



## MEMORANDUM

DATE: December 4, 2018

To: Honorable Mayor & City Council

CC: Dave Bennett, City Engineer/Director of Public Works; Monte Nelson, Police Chief; Chris Heineman, Community Planning and Development Director; Deb Little, City Clerk; Michelle Mahowald, Communications & Human Resources Director; Teresa Jensen, Director of Library and Information Technology Resources; Chris Hood, City Attorney

From: Ben Martig, City Administrator

RE: "Supplemental Agenda Background Memo" for December 4, 2018 No.2.

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### Summary Report:

The following is an update on agenda items as supplemental background agenda information made available on Tuesday, December 4, 2018.

#### Item #13 – Consider Adopting the Final 2019 Budget.

Staff became aware of some inconsistencies in the Economic Development Authority (EDA) and Housing and Redevelopment Authority (HRA) final budgets from the budget resolution. Again, the City Council technically approves the final levies of the EDA and HRA but budgets are technically adopted by their board. However, we do like the numbers to match. The EDA and HRA budgets in the tax levy adoption levy resolutions for the regular meeting are accurate. Staff has made the adjustments for the two budget resolution options presented to council. Please see the attached redline revision of each.

Staff recommends council approve one of the two modified resolutions provided in this attached document.

CITY OF NORTHFIELD  
CITY COUNCIL RESOLUTION 2018-134

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF NORTHFIELD,  
MINNESOTA, ADOPTING THE 2019 BUDGET – 4.4%

WHEREAS, the City has fulfilled the requirements of the State of Minnesota to adopt a proposed budget and property tax levy prior to September 30<sup>th</sup> of each year as part of the truth-in-taxation law; and

WHEREAS, the City has held the public hearing on the budget and tax levy that is also required by the State of Minnesota as part of the truth-in-taxation law; and

WHEREAS, the Council has received a copy of the requested budget and recommended changes to be incorporated into the proposed budget to be adopted;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL THAT:

The City Council of the City of Northfield adopts the 2019 budget as summarized below and on the following pages:

**GENERAL FUND SUMMARY**

## REVENUES BY MAJOR CATEGORY

Property Taxes	\$ 6,518,866
Other Taxes	100,000
Licenses & Permits	466,130
Intergovernmental	3,796,954
Charges for Service	1,552,395
Fines & Forfeitures	119,000
Other Revenue	390,000
Other Financing Sources	101,267
TOTAL REVENUES	13,044,612

## EXPENDITURES BY MAJOR FUNCTION

General Government	2,726,818
Public Safety	4,732,167
Public Works	2,690,502
Culture & Recreation	2,670,557
Other	412,545
Transfers Out	168,607
TOTAL EXPENDITURES	13,401,196

REVENUE LESS EXPENDITURES (356,584)

***Fund Balance (use)*** ***(356,584)***

## SPECIAL REVENUE FUNDS

### Revenues

Northfield Community Resource Center Fund	247,078
Motor Vehicle Fund	211,800
<b>Fund Balance</b>	<b>11,893</b>
Communications Fund	241,000
Library Gift Fund	12,500
G.W Bunday Fund	150
<b>Fund Balance</b>	<b>3,850</b>
Scriver Memorial Fund	750
<b>Fund Balance</b>	<b>250</b>
L.J. Gustafson Fund	200
<b>Fund Balance</b>	<b>1,800</b>
M. Houston Fund	250
<b>Fund Balance</b>	<b>950</b>
C.C. Cloherty Fund	200
Community Development Block Grant Fund	65,000
Master Development Fund	3,000
Total Revenues	800,671

### Expenditures

Northfield Community Resource Center Fund	206,502
Motor Vehicle Fund	223,693
Communications Fund	237,945
Library Gift Fund	12,500
G.W Bunday Fund	4,000
Scriver Memorial Fund	1,000
L.J. Gustafson Fund	2,000
M. Houston Fund	1,200
C.C. Cloherty Fund	200
Community Development Block Grant Fund	65,000
Master Development Fund	-
Total Expenditures	754,040

**DEBT SERVICE FUNDS**

## Revenue

2015A GO Improvement Bonds (2008B)	40,500
<b>Fund Balance</b>	<b>42,850</b>
2009A GO Improvement Bonds	55,500
<b>Fund Balance</b>	<b>64,675</b>
2010A GO Improvement Bonds	169,500
2011A GO Improvement Bonds	92,000
<b>Fund Balance</b>	<b>40,355</b>
2012A GO Improvement Bonds	92,000
<b>Fund Balance</b>	<b>11,946</b>
2013A GO Improvement Bonds	93,500
<b>Fund Balance</b>	<b>9,250</b>
2014A GO Improvement Bonds	106,000
<b>Fund Balance</b>	<b>29,169</b>
2015A GO Improvement Bonds	153,000
<b>Fund Balance</b>	<b>27,405</b>
2016C GO Improvement Bonds	87,250
2017A GO Improvement Bonds	87,000
<b>Fund Balance</b>	<b>22,275</b>
2018B GO Improvement Bonds	232,000
COPS (debt) Police Facility	178,500
<b>Fund Balance</b>	<b>240,260</b>
2016 Equipment Certificates	136,000
Public Project Revenue (Pool)	240,500
2012 Equipment Certificates	1,000
<b>Fund Balance</b>	<b>100,800</b>
2018A NAFRS	385,243
Presidential Commons	76,565
Hiley Neff	10,100
Riverfront	186,000
Spring Creek	15,000
<b>Total Revenue</b>	<b>2,942,793</b>

**DEBT SERVICE FUNDS****Expenditures**

2015A GO Improvement Bonds (2008B)	83,350
2009A GO Improvement Bonds	120,175
2010A GO Improvement Bonds	167,568
2011A GO Improvement Bonds	132,355
2012A GO Improvement Bonds	103,946
2013A GO Improvement Bonds	102,750
2014A GO Improvement Bonds	135,169
2015A GO Improvement Bonds	180,405
2016C GO Improvement Bonds	83,870
2017A GO Improvement Bonds	109,275
2018B GO Improvement Bonds	800
COPS (debt) Police Facility	418,760
2016 Equipment Certificates	134,150
Public Project Revenue (Pool)	229,413
2012 Equipment Certificates	101,800
2018A NAFRS	151,487
Presidential Commons	65,271
Hiley Neff	10,070
Riverfront	177,754
Spring Creek	13,500
<b>Total Expenditures</b>	<b>2,438,518</b>

**CAPITAL PROJECT FUNDS**

Revenues	
Park Fund	123,500
<b>Fund Balance</b>	<b>12,700</b>
City Facilities Fund	42,500
Vehicle & Equipment Replacement Fu	465,686
<b>Fund Balance</b>	<b>127,178</b>
Capital Reserve Fund	-
Total Revenues	771,564
Expenditures	
Park Fund	136,200
City Facilities Fund	16,000
Vehicle & Equipment Replacement Fu	592,864
Capital Reserve Fund	-
Total Expenditures	745,064

**ENTERPRISE FUNDS**

Revenues	
Water Fund	2,086,645
<b>Fund Balance</b>	<b>239,742</b>
WasteWater Fund	4,503,949
<b>Fund Balance</b>	<b>1,112,913</b>
<b>Interfund Loan from Water</b>	<b>1,700,000</b>
Garbage Fund	911,043
StormWater Fund	924,384
<b>Fund Balance</b>	<b>11,200</b>
Liquor Fund	2,870,000
Total Revenues	14,359,876
Expenditures	
Water Fund	2,326,387
<b>Interfund Loan to Waste Water</b>	<b>1,700,000</b>
WasteWater Fund	5,616,862
Garbage Fund	859,456
StormWater Fund	935,584
Liquor Fund	2,856,746
Total Expenditures	14,295,035

BE IT FURTHER RESOLVED BY THE CITY COUNCIL THAT:

Financing plans for the Internal Service Funds are approved as follows:

**COMPONENT UNITS**

	Revenue		
<b>FINAL REVISED BUDGETS</b>	Housing & Redevelopment Authority		315,353
	Economic Development Authority		277,094
	Total Revenue		592,447
	Expenditures		
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	Economic Development Authority		277,094
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**COMPONENT UNITS**

	Revenue		
<b>ORIGINAL #'S</b>	Housing & Redevelopment Authority		313,353
	Economic Development Authority		271,664
	Total Revenue		585,017
	Expenditures		
	Housing & Redevelopment Authority		301,119
	Economic Development Authority		276,648
	Total Expenditures		577,767

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**INTERNAL SERVICE FUNDS**

	IT Replacement Fund		
	Revenues		697,226
	Expenditures		685,163
	Insurance Fund		
	Revenues		434,747
	Expenditures		528,385

PASSED by the City Council of the City of Northfield on this 4th day of December, 2018.

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

VOTE:     \_\_\_ POWNELL   \_\_\_ COLBY   \_\_\_ DELONG   \_\_\_ NAKASIAN  
          \_\_\_ NESS       \_\_\_ PETERSON-WHITE   \_\_\_ ZWEIFEL





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City Clerk

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Mayor



VOTE:      \_\_\_ POWNELL    \_\_\_ COLBY    \_\_\_ DELONG    \_\_\_ NAKASIAN  
             \_\_\_ NESS        \_\_\_ PETERSON-WHITE    \_\_\_ ZWEIFEL