2022 Budget and Levy Workshop

November 22, 2021

City of Brainerd Budget – How do we budget?

- We estimate all of the **non-tax revenues** – i.e. fees, fines, LGA, etc.
- We estimate all of the **expenditures** – i.e. Personnel cost, supplies, services, debt, capital etc.
- The difference between the two is the **levy** needed.
  - Per 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.

2022 Budget and Levy

- Tonight's discussion focuses on **the Working Funds** (General, Public Safety, Parks, & Streets), **Debt**, and **Capital funds** – the funds the City needs to **levy for operations**.

- The **preliminary levy** was certified to the County prior to September 30, 2021, at **$6,255,826** and is **2.00%** increase over the 2021 levy.

- The **final levy** needs to be certified to the County by December 28, 2021. The final levy ***can be lower*** than the certified levy in September but ***cannot be higher***.

2022 Budget and Levy

	Actual 2020	Adopted Budget 2021	CURRENT PROPOSED Budget 2022	Difference of Current Proposed 2022 & Adopted Budget 2021	2022 Budget as of September
TOTAL OPERATING EXPENDITURES					
Personnel Services	6,539,476	7,122,383	7,668,965	546,582	7,601,849
Supplies	481,188	511,550	522,100	10,550	517,100
Services	2,240,704	2,531,501	2,598,721	67,220	2,598,568
Transfers Out	1,010,296	533,681	432,873	(100,808)	454,184
Total Expenditures	10,271,664	10,699,115	11,222,659	523,544	11,171,701

- Updated wages for the LELS (police officers) union settlement, the pending Teamsters (Lieutenant and Sergeant) union, and includes the proposed market adjustments for the Police Chief and Deputy Chief.
- Updated wages for a 2.5% COLA for other Department Heads and Non-union Supervisors.
- Updated health insurance for 2022 open enrollment elections/changes.
- The budget includes actual 2022 health insurance rates for all plans, and for life insurance.

2022 Budget and Levy

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- Reminder:
  - 26 sworn officers – Planning to have 27 officers.
  - 2022 is the first year staff other than police officers could move to step 7. Officers could move to step 8.
  - Add’l full-time staff - HR assistant, and an add’l temporary employee for IT/GIS.
  - Includes overlap in staffing of about 3 months for a possible retirement.
  - Includes temporary staff for 2022 elections judges as well as increased in temporary staff and CSO’s hourly wages.
  - Also changed the way we budget for the amount paid by BPU for HR Services.

2022 Budget and Levy

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- Review of expenditure line items.
- Review of expenditure line items.
- Removed $20,000 contribution to the Evergreen Cemetery, and updated the amount to be pass through to the Fire Relief Association – based on actual collections.
- Reminder
  - Assuming Building Official will receive delegation certification from the State in 2022.
  - Not budgeting for payment to Lakes Media Collaborative, but 50% of the budgeted Franchise Fee is budgeted to be used for broadcasting meetings.
- Removed the additional transfer to fire capital fund that kept the 2022 assessment at a 0% increase.

2022 Budget and Levy

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TOTAL CAPITAL	1,155,927	1,266,281	1,255,927	(10,354)	*1,255,927*
TOTAL DEBT LEVY	1,264,451	912,212	*800,615*	(111,597)	*785,934*

- No change to the levy for Capital, pricing of items did change. Will look at later.
- City received just about $125,000 in prepaid assessments for the 2021 road construction projects. Updated estimate for assessments to be received in 2022.

2022 Budget and Levy

	Actual 2020	Adopted Budget 2021	CURRENT PROPOSED Budget 2022	Difference of Current Proposed 2022 & Adopted Budget 2021	2022 Budget as of September
OTHER LEVIES					
Perm Improvement	368,564	403,532	426,990	23,458	422,096
Hydrant	184,282	605,298	-	(605,298)	-
Sr Center/Arb/Community Action	274,271	302,649	320,244	17,595	316,572
Library	154,123	146,851	146,851	-	146,851
EDA	127,817	133,789	145,036	11,247	145,036
Airport	155,500	155,500	155,500	-	155,500
Total Other Levies	1,264,557	1,747,619	1,194,621	(552,998)	1,186,055

- Updated for the mill rate calculated by the County.
- Per advice of City Attorney, still budget the payment for the senior citizen program, green space and community action programs and events the same as previously since the ordinance is not effective until after the first of the year.

2022 Budget and Levy

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Total Other Levies	1,264,557	1,747,619	1,194,621	$\boxed{(552,998)}$	1,186,055
TOTAL ESTIMATED EXPENDITURES	**13,956,599**	**14,625,227**	**14,473,822**	**(151,405)**	**14,399,617**

In reality "Other Levies" increased by $52,300

Total expenditures increased $453,893

2022 Budget and Levy

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TOTAL ESTIMATED EXPENDITURES	**13,956,599**	**14,625,227**	**14,473,822**	**(151,405)**	**14,399,617**
TOTAL REVENUE - NON PROPERTY TAX					
Other Taxes	(341,161)	(285,000)	(288,800)	3,800	(288,800)
Licenses & Permits	(466,505)	(437,845)	(457,470)	19,625	(454,470)
Grants & Aids	(4,923,085)	(5,016,526)	(5,059,977)	43,451	(5,076,977)
Revenue from Other Gov'ts	(176,668)	(188,308)	(286,468)	$\boxed{98,160}$	(284,473)
Charges for Services	(895,616)	(982,508)	(991,193)	8,685	(991,193)
Fines & Forfeitures	(102,545)	(127,000)	(142,000)	15,000	(147,000)
Other Revenues	(1,179,240)	(1,415,877)	(849,149)	$\boxed{(566,728)}$	(849,149)
Transfers In	(31,546)	(111,000)	(122,300)	11,300	(122,300)
Total Revenues	**(8,116,366)**	**(8,564,064)**	**(8,197,357)**	**(366,707)**	**(8,214,362)**

The amount of actual change is an increase of $238,591

- Review of revenue line items.
- Reminder:
  - The amount the City has budgeted for LGA is the amount certified for 2022 ($4,615,097) and is a $59,951 or 1.30% increase over the 2021 amount.
  - Also have changed the way we account for the funds paid by BPU and HRA for HR Services.

2022 Budget and Levy

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Total Revenues	**(8,116,366)**	**(8,564,064)**	**(8,197,357)**	**(366,707)**	**(8,214,362)**
(USE)/ADDITION TO FUND BALANCE					
Election		**15,000**	**(15,000)**	30,000	**(15,000)**
Levy Stabilizer **		**57,000**		57,000	
Estimated Levy	**5,840,233**	**6,133,163**	**6,261,465**	**128,302**	**6,170,255**
Actual Levy / ***Proposed***	6,072,439	6,133,163	***6,261,465***		***6,170,255***
% Increase		1.00%	***2.09%***		***0.60%***
$ Increase		60,724	128,302		37,092

** Total Levy Stabilizer, $102,000 from 2020 and $57,000 for 2021, grand total of $159,000

Preliminary Levy was set at a 2% increase or $6,255,826

2022 Budget and Levy

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Actual Levy / ***Proposed***	6,072,439	6,133,163	***6,261,465***		***6,170,255***
% Increase		1.00%	***2.09%***		***0.60%***
$ Increase		60,724	128,302		37,092

$91,210

Settlement of Police Officer Wages	**96,609**
Updated Health and LTD Ins and Open Enrollment	(33,855)
Other Wage Changes	**4,362**
All Other Expenses	**5,153**
Transfers Out	(21,311)
Change in Revenue (decreased)	**17,005**
Debt Levy	**14,681**
Updated Mill Rate	**8,566**
	91,210

2022 Proposed Capital

2022 Proposed Capital as of 11/22/2021- Working Funds

	2022 Capital	2022 Preliminary
City Facilities		
Annex	160,000	160,000
Office Furniture	5,000	5,000
Kiwanis Park - Gazebo	10,000	10,000
Kiwanis Park - Restroom/Picnic Shelter	75,000	75,000
Kiwanis Park - Pavilion	20,000	20,000
Finance		
Scanner	2,000	2,000
Engineering		
Trimble GPS Receiver	28,500	26,000
IT		
Computers - City wide	80,000	80,000
Server	15,000	15,000
Police		
Leased Squads Build Up	74,000	74,000
Office Furniture	3,000	3,000
Cold Storage Facility	205,000	205,000
Community Development		
	-	-
Fire/Civil Defense		
	-	-

	2022 Captial	2022 Preliminary
Parks		
Walk Behind Mower	1,000	1,000
Field Groomer	24,000	15,000
800 MHz Radios	12,000	11,000
Tree Replacement	25,000	25,000
Picnic table/Grilling Station/Trash Cans	15,000	15,000
Park Weed and Feed Program	25,000	25,000
Bench Installment Program	5,000	5,000
Parks ADA Upgrades	25,000	25,000
Park Sign Replacements	5,000	5,000
Park Security Cameras	6,500	6,500
Appliances	10,000	10,000
Jaycees Playground Equipment	120,000	120,000
Memorial Park - Disc Golf Course	10,000	10,000
Memorial Park - Small Rink Lights	35,000	30,000
Memorial Park - Small Rink Dasher Boarc	85,000	75,000
Streets		
Tree Replacement	25,000	25,000
800 MHz Radios	27,000	26,000
Plow Truck	260,000	260,000
Lease Truck Build Up	2,500	2,500
TOTAL	**1,395,500**	**1,367,000**

$28,500

Capital Equipment/Facilities Plan

City of Brainerd

Capital Plan: **Summary - Working Funds Only - Excludes Fire Capital**

2022-2051 - 30 Years

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Tax Levy: Current	$ 1,266,281	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927
Tax Levy: Add/Sub	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Bonds	-	-	-	-	-	-	-	-	-	-	-
Other/Grants	88,000	117,000	-	-	-	-	-	-	-	-	-
Under budget	564,000	-	-	-	-	-	-	-	-	-	-
Sale of Assets	39,600	28,300	65,600	33,350	40,600	60,100	67,000	53,100	50,600	54,100	64,100
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Dedicated to Fire Buildings	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Revenues	$ 2,042,881	$ 1,486,227	$ 1,406,527	$ 1,374,277	$ 1,381,527	$ 1,401,027	$ 1,407,927	$ 1,394,027	$ 1,391,527	$ 1,395,027	$ 1,405,027
		-	-	-	-	-	-	-	-	-	-
Vehicles	$ 67,000	$ 76,500	$ 91,000	$ 117,500	$ 56,500	$ 136,000	$ 78,500	$ 68,000	$ 143,000	$ 57,000	$ 113,000
Equipment	362,400	729,000	557,100	334,500	507,900	618,100	571,500	508,500	394,000	823,500	294,500
Furniture & Fixtures	30,400	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	5,000
Buildings	468,109	470,000	363,000	775,000	456,000	637,000	207,000	68,000	77,000	166,000	123,000
Improvements	707,000	115,000	550,000	345,000	191,000	112,111	355,000	150,000	310,000	105,000	161,667
Expenditures	$ 1,634,909	$ 1,395,500	$ 1,576,100	$ 1,577,000	$ 1,216,400	$ 1,508,211	$ 1,217,000	$ 799,500	$ 929,000	$ 1,176,500	$ 697,167
Beginning Cash Balance	$ 2,500,337	$ 2,908,309	$ 2,999,036	$ 2,829,463	$ 2,626,740	$ 2,791,867	$ 2,684,683	$ 2,875,610	$ 3,470,137	$ 3,932,664	$ 4,151,191
Annual Surplus (deficit)	407,972	90,727	(169,573)	(202,723)	165,127	(107,184)	190,927	594,527	462,527	218,527	707,860
Savings (Water Tower/Riverfront)	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	$ 2,908,309	$ 2,999,036	$ 2,829,463	$ 2,626,740	$ 2,791,867	$ 2,684,683	$ 2,875,610	$ 3,470,137	$ 3,932,664	$ 4,151,191	$ 4,859,051
Savings (Water Tower/Riverfront)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Dedicated for Fire Buildings	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000	650,000	715,000
Rollover of Budgeted Items **	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699
	$ 1,241,610	$ 1,267,337	$ 1,032,764	$ 765,041	$ 865,168	$ 692,983	$ 818,910	$ 1,348,437	$ 1,745,964	$ 1,899,491	$ 2,542,352

** Memorial Park Project, City Hall and Police Facility, zoning code update, security cameras at City Hall and Police Departments

2022 Proposed Capital - Fire

	2022 Captial	2022 Preliminary
2022 Proposed Capital 11/22/2021 - Fire		
	2022 Capital	2022 Preliminary
Engine	615,000	630,000
Radios and Pagers	7,000	7,000
TOTAL	**622,000**	**637,000**

($15,000)

Capital Equipment/Facilities Plan

City of Brainerd
Capital Improvement Plan: **Fire Equipment**
2022-2051 - 30 Years

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Additional Contribution Beyond Contract	188,310	167,000	167,000	205,000	205,000	205,000	205,000	205,000	205,000	275,000	275,000
Other - Fire Capital Fund	109,144	114,602	120,332	126,348	132,666	139,299	146,264	153,577	161,256	169,319	177,785
Bonds	-	-	-	-	-	-	-	-	-	-	-
Under budget	52,200	98,000	-	-	-	-	-	-	-	-	-
Other Grants and Aids	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets	9,000	15,000	-	-	15,000	2,500	-	5,000	-	-	15,000
Interest Earnings	3,260	3,594	2,120	3,592	5,652	5,498	5,376	7,077	7,978	10,281	13,073
Revenues	$ 361,915	$ 398,196	$ 289,452	$ 334,940	$ 358,318	$ 352,297	$ 356,640	$ 370,654	$ 374,234	$ 454,600	$ 480,858
Vehicles	$ 690,000	$ 615,000	$ 35,000	$ -	$ 350,000	$ 350,000	$ -	$ 200,000	$ -	$ -	$ 780,000
Equipment	27,000	10,000	28,000	18,000	32,000	21,000	95,000	32,000	20,000	25,000	77,000
Expenditures	$ 717,000	$ 625,000	$ 63,000	$ 18,000	$ 382,000	$ 371,000	$ 95,000	$ 232,000	$ 20,000	$ 25,000	$ 857,000
Beginning Cash Balance	$ 908,023	$ 552,938	$ 326,134	$ 552,585	$ 869,525	$ 845,843	$ 827,140	$ 1,088,780	$ 1,227,434	$ 1,581,669	$ 2,011,268
Annual Surplus (deficit)	(355,085)	(226,804)	226,452	316,940	(23,682)	(18,703)	261,640	138,654	354,234	429,600	(376,142)
Cash Balance	$ 552,938	$ 326,134	$ 552,585	$ 869,525	$ 845,843	$ 827,140	$ 1,088,780	$ 1,227,434	$ 1,581,669	$ 2,011,268	$ 1,635,126
Roll over of SCBA Purchase	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784
Pulse Point (Donations)	20,600	12,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Projected Cash Balance	$ 244,554	$ 25,750	$ 260,201	$ 577,141	$ 553,459	$ 534,756	$ 796,396	$ 935,050	$ 1,289,285	$ 1,718,884	$ 1,342,742

Capital Equipment/Facilities Plan

City of Brainerd
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Tax Levy: Current	$ 1,266,281	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927
Tax Levy: Add/Sub	317,454	301,602	307,332	351,348	357,666	364,299	371,264	378,577	386,256	464,319
Bonds	-	-	-	-	-	-	-	-	-	-
Other/Grants	88,000	117,000	-	-	-	-	-	-	-	-
Under budget	616,200	98,000	-	-	-	-	-	-	-	-
Sale of Assets	48,600	43,300	65,600	33,350	55,600	62,600	67,000	58,100	50,600	54,100
Interest Earnings	3,260	3,594	2,120	3,592	5,652	5,498	5,376	7,077	7,978	10,281
Dedicated to Fire Buildings	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Revenues	$ 2,404,796	$ 1,884,423	$ 1,695,979	$ 1,709,217	$ 1,739,845	$ 1,753,324	$ 1,764,567	$ 1,764,681	$ 1,765,761	$ 1,849,627
		398,196	289,452	334,940	358,318	352,297	356,640	370,654	374,234	454,600
Vehicles	$ 757,000	$ 691,500	$ 126,000	$ 117,500	$ 406,500	$ 486,000	$ 78,500	$ 268,000	$ 143,000	$ 57,000
Equipment	389,400	739,000	585,100	352,500	539,900	639,100	666,500	540,500	414,000	848,500
Furniture & Fixtures	30,400	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Buildings	468,109	470,000	363,000	775,000	456,000	637,000	207,000	68,000	77,000	166,000
Improvements	707,000	115,000	550,000	345,000	191,000	112,111	355,000	150,000	310,000	105,000
Expenditures	$ 2,351,909	$ 2,020,500	$ 1,639,100	$ 1,595,000	$ 1,598,400	$ 1,879,211	$ 1,312,000	$ 1,031,500	$ 949,000	$ 1,201,500
Beginning Cash Balance	$ 3,408,360	$ 3,461,247	$ 3,325,170	$ 3,382,048	$ 3,496,265	$ 3,637,710	$ 3,511,823	$ 3,964,390	$ 4,697,571	$ 5,514,332
Annual Surplus (deficit)	52,887	(136,077)	56,879	114,217	141,445	(125,887)	452,567	733,181	816,761	648,127
Savings (Water Tower/Riverfront)	-	-	-	-	-	-	-	-	-	-
Cash Balance	$ 3,461,247	$ 3,325,170	$ 3,382,048	$ 3,496,265	$ 3,637,710	$ 3,511,823	$ 3,964,390	$ 4,697,571	$ 5,514,332	$ 6,162,459
Savings (Water Tower/Riverfront)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Dedicated for Fire Buildings	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000	650,000
Pulse Point Project	20,600	12,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Rollover of Budgeted Items **	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483
	$ 1,486,164	$ 1,293,086	$ 1,292,965	$ 1,342,182	$ 1,418,626	$ 1,227,739	$ 1,615,307	$ 2,283,488	$ 3,035,249	$ 3,618,376

** Memorial Park Project, City Hall and Police Facility, zoning code update, security cameras at City Hall and Police Departments, & SCBA's

2022 Budget and Levy - Recap

	Actual 2020	Adopted Budget 2021	CURRENT PROPOSED Budget 2022	Difference of Current Proposed 2022 & Adopted Budget 2021	2022 Budget as of September
TOTAL OPERATING EXPENDITURES	10,271,664	10,699,115	11,222,659	523,544	11,171,701
TOTAL CAPITAL	1,155,927	1,266,281	1,255,927	(10,354)	1,255,927
TOTAL DEBT LEVY	1,264,451	912,212	800,615	(111,597)	785,934
OTHER LEVIES	1,264,557	1,747,619	1,194,621	(552,998)	1,186,055
TOTAL ESTIMATED EXPENDITURES	13,956,599	14,625,227	14,473,822	(151,405)	14,399,617
TOTAL REVENUE - NON PROPERTY TAX	(8,116,366)	(8,564,064)	(8,197,357)	(366,707)	(8,214,362)
(USE)/ADDITION TO FUND BALANCE	-	72,000	(15,000)	87,000	(15,000)
ESTIMATED LEVY	5,840,233	6,133,163	6,261,465	128,302	6,170,255
ACTUAL LEVY / *PRELIMINARY*	6,072,439	6,133,163	*6,261,465*		6,255,826
		1.00%	*2.09%*		2.00%
					122,663

What do we know

Final levy can be lower but cannot be higher than preliminary levy. The budget for sure needs to be adjusted by:

$5,639

This will be done by adjusting various revenue and expenditure line items.

For every 1% Change in the Levy for 2022 is equal to $61,331.

Teamster's union contract is not officially settled for 2022.

Open enrollment election health insurance have been taken into account but not finalized/verified.

Historical Levies

Levy Year Collected		Levy Amount	% Change
2010	$	4,112,308	2.8%
2011		4,055,836	-1.4%
2012		3,953,486	-2.5%
2013		3,953,486	0.0%
2014		4,453,486	12.6%
2015		4,898,835	10.0%
2016		5,217,260	6.5%
2017		5,373,778	3.0%
2018		5,561,860	3.5%
2019		5,895,572	6.0%
2020		6,072,439	3.0%
2021		6,133,163	1.0%

2022 Levy Estimated Impact to Budget

2021 Levy	$ 6,133,163	
Levy Increase over 2021	**Levy Amount**	**Budget Adjustment Needed**
2%	6,255,826	$ -
1.5%	6,225,160	(30,666)
1%	6,194,495	(61,331)
0.5%	6,163,829	(91,997)
0%	6,133,163	(122,663)

Possible Ways to Adjust Budget:

Staff listed four ways to adjust the budget if Council chose to lower the final levy. A combination of the four may be used too.

- Used the $159,000 of fund balance or “levy stabilizer” that has been built up over the last couple of years.

    Con: Will it be needed in future years?

    Staff showed Council the estimated additional cost of the LELS and potential Teamster union contract settlements.
    At a previous workshop Council also talked about a wage study in 2023 for 2024.

Levy Year Collected	Levy Amount	% Change
2010	$ 4,112,308	2.8%
2011	4,055,836	-1.4%
2012	3,953,486	-2.5%
2013	3,953,486	0.0%
2014	4,453,486	12.6%
2015	4,898,835	10.0%
2016	5,217,260	6.5%

Possible Ways to Adjust Budget:

- Reduce the debt levy for 2022.

  The City received approximately $125,000 in prepaid assessments on the projects assessed for the 2021A debt levy. Staff took 1/10th of the amount collected.

  Reduce levy for other issues.

    Con: Will it be needed in future years?

    2022 is going to be a local improvement year. Currently have $100,000 estimated for 2022 debt levy. Will this need to be increased in future years and adjustments, if any, would be better utilized then?

Possible Ways to Adjust Budget:

AS OF 11/22/2021

		Issue Maturity Date	**Projected 2/1/2022 Balance**	8/1/2022 Scheduled Interest Payments	2/1/2023 Scheduled Prin & Int Payments	105% Over levy	2022 Estimated Special Assmts	Calculated 2022 Levy	Proposed 2022 Levy	2021 Debt Levy
Fund 310	Equip Certs		$219,366	$13,565	$257,165	$284,267	$63,771	$220,496	$80,496	$132,390
Fund 313	2011 Improvement Bonds	**2022**	$89,520	$0	$0	$0	$0	$0	$0	$77,820
Fund 315	2015A Improvement Bonds	2025	$52,332	$3,200	$78,200	$85,470	$8,500	$76,970	$66,970	$71,284
Fund 316	2012A Improvement Bonds	**2023**	$53,166	$640	$80,640	$85,344	$64,000	$21,344	$0	$1,993
Fund 317	2013A Improvement Bonds	2024	$59,186	$2,550	$87,550	$94,605	$10,000	$84,605	$74,605	$71,783
Fund 320	2015B Improvement Bonds	2026	$85,999	$1,150	$26,150	$28,665	$13,000	$15,665	$0	$14,579
Fund 321	2015B Ref	**2023**	$26,356	$871	$85,871	$91,080	$0	$91,080	$91,080	$92,909
Fund 302	2018A Improvement Bonds	2028	$114,214	$8,900	$83,900	$97,440	$15,000	$82,440	$62,440	$74,265
Fund 307	2020A Improvement Bonds	2031	$122,404	$12,200	$132,200	$151,620	$54,000	$97,620	$77,620	$69,495
Fund 303	2020A Tax Abatement Bonds	2035	$57,260	$11,900	$86,900	$103,740	$0	$103,740	$93,740	$105,315
Fund 301	Airport	**2022**	$32,462	$0	$0	$0	$0	$0	$0	$100,379
Fund 305	2021A Improvement Bonds	2032	$173,950	$55,491	$160,673	$226,971	$60,811	$166,160	$153,665	$100,000
	2022A ***		$0	$0	$0	$0	$0	$0	$100,000	$0
Totals			**$1,086,215**	**$110,467**	**$1,079,249**	**$1,249,201**	**$289,082**	**$960,119**	**$800,615**	**$912,212**
									($111,597)	

*** Debt not issued yet

Possible Ways to Adjust Budget:

- Reduce capital levy.

  Con: Funding of the plan gets a little low in 2026 and 2027. What is Council's level of comfort? What is the "right" level of funding? Inflation is not built into the plan at this time, and we know prices are going up.

Possible Ways to Adjust Budget:

Proposed levy: 1,255,927
Adj to Budget: (122,663)
New Levy: $1,133,264

City of Brainerd
Capital Plan: **Summary Working Funds Only - Excludes Fire Capital**
2022-2051 - 30 Years

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
TaxLevy: Current	$ 1,266,281	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264	$ 1,133,264
TaxLevy: Add/Sub	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Bonds	-	-	-	-	-	-	-	-	-	-
Other/Grants	88,000	117,000	-	-	-	-	-	-	-	-
Under budget	564,000	-	-	-	-	-	-	-	-	-
Sale of Assets	39,600	28,300	65,600	33,350	40,600	60,100	67,000	53,100	50,600	54,100
Interest Earnings	-	-	-	-	-	-	-	-	-	-
Dedicated to Fire Buildings	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Revenues	$ 2,042,881	$ 1,363,564	$ 1,283,864	$ 1,251,614	$ 1,258,864	$ 1,278,364	$ 1,285,264	$ 1,271,364	$ 1,268,864	$ 1,272,364
		-	-	-	-	-	-	-	-	-
Vehicles	$ 67,000	$ 76,500	$ 91,000	$ 117,500	$ 56,500	$ 136,000	$ 78,500	$ 68,000	$ 143,000	$ 57,000
Equipment	362,400	729,000	557,100	334,500	507,900	618,100	571,500	508,500	394,000	823,500
Furniture & Fixtures	30,400	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000
Buildings	468,109	470,000	363,000	775,000	456,000	637,000	207,000	68,000	77,000	166,000
Improvements	707,000	115,000	550,000	345,000	191,000	112,111	355,000	150,000	310,000	105,000
Expenditures	$ 1,634,909	$ 1,395,500	$ 1,576,100	$ 1,577,000	$ 1,216,400	$ 1,508,211	$ 1,217,000	$ 799,500	$ 929,000	$ 1,176,500
Beginning Cash Balance	$ 2,500,337	$ 2,908,309	$ 2,876,373	$ 2,584,137	$ 2,258,751	$ 2,301,215	$ 2,071,368	$ 2,139,632	$ 2,611,496	$ 2,951,360
Annual Surplus (deficit)	407,972	(31,936)	(292,236)	(325,386)	42,464	(229,847)	68,264	471,864	339,864	95,864
Savings (Water Tower/Riverfront)	-	-	-	-	-	-	-	-	-	-
Cash Balance	$ 2,908,309	$ 2,876,373	$ 2,584,137	$ 2,258,751	$ 2,301,215	$ 2,071,368	$ 2,139,632	$ 2,611,496	$ 2,951,360	$ 3,047,224
Savings (Water Tower/Riverfront)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Dedicated for Fire Buildings	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000	650,000
Rollover of Budgeted Items **	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699
	$ 1,241,610	$ 1,144,674	$ 787,438	$ 397,052	$ 374,516	$ 79,668	$ 82,932	$ 489,796	$ 764,660	$ 795,524

Possible Ways to Adjust Budget:

- Review revenue and expenditure line items.

  Con: Not going to result in enough change.

  Current budget numbers are based off of averages from actual results of 2018-2020, with adjustments being made if necessary.

2022 Levy Estimated Impact to Budget

2021 Levy	**$ 6,133,163**	

Levy Increase over 2021	Levy Amount	Budget Adjustment Needed
2%	6,255,826	$ -
1.5%	6,225,160	(30,666)
1%	6,194,495	(61,331)
0.5%	6,163,829	(91,997)
~~0%~~	6,133,163	(122,663)

Impact of Change in Estimated Market Value

City's Levy ÷ Total City Tax Capacity = Tax Rate of the City

Total Tax Capacity × Tax Rate of the City = City's Levy aka City's Revenue

If the City's ***Levy stays the same*** and the total ***tax capacity of the City increases*** the **tax rate decreases.**

If the City's ***Levy stays the same*** and the total ***tax capacity of the City decreases*** the **tax rate increases.**

Pay Year 2022 Estimated Tax Capacity = $8,928,534

Pay Year 2021 Estimated Tax Capacity = $8,417,936

Increase of $510,598 or 6.07%

Estimating the Impact

2021 Levy 6,133,163
2021 City Tax Rate 73.429%

	Estimated Tax Rate		Levy Amount
No Change in Levy	69.266%	$	6,133,163
0.5 % Increase in Levy	69.613%		6,163,829
1.0 % Increase in Levy	69.960%		6,194,495
1.5 % Increase in Levy	70.307%		6,225,160
2.0 % Increase in Levy	70.653%		6,255,826

Estimating the Impact

Residential Homestead

	Estimated Market Value	Tax Capacity	Calculated Tax Rate	Annual City Tax Liability	Annual Change
2021	$ 140,000	1,154	73.429%	847.37	-
No Change in Levy	140,000	1,154	69.266%	799.05	(48.32)
0.5 % Increase in Levy	140,000	1,154	69.613%	803.06	(44.32)
1.0 % Increase in Levy	140,000	1,154	69.960%	807.06	(40.31)
1.5 % Increase in Levy	140,000	1,154	70.307%	811.06	(36.31)
2.0 % Increase in Levy	140,000	1,154	70.653%	815.05	(32.32)

Estimating the Impact

Commercial

	Estimated Market Value	Tax Capacity	Calculated Tax Rate	Annual City Tax Liability	Annual Change
2021	$ 363,500	6,520	73.429%	4,787.57	-
No Change in Levy	363,500	6,520	69.266%	4,516.14	(271.43)
0.5 % Increase in Levy	363,500	6,520	69.613%	4,538.77	(248.80)
1.0 % Increase in Levy	363,500	6,520	69.960%	4,561.39	(226.18)
1.5 % Increase in Levy	363,500	6,520	70.307%	4,584.02	(203.55)
2.0 % Increase in Levy	363,500	6,520	70.653%	4,606.58	(181.00)

2022 Levy and Budget – Next Step

- **Budget Public Hearing** is scheduled for December 13, 2021 at 6:00 p.m. in Council Chambers.
  - What % of Levy Increase should be Used?
- The **final levy** can be set at the December 13, 2021 meeting after the Public Hearing; or at the December 20, 2021 regularly scheduled Council meeting.

Council Discussion & Direction to Staff

CITY COUNCIL AGENDA
Budget Workshop

City of Brainerd, Minnesota
City Hall, 501 Laurel Street, Council Chambers
Monday, November 22, 2021 @ 6:00 pm (following Special Meeting)

The public is invited to attend these meetings in person
Attend by phone **City Council**: 1-844-992-4726 Meeting Access Code: 2489 918 0356
Meeting is also streamed live on YouTube: www.youtube.com/CityOfBrainerdMN

___ G. Johnson
___ D. Pritschet
___ T. Stenglein
___ T. Erickson
___ M. O'Day
___ K. Stunek
___ K. Bevans
___ D. Badeaux

1. Call to Order

2. Roll Call

3. 2022 Budget and Levy

4. Adjourn

Any individual needing special accommodations, please call 828-2307

M E M O

TO: Mayor and Council

FROM: City Administrator Bergman
Finance Director Connie Hillman

DATE: November 19, 2021

RE: 2022 Budget and Levy

The workshop on November 22, 2021 will focus on the working funds - General, Public Safety, Parks, and Streets – as the operations of these funds are supported by property taxes as well as the capital fund, and the amount needed for debt. The other funds (i.e. Recycling, Library, Parking lots etc.) will be discussed at the December 6, 2021 council 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:

Attachment A is a summary of the current budget and levy. The overview is a comparison of actual 2020, the adopted budget for 2021, and the current proposed budget for 2022 in grey, a column highlighting the difference in the current 2022 budget versus the adopted 2021 budgeted, and finally a column in blue showing status of the budget and levy when Council adopted the 2022 preliminary levy in September.

In September, the budget showed that the City needed $37,092 of additional levy (.6% increase over the 2021 levy) for a balanced budget. This did not include the use of the $159,000 “levy stabilizer.” The Council set the preliminary levy at a 2% increase over the 2021 levy at $6,255,826, which equated to $122,663 of additional dollars.

The current proposed column for 2022, shows the levy would need to be increased by $128,302 or 2.09% from the 2021 levy for a balanced budget. This too does not include using any of the “levy stabilizer.” The City’s increase for 2022 is capped at 2.0%. So for sure $5,639 needs to be cut from the budget.

Total Expenditures:

Since September and as a reminder:

- The budget includes the settlement of the LELS union contract, a 2.5% COLA for Department Heads and Non-Union Supervisors, and an estimate for the settlement of the Teamsters contract.
- The addition of a full-time HR Assistant position, and an additional temporary employee for IT/GIS.
- We are only budgeting for 26 sworn officers rather than 27, but planning on having 27 sworn officers.
- There is overlap of staffing of about 3 months for a possible retirement.
- The budget has been updated with actual 2022 insurance renewal rates, with the exception of workers' comp and general liability insurance.
- The budget has been updated to include seven staff members moving to steps 7 or 8 based on 2020-2021 reviews.
- We are budgeting to continue to contract with Crow Wing County for facility maintenance and assuming the City Building Official will be certified in 2022.
- Removed the $20,000 request from the Cemetery Board for Evergreen Cemetery.
- Half of the budgeted franchise fee revenue is budgeted to be used for meeting broadcast expenditures.
- Staff has reviewed budget line items and updated based on new estimates received and activity through 2021 as well.

Total Capital:

Attachment B is a detailed list of the proposed capital purchases for 2022 as well as the proposed capital items identified in September when the preliminary levy was set. Some cost estimates have been changed based on additional information that has been received.

Attachment C-E are portions of the 30-year capital plan summaries. Years 2023 and beyond have also been updated, such as a $250,000 estimate in 2024 for HVAC for the police department, the fire department plan has been revamped to try to spread purchases of apparatus' out more, an $85,000 generator for the 2023 plan for City Hall (formula error), and $45,000 in years that end in 3 or 8 to plan for compensation studies.

Total Debt Levy:

The 2022 debt levy is to pay the August 1, 2022 and the February 1, 2023 debt service. The City is able to reduce the debt levy due to debt issues being paid off after the February 1, 2022 payment. There is $100,000 in the levy to be able to structure for a bond issue for the 2022 road construction projects. The City has received just about $125,000 in prepaid assessments relating to assessments for the 2021 construction projects. The projections for what will be received in assessment revenue in 2022 has been updated and Staff offset 1/10th of the prepayments to what was estimated to be needed for the 2021A debt levy.

Other Levies:

The other levies now reflect the mill rate calculated by the County. The Charter language change for the value of a half of mill for the Senior Center, Arboretum, and Community Action does not take into effect until January/February. Per advice from our City Attorney, we need to budget for 2022 based upon the old language.

Total Revenues:

Since September, staff has reviewed the estimated revenue numbers and have updated the estimates. The budget reflects the increase in additional LGA certified for 2022. The certified LGA amount is to increase by $59,951 or 1.3%. Staff also changed the way revenue is recognized from BPU and HRA for HR services and updated the budget for the removal of the hydrant levy which was part of the 1st amendment to the Charter which is effective prior to the first of the year.

Summary:

As stated above, the City will need to cut a minimum of $5,639. Staff proposes to accomplish this by adjusting various budgeted revenue and line items.

The chart below illustrates the additional amount of change that would be needed for a balanced budget if Council chose to lower the preliminary levy:

Levy Increase over 2021 Levy	Levy Amount	Budget Adjustment Needed
2%	$6,255,826	$0
1.5%	$6,225,160	$30,666
1.0%	$6,194,495	$61,331
.50%	$6,163,829	$91,997
0%	$6,133,163	$122,663

Staff thoughts on how the budget adjustments could be accomplished and the cons of each:

- Use the $159,000 of fund balance or the levy stabilizer that has been built up. The con of this is future years. Staff showed council the estimated additional cost of the Teamsters and LELS union contracts. Council also discussed the potential impact of future market adjustments for staff.
- Reduce the debt levy for 2022. The Council could use more of the prepaid assessments to offset the levy needed for the 2021A improvement bonds and/or reduce other bonds based off projected cash balance as of 2/1/22. The con of this option is again future years levy needs. We have $100,000 in the budget for the issuance of debt for the 2022 construction projects. In conversation with the City

Engineer, the 2022 construction costs are going to be big. We are going to be redoing streets that still have the original concrete when first constructed. This leads to the question, is $100,000 a good estimate and would the adjustments that could be made for 2022 be better used in future years.

- Reduce the Capital Levy in 2022 and future years. The con is by reducing the levy for capital by $100,000, we end up with an estimated cash balance of about $200,000 in 2026.
- Review budgeted revenue and expenditures. The con is it is not going to result in enough change. The current budgeted numbers are based off of averages from actual results of 2018-2020 and adjusted if necessary.
- Combination of all of the above.

The 2022 preliminary levy was set at $6,255,826 which was a 2% increase over the 2021 levy ($6,133,163), and results in $122,663 of new money. The 2022 preliminary levy results in a calculated City tax rate of 70.653% a 2.776% ***decrease*** from the 2021 tax rate of 73.429%.

At the workshop, Staff will go into more detail of the differences of the current budget and the budget used in September to set the preliminary levy, show the estimated impact to residents and business owners, and will be looking for Council direction on what Staff should use as the 2022 levy for the public hearing on December 13, 2021.

If you have any questions before the meeting, please contact us.

Attachment A

2022 Levy Overview
Budget Workshop 11/22/2021

	Actual 2020	Adopted Budget 2021	CURRENT PROPOSED Budget 2022	Difference of Current Proposed 2022 & Adopted Budget 2021	2022 Budget as of September
TOTAL OPERATING EXPENDITURES					
Personnel Services	6,539,476	7,122,383	7,668,965	546,582	7,601,849
Supplies	481,188	511,550	522,100	10,550	517,100
Services	2,240,704	2,531,501	2,598,721	67,220	2,598,568
Transfers Out	1,010,296	533,681	432,873	(100,808)	454,184
Total Expenditures	10,271,664	10,699,115	11,222,659	523,544	11,171,701
TOTAL CAPITAL	1,155,927	1,266,281	1,255,927	(10,354)	*1,255,927*
TOTAL DEBT LEVY	1,264,451	912,212	*800,615*	(111,597)	*785,934*
OTHER LEVIES					
Perm Improvement	368,564	403,532	426,990	23,458	422,096
Hydrant	184,282	605,298	-	(605,298)	-
Sr Center/Arb/Community Action	274,271	302,649	320,244	17,595	316,572
Library	154,123	146,851	146,851	-	146,851
EDA	127,817	133,789	145,036	11,247	145,036
Airport	155,500	155,500	155,500	-	155,500
Total Other Levies	1,264,557	1,747,619	1,194,621	(552,998)	1,186,055
TOTAL ESTIMATED EXPENDITURES	**13,956,599**	**14,625,227**	**14,473,822**	**(151,405)**	**14,399,617**
TOTAL REVENUE - NON PROPERTY TAX					
Other Taxes	(341,161)	(285,000)	(288,800)	3,800	(288,800)
Licenses & Permits	(466,505)	(437,845)	(457,470)	19,625	(454,470)
Grants & Aids	(4,923,085)	(5,016,526)	(5,059,977)	43,451	(5,076,977)
Revenue from Other Gov'ts	(176,668)	(188,308)	(286,468)	98,160	(284,473)
Charges for Services	(895,616)	(982,508)	(991,193)	8,685	(991,193)
Fines & Forfeitures	(102,545)	(127,000)	(142,000)	15,000	(147,000)
Other Revenues	(1,179,240)	(1,415,877)	(849,149)	(566,728)	(849,149)
Transfers In	(31,546)	(111,000)	(122,300)	11,300	(122,300)
Total Revenues	**(8,116,366)**	**(8,564,064)**	**(8,197,357)**	**(366,707)**	**(8,214,362)**
(USE)/ADDITION TO FUND BALANCE					
Election		**15,000**	**(15,000)**	30,000	**(15,000)**
Levy Stabalizer **		**57,000**		57,000	
Estimated Levy	**5,840,233**	**6,133,163**	**6,261,465**	**128,302**	**6,170,255**
Actual Levy / ***Proposed***	6,072,439	6,133,163	***6,261,465***		***6,170,255***
% Increase		1.00%	***2.09%***		***0.60%***
$ Increase		60,724	128,302		37,092

** Total Levy Stablizer, $102,000 from 2020 and $57,000 for 2021, grand total of $159,000

Attachment B

2022 Proposed Capital as of 11/22/2021- Working Funds

	2022 Captial	2022 Preliminary
City Facilities		
Annex *^*	160,000	160,000
Office Furniture	5,000	5,000
Kiwanis Park - Gazebo	10,000	10,000
Kiwanis Park - Restroom/Picnic Shelter	75,000	75,000
Kiwanis Park - Pavilion	20,000	20,000
Finance		
Scanner	2,000	2,000
Engineering		
Trimble GPS Receiver	28,500	26,000
IT		
Computers - City wide	80,000	80,000
Server	15,000	15,000
Police		
Leased Squads Build Up	74,000	74,000
Office Furniture	3,000	3,000
Cold Storage Facility	205,000	205,000
Community Development		
	-	-
Fire/Civil Defense		
	-	-
Parks		
Walk Behind Mower	1,000	1,000
Field Groomer	24,000	15,000
800 MHz Radios	12,000	11,000
Tree Replacement	25,000	25,000
Picnic table/Grilling Station/Trash Cans	15,000	15,000
Park Weed and Feed Program	25,000	25,000
Bench Installment Program	5,000	5,000
Parks ADA Upgrades	25,000	25,000
Park Sign Replacements	5,000	5,000
Park Secruity Cameras	6,500	6,500
Appliances	10,000	10,000
Jaycees Playground Equipment	120,000	120,000
Memorial Park - Disc Golf Course	10,000	10,000
Memorial Park - Small Rink Lights	35,000	30,000
Memorial Park - Small Rink Dasher Board	85,000	75,000
Streets		
Tree Replacement	25,000	25,000
800 MHz Radios	27,000	26,000
Plow Truck	260,000	260,000
Lease Truck Build Up	2,500	2,500
TOTAL	**1,395,500**	**1,367,000**

2022 Proposed Capital 8/23/2021 - Fire ****

	2022 Capital	2022 Preliminary
Engine	615,000	630,000
Radios and Pagers	7,000	7,000
TOTAL	**622,000**	**637,000**

2022 Proposed Capital 8/23/2021- Enterprise Funds - Excludes BPU

	2022 Capital	2022 Preliminary
Sewer Pump & Hose Trailer	55,000	50,000
Rodder with Trailer	-	50,000
Gas Monitors	1,000	1,000
TOTAL	**56,000**	**101,000**
TOTAL CAPITAL	**2,073,500**	**2,105,000**

Attachment C

City of Brainerd

Capital Plan: **Summary - Working Funds Only - Excludes Fire Capital**

2022-2051 - 30 Years

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Tax Levy: Current	$ 1,266,281	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927
Tax Levy: Add/Sub	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Bonds	-	-	-	-	-	-	-	-	-	-	-	-
Other/Grants	88,000	117,000	-	-	-	-	-	-	-	-	-	-
Under budget	564,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets	39,600	28,300	65,600	33,350	40,600	60,100	67,000	53,100	50,600	54,100	64,100	37,800
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-
Dedicated to Fire Buildings	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Revenues	$ 2,042,881	$ 1,486,227	$ 1,406,527	$ 1,374,277	$ 1,381,527	$ 1,401,027	$ 1,407,927	$ 1,394,027	$ 1,391,527	$ 1,395,027	$ 1,405,027	$ 1,378,727
		-	-	-	-	-	-	-	-	-	-	-
Vehicles	$ 67,000	$ 76,500	$ 91,000	$ 117,500	$ 56,500	$ 136,000	$ 78,500	$ 68,000	$ 143,000	$ 57,000	$ 113,000	$ 105,500
Equipment	362,400	729,000	557,100	334,500	507,900	618,100	571,500	508,500	394,000	823,500	294,500	246,600
Furniture & Fixtures	30,400	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	5,000	5,000
Buildings	468,109	470,000	363,000	775,000	456,000	637,000	207,000	68,000	77,000	166,000	123,000	100,000
Improvements	707,000	115,000	550,000	345,000	191,000	112,111	355,000	150,000	310,000	105,000	161,667	105,000
Expenditures	$ 1,634,909	$ 1,395,500	$ 1,576,100	$ 1,577,000	$ 1,216,400	$ 1,508,211	$ 1,217,000	$ 799,500	$ 929,000	$ 1,176,500	$ 697,167	$ 562,100
Beginning Cash Balance	$ 2,500,337	$ 2,908,309	$ 2,999,036	$ 2,829,463	$ 2,626,740	$ 2,791,867	$ 2,684,683	$ 2,875,610	$ 3,470,137	$ 3,932,664	$ 4,151,191	$ 4,859,051
Annual Surplus (deficit)	407,972	90,727	(169,573)	(202,723)	165,127	(107,184)	190,927	594,527	462,527	218,527	707,860	816,627
Savings (Water Tower/Riverfront)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	$ 2,908,309	$ 2,999,036	$ 2,829,463	$ 2,626,740	$ 2,791,867	$ 2,684,683	$ 2,875,610	$ 3,470,137	$ 3,932,664	$ 4,151,191	$ 4,859,051	$ 5,675,678
Savings (Water Tower/Riverfront)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Dedicated for Fire Buildings	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000	650,000	715,000	780,000
Rollover of Budgeted Items **	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699	1,201,699
	$ 1,241,610	$ 1,267,337	$ 1,032,764	$ 765,041	$ 865,168	$ 692,983	$ 818,910	$ 1,348,437	$ 1,745,964	$ 1,899,491	$ 2,542,352	$ 3,293,979

** Memorial Park Project, City Hall and Police Facility, zoning code update, security cameras at City Hall and Police Departments

City of Brainerd

Capital Improvement Plan: **Fire Equipment**

2022-2051 - 30 Years

Attachment D

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Additional Contribution Beyond Contract	188,310	167,000	167,000	205,000	205,000	205,000	205,000	205,000	205,000	275,000	275,000	275,000
Other - Fire Capital Fund	109,144	114,602	120,332	126,348	132,666	139,299	146,264	153,577	161,256	169,319	177,785	186,674
Bonds	-	-	-	-	-	-	-	-	-	-	-	-
Under budget	52,200	98,000	-	-	-	-	-	-	-	-	-	-
Other Grants and Aids	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Assets	9,000	15,000	-	-	15,000	2,500	-	5,000	-	-	15,000	-
Interest Earnings	3,260	3,594	2,120	3,592	5,652	5,498	5,376	7,077	7,978	10,281	13,073	10,628
Revenues	$ 361,915	$ 398,196	$ 289,452	$ 334,940	$ 358,318	$ 352,297	$ 356,640	$ 370,654	$ 374,234	$ 454,600	$ 480,858	$ 472,302
Vehicles	$ 690,000	$ 615,000	$ 35,000	$ -	$ 350,000	$ 350,000	$ -	$ 200,000	$ -	$ -	$ 780,000	$ -
Equipment	27,000	10,000	28,000	18,000	32,000	21,000	95,000	32,000	20,000	25,000	77,000	10,000
Expenditures	$ 717,000	$ 625,000	$ 63,000	$ 18,000	$ 382,000	$ 371,000	$ 95,000	$ 232,000	$ 20,000	$ 25,000	$ 857,000	$ 10,000
Beginning Cash Balance	$ 908,023	$ 552,938	$ 326,134	$ 552,585	$ 869,525	$ 845,843	$ 827,140	$ 1,088,780	$ 1,227,434	$ 1,581,669	$ 2,011,268	$ 1,635,126
Annual Surplus (deficit)	(355,085)	(226,804)	226,452	316,940	(23,682)	(18,703)	261,640	138,654	354,234	429,600	(376,142)	462,302
Cash Balance	$ 552,938	$ 326,134	$ 552,585	$ 869,525	$ 845,843	$ 827,140	$ 1,088,780	$ 1,227,434	$ 1,581,669	$ 2,011,268	$ 1,635,126	$ 2,097,428
Roll over of SCBA Purchase	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784	287,784
Pulse Point (Donations)	20,600	12,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Projected Cash Balance	$ 244,554	$ 25,750	$ 260,201	$ 577,141	$ 553,459	$ 534,756	$ 796,396	$ 935,050	$ 1,289,285	$ 1,718,884	$ 1,342,742	$ 1,805,044

City of Brainerd
Capital Plan**: Summary - Working Funds Only - Includes Fire Capital**
2022-2051 - 30 Years

Attachment E

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Tax Levy: Current	$ 1,266,281	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927	$ 1,255,927
Tax Levy: Add/Sub	317,454	301,602	307,332	351,348	357,666	364,299	371,264	378,577	386,256	464,319	472,785	481,674
Bonds	-	-	-	-	-	-	-	-	-	-	-	-
Other/Grants	88,000	117,000	-	-	-	-	-	-	-	-	-	-
Under budget	616,200	98,000	-	-	-	-	-	-	-	-	-	-
Sale of Assets	48,600	43,300	65,600	33,350	55,600	62,600	67,000	58,100	50,600	54,100	79,100	37,800
Interest Earnings	3,260	3,594	2,120	3,592	5,652	5,498	5,376	7,077	7,978	10,281	13,073	10,628
Dedicated to Fire Buildings	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Revenues	$ 2,404,796	$ 1,884,423	$ 1,695,979	$ 1,709,217	$ 1,739,845	$ 1,753,324	$ 1,764,567	$ 1,764,681	$ 1,765,761	$ 1,849,627	$ 1,885,885	$ 1,851,029
		398,196	289,452	334,940	358,318	352,297	356,640	370,654	374,234	454,600	480,858	472,302
Vehicles	$ 757,000	$ 691,500	$ 126,000	$ 117,500	$ 406,500	$ 486,000	$ 78,500	$ 268,000	$ 143,000	$ 57,000	$ 893,000	$ 105,500
Equipment	389,400	739,000	585,100	352,500	539,900	639,100	666,500	540,500	414,000	848,500	371,500	256,600
Furniture & Fixtures	30,400	5,000	15,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	5,000	5,000
Buildings	468,109	470,000	363,000	775,000	456,000	637,000	207,000	68,000	77,000	166,000	123,000	100,000
Improvements	707,000	115,000	550,000	345,000	191,000	112,111	355,000	150,000	310,000	105,000	161,667	105,000
Expenditures	$ 2,351,909	$ 2,020,500	$ 1,639,100	$ 1,595,000	$ 1,598,400	$ 1,879,211	$ 1,312,000	$ 1,031,500	$ 949,000	$ 1,201,500	$ 1,554,167	$ 572,100
Beginning Cash Balance	$ 3,408,360	$ 3,461,247	$ 3,325,170	$ 3,382,048	$ 3,496,265	$ 3,637,710	$ 3,511,823	$ 3,964,390	$ 4,697,571	$ 5,514,332	$ 6,162,459	$ 6,494,177
Annual Surplus (deficit)	52,887	(136,077)	56,879	114,217	141,445	(125,887)	452,567	733,181	816,761	648,127	331,718	1,278,929
Savings (Water Tower/Riverfront)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	$ 3,461,247	$ 3,325,170	$ 3,382,048	$ 3,496,265	$ 3,637,710	$ 3,511,823	$ 3,964,390	$ 4,697,571	$ 5,514,332	$ 6,162,459	$ 6,494,177	$ 7,773,106
Savings (Water Tower/Riverfront)	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Dedicated for Fire Buildings	65,000	130,000	195,000	260,000	325,000	390,000	455,000	520,000	585,000	650,000	715,000	780,000
Pulse Point Project	20,600	12,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Rollover of Budgeted Items **	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483	1,489,483
	$ 1,486,164	$ 1,293,086	$ 1,292,965	$ 1,342,182	$ 1,418,626	$ 1,227,739	$ 1,615,307	$ 2,283,488	$ 3,035,249	$ 3,618,376	$ 3,885,094	$ 5,099,023

** Memorial Park Project, City Hall and Police Facility, zoning code update, security cameras at City Hall and Police Departments, & SCBAs