



*Where you want to be!*

**Fiscal Year 2020 Proposed Annual  
Budget City of North Sioux City, South  
Dakota**

**Mayor**

Randy Fredericksen

**City Council**

Ward 1 – Tena Carpenter

Lonnie Green

Ward 2 – Lesa Cropley

Dan Parks

Ward 3 – Doug Berg

Kodi Benson

Ward 4 – Nate Blaeser

Rodd Slater

**City Finance Officer**

Mike Hamm

**City Administrator**

Ted Cherry

September 3, 2019

City staff is pleased to present the annual budget proposal for the 2020 fiscal year to the North Sioux City City Council for review, discussion, modification, and adoption. The proposed 2020 budget is intended to accomplish three things: (1) provide the staff with the opportunity to present its recommendations for projects, community enhancements, and to provide the level of services needed for the community, (2) provide the elected officials with the information needed to establish revenue levels and set cost controls over the expenditure of public funds, and (3) identify and continue discussion on items that may appear in future budgets beyond FY2020. In addition to identifying various needs within the community, the budget process allows the elected officials, and community members, and opportunity to assess the level of services necessary to address the community needs.

The budget is the single most important document staff presents to the City Council each year. Further, it is the document staff can refer back to throughout the year to obtain knowledge on the direction of the City as a whole. It also serves as a resource for the community to use to better understand the fiscal outlook for the community as a whole. This proposed budget reflects the commitment to maintain necessary services, provide for community enhancements, improve the quality of the operation of the City, and keep taxpayer burden to a minimum.

Informative narratives have been included in each section of the budget book for FY2020. This will allow the City Council, Mayor, and community members the ability to better understand the revenues and expenses generated through each account. Expected expenditures are projected to outpace revenues in FY2020. The majority of those expenditures are transfers intended to plan for future projects staff recommends moving forward with at later dates. These transfers are being made to construction accounts to act as savings and allow for some expenditures to happen through the year.

Major construction projects are set for street projects, mostly on Streeter Drive. Other large expenditures will come in the form of projects for water and sewer, but those will be dependent on what we hear back from the studies we have undertaken with the engineers. Some projects have been moved from 2019 to 2020, and the new construction accounts will allow us to move forward on projects when they overlap from year to year. A budget has been put into place for levee culvert replacement, but staff is exploring options currently to try to rein in costs as well as reduce the physical impact it has on the levee.

Tax Increment District #2 for River Valley should be closed out in FY2020. Once that is completely paid off tax revenues on those properties will then start going to the normal taxing entities. Also, Tax Increment District #3 for Wildflower Bend will start receiving larger sums of revenues due to the amount of homes that have been built in the district in FY2018. The revenues are not expected to cover all of the bond costs, but most. Full payments of revenues to bonds should be recognized in FY2021 with additional receipts going toward the higher interest bond first.

Property tax revenues continue to play an important part of the revenues for the City, but because of strong sales taxes the City is able to keep property taxes low while continuing to provide excellent services for the community. One of those services is parks, and with the new board in place there is a clear outlook on improvements to the park systems.

Overall, the fiscal outlook for the community is very positive after FY2018 and the larger than normal sales tax revenue receipts received in. The City should look to make the most of those funds for future improvements. The major funds are, and have been, healthy, but continued due diligence should be applied for those funds to remain solvent for future years. Revenue estimates are conservative which should allow for positive growth to fund balances if projections are exceeded. With this budget, North Sioux City will show that strong budgeting practices can lead to continued success for the community as a whole. The Council should expect the budget to meet the needs for providing services for the citizens of the community. The City Council and Mayor deserve recognition and thanks for their time and dedication to the community. Further they should be commended for their strong budgeted knowledge and leadership they provide to the staff. The guidance has been useful and is welcome in the future. Staff looks forward to working with the elected officials for a successful Fiscal Year 2020.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Ted Cherry". The signature is fluid and cursive, with a prominent initial "T" and "C".

Ted Cherry, City Administrator

## Financial Structure

North Sioux City's accounting system conforms to the requirements of South Dakota state law and good financial management practices. North Sioux City contracts with Quam, Berglin & Post, P.C. for auditing services and assistance in accounting needs throughout the year. Expenditure categories are generally internally classified by department or cost center, category (personnel, contractual, commodity, etc.), or line item (salaries, utilities, office supplies, etc.). The yearly budget breaks down expenditures to the line item level of detail while the State of South Dakota budget requirements are higher level expense lines.

Major expense categories include:

Personnel: Expenditures for staff which include salary and wages, overtime, employee benefits, insurance, etc.

Contractual: Expenditures for services purchased by the City, such as electricity, insurance, repair work, etc. These items can be considered non tangible items.

Commodities: Expenditures for tangible supplies purchased by the City, such as office supplies, street maintenance materials, ammunition, etc.

Other major expenditures may include transfers of monies between funds or debt service to pay on outstanding debt.

There are a number of major revenues from a variety of sources. A general classification of revenues follows:

Property Taxes: Taxes that are levied based on the value of property. The amount of the tax depends upon the assessed value of the property and tax rate established by the City. Other taxing entities who have a right to levy against property in North Sioux City are the Dakota Valley School District, the Dakota Valley Emergency Services District, and Union County.

Sales and Use Taxes: Taxes levied by the City based on the value of a sales of goods. These are collected by the State for the City and paid to the City on a regular basis. The City uses a 2% sales tax for generating these revenues

Franchise Fees: Fees the City charges other entities for the use of the city right-of-way, such as cable TV services.

Interest: Interest revenue the City earns on money it temporarily invests.

Service Charges: Revenue collected for the services the City provides including water charges, sewer charges, solid waste charges, and licenses.

Licenses and Permits: Revenue collected for licenses charged by the City including alcohol licenses, fireworks, and video lottery.

Rentals: Fees collected from the rental of buildings and other property which the City owns.

## **Fund Accounting**

The use of Fund Accounting is one of the major differences between commercial and governmental accounting. This form of accounting requires separate record keeping for each individual fund, such as the General Fund, Water Fund, Sewer Fund, and other funds for City provided services. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. The physical cash is all kept in the same bank accounts, but a separate internal accounting record is kept of all funds by the use of Summit accounting software. According to fund accounting, expenditures and revenues by fund are shown in the budget document. The City has established the minimum number of funds necessary to ensure all receipts are expended for authorized budget purposes only. For large projects transfers of funds should be made to a project account.

## **Financial Audit**

Each year the City's financial system and activity is audited by an independent public accountant. In recent years we have contracted with the accounting firm Quam, Berlin, & Post, P.C. based in Elk Point, South Dakota. The audit is prepared according to Generally Accepted Auditing Standards and is overseen by the State through Legislative Audit. The final audit is presented to the City Council and other regulatory or oversight bodies as required. The audit is held annually during late spring or early summer.

## **Legal Restrictions of Budgeting**

The City is subject to a number of requirements imposed by the State of South Dakota through Codified Law and by local policy that restricts the activities of the City and provides the public with certain rights. Some of these extend beyond the budget process but are particularly important with regard to the process. Per the State of South Dakota, the City must establish a budget for planned expenditures for every fund. Budget law also prohibits the City from expending funds that exceed the amounts budgeted unless a supplementary budget is voted on. The City allows for a number of departments to maintain their expenditures as well as do transfers between budgets. As mentioned earlier, fund budgets may be amended after the adoption of the budget, but no additional taxes may be levied through such an amendment. The law prescribes the procedure the City must follow in order to adopt the budget, and when adopting the budget, meetings must be made public.

## Glossary of Budget Terms

**Appropriation:** An authorization granted by the City Council to make expenditures and to incur obligation for purposes specified in the budget.

**Assessed Value:** A value set upon real estate or other property by the County Auditor and the State as a basis for levying property taxes.

**Beginning Balance:** The beginning balance is the residual funds brought forward from the previous fiscal year (unencumbered cash balance).

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term is used in two ways. Sometimes it designates the financial plan presented for adoption and sometimes it designates the plan following approval.

**Commodity Items:** Consumable goods such as an office supply, small tools, fuel, etc. Commodities also include the repair and replacement parts and non-capital materials.

**Contractual Services:** Services provided by firms, individuals, or other City Departments.

**Debt Service:** Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing methods.

**Enterprise Funds:** Funds which are accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for Enterprise Funds to fully recover their costs through user fees.

**Expenditures:** Refers to current cash operating expenses.

**Fund:** An independent governmental accounting entity with a self-balancing group of accounts, including assets, liabilities, and fund balances.

**General Funds:** Funds supported by taxes and fees that have unrestricted use.

**Grant:** A contribution, usually from one governmental unit or funding source, to another. The contribution is usually made to aid in the support of a specified function.

**Resources:** Total funds available for appropriation including estimated revenues, fund transfers, beginning balances, etc.

**State-Shared Revenues:** Money collected by the State but shared on a predetermined basis with local governments.

**Tax Levy:** The total amount to be raised by general property taxes for purposes specified in the budget.

**Transfers:** Transfers are the authorized exchanges of cash or other resources between funds.

## Capital Improvement Plan

The Capital Improvement Plan is the long-term outlook on the projects the City may have to fund in the current fiscal year and in years to come.

2020 Projects			
Fund/Department	Description	Estimated Cost	Notes
Sewer	2 Generators	\$350,000	Streeter/Flynn Fund 524
Sewer	Clean/Televise	\$80,000	
Sewer	Repair Lines	\$80,000	
Dike	Culvert Repair	\$580,000	Fund 527
Street	S Curve	\$1,225,000	Fund 526
Street	Streeter Dr. Overlay	\$400,000	Fund 526
Street	Stoplight Sensors	\$40,000	Fund 212
Parks	Splash Pad	\$50,000	Fund 212
Parks	Streeter Drive Trail	\$85,000	Fund 212 (Project moved from '19 to '20)
Water	Water Upgrades	\$150,000	Fund 521 (Multi Year Project)
Water	New Pickup	\$30,000	
Sewer	Future Sewer Capacity	\$250,000	Fund 525 (Multi Year Project)
<b>Total</b>		<b>\$3,320,000</b>	

2021 Capital Projects			
Fund/Department	Description	Estimated Cost	Notes
Sewer	Clean/Televise	\$80,000	Would ask for TAP Grant through state
Sewer	Repair Lines	\$80,000	
Water	River Drive Generator	\$200,000	
Parks	Bike Path on Levee	\$250,000	
Dike	Culvert Repair	\$580,000	
Sewer	Miller Liquor Upgrades	\$200,000	
<b>Total</b>		<b>\$1,010,000</b>	

2022 Capital Projects			
Fund/Department	Description	Estimated Cost	Notes
Streets	Replace Washington	\$250,000	Would ask for TAP Grant through state
Sewer	Clean and Repairs	\$160,000	
Dike	Culvert Repair	\$580,000	
Parks	Bike Path on Levee	\$250,000	
<b>Total</b>		<b>\$710,000</b>	

2023 Capital Projects			
Fund/Department	Description	Estimated Cost	Notes
Water	Clean Storage Tank	\$100,000	
Streets	Replace Riverside Lane	\$375,000	
Sewer	Clean and Repair	\$200,000	
Dike	Culvert Repair	\$580,000	
<b>Total</b>		<b>\$1,255,000</b>	

A number of studies need to be finished for a longer-term capital improvement plan to be presented. This will be done with the sewer study is finished, the proposed water study is completed, master planning is done, and the streetscape can be incorporated.

## Fund Transfer List

From	To	Amount	Purpose
101	527	\$580,000	Levee Culverts
101	612	\$31,000	Solid Waste Fund
101	214	\$37,000	911 Fund
602	521	\$450,000	Future Water Project
604	525	\$210,000	Future Sewer Project
604	524	\$350,000	Generators
212	526	\$300,000	Streeter Overlay
212	526	\$450,000	Streeter/Sodrac Road
101	526	\$100,000	Streeter/Sodrac Road
Total		\$2,508,000	

### Liquid Assets (Est. 2017 Audit)

General	\$2,986,330
Liquor/Lodge/Dining	\$617,596
2 <sup>nd</sup> Penny	\$2,412,479
Water	\$1,550,666
Sewer	\$1,809,688
Solid Waste	\$24,365

## Items of Interest

Property Taxes: The City property tax mill levy for 2018, payable in 2019, was 2.316. This should be relatively similar for 2020 for property taxes collected in 2019. Due to construction in town we should see the assessed valuation of the property within city limits increase. The property assessments on those properties in TIF Districts are continuing to increase.

The mill levy for the City is completely allocated to the General Fund, unless property is located in a TIF District. There are three other taxing entities entitled to property taxes. These are the School District, Fire District, and County.

Local Sales Tax: Sales taxes are the highest revenue generator for the City of North Sioux City. When new businesses locate in North Sioux, or when more people buy products in North Sioux, it is advantageous to the City because of the increased sales tax.

Eighty percent of sales taxes are deposited into the General Fund, Fund 101. The governing body is able to allocate these funds how they wish to different departments. In this case, the general funds are appropriated to cover costs of general buildings, the police department, finance department, etc.

The remaining twenty percent of the first penny taxes are deposited in Fund 212 which is the Additional Sales Tax Fund or 2<sup>nd</sup> penny fund. This fund may only be used for capital improvements, land acquisition, and debt retirement. Only the additional twenty percent tax is allocated here.

Fund 211 is the Liquor, Lodging, and Dining Fund. This fund is designed to collect the addition one percent tax on alcoholic beverages, lodgings, prepared foods, and event admissions. Monies from this fund should be used toward economic development activities including land acquisition, architectural fees, construction costs, etc.

South Dakota v. Wayfair has changed the amount of sales taxes the City will be able to collect. While we do not have perfect data at this time, the City has seen an increase in sales taxes in FY2019 as compared to previous years. In FY2018 large increase in sales taxes were seen from excise taxes, so it will be a few years until staff can properly analyze the impact of internet sales taxes collected and the increases to sales tax receipts.

Wages and Insurance Benefits: As with any business, the City's wage and benefits package continue to be a source of high annual expenditures. We have been made aware by Principal that insurance rates are expected to continue to rise at significant rates through the coming years. This is due to two factors; people aging and the general costs of insurance.

For FY2020 we are recommending the same level of insurance benefit for the Wellmark 4500/9000 plan. The deductibles for this plan are \$4,500 and \$9,000 for singles and family respectively. We would continue the composite approach for employee to have the same rates for all groups. There have been multiple conversations in past years about employee contributions. Currently the contribution from employees for insurance rates are 15%, and the budget calls for an increase to this contribution to 25%.

In FY2019 the City's contribution to the HSA is \$750 for singles and \$1,500 for families. The contribution amount is budgeted for the same in FY2020. To help offset some medical expenses the City initiated an

HRA program as well. Singles are funded at up to \$2,250 and families at up to \$4,500, or half of the deductible amount. At this time, we are on track with approximately a 60% usage rate for the HRA with a few employees that wouldn't normally use it. These are due to unforeseen circumstances. The usage of the HSA deductions and the HRA implementation have reduced costs for the City. The HRA and HSA contributions have been budgeted for the same amounts.

It should be noted that increases for insurance will not be known for sure until October 2019. This is the time that Council will act on the plan choice and hopefully the projected increases in premiums are not recognized fully. Wage increases, as in years past, will be decided in December 2019 to take effect in January. Last year it was requested to hold the wage discussion earlier in the year. At this time staff would expect to have that information prepared for the Council at the last meeting in November.

## Mill Levy Guide

The mill levy is a tax rate, commonly referred to as the property tax, millage tax, or ad valorem tax. For the purposes of the North Sioux City budget we will refer to this as property tax. An owner of any property is required to pay this levy on the assessed value of the property being taxed. Property tax is a tax imposed by municipalities, and other taxing entities, upon owners within their jurisdiction. There are three types of property: land, improvements on land (buildings), and personal (movable objects).

A mill is expressed in tenths of a cent. For example, a tax rate of one mill per thousand means \$1.00 of taxes per \$1,000 of assessed value.

### 2019 North Sioux City Mill Levy by Taxing Unit

Totals below are for Non-Agriculture Owner Occupied property.

Unit	Mill Levy
Union County	3.376
Dakota Valley School District	10.001
Dakota Valley Emergency Services District	1.021
City of North Sioux City	2.316
<b>Total</b>	<b>16.714</b>

### Mill Levy Example

Market Value of Home: \$300,000

Multiply by 94.3% for assessed valuation

$$\text{\$300,000} \times .943 = \text{\$282,900}$$

Assessed Valuation: \$282,900

To determine tax liability, divide assed valuation by 1,000 and multiply by mill levy

$$(\text{\$282,900}/1,000) \times 16.714 = \text{\$4,728.39}$$

The City portion is \$655.20.  $(\text{\$282,900}/1,000) \times 2.316 = \text{\$655.20}$

The following list represents a sampling of the City's services provided with some Property Tax Funds

Police Services	Street Repair/Maintenance	Street Lighting
Administration	Library Services	Snow Removal
Park Maintenance	Finance Services	Building Maintenance

## **General Fund**

### **Revenues**

The revenues of the City are made of primarily two sources. The first is property taxes which has continually been approximately 20% of the general fund budget. It is expected revenues from property taxes will be approximately 2% higher in FY2020. The City is not expected to see a large increase in property tax until TIF districts are paid off.

The second, and largest, generator of funds for the General Fund is through general sales and use taxes. This is revenue generated through sales tax which includes taxes on retail sales (i.e., food, fireworks, beverages, etc.) and other goods and services sold within city limits. We should expect to see a modest increase to these revenues. Internet sales taxes will continue to increase in FY2020.

There are a number of other smaller revenue generators for the General Fund including vehicle licenses, franchise fees, and permits among others.

### **Expenses – General**

General expenses would include those of the City Council, Finance, and City Administration and include personnel, commodities, and contractual expenses.

Personnel expenses, as with any organization, will continue to be a large expenditure. Some personnel expenses were moved to other funds to accommodate some of the costs of projects being done through the General Fund.

### **Expenses – Police Department**

The Police Department is the largest expense within the General Fund. In FY2020 there are a number of larger expenses. New firearms, new body and car cameras, new bullet proof vests, and new tower computers has been requested.

### **Expenses – Streets Department**

The Streets Department is another large expense for the City. Repairs and maintenance and snow removal are items needing to be budgeted for, but may not be used depending on conditions. Street requests for capital projects have been moved to other funds later in the budget. There may be some carryover expenses from FY2019 to FY2020 due to the purchase of the dump truck and sourcing some of the parts needed from the dealer.

### **Expenses – Parks Board & NSC/DV Rec Complex**

The Rec Board has been budgeted \$30,000 for FY2020 for more sidewalks, fence upgrades, and agrilime.

The Parks Board has made a larger request than what has been given in previous years. Additional information is included at the ending of the packet. A one-time large purchase of new equipment for the City Park has been requested a budgeted amount of \$95,000 which includes some smaller upgrades. There is also some beautification and smaller repairs that need to be tackled.

### **Expenses – Dike**

There is a large transfer out of funds from the general fund to a new Dike maintenance fund. We are currently working with the engineers to see if there are other, less expensive, options for fixing the

other culverts in the levee instead of a full replacement as was done at Military Road Bridge. Because this is a transfer, funds would only be transferred if the improvements are made. If those funds are not used, they would remain for future purposes in the General Fund. A full transfers list is provided for you later in the budget.

### **Expenses – Library**

The budget for the North Sioux City Community Library has increased somewhat over FY2018. This is due to some larger expenses to fix the sidewalk issues in the front of the library, new public computers, as well as an increase for books as more requests for digital and audio books are being made.

### **Expenses – Senior Center**

Expenses are somewhat higher in FY2020, mainly due to an error in wage appropriations in the previous year. There are other smaller items which need to be fixed at the Senior Center. The supply line has increased due to larger interest in some of the programming being offered.

### **Expenses – City Hall**

There are no large expenses planned, but building improvements still need to be made. When out normal checks of the boiler system happen, we have been told there are issues starting to arise. Funds have been budgeted to maintain the mechanical items of all buildings.

Overall expenses are approximately \$254,000 more than revenues in FY2020. In FY2018 we saw an approximate surplus in the general fund of \$1,116,000. This can be attributed to the large excise tax amounts which came in unexpectedly. The budget deficit can be attributed to large transfers out of the general fund into construction accounts to be used for savings on future projects. With proper financial management the deficit may not be seen. Also, it may not be seen if the full transfer for levee costs is not realized.

ACCOUNT NUMBER	ACCOUNT TITLE	CALENDAR 8/2019, FISCAL 8/2019				PCT OF FISCAL YTD 66.6%		% EXP YTD	PROPOSED BUDGET
		2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD		
TAXES DEPT/CAT									
101-3100-31101	CURRENT YEAR TAXES	485,000.00	472,420.52	450,000.00	444,858.92	483,000.00	245,441.27	50.82	499,000.00
101-3100-31102	PRIOR YEAR TAXES	8,400.00	5,040.46	5,000.00	3,311.64	5,000.00	4,432.42	88.65	5,000.00
101-3100-31107	MOBILE HOME TAXES	5,500.00	8,635.19	8,000.00	6,248.46	8,500.00	3,120.74	36.71	6,000.00
101-3100-31301	GEN SALES & USE TAX	1,700,000.00	1,885,276.31	1,800,000.00	3,075,719.22	1,900,000.00	1,324,823.63	69.73	2,050,000.00
101-3100-31501	AMUSEMENT TAX	100.00	204.00	.00	216.00	.00	432.00	.00	.00
101-3100-31901	PENALTY PROP TAXES	900.00	1,584.58	900.00	545.29	1,700.00	72.33	4.25	500.00
LICENSES AND PERMITS DEPT/CAT									
101-3200-32101	ALCOHOL LICENSES	23,000.00	23,700.00	22,500.00	27,250.00	22,500.00	8,550.00	38.00	22,500.00
101-3200-32201	LICENSE & PERM-OTHER	800.00	1,915.00	1,000.00	1,440.00	1,000.00	470.00	47.00	1,000.00
101-3200-32301	BUSINESS LICENSE	3,200.00	3,120.00	3,100.00	3,100.00	3,100.00	2,900.00	93.55	3,100.00
101-3200-32401	SIGN PERMIT & LICENSES	300.00	1,150.00	300.00	600.00	300.00	450.00	150.00	300.00
101-3200-32501	PET LICENSE	600.00	755.00	600.00	480.00	600.00	510.00	85.00	600.00
101-3200-32601	BUILDING PERMITS	30,000.00	87,152.61	35,000.00	34,791.62	35,000.00	20,328.35	58.08	30,000.00
101-3200-32701	FIREWORKS PERMIT	5,000.00	6,250.00	6,250.00	6,250.00	5,000.00	5,000.00	100.00	5,000.00
101-3200-32801	VIDEO LOTTERY LICENSES	27,000.00	32,000.00	28,500.00	27,350.00	28,500.00	24,300.00	85.26	24,300.00
INTERGOVERNMENTAL REVENUE DEPT/CAT									
101-3300-33101	FEDERAL GRANTS	.00	.00	.00	3,500.00	.00	.00	.00	.00
101-3300-33401	STATE GRANTS	8,000.00	3,998.56	.00	10,030.23	.00	2,902.62	.00	.00
101-3300-33501	BANK FRANCHISE TAX	3,000.00	4,343.88	6,300.00	4,450.86	6,300.00	5,127.63	81.39	5,000.00
101-3300-33502	STATE MOTOR/PRORATA	5,600.00	9,363.86	5,000.00	13,014.14	6,000.00	4,409.11	73.49	10,000.00
101-3300-33503	ALCOHOL TAX REVERSION	12,000.00	11,656.20	15,000.00	15,912.74	15,000.00	11,976.52	79.84	26,000.00
101-3300-33504	MOTOR VEHICLE LICENSES	23,000.00	27,270.60	29,000.00	26,288.07	27,000.00	27,523.25	101.94	27,500.00
101-3300-33508	LOCAL GVT HIGHWAY/BRID	55,000.00	69,387.16	78,000.00	72,624.47	75,000.00	54,895.45	73.19	78,000.00
101-3300-33509	OTHER STATE REVENUE	.00	.00	1,231,000.00	.00	.00	.00	.00	.00
101-3300-33520	OTHER STATE SHARED REV	.00	.00	.00	.00	.00	.00	.00	.00
101-3300-33802	CTY HWY & BRIDGE TAX (	1,000.00	1,594.62	800.00	13,766.70	1,000.00	2,702.95	270.30	2,500.00
101-3300-33803	CTY WHEEL TAX	9,000.00	10,398.83	9,000.00	10,842.29	10,000.00	7,844.85	78.45	10,000.00
101-3300-33804	CTY LIBRARY CONTRIBUTI	3,000.00	3,500.00	.00	.00	.00	.00	.00	.00
101-3300-33901	OTHER INTRGOVT REV	.00	2,050.00	.00	.00	.00	.00	.00	.00
GOODS/SVCS DEPT/CAT									
101-3400-34102	MAPS, FLAGS & PUBLICAT	100.00	660.54	100.00	199.36	100.00	95.00	95.00	100.00
101-3400-34199	OTHER GOODS/SVCS	.00	.00	.00	.00	.00	.00	.00	.00
101-3400-34401	REFUSE COLLECTION CHAR	.00	.00	1,450.00	.00	.00	.00	.00	.00
101-3400-34502	ANIMAL CONTROL SHELTER	.00	90.00	.00	160.00	.00	155.00	.00	200.00
101-3400-34607	BOAT RAMP	9,000.00	9,195.00	7,000.00	12,190.00	5,000.00	6,640.00	132.80	7,000.00
GOODS/SVC POLICE DEPT/CAT									
101-3400-34201	POLICE DV LIAISON	20,000.00	32,000.00	20,000.00	8,834.98	26,500.00	14,583.31	55.03	28,000.00
DELETE CHARGES - PUBLIC S DEPT/CAT									
101-3421-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
101-3421-35901	OTHER FINES & FORFEITS	.00	55.00	.00	85.00	.00	2,145.53	.00	.00
101-3421-35902	I CAN FINES	.00	.00	.00	.00	.00	.00	.00	.00
GOODS/SVC STREETS DEPT/CAT									
101-3430-36001	MISC REVENUE	.00	5,655.40	.00	.00	5,000.00	3,022.50	60.45	5,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	PCT OF FISCAL YTD CURRENT BUDGET	66.6% EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
GOODS/SVC WEST NILE DEPT/CAT									
101-3450-34402	MOWING/WEED REMOVAL	.00	.00	.00	.00	.00	.00	.00	.00
101-3450-36001	MISC REVENUE	.00	.00	.00	.00	.00	.00	.00	.00
CEMETERY DEPT/CAT									
101-3480-34802	INTEREST EARNED	.00	56.31	10.00	38.26	.00	1,056.88	.00	.00
101-3480-38601	CEMETERY LOT SALES	.00	4,828.36	500.00	1,600.00	.00	300.00	.00	300.00
101-3480-38602	GRAVE DIGGING	.00	.00	.00	.00	.00	.00	.00	.00
101-3480-38603	PERPETUAL CARE	.00	29,122.19	1,500.00	5,000.00	1,500.00	800.00	53.33	1,500.00
101-3480-38699	OTHER REVENUE	.00	177.00	.00	.00	4,500.00	.00	.00	.00
FINES DEPT/CAT									
101-3500-35101	COURT FINES & FORFEITS	3,500.00	11,311.35	8,000.00	13,961.54	8,000.00	8,011.84	100.15	9,000.00
101-3500-35401	LIBRARY FINES	1,000.00	1,914.20	1,300.00	1,807.65	1,300.00	1,189.67	91.51	1,300.00
101-3500-36001	INSURANCE REPORTS	300.00	514.00	.00	423.00	.00	545.00	.00	.00
101-3421-36001	MISC REVENUE	.00	15.00	500.00	580.00	.00	3,303.66	.00	.00
LIBRARY DEPT/CAT									
101-3540-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
101-3540-35402	LIBRARY DUES NON RESID	5,000.00	7,542.70	8,000.00	8,400.00	7,000.00	5,254.25	75.06	7,500.00
101-3540-36001	MISC REVENUE	.00	746.11	600.00	676.45	4,500.00	513.30	11.41	500.00
101-3540-36701	DONATIONS-PRIVATE SECT	500.00	1,008.73	.00	15.50	.00	.00	.00	.00
MISC REVENUE DEPT/CAT									
101-3600-36001	MISC REVENUE	200.00	10,057.49	200.00	81,296.15	5,000.00	64,991.26	1,299.83	5,000.00
101-3600-36202	TOWER RENTAL LEASE	20,000.00	15,778.81	5,000.00	13,675.83	5,000.00	15,047.85	300.96	15,000.00
101-3600-36702	GRANTS-PRIVATE SECTOR	50,000.00	500.00	.00	.00	.00	.00	.00	.00
INVESTMENT EARNINGS DEPT/CAT									
101-3610-36101	INTEREST EARNED	17,000.00	26,089.01	14,000.00	35,741.50	14,000.00	18,165.19	129.75	20,000.00
SPCL ASSESSMENTS DEPT/CAT									
101-3630-36201	RENTALS	7,200.00	2,200.00	1,000.00	2,800.00	1,900.00	1,900.00	100.00	2,000.00
101-3630-36303	PRINC COLLECTED BY CIT	.00	.00	.00	.00	.00	.00	.00	.00
DONATIONS PRIVATE SECTOR DEPT/CAT									
101-3670-36701	DONATIONS-PRIVATE SECT	.00	500.00	.00	11,736.19	500.00	6,020.80	1,204.16	500.00
REVENUE OTHER DEPT/CAT									
101-3690-36901	CABLE TV FRANCHISE FEE	20,000.00	5,195.92	25,000.00	11,659.40	21,000.00	16,623.34	79.16	25,000.00
101-3690-36903	RECOVERY PRIOR YR EXPE	.00	.00	.00	.00	.00	.00	.00	.00
101-3690-36995	NORTHSHORE CTY CONTRIB	50,000.00	50,000.00	50,000.00	50,000.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
101-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	.00
101-3910-39103	SALE OF GENERAL FIXED	.00	12,500.00	10,000.00	.00	5,000.00	10,000.00	200.00	5,000.00
TOTAL REVENUE		2,613,200.00	2,900,480.50	3,889,410.00	4,063,471.46	2,750,300.00	1,938,577.50	70.49	2,939,200.00
COUNCIL DEPT/CAT									
101-4111-4110	SALARIES AND WAGES	54,000.00	101,725.02	54,500.00	50,624.99	54,500.00	26,650.00	48.90	54,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	PCT OF FISCAL YTD CURRENT BUDGET	66.6% EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
101-4111-4115	CONTINGENCEY	100,000.00	.00	100,000.00	5,000.00	100,000.00	250.00	.25	100,000.00
101-4111-4121	OASI	4,300.00	3,784.89	4,300.00	4,213.14	4,300.00	2,038.79	47.41	4,000.00
101-4111-4130	RETIREMENT	.00	.00	.00	.00	.00	.00	.00	.00
101-4111-4140	WORKMEN S COMPENSATION	206.00	143.13	250.00	143.00	150.00	139.26	92.84	150.00
101-4111-4150	HSA- EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4111-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4111-4210	INSUR - GEN & PROP	1,203.26	1,203.26	600.00	561.37	600.00	600.00	100.00	600.00
101-4111-4220	PROFESSIONAL SERVICE &	555.23	519.00	.00	2,848.86	.00	1,265.00	.00	1,000.00
101-4111-4221	LEGAL FEES	15,000.00	6,784.50	15,000.00	8,566.09	12,000.00	6,857.00	57.14	12,500.00
101-4111-4223	MEMBERSHIP DUES	6,200.00	5,877.17	.00	5,955.39	7,000.00	5,954.08	85.06	7,000.00
101-4111-4230	PUBLISHING	.00	.00	4,000.00	1,642.02	2,700.00	2,352.16	87.12	3,200.00
101-4111-4260	SUPPLIES	3,500.00	2,200.34	3,500.00	1,621.85	3,200.00	992.14	31.00	3,200.00
101-4111-4270	TRAVEL, CONFERENCE, TR	7,000.00	1,684.43	8,000.00	4,095.31	8,000.00	1,412.93	17.66	8,200.00
101-4111-4290	OTHER EXPENSE	.00	.00	.00	.00	1,500.00	.00	.00	1,500.00
MAYOR DEPT/CAT									
101-4121-4210	INSUR - GEN & PROP	.00	.00	.00	.00	.00	.00	.00	.00
101-4121-4223	MEMBERSHIP DUES	.00	.00	.00	.00	.00	.00	.00	.00
101-4121-4260	SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00
101-4121-4270	TRAVEL, CONFERENCE, TR	.00	.00	.00	.00	.00	.00	.00	.00
101-4121-4282	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00
CITY ADMINISTRATOR DEPT/CAT									
101-4122-4110	SALARIES AND WAGES	87,879.00	85,233.67	92,400.00	88,839.07	99,000.00	65,082.49	65.74	103,500.00
101-4122-4121	OASI	6,394.00	6,393.55	7,000.00	7,332.99	7,400.00	4,637.48	62.67	7,900.00
101-4122-4130	RETIREMENT	5,114.00	5,113.98	5,500.00	5,330.45	5,850.00	3,680.60	62.92	6,000.00
101-4122-4140	WORKMEN S COMPENSATION	290.00	202.06	500.00	239.00	350.00	234.24	66.93	350.00
101-4122-4150	GROUP INSURANCE	6,044.00	5,956.92	8,000.00	9,665.86	8,200.00	4,555.82	55.56	5,600.00
101-4122-4151	HEALTH SAVINGS	3,800.00	3,800.00	3,200.00	2,070.00	3,360.00	672.54	20.02	900.00
101-4122-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	1,136.98	.00	1,620.00
101-4122-4210	INSUR - GEN & PROP	846.32	845.64	500.00	433.25	500.00	.00	.00	500.00
101-4122-4220	PROF SVCS & FEES	20,000.00	12,286.83	10,000.00	6,146.00	10,000.00	4,842.33	48.42	10,000.00
101-4122-4221	LEGAL FEES	5,000.00	1,767.25	5,000.00	4,447.75	7,000.00	3,685.50	52.65	7,200.00
101-4122-4223	MEMBERSHIP DUES	1,500.00	681.00	1,500.00	850.60	1,100.00	764.20	69.47	1,300.00
101-4122-4260	SUPPLIES	2,000.00	1,397.12	2,000.00	1,234.29	1,500.00	628.25	41.88	1,500.00
101-4122-4270	TRAVEL, CONFERENCE, TR	7,000.00	6,329.06	8,700.00	8,615.67	9,500.00	5,537.97	58.29	9,700.00
101-4122-4282	TELEPHONE	1,200.00	889.63	1,300.00	886.47	1,000.00	988.64	98.86	1,300.00
ELECTIONS DEPT/CAT									
101-4130-4230	PUBLISHING	1,900.00	644.06	1,500.00	277.72	500.00	86.56	17.31	150.00
101-4130-4260	SUPPLIES	3,020.00	3,013.92	3,100.00	1,289.93	1,800.00	767.83	42.66	1,200.00
FINANCE DEPT/CAT									
101-4140-4110	SALARIES AND WAGES	94,000.00	83,818.54	84,500.00	74,661.09	83,900.00	48,288.57	57.55	103,000.00
101-4140-4111	PART-TIME WAGES	16,700.00	100.00	.00	.00	.00	.00	.00	.00
101-4140-4112	SALARIES-OVERTIME	1,000.00	161.30	.00	88.58	500.00	10.20	2.04	500.00
101-4140-4113	LONGEVITY PAY SALARIES	237.50	.00	500.00	.00	500.00	.00	.00	300.00
101-4140-4119	SALARIES - DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
101-4140-4121	OASI	7,600.00	5,979.54	6,700.00	5,653.46	6,300.00	3,574.30	56.73	7,800.00
101-4140-4130	RETIREMENT	6,000.00	5,048.02	5,100.00	4,413.64	5,150.00	2,897.90	56.27	6,200.00
101-4140-4140	WORKMEN S COMPENSATION	591.00	425.66	600.00	455.00	600.00	442.37	73.73	600.00

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
101-4140-4150	GROUP INSURANCE	28,300.00	27,558.64	27,000.00	30,147.88	32,500.00	12,623.10	38.84	25,300.00
101-4140-4151	HEALTH SAVINGS	8,800.00	8,800.00	6,900.00	7,521.84	8,560.00	1,157.76	13.53	2,520.00
101-4140-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	1,589.90	.00	4,600.00
101-4140-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	1,206.00	.00	.00
101-4140-4210	INSUR - GEN & PROP	1,942.00	1,941.62	1,400.00	770.44	1,000.00	1,000.00	100.00	1,000.00
101-4140-4220	PROFESSIONAL SERVICE &	42,272.00	40,859.69	30,000.00	41,210.80	33,000.00	16,089.10	48.75	33,000.00
101-4140-4221	LEGAL FEES	5,000.00	2,718.13	5,000.00	1,749.50	3,500.00	2,966.75	84.76	4,000.00
101-4140-4223	MEMBERSHIP DUES	1,000.00	265.00	1,000.00	220.00	750.00	30.00	4.00	750.00
101-4140-4230	PUBLISHING	4,000.00	3,599.14	1,000.00	1,208.10	1,600.00	1,441.34	90.08	1,800.00
101-4140-4250	REPAIRS & MAINTENANCE	500.00	.00	1,000.00	100.00	500.00	.00	.00	.00
101-4140-4251	CLEANING	.00	.00	.00	.00	.00	.00	.00	.00
101-4140-4252	OFFICE EQUIPMENT	7,000.00	.00	10,000.00	1,837.84	4,250.00	.00	.00	.00
101-4140-4260	SUPPLIES	4,500.00	2,570.08	4,500.00	3,735.12	2,500.00	2,632.84	105.31	2,800.00
101-4140-4268	POSTAGE	2,000.00	1,841.51	2,000.00	1,801.50	2,500.00	1,882.74	75.31	2,100.00
101-4140-4270	TRAVEL, CONFERENCE, TR	5,500.00	5,423.01	4,200.00	5,928.94	4,000.00	1,586.44	39.66	4,000.00
101-4140-4280	UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00
101-4140-4282	TELEPHONE	3,000.00	2,598.37	3,000.00	2,573.11	3,000.00	1,877.44	62.58	2,800.00
101-4140-4290	OTHER EXPENSE	339.00	338.08	1,000.00	202.30	.00	250.00	.00	250.00
101-4140-4350	CAPITAL OUTLAY	.00	.00	3,000.00	2,659.51	.00	.00	.00	5,000.00

BLDG-CITY HALL DEPT/CAT

101-4192-4110	SALARIES AND WAGES	8,000.00	.00	8,000.00	.00	.00	.00	.00	.00
101-4192-4113	LONGEVITY PAY SALARIES	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4121	OASI	2,300.00	.00	700.00	.00	.00	.00	.00	.00
101-4192-4130	RETIREMENT	1,000.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4140	WORKMEN S COMPENSATION	217.00	.00	300.00	.00	.00	.00	.00	.00
101-4192-4150	GROUP INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4210	INSUR - GEN & PROP	4,827.58	2,640.29	5,000.00	4,768.97	5,000.00	4,836.78	96.74	5,500.00
101-4192-4240	RENTALS	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4250	REPAIRS & MAINTENANCE	25,000.00	16,951.48	12,500.00	12,132.51	12,700.00	13,362.64	105.22	12,900.00
101-4192-4251	CLEANING	9,400.00	8,370.00	10,000.00	7,700.00	10,000.00	5,399.19	53.99	7,800.00
101-4192-4252	OFFICE EQUIPMENT	2,000.00	.00	2,000.00	118.69	2,500.00	.00	.00	3,500.00
101-4192-4260	SUPPLIES	8,702.00	8,701.61	7,500.00	4,737.52	6,900.00	4,819.43	69.85	7,100.00
101-4192-4280	UTILITIES	14,798.00	14,750.51	13,000.00	11,966.48	13,700.00	10,786.62	78.73	16,500.00
101-4192-4282	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00
101-4192-4290	OTHER EXPENSE	150.00	.00	500.00	.00	500.00	.00	.00	500.00
101-4192-4350	CAPITAL OUTLAY	.00	.00	10,000.00	.00	30,000.00	.00	.00	30,000.00

POLICE DEPT/CAT

101-4210-4110	SALARIES AND WAGES	419,923.99	416,035.15	434,000.00	416,026.02	486,000.00	289,470.49	59.56	472,000.00
101-4210-4111	PART-TIME WAGES	3,700.00	.00	.00	.00	.00	480.00	.00	.00
101-4210-4112	SALARIES-OVERTIME	29,150.00	29,104.11	18,000.00	26,095.72	22,000.00	23,960.22	108.91	25,000.00
101-4210-4113	LONGEVITY PAY SALARIES	2,630.00	.00	2,900.00	.00	2,900.00	.00	.00	2,500.00
101-4210-4114	FED GRANT SALARIES	.00	.00	4,700.00	3,408.57	4,700.00	3,022.48	64.31	4,700.00
101-4210-4119	SALARIES - DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
101-4210-4121	OASI	33,560.00	33,556.65	40,000.00	36,735.77	37,200.00	23,114.33	62.14	36,000.00
101-4210-4130	RETIREMENT	34,850.00	34,845.98	34,500.00	34,859.45	40,000.00	24,791.11	61.98	37,000.00
101-4210-4140	WORKMEN S COMPENSATION	12,545.00	8,740.38	9,000.00	9,544.00	10,000.00	8,980.97	89.81	9,500.00
101-4210-4150	GROUP INSURANCE	84,705.95	83,682.33	116,000.00	87,149.60	132,200.00	54,596.70	41.30	71,600.00

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
101-4210-4151	HEALTH SAVINGS	32,000.00	32,000.00	34,800.00	26,559.16	36,000.00	5,812.50	16.15	9,000.00
101-4210-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	7,187.03	.00	16,200.00
101-4210-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00
101-4210-4210	INSUR - GEN & PROP	13,891.21	13,609.16	14,000.00	13,415.67	13,700.00	12,826.00	93.62	13,700.00
101-4210-4220	PROFESSIONAL SERVICE &	18,250.00	18,249.78	16,500.00	21,723.46	17,500.00	13,926.51	79.58	18,500.00
101-4210-4221	LEGAL FEES	9,271.00	9,270.25	8,500.00	8,133.46	8,500.00	5,487.50	64.56	8,000.00
101-4210-4223	MEMBERSHIP DUES	1,500.00	1,190.00	.00	1,123.54	1,500.00	978.54	65.24	1,500.00
101-4210-4224	ANIMAL CONTROL	1,500.00	341.81	1,000.00	692.49	900.00	573.00	63.67	950.00
101-4210-4230	PUBLISHING	7,937.00	7,936.29	1,500.00	2.22-	1,500.00	1,449.68	96.65	1,500.00
101-4210-4240	RENTALS	.00	.00	.00	.00	.00	.00	.00	.00
101-4210-4250	REPAIRS & MAINTENANCE	14,000.00	12,847.81	14,000.00	12,147.37	15,000.00	12,726.38	84.84	16,000.00
101-4210-4251	CLEANING	6,240.00	6,240.00	6,000.00	5,760.00	6,300.00	3,684.06	58.48	5,200.00
101-4210-4260	SUPPLIES	16,500.00	15,271.59	16,500.00	13,615.06	17,500.00	12,868.50	73.53	22,300.00
101-4210-4261	I CAN (FORMERLY DARE)	4,000.00	3,792.77	4,500.00	4,309.67	4,100.00	2,479.39	60.47	4,100.00
101-4210-4266	COMMUNITY POLICING	6,000.00	4,507.61	6,000.00	5,307.57	5,300.00	5,064.35	95.55	5,500.00
101-4210-4267	GAS/OIL	15,978.00	15,977.61	16,000.00	15,898.39	17,000.00	11,401.27	67.07	17,500.00
101-4210-4268	POSTAGE	1,500.00	1,459.26	1,500.00	1,155.18	1,500.00	613.81	40.92	1,400.00
101-4210-4269	CLOTHING ALLOWANCE	10,400.00	6,607.61	7,000.00	10,684.90	8,600.00	9,285.82	107.97	13,000.00
101-4210-4270	TRAVEL, CONFERENCE, TR	5,000.00	3,813.82	5,000.00	4,341.92	5,500.00	2,367.47	43.04	6,000.00
101-4210-4280	UTILITIES	9,000.00	8,323.43	8,700.00	7,788.32	9,500.00	6,373.37	67.09	10,500.00
101-4210-4282	TELEPHONE	8,307.00	8,306.14	7,500.00	7,617.00	8,000.00	5,438.30	67.98	8,500.00
101-4210-4290	OTHER EXPENSE	27.06	27.06	.00	.00	500.00	.00	.00	500.00
101-4210-4350	CAPITAL OUTLAY	60,000.00	44,692.25	62,000.00	63,559.66	27,000.00	27,000.00	100.00	49,000.00
101-4232-4130	RETIREMENT	.00	.00	.00	3.00-	.00	.00	.00	.00
101-4232-4151	HEALTH SAVINGS	.00	.00	.00	393.24	.00	.00	.00	.00
101-4232-4220	PROF SVC & FEES	.00	.00	.00	185.00	.00	.00	.00	.00
CIVIL DEFENSE DEPT/CAT									
101-4290-4210	INSUR - GEN & PROP	55.62	36.17	80.00	69.89	100.00	.00	.00	.00
101-4290-4220	PROFESSIONAL SERVICE &	.00	.00	.00	.00	.00	.00	.00	.00
101-4290-4230	PUBLISHING	150.00	.00	.00	.00	.00	.00	.00	.00
101-4290-4250	REPAIRS & MAINTENANCE	3,600.00	3,311.28	5,000.00	.00	2,500.00	612.00	24.48	2,500.00
101-4290-4255	TOOLS & PARTS	600.00	.00	600.00	.00	400.00	.00	.00	400.00
101-4290-4280	UTILITIES	200.00	120.00	200.00	110.00	100.00	80.00	80.00	150.00
101-4290-4282	TELEPHONE	720.00	493.07	1,000.00	489.52	600.00	324.41	54.07	550.00
101-4290-4290	OTHER EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00
STREETS DEPT/CAT									
101-4310-4110	SALARIES AND WAGES	127,106.00	127,083.31	11,000.00	.00	34,500.00	22,098.70	64.05	44,500.00
101-4310-4111	PART-TIME WAGES	.00	.00	3,000.00	.00	.00	.00	.00	.00
101-4310-4112	SALARIES-OVERTIME	10,700.00	10,691.56	10,000.00	.00	.00	2,250.92	.00	3,000.00
101-4310-4113	LONGEVITY PAY SALARIES	655.00	.00	800.00	.00	3,000.00	.00	.00	1,525.00
101-4310-4114	SNOW REMOVAL SALARIES	.00	.00	10,000.00	11,069.35	12,000.00	4,111.40	34.26	12,000.00
101-4310-4119	SALARIES - DISASTER	.00	.00	.00	2,184.40	.00	.00	.00	.00
101-4310-4121	OASI	11,205.00	11,203.61	1,000.00	1,375.01	2,900.00	1,967.62	67.85	3,500.00
101-4310-4130	RETIREMENT	7,926.00	7,925.78	700.00	795.28	2,300.00	1,639.01	71.26	2,000.00
101-4310-4140	WORKMEN S COMPENSATION	10,229.00	7,655.68	7,600.00	6,112.00	6,200.00	4,300.00	69.35	5,000.00
101-4310-4150	GROUP INSURANCE	45,952.00	45,315.46	.00	821.16	10,600.00	4,418.57	41.68	8,700.00
101-4310-4151	HEALTH SAVINGS	12,706.00	12,705.60	.00	1,140.72	3,120.00	725.59	23.26	900.00
101-4310-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	450.01	.00	1,620.00
101-4310-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
101-4310-4210	INSUR - GEN & PROP	20,362.26	8,619.26	20,000.00	17,575.15	17,200.00	16,162.58	93.97	17,800.00
101-4310-4220	PROFESSIONAL SERVICE &	8,100.00	8,038.27	36,000.00	13,508.28	76,000.00	20,324.72	26.74	42,000.00
101-4310-4221	LEGAL FEES	3,600.00	3,539.00	2,000.00	2,817.50	1,500.00	1,709.25	113.95	2,500.00
101-4310-4223	MEMBERSHIP DUES	.00	.00	.00	.00	.00	.00	.00	.00
101-4310-4250	REPAIRS & MAINTENANCE	50,000.00	49,187.72	45,000.00	19,839.50	30,000.00	29,638.91	98.80	88,000.00
101-4310-4255	TOOLS & PARTS	.00	.00	.00	.00	.00	.00	.00	.00
101-4310-4260	SUPPLIES	5,500.00	5,422.01	7,000.00	6,622.03	8,000.00	8,116.61	101.46	10,000.00
101-4310-4265	TRAFFIC SIGNS	9,400.00	9,366.05	4,000.00	5,487.24	5,000.00	8,603.69	172.07	6,000.00
101-4310-4267	GAS/OIL	15,000.00	7,953.83	11,000.00	9,095.59	8,200.00	6,318.45	77.05	8,700.00
101-4310-4269	CLOTHING ALLOWANCE	1,380.00	1,379.40	700.00	664.43	700.00	432.22	61.75	800.00
101-4310-4270	TRAVEL, CONFERENCE, TR	1,000.00	675.79	1,200.00	1,070.85	1,000.00	475.19	47.52	1,200.00
101-4310-4280	UTILITIES	48,000.00	47,781.72	45,000.00	43,402.83	42,000.00	30,062.52	71.58	47,000.00
101-4310-4281	UTILITIES-MAINTENANCE	8,000.00	5,409.64	7,700.00	5,091.64	7,700.00	5,384.49	69.93	8,700.00
101-4310-4282	TELEPHONE	2,000.00	1,587.67	1,300.00	475.46	500.00	318.13	63.63	500.00
101-4310-4290	OTHER EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00
101-4310-4311	SNOW REMOVAL EXP	33,600.00	9,615.34	23,000.00	25,824.96	23,000.00	7,642.07	33.23	23,000.00
101-4310-4330	STREET REPAIR	120,000.00	91,709.08	160,000.00	79,195.12	245,000.00	70,576.92	28.81	30,000.00
101-4310-4350	CAPITAL OUTLAY	136,700.00	128,495.93	2,467,000.00	792,599.57	146,500.00	161,568.38	110.29	.00
LEVEE/DIKE DEPT/CAT									
101-4318-4250	REPAIRS & MAINTENANCE	.00	.00	180,000.00	71,807.45	360,000.00	287,712.97	79.92	20,000.00
CEMETERY DEPT/CAT									
101-4370-4220	PROFESSIONAL SERVICE &	1,000.00	973.29	1,000.00	1,223.75	1,500.00	120.00	8.00	1,500.00
101-4370-4221	LEGAL FEES	300.00	199.00	500.00	.00	500.00	.00	.00	500.00
101-4370-4230	PUBLISHING	200.00	67.44	300.00	.00	300.00	.00	.00	300.00
101-4370-4250	REPAIRS & MAINTENANCE	3,000.00	2,780.00	3,000.00	5,163.73	3,000.00	1,755.00	58.50	3,000.00
101-4370-4260	SUPPLIES	1,200.00	586.00	1,000.00	1,022.07	1,000.00	260.96	26.10	1,000.00
101-4370-4270	TRAVEL, CONFERENCE, TR	200.00	12.46	.00	.00	.00	.00	.00	.00
101-4370-4282	TELEPHONE	450.00	290.19	450.00	146.17	450.00	1.55	.34	450.00
101-4370-4290	OTHER EXPENSE	.00	.00	.00	.00	3,000.00	.00	.00	3,000.00
WEST NILE DEPT/CAT									
101-4413-4110	SALARIES AND WAGES	.00	.00	.00	.00	.00	.00	.00	.00
101-4413-4111	PART-TIME WAGES	1,000.00	73.81	.00	.00	.00	.00	.00	.00
101-4413-4112	WAGES- OVERTIME	.00	.00	.00	710.49	.00	.00	.00	.00
101-4413-4119	SALARIES - DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
101-4413-4121	OASI	.00	.00	.00	51.84	.00	.00	.00	.00
101-4413-4130	RETIREMENT	.00	.00	.00	42.62	.00	.00	.00	.00
101-4413-4150	HSA- EMPLOYER	.00	.00	.00	210.96	.00	.00	.00	.00
101-4413-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4413-4210	INSUR - GEN & PROP	.00	.00	.00	.00	.00	.00	.00	.00
101-4413-4260	SUPPLIES	7,000.00	3,189.90	7,000.00	4,388.90	7,000.00	4,949.60	70.71	7,500.00
101-4413-4350	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00
NSC/DV REC COMPLEX DEPT/CAT									
101-4511-4210	INSUR - GEN & PROP	982.10	587.10	.00	870.02	.00	.00	.00	800.00
101-4511-4220	PROFESSIONAL SERVICE &	.00	.00	.00	.00	.00	.00	.00	.00
101-4511-4280	UTILITIES	3,000.00	1,637.08	1,000.00	1,481.04	1,500.00	1,604.92	106.99	2,300.00
101-4511-4330	NSC/DV REC COMPLEX ASS	29,578.00	29,042.67	30,000.00	.00	21,000.00	20,150.00	95.95	30,000.00
101-4511-4350	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	PCT OF FISCAL YTD CURRENT BUDGET	66.6% EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
SENIOR CENTER DEPT/CAT									
101-4514-4111	PART-TIME WAGES	12,900.00	11,522.50	13,220.00	11,751.76	8,250.00	6,437.71	78.03	15,500.00
101-4514-4121	OASI	1,000.00	881.50	1,020.00	984.02	650.00	492.50	75.77	1,200.00
101-4514-4130	SDRS	.00	.00	.00	.00	.00	.00	.00	.00
101-4514-4150	HSA- EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4514-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4514-4210	INSUR - GEN & PROP	623.40	465.25	600.00	620.76	600.00	586.41	97.74	650.00
101-4514-4220	PROFESSIONAL SERVICE &	3,170.00	3,168.50	3,000.00	1,720.78	2,600.00	742.90	28.57	2,600.00
101-4514-4221	LEGAL FEES	1,000.00	377.00	500.00	.00	.00	.00	.00	.00
101-4514-4230	PUBLISHING	556.00	555.82	500.00	632.50	450.00	535.00	118.89	600.00
101-4514-4250	REPAIRS & MAINTENANCE	6,940.00	6,939.41	1,500.00	4,004.52	1,500.00	2,338.74	155.92	2,200.00
101-4514-4251	CLEANING	.00	.00	.00	.00	.00	.00	.00	1,300.00
101-4514-4260	SUPPLIES	4,352.00	4,351.98	4,000.00	3,324.92	3,200.00	3,435.04	107.35	3,700.00
101-4514-4280	UTILITIES	4,201.00	4,200.39	3,400.00	3,819.22	4,200.00	2,882.53	68.63	4,700.00
101-4514-4282	TELEPHONE	1,560.00	1,557.39	1,300.00	1,745.58	1,700.00	1,318.17	77.54	1,850.00
101-4514-4290	OTHER EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00
101-4514-4350	CAPITAL OUTLAY	18,021.00	16,495.00	13,000.00	8,262.00	4,100.00	1,440.00	35.12	.00
PARKS DEPT/CAT									
101-4520-4110	SALARIES AND WAGES	11,600.00	6,709.16	23,600.00	18,186.20	28,500.00	22,524.77	79.03	43,500.00
101-4520-4111	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00
101-4520-4119	WAGES- DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
101-4520-4121	OASI	1,400.00	513.22	900.00	1,561.25	2,100.00	1,723.14	82.05	3,300.00
101-4520-4130	RETIREMENT	500.00	126.54	.00	1.18	.00	.00	.00	.00
101-4520-4140	WORKMEN S COMPENSATION	291.00	202.20	290.00	607.00	600.00	607.62	101.27	650.00
101-4520-4150	HSA- EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4520-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	.00	.00	.00
101-4520-4202	SUMMER REC EXPENDITURE	8,000.00	2,078.19	.00	2,014.93	3,800.00	1,590.88	41.87	2,800.00
101-4520-4203	PARKS BRD-BEAUTIFICATI	8,500.00	125.25	.00	.00	.00	.00	.00	1,000.00
101-4520-4210	INSUR - GEN & PROP	392.74	192.85	.00	542.46	500.00	500.00	100.00	500.00
101-4520-4241	PARKS BRD-MISC	40,000.00	32,939.15	65,000.00	12,884.17	10,000.00	5,351.38	53.51	98,000.00
101-4520-4250	REPAIRS & MAINTENANCE	5,000.00	3,314.32	9,000.00	3,894.77	9,000.00	3,209.51	35.66	5,250.00
101-4520-4260	SUPPLIES	500.00	286.81	500.00	273.87	.00	.00	.00	.00
101-4520-4267	GAS/OIL	700.00	107.62	700.00	213.60	.00	.00	.00	.00
101-4520-4280	UTILITIES	1,100.00	1,009.51	700.00	949.56	900.00	1,108.40	123.16	1,200.00
101-4520-4290	OTHER EXPENSE	1,000.00	995.07	.00	580.98	.00	45.00	.00	500.00
101-4520-4350	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00
LIBRARY DEPT/CAT									
101-4550-4110	SALARIES AND WAGES	90,000.00	74,018.10	90,000.00	81,565.36	95,900.00	59,479.54	62.02	97,000.00
101-4550-4111	PART-TIME WAGES	2,000.00	.00	.00	.00	.00	.00	.00	.00
101-4550-4112	SALARIES-OVERTIME	500.00	232.28	500.00	129.59	100.00	60.65	60.65	300.00
101-4550-4113	LONGEVITY PAY SALARIES	425.00	.00	500.00	.00	.00	.00	.00	325.00
101-4550-4121	OASI	6,800.00	5,622.35	7,100.00	6,757.93	7,200.00	4,353.54	60.47	7,400.00
101-4550-4130	RETIREMENT	5,000.00	3,883.14	5,400.00	4,356.73	5,800.00	3,202.99	55.22	5,200.00
101-4550-4140	WORKMEN S COMPENSATION	352.00	244.63	420.00	240.00	300.00	233.60	77.87	300.00
101-4550-4150	GROUP INSURANCE	19,900.00	6,093.04	13,400.00	17,113.13	15,800.00	8,957.75	56.69	19,000.00
101-4550-4151	HEALTH SAVINGS	5,600.00	5,600.00	5,900.00	4,560.00	3,360.00	1,217.45	36.23	1,650.00
101-4550-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	2,216.42	.00	2,970.00
101-4550-4201	LIBRARY PROGRAMS/EVENT	3,700.00	3,578.40	4,000.00	4,018.54	4,800.00	3,472.34	72.34	4,800.00

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
101-4550-4210	INSUR - GEN & PROP	4,122.28	2,919.41	4,500.00	4,159.00	4,250.00	4,250.00	100.00	4,500.00
101-4550-4220	PROFESSIONAL SERVICE &	10,725.58	11,917.08	9,500.00	13,487.46	12,000.00	9,541.77	79.51	15,000.00
101-4550-4222	TECH SUPPORT	.00	.00	.00	.00	.00	.00	.00	.00
101-4550-4230	PUBLISHING	489.68	489.68	500.00	234.74	400.00	120.00	30.00	400.00
101-4550-4250	REPAIRS & MAINTENANCE	4,743.40	4,743.40	4,000.00	5,936.28	5,000.00	3,548.15	70.96	5,000.00
101-4550-4251	CLEANING	4,325.00	4,325.00	3,900.00	3,600.00	3,900.00	2,315.32	59.37	3,300.00
101-4550-4260	SUPPLIES	8,616.34	9,696.24	8,700.00	9,107.74	8,700.00	4,917.54	56.52	9,000.00
101-4550-4270	TRAVEL, CONFERENCE, TR	2,700.00	679.72	1,000.00	1,117.43	1,800.00	508.08	28.23	1,800.00
101-4550-4280	UTILITIES	4,500.00	3,967.96	4,300.00	3,986.54	4,700.00	3,411.77	72.59	5,400.00
101-4550-4282	TELEPHONE	600.00	497.14	500.00	491.11	500.00	345.30	69.06	600.00
101-4550-4290	OTHER EXPENSE	500.00	.00	.00	300.00	500.00	.00	.00	500.00
101-4550-4342	BOOKS, MOVIES, & PUBLI	25,000.00	24,181.14	26,000.00	25,582.28	27,500.00	15,658.21	56.94	30,000.00
101-4550-4350	CAPITAL OUTLAY	.00	.00	.00	.00	12,000.00	8,219.08	68.49	24,500.00
101-4560-4250	REPAIRS & MAINTENANCE	.00	255.80	.00	.00	.00	.00	.00	.00
HRC DEPT/CAT									
101-4630-4290	OTHER EXPENSE	5,000.00	3,971.85	3,500.00	3,679.99	1,300.00	4,643.50	357.19	1,300.00
101-4630-4310	LAND	.00	.00	.00	.00	.00	.00	.00	.00
ECON DEVELOPMENT DEPT/CAT									
101-4650-4290	OTHER EXPENSE	600.00	252.50	1,000.00	19.05	.00	.00	.00	.00
PLANNING COMMISSION DEPT/CAT									
101-4652-4110	SALARIES AND WAGES	6,282.59	6,282.59	6,000.00	6,634.18	18,500.00	7,350.20	39.73	18,000.00
101-4652-4112	PLANNING/ZONING OT	27.00	26.90	.00	41.36	.00	5.61	.00	.00
101-4652-4113	LONGEVITY PAY SALARIES	37.50	.00	100.00	.00	500.00	.00	.00	.00
101-4652-4121	OASI	450.00	397.24	470.00	528.76	1,000.00	407.43	40.74	1,200.00
101-4652-4130	RETIREMENT	350.00	347.94	360.00	403.56	700.00	441.34	63.05	700.00
101-4652-4140	WORKMEN S COMPENSATION	.00	.00	.00	.00	.00	.00	.00	.00
101-4652-4150	GROUP INSURANCE	2,130.00	2,097.11	2,580.00	2,529.01	5,300.00	2,770.44	52.27	3,700.00
101-4652-4151	HEALTH SAVINGS	720.00	720.00	.00	426.48	1,200.00	293.88	24.49	375.00
101-4652-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	562.50	.00	675.00
101-4652-4220	PROFESSIONAL SERVICE &	22,745.41	19,847.87	16,000.00	22,810.21	20,000.00	9,635.49	48.18	20,000.00
101-4652-4221	LEGAL FEES	2,000.00	1,351.00	1,500.00	2,200.50	1,000.00	7,007.00	700.70	2,500.00
101-4652-4230	PUBLISHING	1,200.00	553.87	700.00	453.73	500.00	440.00	88.00	700.00
101-4652-4260	SUPPLIES	800.00	492.97	1,000.00	1,102.00	700.00	231.77	33.11	700.00
101-4652-4270	TRAVEL, CONFERENCE, TR	1,000.00	5.67	.00	.00	.00	.00	.00	.00
ECON OPPORTUNITY DEPT/CAT									
101-4660-4292	PROMOTING NSC	22,000.00	20,220.60	3,000.00	3,000.00	13,000.00	6,660.00	51.23	38,000.00
101-4660-4400	REVOLVING LOAN HARDSHI	.00	.00	.00	.00	.00	.00	.00	.00
101-4660-4540	PUBLIC TRANSPORTATION	24,000.00	23,874.00	24,000.00	23,874.00	24,800.00	24,590.00	99.15	25,400.00
101-4660-4541	SENIOR MEALS	7,500.00	7,500.00	7,800.00	7,500.00	7,500.00	7,500.00	100.00	7,500.00
TRANSFER DEPT/CAT									
101-5110-4490	OTHER DEBT SERVICE	.00	.00	.00	.00	.00	.00	.00	.00
101-5110-5110	OPERATING TRANSFERS OU	38,500.00	467,868.03	.00	.00	66,000.00	66,000.00	100.00	748,000.00
TOTAL EXPENSES		2,734,600.00	2,786,995.95	5,005,340.00	2,764,598.10	3,116,350.00	1,920,829.70	61.64	3,193,430.00
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City of North Sioux City  
 BUDGET WORKSHEET

ACCOUNT NUMBER	ACCOUNT TITLE	CALENDAR 8/2019, FISCAL 8/2019		PCT OF FISCAL YTD 66.6%		% EXP YTD	PROPOSED BUDGET		
		2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED			CURRENT BUDGET	EXPENDED YTD
	GENERAL TOTAL	121,400.00-	113,484.55	1,115,930.00-	1,298,873.36	366,050.00-	17,747.80	4.85-	-336,230.00

## Water Fund

### Revenue

Current revenues in FY2019 are down from projections by approximately 6%. This can be attributed to less water being sold due to the rainy summer and people using less water on their lawns and landscaping. Previous years have been projected correctly or much higher. FY2020 revenues have been budgeted on a conservative side due to a lack of reliable data on an average level.

### Expenses

The regular operating budget for FY2019 in the water fund should be relatively similar to years past. You will see a large transfer out of the fund in FY2020. A construction fund has been set up and will be discussed later in the narratives. The transfer will help to save for future expenses of increasing water capacities and the possibility of building a new water tower. An engineer proposal will be given to the City Council for discussion. A new vehicle has also been budgeted for to replace a 2009 Ford pickup for the shop.

Even with the large transfer and the purchase of a new vehicle there is a small surplus in the account.

		CALENDAR 8/2019, FISCAL 8/2019				PCT OF FISCAL YTD 66.6%			
ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
602-3590-35901	DNU NSF FEES	150.00	.00	.00	.00	.00	.00	.00	.00
INVESTMENT EARNINGS DEPT/CAT									
602-3610-36101	INTEREST EARNED	5,000.00	16,769.32	13,000.00	28,301.14	13,000.00	5,195.76	39.97	10,000.00
SPCL ASSESSMENTS DEPT/CAT									
602-3630-36301	LATE FEES & INTEREST	7,700.00	6,729.01	5,600.00	4,631.71	3,500.00	2,969.63	84.85	4,500.00
REVENUE OTHER DEPT/CAT									
602-3690-36903	RECOVERY PRIOR YR EXPE	.00	.00	.00	.00	.00	.00	.00	.00
WATER OPER REV DEPT/CAT									
602-3810-38101	METERED WATER SALES	800,000.00	927,793.50	910,000.00	909,002.23	865,000.00	613,923.33	70.97	880,000.00
602-3810-38102	BULK WATER SALES	1,500.00	6,289.44	4,200.00	3,215.88	4,000.00	4,111.03	102.78	5,000.00
602-3810-38103	SALE OF SUPPLIES & MAT	3,500.00	311.07	3,000.00	5,431.95	3,000.00	1,450.79	48.36	3,000.00
602-3810-38110	UNALLOCATED UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00
602-3810-38199	OTHER WATER REVENUE	1,500.00	942.21	1,500.00	2,842.42	1,500.00	666.00	44.40	.00
FINANCING SOURCES OTHER DEPT/CAT									
602-3910-39101	OPERATING TRANSFERS IN	264,301.80	.00	.00	.00	.00	.00	.00	.00
TOTAL REVENUE		1,083,651.80	958,834.55	937,300.00	953,425.33	890,000.00	628,316.54	70.60	902,500.00
WATER DEPT/CAT									
602-4330-4110	SALARIES AND WAGES	93,000.00	91,305.78	200,000.00	172,720.37	113,600.00	70,802.19	62.33	124,000.00
602-4330-4111	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4112	SALARIES-OVERTIME	7,000.00	5,824.06	14,000.00	11,982.03	14,000.00	6,577.89	46.98	15,000.00
602-4330-4113	LONGEVITY PAY SALARIES	387.50	.00	450.00	.00	900.00	.00	.00	.00
602-4330-4119	SALARIES - DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4121	OASI	7,500.00	6,489.76	15,500.00	14,505.89	9,100.00	5,239.77	57.58	9,300.00
602-4330-4130	RETIREMENT	5,800.00	5,342.12	12,000.00	11,082.14	7,400.00	4,642.81	62.74	7,300.00
602-4330-4140	WORKMEN S COMPENSATION	2,727.00	1,900.02	2,100.00	1,898.00	2,100.00	1,771.70	84.37	2,100.00
602-4330-4150	GROUP INSURANCE	27,200.00	30,639.86	67,000.00	66,111.60	40,300.00	18,769.97	46.58	33,700.00
602-4330-4151	HEALTH SAVINGS	6,037.50	8,027.68	18,500.00	16,453.32	12,000.00	2,437.79	20.31	3,650.00
602-4330-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	2,730.31	.00	6,500.00
602-4330-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4210	INSUR - GEN & PROP	9,199.80	4,657.55	10,000.00	.00	10,000.00	10,000.00	100.00	10,000.00
602-4330-4220	PROFESSIONAL SERVICE &	7,000.00	13,494.57	38,300.00	8,067.81	33,000.00	13,424.38	40.68	33,000.00
602-4330-4223	MEMBERSHIP DUES	1,000.00	755.00	.00	30.00	800.00	36.00	4.50	800.00
602-4330-4250	REPAIRS & MAINTENANCE	40,000.00	43,285.19	40,000.00	51,765.67	40,000.00	8,600.65	21.50	40,000.00
602-4330-4254	MACHINERY & EQUIPMENT	10,000.00	7,098.67	12,000.00	6,361.39	13,000.00	1,019.50	7.84	13,000.00
602-4330-4255	TOOLS & PARTS	.00	3,146.45	.00	4,207.51	.00	.00	.00	.00
602-4330-4256	METERS	10,000.00	17,121.84	10,000.00	19,200.42	10,000.00	7,514.38	75.14	10,000.00
602-4330-4260	SUPPLIES	13,000.00	10,256.45	7,000.00	4,376.49	7,200.00	9,486.86	131.76	15,000.00
602-4330-4263	CHEMICALS	18,000.00	18,510.48	21,000.00	12,963.57	21,000.00	5,255.98	25.03	18,000.00
602-4330-4267	GAS/OIL	10,000.00	3,669.22	10,000.00	3,105.75	10,000.00	1,481.15	14.81	5,000.00
602-4330-4268	POSTAGE	3,000.00	2,990.20	3,000.00	2,826.08	3,000.00	2,102.39	70.08	3,200.00
602-4330-4269	CLOTHING ALLOWANCE	800.00	506.73	800.00	452.06	800.00	789.98	98.75	1,000.00
602-4330-4280	UTILITIES	44,000.00	49,355.03	44,000.00	44,446.04	44,000.00	32,571.55	74.03	58,000.00
602-4330-4282	TELEPHONE	27,000.00	1,430.03	3,500.00	1,961.34	2,500.00	1,563.84	62.55	2,500.00

ACCOUNT NUMBER	ACCOUNT TITLE	CALENDAR 8/2019, FISCAL 8/2019		PCT OF FISCAL YTD 66.6%		CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
		2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED				
602-4330-4290	OTHER EXPENSE	.00	.00	.00	.00	1,500.00	.00	.00	1,500.00
602-4330-4350	CAPITAL OUTLAY	740,000.00	.00	62,000.00	31,628.80	.00	67,119.21	.00	30,000.00
602-4330-4351	TREATMENT PLANT PHASE	.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4410	PRINCIPAL	.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4420	INTEREST	1,000.00	.00	.00	.00	.00	.00	.00	.00
602-4330-4570	DEPRECIATION	.00	303,187.56	.00	.00	.00	.00	.00	.00
TRANSFER DEPT/CAT									
602-5110-5110	OPERATING TRANSFERS OU	.00	431,869.03	.00	.00	1,720,000.00	300,000.00	17.44	450,000.00
	TOTAL EXPENSES	1,083,651.80	1,060,863.28	591,150.00	486,146.28	2,116,200.00	573,938.30	27.12	892,550.00
	WATER TOTAL	.00	102,028.73-	346,150.00	467,279.05	1,226,200.00-	54,378.24	4.43-	9,950.00

## Sewer Fund

### Revenues

Revenues budgeted include the 10% increase in rates the Council recently passed. We are currently not on track to meet revenue projections in FY2019. The increase in rates should make up some of the difference. Council should be aware there are a number of unknowns with sewer rates and what plans Sioux City has. More information will be available from Sioux City by the middle of September.

### Expenses

It is planned to continue with the cleaning and televising of the sewer system. In FY2019 generators were planned for two lift stations and we are starting on those projects, but the City may be able to get quantities of scale if we do all four together. Stockwell has made it aware that it may not be possible to get the generators installed in FY2019.

Sewer charges to Sioux City are currently running higher than was budgeted. These expenses are covered by rates. The costs should increase in FY2019. Also, the same uncertainty is in place due to Sioux City.

There are large transfers out of the sewer fund for generators and future projects. Those items will be explained in the construction funds narratives.

ACCOUNT NUMBER	ACCOUNT TITLE	CALENDAR 8/2019, FISCAL 8/2019				PCT OF FISCAL YTD 66.6%		% EXP YTD	PROPOSED BUDGET
		2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD		
604-3590-35901	NSF FEES	.00	.00	.00	.00	.00	.00	.00	.00
INVESTMENT EARNINGS DEPT/CAT									
604-3610-36101	INTEREST EARNED	7,000.00	13,549.95	10,500.00	19,757.45	10,500.00	10,801.12	102.87	10,500.00
SPCL ASSESSMENTS DEPT/CAT									
604-3630-36301	LATE FEES & INTEREST	4,700.00	8,479.46	9,100.00	6,555.52	4,000.00	2,418.04	60.45	3,800.00
604-3630-36303	PRINC COLLECTED BY CIT	.00	.00	.00	.00	.00	.00	.00	.00
604-3630-36304	INT COLLECTED BY CITY	.00	.00	.00	.00	.00	.00	.00	.00
REVENUE OTHER DEPT/CAT									
604-3690-36903	RECOVERY PRIOR YR EXPE	.00	.00	.00	.00	.00	.00	.00	.00
WATER OPER REV DEPT/CAT									
604-3810-38199	OTHER WATER REVENUE	.00	44.00-	.00	.00	.00	.00	.00	.00
SEWER OPER REV DEPT/CAT									
604-3830-38301	SEWER CHARGES	944,441.61	1,109,515.04	1,145,000.00	1,140,818.70	1,112,000.00	684,300.36	61.54	1,179,200.00
604-3830-38302	TAP FEES	.00	.00	.00	.00	.00	.00	.00	.00
604-3830-38399	OTHER SEWER CHARGES	.00	1,397.00	.00	.00	.00	250.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
604-3910-39101	OPERATING TRANSFERS IN	795,781.83	48,263.04	.00	.00	120,000.00	.00	.00	.00
604-3910-39103	SALE OF GENERAL FIXED	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL REVENUE		1,751,923.44	1,181,160.49	1,164,600.00	1,167,131.67	1,246,500.00	697,769.52	55.98	1,193,500.00
SEWER DEPT/CAT									
604-4320-4110	SALARIES AND WAGES	85,000.00	76,958.37	135,000.00	116,450.70	159,600.00	104,454.26	65.45	163,000.00
604-4320-4111	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00
604-4320-4112	SALARIES-OVERTIME	7,000.00	4,637.72	14,000.00	7,095.07	15,000.00	10,463.78	69.76	19,000.00
604-4320-4113	LONGEVITY PAY SALARIES	332.50	.00	600.00	.00	1,500.00	.00	.00	.00
604-4320-4119	SALARIES - DISASTER	.00	.00	.00	.00	.00	.00	.00	.00
604-4320-4121	OASI	6,900.00	5,634.73	10,000.00	9,751.66	13,000.00	7,816.45	60.13	12,500.00
604-4320-4130	RETIREMENT	5,300.00	4,635.17	8,000.00	7,412.67	10,200.00	6,895.18	67.60	9,700.00
604-4320-4140	WORKMEN S COMPENSATION	1,741.00	1,212.85	1,700.00	1,333.00	2,100.00	1,339.83	63.80	1,700.00
604-4320-4150	GROUP INSURANCE	23,900.00	18,982.96	42,700.00	44,326.45	57,100.00	27,806.54	48.70	46,200.00
604-4320-4151	HEALTH SAVINGS	5,337.50	7,045.12	12,240.00	11,125.20	16,800.00	3,662.46	21.80	4,900.00
604-4320-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	3,540.31	.00	8,800.00
604-4320-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00
604-4320-4210	INSUR - GEN & PROP	4,212.44	2,214.53	.00	.00	10,000.00	10,000.00	100.00	10,000.00
604-4320-4220	PROFESSIONAL SERVICE &	10,000.00	58,391.74	10,000.00	24,580.02	213,000.00	20,208.50	9.49	60,000.00
604-4320-4223	MEMBERSHIP DUES	200.00	40.00	.00	50.00	500.00	30.00	6.00	500.00
604-4320-4250	REPAIRS & MAINTENANCE	120,000.00	145,899.53	120,000.00	140,421.73	350,000.00	86,046.01	24.58	310,000.00
604-4320-4255	TOOLS & PARTS	.00	11,025.96	.00	.00	.00	.00	.00	.00
604-4320-4260	SUPPLIES	13,000.00	2,224.44	13,000.00	1,222.31	13,000.00	4,148.71	31.91	13,000.00
604-4320-4263	CHEMICALS	12,000.00	14,721.73	12,000.00	20,087.64	14,000.00	13,949.44	99.64	22,000.00
604-4320-4267	GAS/OIL	6,000.00	2,781.41	6,000.00	2,627.32	6,000.00	3,016.68	50.28	5,000.00
604-4320-4268	POSTAGE	3,000.00	2,897.17	3,500.00	2,739.13	3,500.00	2,048.05	58.52	3,300.00
604-4320-4269	CLOTHING ALLOWANCE	800.00	.00	800.00	.00	800.00	1,046.75	130.84	800.00

		CALENDAR 8/2019, FISCAL 8/2019				PCT OF FISCAL YTD 66.6%			
ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
604-4320-4280	UTILITIES	26,000.00	28,553.91	26,000.00	28,420.88	26,000.00	22,070.30	84.89	40,000.00
604-4320-4282	TELEPHONE	1,200.00	1,317.84	1,000.00	1,208.24	1,000.00	1,001.52	100.15	1,200.00
604-4320-4283	SEWER CHARGES-SIOUX CI	320,000.00	358,099.43	434,000.00	359,745.84	371,000.00	286,150.32	77.13	466,000.00
604-4320-4290	OTHER EXPENSE	.00	.00	.00	.00	1,000.00	.00	.00	.00
604-4320-4350	CAPITAL OUTLAY	1,100,000.00	21,204.10-	397,000.00	42,531.17	250,000.00	10,177.04	4.07	28,000.00
604-4320-4410	PRINCIPAL	.00	.00	.00	.00	.00	.00	.00	.00
604-4320-4420	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00
604-4320-4570	DEPRECIATION	.00	273,577.37	.00	.00	.00	.00	.00	.00
TRANSFER DEPT/CAT									
604-5110-5110	OPERATING TRANSFERS OU	.00	480,131.07	.00	.00	.00	.00	.00	560,000.00
	TOTAL EXPENSES	1,751,923.44	1,479,778.95	1,247,540.00	821,129.03	1,535,100.00	625,872.13	40.77	1,785,600.00
	SEWER TOTAL	.00	298,618.46-	82,940.00-	346,002.64	288,600.00-	71,897.39	24.91-	592,100.00-

## Solid Waste Fund

### Revenues

Since the Council took action to raise Solid Waste rates to coincide with the new contract with Gill Hauling the fund is much more balanced than it has been in previous years. A transfer of funds is still needed from the General Fund to account for some overages and to cover previous years deficit spending.

### Expenses

Expenses will remain similar to years past. The cost of services has risen because of the new contract, but that is made up for in the revenues from new rates.

		CALENDAR 8/2019, FISCAL 8/2019				PCT OF FISCAL YTD 66.6%			
ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
INVESTMENT EARNINGS DEPT/CAT									
612-3610-36101	INTEREST EARNED	.00	223.75	100.00	446.68	100.00	113.81	113.81	.00
SPCL ASSESSMENTS DEPT/CAT									
612-3630-36301	LATE FEES & INTEREST	2,300.00	902.23	900.00	920.23	800.00	661.46	82.68	1,000.00
SOLID WASTE OPER REV DEPT/CAT									
612-3880-38810	GARBAGE COLLECT FEES	106,669.49	109,451.83	109,900.00	104,151.23	114,000.00	97,891.23	85.87	146,000.00
612-3880-38840	DUMPSTER FEES	1,000.00	1,944.00	.00	3,205.00	1,000.00	2,420.00	242.00	3,500.00
612-3880-38880	SALES TAX REMIT CREDIT	.00	90.49	100.00	107.65	100.00	84.49	84.49	100.00
612-3880-38899	OTHER SANITATION	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
612-3910-39101	OPERATING TRANSFERS IN	26,500.51	.00	.00	.00	37,000.00	37,000.00	100.00	31,000.00
TOTAL REVENUE		136,470.00	112,612.30	111,000.00	108,830.79	153,000.00	138,170.99	90.31	181,600.00
SOLID WASTE DEPT/CAT									
612-4323-4110	SALARIES AND WAGES	26,000.00	21,772.92	29,000.00	36,831.75	11,700.00	12,178.55	104.09	20,000.00
612-4323-4112	SALARIES OVERTIME	.00	.00	.00	2,280.83	2,900.00	306.80	10.58	2,900.00
612-4323-4113	LONGEVITY PAY SALARIES	175.00	.00	300.00	.00	500.00	.00	.00	500.00
612-4323-4121	OASI	1,470.00	571.01	2,200.00	2,788.25	1,000.00	932.21	93.22	1,500.00
612-4323-4130	RETIREMENT	.00	397.61	1,800.00	1,104.23	850.00	171.56	20.18	400.00
612-4323-4140	WORKMEN S COMPENSATION	500.00	.00	500.00	.00	500.00	.00	.00	500.00
612-4323-4150	GROUP INSURANCE	.00	1,712.72	2,700.00	2,803.91	1,690.00	577.49	34.17	1,500.00
612-4323-4151	HEALTH SAVINGS	525.00	740.00	850.00	2,274.48	480.00	82.53	17.19	150.00
612-4323-4155	HRA-EMPLOYER	.00	.00	.00	.00	.00	89.98	.00	270.00
612-4323-4160	UNEMPLOYMENT COMPENSAT	.00	.00	.00	.00	.00	.00	.00	.00
612-4323-4220	PROFESSIONAL SERVICE &	104,000.00	95,190.50	105,000.00	103,070.10	105,000.00	99,655.86	94.91	149,000.00
612-4323-4226	DUMPSTER FEES	.00	14,266.40	.00	.00	.00	.00	.00	.00
612-4323-4260	SUPPLIES	800.00	499.97	1,000.00	.00	1,000.00	44.88	4.49	1,000.00
612-4323-4268	POSTAGE	3,000.00	2,897.26	2,800.00	2,739.16	2,800.00	2,048.13	73.15	3,100.00
612-4323-4282	TELEPHONE	.00	.00	.00	67.22	.00	71.01	.00	100.00
612-4323-4290	OTHER EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFER DEPT/CAT									
612-5110-5110	OPERATING TRANSFERS OU	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL EXPENSES		136,470.00	138,048.39	146,150.00	153,959.93	128,420.00	116,159.00	90.45	180,920.00
SOLID WASTE TOTAL		.00	25,436.09	35,150.00	45,129.14	24,580.00	22,011.99	89.55	680.00

## River Valley TIF Number 2

In FY2020 we should see the retirement of the River Valley TIF #2. After the funds are paid off taxes will be remitted to the normal taxing entities. We believe by end of year FY2019 there will be approximately \$203,000 remaining to be paid. This would most likely be paid for by the end of June in 2020.

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
TAXES DEPT/CAT									
218-3100-31101	CURRENT YEAR TAXES	70,000.00	66,089.83	80,000.00	134,926.36	125,000.00	113,639.61	90.91	210,000.00
218-3100-31102	PRIOR YEAR TAXES	.00	.00	.00	.00	.00	5,205.23	.00	3,000.00
218-3100-31901	PENALTY PROP TAXES	.00	60.77	.00	88.09	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
218-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	70,000.00	66,150.60	80,000.00	135,014.45	125,000.00	118,844.84	95.08	213,000.00
ECON DEVELOPMENT DEPT/CAT									
218-4650-4410	PRINCIPAL	70,000.00	41,578.43	80,000.00	100,529.09	125,000.00	176,836.15	141.47	213,000.00
TRANSFER DEPT/CAT									
218-5110-5110	OPERATING TRANSFERS OU	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	70,000.00	41,578.43	80,000.00	100,529.09	125,000.00	176,836.15	141.47	213,000.00
	TIF#2 RVR VALLEY PHASE	.00	24,572.17	.00	34,485.36	.00	57,991.31-	.00	.00

### **Wildflower Bend TIF Number 3**

Revenues will continue to come in for TIF #3 in FY2020. At this time, we are projecting \$26,000 in revenue with expenses of \$38,300. As the district continues to be improved those revenues will increase dramatically. There is some confusion with the County at this time on the district and the payouts for it. Administration is working with the County to get this taken care of. Any overage for expenses compared to revenues will be made up in subsequent years from the taxes coming in.

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
TAXES DEPT/CAT									
310-3100-31101	CURRENT YEAR TAXES	.00	.00	.00	.00	.00	.00	.00	26,000.00
310-3100-31102	PRIOR YEAR TAXES	.00	.00	.00	.00	.00	.00	.00	.00
MISC REVENUE DEPT/CAT									
310-3600-36001	MISC REV - TIF#3	.00	.00	.00	.00	.00	.00	.00	.00
DONATIONS PRIVATE SECTOR DEPT/CAT									
310-3670-36701	DONATIONS-PRIV SECTR T	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
310-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	.00
310-3910-39103	SALE FXD ASSTS - TIF#3	.00	.00	.00	8,000.00	.00	.00	.00	.00
310-3910-39120	LONG-TERM DEBT ISSUED	.00	.00	.00	.00	42,000.00	.00	.00	.00
310-3910-39121	GENL BONDS - TIF#3	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	8,000.00	42,000.00	.00	.00	26,000.00
DEBT SERVICE DEPT/CAT									
310-4700-4410	PRINCIPAL - TIF#3	.00	.00	.00	20,564.97	20,766.00	21,120.69	101.71	20,766.00
310-4700-4420	INTEREST - TIF#3	.00	.00	.00	11,111.65	17,513.00	17,157.98	97.97	17,513.00
	TOTAL EXPENSES	.00	.00	.00	31,676.62	38,279.00	38,278.67	100.00	38,279.00
	TIF#3 DEBT SVC TOTAL	.00	.00	.00	23,676.62-	3,721.00	38,278.67-1,028.72-		12,279.00-

## Fund 211 Liquor/Lodging/Dining Tax 3<sup>rd</sup> Penny Fund

The 3<sup>rd</sup> Penny fund is a major fund which collects revenues from the one percent sales tax on the gross receipts of lodging, alcoholic beverages, prepared food, and event admissions. The purpose of this fund is to promote the City and be used for economic development purposes.

The NSCEDC appropriation is paid from this fund as one of their functions is to increase business activities which would increase the revenues to the fund.

### Revenue

Revenues for this fund have been behind projections in FY2019. We believe this can be attributed to the closure of Military Road Bridge as well as the no wake zone being placed on the lake for the majority of the summer. We have lowered expectations for FY2020 for revenues.

### Expense

The ask from the North Sioux City Economic Development Corporation is \$103,000 for FY2020 which is an increase over FY2019. They are using unused donations from FY2018 to supplement their budget in FY2020. NSCEDC has been asked to look into smaller alternative funding opportunities to try and take some of the burden off the City. In FY2021 there can be expected a larger ask if the corporation continues to use all funds during FY2019.

The other portion of expenses are for the Promoting NSC line of the budget. This line is intended to be placed toward advertising and goodwill efforts by the City Council. In FY2019 large transfers were made out of the fund to help with the construction of the Flynn Business Park addition. These transfers have depleted the reserve in the fund. Due to expenses in years to come need to be cautious for the fund to be built back up some for future use.

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
TAXES DEPT/CAT									
211-3100-31301	GEN SALES & USE TAX	115,000.00	137,372.76	128,000.00	141,645.93	145,000.00	82,569.95	56.94	134,000.00
MISC REVENUE DEPT/CAT									
211-3600-36001	MISC REVENUE	178,092.91	.00	.00	.00	.00	87,353.00	.00	.00
211-3600-36701	DONATIONS	.00	.00	.00	.00	.00	46,136.25	.00	.00
INVESTMENT EARNINGS DEPT/CAT									
211-3610-36101	INTEREST EARNED	2,000.00	2,974.26	2,600.00	5,528.23	2,600.00	2,020.22	77.70	500.00
FINANCING SOURCES OTHER DEPT/CAT									
211-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	295,092.91	140,347.02	130,600.00	147,174.16	147,600.00	218,079.42	147.75	134,500.00
ECON DEVELOPMENT DEPT/CAT									
211-4650-4260	SUPPLIES	1,200.00	636.76	.00	458.60	500.00	978.84	195.77	1,500.00
211-4650-4290	OTHER EXPENSE	83,100.00	83,100.00	86,000.00	87,500.00	93,000.00	94,036.50	101.11	103,000.00
ECON OPPORTUNITY DEPT/CAT									
211-4660-4292	PROMOTING NSC	32,700.00	35,058.73	44,600.00	61,717.24	54,100.00	35,469.66	65.56	30,000.00
211-4660-4310	LAND	178,092.91	1,368.05	.00	354,422.51	.00	.00	.00	.00
TRANSFER DEPT/CAT									
211-5110-5110	OPERATING TRANSFERS OU	.00	.00	.00	.00	617,000.00	.00	.00	.00
	TOTAL EXPENSES	295,092.91	120,163.54	130,600.00	504,098.35	764,600.00	130,485.00	17.07	134,500.00
	LIQUOR/LODGE/DINING TO	.00	20,183.48	.00	356,924.19-	617,000.00-	87,594.42	14.20-	.00

## Fund 212 Additional Sales Tax 2<sup>nd</sup> Penny Fund

The 2<sup>nd</sup> Penny Fund's revenues are derived from the two percent sales tax on goods and services sold in North Sioux City. The proceeds of the sales tax are divided 80% to the General Fund and 20% to the 2<sup>nd</sup> Penny Fund. The proceeds can be used for capital improvements, land acquisition, and debt retirement.

### Revenues

The City should expect to receive approximately \$535,000 in revenues from sales tax in this fund. Similar to the General Fund in FY2018 there was a large increase to this fund due to excise taxes. Revenues in FY2019 have been far ahead of projections and larger revenues are expected in FY2020. This is part due to the increase in internet sales taxes being received.

### Expenses

There are three capital projects being budgeted for from this fund.

The first is the trail project that was supposed to happen in FY2019. The trail was not placed due to bid amounts coming in much higher than expected. The project is expected to be rebid in Oct. 2019 and the State is hoping for better pricing.

The second project is for the splash pad. Because a contract has been signed with Stockwell to do the splash pad design the City should have more information regarding costs moving forward in the future.

The third project for this fund is improve the street lights at Military Road and Merrill Drive. The looping sensor system in the pavement are broken at each of these locations. Because of this we are only able to schedule the lights and they do not change automatically when vehicles approach them. The funding is to install camera systems for the street lights.

A number of transfers out of this fund have been scheduled and will be in the later narrative.

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
TAXES DEPT/CAT									
212-3100-31301	GEN SALES & USE TAX	400,000.00	471,319.07	435,000.00	670,524.24	465,000.00	331,205.90	71.23	535,000.00
INVESTMENT EARNINGS DEPT/CAT									
212-3610-36101	INTEREST EARNED	.00	6,989.03	6,000.00	8,960.26	6,000.00	4,067.60	67.79	4,500.00
DONATIONS PRIVATE SECTOR DEPT/CAT									
212-3670-36701	DONATIONS-PRIVATE SECT	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
212-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	400,000.00	478,308.10	441,000.00	679,484.50	471,000.00	335,273.50	71.18	539,500.00
LIBRARY DEPT/CAT									
212-4550-4350	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00
ECON DEVELOPMENT DEPT/CAT									
212-4650-4350	CAPITAL OUTLAY	400,000.00	174,452.48	441,000.00	82,950.70	471,000.00	118,463.38	25.15	175,000.00
TRANSFER DEPT/CAT									
212-5110-5110	OPERATING TRANSFERS OU	.00	.00	.00	.00	228,000.00	.00	.00	750,000.00
	TOTAL EXPENSES	400,000.00	174,452.48	441,000.00	82,950.70	699,000.00	118,463.38	16.95	925,000.00
	ADDITIONAL SALES TAX T	.00	303,855.62	.00	596,533.80	228,000.00-	216,810.12	95.09-	385,500.00-

## 911 Emergency Fund

### Revenue

The revenues for this fund are sent to us from the SD Department of Revenue. They are surcharges added to telephone bills and then paid back to the local municipality.

There is also a transfer from the General Fund to cover the costs involved with the fund.

### Expenses

The expenses in the fund are higher than FY2019. The reason for this is the increased cost to Starrcom as well as the normal 911 charge.

City of North Sioux City  
 BUDGET WORKSHEET  
 CALENDAR 8/2019, FISCAL 8/2019

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	PCT OF FISCAL CURRENT BUDGET	FISCAL YTD EXPENDED YTD	66.6% % EXP YTD	PROPOSED BUDGET
TAXES DEPT/CAT									
214-3100-31601	911 REMITTANCE	36,000.00	34,255.66	36,000.00	39,146.73	39,000.00	25,975.70	66.60	39,000.00
INVESTMENT EARNINGS DEPT/CAT									
214-3610-36101	INTEREST EARNED	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
214-3910-39101	OPERATING TRANSFERS IN	38,500.00	.00	36,000.00	.00	29,000.00	29,000.00	100.00	37,000.00
	TOTAL REVENUE	74,500.00	34,255.66	72,000.00	39,146.73	68,000.00	54,975.70	80.85	76,000.00
POLICE DEPT/CAT									
214-4210-4221	LEGAL FEES	8,500.00	.00	3,000.00	.00	.00	.00	.00	.00
214-4210-4225	DISPATCH	66,000.00	68,712.87	69,000.00	70,865.49	67,983.63	55,293.64	81.33	76,000.00
TRANSFER DEPT/CAT									
214-5110-5110	OPERATING TRANSFERS OU	.00	36,000.00-	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	74,500.00	32,712.87	72,000.00	70,865.49	67,983.63	55,293.64	81.33	76,000.00
	911 EMERGENCY FUND TOT	.00	1,542.79	.00	31,718.76-	16.37	317.94-1,942.21-		.00

## Dedicated Construction Funds

These funds have been created to allocate revenues and expenses associated with large capital projects. This allows for the community to pay for long term projects without being as constrained by some of the normal spending associated with the enterprise and general funds. These will generally be large projects or multiyear project capital projects.

**521 Fund** – This fund was created in 2019 as a fund that we expected to do large water projects out of. At this time no funds have been used. A request is being made to transfer money to the account for the use as a savings for future projects. Council will also have a request for a contract to do further water study. In FY2020 a transfer of \$450,000 from the 602 Water Fund is in place. Combined with other transfers requested in FY2019 the City would have a good savings for a future water expansion project in the next coming years as well as funds to pay for engineering fees associated with that project.

**524 Fund** – This fund is set up to pay for generator projects. Two generators were scheduled in FY2018, but were not done. They were moved to FY2019, but through talking to the engineers these may not be prepared to be finished in FY2019. By setting up the fund we are able to do the generators scheduled in FY2019 and pay for them in FY2020. Additionally, two other generators for lift stations need to be finished at the Flynn and Streeter Drive lift stations. By completing the 4 generators in FY2020 the City would finish with generator placement for lift stations. There is a transfer of \$350,000 for the two additional generators, and this transfer is set up from the 604 Sewer Fund.

**525 Fund** – This fund is set up for future sewer upgrades. Due to capacity issues the City knows there are upgrades needed to the sewer system as well as finding a further treatment option for additional growth to the community. The Council took the step of hiring JEO as the engineer for the sewer project. By making these transfers, combined with requests in FY2019, the fund should have a nice savings for future projects to fulfill future capital projects. A transfer from the 604 Sewer Fund is in place for this item in the amount of \$210,000.

**526 Fund** – This fund is intended for repairs to Streeter Drive as well as the connection between Streeter Drive and Sodrac Drive. In FY2019 a chip seal was scheduled for Streeter Drive, but after more discussion on the issue an overlay is better suited for Streeter Drive. This will be more expensive than a chip seal, but also will give a longer lasting surface. Also, in the fund would be a connection from Streeter to Sodrac. For this project we would like to get this done in FY2020, but there is the possibility of State funds that may be available for this. The transfers made should cover most, if not all, of the costs for these projects, but depending on engineer estimates an additional ask of funding may be needed to complete depending on state funding. Transfers of \$100,000 from the general and \$750,000 from the 212 Capital Fund is being requested. Leftover funds from the Military Road Bridge project may also be used here as well and a later ask would be made when we are certain what is remaining from that project.

**527 Fund** – This fund is intended for levee repairs. We currently know that there are fixes to the levee culvert systems that need to be made. What we don't know at this time is how intense those repairs need to be. Previously we believed that full replacements of the culverts and gate systems needed to happen, but with further inspection from JEO that may not be the case. We will use this fund for all

future repairs to the levee. The transfer is from the General fund for \$580,000 but only in the event it is needed for that amount. Transfer estimates are made off the full replacement of the Military Road Bridge culvert and full replacement of 2 culvert structures. If different repair methods can be used the transfer amount would be reduced significantly. This would not act as a savings account, but just a large construction account.

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
		FINANCING SOURCES OTHER DEPT/CAT							
521-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	1,720,000.00	300,000.00	17.44	450,000.00
	TOTAL REVENUE	.00	.00	.00	.00	1,720,000.00	300,000.00	17.44	450,000.00
		WATER DEPT/CAT							
521-4330-4220	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	150,000.00
521-4330-4330	IMPROVEMENTS - WATER	.00	.00	.00	.00	1,720,000.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	1,720,000.00	.00	.00	150,000.00
	WATER UPGRADES TOTAL	.00	.00	.00	.00	.00	300,000.00	.00	300,000.00

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
INTERGOVERNMENTAL REVENUE DEPT/CAT									
524-3300-33101	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
524-3300-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
524-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	350,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00	350,000.00
CAPITAL PROJECTS DEPT/CAT									
524-4850-4220	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	50,000.00
524-4850-4330	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	550,000.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00	600,000.00
	GENERATORS TOTAL	.00	.00	.00	.00	.00	.00	.00	250,000.00-

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
INTERGOVERNMENTAL REVENUE DEPT/CAT									
525-3300-33101	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
525-3300-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
525-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	210,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00	210,000.00
SEWER DEPT/CAT									
525-4320-4220	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	100,000.00
525-4320-4330	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	150,000.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00	250,000.00
	SEWER UPGRADES TOTAL	.00	.00	.00	.00	.00	.00	.00	40,000.00-

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
INTERGOVERNMENTAL REVENUE DEPT/CAT									
526-3300-33101	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
526-3300-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
526-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	850,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00	850,000.00
STREETS DEPT/CAT									
526-4310-4220	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	203,000.00
526-4310-4330	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	1,625,000.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00	1,828,000.00
	STREETER DRIVE TOTAL	.00	.00	.00	.00	.00	.00	.00	978,000.00-

CALENDAR 8/2019, FISCAL 8/2019

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	2YRS AGO BUDGET	2YRS AGO EXPENSE	LAST YR BUDGET	LAST YEAR EXTENDED	CURRENT BUDGET	EXPENDED YTD	% EXP YTD	PROPOSED BUDGET
INTERGOVERNMENTAL REVENUE DEPT/CAT									
527-3300-33101	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
527-3300-33401	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00
FINANCING SOURCES OTHER DEPT/CAT									
527-3910-39101	OPERATING TRANSFERS IN	.00	.00	.00	.00	.00	.00	.00	580,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00	580,000.00
527-4381-4220	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	42,000.00
527-4381-4330	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	538,000.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00	580,000.00
	LEVY REPAIRS TOTAL	.00	.00	.00	.00	.00	.00	.00	.00

## Funding Requests



June 26, 2019

Mr. Ted Cherry, City Administrator  
City of North Sioux City  
504 River Drive  
North Sioux City, SD 57049

Ted,

On behalf of the McCook Lake Association, I would like to thank the City for its current and previous support of the lake. We enjoy collaborating with the City and helping make the community a place where you want to be, where you want to live and where you want to play.

Currently, we operate on funds received from three primary sources; the City, an annual steak dinner, and voluntary memberships. Except for small stipends for our Treasurer and Pump Maintenance person, all board member time is volunteered to work on various projects. It is not uncommon for board members to take vacation time from work or take time away from their families and events. Over the past 5 years, our expenses have ranged from \$38,000 to \$79,000 per year. We would appreciate continued funding of \$25,000 for the upcoming year. This helps us meet our expenses.

The fireworks display is a separate fundraising event which has ranged from \$4,100 to \$4,300 over the past 5 years. The city has donated \$250 towards this event. We would like the city to consider \$750 for the upcoming year's budget for the fireworks display. Currently, \$2,800 has been raised for this year's show, which is less than two weeks away.

Please let me know if you have any questions.

Thank you for your consideration!

Dan DeMarest  
President

	Actual	Actual	Actual	Current	Proposed		
	Jan-Dec 16	Jan-Dec 17	Jan-Dec 18	Jan-Dec 19	Jan-Dec 20	Difference from	
						2019 to 2020	Comments
<b>Income</b>							
City of North Sioux City Income	\$91,477	\$83,100	\$86,000	\$93,000	\$103,000	10,000	
Donations	\$200	\$0	\$0	\$0	\$0	0	
Grant Funding	\$1,250	\$4,015	\$2,251	\$0	\$0	0	
Interest Income	\$152	\$178	\$194	\$80	\$800	720	
Land Rent	\$0	\$0	\$0	\$0	\$0	0	Possibility of receiving \$500 from Eugene Flynn for farm agreement
Land Sale	\$1,000	\$0	\$0	\$0	\$0	0	
Miscellaneous Revenue	\$196	\$917	\$0	\$0	\$0	0	
Unassigned Income	\$17,317	\$15,630	\$19,669	\$15,322	\$15,343	21	Funds not spent from 2018
<b>Total Income</b>	<b>\$111,592</b>	<b>\$103,840</b>	<b>\$108,114</b>	<b>\$108,402</b>	<b>\$119,143</b>	<b>10,741</b>	
<b>Expense</b>							
Health Insurance	\$5,165	\$7,044	\$11,447	\$14,490	\$13,569	921	\$9,648 (\$1,072/mo.) for first 9 months. \$3,921 (\$1,307/mo.) for last 3 months. Last 3 months assume 20% increase in 2020-21 rates - just a guess at this point from Principal. Currently the NSCEDC pays \$1,124.74/mo. With rate decline in 2019-20 there will be savings from Oct-Dec 2019 budget and lower cost than currently paying for first 9 months of 2020. Deductible increase from \$4,000 to \$6,000.
Health Savings Account (HSA)	\$3,025	\$3,167	\$4,000	\$4,000	\$4,000	0	
Payroll Expenses (Includes Federal Tax Withholding)	\$39,750	\$44,322	\$50,667	\$52,694	\$56,000	3,306	\$56,000 (\$4,666.66/mo)
Simple IRA	\$994	\$1,345	\$1,520	\$1,581	\$1,680	99	3% of Salary
Medicare	\$563	\$630	\$717	\$765	\$795	30	
Social Security	\$2,409	\$2,695	\$3,067	\$3,270	\$3,398	128	
<b>Total Personnel Expense</b>	<b>\$51,905</b>	<b>\$59,203</b>	<b>\$71,418</b>	<b>\$76,800</b>	<b>\$79,442</b>	<b>2,642</b>	
Advertising & Marketing	\$3,519	\$6,826	\$1,482	\$2,500	\$3,500	1,000	
Board Meetings	\$1,244	\$0	\$62	\$200	\$200	0	
Business of the Month	\$453	\$633	\$489	\$780	\$785	5	
Donations	\$103	\$200	\$200	\$200	\$200	0	Past: Swimming with the Sharks, FBLA
NSCEDC Hostings	\$18	\$475	\$71	\$500	\$500	0	Lunches, Gift Baskets, etc.
Database	\$675	\$559	\$535	\$400	\$500	100	ACT Database
Dues & Memberships	\$365	\$175	\$380	\$380	\$380	0	SD Chamber, Siouxlax Chamber, DVBC, SD Economic Dev. Council
Filing Fees	\$265	\$156	\$1,156	\$300	\$400	100	Deeds/Title Search/Recording
Flynn Conceptual Drawing	\$0	\$2,694	\$0	\$0	\$0	0	
Commercial Insurance	\$3,505	\$2,791	\$3,063	\$3,300	\$3,550	250	Planned 4-8% Increase. Budgeted for 8% Increase and \$280 for Annual Audit (\$200 in 2018)
Directors & Officers Insurance	\$1,256	\$1,256	\$1,290	\$1,405	\$1,395	10	Planned 4-8% Increase. Budgeted for 8% Increase.
SD Unemployment Insurance	\$100	\$115	\$136	\$135	\$115	20	Amount was \$100 in 2018.
Internet	\$93	\$0	\$0	\$0	\$0	0	
Land Purchases - Other	\$1,000	\$0	\$0	\$0	\$0	0	
Land Survey	\$10,740	\$1,390	\$0	\$2,000	\$7,500	5,500	\$1,500 per re-plat. 5 potential re-plat accounted for.
Legal and Accounting Fees	\$9,560	\$5,130	\$3,400	\$6,000	\$8,951	2,951	
Office Supplies	\$444	\$1,770	\$330	\$800	\$600	200	
Phone	\$1,964	\$2,034	\$1,860	\$2,010	\$1,900	110	
Postage	\$128	\$252	\$25	\$130	\$150	20	
Printing & Copying	\$471	\$0	\$0	\$250	\$0	250	
Professional Development	\$515	\$0	\$1,581	\$500	\$0	500	
Property Taxes	\$1,413	\$2,279	\$1,809	\$2,500	\$2,500	0	
Subscriptions	\$14	\$0	\$0	\$0	\$0	0	
Travel & Conferences	\$180	\$525	\$3,428	\$3,775	\$6,500	2,725	DVBC Pierre (\$250), Washington DC (\$3100), Business Day (\$250), GOED Conf (\$500), Ouedi (\$2,000) Other (\$400)
Website	\$1,993	\$54	\$56	\$75	\$75	0	Domain hosting
<b>Total Expense</b>	<b>\$91,923</b>	<b>\$88,518</b>	<b>\$92,771</b>	<b>\$104,940</b>	<b>\$119,143</b>	<b>14,203</b>	
<b>Net Income/Loss</b>	<b>\$19,669</b>	<b>\$15,322</b>	<b>\$15,343</b>	<b>\$3,462</b>	<b>\$0</b>	<b>3,462</b>	

## 2020 Budget

### Parks and Recreation

The following projected budget for the 2020 fiscal year is proposed for the City Park and miscellaneous smaller items. City Park is in need of major vamping as the majority of the equipment is 23 plus years old and no longer meets ADA compliance. This park is used more than any of the parks with three daycares plus a number of families that have moved into the area. With the age of the existing equipment and years of no improvements except to add two new pieces, we feel the only way to make the improvements that need done is to do it one park at a time each budget year starting with our largest park with the majority of the equipment needing to be replaced.

We have put a lot of time, meetings and research into how we can improve our parks and create a safe recreational area that will be an asset for the community and for all to enjoy.

#### Parks & Rec. Budget for 2020

1. City Park - reconstruct the park with new equipment using two existing pieces

Large Play Ground Structure	Small Play Structure	Swing	Moon Rock	Freight for equipment	wood fiber	cement curb	Total
63,332.00	9,670.00	3,383.00	2,690.00	4,000.00	3,900.00	2,788.00	89,763.00

- a. This project will also include cement curb edging to keep wood fiber in place and make mowing and lawn care easier.
- b. Two pieces are for toddlers to make playground play friendly for ages 2-12 years of age and handicap assessable as well as ADA compliant.
- c. Proposal doesn't include installation of equipment as we will be reaching out to the community for volunteers to help with installation. Playground representative we received estimates and potential design did state that with the purchase they will send down two representatives to supervise the installation of the equipment.
- d. Old equipment removal we do have two options. 1) contact Mennonites as they will remove and take for their communities (playground Rep. has contact info.). 2) city remove and dispose equipment ourself.

2. Miscellaneous items for 2020 budget.

Ice Cream Social	Advertising	Flowers for Centennial Park	Misc. Park Events for Community	Billboards/Paint for City Park	subtotal for extra items	Subtotal for New Playground Equip	Total 2020 Budget
300.00	400.00	1,000.00	2,000.00	1,130.90	4,830.90	89,763.00	94,593.90

1. We want to continue to have free events for the community. We feel these types of events brings our community together.
2. Advertising is needed to announce our events.
3. Annual flowers for Centennial, Perennials & mulch for big flower beds. Work with Boy Scouts on planting flowerbeds.
4. 3 billboards for City Park. We want to install billboard barrier at City Park between Park & Maintenance Building. Our thought is to invite Dakota Valley Art Club to paint each billboard in the spring as this will bring our community together & will encourage residents to come out to see what is happening in our parks along with weeing the talent of are students.

We also ask that the city hire a part-time summer employee that is hired just for parks upkeep which would be a part of the maintenance budget. Our reasons are as follows;

1. Weekly inspections of all equipment with it documented (we have obtained and inspection checklist). This is needed for liability so if someone is hurt on our equipment, we can show that our equipment is safe. Without inspections and documentation to show the city is in compliance we are setting the city up for lawsuits.
2. Mow, as needed, and trim at least once a week.
3. Keep parks free of weeds by pulling weeds out of flowerbeds and spraying weeds.
4. Trim trees as needed.
5. Power wash equipment.
6. Keep wood fiber raked as need so we don't have low areas. If low spots occur we are not in compliance with ADA.
7. Once splash pad is in operation test water daily, check equipment, clean & restock bathrooms.
8. Empty trash as needed at all parks & clean trash cans as needed.

The next item we would like the council to consider is putting in a crosswalk on River Drive from Library across the street to City Hall so pedestrians can cross safely. This will help residents to be able to walk or ride their bicycles from one area of town to another safely.

## **Next 4 years Projected Budget**

### **2021 – 2024**

2021 Budget – We need to replace the big equipment at Davis Park as this piece is 20 years old. Add cement curbing, put in walkway to be handicap assessable & add more wood fiber. Also, we would like to add 2 billboard panels for Art Club to paint, ice cream social, misc. community projects, flowers & advertisement. \$68,000.00 This is an estimate at this point and would be finalized when we submit 2021 budget.

2022 – 2024 budgets - \$30,000.00 each year

We have ideas we would like to put into place for Lakeshore & Centennial Parks as well.

Lakeshore Park – we would like to see trees thinned out on the embankment, cement benches, walkway leading to benches & an informational sign telling about McCook Lake.

Centennial Park – we would like to make walkway through the park with park musical instruments, cement benches & a larger gazebo so we could have small bands play and have art in the park events to bring people with handmade art to sell.

The Parks and Recreational Board would like to replace edging, benches and structures with more permanent structures that will last longer and have less maintenance. We feel with these improvements we will bring more residents out to enjoy and use our parks to their full compacity & be something that we can be proud of as parks are a large part of our community.

August 7, 2019

Mr. Ted Cherry

City Administrator

City of North Sioux City

Mr. Cherry,

The letter is to inform the City of North Sioux City of what the NSC/DV Rec. Complex is planning to apply monetary fund's to in the next twelve months. I have also included bullet points to what the Rec. Board has spent and done to update the complex in the last twelve months. The Rec. Board is extremely appreciative to the City of North Sioux City in the past in helping support our efforts in providing our local families a safe and beautiful environment for our youth summer sports. This year was very special to our board and the Dakota Valley Baseball Board as we hosted the first every VFW State Baseball Tournament for the 16-year-old division. It was also special in the fact that this was the 60<sup>th</sup> Anniversary of VFW Baseball being played in the United States. Finally, it was a fantastic ending when Dakota Valley won the tournament on their home field. This tournament brought in over seventy-five families from out of town that stayed in the local hotels and ate at many North Sioux City restaurants over the first weekend of August.

They City of NSC were gracious enough to donate approximately \$20,000 this last spring and summer to do some additional upgrades. That \$20,000 covered all the concrete additions listed below.

- A four-foot sidewalk was installed from the concession stand out to field 5 as well as a cement slab to hold a set up bleachers
- A four-foot sidewalk was installed from the concession stand out to the Football/Soccer Field 1 which also has a bleacher on it. This makes it easier for a wheelchair, motorized cart or a person with a walker to get to Field one easier.
- Replaced a slab of concrete on the entrance where the cement was starting to buckle. We had several elderly people trip and fall the last two years, so this was extremely important to fix. Even after we spray painted the heaved cement to draw attention to it, people were still tripping over it. It has now been repaired.
- Hauled and spread 21 ton of Agrilime to be put on the large baseball field to bring it back to where it needs to be.
- Power washed all backstops and dugouts to remove the chipping paint. Then applied Purple Stain to them making them all look new again.
- Installed a video surveillance solution that covers the entrance, all four fields and inside the concession stand building.

- Wireless internet was installed at the complex this year as well. This was a must to provide to host the state tournament as all games were streamed over the internet for friends and families to watch that could not be here in person.

The Rec. Board has done many improvements over the last few years which allows us to enjoy not putting more money in to the complex for at least a year. The concern the board has now is the aging equipment that should be replaced as the repair bills are starting to nickel and dime us. Once again, our backstop net experienced issues over the winter causing it to fall and expensive services to get the netting back up once again draining additional funds out of our account. This year we plan to bring the net down in the fall and hang the entire net back up again in the spring with the cities help and their lift.

Below are the planned purchases over the next twelve months.

- Sidewalks around football/soccer fields: To make it easier to access both fields and bleachers for the disabled and elderly in wheelchairs. Cost is 6,548 s.f. x \$3.86/sf totaling \$25,250.00. This will make all fields at the complex handicap accessible.
- Replace Field Preparation machine. This machine drags the baseball and softball fields as well as has a blade installed to level out the playing fields when additional agrilime is applied. Approximate Cost is \$10,000 for a used machine, \$20,000 for a new one.
- Gator: The Rec Board is still using the original Gator for when the complex was created back in 1999. At the time the school donated their used Gator to the complex. This machine is worn out and to cost to maintain it continually goes up. Approximate cost \$10,000 for a used machine to replace
- Chain link Fence fabric: Replace some of the fabric behind home plate on softball field and existing batting cage. Can no longer be stretched and it is starting to look run down. Cost \$2375.
- Order and apply twenty tons of agrilime to the three small fields to bring them back up to par. Cost \$1500.

Please let me know if you or the city have any questions, comments or concerns and we will be glad to address them. I hope this information above is helpful in determining funds the city would like to invest into our great complex.

Regards,

Chass Beving

President of the NSC/DV Rec. Board

*In 2019 the VFW 16u team won the State Championship and the VFW 14u team placed second in their tournament up in Madison SD. The Dakota Valley High School team placed second in the High School State Tournament. We had a record number of kids playing VFW and American Legion baseball in 2019 and expect a twenty percent increase in players in 2020. These numbers do not lie in showing Dakota Valley is one of the top contenders in baseball in the State of South Dakota. VFW Officials stated during the 16u State Championship game that DV Baseball should apply to host another tournament next year since this year was so successful. It will not be a 16u tournament but the 10u, 12u and 14u tournaments are an option.*

Rural Office of Community Services, Inc.

Helping People. Changing Lives.



www.rocsinc.org

Rural Office of Community Services, Inc.

ROCS Dining Services

106 West Ave SW

PO Box 547

Wagner, SD 57380

605-384-3883 Office

605-384-3737 Fax

June 17, 2019

City of North Sioux City  
504 River Drive  
North Sioux City, SD 57049



RE: FY2020 ROCS Dining Services City Match Money

Dear City of North Sioux City Council Members,

Please consider this a formal request for \$7,500 in matching funds for the elderly nutrition program in North Sioux City for FY2020 which runs June 1, 2019 through May 31, 2020. The ROCS Dining Services program is an important service to your community. We provide a nutritious noon meal Monday through Friday to seniors helping them stay in their homes longer and saving taxpayer dollars. We hope you will consider request in your 2020 budget.

The North Sioux City ROCS Dining Services is projected to serve 7,450 meals in FY2020.

If you would like to learn more about the program please feel free to call me at 605-384-3883. Thank you for your continued support.

Sincerely,

A handwritten signature in blue ink that reads "Tammy Rueb". The signature is written in a cursive, flowing style.

Tammy Rueb  
Director  
ROCS Dining Services (formerly known as Dakota Senior Meals)

# SECOG

SOUTH EASTERN COUNCIL OF GOVERNMENTS  
SOUTH DAKOTA



June 6, 2019

Susan Kloostra, Finance Officer  
City of North Sioux City  
504 River Drive  
North Sioux City SD 57049-3007

Dear Ms. Kloostra:

At its meeting on March 24, 2004, the South Eastern Council of Governments Executive Board adopted Resolution #2004-01 that states, "Absent extenuating circumstances, annual increases to SECOG's membership dues shall coincide with the Consumer Price Index factor provided by the South Dakota Secretary of Revenue and Regulation pursuant to SDCL 10-13-35 and 10-13-38." Based on this formula, the dues increase for 2020 will be 2.4%. Therefore, SECOG respectfully submits its 2020 budget request in the amount of \$3,535. This information is being provided to you for budgeting purposes only. Invoices for 2020 dues will be mailed to you in December of 2019.

Your continued membership in SECOG provides you with access to staff assistance for project development, financial packaging, and application assistance for infrastructure and economic development projects. In addition, SECOG assists its members with comprehensive plans and related maps, zoning regulations, and municipal ordinance revisions. In 2018, SECOG assisted its members with securing over \$37.8 million in grants and loans to fund infrastructure projects. For each \$1 SECOG received in dues, its members received a return on investment of over \$134.30 in grants and low-interest loans.

In 2002, SECOG created the South Eastern Development Foundation's (SEDF) regional revolving loan fund that provides capital to business owners and homeowners in the region. In 2018, 22 economic development loans totaling over \$2.36 million were approved. These loans leveraged an additional \$14.3 million and created or retained 121 jobs in SECOG's communities. In 2018, SEDF also developed eight Governor's Houses to assist with workforce housing needs in the area.

In 2006, SECOG began serving as staff for Dakota BUSINESS Finance which is a Certified Development Company. Dakota BUSINESS Finance provides the Small Business Administration's 504 loan program to finance new and expanding businesses. In Federal Fiscal Year 2018, 31 loans were approved totaling \$16 million. These loans leveraged an additional \$28.7 million and created or retained 402.7 jobs. For more information visit [www.dakotabusinessfinance.com](http://www.dakotabusinessfinance.com).

We appreciate your investment in SECOG and look forward to assisting you in 2020. Please feel free to contact me at 367-5390 with any questions.

Sincerely,

Lynne Keller Forbes  
Executive Director

500 N. Western Ave. • Suite 100 • Sioux Falls, SD 57104  
Phone: 605.367.5390 • Fax: 605.367.5394  
Website: [www.secog.org](http://www.secog.org) • E-mail: [lynne@secog.org](mailto:lynne@secog.org)  
Lynne Keller Forbes, Executive Director



Siouxland Interstate Metropolitan Planning Council

1122 PIERCE STREET • SIOUX CITY IOWA • 51105 • PHONE 712.279.6286 • FAX 712.279.6920 • EMAIL SIMPCO@SIMPCO.ORG

City Administrator Ted Cherry  
North Sioux City  
504 River Drive  
North Sioux City, SD 57049

Dear Ted Cherry,

I am writing to you today requesting that the Council reconsider renewing your membership with the Siouxland Interstate Metropolitan Planning Council (SIMPCO).

North Sioux City has had a long standing membership with our organization. With your membership SIMPCO is able to offer North Sioux City a variety of services related to Community Development, Economic Development and Transportation. Membership dues are used to match federal/state funds, for continued operations, and for community projects.

As a member of SIMPCO, North Sioux City has a voting seat on the SIMPCO Board of Directors, SIMPCO MPO Transportation Technical Committee and Policy Board and is invited to sit on a variety of boards and committees including:

- Comprehensive Economic Development Strategy (CEDS) Committee
- SIMPCO Regional Policy and Legislative Affairs Committee
- SIMPCO MPO Bicycle/Pedestrian Roundtable
- Grow Siouxland Taskforce
- Water Resource Committee

Part of SIMPCO's mission is *"To be a catalyst for regional cooperation, uniting local governments of the Tri-State Siouxland Region into an effective Council of Governments."* In addition, our vision states that SIMPCO is *"...an effective uniting force among local governments in addressing issues on a regional basis."* SIMPCO would like North Sioux City to continue to be a part of our mission in creating a unified Council of Governments and building a strong Siouxland region.

The annual dues for North Sioux City are noted below, if you have any questions or would like to discuss membership in further detail, I can be reached by telephone at 712-279-6286, or by email at [mbostinelos@simpcoco.org](mailto:mbostinelos@simpcoco.org). I would also be happy to attend a Council meeting to discuss further.

Sincerely,

  
Michelle M. Bostinelos  
Executive Director

**FY 2019 SIMPCO Membership Dues North Sioux City, SD, July 1, 2019 – June 30, 2020: \$2,527.00.**

