MINNESOTA HISTORICAL SOCIETY

Clearwater (Minn.). Records

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ROBERT R. SLANEY
CERTIFIED PUBLIC ACCOUNTANT
EXECUTIVE PLAZA BUILDING
1011 NORTH SECOND STREET
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TELEPHONE 251-4570

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF
MINNESOTA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

October 2, 1978

The Honorable Mayor & City Council
City of Clearwater
Clearwater, Minnesota 55320

Dear Council Members:

I have prepared the attached schedule of General Fund actual or estimated revenue and expenditures for the years 1977-1979 for the purpose of preparing your property tax levy payable in 1979.

I have not prepared a schedule for the Trust and Agency Fund because these funds are committed toward the fire engine payments or the Debt Service Fund because the amounts are known.

It appears that your 1978 year-end General Fund Balance will increase over the previous year and will continue to do so the following year if the levy remains the same. The Liquor Store sale has provided these additional funds.

I recommend that you reduce your general levy substantially in 1979 if no large expenditures are anticipated in the coming year.

A history of your previous levies is as follows:

Year	Total Levy	General Fund	Bonds Fund
1975	$ 10,537	$ 10,537	$?
1976	10,211	10,211	?
1977	10,912	10,912	?
1978	38,600	27,400	11,200
1979	-	-	10,300

I recommend that you levy $10,300 for your bonded debt for 1979.

If there are additional questions, please feel free to contact me.

Yours truly,

Robert R. Slaney

Robert R. Slaney, C.P.A.

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1977, 1978 & 1979

Description	1977 Actual	1978 Estimated	1979 Estimated
FUND BALANCE- January 1	$ 29,824.57	$ 114,354	$ 173,299
REVENUE			
Local Revenue			
Fire Contracts & Charges	$ 3,003.13	$ 3,000	$ 3,000
Interest Income	3,169.20	5,000	9,000
Permits & Licenses	403.00	400	400
Hall Rental	241.00	200	200
Sale of Permanent Assets	4,065.00		
Miscellaneous	11.25	100	100
County Revenue			
Property Taxes	2,845.39	27,400	27,400
County Youth Program	248.40		
Fines	83.75	100	100
State Revenue			
Local Government Aid	17,037.27	16,800	17,000
Police Aid	1,092.67	1,100	1,100
Fire Aid	684.73	700	700
Shade Tree Program	2,341.63	1,738	1,800
Other Taxes	34.49	50	50
Wastewater Collection & Disposal Reimbursements			
Easements	12,521.45		
Engineering Design Fees	28,036.22		
Legal & Appraisal Fees	10,625.62		
Land - Disposal Site	15,000.00		
Clearwater-Clearlake Sewer Auth.	22,571.80		
Advertising, Fees, Assess. Chrgs.	1,176.61		
Other Revenue			
Transfer from Enterprise Fund	20,000.00		
Transfer from Trust & Agency Fd	5,569.00		
Insurance Reimb for Fire Truck	2,864.21		
Expend. paid by Enterprise Fd.	2,940.39		
Antirecession Revenue	786.00	500	
Sale of Liquor Store		64,792	10,356
Total Revenue	$ 157,352.21	$ 121,880	$ 71,206
TOTAL FUND BALANCE AVAILABLE	$ 187,176.78	$ 236,234	$ 244,505

(Continued)

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1977, 1978 & 1979

Description	1977 Actual	1978 Estimated	1979 Estimated
EXPENDITURES			
General Government Expenditures			
Salary - Mayor	$ 180.00	$ 180	$ 180
Salary - Councilmen	480.00	480	480
Salary - Assessor	500.00	500	500
Salaries & Expenses - Police	2,834.25	3,000	3,200
Salaries & Expenses - Clerk	1,892.59	2,000	2,100
Salaries & Expenses - Maintenance	3,675.92	3,800	4,000
Professional Fees - Audit	925.00	1,000	1,100
Repairs & Maintenance	304.65	330	350
Office Supplies & Expense	447.69	450	470
Telephone	638.05	680	690
Ads & Public Notices	279.10	300	310
Dues & Fees	341.00	350	360
Insurance	2,619.62	2,800	2,900
Insulation	738.19		
Payroll Taxes & Unemployment Ins.	2,749.11	2,800	2,900
Baseball Diamond	268.53		
Annexation Fees	136.00		
Hauling	111.50	120	120
Miscellaneous	449.09	500	550
Fire Expenditures			
Fire Department Gas & Oil	689.40	725	750
Care of Fire Trucks	157.05	170	190
Volunteer Fire Department	500.00	550	600
Fire Truck Interest	2,008.13	1,800	1,500
Firemens Relief	684.73	700	750
Fire Supplies	1,819.96	2,000	2,200
Street Expenditures			
Snow Removal & Moving	2,772.08	2,800	3,000
Power & Light	4,751.27	4,900	5,000
Blacktopping	375.00		
Fire Truck Repair	2,125.00		
Capital Outlay - Tanker	3,500.00		
Storm Sewer Construction		30,000	
Watersystem Expenditures			
Engineering, Legal & Bond Fees	16,972.53		
Appraisal Fees	1,464.80		
Test Well & Analysis	3,830.00		
Soil Boring	823.00		

(Continued)

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1977, 1978 & 1979

Description	1977 Actual	1978 Estimated	1979 Estimated
EXPENDITURES (Continued)			
Watersystem Expenditures (Continued)			
Easements	9,747.00		
Disposal Project Expense	610.00		
Publication	422.16		
Total Expenditures	$ 72,822.40	$ 62,935	$ 34,200
FUND BALANCE - December 31	$ 114,354.38	$ 173,299	$ 210,305

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October 1, 1979

The Honorable Mayor & City Council
City of Clearwater
Clearwater, Minnesota 55320

Dear Council Members:

I have prepared the attached schedule of General Fund actual, estimated and budget revenues and expenditures for the years 1978-1980 for the purpose of preparing your property tax levy payable in 1980.

I have not prepared a schedule for the other funds because these revenues and expenditures are known or have been taken into account.

It is estimated that your 1979 year-end General Fund Balance will increase slightly over the previous year and will continue to do so the following year if the levy remains about the same. This is anticipating that there will be no large capital expenditures out of the general fund such as improvements not added to the assessment rolls or purchase of expensive trucks or machinery.

If the 1980 estimated revenues and expenditures appear correct I would recommend the 1980 levy be set at the 1979 amount plus 10% for inflation or $11,000.

I recommend that you levy $10,500 for your bonded debt for 1980.

If there are additional questions, please feel free to contact me.

Yours truly,

Robert R. Slaney

Robert R. Slaney, C.P.A.

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1978, 1979 & 1980

Description	1978 Actual	1979 Estimated	1980 Estimated
FUND BALANCE- January 1	$ 114,354	$ 230,602	$ 231,996
REVENUE			
Local Revenue			
Fire Contracts & Charges	$ 4,849	$ 3,000	$ 3,000
Interest Income	8,594	8,000	8,500
Permits & Licenses	7,039	9,000	4,000
Water & Sewer Receipts	7,860		
Hall Rental	125	50	50
Tree Removal	1,275	1,000	
Miscellaneous	1,253	500	100
County Revenue			
Property Taxes & Homestead Credit	29,742	10,000	10,000
Fines	486	350	350
State Revenue			
Local Government Aid	17,038	19,549	20,000
State Planning Grant	4,500	4,500	
Shade Tree Program	128	30	
Other Taxes	80	50	50
Other Revenue			
Wastewater Collection Reimbursement	8,266		
Transfer from Trust & Agency Fund	3,723	4,800	4,800
Insurance Reimb		4,300	
Sale of Liquor Store	180,114		
Total Revenue	$ 275,072	$ 65,129	$ 50,850
TOTAL FUND BALANCE AVAILABLE	$ 389,426	$ 295,731	$ 282,846

(Continued)

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1978, 1979 & 1980

Description	1978 Actual	1979 Estimated	1980 Estimated
EXPENDITURES			
General Government Expenditures			
Salary - Mayor	$ 180	$ 180	$ 180
Salary - Councilmen	480	480	480
Salaries & Expenses - Police	2,215	3,000	3,200
Salaries & Expenses - Clerk	5,351	5,600	5,600
Salaries & Expenses - Maintenance	2,516	6,275	6,400
Professional Fees	3,702	10,000	2,620
Repairs & Maintenance	648	2,600	3,000
Office Supplies & Expense	271	1,000	600
Telephone	285	300	320
Ads & Public Notices	899	2,000	1,000
Dues & Fees	126	350	350
Insurance	5,174	2,800	2,900
Fuel	1,149	1,200	1,400
Payroll Taxes & Unemployment Ins.	1,593	2,000	2,100
Planning & Zoning Fees	9,000		
Power & Light	276	800	850
Election Expense	325		
Miscellaneous	236	600	600
Fire Expenditures			
Fire Department Gas & Oil	267	200	220
Telephone	328	350	375
Care of Fire Trucks	-	200	
Volunteer Fire Department	1,500	2,000	2,000
Fire Truck Interest	1,607	1,200	800
Capital Outlay	500	3,000	
Fire Supplies	1,408	2,500	2,600
Street Expenditures			
Snow Removal & Moving	1,487	3,200	3,400
Power & Light	4,139	4,600	4,800
Tree Removal & Replacement	1,043		
Supplies	258		
Capital Outlay		3,000	
Permanent Improvement			
Construction & Improvement	51,861	2,000	2,000

(Continued)

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1978, 1979 & 1980

Description	1978 Actual	1979 Estimated	1980 Estimated
EXPENDITURES (Continued)			
Transfers			
Debt Service Fund-Bldg & Grounds	60,000		
Total Expenditures	$ 158,824	$ 61,435	$ 47,795
FUND BALANCE - December 31	$ 230,602	$ 234,296	$ 235,051

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October 1, 1980

The Honorable Mayor & City Council
City of Clearwater
Clearwater, Minnesota 55320

Dear Council Members:

I have prepared the attached schedule of General Fund actual, estimated and budget revenues and expenditures for the years 1979-1981 for the purpose of preparing your property tax levy payable in 1981.

I have not prepared a schedule for the other funds because these revenues and expenditures are known or have been taken into account.

It is estimated that your 1980 year-end General Fund Balance will increase 2.69% over the previous year. However, the anticipated revenues for 1981 will be less than 1980 because of reduction in Local Government Aid and little is expected in the "Other Revenue" category. If expenditures for 1981 are maintained at the 1980 level the 1981 budget will absorb the anticipated 2.69% Fund Balance increase for the current year. This would maintain the Fund Balance at its present level.

In light of these estimates I would suggest maintaining the levy at its current level of $11,000.

The bonded debt levy has been set by your bond schedule of $12,800 for 1981 which brings your total 1981 levy to $23,800 as compared with $21,500 for 1980.

If there are additional questions please feel free to contact me.

Yours truly,

Robert R. Slaney

Robert R. Slaney
Certified Public Accountant

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City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1979, 1980 & 1981

Description	1979 Actual	1980 Estimated	1981 Estimated
FUND BALANCE- January 1	$ 235,588	$ 236,925	$ 243,308
REVENUE			
Local Revenue			
Fire Contracts & Charges	$ 2,188	$ 4,500	$ 4,500
Interest Income	14,639	14,500	14,000
Permits & Licenses	15,048	6,000	5,000
Hall Rental	32	50	50
Tree Removal	1,754		
Miscellaneous	572	500	500
County Revenue			
Property Taxes & Homestead Credit	10,654	11,000	12,000
Fines	588	600	600
State Revenue			
Local Government Aid	19,549	20,443	20,000
State Planning Grant	4,500		
Shade Tree Program	2,890		
Other Taxes	39	50	50
Other Revenue			
Wastewater Collection Reimbursement		5,300	
Transfer from Trust & Agency Fund	4,755	4,000	
Insurance Reimb	350		200
Sale of Dump Site		2,500	
Total Revenue	$ 77,558	$ 69,443	$ 56,900
TOTAL FUND BALANCE AVAILABLE	$ 313,146	$ 306,368	$ 300,208

(Continued)

City of Clearwater
GENERAL FUND - ACTUAL, ESTIMATED & BUDGET REVENUE & EXPENDITURES
For the Years 1979, 1980 & 1981

Description	1979 Actual	1980 Estimated	1981 Estimated
EXPENDITURES			
General Government Expenditures			
Salary - Mayor	$ 570	$ 1,200	$ 1,200
Salary - Councilmen	1,380	2,800	2,800
Salaries & Expenses - Police	3,233	4,000	4,500
Salaries & Expenses - Clerk	7,092	7,200	7,800
Salaries & Expenses - Maintenance	6,989	7,500	8,000
Professional Fees	12,312	3,000	3,400
Repairs & Maintenance	1,043	1,100	1,200
Office Supplies & Expense	1,501	1,200	1,500
Telephone	350	360	375
Ads & Public Notices	1,658	800	800
Dues & Fees	385	400	400
Insurance	5,728	6,000	6,300
Fuel	953	1,200	1,400
Payroll Taxes & Unemployment Ins.	2,170	2,300	2,400
Power & Light	265	300	330
Capital Outlay	1,459		
Miscellaneous	684		600
Fire Expenditures			
Fire Department Gas & Oil	177	200	220
Telephone	497	500	525
Volunteer Fire Department	1,331	1,500	1,700
Fire Truck Interest	1,205	900	450
Capital Outlay	889	1,000	1,200
Fire Supplies	3,186	3,200	3,500
Street Expenditures			
Snow Removal & Blading	3,787	4,000	4,200
Power & Light	4,164	4,400	4,800
Tree Removal & Replacement	1,460		
Supplies	392		
Capital Outlay	6,415	6,000	4,000
Permanent Improvement			
Construction & Improvement	4,915	2,000	2,000
Total Expenditures	$ 76,190	$ 63,060	$ 65,600
FUND BALANCE - December 31	$ 236,956	$ 243,308	$ 234,608