
2015 BUDGET AND FINANCIAL PLAN



City of South St. Paul, Minnesota

--	--	--

THIS PAGE IS INTENTIONALLY BLANK



<u>DESCRIPTION</u>	<u>PAGE</u>
INTRODUCTORY SECTION	
Principal City Officials	2
Administrator's Letter of Transmittal	3
BUDGET SUMMARY INFORMATION	
Tax Supported Funds: Spending and Taxes	6
Tax Funds Summary	7
<u>OPERATING BUDGETS – TAX SUPPORTED FUNDS</u>	
GENERAL FUND:	
Summary Analysis	
General Fund Summary – Summary Revenues	8
General Fund Summary – Expenditures by Program	10
General Fund Detail – Detail Revenues by Source	11
General Government Programs	
Mayor and Council	16
City Administration	18
Human Resources	20
City Attorney	22
City Clerk	24
Finance	26
Information Technology	28
Recycling	30
Public Safety	
Police Protection	32
Fire Department	34
Public Works	
Engineering	36
Streets, Alley's and Boulevards	38
Buildings	40
Parks Facilities and Maintenance	42
Community Development	
City Planner	44
Code Enforcement	46
Parks and Recreation	
Parks Administration	48
Splash Pool	50
Northview Pool	52
Recreation Programs	54
Community Affairs	56



OTHER TAX LEVY SUPPORTED FUNDS:

Library	58
Wakota Arena	62
Debt Service	67

OTHER NON-TAX LEVY FUNDS:

Central Square Community Center	68
Combined Airport Funds Summary	72
Airport Operating	73
Airport Capital Project	78

ENTERPRISE FUNDS:

UTILITY FUNDS:

Water and Sewer Fund	82
Storm Water	90
Street Light Utility	94

Internal Service Funds:

Central Garage	98
----------------	----

KEY FINANCIAL POLICIES:

Fund Balance Policy – GASB 54	101
Debt Management Policy	103
Investment Policy	106
Post Issuance Debt Compliance Policy	109
Capital Improvement Program Policy	111



SOUTH ST PAUL CITY COUNCIL

Mayor	Beth Baumann	January 1, 2017
Councilmember	Lori Hansen	January 1, 2017
Councilmember	Vacant	January 1, 2017
Councilmember	Daniel Niederkorn	January 1, 2017
Councilmember	Todd Podgorski	January 1, 2015
Councilmember	Marilyn Rothecker	January 1, 2015
Councilmember	Thomas Seaberg	January 1, 2015

APPOINTED CITY OFFICIALS

City Administrator	Stephen P. King
Finance Director	Michelle C. Pietrick
Park and Recreation Director	Christopher J. Esser
City Attorney	LeVander, Gillen & Miller, P.A.
City Engineer	John M. Sachi
Police Chief	William M. Messerich
City Clerk	Christy M. Wilcox
Library Director	Kathy M. Halgren
Public Works Director	Patrick D. Dunn



Date: December 1, 2014

To: Mayor Beth Baumann and the South St. Paul City Council

From: Stephen P. King, City Administrator *SPK*

Subject: *Presentation and transmittal of the 2015 Budgets for the various funds of the City of South St. Paul, including those supported by property taxes (General Fund, Library, Wakota Arena, Capital Programs and Debt Service Funds)*

2015 Budget Process

The Mayor and City Council worked with Staff on the development of a proposed 2015 property tax levy and on property tax supported Fund Budgets throughout the past summer and early fall. A preliminary 2015 tax levy and Preliminary Budgets for property tax supported Funds were adopted at the September 15th City Council meeting. The levies were certified in September to Dakota County.

Apart from the 2015 tax levy and the property tax supported fund budgets, the focus this fall has been on Budgets for City Funds that are not supported by property tax, (e.g., Airport, Utilities, and Central Garage). Revenues for these Funds are typically generated by fees, charges and/or utility rate payments. The Council also discussed the capital plan for the period 2015-19 and also reviewed proposed fees and charges for 2015, which are collected in a master schedule of fees and charges, which will be considered later in this agenda. The Council also authorized a strategy for adjusting Garage Fund charges over the next few years to ensure revenues sufficient to make timely vehicle replacements, while also funding their maintenance costs.

Introduction to Discussion

Changes in the size of the tax bill paid by individual property owners are driven by three distinct considerations: 1) The tax value of a property and the relationship of that value to the tax value of all other properties in the community. 2) The amount of financial aid coming from beyond the City's financial resources. 3) Spending decisions that require new revenue in the form of tax levies. The following sections of this memorandum touch on each of these areas.

In the briefest of summaries, the 2015 budget reflects a 7.33% increase of the levy that includes 3.25% for tax supported operational funds (General, Library, Wakota Arena) and 4.08% for voter approved debt that results from the Parks Improvements referendum. Because of substantially increased residential property values (+17%) and relatively flat tax value increases for other forms of property, the residential sector of the tax base will pay a larger percentage of the levy increase. The General Fund is \$12,748,325 and includes \$568,281 for new spending. Of the new spending, over half is for personnel costs and the balance is for a small number of items detailed later in this report.

2015 Budget Revenues

State Aids

The 2015 budgets were prepared during a period of relative calm and positive news in the State's economic health. The revised State "Local Government Aid" (LGA) formula that was adopted by the



2013 Legislature and implemented in 2014 will continue without major change for next year. The City is the third largest recipient of LGA in the metro area, arguably a measure of the City's relatively modest tax base. The formula will provide an additional \$88,712 in revenue. There also are no State levy limits applied to the 2015 budgets and levies.

On a negative note, the City's fiscal disparities payment will decrease by \$113,790. Fiscal disparities is a tax base sharing program applicable in the Twin Cities metropolitan region. The program works by determining the 'tax capacity' of commercial/industrial property added in each community after the date of the program's initiation (1971). A portion of that tax capacity is aggregated across the metro area and then redistributed to metro cities by a formula. The City has historically been a large 'winner' in this redistribution, again arguably because of a modest tax base with relatively smaller additions of commercial/industrial tax capacity. The distribution decreases in 2015 because the Legislature opted to give priority access to the fiscal disparities pool for the benefit of certain metropolitan area development projects before distributing proceeds across the entire metropolitan area, thereby reducing the pool size for general distribution. In addition, local property values have robustly increased for 2015, thereby reducing the 'need' analysis that underpins distribution of the fiscal disparities pool.

Local property value appreciation

The 2015 tax levy increase will be felt in disproportionate measure by residential taxpayers in the community. The taxes to be collected in 2015 will be based on property values as calculated as of the beginning of January 2014. This will be the first year in some time that property values have appreciated over the previous year, a phenomenon that began occurring last year in other Dakota County cities. The value appreciation, however, is not uniform across all classes of property. Value appreciation for tax payable 2015 over the entirety of Dakota County represents a 9% increase. However the overall South St. Paul property value appreciation for taxes collectible in 2015 is 13%. But within that comprehensive measure, the SSP residential sector has increased 17%. This means that even if there had been no change in the levy amount proposed for 2015, the relative shares paid by residential property would have increased while the shares paid by other types of property – apartments, commercial/industrial, personal property, and utility/railroads would decrease.

It is hard to make precise calculations for individual properties, however, because State law applies differing class rates to the various forms of property and that process affects the tax value (i.e., tax capacity) calculated for individual properties and ultimately, their share of the total tax levy. In addition, State law provides a market value exclusion program for homesteaded properties that also affects how much property tax is paid by a residence. The amount of credit is accorded by a sliding scale based on the market value of the home.

When Staff sampled a few Truth in Taxation statements from residential property owners, City tax increases (2015 vs. 2014) were found to be in the 13 to 22% range. Note that these results were based on a preliminary levy certified in September that represented an 8.94% increase. As noted above, the levy proposed tonight represents a 7.33 increase and the result should be smaller City tax increases.

Modifications made to the certified preliminary tax levy and other revenue adjustments

The proposed 2015 levy for the City's property tax supported operational funds (General, Library, and Wakota Arena) as presented in this report and accompanying materials now represents a 3.25% increase as compared to the 5.00% increase that had been certified in September. This reduction came from fine tuning budget expenditures and other adjustments. In particular, the City had earlier reserved dollars for



expected insurance cost increases but those large increases did not occur. The reserved dollars are now applied in the General Fund in substitution for tax levy dollars. When the levy for these purposes is added to the levy required for the debt resulting from the Parks improvement referendum, the overall levy increase is now 7.33%, rather than the 8.94% certified in September. In dollars, the levy increase will now be \$633,710 rather than the \$772,953 included in the preliminary certification adopted in September.

In addition to the increased property tax levy, the City Council also plans to implement franchise fee and liquor license fee adjustments in 2015. Franchise fee authority will expire in 2015 and renewal will therefore require reactivating the Charter Commission. The process may take until mid-year 2015. Liquor license fees have also not been adjusted in a number of years and the City's current fee is considerably lower than other cities. This budget includes an increase of the fee for 2015 and the Council will explore a tiered rate structure for future years that would tie to the gross sales of individual establishments.

2015 General Fund Expenditures

When adopting 2015 preliminary levies and operating budgets on September 15th, Staff provided Council with a detailed discussion of the expenditure implications for the 2015 General Fund. Since that time, there have been some adjustments and this section provides an updated version of that discussion:

The final 2015 General Fund Budget sets total expenditures at \$12,745,925 in comparison to \$12,180,044 for the revised 2014 budget, a 4.65% increase. In raw dollars, this is an increase of \$565,881. On a dollars basis, the largest portions of the \$565,881 General Fund increase are for Police (\$224,300), Fire (\$135,049), Streets (\$125,262), and Code Enforcement (\$37,482) program budgets. When viewed by expenditure type, note that just under \$300,000 is for personnel expenses that are set by the labor agreements the City has with its four labor unions.

The 2015 General Fund budget includes the following new areas of spending. The list is not long and reflects another rather lean year.

Police - \$15,000 for participation in Dakota County joint powers entity specializing in electronic crimes investigation. Some of the larger departments are supplying personnel and others (e.g. SSP) are making cash contributions.

Code Enforcement - \$39,000 is provided for the engagement of consultants to assist with the implementation of the City's new Odor Control Ordinance, including odor complaint verification, especially at hours when City personnel are not typically on duty or available. Also funds devices for odor detection and measurement.

Streets Maintenance - \$77,000 for increased salt and for brining capabilities for winter street maintenance.

Parks facilities - \$5,000 for increased attention to Emerald Ash Borer.

**SPENDING AND TAXES
ALL TAX LEVY SUPPORTED FUNDS**

	Budget 2013	Budget 2014	Budget 2015	14 TO 15 CHANGE	
				\$	%
TAXES					
General Fund	\$6,973,141	\$7,026,457	\$7,290,802	\$264,345	3.76%
Library	658,886	677,839	707,493	29,654	4.37%
Wakota Arena	243,038	243,038	207,163	(35,875)	-14.76%
Capital Program	55,077	-	-	-	0.00%
Debt Service	714,212	697,020	1,072,606	375,586	53.88%
TOTAL	\$8,644,354	\$8,644,354	\$9,278,064	\$633,710	7.33%
SPENDING					
General Fund	\$11,369,411	\$12,180,044	\$12,745,925	\$565,881	4.65%
Library	700,986	718,865	720,093	1,228	0.17%
Wakota Arena	1,020,190	936,705	930,663	(6,042)	-0.65%
Capital Program	936,797	881,720	881,720	-	0.00%
Debt Service	714,212	697,020	1,072,606	375,586	53.88%
TOTAL	\$14,741,596	\$15,414,354	\$16,351,007	\$936,653	6.08%

**2015 BUDGET SUMMARY
ALL TAX LEVY SUPPORTED FUNDS**

	2015					TOTAL BUDGET	2014 BUDGET	14 TO 15 CHANGE	
	General	Library	Wakota	Capital Programs	Debt **				
REVENUES:									
Property Tax Levy:									
Property Taxes	7,290,802	707,493	207,163	-	1,072,606	9,278,064	8,644,354	633,710	7.33%
Fiscal Disparities	-	-	-	-	-	-	-	-	-
Total Property Taxes	7,290,802	707,493	207,163	-	1,072,606	9,278,064	8,644,354	633,710	7.33%
Tax Rate off TIF parcels	260,000					260,000	235,000	25,000	11%
Local Government Aid (LGA)	1,497,382	-	-	881,720	-	2,379,102	2,290,390	88,712	4%
Fees	1,405,977	9,500	-	-	-	1,415,477	1,218,550	196,927	16%
Intergovernmental	610,922	-	-	-	-	610,922	586,510	24,412	4%
Charges for Services	1,447,442	1,400	723,500	-	-	2,172,342	2,086,388	85,954	4%
Miscellaneous	73,400	1,700	-	-	-	75,100	84,600	(9,500)	-11%
Transfers In	160,000	-	-	-	-	160,000	171,800	(11,800)	-7%
TOTAL REVENUES	12,745,925	720,093	930,663	881,720	1,072,606	16,351,007	15,317,592	1,033,415	
APPROPRIATIONS									
General Government	1,656,505	-	-	-	-	1,656,505	1,634,934	21,571	1%
Public Safety	6,960,906	-	-	-	-	6,960,906	6,601,557	359,349	5%
Public Works	2,839,361	-	-	-	-	2,839,361	2,698,480	140,881	5%
Community Development	484,675	-	-	-	-	484,675	444,029	40,646	9%
Recreation and Library	739,700	720,093	724,963	-	-	2,184,756	2,184,708	48	0%
Contingency	34,778	-	-	-	-	34,778	36,395	(1,617)	-4%
Debt Service (external)	-	-	185,033	-	1,072,606	1,257,639	881,048	376,591	43%
Capital Improvements	-	-	20,667	881,720	-	902,387	913,203	(10,816)	-1%
Transfers Out	30,000	-	-	-	-	30,000	20,000	10,000	50%
TOTAL APPROPRIATIONS	12,745,925	720,093	930,663	881,720	1,072,606	16,351,007	15,414,354	936,653	
	-	-	-	-	-				

** Debt levy was \$697,020 in 2014

* = fiscal disparities is \$2,241,450

GENERAL FUND
SUMMARY OF REVENUE

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015	
			ORIGINAL	REVISED	Request	Final	\$	%
			PROPERTY TAXES					
Current and Delinquent	4,919,469	4,998,357	4,671,217	4,671,217	5,488,390	5,049,352	378,135	8%
Fiscal Disparities	1,811,475	2,021,166	2,355,240	2,355,240	2,355,240	2,241,450	(113,790)	-5%
Tax Rate generated off TIF parcels	-	-	235,000	235,000	260,000	260,000	25,000	100%
Mobile Home Tax/Other	7,344	14,758	-	-	-	-		
TOTAL PROPERTY TAXES	6,738,288	7,034,281	7,261,457	7,261,457	8,103,630	7,550,802	289,345	4%
FEES AND FINES								
Franchise Fees	705,405	791,906	750,000	750,000	750,000	925,557	175,557	23%
Fines and Forfeits	99,366	114,499	99,000	99,000	97,500	97,500	(1,500)	-2%
License and Permits - Business	96,808	99,360	93,600	93,600	93,320	107,520	13,920	15%
License and Permits - Non-business	286,570	273,387	266,450	266,450	275,400	275,400	8,950	3%
TOTAL FEES AND FINES	1,188,149	1,279,152	1,209,050	1,209,050	1,216,220	1,405,977	196,927	16%
INTERGOVERNMENTAL REVENUE								
Federal		2,269	-	-	3,000	-	-	
<u>State:</u>								
Local Government Aid (LGA Certified)	1,663,720	1,663,720	2,290,390	2,290,390	2,379,102	2,379,102	88,712	4%
Allow. for LGA Unallotments	(831,720)	(831,720)	(881,720)	(881,720)	(881,720)	(881,720)	-	
Market Value Homestead Credit	667	281	-	-	-	-	-	
Municipal State Aid (MSA)	172,766	175,385	175,000	175,000	176,000	176,000	1,000	1%
MNDOT	47,511	38,500	38,500	38,500	38,500	38,500	-	
Police Aids	172,601	187,596	170,000	170,000	175,000	175,000	5,000	3%
Police Training	8,966	8,886	9,000	9,000	9,000	9,000	-	
Other State Grants and Aids	44,148	37,232	1,500	1,500	6,000	6,000	4,500	300%
<u>County:</u>								
Recycling Grant	21,400	21,500	21,300	21,300	23,000	23,000	1,700	8%
Gravel Tax	23	22	30	30	30	30	-	
Road Maintenance	34,875	34,875	34,875	34,875	34,875	34,875	-	
Traffic Signal	374	304	400	400	400	400	-	
<u>Local:</u>								
School District - Police Services	85,483	85,950	85,000	85,000	93,819	93,819	8,819	10%
School District - Senior Center	19,198	20,905	20,905	20,905	24,298	24,298	3,393	16%
HRA Share of Costs	170,954	64,401	30,000	30,000	30,000	30,000	-	
TOTAL INTERGOVERNMENTAL	1,610,966	1,510,106	1,995,180	1,995,180	2,111,304	2,108,304	113,124	6%
CHARGES FOR SERVICES								
Administration Charge (includes TIF)	396,061	391,047	424,100	424,100	444,375	444,375	20,275	5%
Internal Service Charge	20,657	20,657	20,657	20,657	20,657	20,657	-	
PILOT (Payment in Lieu of tax)	35,411	36,375	36,310	36,310	36,310	36,310	-	
Administration-Construction	-	35,462	8,300	8,300	10,000	10,000	1,700	20%
Engineering Project Fees	242,149	217,900	160,000	160,000	175,000	175,000	15,000	9%
Parks and Recreation	218,811	187,855	193,000	193,000	180,000	180,000	(13,000)	-7%
Rents	108,421	108,698	113,279	113,279	113,279	114,731	1,452	1%
Planning & Code Enforcement	47,784	56,201	42,500	42,500	45,500	45,500	3,000	
Public Safety	7,298	4,406	7,000	7,000	4,500	4,500	(2,500)	-36%
Public Works - Streets	30,029	1,500	7,500	7,500	1,500	1,500	(6,000)	-80%
Antenna and Other Charges	209,998	217,066	227,800	227,800	250,000	250,000	22,200	10%
Barge Terminal & Mooring Fees	143,628	146,501	149,430	149,430	150,000	157,419	7,989	5%
Other	26,652	16,560	6,780	6,780	7,450	7,450	670	10%
TOTAL CHARGES FOR SERVICE	1,486,899	1,440,228	1,396,656	1,396,656	1,438,571	1,447,442	50,786	4%

GENERAL FUND
SUMMARY OF REVENUE

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015	
			ORIGINAL	REVISED	Request	Final	\$	%
			MISCELLANEOUS					
Interest on Investments	52,692	(29,384)	55,000	55,000	50,000	50,000	(5,000)	-9%
Other	77,888	48,069	27,900	27,900	23,400	23,400	(4,500)	-16%
Fund Balance	-		-	-	-			
TOTAL MISCELLANEOUS	130,580	18,685	82,900	82,900	73,400	73,400	(9,500)	-11%
TRANSFERS IN								
Transfers in Storm Water Fee	40,000	40,000	40,000	40,000	40,000	40,000	-	
Transfers in Water/Sewer	100,000	100,000	100,000	100,000	100,000	100,000	-	
Transfers In Street Light Utility	20,000	20,000	20,000	20,000	20,000	20,000	-	
Transfers In (Other) fund Balance	35,850		-	-	-	-	-	
TOTAL TRANSFERS IN	195,850	160,000	160,000	160,000	160,000	160,000	-	
TOTAL REVENUES	11,350,732	11,442,452	12,105,243	12,105,243	13,103,125	12,745,925	640,682	5%
Surplus/(Deficit)	359,288	(718,519)	(965)	(74,801)	(143,794)	-		
<u>DETAIL OF TAX LEVY</u>								
Current and Delinquent	4,919,469	4,998,357	4,671,217	4,671,217	5,488,390	5,049,352	378,135	
Fiscal Disparities	1,811,475	2,021,166	2,355,240	2,355,240	2,355,240	2,241,450	(113,790)	
Market Value Homestead Credit	667	281	-	-	-	-	-	
General Fund Levy	6,731,611	7,019,804	7,026,457	7,026,457	7,843,630	7,290,802	264,345	

GENERAL FUND

SUMMARY OF EXPENDITURES

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015	
			ORIGINAL	REVISED	Request	Final	\$	%
GENERAL GOVERNMENT								
Mayor and Council	100,073	108,726	116,237	116,322	112,166	112,217	(4,105)	-4%
City Administration	337,887	370,514	431,107	431,983	485,875	336,667	(95,316)	-22%
Human Resources	-	-	-	-	-	112,518	112,518	100%
City Attorney	231,252	192,359	223,300	223,300	223,300	222,000	(1,300)	-1%
City Clerk	148,433	139,971	182,747	182,906	171,531	166,895	(16,011)	-9%
Finance	453,604	428,683	443,164	447,815	457,226	453,510	5,695	1%
Information Technology	126,993	150,945	174,730	178,492	201,214	200,506	22,014	12%
Recycling	47,693	47,060	53,432	54,116	54,149	52,192	(1,924)	-4%
TOTAL GENERAL GOVERNMENT	1,445,935	1,438,258	1,624,717	1,634,934	1,705,461	1,656,505	21,571	1%
PUBLIC SAFETY								
Police Protection	4,099,444	4,325,003	4,519,295	4,658,891	4,970,012	4,883,191	224,300	5%
Fire Department	2,045,701	1,845,026	1,942,666	1,942,666	2,120,381	2,077,715	135,049	7%
TOTAL PUBLIC SAFETY	6,145,145	6,170,029	6,461,961	6,601,557	7,090,393	6,960,906	359,349	5%
PUBLIC WORKS								
Engineering	341,577	344,211	357,530	380,882	386,392	391,449	10,567	3%
Streets, Alley's and Boulevards	1,260,794	1,481,584	1,427,177	1,431,631	1,719,980	1,556,893	125,262	9%
Buildings	255,276	314,272	287,140	292,868	283,228	286,555	(6,313)	-2%
Parks Facilities and Maintenance	523,080	558,132	578,720	593,099	633,744	604,464	11,365	2%
TOTAL PUBLIC WORKS	2,380,727	2,698,199	2,650,567	2,698,480	3,023,344	2,839,361	140,881	5%
COMMUNITY DEVELOPMENT								
City Planner	104,710	105,036	111,798	115,024	134,250	118,188	3,164	3%
Code Enforcement	215,822	262,717	291,702	329,005	328,116	366,487	37,482	11%
TOTAL COMMUNITY DEVELOPMENT	320,532	367,753	403,500	444,029	462,366	484,675	40,646	9%
PARKS AND RECREATION								
Parks Administration	357,095	263,968	281,245	291,653	299,143	287,669	(3,984)	-1%
Splash Pool	60,864	77,632	81,496	83,257	80,919	80,071	(3,186)	-4%
Northview Pool	56,476	77,372	78,730	80,517	81,056	80,208	(309)	0%
Recreation Programs	96,723	185,082	179,766	183,000	188,114	184,876	1,876	1%
Community Affairs	91,786	104,737	103,426	106,222	109,149	106,876	654	1%
TOTAL PARKS AND RECREATION	662,944	708,791	724,663	744,649	758,381	739,700	(4,949)	-1%
CONTINGENCY	-	-	220,800	36,395	186,974	34,778	(1,617)	-4%
TRANSFERS OUT								
Special Projects Fund (CIP)	-	707,939	-	-	-	-	-	
Equipment (Technology) Fund	36,161	50,002	-	-	-	-	-	
Street Light	-	20,000	20,000	20,000	20,000	30,000	10,000	50%
Airport Operating	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	
TOTAL TRANSFERS OUT	36,161	777,941	20,000	20,000	20,000	30,000	10,000	50%
TOTAL EXPENDITURES	10,991,444	12,160,971	12,106,208	12,180,044	13,246,919	12,745,925	565,881	5%

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	Proposed
GENERAL PROPERTY TAXES								
4110	Current Ad Valorem Taxes	4,756,388	4,845,326	4,671,217	2,414,044	4,671,217	5,488,390	5,049,352
	Fiscal Disparities	1,811,475	2,021,166	2,355,240	1,177,620	2,355,240	2,355,240	2,241,450
	Total Current Ad Valorem:	6,567,863	6,866,492	7,026,457	3,591,664	7,026,457	7,843,630	7,290,802
4120	Delinquent Ad Valorem Taxes	163,081	153,031	-	78,602	-	-	-
	Tax Rate generated off TIF parcels	-	-	235,000	170,400	235,000	260,000	260,000
4130	Mobile Home Tax	1,021	1,546	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	6,323	13,212	-	114	-	-	-
	TOTAL PROPERTY TAXES	6,738,288	7,034,281	7,261,457	3,840,780	7,261,457	8,103,630	7,550,802
FEES AND FINES								
4180	Franchise Fees - (Xcel Energy)	654,955	739,622	700,000	465,447	700,000	700,000	875,557
4181	Franchise Fees - Cable	50,450	52,284	50,000	54,857	50,000	50,000	50,000
4601	Court Fines	92,438	111,590	91,100	61,563	91,100	95,000	95,000
4602	Court Fines - Dare	1,148	563	1,500	380	1,500	600	600
4604	Other Fines	3,980	96	2,400	300	2,400	400	400
4605	Administration Citation	1,800	2,250	4,000	4,700	4,000	1,500	1,500
	TOTAL FRANCHISE FEES, FINES	804,771	906,405	849,000	587,247	849,000	847,500	1,023,057
	License and Permits:							
	License - Business:							
4202	Car Wash	75	75	75	75	75	75	75
4203	Barber and Beauty Shop	360	370	360	350	360	340	340
4204	Bowling Alley	350	710	350	350	350	350	350
4207	Cigarette	1,300	1,200	1,200	1,100	1,200	1,100	1,100
4209	Entertainment	800	900	800	800	800	800	800
4211	Fuel Dealer	80	-	-	-	-	-	-
4212	Hotel	460	2,070	500	620	500	620	620
4213	Liquor	18,930	19,910	21,000	7,850	21,000	19,610	22,610
4214	Mechanical Amusement Devices	1,095	960	960	1,095	960	1,335	1,335
4215	Mechanical Music (Jukebox)	105	150	120	180	120	180	180
4218	Non-Intoxicating Malt Liquor	450	-	350	-	350	-	-
4219	Petroleum	620	620	620	620	620	620	620
4220	Pool & Billard Rooms	135	120	135	195	135	195	195
4221	Restaurant	2,700	3,100	2,600	2,600	2,600	2,500	2,500
4223	Temporary Liquor	-	100	-	350	-	250	250
4224	Peddlers, Solicitors & Canvas.	380	60	160	60	160	100	100
4226	Trash Haulers	5,825	5,645	5,800	5,405	5,800	4,995	4,995
4235	Air Conditioning (Occupation)	63	10	-	-	-	-	-
4238	Residential Rental Hous. Buss.	54,475	56,325	54,000	56,200	54,000	56,000	67,200
4242	Special Event License	125	275	200	125	200	200	200
4244	Massage Therapy	320	310	200	210	200	200	200
4246	Business License/Location Fee	120	135	120	-	120	-	-
4247	Housing Evaluator License	1,000	1,100	1,000	1,050	1,000	1,050	1,050
4248	Investigation License Fee	350	210	50	-	50	-	-
4253	Dog and Cat	6,190	4,505	2,500	6,653	2,500	2,300	2,300
4254	Benches Limit 25	500	500	500	500	500	500	500
	Total Business	96,808	99,360	93,600	86,388	93,600	93,320	107,520

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	License and Permits - <i>Cont.</i> :							
	Permits - Non-business:							
4261	Air Conditioning	3,230	3,926	2,600	1,500	2,600	3,500	3,500
4262	Asphalt & Concrete Paving	4,584	9,968	4,000	2,360	4,000	5,000	5,000
4263	Building	168,177	141,980	150,000	117,328	150,000	155,000	155,000
4264	Concrete & Fence	6,568	4,925	5,000	7,120	5,000	5,000	5,000
4265	Fill Permit	245	600	300	200	300	300	300
4266	Electrical	22,981	28,466	26,000	23,428	26,000	26,000	26,000
4267	Gas and Water heating	14,943	19,790	15,000	21,108	15,000	16,000	16,000
4269	Plastering and Stuccoing	260	80	300	100	300	200	200
4270	Plumbing	14,868	12,726	13,000	13,677	13,000	13,500	13,500
4272	Sign	1,024	1,366	350	1,316	350	1,000	1,000
4273	Dry Wall	60	40	300	-	300	200	200
4274	Sprinkler System Installation	-	-	200	-	200	200	200
4275	Truth in Housing Disclosures	9,050	9,195	9,000	9,615	9,000	9,000	9,000
4277	Occupancy Permit	-	25	-	-	-	-	-
4279	Danner Rock Tax	40,000	40,000	40,000	30,000	40,000	40,000	40,000
4281	Dumpsters Permit	580	300	400	240	400	500	500
	Total Permits	286,570	273,387	266,450	227,992	266,450	275,400	275,400
	TOTAL LICENSE AND PERMITS	383,378	372,747	360,050	314,380	360,050	368,720	382,920
	TOTAL FEES AND FINES	1,188,149	1,279,152	1,209,050	901,627	1,209,050	1,216,220	1,405,977
	INTERGOVERNMENTAL REVENUE							
4302	Federal		2,269	-	-	-	3,000	-
	State:							
4311	Local Government Aid (LGA - Certified)	1,663,720	1,663,720	2,290,390	1,145,195	2,290,390	2,379,102	2,379,102
4311	Allow. For LGA Unallotments (*2)	(831,720)	(831,720)	(881,720)	-	(881,720)	(881,720)	(881,720)
4314	Market Value Homestead Credit (*1)	667	281	-	-	-	-	-
4316	Municipal State Aid (MSA)	172,766	175,385	175,000	181,709	175,000	176,000	176,000
4317	MnDot	47,511	38,500	38,500	-	38,500	38,500	38,500
4320	Police Aids	172,601	187,596	170,000	-	170,000	175,000	175,000
4315	Police Training	8,966	8,886	9,000	8,367	9,000	9,000	9,000
4318	Other State Grants and Aids	44,148	37,232	1,500	7,707	1,500	6,000	6,000
	County:							
4364	Recycling Grant	21,400	21,500	21,300	23,000	21,300	23,000	23,000
4175	Gravel Tax	23	22	30	-	30	30	30
4361	Road Maintenance	34,875	34,875	34,875	17,537	34,875	34,875	34,875
4362	Traffic Signal	374	304	400	292	400	400	400
4365	Other County Grants and Aids	-	-	-	-	-	-	-
	Local:							
4372	School District - Police Services	85,483	85,950	85,000	58,864	85,000	93,819	93,819
4373	School District - Senior Center	19,198	20,905	20,905	16,294	21,726	24,298	24,298
4375	HRA Share of Costs**	170,954	64,401	30,000	30,000	30,000	30,000	30,000
	TOTAL INTERGOVERNMENTAL	1,610,966	1,510,106	1,995,180	1,488,965	1,996,001	2,111,304	2,108,304
	** - Restated years 2009,2010 and 2011 to not include the TIF Administration Charge. This amount will not be include in the Administration Charge under the Charge for Services Category							

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	CHARGE FOR SERVICES							
4409	Administration Charge (includes TIF)	396,061	391,047	424,100	218,428	424,100	444,375	444,375
4438	Internal Service Charges	20,657	20,657	20,657	15,493	20,657	20,657	20,657
4411	PILOT (Payment in Lieu of Tax)	35,411	36,375	36,310	27,813	36,310	36,310	36,310
4410	Administration (2% Construction Cost)		35,462	8,300	-	8,300	10,000	10,000
4440	Engineering (Actual Charges)	242,149	217,900	160,000	-	160,000	175,000	175,000
4404	Antenna and Other Charges	209,998	217,066	227,800	227,919	227,800	250,000	250,000
4405	Barge Terminal Fee (Dakota Bulk)	143,628	146,501	149,430	149,431	149,430	150,000	152,419
new	Barge mooring charge							5,000
4426	Other Public Safety	5,212	3,020	5,000	1,537	5,000	3,000	3,000
4427	Accident Reports	2,086	1,386	2,000	1,262	2,000	1,500	1,500
4431	Streets - Charge for Serv. (Other)	30,029	1,500	7,500	225	7,500	1,500	1,500
4451	Season Tickets	19,023	14,368	15,000	14,134	15,000	15,000	15,000
4452	Admissions - Splash Pool	22,282	22,881	21,000	21,400	21,000	21,000	21,000
4452	Admissions - Northview Pool	11,802	11,572	12,000	10,124	12,000	12,000	12,000
4453	Concessions - outside vendors	959	410	1,000	1,401	1,000	500	500
4453	Concessions - Splash Pool	8,412	6,299	8,000	6,499	8,000	7,000	7,000
4453	Concessions - Northview Pool	9,993	9,740	10,000	8,311	10,000	10,000	10,000
4454	Spash Parties - Splash Pool	59	59	1,000	299	1,000	500	500
4454	Spash Parties - Northview	2,433	2,159	1,000	1,725	1,000	2,000	2,000
4456	Splash Pool Swim Program	1,207	750	1,000	1,204	1,000	1,000	1,000
4459	Adult Leagues - Summer	143	10,066	-	-	-	-	-
4460	Kaposia Dog Area Membership	9,557	7,219	9,000	6,886	9,000	7,000	7,000
4461	Summer Programs	33,548	24,666	25,000	21,386	25,000	25,000	25,000
4463	Fall, Winter & Spring Programs	19,856	17,884	17,000	18,295	17,000	17,000	17,000
4464	Parks Field Rental (adults)	32,895	28,987	32,000	843	32,000	30,000	30,000
4465	Parks Facilities Rental	11,519	10,444	11,000	10,233	11,000	11,000	11,000
4467	Trip Fees Recreation	1,682	965	-	-	-	-	-
4468	Field Usage Fees (youth assoc.)	19,609	11,839	17,000	-	17,000	11,000	11,000
4469	Garden & Picnic Kit Rental	3,844	2,023	2,000	2,160	2,000	2,000	2,000
4470	Disc Golf Admissions	9,989	5,524	10,000	187	10,000	8,000	8,000
4424	Code Violation Reinspection Fee	1,800	185	500	250	500	500	500
4493	Other Charges - grass,snow,etc	3,648	7,444	-	7,162	-	-	-
4495	Plan Checking Fees	42,336	43,097	40,000	42,378	40,000	42,000	42,000
4494	Planning & Zoning Fees	-	5,475	2,000	3,775	2,000	3,000	3,000
4422	Compost Site Fees	8,989	3,668	4,000	908	4,000	4,000	4,000
4423	Clean Up Day Charges	2,639	702	2,500	2,267	2,500	3,000	3,000
4436	Assessment Searches	315	60		65	-	100	100
4413	Xerox Copies	92	41	50	269	50	50	50
4414	Election Filing Fees	46	-		41	-		
4417	Notary and Counter Charges	195	222	130	147	130	150	150
4674	Bad Check Charge	45	210	100	350	100	150	150
4679	Con. & Don. Fr Private Source	500	3,600	-		-		

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
4652	Prepayments at County	-	2,166	-	-	-	-	-
4653	Current installments	11,200	4,967	-	3,223	-	-	-
4654	Delinquent Installments	2,206	734	-	-	-	-	-
4656	Penalties and Interest	424	190	-	11	-	-	-
4402	Rent	20,421	20,698	25,279	18,919	25,279	25,279	26,731
4403	HRA - Rent	38,000	38,000	38,000	19,000	38,000	38,000	38,000
4435	Rent-Municipal Service Center	50,000	50,000	50,000	37,500	50,000	50,000	50,000
	TOTAL CHARGES FOR SERVICES	1,486,899	1,440,228	1,396,656	903,460	1,396,656	1,438,571	1,447,442
	MISCELLANEOUS							
4671	Interest Earnings	52,692	39,628	55,000	44,684	55,000	50,000	50,000
4681	Unrealized Gain/Loss on Inv.		(69,012)	-	-	-	-	-
4672	Other	972	(5,820)	3,000	4,510	3,000	1,000	1,000
4672	Other	167	-	-	400	-	-	-
4672	Other	1,971	-	1,500	-	1,500	-	-
4672	Other	3,204	16	-	-	-	-	-
4672	Other	2,012	1,825	1,000	1,585	1,000	1,000	1,000
4672	Other				2,000			
4672	Other	350	879	1,000	2,500	1,000	1,000	1,000
4672	Other	-	1,750	400	-	400	400	400
4672	Other	7,316	1,000	1,000	-	1,000	-	-
4673	Cash Over/Short	44	32		15	-	-	-
4673	Cash Over/Short	26	10		-	-	-	-
4673	Cash Over/Short	274	90		38	-	-	-
4673	Cash Over/Short	128			-	-	-	-
4673	Cash Over/Short	28			-	-	-	-
4675	Insurance Dividend	58,924	28,340	20,000	-	20,000	20,000	20,000
4676	Workers Comp Dividend/Comm.	2,472	19,947	-	2,409	-	-	-
4920	Operating Transfers - Utility	160,000	160,000	160,000	120,000	160,000	160,000	160,000
4920	Interfund Transfers - Fund Balance	35,850						
3550	Fund Balance							
	TOTAL MISCELLANEOUS	326,430	178,685	242,900	178,141	242,900	233,400	233,400
	TOTAL REVENUE	11,350,732	11,442,452	12,105,243	7,312,973	12,106,064	13,103,125	12,745,925

<p>THIS PAGE IS INTENTIONALLY BLANK</p>		

FUNCTION: General Government	DEPT. & DIV: Mayor and Council	BUSINESS UNIT: 10110
--	--	--------------------------------

Activities and Responsibilities:

The Mayor and Council program is accountable for:

- the legislative and policy-making activities of the City's government, including regular City Council meetings on the 1st and 3rd Mondays and Council Worksession meeting on the 2nd and 4th Mondays of each month
- the Mayor's role as 'head of the city government' and the Council's participation for community and ceremonial purposes
- the Mayor's role as the 'head of the city government' for court process
- the Mayor's role as the 'head of the city government' for the purposes of martial law
- the Mayor's role as the City's representative and the Council's participation before the legislature and in intergovernmental relationships
- the exercise of the Mayor and Council's duties and responsibilities as required by law, the City Charter and City Ordinances
- the appointment of members to advisory boards and commissions

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant modifications were made to the 2014 adopted budget for the 2015 program budget.

Notable Expenditure Changes

- Technology Equipment Replacement Charge allocates replacement cost of Council tablets and Council Chamber equipment for future replacement.

Notable Capital Project or Asset Acquisitions

- 2015 program budget contains no new significant capital expenditures.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Mayor and Council			10110	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	49,800	49,800	49,800	37,350	49,800	49,800	49,800
6120	Employer Cont. for Pension	5,486	6,036	6,119	4,589	6,119	6,119	6,135
6150	Workers Comp. Ins. Premium	230	309	337	422	422	422	422
	Total Personal Services	55,516	56,145	56,256	42,361	56,341	56,341	56,357
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6245	Clothing Allowance	-	-	350	-	350	350	350
	Total Supplies	-	-	350	-	350	350	350
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	95	5,466	6,500	367	6,500	6,500	6,500
6361	Property & Liability Insurance	20,037	20,623	22,051	22,039	22,051	23,465	23,465
6365	Ins Claims within Deductible	-	1,225	-	-	-	-	-
6388	Technology Equip. Charge	-	-	-	-	-	4,542	-
6390	Postage & Communications	-	-	6,300	7,692	6,300	-	-
	Total Other Services and Charges	20,132	27,314	34,851	30,098	34,851	34,507	29,965
Miscellaneous								
6430	Miscellaneous	2,335	2,496	2,000	1,237	2,000	2,000	2,000
6471	Dues and Subscriptions	21,892	22,678	22,583	23,093	22,583	23,345	23,345
6486	Mayor's Contingency Expense	198	93	250	-	197	200	200
	Less estimated sales tax			(53)				
	Total Miscellaneous	24,425	25,267	24,780	24,330	24,780	25,545	25,545
	Total Expenditures	100,073	108,726	116,237	96,789	116,322	116,743	112,217

FUNCTION: General Government	DEPT. & DIV: City Administration	ACCT. NO: 10120
--	--	---------------------------

Activities and Responsibilities:

The City Administration program is accountable for:

- providing general management for all City operations and intergovernmental relations
- advising the City Council on matters pertaining to or affecting the operation of City government
- supporting the City Administrator as the chief management and administrative officer of the City
- coordinating and monitoring response to citizen concerns
- ensuring that the laws, ordinances, resolutions, policies and programs of the City Council are enforced and implemented
- preparation of weekly Council agenda and informational packets and other communications to and from the City

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions

Notable Expenditure Changes for 2015

- Moved Human Resources portion of administration to a separate program budget
- Will henceforth include aggregated generic office supply expenditures of General Fund internal support programs
- Includes funding for replacement of one office chair and conference room chairs

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2015 program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
General Government		General	City Administration	10120				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	240,132	213,498	252,496	183,733	258,376	213,320	213,320
6104	Salaries-temp. Employees	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	8,390	9,117	10,985	-	11,271	9,376	9,376
6112	Service Recognition	-	3,884	-	-	-	-	-
6120	Employer Cont. for Pension	30,312	30,715	36,980	26,933	37,642	30,582	32,009
6130	Employer Paid Insurance	17,144	20,173	29,234	21,277	31,661	23,681	23,681
6150	Workers Comp. Ins. Premium	2,150	3,056	3,464	4,340	4,340	4,340	4,340
6170	Employer Cont to HCSP	612	660	10,228	747	9,440	8,953	8,953
	Total Personal Services	298,740	281,103	343,387	237,030	352,730	290,252	291,679
SUPPLIES								
6201	Office Supplies	2,991	3,197	3,250	2,478	3,250	4,550	4,550
6230	Book, Materials & Periodicals	103	-	200	-	200	-	-
6240	Minor Equipment & Furnishings	-	1,036	1,500	1,641	1,500	3,500	3,500
	Total Supplies	3,094	4,233	4,950	4,119	4,950	8,050	8,050
OTHER SERVICES & CHARGES								
6302	Professional Services	27,058	14,744	27,811	2,305	27,811	22,311	22,311
6331	Conferences, Training, Travel	7,494	10,300	15,730	21,293	15,750	10,350	10,350
6341	Advertising	623	223	-	-	-	-	-
6344	Reporter	21,249	22,120	25,441	16,651	24,223	-	-
	Less: estimated sales tax			(1,218)				
6375	Other Contractual Services	-	-	-	-	-	750	750
6388	Technology Equip. Charge	-	-	-	-	-	781	-
6390	Postage and Telephone	828	1,975	2,290	1,637	2,290	1,795	1,795
	Total Other Services and Charges	57,252	49,362	70,054	41,886	70,074	35,987	35,206
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	10	-	-	-	-
6430	Miscellaneous	836	1,072	2,000	1,204	2,000	-	-
6471	Dues and Subscriptions	2,233	2,116	2,219	2,050	2,219	1,732	1,732
	Total Miscellaneous	3,069	3,188	4,229	3,254	4,219	1,732	1,732
	Total Expenditures	362,155	337,886	422,620	286,289	431,973	336,021	336,667

FUNCTION: General Government	DEPT. & DIV: Human Resources	ACCT. NO: 10125
--	--	---------------------------

Activities and Responsibilities:

The Human Resources program is accountable for:

- publishing the City's bi-monthly newsletter
- Negotiating labor contracts
- coordination of the Hiring of new employees

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant change for 2014

Notable Expenditure Changes for 2015

- HR budget is now a stand alone budget, was previously part of the Administration Budget
- Requesting enhanced HRIS software (Neogov or similar) to streamline and track online job applications and assist with employee benefit administration. Currently, the City's website allows people to apply online, however, it is a very simplistic process that does not allow for auto-scoring, advanced screening, applicant tracking and self-service portal, applicant analysis and/or scheduling. An HRIS system also allows for streamlined administration of employee benefits - such as an employee self-service portal.

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2015 program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
General Government		General	Human Resources	10125				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	5/31/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees					-	59,113	59,113
6104	Salaries-temp. Employees					-	-	-
6108	Accumulated Vacation/Comp					-	2,312	2,312
6112	Service Recognition					-	-	-
6120	Employer Cont. for Pension					-	8,985	9,132
6130	Employer Paid Insurance					-	8,027	8,027
6150	Workers Comp. Ins. Premium					-	-	-
6170	Employer Cont to HCSP					-	744	744
	Total Personal Services	-	-	-	-	-	79,181	79,328
SUPPLIES								
6201	Office Supplies					-	1,200	1,200
6230	Book, Materials & Periodicals					-	-	-
6240	Minor Equipment & Furnishings					-	500	500
	Total Supplies	-	-	-	-	-	1,700	1,700
OTHER SERVICES & CHARGES								
6302	Professional Services					-	14,300	4,300
6331	Conferences, Training, Travel					-	6,900	6,900
6341	Advertising					-	-	-
6344	Reporter					-	25,700	17,200
6375	Other Contractual Services					-	-	-
6388	Technology Equip. Charge					-	267	-
6390	Postage and Telephone					-	450	450
	Total Other Services and Charges	-	-	-	-	-	47,617	28,850
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-			-	-	-
6430	Miscellaneous					-	2,000	2,000
6471	Dues and Subscriptions					-	640	640
	Total Miscellaneous	-	-	-	-	-	2,640	2,640
	Total Expenditures	-	-	-	-	-	131,138	112,518

FUNCTION: General Government	DEPT. & DIV: City Attorney	ACCT. NO: 10130
--	--	---------------------------

Activities and Responsibilities:

The City Attorney program provides for:

- The engagement of a chief legal advisor to the Mayor and City Council, and all offices, departments and agencies and of all city officers and employees in matters relating to their official powers and duties
- Representation for the City in all legal proceedings
- Special counsel for representation of the City in matters requiring special expertise (e.g. labor relations)
- Prosecution Services

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions of 2014 budget needed.

Notable Expenditure Changes

- 10% increase estimated as a place holder

Notable Capital Project or Asset Acquisitions

- 2015 program budget contains no new significant capital expenditures.

FUNCTION: General Government	FUND: General	PROGRAM: City Attorney	BUSINESS UNIT: 10130
--	-------------------------	----------------------------------	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	OTHER SERVICES & CHARGES							
6302	Professional Services	120,875	33,542	52,000	40,563	52,000	52,000	52,000
6304	Professional Services - Criminal	116,756	140,816	153,300	96,978	153,300	153,300	152,000
6306	Professional Services - Retainer	18,000	18,000	18,000	12,000	18,000	18,000	18,000
	Total Other Services and Charges	255,631	192,358	223,300	149,541	223,300	223,300	222,000
	Total Expenditures	255,631	192,358	223,300	149,541	223,300	223,300	222,000

FUNCTION: General Government	DEPT. & DIV: City Clerk	BUSINESS UNIT: 10140
--	---------------------------------------	--------------------------------

Activities and Responsibilities:

- The City Clerk program is accountable for:**
- Administering municipal elections and serve as filing officer
 - Processing all city business, rental housing and animal licenses
 - Support and service to administrator and other departments
 - Acting as the recording secretary to the City Council

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions

Notable Expenditure Changes

- Increase in purchase of equipment due to the costs for replacement of voting booths
- Increase in Other Contracted Services due to payment to LOGIS for PIMS (Business Licensing)
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2015.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		City Clerk			10140	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	71,432	83,315	95,584	73,000	98,706	102,912	102,912
6102	Overtime-reg. Employees	2,495	284	800	-	800	-	-
6106	Independent Contractor	12,546	-	21,000	10,062	21,000	-	-
6108	Accumulated Vacation/Comp	4,500	1,541	3,555	-	3,644	3,735	3,735
6112	Service Recognition Award	-	3,900	-	-	-	-	-
6120	Employer Cont. for Pension	11,143	12,940	16,124	10,782	14,986	15,620	15,877
6130	Employer Paid Insurance	11,883	13,178	15,377	12,281	16,452	16,467	16,712
6150	Workers Comp. Ins. Premium	219	227	248	310	310	310	310
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	626	967	2,506	707	1,791	1,852	1,852
	Total Personal Services	114,844	116,352	155,194	107,142	157,689	140,896	141,398
SUPPLIES								
6201	Office Supplies	2,620	2,082	2,500	1,497	2,500	1,300	1,300
6210	Operating Supplies	2,560	2,356	5,000	2,934	4,220	3,500	3,500
	Less estimated sales tax			(780)				
6220	Repair and Maint Supplies	208	-	-	-	-	-	-
6240	Minor Equipment and Furniture	1,618	-	-	-	-	6,000	4,000
	Total Supplies	7,006	4,438	6,720	4,431	6,720	10,800	8,800
OTHER SERVICES & CHARGES								
6302	Professional Services	7,849	4,952	10,000	4,678	10,000	8,000	8,000
6331	Conferences, Training, Travel	442	568	450	239	450	1,250	1,250
6341	Advertising	1,324	314	1,400	738	1,400	1,000	1,000
6371	Repairs & Maint. (Contractual)	1,500	1,625	1,500	1,625	1,500	2,000	2,000
6375	Other Contracted Services	7,732	4,911	-	5,470	1,647	1,647	1,647
6378	Copier Maintenance Agreement	3,466	3,327	-	-	-	-	-
6381	Other Rentals	1,700	-	2,250	1,500	700	-	-
6388	Technology Equip. Charge						731	-
6390	Postage and Telephone	2,499	3,414	2,600	2,648	2,600	2,600	2,600
	Total Other Services and Charges	26,512	19,111	18,200	16,898	18,297	17,228	16,497
MISCELLANEOUS								
6430	Miscellaneous	-	35	-	-	-	-	-
6471	Dues and Subscriptions	70	35	200	70	200	200	200
	Less estimated sales tax							
	Total Miscellaneous	70	70	200	70	200	200	200
	Total Expenditures	148,432	139,971	180,314	128,541	182,906	169,124	166,895

FUNCTION: General Government	DEPT. & DIV: Finance	BUSINESS UNIT: 10150
--	------------------------------------	--------------------------------

Activities and Responsibilities:

The Finance program is accountable for:

- Facilitating and monitoring the City's annual budget.
- Development and communicate the City's Long-term financial plans including the City's Capital Improvement Plan
- Prepare interim and annual financial reports
- Managing and Safeguarding of the City's financial resources and assets
- Labor relations support
- Ongoing financial support services (investments, payroll, receivables, and disbursements)

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- no significant revisions

Notable Expenditure Changes

- GFOA conference was in Minneapolis in 2014, conference is out-of-state in 2015.
Conference provides training/education on many financial issues and accounting standards.
- Miscellaneous expenses reduced \$4,500 because delinquent utility assessments are paid by the Water Utility fund
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No notable capital asset acquisitions in 2015.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
General Government		General Fund	Finance			10150		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014		2015		
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	233,326	212,312	248,032	180,519	249,620	254,820	254,820
6102	Overtime-reg. Employees	3,984	843	-	1,069	-	-	-
6108	Accumulated Vacation/Comp	7,649	1,861	5,258	9,176	5,418	5,660	5,660
6112	Service Recognition	-	-	-	4,680	-	-	-
6120	Employer Cont. for Pension	33,839	32,275	37,369	27,584	37,607	38,401	39,038
6130	Employer Paid Insurance	29,532	33,678	35,434	26,833	38,423	38,438	38,489
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,131	1,176	1,282	1,606	1,606	1,606	1,606
6170	Employer Cont to HCSP	4,210	8,731	8,715	4,325	8,067	8,141	8,141
	Total Personal Services	313,671	290,876	336,090	255,792	340,741	347,066	347,754
SUPPLIES								
6201	Office Supplies	3,639	3,236	6,125	2,834	5,113	3,750	3,750
Less estimated sales tax				(832)				
6210	Operating Supplies	736	375	-	168	-	-	-
6230	Books, Materials & Periodicals	234	16	200	-	200	200	-
6240	Minor Equipment & Furnishings	59	-	1,100	1,397	1,280	1,780	1,780
	Total Supplies	4,668	3,627	6,593	4,399	6,593	5,730	5,530
OTHER SERVICES & CHARGES								
6302	Professional Services	14,223	18,715	8,000	14,500	8,000	8,000	8,000
6331	Conferences, Training, Travel	3,707	5,270	4,365	1,869	4,365	6,005	6,005
6341	Advertising	681	714	700	606	700	700	700
6342	Printing and Binding	172	403	400	-	400	200	200
6371	Repairs & Maintenance (Cont.)	34,179	1,381	1,805	1,432	1,805	1,870	1,870
6375	Other Contractual Services	70,416	93,610	70,411	43,921	70,411	72,721	72,721
6388	Technology Equip. Charge	-	-	-	-	-	1,630	-
6390	Postage and Telephone	2,795	4,676	3,380	3,654	3,380	3,880	3,880
	Total Other Services and Charges	126,173	124,769	89,061	65,982	89,061	95,006	93,376
MISCELLANEOUS								
6430	Miscellaneous - (Operating Exp)	8,848	8,875	10,700	3,819	10,700	6,200	6,200
6412	Credit Card/ACH/Bank Fee	-	-	-	36	50	50	50
6471	Dues & Subscriptions	435	535	720	495	670	600	600
6460	Non-recurring cost	-	-	-	-	-	-	-
6465	Interest/Finance Charge	(192)	-	-	-	-	-	-
	Total Miscellaneous	9,091	9,410	11,420	4,350	11,420	6,850	6,850
CAPITAL OUTLAY								
6580	Other Equipment	-	-	-	-	-	2,500	-
	Total Capital Outlay	-	-	-	-	-	2,500	-
	Total Expenditures	453,603	428,682	443,164	330,523	447,815	457,152	453,510

FUNCTION: General Government	DEPT. & DIV: Information Technology	BUSINESS UNIT: 10160
--	---	--------------------------------

Activities and Responsibilities:

The Information Technology program is accountable for:

- providing technical desktop and other technology support to City staff for computer hardware and software
- maintaining local server network systems for the City operations
- researching and recommending new or improved technologies for the City
- assisting in implementation of new technology for all city operations

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No notable or significant budget revisions are programmed into the 2014 budget.

Notable Expenditure Changes

- Laserfiche ongoing maintenance and updated Microsoft agreement caused an increase to the "Other Contractual Services" line.
- Technology Equipment Charge - Amortizes replacement cost of computer equipment. Deferred to 2016 start

Notable Capital Project or Asset Acquisitions

- The City maintains a capital project fund for the replacement of desktop, laptops, network equipment, software and other technology equipment for the City. Significant expenditures are programmed in 2014 to occur in this fund for the replacement of desktop, server and network equipment.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Information Technology			10160	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	62,163	72,227	74,950	56,995	77,185	80,506	84,644
6102	Overtime-reg. Employees	-	-	-	-	-	-	-
6106	Independent Contractor	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	3,017	-	2,605	-	2,670	2,791	2,791
6120	Employer Cont. for Pension	8,993	10,887	11,365	8,492	11,705	12,209	13,049
6130	Employer Paid Insurance	12,779	11,525	11,701	9,510	12,765	12,777	12,791
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	664	3,394	2,350	534	2,408	2,481	2,481
	Total Personal Services	87,616	98,033	102,971	75,531	106,733	110,764	115,756
SUPPLIES								
6201	Office Supplies	-	-	300	-	300	-	-
6210	Operating Supplies	3,363	7,791	5,000	327	3,559	5,000	3,600
	Less estimated sales tax			(1,441)				
6220	Repair & Maintenance Supplies	9,961	4,556	5,000	2,110	5,000	5,000	5,000
6240	Minor Equipment & Furnishings	657	937	3,000	1,611	3,000	4,000	4,000
6245	Clothing Allowance	75	45	-	-	-	50	50
	Total Supplies	14,056	13,329	11,859	4,048	11,859	14,050	12,650
OTHER SERVICES & CHARGES								
6302	Professional Services	3,567	670	5,000	3,599	5,000	6,000	6,000
6331	Conferences, Training, Travel	-	50	2,000	-	2,000	2,000	2,000
6371	Repairs & Maint. (Contractual)	4,118	-	-	-	-	-	-
6375	Other Contracted Services	16,638	37,720	49,000	41,442	49,000	60,000	60,000
6378	Copier Maintenance	-	-	3,000	3,123	3,000	3,000	3,000
6388	Technology Equip. Charge	-	-	-	-	-	52,278	-
6390	Postage and Telephone	998	1,143	900	861	900	1,100	1,100
	Total Other Services and Charges	25,321	39,583	59,900	49,025	59,900	124,378	72,100
	Total Expenditures	126,993	150,945	174,730	128,604	178,492	249,192	200,506

FUNCTION: General Government	DEPT. & DIV: Recycling	BUSINESS UNIT: 10170
--	--------------------------------------	--------------------------------

Activities and Responsibilities:

- The Recycling program is accountable for:**
- facilitating, developing and marketing the City-wide recycling program
 - managing the City compost site

Budget Highlights and Changes:

- Significant Revisions - 2014 Original vs. 2014 Revisions**
- No significant 2014 budget revisions noted for the 2015 program budget.

- Notable Expenditure Changes**
- No significant expenditures charges are noted in the 2015 program budget.
 - Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

- Notable Capital Project or Asset Acquisitions**
- No notable Capital Asset purchases are programmed for 2015.

FUNCTION: General Government		FUND: General		PROGRAM: Recycling			BUSINESS UNIT: 10170	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	17,784	17,424	16,380	12,333	16,790	17,210	17,210
6104	Salaries-temp. Employees	7,830	6,779	9,000	4,865	9,000	9,000	9,000
6108	Accumulated Vacation/Comp	737	410	945	-	969	993	993
6120	Employer Cont. for Pension	3,195	3,080	3,202	2,190	3,265	3,329	3,372
6130	Employer Paid Insurance	2,336	2,077	2,064	1,673	2,251	2,252	2,252
6170	Employer Cont to HCSP	142	127	126	93	126	126	126
	Total Personal Services	32,024	29,897	31,717	21,154	32,401	32,910	32,953
SUPPLIES								
6201	Office Supplies	858	-	1,000	745	1,000	1,000	1,000
	Total Supplies	858	-	1,000	745	1,000	1,000	1,000
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	416	301	500	221	500	500	500
6342	Printing and Binding	783	500	1,000	268	1,000	1,000	1,000
6375	Other Contractual Services	117	1,318	1,000	1,019	1,000	1,000	1,000
6379	Cont. Serv/Refuse & Sanitation	777	1,409	900	520	900	900	900
6388	Technology Equip. Charge						84	-
6390	Postage and Telephone	181	201	189	146	189	189	189
	Total Other Services and Charges	2,274	3,729	3,589	2,174	3,589	3,673	3,589
MISCELLANEOUS								
6430	Miscellaneous	269	(69)		200	-		
6471	Dues and Subscriptions	-	-	150	-	150	150	150
6440	Recycling Education	1,862	1,018	2,500	332	2,500	2,500	2,500
6391	Clean Up Day	10,406	12,485	15,000	10,467	14,476	12,000	12,000
	Less estimated sales tax			(524)				
	Total Miscellaneous	12,537	13,434	17,126	10,999	17,126	14,650	14,650
	Total Expenditures	47,693	47,060	53,432	35,072	54,116	52,233	52,192

FUNCTION: Public Safety	DEPT. & DIV: Police Protection	BUSINESS UNIT: 10210
-----------------------------------	--	--------------------------------

Activities and Responsibilities:

The Police Protection program is accountable for:

- Preventing and controlling criminal behavior and creating security in the community
- Aiding, assisting and protecting citizens and their property
- Resolving conflict, protecting constitutional guarantees
- Promoting and expanding community oriented-problem solving policing
- continue learning and applying specialized police training that will enhance police response to criminal incident cases.
- Investigating and preparing criminal cases for prosecution holding individuals accountable for their actions
- Enforcing state criminal and traffic laws as well as City and County ordinances
- Conducting crime prevention presentations/participating in Neighborhood Watch Groups
- Continuing on-going planning for responding to Emergency Management incidents
- Animal patrol and related service calls
- Contracting care, boarding and when necessary euthanizing of animals
- Community education and awareness
- Conducting investigations involving animal bites and potentially dangerous dogs

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No Significant 2014 Budget Revisions are noted in this 2015 budget.

Notable Expenditure Changes for 2015

- The Animal Control Budget has been merged with the Police Protection Budget
- Replacement of worn/damaged office furniture (\$7,000)
- The DCC (Dakota Communications Center) is a significant service provider for the City. The City is a voting member, along with other Dakota County Cities, in a consortium that provides emergency (911) dispatch services. The operational costs are shared on a pro-rated basis on a rolling 3-year call load. The 2015 budget calls for an increase of \$20,745 or a 4.21% increase over the 2014 budget.
- The (internal service) Central Garage Replacement and maintenance charges was programmed to increase \$33,919 or a 20.00% for the 2015 budget. This was eliminated for 2015. This is the third year of this increase. The 2014 budget saw a 7.3% increase.
- A Dakota County Electronic Crime Unit is being established in 2015 as a three year pilot project. The unit would deal with gathering evidence from electronic devices, such as smart phones and computers. The unit would be staffed with personnel from the larger agencies in the county along with a technician hired using funds from the smaller agencies in Dakota County, including South St. Paul. The funding is based on a population distribution formula. The City share for 2015 is \$15,000
- Pending additional staff position. This position is grant dependant and would be assigned to the Commuuity Response Team (CRT).
- Technology Equipment Charge - deferred, will be implemented when new equipment is purchased

Notable Capital Project or Asset Acquisitions

- \$3,000 for additional covert cameras which can be added to the system purchased with Federal grant funds.

FUNCTION: Public Safety		FUND: General		PROGRAM: Police Protection			BUSINESS UNIT: 10210	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	2,167,805	2,169,684	2,257,859	1,678,391	2,300,897	2,436,804	2,411,804
6102	Overtime-reg. Employees	43,908	96,251	80,000	51,195	80,000	85,000	85,000
6104	Salaries-temp. Employees	-	4,574	-	-	-	-	-
6108	Accumulated Vacation/Comp	157,389	143,930	157,260	24,818	163,950	167,847	167,847
6112	Service Recognition Award	7,218	2,000	10,000	6,400	10,000	10,000	10,000
6120	Employer Cont. for Pension	345,782	360,984	358,668	295,050	382,909	421,101	421,637
6130	Employer Paid Insurance	287,014	289,146	282,388	233,919	317,336	317,685	332,842
6135	Retiree Paid Insurance Charge	92,919	93,822	87,680	75,661	95,522	101,225	103,492
6150	Workers Comp. Ins. Premium	72,537	75,534	82,355	103,177	103,177	103,177	103,177
6151	Workers Comp Ins. Deductible	11,119	5,927	5,000	3,308	5,000	5,000	5,000
6170	Employer Cont to HCSP	21,259	85,041	55,331	7,733	57,346	59,150	59,150
	Total Personal Services	3,206,950	3,326,893	3,376,541	2,479,652	3,516,137	3,706,989	3,699,949
SUPPLIES								
6201	Office Supplies	7,384	6,373	6,100	4,344	6,100	6,100	6,100
6210	Operating Supplies	22,822	32,188	35,550	18,057	35,550	32,050	32,050
6220	Repair & Maintenance Supplies	2,297	1,581	2,275	1,320	2,275	2,275	2,275
6240	Minor Equipment & Furnishings	9,935	6,409	8,600	3,688	8,600	15,000	15,000
6245	Clothing Allowance	23,971	26,305	25,000	16,479	25,000	25,000	22,000
	Total Supplies	66,409	72,856	77,525	43,888	77,525	80,425	77,425
OTHER SERVICES & CHARGES								
6302	Professional Services	8,597	8,838	8,050	1,281	7,529	21,550	21,550
	Less estimated sales tax			(521)				
6106	Independent Contractor	-	-	10,000	-	10,000	-	-
6305	Dispatch Services	391,443	443,555	493,247	416,127	493,247	513,992	513,992
6331	Conferences, Training, Travel	28,954	37,444	47,600	32,763	47,600	46,200	46,200
6341	Advertising	1,260	600	600	-	600	600	600
6342	Printing and Binding	-	-	300	-	300	300	300
6361	Property & Liability Insurance	50,834	52,321	55,943	55,913	55,943	59,530	59,530
6365	Ins Claims within Deductible	1,670	6,000	2,500	500	2,500	2,500	2,500
6371	Repairs & Maint. (Contractual)	29,776	26,172	34,440	9,614	34,440	34,440	34,440
6375	Other Contractual Services	57,016	57,905	56,850	28,531	52,152	86,300	86,300
6378	Copier Maintenance				2,510			
	Less estimated sales tax			(4,698)				
6380	Central Gar. Maintenance Charges	99,895	154,177	169,595	127,196	169,595	203,514	169,595
6385	Utility Service	623	676	650	458	650	650	650
6388	Technology Equip Charge						15,307	-
6390	Postage and Telephone	18,619	17,570	48,560	19,502	48,560	27,850	27,850
	Total Other Services and Charges	688,687	805,258	923,116	694,395	923,116	1,012,733	963,507
MISCELLANEOUS								
6430	Miscellaneous	17,573	19,499	30,084	24,659	30,084	30,100	29,300
6471	Dues and Subscriptions	2,950	1,958	2,800	2,146	2,800	3,000	2,745
6465	Interest/Finance Charge	23	-		-	-		
	Total Miscellaneous	20,546	21,457	32,884	26,805	32,884	33,100	32,045
CAPITAL OUTLAY								
6580	Other Equipment	4,000	12,131	18,500	16,749	18,500	15,000	15,000
6382	C.G. Equip Replacement Charge	112,853	86,409	90,729	68,047	90,729	121,765	95,265
	Total Capital Outlay	116,853	98,540	109,229	84,796	109,229	136,765	110,265
	Total Expenditures	4,099,445	4,325,004	4,519,295	3,329,536	4,658,891	4,970,012	4,883,191

FUNCTION: Public Safety	DEPT. & DIV: Fire	BUSINESS UNIT: 10220
-----------------------------------	---------------------------------	--------------------------------

Activities and Responsibilities:

- The Fire program is accountable for:**
- the Cities fire prevention programs such as public education and Fire inspections
 - responding to emergency Medical and Fire calls

Budget Highlights and Changes:

- Significant Revisions - 2014 Original vs. 2014 Revisions**
- No notable or significant budget revisions are programmed into the 2014 budget.

Notable Expenditure Activity and Changes

- The Cities of South St. Paul entered into a joint powers agreement with the City of West St. Paul to consolidate the City's respective fire departments, thereby creating a new entity known as the South Metro Fire Department (SMFD) as of January 1, 2008, the operational date. The SMFD is governed by a five-member board of directors that include two council members from each joint city, and one public member which is not an employee nor a resident of either city. The activities of the SMFD will continue to be funded by each respective city, reflected in the professional service cost.
 - The professional service cost is programmed to increase by 9.43% for 2015
- Other costs reflected in the Fire Budget for South St. Paul are:**
- Central garage replacement charge sets aside \$39,286 annually for two key pieces of Fire equipment, which will be replaced in future years. The equipment, estimated cost and purchase date is planned as follows (per resolution 2011-95)
 - Self Contained Breathing Apparatus - \$250,000 - 2016
 - 800 Mhz radio replacements for - \$200,000 - 2018
 - The Central Garage Maintenance Charge reflects an estimated charge to provide maintenance services for the Fire department equipment.
 - When SMFD was created certain retirees elected to stay with the City's plan for health insurance and that cost \$37,180 is reflected as retiree insurance charge.

Revenues

- The SMFD receives various revenues and has a separate EMS Taxing district levy. These revenues are not reflected in the City's budget directly, they are netted against expenditures to arrive at the Professional Service Charge.

Notable Capital Project or Asset Acquisitions

- No notable Capital projects or Asset Acquisitions included in this program budget.

FUNCTION: Public Safety	FUND: General	PROGRAM: Fire	BUSINESS UNIT: 10220
-----------------------------------	-------------------------	-------------------------	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	Requested	Final
PERSONAL SERVICES								
6135	Retiree Paid Insurance Charge	52,743	39,663	37,180	27,878	37,180	37,180	37,180
	Total Personal Services	52,743	39,663	37,180	27,878	37,180	37,180	37,180
OTHER SERVICES & CHARGES								
6302	Professional Services *	1,938,671	1,749,344	1,849,300	1,381,467	1,849,300	2,023,635	2,023,635
6390	Postage and Telephone	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	-	-	-	-	-	-	-
6380	Central Garage Rental Charge	15,000	16,733	16,900	12,675	16,900	20,280	16,900
	Total Other Services and Charges	1,953,671	1,766,077	1,866,200	1,394,142	1,866,200	2,043,915	2,040,535
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	39,286	39,286	39,286	29,465	39,286	39,286	-
	Total Capital Outlay	39,286	39,286	39,286	29,465	39,286	39,286	-
	Total Expenditures	2,045,700	1,845,026	1,942,666	1,451,485	1,942,666	2,120,381	2,077,715

* Debt service on the Fire Engine debt is reflected in the debt service fund

CG Equipment Replacement Charge Removed and added to CIP items

FUNCTION: Public Works	DEPT. & DIV: Streets, Alleys and Boulevards	ACCT. NO: 10320
---------------------------	--	--------------------

Activities and Responsibilities:

The Streets, Alleys and Boulevards program is accountable for:

- Performing maintenance on all streets and alleys
- Maintenance of 112 miles of highways, streets & alleys including patching, sweeping, cracksealing, painting, sign repair
- Boulevard tree care, snow & ice plowing & removal
- Maintenance of certain street lights and all holiday decorations
- Maintenance and upkeep of Municipal Service Center and surrounding property
- Performing boulevard tree trimming and removal with city staff
- Coordinating striping, pavement marking, sign maintenance and seal coating
- Coordination with South St Paul Public Schools on a variety of functions

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- Increase in full time overtime **\$8,000** due to winter maintenance.

Notable Expenditure Activity and Changes

- Road salt used for winter maintenance increased due to amount ordered as well salt needed to replace what was borrowed from Dakota County. Budgeted for 80% of order from state contract (**\$167,271**) plus an additional **\$10,000** for anti-icing liquids and supplies. Total budget **\$177,271**
- Department of corrections crew (DOC Crew of 8 to 10 people) to provide labor and enhance city maintenance services. Removed
- Increase street striping due to inflation **\$12,000**
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No notable capital assets in 2015 budget

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Public Works		General	Streets, Alley's and Boulevards	10320				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	369,712	395,244	448,022	312,302	438,449	466,202	466,202
6102	Overtime-reg. Employees	23,955	34,435	22,000	27,229	22,000	30,000	30,000
6104	Temporary Employees	4,820	4,081	5,500	2,620	5,500	7,820	7,820
6108	Accumulated Vacation/Comp	27	110	2,237	-	2,293	2,120	2,120
6112	Service Recognition	-	-	-	-	-	1,508	1,508
6120	Employer Cont. for Pension	56,978	63,669	66,928	49,624	65,505	69,626	70,793
6130	Employer Paid Insurance	67,036	75,164	76,491	59,132	82,883	82,978	82,978
6135	Retiree Paid Insurance Charge	29,726	17,865	8,932	7,280	9,779	9,779	9,779
6140	Unemployment Comp Ins.				751			
6150	Workers Comp. Ins. Premium	22,254	25,072	27,336	34,247	34,247	34,247	34,247
6151	Workers Comp Ins. Deductible	5,785	5,082	10,000	10,549	10,000	10,000	10,000
6170	Employer Cont to HCSP	6,505	11,768	9,264	3,338	10,508	10,631	10,631
	Total Personal Services	586,798	632,490	676,710	507,072	681,164	724,911	726,078
SUPPLIES								
6201	Office Supplies	327	-	-	-	-	-	-
6210	Operating Supplies	2,350	2,134	2,500	1,355	2,500	2,500	2,500
6220	Repair & Maintenance Supplies	49,714	81,590	80,000	37,928	68,519	80,000	69,000
	Less estimate sales tax			(11,481)				
6221	Sealcoating & Tree Maintenance	87,243	88,723	127,500	79,793	127,500	147,500	127,500
6225	Road Salt	85,361	220,522	100,000	51,343	100,000	260,000	177,271
6240	Minor Equipment & Furniture	2,211	-	-	-	-	1,200	1,200
6245	Clothing Allowance	4,253	4,446	1,100	810	1,100	5,000	5,000
	Total Supplies	231,459	397,415	299,619	171,229	299,619	496,200	382,471
OTHER SERVICES & CHARGES								
6302	Professional Services	58,724	29,767	1,000	120	1,000	1,000	1,000
6331	Conferences, Training, Travel	1,660	722	1,300	716	1,300	1,300	1,300
6361	Property & Liability Insurance	25,646	26,396	28,224	28,209	28,224	30,034	30,034
6365	Ins Claims within Deductible	500	-	-	4,500	-	-	-
6371	Repairs & Maint. (Contractual)	35,459	32,613	35,000	31,066	35,000	58,000	37,000
6378	Copier Maintenance Agreement				196	-	-	-
6379	Cont. Serv/Refuse & Sanitation	2,493	2,074	4,000	2,062	4,000	3,000	3,000
6380	Central Gar. Maintenance Charges	111,672	131,773	144,950	108,713	144,950	173,940	144,950
6385	Utility Service	17,808	22,671	20,000	13,760	20,000	25,000	25,000
6388	Technology Equip. Charge						535	-
6390	Postage and Telephone	879	1,152	2,000	1,158	2,000	2,000	2,000
	Total Other Services and Charges	254,841	247,168	236,474	190,500	236,474	294,809	244,284
MISCELLANEOUS								
6471	Dues and Subscriptions	-	-	650	125	650	650	650
6460	Non-Recurring Cost	1,003	-	-	-	-	-	-
	Total Miscellaneous	1,003	-	650	125	650	650	650
CAPITAL OUTLAY								
6530	Improvements other than Building	10,000	17,026	20,000	13,700	20,000	-	-
6560	Building Fixtures and Imp.	-	2,986	-	-	-	-	-
6572	Computer Software				1,482			
6382	C.G. Equip. Replacement Charge	176,691	184,499	193,724	145,293	193,724	203,410	203,410
	Total Capital Outlay	186,691	204,511	213,724	160,475	213,724	203,410	203,410
	Total Expenditures	1,260,792	1,481,584	1,427,177	1,029,401	1,431,631	1,719,980	1,556,893

FUNCTION: Public Works	DEPT. & DIV: Buildings	ACCT. NO: 10330
---------------------------	---------------------------	--------------------

Activities and Responsibilities:

The Buildings program is accountable for:

- providing secure and a clean environment for City facilities, including City Hall and the Municipal Service Center
- heating and cooling the City Hall, Municipal Service Center.
- providing general repairs and maintenance to City Hall, Library and Arena facilities (revenue to offset staff time for Wakota)
- maintenance of the City Hall grounds, including snow removal and lawn care

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions for 2014

Notable Expenditure Activity and Changes

- No notable expenditure changes are noted for the 2015 program budget
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- Interior door replacement in police department \$3,500

FUNCTION: Public Works		FUND: General		PROGRAM: Buildings			BUSINESS UNIT: 10330	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ADOPTED	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	55,398	62,006	58,000	45,528	61,506	63,044	63,044
6102	Overtime-reg. Employees	401	1,068	500	1,370	500	1,500	1,500
6104	Salaries-temp. Employees	6,472	6,818	7,500	4,508	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	646	55	276	-	283	290	290
6112	Service Recognition Award	-	-	-	-	-	754	754
6120	Employer Cont. for Pension	8,507	10,255	9,237	7,500	9,760	9,990	10,148
6130	Employer Paid Insurance	9,093	11,588	10,160	8,274	11,050	11,055	11,055
6150	Workers Comp. Ins. Premium	2,336	2,428	2,647	3,317	3,317	3,317	3,317
6170	Employer Cont to HCSP	744	4,693	1,917	466	2,049	2,085	2,085
	Total Personal Services	83,597	98,911	90,237	70,963	95,965	99,535	99,693
SUPPLIES								
6201	Office Supplies	879	619	-	-	-	-	-
6210	Operating Supplies	5,558	8,221	6,000	4,163	6,000	6,500	6,500
6220	Repair & Maintenance Supplies	4,755	8,523	6,000	5,476	6,000	6,000	6,000
6240	Minor Equipment & Furnishings	8,743	1,771	2,000	85	2,000	2,000	2,000
6245	Clothing Allowance	225	410	300	-	300	450	400
	Total Supplies	20,160	19,544	14,300	9,724	14,300	14,950	14,900
OTHER SERVICES & CHARGES								
6360	Property & Liability Insurance	8,763	9,020	9,644	9,639	9,644	10,262	10,262
6371	Repairs & Maint. (Contractual)	44,865	48,908	50,200	32,681	50,200	50,200	50,200
6379	Cont. Serv/Refuse & Sanitation	2,280	2,607	2,700	1,259	2,700	2,000	2,000
6385	Utility Service	73,121	75,336	90,000	53,324	82,959	80,000	80,000
	Less estimated sales tax			(7,041)				-
6388	Technology Equip. Charge						281	-
6390	Postage and Telephone	21,787	22,085	26,000	15,637	26,000	26,000	26,000
	Total Other Services and Charges	150,816	157,956	171,503	112,540	171,503	168,743	168,462
MISCELLANEOUS								
6471	Dues and Subscriptions	690	-					
6465	Interest/Finance Charge	13	-					
		703	-	-	-	-	-	-
CAPITAL OUTLAY								
6580	Other Equipment	-	-	11,100	-	11,100	-	3,500
6560	Building Fixtures and Imp.		37,861		1,076			
	Total Miscellaneous	-	37,861	11,100	1,076	11,100	-	3,500
	Total Expenditures	255,276	314,272	287,140	194,303	292,868	283,228	286,555

FUNCTION: Public Works	DEPT. & DIV: Parks Facilities and Maintenance	BUSINESS UNIT: 10340
---------------------------	--	-------------------------

Activities and Responsibilities:

The Parks Facilities and Maintenance program is accountable for:

- General maintenance of all city parks, recreational facilities, boat landing, Wakota Wall, Regional trail and Pools
- Holiday lighting (in cooperation with street dept.)
- Maintenance of outdoor skating/hockey rinks
- Tree and shrub trimming on boulevards, and City property
- Trash removal at parks and trail locations

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant budget revisions are reflected in the 2015 budget for the 2014 fiscal period.

Notable Expenditure Changes

- Increase for potential of Emerald Ash Borer **\$5,000**

Notable Capital Project or Asset Acquisitions

- No notable capital projects

FUNCTION: Public Works		FUND: General		PROGRAM: Parks Facilities and Maintenance			BUSINESS UNIT: 10340	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	171,879	192,539	201,722	149,164	208,579	216,492	216,492
6102	Overtime-reg. Employees	5,263	8,107	5,000	6,593	5,000	5,000	5,000
6104	Salaries-temp. Employees	42,457	37,027	46,925	34,752	46,925	31,280	46,925
6105	Overtime -temp Employees	108	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	2,437	-	-	-	-	-	-
6112	Service Recognition Award	4,215	-	-	-	-	-	-
6120	Employer Cont. for Pension	29,445	33,078	33,648	25,876	34,668	34,650	36,390
6130	Employer Paid Insurance	34,847	37,997	37,214	29,839	40,609	41,392	41,392
6135	Retiree Paid Insurance Charge	-	9,124	9,124	7,334	9,779	9,779	3,260
6140	Unemployment Comp Ins	-	-	-	454	-	-	-
6150	Workers Comp. Ins. Premium	6,931	7,759	8,459	10,598	10,598	10,598	10,598
6151	Workers Comp. Deductible	-	-	-	105	-	-	-
6170	Employer Cont to HCSP	2,523	4,474	4,146	1,689	4,459	4,577	4,577
	Total Personal Services	300,105	330,105	346,238	266,404	360,617	353,768	364,634
SUPPLIES								
6220	Repair & Maintenance Supplies	37,699	32,871	37,500	21,254	33,195	37,500	37,500
	Less estimated sales tax			(4,305)				-
6221	Tree Replacement	-	1,737	3,000	-	3,000	3,000	3,000
6240	Minor Equipment & Furnishings	7,950	1,492	5,000	1,083	5,000	3,800	3,800
6245	Clothing Allowance	2,096	2,273	1,100	501	1,100	2,000	2,000
	Total Supplies	47,745	38,373	42,295	22,838	42,295	46,300	46,300
OTHER SERVICES & CHARGES								
6302	Professional Services	-	31	-	-	-	-	-
6331	Conferences, Training, Travel	700	78	1,000	75	1,000	1,000	1,000
6361	Property & Liability Insurance	20,819	21,428	22,912	22,900	22,912	24,381	24,381
6365	Ins Claims within Deductible	-	999	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	42,866	37,227	27,500	24,822	27,500	63,500	32,500
6379	Cont. Serv/Refuse & Sanitation	17,968	22,090	16,000	13,768	16,000	16,000	16,000
6380	Central Gar. Maintenance Charges	31,021	40,361	44,397	33,297	44,397	53,276	44,397
6385	Utility Service	11,368	11,315	13,500	9,487	13,500	14,000	14,000
6388	Technology Equip. Charge	-	-	-	-	-	267	-
6390	Postage and Telephone	603	966	900	693	900	900	900
	Total Other Services and Charges	125,345	134,495	126,209	105,042	126,209	173,324	133,178
MISCELLANEOUS								
6430	Miscellaneous	-	418	-	-	-	-	-
	Total Miscellaneous	-	418	-	-	-	-	-
CAPITAL OUTLAY								
6530	Improvements other than Buildings	-	4,151	6,500	6,555	6,500	-	-
6572	Computer Software	-	-	-	1,482	-	-	-
6382	Equipment Replacement Charge	49,885	54,741	57,478	43,108	57,478	60,352	60,352
	Total Capital Outlay	49,885	58,892	63,978	51,145	63,978	60,352	60,352
	Total Expenditures	523,080	562,283	578,720	445,429	593,099	633,744	604,464

FUNCTION: General Government	DEPT. & DIV: Engineering	BUSINESS UNIT: 10315
--	--	--------------------------------

Activities and Responsibilities:

The Engineering program is accountable for:

- Design, inspection and coordination of all infrastructure projects
- monitoring fill permits and NPDES permits
- processing all phases of assessment procedures and project management
- coordination of seal coating and boulevard tree planting program
- coordination all right-of-way permit activity
- manage all mapping and project as built information
- coordinate all GIS activities

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- Temporary employee increase: Hired a 2nd intern due to workers comp injury
- Professional Services were increased due to using SRF for railroad expansion project and noise study

Notable Expenditure Changes

- Professional Services were increased due to using SRF for railroad expansion project
- Central Garage Fund maintenance charges increase due to 3 year catch up program
- Using intern for sidewalk project, ponding testing and other engineering tasks
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment. Deferred to 2016

Notable Capital Project or Asset Acquisitions

- New iPad for departmental use with new GIS program for utilities and streets
- The City's 2014-2018 CIP includes major infrastructure improvement projects for 2014. These projects include the following:
- 19th Avenue watermain and pavement rehabilitation and Evans alley reconstruction
 - Bridegepoint Drive sidewalk
 - Mill and Overlay/Bituminous Removal and Repair projects
 - Sidewalk and alley repair and maintenance program
 - Phase 2 of Oak Park street program
 - Sewer relining program and watermain replacement program

FUNCTION: Public Works		FUND: General		PROGRAM: Engineering			BUSINESS UNIT: 10315	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	211,554	213,133	225,875	155,425	232,774	238,593	246,392
6102	Overtime-reg. Employees	8,155	11,087	2,500	255	2,500	2,500	2,500
6104	Temporary Employees	6,136	-	8,000	12,459	15,000	8,500	8,500
6108	Accumulated Vacation/Comp	6,773	1,419	3,872	2,091	3,969	4,068	4,253
6112	Service Recognition Award	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	32,985	33,828	33,951	24,058	34,987	37,376	38,300
6130	Employer Paid Insurance	31,198	30,179	30,391	23,501	33,023	33,042	33,069
6135	Retiree Paid Insurance Charge	9,124	8,932	8,932	7,389	9,779	9,779	9,779
6140	Unemployment Comp Ins.	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,358	2,451	2,673	3,348	3,348	3,348	3,348
6151	Workers Comp Ins. Deductible	2,500	-	-	-	-	-	-
6170	Employer Cont to HCSP	2,727	7,091	4,828	1,952	4,994	5,072	5,294
	Total Personal Services	313,510	308,120	321,022	230,478	340,374	342,278	351,435
SUPPLIES								
6201	Office Supplies	2,671	2,147	3,000	1,306	2,642	3,000	3,000
	Less Estimated Sales Tax			(358)				-
6210	Operating Supplies	1,210	1,270	1,000	615	1,000	1,000	1,000
6240	Minor Equipment & Furnishings	494	355	2,650	525	2,650	1,500	1,500
6245	Clothing Allowance	-	65	-	132	-	-	-
	Total Supplies	4,375	3,837	6,292	2,578	6,292	5,500	5,500
OTHER SERVICES & CHARGES								
6302	Professional Services	959	9,815	2,500	10,592	6,500	6,000	6,000
6331	Conferences, Training, Travel	3,578	2,815	6,800	4,488	6,800	6,800	6,800
6341	Advertising	131	-	-	-	-	-	-
6342	Printing and Binding	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	4,252	2,733	3,500	3,390	3,500	3,500	3,500
6378	Copier Maintenance Agreement	-	-	-	1,010	-	-	-
6380	Central Gar. Maintenance Charges	7,740	6,682	7,350	5,513	7,350	8,820	7,350
6388	Technology Equip. Charge	-	-	-	-	-	2,630	-
6390	Postage and Telephone	3,309	3,991	3,500	2,130	3,500	4,000	4,000
	Total Other Services and Charges	19,969	26,036	23,650	27,123	27,650	31,750	27,650
MISCELLANEOUS								
6430	Miscellaneous	-	76	-	-	-	-	-
6471	Dues and Subscriptions	1,077	458	600	100	600	600	600
	Total Miscellaneous	1,077	534	600	100	600	600	600
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	2,647	5,682	5,966	4,475	5,966	6,264	6,264
	Total Capital Outlay	2,647	5,682	5,966	4,475	5,966	6,264	6,264
	Total Expenditures	341,578	344,209	357,530	264,754	380,882	386,392	391,449

FUNCTION: General Government	DEPT. & DIV: City Planner	BUSINESS UNIT: 10410
--	---	--------------------------------

Activities and Responsibilities:

The City Planner program is accountable for:

- the comprehensive land-use planning and zoning for the City
- providing staff services to the Planning Commission
- administering all aspects of the comprehensive plan and zoning ordinances
- enforcement of land use ordinances
- City liaison for consultants, residents, business owners, DAAC, and ALDC
- coordinating planning objectives with the South St. Paul Housing and Redevelopment Authority (HRA)

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No notable or significant budget revisions are programmed into the 2014 budget.
- Training expenses were higher with City Planner participating in Economic Development Training

Notable Expenditure Changes in 2015

- This budget includes professional services to help expedite code changes identified in Planning Commission directives, staff recommendations and comp plan recommendations also increased
- Creation of a form-based code for the Southview Hill area, comprehensive plan amendments
- Creating new zoning districts and comprehensive plan amendments for South Concord Street
- Begin working on comprehensive planning efforts for the 2018 comprehensive plan update
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are planned for the 2015 program budget.

FUNCTION: Community Development	FUND: General	PROGRAM: City Planner	BUSINESS UNIT: 10410
---	-------------------------	---------------------------------	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	77,060	78,042	77,714	59,093	79,657	81,648	81,648
6102	Salaries-Overtime	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	2,187	-	2,242	-	2,298	2,355	2,355
6120	Employer Cont. for Pension	11,289	11,684	11,751	8,551	12,045	12,345	12,550
6130	Employer Paid Insurance	10,158	10,097	9,801	7,980	10,689	9,801	9,801
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	810	616	2,393	445	2,438	2,484	2,484
	Total Personal Services	101,504	100,439	103,901	76,069	107,127	108,633	108,838
SUPPLIES								
6201	Office Supplies	814	393	550	281	497	500	500
	Less estimated sales tax			(53)				
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
	Total Supplies	814	393	597	281	597	600	600
OTHER SERVICES & CHARGES								
6302	Professional Services	-	953	4,000	820	4,000	20,000	4,000
6331	Conferences, Training, Travel	250	1,188	850	2,735	850	2,200	2,200
6341	Advertising	556	873	1,000	473	1,000	1,000	1,000
6388	Technology Equip. Charge						267	
6390	Postage and Telephone	691	735	1,000	2,043	1,000	1,000	1,000
	Total Other Services and Charges	1,497	3,749	6,850	6,071	6,850	24,467	8,200
MISCELLANEOUS								
6471	Dues and Subscriptions	895	455	450	-	450	550	550
	Total Miscellaneous	895	455	450	-	450	550	550
	Total Expenditures	104,710	105,036	111,798	82,421	115,024	134,250	118,188

FUNCTION: Community Development	DEPT. & DIV: Code Enforcement	BUSINESS UNIT: 10420
---	---	--------------------------------

Activities and Responsibilities:

The Code Enforcement program is accountable for:

- Review, process, and coordinate building permit applications and issue building permits
- perform field inspections of building construction related to permit applications
- Perform research and interpretation of building codes
- Provide information to the public
- Through the Code Enforcement Officer, enforce zoning code and other code violation issues
- Review plans with City Engineer and City Planner on proposed construction projects
- Coordinate SAC program for City with MCES
- Coordinate Odor Control consultant and enforcement of ordinance for odor

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- Increase in Professional Services due to Odor Control consultant contract (\$24,000) and Wakota Addition plat \$11,500) that was shared 50/50 with property owner
- Purchase Nasal Ranger and training for odor control

Notable Expenditure Changes in 2015

- Continued use of Odor Control consultant to enforce Odor Ordinance on as needed basis
- Continued use of contractual code enforcement services
- Central Garage Fund maintenance charges increase due to 3 year catch up program
- Move electrical Inspector to Professional Services
- Support for LOGIS PIMS module is new in 2015
- Use of temporary employess to scan address files into Laserfiche
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions for 2015

- No notable Capital projects or Asset Acquisitions included in this program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Community Development		General	Code Enforcement	10420				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	127,743	133,097	134,308	103,378	139,372	142,855	142,855
6102	Overtime-reg. Employees	207	592	500	164	500	500	500
6108	Accumulated Vacation/Comp	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	18,737	20,073	20,013	15,380	20,766	21,286	21,643
6130	Employer Paid Insurance	21,491	22,512	21,914	17,819	23,914	23,925	23,925
6135	Retiree Paid Insurance Charge	8,851	8,932	8,932	7,171	9,779	9,779	9,779
6150	Workers Comp. Ins. Premium	2,296	2,387	2,602	3,260	3,260	3,260	3,260
6170	Employer Cont to HCSP	1,078	1,181	1,215	1,006	3,096	3,139	3,139
	Total Personal Services	180,403	188,774	189,484	148,178	200,687	204,744	205,101
SUPPLIES								
6201	Office Supplies	1,583	1,413	1,200	489	852	1,350	1,350
	Less estimated sales tax			(348)				
6210	Operating Supplies	-	15	100	264	100	100	100
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
6240	Minor Equipment and Furnishings	-	-	1,200	3,958	2,800	-	-
6245	Clothing Allowance	-	-	-	185	-	-	-
	Total Supplies	1,583	1,428	2,252	4,896	3,852	1,550	1,550
OTHER SERVICES & CHARGES								
6302	Professional Services	495	29,189	42,500	43,977	66,500	59,000	104,000
6106	Independent Contractor	21,434	18,872	23,000	12,775	23,000	-	-
6331	Conferences, Training, Travel	605	476	1,000	138	1,500	2,000	2,000
6371	Repairs & Maint. (Contractual)	4,286	12,167	20,000	5,747	20,000	20,000	20,000
6375	Other Contracted Services	-	-	-	16,327	-	24,158	19,158
6380	Central Gar. Maintenance Charges	3,150	6,297	6,927	5,195	6,927	8,312	6,927
6388	Technology Equip. Charge	-	-	-	-	-	601	-
6390	Postage and Telephone	1,005	1,223	2,000	1,561	2,000	3,000	3,000
	Total Other Services and Charges	30,975	68,224	95,427	85,720	119,927	117,071	155,085
MISCELLANEOUS								
6430	Miscellaneous	-	4	-	-	-	-	-
6471	Dues and Subscriptions	350	240	290	360	290	290	290
	Total Miscellaneous	350	244	290	360	290	290	290
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	2,511	4,047	4,249	3,187	4,249	4,461	4,461
		2,511	4,047	4,249	3,187	4,249	4,461	4,461
	Total Expenditures	215,822	262,717	291,702	242,341	329,005	328,116	366,487

FUNCTION: Parks and Recreation	DEPT. & DIV: Park and Recreation Administration	BUSINESS UNIT: 10520
--	---	--------------------------------

Activities and Responsibilities:

The Park and Recreation Administration program is accountable for:

- Administer and direct the operation, programming, and maintenance of all city park land.
- Coordinate park and trail capital improvement projects.
- Plan, administer and evaluate all city-sponsored recreation programs and activities.
- Coordinate the operation of Central Square Community Center (contributed services).
- Coordinate the operation of the Senior Center at Central Square (City receives reimbursement revenue).
- Coordinate and schedule athletic fields, programs, activities, and other community events.
- Administer and direct the operation of the Splash Pool at Lorraine Park and Northview Pool outdoor pool facilities.

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- Expenditure amendments are for contract settlements which were originally in the contingency budget

Notable Expenditure Changes for 2015

- No significant changes for 2015
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No capital assets acquisitions are noted for 2015 for this program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General	Park and Rec Administration	10520				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	256,672	113,257	125,719	95,666	130,394	132,525	120,379
6102	Salaries - Overtime	-	-	-	172	-	-	-
6108	Accumulated Vacation/Comp	7,873	5,355	3,068	-	3,145	3,145	8,539
6112	Service Recognition	-	-	-	3,669	-	-	-
6120	Employer Cont. for Pension	38,388	17,012	16,641	14,083	19,670	19,986	18,891
6130	Employer Paid Insurance	9,511	5,557	5,446	4,635	5,884	5,892	8,916
6135	Retiree Paid Insurance	3,041	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	6,688	7,782	8,484	10,630	10,630	10,630	10,630
6151	Workers Comp Deductible	-	-	-	253	-	-	-
6170	Employer Cont to HCSP	3,943	2,763	2,197	889	2,240	2,240	3,986
	Total Personal Services	326,116	151,726	161,555	129,997	171,963	174,418	171,341
SUPPLIES								
6201	Office Supplies	3,649	2,002	2,000	707	1,524	1,600	1,600
6201	Estimated sales tax	-	-	(476)	-	-	-	-
6220	Repair and Maint. Supplies	416	-	-	-	-	-	-
6210	Operating Supplies	2,316	1,746	2,000	394	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	6,381	3,748	3,524	1,101	3,524	3,600	3,600
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	4,098	5,138	4,600	2,638	4,600	4,900	4,900
6344	Brochure Publication	6,409	5,924	10,100	4,396	10,100	6,000	6,000
6371	Repairs & Maint. (Contractual)	6,766	6,109	7,294	3,752	4,750	3,950	3,950
6374	Administration Charge	-	85,176	86,812	65,109	86,812	90,203	88,024
6378	Copier Maintenance	-	372	-	1,605	2,544	2,544	2,244
6388	Technology Equip. Charge	-	-	-	-	-	5,918	-
6390	Postage and Telephone	4,582	2,224	3,380	1,327	3,380	3,400	3,400
	Total Other Services and Charges	21,855	104,943	112,186	78,827	112,186	116,915	108,518
Miscellaneous								
6412	Credit Card/ACH Fees	2,743	2,945	2,800	2,233	2,800	3,000	3,000
6471	Dues and Subscriptions	-	360	1,180	1,256	1,180	1,210	1,210
6430	Miscellaneous	-	246	-	-	-	-	-
	Total Miscellaneous	2,743	3,551	3,980	3,489	3,980	4,210	4,210
	Total Expenditures	357,095	263,968	281,245	213,414	291,653	299,143	287,669

FUNCTION: Parks and Recreation	DEPT. & DIV: Splash Pool	ACCT. NO: 10527
--	--	---------------------------

Activities and Responsibilities:

The Splash Pool program is accountable for:

- Providing a safe and accessible outdoor water play structure featuring a zero-depth entry.
- Providing an outdoor spa tub.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Daily hours of operation (weather permitting): 12:30 -7:30 p.m. (plus 11:30-12:30 toddler swim).
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant 2014 Budget Revisions.

Notable Expenditure Changes

- None - however Outdoor Pool season may be extended to to shifted public school calendar also considering availability of seasonal staff.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2015 in this program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General Fund	Splash Pool	10527				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	170	13,226	13,386	9,555	14,270	14,063	12,257
6105	Temp Employee Overtime	-	20		1,533	-	-	-
6104	Salaries-temp. Employees	32,904	28,608	32,878	28,020	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	639	618	-	634	649	380
6120	Employer Cont. for Pension	2,833	4,291	4,557	3,697	4,690	4,661	4,395
6130	Employer Paid Insurance	-	307	312	256	334	333	1,868
6150	Workers Comp. Ins. Premium	1,554	2,529	2,757	3,455	3,455	3,455	3,455
6170	Employer Cont to HCSP	-	638	414	126	422	430	388
	Total Personal Services	37,461	50,258	54,922	46,642	56,683	56,469	55,621
SUPPLIES								
6210	Operating Supplies	2,377	2,467	4,000	1,493	4,000	3,000	3,000
6220	Repair & Maintenance Supplies	1,533	3,292	3,000	1,497	3,000	3,000	3,000
6240	Minor Equipment & Furnishings	800	771	1,300	-	1,300	1,300	1,300
6250	Merchandise for Resale	8,742	7,422	8,000	6,788	8,000	7,000	7,000
	Total Supplies	13,452	13,952	16,300	9,778	16,300	14,300	14,300
OTHER SERVICES & CHARGES								
6371	Repairs & Maint Contractual	-	163	-	5,768	-	-	-
6379	Cont. Serv/Refuse & Sanitation	105	-	150	102	150	150	150
6385	Utility Service	9,846	13,106	11,000	9,094	10,124	10,000	10,000
6385	Less estimated sales tax			(876)				
6390	Postage and telephone	-	153	-	100	-	-	-
6430	Miscellaneous	-	-	-	-	-	-	-
	Total Other Services and Charges	9,951	13,422	10,274	15,064	10,274	10,150	10,150
	Less estimated sales tax							
	Total Expenditures	60,864	77,632	81,496	71,484	83,257	80,919	80,071

FUNCTION: Parks and Recreation	DEPT. & DIV: Northview Pool	BUSINESS UNIT: 10528
--	---	--------------------------------

Activities and Responsibilities:

The Northview Pool program is accountable for:

- Providing an eleven week swim season: June - August (Daily hours of operation 1:00 - 8:00 p.m.).
- Providing a safe and accessible swimming environment in 1950s era box-type pool.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Hosting of special community events.
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- None - however Outdoor Pool season may be extended to to shifted public school calendar also considering availability of seasonal s

Notable Expenditure Changes

-

Notable Capital Project or Asset Acquisitions

- Pool deck concrete repairs and replacement coordinated by Public Works.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Northview Pool			BUSINESS UNIT: 10528	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	6	13,226	13,386	9,555	14,270	14,063	12,257
6105	Overtime-temp. Employees	25	-	-	3,838	-	-	-
6104	Salaries-temp. Employees	30,043	30,229	32,878	24,226	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	639	618	-	634	649	380
6120	Employer Cont. for Pension	2,588	4,405	4,557	3,583	4,690	4,661	4,395
6130	Employer Paid Insurance	-	307	312	256	334	333	1,868
6150	Workers Comp. Ins. Premium	1,638	2,630	2,868	3,592	3,592	3,592	3,592
6170	Employer Cont to HCSP	-	638	414	126	422	430	388
	Total Personal Services	34,300	52,074	55,033	45,176	56,820	56,606	55,758
SUPPLIES								
6210	Operating Supplies	1,918	2,029	3,000	1,533	3,000	3,000	3,000
6220	Repair & Maintenance Supplies	3,891	2,605	3,000	6,958	3,000	3,000	3,000
6240	Minor Equipment & Furnishings	1,072	625	2,300	651	2,300	2,300	2,300
6250	Merchandise for Resale	8,830	5,625	8,000	6,043	8,000	7,000	7,000
	Total Supplies	15,711	10,884	16,300	15,185	16,300	15,300	15,300
OTHER SERVICES & CHARGES								
6371	Repairs & Maint Contractual	-	109	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	218	-	150	102	150	150	150
6385	Utility Service	6,247	9,570	8,000	9,222	7,247	9,000	9,000
6390	Postage and Telephone	-	153	(753)	100	-	-	-
	Total Other Services and Charges	6,465	9,832	7,397	9,424	7,397	9,150	9,150
MISCELLANEOUS								
6430	Miscellaneous	-	621	-	-	-	-	-
	Total Miscellaneous	-	621	-	-	-	-	-
CAPITAL OUTLAY								
6580	Other Equipment	-	3,961	-	-	-	-	-
	Total Capital Outlay	-	3,961	-	-	-	-	-
	Total Expenditures	56,476	77,372	78,730	69,785	80,517	81,056	80,208

FUNCTION: Parks and Recreation	DEPT. & DIV: Recreational Programs	BUSINESS UNIT: 10529
--	--	--------------------------------

Activities and Responsibilities:

The Recreational Programs program is accountable for:

- Providing recreational activities, fall, winter, spring and summer for youth, teens, and adults.
- Providing youth programs, special events, and field trips programming.
- Coordinate and promote the Summer Playhouse program.
- Administer the youth sport leagues of football and T-ball.
- Coordinate winter season outdoor rink and warming house operation at four locations.
- Coordinate the rental and use of athletic fields, picnic shelters, Kaposia Pavilion building, and Community Garden plots.

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions

Notable Expenditure Changes

- No notable increases

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2015 in this program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General Fund	Recreational Programs	10529				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	67,437	69,729	52,516	71,470	73,256	73,256
6102	Overtime-reg. Employees	-	-	-	6	-	-	-
6104	Salaries-temp. Employees	54,121	55,368	50,760	44,841	50,760	50,760	50,760
6112	Service Recognition	-	3,222	-	-	-	278	278
6108	Accumulated Vacation/Comp	-	4,476	2,682	-	2,749	2,818	2,818
6120	Employer Cont. for Pension	4,140	14,865	14,479	11,218	14,743	15,014	15,197
6130	Employer Paid Insurance	-	841	862	706	903	908	903
6140	Unemployment Comp Ins	-	10	-	277	-	-	-
6150	Workers Comp. Ins. Premium	3,528	4,055	4,421	5,539	5,539	5,539	5,539
6170	Employer Cont to HCSP	-	804	692	422	695	698	698
	Total Personal Services	61,789	151,078	143,625	115,525	146,859	149,271	149,449
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	20,212	16,714	20,000	14,207	19,064	20,000	18,000
	Less estimated sales tax			(936)				
6220	Repair & Maintenance Supplies	115	-	-	-	-	-	-
	Total Supplies	20,327	16,714	19,064	14,207	19,064	20,000	18,000
OTHER SERVICES & CHARGES								
6380	Central Gar. Maintenance Charges	3,038	4,165	4,582	3,436	4,582	5,498	4,582
6381	Other Rentals	4,413	5,167	4,500	2,412	4,500	5,200	5,200
6390	Postage and Telephone	-	837	-	659	-	-	-
	Total Other Services and Charges	7,451	10,169	9,082	6,507	9,082	10,698	9,782
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6452	Trips and Tours	4,414	4,269	5,000	1,705	5,000	5,000	4,500
6460	Non-recurring cost	-	-	-	-	-	-	-
6471	Dues and Subscriptions	-	-	-	-	-	-	-
	Total Miscellaneous	4,414	4,269	5,000	1,705	5,000	5,000	4,500
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	2,742	2,852	2,995	2,246	2,995	3,145	3,145
	Total Capital Outlay	2,742	2,852	2,995	2,246	2,995	3,145	3,145
	Total Expenditures	96,723	185,082	179,766	140,190	183,000	188,114	184,876

FUNCTION: Parks and Recreation	DEPT. & DIV: Community Affairs	BUSINESS UNIT: 10530
--	--	--------------------------------

Activities and Responsibilities:

The Community Affairs program is accountable for:

- Coordination of Volunteer Programs
- Staff person to facilitate and assist Mayor Baumann with the SSP Mayor's Youth Task Force
- Coordination of Community Events such as MN Night to Unite, the Great Halloween Get Together, and the All City Garage Sale
- Continue linking with Community Organizations to develop Community Ownership in South St. Paul
- Solicitation of Grants for the Community
- Building relationships with community groups and the City of South St. Paul
- Building positive media relationships within the City with press and media

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- no significant revisions

Notable Expenditure Changes

- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2014.

This Program also incurs expenses based on donations/contributions/grants:

Mayor's Youth Task Force

Fill the BackPack Campaign

The Great Halloween Get Together - Treats portion

Expenses in these areas are a function of the amount of money received through donations, contributions or grants.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General Fund	Community Affairs	10530				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	64,354	70,359	70,194	53,387	71,950	73,749	73,749
6108	Accumulated Vacation/Comp	-	453	204	-	209	214	214
6112	Service Recognition						278	278
6120	Employer Cont. for Pension	9,442	10,554	10,474	7,887	10,736	11,005	11,189
6130	Employer Paid Insurance	8,812	10,078	9,342	7,877	10,602	10,608	10,443
6150	Workers Comp. Ins. Premium	1,349	1,362	1,895	1,345	1,345	1,345	1,345
6170	Employer Cont to HCSP	477	3,670	692	470	755	758	758
	Total Personal Services	84,434	96,476	92,801	70,966	95,597	97,957	97,976
SUPPLIES								
6201	Office Supplies	1,794	1,719	1,550	1,362	1,550	1,600	1,600
6210	Operating Supplies	4,661	4,361	6,150	2,718	5,255	6,000	4,500
	Less estimated sales tax			(295)				
6240	Minor Equipment & Furnishings	-	-	-	-	600	-	-
	Total Supplies	6,455	6,080	7,405	4,080	7,405	7,600	6,100
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	852	1,351	1,785	863	1,785	1,800	1,500
6331	Conferences, Training, Travel	-	-	600	25	600	650	450
6388	Technology Equip. Charge	-	-	-	-	-	292	-
	Total Other Services and Charges	852	1,351	2,385	888	2,385	2,742	1,950
MISCELLANEOUS								
6430	Miscellaneous	-	66	-	-	-	-	-
6471	Dues and Subscriptions	45	764	835	767	835	850	850
	Total Miscellaneous	45	830	835	767	835	850	850
	Total Expenditures	91,786	104,737	103,426	76,701	106,222	109,149	106,876

FUNCTION: Culture and Recreational Services	PROGRAM: Library	BUSINESS UNIT: 20230
---	----------------------------	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	Preliminary	Final
4110	Current Ad Valorem Taxes	615,019	648,076	677,839	350,761	677,839	708,828	707,493
4120	Delinquent Ad Valorem Taxes	14,005	16,150	-	8,080	-	-	-
4130	Mobile Home Tax	124	153	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	2,783	1,267	-	8	-	-	-
4318	Other State Grants and Aids	-	-	-	-	-	-	-
4603	Library Fines	11,623	8,491	9,500	5,724	9,500	9,500	9,500
4531	Library Rental Fees	1,535	1,289	1,400	1,472	1,400	1,400	1,400
4676	Workers Comp Ins Dividend	-	223	-	-	-	-	-
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4672	Other (book sales, copies)	2,164	1,843	1,700	1,101	1,700	1,700	1,700
4675	Insurance Dividend	3,497	2,126	-	-	-	-	-
4920	transfer in (CIP)	-	23,786	11,800	-	11,800	-	-
	Transfer from Contingency	-	-	-	-	16,115	-	-
	Total Revenues	650,750	703,404	702,239	367,146	718,354	721,428	720,093
	Total Expenditures	641,199	706,183	702,239	274,933	718,354	721,428	720,093
	Surplus (deficit)	9,551	(2,779)	-	92,213	-	-	-
	Interfund Operating Transfer In/(Out)	(9,551)	2,779					

FUNCTION: Cultural Services	DEPT. & DIV: Library	BUSINESS UNIT: 20230
---------------------------------------	------------------------------------	--------------------------------

Activities and Responsibilities:

The Library program is accountable for:

- Circulate materials in a variety of formats to registered and reciprocal borrowers
- Provide access to information, reader's advisory and reference service via traditional and new technologies
- Present programs and classes for all ages (in-house and outreach) to encourage reading and use of library
- Conduct computer classes to train public regarding new technologies
- Act as a community meeting place for all to share ideas
- Educate parents regarding early literacy skills
- Promote cultural awareness through programs, displays and materials

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- No significant revisions in 2014

Notable Expenditure Changes for 2015

- Salaries of permanent full-time and part-time employees reflect the 2.5% increase approved by the Library Board in 2014 to reflect the union's COLA raise. Four employees are at the top of the pay scale; four employees are moving through step raises. Part-time temporary employees (shelvers) are receiving a minimum wage bump in 2014 and 2015.

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2015 program budget.

FUNCTION:		PROGRAM:			BUSINESS UNIT:			
Cultural Services		Library			20230			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	Preliminary	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	313,948	326,360	346,950	257,924	355,828	365,980	365,980
6104	Salaries-temp. Employees	14,785	21,293	7,500	7,082	7,500	10,500	10,500
6108	Accumulated Vacation/Comp	-	-	-	105	-	-	-
6120	Employer Cont. for Pension	47,060	51,446	52,269	38,776	53,593	55,334	56,248
6130	Employer Paid Insurance	36,989	51,316	47,367	43,183	51,869	51,909	51,749
6135	Retiree Paid Insurance Charge	27,371	20,098	14,887	13,039	16,298	6,519	6,519
6150	Workers Comp. Ins. Premium	1,781	1,852	2,019	2,530	2,530	2,530	2,530
	Total Personal Services	441,934	472,365	470,992	362,639	487,618	492,772	493,526
SUPPLIES								
6201	Office Supplies	5,963	6,536	8,000	6,529	8,000	8,000	8,000
6210	Operating Supplies	1,280	1,274	1,200	922	1,200	1,300	1,300
6220	Repair & Maintenance Supplies	269	1,096	500	215	500	500	500
6230	Book, Materials & Periodicals	79,234	83,654	85,000	56,334	85,000	85,000	85,000
6240	Minor Equipment & Furnishings	4,590	4,908	5,500	3,383	5,500	5,500	5,500
	Total Supplies	91,336	97,468	100,200	67,383	100,200	100,300	100,300
OTHER SERVICES & CHARGES								
6302	Professional Services	545	-	-	-	-	-	-
6331	Conferences, Training, Travel	835	921	1,000	763	1,000	1,500	1,500
6342	Printing and Binding	3,115	2,763	5,000	3,502	5,000	3,500	3,500
6361	Property & Liability Insurance	9,461	9,738	10,412	10,406	10,412	11,080	11,080
6371	Repairs & Maint. (Contractual)	9,618	13,088	12,000	5,904	12,000	13,000	11,400
6374	Administration Charge	35,400	35,400	35,400	26,550	35,400	40,300	40,300
6375	Other Contractual Services	28,952	29,427	32,600	18,782	32,600	33,100	33,100
6378	Copier Maintenance Agreement	1,402	1,445	1,500	954	1,500	1,500	1,500
6379	Cont. Serv/Refuse & Sanitation	418	440	500	414	500	775	775
6385	Utility Service	14,806	16,007	17,000	10,200	15,778	18,500	17,500
	Less estimated sales tax			(1,222)				
6390	Postage and Telephone	264	283	1,612	161	1,612	1,612	1,612
	Total Other Services and Charges	104,816	109,512	115,802	77,636	115,802	124,867	122,267
Miscellaneous								
6430	Miscellaneous	3,078	3,007	3,400	2,015	3,400	3,450	3,450
6471	Dues and Subscriptions	35	45	45	45	45	550	550
	Total Miscellaneous	3,113	3,052	3,445	2,060	3,445	4,000	4,000
CAPITAL OUTLAY & Transfers								
6530	Improvements other than bids		23,786	11,800	-	11,800	-	-
6720	Operating Transfers	9,551	-	-	-	-	-	-
	Total Capital Outlay	9,551	23,786	11,800	-	11,800	-	-
	Total Expenditures	650,750	706,183	702,239	509,718	718,865	721,939	720,093

<p>THIS PAGE IS INTENTIONALLY BLANK</p>		

WAKOTA ARENA FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015
			ORIGINAL	REVISED	REQUEST	FINAL	
REVENUES							
Property Taxes **	192,645	242,979	243,038	243,038	301,104	207,163	(35,875)
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	687,874	763,119	688,332	688,332	663,500	723,500	35,168
Miscellaneous	5,008	2,639	-	-	-	-	-
Transfers In (CIP Fund)	214,855	-	-	-	-	-	-
Total Revenues	1,100,382	1,008,737	931,370	931,370	964,604	930,663	(707)
EXPENDITURES							
Personal Services	315,034	345,260	307,268	313,877	340,522	328,853	14,976
Supplies	112,046	138,597	89,900	89,900	98,800	78,800	(11,100)
Other Services and Charges	343,612	344,655	327,317	327,317	319,582	317,310	(10,007)
Miscellaneous	446	1,108	7,770	1,900	-	-	(1,900)
Capital Outlay	140,930	151,615	19,683	19,683	20,667	20,667	984
Debt Service (External Debt)	160,702	161,303	164,028	164,028	169,033	169,033	5,005
Debt Service (Internal Loan)	16,690	15,159	20,000	20,000	16,000	16,000	(4,000)
Transfer out - other	214,855	-	-	-	-	-	-
Total Expenditures	1,304,315	1,157,697	935,966	936,705	964,604	930,663	(6,042)
Net Change in Fund Balance	(203,933)	(148,960)	(4,596)	(5,335)	-	-	5,335
Cash and Invest. (Internal Loan)	(728,338)	(728,338)	(732,934)	(733,673)	(733,673)	(733,673)	
DETAIL OF PROPERTY TAXES**							
Property Taxes - External Debt Service	175,955	226,289	203,355	203,355		172,229	
Property Taxes - Internal Debt Service	16,690	16,690	20,000	20,000			
Property Taxes - Capital	-	-	19,683	19,683		19,683	
	192,645	242,979	243,038	243,038	-	191,912	

**Notes: Beginning in 2012 and due to new Governmental Accounting Requirements (GASB 54), Wakota Arena will report Property Tax Revenue instead of receiving a transfer from the General Fund.

FUNCTION: Culture and Recreational Services	PROGRAM: Wakota	BUSINESS UNIT: 20243
---	---------------------------	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
4110	Property Taxes	192,645	242,979	243,038	128,178	243,038	301,104	207,163
4402	Rent - Special School Dist #6	36,179	75,646	76,782	79,101	76,782	77,000	77,000
4501	Ice Rentals - Fall & Winter	364,772	441,877	405,000	235,269	405,000	400,000	430,000
4502	Ice Rentals - Summer	123,317	113,319	100,000	24,381	100,000	95,000	120,000
4503	Ice Rentals - Other (Identify)	-	226	-	-	-	-	-
4504	Ticket Sales for Games	26,393	19,469	14,000	11,486	14,000	20,000	20,000
4505	Public Skating	6,451	5,697	3,000	1,603	3,000	3,000	6,000
4506	Figure Skating	6,004	6,365	4,500	3,598	4,500	4,500	6,000
4507	Game Sales	16,848	-	-	-	-	-	-
4508	Skate Sharpening	1,089	3,403	3,000	2,050	3,000	3,500	3,500
4510	Concession Sales	57,427	42,797	65,000	25,698	65,000	48,000	48,000
4511	Rental/Lease - Youth Hockey	44,439	7,200	7,200	5,400	7,200	7,200	7,200
4512	Dry Floor	-	1,245	1,000	-	1,000	2,000	2,000
4513	Sign Rental	1,027	-	5,000	-	5,000	1,500	2,000
4515	Vending	3,928	1,914	3,850	1,898	3,850	1,800	1,800
4672	Other	790	80	-	153	-	-	-
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4673	Cash Over/Short	8	(1)	-	-	-	-	-
4675	Insurance Dividend	4,210	2,560	-	-	-	-	-
4676	Workers comp Ins dividend	-	524	-	-	-	-	-
4680	Insurance Proceeds	-	17,045	-	-	-	-	-
4681	Unrealized Gain/Loss on Investments	-	26,392	-	-	-	-	-
4920	Transfers In (CIP Fund)	214,855	-	-	52,674	-	-	-
	Total Revenues	1,100,382	1,008,737	931,370	571,489	931,370	964,604	930,663
	Summary by Category							
	Capital Revenues (Debt and CIP)	407,500	242,979	243,038	180,852	243,038	301,104	207,163
	Operating Revenues	692,882	765,758	688,332	390,637	688,332	663,500	723,500
		1,100,382	1,008,737	931,370	571,489	931,370	964,604	930,663

FUNCTION: Cultural and Recreational Services	DEPT. & DIV: Wakota Arena	BUSINESS UNIT: 20243
--	---	--------------------------------

Activities and Responsibilities:

The Wakota Arena program is accountable for:

- Providing operation and ice-time rentals for 2 sheets of ice, seven days a week.
- Providing full-service concession sales to all patrons of the facility.
- Host facility for Youth, High School and Independent hockey leagues and tournaments.
- Host for figure skating, learn to skate lessons, and open general skating.
- Facilitate community special events.
- Accounting for operational, capital, and debt expenditures.
- Property management for Special School District 6 Community Learning Center.

Budget Highlights and Changes:

Significant 2014 Budget Revisions include

- No significant budget revisions

Notable Expenditure Changes

- 6220 Repair & Maintenance Supplies and 6371 Contractual Repair and Maintenance reduced due to 2014 renovation. Repair and maintenance is still needed and on-going in other areas of the building, such as the lobby restrooms.
- 6385 Utility Service increase is an estimate based upon the installation of the new dehumidification system in Rink 2.
- 6396 HVAC Maintenance Contract decreased due to warranty on new equipment and need to re-negotiate current contract after new mechanical system is operational.
- 6390 Postage and Telephone reduced due to the replacement of the T1 communication line with fiber.
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

-

FUNCTION: Cultural and Recreational Services	PROGRAM: Wakota Arena	BUSINESS UNIT: 20243
--	---------------------------------	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	107,647	117,431	120,836	91,313	123,857	134,485	134,485
6104	Salaries-temp. Employees	134,473	153,981	118,500	75,400	118,500	132,000	120,000
6106	Independent Contractor	2,358	1,879	-	-	-	-	-
6108	Accumulated Vacation/Comp	2,799	3,969	3,182	-	3,262	3,434	3,434
6112	Service Recognition Award	-	-	-	-	-	278	278
6120	Employer Cont. for Pension	33,335	37,619	35,905	24,409	36,331	38,181	38,517
6130	Employer Paid Insurance	20,431	20,732	19,997	16,104	21,807	21,842	21,837
6135	Retiree Paid Insurance Charge	6,720	-	-	-	-	-	-
6140	Unemployment Com Ins. Premium	126	40	-	-	-	-	-
6150	Workers Comp. Ins. Premium	3,974	4,357	4,750	5,951	5,951	5,951	5,951
6170	Employer Cont to HCSP	3,171	5,252	4,098	902	4,169	4,351	4,351
	Total Personal Services	315,034	345,260	307,268	214,079	313,877	340,522	328,853
SUPPLIES								
6201	Office Supplies	136	300	800	224	800	800	800
6210	Operating Supplies	8,223	24,315	10,000	5,878	10,000	10,000	10,000
6220	Repair & Maintenance Supplies	56,796	64,630	40,000	18,637	40,000	40,000	30,000
6240	Minor Equipment & Furnishings	4,039	517	7,600	460	7,600	6,500	6,500
6245	Clothing Allowance	1,604	1,815	1,500	-	1,500	1,500	1,500
6250	Merchandise For Resale	41,248	47,020	30,000	16,693	30,000	40,000	30,000
	Total Supplies	112,046	138,597	89,900	41,892	89,900	98,800	78,800
OTHER SERVICES & CHARGES								
6302	Professional Services	6,837	6,208	4,000	3,642	4,000	6,000	6,000
6331	Conferences, Training, Travel	678	754	2,500	854	2,500	2,500	2,500
6341	Advertising	1,258	1,066	1,500	482	1,500	1,500	1,500
6361	Property & Liability Insurance	11,390	11,722	12,534	12,527	12,534	13,338	13,338
6371	Repairs & Maint. (Contractual)	62,817	31,341	28,400	7,898	28,400	20,000	20,000
6373	Internal Labor Charge	20,657	20,657	20,657	15,493	20,657	20,657	20,657
6374	Administrative Support Fee	40,400	40,400	43,421	32,565	43,421	50,395	50,395
6378	Copier Maintenance Agreement	721	836	900	160	900	300	300
6379	Cont. Serv/Refuse & Sanitation	3,786	2,090	3,250	3,208	3,250	1,440	1,440
6380	Central Gar. Maintenance Charges	180	209	230	173	230	276	230
6385	Utility Service	167,108	197,647	173,000	114,397	173,000	179,000	179,000
6388	Technology Equip. Charge	-	-	-	-	-	2,226	-
6390	Postage and Telephone	2,167	5,083	6,395	3,788	6,395	1,950	1,950
6396	HVAC contract Maint.	25,613	26,642	30,530	20,708	30,530	20,000	20,000
	Total Other Services and Charges	343,612	344,655	327,317	215,895	327,317	319,582	317,310
MISCELLANEOUS								
6430	Miscellaneous	-	607	-	-	-	-	-
6451	Refund and Reimbursements	-	-	1,000	-	1,000	-	-
6471	Dues and Subscriptions	446	501	900	500	900	-	-
6480	Contingencies	-	-	5,870	-	-	-	-
	Total Miscellaneous	446	1,108	7,770	500	1,900	-	-
CAPITAL OUTLAY								
6520	Buildings and Structures	-	17,868	-	-	-	-	-
6560	Building Fixtures and Improvements	115,625	105,688	-	-	-	-	-
6580	Other Equipment	7,460	9,313	-	-	-	-	-
6382	Equipment Replacement Charge	17,845	18,746	19,683	14,763	19,683	20,667	20,667
	Total Capital Outlay	140,930	151,615	19,683	14,763	19,683	20,667	20,667

CITY OF SOUTH ST PAUL, MN

ANNUAL BUDGET

FUNCTION: Cultural and Recreational Services	PROGRAM: Wakota Arena	BUSINESS UNIT: 20243
--	---------------------------------	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	DEBT SERVICE							
6612	Interest Expense	16,690	15,159	20,000	10,855	20,000	16,000	16,000
6720	Operating Transfer	375,557	161,303	164,028	161,768	164,028	169,033	169,033
	Total Debt Service	392,247	176,462	184,028	172,623	184,028	185,033	185,033
	Total Expenditures	1,304,315	1,157,697	935,966	659,752	936,705	964,604	930,663

FUNCTION: Debt	FUND: Debt Service Funds	PROGRAM: Debt	BUSINESS UNIT: Varies
--------------------------	------------------------------------	-------------------------	---------------------------------

SUMMARY OF EXPENDITURES

Bus. Unit	DESCRIPTION	Final Maturity	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015	
						Preliminary	FINAL
	<u>REVENUES</u>						
	Property Taxes		652,210	714,212	697,020	1,072,606	1,072,606
	TOTAL REVENUES		652,210	714,212	697,020	1,072,606	1,072,606
	<u>EXPENDITURES</u>						
30311	G.O. Capital Improvement Bonds, Series 2006A	2/1/2027	292,849	297,049			
30313	G.O. Public Safety Revenue Bonds, Series 2007	2/1/2014	74,918	82,688			
30314	G.O. Refunding Series 2007B	2/1/2021	194,402	194,402	193,772	193,142	193,142
30315	G.O. Capital Improvement Bonds, Series 2008	2/1/2030	8,004	1,855	3,030	4,206	4,206
30317	Capital Equip. Lease Revenue Bonds - 2010A	12/15/2019	82,037	81,218	82,785	82,007	82,007
30318	G.O. Improvement and Refunding Bonds - 2012A	2/1/2030		57,000	417,433	304,515	304,515
30319	G.O. Park Referendum Bonds - 2014B	2/1/2035				488,736	488,736
	TOTAL EXPENDITURES		652,210	714,212	697,020	1,072,606	1,072,606

**CENTRAL SQUARE COMMUNITY CENTER
SUMMARY OF REVENUES AND EXPENDITURES**

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Change 2015 vs 2014
			ORIGINAL	REVISED	REQUEST	FINAL	
Operations Only:							
REVENUES	269,996	367,037	340,712	340,712	357,603	357,603	16,891
EXPENDITURES							
Operational	243,421	339,303	332,664	336,879	337,165	345,607	286
Total Expenditures	243,421	339,303	332,664	336,879	337,165	345,607	286
FUND BALANCE							
Operational Surplus.(deficit)	26,575	27,734	8,048	3,833	20,438	11,996	8,163
Capital Outlay Expenses (covered by Fund Balances)	98,526	8,433	65,000	65,000	3,500	3,500	(61,500)
Net Change in Fund Balance	(71,951)	19,301	(56,952)	(61,167)	16,938	8,496	78,105
Beginning Fund Balance	129,147	57,196	76,497	76,497	15,330	15,330	(61,167)
Ending Fund Balance	57,196	76,497	19,545	15,330	32,268	23,826	8,496

**** - Per management agreement - fund balance is considered "Capital Funds"**

FUNCTION: Culture and Recreational Services	PROGRAM: Central Square Community Center	BUSINESS UNIT: 20250
---	--	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
4409	Administrative Support Charge	-	85,176	86,812	65,109	86,812	88,024	88,024
4541	Memberships	164,242	178,319	150,000	129,548	150,000	164,000	164,000
4542	Daily Admissions	393	161	400	238	400	400	400
4543	Programming	90,744	93,193	90,000	69,214	90,000	92,000	92,000
4545	Open Swim	7,181	8,274	7,000	7,366	7,000	8,000	8,000
4546	Room Rental	2,731	2,888	2,500	1,251	2,500	2,500	2,500
4547	Miscellaneous	1,178	178	500	93	500	500	500
4510	Vending	89	-	-	-	-	-	-
4673	Cash Over/Short	-	72	-	150	-	-	-
4671	Interest Earnings	3,438	1,967	3,500	1,073	3,500	-	-
4676	Workers comp Ins Divident	-	234	-	-	-	-	-
4681	Unrealized Gain/Loss on Investments	-	(3,425)	-	-	-	-	-
	Total Revenues	269,996	367,037	340,712	274,042	340,712	355,424	355,424

FUNCTION: Cultural and Recreational Services	DEPT. & DIV: Central Square Community Center	BUSINESS UNIT: 20250
--	--	--------------------------------

Activities and Responsibilities:

The Central Square Community Center is accountable for:

- Administration and Operation of membership and community based community center
- Member services related to fitness room, indoor pool and fitness classes
- Public meeting room scheduling and coordination
- Operation of programs and activities for the Senior Center in cooperation with SSD #6 Community Education
- Youth Activity Programming including gymnastics, swim lessons and karate

Budget Highlights and Changes:

Significant 2014 Budget Revisions include

- No significant 2014 Budget Revisions

Notable Expenditure Changes

- 6210 Operating Supplies increase due to need for fitness class equipment replacements (mats, bars, weights, mats, steps, etc.)
- Technology Equipment Charge deferred to 2016. Amortizes replacement cost of computer equipment.
- Increased Fitness Coordinator/Administration position hours from 25 to 29 per week and corrected prior year allocation issue (\$4,618 increase)

Notable Capital Project or Asset Acquisitions

- The 2015 budget includes programmed Capital Outlay expenditures:
 - Bottle Filler drinking fountains \$3,500

FUNCTION:		PROGRAM:				BUSINESS UNIT:		
Cultural and Recreational Services		Central Square Community Center				20250		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	55,743	105,856	119,666	70,236	123,438	124,153	124,153
6104	Salaries-temp. Employees	92,557	116,299	100,437	92,190	100,437	100,437	100,437
6102	Overtime-temp Employees	38	49	-	-	-	-	-
6108	Accumulated Vacation/Comp	155	4,266	2,873	-	2,945	2,301	2,301
6112	Service Recognition	-	358	-	-	-	1,668	1,668
6120	Employer Cont. for Pension	17,501	28,868	25,733	21,029	26,300	26,668	26,668
6130	Employer Paid Insurance	-	3,185	3,230	2,728	3,462	7,535	7,535
6150	Workers Comp. Ins. Premium	1,664	1,948	2,124	2,661	2,661	2,661	2,661
6170	Employer Cont to HCSP	-	3,015	2,873	482	1,908	1,833	1,833
	Total Personal Services	167,658	263,844	256,936	189,326	261,151	267,256	267,256
SUPPLIES								
6210	Operating Supplies	12,078	8,501	6,100	6,392	6,100	8,600	8,600
6220	Repair & Maintenance Supplies	-	-	-	4,750	-	-	-
6240	Minor Equipment & Furnishings	1,578	4,191	5,000	1,500	5,000	4,000	4,000
6250	Merchandise For Resale	-	-	200	-	200	200	200
	Total Supplies	13,656	12,692	11,300	12,642	11,300	12,800	12,800
OTHER SERVICES & CHARGES								
6341	Advertising	3,419	2,893	4,000	1,499	4,000	4,000	4,000
6342	Printing and Binding	82	-	200	-	200	200	200
6344	Quarterly Brochure Publication	11,845	11,487	12,000	6,082	12,000	6,500	6,500
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	105	1,064	1,000	390	1,000	1,000	1,000
6375	Other Contractual Services	16,010	17,932	16,500	17,928	16,500	16,500	16,500
6378	Copier Maintenance Agreement	-	481	1,320	631	1,320	1,320	1,320
6381	Other Rentals	29,307	25,907	25,908	19,430	25,908	28,000	28,000
6388	Technology Equip. Charge	-	-	-	-	-	200	-
6390	Postage and Telephone	46	993	500	569	500	500	500
	Total Other Services and Charges	60,814	60,757	61,428	46,529	61,428	58,220	58,020
MISCELLANEOUS								
6412	Credit Card/ACH Fees	1,293	1,460	3,000	1,117	3,000	2,000	2,000
6430	Miscellaneous	-	550	-	-	-	-	-
	Total Miscellaneous	1,293	2,010	3,000	1,117	3,000	2,000	2,000
CAPITAL OUTLAY								
6520	Buildings and Structures	37,106	8,433	-	-	-	-	-
6560	Buildings Fixtures and Improve.	61,420	-	65,000	19,573	65,000	3,500	3,500
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	98,526	8,433	65,000	19,573	65,000	3,500	3,500
	Total Expenditures	341,947	347,736	397,664	269,187	401,879	343,776	343,576

**AIRPORT COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES**

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015
			ORIGINAL	REVISED	REQUEST	FINAL	
REVENUES							
Intergovernmental	287,138	344,436	2,149,239	1,821,620	1,935,904	1,935,904	114,284
Charges for Services	1,224,227	1,219,652	1,413,265	1,234,341	1,346,503	1,346,503	112,162
Miscellaneous	86,830	53,769	9,430	8,685	8,560	8,560	(125)
Transfers In	322,287	43,360	212,600	142,940	66,571	66,571	(76,369)
Total Revenues	1,920,482	1,661,217	3,784,534	3,207,586	3,357,538	3,357,538	149,952
EXPENDITURES							
Personal Services	161,585	166,098	170,244	180,368	228,525	228,525	48,157
Supplies	731,171	687,253	783,927	693,349	720,928	720,928	27,579
Other Services and Charges	616,112	401,353	518,267	188,422	199,127	199,127	10,705
Miscellaneous	2,050	1,576	4,853	1,075	1,075	1,075	-
Capital Outlay	-	124,609	2,125,010	1,830,000	2,030,010	2,030,010	200,010
Debt Service (External Debt)	37,549	37,549	38,696	38,696	38,696	38,696	-
Debt Service (Internal Loan)	42,243	23,433	50,000	33,000	30,000	30,000	(3,000)
Transfer Out - Operating	26,299	-	-	-	-	-	-
Transfer Out - Capital	38,349	43,360	212,600	142,940	66,571	66,571	(76,369)
Total Expenditures	1,655,358	1,485,231	3,903,597	3,107,850	3,314,932	3,314,932	207,082
Net Change in Fund Balance	265,124	175,986	(119,063)	99,736	42,606	42,606	(57,130)
Cash and Invest. (Internal Loan)	(1,622,033)	(1,220,728)	(1,339,791)	(1,120,992)	(1,078,386)	(1,078,386)	
Note: Cash deficit at 9/30/14 is \$1,399,906 Transfer Out-Capital is the City's Share of capital							
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	1,537,897	1,298,391	1,356,964	1,275,222	1,343,930	1,343,930	68,708
Expenditures	1,267,468	1,026,929	1,157,291	1,063,214	1,149,655	1,149,655	86,441
Operating Surplus/Deficit	270,429	271,462	199,673	212,008	194,275	194,275	(17,733)
CAPITAL/DEBT ACTIVITY							
Revenues	382,585	362,826	2,427,570	1,932,364	2,013,608	2,013,608	81,244
Expenditures	387,890	458,302	2,746,306	2,044,636	2,165,277	2,165,277	120,641
Surplus/Deficit	(5,305)	(95,476)	(318,736)	(112,272)	(151,669)	(151,669)	(39,397)
Net Change in Fund Balance	265,124	175,986	(119,063)	99,736	42,606	42,606	-
Cash and Invest. (Internal Loan)	(1,622,033)	(1,220,728)	(1,339,791)	(1,120,992)	(1,078,386)	(1,078,386)	

AIRPORT OPERATING FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015
			ORIGINAL	REVISED	REQUEST	FINAL	
REVENUES							
Intergovernmental	85,843	126,436	116,839	119,560	133,804	133,804	14,244
Charges for Services	1,224,227	1,219,652	1,318,265	1,234,341	1,303,174	1,303,174	68,833
Miscellaneous	86,830	36,396	9,430	8,685	8,560	8,560	(125)
Transfers In	225,933	-	-	-	-	-	-
Total Revenues	1,622,833	1,382,484	1,444,534	1,362,586	1,445,538	1,445,538	82,952
EXPENDITURES							
Personal Services	161,585	166,098	170,244	180,368	228,525	228,525	48,157
Supplies	731,171	687,253	783,927	693,349	720,928	720,928	27,579
Other Services and Charges	346,363	172,002	198,267	188,422	199,127	199,127	10,705
Miscellaneous	2,050	1,576	4,853	1,075	1,075	1,075	-
Capital Outlay	-	124,609	125,010	-	133,010	133,010	133,010
Debt Service (External Debt)	37,549	37,549	38,696	38,696	38,696	38,696	-
Debt Service (Internal Loan)	26,863	13,454	30,000	18,000	15,000	15,000	(3,000)
Transfer Out - Operating	26,299	-	-	-	-	-	-
Transfer Out - Capital	38,349	43,360	212,600	142,940	66,571	66,571	(76,369)
Total Expenditures	1,370,229	1,245,901	1,563,597	1,262,850	1,402,932	1,402,932	140,082
Net Change in Fund Balance	252,604	136,583	(119,063)	99,736	42,606	42,606	(57,130)
Cash and Invest. (Internal Loan)	(966,708)	(760,994)	(880,057)	(661,258)	(618,652)	(618,652)	
Note: Cash deficit at 10/31/14 is \$653,386							
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	1,537,898	1,298,391	1,356,964	1,275,222	1,343,930	1,343,930	68,708
Expenditures	1,267,468	1,026,929	1,157,291	1,063,214	1,149,655	1,149,655	86,441
Operating Surplus/Deficit	270,430	271,462	199,673	212,008	194,275	194,275	(17,733)
CAPITAL/DEBT ACTIVITY							
Revenues	84,935	84,093	87,570	87,364	101,608	101,608	14,244
Expenditures	102,761	218,972	406,306	199,636	253,277	253,277	53,641
Surplus/Deficit	(17,826)	(134,879)	(318,736)	(112,272)	(151,669)	(151,669)	(39,397)
Net Change in Fund Balance	252,604	136,583	(119,063)	99,736	42,606	42,606	-
Cash and Invest. (Internal Loan)	(966,708)	(760,994)	(880,057)	(661,258)	(618,652)	(618,652)	

FUNCTION: Transportation		PROGRAM: Airport Operating Fund			BUSINESS UNIT: 20245			
SUMMARY OF REVENUES								
CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	INTERGOVERNMENTAL REVENUE							
	<u>STATE & Federal</u>							
4302	Federal Grants and Aids	19,825	-	-	-	-		
4321	State Operating Grant - Airport	66,018	42,343	29,269	32,196	32,196	32,196	32,196
4325	State Grants and Aids	-	84,093	87,570	-	87,364	101,608	101,608
	TOTAL INTERGOVERNMENTAL	85,843	126,436	116,839	32,196	119,560	133,804	133,804
	CHARGES FOR SERVICES							
4402	Rent	11,363	9,151	9,622	6,170	8,400	8,400	8,400
4411	Pilot	41,569	42,701	49,271	32,651	49,271	51,241	51,241
4581	Rent of Hangars	185,810	166,332	188,417	137,845	188,417	194,842	194,842
4583	Airport Fuel Receipts	780,296	754,784	826,779	489,104	738,642	764,491	764,491
4585	Land Lease	129,486	153,103	151,048	157,371	151,048	157,513	157,513
4586	T-Hangar Rental	70,311	89,316	87,888	65,740	87,888	108,995	108,995
4587	Aircraft Parking Fees	5,392	4,265	5,240	2,778	4,100	4,100	4,100
4588	Airport Ramp Fees	-	-	-	2,186	6,575	13,592	13,592
	TOTAL CHARGES FOR SERVICE	1,224,227	1,219,652	1,318,265	893,845	1,234,341	1,303,174	1,303,174
	MISCELLANEOUS							
4510	Concession Sales	-	-	-	105	-	-	-
4590	Airport Gate Card	876	780	750	933	900	800	800
4591	Airport Vending Sales	941	817	870	674	730	750	750
4413	Xerox copies	11	21	10	26	10	10	10
4674	Bad Check Charge	15	-	-	45	45	-	-
4672	Other	6	-	800	1,205	-	-	-
4375	Property Insurance Dividend	18,036	10,966	7,000	-	7,000	7,000	7,000
4376	Workers Comp Ins Dividend	-	333	-	-	-	-	-
	Property Insurance Proceeds	65,110	-	-	-	-	-	-
4681	Unrealized Gain/Loss on Investments	-	23,423	-	-	-	-	-
4760	Penalty	1,835	56	-	79	-	-	-
	TOTAL MISCELLANEOUS	86,830	36,396	9,430	3,067	8,685	8,560	8,560
	TRANSFERS IN							
4920	Interfund Operating Transfers	225,933	-	-	-	-	-	-
	TOTAL TRANSFERS IN	225,933	-	-	-	-	-	-
	TOTAL REVENUES	1,622,833	1,382,484	1,444,534	929,108	1,362,586	1,445,538	1,445,538
	SUMMARY BY CATEGORY							
	Operating Revenues	1,537,898	1,298,391	1,356,964	929,108	1,275,222	1,343,930	1,343,930
	Capital/One-time Revenues	84,935	84,093	87,570	-	87,364	101,608	101,608
		1,622,833	1,382,484	1,444,534	929,108	1,362,586	1,445,538	1,445,538

FUNCTION: Transportation	DEPT. & DIV: Airport Operating Fund	BUSINESS UNIT: 20245
------------------------------------	---	--------------------------------

Activities and Responsibilities:

The Airport Operating Fund is accountable for:

- Maintaining the buildings, grounds, and airfield in a safe, efficient manner
- Providing high quality aviation fuels, 24 hrs. a day, to the flying public
- Providing courteous and timely information to pilots, businesses and tenants using Fleming Field

Budget Highlights and Changes:

Significant Revisions - 2014 Adopted vs. 2014 Revised

- Total Personal Services is adjusted to reflect the hiring of the Airport Operations Specialists
- Salaries of Seasonal and Part-Time Employees increased to account for the change from 14 hours per week to 24 hours per week for the part-time maintenance position
- Fuel Expense and Revenues are adjusted to show the lower purchase price and lower sales prices of fuel
- Improvement other than Building is reduced to zero due to the asphalt maintenance being included in the larger Ramp Reconstruction project
- Building Fixtures and Improvements reduced to zero due to no matching grant from MNDOT of maintenance building floor
- Other Equipment reduced to zero due to no matching grants from MNDOT
- Transfer Out to Capital lower due to higher grants participation from the FAA and MNDOT

Notable Expenditure Changes for 2015

- Salaries -Reg Employees reflects the addition of the Airport Operations Specialist for the full year
- Asphalt Maintenance is included in the operation budget for 2015

Notable Capital Project or Asset Acquisitions

Capital Improvement Program

- Obstruction Removal Project and the remainder of the 2014 Airport Reconstruction Project.

FUNCTION: Transportation		PROGRAM: Airport Operating Fund			BUSINESS UNIT: 20245			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	84,776	86,604	84,308	65,769	91,327	135,864	135,864
6104	Salaries-temp. Employees	41,663	37,547	48,044	25,372	48,044	39,161	39,161
6105	Overtime-temp Employees	20	84	-	38	-	-	-
6108	Accumulated Vacation/Comp	3,585	2,479	1,491	-	1,544	1,600	1,600
6112	Service Recognition Award			3,600	3,791	3,791	-	-
6120	Employer Cont. for Pension	17,227	16,903	16,351	12,451	17,401	23,363	23,363
6130	Employer Paid Insurance	10,971	11,321	10,824	8,962	11,798	22,392	22,392
6150	Workers Comp. Ins. Premium	2,665	2,770	3,020	3,783	3,783	3,783	3,783
6170	Employer Cont to HCSP	678	8,390	2,606	500	2,680	3,357	3,357
	Total Personal Services	161,585	166,098	170,244	120,666	180,368	229,520	229,520
SUPPLIES								
6201	Office Supplies	1,554	1,804	1,600	718	800	1,500	1,500
6220	Repair & Maintenance Supplies	76,512	30,684	39,975	24,447	39,975	40,000	40,000
6240	Minor Equipment & Furnishings	1,579	539	990	65	990	1,700	1,700
6250	Merchandise For Resale	651,526	654,226	741,362	401,729	651,584	677,728	677,728
	Total Supplies	731,171	687,253	783,927	426,959	693,349	720,928	720,928
OTHER SERVICES & CHARGES								
6302	Professional Services	12,451	5,753	11,200	8,575	11,200	7,200	7,200
6331	Conferences, Training, Travel	843	844	2,200	509	1,900	2,600	2,600
6341	Advertising	4,895	5,137	6,930	3,947	6,150	7,160	7,160
6361	Property & Liability Insurance	48,793	50,221	53,698	53,669	53,698	57,141	57,141
6371	Repairs & Maint. (Contractual)	115,009	26,771	30,000	22,323	23,500	25,000	25,000
6374	Administration Support Fee	50,500	50,500	57,219	42,914	57,219	62,709	62,709
6375	Other Contracted Services	83,013	122	-	-	-	-	-
6378	Copier Maintenance Agreement	-	-	-	344	450	450	450
6379	Cont. Serv/Refuse & Sanitation	472	461	540	466	700	600	600
6380	Central Gar. Maintenance Charges	8,597	9,973	10,970	8,228	10,970	12,067	12,067
6385	Utility Service	17,499	17,754	20,125	11,533	17,250	19,200	19,200
6390	Postage and Telephone	4,291	4,466	5,385	2,912	5,385	5,000	5,000
	Total Other Services and Charges	346,363	172,002	198,267	155,420	188,422	199,127	199,127
MISCELLANEOUS								
6430	Miscellaneous	45	558	-	-	-	-	-
6453	Remittance of Rev/Other Agency	440	425	650	450	650	650	650
6465	Interest/Finance Charge	50	-	-	-	-	-	-
6471	Dues and Subscriptions	1,515	593	425	608	425	425	425
6485	Contingencies	-	-	3,778	-	-	-	-
	Total Miscellaneous	2,050	1,576	4,853	1,058	1,075	1,075	1,075
CAPITAL OUTLAY								
6530	Improvement other than Buildings	-	124,609	50,000	-	-	50,000	50,000
6560	Building Fixtures and Improvements	-	-	30,000	-	-	38,000	38,000
6580	Other Equipment	-	-	45,010	-	-	45,010	45,010
	Total Capital Outlay	-	124,609	125,010	-	-	133,010	133,010
DEBT SERVICE								
6602	Other Long-term Debt Principal	37,549	37,549	38,696	31,291	38,696	38,696	38,696
6612	Interest Expense	26,863	13,454	30,000	7,907	18,000	15,000	15,000
	Total Debt Service	64,412	51,003	68,696	39,198	56,696	53,696	53,696

FUNCTION: Transportation	PROGRAM: Airport Operating Fund	BUSINESS UNIT: 20245
------------------------------------	---	--------------------------------

SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	TRANSFERS							
6720	Transfer Out - Operating	26,299	-	-	-	-	-	-
6719	Transfer Out - Capital	38,349	43,360	212,600	-	142,940	66,571	66,571
	Total Transfers Out	64,648	43,360	212,600	-	142,940	66,571	66,571
	Total Expenditures	1,370,229	1,245,901	1,563,597	743,301	1,262,850	1,403,927	1,403,927

AIRPORT CAPITAL PROJECT FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015
			ADOPTED	REVISED	REQUEST	FINAL	
REVENUES							
Intergovernmental	201,295	218,000	2,032,400	1,702,060	1,802,100	1,802,100	100,040
Charges for Services	-	-	95,000	-	43,329	43,329	43,329
Miscellaneous	-	17,373	-	-	-	-	-
Transfers In - Operating	-	-	-	-	-	-	-
Transfers In - Capital	96,354	43,360	212,600	142,940	66,571	66,571	(76,369)
Total Revenues	297,649	278,733	2,340,000	1,845,000	1,912,000	1,912,000	67,000
EXPENDITURES							
Supplies	-	-	-	-	-	-	-
Other Services and Charges	269,749	229,351	320,000	-	-	-	-
Capital Outlay	-	-	2,000,000	1,830,000	1,897,000	1,897,000	67,000
Miscellaneous	-	-	-	-	-	-	-
Debt Service (Interest - Internal loan)	15,380	9,979	20,000	15,000	15,000	15,000	-
Total Expenditures	285,129	239,330	2,340,000	1,845,000	1,912,000	1,912,000	67,000
Net Change in Fund Balance Internal Loan (Principal payment)	12,520	39,403	-	-	-	-	-
Cash and Invest. (Internal Loan)	(655,325)	(459,734)	(459,734)	(459,734)	(459,734)	(459,734)	
Cash balance at 10/31/14 is (\$695,960)							

FUNCTION: Transportation	PROGRAM: Airport Capital	BUSINESS UNIT: 40404
------------------------------------	------------------------------------	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ADOPTED	9/30/14	REVISED	REQUEST	FINAL
4302	Federal Grants	189,080	214,800	1,774,800	44,366	1,702,060	1,802,100	1,802,100
4325	State Grants	12,215	-	257,600	-	-		
4377	Local Government Grants and Aids	-	-	-	-	-		
4492	Park Dedication Reimbursement	-	-	-	-	-		
4480	User Improvement Fees	-	-	95,000	-	-	43,329	43,329
4592	Other Revenue	-	-	-	-	-		
4681	Unrealized Gain/Loss on Investments	-	17,373	-	-	-		
4920	Transfer In	96,354	43,360	212,600	-	142,940	66,571	66,571
	Total Revenues	297,649	275,533	2,340,000	44,366	1,845,000	1,912,000	1,912,000

FUNCTION: Transportation	DEPT. & DIV: Airport Capital Fund	BUSINESS UNIT: 40404
-----------------------------	--------------------------------------	-------------------------

Activities and Responsibilities:

The Airport Capital Fund is accountable for:

- Significant and/or multi-year capital improvements for the Airport

Budget Highlights and Changes:

Significant Revisions - 2014 Adopted vs. 2014 Revised

-

Notable Expenditure Changes

- Phases 1 and 2 of the 2014 Airport Reconstruction project are expected to be significantly completed in 2014 totalling \$1,830,000. Phase 3-6 will be completed in 2015 (\$670,000)

Notable Capital Project or Asset Acquisitions

- 2015 Obstruction Removal Program is estimated at \$1,227,000 for the purchase of 2 home, 2 easements, removal of 82 trees and lighting 12 obstructions

FUNCTION: Transportation		PROGRAM: Airport Capital			BUSINESS UNIT: 40404			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	OTHER SERVICES & CHARGES							
6302	Professional Services	214,785	229,351	320,000	16,193	-	-	-
6371	Repairs & Maint. (Contractual)	54,964	-	-	-	-	-	-
	Total Other Services and Charges	269,749	229,351	320,000	16,193	-	-	-
	CAPITAL OUTLAY							
6530	Improvement other than Buildings	-	-	2,000,000	210,144	1,830,000	1,897,000	1,897,000
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	2,000,000	210,144	1,830,000	1,897,000	1,897,000
	MISCELLANEOUS							
6471	Dues and Subscriptions	-	-	-	-	-	-	-
6451	Refund and Reimbursements	-	-	-	-	-	-	-
6460	Non-Recurring Cost	-	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-	-
	DEBT SERVICE							
6612	Interest Expense	15,380	9,979	20,000	5,402	15,000	15,000	15,000
6720	Operating Transfer	-	-	-	-	-	-	-
	Total Debt Service	15,380	9,979	20,000	5,402	15,000	15,000	15,000
	Total Expenditures	285,129	239,330	2,340,000	231,739	1,845,000	1,912,000	1,912,000

WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2012 ACTUAL	2013 ACTUAL	2014		2015		Revised 2014 vs 2015
			ORIGINAL	REVISED	REQUEST	FINAL	
WATER							
Revenue (includes 1/2 Interest & Misc Revenue)	1,958,869	2,095,921	1,899,246	1,899,246	1,924,076	1,924,076	24,830
Expense - Operational (includes transfers)	876,035	899,959	1,031,887	1,018,324	995,687	995,687	(22,637)
Expense - Capital, Debt, and Transfers	1,106,418	919,084	574,989	574,989	530,380	530,380	(44,609)
WATER INCOME (LOSS)	(23,584)	276,878	292,370	305,933	398,009	398,009	92,076
SEWER							
Revenue (includes 1/2 Interest & Misc Revenue)	3,538,221	3,486,846	3,481,978	3,434,388	3,143,015	3,143,015	(291,373)
Expense - Operational (includes transfers)	3,002,046	3,072,471	3,111,792	3,105,381	3,203,082	3,203,082	97,701
Expense - Capital, Debt, and Transfers	481,793	363,953	315,843	315,843	587,779	587,779	271,936
SEWER INCOME (LOSS)	54,382	50,422	54,343	13,164	(647,846)	(647,846)	(661,010)
TOTAL INCOME (LOSS)	30,798	327,300	346,713	319,097	(249,837)	(249,837)	(568,934)
YEAR END CASH AND INVESTMENT BALANCE	3,692,825	2,225,593	2,572,306	2,544,690	2,294,853	2,294,853	

FUNCTION: Utility		PROGRAM: Water and Sewer			BUSINESS UNIT: 506XX			
SUMMARY OF REVENUES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
4440	Engineering charges	7,011						
4674	Bad Check Charge	280	580	700	700	700	700	700
4325	State Grants	-		-	10,000	-		-
4656	Penalties and Interest	6,329	6,150	8,000	1,698	8,000	8,000	8,000
4671	Interest Earnings	106,133	62,028	100,000	38,835	100,000	80,000	80,000
4681	Unrealized Gain/Loss on Investments		(107,994)					-
4672	Other	1,172	5,007	-	-	-	-	-
4673	Cash Over/Short	-	(3)	-	-	-	-	-
4675	Prroperty Insurance Dividend	12,604	7,663					
4676	Workers Comp Ins Dividend	-	1,232	-	-	-	-	-
4678	Rebates on purchases	16,000	10,227	-	-	-	-	-
4710	Single Family - Water	758,927	792,593	664,833	360,297	664,833	688,102	688,102
4715	Multi Family - Water	92,818	127,311	125,000	66,338	125,000	129,375	129,375
4725	Heavy Industries - Water	321,903	341,105	344,863	215,212	344,863	242,971	242,971
4720	Commercial Customer Water	268,517	275,092	313,674	114,398	313,674	324,653	324,653
4730	Airport - Water	482	-					-
4770	Water Meter & Conn Permit	2,473	4,286	2,400	2,169	2,400	3,000	3,000
4750	Water Service Charges	310,258	367,361	294,776	200,686	294,776	305,093	305,093
4755	Water Surcharge	43,568	43,559	42,000	23,158	42,000	43,000	43,000
4760	Penalties - Water	48,283	51,488	45,000	26,622	45,000	48,000	48,000
4672	Other - Water	-		-		-		-
4771	Hydrant Rent	450	750	1,200	1,200	1,200	1,000	1,000
4765	Miscellaneous Charges - Water	12,247	11,830	8,000	14,387	8,000	10,000	10,000
4710	Single Family - Sewer	1,536,825	1,427,592	1,513,428	773,630	1,513,428	1,573,965	1,573,965
4715	Multi Family - Sewer	234,964	285,867	290,000	149,026	290,000	301,600	301,600
4720	Commercial - Sewer	265,364	331,695	340,000	178,922	340,000	353,600	353,600
4725	Heavy Industries - Sewer	1,156,941	1,110,690	1,237,350	651,184	1,189,760	822,350	822,350
4785	SAC Charges	198,187	204,590	-		-		-
4765	Miscellaneous Charges - Sewer	164	-	-		-		-
4760	Penalties Sewer	61,130	63,541	50,000	33,760	50,000	50,000	50,000
4652	Prepayments at County	-		-	1,824	-		-
4920	Operating/Capital Transfers In	34,060	158,527					
	Total Revenues	5,497,090	5,582,767	5,381,224	2,864,046	5,333,634	4,985,409	4,985,409

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Utility Administration	ACCT. NO: 50600
----------------------	--	--------------------

Activities and Responsibilities:

The Utility Administration program is accountable for:

- billing all utility accounts on a quarterly and monthly basis
- receipting, reconciling and processing utility bill payments
- providing customer service to all Residential, Commercial and Industrial Customers
- maintaining customer accounts on the City's Billing system
- Certification of delinquent accounts to the County
- providing financial administration and analysis of the Utility Funds

Budget Highlights and Changes:

Utility payments

The new billing system will allow the City to explore alternative methods of accepting payments for Utility Services. This exploration is expected to begin in 2014. Costs for these services are not yet known and therefore not included in this budget. The acceptance of Credit Cards and further promotion of ACH transactions are expected to be on the radar.

Significant Revisions - 2013 Original vs. 2013 Revisions

- The administration support fee was adjusted to reflect the correct amount for 2013.

Notable Expenditure Changes

- No notable expenditure changes for 2014

Notable Capital Project or Asset Acquisitions

- No Significant Capital Assets are contemplated in this program budget

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Utility		Water and Sewer	Utility Administration			50600		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014		2015		
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	75,927	67,259	84,057	64,143	86,673	90,485	90,485
6102	Overtime-reg. Employees	(69)	55	600	258	600	600	600
6108	Accumulated Vacation/Comp	593	465	713	-	731	751	751
6120	Employer Cont. for Pension	10,967	10,163	12,578	9,587	12,970	13,538	13,538
6130	Employer Paid Insurance	11,821	12,649	13,702	12,125	16,243	16,385	16,385
6150	Workers Comp. Ins. Premium	377	392	427	535	427	427	427
6170	Employer Cont to HCSP	894	1,396	1,641	693	1,733	1,771	1,771
	Total Personal Services	100,510	92,379	113,718	87,341	119,377	123,957	123,957
SUPPLIES								
6201	Office Supplies	1,465	1,142	1,500	688	1,279	1,280	1,280
	Less estimated sales tax	-	-	(221)	-	-	-	-
6240	Minor Equipment & Furnishings	59	-	-	-	-	-	-
	Total Supplies	1,524	1,142	1,279	688	1,279	1,280	1,280
OTHER SERVICES & CHARGES								
6302	Professional Services	37,199	57,490	59,738	45,320	59,738	59,738	59,738
6331	Conferences, Training, Travel	151	96	500	121	500	500	500
6342	Printing and Binding	-	923	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	1,650	-	-	-	-	-	-
6374	Administration Support Fee	105,100	105,100	115,060	86,295	115,060	115,060	115,060
6375	Other Contracted Services	17,520	18,203	17,320	13,664	17,320	17,320	17,320
6390	Postage and Telephone	6,695	1,189	4,800	626	4,800	4,800	4,800
	Total Other Services and Charges	168,315	183,001	197,418	146,026	197,418	197,418	197,418
Miscellaneous								
6480	Contingencies	-	-	3,655	-	-	-	-
6430	Miscellaneous	-	-	-	2,760	2,760	2,800	2,800
	Total Miscellaneous	-	-	3,655	2,760	2,760	2,800	2,800
	Total Expenditures	270,349	276,522	316,070	236,815	320,834	325,455	325,455

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Water	ACCT. NO: 50605
----------------------	---	--------------------

Activities and Responsibilities:

The Water Utility program is accountable for:

- pumping, distribution of potable water to residential, commercial and Industrial customers
- the maintenance of the water supply system which includes: meters, watermains, pumps and wells
- improvements to the water supply system infrastructure
- the reading, installation, and maintenance of water meters

Budget Highlights and Changes:

Significant Revisions - 2014 Original vs. 2014 Revisions

- Capital Outlay budget revisions include:
 - a. Delete the Upgrading of pressure sustaining valves - North End - \$60,000 per water model.
 - b. Delete 19th Ave watermain relining project.
 - c. Delete Altitude valve at Site #5 \$50,000 per water model.
- Transfer to Capital Project Fund budget revisions include:
 - a. 2014 Mill and Overlay/BRR - \$50,000
 - b. 2014 reconstruction of Oak Park - \$175,000 vs \$100,000

Notable Expenditure Changes

- Exterior block work on well houses \$22,000
- 4% increase in Xcel Energy costs \$240,000 to \$250,000
- 10% increase in CGF maintenance charges and 5% in capital charges
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- watermain upgrades as part of street rehabilitation program in Oak Park - \$180,000
- watermains as part of the Mill and Overlay/BRR program - \$30,000
- SCADA modifications and upgrades - \$10,000
- rehab well # 1 pump, motor, shaft and casing - \$25,000
- gate valves and hydrant replacements - \$50,000; delete altitude valve for the water reservoir Site - \$60,000 water model did not feel it was needed, rather rapid communication would be a better fit.
- hydrant replacement program - \$15,000

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Water			BUSINESS UNIT: 50605	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	148,488	155,958	170,371	124,808	169,491	178,745	178,745
6102	Overtime-reg. Employees	14,399	22,898	15,000	21,364	15,000	17,000	17,000
6104	Salaries-temp. Employees	10,429	8,988	15,000	8,517	15,000	10,000	10,000
6108	Accumulated Vacation/Comp	1,588	396	1,288	-	1,320	1,296	1,296
6111	Severance	-	-	-	-	-	-	-
6112	Service Recognition Award	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	24,841	27,650	26,631	22,277	26,503	28,330	28,330
6130	Employer Paid Insurance	22,045	26,502	26,527	21,762	28,867	28,818	28,818
6135	Retiree Paid Insurance Charge	3,041	9,028	18,052	4,047	10,594	10,594	10,594
6150	Workers Comp. Ins. Premium	4,237	4,404	4,802	6,016	4,802	4,802	4,802
6151	Work Comp Deductible	-	-	-	222	-	-	-
6170	Employer Cont to HCSP	2,216	7,021	3,507	1,236	3,988	4,041	4,041
	Total Personal Services	231,284	262,845	281,178	210,249	275,565	283,626	283,626
SUPPLIES								
6210	Operating Supplies	-	198	150	87	150	-	-
6220	Repair & Maintenance Supplies	135,682	90,873	125,000	84,383	125,000	125,000	125,000
6230	Books, Materials & Periodicals	-	-	500	-	500	500	500
6240	Minor Equipment & Furnishings	-	1,753	7,000	5,501	7,000	5,200	5,200
6245	Clothing Allowance	1,567	1,643	1,451	829	1,451	2,050	2,050
	Total Supplies	137,249	94,467	134,101	90,800	134,101	132,750	132,750
OTHER SERVICES & CHARGES								
6302	Professional Services	26,963	55,529	19,250	19,142	19,250	19,250	19,250
6331	Conferences, Training, Travel	2,096	2,609	2,000	1,604	2,000	4,000	4,000
6361	Property & Liability Insurance	27,482	28,286	30,244	30,228	30,244	32,183	32,183
6371	Repairs & Maint. (Contractual)	83,497	92,092	163,500	196,386	163,500	103,000	103,000
6373	Internal Labor Charge	2,447	-	-	-	-	-	-
6379	Cont Serv/Refuse & Sanitation	-	-	-	-	-	-	-
6380	Central Gar. Maintenance Charges	12,452	22,553	25,478	19,109	25,478	25,478	25,478
6381	Other Rentals	25,000	25,000	25,000	16,667	25,000	25,000	25,000
6385	Utility Service	209,924	198,298	250,000	143,011	222,786	250,000	250,000
	Less: estimated sales tax			(27,214)				
6390	Postage and Telephone	1,553	2,102	7,000	1,960	7,000	7,000	7,000
6395	Payment to State Water Surcharge	43,252	43,515	44,000	32,631	44,000	44,000	44,000
6407	Other City Water/Sewer	8,925	10,351	5,400	2,626	5,400	5,400	5,400
	Total Other Services and Charges	443,591	480,335	544,658	463,364	544,658	515,311	515,311
Miscellaneous								
6453	Remittance of Rev/Other Agency	12,206	11,367	12,000	11,111	12,000	12,000	12,000
6471	Dues and Subscriptions	1,705	935	2,000	2,107	2,000	2,000	2,000
6430	Contingencies	-	10	7,950	-	-	-	-
	Total Miscellaneous	13,911	12,312	21,950	13,218	14,000	14,000	14,000
CAPITAL OUTLAY								
6530	Impr. Other than Buildings	370,730	295,222	178,000	13,480	178,000	112,000	112,000
6580	Other Equipment	89,673	24,606	60,000	422	60,000	10,000	10,000
6382	Equipment Replacement Charge	22,353	25,870	28,288	21,216	28,288	29,702	29,702
	Total Capital Outlay	482,756	345,698	266,288	35,118	266,288	151,702	151,702
Transfers/Debt Service								
6640	Bond Issuance Costs	385	6,545	-	-	-	-	-
6601	Bond Principal	119,000	121,000	121,000	-	121,000	123,000	123,000
6611	Bond Interest	39,632	37,366	37,701	37,701	37,701	45,678	45,678
6719	Transfer to Capital Project Fund	464,645	408,475	150,000	-	150,000	210,000	210,000
6720	Operating Transfers	50,000	50,000	50,000	37,500	50,000	50,000	50,000
	Total Expenditures	1,982,453	1,819,043	1,606,876	887,950	1,593,313	1,526,067	1,526,067

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Sanitary Sewer	ACCT. NO: 50606
Activities and Responsibilities:		
<p>The Sanitary Sewer Utility program is accountable for:</p> <ul style="list-style-type: none"> • the operation and maintenance of sanitary sewer main lines and laterals • the periodic cleaning and televising of sanitary sewer lines • monitoring and maintenance of two sanitary sewer lift stations • improvements to the sanitary sewer system infrastructure 		
Budget Highlights:		
<p><u>Significant Revisions - 2014 Original vs. 2014 Revisions</u></p>		
<ul style="list-style-type: none"> • Transfer to Capital Project Fund budget revisions include: <ul style="list-style-type: none"> a. 2014 Mill and Overlay/BRR \$70,000 b. Oak Park phase 1 - \$30,000 • Replacement of isolation valves at Waterous lift station was estimated at \$80,000 actual was \$100,000 • Professional services decrease to \$10,000 to investigate new north end lift station design 		
<p><u>Notable Expenditure Changes</u></p>		
<ul style="list-style-type: none"> • Met Council Waste Water - the Cost for waste water services increased by 3.5% or \$ 93,977 for 2015 • CGF maintenance charges increased by 5% and capital charges increase 10% for 2015 • Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below. • Dukes Sewer root control 1800 foot pilot program \$3000 		
<p><u>Notable Capital Project or Asset Acquisitions</u></p>		
<ul style="list-style-type: none"> • Sewer Relinings as per Inflow and Infiltration Study not done in 2014 - \$100,000 • Sanitary Sewer Replacements as part of the Street Reconstruction Program - \$110,000 • Implementation of NorthEnd LS - \$250,000 • Replace steps at Waterous LS for safety - \$40,000 • Replace 1 double door and 2 single doors at Waterous LS - \$12,500 • Replace 3 lights at Waterous LS for safety - \$7,500 		

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Sanitary Sewer			BUSINESS UNIT: 50606	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	147,630	155,900	170,371	121,637	169,491	178,745	178,745
6102	Overtime-reg. Employees	20,660	26,442	9,000	22,260	9,000	12,000	12,000
6104	Salaries-temp. Employees	-	-	4,000	-	4,000	4,000	4,000
6108	Accumulated Vacation/Comp	1,588	396	1,288	-	1,320	1,296	1,296
6120	Employer Cont. for Pension	24,569	27,218	25,789	21,216	25,355	27,488	27,488
6130	Employer Paid Insurance	22,341	25,492	26,527	20,915	28,867	28,818	28,818
6135	Retiree Paid Insurance Charge	3,041	9,028	-	4,047	-	-	-
6150	Workers Comp. Ins. Premium	3,920	5,455	5,947	7,451	5,947	5,947	5,947
6170	Employer Cont to HCSP	1,891	6,945	3,507	1,196	3,988	4,041	4,041
	Total Personal Services	225,640	256,876	246,429	198,722	247,968	262,335	262,335
SUPPLIES								
6220	Repair & Maintenance Supplies	13,165	5,516	6,000	2,904	6,000	6,000	6,000
6240	Minor Equipment & Furnishings	-	-	1,000	-	1,000	1,000	1,000
6245	Clothing Allowance	1,282	1,225	1,451	450	1,451	2,050	2,050
	Total Supplies	14,447	6,741	8,451	3,354	8,451	9,050	9,050
OTHER SERVICES & CHARGES								
6302	Professional Services	17,713	10,361	30,000	6,026	30,000	10,000	10,000
6331	Conferences, Training, Travel	1,468	1,122	2,050	1,448	2,050	4,050	4,050
6361	Property & Liability Insurance	6,617	6,810	7,282	7,278	7,282	7,749	7,749
6371	Repairs & Maint. (Contractual)	5,868	14,373	15,000	11,736	15,000	18,000	18,000
6376	Metro Waste Control Comm.	2,634,001	2,666,511	2,685,071	2,237,559	2,685,071	2,779,048	2,779,048
6379	Cont. Serv/Refus & Sanitation	93	115	650	84	650	500	500
6380	Central Gar. Maintenance Charges	10,565	18,875	21,550	16,162	21,550	21,550	21,550
6381	Other Rentals	25,000	25,000	25,000	18,750	25,000	25,000	25,000
6385	Utility Service	10,373	13,634	15,600	9,261	12,159	15,600	15,600
	Less: Estimated Sales Tax			(3,441)				-
6390	Postage and Telephone	261	348	200	270	200	200	200
	Total Other Services and Charges	2,711,959	2,757,149	2,798,962	2,308,574	2,798,962	2,881,697	2,881,697
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	80,000	-	80,000	310,000	310,000
6580	Other Equipment	26,518	25,402		422	-	-	-
6382	Equipment Replacement Charge	26,460	27,543	35,843	26,882	35,843	37,635	37,635
	Total Capital Outlay	52,978	52,945	115,843	27,304	115,843	347,635	347,635
Miscellaneous								
6471	Dues and Subscriptions		1,705		-	-		-
6480	Contingencies			7,950	-	-		-
	Total Miscellaneous		1,705	7,950	-	-		-
Transfers/Debt Service								
6601	Bond Principal							
6611	Bond Interest						30,144	30,144
6719	Transfer to Capital Project Fund	428,815	313,953	200,000	-	200,000	210,000	210,000
6720	Operating Transfers	50,000	50,000	50,000	37,500	50,000	50,000	50,000
	Total Transfers Out	478,815	363,953	250,000	37,500	250,000	290,144	290,144
	Total Expenditures	3,483,839	3,439,369	3,427,635	2,575,454	3,421,224	3,790,862	3,790,862

FUNCTION: Utility	PROGRAM: Storm Water	BUSINESS UNIT: 50610
-----------------------------	--------------------------------	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
4310	State Grants and Aids			1,350,000	-	-	400,000	400,000
4477	Other - (Southview Pond) reimb			-	-	-		
4671	Interest Earnings	29,558	11,710	-	8,575	-		
4681	Unrealized Gain/Loss on Investments		(20,387)					
4710	Single Family Residential	203,357	216,690	217,999	126,515	217,999	226,719	226,719
4715	Multi-Family Residential	17,146	17,926	15,479	9,979	15,479	16,098	16,098
4720	Commercial/Industrial	62,586	48,141	51,631	26,152	51,631	53,696	53,696
4725	Heavy Industrial	60,117	78,616	86,052	40,186	86,052	87,894	87,894
4735	Churches, Private School, Cmtry	4,254	4,422	4,590	2,541	4,590	4,774	4,774
4730	Airport Hangars	4,455	4,633	4,704	2,389	4,704	4,892	4,892
4740	Duplexes	842	-	1,731	-	1,731	1,800	1,800
4745	Vacant Developable Land	8,373	8,581	8,835	4,423	8,835	9,188	9,188
4760	Penalties	9,350	8,380	6,750	5,002	6,750	7,020	7,020
4931	Bond Proceeds *			1,025,000	-	-		
	Transfer from excess TIF *		88,421	494,764	-	-		
	Total Revenues	400,038	467,133	3,267,535	225,762	397,771	812,081	812,081

* Bond proceeds and transfer form TIF are recorded in the Floodwall Construction capital project fund where the levee improvements are being recorded.
 Bond proceeds = \$1,345,000 and Transfer from excess TIF = \$918,250
 State Grants are also recorded in that fund for the floodwall project

FUNCTION: Utility	DEPT. & DIV: Storm Water	ACCT. NO: 50610
----------------------	-----------------------------	--------------------

Activities and Responsibilities:

The Storm Water program is accountable for:

- the maintenance of City's storm water system including sewers, ponds, flood wall and levee systems
- street sweeping, catch basin cleaning and all other NPDES activities as prescribed by the City's MPCA storm water permit
- the review of development plans and storm sewer projects
- Participation in the Watershed Management Organization (WMO) - including annual dues payment

Budget Highlights and Changes:

Proposed Revenue Increase

- The current budget draft programs a 4% revenue increase to cover inflationary cost increases. The increase is estimated to generate an additional \$15,900 of estimated revenue. The 2011 Utility Rate Study recommended a 4% increase each year. The staff recommends at least a 4% increase for 2015.

Levee Improvements

- The 2013 budget assumed debt financing (revenue) and State bond funds for Levee improvements. The \$2.4 million project was expected to take two years with 75% (\$1.8 million) of the work being performed in 2013 and 25% (\$600,000) in 2014. However, based on bids the project is now about \$4.5 million dollars. State funding for 50% of the increased costs is being sought. The City's portion will be debt financed in 2014 either externally or using internal loan funds. \$1.5 M is planned to be done in 2013 with the remainder (\$3.0M) being done in 2014. for 2015 the City will begin the implementation of the SWIF recommendations for the levee improvements. These are estimated at \$200,000 for 2015.

Significant Revisions - 2014 Original vs. 2014 Budget Revisions

- Levee Improvements as required for recertification of the Levee- see above description of timing.
- Capital Outlay budget revisions include the current estimated costs for the following projects:
 - a. Mill and Overlay, BRR projects - \$30,000
 - b. 2014 Alley catch basin repair program \$25,000
 - c. 3rd St. So reconstruction - \$35,000

Notable Expenditure Changes

- Repairs and Maintenance (Contractual) are proposed to remain (\$50,000) for repairs of alley catch basins.
- Other Notable expenditure changes are capital outlay or asset acquisition related and are listed below.
- First year debt service interest on the levee lift station borrowed in 2014

Notable Capital Project or Asset Acquisitions

- Seidl's Lake Storm Sewer pumping station to control water levels in Seidl's Lake. Grant money will be sought, as well as, participation from IGH and WSP. Possible City costs \$200,000 (moved from 2014)
- Storm Water related improvements as part of the 2015 Street improvements (M&O, BRR, and Street Reconstruction) programs (Oak Park phase 2) - \$75,000
- Levee Improvement as required for recertification - \$200,000 in 2015 - Debt financing and State Bonding is outlined above.
- Beginning pump & motor rehabs and adding VFD's for 2 existing floodwall pumping stations (\$50,000 per year) as part of a multi year project.

FUNCTION: Utility		FUND: Storm Water		PROGRAM: Storm Water			BUSINESS UNIT: 50610	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	SUPPLIES							
6201	Office Supplies	26	10	-	-	-	-	-
6210	Operating Supplies	9	14	-	-	-	-	-
6220	Repair & Maintenance Supplies	1,263	1,541	10,000	-	10,000	10,000	10,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	1,298	1,565	10,000	-	10,000	10,000	10,000
	OTHER SERVICES & CHARGES							
6302	Professional Services	10,999	14,495	20,000	2,731	20,000	20,000	20,000
6371	Repairs & Maint. (Contractual)	15,355	80,022	77,600	26,918	76,779	78,600	78,600
	Less: estimated Sales Tax			(821)			-	-
6374	Administration Support Fee	4,900	6,900	4,470	3,352	4,470	6,020	6,020
6385	Utility Service	11,094	14,748	15,000	15,038	15,000	15,000	15,000
	Total Other Services and Charges	42,348	116,165	116,249	48,039	116,249	119,620	119,620
	MISCELLANEOUS							
6430	Miscellaneous		9					
6471	Dues and Subscriptions	9,158	9,158	10,000	8,603	10,000	10,300	10,300
	Total Miscellaneous	9,158	9,167	10,000	8,603	10,000	10,300	10,300
	CAPITAL OUTLAY							
6530	Improvements Other than Bldgs	-	-	-	-	-	50,000	50,000
	Total Capital Outlay	-	-	-	-	-	50,000	50,000
	TRANSFERS							
6601	Bond Principal							
6611	Bond Interest						36,281	36,281
6719	Transfer to Capital Project Fund	623,228	276,260	3,000,000	-	-	475,000	475,000
6720	Operating Transfers	74,060	40,000	40,000	30,000	40,000	40,000	40,000
	Total Transfers Out	697,288	316,260	3,040,000	30,000	40,000	551,281	551,281
	Total Expenditures	750,092	443,157	3,176,249	86,642	176,249	741,201	741,201

STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2012	2013	2014		2015		Revised 2014 vs 2015
	ACTUAL	ACTUAL	ORIGINAL	REVISED	Proposed	FINAL	
Revenues	208,311	252,138	222,076	222,076	291,676	291,676	69,600
Expenditures							
Operational	209,369	212,945	223,307	223,307	257,268	257,268	33,961
Capital Outlay	-	20,480	-	-	60,000	60,000	60,000
Total	209,369	233,425	223,307	223,307	317,268	317,268	93,961
Change in Fund Balance	(1,058)	18,713	(1,231)	(1,231)	(25,592)	(25,592)	(24,361)
Cash and Investment Balance	(23,227)	(13,159)	(14,390)	(14,390)	(39,982)	(39,982)	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	208,311	231,658	222,076	222,076	231,676	231,676	9,600
Expenditures	209,369	212,945	223,307	223,307	257,268	257,268	33,961
Operating Surplus/Deficit	(1,058)	18,713	(1,231)	(1,231)	(25,592)	(25,592)	(24,361)
CAPITAL/DEBT ACTIVITY							
Revenues	-	20,480	-	-	60,000	60,000	60,000
Expenditures	-	20,480	-	-	60,000	60,000	60,000
Surplus/Deficit	-	-	-	-	-	-	-
Net Change in Fund Balance	(1,058)	18,713	(1,231)	(1,231)	(25,592)	(25,592)	(24,361)

FUNCTION: Utility	PROGRAM: Street Light	BUSINESS UNIT: 50615
-----------------------------	---------------------------------	--------------------------------

SUMMARY OF REVENUES

CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			REQUEST	FINAL
				ORIGINAL	9/30/14	REVISED		
4377	Other Grants and Aids	-	-	-	-	-		
4671	Interest Earnings	-	-	-	-	-		
4672	Other- Insurance recovery		3,679		3,087			
4681	Unrealized Gain/Loss on Investments		791					
4710	Single Family Residential	134,804	134,564	135,000	71,854	135,000	135,000	135,000
4715	Multi-Family Residential	19,766	19,692	19,200	10,367	19,200	19,200	19,200
4720	Commercial/Industrial	32,428	32,289	32,000	16,362	32,000	32,000	32,000
4725	Heavy Industrial	1,582	1,582	1,600	923	1,600	1,200	1,200
4730	Airport Hangars	3,501	3,500	3,000	1,754	3,000	3,000	3,000
4735	Churches, Private School, Cmtry	1,877	1,867	1,976	1,036	1,976	1,976	1,976
4740	Duplexes	8,142	8,248	5,000	4,399	5,000	5,000	5,000
4760	Penalties	6,211	5,446	4,300	2,959	4,300	4,300	4,300
4920	Transfers In - Capital	-	20,480	-	-	-	60,000	60,000
4920	Transfers In - General Fund		20,000	20,000	15,000	20,000	30,000	30,000
	Total Revenues	208,311	252,138	222,076	127,741	222,076	291,676	291,676

FUNCTION: Utility	DEPT. & DIV: Street Light	ACCT. NO: 50615
-----------------------------	---	---------------------------

Activities and Responsibilities:

The Street Light Utility program is accountable for:

- City owned light pole repairs
- Utility energy costs for all street lights
- Capital Acquisition and improvements of City owned street light poles

Budget Highlights and Changes:

Proposed Revenue Increase

- Staff have recommended increasing the rates in the prior years - 4% in 2013, 5% in 2014. The increases did not gain City Council support since 2013 and was voted down. As an alternative, the City Council elected to program a transfer from General Fund to help pay for the maintenance and replacement of street lights. This transfer increased by \$10,000 in 2015. The staff is still recommending an increase in Street Lighting Rates - 5% would yield \$10,000 in additional revenue and would cover some of the increased Xcel energy costs.

Significant Revisions - 2014 Original vs. 2014 Revisions

- The Concord Exchange lighting system was not installed due to lack of progress by Furniture store owner
- Originally it was planned to transfer \$50,000 from TIF to this fund for Concord Exc. street lights but that work is moved to 2015

Notable Expenditure Changes

- The program budget anticipates an increase in energy costs due to new Xcel Energy rates for 2015.
- Contractual Electric/Pole repairs - \$5,000.
- Sand blasting and head replacements on 7th Ave So (from SVB to 9th St So) - \$5,000.

Notable Capital Project or Asset Acquisitions

- The Capital Improvement Plan (CIP) currently includes the following Capital Projects:
 - Concord Exchange Extension is planned to have new street lights however, this is contingent on a plat being submitted and approved near the current Royal Star Furniture store. \$50,000 and expected to be TIF funded
 - Marie Ave lighting system replacement was planned for CIP in 2015. It is a \$100,000 expenditure. (\$50,000 from MSA) However, it is being pushed out to 2015 because a funding source is yet to be identified.
- Repair lights at Concord St So & Grand Ave damaged by guard rail - \$10,000.

FUNCTION: Utility		FUND: Street Light		PROGRAM: Street Light			BUSINESS UNIT: 50615	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
	SUPPLIES							
6240	Minor Equipment & Furnishings	1,406	849	5,000	2,629	5,000	7,000	7,000
6245	Clothing Allowance	-	-					
	Total Supplies	1,406	849	5,000	2,629	5,000	7,000	7,000
	OTHER SERVICES & CHARGES							
6302	Professional Services	180	-	-		-	-	-
6371	Repairs & Maint. (Contractual)	9,360	11,707	15,000	11,775	15,000	10,000	10,000
6374	Administration Support Fee	10,100	4,100	4,470	3,353	4,470	12,668	12,668
6385	Utility Service	167,586	175,834	190,000	109,646	178,837	197,600	197,600
	Less: Estimated Sales Tax			(11,163)				
	Total Other Services and Charges	187,226	191,641	198,307	124,774	198,307	220,268	220,268
	CAPITAL OUTLAY							
6530	Improvements Other than Bldgs	-	20,480	-	-	-	60,000	60,000
	Total Capital Outlay	-	20,480	-	-	-	60,000	60,000
	MISCELLANEOUS							
6612	Interest Expense	737	455	-	60	-	-	-
	Total Miscellaneous	737	455	-	60	-	-	-
	TRANSFERS							
6720	Operating Transfers	20,000	20,000	20,000	15,000	20,000	20,000	20,000
	MISCELLANEOUS	20,000	20,000	20,000	15,000	20,000	20,000	20,000
	Total Expenditures	209,369	233,425	223,307	142,463	223,307	307,268	307,268

FUNCTION: Internal Service	DEPT. & DIV: Central Garage	ACCT. NO: 60703
--------------------------------------	---	---------------------------

Activities and Responsibilities:

The Central Garage program is accountable for:

- Maintenance of all vehicles & equipment for Public Works, Engineering, Code Enforcement, Parks & Police
- Maintenance of all vehicles & equipment for South Metro Fire District (SMFD)
- Fuel Sales and maintenance expenditures
- Replacement of vehicles and equipment

Budget Highlights and Changes:

Revenue Increase

- Capital Equipment Replacement charges were increased by 5%. Maintenance Charges were held steady with prior year and instead a transfer from the former excess TIF fund was programmed. The one time step up in the police department to cover the cost increase of converting to SUV's was also programmed as a transfer from the former excee TIF fund. Staff recommends transferring the remaining dollars in the TIF fund (\$500,000) and the old DCC debt service fund (\$110,000) to restore part of the fund reserves which were previously used by maintenance/overhead.

Notable Expenditure Changes for 2014

- The maintenance portion of the CGF charges was raised on average 10% for all pieces of equipment. This is an effort to restore the maintenance portion of the CGF charges to equate to the experienced maintenance expenses. The capital portion of the CGF charges has been raised by 5% for all pieces of equipment.

Notable Capital Project or Asset Acquisitions

- ***Police - Replace***
 - 2 Police Interceptor (Ford Utility) - (\$28,000/each, not including increased changeover costs)
 - 1 Ford F-150 4WD w/ crew cab for CSO (\$29,000, not including increased changeover costs)
 - Changover Costs for the 3 new vehicles - \$36,825. These costs are increased due to the 2015 vehicles being a new vehicle style. The classic Ford Crown Victoria style has been retired by the manufacturer.
- ***Public Works/Utility - Replace or new***
 - 1 - 1997 Ford Pickup truck #326 with 72,162 miles - replace with a 2015 Pickup truck (Park Patrol)- \$30,000
 - 1 - Hydraulic dump trailer. (Addition to fleet) - \$10,000 Moved to 2016
 - 1 - 1993 Vermeer Brush Chiiper #AM34 ??? Hours. Replace with 2015 Brush Chipper - \$50,000
 - 1 - 2001 Toro 325D Mower #M-1, Replace with 2015 comparable mower - \$35,000
 - Skid Steer loader (Bobcat) purchase/trade in - this is a net \$3500 expense
 - Purchase alley plow for pick up \$9,000 replace plow hitch on unit 303 sigle axle plow truck \$8,000

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Internal Service		Central Garage	Central Garage	60703				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2012 ACTUAL	2013 ACTUAL	2014			2015	
				ORIGINAL	9/30/14	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	103,134	107,952	126,254	92,068	129,219	131,337	131,337
6102	Overtime-reg. Employees	2,119	2,738	3,000	2,764	3,000	3,000	3,000
6108	Accumulated Vacation/Comp	258	28	419	-	429	402	402
6112	Service Recognition	-	-	-	-	-	377	377
6120	Employer Cont. for Pension	15,586	16,794	18,844	14,051	19,286	19,929	19,929
6130	Employer Paid Insurance	19,027	20,417	21,385	17,005	23,312	23,320	23,320
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	3,593	3,836	4,183	5,240	5,240	4,601	4,601
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	2,141	1,220	2,514	959	2,837	2,865	2,865
	Total Personal Services	145,858	152,985	176,599	132,087	183,323	185,831	185,831
SUPPLIES								
6201	Office Supplies	238	-	-	-	-	-	-
6210	Operating Supplies	179,733	200,143	180,000	139,628	180,000	190,000	190,000
6220	Repair & Maintenance Supplies	166,937	193,202	160,000	132,710	144,646	144,646	144,646
	Less: estimated sales tax			(15,354)				
6240	Minor Equipment & Furnishings	3,381	6,672	7,600	10,202	7,600	7,100	7,100
6245	Clothing Allowance	3,203	3,521	2,000	1,353	2,000	2,300	2,300
	Total Supplies	353,492	403,538	334,246	283,893	334,246	344,046	344,046
OTHER SERVICES & CHARGES								
6302	Professional Services	12,030	7,797	6,000	3,110	6,000	6,000	6,000
6331	Conferences, Training, Travel	1,577	-	500	-	500	-	-
6361	Property & Liability Insurance	21,864	22,504	24,062	24,049	24,062	25,605	25,605
6371	Repairs & Maint. (Contractual)	49,799	49,418	45,000	58,860	45,000	52,407	52,407
6374	Administration Support Fee	28,000	28,000	31,199	23,399	31,199	33,966	33,966
6385	Utility Service	-	-	-	-	-	-	-
6390	Postage and Telephone	-	40	-	109	-	-	-
	Total Other Services and Charges	113,270	107,759	106,761	109,527	106,761	117,978	117,978
MISCELLANEOUS								
6430	Miscellaneous	-	808	-	-	-	-	-
6480	Contingencies	-	-	6,700	-	-	-	-
	Total Miscellaneous	-	808	6,700	-	-	-	-
CAPITAL OUTLAY								
6550	Motor Vehicles	266,278	338,071	412,800	516,189	412,800	236,825	206,825
6572	Computer Software	-	-	-	1,482	-	-	-
6580	Other Equipment	31,452	59,712	46,400	17,520	46,400	48,400	48,400
	Total Capital Outlay	297,730	397,783	459,200	535,191	459,200	285,225	255,225
	Total Expenditures	910,350	1,062,873	1,083,506	1,060,698	1,083,530	933,080	903,080

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: Issue Date: Revised 12-1-14 Date:
SUBJECT: POLICY NAME – LIQUIDITY-FUND BALANCE	

I. PURPOSE

The fund balance in the General Fund plays an essential role in the overall financial management of the City. The General Fund’s fund balance indicates the City’s overall financial condition and also helps illuminate the City’s financial management practices. The fund balance is essential to financing annual operations. A basic premise for the maintenance of the fund balance is that it should be capable of financing the City’s cash flow requirements for roughly the first half of the budget year. The subsequent receipt of property tax and other large revenue sources should then normally relieve this role for the fund balance. In addition, the presence of sufficient fund balance helps the City respond to unexpected expenditure spikes; provides a temporary escape hatch from precipitous State or Federal legislative action that can abruptly reduce budgeted aid payment revenue; provides revenue base stabilization; and, can help maintain or improve the City’s bond rating.

II. DEFINITIONS

- The **General Fund** is the City’s basic operational fund and provides financial accounting for the basic municipal services typically relying on property tax revenues for primary funding. It encompasses many of the most common operational functions of City government including Public Safety, Public Works, Parks/Recreation, Community Development, City Engineer and other general Management/Budget activities.
- **Fund Equity** (Fund balance) is the measure of financial resources available in a governmental fund. Fund equity is divided into five classifications based primarily on constraints imposed upon the use of those resources. The classifications in order of constraint are: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

III. POLICY

The General Fund shall enter a new budget year with an **unassigned** fund balance that is in the range of 35-50% of the new year’s budgeted expenditures, which should ensure sufficient cash flow funds for the first half of the operating year.

IV. PROCEDURE

The Finance Director shall monitor and analyze the General Fund on a monthly basis and shall provide status reports to the City Administrator and Mayor/Council on at least a quarterly basis. If concerns are identified with fund balance trends, the Finance Director shall notify the Administrator and Mayor/Council and formulate recommendations for addressing the concerns.

The calculation to determine the annual policy percentage is made at the close of each fiscal year by the Finance Director, under supervision of the City Administrator and Mayor/City Council. If the year-end fund balance exceeds the amount specified in this Policy for the following year, the Mayor/City Council shall specifically consider retaining the excess in the fund balance before making a decision to allocate the monies to other uses. If the year-end balance falls short of the thresholds specified in this Policy, the Finance Director will develop and recommend a plan to replenish the fund balance level.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

The Finance Director is responsible for the ongoing implementation and enforcement of this Policy, with general supervision by the City Administrator and Mayor/City Council. The Mayor/City Council is solely responsible for specifying committed or assigned fund balance and for allocating unassigned fund balance that exceeds the minimums established by this Policy.

 <p>City of South St. Paul</p> <p>ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department	
	City Administrator Approval:	
	City Council Approval:	10-15-2012
	Issue Date:	10-15-2012
	Revised	12-1-2014
	Date:	
SUBJECT: DEBT MANAGEMENT POLICY		

I. PURPOSE

The purpose of this policy is to establish parameters and provide the general framework governing the issuance, management, continuing evaluation of and reporting on debt obligations issued by the City.

II. DEFINITIONS

General Obligation (G.O.) Bonds – Bonds that are direct obligation and pledge the full faith and credit of the City. G.O Debt Bonds are used to financed capital facilities and equipment that are essential to the continued maintenance or development of the City.

Taxable Market Value – As assessor’s estimate of what property would be worth if sold.

III. POLICY

The City faces a continuous and ongoing stream of infrastructure needs and requests from the citizens and business community. These demands require ongoing capital resources for the development and replacement of infrastructure which must be met with an orderly and balanced manner that allows the City to:

- Acquire capital resources at the lowest possible borrowing costs.
- Preserve debt capacity for future capital needs.
- Maintain the best possible credit standing.
- Administer its obligations in an efficient and cost effective manner.
- Improve coordination between the Capital Improvement Plan (CIP) and debt-financed projects.
- To provide for limits on debt to avoid potential pitfalls in servicing the debt.
- To inform citizens and stakeholders of debt management considerations

IV. PROCEDURE

Issuance and Provisions

1. The City will confine long-term borrowing to capital improvements or projects which cannot be financed from current revenues or cash balances. Recognizing that bond issuance costs add to the total interest costs of financing; bond financing should not be used if the aggregate cost of projects to be financed by the bond issue does not exceed \$1,000,000.

2. General obligation bond issues should be included in at least two Capital Improvement Plans proceeding the year of the bond sale. The first inclusion should contain a general description of the project, its timing and financial limits; subsequent inclusions should become increasingly specific.
3. The City will not borrow money to finance the general operations of the City.
4. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the capital improvement.
5. The City will attempt to keep the average maturity of General Obligation Bonds at or below 20 years.
6. The total G.O. debt service tax-levy shall not exceed 15% of the General Fund expenditures, unless there is a voter approved bond referendum.
7. The City will utilize a financial consultant in determining the appropriate bond and financing structure for debt issuances.
8. The sale of the bonds will be done through a competitive and open process. However, the City reserves the right to choose to use a “negotiated sale” method, in the rare circumstances that it is deemed to be more advantageous to the City.
9. Coordination of capital needs with overlapping or other units of government should be undertaken to avoid periodic marketing conflicts as well as increase awareness of the impact of debt on proper tax-paying entities

Monitoring and Continuing Evaluation Provisions

1. The City will maintain good communications with bond rating agencies regarding its financial condition. Complete and full disclosure of all financial and economic operations will be met through the timely distribution of the annual audited financial report, debt offering statement, operating budget, capital improvement plan, the immediate transmission of information and details related to any material event.
2. Compliance with the terms, conditions, and covenants of all outstanding bond or lease transactions will be continually monitored and followed.
3. Bond refunding’s and other savings opportunities will be monitored by the Finance Department and the City’s financial advisor and action will be taken when determined financially advantageous. Net Present Value debt service savings of a minimum of three percent (3%) will be the target savings threshold.
4. Monitor trends of key financial, economic, and debt ratios such as:
 - a. Taxable market value per capita
 - b. Available General fund balance compared to annual General fund expenditures
 - c. Annual debt service for general obligation direct debt to total general expenditures.
 - d. Direct general obligation debt and obligations as a percentage taxable market value.
 - e. Overall general obligation debt and obligations per capita.
 - f. Debt Limit – The City of South St. shall not exceed the statutory debt limits as identified in MN Statute 475, which limits net debt to 3% of the estimated market value of taxable property in the City.

Reporting

1. On an annual basis, a Debt Management Report shall be prepared and presented to the City Council for review and discussion. This report will present a comparative analysis of the trends as noted in item #4 above.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

The Finance Director of the City is designated as the person who is responsible for the implementation of the Debt Management procedures, with general supervision by the City Administrator and Mayor/City council

	City of South St. Paul	APP Finance
	ADMINISTRATIVE POLICIES AND PROCEDURES	City Administrator Approval: City Council Approval: 10-15-2012 Issue Date: 10-15-2012 Revised Date: 12-1-2014
SUBJECT: INVESTMENT POLICY		

I. Purpose

The purpose of this Investment Policy is to establish specific guidelines for the City of South St. Paul in the investment and deposit of public funds carried out by the Finance Director. This policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed and providing the highest investment return with maximum security and minimum risk.

II. Definitions

Public funds: “Public funds” means all general, special, permanent, trust, and other funds, regardless of source or purpose, held or administered by a government entity, unless otherwise restricted.

Liquidity: an asset's ability to be sold without causing a significant movement in the price and with minimum loss of value. Cash is considered a liquid asset.

III. Policy

The primary objectives in priority order of the City’s investment activities are:

A. *Safety of Principal*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit risk by purchasing only highly rated securities with adequate collateral and interest rate risk by matching maturities to cash flow needs and holding securities to maturity.

B. *Liquidity*

The investment portfolio will remain sufficiently liquid to enable the City to meet all operating and capital requirements that might be reasonably anticipated. A portion of the portfolio may be placed in money market funds or local government investment pools which offer same-day liquidity. Generally, investments shall have “laddered” maturities so that money becomes available on a regular schedule to meet the City’s obligations.

C. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs.

IV. Procedure

Investment Parameters

The City's investment portfolio shall be structured to achieve the three primary objectives (in rank order) of the policy: 1) safety of principal; 2) sufficient liquidity; 3) adequate yield. Investments should be purchased to match expected cash flow needs, minimizing the market risk associated with the early sale of the investments.

All City investments and deposits shall be those allowable by Minnesota Statutes Chapter 118A and amendments thereto. In accordance with MN Statutes 118A, collateralization will be required on all demand deposit accounts, including checking, savings, and money market accounts, and non-negotiable certificates of deposit in excess of federal deposit insurance.

State law defines the types of securities that a financial institution may pledge as collateral for public deposits. These securities include:

- United States Treasury Issues
- Issues of US Government Agencies and Instrumentalities
- Obligations of State and Local Governments
- Time Deposits (Certificates of Deposits fully insured by the federal deposit insurance company or federal agency).

Reporting and Review

- A. The Finance Director shall keep accurate records of all financial transactions and have available a list of current investments upon request. The quarterly financial reports will contain a listing of investments for City Council review. The annual financial reports, such as the Budget and Comprehensive Annual Financial Report (CAFR) will present investment earnings for the reporting year.
- B. Outside review of compliance with this investment policy is within the scope of the annual audit by an Independent C.P.A. firm which shall report discrepancies, if any, to the City Council in accordance with generally accepted auditing standards.
- C. Interest earned and market value adjustments on investments shall be allocated to various funds based on each fund's average monthly cash balance. Conversely, Interest expense may be charged to funds with negative cash and invest balances during the year.

Standards of Care

The prudent person standard shall be applied to the management of the portfolio. The standard states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Conflict of Interest

Any city official involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair his/her ability to make impartial investment decisions. Employees shall disclose any material interests in financial institutions with which they conduct business. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

Collateralization

In accordance with MN Statutes 118A, collateralization will be required on all demand deposit accounts, including checking, savings, and money market accounts, and non-negotiable certificates of deposit in excess of federal deposit insurance.

Authorized Financial Dealers and Institutions

The Finance Director will maintain a list of financial institutions authorized to provide investment services to the City. All broker/dealers are authorized on an annual basis by the City Council.

Safekeeping

Investments shall be kept at the broker/dealer in the City's name. Certificates will be held at the financial institution in the City's name. All securities should be a risk category one according to the Government Accounting Standard No. 3. The broker/dealer must provide asset protection of \$10,000,000 through the Securities Investor Protection Corporation (SIPC).

V. Authority For Implementation and Enforcement

The Finance Director is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Finance Director shall carryout established written procedures and internal controls for the operation of the investment program consistent with this investment policy, with general supervision by the City Administrator and Mayor/City Council.

	City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES	APP Department	
		City Administrator Approval:	
		City Council Approval:	10-15-2012
		Issue Date:	10-15-2012
		Revised Date:	
SUBJECT: POST ISSUANCE DEBT COMPLIANCE POLICY			

I. PURPOSE

The Internal Revenue Service (IRS) is responsible for enforcing compliance with the Internal Revenue Code (the “Code”) and regulations promulgated thereunder (“Treasury Regulations”) governing certain obligations (for example: tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various “Tax Credit” Bonds). The IRS encourages issuers and beneficiaries of these obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

The City Council (the “Council”) of the City of South St. Paul, Minnesota (the “City”) has chosen, by policy, to take steps to help ensure that all obligations will be in compliance with all applicable federal regulations. This policy may be amended, as necessary, in the future.

II. DEFINITIONS

Arbitrage is excess profit earned from the investment of tax-exempt bond proceeds in higher-yielding taxable securities.

III. POLICY

The City desires to monitor these types of debt obligations to ensure compliance with the Code and Treasury Regulations. These City Obligations include bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper or any other form of debt that is subject to compliance.

IV. PROCEDURE

The City shall assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures (the “Post-Issuance Debt Compliance Procedures”). At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:

1. General post-issuance compliance;
2. Proper and timely use of obligation proceeds and obligation-financed property;
3. Arbitrage yield restriction and rebate;
4. Timely filings and other general requirements;

5. Additional undertakings or activities that support points 1 through 4 above;
6. Maintenance of proper records related to the obligations and the investment of proceeds of obligations;
7. Other requirements that become necessary in the future.

The Post-Issuance Debt Compliance Procedures shall be applied to each qualifying obligation and maintain a record of the results. Further, the Post-Issuance Debt Compliance Policy and Procedures are shall be updated on a regular and as needed basis.

The responsible party for the implementation of the policy shall secure educational or training resources necessary in maintaining records needed to ensure post-issuance debt compliance. These resources included, but are not limited to, consulting services, publications and compliance assistance.

Most of the provisions of this Post-Issuance Debt Compliance Policy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the City may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the City shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance Policy.

Private Activity Bonds

The City may issue tax-exempt obligations that are “private activity” bonds because either (1) the bonds finance a facility that is owned by the City but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called “conduit bonds”, where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law (such as certain manufacturing projects and certain affordable housing projects). Prior to the issuance of either of these types of bonds, the City shall take steps necessary to ensure that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance Policy.

In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the City may determine that all or some portion of compliance responsibilities described in this Post-Issuance Debt Compliance Policy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the City under federal law. In a case where the City is concerned about the compliance ability of a private party, the City may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

The Finance Director of the City is designated as the City’s agent who is responsible for post-issuance compliance of these obligations, with general supervision by the City Administrator and Mayor/City council.

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: 11-21-11 Issue Date: 11-21-11 Revised 12-1-14 Date:
SUBJECT: CAPITAL IMPROVEMENT PLAN AND PROGRAM	

I. PURPOSE

The Capital Improvement Program (CIP) is a proposed multi-year plan that provides for the acquisition, construction, replacement and/or maintenance of the City’s public infrastructure and major capital assets. The terms Capital Improvement Program and Capital Improvement Plan should be regarded as interchangeable.

Proposed CIP expenditures are grouped in the plan by type – **infrastructure** (streets/utilities) improvements, **facilities/grounds** projects, and **major equipment purchases** (vehicles/rolling stock, technology, and other specialized items). Proposed funding sources are also identified for each expenditure. Execution of the program requires a careful balancing of needs, wants and available resources.

The CIP is manifested as a list of proposed capital expenditures, with funding sources, scheduled for the next fiscal year and the four years thereafter. With maturation of the CIP process, the planning horizon for major capital expenditures may grow to a ten-year projection.

The CIP process is undertaken because it provides:

- An effective way to anticipate, plan, budget, and coordinate operational and capital needs across city departmental boundaries.
- A rational method for allocating scarce resources by prioritization.
- A tangible and coherent program that can be more strategically aligned with available State, federal and other outside funding opportunities.
- Defined capital commitments that may better mobilize public and private support.
- Evidence of effective financial management that may enhance bond ratings.
- A tool that can be used by Staff for long-range analysis and planning.

II. DEFINITIONS

Capital Improvement – an expenditure of Public funds for the acquisition, construction, replacement and/or maintenance of the City’s infrastructure, facilities/grounds, and major equipment. A threshold of \$10,000 is used to define an expenditure as a capital expense appropriate for inclusion within the CIP.

III. POLICY

A 5-year CIP will be annually updated, reviewed and adopted by the City Council in conjunction with the City's annual budget process. Council and Staff consideration shall be given to the following factors when developing the plan:

- Availability of funding sources
- Retaining \$500,000 for emergency resources in the Capital Programs Fund
- Projected need and urgency for repair or replacement
- Likely demand for the improvement
- Estimated cost
- Impact to City debt levels
- Relative benefits and avoided costs if funds used for alternative purposes
- Subsequent operating costs that will flow from the proposed improvement
- Alternatives for addressing the improvement need through collaboration or cost sharing with others

IV. PROCEDURE

The CIP is prepared and developed by City Staff with direction provided by the City Council. The plan will be annually updated, reviewed, adopted and published. Department managers are responsible for annually updating information and for suggesting new items for the CIP. The Finance Director will centrally manage CIP information and documents and with the City Administrator, will facilitate annual discussion and decision making by the City Council.

Program expenditures proposed for the first year of a multi-year CIP would be included in the annual budget for that year, together with the chosen funding source(s). City Council review and revision of the CIP will occur at an early stage of the annual budget process so that potential tax levy impacts can be evaluated in conjunction with the discussion of proposed operational levies for the next calendar year.

Inclusion of CIP items in an annual budget does not constitute authorization for the expenditure. During the course of the budget year, each item will be presented to the City Council for specific consideration and spending authorization. .

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

Management team members are responsible for annually reviewing and updating relevant information about CIP items within their operational jurisdiction and for appropriately sharing it with the Finance Director, City Administrator and the Mayor/City Council. The Finance Director is responsible for coordinating the ongoing implementation and enforcement of this Policy, under general supervision by the City Administrator and Mayor/City Council.