u>-10.9%</u>	<u>23.2%</u>
<b>CAP. OUTLAY \$</b>	200,000	147,690	348,600	350,000	350,000	412,000
<b>CAP. OUTLAY %</b>	6.9	5.2	11.3	11.2	10.9	12.4
<b><u>Change from Prev Year %</u></b>	<u>73.9%</u>	<u>-26.2%</u>	<u>136.0%</u>	<u>0.4%</u>	<u>0.0%</u>	<u>17.7%</u>
<b>FEES &amp; TRANSFERS \$</b>	65,267	60,000	56,821	58,271	63,837	64,528
<b>FEES &amp; TRANSFERS %</b>	2.3	2.1	1.8	1.9	2.0	1.9
<b><u>Change from Prev Year %</u></b>	<u>-2.5%</u>	<u>-8.1%</u>	<u>-5.3%</u>	<u>2.6%</u>	<u>9.6%</u>	<u>1.1%</u>
<b>OTHER \$</b>	335,652	309,319	312,675	337,355	356,670	353,020
<b>OTHER %</b>	11.6	10.8	10.2	10.8	11.1	10.7
<b><u>Change from Prev Year %</u></b>	<u>15.8%</u>	<u>-7.8%</u>	<u>1.1%</u>	<u>7.9%</u>	<u>5.7%</u>	<u>-1.0%</u>
<b><u>TOTAL \$</u></b>	<b><u>2,893,536</u></b>	<b><u>2,860,364</u></b>	<b><u>3,080,202</u></b>	<b><u>3,117,165</u></b>	<b><u>3,201,309</u></b>	<b><u>3,311,718</u></b>
<b>TOTAL %</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b><u>Change from Prev Year %</u></b>	<u>11.9%</u>	<u>-1.1%</u>	<u>7.7%</u>	<u>1.2%</u>	<u>2.7%</u>	<u>3.4%</u>



## SALARY, FRINGE, AND CAPITAL OUTLAY 2008 - 2013

	2008	2009 Revised	2010	2011	2012	2013
<b>SALARIES \$</b>	1,179,465	1,186,278	1,202,746	1,188,650	1,210,148	1,251,560
<b>SALARIES %</b>	40.8	41.5	39.0	38.1	37.8	37.8
<b><u>Change from Prev Year %</u></b>	<u>8.6%</u>	<u>0.6%</u>	<u>1.4%</u>	<u>-1.2%</u>	<u>1.8%</u>	<u>3.4%</u>
<b>FRINGE \$</b>	359,842	397,774	381,310	397,674	398,565	411,160
<b>FRINGE %</b>	12.4	13.9	12.4	12.8	12.5	12.4
<b><u>Change from Prev Year %</u></b>	<u>15.7%</u>	<u>10.5%</u>	<u>-4.1%</u>	<u>4.3%</u>	<u>0.2%</u>	<u>3.2%</u>
<b>CAP. OUTLAY \$</b>	200,000	147,690	348,600	350,000	350,000	412,000
<b>CAP. OUTLAY %</b>	6.9	5.2	11.3	11.2	10.9	12.4
<b><u>Change from Prev Year %</u></b>	<u>73.9%</u>	<u>-26.2%</u>	<u>136.0%</u>	<u>0.4%</u>	<u>0.0%</u>	<u>17.7%</u>
<b>OTHER \$</b>	1,154,229	1,128,622	1,147,546	1,180,841	1,242,596	1,236,998
<b>OTHER %</b>	39.9	39.5	37.3	37.9	38.8	37.4
<b><u>Change from Prev Year %</u></b>	<u>7.4%</u>	<u>-2.2%</u>	<u>1.7%</u>	<u>2.9%</u>	<u>5.2%</u>	<u>-0.5%</u>
<b><u>TOTAL \$</u></b>	<b><u>2,893,536</u></b>	<b><u>2,860,364</u></b>	<b><u>3,080,202</u></b>	<b><u>3,117,165</u></b>	<b><u>3,201,309</u></b>	<b><u>3,311,718</u></b>
<b>TOTAL %</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b><u>Change from Prev Year %</u></b>	<u>11.9%</u>	<u>-1.1%</u>	<u>7.7%</u>	<u>1.2%</u>	<u>2.7%</u>	<u>3.4%</u>



## SECTION II - BUDGET

GENERAL FUND

LIBRARY FUND

LIBRARY ENDOWMENT FUND

PERPETUAL CARE CEMETERY

## SECTION II

### 2013 BUDGET

**General Fund, Library Fund, Library Endowment Fund, Perpetual Care Cemetery** - This report shows the 2010 Actual, 2011 Actual, 2012 Budget, and 2013 Budget figures.

#### **REVENUES -**

**Taxes** - The General Fund Levy of \$1,134,500 is part of an overall 11.7% decrease to the total City Levy. A reduction in special and debt service levies contributed to the decrease.

**Abatements** - The City levies this amount to rebate back to Claussen Properties the City's share of the property taxes on the Custom Roto Mold plant. 95% of this amount is returned.

**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 \$25,000 we expect to collect from Charter Communications for cable TV and \$50,000 from Centerpoint Energy for natural gas.

**Local Government Aid** represents 23.8% 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 2013.

**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** - \$22,052 is the maximum State Aid for airport maintenance we can receive. We are reimbursed two-thirds of eligible expenses.

**Transit Refunds** - \$120,000 represents the reimbursement from the State under our transit contract which is based on a total operating budget of \$180,200.

**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 goes 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 the RLF is a 1% fee for administration of 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 2013.

**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. 2013 sees that amount being restored.

**Transfer from Utility Fund** - \$175,000 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 2012 net income from the Utility Fund may be transferred.

## **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 Health & Life Insurance line item is higher due to a retirement and severance payment. 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 \$12,000 to the Utility Fund for accounting and payroll services. The **Telephone** budget provides service to all departments connected by the main telephone system except for the Utility Fund. **Public Information** is where we charge the cost of the newsletters and any other costs to provide information to the general public. The proceeds we receive from the Cable TV Franchise have been used towards this line item.

**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. A new Chief will be hired this year and the Police Secretary is scheduled to retire in the spring.

**Fire Department** - Provides 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.

**Swimming Pool – Repairs – Contractual** is to perform shutdown and startup maintenance on the heating boilers at the pool, in hopes that it will reduce the overall repair costs. **Building Maintenance** – Has additional funding for funbrella replacements.

**Organized Recreation** - The City is contracting with Community Education to provide these services. A contribution of \$600 per month is made to the Senior Citizen Center.

**Parks Department** – Mosquito spray and supplies need to be replenished this year. **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.

**Lodging Tax Expenses** - 95% of taxes collected. 5% is retained for administration.

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

**Transfers to Other Funds** – There will no longer be a transfer to the **Storm Water Fund** for routine maintenance to the storm sewer system. 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 provides 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. A transfer to the library is included this year to cover some of the Capital Outlay costs. **Transfer to Fire Relief Fund** is the total transfer to the Benson Fire Relief Association for both the State Aid received and the Cities minimum obligation for pensions. The minimum obligation for 2012 is \$10,028.

The adopted budget identifies a \$12,000 deficit which is from a 2012 \$10,000 donation for city entrance signs and a \$2,000 grant to fix up the Ambush Park School House.

**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. These are restricted funds and only the interest may be spent each year for Capital Outlay purposes. This fund has a cash balance at the beginning of 2013 of \$22,713.

**Perpetual Care Cemetery** - 20% of all lot sales are deposited into this fund. The City Council may transfer the interest earned in this fund during the year to help pay for cemetery maintenance. This fund has a cash balance at the beginning of 2013 of \$81,355.

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>GENERAL FUND REVENUES</b>					
TAXES	1,030,875	1,122,489	1,255,996	1,134,500	Taxes Levied
ABATEMENTS	10,724	16,754	22,000	22,000	Claussen Properties II
LODGING TAXES	22,379	23,286	21,600	25,000	3% Tax implemented in 2006
FRANCHISE FEES	71,443	75,363	67,000	75,000	Cable TV & Beg in 2010 Natural Gas
BUSINESS LICENSES	7,165	7,110	7,200	7,300	Liquor, Cigarette, Etc.
NON-BUSINESS LICENSES	815	945	1,000	1,000	Dog Licenses
BUILDING PERMITS	20,198	11,297	12,000	20,000	
LOCAL GOVERNMENT AID	776,650	776,650	776,650	776,650	Full LGA Amount Certified by State
POLICE TRAINING REIMBURSEMENT	2,151	2,272	2,500	2,000	Post Board Reimbursement
POLICE STATE AID	42,468	43,793	45,000	45,000	
FIRE STATE AID	23,237	27,484	25,000	25,000	Committed to Fire Relief Assn.
AIRPORT MAINTENANCE	22,052	22,052	22,052	22,052	Annual Airport Maint.
TRANSIT REFUNDS	128,720	136,218	115,812	120,000	State Transit Aid
OTHER STATE / LOCAL GRANTS	15,622	84,543	15,963	16,500	PERA Increase, PILOTS
POLICE SERVICES		0	200	18,500	
POLICE IN SCHOOLS REIMBURSEMENT	33,264	33,075	33,000	33,000	Contract with Benson Public Schools
TOWNSHIP FIRE CONTRACTS	52,778	55,361	56,500	61,000	
FIRE DEPT CALLS	17,120	23,220	20,000	23,000	
RESCUE SQUAD CALLS	3,277	137	2,500	2,500	
DOG POUND CHARGES	585	740	500	500	
DARE REVENUES	435	1,612	1,200	1,000	
BUILDING INSPECTION SERVICES	33,298	31,088	37,000	38,500	Contract 2 days with Morris, MN
STREET REPAIR FEES	2,400	1,530	2,000	2,000	
EQUIPMENT RENTALS	9,670	3,973	8,000	4,000	
WEED REMOVAL CHARGES	1,830	2,345	600	2,000	
SWIMMING POOL ADMISSIONS	50,893	48,517	49,000	50,000	
SWIMMING POOL CONCESSIONS	12,426	10,992	12,000	12,000	
ARMORY USE FEES	8,767	8,323	9,000	9,000	
PARK FEES	17,919	17,355	17,000	17,000	Camping & Shelter Fees.
TREE REMOVAL RECEIPTS	6,205	5,348	5,000	5,000	
BUS FARES	34,326	34,127	34,000	35,000	
BUS ADVERTISING	726	570	700	600	
AIRPORT - HANGER RENTALS	10,420	8,450	8,000	12,000	
AIRPORT LAND REVENUES	10,684	10,164	11,000	500	CRP, 2012 WAS FINAL CONTRACT YEAR
CEMETERY - SALE OF LOTS	4,200	3,520	3,500	2,500	80% OF LOT SALES
CEMETERY - SODDING FEES	675	840	600	600	
CEMETERY - MONUMENT FEES	360	500	300	300	
CEMETERY - MEMORIALS	0	0	0	0	
PARK SIGN RENTALS	290	210	300	200	Community Sign
COURT FINES	17,092	14,196	15,000	15,000	
PARKING FINES	2,775	2,340	2,000	2,000	
SPECIAL ASSESSMENTS	929	862	0	600	
INTEREST EARNINGS	24,061	29,061	20,000	35,000	
UNREALIZED GAIN (LOSS) ON INVESTMEN	(361)	(1,221)	0	0	Calculated at year end
PROPERTY RENTS	1,024	300	0	1,000	
CIVIC CENTER RENT	29,328	29,948	29,000	29,000	Committed to Civic Center Board
DONATIONS	3,590	23,800	1,000	1,000	
SALE OF PROPERTY	6,577	0	0	0	
REFUNDS AND REIMBURSEMENTS	36,563	21,562	30,000	20,000	Rink Attendant
REIMBURSEMENTS - GAS & OIL	16,801	25,586	15,000	25,000	Sale of gas at Airport
OTHER REVENUE	24,683	8,275	10,000	8,794	
MANAGEMENT CHARGE EDA & RLF	22,192	20,075	22,000	18,000	See Notes to Revenues
MANAGEMENT CHARGE GARBAGE	8,005	8,166	8,328	8,495	" " " "
MANAGEMENT CHARGES WATER	34,920	35,618	36,330	37,057	" " " "
MANAGEMENT CHARGES ELECTRIC	157,085	160,226	163,430	166,699	" " " "
MANAGEMENT CHARGES LIQUOR	23,195	23,658	24,130	24,612	" " " "
MANAGEMENT CHARGES WASTE WATER	45,336	46,242	47,166	48,109	" " " "
MANAGEMENT CHARGES OTHER	216	527	200	0	Tax Increment Program
TRANSFER FROM OTHER FUNDS	2,500	1,650	1,650	1,650	Cemetery Perpetual Care Interest
TRANSFER FROM LIQUOR FUND	30,000	30,000	30,000	60,000	Restored to prior level
TRANSFER FROM UTILITY FUND	138,670	124,353	100,000	175,000	25% Utility Transfer
<b>TOTAL REVENUES</b>	<b>3,112,226</b>	<b>3,257,475</b>	<b>3,256,907</b>	<b>3,299,718</b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>GENERAL FUND EXPENDITURES</b>					
<b>Mayor &amp; Council</b>					
SALARIES - CITY COUNCIL	15,880	16,045	16,000	16,000	Mayor \$450, Council \$200 + special mtgs
PENSIONS	1,215	1,228	1,250	1,250	
MAYOR COUNCIL CONTINGENCY	1,109	0	400	400	
OFFICE SUPPLIES		89	400	400	
TRAVEL EXPENSE	1,613	1,399	1,300	1,300	
TRAINING & INSTRUCTION	1,162	866	1,000	1,200	
PRINTING AND PUBLISHING	2,031	2,563	2,500	2,300	
LIABILITY INSURANCE	15,017	14,667	15,000	17,500	
DUES AND SUBSCRIPTIONS	8,362	8,275	8,600	8,600	League of MN Cities/Coalition Dues
<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>46,390</b>	<b>45,130</b>	<b>46,450</b>	<b>48,950</b>	
<b>Administration &amp; Finance</b>					
SALARIES - REGULAR	285,605	271,234	275,950	281,300	Mgr,DPW,DF,Mgr Sec.
PENSIONS	49,547	46,310	48,800	49,700	PERA, SS & Deferred Comp Matching
HEALTH & LIFE INSURANCE	60,521	70,491	59,100	62,800	Health Prem plus self funding
OFFICE SUPPLIES	6,122	6,762	6,000	6,000	
DUPLICATING & COPYING SUPPLIES	3,735	3,603	4,000	4,000	Includes lease on copier
POSTAGE	2,281	2,974	3,000	3,000	
SAFETY AND DRUG TESTING	486	310	600	500	
GAS AND OIL	2,878	3,204	3,200	3,000	
EQUIPMENT REPAIR PARTS	462	1,629	1,500	2,000	
SMALL TOOLS & EQUIPMENT	4,216	1,355	4,000	4,000	For equipment under \$5,000
TRANS. TO UTILITY FUND/CONT. SERVICE	12,000	12,000	12,000	12,000	
CONTRACTED SERVICES	7,865	11,881	8,000	8,000	Computer Tech services
CONSULTING SERVICES	2,734	1,500	4,000	4,000	
TELEPHONE	10,030	10,169	10,000	10,500	
TRAVEL EXPENSE	2,906	4,522	4,000	5,000	
TRAINING & INSTRUCTION	2,197	1,571	3,000	2,000	ICMA, Mgr Conf, Clerks Conf., Etc.
PUBLIC INFORMATION		0	0	0	Newsletter & other Information
INSURANCE	1,475	1,503	1,500	1,500	
WORKERS COMPENSATION INSURANCE	2,618	3,702	3,900	1,800	
DUES AND SUBSCRIPTIONS	1,986	2,301	2,200	2,200	
<b>TOTAL ADMINISTRATION</b>	<b>459,664</b>	<b>457,019</b>	<b>454,750</b>	<b>463,300</b>	
<b>Elections</b>					
TEMPORARY SALARIES	1,438	960	2,000	1,200	Local election only in 2013
OFFICE SUPPLIES	2,391	2,998	2,500	3,000	Code voting machine
<b>TOTAL ELECTIONS</b>	<b>3,830</b>	<b>3,958</b>	<b>4,500</b>	<b>4,200</b>	
<b>Internal audit</b>					
AUDITING & ACCOUNTING SERVICES	18,100	18,600	19,000	20,500	Annual City Audit
<b>TOTAL INTERNAL AUDIT</b>	<b>18,100</b>	<b>18,600</b>	<b>19,000</b>	<b>20,500</b>	
<b>CONTRACTED SERVICES- ASSESSING</b>	<b>17,567</b>	<b>17,413</b>	<b>17,500</b>	<b>17,500</b>	Contracted with Swift County
<b>City Attorney</b>					
OFFICE SUPPLIES	1,351	220	200	750	
SALARIES - ATTORNEY	25,228	26,890	24,100	24,600	Civil legal
<b>TOTAL CITY ATTORNEY</b>	<b>26,578</b>	<b>27,110</b>	<b>24,300</b>	<b>25,350</b>	
<b>City Building</b>					
BUILDING MAINTENANCE & SUPPLIES	12,753	13,119	10,000	15,000	
BUILDING REPAIRS - CONTRACTUAL	0	0	0	0	
CONTRACTED SERVICES-CLEANING	2,820	2,960	3,000	3,400	
INSURANCE	3,841	3,480	4,000	4,700	
UTILITIES	9,804	10,524	11,000	11,000	
HEATING COSTS	4,845	5,764	6,500	6,000	
<b>TOTAL CITY BUILDING</b>	<b>34,063</b>	<b>35,847</b>	<b>34,500</b>	<b>40,100</b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>Police Dept</b>					
SALARIES	403,034	385,710	427,598	447,600	Chief,5-FT,1-FT Sec
PENSIONS	69,443	68,281	79,398	83,400	PERA & SOC. SEC.
HEALTH & LIFE INSURANCE	86,578	61,122	83,972	81,300	Health Premiums plus city self funding
OFFICE SUPPLIES	5,157	4,098	6,400	6,400	
GAS AND OIL	17,434	21,874	21,000	24,500	
OPERATING SUPPLIES	10,968	6,997	10,000	10,000	
UNIFORM ALLOWANCE	5,116	5,505	8,000	9,400	
PERSONNEL TESTING & RECRUITMENT		3,317	1,500	1,500	
INVESTIGATIONS	12,602	8,172	10,000	12,000	Attorney fees
EQUIPMENT REPAIR PARTS	2,609	785	2,500	2,500	
EQUIPMENT REPAIR - CONTRACTUAL	9,055	8,078	9,000	9,000	
SMALL TOOLS & EQUIPMENT	7,488	4,250	9,000	9,000	For equipment under \$5,000
CONTRACTED RECORDS MAINTENANCE	0	0	6,000	4,000	
TELEPHONE	5,365	5,857	5,000	6,000	Fax and Telephone charges
DRUG EDUCATION & ENFORCEMENT	1,218	2,117	2,000	2,000	Dare expenditures
TRAVEL EXPENSE	1,664	2,994	3,000	3,000	
TRAINING & INSTRUCTION	4,541	5,387	5,000	6,000	
INSURANCE	15,654	15,570	16,640	17,600	
WORKERS COMPENSATION INSURANCE	16,880	18,969	21,113	12,500	
RENT - GARAGE	1,920	1,680	1,600	1,600	Garage Rent
DUES AND SUBSCRIPTIONS	1,777	1,115	1,800	2,800	
DOG POUND EXPENSES	1,407	1,771	1,700	1,700	
<b>TOTAL POLICE DEPARTMENT</b>	<b>679,909</b>	<b>633,649</b>	<b>732,221</b>	<b>753,800</b>	
<b>Fire Department</b>					
PART TIME SALARIES - FIREMEN	40,034	43,738	56,500	56,500	
OFFICE SUPPLIES	91	1,300	750	750	
GAS AND OIL	2,087	2,791	3,500	3,500	
OPERATING SUPPLIES	6,246	4,274	5,000	5,000	
EQUIPMENT REPAIR PARTS	1,964	4,973	4,000	4,000	
EQUIPMENT REPAIRS - CONTRACTUAL	4,885	2,499	5,000	5,000	
REPAIR AND MAINTENANCE - RADIOS	1,122	410	1,500	1,500	
BUILDING MAINTENANCE & SUPPLIES	8,638	5,166	4,000	2,000	
BUILDING REPAIRS - CONTRACTUAL	0	7,627	0	0	
SMALL TOOLS AND EQUIPMENT	7,425	6,391	6,000	6,000	For equipment under \$5,000
TELEPHONE	176	189	250	250	Cell Phone
CONTRACTED SERVICES	440	28,893	2,500	1,000	
TRAVEL EXPENSE	142	100	1,500	1,000	
TRAINING & INSTRUCTION	6,201	8,141	5,000	5,000	
INSURANCE	11,535	11,958	12,500	14,000	
WORKER'S COMPENSATION INSURANCE	6,828	7,563	8,000	6,300	
UTILITIES	3,748	3,740	4,000	4,000	
HEATING COSTS	3,522	3,052	4,500	4,500	
TRAN TO UTILITY FUND/HYD RENT/FIRE S	10,000	10,000	10,000	10,000	
DUES AND SUBSCRIPTIONS	274	289	500	500	
<b>TOTAL FIRE DEPARTMENT</b>	<b>115,360</b>	<b>153,094</b>	<b>135,000</b>	<b>130,800</b>	
<b>Engineering/Building Department</b>					
SALARIES	43,613	44,262	47,410	47,410	Part time inspector contracted 2 days
PENSIONS	7,565	7,786	8,490	8,490	per week to Morris, MN
HEALTH & LIFE INSURANCE	9,669	9,673	11,220	11,220	
GAS	381	417	400	600	
OPERATING SUPPLIES	948	1,722	2,000	1,600	
REPAIR & MAINT EQUIPMENT	0	0	0	0	
CONTRACTED SERV. - Building Inspector	0	0	0	0	
CONT. SERV. - Related Eng./Bldg Services	2,291	6,124	5,500	5,500	
TELEPHONE	736	739	750	750	
TRAVEL EXPENSE	3,661	3,332	4,000	3,600	Mileage from Benson to Morris
TRAINING & INSTRUCTION	250	255	300	300	
DUES & SUBSCRIPTIONS	556	75	200	200	
<b>TOTAL ENGINEERING/BUILDING DEPARTMENT</b>	<b>69,669</b>	<b>74,386</b>	<b>80,270</b>	<b>79,670</b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>Street Department</b>					
SALARIES	189,697	178,517	187,650	190,100	3-FT, 3-PT, 2-Temp
PENSIONS	32,029	30,462	32,570	33,800	
HEALTH & LIFE INSURANCE	22,943	26,907	28,490	31,000	Premiums + self funding
OFFICE SUPPLIES	1	169	350	200	
GAS AND OIL	34,761	38,717	50,000	40,000	
OPERATING SUPPLIES	7,537	8,118	8,000	8,000	
STREET MARKINGS AND SIGNS	14,011	8,466	9,000	10,000	
SHOP SUPPLIES	359	898	1,000	600	
EQUIPMENT PARTS	12,142	12,514	15,000	15,000	
TIRES	9,663	7,103	8,000	8,000	
EQUIPMENT REPAIRS - CONTRACTUAL	6,968	22,779	8,000	8,000	
STREET MAINTENANCE - SEALCOATING	66,786	5,412	50,000	65,000	
STREET MAINTENANCE - MATERIALS	11,076	101,070	15,000	15,000	Crackfilling & Patching Material
SNOW REMOVAL	8,997	5,646	8,000	8,000	Salt, Cutting Edges
FLOOD CONTROL		40,020	10,000	0	
BUILDING MAINTENANCE & SUPPLIES	5,126	3,438	2,500	2,500	
SMALL TOOLS AND EQUIPMENT	1,948	1,242	2,500	2,500	For equipment under \$5,000
TELEPHONE	0	0	0	1,200	
TRAVEL EXPENSE	351	331	450	450	
TRAINING & INSTRUCTION	586	996	800	800	
INSURANCE	18,000	18,338	18,800	20,800	
WORKERS COMPENSATION INSURANCE	18,586	18,448	19,000	12,700	
UTILITIES	4,348	4,046	4,500	4,500	
HEATING COSTS	3,249	2,923	3,800	3,800	
STREET LIGHTING - UTILITIES	69,771	66,345	71,000	71,000	
LAUNDRY	751	894	950	950	
<b>TOTAL STREET DEPARTMENT</b>	<b>539,689</b>	<b>603,801</b>	<b>555,360</b>	<b>553,900</b>	
<b>Swimming Pool</b>					
TEMPORARY SALARIES	36,570	38,581	40,000	46,000	
PENSIONS	2,798	2,952	3,060	3,500	
OPERATING SUPPLIES	20,352	24,497	22,000	10,200	Chemicals & supplies
BUILDING MAINTENANCE & SUPPLIES	5,034	6,560	16,000	16,000	\$6,000 for fumbrellas
BUILDING REPAIRS - CONTRACTUAL	8,188	1,956	6,000	6,000	Annual boiler maintenance
CONCESSION SUPPLIES	8,577	8,403	9,000	9,000	
TELEPHONE	355	399	400	400	
INSURANCE	7,594	8,468	8,400	9,400	
UTILITIES	10,441	10,778	11,000	11,000	
HEATING COSTS	3,714	7,174	8,000	8,000	
<b>TOTAL SWIMMING POOL</b>	<b>103,622</b>	<b>109,768</b>	<b>123,860</b>	<b>119,500</b>	
<b>Organized Recreation &amp; Programs</b>					
COMMUNITY EDUCATION	14,921	15,712	16,000	16,000	Community Ed Contract
SENIOR PROGRAMS	10,866	12,625	12,400	12,400	\$600 per month effective 3/2010
<b>TOTAL ORGANIZED RECREATION</b>	<b>25,787</b>	<b>28,338</b>	<b>28,400</b>	<b>28,400</b>	
<b>Armory</b>					
OPERATING SUPPLIES	296	84	400	500	
BUILDING MAINTENANCE & SUPPLIES	1,827	574	2,000	4,000	
CONTRACTED SERVICES	343	314	500	3,000	
TELEPHONE	502	502	500	500	
INSURANCE	1,400	1,479	1,500	2,000	
UTILITIES	2,548	1,801	2,600	2,600	
HEATING COSTS	2,809	2,474	3,000	2,800	
<b>TOTAL ARMORY</b>	<b>9,725</b>	<b>7,228</b>	<b>10,500</b>	<b>15,400</b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>Park Department</b>					
SALARIES	66,678	66,186	69,740	71,550	1-FT,3-Temp
PENSIONS	9,019	8,890	9,180	9,800	
HEALTH INSURANCE	10,458	9,246	10,005	10,690	Health Premiums plus city self funding
MOSQUITO SPRAY		0	8,000	8,000	
CHEMICALS AND CHEMICAL SUPPLIES	3,036	1,962	5,000	3,500	
GAS AND OIL	8,121	9,618	8,000	10,000	
OPERATING SUPPLIES	13,597	10,553	10,000	15,000	
LANDSCAPING MATERIALS	8,093	2,222	5,000	3,500	
BUILDING REPAIR MAINTENANCE	2,816	3,412	5,000	8,000	
EQUIPMENT REPAIR PARTS	5,805	7,937	3,000	3,000	
EQUIPMENT REPAIRS - CONTRACTUAL	2,170	4,239	3,500	3,500	
SMALL TOOLS AND EQUIPMENT	4,213	8,107	2,000	5,000	For equipment under \$5,000
CONTRACTED SERVICES - MOWING	4,715	3,705	5,000	4,000	Park Mowing Contract
CONTRACTED SERVICES - TREES	15,092	16,443	25,000	20,000	Tree Contract
CONTRACTED SERVICES - OTHER	5,103	4,262	5,000	5,000	Ambush Park Caretaker
TELEPHONE	351	352	500	500	Northside Rec.
TRAVEL EXPENSE	122	262	600	500	
TRAINING & INSTRUCTION	103	136	300	300	
INSURANCE	12,305	12,516	13,000	14,500	
UTILITIES	10,505	7,600	8,000	8,000	
RENT	1,800	1,800	1,800	1,800	
CEMETERY	1,983	5,085	6,500	4,000	
<b>TOTAL PARK DEPARTMENT</b>	<b>186,087</b>	<b>184,534</b>	<b>204,125</b>	<b>210,140</b>	
<b>Public Transit</b>					
SALARIES	84,295	80,384	84,800	91,400	2-Full time, 2 Part time
FRINGE BENEFITS	27,106	28,676	33,820	35,000	Health Premiums plus city self funding
GAS AND OIL	18,791	26,282	23,986	26,000	
PERSONNEL TESTING	0	0	0	0	
OPERATING SUPPLIES	2,625	1,159	1,500	1,500	
EQUIPMENT REPAIR PARTS	11,256	5,872	7,500	8,000	
TIRES	2,192	1,116	1,200	2,500	
TELEPHONE	482	479	450	500	
TRAVEL EXPENSE	712	18	700	600	
TRAINING & INSTRUCTION	366	316	200	200	
ADVERTISING	0	0	300	300	
INSURANCE	4,800	4,872	5,000	5,400	
WORKERS COMPENSATION INSURANCE	5,452	7,167	6,500	4,300	
DUES AND SUBSCRIPTIONS	0	0	0	0	
RENT	4,500	4,500	4,500	4,500	Garage Rent to Utility
<b>TOTAL PUBLIC TRANSIT</b>	<b>162,577</b>	<b>160,840</b>	<b>170,456</b>	<b>180,200</b>	
<b>Airport</b>					
SALARIES	2,500	2,500	2,500	2,500	Mowing
PENSIONS	191	191	430	430	
GAS	21,661	22,433	14,000	23,000	Gas for Sale
OPERATING SUPPLIES	5,178	3,669	3,500	3,500	
BUILDING MAINTENANCE & SUPPLIES	4,877	9,329	5,000	5,000	
MANAGEMENT FEES	6,700	4,200	4,500	5,000	Manager Contract
TELEPHONE	828	842	900	900	
INSURANCE	4,260	4,297	4,400	5,100	
UTILITIES	9,015	9,989	9,200	9,800	
HEATING COSTS	878	725	1,200	1,000	
<b>TOTAL AIRPORT</b>	<b>56,087</b>	<b>58,175</b>	<b>45,630</b>	<b>56,230</b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>LODGING TAX EXPENSES</b>	<b>23,200</b>	<b>21,582</b>	<b>28,250</b>	<b>24,850</b>	Tax less 5% Administration
<b>ABATEMENT</b>	<b>15,947</b>	<b>17,206</b>	<b>20,900</b>	<b>20,900</b>	95% of Tax Abatement
<b>NOT ALLOCATED</b>	<b>14,756</b>	<b>6,426</b>	<b>10,000</b>	<b>10,000</b>	
<b>TRANSFERS TO OTHER FUNDS</b>					
TRANSFER TO STORM WATER FUND	10,000	10,000	10,000	0	Storm Water Fee implemented in 2012
TRANSFERS TO CAPITAL OUTLAY FUND					
ADMINISTATION	0	30,000	30,000	30,000	
CITY HALL	23,000	20,000	20,000	20,000	
POLICE DEPARTMENT	40,000	50,000	50,000	50,000	
FIRE DEPARTMENT	38,600	40,000	40,000	40,000	
STREET DEPARTMENT	200,000	125,000	125,000	175,000	
PARK DEPARTMENT	35,000	60,000	60,000	72,000	
ARMORY	5,000	0	0	0	
PUBLIC TRANSIT	0	15,000	15,000	15,000	
AIRPORT	7,000	10,000	10,000	10,000	
TRANSFER TO CONCRETE PROJECTS	15,000	15,000	15,000	15,000	Concrete Replacement Progams
TRANSFER TO CIVIC CENTER	26,000	26,000	26,000	26,000	Lease payments received in Revenues
TRANSFER TO LIBRARY	0	0	20,000	20,000	
TRANSFER TO FIRE RELIEF FUND	30,658	37,255	34,337	35,028	State aid plus \$10,028 for unfunded liab
TRANSFER TO OTHER FUNDS	0	10,000	0	0	
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>430,268</b>	<b>448,255</b>	<b>455,337</b>	<b>508,028</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>3,038,866</b>	<b>3,112,358</b>	<b>3,201,309</b>	<b>3,311,718</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>3,112,226</b>	<b>3,257,475</b>	<b>3,256,907</b>	<b>3,299,718</b>	
<b>TOTAL REVENUES LESS EXPENDITURES</b>	<b><u>73,360</u></b>	<b><u>145,117</u></b>	<b><u>55,598</u></b>	<b><u>(12,000)</u></b>	

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>LIBRARY FUND</b>					
<b>Revenues</b>					
TAXES	84,353	106,454	116,311	104,450	
RENTALS	80	100	100	0	
DONATIONS	25	0	0	0	
REFUNDS AND REIMBURSEMENTS	2,139	2,000	2,000	2,000	
TRANSFERS FROM OTHER FUNDS	450	20,460	20,460	20,450	General Fund & Endowment Fund Transfer
SALE OF PROPERTY	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>87,047</b>	<b>129,014</b>	<b>138,871</b>	<b>126,900</b>	
<b>Expenses</b>					
OFFICE & OPERATING SUPPLIES	1,523	5,000	5,000	5,000	
EQUIPMENT REPAIRS	0	500	500	500	
BUILDING MAINT. & SUPPLIES	5,144	4,000	5,500	6,000	
BUILDING REPAIRS - CONTRACTUAL	0	0	0	0	
MANAGEMENT FEES - PIONEERLAND	67,671	72,671	72,671	74,850	
CLEANING CONTRACT	4,200	5,000	5,000	5,000	
CONTRACTED SERVICES	0	0	0	0	
TELEPHONE	910	950	950	1,000	
TRAVEL EXPENSE	0	750	750	750	
INSURANCE	2,300	2,300	2,500	3,200	
UTILITIES	6,253	6,100	6,100	6,300	
HEATING COSTS	1,791	1,900	1,900	1,900	
CAPITAL OUTLAY	0	35,000	35,000	35,000	Replace Carpet
CAPITAL OUTLAY - BOOKS AUTOMATION	3,055 0	3,000 0	3,000 0	3,000 0	
<b>TOTAL EXPENSES</b>	<b>92,846</b>	<b>137,171</b>	<b>138,871</b>	<b>142,500</b>	
<b>LIBRARY FUND BALANCE</b>	<b>(6,799)</b>	<b>(8,157)</b>	<b>0</b>	<b>(15,600)</b>	

**LIBRARY ENDOWMENT FUND**

	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Project</b>	<b>2013 Budget</b>
<b>Beginning Cash</b>	22,483	22,496	22,697	22,714
<b>Interest Income</b>	463	479	467	467
<b>Grants</b>	0	7,100		
<b>Donations</b>	0	0	0	0
<b>Total Revenues</b>	463	7,579	467	467
<b>Capital Outlay</b>	0	6,928		
<b>Transfer to Library Fund</b>	450	450	450	450
	450	7,378	450	450
<b>Increase (Decrease) Cash</b>	13	201	17	17
<b>Ending Cash</b>	22,496	22,697	22,714	22,731

**PERPETUAL CARE CEMETERY**

	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Project</b>	<b>2013 Budget</b>
<b>Beginning Cash</b>	79737	79585	80816	81356
<b>Sale of Lots (25%)</b>	700	1230	540	1000
<b>Interest Earnings</b>	1647	1651	1664	1650
<b>Donations</b>	0	0	0	0
<b>Total Revenues</b>	<u>2347</u>	<u>2881</u>	<u>2204</u>	<u>2650</u>
<b>Transfer to General Fund</b>	<u>2500</u>	<u>1650</u>	<u>1664</u>	<u>1650</u>
<b>Increase (Decrease) Cash</b>	-153	1231	540	1000
<b>Ending Cash</b>	79585	80816	81356	82356

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## 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 beginning balance, the amount of revenue received, what each department plans to spend in 2013 and what their ending balance for the year will be.

**General Capital Outlay Fund Budget**

	<b>2011 Actual</b>	<b>2012 Project</b>	<b>2013 Budget</b>
<b>BEGINNING FUND BALANCE</b>			
ADMINISTRATION	13,074	43,074	48,074
CITY HALL	46,112	66,112	49,709
POLICE DEPARTMENT	20,281	46,947	41,949
FIRE DEPARTMENT	61,075	99,544	9,989
STREET DEPARTMENT	167,748	218,506	132,158
PARK DEPARTMENT	17,145	72,443	85,273
ARMORY	18,032	18,032	11,045
PUBLIC TRANSIT	18,496	33,496	22,173
AIRPORT	<u>19,865</u>	<u>19,294</u>	<u>3,988</u>
TOTAL	381,828	617,447	404,358

**Revenues**

AIRPORT STATE AID	42,336	Complete ALP	400,628	Hanger & ALP	
TRANSIT STATE AID		New Transit Bus	45,293		
PARK GRANTS					
FIRE DEPT GRANTS	40,495	Truck & Equipment Grants			
CAPITAL EQUIPMENT BONDS	22				
TRANSFER FROM COMM. DEV. REV.					
STREET PROJECT REVENUES					12,500
SALE OF PROPERTY-STREET DE	8,206				
SALE OF PROPERTY-TRANSIT					
SALE OF PROPERTY-ADMIN					
SALE OF PROPERTY-POLICE	3,800				
SALE OF PROPERTY-FIRE					
SALE OF PROPERTY-PARK					
TRANSFER FROM EDA					
TRANSFERS FROM DEV. DISTRICT					
TRANSFERS FROM GENERAL FUND					
ADMINISTRATION	30,000		5,000		30,000
CITY HALL	20,000		20,000		20,000
POLICE DEPARTMENT	50,000		50,000		50,000
FIRE DEPARTMENT	40,000		60,000		40,000
STREET DEPARTMENT	125,000		125,000		175,000
PARK DEPARTMENT	60,000		60,000		72,000
ARMORY	0		0		0
PUBLIC TRANSIT	15,000		0		15,000
AIRPORT	<u>10,000</u>		<u>30,000</u>		<u>10,000</u>
<b>Total Transfers</b>	350,000		350,000		412,000
<b>Total Revenues</b>	<b>444,859</b>		<b>795,921</b>		<b>424,500</b>

**Purchases**

## ADMINISTRATION

Total Administration	0		0		0
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## CITY HALL

		36,403	Roof		80,000	West Entrance/Police Garage
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	0	36,403			80,000
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## POLICE DEPARTMENT

	27,134	22,375	Software		0
		32,622	Squad Car		0

Total Police	27,134	54,998			0
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**General Capital Outlay Fund Budget**

	<b>2011 Actual</b>	<b>2012 Project</b>	<b>2013 Budget</b>	
FIRE DEPARTMENT	42,048	149,555	15,000	tanker truck Building improvements
			75,000	Personal Protective Equipment
<b>Total Fire Department</b>	<b>42,048</b>	<b>149,555</b>	<b>90,000</b>	
STREET DEPARTMENT	25,757	106,466	225,000	2 blocks reconstruction
		6,234	25,000	trailer Elevator Parking
		18,800	60,000	Radio Conversion One Ton Dump Body
	56,691	79,848	30,000	Crushing 3/4 ton pickup
			20,000	Renovate Ped Ramps
<b>Total Street Dept.</b>	<b>82,448</b>	<b>211,348</b>	<b>360,000</b>	
PARK DEPARTMENT	4,703	11,154	15,000	Chlorine System Pool Contingency
		10,000	35,000	Snowblower Replace Mower
		6,165	40,000	pool lift Renovate Ambush School
		14,850	15,000	playground equip Digital Sign
		<u>5,000</u>	15,000	baseball field dugouts Welcome to Benson Signs
<b>Total Park Dept.</b>	<b>4,703</b>	<b>47,169</b>	<b>128,000</b>	US TH-12 Landscape
ARMORY	0	6,987	5,000	lighting Contingency
PUBLIC TRANSIT		56,616		Bus
<b>Total Transit</b>	<b>0</b>	<b>56,616</b>	<b>0</b>	
AIRPORT	52,907	426,439		New Hanger & overlay
		19,495		ALP
<b>Total Airport</b>	<b>52,907</b>	<b>445,934</b>	<b>0</b>	
<b>TOTAL PURCHASES</b>	<b>209,240</b>	<b>1,009,010</b>	<b>663,000</b>	
<b>Net Change to Fund Balance</b>	<b>235,619</b>	<b>(213,089)</b>	<b>(238,500)</b>	
<b>ENDING FUND BALANCE</b>				
ADMINISTRATION	43,074	48,074	78,074	
CITY HALL	66,112	49,709	(10,291)	
POLICE DEPARTMENT	46,947	41,949	91,949	
FIRE DEPARTMENT	99,544	9,989	(40,011)	
STREET DEPARTMENT	218,506	132,158	(40,342)	
PARK DEPARTMENT	72,443	85,273	29,273	
ARMORY	18,032	11,045	6,045	
PUBLIC TRANSIT	33,496	22,173	37,173	
AIRPORT	19,294	3,988	13,988	
<b>Total</b>	<b>617,447</b>	<b>404,358</b>	<b>165,858</b>	

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## SECTION IV

### SPECIAL ASSESSMENT FUNDS

## SECTION IV

### SPECIAL ASSESSMENT FUNDS

**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 \$48,636 and there are assessments budgeted in 2013 of \$5,000. 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 is \$30,429. No transfers are budgeted from the general fund for 2013 as a Storm Water Utility Fee was implemented in September of 2012.

**CONCRETE PROJECTS FUND**

	2010 ACTUAL	2011 ACTUAL	2012 Projected	2013 Budget
<b>REVENUES</b>				
Special Assessments	3,661	9,180	4,208	2,500
Transfer from General Fund	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL REVENUES</b>	<b>18,661</b>	<b>24,180</b>	<b>19,208</b>	<b>17,500</b>
<b>EXPENDITURES</b>				
Operating Supplies	0	0	494	0
Contracted Services	10,805	21,904	1,470	35,000 *
<b>TOTAL EXPENDITURES</b>	<b>10,805</b>	<b>21,904</b>	<b>1,964</b>	<b>35,000</b>
Interest Income	395	275	0	0
<b>OPERATING PROFIT / (LOSS)</b>	<b>8,251</b>	<b>2,552</b>	<b>17,244</b>	<b>(17,500)</b>
<b>FUND BALANCE</b>	<b>28,840</b>	<b>31,391</b>	<b>48,635</b>	<b>31,135</b>
		* So. RR Parking Lot	10,800	
		Wisconsin Ave 8 pedestrian ramps	9,350	
		Annual repair project	<u>15,000</u>	
			35,150	

**STORM WATER FUND**

	2010 ACTUAL	2011 ACTUAL	2012 Projected	2013 Budget
<b>REVENUES</b>				
Special Assessments	0	0	0	0
Storm Water Fees	0	0	18,800	56,400
Transfer from General Fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>10,000</b>	<b>10,000</b>	<b>28,800</b>	<b>56,400</b>
<b>EXPENDITURES</b>				
Operating Supplies	0	0	3,501	2,500
Maintain System	5,222	347	3,909	10,000
Contracted Services	0	28,354	7,566	40,000 *
<b>TOTAL EXPENDITURES</b>	<b>5,222</b>	<b>28,701</b>	<b>14,976</b>	<b>52,500</b>
Interest Income	0	0	0	0
<b>OPERATING PROFIT / (LOSS)</b>	<b>4,778</b>	<b>(18,701)</b>	<b>13,825</b>	<b>3,900</b>
<b>FUND BALANCE</b>	<b>40,478</b>	<b>21,778</b>	<b>35,602</b>	<b>39,502</b>
* Pipe Castings, Covers, Structures	30,000			
Curb & Gutter	<u>10,000</u>			
	40,000			

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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. 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	
2015	0.70%	60,000	7,310	67,310	75,705	
2016	0.95%	65,000	6,791	71,791	69,807	
2017	1.15%	60,000	6,138	66,138	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>	
<b>TOTAL</b>		635,000	53,772	688,772	653,746	71,211
<b>BALANCE</b>		<b>635,000</b>	<b>53,772</b>	<b>688,772</b>	<b>653,746</b>	

**G.O. PFA WATER REVENUE NOTES**

<b>YEAR</b>	<b>RATE</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>TOTAL</b>
2012	1.74%	23,237	76,460	3,265,000
2013	<b>1.74%</b>	<b>54,833</b>	<b>156,000</b>	<b>3,109,000</b>
2014	1.74%	54,066	159,000	2,950,000
2015	1.74%	51,301	162,000	2,788,000
2016	1.74%	48,483	164,000	2,624,000
2017	1.74%	45,631	167,000	2,457,000
2018	1.74%	42,727	170,000	2,287,000
2019	1.74%	39,771	173,000	2,114,000
2020	1.74%	36,762	176,000	1,938,000
2021	1.74%	33,702	179,000	1,759,000
2022	1.74%	30,589	182,000	1,577,000
2023	1.74%	27,424	185,000	1,392,000
2024	1.74%	24,207	189,000	1,203,000
2025	1.74%	20,920	192,000	1,011,000
2026	1.74%	17,581	195,000	816,000
2027	1.74%	14,190	199,000	617,000
2028	1.74%	10,730	202,000	415,000
2029	1.74%	7,217	206,000	209,000
2030	1.74%	3,635	209,000	0
<b>TOTAL</b>		619,430	3,341,460	
<b>BALANCE</b>		<b>563,769</b>	<b>3,265,000</b>	

**G.O. WATER AND SEWER REVENUE BONDS 2009A**

<b>YEAR</b>	<b>RATE</b>	<b>WATER PRINCIPAL</b>	<b>WATER INTEREST</b>	<b>WATER TOTAL</b>	<b>SEWER PRINCIPAL</b>	<b>SEWER INTEREST</b>	<b>SEWER TOTAL</b>	<b>SEWER TOTAL</b>	<b>GRAND TOTAL</b>
<b>2010</b>	2.00%	60,000	13,935	73,935	0	12,007	12,007	12,007	85,942
<b>2011</b>	2.00%	85,000	12,900	97,900	35,000	12,000	47,000	47,000	144,900
<b>2012</b>	2.00%	85,000	11,200	96,200	35,000	11,300	46,300	46,300	142,500
<b>2013</b>	<b>2.00%</b>	<b>90,000</b>	<b>9,450</b>	<b>99,450</b>	<b>40,000</b>	<b>10,550</b>	<b>50,550</b>	<b>50,550</b>	<b>150,000</b>
<b>2014</b>	2.50%	90,000	7,425	97,425	40,000	9,650	49,650	49,650	147,075
<b>2015</b>	3.00%	30,000	5,850	35,850	40,000	8,550	48,550	48,550	84,400
<b>2016</b>	3.00%	30,000	4,950	34,950	40,000	7,350	47,350	47,350	82,300
<b>2017</b>	3.50%	30,000	3,975	33,975	45,000	5,963	50,963	50,963	84,938
<b>2018</b>	3.50%	30,000	2,925	32,925	45,000	4,388	49,388	49,388	82,313
<b>2019</b>	4.00%	30,000	1,800	31,800	45,000	2,700	47,700	47,700	79,500
<b>2020</b>	4.00%	30,000	600	30,600	45,000	900	45,900	45,900	76,500
<b>TOTAL</b>		590,000	75,010	665,010	410,000	85,357	495,357	495,357	1,160,367
<b>BALANCE</b>		<b>360,000</b>	<b>36,975</b>	<b>396,975</b>	<b>340,000</b>	<b>50,050</b>	<b>390,050</b>	<b>390,050</b>	<b>787,025</b>

**G.O. PFA SEWER REVENUE NOTES**

<b>YEAR</b>	<b>RATE</b>	<b>INTEREST</b>	<b>PRINCIPAL</b>	<b>TOTAL</b>
<b>2006</b>	1.98%	161,299	188,000	4,059,976
<b>2007</b>	1.98%	136,111	193,000	3,915,201
<b>2008</b>	1.98%	77,462	196,201	3,719,000
<b>2009</b>	1.98%	73,636	200,000	3,519,000
<b>2010</b>	1.98%	69,676	204,000	3,315,000
<b>2011</b>	1.98%	65,637	208,000	3,107,000
<b>2012</b>	1.98%	61,519	212,000	2,895,000
<b>2013</b>	<b>1.98%</b>	<b>57,321</b>	<b>216,000</b>	<b>2,679,000</b>
<b>2014</b>	1.98%	53,044	220,000	2,459,000
<b>2015</b>	1.98%	48,688	225,000	2,234,000
<b>2016</b>	1.98%	44,233	229,000	2,005,000
<b>2017</b>	1.98%	39,699	234,000	1,771,000
<b>2018</b>	1.98%	35,066	238,000	1,533,000
<b>2019</b>	1.98%	30,353	243,000	1,290,000
<b>2020</b>	1.98%	25,542	248,000	1,042,000
<b>2021</b>	1.98%	20,632	253,000	789,000
<b>2022</b>	1.98%	15,622	258,000	531,000
<b>2023</b>	1.98%	10,514	263,000	268,000
<b>2024</b>	1.98%	5,306	268,000	0
<b>TOTAL</b>		1,063,784	4,296,201	
<b>BALANCE</b>		<b>386,021</b>	<b>2,895,000</b>	

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

<b>YEAR</b>	<b>RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
<b>2013</b>	<b>0.40%</b>	<b>0</b>	<b>8,478</b>	<b>8,478</b>
<b>2014</b>	0.50%	50,000	6,583	56,583
<b>2015</b>	0.70%	55,000	6,265	61,265
<b>2016</b>	0.95%	55,000	5,811	60,811
<b>2017</b>	1.15%	55,000	5,234	60,234
<b>2018</b>	1.40%	55,000	4,533	59,533
<b>2019</b>	1.60%	55,000	3,708	58,708
<b>2020</b>	1.75%	55,000	2,786	57,786
<b>2021</b>	1.90%	55,000	1,783	56,783
<b>2022</b>	2.10%	<u>60,000</u>	<u>630</u>	<u>60,630</u>
<b>TOTAL</b>		495,000	45,809	540,809
<b>BALANCE</b>		<b>495,000</b>	<b>45,809</b>	<b>540,809</b>

**ELECTRIC REVENUE BONDS, SERIES 2007A**

<b>YEAR</b>	<b>RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
<b>2008</b>	4.375%	250,000	341,314	591,314
<b>2009</b>	4.375%	230,000	292,283	522,283
<b>2010</b>	4.375%	240,000	282,001	522,001
<b>2011</b>	4.375%	255,000	271,173	526,173
<b>2012</b>	4.375%	260,000	259,908	519,908
<b>2013</b>	<b>4.375%</b>	<b>275,000</b>	<b>248,204</b>	<b>523,204</b>
<b>2014</b>	4.375%	285,000	235,954	520,954
<b>2015</b>	4.375%	300,000	223,158	523,158
<b>2016</b>	4.375%	310,000	209,814	519,814
<b>2017</b>	4.375%	325,000	195,923	520,923
<b>2018</b>	4.375%	340,000	181,376	521,376
<b>2019</b>	4.375%	355,000	166,173	521,173
<b>2020</b>	4.375%	370,000	150,314	520,314
<b>2021</b>	4.40%	385,000	133,750	518,750
<b>2022</b>	4.50%	405,000	116,168	521,168
<b>2023</b>	4.50%	420,000	97,605	517,605
<b>2024</b>	4.60%	440,000	78,035	518,035
<b>2025</b>	4.70%	460,000	57,105	517,105
<b>2026</b>	4.70%	480,000	35,015	515,015
<b>2027</b>	4.70%	505,000	11,868	516,868
<b>TOTAL</b>		<b>6,890,000</b>	<b>3,587,141</b>	
<b>BALANCE</b>		<b>5,655,000</b>	<b>2,140,462</b>	

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## SECTION VI

### ECONOMIC DEVELOPMENT FUNDS

Economic Development Authority

Small Cities Grant Fund of 2005

Small Cities Grant Fund of 2009

Community Development Revolving

## SECTION VI

### ECONOMIC DEVELOPMENT AUTHORITY

The Economic Development Authority Budget is a cash flow budget showing years 2009 through 2011 actual, projected numbers for 2012 and the Budget for 2013.

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.

In 2008 the City implemented a management fee to offset costs associated with providing staffing for the EDA. Other expenditures in 2008 included the Small Cities funding application, corn pool expenses, and racquetball and golf club funding.

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

2009 has interest income and State Grant income that is being used for the cleanup at the Benson Market Elevator which is budgeted under Special Projects. This project continued into 2010. Contracted Services of \$7,410 is half of the cost of the Comprehensive Plan update. \$60,000 was transferred to the General Capital Outlay Fund to help with the downtown sidewalk project. \$4,000 is for costs associated with the Small Cities Grant.

Interest rates in 2010 were at record lows. The \$4,823 in Intergovernmental revenue is the grant proceeds on the elevator cleanup. Contracted services includes the second half of the Comprehensive Plan update of \$7,410 plus another \$3,000 for a small cities grant application. Another \$7,317 was to prepare information for a proposed biochemical plant application.

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.

The 2013 budget has 30,000 to purchase additional railroad right of way.

**E D A BUDGET**

	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Projected 2012</b>	<b>Budget 2013</b>
<b>Beginning Cash</b>	<b>\$749,412.57</b>	<b>\$660,155.81</b>	<b>\$653,231.78</b>	<b>\$449,223.09</b>	<b>\$387,670.78</b>
<b>RECEIPTS</b>					
Interest	\$32,779.39	\$14,439.74	\$6,523.16	\$8,524.00	\$7,753.42
Intergovernmental Reve	\$21,928.44	\$4,823.95	\$8,741.61	\$0.00	\$0.00
Lease Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Property	\$0.00	\$0.00	\$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	\$0.00	\$33,508.00	\$34,650.00	\$14,850.00	\$5,000.00
Misc. Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL RECEIPTS</b>	<b>\$54,707.83</b>	<b>\$52,771.69</b>	<b>\$49,914.77</b>	<b>\$23,374.00</b>	<b>\$12,753.42</b>
<b>DISBURSEMENTS</b>					
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising	\$5,121.72	\$5,627.05	\$3,102.62	\$3,215.01	\$5,000.00
Contracted Services	\$7,410.00	\$17,727.00	\$15,109.00	\$27,393.90	\$15,000.00
Special Projects	\$50,515.19	\$22,655.80	\$217,448.65	\$0.00	\$0.00
Management Fees	\$7,994.00	\$7,722.00	\$7,033.00	\$5,504.00	\$3,876.00
Misc.	\$8,923.68	\$5,963.87	\$11,230.19	\$8,813.40	\$10,000.00
Transfer to General Ca	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer to Small Cities	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchase of Property	\$0.00	\$0.00	\$0.00	\$40,000.00	\$30,000.00
CVAC Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loan Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DISBURSEME</b>	<b>\$143,964.59</b>	<b>\$59,695.72</b>	<b>\$253,923.46</b>	<b>\$84,926.31</b>	<b>\$63,876.00</b>
Increase(Decrease) Ca	(\$89,256.76)	(\$6,924.03)	(\$204,008.69)	(\$61,552.31)	(\$51,122.58)

## Small Cities Grant Fund 2005

	2012 Projected	2013 Budget	2014 Future	
<b>REVENUES</b>				
Refund of Loan	7,445	4,500	4,500	
Interest Income	<u>233</u>	<u>200</u>	<u>200</u>	
<b>TOTAL REVENUES</b>	<b>7,678</b>	<b>4,700</b>	<b>4,700</b>	
<b>EXPENDITURES</b>				
Operating Supplies				
Contracted Services				
Small Cities Grant	0	25,000	25,000	13 & '14 Emergency Fund & Lead Expenses
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	
<b>OPERATING PROFIT / (LOSS)</b>	<b>7,678</b>	<b>(20,300)</b>	<b>(20,300)</b>	
<b>FUND BALANCE</b>	<b>51,757</b>	<b>31,457</b>	<b>11,157</b>	

## Small Cities Grant Fund 2009

	2012 Projected	2013 Budget	2014 Future	
<b>REVENUES</b>				
Refund of Loan	5,192	5,300	5,300	
Grant Proceeds	21,130	0	0	
Interest Income	<u>292</u>	<u>280</u>	<u>280</u>	
<b>TOTAL REVENUES</b>	<b>26,613</b>	<b>5,580</b>	<b>5,580</b>	
<b>EXPENDITURES</b>				
Operating Supplies				
Contracted Services				
Small Cities Grant	21,130	4,400	4,400	13 & '14 Emergency Fund & Lead Expenses
<b>TOTAL EXPENDITURES</b>	<b>21,130</b>	<b>4,400</b>	<b>4,400</b>	
<b>OPERATING PROFIT / (LOSS)</b>	<b>5,483</b>	<b>1,180</b>	<b>1,180</b>	
<b>FUND BALANCE</b>	<b>7,918</b>	<b>9,098</b>	<b>10,278</b>	

## Community Development Revolving Fund

	2012 Projected	2013 Budget	2014 Future
<b>REVENUES</b>			
Refund of Loan	0	0	0
Grant Proceeds	0	0	0
Transfer from General Fund	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
Operating Supplies	152	200	200 property taxes
Contracted Services	5,800	7,500	7,500 13 & '14 grant admin
Small Cities Grant	0	11,250	11,250 13 & '14 Refrig. & water heaters
<b>TOTAL EXPENDITURES</b>	<b>5,952</b>	<b>18,950</b>	<b>18,950</b>
Interest Income	0	0	0
<b>OPERATING PROFIT / (LOSS)</b>	<b>(5,952)</b>	<b>(18,950)</b>	<b>(18,950)</b>
<b>FUND BALANCE</b>	<b>180,889</b>	<b>161,939</b>	<b>142,989</b>

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## SECTION VII

### LIQUOR FUND BUDGET

## Liquor Fund Budget

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 PROJECT	2013 BUDGET
<b>Revenues</b>					
Sales	976,463	989,214	986,761	1,101,000	1,123,800
Cost of Sales	657,423	664,810	665,037	722,250	739,800
<b>Gross Profit</b>	<b>319,040</b>	<b>324,404</b>	<b>321,724</b>	<b>378,750</b>	<b>384,000</b>
<b>Other Revenue</b>					
Rental Income	3,000	3,000	14,962	21,000	21,000
Machine Commissions	1,293	1,135	1,123	1,500	1,500
Miscellaneous Income	4,150	700	425	1,200	1,000
<b>Total Revenue</b>	<b>327,483</b>	<b>329,240</b>	<b>338,234</b>	<b>402,450</b>	<b>407,500</b>
<b>Expenditures</b>					
Salaries	124,882	126,293	127,363	131,200	142,800
Earned Benefits	5,556	4,155	1,219	2,800	2,800
Fringe Benefits	44,217	51,349	43,626	39,220	40,050
Office Supplies	332	629	887	300	500
Operating Supplies	5,616	6,310	5,776	5,800	6,000
Building Repair & Maint.	8,899	12,775	7,794	10,000	10,000
Management Fees	22,740	23,195	23,658	24,130	24,612
Contracted Services-Cleaning	9,329	9,249	9,300	9,300	9,300
Telephone	978	896	862	1,200	1,200
Travel	65	413	345	450	450
Training	528	278	182	100	300
Freight on Liquor	3,592	3,699	3,627	4,100	4,200
Advertising	17,219	15,800	17,198	17,000	17,000
Insurance	18,436	16,118	15,130	13,500	12,600
Utilities	13,735	13,900	13,417	14,000	14,000
Heating	1,664	1,183	1,155	1,000	1,200
Depreciation	28,581	23,577	10,147	8,840	6,200
Miscellaneous	3,994	3,537	3,519	4,000	4,500
Credit Card Discount	7,013	8,635	9,790	11,200	12,500
Bad Debts	971	195	941	1,000	1,000
Laundry	1,018	1,113	1,022	1,500	1,500
<b>Total Expenditures</b>	<b>319,364</b>	<b>323,299</b>	<b>296,957</b>	<b>300,640</b>	<b>312,712</b>
<b>Operating Profit / (Loss)</b>	<b>8,119</b>	<b>5,941</b>	<b>41,277</b>	<b>101,810</b>	<b>94,788</b>
<b>Other Income &amp; Expense</b>					
Interest Income	1,291	305	151	250	250
Gain/Loss on Disposal of Assets					
Transfer From Other Funds					
<b>Net Income / (Loss)</b>	<b>9,409</b>	<b>6,246</b>	<b>41,427</b>	<b>102,060</b>	<b>95,038</b>

	2009 ACTUAL		2010 ACTUAL		2011 ACTUAL		2012 Projected		2012 BUDGET
<b>SALES ANALYSIS</b>									
Off Sale Liquor & Wine Sales	286,903		304,775		307,891		337,517		340,000
Cost of Sales	<u>(203,438)</u>		<u>(218,786)</u>		<u>(217,066)</u>		<u>(237,274)</u>		<u>(239,000)</u>
<b>Gross Profit</b>	83,465	29.1%	85,989	28.2%	90,824	29.5%	100,243	29.7%	101,000
Off Sale Beer Sales	523,299		516,225		519,871		552,840		570,000
Cost of Sales	<u>(393,523)</u>		<u>(386,621)</u>		<u>(390,176)</u>		<u>(411,697)</u>		<u>(424,000)</u>
<b>Gross Profit</b>	129,776	24.8%	129,604	25.1%	129,695	24.9%	141,143	25.5%	146,000
On Sale Liquor & Wine Sales	43,950		40,675		40,776		62,115		60,000
Cost of Sales	<u>(6,437)</u>		<u>(5,970)</u>		<u>(5,867)</u>		<u>(9,904)</u>		<u>(9,300)</u>
<b>Gross Profit</b>	37,513	85.4%	34,704	85.3%	34,909	85.6%	52,211	84.1%	50,700
On Sale Beer Sales	82,184		85,858		75,758		90,616		95,000
Cost of Sales	<u>(23,698)</u>		<u>(22,992)</u>		<u>(21,173)</u>		<u>(24,480)</u>		<u>(25,000)</u>
<b>Gross Profit</b>	58,486	71.2%	62,866	73.2%	54,585	72.1%	66,135	73.0%	70,000
Miscellaneous Sales	40,127		41,681		42,465		49,060		58,800
Cost of Sales	<u>(30,328)</u>		<u>(30,440)</u>		<u>(30,755)</u>		<u>(36,218)</u>		<u>(42,500)</u>
<b>Gross Profit</b>	9,799	24.4%	11,241	27.0%	11,710	27.6%	12,841	28.2%	16,300
<b>Total Sales</b>	<b>976,463</b>		<b>989,214</b>		<b>986,761</b>		<b>1,092,147</b>		<b>1,123,800</b>
<b>Total Cost of Sales</b>	<b><u>(657,424)</u></b>		<b><u>(664,810)</u></b>		<b><u>(665,037)</u></b>		<b><u>(719,573)</u></b>		<b><u>(739,800)</u></b>
<b>Total Gross Profit</b>	<b>319,039</b>	32.7%	<b>324,404</b>	32.8%	<b>321,724</b>	32.6%	<b>372,574</b>	34.1%	<b>384,000</b>

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 PROJECT	2013 BUDGET
<b>OPERATING PROFIT/(LOSS)</b>	<b>8,119</b>	<b>5,941</b>	<b>41,277</b>	<b>101,810</b>	<b>94,788</b>
INTEREST INCOME	1,291	305	151	250	250
Transfer From Other Funds	0	0	0	0	0
NON-OPERATING EXPENSE					
NET INCOME	9,409	6,246	41,427	102,060	95,038
TRANSFERS FROM NET INCOME TO RETAINED EARNINGS	30,000 (20,591)	30,000 (23,754)	30,000 11,427	30,000 72,060	30,000 65,038
BEGINNING RETAINED EARNINGS	280,288	259,698	235,943	247,371	319,431
ENDING RETAINED EARNINGS	259,698	235,943	247,371	319,431	384,469
<b>BEGINNING CASH BALANCE</b>	<b>35,316</b>	<b>42,474</b>	<b>33,912</b>	<b>44,239</b>	<b>125,139</b>
<b>SOURCES OF CASH</b>					
DECREASE IN INV.,REC.,PREPAID	0	3,675	0	0	0
INCREASE IN PAYABLES, ACCRUALS	0	6,019	0	0	0
DEPOSITS & RESTRICTED ASSETS	0	0	0	0	0
DEPRECIATION	28,581	23,577	10,147	8,840	6,200
NET INCOME FROM OPERATIONS	8,119	5,941	41,277	101,810	94,788
INTEREST INCOME	1,291	305	151	250	250
NON-OPERATING INCOME	0	0	0	0	0
<b>TOTAL SOURCE OF CASH</b>	<b>37,990</b>	<b>39,517</b>	<b>51,575</b>	<b>110,900</b>	<b>101,238</b>
<b>USES OF CASH</b>					
CAPITAL IMPROVEMENTS	0	18,079	0	0	0
INCREASE IN INV.,REC.,PREPAID	832	0	11,247	0	0
DECREASE IN PAYABLES, ACCRUALS					
DEPOSITS & RESTRICTED ASSETS					
NON-OPERATING EXPENSE	30,000	30,000	30,000	30,000	60,000
OTHER USES OF WORKING CAPITAL	0	0	0	0	0
<b>TOTAL USE OF CASH</b>	<b>30,832</b>	<b>48,079</b>	<b>41,247</b>	<b>30,000</b>	<b>60,000</b>
<b>ENDING CASH BALANCE</b>	<b>42,474</b>	<b>33,912</b>	<b>44,239</b>	<b>125,139</b>	<b>166,377</b>

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# SECTION VIII

## UTILITY FUND BUDGET

### 10 YEAR CAPITAL IMPROVEMENT PLAN

## **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 2013 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 2013 Budget, you will see there are \$12,000 of revenues under **Administrative Services** to Electrical and \$10,000 to Water. The \$12,000 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

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
<b>REVENUES</b>					
Sale of Service	300,601	328,845	458,536	568,310	580,000
Miscellaneous	3,173	5,674	8,821	5,000	5,000
Fire Service Fee	10,000	10,000	10,000	10,000	10,000
Connection Fees	250	500	0	0	250
Interdepartmental Charges					
Refunds & Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<b>314,023</b>	<b>345,020</b>	<b>477,357</b>	<b>583,310</b>	<b>595,250</b>
<b>EXPENSES</b>					
Salaries	71,837	95,477	97,495	100,000	105,000
Earned Benefits	(20,215)	856	(845)	1,200	1,200
Fringe Benefits	41,937	33,006	36,234	37,000	37,980
Office Supplies	2,729	769	561	1,000	500
Chemicals & Chemical Supplies	5,189	5,562	7,990	9,000	10,000
Gas & Oil	2,731	3,664	3,644	3,000	3,700
Operating Supplies	6,905	3,561	5,490	3,000	7,000
Laboratory and Testing	2,594	2,235	1,099	2,900	1,500
Equipment Repair & Maint.	7,370	7,910	754	3,500	4,500
Maintain System	30,092	40,871	41,302	31,000	39,000
Building Repair & Maint.	430	17,191	2,845	2,000	2,000
Management Fees	34,236	34,920	35,616	36,330	37,056
Telephone	369	314	280	1,800	1,500
Travel Expense	1,335	1,504	594	600	500
Training & Instruction	540	998	1,080	1,000	1,000
Marketing	0	0	2,695	500	500
Insurance	9,770	10,170	10,342	11,000	14,350
Work Comp Insurance	2,327	4,856	6,501	5,000	3,500
Utilities	45,444	43,796	40,629	32,000	40,000
Depreciation	77,702	98,606	100,089	99,000	110,000
Miscellaneous	3,603	3,542	4,703	4,500	3,500
Interdepartmental Charges	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>	<u>12,375</u>
<b>Total Expenses</b>	<b>339,301</b>	<b>422,182</b>	<b>411,474</b>	<b>397,705</b>	<b>436,661</b>
<b>OPERATING PROFIT/(LOSS)</b>	<b>(25,278)</b>	<b>(77,162)</b>	<b>65,883</b>	<b>185,605</b>	<b>158,589</b>
<b>Other Income &amp; Expense</b>					
Interest Income	22,909	11,498	6,420	11,000	12,000
Contributed Capital Depreciation	3,249	0	0	0	0
Gain/Loss on Fixed Asset Sale	0	(1,784)	0	0	0
Interest Expense	(18,063)	(16,690)	(14,811)	(50,700)	(67,500)
Grants & contributed Capital					
<b>NET INCOME/ (LOSS)</b>	<b><u>(17,183)</u></b>	<b><u>(84,139)</u></b>	<b><u>57,492</u></b>	<b><u>145,905</u></b>	<b><u>103,089</u></b>

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Water  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Estimates
<b>Equipment</b>												
#19 - 1983 Backhoe > N/U Backhoe	\$110,000											
#20 - 1994 Backhoe > N/U Backhoe												
#7 - Van												
<b>Water Supply</b>												
Well # 30 Benson Lower Aquifer Golf Course Field												
Water Treatment Plant #2 - Update	\$20,000											
Well #32 Benson Middle Aquifer Golf Course Field												
Well # 33 Benson Lower Aquifer Golf Course Field												
Seat Well #11 and #12 Demolish Treatment Plant #1	\$20,000											
Filter Plant Rehabilitation Plant I												
Filter Plant Rehabilitation Plant II [Engineering]												
Production Wells DVD	\$20,000											
<b>Distribution</b>												
Repaint Water Tower						\$65,000						
Annual Available for Distribution Projects	\$25,000	\$500,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$525,000	\$30,000	\$30,000	\$30,000	
<b>Project List</b>												
11th St S-- Kansas to Thornton (brittle 6" CI to 6" C-900)												\$152,000
11th St N -- Lois to Nevada (4" CI to 6" C-900)												\$256,000
15th St S--Minnesota to Hoban (4" CI to 6" C-900)												\$160,000
13th St S--Wisconsin to Minnesota (4" CI to 6" C-900)												\$184,000
14th St S--Wisconsin to Minnesota (4" CI to 6" C-900)												\$155,000
12th St S--Thornton to Homewood (4" CI to 6" C-900)												\$70,000
12th St S--Wisconsin to Thornton (Service Connections to 10")												\$37,500
20th St S--Pacific to Kansas (4" CI to 6" C-900)												
9th St N--Nevada to Oregon (4" CI to 6" C-900)												\$48,000
19th St S--Pacific to Kansas (4" CI to 6" C-900)												\$38,000
12th St N--Elizabeth to N of Sunwall (4" CI to 6" C-900)												\$142,000
16th St N--Utah to Nevada (4" CI to 6" C-900)												\$83,000
17th St N--Utah to Nevada (4" CI to 6" C-900)												\$100,000

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Water  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Estimates
13th St N--Utah to Nevada (4" CI to 6" C-900)												\$100,000
18th St N--Utah to Nevada (4" CI to 6" C-900)												\$108,000
19th St N--Utah to Nevada (4" CI to 6" C-900)												\$98,000
Bernhardt--8th St N to 10 St N (by developer-8" C-900)												
S of Hoban & W of Hwy 29 (with development--8" C-900)												\$134,000
6th St N--Cottage Square to Montana (loop main-8" C-900)												\$33,000
Complete loop on Robert St. (8" C-900) (by developer)												
Church--Thornton to Pine View Lane (w/develop-8"&10" C-900)												\$230,000
<b>Column Total</b>	\$195,000	\$500,000	\$25,000	\$25,000	\$25,000	\$90,000	\$25,000	\$525,000	\$30,000	\$30,000	\$30,000	\$2,128,500
<b>Other Scheduled Maintenance</b>												
Wash Water Tower Exterior	\$5,500			\$6,000			\$6,000			\$6,500		
Inspect and Clean Water Tower Interior			\$5,000			\$6,000			\$6,000			
Update Wellhead Protection Plan												



## Sewer Fund Budget

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
<b>REVENUES</b>					
Sale of Service	669,081	738,634	756,800	726,340	730,000
Miscellaneous	0	0	0	0	0
Connection Fees	2,000	2,000	0	0	2,000
Interdepartmental Charges	0	0	0	0	0
Refunds & Reimbursements	<u>11,290</u>	<u>1,995</u>	<u>8,466</u>	<u>6,000</u>	<u>2,000</u>
<b>TOTAL REVENUE</b>	<b>682,371</b>	<b>742,629</b>	<b>765,267</b>	<b>732,340</b>	<b>734,000</b>
<b>EXPENSES</b>					
Salaries	74,157	6,734	15,097	7,000	9,000
Earned Benefits	(25,517)	1,202	1,740	0	0
Fringe Benefits	40,232	2,151	8,324	2,400	4,700
Office Supplies	483	255	136	300	200
Chemicals & Chemical Supplies	20,497	0	0	0	0
Gas & Oil	3,410	1,472	2,281	2,000	1,500
Operating Supplies	3,436	465	562	500	500
Laboratory and Testing	198	0	9	0	0
Contracted Services - Testing	5,489	0	0	0	0
Equipment Repair & Maint.	10,144	21,381	6,741	5,500	5,500
Maintain System	25,034	18,584	22,103	23,000	24,000
Building Repair & Maint.	4,206	750	1,114	7,000	7,000
Contracted Operations	134,503	250,440	273,652	292,000	300,000
Management Fees	44,448	45,336	46,242	47,166	48,109
Telephone	369	314	280	400	300
Travel Expense	399	748	20	500	300
Training & Instruction	762	133	253	400	200
Insurance	14,812	15,868	16,282	17,000	19,450
Work Comp Insurance	3,295	406	299	527	500
Electric Utilities	36,313	33,685	36,269	36,000	36,000
Heat	8,894	5,957	5,836	4,000	4,000
Depreciation	319,437	316,883	305,738	310,000	310,000
Miscellaneous	6,326	4,801	4,686	5,000	4,200
Interdepartmental Charges	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>	<u>21,360</u>
<b>Total Expenses</b>	<b>752,689</b>	<b>748,925</b>	<b>769,023</b>	<b>782,053</b>	<b>796,819</b>
<b>OPERATING PROFIT/(LOSS)</b>	<b>(70,318)</b>	<b>(6,296)</b>	<b>(3,756)</b>	<b>(49,713)</b>	<b>(62,819)</b>
<b>Other Income &amp; Expense</b>					
Special Assessments					
Interest Income	18,429	13,998	12,236	7,000	4,000
Contributed Capital Depreciation	6,930	0	0	0	0
Interest Expense	(77,322)	(81,550)	(76,784)	(72,000)	(68,000)
Gain/Loss on Disposal of Asset	7,763				
Grants & Contributed Capital		18,417			
<b>NET INCOME/ (LOSS)</b>	<b><u>(114,519)</u></b>	<b><u>(55,432)</u></b>	<b><u>(68,303)</u></b>	<b><u>(114,713)</u></b>	<b><u>(126,819)</u></b>

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Wastewater  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Estimates
<b>Equipment</b>												
Jet-Vac NUJ 1997 Ford Louisville		\$150,000										
<b>Plant Improvement</b>												
Digester Cover				\$125,000								
Sludge Tank Improvements												
WWTP Generator			\$30,000									
People/Service	\$50,000											
<b>Collection System</b>												
<b>Annual Available for Collection System Projects</b>												
Lift Station--Sandy's												
Lift Station--SCADA(monitor from WWTP) 5 @ \$1000	\$5,000											
Lift Station--Wood Ave at Meadow LN(upgrade 1φ to 3φ)												
Lift Station--Oregon Ave at 8th St N(upgrade 1φ to 3φ)												
11th St N--Kansas to Minnesota (12"VCP to 12"SDR 35)(855ft)		\$145,000										
11th St S--Minnesota to Thornton (8"VCP to 8"SDR 35)(545ft)		\$92,650										
11th St N--Nevada to Montana (12"VCP to 12"SDR 35)(660ft)		\$66,000										
11th St N--Montana to Lois (8"VCP to 8"SDR 35)(1280ft)		\$122,000										
15th St S--Minnesota to Hoban (8"Conc&VCP to 8"SDR 35)(1280ft)			\$122,000									
13th St S--Wisconsin to Minnesota (12"VCP to 12"SDR 35)(600ft)				\$99,000								
14th St S--Wisconsin to Minnesota (12"VCP to 15"SDR 35)(950ft)							\$161,500					
12th St S--Thornton to Homewood (8"VCP to 12"SDR 35)(785ft)						\$133,000						
12th St S--Wisconsin to Thornton (12"VCP to 12"SDR 35)(1185ft)						\$200,000						
20th St S--Pacific to Wisconsin (8"VCP to 8"SDR 35)(810ft)	\$122,000											
9th St N--Nevada to Oregon (8"VCP to 8"SDR 35)(330ft)			\$33,000									
19th St S--Pacific to Wisconsin (12"VCP to 12"SDR 35)(670ft)					\$110,000							
19th St S--Atlantic to Pacific (Insituform 12" RR Xing)(550ft)				\$50,000								
12th St N--Elizabeth to N of Sunwall (8"VCP to 12"SDR 35)(115ft)				\$170,000								
16th St N--Atlantic to Oregon (12"VCP to 12"SDR 35)(1060ft)								\$175,000				

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Wastewater  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Estimates
17th St N-Atlantic to Nevada (12"VCP to 12" SDR 35)(810ft)												\$100,000
13th St N-Utah to Nevada (12"VCP to 12" SDR 35)(650ft)												\$110,000
18th St N-Utah to Nevada (12"Conc to 12" SDR 35)(650ft)												\$78,000
19th St N-Idaho to Nevada (8"Conc to 8"SDR 35)(325ft)												\$32,500
S of Hoban & West of 29 (8"to12"SDR 35 with Lift Station)												\$250,000
Wisconsin Av--20th St S to WWTP(24"VCP-line/replace w/SDR 35)												\$200,000
Sewer Main Lining												
Lift Station SCADA	\$20,000											
<b>Column Total</b>	\$197,000	\$575,650	\$185,000	\$224,000	\$330,000	\$333,000	\$161,500	\$175,000	\$0	\$0	\$0	\$770,500
<b>Other Scheduled Maintenance</b>												



## Electric Fund Budget

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
<b>REVENUES</b>					
Sale of Service	3,120,366	3,237,616	3,268,995	3,148,530	3,177,000
Miscellaneous	56,191	38,967	46,313	53,000	42,000
Administrative Services	9,000	12,000	12,000	12,000	12,000
Interdepartmental Charges	33,735	33,735	33,735	33,735	33,735
Refunds & Reimbursements	19,345	45,645	83,800	40,000	20,000
Conservation Rebates	12,664	29,534	22,141	43,000	25,000
Generation Capacity Revenue	43,824	44,352	45,730	47,930	48,400
Dedicated Capacity Revenue	294,000	300,000	306,000	309,000	312,000
Backup Power Agreement	450,170	519,623	434,895	445,000	450,000
Generation Sales	<u>9,975</u>	<u>9,335</u>	<u>13,929</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL REVENUE</b>	<b>4,049,269</b>	<b>4,270,806</b>	<b>4,267,537</b>	<b>4,147,195</b>	<b>4,135,135</b>
<b>EXPENSES</b>					
<b>Administration</b>					
Salaries	73,905	75,287	79,655	87,000	87,000
Earned Benefits	(9,611)	7,616	(4,417)	1,500	1,500
Fringe Benefits	36,818	30,064	46,083	35,250	35,250
Office Supplies	6,312	5,646	6,360	8,500	8,500
Postage	6,682	2,456	2,756	3,500	3,500
Gas & Oil	123	193	354	300	300
Management Fees	154,005	157,085	160,226	163,430	166,670
Contracted Services	15,519	8,139	14,069	8,000	12,000
Data Processing Services	21,091	23,906	22,349	25,000	25,000
Bill Print Services	10,229	12,503	11,152	11,500	11,500
Telephone	8,276	8,656	9,110	9,200	9,200
Travel Expense	2,038	1,266	2,535	2,500	2,500
Training & Instruction	1,515	754	708	1,800	1,800
Marketing	16,820	8,307	13,726	12,000	12,000
Insurance	23,776	21,710	21,938	22,809	25,000
Depreciation	474,310	473,335	471,019	460,000	470,000
Miscellaneous	5,050	25,219	14,620	8,000	8,000
Bad Debts	6,947	15,795	11,497	12,760	12,000
Dues & Subscriptions	4,423	5,535	5,372	6,000	6,000
Load Management	55,920	36,772	35,279	56,000	45,000
Meter Reading Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Administration</b>	<b>914,147</b>	<b>920,245</b>	<b>924,391</b>	<b>935,049</b>	<b>942,720</b>
<b>Power Production</b>					
Gas & Oil	16,187	6,005	24,316	43,185	20,000
Operating Supplies	1,634	1,749	1,094	1,000	1,000
Equipment Repair & Maint.	36,276	44,033	34,832	54,000	50,000
Building Repair & Maint.	10,347	505	4,095	2,500	2,500
Contracted Services	8,440	1,918	8,620	1,000	3,000
Utilities	38,693	32,494	34,742	30,000	30,000
Heating Cost	0	0	0	0	0
Miscellaneous	<u>1,367</u>	<u>160</u>	<u>758</u>	<u>2,800</u>	<u>1,000</u>
<b>Total Power Production</b>	<b>112,946</b>	<b>86,865</b>	<b>108,457</b>	<b>134,485</b>	<b>107,500</b>
<b>Distribution</b>					
Gas & Oil	6,478	8,325	10,441	10,000	10,000
Operating Supplies	16,677	22,927	9,314	18,000	16,000
Equipment Repair & Maint.	18,980	9,659	17,016	35,000	22,500
Maintain System	36,626	41,409	41,179	30,000	40,000
Maintain Street Lights	17,047	29,808	40,703	10,000	10,000
Building Repair & Maint.	4,119	8,952	4,292	3,000	4,000



## Electric Fund Budget

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Purchased Power	1,465,777	1,589,950	1,587,071	1,613,000	1,618,900
Wheeling	271,518	303,748	286,005	293,370	294,000
Backup Power Agreement Costs	341,294	303,095	264,728	230,000	240,000
Distribution Maintenance Contract	491,059	514,296	512,799	500,000	500,000
Telephone	1,230	1,247	1,071	1,100	1,100
Travel Expense	74	648	318	600	600
Training & Instruction	580	648	831	2,500	1,700
Electricity	13,717	13,644	14,750	13,000	13,000
Heating Cost	3,582	2,493	2,277	1,400	1,400
Miscellaneous	0	343	0	0	0
<b>Total Distribution</b>	<b>2,688,756</b>	<b>2,851,192</b>	<b>2,792,794</b>	<b>2,760,970</b>	<b>2,773,200</b>
<b>TOTAL EXPENSES</b>	<b>3,715,849</b>	<b>3,858,301</b>	<b>3,825,642</b>	<b>3,830,504</b>	<b>3,823,420</b>
<b>OPERATING PROFIT/(LOSS)</b>	<b>333,420</b>	<b>412,505</b>	<b>441,895</b>	<b>316,691</b>	<b>311,715</b>
<b>Other Income &amp; Expense</b>					
Interest Income	64,925	75,786	90,396	57,000	50,000
Unrealized Gain (Loss) on Investments	19,698	(7,852)	(17,436)	23,489	
Sale of Property	52,500				
Interest Expense	(278,441)	(304,031)	(293,148)	(281,000)	(268,000)
Gain/Loss on Disposal of Assets	<u>(14,449)</u>	<u>7,161</u>			
<b>NET INCOME/ (LOSS)</b>	<b><u>177,652</u></b>	<b><u>183,570</u></b>	<b><u>221,707</u></b>	<b><u>116,180</u></b>	<b><u>93,715</u></b>

### \*\*\* Sale of Service Breakdown \*\*\*

Residential Lighting	1,242,612	1,334,799	1,343,964	1,299,440	1,300,000
Interruptible Service	101,505	86,554	84,802	68,400	70,000
Municipal Service	225,727	223,413	230,129	201,600	210,000
Commercial Lighting	229,379	235,529	225,581	360,460	360,000
Commercial 3-Phase	123,701	133,082	126,143	0	0
Industrial Service	1,112,802	1,130,207	1,169,106	1,130,880	1,150,000
Street Lighting & Security Lights	<u>84,639</u>	<u>94,033</u>	<u>89,270</u>	<u>87,750</u>	<u>87,000</u>
<b>Total Sales of Service</b>	<b><u>3,120,365</u></b>	<b><u>3,237,617</u></b>	<b><u>3,268,995</u></b>	<b><u>3,148,530</u></b>	<b><u>3,177,000</u></b>

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Electric Department  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	BEYOND
Power Plant / Line Garage												
Replace Line Garage Floor												
Tuck point Power Plant	\$20,000											
Replace Power Plant Roof	\$60,000											
Replace Generation Fuel Tank												
RICE Standards Upgrade	\$450,000											
Equipment												
#2. 2009 Chevrolet 3/4 T Pickup 1700 Mi.							\$35,000					
Panel Van 1999 Chevy 57000 Mi		\$30,000										
#8. Small bucket truck 2009 Ford Superduty 6300 Mi								\$130,000				
#10 48ft Bucket truck- 1995 Ford F-800/Hi Ranger 12800Mi												
# Digger/Derrick- 2002 Freightliner/Versalift 8100 Mi					\$150,000							
Boring machine- 2007 Ditch Witch 2020 300 Hr						\$160,000						
Vac Potholer 2006 Ring-O-Matic 200 Hr							\$30,000					
Chipper- 1992 Vermeer 935.550 Hr	\$40,000											
Reel Trailer- 1990 Home made												
Trencher- 1999 Case 560 719 hr		\$75,000										
Tensioner- 1989 Sauber												
Trailer for boring mach.- 2008 Felling							\$7,500					
Pole Trailer- 1989 Felling												
Single Phase Trailer												
AS400 Upgrade/Replacement						\$25,000						

TEN YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT: Electric Department  
 REVISED: 1/2013

DESCRIPTION	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	BEYOND
Distribution												
Metering Improvements/AMR	\$40,000											
Street Lights	\$20,000											
US TH-12	\$25,000											
Underground Alley Conversion & Engineering	\$50,000											
Homewood Subdivision	\$20,000											
Cottage Square Subdivision												
Loop Industrial Park with decommissioned 41,600Kv line												
System SCADA												
Fence for Pole Pile	\$15,000											
Replace OH with UG/ system upgrades	\$75,000	\$50,000	\$125,000	\$75,000	\$180,000	\$150,000	\$75,000	\$150,000				\$2,275,000
NW Corner 3Φ		\$150,000										
NW Corner 1Φ	\$20,000											
NE Corner 3Φ	\$5,000		\$20,000	\$20,000	\$20,000	\$20,000						
NE Corner 1Φ			\$20,000	\$22,000	\$24,000	\$27,000	\$30,000					
US TH-12												
<b>Column Total</b>	\$840,000	\$305,000	\$165,000	\$117,000	\$374,000	\$382,000	\$177,500	\$280,000	\$0	\$0	\$0	\$2,275,000
<b>Other Schedule Maintenance</b>												
Megger Testing--Generation	\$7,500					\$7,500						
Relay & Load Tap Changers Maintenance	\$7,500					\$7,500						

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## SECTION IX

### GARBAGE COLLECTION FUND

**GARBAGE COLLECTION FUND**

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 PROJECT	2013 BUDGET
<b>REVENUES</b>					
Sale of Tags	4,251	4,396	4,081	4,000	3,000
Other Revenue	312	202	279	400	200
Garbage Billings	<u>162,949</u>	<u>163,530</u>	<u>162,485</u>	<u>163,000</u>	<u>163,000</u>
<b>TOTAL REVENUES</b>	<b>167,512</b>	<b>168,128</b>	<b>166,845</b>	<b>167,400</b>	<b>166,200</b>
<b>EXPENDITURES</b>					
Operating Supplies	667	914	1,265	900	1,200
Management Fee	7,848	8,005	8,166	8,328	8,495
Contracted Services	105,566	104,168	103,944	103,944	114,000
Refuse Disposal	44,121	45,578	44,606	42,000	43,000
City Wide Cleanup	1,518	0	NO BILL	NO BILL	10,000
Uncollectable Accounts	<u>1,245</u>	<u>900</u>	<u>607</u>	<u>1,000</u>	<u>1,000</u>
<b>TOTAL EXPENDITURES</b>	<b>160,965</b>	<b>159,566</b>	<b>158,588</b>	<b>156,172</b>	<b>177,695</b>
<b>OPERATING PROFIT / (LOSS)</b>	<b>6,546</b>	<b>8,563</b>	<b>8,257</b>	<b>11,228</b>	<b>(11,495)</b>
Interest Income	2,461	1,824	2,040	2,230	2,400
Transfer to other funds.	0	0	0	0	0
<b>FUND BALANCE</b>	<b>97,479</b>	<b>107,866</b>	<b>118,163</b>	<b>131,621</b>	<b>122,526</b>

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# 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.

**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 \$1,024,559 at the beginning of 2013.