

2012 BUDGET



CITY OF SOUTH ST PAUL

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City of South St. Paul - 2012 Budget

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SOUTH ST PAUL CITY COUNCIL

Mayor	Beth Baumann	January 1, 2015
Councilmember	Lori Hansen	January 1, 2013
Councilmember	Christopher Lehmann	January 1, 2013
Councilmember	Daniel Niederkorn	January 1, 2013
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	Joshua A. Feldman
Park and Recreation Director	Christopher J. Esser
City Attorney	LeVander, Gillen & Miller, P.A.
City Engineer	John M. Sachi
Police Chief	Daniel S. Vujovich
City Clerk	Christy M. Wilcox
Library Director	Kathy M. Halgren

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Date: December 5, 2011

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

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

Subject: Presentation and transmittal of the 2012 Budgets for the various funds of the City of South St. Paul, including those supported by property taxes (General Fund, Library, Wakota Arena, Debt Service, and Capital Programs Funds)

INTRODUCTION:

This memo accompanies proposed final 2012 Budgets for the various Operating, Debt Service, Capital Programs, Enterprise and Internal Service Funds of the City. Three of the Operating Funds are supported by property taxes - the General Fund, Wakota Arena and the Library. The Debt Service and the Capital Programs funds are also supported by property taxes. Proposed final property tax levies in support of these Funds also accompany this memo. Of these five Funds, the General Fund is typically the focus of City Council Public Hearings on the Budget. The General Fund encompasses many of the most common functions of City government, including programs associated with Public Safety, Public Works, Parks/Recreation, Community Development, City Engineer and other general Management/Budget activities.

The full City Budget structure includes other Operating Funds that do not directly rely on property taxes. They include the Central Square Community Center (CSCC), the Airport Operating and the Airport Capital Improvement Funds. These Operations are funded through other forms of revenue, primarily fees and charges. The CSCC also operates through the contribution of services from other City programs.

The City's Budget structure also includes Enterprise Funds wherein expenses are primarily funded by fees charged to consumers for the provision of services. The City's Enterprise Funds include the Water/Sanitary Sewer Utility, the Stormwater Utility, and the Streetlight Utility. During the period 2009-10, the City conducted a utility rate study and as a result, rate adjustments were implemented in 2011 and will continue in 2012. The City Council has also approved rate adjustments in 2012 for the Stormwater and Streetlight Utilities.

Finally, the City's comprehensive Budget structure includes the Central Garage Fund, an Internal Service Fund. It constitutes a centralized accounting method for addressing the expenses of purchasing, maintaining and fueling the various vehicles and other rolling stock used by City programs. Those Operating program budgets each include a line item 'payment' to the Central Garage Fund for a proportionate share of these expenses, which includes a component for amortization of the cost for replacement vehicles and equipment. By this technique, the City 'saves' for the replacement of vehicles and equipment and uses a 'pay-as-you-go' approach, rather than using debt financed purchasing.



The proposed 2012 budgets and levies will receive final consideration at a Public Hearing during the December 5, 2011 Council meeting. A continuation date of December 19, 2011 has also been set, if needed. When adopted, the levies will be certified to Dakota County for collection in calendar year 2012. The Hearing dates and the preliminary 2012 budgets and levies for the General Fund, Library and Debt Service Funds were set during a Public Hearing on September 6, 2011 and are memorialized in City Council Resolution Number 2011-144. The budgets and levies to be considered on December 5th include changes to the preliminary budgets and levies adopted in September. The proposed final tax levy has been reduced and now constitutes a 4.73% increase over the 2011 Budget, rather than the 5.99% increase reflected in September's preliminary levies. Total spending for these tax-supported funds constitutes a 3.44% increase over the total spending in the 2011 Budget, but is still \$140,000 less than the 2010 Budget.

NOTABLE 2012 BUDGET REVENUE CONSIDERATIONS

The 2012 Budgets and Levies were again developed during a continuing period of major financial upheaval and uncertainty. The fiscal challenges facing South St. Paul have been noted in the past. *Attached is a memo from September 6, 2011 that provides a recitation of those challenges and references to source materials that support the memo's points.*

The economic volatility of recent years and corresponding political gridlock over State budgeting processes again seriously challenged the City's ability to coherently budget for 2012. The most notable recent illustration of the dysfunction came with a shutdown of the State government in summer 2011. When the 2011 Omnibus Tax Bill was finally adopted, it included provisions that replaced the Market Value Homestead Credit (MVHC) with a new approach called the Homestead Market Value Exclusion. The change initially sounded innocuous. The Research Department of the Minnesota House of Representatives explained the exclusion this way:

The exclusion provides for a portion of each home's market value to be excluded from its value for property tax calculations. The amount of value excluded is directly proportional to the MVHC the home received under the old law. In this way, each home contributes a smaller amount to each taxing jurisdiction's tax base. The tax rate tends to be a little higher because of the reduced tax base, which is why taxes increase for the other types of property

Closer examination, however, revealed some profound and possibly unanticipated consequences. **First**, the former MVHC approach resulted in a State payment, (albeit unreliable), to the City, which treated the payment as a General Fund revenue that helped pay for all General Fund expenditures and therefore inured to the benefit of all property taxpayers in the community. In contrast, the Homestead Market Value Exclusion approach bestows property tax shelter only to homesteaded property tax payers. For a City to raise the same amount of property tax revenues as in past years, non-homesteaded property therefore must now pay more to replace the targeted tax break given to homesteaded properties. **Second**, the exclusion of market value for the computation of homesteaded property tax liability causes a reduction in the City's tax capacity. On a statewide basis,



that reduction approaches 5%. To offset that revenue base loss, a city would need to increase its tax rate by 5%, find other replacement revenues or institute additional budget cuts. Finding new revenues in the midst of long-term economic doldrums is tough. Finding substantial additional budget cuts after years of cutback management is equally daunting. **Third**, the Homestead Market Value Exclusion is applied on

a sliding scale tied to underlying property value, which causes another form of tax burden shift. Higher valued homesteaded properties will not get as much benefit as lower valued homesteaded properties. **Fourth**, the current economic malaise has resulted in substantial diminishment of property value but the effect has been uneven. Some property values have remained relatively consistent and others have plunged. This variable impact and the factors previously cited regarding the Homestead Market Value Exclusion have made it virtually impossible to gauge the impact of preliminary 2012 budget and levy decisions on individual properties.

Because of the persistent instability of State aids, the City has embarked on a four-year plan to dramatically reduce its dependence on State aids. The proposed 2012 budget implements the second year of the plan by replacing \$416,000 of promised State Aid dollars with a like amount of local property tax dollars. This strategy accounts for over 90% of the total tax levy increase proposed for 2012. If the City should be so lucky as to receive promised State Aid dollars, they would be used to execute the City's Capital Improvement program (CIP). If the dollars do not come, the City would delay implementation of the CIP and/or look to other resources to fund them.

Each year, cities certify property tax levies for the following year in stated aggregate dollar amounts and not by specific tax rate changes. For that reason, caution must be taken when considering the overall proposed percentage increase (4.73%) in the total levy, (when comparing 2011 to the proposed 2012 levies). It must be stressed that this percentage increase only applies to the aggregate or total levy and does not accurately predict the percentage change that will occur on individual parcels. As noted previously, falling property values and the variable impact of the new Homestead Market Value Exclusion have introduced new factors of uncertainty into an already challenging budget environment. It has become very difficult to foresee how the impacts of budgeting decisions will fall on the various components of the City's property tax base.

NOTABLE 2011 BUDGET EXPENDITURE CONSIDERATIONS

In the course of dealing with a woeful economy and persistently unreliable State financial assistance, the City Council and Staff have explored many options and ideas for dealing with the challenge of continuing to provide services in an era of shrinking resources. Easy budget cuts have been long past made and further cuts now would affect basic services.

Throughout this period of fiscal challenge, the City Council has actively explored and implemented organizational restructuring steps as a means to reduce costs, create greater efficiencies, and/or enhance service delivery. For Budget year 2012, restructuring continues to move from concept to implementation. In 2011, the City initiated a major change to the management, staffing, and services associated with the City's Public Works operation. The mission of the Department has been clarified



and it now is held responsible for the maintenance of all of the buildings, grounds, and infrastructure of the City. In conjunction with some retirements, the City contracted with Special School District #6 for part-time services to fill the Public Works Director position. With a year of experience, another tweak will be made in this area by the addition of a maintenance worker. The new employee will bring the workforce count in that Department to a number consistent with history over the past decade. This addition helps partially explain the increased 2012 program costs (7% increase) for the Public Works Department. Also contributing to increased expected costs is the rising cost of salt and asphalt for street maintenance.

Projected 2012 spending increases in the other City Departments are generally very modest. A 3% increase in Central Garage charges will be implemented after several years of no increases and that increase is allocated among the Departments based on the number of departmental vehicles. The City is also replacing its antiquated financial, utility billing and licensing software at a net increased cost of \$22,165. To promote accessibility and transparency, the City is also joining West St. Paul, Inver Grove Heights, and Mendota Heights in providing webstreaming of City Council meetings through the cable communications system at a new cost of \$10,600.

The 2012 General Fund budget also includes spending increases that flow from the spending decisions of other affiliated providers of services in the community. The Police Department, for example, receives Dispatch services from the Dakota Communications Center (DCC) and that cost will increase by \$16,898, consistent with a previously adopted multi-year plan. The increase helps cover new technology being implemented in that sector. Charges from the South Metro Fire Department are also increasing by 3% or \$28,561. In addition, a new expense line item has been added to the Fire Department program budget to enable amortization of certain fire equipment replacement and that new cost will be \$39,286.

The 2012 Budget also includes a tax levy increase for the Library, Wakota Arena, and the Capital Program. The Library levy increase of \$40,126 and the Wakota Arena levy increase of \$31,310 reflect a more accurate assignment of support costs provided by General Fund programs, (e.g., administrative and management support charges). The Capital Program Fund, (formerly called the Special Projects Fund) has a levy increase of \$37,077, which will help cover the cost of Public Works Department equipment that was not amortized through the Central Garage Fund.

The 2012 Budget process also includes the adoption of a five-year Capital Improvements Plan (CIP) for major projected capital expenses. It identifies both projected expenditures and the potential funding sources for them. Development of the Plan has been underway for several years and further development will continue during 2012. The CIP should enable the City to better anticipate, plan and coordinate major community investments over the coming years. It must be stressed that the CIP is a Plan and therefore subject to amendment and refinement. Inclusion of items in the Plan is not the same as authorization of spending for those items. Each item listed as planned expenditures in 2012 will separately be presented and considered by the City Council for authorization.

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

	Budget 2010	Budget 2011	Budget 2012	11 TO 12 CHANGE	
				\$	%
TAXES					
General Fund	\$5,964,584	\$6,404,971	\$6,669,594	\$264,623	4.13%
Library	600,363	585,715	625,841	40,126	6.85%
Wakota Arena	175,000	161,728	193,038	31,310	19.36%
Capital Program	148,913	75,000	112,077	37,077	49.44%
Debt Service	565,739	652,719	652,210	(509)	-0.08%
TOTAL	\$7,454,599	\$7,880,133	\$8,252,760	\$372,627	4.73%
SPENDING					
General Fund	\$11,157,495	\$10,809,914	\$11,168,982	\$359,068	3.32%
Library	614,813	603,515	639,841	36,326	6.02%
Wakota Arena	1,093,650	1,000,516	1,020,140	19,624	1.96%
Capital Program	148,913	75,000	112,077	37,077	49.44%
Debt Service	719,767	652,719	652,210	(509)	-0.08%
TOTAL	\$13,734,638	\$13,141,664	\$13,593,250	\$451,586	3.44%

**2012 BUDGET SUMMARY
ALL TAX LEVY SUPPORTED FUNDS**

	2012						<i>restated (1)</i>	11 TO 12	
	General	Library	Wakota	Special Projects	Debt	TOTAL BUDGET	BUDGET	CHANGE	
REVENUES:									
Property Tax Levy:									
Property Taxes	6,669,594	625,841	193,038	112,077	652,210	8,252,760	7,688,633	564,127	7%
Market Value Credit	-	-	-	-	-	-	191,500	(191,500)	--
Subtotal	6,669,594	625,841	193,038	112,077	652,210	8,252,760	7,880,133	372,627	
Local Government Aid (LGA)	832,000	-	-	-	-	832,000	1,248,039	(416,039)	-50%
Fees	1,240,234	9,000	-	-	-	1,249,234	1,203,625	45,609	4%
Intergovernmental	726,825	-	-	-	-	726,825	555,089	171,736	24%
Charges for Services	1,333,929	5,000	649,642	-	-	1,988,571	1,890,242	98,329	5%
Miscellaneous	206,400	-	-	-	-	206,400	107,000	99,400	48%
Transfers In	160,000	-	-	-	-	160,000	193,506	(33,506)	-21%
TOTAL REVENUES	11,168,982	639,841	842,680	112,077	652,210	13,415,790	13,077,634	338,156	
APPROPRIATIONS									
General Government	1,452,946	-	-	-	-	1,452,946	1,441,286	11,660	1%
Public Safety	6,060,577	-	-	-	-	6,060,577	5,956,342	104,235	2%
Public Works	2,406,507	-	-	-	-	2,406,507	2,249,057	157,450	7%
Community Development	332,944	-	-	-	-	332,944	353,031	(20,087)	-6%
Recreation and Library	652,872	639,841	775,437	-	-	2,068,150	2,002,688	65,462	3%
Contingency	226,975	-	-	-	-	226,975	97,253	129,722	57%
Debt Service (external)	-	-	160,703	23,562	652,210	836,475	814,447	22,028	3%
Capital Improvements	-	-	84,000	88,515	-	172,515	158,000	14,515	8%
Transfers Out	36,161	-	-	-	-	36,161	69,560	(33,399)	-92%
TOTAL APPROPRIATIONS	11,168,982	639,841	1,020,140	112,077	652,210	13,593,250	13,141,664	451,586	

(1) Beginning in 2012, tax levy financing for Wakota Arena (Debt) will no longer be levied through the General Fund and then subsequently transferred out of the General Fund. Instead, the Capital Improvement levy will be directed to the Wakota Arena Fund. Because of this modification, the amounts for 2011 have been restated to provide consistency and to enable a clearer comparison of the previous year.

GENERAL FUND

SUMMARY OF REVENUE

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Original 2011 vs 2012	
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%
PROPERTY TAXES								
Current and Delinquent	3,920,179	4,146,752	4,597,385	4,597,385	5,237,885	4,840,083	242,698	5%
Fiscal Disparities	1,276,379	1,481,537	1,616,086	1,616,086	1,616,086	1,829,511	213,425	13%
Mobile Home Tax/Other	4,394	2,407	-	-	-	-	-	-
TOTAL PROPERTY TAXES	5,200,952	5,630,696	6,213,471	6,213,471	6,853,971	6,669,594	456,123	7%
FEES AND FINES								
Franchise Fees	759,836	764,408	745,500	770,500	771,500	796,500	51,000	7%
Fines and Forfeits	103,122	98,446	121,400	121,400	111,400	111,400	(10,000)	-8%
License and Permits - Business	98,776	47,252	79,525	79,525	92,284	92,284	12,759	16%
License and Permits - Non-business	218,472	274,910	208,200	208,200	240,050	240,050	31,850	15%
TOTAL FEES AND FINES	1,180,206	1,185,016	1,154,625	1,179,625	1,215,234	1,240,234	85,609	7%
INTERGOVERNMENTAL REVENUE								
Federal	500	1,430	-	-	-	-	-	--
<u>State:</u>								
Local Government Aid (LGA Certified	2,299,652	2,378,984	2,227,416	2,227,416	1,663,720	1,663,720	-	-
Allow. for LGA Unallotments	(309,852)	(715,264)	(979,377)	(563,696)	(831,720)	(831,720)	147,657	-15%
Market Value Homestead Credit	454,448	502,766	191,500	528,653	-	-	(191,500)	-100%
Allow. For MVHC Unallotments	-	(335,824)	(337,153)	(337,153)	-	-	337,153	-100%
Municipal State Aid (MSA)	144,680	150,145	155,000	155,000	156,000	156,000	1,000	1%
MNDOT	38,500	38,500	38,500	38,500	38,500	38,500	-	-
Police Aids	241,245	170,974	165,000	165,000	150,000	150,000	(15,000)	-9%
Fire Aids	38,653	-	-	-	-	-	-	--
Police Training	10,307	8,962	10,400	10,400	9,000	9,000	(1,400)	-13%
Other State Grants and Aids	48,258	41,691	41,000	41,000	41,000	41,000	-	-
<u>County:</u>								
Recycling Grant	21,300	21,500	21,300	21,300	21,300	21,300	-	-
Gravel Tax	3,111	-	3,100	3,100	500	500	(2,600)	-84%
Road Maintenance	52,312	34,875	34,875	34,875	34,875	34,875	-	-
Traffic Signal	446	497	400	400	400	400	-	-
Other County Grants and Aids	7,025	-	-	-	-	-	-	--
<u>Local:</u>								
School District - Police Services	37,402	62,962	79,854	79,854	84,000	84,000	4,146	5%
School District - Senior Center	17,971	18,746	18,813	18,813	20,296	20,296	1,483	8%
HRA Share of Costs	18,500	200,000	181,239	181,239	170,954	170,954	(10,285)	-6%
Other	-	-	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	3,124,458	2,580,944	1,851,867	2,604,701	1,558,825	1,558,825	270,654	15%
CHARGES FOR SERVICES								
Administration Charge	113,400	272,377	352,561	352,561	353,800	434,400	81,839	23%
Internal Service Charge	-	-	39,274	39,274	20,657	20,657	(18,617)	-47%
PILOT (Payment in Lieu of tax)	-	31,252	71,800	-	-	32,741	(39,059)	-54%
Recorder's Fee	9,202	-	8,300	8,300	8,300	8,300	-	-
Engineering Project Fees	182,227	284,816	125,000	125,000	125,000	125,000	-	-
Parks and Recreation	185,065	214,599	184,500	184,500	192,000	192,000	7,500	4%
Service Center Rent	50,000	50,000	50,000	50,000	50,000	50,000	-	-
Rents	58,241	57,478	56,941	56,941	58,296	58,296	1,355	2%
Ambulance Transport	169	-	-	-	-	-	-	--
Public Safety	5,240	9,801	5,250	5,250	5,015	5,015	(235)	-4%
Public Works - Streets	17,729	13,537	5,000	5,000	7,500	7,500	2,500	50%
Antenna and Other Charges	124,066	158,222	190,657	190,657	205,482	205,482	14,825	8%
Barge Terminal Fee	135,344	138,051	140,812	140,812	143,628	143,628	2,816	2%
Other	53,601	76,374	59,950	59,950	50,910	50,910	(9,040)	-15%
TOTAL CHARGES FOR SERVICE	934,284	1,306,507	1,290,045	1,218,245	1,220,588	1,333,929	43,884	3%

GENERAL FUND

SUMMARY OF REVENUE

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Original 2011 vs 2012		
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%	
			MISCELLANEOUS						
Interest on Investments	32,637	71,910	55,000	55,000	55,000	55,000	-		
Other	175,703	69,512	51,400	51,400	51,400	51,400	-		
Fund Balance	-	-	-	-	-	100,000			
TOTAL MISCELLANEOUS	208,340	141,422	106,400	106,400	106,400	206,400	-		
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) DCC rebate	101,183	33,506	33,506	33,506	-	-	(33,506)	-100%	
Transfers In (Other) Excess TIF	-	-	-	-	-	-	-	--	
Transfers In (Other) - SAC proceeds	1,500,000	-	-	-	-	-	-	--	
TOTAL TRANSFERS IN	1,761,183	193,506	193,506	193,506	160,000	160,000	(33,506)	-17%	
TOTAL REVENUES	12,409,423	11,038,091	10,809,914	11,515,948	11,115,018	11,168,982	822,764	8%	
Surplus/(Deficit)	2,092,787	(30,441)	-	-	-	-			
<u>DETAIL OF TAX LEVY</u>									
Current and Delinquent	3,920,179	4,146,752	4,597,385	4,597,385	5,237,885	4,840,083	242,698		
Fiscal Disparities	1,276,379	1,481,537	1,616,086	1,616,086	1,616,086	1,829,511	213,425		
Market Value Homestead Credit	454,448	166,942	(145,653)	191,500	-	-	145,653		
General Fund Levy	5,651,006	5,795,231	6,067,818	6,404,971	6,853,971	6,669,594	601,776		

GENERAL FUND

SUMMARY OF EXPENDITURES

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Original 2011 vs 2012		
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%	
GENERAL GOVERNMENT									
Mayor and Council	99,150	99,377	102,611	99,995	101,694	101,694	(917)	-1%	
City Administration	303,855	308,689	339,762	362,677	344,042	344,042	4,280	1%	
City Attorney	216,816	254,904	250,000	250,000	215,000	215,000	(35,000)	-14%	
City Clerk	149,743	167,940	146,278	140,716	155,319	155,319	9,041	6%	
Finance	337,867	363,581	381,042	375,922	414,377	414,377	33,335	9%	
Information Technology	126,615	135,267	148,817	147,518	154,307	154,307	5,490	4%	
Recycling	61,591	48,296	53,954	53,531	52,559	52,559	(1,395)	-3%	
Animal Control	10,991	9,337	18,822	18,720	15,648	15,648	(3,174)	-17%	
TOTAL GENERAL GOVERNMENT	1,306,628	1,387,391	1,441,286	1,449,079	1,452,946	1,452,946	11,660	1%	
PUBLIC SAFETY									
Police Protection	3,746,087	3,806,410	3,974,039	3,928,306	4,017,085	4,017,085	43,046	1%	
Fire Department	1,837,622	1,986,165	1,982,303	1,982,303	2,043,492	2,043,492	61,189	3%	
TOTAL PUBLIC SAFETY	5,583,709	5,792,575	5,956,342	5,910,609	6,060,577	6,060,577	104,235	2%	
PUBLIC WORKS									
Engineering	404,424	419,800	365,347	363,061	365,546	365,546	199	0%	
Streets, Alley's and Boulevards	1,121,761	1,197,066	1,168,264	1,213,629	1,213,632	1,238,511	70,247	6%	
Buildings	253,169	255,387	283,153	281,101	280,683	280,683	(2,470)	-1%	
Parks Facilities and Maintenance	454,935	411,798	432,293	503,151	497,404	521,767	89,474	21%	
TOTAL PUBLIC WORKS	2,234,289	2,284,051	2,249,057	2,360,942	2,357,265	2,406,507	157,450	7%	
COMMUNITY DEVELOPMENT									
City Planner	106,553	106,823	105,741	102,196	105,627	105,627	(114)	0%	
Code Enforcement	286,098	284,993	247,290	240,462	227,317	227,317	(19,973)	-8%	
TOTAL COMMUNITY DEVELOPMENT	392,651	391,816	353,031	342,658	332,944	332,944	(20,087)	-6%	
PARKS AND RECREATION									
Parks Administration	433,093	433,998	370,554	360,675	350,722	350,722	(19,832)	-5%	
Splash Pool	69,237	65,278	60,437	59,726	63,073	63,073	2,636	4%	
Northview Pool	53,172	73,135	54,834	54,095	56,806	56,806	1,972	4%	
Recreation Programs	98,275	64,293	70,746	69,607	94,458	94,458	23,712	34%	
Community Affairs	86,547	87,403	86,814	86,712	87,813	87,813	999	1%	
TOTAL PARKS AND RECREATION	740,324	724,107	643,385	630,815	652,872	652,872	9,487	1%	
CONTINGENCY			97,253	57,358	222,253	226,975	129,722	133%	
TRANSFERS OUT									
Special Projects Fund (CIP)	-	389,890	-	694,927	-	-	-	--	
City Hall Fund	-	-	-	-	-	-	-	--	
Equipment (Technology) Fund	59,035	74,532	69,560	69,560	36,161	36,161	(33,399)	-48%	
Year end to cash flow fund	-	-	-	-	-	-	-	--	
Wakota Arena	-	-	-	-	-	-	-	--	
Library	-	24,170	-	-	-	-	-	--	
TOTAL TRANSFERS OUT	59,035	488,592	69,560	764,487	36,161	36,161	(33,399)	-48%	
TOTAL EXPENDITURES	10,316,636	11,068,532	10,809,914	11,515,948	11,115,018	11,168,982	359,068	3%	

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GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
GENERAL PROPERTY TAXES								
4110	Current Ad Valorem Taxes - Restated	3,787,695	4,027,947	4,597,385	(129)	4,597,385	5,237,885	4,840,083
4140	Fiscal Disparities	1,276,379	1,481,537	1,616,086	-	1,616,086	1,616,086	1,829,511
	Total Current Ad Valorem:	5,064,074	5,509,484	6,213,471	(129)	6,213,471	6,853,971	6,669,594
4120	Delinquent Ad Valorem Taxes	132,484	118,805	-	25,815	-	-	-
4130	Mobile Home Tax	844	642	-	368	-	-	-
4125	Penalties & Int. on Ad Val Tax	3,550	1,765	-	2,070	-	-	-
	TOTAL PROPERTY TAXES	5,200,952	5,630,696	6,213,471	28,124	6,213,471	6,853,971	6,669,594
FEES AND FINES								
4180	Franchise Fees - (Xcel Energy)	714,099	718,246	700,000	261,980	725,000	725,000	750,000
4181	Franchise Fees - Cable	45,737	46,162	45,500	48,170	45,500	46,500	46,500
4601	Court Fines	95,460	85,665	100,000	28,815	100,000	95,000	95,000
4602	Court Fines - Dare	3,712	3,856	5,500	832	5,500	4,000	4,000
4604	Other Fines	3,950	1,875	900	1,200	900	2,400	2,400
4605	Administration Citation	-	7,050	15,000	1,300	15,000	10,000	10,000
	TOTAL FRANCHISE FEES, FINES	862,958	862,854	866,900	342,297	891,900	882,900	907,900
	License and Permits:							
	License - Business:							
4202	Car Wash	150	-	75	75	75	75	75
4203	Barber and Beauty Shop	570	100	380	370	380	370	370
4204	Bowling Alley	700	-	350	350	350	350	350
4207	Cigarette	1,900	400	1,200	1,200	1,200	1,200	1,200
4209	Entertainment	1,000	-	800	800	800	800	800
4210	Foodstuff	1,000	500	900	850	900	-	-
4211	Fuel Dealer	20	-	20	20	20	-	-
4212	Hotel	920	-	460	460	460	460	460
4213	Liquor	31,640	25,160	26,560	3,900	26,560	23,860	23,860
4214	Mechanical Amusement Devices	915	405	870	825	870	825	825
4215	Mechanical Music (Jukebox)	120	60	105	90	105	75	75
4218	Non-Intoxicating Malt Liquor	850	800	550	300	550	550	550
4219	Petroleum	695	145	530	535	530	555	555
4220	Pool & Billard Rooms	225	90	240	180	240	165	165
4221	Restaurant	4,100	300	2,700	2,600	2,700	2,600	2,600
4223	Soft Drinks, Bum, Candy & Nuts	360	90	285	285	285	285	285
4224	Peddlers, Solicitors & Canvas.	250	50	60	50	60	60	60
4226	Trash Haulers	8,095	815	5,845	5,020	5,845	5,020	5,020
4232	Concessions	108	72	60	12	60	24	24
4235	Air Conditioning (Occupation)	-	35	-	-	-	-	-
4236	Pawnbroker	-	3,000	-	-	-	-	-
4237	Truth in Housing	-	-	-	388	-	-	-
4238	Residential Rental Hous. Buss.	36,355	8,900	34,050	38,500	34,050	50,525	50,525
4242	Special Event License	125	150	100	75	100	100	100
4244	Massage Therapy	250	200	250	200	250	200	200
4246	Business License/Location Fee	150	60	135	120	135	135	135
4247	Housing Evaluator License	1,100	500	-	850	-	1,050	1,050
4248	Investigation License Fee	-	40	-	10	-	-	-
4252	Theater	-	-	-	-	-	-	-
4253	Dog and Cat	6,678	5,380	2,500	4,480	2,500	2,500	2,500
4254	Benches Limit 25	500	-	500	500	500	500	500
	Total Business	98,776	47,252	79,525	63,045	79,525	92,284	92,284

GENERAL FUND
DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	License and Permits - <i>Cont.</i> :							
	Permits - Non-business:							
4261	Air Conditioning	3,743	2,704	2,600	705	2,600	2,600	2,600
4262	Asphalt & Concrete Paving	3,175	2,800	2,600	-	2,600	2,600	2,600
4263	Building	111,437	160,953	100,000	44,010	100,000	130,000	130,000
4264	Concrete	6,912	5,460	5,000	1,300	5,000	5,000	5,000
4265	Fill Permit	700	500	200	-	200	300	300
4266	Electrical	21,247	22,842	22,000	7,378	22,000	22,000	22,000
4267	Gas and Water heating	17,327	22,603	15,000	9,074	15,000	16,000	16,000
4269	Plastering and Stuccoing	300	280	500	80	500	300	300
4270	Plumbing	7,889	12,138	10,000	4,795	10,000	11,000	11,000
4271	Sewer Connection	-	-	-	-	-	-	-
4272	Sign	322	190	350	90	350	350	350
4273	Dry Wall	300	100	300	20	300	300	300
4274	Sprinkler System Installation	-	-	250	-	250	200	200
4275	Truth in Housing Disclosures	9,700	8,950	9,000	3,050	9,000	9,000	9,000
4276	Miscellaneous Permits	-	-	-	-	-	-	-
4277	Occupancy Permit	-	-	-	-	-	-	-
4278	Driveway Access Permit	-	-	-	-	-	-	-
4279	Danner Rock Tax	35,000	35,000	40,000	10,000	40,000	40,000	40,000
4281	Dumpsters Permit	420	390	400	110	400	400	400
	Total Permits	218,472	274,910	208,200	80,612	208,200	240,050	240,050
	TOTAL LICENSE AND PERMITS	317,248	322,162	287,725	143,657	287,725	332,334	332,334
	TOTAL FEES AND FINES	1,180,206	1,185,016	1,154,625	485,954	1,179,625	1,215,234	1,240,234
	INTERGOVERNMENTAL REVENUE							
4302	Federal	500	1,430	-	-	-	-	-
	State:							
4311	Local Government Aid (LGA - Certified)	2,299,652	2,378,984	2,227,416	-	2,227,416	1,663,720	1,663,720
4311	Allow. For LGA Unallotments (*2)	(309,852)	(715,264)	(979,377)	-	(563,696)	(831,720)	(831,720)
4314	Market Value Homestead Credit (*1)	454,448	502,766	191,500	-	528,653	-	-
4314	Allow. For MVHC Unallotments (*2)	-	(335,824)	(337,153)	-	(337,153)	-	-
4316	Municipal State Aid (MSA)	144,680	150,145	155,000	81,478	155,000	156,000	156,000
4317	MnDot	38,500	38,500	38,500	-	38,500	38,500	38,500
4320	Police Aids	241,245	170,974	165,000	-	165,000	150,000	150,000
4319	Fire Aids	38,653	-	-	-	-	-	-
4315	Police Training	10,307	8,962	10,400	-	10,400	9,000	9,000
4318	Other State Grants and Aids	48,258	41,691	41,000	-	41,000	41,000	41,000
	County:							
4364	Recycling Grant	21,300	21,500	21,300	21,500	21,300	21,300	21,300
4175	Gravel Tax	3,111	-	3,100	25	3,100	500	500
4361	Road Maintenance	52,312	34,875	34,875	-	34,875	34,875	34,875
4362	Traffic Signal	446	497	400	-	400	400	400
4365	Other County Grants and Aids	7,025	-	-	-	-	-	-
	Local:							
4372	School District - Police Services	37,402	62,962	79,854	37,733	79,854	84,000	84,000
4373	School District - Senior Center	17,971	18,746	18,813	7,839	18,813	20,296	20,296
4375	HRA Share of Costs**	18,500	200,000	181,239	50,000	181,239	170,954	170,954
4377	Other	-	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL	3,124,458	2,580,944	1,851,867	198,575	2,604,701	1,558,825	1,558,825

** - 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	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	CHARGE FOR SERVICES							
4409	Administration Charge (includes TIF)	113,400	272,377	352,561	52,450	352,561	353,800	434,400
4438	Internal Service Charges	-	-	39,274	-	39,274	20,657	20,657
4411	PILOT (Payment in Lieu of Tax)	-	31,252	71,800	35,816	-	-	32,741
4402	Rent	20,241	19,478	18,941	8,279	18,941	20,296	20,296
4403	HRA - Rent	38,000	38,000	38,000	-	38,000	38,000	38,000
4495	Plan Checking Fees	17,748	51,463	40,000	16,067	40,000	40,000	40,000
4491	Sales of Maps and Publications	-	-	-	-	-	-	-
4436	Assessment Searches	15	15	-	75	-	-	-
4408	Sale of City Code Books	-	-	-	-	-	-	-
4401	Other General Government	1	-	-	250	-	-	-
4410	Administration (2% Construction Cost)	9,202	-	8,300	-	8,300	8,300	8,300
4440	Engineering (Actual Charges)	182,227	284,816	125,000	-	125,000	125,000	125,000
4413	Xerox Copies	230	236	200	225	200	225	225
4414	Election Filing Fees	-	44	-	-	-	-	-
4415	License Check Fee	-	500	-	-	-	-	-
4416	Sales of Elec Permit Forms	-	-	-	-	-	-	-
4417	Notary and Counter Charges	187	278	150	94	150	185	185
4427	Accident Reports	2,259	1,908	2,250	287	2,250	2,215	2,215
4426	Ambulance Fees Fire Dept - Other	169	-	-	-	-	-	-
4401	Other General Government	1,850	-	3,500	-	3,500	2,000	2,000
4426	Other Public Safety	-	2,493	-	1,850	-	-	-
4426	Other Public Safety	2,981	5,400	3,000	375	3,000	2,800	2,800
4428	Animal Control Rebate Fees	-	-	-	-	-	-	-
4422	Compost Site Fees	12,644	3,572	11,500	544	11,500	3,500	3,500
4423	Clean Up Day Charges	6,077	3,209	4,500	3,385	4,500	2,700	2,700
4424	Code Violation Reinspection Fee	2,425	2,075	-	125	-	2,200	2,200
4431	Streets - Charge for Serv. (Other)	17,729	13,537	5,000	682	5,000	7,500	7,500
4404	Antenna and Other Charges	124,066	158,222	190,657	191,845	190,657	205,482	205,482
4405	Barge Terminal Fee (Dakota Bulk)	135,344	138,051	140,812	70,406	140,812	143,628	143,628
4471	Misc Revenue Parks and Recreation	424	768	100	-	100	-	-
4451	Season Tickets	13,567	14,405	14,000	1,000	14,000	14,000	14,000
4452	Admissions - Northview Pool	9,054	12,201	10,000	-	10,000	10,000	10,000
4452	Admissions - Splash Pool	18,178	23,757	18,000	-	18,000	20,000	20,000
4453	Concessions - Northview Pool Taxable	6,822	8,044	10,000	-	10,000	9,000	9,000
4453	Concessions - Splash Pool Taxable	5,874	8,661	8,000	-	8,000	7,000	7,000
4454	Spash Parties	901	1,639	1,000	-	1,000	1,000	1,000
4456	Splash Pool Swim Program	1,191	910	1,000	523	1,000	1,000	1,000
4461	Summer Programs	57,695	22,540	22,000	22,411	22,000	23,000	23,000
4463	Fall, Winter & Spring Programs	14,733	15,579	16,000	537	16,000	16,000	16,000
4464	Parks Field Rental (adults)	27,523	28,420	30,000	200	30,000	29,000	29,000
4465	Parks Facilities Rental	10,925	10,704	9,000	7,785	9,000	11,000	11,000
4467	Trip Fees Recreational Est. FY 20	-	-	-	-	-	-	-
4468	Field Usage Fees (youth assoc.)	15,430	21,958	10,000	160	10,000	22,000	22,000
4469	Garden & Picnic Kit Rental	1,457	1,997	1,400	2,080	1,400	2,000	2,000
4460	Kaposia Dog Area Membership	1,291	7,814	4,000	6,478	4,000	7,000	7,000
4470	Disc Golf Admissions	-	35,202	30,000	313	30,000	20,000	20,000
4678	Commissions	-	3,000	-	-	-	-	-
4672	Other	3,000	-	-	-	-	-	-
4674	Bad Check Charge	120	90	100	45	100	100	100
4679	Con. & Don. Fr Private Source	-	100	-	-	-	-	-
4679	Contributions from Lions Club	-	-	-	-	-	-	-
4679	Contributions from Lions Club	-	-	-	-	-	-	-
4679	Contributions from VFW No. 295	-	-	-	-	-	-	-

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
4602	Prepayments at County	104	54	-	-	-	-	-
4653	Current installments	8,132	10,551	-	-	-	-	-
4604	Delinquent Installments	87	436	-	-	-	-	-
4656	Penalties and Interest	981	751	-	24	-	-	-
4657	Other Assessments	-	-	-	-	-	-	-
4435	Rent-Municipal Service Center	50,000	50,000	50,000	12,500	50,000	50,000	50,000
	TOTAL CHARGES FOR SERVICES	934,284	1,306,507	1,290,045	436,811	1,218,245	1,220,588	1,333,929
	MISCELLANEOUS							
4671	Interest Earnings	32,637	71,910	55,000	-	55,000	55,000	55,000
4672	Other	175	556	20,000	583	20,000	-	-
4672	Other	2,972	2,863	1,200	411	1,200	1,200	1,200
4672	Other	-	175	1,000	-	1,000	1,000	1,000
4672	Other	7,711	8	1,000	-	1,000	1,000	1,000
4672	Other	-	75	3,200	-	3,200	3,200	3,200
4672	Other	277	-	-	-	-	-	-
4672	Other	1,595	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	4,917	-	-	-	-	-	-
4672	Other - Reimbursement from SMFD	92,429	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	3,342	-	-	-	-	-	-
4672	Other	585	-	-	-	-	-	-
4672	Other	220	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4673	Cash Over/Short	8	(40)	-	(14)	-	-	-
4673	Cash Over/Short	542	4	-	36	-	-	-
4673	Cash Over/Short	113	(3)	-	-	-	-	-
4673	Cash Over/Short	(6)	354	-	-	-	-	-
4675	Insurance Dividend	59,003	64,132	25,000	1,243	25,000	45,000	45,000
4676	Workers Comp Ins Dividend	1,820	1,388	-	-	-	-	-
4656	Penalty	-	-	-	984	-	-	-
4903	Sales of General Fixed Assets	-	-	-	-	-	-	-
4920	Operating Transfers - DCC	33,506	33,506	33,506	-	33,506	-	-
4920	Operating Transfers - Utility	160,000	160,000	160,000	-	160,000	160,000	160,000
4920	Interfund Transfers - Fund Balance	67,677	-	-	-	-	-	-
4920	Interfund Transfers - SAC trans	1,500,000	-	-	-	-	-	-
3550	Fund Balance	-	-	-	-	-	-	100,000
	TOTAL MISCELLANEOUS	1,969,523	334,928	299,906	3,243	299,906	266,400	366,400
	TOTAL REVENUE	12,409,423	11,038,091	10,809,914	1,152,707	11,515,948	11,115,018	11,168,982

FUNCTION: General Government	DEPT. & DIV: Mayor and Council	BUSINESS UNIT: 10110
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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 - 2011 Original vs. 2011 Revisions

- No significant modifications were made to the 2011 adopted budget

Notable Expenditure Changes

- The 2012 expenditures are substantially similar to 2011 expenditures

Notable Capital Project or Asset Acquisitions

- 2012 program budget contains no new significant capital expenditures

FUNCTION: General Government	FUND: General	PROGRAM: Mayor and Council	BUSINESS UNIT: 10110
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	49,800	49,800	49,800	16,175	49,800	49,800	49,800
6120	Employer Cont. for Pension	5,426	5,442	5,458	1,830	5,458	5,459	5,459
6150	Workers Comp. Ins. Premium	316	270	298	106	212	254	254
	Total Personal Services	55,542	55,512	55,556	18,111	55,470	55,513	55,513
SUPPLIES								
6201	Office Supplies	42	173	-	-	-	-	-
6245	Clothing Allowance	-	-	-	-	-	200	200
	Total Supplies	42	173	-	-	-	200	200
OTHER SERVICES & CHARGES								
6302	Professional Services	130	250	300	-	300	-	-
6331	Conferences, Training, Travel	143	-	200	365	200	400	400
6361	Property & Liability Insurance	19,458	21,118	22,305	9,715	19,775	21,457	21,457
	Total Other Services and Charges	19,731	21,368	22,805	10,080	20,275	21,857	21,857
Miscellaneous								
6430	Miscellaneous	3,015	1,223	2,500	499	2,500	2,100	2,100
6471	Dues and Subscriptions	20,685	21,101	21,500	6,826	21,500	21,774	21,774
6486	Mayor's Contingency Expense	135	-	250	-	250	250	250
	Total Miscellaneous	23,835	22,324	24,250	7,325	24,250	24,124	24,124
	Total Expenditures	99,150	99,377	102,611	35,516	99,995	101,694	101,694

FUNCTION: General Government	DEPT. & DIV: City Administration	ACCT. NO: 10120
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Activities and Responsibilities:

The City Administration program is accountable for:

- providing the general management of all City operations and intergovernmental relations
- supporting the City Council policies and directives
- responding to citizen concerns
- ensuring that the laws, ordinances and resolutions of the City Council are enforced and implemented
- preparation of weekly Council packets and other communications to the City Council and the City's organization as a whole
- publishing the City's bi-monthly newsletter
- Negotiating labor contracts
- coordination of the Hiring of new employees

Budget Highlights and Changes:

Significant 2011 Budget Revisions include

- The 2011 revised budget includes significant budget revisions for the settlement of outstanding City obligations for the City Administrator's contract.
- The Accumulated Vacation/Comp line item for the 2011 budget is reduced by \$9,553. The reduction is based on the expected unused vacation balance to be converted to cash at the end of the year. This cash-out provision is part of the benefit package under the supervisory collective bargaining agreement and the City Administrator's employment contract.

Notable Expenditure Changes

- The 2012 program budget includes upgrades for City technology. The first upgrade is for web streaming via the use of local provider (NDC4). The \$10,600 cost increase does not include the one-time start-up costs as originally proposed. The second technology upgrade programmed in the 2012 budget is for the website upgrade. This upgrade is expected to help alleviate navigation difficulties and help improve the interface for the user. This cost is expected to increase the cost by \$2,000 as programmed in the 2012 budget.

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2012 program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
General Government		General	City Administration	10120				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	194,972	198,269	208,820	106,315	242,911	208,820	208,820
6104	Salaries-temp. Employees	5,672	-	-	-	-	2	2
6108	Accumulated Vacation/Comp	13,332	17,377	17,806	-	8,253	9,117	9,117
6120	Employer Cont. for Pension	26,763	27,495	31,111	13,122	30,381	30,447	30,447
6130	Employer Paid Insurance	22,756	23,086	24,720	7,571	24,720	20,483	20,483
6150	Workers Comp. Ins. Premium	3,249	2,780	3,070	1,096	2,177	2,613	2,613
6151	Workers Comp Ins. Deductible	-	2,500	-	-	-	-	-
6170	Employer Cont to HCSP	2,400	(600)	7,915	231	7,915	7,915	7,915
	Total Personal Services	269,144	270,907	293,442	128,335	316,357	279,397	279,397
SUPPLIES								
6201	Office Supplies	1,888	2,616	3,000	1,478	3,000	3,000	3,000
6230	Book, Materials & Periodicals	-	220	200	-	200	200	200
6240	Minor Equipment & Furnishings	-	500	-	-	-	-	-
	Total Supplies	1,888	3,336	3,200	1,478	3,200	3,200	3,200
OTHER SERVICES & CHARGES								
6302	Professional Services	605	1,077	5,000	913	5,000	18,600	18,600
6390	Postage and Telephone	863	653	920	340	920	2,560	2,560
6331	Conferences, Training, Travel	7,546	7,286	9,500	2,955	9,500	11,850	11,850
6341	Advertising	-	637	-	213	-	-	-
6344	Reporter	21,038	21,959	23,300	8,190	23,300	24,000	24,000
	Total Other Services and Charges	30,052	31,612	38,720	12,611	38,720	57,010	57,010
Miscellaneous								
6430	Miscellaneous	422	596	2,000	352	2,000	2,000	2,000
6412	Credit Card/ACH Fees	-	-	-	-	-	10	10
6471	Dues and Subscriptions	2,349	2,238	2,400	1,627	2,400	2,425	2,425
	Total Miscellaneous	2,771	2,834	4,400	1,979	4,400	4,435	4,435
	Total Expenditures	303,855	308,689	339,762	144,403	362,677	344,042	344,042

FUNCTION: General Government	DEPT. & DIV: City Attorney	ACCT. NO: 10130
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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 - 2011 Original vs. 2011 Revisions

- No significant 2011 budget revisions are noted in the 2012 program budget.

Notable Expenditure Changes

- A Request for Proposals (RFP) process was conducted in 2011 for prosecution services and a new provider was selected. The change is expected to produce a \$35,000 reduction, which is reflected in the 2012 budget.

Notable Capital Project or Asset Acquisitions

- 2012 program budget contains no new significant capital expenditures

FUNCTION: General Government	FUND: General	PROGRAM: City Attorney	BUSINESS UNIT: 10130
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	OTHER SERVICES & CHARGES							
6302	Professional Services	52,043	51,293	47,000	20,356	47,000	47,000	47,000
6304	Professional Services - Criminal	146,457	185,412	185,000	60,645	185,000	150,000	150,000
6306	Professional Services - Retainer	18,316	18,199	18,000	6,288	18,000	18,000	18,000
	Total Other Services and Charges	216,816	254,904	250,000	87,289	250,000	215,000	215,000
	Total Expenditures	216,816	254,904	250,000	87,289	250,000	215,000	215,000

FUNCTION: General Government	DEPT. & DIV: City Clerk	BUSINESS UNIT: 10140
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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 - 2011 Original vs. 2011 Revisions**

- reductions to the Personal Services spending category for unemployment, vacation and compensation time expenditures

Notable Expenditure Changes

- The 2012 budget includes and increase in expenditures for the 2012 elections

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2012.

FUNCTION: General Government		FUND: General		PROGRAM: City Clerk			BUSINESS UNIT: 10140	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	93,431	94,676	85,549	31,194	85,549	86,526	86,526
6102	Overtime-reg. Employees	498	856	-	-	-	800	800
6104	Salaries-temp. Employees	-	12,767	-	-	-	12,000	12,000
6108	Accumulated Vacation/Comp	5,549	5,549	5,549	4,614	4,070	2,774	2,774
6120	Employer Cont. for Pension	12,329	13,619	13,595	-	13,482	14,348	14,348
6130	Employer Paid Insurance	14,191	15,297	14,299	5,233	14,299	13,580	13,580
6140	Unemployment Comp Ins. Premium	-	-	3,912	6	6	-	-
6150	Workers Comp. Ins. Premium	232	199	220	78	156	187	187
6151	Workers Comp Ins. Deductible	625	-	-	-	-	-	-
6170	Employer Cont to HCSP	627	654	654	252	654	654	654
	Total Personal Services	127,482	143,617	123,778	41,377	118,216	130,869	130,869
SUPPLIES								
6201	Office Supplies	2,532	2,365	2,500	1,226	2,500	2,500	2,500
6210	Operating Supplies	3,252	4,193	3,000	249	3,000	3,000	3,000
	Total Supplies	5,784	6,558	5,500	1,475	5,500	5,500	5,500
OTHER SERVICES & CHARGES								
6302	Professional Services	6,730	7,400	8,500	4,332	8,500	10,000	10,000
6390	Postage and Telephone	4,038	2,137	2,400	1,269	2,400	2,400	2,400
6331	Conferences, Training, Travel	667	942	700	260	700	450	450
6341	Advertising	1,108	1,265	1,200	141	1,200	1,200	1,200
6371	Repairs & Maint. (Contractual)	1,500	1,500	1,500	1,500	1,500	-	-
6378	Copier Maintenance Agreement	2,334	2,506	2,500	1,236	2,500	3,000	3,000
6381	Other Rentals	-	1,700	-	-	-	1,700	1,700
	Total Other Services and Charges	16,377	17,450	16,800	8,738	16,800	18,750	18,750
Miscellaneous								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6465	Interest/Finance Charge	-	-	-	-	-	-	-
6471	Dues and Subscriptions	100	315	200	-	200	200	200
	Total Miscellaneous	100	315	200	-	200	200	200
	Total Expenditures	149,743	167,940	146,278	51,590	140,716	155,319	155,319

FUNCTION: General Government	DEPT. & DIV: Finance	BUSINESS UNIT: 10150
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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 - 2011 Original vs. 2011 Revisions

- The Accumulated Vacation/Comp line item for the 2011 budget is reduced by \$4,449. The reduction is based on the expected unused vacation balance to be converted to cash at the end of the year. This cash-out provision is part of the benefit package under the supervisory collective bargaining agreement.

Notable Expenditure Changes

- The Finance Department is replacing it's Accounting, Payroll, and Utility Billing software beginning in 2011. This significant undertaking will take place into 2012 with one-time conversion costs being paid out of the Equipment Acquisition Fund from saved monies. The entire annual operating cost of the new Accounting and Payroll software will be paid out of the Finance Program. In addition, and since the Utility Billing Software will also be used for other non-utility billings, The Finance Program budget will pay for 5% of the Utility Billing Software with the other 95% being paid from the Utility Fund. The increase to the Finance program is \$52,165 for 2012.

Notable Capital Project or Asset Acquisitions

- No notable capital assets are being purchased from Finance program funding in 2012.

FUNCTION: General Government		FUND: General Fund		PROGRAM: Finance			BUSINESS UNIT: 10150	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	201,783	208,997	215,327	78,374	215,327	218,113	218,113
6102	Overtime-reg. Employees	73	428	-	-	-	-	-
6108	Accumulated Vacation/Comp	7,017	7,501	7,649	-	3,200	7,649	7,649
6120	Employer Cont. for Pension	26,580	30,696	32,669	11,486	32,328	33,081	33,081
6130	Employer Paid Insurance	17,820	29,897	31,062	10,099	31,062	27,006	27,006
6135	Retiree Paid Insurance Charge	9,713	9,467	10,938	1,336	10,938	-	-
6150	Workers Comp. Ins. Premium	1,201	1,028	1,136	405	806	967	967
6170	Employer Cont to HCSP	7,824	4,953	6,252	565	6,252	6,207	6,207
	Total Personal Services	272,011	292,967	305,033	102,265	299,913	293,023	293,023
SUPPLIES								
6201	Office Supplies	8,042	7,713	7,025	1,312	7,025	7,025	7,025
6210	Operating Supplies	109	10	-	-	-	-	-
6220	Repair & Maintenance Supplies	-	18	-	-	-	-	-
6230	Books, Materials & Periodicals	460	344	350	-	350	350	350
6240	Minor Equipment & Furnishings	69	448	-	-	-	-	-
	Total Supplies	8,680	8,533	7,375	1,312	7,375	7,375	7,375
OTHER SERVICES & CHARGES								
6302	Professional Services	7,581	8,510	13,325	1,396	13,325	7,900	7,900
6390	Postage and Telephone	2,307	1,870	2,300	760	2,300	3,380	3,380
6331	Conferences, Training, Travel	1,513	2,082	2,340	500	2,340	2,340	2,340
6341	Advertising	401	611	450	104	450	600	600
6342	Printing and Binding	833	39	900	42	900	900	900
6371	Repairs & Maintenance (Cont.)	29,173	31,189	33,415	17,518	33,415	31,915	31,915
6375	Other Contractual Services	3,700	3,347	3,359	1,771	3,359	55,524	55,524
	Total Other Services and Charges	45,508	47,648	56,089	22,091	56,089	102,559	102,559
Miscellaneous								
6402	Miscellaneous - (Operating Exp)	10,200	9,510	11,825	-	11,825	10,700	10,700
6471	Dues & Subscriptions	530	605	720	505	720	720	720
6460	Non-recurring cost	-	4,300	-	-	-	-	-
6465	Interest/Finance Charge	938	18	-	-	-	-	-
	Total Miscellaneous	11,668	14,433	12,545	505	12,545	11,420	11,420
	Total Expenditures	337,867	363,581	381,042	126,173	375,922	414,377	414,377

FUNCTION: General Government	DEPT. & DIV: Information Technology	BUSINESS UNIT: 10160
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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 - 2011 Original vs. 2011 Revisions

- No notable or significant budget revisions are programmed into the 2012 budget.

Notable Expenditure Changes

- No notable expenditure changes for 2012 is included in this program budget.

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 2012 to occur in this fund for the replacement of the finance software and other desktop and network equipment.

FUNCTION: General Government		FUND: General		PROGRAM: Information Technology			BUSINESS UNIT: 10160	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	88,271	88,081	88,984	32,513	88,984	92,776	92,776
6102	Overtime-reg. Employees	161	543	-	257	-	-	-
6108	Accumulated Vacation/Comp	2,941	2,941	2,941	-	1,734	3,017	3,017
6120	Employer Cont. for Pension	12,160	12,186	13,484	4,785	13,392	14,054	14,054
6130	Employer Paid Insurance	13,342	13,923	13,823	4,934	13,823	15,379	15,379
6150	Workers Comp. Ins. Premium	391	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,140	1,089	2,365	162	2,365	2,561	2,561
	Total Personal Services	118,406	118,763	121,597	42,651	120,298	127,787	127,787
SUPPLIES								
6201	Office Supplies	-	-	100	-	100	100	100
6210	Operating Supplies	2,701	5,589	4,000	919	4,000	5,000	5,000
6220	Repair & Maintenance Supplies	822	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	404	5,632	-	142	-	-	-
6245	Clothing Allowance	-	12	-	-	-	-	-
	Total Supplies	3,927	11,233	4,100	1,061	4,100	5,100	5,100
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	-	-	420	-	420	420	420
6331	Conferences, Training, Travel	-	85	-	115	-	-	-
6371	Repairs & Maint. (Contractual)	4,282	5,186	22,700	16,545	22,700	21,000	21,000
	Total Other Services and Charges	4,282	5,271	23,120	16,660	23,120	21,420	21,420
	Total Expenditures	126,615	135,267	148,817	60,372	147,518	154,307	154,307

FUNCTION: General Government	DEPT. & DIV: Recycling	BUSINESS UNIT: 10170
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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 - 2011 Original vs. 2011 Revisions

- No significant 2011 budget revisions noted for 2011.

Notable Expenditure Changes

- Clean Up day expenditures are programmed to increase by \$2,000

Notable Capital Project or Asset Acquisitions

- No notable Capital Asset purchases are programmed for 2012.

FUNCTION: General Government		FUND: General		PROGRAM: Recycling			BUSINESS UNIT: 10170	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	15,395	15,399	15,339	5,605	15,339	15,339	15,339
6104	Salaries-temp. Employees	10,064	8,584	9,000	1,323	9,000	9,000	9,000
6108	Accumulated Vacation/Comp	1,475	1,475	1,475	-	1,082	737	737
6120	Employer Cont. for Pension	2,874	2,824	3,199	928	3,169	3,087	3,087
6130	Employer Paid Insurance	2,484	2,634	2,465	857	2,465	2,220	2,220
6170	Employer Cont to HCSP	121	126	126	49	126	126	126
	Total Personal Services	32,413	31,042	31,604	8,762	31,181	30,509	30,509
SUPPLIES								
6201	Office Supplies	598	308	1,000	45	1,000	1,000	1,000
	Total Supplies	598	308	1,000	45	1,000	1,000	1,000
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	226	176	500	-	500	500	500
6342	Printing and Binding	2,205	2,603	3,000	244	3,000	1,000	1,000
6375	Other Contractual Services	1,782	1,835	2,000	308	2,000	1,000	1,000
6379	Cont. Serv/Refuse & Sanitation	457	396	900	-	900	900	900
	Total Other Services and Charges	4,670	5,010	6,400	552	6,400	3,400	3,400
Miscellaneous								
6430	Miscellaneous	125	701	300	19	300	-	-
6471	Dues and Subscriptions	-	-	150	-	150	150	150
6440	Recycling Education	640	-	1,500	552	1,500	2,500	2,500
6391	Clean Up Day	23,145	11,235	13,000	200	13,000	15,000	15,000
	Total Miscellaneous	23,910	11,936	14,950	771	14,950	17,650	17,650
	Total Expenditures	61,591	48,296	53,954	10,130	53,531	52,559	52,559

FUNCTION: Public Safety	DEPT. & DIV: Animal Control	BUSINESS UNIT: 10180
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Activities and Responsibilities:

The Animal Control program is accountable for:

- 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 - 2011 Original vs. 2011 Revisions

- No significant 2011 budget revisions noted

Notable Expenditure Changes

- Professional services are decreased due to the history of the expenditure and to the change in practice for the handling of Cats.

Notable Capital Project or Asset Acquisitions

- No Capital Projects or assets are programmed to be purchased in this budget.

FUNCTION: General Government	FUND: General Fund	PROGRAM: Animal Control	BUSINESS UNIT: 10180
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	6,939	7,142	9,201	2,411	9,201	9,356	9,356
6102	Overtime-reg. Employees	-	24	-	-	-	-	-
6120	Employer Cont. for Pension	976	1,050	1,371	359	1,371	1,394	1,394
6150	Workers Comp. Ins. Premium	369	317	350	125	248	298	298
	Total Personal Services	8,284	8,533	10,922	2,895	10,820	11,048	11,048
SUPPLIES								
6210	Operating Supplies	-	-	500	-	500	-	-
	Total Supplies	-	-	500	-	500	-	-
OTHER SERVICES & CHARGES								
6302	Professional Services	2,707	804	7,000	-	7,000	4,000	4,000
6331	Conferences, Training, Travel	-	-	400	-	400	600	600
	Total Other Services and Charges	2,707	804	7,400	-	7,400	4,600	4,600
	Total Expenditures	10,991	9,337	18,822	2,895	18,720	15,648	15,648

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

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- No Significant 2011 Budget Revisions are noted in this 2012 budget.

Notable Expenditure Changes

- 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 rata basis based on a rolling 3-year call load. The 2012 budget calls for an increase of \$16,868 or a 4.51% increase over the 2011 budget.
- The (internal service) Central Garage Rental and Equipment charge is programmed to increase \$19,043 or 10% for the 2012 budget. The internal service fund has gone 3 years without any increase to the internal charges. The Central Garage Fund is programmed for an overall increase of 3% for 2012.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- The 2012 budget includes a \$3,000 increase from 2011 in capital expenditures for the replacement of patrol rifles.

FUNCTION: Public Safety		FUND: General		PROGRAM: Police Protection			BUSINESS UNIT: 10210	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	2,017,925	2,048,488	2,081,807	730,364	2,081,807	2,092,912	2,092,912
6102	Overtime-reg. Employees	70,708	59,102	81,000	29,687	81,000	79,000	79,000
6104	Salaries-temp. Employees	12,655	10,508	-	181	-	-	-
6106	Independent Contractor	2,730	1,725	5,500	302	5,500	5,550	5,550
6108	Accumulated Vacation/Comp	74,000	101,000	101,000	25,349	82,983	81,000	81,000
6111	Severance	3,100	2,600	30,000	2,100	30,000	10,000	10,000
6112	Service Recognition Award	5,281	100	-	-	-	-	-
6120	Employer Cont. for Pension	311,607	319,023	350,735	118,602	350,567	347,965	347,965
6130	Employer Paid Insurance	241,474	263,802	262,861	109,971	262,861	297,048	297,048
6135	Retiree Paid Insurance Charge	82,506	89,647	71,927	14,749	71,927	78,106	78,106
6150	Workers Comp. Ins. Premium	76,835	65,791	72,650	25,927	51,520	61,824	61,824
6151	Workers Comp Ins. Deductible	3,414	8,707	5,000	2,601	5,000	5,000	5,000
6170	Employer Cont to HCSP	21,980	20,115	41,117	3,600	41,117	41,713	41,713
	Total Personal Services	2,924,215	2,990,608	3,103,597	1,063,433	3,064,282	3,100,118	3,100,118
SUPPLIES								
6201	Office Supplies	5,657	6,157	6,100	2,029	6,100	6,100	6,100
6210	Operating Supplies	37,112	21,110	32,650	6,296	32,650	33,650	33,650
6220	Repair & Maintenance Supplies	1,645	1,802	2,000	724	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	7,581	3,225	4,700	238	4,700	4,700	4,700
6245	Clothing Allowance	23,921	23,492	23,000	6,971	23,000	23,000	23,000
	Total Supplies	75,916	55,786	68,450	16,258	68,450	69,450	69,450
OTHER SERVICES & CHARGES								
6302	Professional Services	2,866	5,974	3,000	1,203	3,000	3,000	3,000
6305	Dispatch Services	360,813	355,067	374,549	156,062	374,549	391,447	391,447
6390	Postage and Telephone	35,985	31,721	44,576	20,469	44,576	48,131	48,131
6331	Conferences, Training, Travel	14,493	21,444	25,635	9,828	25,635	29,220	29,220
6341	Advertising	-	117	600	330	600	600	600
6342	Printing and Binding	-	-	300	636	300	300	300
6361	Property & Liability Insurance	49,365	53,576	56,589	24,649	50,171	54,437	54,437
6385	Utility Service	625	549	675	211	675	600	600
6371	Repairs & Maint. (Contractual)	12,973	14,352	33,910	6,164	33,910	34,225	34,225
6375	Other Contractual Services	58,331	59,208	42,943	40,200	42,943	43,791	43,791
6380	Central Gar. Maintenance Charges	191,340	193,712	193,705	48,426	193,705	212,748	99,895
6365	Ins Claims within Deductible	735	2,225	5,000	-	5,000	2,500	2,500
	Total Other Services and Charges	727,526	737,945	781,482	308,178	775,064	820,999	708,146
CAPITAL OUTLAY								
6580	Other Equipment	7,920	10,928	5,500	57	5,500	8,500	8,500
6382	C.G. Equip. Replacement Charge	-	-	-	-	-	-	112,853
	Total Capital Outlay	7,920	10,928	5,500	57	5,500	8,500	121,353
Miscellaneous								
6430	Miscellaneous	7,117	9,913	12,975	12,105	12,975	15,623	15,623
6471	Dues and Subscriptions	3,362	1,225	2,035	1,192	2,035	2,395	2,395
6460	Non-Recurring Cost	31	5	-	-	-	-	-
	Total Miscellaneous	10,510	11,143	15,010	13,297	15,010	18,018	18,018
	Total Expenditures	3,746,087	3,806,410	3,974,039	1,401,223	3,928,306	4,017,085	4,017,085

FUNCTION: Public Safety	DEPT. & DIV: Fire	BUSINESS UNIT: 10220
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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 - 2011 Original vs. 2011 Revisions

- No notable or significant budget revisions are programmed into the 2012 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. This budget reflects the majority of those costs, except for the in-kind contributed Information Technology Services that was recently approved in 2011 for the 2012 operational year.
- The professional service cost is programmed to increase by 1.5% for 2012.
- The 2012 program budget also includes a new central garage charge. This charge was requested by the SMFD board in an effort to save for the replacement of some key Fire equipment 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
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

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
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6135	Retiree Paid Insurance Charge	78,865	60,210	57,194	11,315	57,194	50,536	50,536
	Total Personal Services	78,865	60,210	57,194	11,315	57,194	50,536	50,536
OTHER SERVICES & CHARGES								
6302	Professional Services	1,748,713	1,910,955	1,910,109	955,054	1,910,109	1,938,670	1,938,670
6390	Postage and Telephone	44	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	10,000	15,000	15,000	3,750	15,000	15,000	-
6380	Central Garage Rental Charge	-	-	-	-	-	-	15,000
	Total Other Services and Charges	1,758,757	1,925,955	1,925,109	958,804	1,925,109	1,953,670	1,953,670
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	-	-	-	-	39,286	39,286
	Total Capital Outlay	-	-	-	-	-	39,286	39,286
	Total Expenditures	1,837,622	1,986,165	1,982,303	970,119	1,982,303	2,043,492	2,043,492

FUNCTION: General Government	DEPT. & DIV: Engineering	BUSINESS UNIT: 10315
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Activities and Responsibilities:

The Engineering program is accountable for:

- Design, inspection and coordination of all infrastructure projects
- monitoring fill permits
- processing all phases of assessment procedures and project management
- coordination of seal coating and boulevard tree 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 - 2011 Original vs. 2011 Revisions

- No notable or significant budget revisions are programmed into the 2012 budget.

Notable Expenditure Changes

- No notable expenditure changes for 2012 is included in this program budget.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles though the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- The City's 2012-2016 CIP includes major street reconstruction projects for 2012. These projects include the following:
 - 18th Avenue South Reconstruction
 - 14th Avenue South Reconstruction
 - Richmond/Hardman Reconstruction
 - Mill and Overlay/Bituminous Removal and Repair projects
 - Sidewalk and alley repair and maintenance program

FUNCTION: Public Works		FUND: General		PROGRAM: Engineering			BUSINESS UNIT: 10315	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	268,307	272,001	238,065	100,859	238,065	238,065	238,065
6102	Overtime-reg. Employees	2,688	15,010	2,500	-	2,500	2,500	2,500
6108	Accumulated Vacation/Comp	8,604	8,856	8,856	-	7,372	6,773	6,773
6112	Service Recognition Award	-	2,519	-	-	-	-	-
6120	Employer Cont. for Pension	38,335	41,387	36,350	14,602	36,237	36,508	36,508
6130	Employer Paid Insurance	32,619	35,241	30,358	13,813	30,358	34,433	34,433
6135	Retiree Paid Insurance Charge	9,713	8,803	9,713	1,336	9,713	9,713	9,713
6140	Unemployment Comp Ins.	7,220	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,512	2,146	2,370	846	1,681	2,016	2,016
6151	Workers Comp Ins. Deductible	383	2,599	2,000	-	2,000	1,000	1,000
6170	Employer Cont to HCSP	5,269	4,494	4,335	734	4,335	4,335	4,335
	Total Personal Services	375,650	393,056	334,547	132,190	332,261	335,343	335,343
SUPPLIES								
6201	Office Supplies	1,842	3,327	3,500	609	3,500	3,000	3,000
6210	Operating Supplies	215	195	250	204	250	250	250
6240	Minor Equipment & Furnishings	427	875	500	-	500	1,000	1,000
	Total Supplies	2,484	4,397	4,250	813	4,250	4,250	4,250
OTHER SERVICES & CHARGES								
6302	Professional Services	432	1,291	2,150	-	2,150	2,000	2,000
6390	Postage and Telephone	2,800	1,999	2,600	880	2,600	3,000	3,000
6331	Conferences, Training, Travel	4,366	4,919	5,566	1,126	5,566	5,566	5,566
6371	Repairs & Maint. (Contractual)	2,869	3,661	5,000	2,623	5,000	4,500	4,500
6380	Central Gar. Maintenance Charges	15,338	10,145	10,084	2,521	10,084	10,387	7,740
	Total Other Services and Charges	25,805	22,015	25,400	7,150	25,400	25,453	22,806
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	-	-	-	-	-	2,647
	Total Capital Outlay	-	-	-	-	-	-	2,647
MISCELLANEOUS								
6471	Dues and Subscriptions	485	332	1,150	100	1,150	500	500
	Total Miscellaneous	485	332	1,150	100	1,150	500	500
	Total Expenditures	404,424	419,800	365,347	140,253	363,061	365,546	365,546

FUNCTION: Public Works	DEPT. & DIV: Streets, Alley's and Boulevards	ACCT. NO: 10320
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Activities and Responsibilities:

The Streets, Alley's 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 - 2011 Original vs. 2011 Revisions

- The 2012 program budget includes a significant 2011 budget revision, an increase of \$50,000 or 35%, to the Repair & Maintenance Supplies Account. A majority of the increase is due to the necessary salt/sand road use needed to address the above average amount of snowfall amounts that occurred at the beginning of 2011.

Notable Expenditure Activity and Changes

- On November 15, 2010 the City agreed to pay for Management Services at the City's Service Center from Local School District (SSD#6). The Management Services essentially acts in the capacity of a Public Works Director and oversees the Streets, Alley's and Boulevards, Buildings, Parks Facilities, and Utility programs. As a result the costs for these Professional Services are allocated based on a time spent/benefit estimate. The cost for the Streets, Alley's and Boulevards program is \$57,800 with the Water and Sewer Utility programs sharing the additional cost of \$27,200. This cost has not changed from 2011 to 2012.
- Repairs and Maintenance (contractual) includes an increase of \$15,500 expenditures for 2012 due to various repairs and improvements to existing infrastructure around the City. These items include garage doors, gates, and steps.
- The (internal service) Central Garage Rental and Equipment charge is programmed to increase \$19,483 or 7.2% for the 2012 budget. The internal service fund has gone 3 years without any increase to the internal charges. The Central Garage Fund is programmed for an overall revenue increase of 3% for 2012.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- The 2012 budget includes an increase of \$15,400 in expenditures. The increase is due to the following programmed purchases:
 - Expansion Gland on est side of Bryant Ave Bridge - \$10,000
 - Narrow Banding of existing frequencies as required by the FCC - \$5,400 (shared cost with Parks Maintenance, and the Water/Sewer Operations)

FUNCTION: Public Works		FUND: General		PROGRAM: Streets, Alley's and Boulevards			BUSINESS UNIT: 10320	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	374,422	363,962	355,079	120,313	355,604	331,557	345,821
6102	Overtime-reg. Employees	21,946	24,957	17,500	13,613	17,500	17,500	17,500
6108	Accumulated Vacation/Comp	7,170	11,252	-	-	4,648	-	-
6111	Severance	-	-	-	-	3,780	-	-
6112	Service Recognition Award	-	2,237	-	-	-	-	-
6120	Employer Cont. for Pension	56,540	56,243	55,516	20,049	52,986	52,010	54,135
6130	Employer Paid Insurance	58,804	57,193	61,261	25,713	59,619	60,347	63,239
6135	Retiree Paid Insurance Charge	16,685	21,186	7,697	4,147	7,697	8,851	8,851
6150	Workers Comp. Ins. Premium	25,629	21,943	24,231	8,647	17,183	20,620	20,620
6151	Workers Comp Ins. Deductible	2,973	12,253	4,000	7,518	4,000	6,000	6,000
6170	Employer Cont to HCSP	577	2,381	600	(106)	2,470	2,470	2,569
	Total Personal Services	564,746	573,607	525,884	199,894	525,487	499,355	518,735
SUPPLIES								
6201	Office Supplies	258	-	1,000	74	1,000	500	500
6210	Operating Supplies	1,584	1,938	2,000	1,426	2,000	2,000	2,000
6220	Repair & Maintenance Supplies	126,289	180,316	140,000	120,967	190,000	175,000	175,000
6221	Sealcoating & Tree Maintenance	61,105	79,012	82,500	198	82,500	82,500	82,500
6245	Clothing Allowance	3,156	3,697	4,000	613	4,000	4,000	4,099
	Total Supplies	192,392	264,963	229,500	123,278	279,500	264,000	264,099
OTHER SERVICES & CHARGES								
6302	Professional Services	3,126	7,452	62,800	28,997	62,800	57,800	57,800
6390	Postage and Telephone	7,483	6,383	2,000	37	1,000	2,000	2,000
6331	Conferences, Training, Travel	-	57	500	192	500	1,500	1,500
6361	Property & Liability Insurance	24,910	29,530	28,550	18,153	25,312	27,464	27,464
6385	Utility Service	28,836	20,781	25,000	11,780	25,000	25,000	25,000
6371	Repairs & Maint. (Contractual)	18,831	19,395	17,500	12,728	17,500	43,000	33,000
6379	Cont. Serv/Refuse & Sanitation	3,924	3,389	4,000	1,350	4,000	4,000	4,000
6380	Central Gar. Maintenance Charges	269,724	269,724	268,880	67,220	268,880	288,363	111,672
6365	Ins Claims within Deductible	500	500	3,000	-	3,000	500	500
	Total Other Services and Charges	357,334	357,211	412,230	140,457	407,992	449,627	262,936
CAPITAL OUTLAY								
6530	Improvements other than Building	-	-	-	-	-	-	10,000
6580	Other Equipment	6,687	-	-	-	-	-	5,400
6382	C.G. Equip. Replacement Charge	-	-	-	-	-	-	176,691
	Total Capital Outlay	6,687	-	-	-	-	-	192,091
MISCELLANEOUS								
6471	Dues and Subscriptions	600	580	650	-	650	650	650
6465	Interest/Finance Charge	2	-	-	-	-	-	-
6460	Non-Recurring Cost	-	705	-	-	-	-	-
	Total Miscellaneous	602	1,285	650	-	650	650	650
	Total Expenditures	1,121,761	1,197,066	1,168,264	463,629	1,213,629	1,213,632	1,238,511

FUNCTION: Public Works	DEPT. & DIV: Buildings	BUSINESS UNIT: 10330
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Activities and Responsibilities:

The Buildings program is accountable for:

- providing secure and 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 - 2011 Original vs. 2011 Revisions

- No notable or significant budget revisions are programmed into the 2012 budget.

Notable Expenditure Changes

- The Building program was formally considered the City Hall program in the 2011 and prior year's budget.
- No notable expenditure changes are noted for the 2012 program budget

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are included in this program budget for 2012.

FUNCTION: Public Works		FUND: General		PROGRAM: Buildings			BUSINESS UNIT: 10330	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	56,878	54,802	54,364	19,676	54,364	54,360	54,360
6102	Overtime-reg. Employees	482	1,631	500	772	500	-	-
6104	Salaries-temp. Employees	7,885	8,761	7,500	1,316	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	1,240	1,292	1,292	-	1,000	646	646
6112	Service Recognition Award	-	840	-	-	-	-	-
6120	Employer Cont. for Pension	8,521	8,929	8,844	2,948	8,822	8,772	8,772
6130	Employer Paid Insurance	9,180	9,327	9,122	3,331	9,122	9,294	9,294
6150	Workers Comp. Ins. Premium	2,481	2,124	2,346	837	1,664	1,997	1,997
6170	Employer Cont to HCSP	144	735	150	(148)	150	150	150
	Total Personal Services	86,811	88,441	84,118	28,732	83,122	82,719	82,719
SUPPLIES								
6210	Operating Supplies	6,333	5,906	6,000	1,688	6,000	6,000	6,000
6220	Repair & Maintenance Supplies	3,758	5,583	5,500	814	5,500	5,000	5,000
6230	Book, Materials & Periodicals	-	267	-	-	-	-	-
6240	Minor Equipment & Furnishings	115	80	700	-	700	700	700
6245	Clothing Allowance	250	287	250	-	300	300	300
	Total Supplies	10,456	12,123	12,450	2,502	12,500	12,000	12,000
OTHER SERVICES & CHARGES								
6302	Professional Services	140	160	250	-	250	-	-
6390	Postage and Telephone	17,690	13,834	26,000	7,629	26,000	26,000	26,000
6361	Property & Liability Insurance	8,510	9,236	9,755	4,249	8,649	9,384	9,384
6385	Utility Service	84,164	78,734	99,000	28,443	99,000	99,000	99,000
6371	Repairs & Maint. (Contractual)	43,277	50,729	48,880	22,028	48,880	48,880	48,880
6379	Cont. Serv/Refuse & Sanitation	2,121	2,130	2,700	774	2,700	2,700	2,700
	Total Other Services and Charges	155,902	154,823	186,585	63,123	185,479	185,964	185,964
	Total Expenditures	253,169	255,387	283,153	94,357	281,101	280,683	280,683

FUNCTION: Public Works	DEPT. & DIV: Parks Facilities and Maintenance	BUSINESS UNIT: 10340
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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 - 2011 Original vs. 2011 Revisions

- At the beginning of 2011, the City restructured its Public Works staffing and created 3 lead worker positions. This program budget includes the addition of a Parks Maintenance Lead worker position as a 2011 budget revision.

Notable Expenditure Changes

- The 2012 program budget includes a reduction of personal service costs for temporary employees (Rink attendents) that supervised the outdoor rinks and managed the warming houses. These costs are now reflected in the Recreational Programs budget.
- The (internal service) Central Garage Rental and Equipment charge is programmed to increase \$11,451 or 16% for the 2012 budget. The internal service fund has gone 3 years without any increase to the internal charges. The Central Garage Fund is programmed for an overall revenue increase of 3% for 2012.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles though the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- The 2012 budget includes an increase of \$15,400 in expenditures. The increase is due to the following programmed purchases:
 - Narrow Banding requirements by FCC - \$5,400 (shared cost with Streets, Alley's and Boulevards, and the Water/Sewer Operations)

FUNCTION: Public Works		FUND: General		PROGRAM: Parks Facilities and Maintenance			BUSINESS UNIT: 10340	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	149,526	121,538	133,938	65,208	193,889	182,234	196,498
6102	Overtime-reg. Employees	3,903	4,662	4,000	4,763	4,000	4,000	4,000
6104	Salaries-temp. Employees	43,597	50,665	50,000	8,669	50,000	39,100	39,100
6108	Accumulated Vacation/Comp	2,438	6,961	-	-	-	-	-
6112	Service Recognition Award	-	1,373	-	-	-	-	-
6120	Employer Cont. for Pension	24,992	21,974	24,312	10,614	28,823	30,739	32,268
6130	Employer Paid Insurance	23,990	11,536	23,213	12,735	32,849	32,379	35,271
6135	Retiree Paid Insurance Charge	6,419	492	-	-	-	-	-
6150	Workers Comp. Ins. Premium	7,927	6,790	7,498	2,676	5,317	6,381	6,381
6170	Employer Cont to HCSP	196	845	-	(13)	1,570	1,570	1,669
	Total Personal Services	262,988	226,836	242,961	104,652	316,448	296,403	315,187
SUPPLIES								
6210	Operating Supplies	-	-	-	(1)	-	-	-
6220	Repair & Maintenance Supplies	40,469	31,816	37,500	7,632	37,500	37,500	37,500
6240	Minor Equipment & Furnishings	2,559	1,660	3,300	-	3,300	3,300	6,800
6245	Clothing Allowance	867	927	1,000	256	1,000	1,000	1,099
	Total Supplies	43,895	34,403	41,800	7,887	41,800	41,800	45,399
OTHER SERVICES & CHARGES								
6302	Professional Services	-	81	-	(81)	-	-	-
6390	Postage and Telephone	824	623	900	55	900	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	500	500
6361	Property & Liability Insurance	20,218	21,943	23,177	10,095	20,548	22,295	22,295
6385	Utility Service	8,808	10,821	10,000	5,621	10,000	12,000	12,000
6371	Repairs & Maint. (Contractual)	34,612	29,802	24,000	1,861	24,000	27,500	27,500
6379	Cont. Serv/Refuse & Sanitation	15,100	14,565	16,000	2,587	16,000	16,000	16,000
6380	Central Gar. Maintenance Charges	64,267	69,461	69,455	17,364	69,455	80,906	31,021
6381	Other Rentals	3,597	3,213	4,000	1,345	4,000	-	-
6365	Ins Claims within Deductible	548	-	-	-	-	-	-
	Total Other Services and Charges	147,974	150,509	147,532	38,847	144,903	159,201	109,316
CAPITAL OUTLAY								
6580	Other Equipment	-	-	-	-	-	-	1,980
6382	Equipment Replacement Charge	-	-	-	-	-	-	49,885
	Total Miscellaneous	-	-	-	-	-	-	51,865
MISCELLANEOUS								
6471	Dues and Subscriptions	35	50	-	490	-	-	-
6465	Interest/Finance Charge	43	-	-	-	-	-	-
	Total Miscellaneous	78	50	-	490	-	-	-
	Total Expenditures	454,935	411,798	432,293	151,876	503,151	497,404	521,767

FUNCTION: General Government	DEPT. & DIV: City Planner	BUSINESS UNIT: 10410
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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 - 2011 Original vs. 2011 Revisions

- No notable or significant budget revisions are programmed into the 2012 budget.

Notable Expenditure Changes

- No notable expenditure changes for 2012 is included in this program budget.

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are planned for the 2012 program budget.

FUNCTION: Community Development		FUND: General		PROGRAM: City Planner			BUSINESS UNIT: 10410	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	75,680	76,099	75,807	27,699	75,807	75,807	75,807
6102	Salaries-Overtime	239	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	4,373	4,373	4,373	-	1,080	2,187	2,187
6120	Employer Cont. for Pension	10,653	10,563	11,630	4,100	11,378	11,463	11,463
6130	Employer Paid Insurance	11,338	11,613	8,487	4,084	8,487	10,521	10,521
6150	Workers Comp. Ins. Premium	361	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,108	1,010	2,349	231	2,349	2,349	2,349
	Total Personal Services	103,752	103,658	102,646	36,114	99,101	102,327	102,327
SUPPLIES								
6201	Office Supplies	258	586	350	234	350	550	550
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
	Total Supplies	258	586	450	234	450	650	650
OTHER SERVICES & CHARGES								
6302	Professional Services	405	-	-	-	-	-	-
6390	Postage and Telephone	961	936	1,000	304	1,000	1,000	1,000
6331	Conferences, Training, Travel	407	479	845	69	845	850	850
6341	Advertising	313	724	350	152	350	350	350
	Total Other Services and Charges	2,086	2,139	2,195	525	2,195	2,200	2,200
Miscellaneous								
6471	Dues and Subscriptions	457	440	450	100	450	450	450
	Total Miscellaneous	457	440	450	100	450	450	450
	Total Expenditures	106,553	106,823	105,741	36,973	102,196	105,627	105,627

FUNCTION: General Government	DEPT. & DIV: Code Enforcement	BUSINESS UNIT: 10420
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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
- Enforce zoning code and other code violation issues
- Review plan with City Engineer and City Planner on proposed construction projects
- Coordinate SAC program for City with MCES

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- 2011 budget revisions were made to personal services for the reduction in staffing level made in 2010.

Notable Expenditure Changes

- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

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

FUNCTION: Community Development		FUND: General		PROGRAM: Code Enforcement			BUSINESS UNIT: 10420	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	170,995	177,135	124,555	40,490	124,555	125,495	125,495
6102	Overtime-reg. Employees	-	934	500	273	500	500	500
6106	Independent Contractor	21,084	18,945	20,000	3,200	20,000	20,000	20,000
6120	Employer Cont. for Pension	24,027	25,088	25,754	5,993	18,597	18,698	18,698
6130	Employer Paid Insurance	25,408	26,247	27,747	6,808	19,362	19,769	19,769
6135	Retiree Paid Insurance Charge	7,697	7,348	7,697	1,336	7,697	8,016	8,016
6140	Unemployment Comp Ins. Prem	-	-	-	4,520	8,385	-	-
6150	Workers Comp. Ins. Premium	2,444	2,089	2,307	823	1,636	1,963	1,963
6170	Employer Cont to HCSP	855	900	675	346	675	675	675
	Total Personal Services	252,510	258,686	209,235	63,789	201,407	195,116	195,116
SUPPLIES								
6201	Office Supplies	676	1,018	1,000	508	2,000	1,000	1,000
6210	Operating Supplies	-	-	250	5	250	100	100
6230	Book, Materials & Periodicals	-	81	150	-	150	150	150
	Total Supplies	676	1,099	1,400	513	2,400	1,250	1,250
OTHER SERVICES & CHARGES								
6302	Professional Services	-	304	2,000	320	2,000	2,000	2,000
6390	Postage and Telephone	2,339	1,744	2,200	544	2,200	2,000	2,000
6331	Conferences, Training, Travel	534	869	1,400	34	1,400	1,000	1,000
6371	Repairs & Maint. (Contractual)	19,027	11,334	20,000	202	20,000	20,000	20,000
6380	Central Gar. Maintenance Charges	10,742	10,742	10,690	2,673	10,690	5,661	3,150
	Total Other Services and Charges	32,642	24,993	36,290	3,773	36,290	30,661	28,150
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	-	-	-	-	-	2,511
		-	-	-	-	-	-	2,511
MISCELLANEOUS								
6471	Dues and Subscriptions	270	215	365	240	365	290	290
	Total Miscellaneous	270	215	365	240	365	290	290
	Total Expenditures	286,098	284,993	247,290	68,315	240,462	227,317	227,317

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

The Park and Recreation Administration program is accountable for:

- Administer and direct the operation and maintenance of all city park land
- 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.

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- reductions in the Personal Services category for Vacation and Compensation time expenditures - \$8,887

Notable Expenditure Changes

- No significant and notable expenditure changes noted for the 2012 program budget.

Notable Capital Project or Asset Acquisitions

- No capital assets acquisitions are noted for 2012 for this program budget.

FUNCTION: Parks and Recreation		FUND: General		PROGRAM: Park and Rec Administration			BUSINESS UNIT: 10520	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	296,052	304,525	257,224	103,338	257,224	252,268	252,268
6108	Accumulated Vacation/Comp	15,649	16,033	16,033	-	8,887	7,873	7,873
6112	Service Recognition Award	3,352	-	-	-	-	-	-
6120	Employer Cont. for Pension	42,673	44,974	40,780	14,450	40,234	38,792	38,792
6130	Employer Paid Insurance	20,847	21,987	12,533	3,762	12,533	9,219	9,219
6150	Workers Comp. Ins. Premium	7,954	6,810	7,521	2,684	5,334	6,400	6,400
6151	Workers Comp Ins. Deductible	2,500	-	-	-	-	-	-
6170	Employer Cont to HCSP	6,255	4,197	3,943	694	3,943	1,570	1,570
	Total Personal Services	395,282	398,526	338,034	124,928	328,155	316,122	316,122
SUPPLIES								
6201	Office Supplies	2,508	2,965	3,000	1,429	3,000	3,000	3,000
6210	Operating Supplies	1,692	2,215	2,000	288	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	-	92	-	-	-	-	-
	Total Supplies	4,200	5,272	5,000	1,717	5,000	5,000	5,000
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	5,213	5,514	5,580	2,366	5,580	7,380	7,380
6331	Conferences, Training, Travel	1,946	2,662	3,140	85	3,140	2,900	2,900
6344	Brochure Publication	17,422	13,158	10,100	8,424	10,100	10,100	10,100
6371	Repairs & Maint. (Contractual)	6,762	6,643	6,800	4,488	6,800	6,950	6,950
	Total Other Services and Charges	31,343	27,977	25,620	15,363	25,620	27,330	27,330
Miscellaneous								
6412	Credit Card/ACH Fees	1,027	1,093	800	-	800	1,100	1,100
6465	Interest/Finance Charge	21	-	-	-	-	-	-
6471	Dues and Subscriptions	1,220	1,130	1,100	-	1,100	1,170	1,170
	Total Miscellaneous	2,268	2,223	1,900	-	1,900	2,270	2,270
	Total Expenditures	433,093	433,998	370,554	142,008	360,675	350,722	350,722

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

The Splash Pool program is accountable for:

- providing a safe outdoor water play structure featuring a zero-depth entry
- providing an outdoor spa tub
- providing concession sales
- Daily hours of operation (weather permitting): 12:30 -7:30 p.m.
- providing clean locker rooms for changing and secure storage of belongings

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- No significant 2011 Budget Revisions.

Notable Expenditure Changes

- Operating expenditures are programmed to increase \$2,000 for pool chemicals based on the anticipated spending to remain at the 2010 levels.
- Minor and Equipment furnishings expenditures are programmed to increase \$1,000 for the incremental replacement of deck furniture at both pools. These replacements have been deferred since 2004.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2012 in this program budget.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Splash Pool			BUSINESS UNIT: 10527	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6102	Overtime-reg. Employees	-	45	-	-	-	-	-
6104	Salaries-temp. Employees	30,385	33,404	32,878	37	32,878	32,878	32,878
6120	Employer Cont. for Pension	2,824	2,766	2,515	3	2,515	2,515	2,515
6150	Workers Comp. Ins. Premium	2,585	2,213	2,444	872	1,733	2,080	2,080
	Total Personal Services	35,794	38,428	37,837	912	37,126	37,473	37,473
SUPPLIES								
6210	Operating Supplies	4,628	7,758	3,000	807	3,000	5,000	5,000
6220	Repair & Maintenance Supplies	5,650	170	500	-	500	500	500
6240	Minor Equipment & Furnishings	-	-	100	-	100	1,100	1,100
6250	Merchandise for Resale	5,613	6,613	6,000	-	6,000	6,000	6,000
	Total Supplies	15,891	14,541	9,600	807	9,600	12,600	12,600
OTHER SERVICES & CHARGES								
6385	Utility Service	11,160	12,158	13,000	1,364	13,000	13,000	13,000
6371	Repairs & Maint. (Contractual)	6,392	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	151	-	-	-	-	-
	Total Other Services and Charges	17,552	12,309	13,000	1,364	13,000	13,000	13,000
	Total Expenditures	69,237	65,278	60,437	3,083	59,726	63,073	63,073

FUNCTION: Parks and Recreation	DEPT. & DIV: Northview Pool	BUSINESS UNIT: 10528
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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 swimming environment in box type pool
- providing concession sales
- hosting special community events
- available for private party rental (pool parties)
- providing clean locker rooms for changing and secure storage of belongings

Budget Highlights and Changes:**Significant Revisions - 2011 Original vs. 2011 Revisions**

- No significant 2011 Budget Revisions.

Notable Expenditure Changes

- Operating supplies expenditures increased \$1,700 based on the anticipated spending for cleaning supplies to remain at the 2010 level.
- Minor and Equipment furnishings expenditures are programmed to increase \$1,000 for the incremental replacement of deck furniture at both pools. These replacements have been deferred since 2004.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2012 in this program budget.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Northview Pool			BUSINESS UNIT: 10528	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6102	Overtime-reg. Employees	-	9	-	-	-	-	-
6104	Salaries-temp. Employees	27,337	30,805	32,878	37	32,878	32,878	32,878
6120	Employer Cont. for Pension	2,496	2,524	2,515	3	2,515	2,515	2,515
6150	Workers Comp. Ins. Premium	2,688	2,037	2,541	907	1,802	2,163	2,163
	Total Personal Services	32,521	35,375	37,934	947	37,195	37,556	37,556
SUPPLIES								
6210	Operating Supplies	2,087	3,404	300	807	300	2,000	2,000
6220	Repair & Maintenance Supplies	4,072	4,882	1,000	757	1,000	1,000	1,000
6240	Minor Equipment & Furnishings	-	110	100	-	100	1,100	1,100
6250	Merchandise for Resale	5,759	6,204	6,000	-	6,000	6,000	6,000
	Total Supplies	11,918	14,600	7,400	1,564	7,400	10,100	10,100
OTHER SERVICES & CHARGES								
6385	Utility Service	7,597	8,238	9,000	307	9,000	9,000	9,000
6365	Ins Claims within Deductible	-	292	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	1,136	1,385	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	151	-	-	-	150	150
	Total Other Services and Charges	8,733	10,066	9,000	307	9,000	9,150	9,150
CAPITAL OUTLAY								
6530	Improvements other than Building	-	13,086	500	-	500	-	-
	Total Capital Outlay	-	13,086	500	-	500	-	-
Miscellaneous								
6460	Non-recurring cost	-	8	-	-	-	-	-
	Total Miscellaneous	-	8	-	-	-	-	-
	Total Expenditures	53,172	73,135	54,834	2,818	54,095	56,806	56,806

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

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- No significant 2011 Budget Revisions.

Notable Expenditure Changes

- Skate Rink Attendants and Park Patrol Staffing have moved from Parks Maintenance to the Recreational Programs budget.
- The Summer Playhouse program is being reinstated in the 2012 program budget. The personal service category reflect these increased staffing costs. In comparison, the 2011 budget did not include these expenditures as the program was dormant.
- Portable warming house expense have moved from Parks Maintenance to the Recreational Programs Budget.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles though the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2012 in this program budget.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Recreational Programs			BUSINESS UNIT: 10529	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6102	Overtime-reg. Employees	-	22	-	-	-	-	-
6104	Salaries-temp. Employees	28,066	28,363	24,300	421	24,300	50,760	50,760
6106	Independent Contractor	26,831	-	1,600	-	1,600	-	-
6120	Employer Cont. for Pension	2,050	2,182	2,448	34	2,448	3,883	3,883
6150	Workers Comp. Ins. Premium	4,144	3,548	3,918	1,398	2,779	3,335	3,335
	Total Personal Services	61,091	34,115	32,266	1,853	31,127	57,978	57,978
SUPPLIES								
6210	Operating Supplies	26,550	16,711	26,700	1,430	26,700	21,700	21,700
	Total Supplies	26,550	16,711	26,700	1,430	26,700	21,700	21,700
OTHER SERVICES & CHARGES								
6380	Central Gar. Maintenance Charges	5,780	5,780	5,780	1,445	5,780	5,780	3,038
6381	Other Rentals	-	-	-	-	-	4,000	4,000
6390	Postage and Telephone	181	50	-	-	-	-	-
	Total Other Services and Charges	5,961	5,830	5,780	1,445	5,780	9,780	7,038
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	-	-	-	-	-	2,742
	Total Miscellaneous	-	-	-	-	-	-	2,742
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6452	Trips and Tours	4,673	4,514	6,000	1,495	6,000	5,000	5,000
6460	Non-recurring cost	-	3,123	-	774	-	-	-
	Total Miscellaneous	4,673	7,637	6,000	2,269	6,000	5,000	5,000
	Total Expenditures	98,275	64,293	70,746	6,997	69,607	94,458	94,458

FUNCTION: Parks and Recreation	DEPT. & DIV: Community Affairs	BUSINESS UNIT: 10530
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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 Unit, 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 - 2011 Original vs. 2011 Revisions

- No significant 2011 Budget Revisions.

Notable Expenditure Changes

- No significant expenditures changes are noted for the 2012 Community Affairs Budget

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2012.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Community Affairs			BUSINESS UNIT: 10530	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	58,472	61,012	60,777	23,108	60,777	60,777	60,777
6120	Employer Cont. for Pension	8,368	8,858	9,056	3,415	9,056	9,055	9,055
6130	Employer Paid Insurance	7,302	8,183	7,312	2,919	7,312	8,323	8,323
6150	Workers Comp. Ins. Premium	1,873	1,599	1,850	1,225	1,748	1,798	1,798
6170	Employer Cont to HCSP	285	300	300	115	300	300	300
	Total Personal Services	76,300	79,952	79,295	30,782	79,193	80,253	80,253
SUPPLIES								
6201	Office Supplies	1,534	1,512	1,339	678	1,339	1,400	1,400
6210	Operating Supplies	7,222	5,262	4,750	564	4,750	4,750	4,750
	Total Supplies	8,756	6,774	6,089	1,242	6,089	6,150	6,150
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	947	622	780	103	780	780	780
6331	Conferences, Training, Travel	45	-	500	-	500	510	510
6341	Advertising	259	-	-	-	-	-	-
	Total Other Services and Charges	1,251	622	1,280	103	1,280	1,290	1,290
Miscellaneous								
6430	Miscellaneous	91	-	-	-	-	-	-
6471	Dues and Subscriptions	149	55	150	-	150	120	120
	Total Miscellaneous	240	55	150	-	150	120	120
	Total Expenditures	86,547	87,403	86,814	32,127	86,712	87,813	87,813

FUNCTION: Cultural Services	DEPT. & DIV: Library	BUSINESS UNIT: 20230
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Activities and Responsibilities:

The Library program is accountable for:

- Circulate materials in 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
- Education parents regarding early literacy skills
- Promote cultural awareness through programs, displays and materials

Budget Highlights and Changes:

Significant Revisions - 2011 Original vs. 2011 Revisions

- In anticipation of the Library Director retiring at the end of 2010, the 2011 budget incorporated a contingency balance to be allocated and spent under the new Director. The 2011 revised budget reflects an allocation of \$13,614 to Personal Service costs and \$9,000 to Capital Outlay. The Personal Service costs increased due to additional staffing being needed at the Library. The Capital Outlay expense is for the purchase of a Self-check out machine and related software.

Notable Expenditure Changes for 2012

- Personal Service costs are programmed to increase overall by \$21,237 over the 2011 revised budget. This increase is due to the Library employees progressing through the "step compensation system." This system is commonly used and rewards employees as they improve their skills and become more familiar with their job responsibilities.
- The City recently evaluated and did a re-accounting of the costs of services that are provided to Non-General Fund operations. Since the Library receives General Fund type services, such as finance and Information technology services, the 2012 program budget includes an increase of \$23,000. To offset this expense, the City is also providing a corresponding increase to the property tax revenue.

Notable Capital Project or Asset Acquisitions

- No notable Capital asset or project acquisitions are planned for 2012 out of this program budget.

FUNCTION: Culture and Recreational Services	PROGRAM: Library	BUSINESS UNIT: 20230
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
4110	Current Ad Valorem Taxes	566,312	574,823	585,715	66	585,715	602,841	625,841
4120	Delinquent Ad Valorem Taxes	15,811	13,252	-	2,929	-	-	-
4130	Mobile Home Tax	90	88	-	48	-	-	-
4125	Penalties & Int. on Ad Val Tax	1,038	1,380	-	2,064	-	-	-
4318	Other State Grants and Aids	-	1,950	-	1,300	-	-	-
4603	Library Fines	11,700	8,687	9,000	2,213	9,000	9,000	9,000
4531	Library Rental Fees	5,296	3,600	5,000	1,092	5,000	5,000	5,000
4679	Cont. & Don. From Private Source	170	769	1,800	-	1,800	-	-
4672	Other	2,345	2,309	2,000	1,635	2,000	-	-
	Total Revenues	602,762	606,858	603,515	11,347	603,515	616,841	639,841
	Total Expenditures	614,754	631,028	603,515	209,624	603,515	616,841	639,841
	Surplus (deficit)	(11,992)	(24,170)	-	(198,277)	-	-	-
	Interfund Operating Transfer In/(Out)		24,170					

FUNCTION: Cultural Services	PROGRAM: Library	BUSINESS UNIT: 20230
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	328,270	317,985	286,890	106,987	301,024	316,036	316,036
6104	Salaries-temp. Employees	7,666	7,700	7,500	2,682	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	-	17,249	-	-	-	-	-
6111	Severance	-	7,800	-	-	-	-	-
6120	Employer Cont. for Pension	46,209	47,637	43,865	15,718	43,865	47,663	47,663
6130	Employer Paid Insurance	46,733	45,846	35,750	14,302	35,750	35,650	35,650
6135	Retiree Paid Insurance Charge	7,697	14,516	25,107	4,563	25,107	27,380	27,380
6150	Workers Comp. Ins. Premium	1,893	1,620	1,789	639	1,269	1,523	1,523
	Total Personal Services	438,468	460,353	400,901	144,891	414,515	435,752	435,752
SUPPLIES								
6201	Office Supplies	3,994	4,041	4,000	2,089	4,000	4,700	4,700
6210	Operating Supplies	1,368	1,201	1,200	370	1,200	1,400	1,400
6220	Repair & Maintenance Supplies	465	563	600	168	600	600	600
6230	Book, Materials & Periodicals	80,233	78,810	78,000	34,585	78,000	78,000	78,000
6240	Minor Equipment & Furnishings	4,174	5,316	4,000	353	4,000	5,000	5,000
	Total Supplies	90,234	89,931	87,800	37,565	87,800	89,700	89,700
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	258	267	1,612	119	1,612	1,612	1,612
6331	Conferences, Training, Travel	481	141	775	20	775	1,000	1,000
6342	Printing and Binding	7,048	4,310	4,500	1,721	4,500	2,600	2,600
6361	Property & Liability Insurance	9,189	9,972	10,533	4,588	9,338	10,132	10,132
6385	Utility Service	15,213	14,046	20,000	6,878	20,000	18,500	18,500
6371	Repairs & Maint. (Contractual)	6,288	9,143	9,024	5,077	9,024	11,500	11,500
6374	Administration Charge	12,100	12,400	12,400	3,100	12,400	12,400	35,400
6375	Other Contractual Services	24,276	25,067	26,500	3,732	26,500	27,700	27,700
6378	Copier Maintenance Agreement	1,765	1,791	2,000	686	2,000	2,000	2,000
6379	Cont. Serv/Refuse & Sanitation	377	379	500	185	500	500	500
6396	Honeywell contract Maint.	2,032	-	-	-	-	-	-
	Total Other Services and Charges	79,027	77,516	87,844	26,106	86,649	87,944	110,944
CAPITAL OUTLAY								
6580	Other Equipment	-	-	-	-	9,000	-	-
	Total Capital Outlay	-	-	-	-	9,000	-	-
Miscellaneous								
6430	Miscellaneous	3,073	3,217	3,000	1,062	3,000	3,400	3,400
6471	Dues and Subscriptions	-	10	-	-	-	45	45
6485	Emergencies and Contingencies	-	-	23,970	-	2,551	-	-
	Total Miscellaneous	3,073	3,227	26,970	1,062	5,551	3,445	3,445
	Total Expenditures	610,802	631,027	603,515	209,624	603,515	616,841	639,841

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

The Wakota Arena program is accountable for:

- Providing Ice-time rentals for 2 sheets of ice
- Providing full-service concession sales to all patrons of the facility
- being the Host facility for Youth, High School and Independent hockey tournaments
- the accounting for operational, capital and debt expenditures

Budget Highlights and Changes:

Significant 2011 Budget Revisions include

- No significant 2011 budget revisions are noted except for a decrease in capital asset spending.

Notable Expenditure Changes

- The 2012 budget is programmed to differentiate Operating Supply type expenditures from Repair and Maintenance supplies. As a result, an increase in the Operating Supplies account is offset with a decrease in the Repairs and Maintenance Supplies account.
- The 2012 budget is programmed to reduce Merchandise for Resale. This is expected to occur due to a reduction of production offerings.
- Administrative Support Fee is charged to the Wakota Arena Fund from the General Fund for support services. In 2011, a costing of the support services was performed which led to an increase in the charge to Wakota Arena. To offset this increase, the budget is also programmed to receive in property taxes for 2012.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- The 2012 budget proposes to spend a total of \$84,000 for Capital Improvements in 2012. These capital improvements are:
 - Rink #2 Board Backer - \$8,000
 - Replace Rubber flooring - \$60,000
 - Rooftop air handler per \$16,000

WAKOTA ARENA FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Preliminary	FINAL	
REVENUES							
Property Taxes **	175,000	164,077	161,728	161,728	168,738	193,038	31,310
Intergovernmental	-	33,151	-	-	-	-	-
Charges for Services	802,194	647,079	774,758	674,078	649,642	649,642	(24,436)
Miscellaneous	466	201	-	-	-	-	-
Transfers In (CIP Fund)	-	286,046	-	-	-	-	-
Total Revenues	977,660	1,130,554	936,486	835,806	818,380	842,680	6,874
EXPENDITURES							
Personal Services	287,079	270,563	290,168	288,944	297,988	297,988	9,044
Supplies	109,562	120,535	111,105	111,105	109,986	109,986	(1,119)
Other Services and Charges	300,975	281,206	329,715	329,277	323,263	329,718	441
Capital Outlay	13,858	358,610	83,000	62,980	84,000	101,845	38,865
Miscellaneous	2,730	2,326	1,800	1,800	1,900	1,900	100
Debt Service (External Debt)	162,353	164,077	161,728	161,728	160,703	160,703	(1,025)
Debt Service (Internal Loan)	19,634	16,807	23,000	23,000	18,000	18,000	(5,000)
Total Expenditures	896,191	1,214,124	1,000,516	978,834	995,840	1,020,140	41,306
Net Change in Fund Balance	81,469	(83,570)	(64,030)	(143,028)	(177,460)	(177,460)	(34,432)
Cash and Invest. (Internal Loan)	(393,738)	(442,998)	(507,028)	(586,026)	(684,488)	(763,486)	
DETAIL OF PROPERTY TAXES**							
Property Taxes - External Debt Service	162,353	164,077	161,728	161,728	168,738	168,738	
Property Taxes - Internal Debt Service	-	-	-	-	-	24,300	
Property Taxes - Capital	12,647	-	-	-	-	-	
	175,000	164,077	161,728	161,728	168,738	193,038	

**Notes: Beginning in 2012 and due to new Governmental Accounting Requirements (GASB 54), Wakota Arena will now report Property Tax Revenue instead of receiving a transfer from the General Fund. This Schedule and the attached detailed revenue schedule restates 2009, 2010 and 2011.

FUNCTION: Culture and Recreational Services	PROGRAM: Wakota	BUSINESS UNIT: 20243
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
4110	Property Taxes	175,000	175,000	161,728	-	161,728	193,038	193,038
4363	Other County Grants and Aids	-	33,151	-	-	-	-	-
4402	Rent	70,250	72,357	74,528	36,713	74,528	76,782	76,782
4501	Ice Rentals - Fall & Winter	391,710	377,594	411,180	195,186	380,000	370,000	370,000
4502	Ice Rentals - Summer	161,836	97,631	131,500	11,386	90,000	90,000	90,000
4503	Ice Rentals - Other (Identify)	-	-	-	-	-	-	-
4504	Ticket Sales for Games	44,433	14,844	36,000	14,240	36,000	15,000	15,000
4505	Public Skating	13,808	6,065	9,500	1,312	9,500	3,000	3,000
4506	Figure Skating	9,462	351	7,000	3,648	7,000	4,500	4,500
4510	Concession Sales	98,182	65,669	90,000	30,724	62,000	70,000	70,000
4507	Game Sales	-	-	-	10,951	-	-	-
4511	Rental/Lease	7,700	7,204	7,200	3,000	7,200	7,200	7,200
4512	Dry Floor	-	-	-	-	-	-	-
4513	Sign Rental	239	1,500	3,000	827	3,000	6,300	6,300
4508	Skate Sharpening	-	-	-	-	-	3,000	3,000
4515	Vending	4,574	3,864	4,850	1,737	4,850	3,860	3,860
4672	Other	466	100	-	18	-	-	-
4679	Cont. & Don. From Private Source	-	100	-	-	-	-	-
4673	Cash Over/Short	-	1	-	-	-	-	-
4920	Transfers In (CIP Fund)	-	275,123	-	-	-	-	-
	Total Revenues	977,660	1,130,554	936,486	309,742	835,806	842,680	842,680
	Summary by Category							
	Capital Revenues (Debt and CIP)	175,000	483,274	161,728	-	161,728	193,038	193,038
	Operating Revenues	802,660	647,280	774,758	309,742	674,078	649,642	649,642
		977,660	1,130,554	936,486	309,742	835,806	842,680	842,680

FUNCTION: Cultural and Recreational Services	PROGRAM: Wakota Arena	BUSINESS UNIT: 20243
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	77,063	93,341	103,901	35,695	103,901	107,741	107,741
6102	Overtime-reg. Employees	70	-	-	-	-	-	-
6104	Salaries-temp. Employees	143,472	114,614	115,000	54,195	115,000	116,725	116,725
6106	Independent Contractor	5,563	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	8,930	2,667	3,588	-	3,588	2,799	2,799
6112	Service Recognition Award	1,284	-	-	-	-	-	-
6120	Employer Cont. for Pension	27,135	26,776	24,807	12,102	24,807	33,659	33,659
6130	Employer Paid Insurance	11,888	17,486	22,361	8,092	22,361	21,348	21,348
6135	Retiree Paid Insurance Charge	1,514	7,043	10,119	1,336	10,119	5,344	5,344
6140	Unemployment Com Ins. Premium	5,152	1,915	2,000	16	2,000	3,000	3,000
6150	Workers Comp. Ins. Premium	4,394	3,804	4,210	1,502	2,986	3,583	3,583
6151	Workers Comp Ins. Deductible	-	107	500	-	500	-	-
6170	Employer Cont to HCSP	614	2,810	3,682	472	3,682	3,789	3,789
	Total Personal Services	287,079	270,563	290,168	113,410	288,944	297,988	297,988
SUPPLIES								
6201	Office Supplies	808	970	1,200	16	1,200	1,200	1,200
6210	Operating Supplies	15	-	-	-	-	24,980	24,980
6220	Repair & Maintenance Supplies	48,537	63,871	54,520	16,335	54,520	33,871	33,871
6240	Minor Equipment & Furnishings	1,808	6,934	5,885	290	5,885	5,435	5,435
6245	Clothing Allowance	2,771	-	1,500	-	1,500	1,500	1,500
6250	Merchandise For Resale	55,623	48,760	48,000	18,819	48,000	43,000	43,000
	Total Supplies	109,562	120,535	111,105	35,460	111,105	109,986	109,986
OTHER SERVICES & CHARGES								
6302	Professional Services	4,225	13,104	6,800	1,398	6,800	6,800	6,800
6331	Conferences, Training, Travel	959	1,118	1,300	315	2,300	1,300	1,300
6341	Advertising	471	1,400	750	937	750	1,500	1,500
6361	Property & Liability Insurance	11,061	12,004	12,679	9,441	11,241	12,197	12,197
6365	Ins. Claims within Deductible	1,106	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	58,160	40,376	52,000	27,707	52,000	52,000	52,000
6373	Internal Labor Charge	-	-	20,657	5,164	20,657	20,657	20,657
6374	Administrative Support Fee	15,000	16,300	16,100	4,375	16,100	16,100	40,400
6378	Copier Maintenance Agreement	622	391	516	136	516	516	516
6379	Cont. Serv/Refuse & Sanitation	2,027	1,133	2,000	535	2,000	2,000	2,000
6380	Central Gar. Maintenance Charges	10,136	10,136	17,500	4,375	17,500	18,025	180
6385	Utility Service	173,781	160,029	168,300	72,780	168,300	160,300	160,300
6390	Postage and Telephone	55	1,142	5,945	515	5,945	5,945	5,945
6396	Honeywell contract Maint.	23,372	24,073	25,168	12,215	25,168	25,923	25,923
	Total Other Services and Charges	300,975	281,206	329,715	139,893	329,277	323,263	329,718
CAPITAL OUTLAY								
6520	Buildings and Structures	-	6,399	-	1,844	-	-	-
6530	Improvement other than Buildings	-	308,274	-	-	-	8,000	8,000
6560	Building Fixtures and Improvements	13,858	-	45,000	-	44,150	76,000	76,000
6580	Other Equipment	-	43,937	38,000	7,493	18,830	-	-
6382	Equipment Replacement Charge	-	-	-	-	-	-	17,845
	Total Capital Outlay	13,858	358,610	83,000	9,337	62,980	84,000	101,845

FUNCTION: Cultural and Recreational Services	PROGRAM: Wakota Arena	BUSINESS UNIT: 20243
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	MISCELLANEOUS							
6471	Dues and Subscriptions	821	886	800	-	800	900	900
6451	Refund and Reimbursments	1,909	-	1,000	-	1,000	1,000	1,000
6460	Non-Recurring Cost	-	1,440	-	-	-	-	-
	Total Miscellaneous	2,730	2,326	1,800	-	1,800	1,900	1,900
	DEBT SERVICE							
6612	Interest Expense	19,634	16,807	23,000	-	23,000	18,000	18,000
6720	Operating Transfer	162,353	164,077	161,728	40,432	161,728	160,703	160,703
	Total Debt Service	181,987	180,884	184,728	40,432	184,728	178,703	178,703
	Total Expenditures	896,191	1,214,124	1,000,516	338,532	978,834	995,840	1,020,140

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FUNCTION: Debt	FUND: Debt Service Funds	PROGRAM: Debt	BUSINESS UNIT: Varies
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SUMMARY OF EXPENDITURES

Bus. Unit	DESCRIPTION	Final Maturity	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012	
						Preliminary	FINAL
	<u>REVENUES</u>						
	Property Taxes		720,198	725,464	652,719	652,210	652,210
	TOTAL REVENUES		720,198	725,464	652,719	652,210	652,210
	<u>EXPENDITURES</u>						
	G.O. Improvement Bonds, Series 1994A	8/1/2009	66,500	66,500	-	-	-
30316	G.O. Refunding Park Bonds, Series 1995B	2/1/2010	99,000	92,408	-	-	-
30314	G.O. Refunding Series 2007B	2/1/2021	193,772	194,402	194,402	194,402	194,402
30311	G.O. Capital Improvement Bonds, Series 2006A	2/1/2027	294,739	293,689	292,849	292,849	292,849
30313	G.O. Public Safety Revenue Bonds, Series 2007	2/1/2014	71,453	77,648	77,648	74,918	74,918
30315	G.O. Capital Improvement Bonds, Series 2008	2/1/2030	-	-	5,169	8,004	8,004
30317	Capital Equip. Lease Revenue Bonds - 2010A	12/15/2019	-	-	82,651	82,037	82,037
	TOTAL EXPENDITURES		725,464	724,647	652,719	652,210	652,210

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FUNCTION: Transportation	DEPT. & DIV: Airport Operating Fund	BUSINESS UNIT: 20245
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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 - 2011 Adopted vs. 2011 Revised

- The 2011 budget revisions include a reduction of \$21,325 for Personal Service expenditures. This reduction is mostly due to the change in job classification for the Airport Manager or formally recognized as the Director of Revenue Facilities. In addition, other reductions are due to the reduction (\$3,585) of expected cash-out of vacation (per bargaining agreement), and the decrease (\$662) in Workers Compensation Insurance Premium.
- Operating (Repairs and Maintenance) supplies is increased \$5,000 based on facility needs and year-to-date actual results
- In recent years, the Merchandise for Resale expenditures (fuel) has tended to fluctuate due to significant fluctuations for the cost fuel. It has also fluctuated based on the amount of inventory and usage by the airport users. The 2011 budget reflects a revision \$83,410, which accounts for many of these factors. Correspondingly, the 2011 revenue has also been revised which results in net income of \$78,475 for fuel sales. This is consistent with previous operating years.
- Property and Liability Insurance premium expense came in lower than expected. The 2011 revised budget reflects an expenditure reduction of \$6,161.
- The Repair and Maintenance (Contractual) expenditures is decreased in the 2011 by \$9,000 for an anticipated reduction in spending in 2011.
- The 2011 original budget anticipated a change in operations and the need for internal labor services. This change did not materialize, therefore, the internal labor change expenditure was eliminated from the 2011 budget.
- Capital outlay expenditures were revised in the 2011 budget to account for the annual Asphalt Maintenance Program for runway and taxiway improvements (\$70,000) and the purchase of Loader Tires (\$13,000).

Notable Expenditure Changes

- The Merchandise for Resale expenditures (fuel) is expected to increase in 2012 due in part to a cost increase of fuel and an expected increase in customer sales. The expected net income from fuel sales is programmed to be \$79,650.
- The City recently evaluated and did an accounting of the costs of services that are provided to Non-General Fund operations. Since the Airport receives General Fund type services, such as finance and Information technology services, the 2012 program budget includes an increase of \$29,601.

Notable Capital Project or Asset Acquisitions

- Capital outlay expenditures totaling \$67,983 for 2012 include the annual Asphalt Maintenance Program for runway and taxiway improvements (\$62,263) and a Runway friction meter (\$5,720).

AIRPORT SPECIAL REVENUE FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Preliminary	FINAL	
REVENUES							
Intergovernmental	29,269	29,269	29,269	87,588	64,269	64,269	(23,319)
Charges for Services	809,745	1,025,634	1,012,190	1,178,096	1,242,188	1,209,447	31,351
Miscellaneous	15,668	6,686	44,700	26,410	2,890	2,890	(23,520)
Transfers In - Operating	-	-	-	214,855	-	-	(214,855)
Total Revenues	854,682	1,061,589	1,086,159	1,506,949	1,309,347	1,276,606	(230,343)
EXPENDITURES							
Personal Services	160,658	158,454	159,371	138,046	159,833	159,833	21,787
Supplies	470,163	589,281	586,352	674,762	727,608	727,608	52,846
Other Services and Charges	128,973	193,977	172,735	136,917	157,368	186,969	50,052
Capital Outlay	-	7,695	-	83,000	67,983	67,983	(15,017)
Miscellaneous	2,873	949	1,110	1,149	1,160	1,160	11
Debt Service (External Debt)	37,549	37,549	38,696	38,696	38,696	38,696	-
Debt Service (Internal Loan)	36,517	43,614	30,000	40,000	40,000	40,000	-
Transfer Out - Operating	-	219,344	-	-	-	-	-
Transfer Out - Capital	-	-	32,400	32,400	7,500	7,500	(24,900)
Total Expenditures	836,733	1,250,863	1,020,664	1,144,970	1,200,148	1,229,749	84,779
Net Change in Fund Balance	17,949	(189,274)	65,495	361,979	109,199	46,857	(315,122)
Cash and Invest. (Internal Loan)	(1,125,213)	(1,351,694)	(1,286,199)	(989,715)	(880,516)	(942,858)	

FUNCTION: Transportation	PROGRAM: Airport Operating Fund	BUSINESS UNIT: 20245
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SUMMARY OF REVENUES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
INTERGOVERNMENTAL REVENUE								
State:								
4321	State Operating Grant - Airport	29,269	29,269	29,269	-	29,269	29,269	29,269
4325	State Grants and Aids	-	-	-	9,319	58,319	35,000	35,000
	TOTAL INTERGOVERNMENTAL	29,269	29,269	29,269	9,319	87,588	64,269	64,269
CHARGES FOR SERVICES								
4581	Rent of Hangars	314,279	380,267	388,334	224,210	391,288	400,299	400,299
4411	Pilot	-	-	-	-	74,271	77,301	44,560
4583	Airport Fuel Receipts	495,466	645,367	623,856	205,415	712,537	764,588	764,588
	TOTAL CHARGES FOR SERVICE	809,745	1,025,634	1,012,190	429,625	1,178,096	1,242,188	1,209,447
MISCELLANEOUS								
4510	Concession Sales	184	-	-	-	-	-	-
4584	Commissions	-	336	-	-	-	-	-
4590	Airport Gate Card	320	960	700	220	700	700	700
4591	Airport Vending Sales	1,646	937	1,440	322	850	850	850
4413	Xerox copies	-	8	-	1	10	10	10
4674	Bad Check Charge	-	30	-	30	30	30	30
4679	Cont. & Donation from Private Source	-	-	41,200	-	20,600	-	-
4903	Sale of Capital Asset	-	-	-	-	2,000	-	-
4672	Other	13,698	4,430	1,360	20	20	-	-
4760	Penalty	(180)	(15)	-	1,128	2,200	1,300	1,300
	TOTAL MISCELLANEOUS	15,668	6,686	44,700	1,721	26,410	2,890	2,890
TRANSFERS IN								
4920	Interfund Operating Transfers	-	-	-	-	214,855	-	-
	TOTAL TRANSFERS IN	-	-	-	-	214,855	-	-
	TOTAL REVENUES	854,682	1,061,589	1,086,159	440,665	1,506,949	1,309,347	1,276,606
SUMMARY BY CATEGORY								
	Operating Revenues	854,682	1,061,589	1,086,159	440,665	1,292,094	1,309,347	1,276,606
	Operating Transfers	-	-	-	-	214,855	-	-
		854,682	1,061,589	1,086,159	440,665	1,506,949	1,309,347	1,276,606

FUNCTION: Transportation	PROGRAM: Airport Operating Fund	BUSINESS UNIT: 20245
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	81,159	82,839	97,249	30,630	82,240	97,249	97,249
6102	Overtime-reg. Employees	165	437	-	17	17	-	-
6104	Salaries-temp. Employees	39,079	32,889	23,835	8,922	23,835	29,720	29,720
6108	Accumulated Vacation/Comp	6,155	11,832	7,170	-	3,585	3,585	3,585
6112	Service Recognition Award	4,001	-	-	-	-	-	-
6120	Employer Cont. for Pension	14,961	16,171	16,862	5,565	14,519	14,992	14,992
6130	Employer Paid Insurance	9,815	9,690	11,317	4,095	11,317	11,431	11,431
6140	Unemployment Com Ins. Premium	18	-	-	4	-	-	-
6150	Workers Comp. Ins. Premium	1,871	2,061	2,278	813	1,616	1,939	1,939
6151	Workers Comp Ins. Deductible	588	-	-	-	-	-	-
6170	Employer Cont to HCSP	2,846	2,535	660	252	917	917	917
	Total Personal Services	160,658	158,454	159,371	50,298	138,046	159,833	159,833
SUPPLIES								
6201	Office Supplies	1,117	1,336	1,050	603	1,050	1,100	1,100
6210	Operating Supplies	-	-	-	38,839	-	-	-
6220	Repair & Maintenance Supplies	41,057	35,449	34,000	-	39,000	41,000	41,000
6240	Minor Equipment & Furnishings	6,302	2,238	650	-	650	600	600
6250	Merchandise For Resale	421,687	550,258	550,652	179,963	634,062	684,908	684,908
	Total Supplies	470,163	589,281	586,352	219,405	674,762	727,608	727,608
OTHER SERVICES & CHARGES								
6302	Professional Services	3,133	48,253	2,900	149	2,900	8,600	8,600
6390	Postage and Telephone	3,999	4,075	4,060	2,448	4,060	4,460	4,460
6331	Conferences, Training, Travel	155	774	600	139	600	600	600
6341	Advertising	2,720	5,198	5,184	1,780	5,184	6,060	6,060
6361	Property & Liability Insurance	47,385	51,426	54,318	23,660	48,157	52,252	52,252
6385	Utility Service	25,832	18,792	18,980	7,008	18,980	19,360	19,360
6371	Repairs & Maint. (Contractual)	30,851	37,470	36,000	4,922	27,000	36,000	36,000
6373	Internal Labor Charge	-	-	20,657	-	-	-	-
6374	Administration Support Fee	6,000	19,100	20,899	5,225	20,899	20,899	50,500
6379	Cont. Serv/Refuse & Sanitation	551	542	540	188	540	540	540
6380	Central Gar. Maintenance Charges	8,347	8,347	8,597	2,087	8,597	8,597	8,597
	Total Other Services and Charges	128,973	193,977	172,735	47,606	136,917	157,368	186,969
CAPITAL OUTLAY								
6530	Improvement other than Buildings	-	7,695	-	-	70,000	62,263	62,263
6580	Other Equipment	-	-	-	-	13,000	5,720	5,720
	Total Capital Outlay	-	7,695	-	-	83,000	67,983	67,983
MISCELLANEOUS								
6430	Miscellaneous	103	-	-	-	-	-	-
6471	Dues and Subscriptions	2,705	320	360	399	399	410	410
6453	Remittance of Rev/Other Agency	40	400	750	40	750	750	750
6460	Non-Recurring Cost	25	229	-	-	-	-	-
	Total Miscellaneous	2,873	949	1,110	439	1,149	1,160	1,160
DEBT SERVICE								
6602	Other Long-term Debt Principal	37,549	37,549	38,696	12,516	38,696	38,696	38,696
6612	Interest Expense	36,517	43,614	30,000	-	40,000	40,000	40,000
	Total Debt Service	74,066	81,163	68,696	12,516	78,696	78,696	78,696

FUNCTION: Transportation	PROGRAM: Airport Operating Fund	BUSINESS UNIT: 20245
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	TRANSFERS							
	Transfer Out - Operating	-	-	-	-	-	-	-
	Transfer Out - Capital	-	219,344	32,400	-	32,400	7,500	7,500
	Total Transfers Out	-	219,344	32,400	-	32,400	7,500	7,500
	Total Expenditures	836,733	1,250,863	1,020,664	330,264	1,144,970	1,200,148	1,229,749

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FUNCTION: Transportation	DEPT. & DIV: Airport Capital Fund	BUSINESS UNIT: 40404
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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 - 2011 Adopted vs. 2011 Revised

- Capital outlay expenditures were revised in the 2011 budget to account for the annual Asphalt Maintenance Program for runway and taxiway improvements (\$70,000) and the purchase of Loader Tires (\$13,000). These expenditures are now reflected in the Airport Operating Fund as they are not considered multi-year expenditures and significant in nature.
- Interest expense is reduced by \$10,000 due to the lower than expected interest rates in 2011.

Notable Expenditure Changes

- No notable expenditure changes are noted in the 2012 program budget.

Notable Capital Project or Asset Acquisitions

- The 2012 budget includes \$157,500 in expenditures. The expenditures are for the following project:
 - Environmental assessment as required by the FAA. This project will identify issues and obstructions and plan for remediation and removal.

AIRPORT CAPITAL PROJECT FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ADOPTED	REVISED	Preliminary	FINAL	
REVENUES							
Intergovernmental	496,176	309,819	208,100	150,000	150,000	150,000	-
Charges for Services	-	53,579	98,042	59,148	72,935	72,935	13,787
Miscellaneous	-	1,464	-	-	-	-	-
Transfers In - Operating	-	-	-	59,000	-	-	(59,000)
Transfers In - Capital	-	219,344	32,400	32,400	7,500	7,500	(24,900)
Total Revenues	496,176	584,206	338,542	300,548	230,435	230,435	(70,113)
EXPENDITURES							
Supplies	-	-	-	-	-	-	-
Other Services and Charges	219,345	58,858	157,500	157,500	157,500	157,500	-
Capital Outlay	2,909	86,366	83,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Debt Service (Interest - Internal loan)	29,212	30,372	30,000	20,000	20,000	20,000	-
Total Expenditures	251,466	175,596	270,500	177,500	177,500	177,500	-
Net Change in Fund Balance							
Internal Loan (Principal payment)	244,710	408,610	68,042	123,048	52,935	52,935	(70,113)
Cash and Invest. (Internal Loan)	(915,997)	(535,360)	(467,318)	(412,312)	(359,377)	(359,377)	

FUNCTION: Transportation	PROGRAM: Airport Capital	BUSINESS UNIT: 40404
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ADOPTED	5/30/11	REVISED	Preliminary	FINAL
4302	Federal Grants	180,278	268,239	150,000	-	150,000	150,000	150,000
4325	State Grants	315,898	41,580	58,100	-	-	-	-
4377	Local Government Grants and Aids	-	-	-	-	-	-	-
4492	Park Dedication Reimbursement	-	5,130	-	-	-	-	-
4480	User Improvement Fees	-	48,449	98,042	-	59,148	72,935	72,935
4592	Other Revenue	-	1,464	-	-	-	-	-
4920	Transfer In	-	219,344	32,400	-	91,400	7,500	7,500
	Total Revenues	496,176	584,206	338,542	-	300,548	230,435	230,435
	Summary by Category							
	Operating Revenues	496,176	364,862	306,142	-	209,148	222,935	222,935
	Capital Transfers	-	219,344	32,400	-	91,400	7,500	7,500
		496,176	584,206	338,542	-	300,548	230,435	230,435

FUNCTION: Transportation	PROGRAM: Airport Capital	BUSINESS UNIT: 40404
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	-	-	-	-	-	-	-
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
6245	Clothing Allowance	-	-	-	-	-	-	-
6250	Merchandise For Resale	-	-	-	-	-	-	-
	Total Supplies	-	-	-	-	-	-	-
OTHER SERVICES & CHARGES								
6302	Professional Services	219,345	(21,678)	157,500	-	157,500	157,500	157,500
6390	Postage and Telephone	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	-	-	-	-	-	-	-
6360	Property & Liability Insurance	-	-	-	-	-	-	-
6365	Ins. Claims within Deductible	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	-	80,536	-	-	-	-	-
6373	Internal Labor Charge	-	-	-	-	-	-	-
6374	Administration Support Fee	-	-	-	-	-	-	-
6378	Copier Maintenance Agreement	-	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
	Total Other Services and Charges	219,345	58,858	157,500	-	157,500	157,500	157,500
CAPITAL OUTLAY								
6530	Improvement other than Buildings	2,909	86,366	70,000	-	-	-	-
6560	Building Fixtures and Improvement	-	-	-	-	-	-	-
6580	Other Equipment	-	-	13,000	-	-	-	-
	Total Capital Outlay	2,909	86,366	83,000	-	-	-	-
MISCELLANEOUS								
6471	Dues and Subscriptions	-	-	-	-	-	-	-
6451	Refund and Reimbursements	-	-	-	-	-	-	-
6460	Non-Recurring Cost	-	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-	-
DEBT SERVICE								
6612	Interest Expense	29,212	30,372	30,000	-	20,000	20,000	20,000
6720	Operating Transfer	-	-	-	-	-	-	-
	Total Debt Service	29,212	30,372	30,000	-	20,000	20,000	20,000
	Total Expenditures	251,466	175,596	270,500	-	177,500	177,500	177,500

FUNCTION: Cultural and Recreational Services	DEPT. & DIV: Central Square Community Center	BUSINESS UNIT: 20250
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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 2011 Budget Revisions include

- No significant 2011 Budget Revisions are noted in the 2012 program budget

Notable Expenditure Changes

- The 2012 program budget includes a budget adjustment for the accounting of pool chemicals purchases. In 2011 and in prior years, the expenditures were reflected in the Operating supplies account. Beginning in 2012, the expenditures will be recorded in the Other Contractual Services line item.

Notable Capital Project or Asset Acquisitions

- The 2012 budget includes an increase of \$15,400 in expenditures. The increase is due to the following programmed purchases:
 - Women's Locker Room Renovation (Lockers, benches, restroom and shower fixtures, vanity stations) - \$48,000
 - Family Locker room Shower - \$14,000
 - Solarium Windows - \$15,000

CENTRAL SQUARE COMMUNITY CENTER
SUMMARY OF REVENUES AND EXPENDITURES

Description	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Proposed	FINAL	
REVENUES	216,606	224,420	226,250	226,250	228,850	228,850	-
EXPENDITURES							
Operational	48,360	207,055	221,964	221,964	228,490	228,490	6,526
Capital Outlay	-	-	(60,000)	(60,000)	(60,000)	(77,000)	(17,000)
Total Expenditures	48,360	207,055	161,964	161,964	168,490	151,490	(10,474)
FUND BALANCE							
Operational Surplus.(deficit)	168,246	17,365	4,286	4,286	360	360	(3,926)
"Capital Funds" contribution	-	-	(60,000)	(60,000)	(60,000)	(77,000)	(17,000)
Net Change in Fund Balance	168,246	17,365	(55,714)	(55,714)	(59,640)	(76,640)	(20,926)
Cash and Invest. (Internal Loan) Balance**	168,388	185,753	130,039	130,039	70,399	53,399	

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

FUNCTION: Culture and Recreational Services	PROGRAM: Central Square Community Center	BUSINESS UNIT: 20250
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	REQUEST	FINAL
4541	Memberships	131,044	129,983	136,000	67,786	136,000	136,000	136,000
4542	Daily Admissions	195	47	-	173	-	-	-
4543	Programming	72,484	78,757	76,000	37,958	76,000	77,000	77,000
4545	Open Swim	6,396	5,218	6,000	3,001	6,000	6,000	6,000
4546	Room Rental	1,150	2,291	3,000	1,114	3,001	2,400	2,400
4547	Miscellaneous	241	402	250	-	250	250	250
4510	Vending	-	-	-	-	-	1,200	1,200
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4671	Interest Earnings	5,096	7,722	5,000	-	5,000	6,000	6,000
	Total Revenues	216,606	224,420	226,250	110,032	226,251	228,850	228,850

FUNCTION: Cultural and Recreational Services	PROGRAM: Central Square Community Center	BUSINESS UNIT: 20250
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Proposed	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	26,444	50,017	25,008	50,017	50,017	50,017
6102	Overtime-reg. Employees	-	-	-	-	-	-	-
6104	Salaries-temp. Employees	80,630	84,996	100,437	34,168	100,437	100,437	100,437
6106	Independent Contractor	30,634	-	-	-	-	-	-
6120	Employer Cont. for Pension	11,299	14,441	15,404	8,121	15,404	20,334	20,334
6140	Unemployment Com Ins. Premium	967	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,001	1,716	1,882	672	1,335	1,602	1,602
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
	Total Personal Services	125,531	127,597	167,740	67,969	167,193	172,390	172,390
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	7,679	24,667	19,060	2,821	19,060	4,300	4,300
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	5,042	13,259	3,000	-	3,000	1,700	1,700
6250	Merchandise For Resale	90	-	-	-	-	-	-
	Total Supplies	12,811	37,926	22,060	2,821	22,060	6,000	6,000
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	3,729	4,314	3,900	150	3,900	4,200	4,200
6342	Printing and Binding	-	-	200	-	200	200	200
6344	Quarterly Brochure Publication	-	8,225	2,600	1,797	2,600	3,100	3,100
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	3,080	2,030	2,000	855	2,000	1,000	1,000
6374	Administrative Support Fee	-	-	-	-	-	-	-
6375	Other Contractual Services	-	-	-	-	-	15,100	15,100
6378	Copier Maintenance Agreement	-	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6390	Postage and Telephone	164	-	800	13	800	800	800
6381	Other Rentals	20,953	20,953	20,964	10,477	20,964	23,500	23,500
	Total Other Services and Charges	27,926	35,522	30,464	13,292	30,464	47,900	47,900
CAPITAL OUTLAY								
6520	Buildings and Structures	-	-	48,000	37,009	48,000	62,000	77,000
6580	Other Equipment	-	-	12,000	-	12,000	-	-
	Total Capital Outlay	-	-	60,000	37,009	60,000	62,000	77,000
MISCELLANEOUS								
6412	Credit Card/ACH Fees	1,978	2,513	1,700	-	1,700	2,200	2,200
6460	Non-Recurring Cost	-	3,497	-	-	-	-	-
	Total Miscellaneous	1,978	6,010	1,700	-	1,700	2,200	2,200
	Total Expenditures	168,246	207,055	281,964	121,091	281,417	290,490	305,490

WATER AND SEWER FUND

SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2009 ACTUAL	2010 ACTUAL	2011		Preliminary	FINAL	Revised 2011 vs 2012
			ORIGINAL	REVISED			
WATER							
Revenue (includes 1/2 Interest & Misc Revenue)	1,344,711	4,118,719	1,532,488	1,467,088	1,620,179	1,620,179	153,091
Expense - Operational (includes transfers)	1,064,591	923,840	950,186	1,201,068	1,451,618	1,403,106	202,039
Expense - Capital (includes transfers)	33,726	2,647,813	955,085	531,786	986,768	1,009,121	477,335
WATER INCOME (LOSS)	246,394	547,067	(372,783)	(265,766)	(818,207)	(792,048)	(526,283)
SEWER							
Revenue (includes 1/2 Interest & Misc Revenue)	4,667,079	3,296,737	3,438,488	3,123,488	3,244,448	3,244,448	120,960
Expense - Operational (includes transfers)	4,289,546	2,985,823	2,933,183	2,988,280	3,196,191	3,150,406	162,127
Expense - Capital (includes transfers)	11,431	-	231,000	231,000	525,500	551,960	320,960
SEWER INCOME (LOSS)	366,102	310,915	274,305	(95,792)	(477,243)	(457,918)	(362,127)
TOTAL INCOME (LOSS)	612,496	857,981	(98,478)	(361,557)	(1,295,450)	(1,249,966)	(888,409)
YEAR END CASH AND INVESTMENT BALANCE	3,491,380	4,349,361	4,250,883	3,987,804	3,510,561	3,529,886	

FUNCTION: Utility	PROGRAM: Water and Sewer	BUSINESS UNIT: 506XX
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	6/30/11	REVISED	Preliminary	FINAL
4674	Bad Check Charge	465	315	476	240	476	476	476
4652	Prepayments at County	-	-	-	-	-	-	-
4653	Current Installments	-	-	-	-	-	-	-
4654	Delinquent Installments	-	-	-	5,399	-	-	-
4656	Penalties and Interest	5,923	5,443	8,000	1,542	8,000	8,000	8,000
4671	Interest Earnings	117,741	138,463	90,000	-	90,000	90,000	90,000
4672	Other	1,848	-	500	-	500	500	500
4673	Cash Over/Short	-	-	-	-	-	-	-
4710	General Customer - Water	524,246	463,639	579,375	101,460	510,000	573,750	573,750
4725	Heavy Industries - Water	220,519	252,517	324,000	108,215	330,000	371,250	371,250
4720	Commercial Customer Water	136,680	122,671	140,625	16,442	147,000	158,200	158,200
4731	Commercial Water - No Tax	91,469	91,462	112,275	23,726	100,000	112,500	112,500
4770	Water Meter & Conn Permit	3,713	6,996	4,000	2,483	4,000	4,000	4,000
4750	Water Service Charges	202,507	202,475	226,125	56,718	230,000	254,391	254,391
4755	Water Surcharge	43,526	43,498	42,000	11,158	42,000	42,000	42,000
4760	Penalties - Water	50,343	49,893	45,000	13,227	45,000	45,000	45,000
4672	Other - Water	-	-	400	-	400	400	400
4771	Hydrant Rent	1,050	1,500	1,200	750	1,200	1,200	1,200
4765	Miscellaneous Charges - Water	7,669	8,707	8,000	7,056	8,000	8,000	8,000
4780	Hook up Charges	-	2,250	-	-	-	-	-
4710	General Customer - Sewer	1,866,440	1,803,251	1,924,000	445,409	1,924,000	2,000,960	2,000,960
4725	Heavy Industries - Sewer	1,173,271	1,321,037	1,415,000	463,023	1,100,000	1,144,000	1,144,000
4785	SAC Charges	1,514,000	50,400	-	-	-	-	-
4765	Miscellaneous Charges - Sewer	-	-	-	-	-	-	-
4760	Penalties Sewer	50,379	49,938	50,000	13,245	50,000	50,000	50,000
	Bond Proceeds - PFA Loan	-	2,801,000	-	-	-	-	-
	Total Revenues	6,011,789	7,415,455	4,970,976	1,270,093	4,590,576	4,864,627	4,864,627

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

Billing System

During 2011, the Finance Department began implementing a new finance and accounting system. The implementation process is planned to take a majority of 2011 and 2012 to complete. 2012 will be the year for significant change to occur for Utility Administration with full conversion to the new accounting system to be complete by June. A majority of the costs for the new billing system will be beared by this program budget with some of the costs being paid from the Finance program as the system is expected to handle more then utility billing.

Utility payments

The new billing system will allow the City to explore alternative methods of accepting payment for Utility Services. This exploration is expected to begin at the end of 2012. 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 - 2011 Original vs. 2011 Revisions

- The program budget does not anticipate any notable spending revisions for 2011.

Notable Expenditure Changes

- The New Billing system is programmed to increase the Utility program budget by \$43,260. This increase was expected and outlined at the April 14, 2011 worksession. The increase is currently contemplated at the annual amount, but most likely will be prorated based on the implementation schedule.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Assets are contemplated in this program budget

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Utility Administration			BUSINESS UNIT: 50600	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	82,185	82,986	72,523	36,297	72,523	73,386	73,386
6102	Overtime-reg. Employees	24	169	600	-	600	600	600
6108	Accumulated Vacation/Comp	1,520	1,567	1,186	-	1,186	593	593
6120	Employer Cont. for Pension	11,685	11,979	11,153	5,333	11,153	11,113	11,113
6130	Employer Paid Insurance	12,170	13,279	13,135	5,605	13,135	11,430	11,430
6150	Workers Comp. Ins. Premium	400	342	379	203	268	322	322
6170	Employer Cont to HCSP	1,691	925	924	210	924	924	924
	Total Personal Services	109,675	111,247	99,900	47,648	99,789	98,368	98,368
SUPPLIES								
6201	Office Supplies	2,749	4,705	4,500	2,452	4,500	4,500	4,500
6240	Minor Equipment & Furnishings	7	341	100	-	100	100	100
	Total Supplies	2,756	5,046	4,600	2,452	4,600	4,600	4,600
OTHER SERVICES & CHARGES								
6302	Professional Services	18,094	17,285	14,000	5,914	14,000	63,260	63,260
6390	Postage and Telephone	12,626	13,232	15,000	6,389	15,000	15,000	15,000
6331	Conferences, Training, Travel	480	480	1,260	222	1,260	500	500
6371	Repairs & Maint. (Contractual)	1,650	1,650	1,700	-	1,700	1,700	1,700
6374	Administration Support Fee	67,000	89,600	101,400	50,700	101,400	101,400	101,400
6375	Other Contracted Services	3,985	3,845	3,250	1,519	3,250	3,250	3,250
	Total Other Services and Charges	103,835	126,092	136,610	64,744	136,610	185,110	185,110
	Total Expenditures	216,266	242,385	241,110	114,844	240,999	288,078	288,078

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Water	ACCT. NO: 50605
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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:**Meter Reading System**

The 2012 budget is programmed for the 1st year of the comprehensive meter replacement project. The Cost allocation proposed for the project is proposed to be a 75/25 percent split between the Sanitary Sewer and Water program, respectively. The project is anticipated to take 3 years and to be debt financed in 2013. The current budget does not include bond proceeds.

Significant Revisions - 2011 Original vs. 2011 Revisions

- Professional Services was revised to include Costs for the unexpected South End Water Pressure Improvements - increase of \$ 298,583 - Work began in 2010
- Transfer/Debt Service category for the unexpected costs for PFA Loan - increase \$176,886
- Delay in the Water Meter reading system - decrease of \$200,000
- Delay in the 19th Ave Water Tower Painting - decrease of \$400,000
- Reduced the \$100,000 (historical in water) transfer to a 50/50 cost share to the Water and Sanitary Sewer program. Therefore shifted \$50,000 to the sewer fund beginning in 2011.

Notable Expenditure Changes

- The City is obligated to the PFA for a loan for the financing of the 17th Ave Water Reservoirs. 2012 is the third year of principal and interest payments totaling \$172,318. The loan obligation expires in 2029.
- The current (10-24-11) draft of the budget includes a new Supervisory position. Based on the time allocation of (25% - Water; 25% - Sewer, 50% - General Fund) the position is expected increase the budget by \$23,535.
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- 19th Ave Water Painting - \$450,000
- Inspect Well #4, pull and rehabilitate, installation of ground water monitor and replacement of AC Unit - \$27,000
- Upgrade of pressure reducing valves, North End - \$60,000
- Roof Replacement - Well #4 & #8 - \$40,000
- Install ground Water Monitor at Well #2 - \$15,000
- Meter Replacement Program (2012-2014) - 25% Cost Share - (\$87,500 for 2012)
- Watermain improvements as part of street reconstruction program \$100,000.
- Well house siding/stucco - \$9,950

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Water			BUSINESS UNIT: 50605	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	173,332	153,497	135,389	52,895	138,817	166,603	146,247
6102	Overtime-reg. Employees	11,842	16,338	10,000	9,313	10,000	10,000	10,000
6104	Salaries-temp. Employees	17,328	13,263	15,000	7,595	15,000	15,000	15,000
6108	Accumulated Vacation/Comp	7,796	3,010	1,470	-	1,470	1,588	1,588
6111	Severance	4,060	-	-	-	-	-	-
6112	Service Recognition Award	-	1,333	-	-	-	-	-
6120	Employer Cont. for Pension	29,459	26,614	23,189	10,285	23,189	26,666	23,633
6130	Employer Paid Insurance	26,746	20,844	20,215	9,781	20,215	27,156	24,518
6135	Retiree Paid Insurance Charge	-	492	17,017	-	17,017	18,626	18,626
6150	Workers Comp. Ins. Premium	4,502	3,855	623	2,279	3,019	3,622	3,622
6170	Employer Cont to HCSP	1,006	2,486	-	(562)	-	1,989	1,806
	Total Personal Services	276,071	241,732	222,903	91,586	228,727	271,250	245,040
SUPPLIES								
6220	Repair & Maintenance Supplies	99,371	124,001	90,000	48,762	100,000	110,000	110,000
6230	Books, Materials & Periodicals	-	-	500	-	500	500	500
6240	Minor Equipment & Furnishings	-	-	-	-	-	810	810
6245	Clothing Allowance	965	1,174	1,200	355	1,200	1,400	1,451
	Total Supplies	100,336	125,175	91,700	49,117	101,700	112,710	112,761
OTHER SERVICES & CHARGES								
6302	Professional Services	17,872	12,781	24,850	260,628	323,433	27,000	27,000
6331	Conferences, Training, Travel	1,645	1,652	1,990	1,857	1,990	6,984	6,984
6361	Property & Liability Insurance	26,689	28,965	30,594	19,989	27,124	29,430	29,430
6371	Repairs & Maint. (Contractual)	160,983	31,026	80,000	32,337	80,000	80,000	80,000
6371	Repairs & Maint. - Project	-	-	-	-	-	450,000	450,000
6380	Central Gar. Maintenance Charges	31,300	31,300	31,194	15,597	31,194	34,805	12,452
6381	Other Rentals	25,000	25,000	25,000	12,500	25,000	25,000	25,000
6385	Utility Service	169,747	163,633	180,000	72,483	170,000	180,000	180,000
6390	Postage and Telephone	10,033	1,646	3,000	837	3,000	2,000	2,000
6395	Payment to State Water Surcharge	43,252	43,252	44,000	21,626	44,000	44,000	44,000
6407	Other City Water/Sewer	6,290	4,829	5,400	764	5,400	5,400	5,400
	Total Other Services and Charges	492,811	344,084	426,028	438,618	711,141	884,619	862,266
CAPITAL OUTLAY								
6530	Impr. Other than Buildings	-	233,591	59,900	4,177	59,900	601,950	601,950
6382	Equipment Replacement Charge	-	-	-	-	-	-	22,353
	Total Capital Outlay	-	233,591	59,900	4,177	59,900	601,950	624,303
Miscellaneous								
6430	Miscellaneous	-	2,100	-	-	-	-	-
6471	Dues and Subscriptions	1,959	1,952	2,000	1,749	2,000	2,000	2,000
6453	Remittance of Rev/Other Agency	10,281	12,604	12,000	11,551	12,000	12,000	12,000
	Total Miscellaneous	12,240	16,656	14,000	13,300	14,000	14,000	14,000
Transfers/Debt Service								
6640	Bond Issuance Costs	-	7,500	-	-	-	-	-
6601	Bond Principal	-	51	-	-	126,000	128,000	128,000
6611	Bond Interest	-	26,354	-	-	50,886	44,318	44,318
6719	Transfer to Capital Project Fund	8,726	2,355,317	870,000	-	270,000	187,500	187,500
6720	Operating Transfers	100,000	100,000	100,000	-	50,000	50,000	50,000
		108,726	2,489,222	970,000	-	496,886	409,818	409,818
	Total Expenditures	990,184	3,450,460	1,784,531	596,798	1,612,354	2,294,347	2,268,188

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Sanitary Sewer	ACCT. NO: 50606
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Activities and Responsibilities:

The Sanitary Sewer Utility program is accountable for:

- 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:

Meter Reading System

The 2012 budget is programmed for the 1st year of the comprehensive meter replacement project. The Cost allocation proposed for the project is proposed to be a 75/25 percent split between the Sanitary Sewer and Water program, respectively. The project is anticipated to take 3 years and to be debt financed.

Significant Revisions - 2011 Original vs. 2011 Revisions

- Reduced the \$100,000 (historical in water) transfer to a 50/50 cost share to the Water and Sanitary Sewer program. Therefore shifted \$50,000 to the sewer fund beginning in 2011.

Notable Expenditure Changes

- The current (10-24-11) draft of the budget includes a new Supervisory position. Based on the time allocation of (25% - Water; 25% - Sewer, 50% - General Fund) the position is expected increase the budget by \$23,535.
- Met Council Waste - the Cost for waste services increased by 6.3% in 2012
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles though the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

- 6" pump used for dewatering - \$25,000
- Televising camera equipment for the Utility van - \$58,000
- Replacement of sewer infrastructure as part of the Street Recon program - \$75,000
- Northend Lift Station Roof Replacement - \$5,000
- Meter Replacement Program (2012-2014) - 75% Cost Share - (\$262,500 for 2012)

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
Utility		Water and Sewer		Sanitary Sewer			50606	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	127,093	148,426	135,389	52,659	138,817	166,603	146,247
6102	Overtime-reg. Employees	9,512	16,859	9,000	9,319	9,000	9,000	9,000
6104	Salaries-temp. Employees	-	-	4,000	-	4,000	4,000	4,000
6108	Accumulated Vacation/Comp	3,010	3,010	1,470	-	1,470	1,588	1,588
6112	Service Recognition Award	-	1,333	-	-	-	-	-
6120	Employer Cont. for Pension	19,321	24,157	22,426	9,252	22,426	22,505	22,178
6130	Employer Paid Insurance	17,183	20,448	24,365	9,740	24,365	23,051	24,541
6135	Retiree Paid Insurance Charge	-	492	-	-	-	-	-
6150	Workers Comp. Ins. Premium	6,693	5,729	6,327	3,387	4,486	5,384	5,384
6170	Employer Cont to HCSP	1,006	2,486	623	(562)	623	1,989	1,806
	Total Personal Services	183,818	222,940	203,600	83,795	205,187	234,120	214,744
SUPPLIES								
6220	Repair & Maintenance Supplies	2,030	5,974	2,000	3,984	6,000	6,000	6,000
6240	Minor Equipment & Furnishings	81	-	1,000	-	1,000	1,810	1,810
6245	Clothing Allowance	964	1,173	900	355	1,300	1,400	1,451
	Total Supplies	3,075	7,147	3,900	4,339	8,300	9,210	9,261
OTHER SERVICES & CHARGES								
6302	Professional Services	30,984	116,023	25,600	7,291	25,600	22,750	22,750
6331	Conferences, Training, Travel	795	720	2,110	332	2,110	2,110	2,110
6361	Property & Liability Insurance	6,424	6,973	7,366	4,813	6,531	7,086	7,086
6371	Repairs & Maint. (Contractual)	17,906	13,238	15,000	3,101	15,000	15,000	15,000
6376	Metro Waste Control Comm.	2,263,567	2,421,055	2,477,699	1,445,325	2,477,699	2,634,001	2,634,001
6379	Cont. Serv/Refus & Sanitation	579	477	650	245	650	650	650
6380	Central Gar. Maintenance Charges	36,424	36,424	36,403	18,202	36,403	37,025	10,565
6385	Utility Service	10,255	11,439	15,000	5,747	15,000	15,000	15,000
6390	Postage and Telephone	107	103	300	9	300	200	200
6407	Other City Water/Sewer Charges	2,479	3,091	-	-	-	-	-
	Total Other Services and Charges	2,369,520	2,609,543	2,580,128	1,485,065	2,579,293	2,733,822	2,707,362
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	9,000	-	9,000	-	-
6580	Other Equipment	-	-	-	44,591	-	83,000	83,000
6382	Equipment Replacement Charge	-	-	-	-	-	-	26,460
	Total Capital Outlay	-	-	9,000	44,591	9,000	83,000	109,460
Miscellaneous								
6381	Other Rentals	25,000	25,000	25,000	12,500	25,000	25,000	25,000
	Total Miscellaneous	25,000	25,000	25,000	12,500	25,000	25,000	25,000
Transfers								
6719	Transfer to Capital Project Fund	11,431	-	222,000	-	222,000	442,500	442,500
6720	Operating Transfers	1,600,000	-	-	-	50,000	50,000	50,000
	Total Transfers Out	1,611,431	-	222,000	-	272,000	492,500	492,500
	Total Expenditures	4,192,844	2,864,630	3,043,628	1,630,290	3,098,780	3,577,652	3,558,327

FUNCTION: Utility	DEPT. & DIV: Storm Water	ACCT. NO: 50610
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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 Draft programs a 4% revenue increase to cover inflationary cost increases. The increase is estimated to generate an additional \$14,000 of revenue.

Levee Improvements

- The budget assumes debt financing (revenue) and State bond funds for Levee improvements. This portion (\$1,300,000) will cover the matching requirement as part of the State Bond funds the City was awarded.

Significant Revisions - 2011 Original vs. 2011 Revisions

- The Storm Water Fund will begin to pay for Utility Service costs for pumping stations rather than being paid by the General Fund - A cost increase of \$10,000 for this program.
- Capital projects (Levander Pond Study-20K and Levee Recertification Projects-\$150K) were delayed and therefore reducing the 2011 budget by \$170,000.
- The Richmond/Hardman construction for the Storm Water Portion was also delayed, therefore, reducing the 2011 budget by \$100,000.

Notable Expenditure Changes

- The program budget does not anticipate any notable spending changes for 2012 except for professional services where an additional \$10,000 is budgeted for studies and reports to comply with MPCA programs (MS4 & NPDES).

Notable Capital Project or Asset Acquisitions

- Roof Replacement at 2 Floodwall Pumping Stations - \$50,000
- Storm Water related improvements as part of the 2012 Street improvements (M&O, BRR, and Reconstruction - 14th, 18th, and Richmond/Hardman Ave.) projects - \$212,000.
- Levee Improvement as required for recertification - \$2,600,000 - Debt financing and State Bonding is currently outlined in the proposed 2012 Budget for the City Share of \$1,300,000

**STORM WATER FUND
SUMMARY OF REVENUES AND EXPENDITURES**

ITEMS	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Preliminary	FINAL	
Revenues	589,152	344,437	366,616	366,616	2,467,760	2,467,760	2,101,144
Expenditures							
Operational	157,027	156,722	109,850	119,850	130,000	130,000	10,150
Capital Outlay	13,331	-	616,000	346,000	2,062,000	2,062,000	1,716,000
Total	170,358	156,722	725,850	465,850	2,192,000	2,192,000	1,726,150
Change in Fund Balance	418,794	187,715	(359,234)	(99,234)	275,760	275,760	374,994
Cash and Investment Balance	398,900	761,797	402,563	662,563	1,094,272	1,094,272	

FUNCTION: Utility	PROGRAM: Storm Water	BUSINESS UNIT: 50610
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Proposed	ADOPTED
4310	State Grants and Aids	226,400	-	-	-	-	900,000	900,000
4477	Other - (Southview Pond) reimb	-	-	-	-	-	-	-
4671	Interest Earnings	17,979	-	13,000	-	13,000	-	-
4710	Single Family Residential	190,849	190,556	193,800	50,137	193,800	201,552	201,552
4715	Multi-Family Residential	15,582	15,596	15,300	4,355	15,300	15,912	15,912
4720	Commercial/Industrial	44,158	43,824	45,900	9,100	45,900	47,736	47,736
4725	Heavy Industrial	72,417	72,450	76,500	15,902	76,500	79,560	79,560
4735	Churches, Private School, Cmtry	4,022	4,015	4,080	1,151	4,080	4,243	4,243
4730	Airport Hangars	3,950	4,111	4,182	1,053	4,182	4,349	4,349
4745	Vacant Developable Land	7,743	7,740	7,854	1,773	7,854	8,168	8,168
4760	Penalties	6,052	6,145	6,000	2,991	6,000	6,240	6,240
4931	Bond Proceeds	-	-	-	-	-	1,200,000	1,200,000
	Total Revenues	589,152	344,437	366,616	86,462	366,616	2,467,760	2,467,760

FUNCTION: Utility		FUND: Storm Water		PROGRAM: Storm Water			BUSINESS UNIT: 50610	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	REQUEST	PROPOSED
SUPPLIES								
6201	Office Supplies	-	16	2,000	-	2,000	2,000	2,000
6220	Repair & Maintenance Supplies	-	1,636	10,000	301	10,000	10,000	10,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	-	1,652	12,000	301	12,000	12,000	12,000
OTHER SERVICES & CHARGES								
6302	Professional Services	10,183	12,538	10,000	414	10,000	20,000	20,000
6371	Repairs & Maint. (Contractual)	95,906	31,841	32,600	8,499	32,600	27,600	27,600
6385	Utility Service	2,620	11,987	-	9,191	10,000	12,500	12,500
6374	Administration Support Fee	-	8,100	6,900	3,450	6,900	6,900	6,900
	Total Other Services and Charges	108,709	64,466	49,500	21,554	59,500	67,000	67,000
CAPITAL OUTLAY								
6520	Buildings	-	-	-	-	-	50,000	50,000
6530	Improvements Other than Bldgs	-	-	170,000	-	-	-	-
	Total Capital Outlay	-	-	170,000	-	-	50,000	50,000
MISCELLANEOUS								
6471	Dues and Subscriptions	8,318	9,193	8,350	8,193	8,350	11,000	11,000
	Total Miscellaneous	8,318	9,193	8,350	8,193	8,350	11,000	11,000
TRANSFERS								
6719	Transfer to Capital Project Fund	13,331	-	446,000	-	346,000	1,900,000	2,012,000
6720	Operating Transfers	40,000	81,411	40,000	-	40,000	40,000	40,000
	Total Transfers Out	53,331	81,411	486,000	-	386,000	1,940,000	2,052,000
	Total Expenditures	170,358	156,722	725,850	30,048	465,850	2,080,000	2,192,000

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

- The proposed Draft programs included a 2% revenue increase to cover inflationary cost increases. The increase was estimated to generate an additional \$4,000 of revenue. The Council voted against the increase for 2012.

Significant Revisions - 2011 Original vs. 2011 Revisions

- Interest Earnings is proposed to decrease \$10,000 as the fund is not sustaining positive cash flows although cash flows are projected to improve for 2011.

Notable Expenditure Changes

- The program budget does not anticipate any notable spending changes for 2012

Notable Capital Project or Asset Acquisitions

- No significant Capital projects or asset acquisitions are planned to be made from this program budget in 2012.

STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Proposed	FINAL	
Revenues	204,363	206,162	213,700	203,700	207,774	203,700	-
Expenditures							
Operational	188,199	186,765	208,100	208,100	202,100	202,100	(6,000)
Capital Outlay	-	-	-	-	-	-	-
Total	188,199	186,765	208,100	208,100	202,100	202,100	(6,000)
Change in Fund Balance	16,164	19,397	5,600	(4,400)	5,674	1,600	6,000
Cash and Investment Balance	(28,820)	(34,778)	(29,178)	(39,178)	(33,504)	(37,578)	

FUNCTION: Utility	PROGRAM: Street Light	BUSINESS UNIT: 50615
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	PROPOSED	FINAL
4671	Interest Earnings	-	-	10,000	-	-	-	-
4710	Single Family Residential	138,248	137,866	144,000	35,909	144,000	146,880	144,000
4715	Multi-Family Residential	19,858	19,835	19,200	4,931	19,200	19,584	19,200
4720	Commercial/Industrial	33,076	32,849	29,000	6,789	29,000	29,580	29,000
4725	Heavy Industrial	1,582	1,582	1,600	527	1,600	1,632	1,600
4735	Churches, Private School, Cmtry	1,912	1,904	1,900	529	1,900	1,938	1,900
4730	Airport Hangars	3,291	3,377	2,000	865	2,000	2,040	2,000
4745	Vacant Developable Land	-	-	-	-	-	-	-
4740	Duplexes	4,398	4,563	4,500	1,319	4,500	4,590	4,500
4760	Penalties	1,998	4,186	1,500	2,001	1,500	1,530	1,500
	Total Revenues	204,363	206,162	213,700	52,870	203,700	207,774	203,700

FUNCTION: Utility		FUND: Street Light		PROGRAM: Street Light			BUSINESS UNIT: 50615	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Proposed	ADOPTED
SUPPLIES								
6220	Repair & Maintenance Supplies	-	-	-	903	-	-	-
6240	Minor Equipment & Furnishings	-	84	5,000	511	5,000	5,000	5,000
	Total Supplies	-	84	5,000	1,414	5,000	5,000	5,000
OTHER SERVICES & CHARGES								
6302	Professional Services	55	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	1,405	6,680	4,000	2,559	4,000	4,000	4,000
6385	Utility Service	165,780	158,886	165,000	64,368	165,000	169,000	169,000
6374	Administration Support Fee	-	-	4,100	-	4,100	4,100	4,100
	Total Other Services and Charges	167,240	165,566	173,100	66,927	173,100	177,100	177,100
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	10,000	-	10,000	50,000	-
	Total Capital Outlay	-	-	10,000	-	10,000	50,000	-
MISCELLANEOUS								
6612	Interest Expense	959	1,115	-	-	-	-	-
	Total Miscellaneous	959	1,115	-	-	-	-	-
TRANSFERS								
6720	Operating Transfers	20,000	20,000	20,000	5,000	20,000	20,000	20,000
	Total Transfers Out	20,000	20,000	20,000	5,000	20,000	20,000	20,000
	Total Expenditures	188,199	186,765	208,100	73,341	208,100	252,100	202,100

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

Proposed Revenue Increase

- The Current Draft programs a 3% revenue increase to cover inflationary cost increases. The increase is estimated to generate an additional \$43,000 or revenue.

Significant Revisions - 2011 Original vs. 2011 Revisions

- The program budget does not anticipate any notable spending revisions for 2011.

Notable Expenditure Changes

- The program budget includes a change in staff and (School District) management service allocatons. This change was made to include management time of roughly 10% or a total cost increase of \$17,394 for time spent on Central Garage Activities.

Notable Capital Project or Asset Acquisitions

- ***Police - Replace***
 - 2 2008 Crown Victoria's - (\$26,000 Not including increased changeover costs)
 - 1 2004 Dodget Intrepid (unmarked vehicle - \$31,000)
 - Changover Costs for the 2 new vehicles - \$20,200. These costs are increased due to the 2012 Fords being a new vehicle style. The classic Ford Crown Victoria style is being retired by the manufacturer,
- ***Public Works/Utility - Replace***
 - 1 - 2001 Ford Utility Van - Convert to Utility Television and sell existing Utility Televising trailer - \$xxxxxxx
 - 1 - 1995 Ford Dump Truck - \$158,000
 - 1 - Skid Steer Loader purchase/trade in - \$28,500 - Less est. \$26,000 in revenue
 - 1 - 20 foot Excel Trailer - \$6,900
 - 1 - Lube Rack - Upgrade from original \$9,405
- ***Central Garage - New***
 - 1 - Portable Scissor Lift - \$8,000
 - 1 - Portable Scissor Lift - \$8,000

CENTRAL GARAGE FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2009 ACTUAL	2010 ACTUAL	2011		2012		Revised 2011 vs 2012
			ORIGINAL	REVISED	Preliminary	FINAL	
Revenues							
Interest Earnings	16,454	21,109	11,000	16,000	11,000	11,000	(5,000)
Other	4,422	101	-	-	-	-	-
Equipment Use and Repair - City Depts	653,398	660,771	652,020	659,674	700,956	700,956	41,282
Sale of Fixed Assets	699	16,687	700	700	700	700	-
	674,973	698,668	663,720	676,374	712,656	712,656	36,282
Expenditures							
Operational	434,275	505,782	512,875	512,875	562,214	562,214	49,339
Capital Outlay/disposals	98,731	186,727	323,300	323,300	474,693	332,693	9,393
Total	533,006	692,509	836,175	836,175	1,036,907	894,907	58,732
Change in Fund Balance	141,967	6,159	(172,455)	(159,801)	(324,251)	(182,251)	(22,450)
Cash and Investment Balance	669,580	664,158	491,703	504,357	180,106	322,106	

FUNCTION: Internal Service		FUND: Central Garage		PROGRAM: Central Garage			BUSINESS UNIT: 60703	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2009 ACTUAL	2010 ACTUAL	2011			2012	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	105,972	98,071	95,639	41,761	95,639	104,981	104,981
6102	Overtime-reg. Employees	359	3,501	1,000	1,668	1,000	1,000	1,000
6108	Accumulated Vacation/Comp	-	818	-	-	-	258	258
6111	Severance	-	1,960	-	-	-	-	-
6120	Employer Cont. for Pension	15,424	14,778	14,399	6,592	14,399	15,811	15,811
6130	Employer Paid Insurance	16,798	15,378	16,769	8,526	16,769	20,035	20,035
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	3,922	3,357	3,708	1,985	2,629	3,155	3,155
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	-	550	-	2	-	660	660
	Total Personal Services	142,475	138,413	131,515	60,534	130,436	145,900	145,900
SUPPLIES								
6201	Office Supplies	-	7	-	-	-	-	-
6210	Operating Supplies	103,127	132,808	165,000	77,771	165,000	170,000	170,000
6220	Repair & Maintenance Supplies	135,568	169,566	150,000	84,155	150,000	160,000	160,000
6240	Minor Equipment & Furnishings	2,186	2,985	3,020	1,397	3,020	2,400	2,400
6245	Clothing Allowance	1,365	1,547	1,500	792	1,500	1,500	1,500
	Total Supplies	242,246	306,913	319,520	164,115	319,520	333,900	333,900
OTHER SERVICES & CHARGES								
6302	Professional Services	4,240	5,144	6,000	2,525	6,000	6,000	6,000
6390	Postage and Telephone	299	-	-	-	-	-	-
6331	Conferences, Training, Travel	180	-	3,500	60	3,500	-	-
6361	Property & Liability Insurance	21,231	23,044	24,340	15,903	21,579	23,414	23,414
6371	Repairs & Maint. (Contractual)	10,304	19,324	15,000	8,325	15,000	40,000	40,000
6374	Administration Support Fee	13,300	12,900	13,000	6,500	13,000	13,000	13,000
6365	Ins Claims within Deductible	-	-	-	-	-	-	-
	Total Other Services and Charges	49,554	60,412	61,840	33,313	59,079	82,414	82,414
CAPITAL OUTLAY								
6550	Motor Vehicles	75,287	122,447	231,100	26,017	231,100	483,888	287,888
6580	Other Equipment	23,444	64,280	92,200	61,729	92,200	44,805	44,805
	Total Capital Outlay	98,731	186,727	323,300	87,746	323,300	528,693	332,693
MISCELLANEOUS								
6465	Interest/Finance Charge	-	44	-	-	-	-	-
	Total Miscellaneous	-	44	-	-	-	-	-
	Total Expenditures	533,006	692,509	836,175	345,708	832,335	1,090,907	894,907

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 <p><i>City of South St. Paul</i> ADMINISTRATIVE POLICIES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: Issue Date: Revised 12-19-11 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 the fund balance trends point to financial management practices. The fund balance is essential to financing annual operations and is also needed for adequate cash flow during the first six months of the year or until property tax and other large revenue sources are received. In addition, fund balance helps respond to unexpected expenditures; provides a temporary escape hatch from State or Federal legislative acts that can precipitously reduce budgeted aid payment revenue; provides revenue base stabilization; and can help maintain or improve the City’s bond rating.

II. DEFINITIONS

General Fund is the City’s operational fund.

Fund balance (fund balance) is the measure of financial resources available in a governmental fund.

III. POLICY

The General Fund shall also always enter a new budget year with an **unassigned** fund balance that is at least 35% of the year’s budgeted expenditures, thereby assuring cash flow 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 thresholds specified in this Policy, the Mayor/City Council will first consider retaining the excess for enhanced fund balance before allocating the monies to other uses. If the year-end balance falls short of the thresholds specified in this Policy, the Mayor/City Council will direct the City Administrator to develop and implement 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 designated fund balance and for allocating undesignated balance that exceeds the minimums established by this Policy.

 <p><i>City of South St. Paul</i> ADMINISTRATIVE POLICIES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: 11-21-11 Issue Date: 11-21-11 Revised 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.