

CITY COUNCIL BUDGET WORKSHOP

**Brainerd, Minnesota
August 29, 2022
6:00 P.M.**

City Council Chambers

_____ M. O'Day
_____ K. Stunek
_____ G. Johnson
_____ W. Bieser
_____ T. Stenglein
_____ T. Erickson
_____ K. Bevans
_____ Mayor Badeaux

- 1. Call to Order**

- 2. Roll Call**

- 3. Pledge of Allegiance**

- 4. 2023 Parks Budget Presentation by Park Board**

- 5. 2023 Budget and Levy Discussion**

- 6. Adjourn**

**ANY INDIVIDUAL NEEDING SPECIAL ACCOMMODATIONS,
PLEASE CALL 828-2307.**



Brainerd City Council Agenda Request

Requested Meeting Date:

Title of Item:

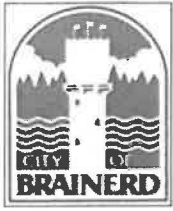
<input type="checkbox"/> INFORMATION ONLY <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> P&F COMMITTEE <input type="checkbox"/> SPW COMMITTEE <input type="checkbox"/> MAIN AGENDA	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of published hearing notice</i> <input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <input type="checkbox"/> Ordinance 1 st Reading
Submitted by:	Department:
Presenter (Name & Title):	Estimated Time Needed:
Summary of Issue:	
Alternatives, Options, Effects on Others/Comments:	
Recommended Action/Motion:	
Financial Impact: Is there a cost associated with this request: <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping \$ _____ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <u>Please Explain:</u>	

2023 Parks Department Budget
08/29/2022 Meeting

	Actual 2021	Adopted Budget 2022	Proposed Budget 2023	Difference in Budgets	% Difference
TOTAL OPERATING EXPENDITURES					
Personnel Services	768,148	751,649	779,637	27,988	3.72%
Supplies	107,442	81,550	112,050	30,500	37.40%
Services	165,532	178,852	169,504	(9,348)	-5.23%
Program Operations	94,472	111,117	122,316	11,199	10.08%
Transfers Out	150	-	-	-	0.00%
Total Expenditures	1,135,744	1,123,168	1,183,507	60,339	5.37%
TOTAL REVENUE - NON PROPERTY TAX					
Revenue from Other Gov'ts	-	-	-	-	0.00%
Charges for Services	(8,195)	(11,500)	(11,000)	(500)	4.35%
Other Revenues	(69,956)	(67,000)	(72,000)	5,000	-7.46%
Program Revenues	(135,654)	(143,000)	(142,500)	(500)	0.35%
Transfers In	-	-	-	-	0.00%
Total Revenues	(213,805)	(221,500)	(225,500)	4,000	-1.81%
NET OPERATING	921,939	901,668	958,007	56,339	6.25%
TOTAL CAPITAL	369,000	506,300	947,500	441,200	87.14%
ARPA Capital			500,000		
ARPA Funding			(500,000)		
TOTAL CAPITAL (net)	369,000	506,300	947,500	441,200	
Request / <i>Proposed</i>	1,230,953	1,407,968	1,905,507	497,539	
% Increase		14.38%	35.34%		

**Park Board Capital Budget:
As of August 23, 2022**

	Current Plan	Ask in Spring of 2022
Equipment		
Snow Blower	\$ 4,000	\$ 4,000
Mower	22,000	25,000
Sod Cutter	5,000	5,000
Tress Replacement	25,000	25,000
Picnic Table/Grilling Station/Trash Can Replacement Program	15,000	15,000
Park Weed and Feed Program	25,000	25,000
Bench Installation Program	5,000	5,000
Park ADA Upgrades	25,000	25,000
Park Sign Replacements	5,000	5,000
Parks Security Cameras	6,500	8,000
Bane Park		
Buffalo Hills Lions Park		
Parking Lot Surfacing	-	250,000
Buster Park		
Gazebo	-	25,000
Gregory Park		
Gustafson Park		
Jaycees Park		
Concession/Warming House/Restroom	150,000	150,000
Kiwanis Park		
Lum Park		
Warehouse/Office Demo	15,000	15,000
Pavilion 1	30,000	30,000
Pavilion 2	30,000	30,000
Meadows Park		
Memorial Park		
Concession/Lockers/Restroom	150,000	150,000
Shelter	30,000	30,000
Parking Lot Resurfacing	-	150,000
Lights	400,000	-
Mills Field		
O'Brien Park		
Triangle Park		
Shade Structure	10,000	10,000
Rotary Park		
	\$ 952,500	\$ 982,000
Sale of Assets	\$ 5,000	\$ 5,000
Net Capital	\$ 947,500	\$ 977,000



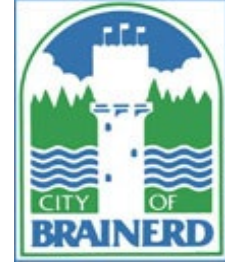
Brainerd City Council Agenda Request

Requested Meeting Date: August 29, 2022

Title of Item: 2023 Budget and Levy Discussion

<input type="checkbox"/> INFORMATION ONLY <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> P&F COMMITTEE <input type="checkbox"/> SPW COMMITTEE <input checked="" type="checkbox"/> MAIN AGENDA	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) *provide copy of published hearing notice <input checked="" type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <input type="checkbox"/> Ordinance 1 st Reading
Submitted by: Connie Hillman	Department: Finance
Presenter (Name & Title): Finance Director Hillman	Estimated Time Needed: 45 Minutes
Summary of Issue: See attached memo.	
Alternatives, Options, Effects on Others/Comments:	
Recommended Action/Motion: Discussion of the 2023 Budget and Levy.	
Financial Impact: Is there a cost associated with this request: <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping \$ _____ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <u>Please Explain:</u>	

MEMO



TO: Mayor & Council

FROM: City Administrator Jennifer Bergman
Finance Director Connie Hillman

DATE: August 26, 2022

RE: 2023 Budget and Levy

Per the City Charter, the Council President, Personnel and Finance Chair and the City Administrator are to submit a budget to the City Council. The three of us along with Finance Director Hillman have met, and the information that will be presented on Monday night is a result of the meeting.

The budget process includes trying to estimate all expenses (i.e. personnel cost, supplies, services, capital, debt service etc.), and estimating all of the non-tax revenues (i.e. fees, fines, LGA, grants etc.). The difference between the two is the levy needed. Per the LMC Handbook for MN Cities, Chapter 20 Municipal Budgeting- budgeting is basically planning and prioritizing goals for the coming year based on experiences in the past year or years.

Levy Overview:

Attached is a summary of the current budget and levy. The summary focuses on the working funds – General, Public Safety, Parks, and Streets – as the operations of these funds are supported by property taxes. Other funds the Council adopts a budget for i.e. Transit, Parking, etc. are operated using other means of funding sources. The overview is a summary of:

- Actual 2021
- Adopted budget for 2022
- *REQUESTED* Budget for 2023 – this is the budget using the amounts requested by department heads and discussed with Council President, and Personnel and Finance Chair.
- Two columns comparing the requested and proposed to the 2022 adopted budget.

The summary shows that for 2023, as of today, the levy would need to be increased by \$298,719, or 4.78% over the 2022 levy to achieve a balanced budget. *This does not take into account the funding of the \$1,900,000 City's share of the firefighter lawsuit.*

Operating Expenditures:

- Personnel Services:

- Assumed that everyone eligible to move a step (currently not on step 6) will do so.
- The current budget does not any employees moving to steps 7 or 8. The forementioned step changes are dependent on performance reviews that will take place in September and therefore, are not reflected in the current budget.
- There is an assumed COLA for the 3 unions whose contract expire 12/31/2022.
- Addition/Deduction of employees from 2022 Budget:
 - Temporary employees were reduced from 2022 by the budget for election staff and a temporary employee for IT/GIS (going from 2 to 1).
- The budget for sworn police officers is at 26, even though we are planning on getting to 27 full-time officers. The greatest change to the salary line is from the Police Department and reflects the union contract settlement for 2023 wages.
- The City's preliminary renewal information shows a 4.4% overall increase in HealthPartners insurance premiums, however the increase ranged from 1.5-6.7% on the individual plans. The current budget assumes a 5% premium increase for Teamsters and 49er health insurance plans. Actual renewal rates for these plans are not expected to be known until late November or mid-December.
- The current budget assumes that all employees will elect the same HealthPartners plans that they currently have today, and new employees will elect the \$2,800 family plan option.
- The LMC is recommending to budget for a rate increase of 10-15% for workers comp premiums. The current budget includes a 10% increase in rates and an experience mod rate of .80 from .71 in 2022.
- No changes to the PERA, long-term disability premiums, or employer paid life insurance premium.

- Supplies:

- Increased the operating and repairs and maintenance line items by a combined \$40,000. The City has experienced an increase in salt and sand prices, motor oil and general overall increase in supplies.
- Increased budget for motor fuels by \$56,000. Actual for 2021 was just under \$130,000. The budget for 2022 is \$114,000. The City has incurred approximately \$117,800 in motor fuel costs through July. Motor fuel line item has always been a difficult line item to budget. For all departments except for Streets, Staff took what was spent to date in 2022 and extrapolated it for 12 months. This figure was not used for Streets as it would have increased the line item for the Street department over 100%.
- Services:
 - The current budget reflects an increase of almost \$81,000 to professional services. The increase is a result of including an estimate for a wage study to be done in 2023. We have been planning for the study in the Capital Fund so the transfers in budget line item have been increased as well. The increase also includes an estimate for codification, an increase in audit services and the increase in the contract with Crow Wing County for maintenance services that was approved by Council at the June 20, 2022 council meeting.
 - Computer Support increased approximately \$33,000. The increase is due as a result of improvements needed in IT from a BCA audit mandate, increase in body worn camera computer support and scheduling software for the police department.
 - Increased downtown snow removal by \$10,000 to be more in line with historical data.
 - Increased the amount for misdemeanor prosecutor services. The current contract expires December 31, 2022.
 - Professional development budgeted line item increased by about \$16,500 due mostly to the increase in the cost of ammo needed for training in the police department.
 - Increased insurance by \$8,200. LMC's recommended a 11.5% for property insurance due to inflationary costs, 5-10% increase for liability and auto. The current budget reflects a 5% only increase for property, and a 7.5% increase for liability and auto. Staff takes the actual renewal rates for the 2022-2023 renewal period and applied those percentage increases.
 - The City is budgeting to continue to lease vehicles. Enterprise is having trouble securing vehicles due to supply chain issues and manufactures limiting production. Staff is needing to enter into leases for 2023 now to even get in line for production. Staff needs to review this line item in greater detail.

- Utilities increased by \$14,200 to bring budget more in line with historical data.
- Park Programs increased overall by \$11,200 over the 2022 budget. Increased the supply budget by \$5,000 to replace jerseys and helmets for the pond hockey program, increased hours for rink attendants to be more in line with historical data and a small increase in the per game rate for umpires.

2023 Capital

- Attached is a detailed list of the proposed capital purchases for 2023 compared to what the items were in April of 2022. The current budget does not reflect a change to the levy for capital equipment and facilities.

Debt Levy

- The 2023 debt levy is to pay the August 1, 2023 and the February 1, 2024 debt service. Staff reviewed the reserves in the debt service funds after the February 1st bond payments are made. Staff calculated the 2023 debt levy as it has been done in the past but then reduced the calculated levy for each debt issue by maintaining a 5% balance of the projected cash balance on February 1, 2023 and amortizing the difference over the remaining life of the bond issue. There is \$200,000 levy for debt to be issued in 2023 for road construction projects. With debt falling off and maintaining a 5% balance in the funds as of February 1st, the current budget reflects a decreased in the debt levy needed of \$30,615.

Other Levies

- Permanent Improvement /Senior Activity/Green Space/Community Festivals:
 - The 2023 levy is the first year to reflect the change to the Charter making these levies a percentage of the previous years levy rather than based on a mill rate. The change resulted in 1 mill equating to 3% of the previous years levy.
 - The Permanent Improvement levy goes into the road construction fund (401). Per the City Charter the Council is allowed to levy up to 9% of the previous years levy. The previous language allowed a levy of up to 3 mills. Historically the City only levied 2 mills. Therefore, the current budget reflects a 6% levy for the permanent improvement fund.
- Library:
 - The Library Board is requesting a 2% increase in the levy.
- EDA:

- This is the maximum allowed by state statute which is .01813% of the previous years estimated market value as requested by the EDA Commission.

Total Revenue – Non-Property Tax

- Other Taxes/Charges for Services/Fines & Forfeitures:
 - Updated budget estimates based on historical data. As the City's tax rate goes down (due to an increase in property values), the amount of revenue generated from TIF Districts that is general revenue has decreased. The City is experiencing a decrease in court fine collections. It could be a result of the back log from COVID, how cases are being settled, etc.
- Licenses & Permits:
 - Decrease of \$100,000 in budgeted building permit revenues. The City may not meet the budget for 2022 and the school projects should be wrapped up before 2023.
- Grants & Aids:
 - The budget reflects the increase in additional LGA certified for 2023. The certified LGA amount is \$4,695,588, an increase of \$80,491 or 1.71%, from 2022 budgeted amount.
- Revenue from Other Governments:
 - Budgeted an increase in the School Resource Officer contract for the 2023-2024 school year and changed the allocation of the misdemeanor prosecutor. However, the change in allocation was based on data from 2019 and needs to be updated with information obtained Wednesday afternoon.
- Other Revenues:
 - Assumed the revenue collected from BPU could include both crypto companies up and running for the entire year.
- Transfers In:
 - Includes a transfer from the Capital Fund to pay for the wage study. We have been planning for the wage study in the Capital Fund but the study is a professional service and not a capital item. Therefore, the City needs to budget for a transfer into the General Fund from the Capital Fund. Also, updated the budgeted amount to be paid by the Parking Lot Fund for snow removal costs.

Use/Addition to Fund Balance

- The year 2023 is a non-election year. The City has been budgeting for half of the cost of the election in odd years.
- As we all know the City has reached a settlement with the IAFF union and the City will need to pay \$1,900,000. This liability will be recorded in 2022 and it will affect our fund balance. At the end of 2021, the City was at 39% and our policy is to be 35-50% of the next year's operating budget. Keeping the operating budget for 2023 the same as 2022, (which the current budget does show an increase), and assuming their will not be an impact to fund balance as a result of 2022 operations, we anticipate we would be around 22% at December 31, 2022.
 - How does the City pay for its portion of the settlement? Can the City pay cash, should the City bond for the settlement? How does the City recover fund balance as a result of the settlement?
 - The terms of the settlement have not been determined, but Staff has calculated we will not be able to pay the entire settlement in cash by the end of the year. Staff is looking into a loan program offered by the LMCIT for extraordinary expense.
 - P&F Chair Johnson suggested that we use fund balance to the point that the City is at 35% and still within the policy. This is estimated to be about \$450,000, again assuming there is no change to the City's fund balance from 2022 operations. Transfer \$150,000 from the Insurance Fund to the General Fund. The Insurance Fund is an internally restricted fund to be used to pay the City's insurance deductible when there is a claim. This is an accumulation of the dividends the City has received from the LMCIT. This leaves \$1,300,000 unaccounted for of the \$1,900,000 expenditure.
 - The current overview shows the impact to the City's levy if the remaining \$1,300,000 is to come 100% from the tax levy in 2023 and for Council discussion on how to fund the lawsuit on Monday night.

Levy Information and Tax Rate Information

The chart below shows the history of the City's Levy and tax rates.

Levy Year Collected	Levy Amount	% Change	Tax Rate
2010	\$4,112,308	3.8%	45.839%
2011	\$4,055,836	-1.4%	48.003%
2012	\$3,953,486	-2.5%	54.540%
2013	\$3,953,486	0.0%	58.941%
2014	\$4,453,486	12.6%	64.879%
2015	\$4,898,835	10.0%	71.659%
2016	\$5,217,260	6.5%	74.579%

2017	\$5,373,778	3.0%	75.058%
2018	\$5,561,860	3.5%	77.420%
2019	\$5,895,572	6.0%	80.385%
2020	\$6,072,439	3.0%	79.332%
2021	\$6,133,163	1.0%	73.430%
2021	\$6,255,826	2.0%	70.911%

Additional information on the estimated tax rate for 2023 will be presented on Monday night.

Please let us know if you have any questions and we look forward to the budget workshop.

Enclosures

/clh

2023 Levy Overview
As of 8/29/2022

	<u>Actual 2021</u>	<u>Adopted Budget 2022</u>	<u>Current REQUESTED Budget 2023</u>	<u>Difference in Budgets</u>	<u>% Difference</u>
TOTAL OPERATING EXPENDITURES					
Personnel Services	7,016,076	7,668,965	8,049,713	380,748	4.96%
Supplies	617,841	522,100	615,400	93,300	17.87%
Services	2,476,979	2,598,082	2,787,076	188,994	7.27%
Transfers Out	881,395	432,873	437,932	5,059	1.17%
Total Expenditures	10,992,291	11,222,020	11,890,121	668,101	5.95%
TOTAL CAPITAL	1,266,281	1,255,927	1,255,927	-	0.00%
TOTAL DEBT LEVY	912,212	800,615	770,000	(30,615)	-3.82%
OTHER LEVIES					
Perm Improvement	403,532	426,990	375,350	(51,640)	-12.09%
Hydrant	605,298	-	-	-	0.00%
Sr Activity/Green Space/Comm Fest.	304,456	320,244	281,511	(38,733)	-12.09%
Library	146,851	146,851	149,788	2,937	2.00%
EDA	133,789	145,036	152,861	7,825	5.40%
Airport	155,500	155,500	155,500	-	0.00%
Total Other Levies	1,749,426	1,194,621	1,115,010	(79,611)	-6.66%
TOTAL ESTIMATED EXPENDITURES	14,920,210	14,473,183	15,031,058	557,875	3.85%
TOTAL REVENUE - NON PROPERTY TAX					
Other Taxes	(307,981)	(288,800)	(274,000)	(14,800)	-5.12%
Licenses & Permits	(413,823)	(487,470)	(390,990)	(96,480)	-19.79%
Grants & Aids	(5,024,126)	(5,059,977)	(5,148,468)	88,491	1.75%
Revenue from Other Gov'ts	(244,137)	(286,468)	(360,350)	73,882	25.79%
Charges for Services	(980,130)	(961,193)	(966,036)	4,843	0.50%
Fines & Forfeitures	(134,443)	(146,500)	(127,000)	(19,500)	-13.31%
Other Revenues	(923,115)	(849,149)	(1,046,732)	197,583	23.27%
Transfers In	(341,631)	(122,800)	(172,500)	49,700	40.47%
Total Revenues	(8,369,386)	(8,202,357)	(8,486,076)	283,719	3.46%
(USE)/ADDITION TO FUND BALANCE					
Election		(15,000)	15,000	(30,000)	
Lawsuit Settlement			1,900,000	(1,900,000)	
Reduction of Fund Balance to 35%			(450,000)	450,000	
Transfer from Insurance Fund			(150,000)	150,000	
Estimated Levy	6,550,824	6,255,826	7,859,982	1,604,156	25.64%
Actual Levy / <i>Proposed</i>	6,133,163	6,255,826	7,859,982		
% Increase		2.00%	25.64%		
\$ Increase		122,663	1,604,156		

2023-2027 Budget Detail and Comparison

	2023		2024		2025		2026		2027	
	Previous Plan		Previous Plan		Previous Plan		Previous Plan		Previous Plan	
	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan
Fire										
Tender					385,000	385,000				
Rescue Apparatus			400,000	400,000			-	-		
Purchase of Squad 1	35,000	35,000								
Build up of leased Car 1	10,000	10,000								
Build up of leased Car 2							6,000	6,000		
SCBA Fill Station									75,000	75,000
Apparatus iPad Replacement	3,000	3,000	-	-						
Radios and Pagers	15,000	15,000	15,000	15,000	20,000	20,000	15,000	15,000		
Thermal Camera					-	-			20,000	20,000
Civil Defense										
Siren	25,000	25,000			25,000	25,000				
Community Development										
Comprehensive Plan			25,000	25,000						
Scanner	3,000	3,000					3,000	3,000		
Leased Vehicle (3 vehicles Total)	x	x			x	x			x	x
Parks										
Lease - 1/2 ton Extended Cab Truck	x	x	x	x						
Lease - 3/4 ton Regular Cab Truck	x	x								
Lease - 1 ton Regular Cab Truck			x	x						
Equinox					x	x				
Van									x	x
Groomer									15,000	15,000
Snowblower					85,000	85,000				
Walk behind snow blower	4,000	4,000							4,000	4,000
Walk Behind Mower									1,000	1,000
Mower	25,000	22,000					27,000	27,000		
Sod Cutter	5,000	5,000								
Welder									3,000	3,000
Satellite Lifter			15,000	15,000						
Tree Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Picnic Table/Grilling Station/Trash Can										
Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Park Weed and Feed Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Bench Installation Program	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Park ADA Upgrades	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Park Sign Replacement	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Security Cameras	8,000	6,500	8,000	6,500	8,000	6,500	8,000	6,500	8,000	6,500
Bane - Playground			80,000	80,000						
Bane - Scoreboard							6,000	6,000		
Buffalo Hills - Parking Lot Surfacing	250,000	-			-	250,000				
Buffalo Hills - Swing set			5,000	5,000						
Buffalo Hills - Playground							80,000	80,000		
Buster Park - Gazebo	25,000	-		25,000						
Memorial Park Lights	-	400,000								
Gregory - Fountain									250,000	250,000

2023-2027 Budget Detail and Comparison

	2023		2024		2025		2026		2027	
	Previous Plan		Previous Plan		Previous Plan		Previous Plan		Previous Plan	
	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan	As of April 2024	Current Plan
Parks (Continued)										
Jaycees - Scoreboard					11,000	11,000				
Kiwanis - Playground							80,000	80,000		
Lum - Playground									125,000	125,000
Lum - Beach Construction			100,000	100,000						
Memorial - Parking Lot Resurfacing	150,000	-		150,000						
Memorial - Phase II			65,000	65,000	75,000	75,000				
Mills - Fencing			50,000	50,000						
O'Brien - Playground					30,000	30,000				
O'Brien - Shade Structure					10,000	10,000				
Triangle - Shade Structure	10,000	10,000								
Streets										
Tree Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Motor Grader	360,000	385,000							325,000	385,000
Garage Gate Opener		10,000								
Garage Cameras		15,000								
Plow Truck							270,000	260,000		
Loader/Backhoe Tractor			125,000	125,000						
Broom Attachment & Trailer					100,000	70,000				
1 Ton Pickup Lease Buildup			11,000	11,000						
1/2 Ton Lease Buildup									2,500	2,500
Dump Truck Lease Buildup							20,000	20,000		
Crew Cab Lease Buildup							16,000	16,000		
Tire Roller			20,000	20,000						
Pressure Washer			5,000	5,000						
Air Compressor					15,000	15,000				
Engineering										
Leased 1/2 ton lease buildup	2,500	2,500								
Leased 1/2 ton lease buildup	2,500	2,500								
Robotic Total Station									27,000	27,000
Data Collector									10,000	10,000
GPS Receiver					28,500	28,500				
Street Scan Implementation			60,000	60,000						
	2,035,600	1,946,100	2,145,500	2,469,000	1,523,900	1,742,400	1,543,711	1,532,211	1,316,500	1,375,000
Enterprise Funds (Sanitary and Storm)										
3/4 Ton lease buildup			12,000	12,000						
1 Ton Lease Buildup					25,000	25,000				
Camera with Locator					10,000	10,000				
Gas Monitors									1,000	1,000
	-	-	12,000	12,000	35,000	35,000	-	-	1,000	1,000