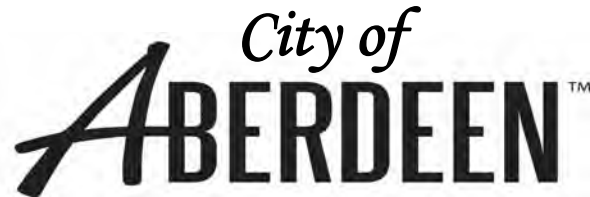




City of Aberdeen 2019 Budget

Presented by Lynn Lander, City Manager
& Karl Alberts, Finance Officer



123 South Lincoln Street
Aberdeen, SD 57401
Tel. (605) 626-7025
lynn.lander@aberdeen.sd.us

TABLE OF CONTENTS

INTRODUCTION

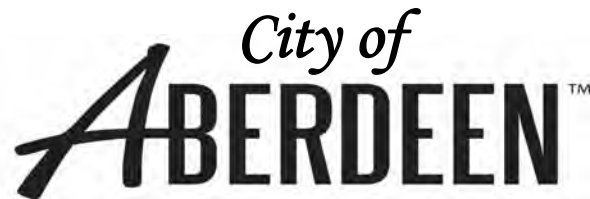
Pages 4-5	Opening Manager's Letter
Page 6	Four Year 10 Largest City Comparison
Page 7	State of South Dakota Taxable Sales by SIC
Page 8	City of Aberdeen State Taxable Sales by SIC
Page 9	Budget Calendar
Page 10	Budget Process
Page 11	City Council Members
Page 12	Mission Statement & Core Values

TAXATION

Page 13	2017 City Property Tax Example on \$100,000 House
Page 14	Aberdeen Tax Comparison Data
Page 15	Mill Levy Breakout

BUDGET

Pages 16-17	Budget Policy & Financial Control
Page 18	Budgeting Funds
Pages 19-20	General fund expenditures by function-Multi-Year
Pages 20-21	Expenditure Object Type Classifications & Expenditure Type Comparison-Multi-Year
Page 22	Increase Explanation per Expenditure Type
Pages 22-23	General Support Transfers



123 South Lincoln Street
Aberdeen, SD 57401
Tel. (605) 626-7025
lynn.lander@aberdeen.sd.us

TABLE OF CONTENTS

BUDGET CONTINUED

Page 23	General Fund Revenues
Page 24	Aberdeen Municipal Tax Due by SIC Code
Page 25	Other General Fund Revenues
Page 26	2018 Total Revenue Breakout by Revenue Category
Page 27	Summary of Major Revenues & Expenditures
Page 28	Unallocated General Fund Balance
Page 29	City Debt Position
Pages 29-30	Promotion Fund

UTILITY DATA

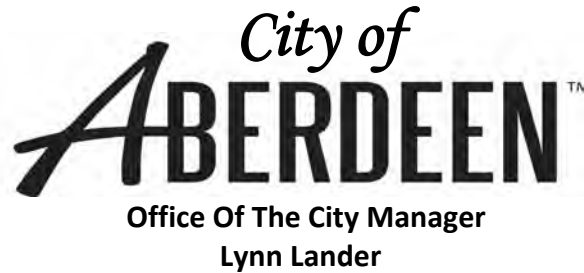
Page 31	Utility Data Table of Contents Summary
Page 32	Total Billable Utility Fees Comparison
Page 33	Historical Inflation Rate vs. Combined Utility Charges Comparison
Page 34	Enterprise Fees
Page 35	Annual Gallons of Water Pumped from Water Treatment Plant
Page 36	Water and Sewer Fund Operating (Loss) or Increase
Page 37	Ambulance Fund, Stormwater Utility Fund, and Ride Line

OTHER CITY MATERIALS

Page 39	Exhibit A. Employee Positions
Page 40	Exhibit B. Budgetary Increases For All Expenses



Page 41	Exhibit C. Fire and EMS Call Summary
Page 42	Exhibit D. Single Family Home Permits and Multi-Family
Page 43	Exhibit E. Commercial Building Permit Recap (New Construction)
Page 44	Exhibit F. Commercial Building Permits
Pages 45-46	Exhibit G. Community Profile
Pages 47-48	Exhibit H. City of Aberdeen Population & Household Statistics
Page 49	Exhibit I. Cash Balanced as of December 31, 2017
Schedules A-E: Financial Backup Breakouts	



123 South Lincoln Street
Aberdeen, SD 57401
Tel. (605) 626-7025
lynn.lander@aberdeen.sd.us

Honorable Mayor, City Councilmembers and Citizens of Aberdeen:

I respectfully submit the finalized 2019 budget. This budget document outlines which programs and services are to be ongoing and to be given available resources of the city. The City of Aberdeen remains in good financial position because of carefully planned and controlled expenditures throughout all the city departments over several years. Projecting realistic revenue projections is also a contributing factor to the good financial position of the city.

The Supreme Court on Thursday, June 21, 2018 moved to close the sales tax loophole, ruling that internet retailers can be required to collect sales taxes even in states where they have no physical presence. Hopefully, this ruling will help our local businesses by eliminating their disadvantage by having to charge sales taxes while many of the online competitors don't charge for e-commerce sales. The City Finance Officer and I are optimistic that this ruling should be a positive impact upon sales tax collections for the State of South Dakota and the City of Aberdeen. The City of Aberdeen's increase in sales tax revenues have been marginal for the last four years. The net increase in sales tax for the general fund for the last four years was \$325,638 or less than 1% per year averaged. South Dakota codified law § 10-35-35 imposes tax levy limitations each year based upon the lesser of three percent or the annual percentage change in the consumer price index for urban wage earners as computed by the US Bureau of Labor Statistics. The calculated allowable property tax increase for year 2017 was zero (0) percent, one (1) percent for 2018 and (2.1%) for 2019. New revenues from property tax revenues have only occurred mainly because of new tax value gained from property improvements for the last two years.

The recommended 2019 budget was prepared with limited growth, which included adding only one additional full-time position. This position would be a school resource officer which would allow the school district to have one officer assigned to each middle school and would provide additional coverage to assist with the elementary schools. The funding would be a 75/25 cost share between the Aberdeen School District and the City of Aberdeen.

An item of interest planned for 2019 would be the codification of ordinances. Approximately ten years ago the code of ordinances were reviewed for changes. City Attorney, Ron Wager has been aggressive in modernizing language and also changing language to meet current notification and operational practices.



A significant vehicle replacement is expected to occur within Ride Line, which involves the acquisition of three new buses. These buses will be one 30 passenger, one 16 passenger bus and one fourteen passenger bus. All the current vehicles are at least ten years of age. The City's responsibility for purchase cost is twenty percent of the total or \$72,553.

The Aberdeen Regional Airport is planned for additional significant upgrades. These upgrades include a new passenger loading bridge estimated to cost \$850,000 and \$1,700,000 to be spent on General Aviation Apron rehabilitation or Taxiway "C" reconstruction. The four year period from 2014 to 2017 major airport expenditure upgrades amounted to over \$13 million, a clear majority of the funding coming from the federal government.

I am optimistic that the Supreme Court decision on e-commerce taxation and new property tax valuation from some of the larger projects in the community as they finish will assist the city in future revenue growth.



**MUNICIPAL TAX DUE
2013-2017**

CITY	YEAR 2013	% CHANGE 2012-2013	YEAR 2014	% CHANGE 2013-2014	YEAR 2015	% CHANGE 2014-2015	YEAR 2016	% CHANGE 2015-2016	YEAR 2017	% CHANGE 2016-2017	4 YEAR TOTAL % CHANGE
Sioux Falls	\$11,590,596.27	7.67%	\$117,291,166.20	5.11%	\$124,401,484.81	6.06%	\$128,232,421.12	3.08%	\$130,439,571.27	1.72%	16.89%
Rapid City	\$54,387,473.43	3.37%	\$56,633,492.49	4.13%	\$58,914,344.15	4.03%	\$59,655,455.87	1.27%	\$60,758,794.68	1.85%	11.71%
Aberdeen	\$17,464,745.04	3.11%	\$17,523,909.86	0.03%	\$18,128,317.65	3.45%	\$18,036,770.26	-0.50%	\$18,598,866.12	3.12%	6.49%
Watertown	\$14,534,189.83	0.62%	\$15,299,283.04	5.26%	\$15,355,462.91	0.37%	\$15,355,462.91	-0.41%	\$15,728,091.01	2.84%	8.21%
Brookings	\$12,730,406.98	10.25%	\$13,340,851.72	4.80%	\$13,585,303.63	1.83%	\$14,206,773.23	4.57%	\$14,427,934.27	1.56%	13.33%
Mitchell	\$11,229,647.85	-2.77%	\$11,657,449.69	3.81%	\$12,006,964.63	3%	\$11,852,163.73	-4.06%	\$11,853,650.30	0.01%	5.56%
Yankton	\$8,536,449.41	-0.73%	\$8,902,157.76	4.28%	\$9,421,972.02	5.84%	\$9,593,221.16	1.82%	\$9,835,871.73	2.53%	15.22%
Pierre	\$7,599,184.60	1.58%	\$8,005,878.60	5.35%	\$8,168,936.70	2.04%	\$8,525,442.20	4.36%	\$8,297,243.70	-2.68%	9.19%
Spearfish	\$7,451,126.74	7.04%	\$7,828,771.83	5.07%	\$8,196,372.31	4.70%	\$8,212,415.69	0.20%	\$8,250,887.68	0.47%	10.73%
Huron	\$6,475,771.02	-0.59%	\$6,620,881.00	2.24%	\$6,922,226.50	4.55%	\$7,312,020.35	5.63%	\$7,111,077.16	-2.75%	9.81%
4 YEAR AVERAGE											10.72%

NOTE: Aberdeen ranked the lower half of the ten largest cities for annual, four year sales tax average gain. However, Aberdeen had the highest percentage of increase for year 2017.

2017-AGP 50% sales tax refund adjustment-\$353,588.17.

2017 Net Revenue = \$208,507.00 net effective percentage increase is 1.156%.



**State Statistics by Standard Industrial Classification (SIC), Major Group and Division
Total South Dakota Taxable Sales for Returns Filed in Each Listed Calendar Year**

Category	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	% Change 2016 vs. 2017
Agr., Forestry and Fishing	\$233,127,734	\$246,288,400	\$278,205,394	\$283,366,950	\$321,576,698	\$344,939,529	\$359,405,936	4.19%
Mining	\$100,792,753	\$103,080,708	\$113,708,462	\$117,987,727	\$83,066,309	\$66,519,460	\$62,564,369	(5.95%)
Construction	\$21,494,744	\$24,303,896	\$32,782,844	\$25,715,943	\$26,476,586	\$29,602,878	\$33,113,455	11.86%
Manufacturing	\$753,852,906	\$793,287,902	\$850,298,670	\$881,613,949	\$880,205,369	\$948,628,521	\$1,014,788,831	6.97%
Transportation & P.U.	\$2,649,203,584	\$2,476,635,118	\$2,620,611,095	\$2,789,459,060	\$2,821,442,867	\$2,784,183,860	\$2,857,564,291	2.64%
Wholesale Trade	\$1,376,916,250	\$1,453,900,724	\$1,460,549,951	\$1,568,034,208	1,653,863,690	1,493,257,835	\$1,454,779,972	(2.58%)
Retail Trade	\$9,247,733,796	\$10,029,673,797	\$10,437,133,896	\$10,715,567,281	11,068,183,401	10,899,119,487	\$10,955,243,583	0.51%
Fin., Ins. And Real Estate	\$288,626,749	\$346,222,354	\$382,003,420	\$388,868,507	408,708,675	454,146,030	\$449,484,445	(1.03%)
Services	\$3,044,962,617	\$3,141,343,284	\$3,323,873,769	\$3,529,759,366	3,753,670,528	3,876,979,124	\$3,930,592,713	1.38%
Public Administration	\$1,871,783	\$4,018,696	\$2,069,131	\$2,173,953	2,519,032	3,626,290	\$2,965,065	(18.24%)
Total	\$17,718,582,916	\$18,618,754,879	\$19,501,236,631	\$20,302,546,944	\$21,019,713,155	\$20,901,003,014	\$21,120,502,660	1.05%

SOURCE: South Dakota Department of Revenue

FOOTNOTE: Mining (Oil and Gas Extraction)

**Aberdeen's Statistics by Standard Industrial Classifications (SIC), Major Group, and Division
State Taxable Sales: These Figures are the Amount of Sales and Use Taxable Sales**



	2011	2012	2013	2014	2015	2016	2017	% Change 2016 vs. 2017
Agr., Forestry, & Fishing	\$4,615,020	\$5,099,917	\$6,718,395	\$5,685,318	\$6,021,311	\$7,219,954	\$7,315,019	1.31%
Construction	\$528,567	\$691,363	\$738,776	\$615,414	\$1,287,687	\$1,149,220	\$1,624,303	41.33%
Manufacturing	\$28,334,973	\$40,804,397	\$47,939,798	\$48,989,569	\$45,404,090	\$48,456,899	\$58,591,826	20.91%
Transp. Comm. & Utilities	\$26,622,620	\$27,012,472	\$27,726,959	\$26,135,948	\$28,136,882	\$29,046,102	\$34,127,975	17.49%
Wholesale Trade	\$36,570,034	\$41,540,185	\$35,140,363	\$33,613,181	\$35,799,063	\$33,533,816	\$35,146,250	4.80%
Retail Trade	\$497,495,067	\$575,634,467	\$555,951,503	\$543,572,448	\$549,962,188	\$530,154,359	\$519,382,393	(2.04%)
Finance, Ins. And Real Est.	\$12,015,099	\$12,836,331	\$13,560,421	\$13,719,539	\$11,816,618	\$9,704,733	\$7,804,388	(19.59%)
Services	\$137,004,513	\$113,738,778	\$119,496,568	\$122,358,771	\$125,181,671	\$128,493,658	\$127,124,116	(1.07%)
Other	\$515,885	\$446,626	\$317,481	\$534,082	\$539,528	\$533,850	\$320,796	(39.91%)
MAJOR GROUP TOTALS	\$743,701,779	\$817,804,535	\$807,590,264	\$795,224,270	\$804,149,042	\$788,292,591	\$791,437,066	0.39%

SOURCE: South Dakota Department of Revenue

Manufacturing: Food and kindred products; lumber and wood products, except furniture; printing, publishing, and allied industries; chemicals and allied products; stone, clay, glass and concrete products; primary metal industries: fabricated metal products, except machinery and transportation equipment; industrial and commercial machinery and computer equipment; electronic and other electrical equipment; and measuring, analyzing, and controlling instruments.

Wholesale Trade: Trade-durable goods and trade nondurable goods.

Retail trade: Building materials, mobile home dealers and garden supply; general merchandise stores; food stores, automotive dealers and gasoline service stations; apparel and accessory stores, home furniture, furnishings, and equipment stores; eating and drinking places and miscellaneous retail.

Finance, Insurance, and Real Estate: Depository Institutions, Non-depository credit institutions, Security and Commodity Brokers, Insurance Carriers, Insurance Agents, and Real Estate.

2019 BUDGET CALENDAR



Mid-Late April 2018	First Letter to departments with instructions and worksheets
May 4, 2018	Promotion Fund applications to groups
June 1, 2018	Deadline for departments to forward submittals
May 25, 2018	Promotion fund application deadline
June 11-15, 2018	City Manager and Finance Director to review submitted department budgets
June 25-29, 2018	City Manager and Finance Officer to meet with department heads
July 13, 2018	City Finance Officer to finalize all budget numbers
July 30, 2018	City Manager to deliver budget message including the five year Capital Improvement Plan. City Finance Officer to prepare hearing notice.
August 13, 2018	5:00 pm work session prior to the City Council meeting. Public hearing of proposed Capital Improvement Plan Budget at City Council meeting.
September 4, 2018	First reading of City Budget and 5 year Capital Improvement Plan
September 17, 2018	Second reading of City Budget and 5 year Capital Improvement Plan
September 24, 2018	City Finance Officer to certify tax request to County
Oct/Nov 2018	Finalize and distribute budget books

ANNUAL BUDGET PROCESS



Article Five of the Aberdeen Home Rule Charter defines how the budget is to be prepared and submitted to the City Council for review and adoption.

Listed below are some of the requirements:

1. The City Manager shall submit to the City Council a budget for the ensuing fiscal year and an accompanying message on or before the first day of August each year.
2. Describe important features of the budget and indicate any major changes from the current year in financial policies, expenditures and revenues together with reasons for changes.
3. Provide a summary of the City's debt position.
4. Comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year.
5. Breakout of current operations and capital outlay expenditures for each fund and organization unit when practicable.
6. Estimated profit and loss for ensuing year for enterprise operations.

City Council Action on Budget

The City Council shall publish a notice stating the time and place where copies of the budget are available for inspection, in addition, hold a public hearing before adoption.

Amendment Before Adoption

The City Council may adopt the City Manager's budget with or without amendments. The City Council in amending the budget may add or increase programs or amounts and delete or decrease any programs or amounts, except expenditures required by law for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

Adoption

The City Council shall adopt the budget on or before September 30th. Failure of the City Council to adopt a budget by this date will result in the adoption of the budget proposed by the City Manager.



CITY COUNCIL

MAYOR

Mike Levsen

Term Expires June 30, 2019

NW DISTRICT

Dave Lunzman, Councilor
Term Expires June 30, 2022

Jennifer Slaight-Hansen, Councilor
Term Expires June 30, 2019

NE DISTRICT

Rob Ronayne, Councilor
Term Expires June 30, 2023

Mark Remily, Councilor
Term Expires June 30, 2022

SW DISTRICT

David Bunsness, Councilor
Term Expires June 30, 2020

Alan Johnson, Councilor
Term Expires June 30, 2023

SE DISTRICT

Dennis "Mike" Olson, Councilor
Term Expires June 30, 2020

Clint Rux, Councilor
Term Expires June 30, 2022



Mission Statement

We will, for the betterment of the people, shape a future with a positive environment through stewardship and collaborative leadership.

Core Values

We are a City that believes in a professional environment that exemplifies honesty, integrity, and mutual respect.

We seek and build partnerships that focus on cooperation, teamwork, and trust.

We are dedicated to quality customer service, programs, and facilities.

We communicate in a way that promotes competency, reliability, and confidence.

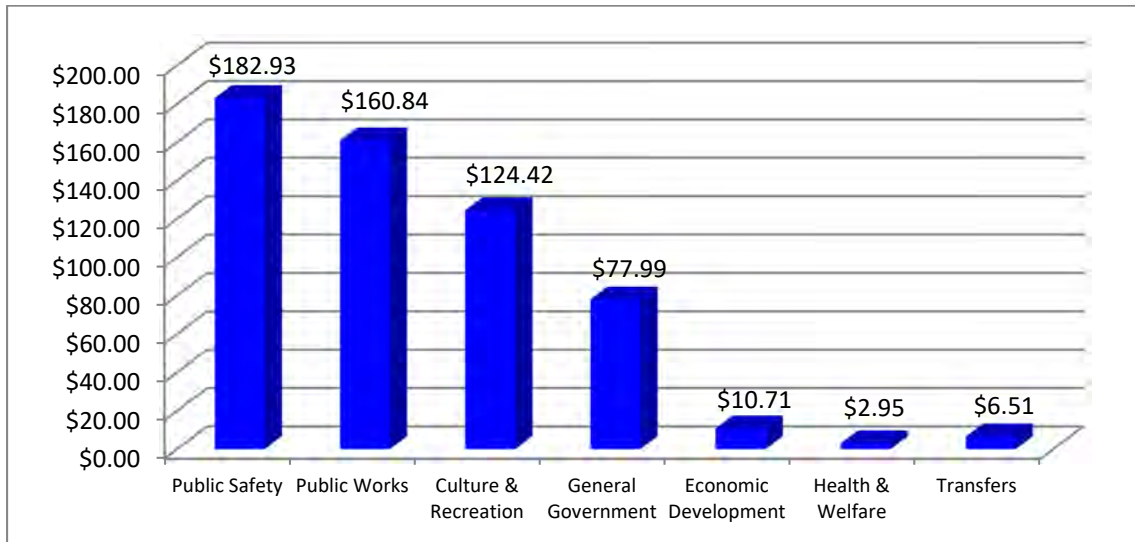
We are ethical and accountable to ourselves and the citizens, working toward excellence in all we do.

TAXATION



The first question usually asked by a citizen when talking about the City budget is “where is the money allocated within the city?” Attached below is an illustrative example of the allocation of city tax dollars for city services.

**2018 City Property Taxes On A House At \$100,000 Market Value
\$566.35 Total**



Market Values

\$100,000--\$566.35

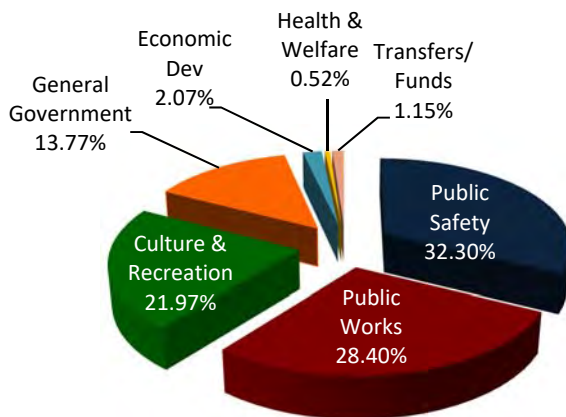
\$200,000--\$1,132.70

\$300,000--\$1,699.05

2018 Taxes Payable Split-Out for City Functions



Public Safety	\$8,953,050	32.30%
Public Works	\$7,872,700	28.40%
Culture & Recreation	\$6,088,510	21.97%
General Government	\$3,817,050	13.77%
Economic Development	\$522,800	1.89%
Health & Welfare	\$143,600	0.52%
Transfers/ Funds	\$320,000	1.15%
TOTAL	\$27,717,710	100.00%



Tax Comparison Data

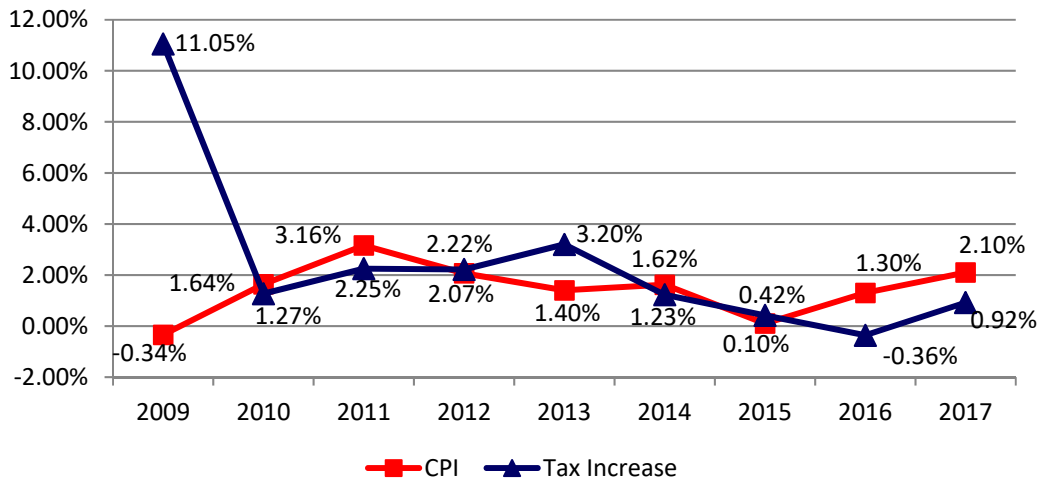
New construction is one of the positive key factors in causing increases in taxable valuation of the City of Aberdeen. Tax valuation increases due to new construction contribute to property tax stabilization. Aberdeen has experienced constant new construction property value growth for the last ten years, which has kept the city mill rate quite constant. Listed below is a table showing tax comparison data for payable years 2012, 2013, 2014, 2015, 2016, 2017, and 2018.

Aberdeen Tax Comparison Data



	2011 Paid 2012	2012 Paid 2013	2013 Paid 2014	2014 Paid 2015	2015 Paid 2016	2016 Paid 2017	2017 Paid 2018
City Tax Levy	\$6,695,031	\$7,176,213	\$7,502,000	\$7,756,839	\$8,238,747	\$8,351,206	\$8,668,553
Change in Revenue	\$294,337	\$481,182	\$325,787	\$254,839	\$481,908	\$112,460	\$317,347
City Mill Rate	5.301	5.60	5.71	5.75	5.89	5.83	5.92
City Taxes on a House At \$100,000 Mkt. Value	\$524.80	\$536.48	\$553.96	\$560.82	\$563.18	\$561.14	\$566.35
Percentage of Tax Increase on \$100,000 Market Value Home	2.25%	2.22%	3.20%	1.23%	0.42%	-0.36%	0.92%
Tax Value Factored	\$1,262,895,278	\$1,332,776,946	\$1,314,954,853	\$1,348,546,468	\$1,398,531,112	\$1,431,717,283	\$1,464,871,514
Increase in Valuation	\$45,593,551	\$41,231,000	\$34,468,956	\$33,591,615	\$49,984,444	\$33,186,171	\$33,154,231

Historical Inflation Rate (CPI-U) vs. Percentage of Tax Increase on \$100,000 Market Value Home



Total Mill Levy Breakout For All Entities



Agriculture Properties										
	2014 Mill Levy	% of Total	2015 Mill Levy	% of Total	2016 Mill Levy	% of Total	2017 Mill Levy	% of Total	2018 Mill Levy	% of Total
County	4.276	23.78	4.008	23.08	3.816	22.56	3.563	21.87%	3.436	21.41%
City	5.705	31.73	5.752	33.13	5.891	34.84	5.833	35.80%	5.918	36.88%
James River	0.085	0.47	0.076	0.44	0.069	0.41	0.063	0.38%	0.061	0.38%
School	7.917	44.02	7.526	43.35	7.136	42.19	6.836	41.95%	6.631	41.32%
TOTAL	17.983	100.00	17.362	100.00	16.912	100.00	16.295	100.00%	16.046	100.00%
Owner Occupied Properties										
	2014 Mill Levy	% of Total	2014 Mill Levy	% of Total	2016 Mill Levy	% of Total	2017 Mill Levy	% of Total	2018 Mill Levy	% of Total
County	4.276	21.11	4.008	20.09	3.816	19.57	3.563	19.27%	3.436	19.13%
City	5.705	28.17	5.752	28.83	5.891	30.21	5.833	31.55%	5.918	32.95%
James River	0.085	0.42	0.076	0.38	0.069	0.35	0.063	0.35%	0.061	0.34%
School	10.188	50.30	10.114	50.70	9.725	49.87	9.028	48.83%	8.543	47.57%
TOTAL	20.254	100.00	19.950	100.00	19.501	100.00	18.487	100.00%	17.958	100.00%
Non-Agriculture Properties										
	2014 Mill Levy	% of Total	2014 Mill Levy	% of Total	2016 Mill Levy	% of Total	2017 Mill Levy	% of Total	2018 Mill Levy	% of Total
County	4.276	16.90	4.008	16.01	3.816	15.70	3.563	15.79%	3.436	15.87%
City	5.705	22.55	5.752	22.98	5.891	24.24	5.833	25.85%	5.918	27.33%
James River	0.085	0.33	0.076	0.30	0.069	0.28	0.063	0.28%	0.061	0.28%
School	15.238	60.22	15.199	60.71	14.528	59.78	13.107	58.08%	12.24	56.52%
TOTAL	25.304	100.00	25.035	100.00	24.304	100.00	22.566	100.00%	21.655	100.00%



BUDGET POLICY AND FINANCIAL CONTROL

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, for budgeting purposes, into broad fund categories as follows:

General Fund

The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related cost.

Permanent Fund

GAAP indicate that permanent funds “should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs—that is, for the benefit of the government or its citizenry.”

Internal Service Fund

The internal service fund is used to account for activity that provides goods or services to other funds on a cost-reimbursement basis.

**Private-Purpose Trust Fund**

Used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund

Used to report resources held by the reporting government in a purely custodial capacity.

Capital Projects Fund

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Fund examples include the following: Water, Sewer, Wylie Campground, and Ambulance.



CITY OF ABERDEEN BUDGETING FUNDS

GOVERNMENTAL FUNDS	GENERAL FUND	101	General Fund			
	SPECIAL REVENUE FUNDS	202	Promotion Fund			
		208	P&R Fund			
		210	P&R Gift Fund			
		213	Business Improvement District Fund			
		215	Airport Fund			
		219	Special Sales Tax Fund			
		220	Parking Fund			
		224	Storm Water Fund			
		226	Library Fine Fund			
		230	Landmark Commission Fund			
		DEBT SERVICE FUNDS	301	TIF District #2 Bonds		
			302	TIF District #4 Bonds		
			303	ARCC Bonds		
			304	TIF District #10 Bonds		
			305	Aquatic Center Bonds		
			307	Public Safety Bonds		
			308	TIF District #8 Bonds		
			309	Library Bonds		
			310	TIF District #12 Bonds		
			311	Wylie Park CG Exp. Bonds		
			312	TIF District #3 Bonds		
			313	TIF District #17 Bonds		
			314	City Hall Remodel Bonds		
			315	TIF District #18 Bonds		
			316	TIF District #19 Bonds		
			317	Old Federal Building Bonds		
			320	TIF District #20 Bonds		
			321	TIF District #21 Bonds		
			322	TIF District #22 Bonds		
			323	TIF District #23 Bonds		
			324	TIF District #24 Bonds		
			325	TIF District #25 Bonds		
		326	TIF District #26 Bonds			
		327	TIF District #27 Bonds			
		328	TIF District #28 Bonds			
		329	TIF District #29 Bonds			
	PERMANENT FUNDS	401	Cemetery Perp. Care Fund			
	CAPITAL PROJECT FUNDS	501	Moccasin Creek Project Fund			
		502	HAPI TIF Project Fund			
		508	P&R Capital Project Fund			
PROPRIETARY FUNDS	ENTERPRISE FUNDS	602	Water Enterprise Fund			
		604	Sewer Enterprise Fund			
		613	Federal Building Enterprise Fund			
		614	Campground Enterprise Fund			
		615	Golf Enterprise Fund			
		620	Ambulance Enterprise Fund			
	INTERNAL SERVICE FUNDS	651	Unemployment Compensation Fund			
		652	City Self Insurance Fund			
FIDUCIARY FUNDS	TRUST & AGENCY FUNDS	712	Trust Deposit Fund			
		719	P&R Sales Tax Fund			
		720	P&R Trust Fund			
		723	Employee Flex Fund			



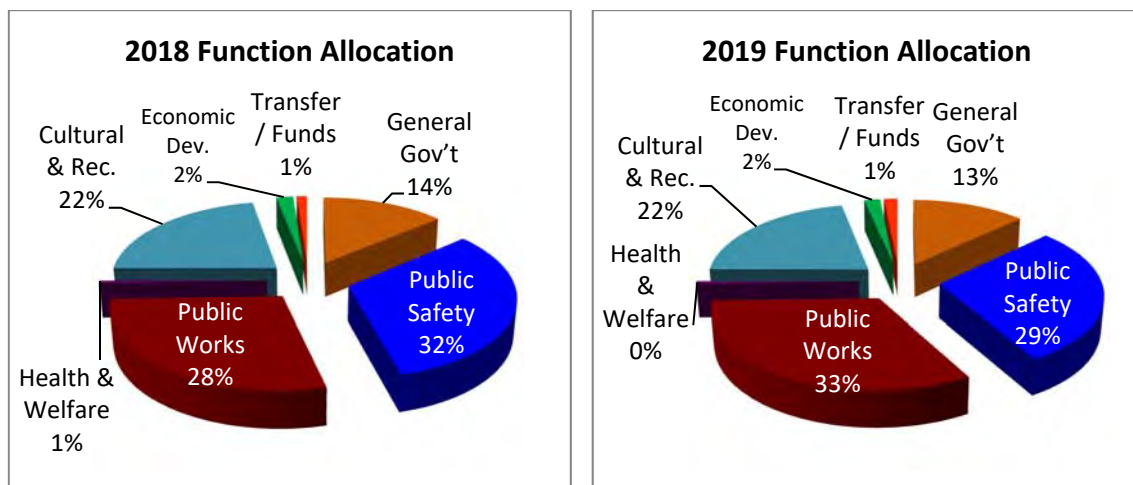
GENERAL FUND

Expenditures

General Fund expenditures are recorded based upon the principal function of activity. The general fund functions for the City of Aberdeen are as follows: General Government (Executive and Administration), Public Safety (Police, Fire and Protective Inspections), Public Works (Highways and Streets, Sanitation, Airport, Parking Facilities, Cemetery and Transit), Health and Welfare (Drug Education and Other), Economic Development and Culture and Recreation (Recreation, Parks and Library). Listed below for comparison purposes are the general expenditures by function for actual expenditures for years 2013, 2014, 2015, 2016, 2017, and budgeted expenditures for years 2018 and 2019.

Fund	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
General Gov't	\$2,694,498	\$3,332,000	\$3,051,577	\$3,079,501	\$3,036,110	\$3,817,050	\$3,727,900
Public Safety	\$6,883,894	\$7,215,320	\$7,092,647	\$7,376,562	\$7,457,335	\$8,965,050	\$8,242,700
Public Works	\$5,988,102	\$6,921,995	\$9,578,110	\$11,984,830	\$7,045,708	\$7,872,700	\$9,397,010
Health & Welfare	\$71,146	\$91,570	\$84,433	\$140,362	\$153,523	\$148,100	\$148,600
Cultural & Rec.	\$5,102,203	\$5,422,715	\$5,729,264	\$6,550,310	\$6,157,137	\$6,090,510	\$6,182,195
Economic Dev.	\$2,054,479	\$522,800	\$496,200	\$698,291	\$691,328	\$522,800	\$522,800
Transfer/ Funds	\$260,000	\$265,670	\$319,000	\$412,770	\$370,000	\$412,770	\$447,830
TOTALS	\$23,054,322	\$23,772,070	\$26,351,231	\$30,242,626	\$24,911,141	\$27,828,980	\$28,669,035

General Gov't.— 13% Cultural & Rec.— 21.56% Public Safety 28.74%
 Economic Dev.—1.82% Public Works— 32.77% Transfers 1.56%
 Health & Welfare .51%



Current Dollar Overview

A budget's success shouldn't be solely measured based upon the percentage of increase or decrease from the previous year. The outcomes measure the success for programs, activities and accomplishments for a budget. The ten year average (2007-2017) for budgetary increases for all



expenses follows: Salaries & Benefits-3.66%, Operations & Maintenance-4.75%, and Capital/Equipment-8.29%.

The dollar proposal for the general fund expenditures which includes parks, recreation and forestry and also airport operations for 2019 is \$28,667,835 or \$838,855 more than the previous year’s allocation. The airport is programmed for \$2,838,000 and the majority of this allocation is for capital improvement costs. The City expects \$2,660,000 in Federal and State grants associated with the Airport improvements. The total tax supported increase for all expenses for year 2019 is 3%. A transfer or reallocation of unspent previous year’s budget dollars has been calculated as a cash source to balance the proposed 2019 budget. Traditionally, positive budget variances occur each budget year. The estimated unexpended budget dollars programmed to balance the submitted budget for 2019 is \$260,155. The transfer amounts for previous years follow as such: 2011-\$530,915; 2012-\$603,580; 2013-\$425,185; 2014-\$275,160; 2015-\$353,275; 2016-\$351,275; 2017-\$323,815; and 2018-\$402,430. Budget years 2011, 2012 and 2013 experienced limited budget growth.

Listed below is the breakout showing the requested department head budget amounts for 2019 vs. the manager’s recommended budget amounts for the categories of operations and maintenance and capital outlay.

Category	Requested	Final Approved	Variance
Operations and Maintenance	\$7,692,995	\$7,560,645	(\$132,350)
Capital Outlay	\$4,827,800	\$4,081,700	(\$746,100)

Overall, the city departments submitted very reasonable budgets.

EXPENDITURE OBJECT TYPE CLASSIFICATIONS:

National standards require all cities to uniformly report all city financial operations based upon standard revenue and expenditure classifications. Aberdeen utilizes four major object classifications to code expenses denoted as expenditures. The expenditure object classifications are personnel services, operations and maintenance, transfers and capital outlay. Detailed descriptions for each of these expenditure categories follow below.

Personnel Services – This object of expenditure includes cost for salaries, wages, and related employee benefits provided for all persons employed by the City. Employee benefits include employer contributions to the retirement, insurance and similar benefits.

Operations and Maintenance – This object of expenditures includes articles and commodities that are consumed or materially altered when used and expenses for services other than personal services that



are required by the city in the administration of its assigned functions or which are legally or morally obligatory to the city.

Transfer to Other Funds - This object of expenditures include necessary transfer to other funds.

Capital Outlay – This object of expenditures includes outlays that result in the acquisition of or additions to fixed assets.

EXPENDITURE TYPE COMPARISON FOR 2013, 2014, 2015, 2016, 2017, 2018, and 2019

Listed below are the actual recorded expenditures for 2013, 2014, 2015, 2016, 2017, and the budget amounts for 2018 and 2019 for personnel services, operations and maintenance, transfers to other funds and capital outlay.

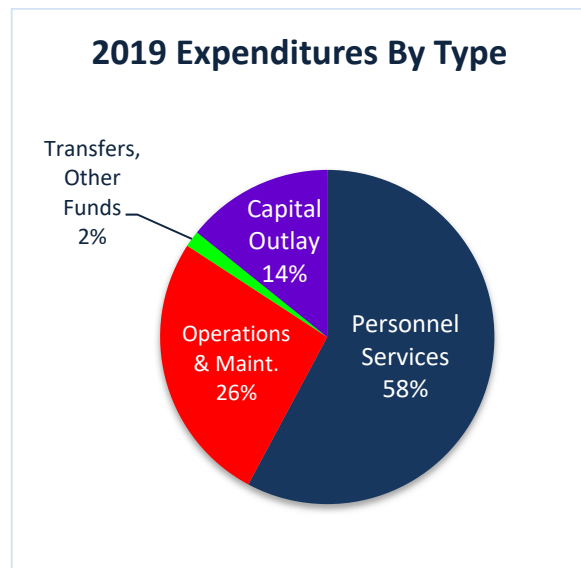
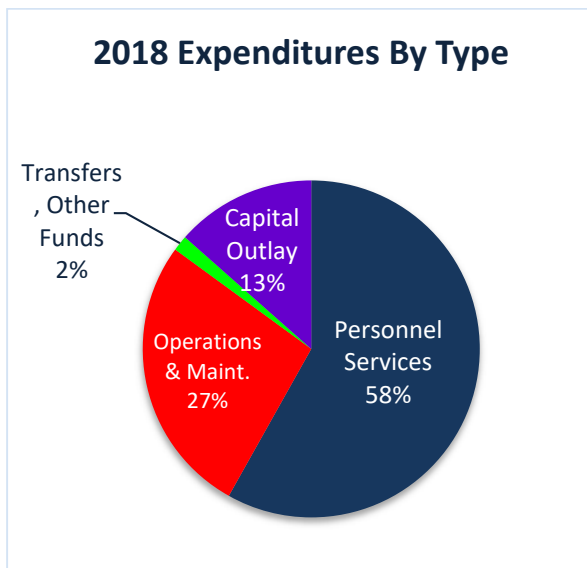
Expenditure by Type	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	2018 Budget	2019 Budget
Personnel Services	\$12,864,888	\$13,748,520	\$13,938,591	\$14,724,047	\$15,186,256	\$16,208,765	\$16,578,860
Operations & Maint.	\$7,874,224	\$6,649,275	\$6,421,073	\$6,252,196	\$6,199,007	\$7,500,245	\$7,560,645
Transfers, Other Funds	\$260,000	\$265,670	\$319,000	\$412,770	\$370,000	\$412,770	\$447,830
Capital Outlay	\$1,782,565	\$3,108,605	\$5,672,617	\$8,130,792	\$2,444,305	\$3,757,200	\$4,081,700
TOTAL EXPENDITURES	\$22,781,677	\$23,772,070	\$26,351,281	\$29,519,805	\$24,199,568	\$27,878,980	\$28,669,035

Net Increase from 2018 to 2019

Personnel Services—2.3%

Operations & Maintenance—1.7%

Capital Outlay—8.6%





2018 EXPENDITURE SUMMARY:

Personnel Services

Personnel services cost projected for budget year 2019 in the General Fund, Parks and Recreation Fund and Forestry and Airport Fund are projected to be \$16,578,860. Exhibit "A" on page 37 lists employee position numbers since 2007.

The current level for full-time employees would be two hundred seventy employees based upon my recommendation.

The second leading cost item under personnel services is employee insurance cost. Employee insurance rates follow below:

	2010-2014	2015	2016-2018	Recommended 2019
Single	\$425.00	\$500.00	\$575.00	\$600.00
Single + 1	\$705.00	\$817.50	\$950.00	\$1,000.00
Family	\$850.00	\$1,000.00	\$1,150.00	\$1,200.00

The net increase impact for personnel services from year 2018 to 2019 is 2.28%.

Personnel Services

No employee classification changes were planned for 2019. An index adjustment is included for 2019 in the wage appropriation amount for all employees.

Operations and Maintenance

Operations and maintenance includes articles and commodities that are consumed or materially altered when used and expenses for services. The category of operations and maintenance consumes 26% to 30% of total annual operating budget. The programmed projected cost increase for operations and maintenance for 2019 is .81%. The net dollar increase is projected to be \$128,900 from \$7,431,745 to \$7,560,645.

Transfers to Other Funds and Activities

Transfers to other funds increase \$31,700 from \$4,708,275 in 2017 to \$4,739,975 for 2018. Transfers are necessary to offset losses in enterprise operations like the airport and ambulance. Even though fees are charged in the airport and ambulance operations both enterprise operations require a general fund subsidy to guarantee the availability of service. Listed below is the subsidy amounts projected for Airport, Ambulance, Golf, and Parks and Recreation operations.



	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
Ambulance	\$354,000	\$282,770	\$220,000	\$175,000	\$281,860
Airport	\$547,700	\$643,400	\$555,000	\$553,350	\$449,050
Golf	\$120,000	\$130,000	\$150,000	\$145,000	\$165,970
Parks & Recreation	\$3,505,335	\$3,684,525	\$3,883,275	\$3,866,625	\$3,964,060

Capital Outlay

The last major category of expense is capital outlay. Large programmed acquisitions and additions include the following: Computer licenses and software upgrades-\$50,000; two tandems-\$250,000; two new patrol vehicles-\$63,000; a front end loader-\$155,000; Refuse truck-\$105,000; and Library periodicals-\$83,000.

See "Schedule E" for a detailed listing.

GENERAL FUND REVENUES

Sales Tax

Aberdeen imposes 2% Sales and Use Tax and a 1% Gross Receipt Tax. The first one percent sales tax is used for general fund operations and the second penny sales tax is mandated by City Ordinance No. 04-04-04 to be used only for capital improvements. The 1% Gross Receipts Tax is allocated towards promotion and advertising of the City.

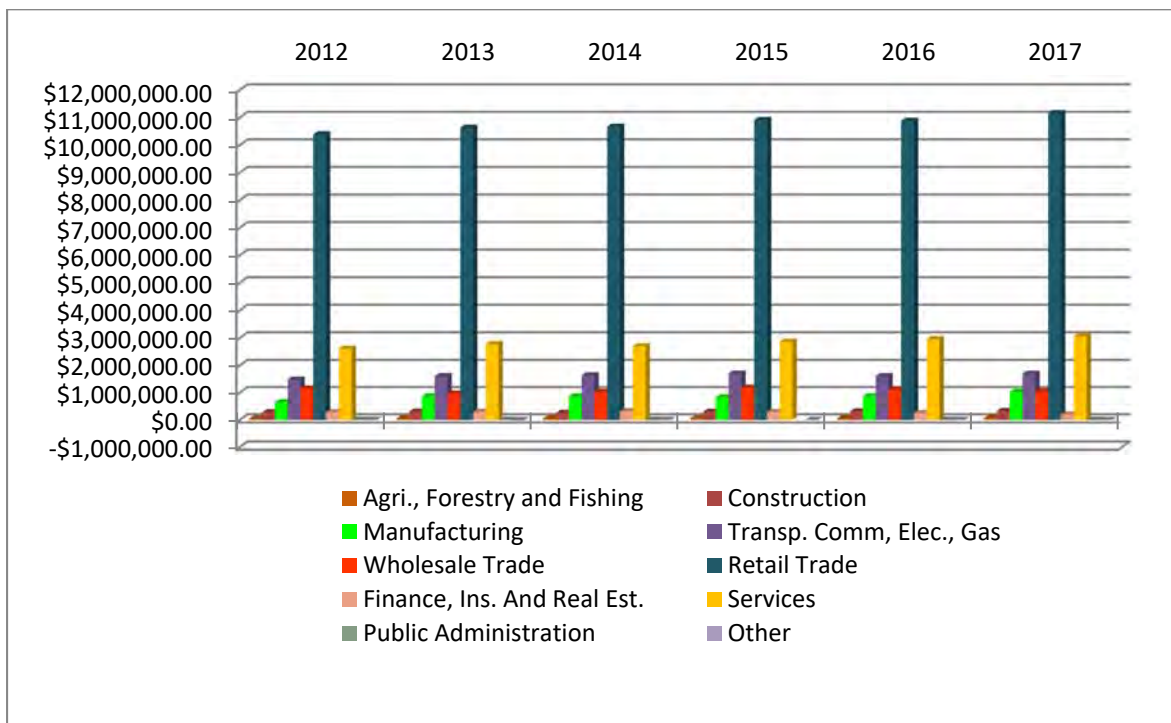
Sales tax revenue is the largest, constant source of revenue for the City's general fund. The South Dakota Department of Revenue divides sales tax receipts into nine major distinct classifications. These categories of division area as follows: Agr., Forestry and Fishing, Construction, Manufacturing, Transportation, Commerce and Utilities, Wholesale Trade, Retail Trade, Finance & Insurance and Real Estate, Services and Public Administration and Other. The category of retail sales accounts for the largest percentage of the total taxable sales for the City.

The ten year annual average during the 2008-2017 period for sales tax growth was 1.58%. The annual average for growth from year to year for the last four years is .96%. The best, most recent year to year growth period was from year 2006 – 2008. Municipal sales tax current revenues continue to increase, but at more modest percentages.



ABERDEEN MUNICIPAL TAX DUE BY SIC CODE

	2012	2013	2014	2015	2016	2017	% Change 2016 vs. 2017
Agri., Forestry and Fishing	\$50,522.87	\$53,564.74	\$59,742.19	\$61,156.78	\$64,047.14	\$78,849	23.11%
Construction	\$281,588.19	\$305,230.36	\$263,777.82	\$298,807.21	\$312,448.78	\$330,485	5.77%
Manufacturing	\$647,131.79	\$862,150.01	\$859,931.80	\$828,218.21	\$863,982.41	\$1,031,080	19.34%
Transp. Comm, Elec., Gas	\$1,478,987.15	\$1,604,562.03	\$1,638,384.81	\$1,703,645.37	\$1,606,347.54	\$1,695,486	5.54%
Wholesale Trade	\$1,148,463.42	\$962,176.17	\$1,028,258.55	\$1,184,177.50	\$1,105,947.38	\$1,046,128	(5.41%)
Retail Trade	\$10,387,366.42	\$10,628,722.15	\$10,665,321.78	\$10,906,759.60	\$10,879,402.15	\$11,157,141	2.55%
Finance, Ins. And Real Est.	\$280,858.77	\$293,261.43	\$313,481.15	\$288,038.99	\$250,074.65	\$195,338	(21.89%)
Services	\$2,609,330.55	\$2,775,687.66	\$2,692,756.61	\$2,856,566.68	\$2,952,394.47	\$3,062,816	3.74%
Public Administration	\$627.83	\$780.19	\$814.19		\$1,673.95	\$1,516	(9.44%)
Other	\$2,420.88	-\$21,389.70	\$1,440.96	\$947.31	\$451.79	\$26	(94.25%)
Total	\$16,887,297.87	\$17,464,745.04	\$17,523,909.86	\$18,128,317.65	\$18,036,770.26	\$18,598,865	



Retail trade is the largest, specific generator of taxable sales amounting to sixty percent of total taxable municipal sales for the City of Aberdeen.



Other General Fund Revenues

The City utilizes eight major revenue categories to account for revenues of the City. These major accounts are as follows: property tax, sales tax, licenses and permits, intergovernmental revenues, charges for goods, interest, transfers and other.

Property taxes are the City's second largest, constant revenue source for the general fund. South Dakota Codified Law § 10-13-35 imposed limitations whereas the tax levy increase can only increase to no more than the lesser of three percent or the index factor. The "Index Factor" is calculated by adding the most recent annual percentage change in the consumer price index for urban wage earners and clerical workers as computed by the Bureau of Labor Statistics, United States Department of Labor plus new value from property improvements to determine the maximum revenue to be raised by taxation.

The South Dakota Department of Revenue and Regulation informed the City of Aberdeen that the Consumer Price Index to be used for taxes payable in 2019 is 2.1%. The City Finance Officer has calculated the percentage of increase to be approximately 2.75% when factoring the index factor with new property growth. The new gain in revenue is expected to be \$225,000.00 and the expected total revenue is \$9,286,000. Property tax is 32.74% of the general fund revenues.

Listed below is a table showing actual and budgeted revenues for the eight revenue categories.

Revenue By Type	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
Property Tax	\$7,195,790	\$7,604,650	\$8,002,192	\$8,234,514	\$8,381,792	\$9,031,000	\$9,286,000
Sales Tax	\$8,166,684	\$8,275,000	\$8,452,561	\$8,385,354	\$8,492,321	\$8,764,000	\$9,074,000
Licenses & Permits	\$436,668	\$437,500	\$395,015	\$469,445	\$396,461	\$413,500	\$396,000
Intergov. Revenues	\$2,361,935	\$2,608,450	\$6,538,252	\$8,892,887	\$2,098,860	\$3,205,550	\$4,507,000
Charges for Goods	\$2,625,354	\$2,583,990	\$2,678,566	\$2,921,885	\$2,865,124	\$2,852,240	\$2,960,570
Interest	\$50,569	\$50,500	\$153,817	\$162,214	\$201,730	\$350,500	\$180,500
Transfers	\$619,965	\$1,097,720	\$1,333,235	\$978,316	\$689,123	\$1,804,990	\$982,610
Other	\$886,352	\$683,550	\$874,856	\$1,146,695	\$1,067,541	\$1,250,500	\$970,000
TOTAL	\$22,343,317	\$23,341,360	\$28,428,494	\$31,191,310	\$24,192,952	\$27,672,280	\$28,356,680

The projected revenue for sales tax for 2019 is \$9,074,000. This projection is based upon anticipated sales tax growth of 1.5% in 2018 and 1.5% in 2019 from the base amount actually collected in 2017 with an estimate of \$200,000 in internet sales tax revenue. The anticipated sales tax increase from 2018 to 2019 is \$310,000.00. Sales tax accounts for 31.99% of general fund revenues.



Charges for services is the third largest, constant revenue source to support general fund operations. Major revenue sources include the following: Garbage collections-\$1,030,000; recycling collections-\$272,500; and Ride Line fares-\$190,000.

The fourth largest, constant revenue source which provides financing for general fund operations is "Intergovernmental Revenues". Intergovernmental revenues consist of federal, state, and county revenues allocated back to the City.

Federal Grants	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
A. Ride Line Grants	\$508,856	\$275,254	\$346,410	\$300,000	\$300,000
B. Public Safety	\$212,412	\$183,812	\$92,231	\$290,000	\$225,000
State Grants & Revenues	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
A. Ride Line Grants	\$64,364	\$63,464	\$120,541	\$65,000	\$100,000
B. Bank Franchise	\$109,237	\$120,946	\$105,180	\$105,000	\$120,000
C. MV Commercial	\$27,577	\$28,502	\$27,434	\$27,000	\$27,000
D. Liquor Tax Revenue	\$162,738	\$170,154	\$169,741	\$170,000	\$170,000
E. Motor Vehicle Lic.	\$171,171	\$189,333	\$192,960	\$190,000	\$190,000
F. Fire Ins. Rev.	\$73,388	\$0	\$79,791	\$75,000	\$75,000
G. Highway/Bridge	\$551,272	\$527,607	\$489,420	\$550,000	\$500,000
H. Other	\$2,964	\$2,808	\$2,376	\$3,000	\$3,000
County Shared Revenues	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
A. Highway/Bridge	\$0	\$0	\$81,760	\$0	\$0
B. Wheel Tax	8,796	\$9,142	\$9,098	\$10,000	\$10,000

The last major revenue source for the general fund is licenses and permits. Listed below is a listing of revenue sources, which generate the projected amount of \$396,000.00 for 2019.

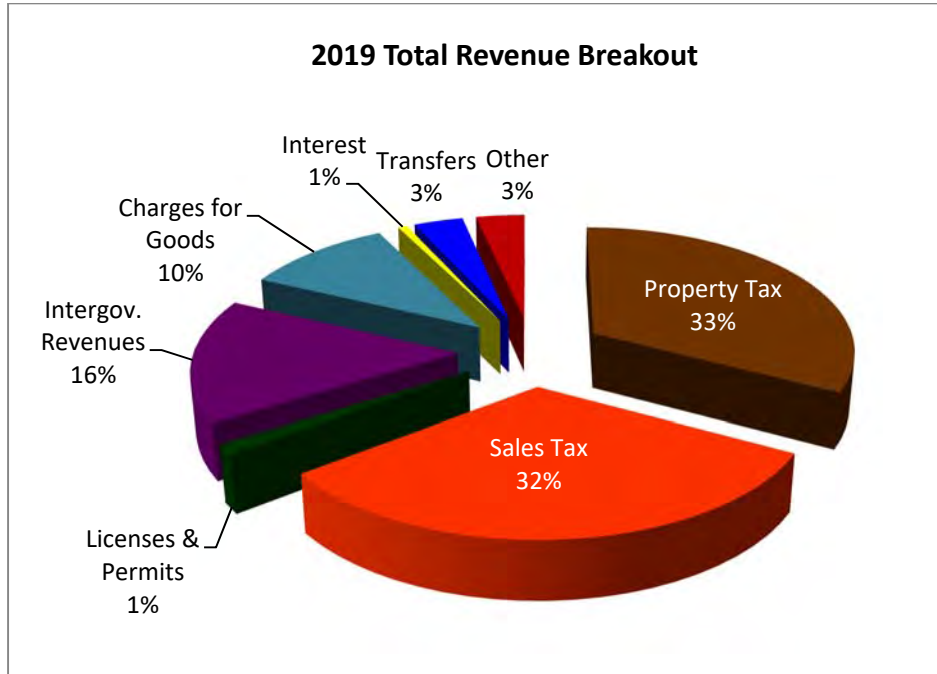
	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Budgeted 2019
1. General Licenses	\$24,590	\$25,519	\$32,879	\$25,000	\$30,000
2. Pet Licenses	\$2,734	\$2,337	\$2,742	\$2,000	\$2,500
3. Beer Licenses	\$10,260	\$11,543	\$10,700	\$11,000	\$11,000
4. Liquor Licenses	\$63,720	\$166,435	\$65,235	\$63,000	\$65,000
5. Video Lottery	\$19,200	\$21,150	\$19,455	\$20,000	\$20,000
6. Day Care	\$1,675	\$1,225	\$1,850	\$1,500	\$1,500
7. Site Development Permits	\$2,050	\$2,101	\$2,475	\$2,000	\$2,000
8. Plumbing Permits	\$7,198	\$6,276	\$5,500	\$7,000	\$7,000
9. Building Permits	\$254,164	\$225,525	\$249,161	\$275,000	\$250,000
10. Sign Permits	\$6,740	\$3,840	\$2,900	\$4,000	\$4,000
11. Overweight Permits	\$2,600	\$3,400	\$3,500	\$3,000	\$3,000
	\$394,931	\$469,351	\$396,397	\$413,500	\$396,000



A clear majority of revenue received in this category is from building permit fees. Building permit revenues have remained steady, but slightly declined from the dollar issuance peak in 2010.

Summary of Major Revenues & Expenditures

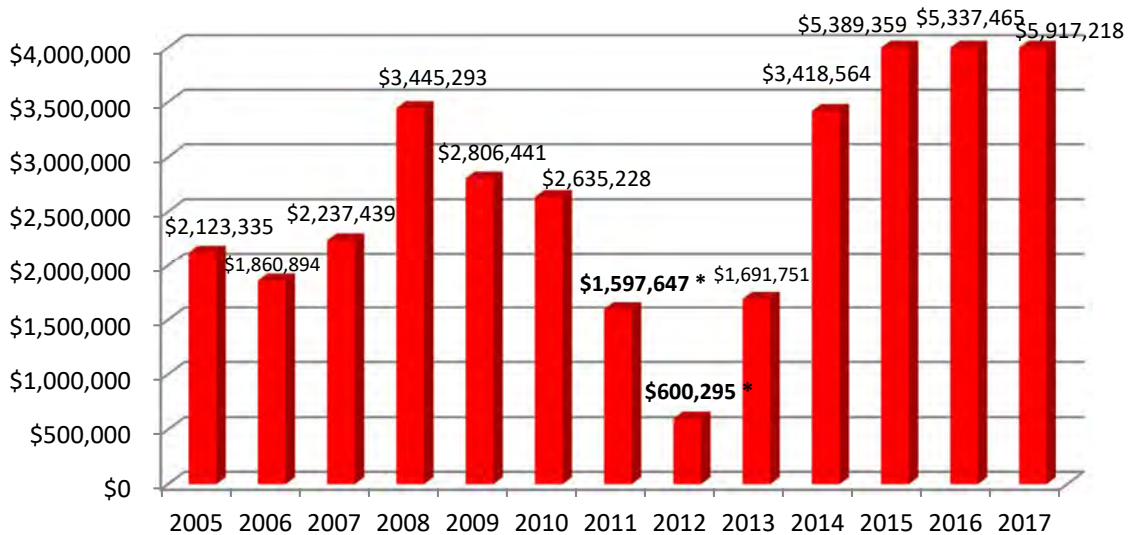
Revenue By Type	General	Airport	Parks & Recreation	Total
Revenues:				
Tax Levy	\$9,256,000	\$30,000	\$90,000	\$9,376,000
Sales Tax	\$9,074,000			\$9,074,000
Other Taxes & Penalties	\$385,000			\$385,000
Licenses & Permits	\$396,000			\$396,000
Intergovernmental	\$1,757,000	\$2,660,000		\$4,417,000
Charges for Good & Services	\$1,889,000	\$399,000	\$672,570	\$2,960,570
Fines & Forfeits	\$20,000			\$20,000
Franchise Fees	\$550,000			\$550,000
Other Miscellaneous Revenues	\$231,500		\$15,000	\$246,500
Unexpended Fund Balance	\$160,155	\$100,000		\$260,155
Transfers	\$579,610	\$702,050	\$4,114,060	\$5,395,720
Total	\$24,298,265	\$3,891,050	\$4,891,630	\$33,080,945
Expenditures:				
Personal Services	\$12,939,110	\$581,400	\$3,057,150	\$16,577,660
Operation & Maintenance	\$5,454,715	\$471,650	\$1,521,280	\$7,447,645
Capital Outlay	\$930,500	\$2,838,000	\$313,200	\$4,081,700
Transfers	\$4,973,940			\$4,973,940
Total	\$24,298,265	\$3,891,050	\$4,891,630	\$33,080,945



OTHER FINANCIAL DATA:

Unallocated General Fund Balance

The City of Aberdeen maintains a reserve in the general fund account commonly called Unallocated General Fund Balance. This reserve account is used for cash flow purposes like any other business; in addition, this reserve can be utilized to cover unanticipated expenses and emergencies. The chart below shows the unallocated general fund balance for the last twelve years. The current balance is equivalent to approximately 24% for the annual appropriation for the general fund.



* At 12/31/18, \$824,183 of TIF #14 project costs and \$1,495,786 of TIF #15 (Hapi Central Subdivision) project costs had been paid by the General Fund and yet to be reimbursed through incremental revenue.



Article Five of the Aberdeen Home Rule Charter defines how the budget is to be prepared and submitted to the City Council. A specific requirement is for the City Manager to provide a summary of the City's debt position.

As stated by state law, the debt of any municipality shall never exceed five percent upon the assessed valuation of taxable property in the municipality for the year preceding that in which said indebtedness is incurred. The definition of debt does not include special assessments bonds or leases subject to annual appropriation or debt which contains funding out clauses. Debt generally does include sales tax bonds, tax increment bonds, lease-purchase, multi-year leases, financing agreements (i.e., State Revolving Fund Loans), as well as general obligation bonds. Listed below is the current municipal debt limit and existing debt for 2018. Historical data is also listed for previous years from 2004 to 2017.

Year	Constitutional Debt Limit	Constitutional Existing Debt	Allotment Percentage
2018	\$89,340,963	\$33,879,568	37.92%
2017	\$85,885,945	\$34,210,362	39.83%
2016	\$83,718,448	\$32,762,229	39.13%
2015	\$81,752,798	\$35,939,606	43.96%
2014	\$79,465,298	\$39,437,668	49.62%
2013	\$75,225,018	\$32,729,970	43.51%
2012	\$71,344,842	\$34,308,818	48.09%
2011	\$69,558,600	\$35,325,137	50.78%
2010	\$68,972,624	\$36,966,058	53.60%
2009	\$62,890,420	\$36,840,572	58.58%
2008	\$56,453,713	\$38,710,572	68.57%
2007	\$51,308,370	\$27,692,161	53.97%
2006	\$44,738,901	\$29,042,419	64.92%
2005	\$41,603,475	\$23,077,787	55.47%
2004	\$39,468,876	\$9,225,995	23.38%

Other Fund Activity

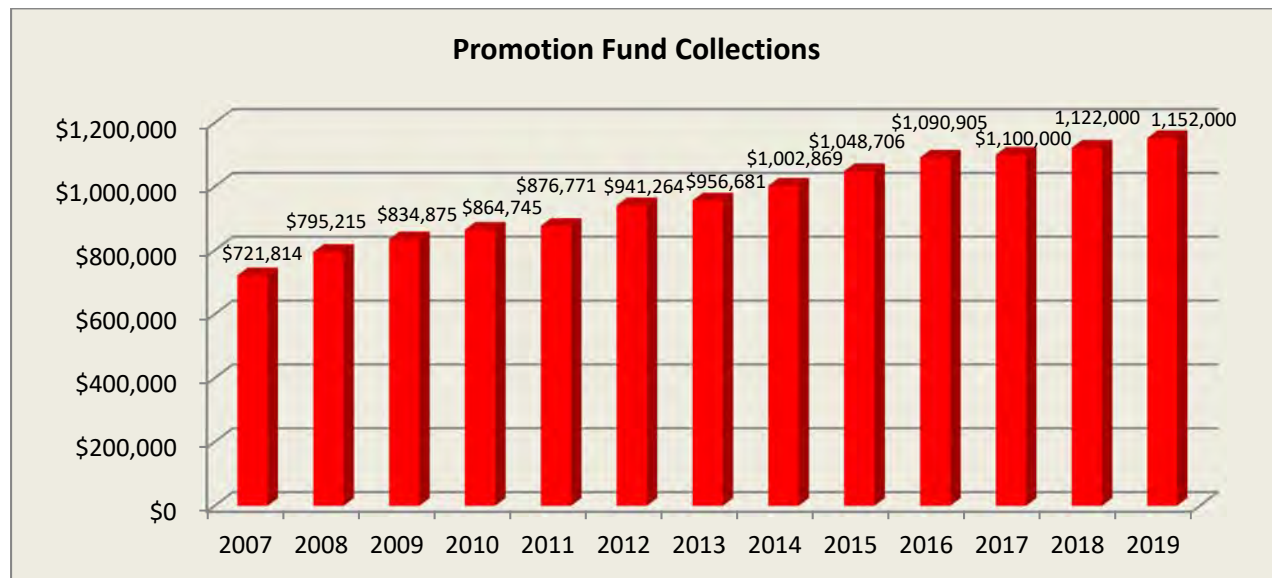
Promotion Fund

The City of Aberdeen self-imposes a municipal sales tax upon the gross receipts of all leases or rentals of hotel, motel campsites or other lodging accommodations, alcoholic beverages, eating establishments and admission for entertainment for the promotion and advertising of a municipality. All municipalities that impose the optional sales tax determine what qualifies as promoting their municipality.



South Dakota Codified Law § 10-52A-2 states this tax shall be levied for the purpose of land acquisition, architectural fees, construction cost, payment for civic center, auditorium or athletic facility buildings, including maintenance, staffing, and operations of such facilities and the promotion and advertising of the city, its facilities, attractions, and activities. Annually, the City considers request for funds from local organizations which place emphasis on promoting the City.

The deadline for all applications is the latter part of May and applicants must submit a “Promotion Fund Request Form” that can be obtained from the City Manager and City Finance Director. Promotional recipients must be qualified under IRS Chapter 501 C as charitable, religious, or other nonprofit organization or a governmental subdivision or agency.



2019 PROMOTION FUND ALLOCATION

Aberdeen Arts Council	\$25,000	CREATE	\$5,000
Aberdeen BMX	\$20,000	Dacotah Prairie Museum	\$12,000
Aberdeen Community Concert	\$2,500	Habitat for Humanity	\$5,000
Aberdeen Downtown Association	\$100,000	Northern State University Capital Campaign	\$185,000
Aberdeen University/Civic Symphony	\$2,000	Presentation	\$15,000
ACT Theater	\$30,000	Sertoma Club	\$50,000
Boys and Girls Club	\$10,000	Spurs	\$1,000
Boys and Girls Club Building Campaign	\$100,000	Storybook Land Festival	\$2,000
Chamber of Commerce	\$15,000	United Way	\$15,000
City Marketing Through Chamber	\$110,000	Website Annual Maintenance	\$12,000
Convention & Visitors Bureau	\$430,000	Wylie Park Fireworks	\$5,500



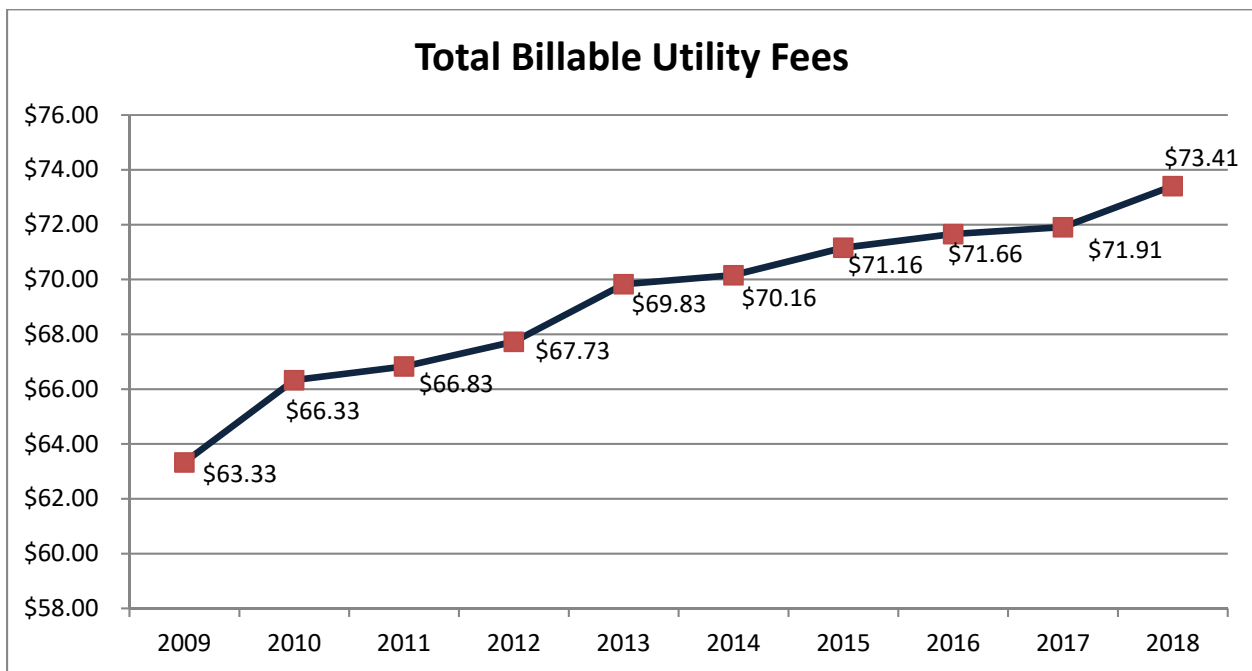
UTILITY DATA

- Total Billable Utility Fee Comparison and Percentage of Change
- Individual Enterprise Fee Comparison
- Historical Inflation Rate vs. Combined Utility Charges
- Annual Gallons of Water Pumped from Water Treatment Plant



City of Aberdeen Total Billable Utility Fee Comparison & Comparison of Change

	2010	% Change From 2009	2011	% Change From 2010	2012	% Change From 2011	2013	% Change From 2012	2014	% Change From 2013	2015	% Change From 2014	2016	% Change From 2015	2017	% Change From 2016	2018	% Change From 2017
Water	\$27.25		\$27.75		\$28.25		\$29.75		\$30.00		\$30.00		\$30.50		\$30.50		\$31.00	1.62%
Sewer	\$24.25		\$24.25		\$24.25		\$25.25		\$25.25		\$26.25		\$26.25		\$26.25		\$26.25	0
Storm	\$1.58		\$1.58		\$1.73		\$1.73		\$1.81		\$1.81		\$1.81		\$1.81		\$1.81	0
Garbage	\$10.75		\$10.75		\$11.00		\$11.00		\$11.00		\$11.00		\$11.00		\$11.25		\$11.25	0
Recycling	\$2.50		\$2.50		\$2.50		\$2.10		\$2.10		\$2.10		\$2.10		\$2.10		\$3.10	0
TOTAL	\$66.33	4.73%	\$66.83	0.75%	\$67.73	1.34%	\$69.83	3.10%	\$70.16	0.47%	\$71.16	1.42%	\$71.66	0.70%	\$71.91	0.0034%	\$73.41	2.09%

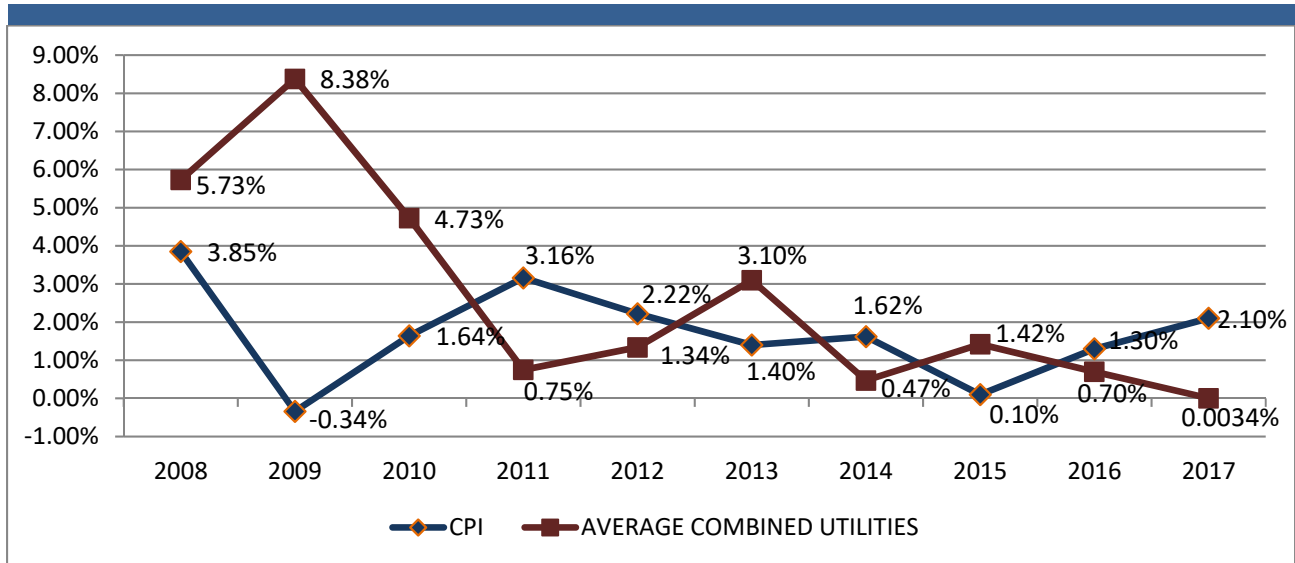


NOTE: Based upon 5,000 gallons of water used per month and residential lot size of 10,080 square feet.



HISTORICAL INFLATION RATE (CPI-U) VS. COMBINED UTILITY CHARGES

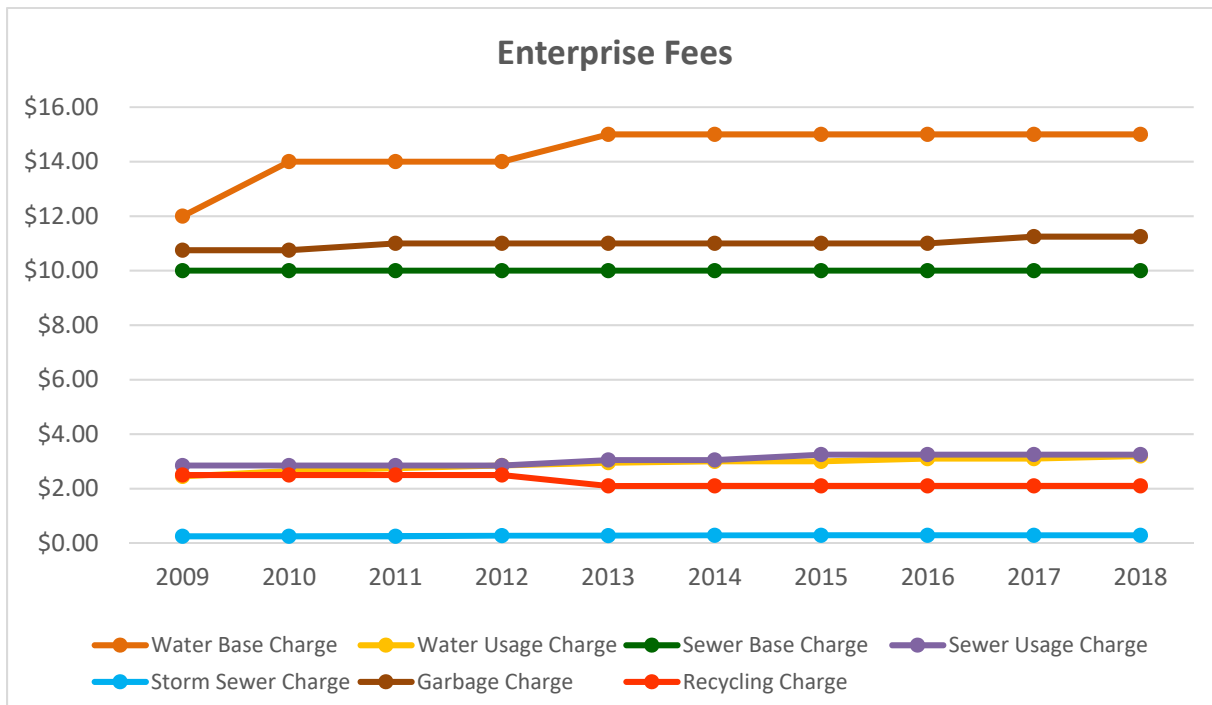
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CPI	3.85%	-0.34%	1.64%	3.16%	2.22%	1.40%	1.62%	0.10%	1.30%	2.10%
AVERAGE COMBINED UTILITIES	5.73%	8.38%	4.73%	0.75%	1.34%	3.10%	0.47%	1.42%	0.70%	0.0034%





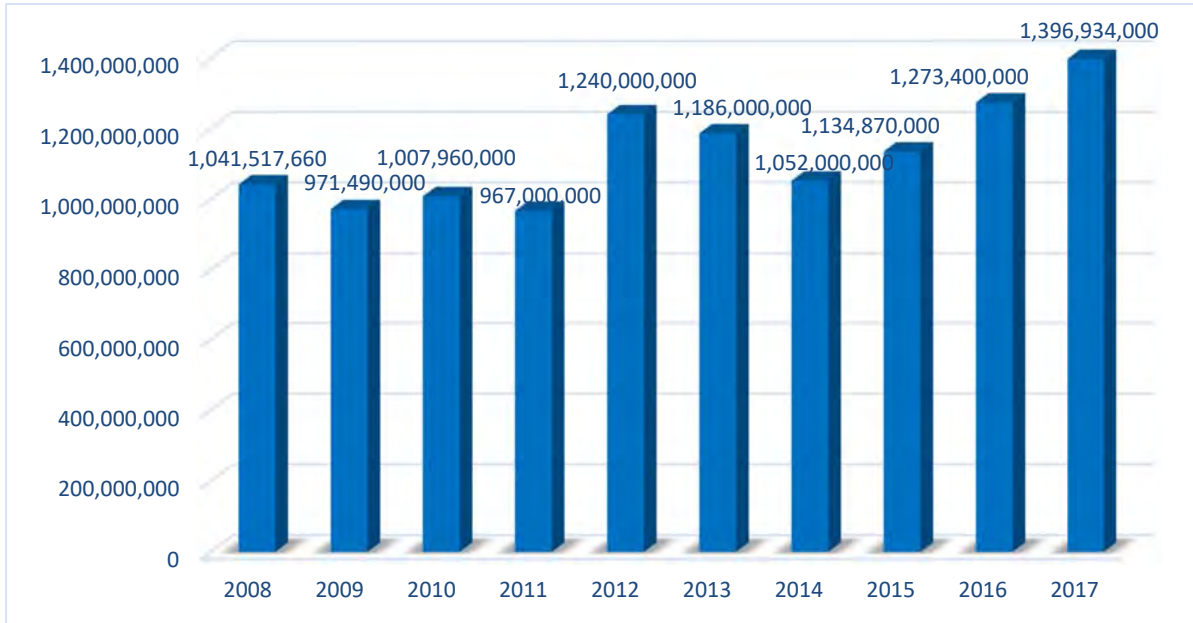
ENTERPRISE FEES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Water Base Charge	\$12.00	\$14.00	\$14.00	\$14.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
% of Increase or (Decrease	20%	16.60%	0%	0%	7.14%	0%	0%	0%	0%	0%
Water Usage Charge	\$2.45	\$2.65	\$2.75	\$2.85	\$2.95	\$3.00	\$3.00	\$3.10	\$3.10	\$3.20
% of Increase or (Decrease	4.25%	8.16%	3.77%	3.63%	3.50%	1.69%	0%	3.33%	0.00%	1.62%
Sewer Base Charge	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
% of Increase or (Decrease	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sewer Usage Charge	\$2.85	\$2.85	\$2.85	\$2.85	\$3.05	\$3.05	\$3.25	\$3.25	\$3.25	\$3.25
% of Increase or (Decrease	9.61%	0%	0%	0%	7.01%	0%	6.56%	0%	0%	0%
Storm Sewer Charge	\$0.25	\$0.25	\$0.25	\$0.28	\$0.28	\$0.29	\$0.29	\$0.29	\$0.29	\$0.29
% of Increase or (Decrease	10.52%	0%	0%	9.52%	0%	4.34%	0%	0%	0%	0%
Garbage Charge	\$10.75	\$10.75	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.25	\$11.25
% of Increase or (Decrease	2.38%	0%	2.32%	0%	0%	0%	0%	0%	2.27%	0%
Recycling Charge	\$2.50	\$2.50	\$2.50	\$2.50	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$3.10
% of Increase or (Decrease	(9.09%)	0%	5	0%	(16%)	0%	0%	0%	0%	47.62%

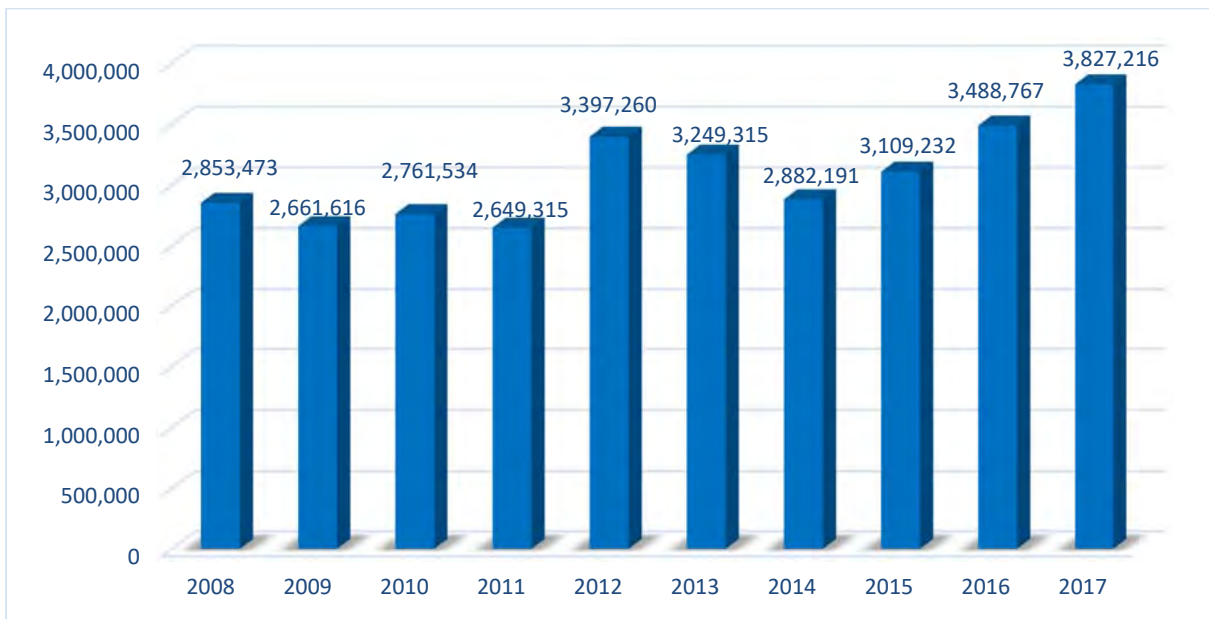




CITY OF ABERDEEN ANNUAL GALLONS OF WATER PUMPED FROM WATER TREATMENT PLANT



CITY OF ABERDEEN AVERAGE DAILY GALLONS OF WATER PUMPED FROM WATER TREATMENT PLANT





WATER FUND

	2012	2013	2014	2015	2016	2017
Income (Loss) Before Contributions, Special Items, Extraordinary Items & Transfers	\$1,036,527	\$1,095,977	\$446,909	\$1,104,032	\$1,206,561	\$1,295,322
Change in Net Position	\$566,454	\$724,647	\$29,242	\$961,597	\$405,098	\$735,249
Ending Year Cash Balance	\$4,359,969	\$4,857,404	\$4,679,840	\$2,463,308	\$2,776,398	\$3,009,969
Gallons Pumped	1,240,140,000	1,186,000,000	1,052,000,000	1,134,870,000	1,388,000,000	1,396,934,000

Listed above are prior year data relating to Operating Income (Loss) and Cash and Investments for years 20011 to 2017.

SEWER FUND

	2014	2015	2016	2017
Income (Loss) Before Contributions, Special Items, Extraordinary Items & Transfers	\$490,718	\$796,067	\$1,309,487	\$739,091
Change in Net Position	(\$1,877,251)	\$850,476	\$858,198	\$1,724,038
Ending Year Cash Balance	\$5,165,177	\$5,011,304	\$5,264,643	\$4,077,802

NOTE: Administrator is recommending no rate changes in water and sewer charges for year 2019.

Ambulance Fund

The Ambulance Fund experienced an income loss of (\$125,638) in 2011, (\$187,068) in 2012, (\$187,955) in 2013, (\$267,721) in 2014, (\$126,565) in 2015, and (\$272,713) in 2016. Emergency ambulance services



are provided to City and county residents. A working agreement spells out the conditions of billing between the City and county. Operating losses are subsidized through a general fund transfer.

Stormwater Utility Fund

The City of Aberdeen assesses an annual fee on all real property within the City for the operation, maintenance, and capital improvements of the storm sewer and drainage system. The fees for parcels are based on the lot area, a runoff weighting factor, and a unit financial charge. The weighting factor is determined by the type of land use and indicates the relative volume of stormwater runoff from a land parcel as a function of the percentage of impervious surfaces covering each land parcel. The fee is determined as follows: Storm drainage fee equals the runoff weighting factor multiplied by parcel area (in square feet) multiplied by unit financial charge (in dollars per square foot). For example, a single-family home on a lot 100 by 150 would be as follows:

Land Area: 15,000 square feet
 Finance Charge: .288 per thousand square feet
 Weighted Factor: 7.5

(15,000 divided by 1,000 = 15 times .288 = 4.32 times 7.5 equals \$32.40 per year or \$2.70 per month)

The Stormwater Utility Fund generated \$538,486 for operating revenues for 2016. The finance charge was increased to .288 cents in 2014 from the previous rate of .276 cents that was imposed in 2012. The revenues increased approximately \$660.00 from calendar year 2015 vs. 2016. City Administration is recommending no fee increase for year 2018.

Ride Line

Ride Line provides affordable transportation for persons with disabilities, older adults, and individuals with lower income. A good portion of this service is subsidized by federal and state grant programs. Listed below is the subsidy Ride Line has received from the support of the City’s general fund since 2005. Ride Line rides must be scheduled at least one day in advance of your appointment. Reservations are accepted from 7 am to 4 pm, Monday - Friday.

Ride Line Subsidies			
2017	\$44,464	2010	\$0
2016	\$132,288	2009	\$40,507
2015	\$17,321	2008	\$75,263
2014	\$114,431	2007	\$69,299
2013	\$52,145	2006	\$67,677
2012	\$84,972	2005	\$10,399
2011	\$127,511		

The city’s last rate increase was in year 2008. State and federal subsidy regulations pertaining to grant regulations require fee revenues must cover at least 15% of the operating and administrative cost.



Other City Material

- Exhibit A. Employee Positions
 - Exhibit B. Budgetary Increases For All Expenses
 - Exhibit C. Fire and EMS Call Summary
 - Exhibit D. Single Family Home Permits and Multi-Family
 - Exhibit E. Commercial Building Permit Recap (New Construction)
 - Exhibit F. Commercial Building Permits
 - Exhibit G. Community Profile
 - Exhibit H. City of Aberdeen Population & Household Statistics
 - Exhibit I. Cash Balanced as of December 31, 2016
- Schedules A-F: Financial Backup Breakouts

**EXHIBIT A:**

**CITY OF ABERDEEN
EMPLOYEE POSITIONS**

Unit of Government	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government*	26	28	29	30	30	29	29	29	29	28	28	28	28
Police Department	50	50	50	52	52	52	52	54	54	54	54	56	57
Fire Department	44	47	48	48	48	48	48	48	48	49	49	50	50
Street Department	16	16	16	16	16	16	16	16	19	16	16	16	16
Utilities Department	14	14	14	14	14	14	14	14	12	15	15	15	15
Traffic Control	3	3	3	3	3	3	3	3	3	3	3	3	3
Solid Waste	14	14	14	14	14	14	14	14	13	13	13	13	13
Water Treatment	9	9	9	9	9	9	9	9	9	9	9	9	9
Water Reclamation	10	10	10	10	10	10	10	10	10	10	10	10	10
Meter Division	4	4	4	4	4	3	3	3	3	3	3	3	3
Airport	8	8	8	8	8	8	8	8	8	8	8	8	8
Ride Line	7	7	8	8	8	8	8	8	8	8	8	8	8
Parks, Rec, & Forestry	29	29	29	29	29	29	29	30	31	32	32	33	33
Library	14	14	14	14	14	14	14	14	14	14	14	14	14
Cemetery	2	2	2	2	2	2	2	2	2	2	2	2	2
Electrician	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL	251	256	259	262	262	260	260	263	264	265	265	269	270

*General Government includes the following: City Manager's Office, City Attorney's Office, Human Resources, Computer Services, Planning & Zoning, Engineering, Building Inspection, and Finance.

**EXHIBIT B:****BUDGETARY INCREASES FOR ALL EXPENSES**

	Salaries & Benefits	O&M	Capital/ Equipment	Total Increase on Budget
2017	5.73%	0.20%	-3.01%	3.48%
2016	3.56%	4.67%	-10.57%	1.23%
2015	3.66%	4.17%	15.27%	4.64%
2014	4.72%	4.69%	49.88%	7.62%
2013	1.67%	1.56%	37.27%	3.51%
2012	2.82%	-1.50%	13.34%	1.93%
2011	1.13%	14.37%	-7.71%	4.50%
2010	3.71%	0.44%	-23.14%	0.84%
2009	3.66%	12.84%	17.58%	7.59%
2008	5.95%	6.10%	-6.01%	4.66%
5 Yr. Avg.	3.87%	3.06%	17.77%	4.10%
10 Yr. Avg	3.66%	4.75%	8.29%	4.00%



EXHIBIT C:

**FIRE & EMS CALL SUMMARY
YEAR END REPORTS 2000-2017**

YEAR	FIRE CALLS	EMS CALLS	TOTAL CALLS
2000	633	1,485	2,118
2001	661	1,396	2,057
2002	630	1,472	2,102
2003	636	1,477	2,113
2004	667	1,423	2,090
2005	701	1,543	2,244
2006	764	1,661	2,425
2007	803	1,858	2,661
2008	902	1,854	2,756
2009	872	1,997	2,869
2010	908	2,070	2,978
2011	948	2,121	3,069
2012	855	2,190	3,045
2013	881	2,071	2,952
2014	852	2,229	3,081
2015	943	2,700	3,643
2016	861	2,580	3,441
2017	1,089	2,380	3,469



EXHIBIT D:

**CITY OF ABERDEEN
SINGLE FAMILY HOME PERMITS
& MULTI-FAMILY UNITS
2008-2017**

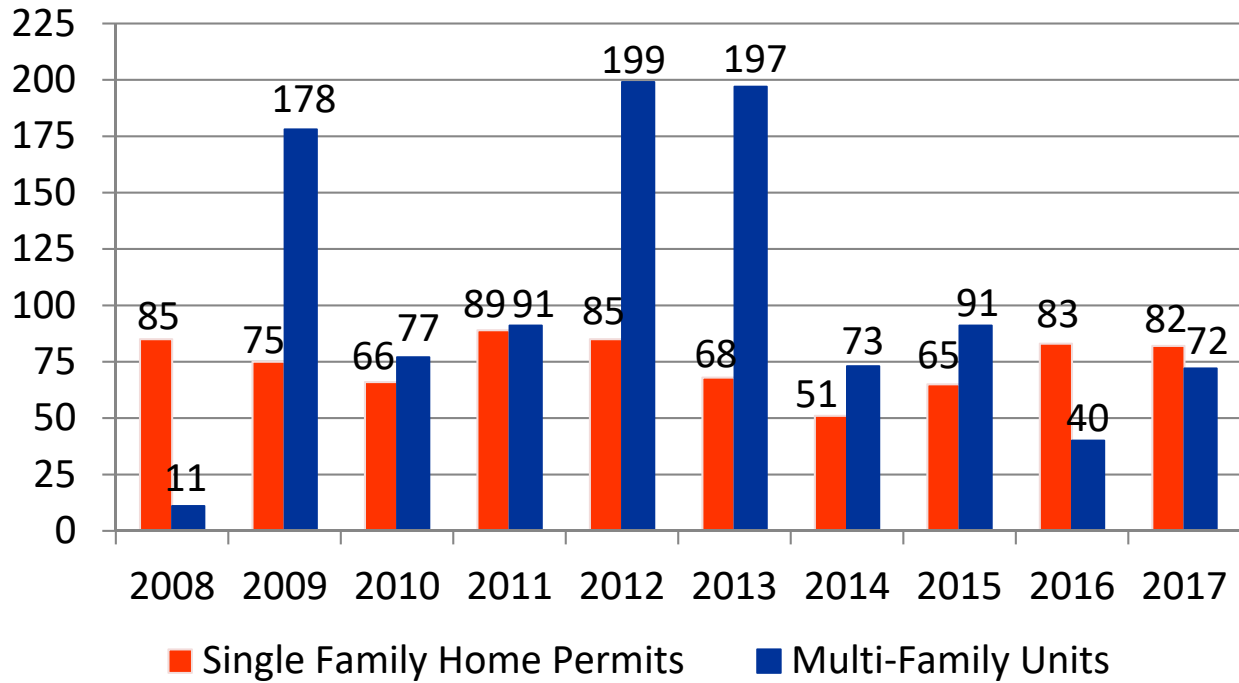


EXHIBIT E:



**COMMERCIAL BUILDING PERMITS RECAP
(NEW CONSTRUCTION ONLY)**

2012		
	Number of Permits	New Businesses
January	4	\$1,381,270
February	0	\$0
March	1	\$104,452
April	4	\$412,000
May	2	\$2,001
June	0	\$0
July	4	\$8,673,779
August	2	\$77,000
September	2	\$1,434,000
October	3	\$587,550
November	4	\$1,280,000
December	0	\$0
TOTALS	26	\$13,952,052

2013		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$40,000
March	0	\$0
April	4	\$1,157,000
May	3	\$105,200
June	3	\$962,000
July	5	\$8,442,964
August	3	\$1,710,000
September	1	\$830,000
October	2	\$1,000,000
November	2	\$1,066,000
December	0	\$0
TOTALS	24	\$15,313,164

2014		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$145,018
March	0	\$0
April	3	\$2,242,000
May	1	\$100,000
June	0	\$0
July	4	\$776,000
August	0	\$0
September	4	\$7,174,535
October	0	\$0
November	0	\$0
December	0	\$0
TOTALS	13	\$10,437,553

2015		
	Number of Permits	New Businesses
January	0	\$0
February	1	\$30,000
March	1	\$885,000
April	0	\$0
May	1	\$160,000
June	0	\$0
July	2	\$49,000
August	3	\$427,628
September	2	\$2,400,000
October	3	\$2,224,265
November	0	\$0
December	0	\$0
TOTALS	13	\$6,175,893

2016		
	Number of Permits	New Businesses
January	1	\$75,000
February	0	\$0
March	1	\$6,100,400
April	1	\$1,200,000
May	0	\$0
June	2	\$5,175,000
July	3	\$1,772,000
August	1	\$103,000
September	0	\$0
October	0	\$0
November	0	\$0
December	2	\$530,000
TOTALS	11	\$14,955,400

2017		
	Number of Permits	New Businesses
January	0	\$0
February	0	\$0
March	2	\$718,400
April	0	\$0
May	0	\$0
June	3	\$1,679,485
July	2	\$1,169,000
August	1	\$190,000
September	2	\$2,118,102
October	0	\$0
November	1	\$210,029
December	0	\$0
TOTALS	11	\$6,085,016



EXHIBIT F:

**CITY OF ABERDEEN
COMMERCIAL BUILDING PERMITS
2008-2017**

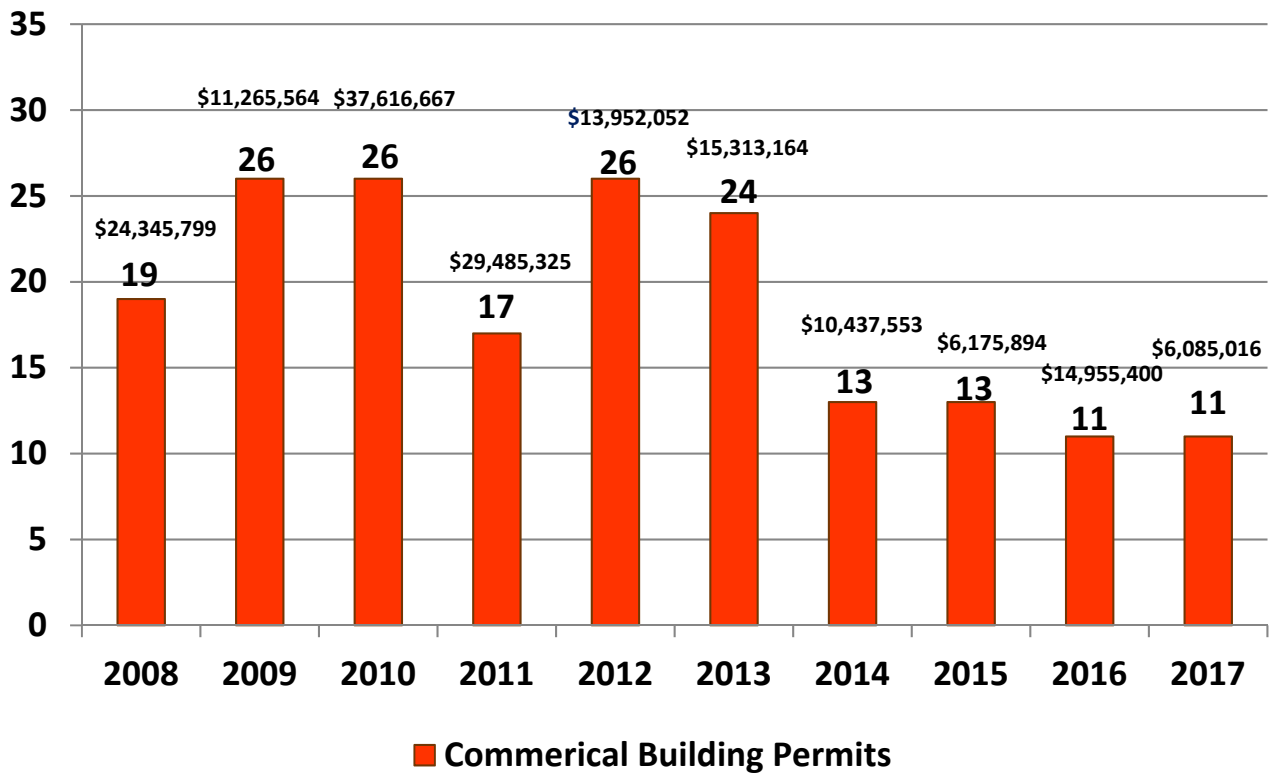




EXHIBIT G:

Community Profile

Aberdeen was officially plotted as a city site on January 3, 1881. The City of Aberdeen is located in northeastern South Dakota and is the county seat of Brown County. The City is the third largest in South Dakota with a 2015 population of 28,102 and is the home of Northern State University and Presentation College, a retail trade center for the region. Aberdeen is the principal city of the Aberdeen Micropolitan Statistical Area, which includes all of Brown and Edmunds counties and has a combined population of 40,602.

Area

15.60 square miles

City Bond Rating

Standard and Poor's Rating Service has assigned a "A" long-term rating to the City of Aberdeen as of 2013.

Climate Data

Precipitation in inches	21.72 Yearly norm
Snowfall in inches	38.1 Yearly norm

Education

The Aberdeen School District has six elementary schools, two middle schools and one high school. The elementary schools are C.C. Lee Elementary School, Lincoln Elementary School, May Overby Elementary School, O.M. Tiffany Elementary School, Simmons Elementary School, and Mike Miller Elementary School. The two middle schools are Holgate Middle School, which serves the north side of Aberdeen, and Simmons Middle School, which serves the south side of the City. Students in the district attend Central High School. The Aberdeen School District's enrollment for the year 2011-2012 was approximately 3,945 students, and the average class size was in the low to mid-twenties.

Aberdeen has several parochial schools, including the Catholic-affiliated Roncalli High School, the nondenominational Aberdeen Christian School and Trinity Lutheran School.

Higher Education

Northern State University is located in Aberdeen with an enrollment over 3,500 students and Presentation College with an enrollment of 821 students, a seven percent increase from 2015.

Transportation

The Aberdeen Regional Airport is currently served by Delta Connection. It offers flights to Minneapolis-St. Paul International Airport and is served with the Bombardier CJ aircraft.

There are two major US highways that serve Aberdeen. One is US Highway 281 that runs north-south from the North Dakota border to the border with Nebraska. The second highway is US



Highway 12 that runs east-west across northern South Dakota from the Minnesota border before curving northwest into the southwestern corner of North Dakota.

Healthcare

Aberdeen is currently home to two hospitals, Avera St. Luke’s Hospital and Sanford Aberdeen Medical Center.

Demographics

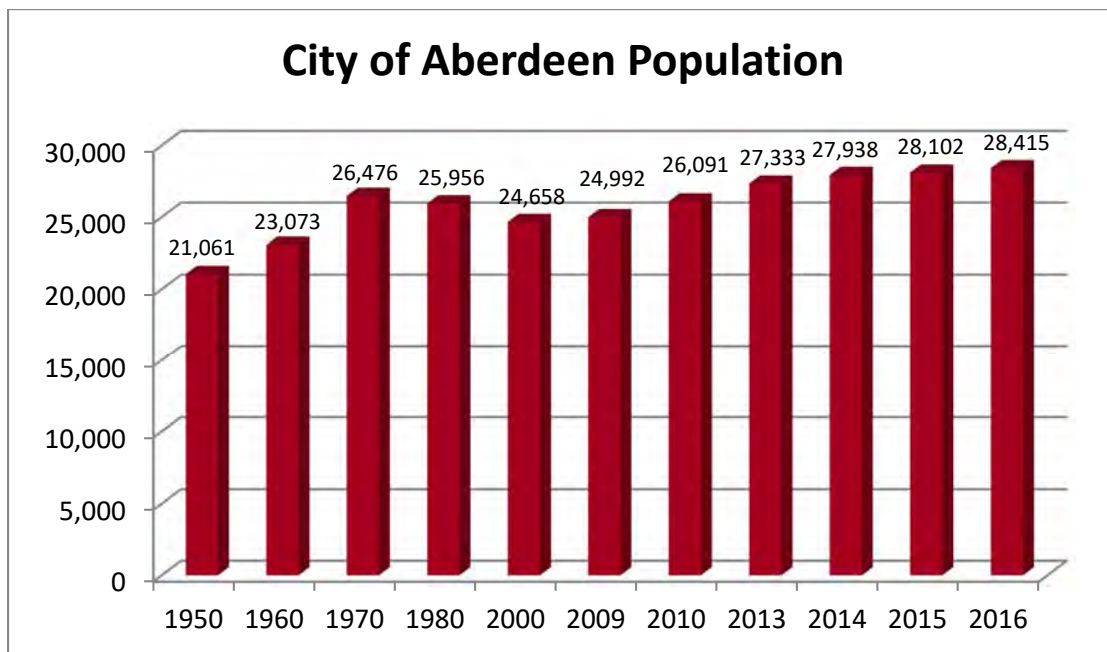
Total housing units within Aberdeen is 12,158.
The median age is 36.4.



EXHIBIT H.

**CITY OF ABERDEEN
POPULATION AND HOUSEHOLD STATISTICS**

YEAR	POPULATION
1950	21,061
1960	23,073
1970	26,476
1980	25,956
2000	24,658
2009	24,992
2010	26,091
2013	27,333
2014	27,938
2015	28,102
2016	28,415

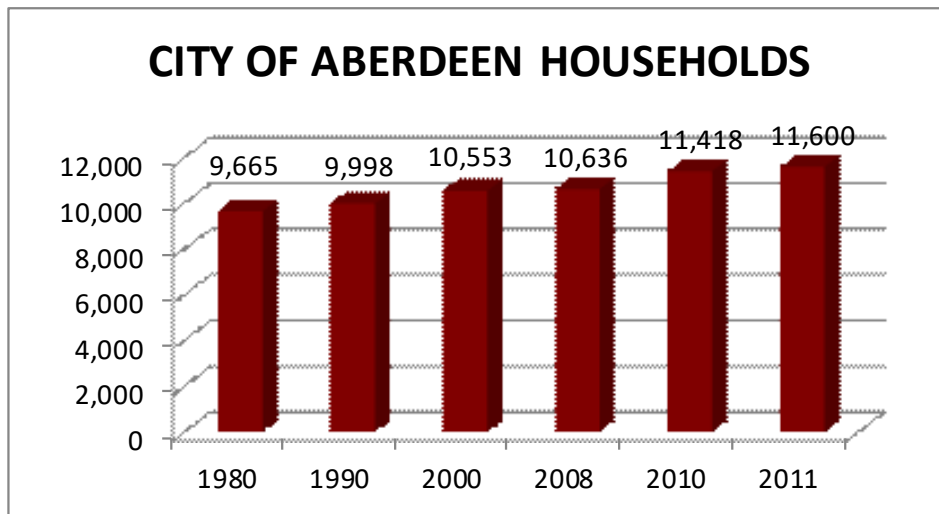


Source: US Census Bureau Annual Population Estimates Program



**CITY OF ABERDEEN
HOUSEHOLD STATISTICS**

YEAR	HOUSEHOLDS
1980	9,665
1990	9,998
2000	10,553
2008	10,636
2010	11,418
2011	11,600



Persons Per Household (2011-2015) 2.24
Owner-Occupied Housing Unit Rate 61.7%

Source: US Census Bureau City Building Division

Footnote: A household is categorized as an independent living unit.



EXHIBIT I: Cash Balanced As of December 31, 2017

CASH ASSET RECONCILIATION						
FOR THE MONTH ENDED DECEMBER 31, 2017						
	DEMAND DEPOSITS	SAVING ACCOUNTS	CERTIFICATES		PETTY CASH	CREDIT UNIONS
	GLA 10100	GLA 10400	GLA 10500	TOTALS	GLA 10200	& BANKS
101 GENERAL FUND:		2,298,564.67	3,900,000.00	6,198,564.67	700.00	1,690.32
SPECIAL REVENUE FUNDS:						
202 PROMOTION	55,849.25			55,849.25		
208 PARK & REC	133,187.02			133,187.02	480.00	
210 PARK & REC GIFT	1,082,146.30			1,082,146.30	1,690.00	
215 AIRPORT	258,617.02			258,617.02		
219 SPECIAL SALES TAX	736,044.28	1,852,655.65	4,000,000.00	6,588,699.93		
220 PARKING	424,883.30			424,883.30		
224 STORM WATER MAINT	639,548.60			639,548.60		
226 LIBRARY FINES				0.00		77,820.99
230 LANDMARK COMMISSION	9,281.44			9,281.44		
TOTAL SPECIAL REVENUE	3,339,557.21	1,852,655.65	4,000,000.00	9,192,212.86	2,170.00	77,820.99
DEBT SERVICE FUNDS:						
301 TIF DISTRICT #2 BONDS	153,066.61		215,809.43	368,876.04		
302 TIF DISTRICT #4 BONDS		13,681.09		13,681.09		
303 PARK & REC ARCC BONDS	267,020.36			267,020.36		
305 P&R AQUATIC CTR BONDS	613,255.65			613,255.65		
307 PUBLIC SAFETY BONDS	770,191.17			770,191.17		
309 TIF DISTRICT #11 BONDS	572,720.23			572,720.23		
311 CAMPGROUND BONDS	78,404.31			78,404.31		
312 TIF DISTRICT #3 BONDS	13,582.25			13,582.25		
313 TIF DISTRICT #17 BONDS	578,378.16			578,378.16		
314 CITY HALL REMODEL BONDS	450,532.05			450,532.05		
316 TIF DISTRICT #19 BONDS	5,304.55			5,304.55		
317 OLD FED BLDG BONDS	115,813.48			115,813.48		
326 TIF DISTRICT #26 BONDS	273,512.00			273,512.00		
TOTAL DEBT SERVICE	3,891,780.82	13,681.09	215,809.43	4,121,271.34	0.00	-
401 CEMETERY PERP. CARE	202,670.51			202,670.51		
CAPITAL PROJ. FUNDS:						
501 MOCC. CREEK PROJ.	779,985.55			779,985.55		
502 TIF DISTRICT #26 PROJ.	863,867.65			863,867.65		
508 PRF PROJ.	113,082.12			113,082.12	0.00	-
TOTAL PROJECT	1,756,935.32	0.00	0.00	1,756,935.32	0.00	-
ENTERPRISE FUNDS:						
602 WATER	1,509,968.57		1,500,000.00	3,009,968.57		
604 SEWER	77,802.46		4,000,000.00	4,077,802.46		
613 OLD FED BLDG	115,979.99			115,979.99		
614 CAMPGROUND	51,709.39			51,709.39		122.13
615 GOLF	40,045.38			40,045.38		
620 AMBULANCE	87,306.61			87,306.61		
TOTAL ENTERPRISE	1,882,812.40	-	5,500,000.00	7,382,812.40	0.00	122.13
INTERNAL SERVICE FUNDS:						
651 UNEMPLOYMENT COMP	21,378.81			21,378.81		
652 CITY SELF-INSURANCE	280.72	560,109.39		560,390.11		
TOTAL INTERNAL SERV	21,659.53	560,109.39	0.00	581,768.92	0.00	-
TRUST & AGENCY FUNDS:						
712 TRUST DEPOSIT	353,588.71	35,835.59		35,835.59		
719 PARK & REC SALES TAX	16,829.99			16,829.99		
720 PARK & REC TRUST	4,520.44			4,520.44		
723 EMPLOYEE FLEX		40,918.45		40,918.45		
TOTAL TRUST & AGENCY	374,939.14	76,754.04	0.00	451,693.18	0.00	-
TOTAL ALL FUNDS	11,470,354.93	4,801,764.84	13,615,809.43	29,887,929.20	2,870.00	79,633.44

2019 PROPOSED REVENUE SCHEDULE "A" Date: 01/24/19	2015 ACTUAL REVENUE	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 BUDGETED REVENUE	2019 PROPOSED REVENUE	% of Fund Tot.	INCREASE (DECREASE)	SCHEDULE "B" Expenses 2019 BUDGET	REVENUE VS EXPENSES
GENERAL FUND	3.54%	5.99%	1.44%	6.81%	2.89%				2.1% CPI
Tax Levy	7,678,586	8,138,151	8,255,724	8,818,000	9,073,000	36.8%	255,000	2.89%	
Mobile Home Taxes & Prior Yr.	92,319	68,781	96,909	183,000	183,000	0.7%	0	0.00%	
Sales Tax	8,452,561	8,385,354	8,492,321	8,764,000	9,074,000	36.8%	310,000	3.54%	
Occupancy Tax - \$2/room	332,857	327,818	326,487	360,000	360,000	1.5%	0	0.00%	
Penalties & Tax Deeds	21,997	19,946	31,864	20,000	25,000	0.1%	5,000	25.00%	
Licenses and Permits	395,015	469,445	396,461	413,500	396,000	1.6%	(17,500)	-4.23%	
State and Fed Funds (with RideL)	2,384,143	1,820,787	1,936,130	1,815,000	1,757,000	7.1%	(58,000)	-3.20%	
Charges for Goods & Services	1,631,172	1,798,467	1,772,924	1,749,500	1,889,000	7.7%	139,500	7.97%	
Fines and Forfeits	30,400	21,301	19,683	30,000	20,000	0.1%	(10,000)	-33.33%	
Cable Franchise Fees	468,299	473,512	482,110	490,000	550,000	2.2%	60,000	12.24%	
Other Misc. Revenue & Interest	123,418	143,833	201,730	350,500	180,500	0.7%	(170,000)	-48.50%	
New Funding Sources					51,000	0.2%		#DIV/0!	
Unexpended Fund Balance				262,000	161,355		(100,645)		
Transfers-In							0		
From Enterprise Funds	634,235	524,299	559,123	616,540	579,610	2.3%	(36,930)	-5.99%	
Water Fund				290,500	318,050	1.3%	27,550	9.48%	
Sewer Fund				217,180	177,900	0.7%	(39,280)	-18.09%	
Campground Fund				37,570	38,100	0.2%	530	1.41%	
Golf Fund				21,610	20,250	0.1%	(1,360)	-6.29%	
Ambulance Fund				49,680	25,310	0.1%	(24,370)	-49.05%	
Other Funds				970,000	0	0.0%	(970,000)	-100.00%	
TOTAL GENERAL FUND	22,245,002	22,191,694	22,571,466	24,842,040	24,299,465		(542,575)	24,299,465	0
AIRPORT FUND							24,138,110		0.00%
Airport Property Tax	27,573	27,582	29,159	30,000	30,000		0	0.00%	
Federal and State Grants	3,820,594	6,916,689	140,590	1,300,550	2,660,000		1,359,450	104.53%	
Fees & Miscellaneous	379,403	398,103	395,370	409,000	399,000		(10,000)	-2.44%	
Unexpended Fund Balance				100,000	100,000		0	0.00%	
Spec. Sales Tax Fund Trans In	580,283	324,017		68,450	253,000		184,550		
General Fund & Water Trans In	547,700	643,400	759,828	553,350	449,050		(104,300)		
TOTAL AIRPORT FUND	5,355,553	8,309,791	1,324,947	2,461,350	3,891,050		1,429,700	3,891,050	0
PARK AND RECREATION FUND							60.55%		
Federal and State Grants	49,740	20,000	22,140	90,000	90,000		0	0.00%	
Charges for Goods & Services	657,711	704,675	696,830	693,740	672,570		(21,170)	-3.05%	
Other Revenues	3,278	141,904	5,667		15,000		15,000	#DIV/0!	
Unexpended Fund Balance				52,430			(52,430)	-100.00%	
Transfers-In SST	130,000	130,000	130,000	150,000	150,000		0	0.00%	
Transfers-In General	3,530,335	4,284,525	4,137,264	3,866,625	3,964,060		97,435	2.52%	
TOTAL PARK & RECREATION FUND	4,371,064	5,281,104	4,991,901	4,852,795	4,891,630		38,835	4,891,630	0
PROMOTION FUND							92596000.00%	2.94%	
Sales Tax	1,048,696	1,090,893	1,081,282	1,122,000	1,144,000		22,000		
Interest & Other	10	12	2,177				0		
Unexpended Fund Balance	31,566	7,544		2,000	8,000		6,000		
TOTAL PROMOTION FUND	1,080,272	1,098,449	1,083,459	1,124,000	1,152,000		28,000	1,152,000	0
PARKS & REC GIFT Fund									
Charges, Grants & Donations	1,681,281	1,392,509	1,344,620	1,616,100	1,553,900		(62,200)		
Unexpended Fund Balance							0		
TOTAL PARKS & REC GIFT FUND	1,681,281	1,392,509	1,344,620	1,616,100	1,553,900		(62,200)	1,535,900	18,000
SPECIAL SALES TAX FUND									
Sales Tax	8,452,561	8,385,354	8,492,321	8,764,000	9,074,000		310,000		
Interest & Other	483,310	26,929	55,088	71,000	50,000		(21,000)		
State/Federal Grants	207,263	3,960,989	916,032	2,600,000	800,000		(1,800,000)		
Transfer In - Water Fund (AMR)	180,000	180,000	180,000	180,000	180,000		0		
Transfer In - Cmpgrnd Fund	56,000	56,000	56,000	56,000	56,000		0		
Unexpended Fund Balance				1,527,000	225,000		(1,302,000)		
TOTAL SPEC. SALES TAX FUND	9,379,134	12,609,272	9,699,441	13,198,000	10,385,000		(2,813,000)	10,335,000	50,000
PARKING DISTRICT FUND									
Special Assessment Tax	91,215	96,346	97,990	95,000	95,000		0		
Interest & Miscellaneous	19,504	21,270	22,094	20,000	20,000		0		
Unexpended Fund Balance							0		
TOTAL PARKING DISTRICT FUND	110,719	117,616	120,084	115,000	115,000		0	115,000	0
CEMETERY IMPROVEMENT FUND									
Sale of Grave Lots	1,349	2,895					0		
Unexpended Fund Balance							0		
Operating Transfer In							0		
Interest from C. Trust Fd. & Misc.	79	67					0		
TOTAL CEMETERY IMPR. FUND	1,428	2,962	0	0	0		0	0	0
BUSINESS IMPROVEMENT DIST.									
Special Assessment Tax	63,383	63,430	63,903	70,000	70,000		0		
TOTAL BUSINESS IMPROV. DIST.	63,383	63,430	63,903	70,000	70,000		0	70,000	0
STORMWATER UTILITY									
Charges for Goods and Services	533,931	498,778	532,220	552,500	552,500		0		
Interest & Misc.	5,396	1,734	1,851	2,500	2,500		0		
Unexpended Fund Balance							0		
TOTAL STORMWATER UTILITY	539,327	500,512	534,071	555,000	555,000		0	524,500	30,500
LIBRARY FINES									
Fines	17,940	18,588	17,611	30,000	30,000		0		
Interest	0	0	0				0		
Unexpended Fund Balance							0		
TOTAL LIBRARY FINES	17,940	18,588	17,611	30,000	30,000		0	30,000	0
ABDN LANDMKS COM. FUND									
State & Federal Grants	2,000	155	0	4,000	4,000		0		
Interest & Book Sales	57	274	5				0		
Unexpended Balance				4,000	4,000		0		
TOTAL ABDN LANDMKS COM. FUND	2,057	429	5	8,000	8,000		0	8,000	0
T.I.F. #2 BOND FUND									
Property Taxes	279,539	266,595	249,166	233,350	227,650		(5,700)		
Interest & Bond Proceeds	6,608	6,493	5,661	6,500	6,500		0		
Unexpended Balance				3,350	6,385		3,035		
TOTAL T.I.F. #2 BOND FUND	286,147	273,088	254,827	243,200	240,535		(2,665)	240,535	0
T.I.F. #4 BOND FUND									
Property Taxes	14,300	13,612	12,718	12,100	12,100		0		
Interest	4	4	4				0		
Unexpended Balance				1,950	1,915		(35)		
TOTAL T.I.F. #4 BOND FUND	14,304	13,616	12,722	14,050	14,015		(35)	14,015	0
Central Renov BOND FUND									
Interest	72	107	133				0		
Unexpended Fund Balance					450		450		
Transfers-In	250,000	250,000	250,000	250,000	250,000		0		
TOTAL Central Renov. BOND FUND	250,072	250,107	250,133	250,000	250,450		450	250,450	0
T.I.F. #10 BOND FUND									
Property Taxes	95,875	96,060	122,651	124,100	127,645		3,545		

2019 PROPOSED REVENUE SCHEDULE "A" Date: 01/24/19	2015 ACTUAL REVENUE	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 BUDGETED REVENUE	2019 PROPOSED REVENUE	% of Fund Tot.	INCREASE (DECREASE)	SCHEDULE "B" Expenses 2019 BUDGET	REVENUE VS EXPENSES
0									
Transfers-In & Bond Proceeds	2	0	0				0		
TOTAL TIF #10 BOND FUND	95,877	96,060	122,651	124,100	127,645		3,545	127,645	0
Aquatics Center BOND FUND									
Interest	146	216	266				0		
Unexpended Fund Balance							0		
Transfers-In	570,000	570,000	570,000	570,000	570,000		0		
TOTAL Aquatics Center BOND FUND	570,146	570,216	570,266	570,000	570,000		0	570,000	0
Public Safety BOND FUND									
Interest	178	2,335	317				0		
Unexpended Fund Balance							0		
Transfers-In	736,000	736,000	736,000	740,000	740,000		0		
TOTAL Public Safety BOND FUND	736,178	738,335	736,317	740,000	740,000		0	740,000	0
T.I.F. #8 BOND FUND									
Taxes	433,565	412,703	385,595	384,300	377,000		(7,300)		
Interest	0	0					0		
TOTAL TIF #8 BOND FUND	433,565	412,703	385,595	384,300	377,000		(7,300)	377,000	0
Library Bond Fund									
Interest & Donations			325,429		311,350		311,350		
Unexpended Balance				313,850			(313,850)		
Transfers-In			410,000	410,000	410,000		0		
TOTAL Library Bond Fund	0	0	735,429	723,850	721,350		(2,500)	721,200	150
2010 Campground Bond Fund									
Interest	16	25	33				0		
Transfers-In	56,000	56,000	56,000	56,000	56,000		0		
TOTAL 2010 Campground Bond Fund	56,016	56,025	56,033	56,000	56,000		0	56,000	0
TIF #3 Bond Fund									
Property Taxes	185,307	185,217	175,990	188,300	204,250		15,950		
Interest	16	62	32				0		
TOTAL TIF #3 Bond Fund	185,323	185,279	176,022	188,300	204,250		15,950	204,250	0
TIF #17 Bond Fund									
Property Taxes	260,481	243,922	245,539	144,100	43,790		(100,310)		
Interest	44	149	277				0		
Unexpended Balance				3,225	101,335		98,110		
TOTAL TIF #17 Bond Fund	260,525	244,071	245,816	147,325	145,125		(2,200)	145,125	0
City Hall Remodel Bond Fund									
Interest	71	128	182				0		
Unexpended Fund Balance							0		
Transfers-In	160,000	160,000	160,000	160,000	160,000		0		
Total City Hall Remodel Bond Fund	160,071	160,128	160,182	160,000	160,000		0	160,000	0
TIF #18 Bond Fund									
Property Taxes	44,742	73,649	68,811	66,670	66,670		0		
Unexpended Fund Balance					430		430		
Total TIF #18 Bond Fund	44,742	73,649	68,811	66,670	67,100		430	67,100	0
TIF #19 Bond Fund									
Property Taxes	32,783	40,453	73,095	141,555	163,635		22,080		
Unexpended Fund Balance	21	0	0	2,320			(2,320)		
Total TIF #19 Bond Fund	32,804	40,453	73,095	143,875	163,635		19,760	143,875	19,760
Old Fed Bldg Bond Fund									
Interest	67	47	57				0		
Unexpended Fund Balance				2,000	115,600		113,600		
Transfers-In	220,000	210,000	216,000	215,000	96,000		(119,000)		
Total Old Fed Bldg Bond Fund	220,067	210,047	216,057	217,000	211,600		(5,400)	211,600	0
TIF #20 Bond Fund									
Property Taxes	0	14,365	26,323	43,535	65,100		21,565		
Total TIF #20 Bond Fund	0	14,365	26,323	43,535	65,100		21,565	65,100	0
TIF #21 Bond Fund									
Property Taxes	0	20,163	24,028	30,255	52,000		21,745		
Total TIF #21 Bond Fund	0	20,163	24,028	30,255	52,000		21,745	52,000	0
TIF #22 Bond Fund									
Property Taxes	0	11,347	64,709	76,515	110,000		33,485		
Total TIF #22 Bond Fund	0	11,347	64,709	76,515	110,000		33,485	110,000	0
TIF #23 Bond Fund									
Property Taxes	0	28,099	12,781	30,125	40,000		9,875		
Total TIF #23 Bond Fund	0	28,099	12,781	30,125	40,000		9,875	40,000	0
TIF #25 Bond Fund									
Property Taxes	0	0	0	15,175	16,000		825		
Total TIF #25 Bond Fund	0	0	0	15,175	16,000		825	16,000	0
TIF #26 Bond Fund									
Property Taxes			0	26,705	113,000		86,295		
Unexpended Balance				108,845	22,400		(86,445)		
Transfers-In							0		
Total TIF #26 Bond Fund	0	0	0	135,550	135,400		(150)	135,400	0
TIF #27 Bond Fund									
Property Taxes			0	26,705	18,500		(8,205)		
Unexpended Balance				108,845	88,800		(20,045)		
Transfers-In							0		
Total TIF #27 Bond Fund	0	0	0	135,550	107,300		(28,250)	107,300	0
Mocc. Crk. Cap. Proj. Fund									
Bond Proceeds & Premium							0		
Interest			201				0		
Unexpended Balance							0		
Transfers-In		675,000	600,000	299,700	150,000		(149,700)		
Total Mocc. Crk. Cap. Proj. Fund	0	675,000	600,201	299,700	150,000		(149,700)	150,000	0
PRF Cap. Proj. Fund									
Grants			112,375				0		
Interest							0		
Unexpended Balance							0		
Transfers-In			766,645	403,850	450,000		46,150		
Total PRF Cap. Proj. Fund	0	0	879,020	403,850	450,000		46,150	450,000	0
SEWER FUND									
Sewer Usage Charges	2,263,260	2,535,989	1,960,221	2,713,000	2,125,000		(588,000)		
Sewer Service Charges	(361,608)	(365,832)	(367,131)	(364,800)	648,200		1,013,000		
Wastewater Surcharges	1,440,520	1,450,125	1,460,677	1,456,800	1,456,800		0		
Interest & Other	644,603	959,982	899,577	103,000	68,000		(35,000)		
Unexpended Fund Balance				28,030			(28,030)		

2019 PROPOSED REVENUE	2015	2016	2017	2018	2019		SCHEDULE "B"	REVENUE	
SCHEDULE "A"	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED	% of	INCREASE	VS	
Date: 01/24/19	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	Fund Tot.	(DECREASE)	EXPENSES	
0							2019 BUDGET	EXPENSES	
TOTAL SEWER FUND	3,986,775	4,580,264	3,953,344	3,936,030	4,298,000		361,970	3,948,850	349,150
WATER FUND									
Water Usage Charges	2,928,691	3,511,124	3,994,175	3,410,000	4,185,000		775,000		
Water Service Charges	1,586,696	1,597,111	1,610,974	1,545,600	1,610,000		64,400		
SRF Loan Surcharge	108,762	109,457	110,284	110,400	110,400		0		
Miscellaneous & Interest	997,384	592,284	750,088	208,500	208,500		0		
Trans In from SST (SRF Loan Proc	180,000	180,000	180,000	180,000	180,000		0		
SRF Loan									
Unexpended Fund Balance				889,660	608,200		(281,460)		
TOTAL WATER FUND	5,801,533	5,989,976	6,645,521	6,344,160	6,902,100		557,940	6,902,100	0
Old Fed Bldg Enterprise Fund									
Lease Fees	112,538	173,950	174,833	171,600	171,600		0		
Misc. & Interest	64	4,444	51				0		
Unexpended Fund Balance							0		
TOTAL CAMPGRD. ENTER. FUND	112,602	178,394	174,884	171,600	171,600		0	167,800	3,800
CAMPGROUND ENTERPRISE FUND									
Fees & Interest	374,919	396,381	407,083	436,600	462,000		25,400		
Unexpended Fund Balance							0		
TOTAL CAMPGRD. ENTER. FUND	374,919	396,381	407,083	436,600	462,000		25,400	423,000	39,000
GOLF FUND									
Fees & Interest	409,614	432,290	404,941	405,750	419,750		14,000		
Unexpended Fund Balance				31,930			(31,930)		
Transfers-In (General)	187,728	224,725	241,205	145,000	165,970		20,970		
TOTAL GOLF FUND	597,342	657,015	646,146	582,680	585,720		3,040	585,720	0
AMBULANCE FUND									
Charges & Interest	898,659	993,697	778,172	912,000	917,000		5,000		
Transfer In - General	354,000	382,770	220,000	175,000	281,860		106,860		
Transfer In - SST				128,000			(128,000)		
Unexp Fund Balance/Cap Contr.				97,930	350		(97,580)		
TOTAL AMBULANCE FUND	1,252,659	1,376,467	998,172	1,312,930	1,199,210		(113,720)	1,199,210	0
Park Recreation Trust Fund							0	0	0
TOTAL FUND FINANCING	60,318,827	68,837,604	60,247,676	66,855,210	65,744,180		(1,082,780)	65,233,820	510,360
Total Financing from Revenue	52,766,964	59,767,561	50,578,702	53,122,330	55,158,410		2,036,080	Less Promotion Imbalance:	
Total Financing from Unexp. Bal.	31,566	7,544	0	3,539,365	1,444,220		(2,095,145)		0
Total Financing from Trans. In	7,390,297	9,062,499	9,668,974	10,193,515	9,141,550		(1,051,965)		510,360

2019 PROPOSED EXPENDITURE BUDGET
SCHEDULE "B"

	2019 REQUESTED BUDGET			ADDS (CUTS)			ADDS (CUTS)			ADDS (CUTS)			PRIOR YEARS' ORIGINAL BUDGETS					CHANGE FY2018 to 2019	
	PERSONAL SERVICES	OPER/ MAINT.	CAPITAL OUTLAY	FY2019 REQUESTED	PER'S SERV. (FT.)	TEMP/OT	OPER/ MAINT.	CAPITAL OUTLAY	ADDS (CUTS)	PERSONAL SERVICES	OPER/ MAINT.	CAPITAL OUTLAY	FY2019 PROPOSED	FY2015 BUDGET	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET		
GENERAL FUND																			
Contingency		300,000	0	300,000						0	300,000	0	300,000	300,000	300,000	300,000	300,000	0	0.0%
Governing Body/Commission	90,150	48,000	0	138,150					#	90,150	48,000	0	138,150	146,300	147,600	132,250	146,650	(8,500)	-5.8%
City Manager	228,850	15,350	0	244,200					#	228,850	15,350	0	244,200	208,650	221,200	231,900	240,300	3,900	1.6%
City Attorney	240,300	46,000	0	286,300					#	240,300	46,000	0	286,300	176,950	239,050	261,400	279,500	6,800	2.4%
Finance Office	464,250	173,450	0	637,700					#	464,250	173,450	0	637,700	605,700	562,800	584,550	609,900	27,800	4.6%
Human Resources	259,350	75,500	0	334,850		(9,000)	(11,000)		#	250,350	64,500	0	314,850	309,350	337,850	334,100	340,600	(25,750)	-7.6%
Telephone Services		59,000	0	59,000					#	0	59,000	0	59,000	78,000	78,000	64,000	64,000	(5,000)	-7.8%
Municipal Hall	59,850	90,800	0	150,650			(5,000)		#	59,850	85,800	0	145,650	117,550	122,850	123,200	134,600	11,050	8.2%
Computer Services	158,100	296,200	50,000	504,300					#	158,100	296,200	50,000	504,300	448,450	465,850	473,100	498,450	5,850	1.2%
Planning	495,250	71,200	0	566,450					#	495,250	71,200	0	566,450	615,200	620,300	639,050	681,050	(114,600)	-16.8%
Engineering	431,500	99,800	0	531,300					#	431,500	99,800	0	531,300	521,700	550,350	504,250	520,000	11,300	2.2%
Police	4,050,800	825,300	151,000	5,027,100	68,000	(8,950)	(67,000)	(67,000)	#	4,118,800	816,350	84,000	5,019,150	4,200,250	4,205,250	4,468,100	4,856,000	163,150	3.4%
Fire	2,643,400	336,900	54,000	3,034,300			(12,500)	(45,000)	#	2,643,400	324,400	9,000	2,978,800	2,627,150	2,662,250	2,835,950	3,866,050	(889,250)	-23.0%
Building Inspection	222,800	23,950	0	246,750					#	222,800	23,950	0	246,750	211,700	221,950	233,000	243,000	3,750	1.5%
Streets	1,134,190	352,550	268,000	1,754,740		(2,000)	(22,000)		#	1,132,190	330,550	268,000	1,730,740	1,635,680	1,657,530	1,728,350	1,779,800	(49,060)	-2.8%
Snow Removal	34,200	589,100	155,000	778,300			(5,000)		#	34,200	584,100	155,000	773,300	610,300	765,100	620,900	720,800	52,500	7.3%
Traffic Control	200,150	464,200	71,000	735,350			(4,000)	(60,000)	#	200,150	460,200	11,000	671,350	610,030	603,680	674,000	701,050	(29,700)	-4.2%
Solid Waste	671,570	361,800	135,000	1,168,370		(4,000)	(10,000)	(30,000)	#	667,570	351,800	105,000	1,124,370	1,213,300	1,178,300	1,199,600	1,228,650	(104,280)	-8.5%
Recycling		270,000	0	270,000					#	0	270,000	0	270,000	200,000	190,000	190,000	200,000	70,000	35.0%
Ride Line (Transit)	562,300	225,900	153,500	941,700			(5,500)		#	562,300	220,400	153,500	936,200	699,250	733,950	748,050	781,050	155,150	19.9%
ASD Drug Prevention Partnership		15,000	0	15,000					#	0	15,000	0	15,000	15,000	15,000	15,000	15,000	0	0.0%
Worthmore		30,000	0	30,000					#	0	30,000	0	30,000	30,000	30,000	30,000	30,000	0	0.0%
Senior Nutrition		10,000	0	10,000					#	0	10,000	0	10,000	9,000	10,000	10,000	10,000	0	0.0%
Meals On Wheels	19,400	64,000	0	83,400					#	19,400	64,000	0	83,400	83,400	83,400	83,400	83,400	0	0.0%
NESD A/D Council		0	0	0					#	0	0	0	0	18,950	18,950	18,950	0	0	0.0%
Municipal Band	7,100	22,165	0	29,265					#	7,100	22,165	0	29,265	28,065	28,065	28,165	29,215	50	0.2%
Library	904,800	265,500	100,000	1,270,300		9,000	(13,000)	(5,000)	#	913,800	252,500	95,000	1,261,300	1,146,600	1,169,150	1,206,250	1,208,500	52,800	4.4%
Aberdeen Development Corp.	170,000			170,000					#	0	170,000	0	170,000	170,000	170,000	170,000	170,000	0	0.0%
Occupancy Tax - \$2/room BID #2	352,800			352,800					#	0	352,800	0	352,800	352,800	352,800	352,800	352,800	0	0.0%
Teen Court	4,500			4,500					#	0	4,500	0	4,500	3,950	4,025	4,350	4,500	0	0.0%
Oth Health & Well SC SERVE CCLC	5,700			5,700					#	0	5,700	0	5,700	10,200	10,200	5,200	5,200	500	9.6%
Transfers-Out																			
Landmark Commission																			
Ambulance						281,860					281,860		281,860	199,000	282,770	220,000	175,000	106,860	61.1%
Airport Fund						449,050					449,050		449,050	547,700	643,400	555,000	553,350	(104,300)	-18.8%
Golf Enterprise Fund						165,970					165,970		165,970	120,000	130,000	150,000	145,000	20,970	14.5%
Park & Recreation Fund						3,964,060					3,964,060		3,964,060	3,505,335	3,684,525	3,783,275	3,866,625	97,435	2.5%
TOTAL GENERAL FUND	12,878,310	5,664,665	1,137,500	19,680,475	68,000	(6,000)	4,763,990	(207,000)	#	12,940,310	10,428,655	930,500	24,299,465	21,694,610	22,414,745	22,969,315	24,842,040	(542,575)	-2.2%
PARK & RECREATION FUND																			
Recreation 5100	442,100	45,380	20,000	507,480		(6,300)	(1,725)	(10,000)	#	435,800	43,655	10,000	489,455	480,880	457,880	493,730	484,230	5,225	1.1%
PRF Administration 5110	306,000	33,750	12,000	351,750			(2,600)		#	306,000	31,150	12,000	349,150	317,450	332,950	369,950	352,250	(3,100)	-0.9%
Washington St Gym 5112	11,350	34,650	42,000	88,000			(5,050)	(32,000)	#	11,350	29,600	10,000	50,950	48,935	38,835	40,935	52,200	(1,250)	-2.4%
ARCC 5122 (includes Central)	482,250	271,950	170,500	924,700		5,000	(1,780)	(150,500)	#	487,250	270,170	20,000	777,420	757,150	774,550	896,650	810,950	(33,530)	-4.1%
Aquatics Center 5123	226,200	192,550	16,000	434,750		(3,000)	(9,930)		#	223,200	182,620	16,000	421,820	400,700	383,350	417,650	432,650	(10,830)	-2.5%
Wylie Park 5133	268,800	245,750	122,000	636,550		(1,850)	(18,900)	(32,000)	#	266,950	226,850	90,000	583,800	526,650	534,650	579,000	504,400	79,400	15.7%
Mosquito Abatement 5135	51,750	237,125	35,000	323,875		1,000	(2,140)	(26,000)	#	52,750	234,950	9,000	296,735	254,575	244,275	264,275	289,275	7,460	2.6%
Senior Center 5140	138,550	49,500	0	188,050			(4,250)		#	138,550	45,250	0	183,800	129,100	135,300	175,950	181,615	2,185	1.2%
Parks 5200	708,000	268,875	185,000	1,161,875		(3,850)	(19,950)	(98,000)	#	704,150	248,925	87,000	1,040,075	971,775	991,025	1,039,325	1,014,825	25,250	2.5%
Forestry 5240	279,750	168,450	126,000	574,200			(5,880)	(90,000)	#	279,750	162,570	36,000	478,320	385,050	530,150	496,050	513,750	(35,430)	-6.9%
Cemetery 5800	151,400	51,300	43,800	246,500		0	(5,795)	(20,600)	#	151,400	45,505	23,200	220,105	186,330	188,200	205,000	216,650	3,455	1.6%
Debt Service			0	0					#	0	0	0	0	0	0	0	0	0	0.0%
Overall Line			0	0					#	0	0	0	0	0	0	(303,500)	0	0	0.0%
PARK AND RECREATION FUND	3,066,150	1,599,280	772,300	5,437,730	0	(9,000)	(78,000)	(459,100)	#	3,057,150	1,521,280	313,200	4,891,630	4,458,575	4,611,165	4,675,015	4,852,795	38,835	0.8%
AIRPORT FUND	586,400	496,650	2,918,000	4,001,050	0	(5,000)	(25,000)	(80,000)	#	581,400	471,650	2,838,000	3,891,050	9,794,850	6,292,550	2,132,200	2,461,350	1,429,700	58.1%
TOTAL TAX SUPPORTED	16,530,860	7,760,595	4,827,800	29,119,255	68,000	(20,000)	4,660,990	(746,100)	#	16,578,860	12,421,585	4,081,700	33,082,145	35,948,035	33,318,460	29,776,530	32,156,185	925,960	2.9%
(Less Transfers)	16,530,860	7,760,595	4,827,800	29,119,255	68,000	(20,000)	(199,950)	(746,100)	#	16,578,860	7,560,645	4,081,700	28,221,205	31,576,000	28,577,765	25,068,255	27,416,210	798,130	2.9%
PROMOTION FUND																			
Sertoma Club		100,000		100,000			(50,000)			0	50,000	0	50,000	36,100	45,000	48,250	50,000	0	0.0%
Aberdeen Arts Council		35,000		35,000			(10,000)			0	25,000	0	25,000	25,000	25,000	25,000	25,000	0	0.0%
ACT Theater		40,000		40,000			(10,000)			0	30,000	0	30,000	30,000	30,000	30,000	30,000	0	

2019 PROPOSED EXPENDITURE BUDGET
SCHEDULE "B"

	2019 REQUESTED BUDGET			0 ADDS (CUTS) CUTS CUTS ADDS (CUTS)			====2019 PROPOSED BUDGET====			PRIOR YEARS' ORIGINAL BUDGETS				CHANGE FY2018 to 2019				
	PERSONAL SERVICES	OPER/ MAINT.	CAPITAL OUTLAY	FY2019 REQUESTED	PERS. SERV. (FT.)	TEMP/OT	OPER/ MAINT.	CAPITAL OUTLAY	FY2019 PROPOSED	FY2015 BUDGET	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET					
Utility - Storm		300,000		300,000					300,000	635,000	1,325,000	1,475,000	200,000	100,000	50.0%			
Moccasin Creek Cap Pr. T/O		150,000		150,000					150,000				299,700	(149,700)	-49.9%			
Library Bond Trans. Out		410,000		410,000					410,000	325,000	100,000	410,000	410,000	0	0.0%			
Traffic Control		150,000		150,000					150,000	150,000	150,000	250,000	150,000	0	0.0%			
Utility - Sanitary Sewer		270,000		270,000					270,000	250,000	0	350,000	200,000	70,000	35.0%			
Utility - Water		200,000		200,000					200,000	90,000	90,000	0	200,000	0	0.0%			
NSU Pledge T/O to Trust Fund		119,000		119,000					119,000	25,000	25,000	75,000	25,000	94,000	376.0%			
Other Projects (PD Computer Lab)		335,000		335,000					335,000	0	75,000	75,000	75,000	260,000	346.7%			
TOTAL SPECIAL SALES TAX FUN	0	10,335,000	0	10,335,000	0	0	0	0	10,335,000	8,961,000	11,106,200	11,591,000	13,198,000	(2,735,000)	-20.7%			
PARKING ASSESSMENT FUND	115,000	0	115,000	115,000	0	0	0	0	115,000	136,275	136,275	105,000	115,000	0	0.0%			
Transfers-out (General)				0					0	0	0	0	0	0	0.0%			
PARKS & REC GIFT FUND	1,535,900	0	1,535,900	1,535,900	0	0	0	0	1,535,900	1,369,350	1,515,650	1,604,800	1,604,950	(69,050)	-4.3%			
BUSINESS IMPROVEMENT DIST.				70,000					70,000	70,000	70,000	70,000	70,000	0	0.0%			
STORMWATER UTILITY	254,350	205,150	65,000	524,500					524,500	546,800	543,200	503,300	502,300	22,200	4.4%			
LIBRARY FINES				30,000					30,000	30,000	30,000	30,000	30,000	0	0.0%			
LANDMARKS COMMISSION FUND				8,000					8,000	8,000	8,000	8,000	8,000	0	0.0%			
TIF #2 BOND FUND				240,535					240,535	286,500	281,500	271,500	243,200	(2,665)	-1.1%			
TIF #4 BOND FUND				14,015					14,015	14,300	14,100	14,010	14,050	(35)	-0.2%			
CENTRAL RENOV BOND FUND				250,450					250,450	250,000	250,000	250,000	250,000	450	0.2%			
T.I.F. #10 BOND FUND				127,645					127,645	96,000	97,500	127,500	124,100	3,545	2.9%			
AQUATICS CENTER BOND FUND				570,000					570,000	570,000	565,000	570,000	570,000	0	0.0%			
PUBLIC SAFETY BOND FUND				740,000					740,000	740,000	740,000	736,000	736,000	4,000	0.5%			
TIF #8 BOND FUND				377,000					377,000	434,000	425,000	410,000	384,300	(7,300)	-1.9%			
Library Bond Fund				721,200					721,200	0	0	723,000	723,850	(2,650)	-0.4%			
2010 Campground Bond Fund				56,000					56,000	56,000	56,000	56,000	56,000	0	0.0%			
TIF #3 Bond Fund				204,250					204,250	184,000	188,000	188,000	188,300	15,950	8.5%			
TIF #17 Bond Fund				145,125					145,125	261,000	250,000	260,000	147,325	(2,200)	-1.5%			
City Hall Remodel Bond Fund				160,000					160,000	160,000	160,000	160,000	160,000	0	0.0%			
TIF #18 Bond Fund				67,100					67,100	45,000	76,000	72,600	66,670	430	0.6%			
TIF #19 Bond Fund				143,875					143,875	215,250	215,250	143,850	143,875	0	0.0%			
Old Fed Bldg Bond Fund				211,600					211,600	210,000	213,500	216,000	217,000	(5,400)	-2.5%			
TIF #20 Bond Fund				65,100					65,100	0	14,800	28,000	43,535	21,565				
TIF #21 Bond Fund				52,000					52,000	0	20,700	26,000	30,255	21,745				
TIF #22 Bond Fund				110,000					110,000	0	11,500	67,500	76,515	33,485				
TIF #23 Bond Fund				40,000					40,000	0	28,800	13,500	30,125	9,875				
TIF #25 Bond Fund				16,000					16,000	0	0	0	15,175	825				
TIF #26 Bond Fund				135,400					135,400	0	0	0	135,550	(150)	-0.1%			
TIF #27 Bond Fund				107,300					107,300	0	0	0	0	107,300				
Mocc. Crk. Cap. Proj. Fund		150,000		150,000					150,000	0	0	0	299,700	(149,700)				
PRF Cap. Proj. Fund		450,000		450,000					450,000	170,750	0	0	403,850	46,150	11.4%			
SEWER FUND	253,350	306,050	120,000	679,400	#	253,350	306,050	120,000	679,400	848,550	728,700	660,750	906,650	(227,250)	-25.1%			
Sewer Utility																		
Wastewater Treatment				1,719,800					1,719,800	1,381,400	2,693,200	2,740,800	1,440,450	279,350	19.4%			
Debt Service				1,371,750					1,371,750	1,371,700	1,371,700	1,371,750	1,371,750	0	0.0%			
Transfers-out				177,900					177,900	170,750	158,190	171,220	217,180	(39,280)	-18.1%			
TOTAL SEWER FUND	985,950	2,842,900	120,000	3,948,850	0	0	0	0	3,948,850	3,772,400	4,951,790	4,944,520	3,936,030	12,820				
WATER FUND	721,050	517,200	320,000	1,558,250	#	721,050	517,200	320,000	1,558,250	1,090,100	1,123,150	1,301,750	1,610,900	(52,650)	-3.3%			
Water Utility																		
Water Treatment				3,553,300					3,553,300	3,611,350	2,708,350	2,704,850	2,970,260	583,040	19.6%			
Debt Service				1,292,500					1,292,500	1,225,620	1,338,330	1,294,750	1,292,500	0	0.0%			
Transfers-out - General Fund				498,050					498,050	448,880	248,120	441,230	470,500	27,550	5.9%			
TOTAL WATER FUND	1,351,100	4,918,000	633,000	6,902,100	0	0	0	0	6,902,100	6,375,950	5,597,950	5,742,580	6,344,160	557,940				
GOLF ENTERPRISE FUND	213,100	323,620	49,000	585,720	#	213,100	323,620	49,000	585,720	536,550	555,490	569,640	582,680	3,040	0.5%			
AMBULANCE FUND	843,600	326,010	34,600	1,204,210	#	843,600	321,010	34,600	1,199,210	1,152,260	1,034,770	1,101,230	1,312,930	(113,720)	-8.7%			
Old Fed Bldg Enterprise Fund				167,800					167,800	89,000	121,650	171,600	171,600	(3,800)	-2.2%			
CAMPGROUND ENTERPRISE FUND	43,100	156,100	119,800	319,000	#	43,100	156,100	119,800	319,000	259,975	282,225	289,600	328,250	(9,250)	-2.8%			
Wylie Campground				5,350					5,350	4,450	5,350	5,350	5,350	0	0.0%			
Melgaard Campground				4,550					4,550	3,950	4,550	4,550	4,550	0	0.0%			
Paddle Boats				0					0	0	0	0	0	0	0.0%			
Wylie Water World				0					0	0	0	0	0	0	0.0%			
Climbing Wall				0					0	0	0	0	0	0	0.0%			
Transfer-out to Gen. & SST Fund				94,100					94,100	87,460	89,770	90,750	93,570	530	0.6%			
TOTAL CAMPGRD ENTERPRISE	48,200	255,000	119,800	423,000	0	0	0	0	423,000	355,835	381,895	390,250	431,720	(6,720)				
Park Recreation Trust Fund				0					0	0	0	0	0	0	0.0%			
TOTAL BUDGET	20,502,160	34,765,245	6,449,200	61,716,605	68,000	(20,000)	4,215,315	(746,100)	#	20,550,160	38,980,560	5,703,100	65,233,820	64,789,180	64,053,780	62,043,910	66,646,930	(1,285,110)

ORDINANCE NO. 18-09-01
2019 ANNUAL APPROPRIATION ORDINANCE

	TIF #18 Debt Fund	TIF #19 Debt Fund	2014A City Hall Bond Fund	2014B Old Fed Bond Fund	TIF #20 Debt Fund	TIF #21 Debt Fund	TIF #22 Debt Fund	TIF #23 Debt Fund	TIF #25 Debt Fund	TIF #26 Debt Fund	TIF #27 Debt Fund	Mocc. Creek CPF	PR&F CPF	Water Fund	Sewer Fund	Old Fed Building Fund	Camp- ground Fund	Golf Fund	Ambulance Fund	Total of All Funds
GENERAL GOVERNMENT																				
Contingency																				300,000
Governing Body/Commission																				138,150
City Manager																				244,200
City Attorney																				286,300
Finance Office																				637,700
Human Resources																				314,850
Telephone Services																				59,000
Municipal Hall																				145,650
Computer Services																				504,300
Planning																				566,450
Engineering																				531,300
TOTAL GENERAL GOVERNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,727,900
PUBLIC SAFETY																				
Police																				5,019,150
Fire																				3,176,800
Building Inspection																				246,750
"911" Payment to County																				300,000
Ambulance																		1,173,900		1,173,900
TOTAL PUBLIC SAFETY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,173,900	9,916,600
PUBLIC WORKS																				
Streets																				6,570,740
Snow Removal																				773,300
Traffic Control																				821,350
Solid Waste																				1,394,370
Ride Line (Transit)																				936,200
Cemetery																				0
Airport																				3,891,050
Parking Facilities																				115,000
Stormwater Utility																				824,500
Water Treatment														3,553,300						3,553,300
Water Utility													1,558,250							1,758,250
Wastewater Treatment															1,719,800					1,719,800
Sewer Utility															679,400					949,400
Capital Improvements																				335,000
TOTAL PUBLIC WORKS	0	0	0	0	0	0	0	0	0	0	0	0	0	5,111,550	2,399,200	0	0	0	0	23,642,260
HEALTH AND WELFARE																				
ASD Drug Prevention Partnership																				15,000
Worthmore																				30,000
Senior Nutrition																				10,000
NESD AID Council																				0
Teen Court																				4,500
Oth Health & Welf SC SERVE CC																				5,700
Meals On Wheels																				83,400
TOTAL HEALTH AND WELFARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148,600
CULTURE-RECREATION																				
Municipal Band																				29,265
Library																				1,291,300
Park and Recreation																				6,427,530
Golf																		565,470		565,470
Campground/Paddle Boats																	328,900			328,900
Abdn. Historical Prev.																				8,000
TOTAL CULTURE-RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	328,900	565,470	0	8,650,465

ORDINANCE NO. 18-09-01
2019 ANNUAL APPROPRIATION ORDINANCE

	General Fund	Promotion Fund	Park, Rec & Forestry Fund	Parks & Rec Gift Fund	Bus. Impr. District Fund	Airport Fund	Special Sales Tax Fund	Parking Fund	Stormwater Utility Fund	Library Fines Fund	Abdn Hist. Preserv. Fund	TIF #2 Bond Fund	TIF #4 Bond Fund	'011 ARCC Bond Fund	2013 Aq. Ctr. Bond Fund	2007 Public Safety Bond Fund	TIF #8 Bond Fund	Library Bond Fund	TIF #3 Bond Fund	TIF #10 Debt Fund	2010 Bond Fund	TIF #17 Debt Fund	
CONSERVATION & DEVELOPMENT																							
Promotion		967,000																					
Economic Development	0				70,000		156,000																
Aberdeen Development Corp.	170,000																						
Occupancy Tax - \$2/room BID #2	352,800																						
NSU Capital Campaign		185,000					119,000																
Old Federal Building																							
TOTAL CONSERV. & DEVELOP.	522,800	1,152,000	0	0	70,000	0	275,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEBT SERVICE																							
Water Treatment Debt Service																							
Water Rec Debt Service																							
2003 Tax Increment Bonds #2												240,535											
2004 Tax Increment Bonds #4													14,015										
2005 Bonds														250,450									
2005B Bonds															570,000								
2007 Bonds																740,000							
2008 Tax Increment Bonds #8																	377,000						
2016 Library Bonds																		721,200					
Tax Increment Bonds #3																			204,250				
Tax Increment #10 Debt Service																					127,645		
2010 Bonds																							56,000
Tax Increment #17 Debt Service																							145,125
Tax Increment #18 Debt Service																							
Tax Increment #19 Debt Service																							
2014A Bonds																							
2014B Bonds																							
Tax Increment #20 Debt Service																							
Tax Increment #21 Debt Service																							
Tax Increment #22 Debt Service																							
Tax Increment #23 Debt Service																							
Tax Increment #25 Debt Service																							
Tax Increment #26 Debt Service																							
Tax Increment #27 Debt Service																							
TOTAL DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0	240,535	14,015	250,450	570,000	740,000	377,000	721,200	204,250	127,645	56,000	145,125	
CAPITAL PROJECTS																							
Moccasin Creek CP Fund																							
PR&F Capital Project Fund																							
TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFERS-OUT																							
To General Fund							0																
To Airport Fund	449,050						253,000																
To Park & Recreation Fund	3,964,060						150,000																
To Special Sales Tax Fund																							
To Golf Enterprise Fund	165,970																						
To Abdn Landmks Com. Fund	0																						
To Ambulance Fund	281,860						0																
To Water Fund (AMR Project)							180,000																
To 2011 Bond Debt Service Fund							250,000																
To 2013 Bond Debt Service Fund							570,000																
To 2007 Bond Debt Service Fund							740,000																
To 2010 Bond Debt Service Fund							56,000																
To 2014A Bond Debt Service Fund							160,000																
To 2014B Bond Debt Service Fund							96,000																
To 2016 Bond Debt Service Fund							410,000																
To Moccasin Creek Cap Prjt Fund							150,000																
To PRF Capital Project Fund							450,000																
TOTAL TRANSFERS-OUT	4,860,940	0	0	0	0	0	3,465,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2019 APPROPRIATIONS	24,299,465	1,152,000	4,891,630	1,535,900	70,000	3,891,050	10,335,000	115,000	524,500	30,000	8,000	240,535	14,015	250,450	570,000	740,000	377,000	721,200	204,250	127,645	56,000	145,125	

ORDINANCE NO. 18-09-01
2019 ANNUAL APPROPRIATION ORDINANCE

	TIF #18 Debt Fund	TIF #19 Debt Fund	2014A Hall Fund	City Fed Fund	2014B Old Fund	TIF #20 Debt Fund	TIF #21 Debt Fund	TIF #22 Debt Fund	TIF #23 Debt Fund	TIF #25 Debt Fund	TIF #26 Debt Fund	TIF #27 Debt Fund	Mocc. Creek CPF	PR&F CPF	Water Fund	Sewer Fund	Old Fed Building Fund	Camp- ground Fund	Golf Fund	Ambulance Fund	Total of All Funds
CONSERVATION & DEVELOPMENT																					
Promotion																					967,000
Economic Development																					226,000
Aberdeen Development Corp.																					170,000
Occupancy Tax - \$2/room BID #2																					352,800
NSU Capital Campaign																					304,000
Old Federal Building																	167,800				167,800
TOTAL CONSERV. & DEVELOP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	167,800	0	0	0	2,187,600
DEBT SERVICE																					
Water Treatment Debt Service															1,292,500						1,292,500
Water Rec Debt Service																1,371,750					1,371,750
2003 Tax Increment Bonds #2																					240,535
2004 Tax Increment Bonds #4																					14,015
2005 Bonds																					250,450
2005B Bonds																					570,000
2007 Bonds																					740,000
2008 Tax Increment Bonds #8																					377,000
2016 Library Bonds																					721,200
Tax Increment Bonds #3																					204,250
Tax Increment #10 Debt Service																					127,645
2010 Bonds																					56,000
Tax Increment #17 Debt Service																					145,125
Tax Increment #18 Debt Service	67,100																				67,100
Tax Increment #19 Debt Service		143,875																			143,875
2014A Bonds			160,000																		160,000
2014B Bonds				211,600																	211,600
Tax Increment #20 Debt Service					65,100																65,100
Tax Increment #21 Debt Service						52,000															52,000
Tax Increment #22 Debt Service							110,000														110,000
Tax Increment #23 Debt Service								40,000													40,000
Tax Increment #25 Debt Service									16,000												16,000
Tax Increment #26 Debt Service										135,400											135,400
Tax Increment #27 Debt Service											107,300										107,300
TOTAL DEBT SERVICE	67,100	143,875	160,000	211,600	65,100	52,000	110,000	40,000	16,000	135,400	107,300	0	0	1,292,500	1,371,750	0	0	0	0	7,218,845	
CAPITAL PROJECTS																					
Moccasin Creek CP Fund													150,000								150,000
PR&F Capital Project Fund														450,000							450,000
TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0	0	0	0	150,000	450,000	0	0	0	0	0	0	600,000
TRANSFERS-OUT																					
To General Fund															318,050	177,900		38,100	20,250	25,310	579,610
To Airport Fund																					702,050
To Park & Recreation Fund																					4,114,060
To Special Sales Tax Fund															180,000	0		56,000			236,000
To Golf Enterprise Fund																					165,970
To Abdn Landmks Com. Fund																					0
To Ambulance Fund																					281,860
To Water Fund (AMR Project)																					180,000
To 2011 Bond Debt Service Fund																					250,000
To 2013 Bond Debt Service Fund																					570,000
To 2007 Bond Debt Service Fund																					740,000
To 2010 Bond Debt Service Fund																					56,000
To 2014A Bond Debt Service Fur																					160,000
To 2014B Bond Debt Service Fur																					96,000
To 2016 Bond Debt Service Fund																					410,000
To Moccasin Creek Cap Prjt Func																					150,000
To PRF Capital Project Fund																					450,000
TOTAL TRANSFERS-OUT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	498,050	177,900	0	94,100	20,250	25,310	9,141,550
TOTAL 2019 APPROPRIATIONS	67,100	143,875	160,000	211,600	65,100	52,000	110,000	40,000	16,000	135,400	107,300	150,000	450,000	6,902,100	3,948,850	167,800	423,000	585,720	1,199,210	65,233,820	

ORDINANCE NO. 18-09-01
2019 ANNUAL APPROPRIATION ORDINANCE

SECTION II: The following designates the fund or funds that money derived from the following sources is applied to:

	General Fund	Promotion Fund	Park, Rec & Forestry Fund	Parks & Rec Gift Fund	Bus. Impr. District Fund	Airport Fund	Special Sales Tax Fund	Parking Fund	Stormwater Utility Fund	Library Fines Fund	Abdn Hist. Preserv. Fund	TIF #2 Bond Fund	TIF #4 Bond Fund	'011 ARCC Bond Fund	2013 Aq. Bond Ctr. Fund	2007 Public Safety Bond Fund	TIF #8 Bond Fund	Library Bond Fund	TIF #3 Bond Fund	TIF #10 Debt Fund	2010 Bond Fund	TIF #17 Debt Fund	
General Property Tax Levy	9,073,000											227,650	12,100				377,000	0	204,250	127,645		43,790	
Mobile Home Taxes & Prior Years	183,000																						
Sales & Use Tax	9,074,000	1,144,000					9,074,000																
Airport Property Taxes						30,000																	
Special Assessment Taxes					70,000			95,000															
Occupancy Tax - \$2/room	360,000																						
Licenses & Permits	396,000																						
Intergovernmental Revenues	1,757,000		90,000	0	2,660,000	800,000		4,000															
Charges for Goods & Services	1,940,000		672,570	1,553,900	399,000			552,500															
Fines & Forfeits	20,000							30,000															
Interest	0	0		0	0	50,000		2,500			6,500	0	0	0	0	0	0	0	0	0	0	0	
Rental & Commissions	550,000				0	20,000																	
Bond Proceeds																							
Other Miscellaneous Revenue	205,500		15,000	0	0													311,350					
	23,558,500	1,144,000	777,570	1,553,900	70,000	3,089,000	9,924,000	115,000	555,000	30,000	4,000	234,150	12,100	0	0	0	377,000	311,350	204,250	127,645	0	43,790	
TRANSFERS-IN																							
From General Fund			3,964,060		449,050			0															
From Promotion Fund																							
From Sp. S. T. Fund	0		150,000		253,000									250,000	570,000	740,000		410,000			56,000		
From Water Fund	318,050						180,000																
From Sewer Fund	177,900						0																
From Campground Fund	38,100						56,000																
From Golf Fund	20,250																						
From Ambulance Fund	25,310																						
TOTAL TRANSFERS-IN	579,610	0	4,114,060	0	0	702,050	236,000	0	0	0	0	0	0	250,000	570,000	740,000	0	410,000	0	0	56,000	0	
SUBTOTAL	24,138,110	1,144,000	4,891,630	1,553,900	70,000	3,791,050	10,160,000	115,000	555,000	30,000	4,000	234,150	12,100	250,000	570,000	740,000	377,000	721,350	204,250	127,645	56,000	43,790	
Unexpended Balance	161,355	8,000	0	0	0	100,000	225,000	0	0	0	4,000	6,385	1,915	450	0	0	0	0	0	0	0	0	101,335
TOTAL 2019 MEANS OF FINANCE	24,299,465	1,152,000	4,891,630	1,553,900	70,000	3,891,050	10,385,000	115,000	555,000	30,000	8,000	240,535	14,015	250,450	570,000	740,000	377,000	721,350	204,250	127,645	56,000	145,125	
Increase in Unexpended Balance			18,000			50,000		30,500										150					

SECTION

General F

TOTAL LE

SECTION

ORDINANCE NO. 18-09-01
2019 ANNUAL APPROPRIATION ORDINANCE

TIF #18	TIF #19	2014A	City	2014B	Old	TIF #20	TIF #21	TIF #22	TIF #23	TIF #25	TIF #26	TIF #27	Mocc.	Water	Sewer	Old Fed	Camp-	Golf	Ambulance	Total	
Debt	Debt	Hall	Bond	Fed	Bond	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Creek	Fund	Fund	Building	ground	Fund	Fund	Funds	
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	CPF	CPF	Fund	Fund	Fund	Fund	Fund	Fund	
General Property Tax Levy	66,670	163,635				65,100	52,000	110,000	40,000	16,000	113,000	18,500									10,710,340
Mobile Home Taxes & Prior Years																					183,000
Sales & Use Tax																					19,292,000
Airport Property Taxes																					30,000
Special Assessment Taxes																					165,000
Occupancy Tax - \$2/room																					360,000
Licenses & Permits																					396,000
Intergovernmental Revenues																					5,311,000
Charges for Goods & Services														6,113,900	4,230,000	171,600	462,000	419,750	917,000		17,432,220
Fines & Forfeits																					50,000
Interest														0	68,000	0	0				127,000
Rental & Commissions																					570,000
Bond Proceeds														0	0						0
Other Miscellaneous Revenue														0	0						531,850
	66,670	163,635	0	0	65,100	52,000	110,000	40,000	16,000	113,000	18,500	0	0	6,113,900	4,298,000	171,600	462,000	419,750	917,000		55,158,410
TRANSFERS-IN																					
From General Fund																		165,970	281,860		4,860,940
From Promotion Fund																					0
From Sp. S. T. Fund			160,000	96,000									150,000	450,000	180,000						3,465,000
From Water Fund																					498,050
From Sewer Fund																					177,900
From Campground Fund																					94,100
From Golf Fund																					20,250
From Ambulance Fund																					25,310
TOTAL TRANSFERS-IN	0	0	160,000	96,000	0	0	0	0	0	0	0	0	150,000	450,000	180,000	0	0	0	165,970	281,860	9,141,550
SUBTOTAL	66,670	163,635	160,000	96,000	65,100	52,000	110,000	40,000	16,000	113,000	18,500	150,000	450,000	6,293,900	4,298,000	171,600	462,000	585,720	1,198,860		64,299,960
Unexpended Balance	430	0	0	115,600	0	0	0	0	0	22,400	88,800	0	0	608,200	0	0	0	0	0	350	1,444,220
TOTAL 2019 MEANS OF FINANCE	67,100	163,635	160,000	211,600	65,100	52,000	110,000	40,000	16,000	135,400	107,300	150,000	450,000	6,902,100	4,298,000	171,600	462,000	585,720	1,199,210		65,744,180
Increase in Unexpended Balance		19,760													349,150	3,800	39,000				510,360

III: The City Finance Officer is hereby directed and authorized to certify the said tax levy to the County Auditor of the County of Brown, State of South Dakota, to the end that the same be spread and assessed as provided by law.

und \$9,073,000

:VY \$9,073,000

IV: That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance being necessary for the immediate preservation and support of the Municipal Government and its existing institutions shall take effective upon passage and publication thereof.

Passed First Reading _____ September 4, 2018
 Passed Second Reading _____ September 17, 2018
 Adopted _____ September 17, 2018
 Published _____ September 20, 2018
 Effective Date _____ September 20, 2018

/s/ Mike Levsen
MAYOR

ATTEST:

/s/ Karl Alberts
FINANCE OFFICER

Schedule C General	Personal Services		Increase/ (Decrease)	Percent
	FY2019	FY2018		
Contingency	0	0	0	0 in Prev. Yr.
Governing Body/Commission	90,150	90,150	0	0.00%
City Manager	228,850	224,500	4,350	1.94%
City Attorney	240,300	234,500	5,800	2.47%
Finance Office	464,250	458,000	6,250	1.36%
Human Resources	250,350	276,900	(26,550)	-9.59%
Insurance and Bonds	0	0	0	0 in Prev. Yr.
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	0	0	0	0 in Prev. Yr.
Municipal Hall	59,850	10,800	49,050	454.17%
Computer Services	158,100	154,250	3,850	2.50%
Planning	495,250	486,550	8,700	1.79%
Engineering	431,500	420,100	11,400	2.71%
Police	4,118,800	3,996,750	122,050	3.05%
Fire	2,643,400	2,588,400	55,000	2.12%
Building Inspection	222,800	218,950	3,850	1.76%
Streets	1,132,190	1,040,050	92,140	8.86%
Snow Removal	34,200	34,200	0	0.00%
Traffic Control	200,150	197,100	3,050	1.55%
Solid Waste	667,570	739,100	(71,530)	-9.68%
Recycling	0	0	0	0 in Prev. Yr.
Ride Line (Transit)	562,300	546,650	15,650	2.86%
ASD Drug Prevention Partnership	0	0	0	0 in Prev. Yr.
Worthmore	0	0	0	0 in Prev. Yr.
Senior Nutrition	0	0	0	0 in Prev. Yr.
Meals On Wheels	19,400	19,400	0	0.00%
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	7,100	7,100	0	0.00%
Library	913,800	881,350	32,450	3.68%
Aberdeen Development Corp.	0	0	0	0 in Prev. Yr.
Occupancy Tax - \$2/room BID #2	0	0	0	0 in Prev. Yr.
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	0	0	0	0 in Prev. Yr.
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	0	0	0	0 in Prev. Yr.
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	0	0	0	0 in Prev. Yr.
Airport Fund	0	0	0	0 in Prev. Yr.
Golf Enterprise Fund	0	0	0	0 in Prev. Yr.
Park & Recreation Fund	0	0	0	0 in Prev. Yr.
Total General Fund	12,940,310	12,624,800	315,510	2.50%
W/O Transfers Out:				
AIRPORT FUND	581,400	564,650	16,750	2.97%
PARK & RECREATION FUND				
Recreation 5100	435,800	429,100	6,700	1.56%
PRF Administration 5110	306,000	300,800	5,200	1.73%
Washington St Gym 5112	11,350	11,600	(250)	-2.16%
ARCC 5122 (includes Central)	487,250	487,300	(50)	-0.01%
Aquatics Center 5123	223,200	222,050	1,150	0.52%
Wylie Park 5133	266,950	259,100	7,850	3.03%
Mosquito Abatement 5135	52,750	51,750	1,000	1.93%
Senior Center 5140	138,550	136,365	2,185	1.60%
Parks 5200	704,150	692,150	12,000	1.73%
Forestry 5240	279,750	278,650	1,100	0.39%
Cemetery 5800	151,400	150,450	950	0.63%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	0	0	0	0 in Prev. Yr.
Total Park and Rec Fund	3,057,150	3,019,315	37,835	1.25%
Total Park and Rec Fund less Aq & Mo:	2,781,200	2,745,515	35,685	1.30%
Tax supported w/o transfers	16,578,860	16,208,765	370,095	2.28%

Schedule C General	Operations & Maint.		Increase/ (Decrease)	Percent
	FY2019	FY2018		
Contingency	300,000	300,000	0	0.00%
Governing Body/Commission	48,000	56,500	(8,500)	-15.04%
City Manager	15,350	15,800	(450)	-2.85%
City Attorney	46,000	45,000	1,000	2.22%
Finance Office	173,450	151,900	21,550	14.19%
Human Resources	64,500	63,700	800	1.26%
Insurance and Bonds	0	2,000	(2,000)	-100.00%
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	59,000	64,000	(5,000)	-7.81%
Municipal Hall	85,800	123,800	(38,000)	-30.69%
Computer Services	296,200	294,200	2,000	0.68%
Planning	71,200	194,500	(123,300)	-63.39%
Engineering	99,800	99,900	(100)	-0.10%
Police	816,350	789,250	27,100	3.43%
Fire	324,400	307,650	16,750	5.44%
Building Inspection	23,950	24,050	(100)	-0.42%
Streets	330,550	358,750	(28,200)	-7.86%
Snow Removal	584,100	576,600	7,500	1.30%
Traffic Control	460,200	455,950	4,250	0.93%
Solid Waste	351,800	359,550	(7,750)	-2.16%
Recycling	270,000	200,000	70,000	35.00%
Ride Line (Transit)	220,400	172,400	48,000	27.84%
ASD Drug Prevention Partnership	15,000	15,000	0	0.00%
Worthmore	30,000	30,000	0	0.00%
Senior Nutrition	10,000	10,000	0	0.00%
Meals On Wheels	64,000	64,000	0	0.00%
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	22,165	22,115	50	0.23%
Library	252,500	227,150	25,350	11.16%
Aberdeen Development Corp.	170,000	170,000	0	0.00%
Occupancy Tax - \$2/room BID #2	352,800	352,800	0	0.00%
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	4,500	4,500	0	0.00%
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	5,700	5,200	500	9.62%
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	281,860	282,770	(910)	-0.32%
Airport Fund	449,050	643,400	(194,350)	-30.21%
Golf Enterprise Fund	165,970	130,000	35,970	27.67%
Park & Recreation Fund	3,964,060	3,684,525	279,535	7.59%
Total General Fund	10,428,655	10,296,960	131,695	1.28%
	5,567,715	5,556,265	11,450	0.21%
W/O Transfers Out:				
AIRPORT FUND	471,650	440,700	30,950	7.02%
PARK & RECREATION FUND				
Recreation 5100	43,655	45,130	(1,475)	-3.27%
PRF Administration 5110	31,150	31,450	(300)	-0.95%
Washington St Gym 5112	29,600	29,600	0	0.00%
ARCC 5122 (includes Central)	270,170	260,650	9,520	3.65%
Aquatics Center 5123	182,620	185,600	(2,980)	-1.61%
Wylie Park 5133	226,850	229,300	(2,450)	-1.07%
Mosquito Abatement 5135	234,985	237,525	(2,540)	-1.07%
Senior Center 5140	45,250	45,250	0	0.00%
Parks 5200	248,925	251,675	(2,750)	-1.09%
Forestry 5240	162,570	144,100	18,470	12.82%
Cemetery 5800	45,505	43,000	2,505	5.83%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	0	0	0	0 in Prev. Yr.
Total Park and Rec Fund	1,521,280	1,503,280	18,000	1.20%
Total Park and Rec Fund less Aq & Mo:	1,103,675	1,080,155	23,520	2.18%
Tax supported w/o transfers	7,560,645	7,500,245	60,400	0.81%

Schedule C General	Capital Outlay		Increase/ (Decrease)	Percent
	FY2019	FY2018		
Contingency	0	0	0	0 in Prev. Yr.
Governing Body/Commission	0	0	0	0 in Prev. Yr.
City Manager	0	0	0	0 in Prev. Yr.
City Attorney	0	0	0	0 in Prev. Yr.
Finance Office	0	0	0	0 in Prev. Yr.
Human Resources	0	0	0	0 in Prev. Yr.
Insurance and Bonds	0	0	0	0 in Prev. Yr.
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	0	0	0	0 in Prev. Yr.
Municipal Hall	0	0	0	0 in Prev. Yr.
Computer Services	50,000	50,000	0	0.00%
Planning	0	0	0	0 in Prev. Yr.
Engineering	0	0	0	0 in Prev. Yr.
Police	84,000	70,000	14,000	20.00%
Fire	9,000	0	9,000	0 in Prev. Yr.
Building Inspection	0	0	0	0 in Prev. Yr.
Streets	268,000	381,000	(113,000)	-29.66%
Snow Removal	155,000	110,000	45,000	40.91%
Traffic Control	11,000	48,000	(37,000)	-77.08%
Solid Waste	105,000	130,000	(25,000)	-19.23%
Recycling	0	0	0	0 in Prev. Yr.
Ride Line (Transit)	153,500	62,000	91,500	147.58%
ASD Drug Prevention Partnership	0	0	0	0 in Prev. Yr.
Worthmore	0	0	0	0 in Prev. Yr.
Senior Nutrition	0	0	0	0 in Prev. Yr.
Meals On Wheels	0	0	0	0 in Prev. Yr.
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	0	0	0	0 in Prev. Yr.
Library	95,000	100,000	(5,000)	-5.00%
Aberdeen Development Corp.	0	0	0	0 in Prev. Yr.
Occupancy Tax - \$2/room BID #2	0	0	0	0 in Prev. Yr.
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	0	0	0	0 in Prev. Yr.
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	0	0	0	0 in Prev. Yr.
Transfers Out:				
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	0	0	0	0 in Prev. Yr.
Airport Fund	0	0	0	0 in Prev. Yr.
Golf Enterprise Fund	0	0	0	0 in Prev. Yr.
Park & Recreation Fund	0	0	0	0 in Prev. Yr.
Total General Fund	930,500	951,000	(20,500)	-2.16%
W/O Transfers Out:				
AIRPORT FUND	38,000	87,000	(49,000)	-56.32%
PARK & RECREATION FUND				
Recreation 5100	10,000	10,000	0	0.00%
PRF Administration 5110	12,000	20,000	(8,000)	-40.00%
Washington St Gym 5112	10,000	11,000	(1,000)	-9.09%
ARCC 5122 (includes Central)	20,000	63,000	(43,000)	-68.25%
Aquatics Center 5123	16,000	25,000	(9,000)	-36.00%
Wylie Park 5133	90,000	16,000	74,000	462.50%
Mosquito Abatement 5135	9,000	0	9,000	0 in Prev. Yr.
Senior Center 5140	0	0	0	0 in Prev. Yr.
Parks 5200	87,000	71,000	16,000	22.54%
Forestry 5240	36,000	91,000	(55,000)	-60.44%
Cemetery 5800	23,200	23,200	0	0.00%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	0	0	0	0 in Prev. Yr.
Total Park and Rec Fund	313,200	330,200	(17,000)	-5.15%
Total Park and Rec Fund less Aq & Mo:	288,200	305,200	(17,000)	-5.57%
Tax supported w/o transfers	1,281,700	1,368,200	(86,500)	-6.32%

Schedule C General	Total		Increase/ (Decrease)	Percent
	FY2019	FY2018		
Contingency	300,000	300,000	0	0.00%
Governing Body/Commission	138,150	146,650	(8,500)	-5.80%
City Manager	244,200	240,300	3,900	1.62%
City Attorney	286,300	279,500	6,800	2.43%
Finance Office	637,700	609,900	27,800	4.56%
Human Resources	314,850	340,600	(25,750)	-7.56%
Insurance and Bonds	0	2,000	(2,000)	-100.00%
Municipal Court	0	0	0	0 in Prev. Yr.
Telephone Services	59,000	64,000	(5,000)	-7.81%
Municipal Hall	145,650	134,600	11,050	8.21%
Computer Services	504,300	498,450	5,850	1.17%
Planning	566,450	681,050	(114,600)	-16.83%
Engineering	531,300	520,000	11,300	2.17%
Police	5,019,150	4,856,000	163,150	3.36%
Fire	2,976,800	2,896,050	80,750	2.79%
Building Inspection	246,750	243,000	3,750	1.54%
Streets	1,730,740	1,779,800	(49,060)	-2.76%
Snow Removal	773,300	720,800	52,500	7.28%
Traffic Control	671,350	701,050	(29,700)	-4.24%
Solid Waste	1,124,370	1,228,650	(104,280)	-8.49%
Recycling	270,000	200,000	70,000	35.00%
Ride Line (Transit)	936,200	781,050	155,150	19.86%
ASD Drug Prevention Partnership	15,000	15,000	0	0.00%
Worthmore	30,000	30,000	0	0.00%
Senior Nutrition	10,000	10,000	0	0.00%
Meals On Wheels	83,400	83,400	0	0.00%
NESD A/D Council	0	0	0	0 in Prev. Yr.
Municipal Band	29,265	29,215	50	0.17%
Library	1,261,300	1,208,500	52,800	4.37%
Aberdeen Development Corp.	170,000	170,000	0	0.00%
Occupancy Tax - \$2/room BID #2	352,800	352,800	0	0.00%
Aberdeen Housing Authority	0	0	0	0 in Prev. Yr.
Teen Court	4,500	4,500	0	0.00%
Voice for Children and Fam (CASA)	0	0	0	0 in Prev. Yr.
Oth Health & Welf SC SERVE CCLC	5,700	5,200	500	9.62%
Transfers Out:	0	0		
Landmark Commission	0	0	0	0 in Prev. Yr.
Ambulance	281,860	282,770	(910)	-0.32%
Airport Fund	449,050	643,400	(194,350)	-30.21%
Golf Enterprise Fund	165,970	130,000	35,970	27.67%
Park & Recreation Fund	3,964,060	3,684,525	279,535	7.59%
Total General Fund	24,299,465	23,872,760	426,705	1.79%
W/O Transfers Out:	19,438,525	19,132,065	306,460	1.60%
AIRPORT FUND	1,091,050	1,092,350	(1,300)	-0.12%
PARK & RECREATION FUND				
Recreation 5100	489,455	484,230	5,225	1.08%
PRF Administration 5110	349,150	352,250	(3,100)	-0.88%
Washington St Gym 5112	50,950	52,200	(1,250)	-2.39%
ARCC 5122 (includes Central)	777,420	810,950	(33,530)	-4.13%
Aquatics Center 5123	421,820	432,650	(10,830)	-2.50%
Wylie Park 5133	583,800	504,400	79,400	15.74%
Mosquito Abatement 5135	296,735	289,275	7,460	2.58%
Senior Center 5140	183,800	181,615	2,185	1.20%
Parks 5200	1,040,075	1,014,825	25,250	2.49%
Forestry 5240	478,320	513,750	(35,430)	-6.90%
Cemetery 5800	220,105	216,650	3,455	1.59%
Debt Service	0	0	0	0 in Prev. Yr.
Overall Line	0	0	0	0 in Prev. Yr.
Total Park and Rec Fund	4,891,630	4,852,795	38,835	0.80%
Total Park and Rec Fund less Aq & Mo:	4,173,075	4,130,870	42,205	1.02%
Tax supported w/o transfers	25,421,205	25,077,210	343,995	1.37%

Schedule D TEMPORARY SALARIES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	4 yr Avg /w current	2019 Request	Recommend	Diff.
GOVERNING BODY COMM:	-	-	-	-	-	-	-	-	-
CITY MANAGER	-	-	-	-	-	-	-	-	-
ATTORNEY	-	20,747	22,515	24,351	27,000	23,653	28,700	28,700	-
FINANCEOFFICE:	1,555	1,332	1,290	2,073	2,750	1,861	2,750	2,750	-
HUMAN RESOURCES:	-	-	141	-	-	35	10,000	1,000	9,000
MUNICIPAL HALL:	10,049	9,839	7,823	6,764	10,000	8,606	2,000	2,000	-
COMPUTER SERVICES:	763	1,223	1,612	1,620	1,500	1,489	2,500	2,500	-
PLANNING & ZONING:					3,000	750	3,000	3,000	-
ENGINEERING:	4,949	11,434	14,538	13,609	18,000	14,395	18,000	18,000	-
POLICEDEPT:	104,283	126,370	122,150	125,285	94,000	116,951	105,000	105,000	-
FIRE DEPT:	34,161	48,669	51,285	62,521	60,200	55,669	60,300	60,300	-
BUILDING INSPECTION:					4,000	1,000	4,000	4,000	-
STREETDEPT:	14,948	16,558	20,781	11,705	24,000	18,261	25,240	23,240	2,000
SNOW REMOVAL:	10,025	6,593	24,368	5,666	30,000	16,657	30,000	30,000	-
TRAFFIC CONTROL	6,433	7,601	9,605	9,888	20,000	11,774	20,000	20,000	-
SOLID WASTE:	41,120	35,095	37,955	43,210	51,500	41,940	55,320	51,320	4,000
TRANSIT:	80,721	77,757	102,962	116,455	103,000	100,044	114,500	114,500	-
Meals On Wheels			9,564	16,742	18,000	11,076	18,000	18,000	-
MUNICIPAL BAND:	5,214	5,278	5,733	5,625	6,500	5,784	6,500	6,500	-
LIBRARY:	58,354	55,754	59,428	67,789	76,000	64,743	86,000	95,000	(9,000)
RECREATION:	152,058	163,773	176,233	170,968	169,100	170,018	178,900	172,600	6,300
PARK REC FORESTRY OFFI	10,636	9,401	12,575	12,073	11,600	11,412	11,600	11,600	-
WASHINGTON STREET GYM:	9,851	10,678	10,159	10,320	10,500	10,414	10,500	10,500	-
PARK REC ARCC:	110,160	102,499	102,047	110,671	112,000	106,804	114,000	119,000	(5,000)
AQUATICS CENTER:	192,162	206,692	204,925	204,543	204,000	205,040	210,000	207,000	3,000
WYLIE PARK ZOO:	140,949	131,631	124,339	122,753	127,050	126,443	132,000	130,150	1,850
MOSQUITO ABATEMENT:	57,175	51,382	55,104	52,981	48,000	51,867	48,000	49,000	(1,000)
PARK REC SENIOR CENTER	18,077	19,530	19,226	23,213	24,765	21,683	25,000	25,000	-
PARKS:	128,321	137,926	126,157	119,766	120,650	126,125	128,000	124,150	3,850
FORESTRY:	25,598	31,954	27,814	26,938	27,750	28,614	27,750	27,750	-
CEMETERY:	23,442	21,781	25,354	23,043	26,550	24,182	27,200	27,200	-
AIRPORT:	25,699	56,075	60,897	45,811	56,500	54,821	68,500	63,500	5,000
UTILITIES - GENERAL:	13,765	13,016	15,692	10,452	25,600	16,190	26,840	26,840	-
WATER TREATMENT PLANT:	51,990	50,065	55,424	36,863	41,150	45,875	52,050	52,050	-
UTILITIES - WATER:	20,291	27,502	22,537	38,095	36,500	31,159	38,460	38,460	-
WASTEWATER TREATMENT:	33,460	27,690	26,874	43,241	39,700	34,376	57,000	57,000	-
UTILITIES - SEWER:	12,667	11,354	14,220	30,319	23,000	19,723	25,640	25,640	-
WYLIE PARK CAMPGROUND:	49,962	45,706	40,378	37,773	45,000	42,214	40,000	40,000	-
MELGAARD PARK CAMPGRC	1,599	1,570	1,598	1,975	1,600	1,686	1,600	1,600	-
PADDLEBOAT/CANOE:	2,875	2,318	3,005	2,547	3,000	2,717	3,000	3,000	-
PARK REC GOLF:	67,117	58,851	61,072	63,862	67,200	62,746	67,200	67,200	-
AMBULANCE DEPT:	24,409	24,698	28,648	44,585	36,000	33,483	36,000	36,000	-
	1,544,836 #DIV/0!	1,630,339 5.5%	1,706,027 4.6%	1,746,097 2.3%	1,806,665	1,671,967	1,921,050	1,901,050	20,000
GENERAL, AIRPORT, & STOR	412,040 #VALUE!	493,341 19.7%	558,775 13.3%	552,825 -1.1%	613,550 11.0%	554,623	669,150 9.1%	658,150 7.3%	20,000 7.44%
PR&F (less Aq. Ctr.)	676,267 #VALUE!	680,553 0.6%	679,007 -0.2%	672,725 -0.9%	677,965 0.8%	677,563	702,950 3.7%	696,950 2.8%	6,333 114,385
Aquatics Center	192,162 #VALUE!	206,692 7.6%	204,925 -0.9%	204,543 -0.2%	204,000 -0.3%	205,040	210,000 2.9%	207,000 1.4%	9,000 6,000
					899,610 13,300		Cut from PRF requests	9,000	
							Cut from Gen. requests	6,000	

2019 CAPITAL OUTLAY BUDGET

Schedule E

FUND & DEPT.	DESCRIPTION	Furniture & Minor Equip.	Auto & Major Equip.	Capital Improvements	Other Capital Outlay	TOTAL 2019 CAPITAL OUTLAY	Qualifies to be Moved to Sales Tax	CUTS	FINAL 2019 CAPITAL OUTLAY
GENERAL FUND									
Finance Office						\$0			\$0
Human Resources						\$0			\$0
Municipal Court						\$0			\$0
Municipal Hall						\$0			\$0
Computer	Upgrades and licenses for software Hardware replacements and upgrades				\$50,000	\$50,000			\$50,000
Planning						\$0			\$0
Engineering						\$0			\$0
						\$0			\$0
Police	Computer lab buildout and updated interview room 3 Police package SUV's		\$95,000	\$56,000		\$56,000 \$95,000	(\$35,000)		\$21,000 \$63,000
Fire	TNT rescue tool for Truck 1 Replace staff suburban	\$9,000	\$45,000			\$9,000 \$45,000		(\$45,000)	\$9,000 \$0
Building Insp.						\$0			\$0
Street	Replace 2006 & 2008 tandems Ventilatioin system for welder Buildings and structures	\$12,000	\$250,000		\$6,000	\$250,000 \$12,000 \$6,000			\$250,000 \$12,000 \$6,000
Snow Remove	Front end loader		\$155,000			\$155,000			\$155,000
Traffic Control	Tractor w/ sweeper & blower Pressure washer Furnace and A/C unit	\$6,000	\$60,000			\$60,000 \$6,000 \$5,000		(\$60,000)	\$0 \$6,000 \$5,000
Solid Waste	Replace 2012 refuse truck		\$135,000			\$135,000 \$0		(\$30,000)	\$105,000 \$0
Transit (Rideli	New Oil burner and fans Replace three buses (20% share) New Scan tool		\$50,000		\$95,000	\$95,000 \$50,000 \$8,500			\$95,000 \$50,000 \$8,500
Library	Books, Periodicals Microfilm system & copier	\$12,000			\$88,000	\$88,000 \$12,000		(\$5,000)	\$83,000 \$12,000
TOTAL GENERAL FUND		\$47,500	\$790,000	\$56,000	\$244,000	\$1,137,500	(\$35,000)	(\$172,000)	\$930,500
PARK AND RECREATION FUND									
Recreation	New security cameras at YAPA Skate park equipment at Melgaard	\$10,000 \$10,000				\$10,000 \$10,000		(\$10,000)	\$0 \$10,000
P&R Admin	Replace copier	\$12,000				\$12,000			\$12,000
Washington S	Heating/Cooling system upgrades Phased roof repairs				\$10,000 \$32,000	\$10,000 \$32,000		(\$32,000)	\$10,000 \$0
ARCC	Building Security Improvements Interior painting Grand piano for Library/Auditorium Side Court baskets in Civic Arena Theater Improvements Theater lighting equipment Portable display walls Tables and chairs	\$35,000 \$38,000			\$20,000 \$20,000	\$30,000 \$20,000 \$35,000 \$38,000 \$20,000 \$10,000 \$7,500 \$10,000		(\$30,000) (\$20,000) (\$35,000) (\$38,000) (\$20,000) (\$20,000) (\$7,500)	\$0 \$0 \$0 \$0 \$10,000 \$0 \$10,000
Aquatics Ctr	Replace main drain grates				\$16,000	\$16,000			\$16,000
Senior Center						\$0			\$0
Wylie Park	New fuel pump Replace pickup Replace 2010 rotary mower Replace utility cart	\$11,000	\$30,000 \$60,000 \$21,000			\$11,000 \$30,000 \$60,000 \$21,000		(\$11,000)	\$0 \$30,000 \$60,000 \$0
Mosquito Aba	Replace MQ driveway Replace 2004 ULV sprayer		\$15,000		\$20,000	\$20,000 \$15,000		(\$20,000) (\$6,000)	\$0 \$9,000
Forestry	Replace aerial lift truck w/ used unit Outdoor education area development at Kuhnert Arboretum		\$90,000	\$36,000		\$90,000 \$36,000		(\$90,000)	\$0 \$36,000
Parks	RE-surface tennis courts Replace 2000 pickup Purchase VacSystem Replace 2006 Kubota utility vehicle Replace utility tractor	\$27,000	\$30,000 \$20,000 \$60,000		\$48,000	\$48,000 \$30,000 \$27,000 \$20,000 \$60,000		(\$5,000) (\$30,000) (\$27,000) (\$20,000) (\$16,000)	\$43,000 \$0 \$0 \$0 \$44,000
Cemetery	Land Replace 2003 72" rotary mower Additional utility cart		\$23,000 \$20,600		\$200	\$200 \$23,000 \$20,600			\$200 \$23,000 \$0
	Total Cuts					\$0		(\$20,600)	\$0
TOTAL PARK/RECREATION FUND		\$170,500	\$369,600	\$36,000	\$196,200	\$772,300	\$0	(\$459,100)	\$313,200
AIRPORT FUND	Replace skidsteer and FOD broom Interior repairs and building management software Entitlement project (Wildlife Assmt & Plan) Federal & State share (94%) City share (6%)		\$88,000		\$30,000	\$88,000 \$30,000		(\$80,000)	\$8,000 \$30,000
				\$2,660,000 \$140,000		\$2,660,000 \$140,000			\$2,660,000 \$140,000
TOTAL AIRPORT FUND		\$0	\$88,000	\$2,800,000	\$30,000	\$2,918,000	\$0	(\$80,000)	\$2,838,000
GRAND TOTAL TAX SUPPORTED FUNDS		\$218,000	\$1,247,600	\$2,892,000	\$470,200	\$4,827,800	(\$35,000)	(\$711,100)	\$4,081,700

2019 CAPITAL OUTLAY BUDGET

Schedule E

FUND & DEPT.	DESCRIPTION	Furniture & Minor Equip.	Auto & Major Equip.	Capital Improvements	Other Capital Outlay	TOTAL 2019 CAPITAL OUTLAY	Qualifies to be Moved to Sales Tax	CUTS	FINAL 2019 CAPITAL OUTLAY
STORMWATER FUND									
	Buildings and structures				\$15,000	\$15,000			\$15,000
	Replace skidsteer w/ tracked skidsteer		\$50,000			\$50,000			\$50,000
TOTAL STORMWATER FUND		\$0	\$50,000	\$0	\$15,000	\$65,000	\$0	\$0	\$65,000
ENTERPRISE FUNDS:									
WATER FUND									
Utilities	Replace 2010 backhoe		\$170,000			\$170,000			\$170,000
	Booster station upgrades				\$150,000	\$150,000			\$150,000
Water Plant	Buildings and structures			\$140,000		\$140,000			\$140,000
	Machinery/auto		\$18,000			\$18,000			\$18,000
	Dam & stormwater outfall repairs				\$130,000	\$130,000			\$130,000
	Test wells				\$25,000	\$25,000			\$25,000
TOTAL WATER FUND		\$0	\$188,000	\$140,000	\$305,000	\$633,000	\$0	\$0	\$633,000
SEWER FUND									
Utilities	Replace lift station			\$120,000		\$120,000			\$120,000
	Wastewater Plant					\$0			\$0
TOTAL SEWER FUND		\$0	\$0	\$120,000	\$0	\$120,000	\$0	\$0	\$120,000
CAMPGROUND/PADDLEBOAT ENTERPRISE FUND									
	Replace 4 seat utility cart	\$20,000				\$20,000			\$20,000
	Campground expansion (one or two cabins)			\$99,800		\$99,800			\$99,800
TOTAL CAMPGROUND/PADDLEBOAT ENTERPRISE FUND		\$20,000	\$0	\$99,800	\$0	\$119,800	\$0	\$0	\$119,800
GOLF FUND	Replace fairway mower	\$49,000				\$49,000			\$49,000
TOTAL GOLF FUND		\$49,000	\$0	\$0	\$0	\$49,000	\$0	\$0	\$49,000
AMBULANCE FU	Simulator Mannequin	\$25,000				\$25,000			\$25,000
	Stairchair	\$9,600				\$9,600			\$9,600
TOTAL AMBULANCE FUND		\$34,600	\$0	\$0	\$0	\$34,600	\$0	\$0	\$34,600
GRAND TOTAL		\$321,600	\$1,485,600	\$3,251,800	\$790,200	\$5,849,200	(\$35,000)	(\$711,100)	\$5,103,100

**SPECIAL SALES TAX FUND
2019 CAPITAL IMPROVEMENTS**

Schedule F

Needed to Balance: **\$ 50,000**

	<u>PROPOSED ADDS/(CUTS)</u>		<u>ADOPTED</u>	
PUBLIC SAFETY				
"911" Payments to meet deficit at Brown County	\$ 300,000		\$ 300,000	219-42000-43962
General Government				
Building and Structures	25,000		25,000	219-41920-43900
City Hall Bond Payment (Transfer to Debt Serv. F	160,000		160,000	219-51100-45950
Old Fed Bond Payment (Transfer to Debt Serv. F	96,000		96,000	219-51100-45950
	<u>\$ 281,000</u>	\$ -	<u>\$ 281,000</u>	
AIRPORT				
Runway shift project and hanger move (transfer to Airport Fund)	\$ 253,000		\$ 253,000	219-51100-45950
			0	
	<u>\$ 253,000</u>	\$ -	<u>\$ 253,000</u>	
POLICE				
Police Dept. Computer Lab	\$ 310,000		\$ 310,000	
	<u>\$ 310,000</u>	\$ -	<u>\$ 310,000</u>	
FIRE DEPARTMENT				
New Ambulance in 2018 (Transfer to Amb Fund)	\$ -		\$ -	219-51100-45950
Replace Aerial Fire Pumper in 2018 (Trans. To G	200,000		200,000	219-42000-43959
	<u>\$ 200,000</u>	\$ -	<u>\$ 200,000</u>	
PARK AND RECREATION FUND				
Capital Improvements (See List in PRF Budget)	\$ 450,000		\$ 450,000	219-51100-45950
Mosquito Abatement Chemicals (Transfer Out)	\$ 150,000		\$ 150,000	219-51100-45950
Aquatics Center Bond Payment (Transfer Out)	\$ 570,000		\$ 570,000	219-51100-45950
ARCC Rehab Bond Payment (Transfer Out)	250,000		250,000	219-51100-45950
Wylie Campground Expan Bond Payment (Trans	56,000		56,000	219-51100-45950
	<u>\$ 1,476,000</u>	\$ -	<u>\$ 1,476,000</u>	
STREET				
City Wide Curb & Gutter	650,000		650,000	219-43110-43311
Concrete Street Rehab	190,000		190,000	219-43110-43312
Maintenance Program	1,000,000		1,000,000	219-43110-43313
Railroad Crossings	200,000		200,000	219-43110-43314
Minor Arterial Rehabilitation (Kline St & 15th Ave	1,000,000		1,000,000	219-43110-43316
Minor Arterial Rehabilitation (Ongoing Mill/Overl	800,000		800,000	219-43110-43317
Accessibility Improvements	200,000		200,000	219-43110-43318
3rd Ave bridge reconstruction	800,000		800,000	219-43110-43320
	<u>\$ 4,840,000</u>	\$ -	<u>\$ 4,840,000</u>	
UTILITY - STORM SEWER				
Stormwater Projects (Kline St.)	\$ 300,000		\$ 300,000	219-43190-43341
Moccasin Creek Project (Transfer Out)	150,000		150,000	219-51100-45950
	<u>\$ 450,000</u>	\$ -	<u>\$ 450,000</u>	
LIBRARY				
Library Bond Payment (Trans. Out to Debt Serv.)	\$ 410,000		\$ 410,000	219-51100-45950
TRAFFIC CONTROL				
System Upgrades	\$ 150,000		\$ 150,000	219-43130-43333
	<u>\$ 150,000</u>	\$ -	<u>\$ 150,000</u>	
UTILITY - SANITARY SEWER				
Improvements 8th Ave NW	\$ 270,000		\$ 270,000	219-43290-43364
	<u>\$ 270,000</u>	\$ -	<u>\$ 270,000</u>	
UTILITY - WATER				
Water Main Replacement (Kline St)	\$ 200,000		\$ 200,000	219-43390-43354
AMR Debt Service (Transfer Out)	180,000		180,000	219-51100-45950
	<u>\$ 380,000</u>	\$ -	<u>\$ 380,000</u>	

3584000

Computer Hardware and Software Budgets Requests:

	Software		O&M		Capital		
	Requests	Hardware	Software	Hardware	Software	Hardware	
Computer Department							
City Network Infrastructure Upgrades		\$30,000		\$18,000			
Backup Device and License		\$50,000				\$35,000	
Printers		\$10,000		\$7,050			
Windows Server 2016 license	\$15,000		\$9,000				
Windows SQL server license	\$5,000		\$0				
LCD monitors		\$5,000		\$2,000			
Street shop fiber		\$10,000				\$0	
Network Storage		\$15,000		\$9,000			
Server upgrades		\$15,000		\$13,800			
Rackspace Email	\$12,000		\$12,000				
Managed Firewall		\$15,000				\$0	
Engineering & Planning & Public Works							
6 Desktops		\$7,800		\$7,800			
2 Laptops		\$4,400		\$2,000			
Autodesk renewal	\$6,000		\$6,000				
ArcGIS Desk	\$1,500		\$1,500				
2 Adobe Acrobat licenses	\$600		\$600				
Police							
7 Desktops		\$10,400		\$10,400			
Laptops		\$2,000		\$2,000			
2 HP 607dn printers		\$1,600		\$800			
3 Vehicle Computers		\$11,400		\$11,400			
City Manager							
1 laptop		\$2,000		\$2,000			
Human Resources							
2nd Installment Executime	\$35,000		\$35,000				
1 Desktop		\$1,300		\$1,300			
Library							
6 desktops		\$7,800		\$6,500			
3 laptops		\$6,000		\$2,000			
Parks & Recreation							
21 Desktops 9 @ 1,400; 6 @ \$1,000; 6 @ \$850		\$23,700		\$5,200			
ID card printers for Aquatics		\$2,200		\$0			
1 Laptop		\$2,000		\$2,000			
Video projector ARCC		\$4,000		\$0			
Credit Card EMV Update		\$25,000		\$0			
POS replacements		\$3,000		\$3,000			
Cemetery Software Final Update	\$5,100		\$5,100				
Airport							
1 Computer		\$1,300		\$1,300			
Rideline							
2 Computers		\$2,600		\$1,300			
Copier/fax/scanner							
Finance Office							
5 computers		\$6,500		\$2,600			
Fire/Ambulance							
5 Desktops		\$6,500		\$5,200			
2 Apparatus MDT's		\$6,000		\$6,000			
3 Laptops		\$6,000		\$0			
Target Solutions	\$5,500		\$5,500				
Emergency Reporting	\$3,200		\$3,200				
Operative IQ med. supplies inventory software	\$3,600		\$3,600				
WebEX Classroom teleconference		\$700		\$0			
EPCR software with interface w/ billing	\$11,000		\$11,000				
2018 HealthEMS	\$4,150		\$4,150				
Data Plan for LP 15's	\$1,200		\$0				
Street shop							
2018 Gas Pump Hardware and Software		\$5,500	\$5,500				
3 Computers		\$3,900		\$3,900			
Traffic Control							
1 Computer		\$1,300		\$1,300			
	\$108,850	\$304,900					
	Amounts Requested		\$102,150	\$127,850	\$0	\$35,000	
			Recommended for				
			\$102,200	\$127,900	\$0	\$35,000	
			Cut from request	Software	Hardware	Software	Hardware