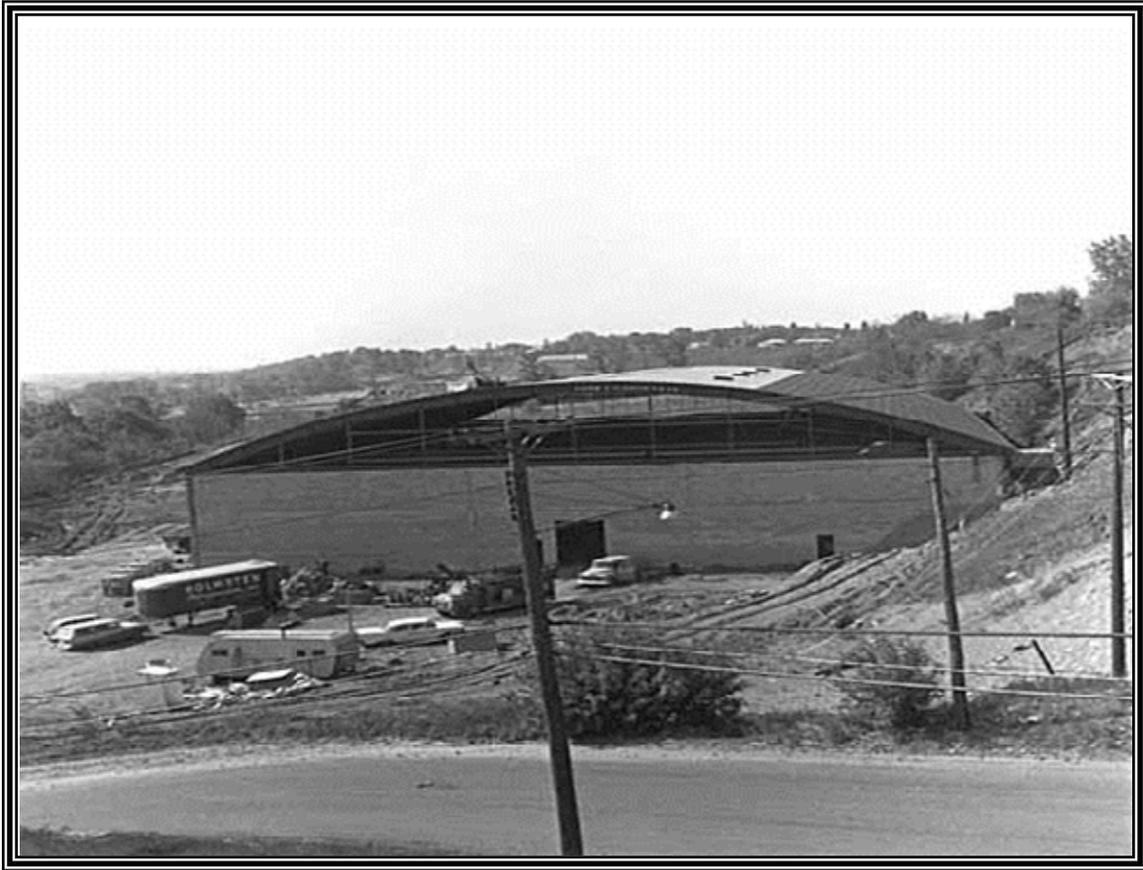


2013 Budget and Financial Plan



**City of South St. Paul,
Minnesota**

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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	William M. Messerich
City Clerk	Christy M. Wilcox
Library Director	Kathy M. Halgren

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Date: December 3, 2012

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

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

Subject: *Presentation and transmittal of the 2013 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 and provides commentary on proposed final 2013 Budgets for the various Operating, Debt Service, Capital Programs, Enterprise and Internal Service Funds of the City. Three of the Operating Funds are supported, in part, by property tax revenues - the General Fund, Wakota Arena and the Library. The Debt Service and the Capital Programs funds are also supported, in part, by property tax revenues. Proposed final 2013 property tax levies to support these five Funds are part of the approval process to be considered by the Council during tonight's Public Hearing. Of these five Funds with property tax implications, the General Fund is typically the focus of the City Council Public Hearing on next year's Budget and property tax levy. The General Fund encompasses many of the most common operational functions of City government, including programs associated with Public Safety, Public Works, Parks/Recreation, Community Development, City Engineer and other general Management/Budget activities. Much of the following memo, therefore, will focus on the proposed 2013 General Fund revenues and expenditures.

The full City Budget structure, however, includes other substantial Operating Funds that do not directly rely on property taxes and instead rely on other "special revenue" sources. 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, including fees, charges and grants from State and/or Federal sources, (e.g., MNDoT; FAA).

Third, the City's 2013 Budget structure also includes Enterprise Funds wherein expenses are primarily funded by fees charged to system users on a consumption basis, (i.e., utility rates). 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, continued in 2012 and will have final expression in 2013. This planned multi-year increase of utility rates was designed to accommodate increasing utility operational expenses and to provide funding for planned capital expenses, (e.g., water meter replacement program). During 2013 Budget discussions, the City Council expressed continued support for completing the final year of the utility rate study recommendations and that view was incorporated in the proposed 2013 Water and Sewer Fund budgets presented for adoption. In addition, the proposed 2013 budget discussions included discussion of adjustments in 2013 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. As part of the 2013 budget process, the Central Garage Fund charge rate was closely examined and found in need of adjustment. The existing charge rate was not sufficiently covering the operational overhead cost of the Central Garage. Charges to the various operational program budgets have therefore been adjusted accordingly in the proposed 2013 budget. It should be also noted that the Garage Fund methodology is being studied for cross implementation to the City's technology equipment replacement processes. Just like rolling stock, the cycling of computer technology had an identifiable cadence and can be budgeted in advance of need.

The proposed 2013 budgets and levies are scheduled for final consideration after the Public Hearing on December 3, 2012. A continuation date of December 17, 2012 has been set for additional deliberations, if needed. When adopted, the levies will be certified to Dakota County for collection in calendar year 2013. The Hearing dates and the preliminary 2013 budgets and levies for the General Fund, Library and Debt Service Funds were set during a Public Hearing on September 4, 2012 and are memorialized in City Council Resolution Number 2012-166. The budgets and levies to be considered on December 3rd include only minor changes to the preliminary budgets and the overall levy adopted in September remains the same for the December 3rd meeting. The proposed final tax levy for all funds constitutes a 4.75% increase over the 2012 Budget, which is almost exactly the same percentage increase that was adopted for the 2012 Budget (4.73%). Total spending for these tax-supported funds constitutes a 1.53% increase over the total spending proposed for the 2012 Budget and is certainly within cost of living factors for that period of time.

NOTABLE 2012 BUDGET REVENUE CONSIDERATIONS

The 2013 Budgets and Levies were again developed during unsettled economic times. The economic volatility of recent years appears to be lessening but there is still a great deal of instability in the international and national economies. As of this writing, a 'lame duck' Congress and a newly re-elected President are negotiating budgetary compromises to avoid automatic and potentially traumatic budgetary cuts (the "fiscal cliff"). If they are unsuccessful, a return to recession is a plausible possibility. Moreover, the State legislature is scheduled to soon return to session in 2013 facing another \$1.047 billion deficit for the next biennium and also a need to restore school funding it diverted to fill the last State budget deficit. That gap always generates concern that promised State financial aids will be redirected away from the City to plug the breach.



1. State influences on property tax revenues. The City relies heavily on property taxes for the revenues to pay for many of its basic operations and that reliance comes with risks and challenges. This primary revenue source comprised 52% of fiscal 2011 General Fund revenues. The property tax system that generates these proceeds is profoundly complex, arguably inequitable and fails the tests of transparency and simplicity. One of the consequences of this system is an inability to clearly identify specific property tax consequences, per parcel, that results from City Council property tax deliberations and decisions. Instead, the City engages in budgeting analysis at an amorphous, collective tax base level, which often doesn't translate well to the particulars of individual property tax payers.

Levy limits. In recent years, the State has also complicated matters by specifying limitations on property tax levy increases, thereby interjecting State controls into local decisions regarding services and spending. Thankfully, there were no State imposed levy limits for the 2013 budget process.

Studies of State Property tax system. On another positive note, high-profile statewide studies on the property tax system have recently concluded and there is optimism that common sense changes will be enacted in accord with study recommendations. It is doubtful, though, that responsive legislative action will result in consequences for the City's 2013 budget.

Impact of 2011 legislative decision to replace market value homestead credit with homestead market value exclusion approach. This relatively recent State legislative change does continue to muddy the property tax waters. 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 Market Value Homestead Exclusion (MVHE). The change initially sounded innocuous. The intent of both programs was to provide property tax relief to qualifying homesteads, the former MVHC through credits on local government tax bills and the new MVHE through reduction in property tax values. Under the former MVHC, the state directly reimbursed local governments in exchange for reducing the taxable value of qualifying properties. The new program pays for the property tax relief by shifting property taxes within jurisdictions.

Upon closer examination and experience, however, some frustrating consequences have emerged with regard to implementation of the MVHE. **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 MVHE 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. In short, the State has abandoned a form of state aid and left the City to make up the shortfall. **Second**, the exclusion of market value for the computation of homesteaded property tax liability causes a reduction in the City's tax capacity. To offset that revenue base loss, a city needs to increase its tax rate, 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 the same percentage benefit as lower valued homesteaded properties. **Fourth**, the current economic malaise has resulted in substantial property value decreases but the effect has been uneven across all property



classifications types. Some property values have remained relatively consistent and others have plunged. For example, residential home values declined by 9% and commercial/industrial declined by about 2%. As a result of this variable value decline, property tax burden has shifted onto the commercial/industrial sector.

2. City strategy to temper impacts of precipitous cuts in State financial aid (Local Government Aid – LGA).

Minnesota cities have struggled with extremely volatile and diminishing State aid. Intergovernmental aid has declined from 35% of the city's revenues in fiscal 2006 to 22% in fiscal 2011, primarily as a result of reductions to LGA. In more than one instance, the State has certified levels of state aid to the City only to later back away from those commitments after the City's budget year has already begun. To minimize the extremely disruptive effect of this State behavior, the City embarked on a multi-year strategy to reduce dependence on State aids for operational expenses. For

budget years 2011 and 2012, the City purposefully declined to rely on a portion of promised State LGA as a revenue source to the General Fund. This practice will continue with the 2013 Budget wherein roughly half of the LGA promised to the City (\$782,000) will not be used as revenue for the General Fund. If the full State funding is received in 2013, the retained funds will be available for the Capital Improvement program expenses in subsequent years, thereby also reinforcing the City's tendency to employ a 'pay-as-you-go' philosophy towards those types of expenditures. This conservative strategy toward LGA was recently favorably noted by Moody's Investors Services, Inc. when rating a recent bond issue of the City.

3. Distinguishing aggregate levy impacts from the experience for individual parcels. 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 (4.75%) in the total levy, (when comparing 2012 to the proposed 2013 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 over the past decade 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 steps to reduce costs, create greater efficiencies, and/or enhance service delivery. Modest adjustments will continue in 2013 and the following paragraphs identify some of the larger impacts in the coming year.



1. Enactment of an Emergency Medical Services (EMS) taxing district. The cities of South St. Paul and West St. Paul by joint powers agreement operate the South Metro Fire Department (SMFD). The SMFD's scope of services includes the provision of EMS in the form of first responder and ambulance services. The latter is provided through permission from Health East, the designated provider in this area for ambulance services. The cost of SMFD services has a large impact on the City's General Fund and the flow of ambulance revenues to SMFD has been volatile in recent years. Minnesota law authorizes the creation of a separate taxing district as a means to raise revenues to support the provision of EMS services. In 2012, the SMFD, in concert with its parent cities, enacted an EMS taxing district to help fund EMS services. As a result, the expenditures in the City's 2013 General Fund for SMFD services was reduced by \$189,326

2. Restoration of funding for Code Enforcement activities. Over the past decade, the City has reduced spending and certain services in an effort to cope with diminished and volatile State aids. One of the areas for cuts was the resources devoted to code enforcement, which is most commonly manifested in efforts to ensure proper property maintenance and in nuisance abatement (e.g., weeds, trash, anti-social behaviors). As a part of the 2013 budget process, the Council decided that a more active code enforcement program needed to be reinstated. The 2013 General Fund budget therefore includes new funding for a part-time (seasonal) code enforcement officer, a part-time community

services officer (CSO) and a full-time management/budget support staff member. The latter position will also help address longstanding support needs and will also help with the administrative requirements of the new federal health care law. The total cost of these three adjustments is about \$92,000.

3. Increased funding for the maintenance of City Assets. Public assets and resources require care and appropriate maintenance (e.g., signage, tree trimming/replacement, crack filling, sealcoating). . During the past decade of financial austerity, spending in these areas has been tightly controlled and there is now a need to do some 'catch up' work. The 2013 Budget therefore includes about \$105,000 to enhance efforts in this regard. The City's Park Maintenance, Pools and Streets/Alleys/Boulevard programs are where the dollars will be primarily spent.

4. Increased funding for the Central Garage. The City maintains an 'internal services' fund to account for the cost of acquiring and maintaining the 'rolling stock' used by City programs, (e.g., squad cars, trucks, other vehicles). Programs in the General Fund that operate vehicles are charged an amount meant to estimate the operational expense of their vehicles and to contribute an amortization amount to enable purchase of replacement units at timely intervals. Through analysis, Staff determined that the charge rate was not sufficiently covering the operational expenses. The 2013 General Fund budget therefore includes an additional \$79,571 for that purpose and new and higher charge rates will be applied to the individual programs.

5. Labor cost adjustments. With the exception of three individuals, all City employees are members of a collective bargaining unit. Contracts have been negotiated with all four units and employees received a 1.25% increase. There were no percentage increases awarded in 2011 and 2012. In addition, the negotiated agreement with the Police union included a one-time payment for certain accumulated leave time and a corresponding reduction of future City obligation for that expense. The total cost of the labor adjustments is about \$113,000.



6. Reduced operational expenses at Wakota Arena. The cost of operating Wakota Arena is partially subsidized by property taxes. Reductions in the operational expense of the Arena are therefore arguably beneficial to the community taxpayer. The Wakota Arena management has aggressively implemented cost reduction measures and the 2013 Wakota Arena operational budget has thereby been reduced by about \$64,000.

7. Increased funding for 3rd Party services. The 2013 General Fund budget also includes spending increases that flow from the spending decisions of other affiliated providers of services in the community. The most prominent example is the dispatch services provided by the Dakota Communications Center (DCC), a joint powers entity that includes the City. That cost will increase by \$49,305, consistent with a previously adopted multi-year plan. The increase helps operate the shared facility and helps address replacement equipment on a timely basis.

8. Capital Improvement Program (CIP) expenses. Apart from the General 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. The Plan is a living document that is annually reviewed and adjusted. The CIP enables 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 2013 will separately be presented and considered by the City Council for authorization.

CONCLUSION

Staff presents the 2013 Budget documents with belief that it represents a prudent spending plan for City services, obligations and for the appropriate care of City assets and resources. The plan continues the evolution of a strong financial position with good fiscal policies and procedures. It appears that these judgments are shared by others. In recent days, Staff was informed that the City has retained its Aa2 rating for a bond issue evaluated by Moody's Investor Services, Inc., one of the largest and most respected financial services corporations in the world. They noted, "The assignment and affirmation of the Aa2 rating reflects the city's moderately sized Twin Cities tax base, solid financial position, and manageable debt burden". They also added, "We expect the city's solid financial position to continue as officials have made expenditure and revenue adjustments in order to reduce the city's dependence on volatile state local government aid (LGA).

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

	Budget 2011	Budget 2012	Budget 2013	12 TO 13 CHANGE	
				\$	%
TAXES					
General Fund	\$6,404,971	\$6,669,594	\$6,973,141	\$303,547	4.55%
Library	585,715	625,841	658,886	33,045	5.28%
Wakota Arena	161,728	193,038	243,038	50,000	25.90%
Capital Program	75,000	112,077	55,077	(57,000)	-50.86%
Debt Service	652,719	652,210	714,212	62,002	9.51%
TOTAL	\$7,880,133	\$8,252,760	\$8,644,354	\$391,594	4.75%
SPENDING					
General Fund	\$10,809,914	\$11,168,982	\$11,301,811	\$132,829	1.19%
Library	603,515	639,841	700,986	61,145	9.56%
Wakota Arena	1,000,516	1,020,140	1,029,423	9,283	0.91%
Capital Program	75,000	112,077	55,077	(57,000)	-50.86%
Debt Service	652,719	652,210	714,212	62,002	9.51%
TOTAL	\$13,141,664	\$13,593,250	\$13,801,509	\$208,259	1.53%

**2013 BUDGET SUMMARY
ALL TAX LEVY SUPPORTED FUNDS**

	2013						<i>restated (1)</i>	12 TO 13	
	General	Library	Wakota	Capital Programs	Debt	TOTAL BUDGET	BUDGET	CHANGE	
REVENUES:									
Property Tax Levy:									
Property Taxes	6,973,141	658,886	243,038	55,077	714,212	8,644,354	8,252,760	391,594	4.75%
Market Value Credit	-	-	-	-	-	-	-	-	-
Subtotal	6,973,141	658,886	243,038	55,077	714,212	8,644,354	8,252,760		
Local Government Aid (LGA)	782,000	-	-	-	-	782,000	832,000	(50,000)	-6%
Fees	1,238,265	6,000	-	-	-	1,244,265	1,249,234	(4,969)	0%
Intergovernmental	632,802	-	-	-	-	632,802	726,825	(94,023)	-13%
Charges for Services	1,327,757	3,000	663,032	-	-	1,993,789	1,988,571	5,218	0%
Miscellaneous	187,846	2,100	-	-	-	189,946	206,400	(16,454)	-8%
Transfers In	160,000	31,000	-	-	-	191,000	160,000	31,000	19%
TOTAL REVENUES	11,301,811	700,986	906,070	55,077	714,212	13,678,156	13,415,790	(129,228)	
APPROPRIATIONS									
General Government	1,544,414	-	-	-	-	1,544,414	1,452,946	91,468	6%
Public Safety	6,132,080	-	-	-	-	6,132,080	6,060,577	71,503	1%
Public Works	2,455,057	-	-	-	-	2,455,057	2,406,507	48,550	2%
Community Development	377,666	-	-	-	-	377,666	332,944	44,722	13%
Recreation and Library	721,019	700,986	717,554	-	-	2,139,559	2,068,150	71,409	3%
Contingency	1,573	-	-	-	-	1,573	226,975	(225,402)	-99%
Debt Service (external)	-	-	161,303	-	714,212	875,515	836,475	39,040	5%
Capital Improvements	-	-	150,566	55,077	-	205,643	172,515	33,128	19%
Transfers Out	70,002	-	-	-	-	70,002	36,161	33,841	94%
TOTAL APPROPRIATIONS	11,301,811	700,986	1,029,423	55,077	714,212	13,801,509	13,593,250	208,259	

(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

GENERAL FUND

SUMMARY OF REVENUE

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Original 2012 vs 2013	
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%
PROPERTY TAXES								
Current and Delinquent	4,146,752	4,392,837	4,840,083	4,840,083	5,143,047	4,929,950	89,867	2%
Fiscal Disparities	1,481,537	1,598,661	1,829,511	1,829,511	1,829,511	2,043,191	213,680	12%
Mobile Home Tax/Other	2,407	9,866	-	-	-	-		
TOTAL PROPERTY TAXES	5,630,696	6,001,364	6,669,594	6,669,594	6,972,558	6,973,141	303,547	5%
FEES AND FINES								
Franchise Fees	764,408	830,981	796,500	771,500	798,000	798,000	1,500	0%
Fines and Forfeits	98,446	98,642	111,400	111,400	99,400	99,400	(12,000)	-11%
License and Permits - Business	47,252	89,860	92,284	96,150	93,915	93,915	1,631	2%
License and Permits - Non-business	274,910	282,557	240,050	240,050	246,950	246,950	6,900	3%
TOTAL FEES AND FINES	1,185,016	1,302,040	1,240,234	1,219,100	1,238,265	1,238,265	(1,969)	0%
INTERGOVERNMENTAL REVENUE								
Federal	1,430		-	-	-	-	-	--
<u>State:</u>								
Local Government Aid (LGA Certified	2,378,984	2,227,416	1,663,720	1,663,720	1,663,720	1,663,720	-	
Allow. for LGA Unallotments	(715,264)	(563,696)	(831,720)	(831,720)	(881,720)	(881,720)	(50,000)	6%
Market Value Homestead Credit	502,766	528,653	-	-	-	-	-	--
Allow. For MVHC Unallotments	(335,824)	(362,595)	-	-	-	-	-	--
Municipal State Aid (MSA)	150,145	162,956	156,000	156,000	157,000	157,000	1,000	1%
MNDOT	38,500	30,481	38,500	38,500	38,500	38,500	-	
Police Aids	170,974	159,097	150,000	150,000	155,000	155,000	5,000	3%
Fire Aids	-	-	-	-	-	-	-	--
Police Training	8,962	9,847	9,000	9,000	9,000	9,000	-	
Other State Grants and Aids	41,691	36,128	41,000	37,000	37,000	37,000	(4,000)	-10%
<u>County:</u>								
Recycling Grant	21,500	21,500	21,300	21,300	21,300	21,300	-	
Gravel Tax	-	25	500	500	30	30	(470)	-94%
Road Maintenance	34,875	34,875	34,875	34,875	34,875	34,875	-	
Traffic Signal	497	317	400	400	400	400	-	
Other County Grants and Aids	-	9,173	-	9,173	9,000	9,000	9,000	--
<u>Local:</u>								
School District - Police Services	62,962	84,900	84,000	84,000	85,000	85,000	1,000	1%
School District - Senior Center	18,746	18,813	20,296	20,296	21,296	21,296	1,000	5%
HRA Share of Costs	200,000	181,239	170,954	170,954	64,401	64,401	(106,553)	-62%
Other	-	-	-	-	-	-	-	--
TOTAL INTERGOVERNMENTAL	2,580,944	2,579,129	1,558,825	1,563,998	1,414,802	1,414,802	(144,023)	-9%
CHARGES FOR SERVICES								
Administration Charge (includes TIF)	272,377	322,777	434,400	404,400	404,400	404,400	(30,000)	-7%
Internal Service Charge	-	-	20,657	20,657	20,657	20,657	-	
PILOT (Payment in Lieu of tax)	31,252	38,110	32,741	32,741	32,741	32,741	-	
Recorder's Fee	-	-	8,300	8,300	8,300	8,300	-	
Engineering Project Fees	284,816	196,717	125,000	125,000	135,000	135,000	10,000	8%
Parks and Recreation	214,599	191,359	192,000	192,000	193,000	193,000	1,000	1%
Service Center Rent	50,000	50,000	50,000	50,000	50,000	50,000	-	
Rents	57,478	58,304	58,296	58,296	58,296	58,296	-	
Ambulance Transport	-	-	-	-	-	-	-	--
Public Safety	9,801	6,903	5,015	5,015	7,485	7,485	2,470	49%
Public Works - Streets	13,537	29,852	7,500	7,500	7,500	7,500	-	
Antenna and Other Charges	158,222	205,482	205,482	205,482	215,000	215,000	9,518	5%
Barge Terminal Fee	138,051	143,628	143,628	143,628	143,628	143,628	-	
Other	76,374	51,770	50,910	50,910	51,750	51,750	840	2%
TOTAL CHARGES FOR SERVICE	1,306,507	1,294,902	1,333,929	1,303,929	1,327,757	1,327,757	(6,172)	0%

**GENERAL FUND
SUMMARY OF REVENUE**

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Original 2012 vs 2013	
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%
MISCELLANEOUS								
Interest on Investments	71,910	108,950	55,000	55,000	55,000	55,000	-	
Other	69,512	95,186	51,400	53,400	52,846	52,846	1,446	3%
Fund Balance	-	-	100,000	100,000	80,000	80,000	(20,000)	
TOTAL MISCELLANEOUS	141,422	204,136	206,400	208,400	187,846	187,846	(18,554)	-9%
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	33,506	33,506	-	-	-	-	-	--
Transfers In (Other) Excess TIF	-	-	-	-	-	-	-	--
Transfers In (Other) - SAC proceeds	-	-	-	-	-	-	-	--
TOTAL TRANSFERS IN	193,506	193,506	160,000	160,000	160,000	160,000	-	
TOTAL REVENUES	11,038,091	11,575,077	11,168,982	11,125,021	11,301,228	11,301,811	132,829	1%
Surplus/(Deficit)	(30,441)	230,085	-	(64,043)	-	-		
<u>DETAIL OF TAX LEVY</u>								
Current and Delinquent	4,146,752	4,392,837	4,840,083	4,840,083	5,143,047	4,929,950	89,867	
Fiscal Disparities	1,481,537	1,598,661	1,829,511	1,829,511	1,829,511	2,043,191	213,680	
Market Value Homestead Credit	166,942	166,058	-	-	-	-	-	
General Fund Levy	5,795,231	6,157,556	6,669,594	6,669,594	6,972,558	6,973,141	303,547	

GENERAL FUND

SUMMARY OF EXPENDITURES

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Original 2012 vs 2013		
			ORIGINAL	REVISED	Preliminary	FINAL	\$	%	
GENERAL GOVERNMENT									
Mayor and Council	99,377	98,157	101,694	100,278	108,580	108,580	6,886	7%	
City Administration	308,689	362,155	344,042	353,393	380,719	386,697	42,655	12%	
City Attorney	254,904	216,925	215,000	209,000	221,200	221,200	6,200	3%	
City Clerk	167,940	136,483	155,319	155,344	164,903	164,557	9,238	6%	
Finance	363,581	372,278	414,377	415,101	443,452	443,545	29,168	7%	
Information Technology	135,267	147,797	154,307	154,307	151,563	150,404	(3,903)	-3%	
Recycling	48,296	46,760	52,559	53,459	54,604	54,554	1,995	4%	
Animal Control	9,337	6,837	15,648	15,688	14,877	14,877	(771)	-5%	
TOTAL GENERAL GOVERNMENT	1,387,391	1,387,392	1,452,946	1,456,570	1,539,898	1,544,414	91,468	6%	
PUBLIC SAFETY									
Police Protection	3,806,410	3,905,620	4,017,085	4,021,754	4,301,951	4,287,345	270,260	7%	
Fire Department	1,986,165	1,988,152	2,043,492	2,043,492	1,843,002	1,844,735	(198,757)	-10%	
TOTAL PUBLIC SAFETY	5,792,575	5,893,772	6,060,577	6,065,246	6,144,953	6,132,080	71,503	1%	
PUBLIC WORKS									
Engineering	419,800	360,086	365,546	374,667	325,651	329,744	(35,802)	-10%	
Streets, Alley's and Boulevards	1,197,066	1,235,389	1,238,511	1,245,135	1,306,237	1,326,681	88,170	7%	
Buildings	255,387	253,206	280,683	271,317	277,449	277,612	(3,071)	-1%	
Parks Facilities and Maintenance	411,798	481,181	521,767	521,119	503,909	521,020	(747)	0%	
TOTAL PUBLIC WORKS	2,284,051	2,329,862	2,406,507	2,412,238	2,413,246	2,455,057	48,550	2%	
COMMUNITY DEVELOPMENT									
City Planner	106,823	101,673	105,627	105,627	107,613	107,373	1,746	2%	
Code Enforcement	284,993	226,918	227,317	225,082	271,335	270,293	42,976	19%	
TOTAL COMMUNITY DEVELOPMENT	391,816	328,591	332,944	330,709	378,948	377,666	44,722	13%	
PARKS AND RECREATION									
Parks Administration	433,998	354,523	350,722	353,956	279,815	279,909	(70,813)	-20%	
Splash Pool	65,278	61,584	63,073	63,353	83,700	83,700	20,627	33%	
Northview Pool	73,135	57,363	56,806	61,097	75,954	75,954	19,148	34%	
Recreation Programs	64,293	43,953	94,458	94,906	178,757	179,762	85,304	90%	
Community Affairs	87,403	90,047	87,813	87,853	101,627	101,694	13,881	16%	
TOTAL PARKS AND RECREATION	724,107	607,470	652,872	661,165	719,853	721,019	68,147	10%	
CONTINGENCY	-	-	226,975	226,975	54,328	1,573	(172,647)	-76%	
TRANSFERS OUT									
Special Projects Fund (CIP)	389,890	624,701	-	-	-	-	-	--	
City Hall Fund	-	-	-	-	-	-	-	--	
Equipment (Technology) Fund	74,532	69,560	36,161	36,161	50,002	50,002	13,841	38%	
Year end to cash flow fund	-	-	-	-	-	-	-	--	
Storm Water	-	-	-	-	-	20,000	20,000	--	
Airport Operating	-	73,258	-	-	-	-	-	--	
Library	24,170	30,386	-	-	-	-	-	--	
TOTAL TRANSFERS OUT	488,592	797,905	36,161	36,161	50,002	70,002	33,841	94%	
TOTAL EXPENDITURES	11,068,532	11,344,992	11,168,982	11,189,064	11,301,228	11,301,811	185,584	2%	

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GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
GENERAL PROPERTY TAXES								
4110	Current Ad Valorem Taxes - Restated	4,027,947	4,229,856	4,840,083	-	4,840,083	5,143,047	4,929,950
4140	Fiscal Disparities	1,481,537	1,598,661	1,829,511	-	1,829,511	1,829,511	2,043,191
	Total Current Ad Valorem:	5,509,484	5,828,517	6,669,594	-	6,669,594	6,972,558	6,973,141
4120	Delinquent Ad Valorem Taxes	118,805	162,981	-	-	-	-	-
4130	Mobile Home Tax	642	1,509	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	1,765	8,357	-	-	-	-	-
	TOTAL PROPERTY TAXES	5,630,696	6,001,364	6,669,594	-	6,669,594	6,972,558	6,973,141
FEES AND FINES								
4180	Franchise Fees - (Xcel Energy)	718,246	782,811	750,000	211,985	725,000	750,000	750,000
4181	Franchise Fees - Cable	46,162	48,170	46,500	50,450	46,500	48,000	48,000
4601	Court Fines	85,665	88,108	95,000	37,107	95,000	90,000	90,000
4602	Court Fines - Dare	3,856	1,534	4,000	575	4,000	3,000	3,000
4604	Other Fines	1,875	1,200	2,400	2,100	2,400	2,400	2,400
4605	Administration Citation	7,050	7,800	10,000	1,700	10,000	4,000	4,000
	TOTAL FRANCHISE FEES, FINES	862,854	929,623	907,900	303,917	882,900	897,400	897,400
License and Permits:								
<i>License - Business:</i>								
4202	Car Wash	-	75	75	75	75	75	75
4203	Barber and Beauty Shop	100	370	370	360	360	360	360
4204	Bowling Alley	-	350	350	350	350	350	350
4207	Cigarette	400	1,200	1,200	1,300	1,300	1,300	1,300
4209	Entertainment	-	800	800	800	800	800	800
4210	Foodstuff	500	900	-	-	-	-	-
4211	Fuel Dealer	-	20	-	-	-	-	-
4212	Hotel	-	460	460	460	460	460	460
4213	Liquor	25,160	22,110	23,860	750	23,860	21,260	21,260
4214	Mechanical Amusement Devices	405	825	825	1,095	1,095	945	945
4215	Mechanical Music (Jukebox)	60	90	75	105	105	105	105
4218	Non-Intoxicating Malt Liquor	800	900	550	200	350	350	350
4219	Petroleum	145	605	555	620	620	620	620
4220	Pool & Billard Rooms	90	180	165	135	135	135	135
4221	Restaurant	300	2,625	2,600	2,600	2,600	2,600	2,600
4223	Soft Drinks, Bum, Candy & Nuts	90	285	285	-	-	-	-
4224	Peddlers, Solicitors & Canvas.	50	150	60	50	160	160	160
4226	Trash Haulers	815	5,020	5,020	5,825	5,825	5,825	5,825
4232	Concessions	72	36	24	-	-	-	-
4235	Air Conditioning (Occupation)	35	-	-	28	-	-	-
4236	Pawnbroker	3,000	-	-	-	-	-	-
4237	Truth in Housing	-	388	-	-	-	-	-
4238	Residential Rental Hous. Buss.	8,900	44,225	50,525	51,875	53,425	54,000	54,000
4242	Special Event License	150	200	100	100	200	200	200
4244	Massage Therapy	200	200	200	200	260	200	200
4246	Business License/Location Fee	60	120	135	120	120	120	120
4247	Housing Evaluator License	500	850	1,050	1,000	1,000	1,000	1,000
4248	Investigation License Fee	40	140	-	50	50	50	50
4252	Theater	-	-	-	-	-	-	-
4253	Dog and Cat	5,380	6,236	2,500	3,439	2,500	2,500	2,500
4254	Benches Limit 25	-	500	500	500	500	500	500
	Total Business	47,252	89,860	92,284	72,037	96,150	93,915	93,915

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
	License and Permits - <i>Cont.</i> :							
	Permits - Non-business:							
4261	Air Conditioning	2,704	2,495	2,600	1,120	2,600	2,600	2,600
4262	Asphalt & Concrete Paving	2,800	820	2,600	999	2,600	2,500	2,500
4263	Building	160,953	154,286	130,000	55,286	130,000	135,000	135,000
4264	Concrete	5,460	4,630	5,000	3,243	5,000	5,000	5,000
4265	Fill Permit	500	268	300	100	300	300	300
4266	Electrical	22,842	34,889	22,000	7,462	22,000	23,000	23,000
4267	Gas and Water heating	22,603	18,519	16,000	6,929	16,000	15,000	15,000
4269	Plastering and Stuccoing	280	500	300	-	300	300	300
4270	Plumbing	12,138	17,059	11,000	7,222	11,000	13,000	13,000
4271	Sewer Connection	-	-	-	-	-	-	-
4272	Sign	190	249	350	80	350	350	350
4273	Dry Wall	100	20	300	-	300	300	300
4274	Sprinkler System Installation	-	-	200	-	200	200	200
4275	Truth in Housing Disclosures	8,950	8,252	9,000	4,050	9,000	9,000	9,000
4276	Miscellaneous Permits	-	-	-	-	-	-	-
4277	Occupancy Permit	-	-	-	-	-	-	-
4278	Driveway Access Permit	-	-	-	-	-	-	-
4279	Danner Rock Tax	35,000	40,000	40,000	10,000	40,000	40,000	40,000
4281	Dumpsters Permit	390	570	400	170	400	400	400
	Total Permits	274,910	282,557	240,050	96,661	240,050	246,950	246,950
	TOTAL LICENSE AND PERMITS	322,162	372,417	332,334	168,698	336,200	340,865	340,865
	TOTAL FEES AND FINES	1,185,016	1,302,040	1,240,234	472,615	1,219,100	1,238,265	1,238,265
	INTERGOVERNMENTAL REVENUE							
4302	Federal	1,430	-	-	-	-	-	-
	State:							
4311	Local Government Aid (LGA - Certified)	2,378,984	2,227,416	1,663,720	-	1,663,720	1,663,720	1,663,720
4311	Allow. For LGA Unallotments (*2)	(715,264)	(563,696)	(831,720)	-	(831,720)	(881,720)	(881,720)
4314	Market Value Homestead Credit (*1)	502,766	528,653	-	-	-	-	-
4314	Allow. For MVHC Unallotments (*2)	(335,824)	(362,595)	-	-	-	-	-
4316	Municipal State Aid (MSA)	150,145	162,956	156,000	86,383	156,000	157,000	157,000
4317	MnDot	38,500	30,481	38,500	9,011	38,500	38,500	38,500
4320	Police Aids	170,974	159,097	150,000	-	150,000	155,000	155,000
4319	Fire Aids	-	-	-	-	-	-	-
4315	Police Training	8,962	9,847	9,000	-	9,000	9,000	9,000
4318	Other State Grants and Aids	41,691	36,128	41,000	2,822	37,000	37,000	37,000
	County:							
4364	Recycling Grant	21,500	21,500	21,300	-	21,300	21,300	21,300
4175	Gravel Tax	-	25	500	23	500	30	30
4361	Road Maintenance	34,875	34,875	34,875	-	34,875	34,875	34,875
4362	Traffic Signal	497	317	400	89	400	400	400
4365	Other County Grants and Aids	-	9,173	-	9,173	9,173	9,000	9,000
	Local:							
4372	School District - Police Services	62,962	84,900	84,000	47,167	84,000	85,000	85,000
4373	School District - Senior Center	18,746	18,813	20,296	7,839	20,296	21,296	21,296
4375	HRA Share of Costs**	200,000	181,239	170,954	85,477	170,954	64,401	64,401
4377	Other	-	-	-	8,448	-	-	-
	TOTAL INTERGOVERNMENTAL	2,580,944	2,579,129	1,558,825	256,432	1,563,998	1,414,802	1,414,802

** - 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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
	CHARGE FOR SERVICES							
4409	Administration Charge (includes TIF)	272,377	322,777	434,400	68,600	404,400	404,400	404,400
4438	Internal Service Charges	-	-	20,657	-	20,657	20,657	20,657
4411	PILOT (Payment in Lieu of Tax)	31,252	38,110	32,741	-	32,741	32,741	32,741
4402	Rent	19,478	20,304	20,296	-	20,296	20,296	20,296
4403	HRA - Rent	38,000	38,000	38,000	19,000	38,000	38,000	38,000
4495	Plan Checking Fees	51,463	45,802	40,000	19,551	40,000	40,000	40,000
4491	Sales of Maps and Publications	-	-	-	-	-	-	-
4436	Assessment Searches	15	270	-	270	-	-	-
4408	Sale of City Code Books	-	-	-	-	-	-	-
4401	Other General Government	-	-	-	-	-	-	-
4410	Administration (2% Construction Cost)	-	-	8,300	-	8,300	8,300	8,300
4440	Engineering (Actual Charges)	284,816	196,717	125,000	-	125,000	135,000	135,000
4413	Xerox Copies	236	292	225	31	225	250	250
4414	Election Filing Fees	44	-	-	20	-	-	-
4415	License Check Fee	500	-	-	-	-	-	-
4416	Sales of Elec Permit Forms	-	-	-	-	-	-	-
4417	Notary and Counter Charges	278	-	185	92	185	185	185
4427	Accident Reports	1,908	953	2,215	878	2,215	2,000	2,000
4426	Ambulance Fees Fire Dept - Other	-	-	-	-	-	-	-
4401	Other General Government	-	-	2,000	-	2,000	2,000	2,000
4426	Other Public Safety	2,493	5,950	-	-	-	2,500	2,500
4426	Other Public Safety	5,400	-	2,800	1,208	2,800	2,800	2,800
4428	Animal Control Rebate Fees	-	-	-	-	-	-	-
4422	Compost Site Fees	3,572	9,329	3,500	375	3,500	4,000	4,000
4423	Clean Up Day Charges	3,209	3,385	2,700	-	2,700	3,300	3,300
4424	Code Violation Reinspection Fee	2,075	1,225	2,200	900	2,200	2,200	2,200
4431	Streets - Charge for Serv. (Other)	13,537	29,852	7,500	150	7,500	7,500	7,500
4404	Antenna and Other Charges	158,222	191,845	205,482	209,998	205,482	215,000	215,000
4405	Barge Terminal Fee (Dakota Bulk)	138,051	140,812	143,628	71,814	143,628	143,628	143,628
4471	Misc Revenue Parks and Recreation	768	10,623	-	-	-	-	-
4451	Season Tickets	14,405	15,952	14,000	-	14,000	15,000	15,000
4452	Admissions - Northview Pool	12,201	11,494	10,000	1,410	10,000	12,000	12,000
4452	Admissions - Splash Pool	23,757	19,626	20,000	-	20,000	20,000	20,000
4453	Concessions - Northview Pool Taxable	8,044	10,696	9,000	-	9,000	9,000	9,000
4453	Concessions - Splash Pool Taxable	8,661	7,319	7,000	-	7,000	7,000	7,000
4454	Spash Parties - Northview	-	-	-	-	-	1,000	1,000
4454	Spash Parties - Splash Pool	1,639	2,487	1,000	-	1,000	1,000	1,000
4456	Splash Pool Swim Program	910	745	1,000	592	1,000	1,000	1,000
4461	Summer Programs	22,540	25,589	23,000	26,120	23,000	24,000	24,000
4463	Fall, Winter & Spring Programs	15,579	13,928	16,000	2,876	16,000	15,000	15,000
4464	Parks Field Rental (adults)	28,420	34,575	29,000	1,559	29,000	31,000	31,000
4465	Parks Facilities Rental	10,704	10,400	11,000	7,384	11,000	11,000	11,000
4467	Trip Fees Recreational Est. FY 20	-	-	-	-	-	-	-
4468	Field Usage Fees (youth assoc.)	21,958	15,854	22,000	-	22,000	20,000	20,000
4469	Garden & Picnic Kit Rental	1,997	2,079	2,000	1,862	2,000	2,000	2,000
4460	Kaposia Dog Area Membership	7,814	9,679	7,000	7,225	7,000	9,000	9,000
4470	Disc Golf Admissions	35,202	313	20,000	1,027	20,000	15,000	15,000
4678	Commissions	3,000	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4674	Bad Check Charge	90	90	100	30	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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
4652	Prepayments at County	54	540	-	-	-	-	-
4653	Current installments	10,551	5,680	-	-	-	-	-
4654	Delinquent Installments	436	338	-	-	-	-	-
4656	Penalties and Interest	751	1,272	-	-	-	-	-
4657	Other Assessments	-	-	-	-	-	-	-
4435	Rent-Municipal Service Center	50,000	50,000	50,000	-	50,000	50,000	50,000
	TOTAL CHARGES FOR SERVICES	1,306,507	1,294,902	1,333,929	442,972	1,303,929	1,327,757	1,327,757
	MISCELLANEOUS							
4671	Interest Earnings	71,910	108,950	55,000	-	55,000	55,000	55,000
4672	Other	556	7,361	-	-	-	-	-
4672	Other	2,863	-	1,200	278	1,200	1,200	1,200
4672	Other	175	6,679	1,000	167	1,000	1,646	1,646
4672	Other	8	7	1,000	1,389	1,000	1,000	1,000
4672	Other	75	329	3,200	399	3,200	1,000	1,000
4672	Other	-	202	-	350	-	-	-
4672	Other	-	380	-	4,175	2,000	3,000	3,000
4672	Other	-	1,054	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other - Reimbursement from SMFD	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4672	Other	-	-	-	-	-	-	-
4673	Cash Over/Short	(40)	(51)	-	26	-	-	-
4673	Cash Over/Short	4	140	-	47	-	-	-
4673	Cash Over/Short	(3)	149	-	-	-	-	-
4673	Cash Over/Short	354	71	-	-	-	-	-
4675	Insurance Dividend	64,132	57,148	45,000	-	45,000	45,000	45,000
4676	Workers Comp Ins Dividend	1,388	21,717	-	1,640	-	-	-
4656	Penalty	-	-	-	-	-	-	-
4903	Sales of General Fixed Assets	-	-	-	-	-	-	-
4920	Operating Transfers - DCC	33,506	33,506	-	-	-	-	-
4920	Operating Transfers - Utility	160,000	160,000	160,000	40,000	160,000	160,000	160,000
4920	Interfund Transfers - Fund Balance	-	-	-	-	-	-	-
4920	Interfund Transfers - SAC trans	-	-	-	-	-	-	-
3550	Fund Balance	-	-	100,000	-	100,000	80,000	80,000
	TOTAL MISCELLANEOUS	334,928	397,642	366,400	48,471	368,400	347,846	347,846
	TOTAL REVENUE	11,038,091	11,575,077	11,168,982	1,220,490	11,125,021	11,301,228	11,301,811

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 - 2012 Original vs. 2012 Revisions

- No significant modifications were made to the 2012 adopted budget for the 2013 program budget.

Notable Expenditure Changes

- The 2013 expenditures include a \$5,000 increase for the National Conference (out of state travel) that was not programmed in the 2012 budget.

Notable Capital Project or Asset Acquisitions

- 2013 program budget contains no new significant capital expenditures.

FUNCTION: General Government		FUND: General		PROGRAM: Mayor and Council			BUSINESS UNIT: 10110	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	49,800	49,303	49,800	20,750	49,800	49,800	49,800
6120	Employer Cont. for Pension	5,442	5,461	5,459	2,274	5,459	5,459	5,459
6150	Workers Comp. Ins. Premium	270	209	254	144	288	317	317
	Total Personal Services	55,512	54,973	55,513	23,168	55,547	55,576	55,576
SUPPLIES								
6201	Office Supplies	173	-	-	-	-	-	-
6245	Clothing Allowance	-	-	200	-	200	200	200
	Total Supplies	173	-	200	-	200	200	200
OTHER SERVICES & CHARGES								
6302	Professional Services	250	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	365	400	95	400	6,500	6,500
6361	Property & Liability Insurance	21,118	19,431	21,457	10,003	20,007	22,051	22,051
	Total Other Services and Charges	21,368	19,796	21,857	10,098	20,407	28,551	28,551
Miscellaneous								
6430	Miscellaneous	1,223	2,056	2,100	145	2,100	2,000	2,000
6471	Dues and Subscriptions	21,101	21,146	21,774	7,018	21,774	22,003	22,003
6486	Mayor's Contingency Expense	-	186	250	-	250	250	250
	Total Miscellaneous	22,324	23,388	24,124	7,163	24,124	24,253	24,253
	Total Expenditures	99,377	98,157	101,694	40,429	100,278	108,580	108,580

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 Revisions - 2012 Original vs. 2012 Revisions

- The 2012 budget revisions note an increase of \$9,000 for the community survey that will partially take place in 2013.

Notable Expenditure Changes for 2013

- The 2013 Administration program budget reflects an increase of \$13,526 for the addition of an .25 FTE Budget and Management specialist position. This position is full-time with the remaining time allocations coming from the Finance, City Clerk, and Utility Administration budgets.
- Professional services are programmed to increase by a total of \$14,182 for the following: 1) Medtox Drug Testing program 2) Website maintenance 3) Employee assistance Program 4) Community Survey.
- Conference, training and travel is programmed to increase \$2,350 which is primarily due to the inclusion of the LMC (local) and ICMA (national) annual conferences.

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2013 program budget.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		City Administration			10120	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	198,269	240,132	208,820	84,092	208,820	224,451	224,451
6104	Salaries-temp. Employees	-	-	2	-	2	-	-
6108	Accumulated Vacation/Comp	17,377	8,390	9,117	(137)	9,117	9,488	9,488
6120	Employer Cont. for Pension	27,495	30,312	30,447	12,160	30,447	33,613	33,613
6130	Employer Paid Insurance	23,086	17,144	20,483	7,942	20,483	24,097	22,707
6150	Workers Comp. Ins. Premium	2,780	2,150	2,613	1,482	2,964	3,261	3,261
6151	Workers Comp Ins. Deductible	2,500	-	-	-	-	-	-
6170	Employer Cont to HCSP	(600)	612	7,915	416	7,915	8,563	8,563
	Total Personal Services	270,907	298,740	279,397	105,955	279,748	303,473	302,083
SUPPLIES								
6201	Office Supplies	2,616	2,991	3,000	1,511	3,000	3,250	3,250
6230	Book, Materials & Periodicals	220	103	200	-	200	200	200
6240	Minor Equipment & Furnishings	500	-	-	-	-	1,500	1,500
	Total Supplies	3,336	3,094	3,200	1,511	3,200	4,950	4,950
OTHER SERVICES & CHARGES								
6302	Professional Services	1,077	27,058	18,600	1,548	27,600	25,414	32,782
6390	Postage and Telephone	653	828	2,560	893	2,560	2,290	2,290
6331	Conferences, Training, Travel	7,286	7,494	11,850	4,249	11,850	15,730	15,730
6341	Advertising	637	623	-	-	-	-	-
6344	Reporter	21,959	21,249	24,000	7,083	24,000	24,700	24,700
	Total Other Services and Charges	31,612	57,252	57,010	13,773	66,010	68,134	75,502
MISCELLANEOUS								
6430	Miscellaneous	596	836	2,000	2,073	2,000	2,000	2,000
6412	Credit Card/ACH Fees	-	-	10	-	10	10	10
6471	Dues and Subscriptions	2,238	2,233	2,425	628	2,425	2,152	2,152
	Total Miscellaneous	2,834	3,069	4,435	2,701	4,435	4,162	4,162
	Total Expenditures	308,689	362,155	344,042	123,940	353,393	380,719	386,697

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 - 2012 Original vs. 2012 Revisions

- The 2013 budget includes a budget revision (decrease \$6,000) to the original 2012 budget for prosecution services. This is as a result of expected savings throughout 2012 for services rendered.

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 as reflected in the 2012 budget from the 2010 levels. The 2013 budget programs a modest increase (\$7,200) over the revised 2012 budget for the prosecution services as outlined in the proposal from the vendor.

Notable Capital Project or Asset Acquisitions

- 2013 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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
	OTHER SERVICES & CHARGES							
6302	Professional Services	51,293	57,591	47,000	26,653	47,000	52,000	52,000
6304	Professional Services - Criminal	185,412	140,916	150,000	58,377	144,000	151,200	151,200
6306	Professional Services - Retainer	18,199	18,418	18,000	-	18,000	18,000	18,000
	Total Other Services and Charges	254,904	216,925	215,000	85,030	209,000	221,200	221,200
	Total Expenditures	254,904	216,925	215,000	85,030	209,000	221,200	221,200

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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 - 2012 Original vs. 2012 Revisions

- The 2013 budget included no significant budget revisions for the 2012 fiscal year.

Notable Expenditure Changes

- The 2013 City Clerk program budget reflects an increase of \$10,821 for the addition of an .20 FTE Budget and Management budget specialist position. This position is full-time with the remaining time allocations coming from the Administration, Finance and Utility Administration budgets.
- The 2013 budget includes a decrease in expenditures of (\$6,000) in the temporary salaries line-item for the expected 2013 bond referendums for both the School District and City.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2013.

FUNCTION: General Government		FUND: General		PROGRAM: City Clerk			BUSINESS UNIT: 10140	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	94,676	85,081	86,526	34,899	86,526	93,596	93,596
6102	Overtime-reg. Employees	856	182	800	1,749	800	800	800
6104	Salaries-temp. Employees	12,767	-	12,000	128	12,000	6,000	6,000
6108	Accumulated Vacation/Comp	5,549	4,070	2,774	-	2,774	2,963	2,963
6112	Service Recognition Award	-	-	-	-	-	3,081	3,081
6120	Employer Cont. for Pension	13,619	12,877	14,348	5,441	14,348	14,958	14,958
6130	Employer Paid Insurance	15,297	13,782	13,580	5,667	13,580	15,036	14,690
6140	Unemployment Comp Ins. Premium	-	8	-	-	-	-	-
6150	Workers Comp. Ins. Premium	199	154	187	106	212	233	233
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	654	654	654	281	654	2,286	2,286
	Total Personal Services	143,617	116,808	130,869	48,271	130,894	138,953	138,607
SUPPLIES								
6201	Office Supplies	2,365	1,802	2,500	1,537	2,500	2,500	2,500
6210	Operating Supplies	4,193	2,423	3,000	168	3,000	3,000	3,000
6220	Repair and Maint Supplies	-	-	-	208	-	-	-
6240	Minor Equipment and Furniture	-	-	-	-	-	-	-
	Total Supplies	6,558	4,225	5,500	1,913	5,500	5,500	5,500
OTHER SERVICES & CHARGES								
6302	Professional Services	7,400	6,430	10,000	4,555	10,000	10,000	10,000
6390	Postage and Telephone	2,137	2,236	2,400	1,594	2,400	2,400	2,400
6331	Conferences, Training, Travel	942	328	450	27	450	450	450
6341	Advertising	1,265	1,588	1,200	442	1,200	1,200	1,200
6371	Repairs & Maint. (Contractual)	1,500	1,500	-	1,500	-	1,500	1,500
6378	Copier Maintenance Agreement	2,506	3,298	3,000	1,245	3,000	3,000	3,000
6381	Other Rentals	1,700	-	1,700	-	1,700	1,700	1,700
	Total Other Services and Charges	17,450	15,380	18,750	9,363	18,750	20,250	20,250
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6465	Interest/Finance Charge	-	-	-	-	-	-	-
6471	Dues and Subscriptions	315	70	200	-	200	200	200
	Total Miscellaneous	315	70	200	-	200	200	200
	Total Expenditures	167,940	136,483	155,319	59,547	155,344	164,903	164,557

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 - 2012 Original vs. 2012 Revisions

- There are no Significant budget revision noted in the 2013 program for the 2012 fiscal year.

Notable Expenditure Changes

- The 2013 Finance program budget reflects an increase of \$24,348 for the addition of an .45 FTE Budget and Management budget specialist position. This position is full-time with the remaining time allocations coming from the Administration, City Clerk and Utility Administration budgets.
- Conferences, training and travel expenditures are programmed to increase due to additional training for the GFOA national training (\$2,300) and the additional mileage expense for the City representation at the LOGIS Board meetings.
- The Finance Department began replacing it's Accounting, Payroll, and Utility Billing software in 2011. This significant undertaking took 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 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 a small portion of the Utility Billing Software with the other portion paid from the Utility Fund. The increase to the Finance program was \$52,165 for 2012. For the 2013 budget, the City is expected to shed costs associated with the Legacy system. The programmed savings is estimated to be \$22,900.

Notable Capital Project or Asset Acquisitions

- No notable capital assets are being purchased from Finance program funding in 2013.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General Fund		Finance			10150	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	208,997	214,827	218,113	80,078	218,113	249,444	249,444
6102	Overtime-reg. Employees	428	392	-	2,265	-	-	-
6108	Accumulated Vacation/Comp	7,501	4,304	7,649	-	7,649	4,931	4,931
6120	Employer Cont. for Pension	30,696	31,818	33,081	11,997	33,081	37,543	37,543
6130	Employer Paid Insurance	29,897	28,594	27,006	10,195	27,006	34,566	33,989
6135	Retiree Paid Insurance Charge	9,467	7,541	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,028	795	967	548	1,096	1,206	1,206
6170	Employer Cont to HCSP	4,953	1,470	6,207	4,142	6,207	8,222	8,222
	Total Personal Services	292,967	289,741	293,023	109,225	293,152	335,912	335,335
SUPPLIES								
6201	Office Supplies	7,713	3,382	7,025	1,697	7,025	6,125	6,125
6210	Operating Supplies	10	-	-	6	-	-	-
6220	Repair & Maintenance Supplies	18	-	-	-	-	-	-
6230	Books, Materials & Periodicals	344	-	350	-	350	450	450
6240	Minor Equipment & Furnishings	448	486	-	59	-	120	120
	Total Supplies	8,533	3,868	7,375	1,762	7,375	6,695	6,695
OTHER SERVICES & CHARGES								
6302	Professional Services	8,510	7,768	7,900	981	7,900	8,000	8,000
6390	Postage and Telephone	1,870	2,053	3,380	-	3,380	3,380	3,380
6331	Conferences, Training, Travel	2,082	1,373	2,340	321	2,935	4,745	5,415
6341	Advertising	611	673	600	109	600	700	700
6342	Printing and Binding	39	42	900	-	900	400	400
6371	Repairs & Maintenance (Cont.)	31,189	53,785	31,915	43,577	31,915	7,920	7,920
6375	Other Contractual Services	3,347	2,930	55,524	1,755	55,524	64,280	64,280
	Total Other Services and Charges	47,648	68,624	102,559	46,743	103,154	89,425	90,095
MISCELLANEOUS								
6402	Miscellaneous - (Operating Exp)	9,510	9,230	10,700	306	10,700	10,700	10,700
6471	Dues & Subscriptions	605	505	720	285	720	720	720
6460	Non-recurring cost	4,300	-	-	-	-	-	-
6465	Interest/Finance Charge	18	310	-	(226)	-	-	-
	Total Miscellaneous	14,433	10,045	11,420	365	11,420	11,420	11,420
	Total Expenditures	363,581	372,278	414,377	158,095	415,101	443,452	443,545

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 - 2012 Original vs. 2012 Revisions

- No notable or significant budget revisions are programmed into the 2013 budget for the 2012 fiscal year.

Notable Expenditure Changes

- Personal Service Costs primarily decreased (\$29,823) in the 2013 budget for the following reasons:
 - The City recently experienced turnover in the IT Director position and was able to modify the job title and related responsibilities. In addition, the newly hired network administrator was placed at a lower step under the reduced pay scale for this position.
 - The support level position was reduced from a .25 FTE to a .15 FTE position in this budget. This was done to better reflect his time spent in specific budgeted programs.
- Repairs and maintenance supplies and minor equipment expenditures are programmed to increase a total of \$6,000 for miscellaneous computer and network items used to maintain system operability.
- Professional Services expenditures are programmed to increase by \$5,000 for contracted network services.
- Conferences, Training and travel expenditures are programmed to increase by \$2,000 for miscellaneous travel and training sessions.
- The 2013 budget also includes an expected increase for the Microsoft enterprise software agreement the City entered into back in 2011. The increase is noted in the Other Contractual Services line item for an estimated \$12,240.

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 2013 to occur in this fund for the replacement of the finance software and other desktop and network equipment.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Information Technology			10160	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	88,081	79,259	92,776	20,227	92,776	70,803	70,803
6102	Overtime-reg. Employees	543	257	-	-	-	-	-
6106	Independent Contractor	-	1,152	-	-	-	-	-
6108	Accumulated Vacation/Comp	2,941	4,852	3,017	-	3,017	2,452	2,452
6120	Employer Cont. for Pension	12,186	11,739	14,054	2,943	14,054	10,926	10,926
6130	Employer Paid Insurance	13,923	13,825	15,379	3,389	15,379	12,890	11,686
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,089	1,694	2,561	362	2,561	2,052	2,097
	Total Personal Services	118,763	112,778	127,787	26,921	127,787	99,123	97,964
SUPPLIES								
6201	Office Supplies	-	340	100	-	100	300	300
6210	Operating Supplies	5,589	5,571	5,000	1,110	5,000	5,000	5,000
6220	Repair & Maintenance Supplies	-	4	-	160	-	5,000	5,000
6240	Minor Equipment & Furnishings	5,632	142	-	141	-	1,000	1,000
6245	Clothing Allowance	12	-	-	-	-	-	-
	Total Supplies	11,233	6,057	5,100	1,411	5,100	11,300	11,300
OTHER SERVICES & CHARGES								
6302	Professional Services	-	3,141	-	3,424	-	5,000	5,000
6331	Conferences, Training, Travel	85	235	-	-	-	2,000	2,000
6390	Postage and Telephone	-	47	420	440	420	900	900
6375	Other Contracted Services	-	-	21,000	15,678	21,000	33,240	33,240
6371	Repairs & Maint. (Contractual)	5,186	25,539	-	2,384	-	-	-
	Total Other Services and Charges	5,271	28,962	21,420	21,926	21,420	41,140	41,140
	Total Expenditures	135,267	147,797	154,307	50,258	154,307	151,563	150,404

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 - 2012 Original vs. 2012 Revisions

- No significant 2012 budget revisions noted for the 2013 program budget.

Notable Expenditure Changes

- No significant expenditures charges are noted in the 2013 program budget.

Notable Capital Project or Asset Acquisitions

- No notable Capital Asset purchases are programmed for 2012.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Recycling			10170	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	15,399	15,339	15,339	6,186	15,339	16,380	16,380
6104	Salaries-temp. Employees	8,584	8,979	9,000	1,607	9,000	9,000	9,000
6108	Accumulated Vacation/Comp	1,475	1,082	737	-	737	788	788
6112	Service Recognition Award	-	-	-	-	-	767	767
6120	Employer Cont. for Pension	2,824	2,952	3,087	1,036	3,087	3,190	3,190
6130	Employer Paid Insurance	2,634	2,255	2,220	852	2,220	2,114	2,064
6170	Employer Cont to HCSP	126	126	126	53	126	126	126
	Total Personal Services	31,042	30,733	30,509	9,734	30,509	32,365	32,315
SUPPLIES								
6201	Office Supplies	308	45	1,000	226	1,000	1,000	1,000
	Total Supplies	308	45	1,000	226	1,000	1,000	1,000
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	176	268	500	223	500	500	500
6342	Printing and Binding	2,603	1,303	1,000	388	1,000	1,000	1,000
6375	Other Contractual Services	1,835	1,481	1,000	33	1,000	1,000	1,000
6379	Cont. Serv/Refuse & Sanitation	396	418	900	-	900	900	900
6390	Postage and Telephone	-	151	-	86	189	189	189
	Total Other Services and Charges	5,010	3,621	3,400	730	3,589	3,589	3,589
MISCELLANEOUS								
6430	Miscellaneous	701	127	-	200	-	-	-
6471	Dues and Subscriptions	-	-	150	-	150	150	150
6440	Recycling Education	-	680	2,500	172	2,500	2,500	2,500
6391	Clean Up Day	11,235	11,554	15,000	(2,469)	15,000	15,000	15,000
	Total Miscellaneous	11,936	12,361	17,650	(2,097)	17,650	17,650	17,650
	Total Expenditures	48,296	46,760	52,559	8,593	52,748	54,604	54,554

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 - 2012 Original vs. 2012 Revisions

- No significant 2012 budget revisions noted in the 2013 program budget.

Notable Expenditure Changes for 2013

- No significant changes are noted for the 2013 program budget.

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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	7,142	5,737	9,356	-	9,356	8,621	8,621
6102	Overtime-reg. Employees	24	-	-	-	-	-	-
6120	Employer Cont. for Pension	1,050	855	1,394	-	1,394	1,284	1,284
6150	Workers Comp. Ins. Premium	317	245	298	169	338	372	372
	Total Personal Services	8,533	6,837	11,048	169	11,088	10,277	10,277
SUPPLIES								
6210	Operating Supplies	-	-	-	-	-	-	-
	Total Supplies	-	-	-	-	-	-	-
OTHER SERVICES & CHARGES								
6302	Professional Services	804	-	4,000	-	4,000	4,000	4,000
6331	Conferences, Training, Travel	-	-	600	-	600	600	600
	Total Other Services and Charges	804	-	4,600	-	4,600	4,600	4,600
	Total Expenditures	9,337	6,837	15,648	169	15,688	14,877	14,877

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 - 2012 Original vs. 2012 Revisions

- No Significant 2012 Budget Revisions are noted in this 2013 budget.

Notable Expenditure Changes for 2013

- 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 2013 budget calls for an increase of \$49,305 or a 12.59% increase over the 2012 budget.
- The (internal service) Central Garage Replacement and maintenance charges are programmed to increase \$27,838 or 13% for the 2013 budget. Due to the internal service fund going 3 years without any increase to the internal charges and as a result of an extensive review of the Central Garage Fund, the City programmed an overall increase of 12% for the 2013 Central Garage Budget.
- The 2013 program budget \$5,000 increase from 2012 in miscellaneous expenditures for a Emergency Management Compliance Coordinator.
- The 2013 program budget \$2,500 increase to supplies expenditures for additional Taser replacements.
- 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 2013 budget includes the following increases for the 2013 program budget:
 - \$7,400 increase to capital expenditures for two additional Squad MDCs
 - \$3,000 decrease for the replacement patrol rifles

FUNCTION: Public Safety		FUND: General		PROGRAM: Police Protection			BUSINESS UNIT: 10210	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	2,048,488	2,086,959	2,092,912	884,261	2,092,912	2,144,228	2,144,383
6102	Overtime-reg. Employees	59,102	63,178	79,000	18,678	79,000	79,000	79,000
6104	Salaries-temp. Employees	10,508	181	-	-	-	-	-
6106	Independent Contractor	1,725	599	5,550	-	5,550	5,550	5,550
6108	Accumulated Vacation/Comp	101,000	93,761	81,000	-	81,000	171,083	171,083
6111	Severance	2,600	2,100	10,000	-	10,000	10,000	10,000
6112	Service Recognition Award	100	-	-	-	-	-	-
6120	Employer Cont. for Pension	319,023	335,201	347,965	136,705	347,965	361,818	361,843
6130	Employer Paid Insurance	263,802	297,745	297,048	114,412	297,048	308,299	280,258
6135	Retiree Paid Insurance Charge	89,647	100,622	78,106	-	78,106	96,358	90,285
6150	Workers Comp. Ins. Premium	65,791	50,878	61,824	35,072	70,145	77,160	77,160
6151	Workers Comp Ins. Deductible	8,707	3,139	5,000	4,689	5,000	5,000	5,000
6170	Employer Cont to HCSP	20,115	9,497	41,713	19,154	41,713	47,143	47,143
	Total Personal Services	2,990,608	3,043,860	3,100,118	1,212,971	3,108,439	3,305,639	3,271,705
SUPPLIES								
6201	Office Supplies	6,157	6,647	6,100	2,240	6,100	6,100	6,100
6210	Operating Supplies	21,110	30,177	33,650	4,925	33,650	33,650	33,650
6220	Repair & Maintenance Supplies	1,802	1,355	2,000	1,376	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	3,225	3,818	4,700	366	4,700	7,200	7,200
6245	Clothing Allowance	23,492	30,723	23,000	4,847	23,000	23,000	23,000
	Total Supplies	55,786	72,720	69,450	13,754	69,450	71,950	71,950
OTHER SERVICES & CHARGES								
6302	Professional Services	5,974	6,673	3,000	150	3,000	3,000	3,000
6305	Dispatch Services	355,067	374,548	391,447	163,101	391,447	440,752	440,752
6390	Postage and Telephone	31,721	48,059	48,131	7,078	48,131	48,131	48,131
6331	Conferences, Training, Travel	21,444	23,982	29,220	10,422	29,220	36,650	36,650
6341	Advertising	117	382	600	360	600	600	600
6342	Printing and Binding	-	648	300	-	300	300	300
6361	Property & Liability Insurance	53,576	49,297	54,437	25,379	50,785	55,943	55,943
6385	Utility Service	549	725	600	209	600	600	600
6371	Repairs & Maint. (Contractual)	14,352	30,747	34,225	4,531	34,225	32,560	32,560
6375	Other Contractual Services	59,208	38,174	43,791	40,874	43,791	45,965	45,965
6380	Central Gar. Maintenance Charges	193,712	193,705	99,895	24,974	99,895	103,891	154,177
6365	Ins Claims within Deductible	2,225	1,000	2,500	-	2,500	2,500	2,500
	Total Other Services and Charges	737,945	767,940	708,146	277,078	704,494	770,892	821,178
CAPITAL OUTLAY								
6580	Other Equipment	10,928	3,450	8,500	-	8,500	12,900	12,900
6382	C.G. Equip. Replacement Charge	-	-	112,853	28,213	112,853	117,367	86,409
	Total Capital Outlay	10,928	3,450	121,353	28,213	121,353	130,267	99,309
MISCELLANEOUS								
6430	Miscellaneous	9,913	15,664	15,623	11,022	15,623	20,623	20,623
6471	Dues and Subscriptions	1,225	1,955	2,395	1,930	2,395	2,580	2,580
6460	Non-Recurring Cost	5	-	-	-	-	-	-
6465	Interest/Finance Charge	-	31	-	23	-	-	-
	Total Miscellaneous	11,143	17,650	18,018	12,975	18,018	23,203	23,203
	Total Expenditures	3,806,410	3,905,620	4,017,085	1,544,991	4,021,754	4,301,951	4,287,345

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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 - 2012 Original vs. 2012 Revisions

- No notable or significant budget revisions are programmed into the 2013 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 Technology Services that was recently approved in 2011 for the 2012 operational year.
- The professional service cost is programmed to decrease by 9.77% for 2013. This is primarily due to the creation of the EMS taxing district and the corresponding deduction in charges to the City. The loss of revenue for the SMFD is now replaced with a direct tax to each respective community through the creation of this taxing jurisdiction.
- The 2012, and 2013 program budgets include 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

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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6135	Retiree Paid Insurance Charge	60,210	62,649	50,536	12,634	50,536	39,372	39,372
	Total Personal Services	60,210	62,649	50,536	12,634	50,536	39,372	39,372
OTHER SERVICES & CHARGES								
6302	Professional Services	1,910,955	1,910,503	1,938,670	969,336	1,938,670	1,749,344	1,749,344
6390	Postage and Telephone	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	15,000	15,000	-	-	-	-	-
6380	Central Garage Rental Charge	-	-	15,000	3,750	15,000	15,000	16,733
	Total Other Services and Charges	1,925,955	1,925,503	1,953,670	973,086	1,953,670	1,764,344	1,766,077
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	-	39,286	9,822	39,286	39,286	39,286
	Total Capital Outlay	-	-	39,286	9,822	39,286	39,286	39,286
	Total Expenditures	1,986,165	1,988,152	2,043,492	995,542	2,043,492	1,843,002	1,844,735

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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 - 2012 Original vs. 2012 Revisions

- The 2013 Budget includes 2012 budget revisions in the Personal services for an Engineering intern position that increased the budget by \$8,000.

Notable Expenditure Changes

- As part of the overall restructuring that mostly occurred in 2011, the administrative assistant position (.43 FTE) expense will now be shifted from the Engineering program budget to the Streets, Alley's and Boulavards program budget. The impact in the program budgets is \$48,555.

Notable Capital Project or Asset Acquisitions

- The City's 2013-2017 CIP includes street reconstruction projects for 2013. These projects include the following:
 - completion of Richmond/Hardman Reconstruction
 - Mill and Overlay/Bituminous Removal and Repair projects
 - Sidewalk and alley repair and maintenance program
 - 3rd Street South reconstruction
 - Concord Exchange extension
 - Levee recertification work

FUNCTION: Public Works		FUND: General		PROGRAM: Engineering			BUSINESS UNIT: 10315	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	272,001	238,064	238,065	85,005	238,065	214,439	214,439
6102	Overtime-reg. Employees	15,010	1,869	2,500	-	2,500	2,500	2,500
6104	Temporary Employees	-	-	-	832	8,000	-	-
6108	Accumulated Vacation/Comp	8,856	8,056	6,773	-	6,773	3,432	3,432
6112	Service Recognition Award	2,519	5,578	-	-	-	-	-
6120	Employer Cont. for Pension	41,387	35,097	36,508	12,584	36,508	32,661	32,661
6130	Employer Paid Insurance	35,241	35,648	34,433	11,798	34,433	29,382	29,161
6135	Retiree Paid Insurance Charge	8,803	8,816	9,713	-	9,713	9,124	9,124
6140	Unemployment Comp Ins.	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,146	1,659	2,016	1,144	2,287	2,517	2,517
6151	Workers Comp Ins. Deductible	2,599	-	1,000	-	1,000	-	-
6170	Employer Cont to HCSP	4,494	1,850	4,335	2,380	4,335	4,146	4,146
	Total Personal Services	393,056	336,637	335,343	113,743	343,614	298,201	297,980
SUPPLIES								
6201	Office Supplies	3,327	2,298	3,000	858	3,000	3,000	3,000
6210	Operating Supplies	195	632	250	934	1,000	1,000	1,000
6240	Minor Equipment & Furnishings	875	-	1,000	-	1,000	-	-
	Total Supplies	4,397	2,930	4,250	1,792	5,000	4,000	4,000
OTHER SERVICES & CHARGES								
6302	Professional Services	1,291	1,683	2,000	-	2,000	2,000	2,000
6390	Postage and Telephone	1,999	2,344	3,000	998	3,000	3,000	3,000
6331	Conferences, Training, Travel	4,919	3,242	5,566	1,321	5,566	6,300	6,300
6341	Advertising	-	-	-	131	-	-	-
6342	Printing and Binding	-	11	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	3,661	3,032	4,500	2,118	4,500	3,500	3,500
6380	Central Gar. Maintenance Charges	10,145	10,084	7,740	1,935	7,740	8,050	6,682
	Total Other Services and Charges	22,015	20,396	22,806	6,503	22,806	22,850	21,482
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	-	2,647	662	2,647	2,753	5,682
	Total Capital Outlay	-	-	2,647	662	2,647	2,753	5,682
MISCELLANEOUS								
6465	Interest/Finance Charge	-	23	-	-	-	-	-
6471	Dues and Subscriptions	332	100	500	610	600	600	600
	Total Miscellaneous	332	123	500	610	600	600	600
	Total Expenditures	419,800	360,086	365,546	123,310	374,667	328,404	329,744

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 - 2012 Original vs. 2012 Revisions

- The 2013 program budget does not include any significant 2012 budget revisions.

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 increased since the inception of the program.
- Personal Service costs increase is primarily due to an extra 10% full-time equivalent being assigned to this program budget. In addition, the collective bargaining agreements call for a 1.25% Cost of Living increase for 2013 which is included in the 2013 budget.
- The 2013 budget includes a \$10,000 increase for additional tree removal and tree plantings. This increase is reflected in the Sealcoating and Tree Maintenance line item.
- The Central Garages charges for maintenance and replacement is programmed to increase \$11,535 to address low funding levels the maintenance of equipment and inflationary cost increases for the replacement of assets in the Central Garage Fund.

Notable Capital Project or Asset Acquisitions

- The 2013 budget includes an increase of \$8,600 in expenditures. The increase is due to the following programmed purchases:
 - Wash basin for Service Center - \$6,000
 - Electrical Panel for Service Center - \$4,000
 - Replace some interior lighting - \$4,000
 - Furnace Replacement - \$10,000

FUNCTION: Public Works		FUND: General		PROGRAM: Streets, Alley's and Boulevards			BUSINESS UNIT: 10320	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	363,962	345,603	345,821	148,957	345,821	365,049	365,049
6102	Overtime-reg. Employees	24,957	21,469	17,500	10,059	17,500	17,500	17,500
6104	Temporary Employees	-	-	-	800	5,300	5,300	5,300
6108	Accumulated Vacation/Comp	11,252	5,295	-	-	-	1,104	1,104
6111	Severance	-	3,780	-	-	-	-	-
6112	Service Recognition Award	2,237	-	-	-	-	-	-
6120	Employer Cont. for Pension	56,243	54,855	54,135	23,047	54,540	54,556	54,556
6130	Employer Paid Insurance	57,193	57,891	63,239	27,379	63,239	65,342	67,612
6135	Retiree Paid Insurance Charge	21,186	27,088	8,851	-	8,851	8,851	8,932
6150	Workers Comp. Ins. Premium	21,943	16,969	20,620	12,830	23,395	25,735	25,735
6151	Workers Comp Ins. Deductible	12,253	11,475	6,000	4,383	6,000	11,750	11,750
6170	Employer Cont to HCSP	2,381	1,045	2,569	1,960	2,569	3,879	5,598
	Total Personal Services	573,607	545,470	518,735	229,415	527,215	559,066	563,136
SUPPLIES								
6201	Office Supplies	-	127	500	-	500	-	-
6210	Operating Supplies	1,938	3,173	2,000	898	2,000	2,500	2,500
6220	Repair & Maintenance Supplies	180,316	194,794	175,000	64,753	175,000	175,000	175,000
6221	Sealcoating & Tree Maintenance	79,012	64,841	82,500	3,913	82,500	92,500	92,500
6245	Clothing Allowance	3,697	3,654	4,099	782	4,099	1,099	1,099
	Total Supplies	264,963	266,589	264,099	70,346	264,099	271,099	271,099
OTHER SERVICES & CHARGES								
6302	Professional Services	7,452	61,303	57,800	28,667	57,800	57,800	57,800
6390	Postage and Telephone	6,383	373	2,000	417	2,000	2,000	2,000
6331	Conferences, Training, Travel	57	621	1,500	1,010	1,500	1,500	1,500
6361	Property & Liability Insurance	29,530	30,588	27,464	12,804	25,608	28,224	28,224
6385	Utility Service	20,781	23,909	25,000	5,680	25,000	25,000	25,000
6371	Repairs & Maint. (Contractual)	19,395	33,874	33,000	3,703	33,000	33,000	33,000
6379	Cont. Serv/Refuse & Sanitation	3,389	3,182	4,000	672	4,000	4,000	4,000
6380	Central Gar. Maintenance Charges	269,724	268,880	111,672	37,224	111,672	116,139	131,773
6365	Ins Claims within Deductible	500	-	500	-	500	-	-
	Total Other Services and Charges	357,211	422,730	262,936	90,177	261,080	267,663	283,297
CAPITAL OUTLAY								
6530	Improvements other than Building	-	-	10,000	-	10,000	24,000	24,000
6580	Other Equipment	-	-	5,400	-	5,400	-	-
6382	C.G. Equip. Replacement Charge	-	-	176,691	58,897	176,691	183,759	184,499
	Total Capital Outlay	-	-	192,091	58,897	192,091	207,759	208,499
MISCELLANEOUS								
6471	Dues and Subscriptions	580	595	650	-	650	650	650
6465	Interest/Finance Charge	-	5	-	3	-	-	-
6460	Non-Recurring Cost	705	-	-	1,000	-	-	-
	Total Miscellaneous	1,285	600	650	1,003	650	650	650
	Total Expenditures	1,197,066	1,235,389	1,238,511	449,838	1,245,135	1,306,237	1,326,681

FUNCTION: Public Works	DEPT. & DIV: Buildings	ACCT. NO: 10330
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Activities and Responsibilities:

The Buildings program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- Budget revisions are reflected for the expected decrease of \$9,000 in Utility Costs for the program.

Notable Expenditure Activity and 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 2013 program budget.

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are included in this program budget for 2013.

FUNCTION: Public Works		FUND: General		PROGRAM: Buildings			BUSINESS UNIT: 10330	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ADOPTED	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	54,802	54,364	54,360	21,949	54,360	56,921	56,921
6102	Overtime-reg. Employees	1,631	989	-	-	-	-	-
6104	Salaries-temp. Employees	8,761	6,605	7,500	1,530	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	1,292	1,506	646	-	646	552	552
6112	Service Recognition Award	840	-	-	-	-	-	-
6120	Employer Cont. for Pension	8,929	8,433	8,772	3,189	8,772	9,138	9,138
6130	Employer Paid Insurance	9,327	8,826	9,294	3,578	9,294	10,128	10,156
6150	Workers Comp. Ins. Premium	2,124	1,643	1,997	-	2,265	2,491	2,491
6170	Employer Cont to HCSP	735	83	150	664	150	375	510
	Total Personal Services	88,441	82,449	82,719	30,910	82,987	87,105	87,268
SUPPLIES								
6201	Office Supplies	-	419	-	370	-	-	-
6210	Operating Supplies	5,906	5,488	6,000	1,875	6,000	6,000	6,000
6220	Repair & Maintenance Supplies	5,583	5,745	5,000	1,397	5,000	5,000	5,000
6230	Book, Materials & Periodicals	267	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	80	700	700	3,807	700	500	500
6245	Clothing Allowance	287	300	300	-	300	300	300
	Total Supplies	12,123	12,652	12,000	7,449	12,000	11,800	11,800
OTHER SERVICES & CHARGES								
6302	Professional Services	160	140	-	-	-	-	-
6390	Postage and Telephone	13,834	21,359	26,000	7,784	26,000	26,000	26,000
6360	Property & Liability Insurance	9,236	8,498	9,384	4,375	8,750	9,644	9,644
6385	Utility Service	78,734	79,719	99,000	21,721	90,000	90,000	90,000
6371	Repairs & Maint. (Contractual)	50,729	45,876	48,880	19,029	48,880	50,200	50,200
6379	Cont. Serv/Refuse & Sanitation	2,130	2,513	2,700	812	2,700	2,700	2,700
	Total Other Services and Charges	154,823	158,105	185,964	53,721	176,330	178,544	178,544
	Total Expenditures	255,387	253,206	280,683	92,080	271,317	277,449	277,612

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 - 2012 Original vs. 2012 Revisions

- No Significant budget revisions are reflected in the 2013 budget for the 2012 fiscal period.

Notable Expenditure Changes

- Personal Service costs (\$26,180) decrease is primarily due to a reduction of .70% full-time equivalent being assigned to this program budget in 2012. In addition, the collective bargaining agreements call for a 1.25% Cost of Living increase for 2013. This increase only partially offsets the decrease.
- The Central Garages charges for maintenance and replacement is programmed to increase \$14,196 to address low funding levels the maintenance of equipment and inflationary cost increases for the replacement of assets in the Central Garage Fund.

Notable Capital Project or Asset Acquisitions

- The 2013 budget includes an increase of \$2,020 in expenditures. The increase is due to the following programmed purchases:
 - Disc Golf Signs - \$4,000

FUNCTION: Public Works	FUND: General	PROGRAM: Parks Facilities and Maintenance	BUSINESS UNIT: 10340
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	121,538	173,598	196,498	67,187	196,498	162,433	162,433
6102	Overtime-reg. Employees	4,662	6,165	4,000	1,021	4,000	5,000	5,000
6104	Salaries-temp. Employees	50,665	55,939	39,100	9,402	39,100	46,925	46,925
6108	Accumulated Vacation/Comp	6,961	352	-	-	-	-	-
6112	Service Recognition Award	1,373	-	-	-	-	-	-
6120	Employer Cont. for Pension	21,974	29,741	32,268	10,555	32,268	28,538	28,538
6130	Employer Paid Insurance	11,536	31,350	35,271	14,696	35,271	30,300	30,404
6135	Retiree Paid Insurance Charge	492	-	-	-	-	8,016	9,124
6150	Workers Comp. Ins. Premium	6,790	5,251	6,381	3,620	7,240	7,964	7,964
6170	Employer Cont to HCSP	845	533	1,669	484	1,669	2,180	3,119
	Total Personal Services	226,836	302,929	315,187	106,965	316,046	291,356	293,507
SUPPLIES								
6210	Operating Supplies	-	-	-	-	-	-	-
6220	Repair & Maintenance Supplies	31,816	37,772	37,500	12,337	37,500	37,500	37,500
6221	Tree Replacement	-	-	-	-	-	3,000	3,000
6240	Minor Equipment & Furnishings	1,660	-	6,800	-	6,800	5,000	5,000
6245	Clothing Allowance	927	1,656	1,099	345	1,099	1,099	1,099
	Total Supplies	34,403	39,428	45,399	12,682	45,399	46,599	46,599
OTHER SERVICES & CHARGES								
6302	Professional Services	81	(81)	-	-	-	-	-
6390	Postage and Telephone	623	142	-	193	-	900	900
6331	Conferences, Training, Travel	-	-	500	700	500	1,000	1,000
6361	Property & Liability Insurance	21,943	20,190	22,295	10,394	20,788	22,912	22,912
6385	Utility Service	10,821	12,262	12,000	3,857	12,000	13,500	13,500
6371	Repairs & Maint. (Contractual)	29,802	24,848	27,500	1,110	27,500	27,500	27,500
6379	Cont. Serv/Refuse & Sanitation	14,565	10,170	16,000	3,868	16,000	16,000	16,000
6380	Central Gar. Maintenance Charges	69,461	69,455	31,021	7,755	31,021	32,262	40,361
6381	Other Rentals	3,213	1,345	-	-	-	-	-
6365	Ins Claims within Deductible	-	-	-	-	-	-	-
	Total Other Services and Charges	150,509	138,331	109,316	27,877	107,809	114,074	122,173
CAPITAL OUTLAY								
6530	Improvements other than Buildings	-	-	-	-	-	-	4,000
6580	Other Equipment	-	-	1,980	-	1,980	-	-
6382	Equipment Replacement Charge	-	-	49,885	-	49,885	51,880	54,741
	Total Miscellaneous	-	-	51,865	-	51,865	51,880	58,741
MISCELLANEOUS								
6471	Dues and Subscriptions	50	490	-	-	-	-	-
6465	Interest/Finance Charge	-	3	-	-	-	-	-
	Total Miscellaneous	50	493	-	-	-	-	-
	Total Expenditures	411,798	481,181	521,767	147,524	521,119	503,909	521,020

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 - 2012 Original vs. 2012 Revisions

- No notable or significant budget revisions are programmed into the 2013 budget.

Notable Expenditure Changes

- No notable expenditure changes for 2013 is included in this program budget.

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are planned for the 2013 program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Community Development		General	City Planner	10410				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	76,099	75,807	75,807	30,615	75,807	77,714	77,714
6108	Accumulated Vacation/Comp	4,373	1,080	2,187	-	2,187	2,242	2,242
6120	Employer Cont. for Pension	10,563	11,232	11,463	4,535	11,463	11,923	11,923
6130	Employer Paid Insurance	11,613	10,741	10,521	4,068	10,521	10,041	9,801
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,010	600	2,349	463	2,349	2,393	2,393
	Total Personal Services	103,658	99,460	102,327	39,681	102,327	104,313	104,073
SUPPLIES								
6201	Office Supplies	586	303	550	201	550	550	550
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
	Total Supplies	586	303	650	201	650	650	650
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	-	-	-	-
6390	Postage and Telephone	936	619	1,000	157	1,000	1,000	1,000
6331	Conferences, Training, Travel	479	466	850	160	850	850	850
6341	Advertising	724	725	350	181	350	350	350
	Total Other Services and Charges	2,139	1,810	2,200	498	2,200	2,200	2,200
MISCELLANEOUS								
6471	Dues and Subscriptions	440	100	450	440	450	450	450
	Total Miscellaneous	440	100	450	440	450	450	450
	Total Expenditures	106,823	101,673	105,627	40,820	105,627	107,613	107,373

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 - 2012 Original vs. 2012 Revisions

- No significant budget revisions are noted in the 2013 program budget for the 2012 fiscal year.

Notable Expenditure Changes

- Personal Service costs increase \$29,941 for the partial restoration of the code-enforcement position. The position is planned to be a 6 month seasonal type position that will enforce the City code during the peak workload season.
- The Central Garages charges for maintenance and replacement is programmed to increase \$4,683 to address low funding levels the maintenance of equipment and inflationary cost increases for the replacement of assets in the Central Garage Fund.

Notable Capital Project or Asset Acquisitions

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

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Community Development		General	Code Enforcement	10420				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	177,135	117,340	125,495	50,583	125,495	151,861	151,861
6102	Overtime-reg. Employees	934	-	500	-	500	500	500
6106	Independent Contractor	18,945	27,772	20,000	6,175	20,000	20,000	20,000
6120	Employer Cont. for Pension	25,088	17,301	18,698	7,492	18,698	22,667	22,667
6130	Employer Paid Insurance	26,247	18,835	19,769	8,810	19,769	25,385	25,240
6135	Retiree Paid Insurance Charge	7,348	8,684	8,016	-	8,016	8,851	8,932
6140	Unemployment Comp Ins. Prem	-	11,752	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,089	1,615	1,963	1,114	2,228	2,450	2,450
6170	Employer Cont to HCSP	900	765	675	286	675	1,759	1,759
	Total Personal Services	258,686	204,064	195,116	74,460	195,381	233,473	233,409
SUPPLIES								
6201	Office Supplies	1,018	2,383	1,000	280	1,000	1,000	1,000
6210	Operating Supplies	-	165	100	-	100	100	100
6230	Book, Materials & Periodicals	81	-	150	-	150	150	150
	Total Supplies	1,099	2,548	1,250	280	1,250	1,250	1,250
OTHER SERVICES & CHARGES								
6302	Professional Services	304	320	2,000	495	2,000	2,000	2,000
6390	Postage and Telephone	1,744	1,263	2,000	440	2,000	2,000	2,000
6331	Conferences, Training, Travel	869	250	1,000	32	1,000	1,000	1,000
6371	Repairs & Maint. (Contractual)	11,334	7,206	20,000	-	17,500	20,000	20,000
6375	Other Contracted Services	-	55	-	-	-	-	-
6380	Central Gar. Maintenance Charges	10,742	10,690	3,150	788	3,150	6,300	6,297
	Total Other Services and Charges	24,993	19,784	28,150	1,755	25,650	31,300	31,297
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	-	2,511	628	2,511	5,022	4,047
		-	-	2,511	628	2,511	5,022	4,047
MISCELLANEOUS								
6430	Miscellaneous	-	282	-	-	-	-	-
6471	Dues and Subscriptions	215	240	290	350	290	290	290
	Total Miscellaneous	215	522	290	350	290	290	290
	Total Expenditures	284,993	226,918	227,317	77,472	225,082	271,335	270,293

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

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- No significant expenditure modifications are noted for 2012 for this program budget

Notable Expenditure Changes

- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)
- Replace .5 FTE Media Coordinator position with FT Parks and Recreation Secretary position, restoring to staffing operational level previous to 2011.

Notable Capital Project or Asset Acquisitions

- No capital assets acquisitions are noted for 2013 for this program budget.

FUNCTION: Parks and Recreation		FUND: General		PROGRAM: Park and Rec Administration			BUSINESS UNIT: 10520	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	304,525	256,279	252,268	111,911	252,268	122,425	122,425
6104	Salaries-temp. Employees	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	16,033	8,887	7,873	-	7,873	3,068	3,068
6120	Employer Cont. for Pension	44,974	35,978	38,792	15,632	38,792	18,476	18,476
6130	Employer Paid Insurance	21,987	9,735	9,219	3,814	9,219	5,352	5,446
6135	Retiree Paid Insurance	-	2,935	-	-	-	-	-
6150	Workers Comp. Ins. Premium	6,810	5,267	6,400	3,631	7,261	7,988	7,988
6170	Employer Cont to HCSP	4,197	1,783	1,570	2,922	3,943	2,151	2,151
	Total Personal Services	398,526	320,864	316,122	137,910	319,356	159,460	159,554
SUPPLIES								
6201	Office Supplies	2,965	2,445	3,000	1,684	3,000	2,000	2,000
6220	Repair and Maint. Supplies	-	410	-	417	-	-	-
6210	Operating Supplies	2,215	1,799	2,000	506	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	92	246	-	-	-	-	-
	Total Supplies	5,272	4,900	5,000	2,607	5,000	4,000	4,000
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	5,514	5,099	7,380	853	7,380	6,750	6,750
6331	Conferences, Training, Travel	2,662	2,076	2,900	571	2,900	4,600	4,600
6344	Brochure Publication	13,158	12,325	10,100	3,503	10,100	10,100	10,100
6371	Repairs & Maint. (Contractual)	6,643	7,532	6,950	4,522	6,950	7,294	7,294
6374	Administration Charge	-	-	-	-	-	85,176	85,176
	Total Other Services and Charges	27,977	27,032	27,330	9,449	27,330	113,920	113,920
Miscellaneous								
6412	Credit Card/ACH Fees	1,093	1,332	1,100	-	1,100	1,300	1,300
6471	Dues and Subscriptions	1,130	395	1,170	-	1,170	1,135	1,135
	Total Miscellaneous	2,223	1,727	2,270	-	2,270	2,435	2,435
	Total Expenditures	433,998	354,523	350,722	149,966	353,956	279,815	279,909

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

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- No significant 2012 Budget Revisions are noted in the 2013 program budget.

Notable Expenditure Changes

- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)
- Replacement of aged pool vacuum \$3,500. Vacuum is estimated to be 17 years old.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2013 in this program budget.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Splash Pool			BUSINESS UNIT: 10527	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	-	-	-	-	13,386	13,386
6102	Overtime-reg. Employees	45	1,170	-	-	-	-	-
6104	Salaries-temp. Employees	33,404	32,135	32,878	628	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	-	-	-	-	618	618
6120	Employer Cont. for Pension	2,766	3,181	2,515	70	2,515	4,644	4,644
6130	Employer Paid Insurance	-	-	-	-	-	313	313
6140	Unemployment Comp. Ins.	-	3	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,213	1,711	2,080	1,180	2,360	2,595	2,595
6170	Employer Cont to HCSP	-	-	-	-	-	166	166
	Total Personal Services	38,428	38,200	37,473	1,878	37,753	54,600	54,600
SUPPLIES								
6210	Operating Supplies	7,758	3,568	5,000	807	5,000	5,000	5,000
6220	Repair & Maintenance Supplies	170	1,415	500	-	500	4,000	4,000
6240	Minor Equipment & Furnishings	-	-	1,100	-	1,100	1,100	1,100
6250	Merchandise for Resale	6,613	6,396	6,000	-	6,000	6,000	6,000
	Total Supplies	14,541	11,379	12,600	807	12,600	16,100	16,100
OTHER SERVICES & CHARGES								
6385	Utility Service	12,158	11,848	13,000	1,130	13,000	13,000	13,000
6371	Repairs & Maint. (Contractual)	-	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	151	157	-	-	-	-	-
	Total Other Services and Charges	12,309	12,005	13,000	1,130	13,000	13,000	13,000
	Total Expenditures	65,278	61,584	63,073	3,815	63,353	83,700	83,700

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 and accessible swimming environment in 1950s era box-type pool.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Hosting of special community events.
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- Unanticipated replacement of broken pool vacuum, \$4,000.

Notable Expenditure Changes

- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)
- Operating supplies and repair and maintenance supplies expenditures increases based on historic averages.

Notable Capital Project or Asset Acquisitions

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

Other Capital (CIP) expenditures not included in this program budget

- The CIP outlines the following 2013 expenditures to occur with this facility:

- Northview Pool Deck Repair	\$ 18,000
- Pool Roof	65,000
	<u>\$ 83,000</u>

FUNCTION: Parks and Recreation	FUND: General Fund	PROGRAM: Northview Pool	BUSINESS UNIT: 10528
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	-	-	-	-	13,386	13,386
6102	Overtime-reg. Employees	9	-	-	-	-	-	-
6104	Salaries-temp. Employees	30,805	30,293	32,878	-	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	-	-	-	-	618	618
6120	Employer Cont. for Pension	2,524	2,983	2,515	-	2,515	4,644	4,644
6130	Employer Paid Insurance	-	-	-	-	-	313	313
6150	Workers Comp. Ins. Premium	2,037	1,780	2,163	1,227	2,454	2,699	2,699
6170	Employer Cont to HCSP	-	-	-	-	-	166	166
	Total Personal Services	35,375	35,056	37,556	1,227	37,847	54,704	54,704
SUPPLIES								
6210	Operating Supplies	3,404	3,309	2,000	807	2,000	3,000	3,000
6220	Repair & Maintenance Supplies	4,882	2,782	1,000	-	5,000	2,000	2,000
6240	Minor Equipment & Furnishings	110	-	1,100	-	1,100	1,100	1,100
6250	Merchandise for Resale	6,204	6,520	6,000	-	6,000	6,000	6,000
	Total Supplies	14,600	12,611	10,100	807	14,100	12,100	12,100
OTHER SERVICES & CHARGES								
6385	Utility Service	8,238	9,592	9,000	313	9,000	9,000	9,000
6365	Ins Claims within Deductible	292	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	1,385	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	151	104	150	-	150	150	150
	Total Other Services and Charges	10,066	9,696	9,150	313	9,150	9,150	9,150
CAPITAL OUTLAY								
6530	Improvements other than Building	13,086	-	-	-	-	-	-
	Total Capital Outlay	13,086	-	-	-	-	-	-
MISCELLANEOUS								
6460	Non-recurring cost	8	-	-	-	-	-	-
	Total Miscellaneous	8	-	-	-	-	-	-
	Total Expenditures	73,135	57,363	56,806	2,347	61,097	75,954	75,954

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.
- Administer the youth sport leagues of football and T-ball.
- Coordinate winter season outdoor rink and warming house operation at four locations.
- Coordinate the rental and use of athletic fields, picnic shelters, Kaposia Pavilion building, and Community Garden plots.

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- No significant 2012 Budget Revisions are noted in the 2013 program budget.

Notable Expenditure Changes

- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)
- No significant expenditure changes for 2013 in this program budget.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2013 in this program budget.

FUNCTION: Parks and Recreation	FUND: General Fund	PROGRAM: Recreational Programs	BUSINESS UNIT: 10529
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	-	-	-	-	69,729	69,729
6102	Overtime-reg. Employees	22	22	-	-	-	-	-
6104	Salaries-temp. Employees	28,363	11,767	50,760	2,164	50,760	50,760	50,760
6106	Independent Contractor	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	-	-	-	-	-	2,682	2,682
6120	Employer Cont. for Pension	2,182	927	3,883	166	3,883	14,859	14,859
6130	Employer Paid Insurance	-	-	-	-	-	862	862
6150	Workers Comp. Ins. Premium	3,548	2,744	3,335	1,892	3,783	4,161	4,161
6170	Employer Cont to HCSP	-	-	-	-	-	692	692
	Total Personal Services	34,115	15,460	57,978	4,222	58,426	143,745	143,745
SUPPLIES								
6201	Office Supplies	-	118	-	-	-	-	-
6210	Operating Supplies	16,711	17,069	21,700	1,777	21,700	20,000	20,000
	Total Supplies	16,711	17,187	21,700	1,777	21,700	20,000	20,000
OTHER SERVICES & CHARGES								
6380	Central Gar. Maintenance Charges	5,780	5,780	3,038	686	3,038	3,160	4,165
6381	Other Rentals	-	740	4,000	2,123	4,000	4,000	4,000
6390	Postage and Telephone	50	-	-	-	-	-	-
	Total Other Services and Charges	5,830	6,520	7,038	2,809	7,038	7,160	8,165
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	-	2,742	-	2,742	2,852	2,852
	Total Miscellaneous	-	-	2,742	-	2,742	2,852	2,852
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6452	Trips and Tours	4,514	4,012	5,000	-	5,000	5,000	5,000
6460	Non-recurring cost	3,123	-	-	-	-	-	-
6471	Dues and Subscriptions	-	774	-	-	-	-	-
	Total Miscellaneous	7,637	4,786	5,000	-	5,000	5,000	5,000
	Total Expenditures	64,293	43,953	94,458	8,808	94,906	178,757	179,762

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 - 2012 Original vs. 2012 Revisions

- No significant 2012 Budget Revisions.

Notable Expenditure Changes

- Added Cell phone allowance of \$35 a month (\$35 X12=420) into phone and postage account
Kept mileage re-imbusement in the budget - did not request the re-imbusement in 2012
- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2013.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Community Affairs			BUSINESS UNIT: 10530	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	61,012	63,285	60,777	25,567	60,777	70,196	70,196
6108	Accumulated Vacation/Comp	-	-	-	-	-	204	204
6120	Employer Cont. for Pension	8,858	9,353	9,055	3,781	9,055	10,504	10,504
6130	Employer Paid Insurance	8,183	8,693	8,323	685	8,323	9,275	9,342
6150	Workers Comp. Ins. Premium	1,599	1,345	1,798	1,169	1,838	1,871	1,871
6170	Employer Cont to HCSP	300	300	300	127	300	452	452
	Total Personal Services	79,952	82,976	80,253	31,329	80,293	92,502	92,569
SUPPLIES								
6201	Office Supplies	1,512	1,885	1,400	810	1,400	1,500	1,500
6210	Operating Supplies	5,262	4,441	4,750	409	4,750	5,000	5,000
	Total Supplies	6,774	6,326	6,150	1,219	6,150	6,500	6,500
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	622	602	780	96	780	1,265	1,265
6331	Conferences, Training, Travel	-	-	510	-	510	555	555
6341	Advertising	-	-	-	-	-	-	-
	Total Other Services and Charges	622	602	1,290	96	1,290	1,820	1,820
MISCELLANEOUS								
6430	Miscellaneous	-	83	-	-	-	-	-
6471	Dues and Subscriptions	55	60	120	45	120	805	805
	Total Miscellaneous	55	143	120	45	120	805	805
	Total Expenditures	87,403	90,047	87,813	32,689	87,853	101,627	101,694

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
- Educate parents regarding early literacy skills
- Promote cultural awareness through programs, displays and materials

Budget Highlights and Changes:

Significant Revisions - 2012 Original vs. 2012 Revisions

- There are no significant budget revisions in the 2013 budget for the 2012 fiscal period.

Notable Expenditure Changes for 2013

- Personal Service costs are programmed to increase overall by \$23,865 over the 2012 original budget. This increase is primarily 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. In addition, a part-time circulation supervisor will now be full-time beginning in the fall of 2012.
- The 2013 budget programs an additional \$5,000 to be spent on books, materials and periodicals.

Notable Capital Project or Asset Acquisitions

- For Capital Outlay expenses, the first-floor carpeting is expected to be replaced (\$22,000) and the flat-roof portion of the library, which has been patched in the past, will be up for a replacement consultation (\$9000).

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
4110	Current Ad Valorem Taxes	574,823	538,891	625,841	-	625,841	659,469	658,886
4120	Delinquent Ad Valorem Taxes	13,252	16,433	-	-	-	-	-
4130	Mobile Home Tax	88	176	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	1,380	3,298	-	-	-	-	-
4318	Other State Grants and Aids	1,950	1,300	-	-	-	-	-
4603	Library Fines	8,687	5,876	9,000	1,230	9,000	6,000	6,000
4531	Library Rental Fees	3,600	3,120	5,000	864	5,000	3,000	3,000
4676	Workers Comp Ins Dividend	-	283	-	-	-	-	-
4679	Cont. & Don. From Private Source	769	150	-	-	-	300	300
4672	Other	2,309	2,174	-	-	-	1,800	1,800
	transfer in (CIP)	-	-	-	-	-	31,000	31,000
	Total Revenues	606,858	571,701	639,841	2,094	639,841	701,569	700,986
	Total Expenditures	631,027	602,087	639,841	246,873	639,361	701,569	700,986
	Surplus (deficit)	(24,169)	(30,386)	-	(244,779)	480	-	-
	Interfund Operating Transfer In/(Out)	24,170	30,386					

FUNCTION: Cultural Services		PROGRAM: Library			BUSINESS UNIT: 20230			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	317,985	301,024	316,036	127,956	316,036	332,295	332,295
6104	Salaries-temp. Employees	7,700	7,808	7,500	3,216	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	17,249	-	-	-	-	-	-
6111	Severance	7,800	-	-	-	-	-	-
6120	Employer Cont. for Pension	47,637	44,263	47,663	18,759	47,663	50,085	50,085
6130	Employer Paid Insurance	45,846	37,538	35,650	15,120	35,650	47,494	47,333
6135	Retiree Paid Insurance Charge	14,516	28,918	27,380	-	27,380	20,925	20,503
6150	Workers Comp. Ins. Premium	1,620	1,253	1,523	864	1,728	1,901	1,901
	Total Personal Services	460,353	420,804	435,752	165,915	435,957	460,200	459,617
SUPPLIES								
6201	Office Supplies	4,041	5,346	4,700	3,398	4,700	6,500	6,500
6210	Operating Supplies	1,201	938	1,400	290	1,400	1,200	1,200
6220	Repair & Maintenance Supplies	563	377	600	22	600	500	500
6230	Book, Materials & Periodicals	78,810	77,356	78,000	47,916	78,000	83,000	83,000
6240	Minor Equipment & Furnishings	5,316	5,961	5,000	937	5,000	5,500	5,500
	Total Supplies	89,931	89,978	89,700	52,563	89,700	96,700	96,700
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	545	-	-	-
6390	Postage and Telephone	267	298	1,612	122	1,612	1,612	1,612
6331	Conferences, Training, Travel	141	644	1,000	65	1,000	1,000	1,000
6342	Printing and Binding	4,310	4,484	2,600	838	2,600	2,600	2,600
6361	Property & Liability Insurance	9,972	9,176	10,132	4,724	9,447	10,412	10,412
6385	Utility Service	14,046	14,761	18,500	5,062	18,500	17,000	17,000
6371	Repairs & Maint. (Contractual)	9,143	8,078	11,500	2,738	11,500	12,000	12,000
6374	Administration Charge	12,400	12,400	35,400	8,850	35,400	35,400	35,400
6375	Other Contractual Services	25,067	25,150	27,700	3,732	27,700	28,200	28,200
6378	Copier Maintenance Agreement	1,791	1,708	2,000	510	2,000	1,500	1,500
6379	Cont. Serv/Refuse & Sanitation	379	452	500	135	500	500	500
6396	Honeywell contract Maint.	-	-	-	-	-	-	-
	Total Other Services and Charges	77,516	77,151	110,944	27,321	110,259	110,224	110,224
CAPITAL OUTLAY								
6580	Other Equipment	-	11,287	-	-	-	31,000	31,000
	Total Capital Outlay	-	11,287	-	-	-	31,000	31,000
Miscellaneous								
6430	Miscellaneous	3,217	2,832	3,400	1,074	3,400	3,400	3,400
6471	Dues and Subscriptions	10	35	45	-	45	45	45
6485	Emergencies and Contingencies	-	-	-	-	-	-	-
	Total Miscellaneous	3,227	2,867	3,445	1,074	3,445	3,445	3,445
	Total Expenditures	631,027	602,087	639,841	246,873	639,361	701,569	700,986

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

Budget Highlights and Changes:

Significant 2012 Budget Revisions include

- An increase in the professional Services (\$37,500) for the hiring of an architect to design the proposed remodeling of the locker rooms. If the planned Bond referendum is approved by voters in 2013, this cost shall be reimbursed from those proceeds.
- An increase to the operating transfers (\$214,865) for the transfer of fund balance to the Airport operating Fund to account for the Director of Revenue Facilities position time and related personnel cost.

Notable Expenditure Changes

- The 2013 budget is programmed to reduce the following line items for 2013:
 - Operating Supplies - decrease of \$14,980
 - Repairs and Maintenance (Contractual) - decrease of \$33,600
- The 2013 budget is programmed to reduce Merchandise for Resale by \$15,000. This savings is expected to occur due to a reduction of product offerings.

Notable Capital Project or Asset Acquisitions

- The 2013 budget proposes to spend a total of \$307,000 for Capital Improvements. These capital improvements are:
 - Compressor #1 Replacement - \$60,000
 - Replace Rubber flooring in Lower Lobbies - \$60,000
 - Replace flooring for 2nd Floor - \$12,000

WAKOTA ARENA FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ORIGINAL	REVISED	Preliminary	FINAL	
REVENUES							
Property Taxes **	164,077	148,826	193,038	193,038	243,038	243,038	50,000
Intergovernmental	33,151	62,871	-	-	-	-	-
Charges for Services	647,079	665,068	649,642	649,642	663,032	663,032	13,390
Miscellaneous	201	793	-	-	-	-	-
Transfers In (CIP Fund)	286,046	-	-	214,855	-	-	(214,855)
Total Revenues	1,130,554	877,558	842,680	1,057,535	906,070	906,070	(151,465)
EXPENDITURES							
Personal Services	270,563	283,958	297,988	298,470	318,569	317,175	18,705
Supplies	120,535	105,752	109,986	109,986	81,200	81,200	(28,786)
Other Services and Charges	281,206	320,000	329,718	366,394	297,279	297,301	(69,093)
Capital Outlay	358,610	138,108	101,845	101,845	150,566	150,746	48,901
Miscellaneous	2,326	1,540	1,900	1,900	1,900	1,900	-
Debt Service (External Debt)	164,077	159,778	160,703	160,703	161,303	161,303	600
Debt Service (Internal Loan)	16,807	27,610	18,000	18,000	20,000	20,000	2,000
Transfer out - other	-	-	-	214,855	-	-	(214,855)
Total Expenditures	1,214,124	1,036,746	1,020,140	1,272,153	1,030,817	1,029,625	(242,528)
Net Change in Fund Balance	(83,570)	(159,188)	(177,460)	(214,618)	(124,747)	(123,555)	91,063
Cash and Invest. (Internal Loan)	(442,998)	(547,921)	(725,381)	(762,539)	(887,286)	(886,094)	
DETAIL OF PROPERTY TAXES**							
Property Taxes - External Debt Service	164,077	148,826	168,738	168,738	169,368	169,368	
Property Taxes - Internal Debt Service	-	-	24,300	24,300	37,000	37,000	
Property Taxes - Capital	-	-	-	-	36,670	36,670	
	164,077	148,826	193,038	193,038	243,038	243,038	

**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 2010 amounts.

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012		2013		
				ORIGINAL	5/30/12	REVISED	Preliminary	FINAL
4110	Property Taxes	175,000	148,826	193,038	-	193,038	243,038	243,038
4302	Federal Grants - other	-	10,330	-	-	-	-	-
4325	State Grants and Aids	-	52,541	-	-	-	-	-
4363	Other County Grants and Aids	33,151	-	-	-	-	-	-
4402	Rent - Special School Dist #6	72,357	72,892	76,782	36,179	76,782	76,782	76,782
4501	Ice Rentals - Fall & Winter	377,594	402,736	370,000	199,104	370,000	380,000	380,000
4502	Ice Rentals - Summer	97,631	72,060	90,000	12,965	90,000	95,000	95,000
4503	Ice Rentals - Other (Identify)	-	-	-	-	-	-	-
4504	Ticket Sales for Games	14,844	23,279	15,000	16,232	15,000	16,000	16,000
4505	Public Skating	6,065	5,969	3,000	2,808	3,000	3,000	3,000
4506	Figure Skating	351	5,726	4,500	1,691	4,500	4,500	4,500
4510	Concession Sales	65,669	58,468	70,000	29,349	70,000	65,000	65,000
4507	Game Sales	-	10,951	-	16,848	-	-	-
4511	Rental/Lease - Youth Hockey	7,204	7,200	7,200	2,975	7,200	7,200	7,200
4512	Dry Floor	-	-	-	-	-	2,700	2,700
4513	Sign Rental	1,500	1,294	6,300	280	6,300	6,000	6,000
4508	Skate Sharpening	-	-	3,000	613	3,000	3,000	3,000
4515	Vending	3,864	4,493	3,860	1,903	3,860	3,850	3,850
4672	Other	100	126	-	175	-	-	-
4679	Cont. & Don. From Private Source	100	-	-	-	-	-	-
4673	Cash Over/Short	1	-	-	9	-	-	-
4676	Workers comp Ins dividend	-	667	-	-	-	-	-
4920	Transfers In (CIP Fund)	275,123	-	-	-	214,855	-	-
	Total Revenues	1,130,554	877,558	842,680	321,131	1,057,535	906,070	906,070
	Summary by Category							
	Capital Revenues (Debt and CIP)	483,274	211,697	193,038	-	407,893	243,038	243,038
	Operating Revenues	647,280	665,861	649,642	321,131	649,642	663,032	663,032
		1,130,554	877,558	842,680	321,131	1,057,535	906,070	906,070

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	93,341	103,901	107,741	41,116	107,741	123,081	123,081
6102	Overtime-reg. Employees	-	-	-	-	-	-	-
6104	Salaries-temp. Employees	114,614	111,050	116,725	55,399	116,725	118,500	118,500
6106	Independent Contractor	-	844	-	1,277	-	-	-
6108	Accumulated Vacation/Comp	2,667	3,588	2,799	-	2,799	3,225	3,225
6112	Service Recognition Award	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	26,776	29,761	33,659	13,529	33,659	36,244	36,244
6130	Employer Paid Insurance	17,486	21,784	21,348	7,878	21,348	21,399	20,005
6135	Retiree Paid Insurance Charge	7,043	8,640	5,344	-	5,344	5,500	5,500
6140	Unemployment Com Ins. Premium	1,915	213	3,000	78	3,000	2,000	2,000
6150	Workers Comp. Ins. Premium	3,804	2,948	3,583	2,032	4,065	4,471	4,471
6151	Workers Comp Ins. Deductible	107	-	-	-	-	-	-
6170	Employer Cont to HCSP	2,810	1,229	3,789	2,459	3,789	4,149	4,149
	Total Personal Services	270,563	283,958	297,988	123,768	298,470	318,569	317,175
SUPPLIES								
6201	Office Supplies	970	157	1,200	-	1,200	1,200	1,200
6210	Operating Supplies	-	-	24,980	2,831	24,980	10,000	10,000
6220	Repair & Maintenance Supplies	63,871	59,494	33,871	22,017	33,871	35,000	35,000
6240	Minor Equipment & Furnishings	6,934	1,821	5,435	3,105	5,435	5,500	5,500
6245	Clothing Allowance	-	1,660	1,500	1,604	1,500	1,500	1,500
6250	Merchandise For Resale	48,760	42,620	43,000	19,554	43,000	28,000	28,000
	Total Supplies	120,535	105,752	109,986	49,111	109,986	81,200	81,200
OTHER SERVICES & CHARGES								
6302	Professional Services	13,104	8,814	6,800	1,993	44,300	4,000	4,000
6331	Conferences, Training, Travel	1,118	2,228	1,300	213	1,300	2,500	2,500
6341	Advertising	1,400	1,692	1,500	655	1,500	1,500	1,500
6361	Property & Liability Insurance	12,004	11,045	12,197	5,686	11,373	12,534	12,534
6365	Ins. Claims within Deductible	-	2,623	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	40,376	35,676	52,000	6,393	52,000	18,400	18,400
6373	Internal Labor Charge	-	20,657	20,657	5,164	20,657	20,657	20,657
6374	Administrative Support Fee	16,300	16,100	40,400	10,100	40,400	40,400	40,400
6378	Copier Maintenance Agreement	391	556	516	205	516	516	516
6379	Cont. Serv/Refuse & Sanitation	1,133	1,076	2,000	2,541	2,000	2,000	2,000
6380	Central Gar. Maintenance Charges	10,136	10,136	180	2,534	180	187	209
6385	Utility Service	160,029	182,506	160,300	60,694	160,300	160,300	160,300
6390	Postage and Telephone	1,142	2,059	5,945	778	5,945	6,395	6,395
6396	Honeywell contract Maint.	24,073	24,832	25,923	12,617	25,923	27,890	27,890
	Total Other Services and Charges	281,206	320,000	329,718	109,573	366,394	297,279	297,301
CAPITAL OUTLAY								
6520	Buildings and Structures	6,399	62,910	-	-	-	-	-
6530	Improvement other than Buildings	308,274	-	8,000	-	8,000	60,000	60,000
6560	Building Fixtures and Improvements	-	48,447	76,000	7,748	76,000	72,000	72,000
6580	Other Equipment	43,937	26,751	-	-	-	-	-
6382	Equipment Replacement Charge	-	-	17,845	-	17,845	18,566	18,746
	Total Capital Outlay	358,610	138,108	101,845	7,748	101,845	150,566	150,746

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/11	REVISED	Preliminary	FINAL
	MISCELLANEOUS							
6471	Dues and Subscriptions	886	1,529	900	-	900	900	900
6451	Refund and Reimbursements	-	-	1,000	-	1,000	1,000	1,000
6460	Non-Recurring Cost	1,440	11	-	-	-	-	-
	Total Miscellaneous	2,326	1,540	1,900	-	1,900	1,900	1,900
	DEBT SERVICE							
6612	Interest Expense	16,807	27,610	18,000	-	18,000	20,000	20,000
6720	Operating Transfer	164,077	159,778	160,703	-	375,558	161,303	161,303
	Total Debt Service	180,884	187,388	178,703	-	393,558	181,303	181,303
	Total Expenditures	1,214,124	1,036,746	1,020,140	290,200	1,272,153	1,030,817	1,029,625

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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	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013	
						Preliminary	FINAL
	<u>REVENUES</u>						
	Property Taxes		725,464	652,719	652,210	657,212	714,212
	TOTAL REVENUES		725,464	652,719	652,210	657,212	714,212
	<u>EXPENDITURES</u>						
	G.O. Improvement Bonds, Series 1994A	8/1/2009	66,500	-	-	-	-
30316	G.O. Refunding Park Bonds, Series 1995B	2/1/2010	92,408	-	-	-	-
30314	G.O. Refunding Series 2007B	2/1/2021	194,402	194,402	194,402	194,402	194,402
30311	G.O. Capital Improvement Bonds, Series 2006A	2/1/2027	293,689	292,849	292,849	297,049	297,049
30313	G.O. Public Safety Revenue Bonds, Series 2007	2/1/2014	77,648	77,648	74,918	82,688	82,688
30315	G.O. Capital Improvement Bonds, Series 2008	2/1/2030	-	5,169	8,004	1,855	1,855
30317	Capital Equip. Lease Revenue Bonds - 2010A	12/15/2019	-	82,651	82,037	81,218	81,218
	G.O. Improvement and Refunding Bonds - 2012A		-	-	-	-	57,000
	TOTAL EXPENDITURES		724,647	652,719	652,210	657,212	714,212

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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 - 2012 Adopted vs. 2012 Revised

- Salaries of Regular Employees revise to reflect salaries of the Airport Manager and Engineer/Special Project Manager
- Salaries of Temporary and Seasonal Employees increases to account for the airport intern year round.
- Professional Service adjusted to account for higher than expected legal expenses incurred with hangar foreclosures.
- Buildings Fixtures and Improvements are revised to \$80,062 to repair unexpected storm damage to the Terminal Building and Hangar 6-8 roofs.

Notable Expenditure Changes

- Improvements other than Buildings is reduced to \$50,000 for asphalt maintenance program
Other Equipment has \$6,700 to replace a 10 year old copier/printer/fax/scanner

Notable Capital Project or Asset Acquisitions

- Improvements other than Buildings is reduced to \$50,000 for asphalt maintenance program
Other Equipment has \$6,700 to replace a 10 year old copier/printer/fax/scanner
- Buildings Fixtures and Improvements has \$65,500 for the remainder (phase II) of Hangar 6-8 Roof replacement
- \$12,610 for a Trailer mounted blower, dependent on 70% grant from MNDoT Aeronautics
- \$32,400 to replace 1994 John Deer mower decks \$32,400 also dependant on 70% grant form MNDoT Aeronautics

AIRPORT SPECIAL REVENUE FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ORIGINAL	REVISED	REQUEST	FINAL	
REVENUES							
Intergovernmental	29,269	38,588	64,269	78,269	128,526	128,526	50,257
Charges for Services	1,025,634	1,210,741	1,209,447	1,219,229	1,271,385	1,271,385	52,156
Miscellaneous	6,686	23,002	2,890	69,856	9,960	9,960	(59,896)
Transfers In	-	73,258	-	225,933	-	-	(225,933)
Total Revenues	1,061,589	1,345,589	1,276,606	1,593,287	1,409,871	1,409,871	(183,416)
EXPENDITURES							
Personal Services	158,454	139,054	159,833	154,936	160,039	159,794	5,103
Supplies	589,281	728,683	727,608	724,004	761,306	761,306	37,302
Other Services and Charges	193,977	161,524	186,969	189,062	191,268	191,571	1,477
Capital Outlay	7,695	-	67,983	155,782	167,210	167,210	11,428
Miscellaneous	949	1,023	1,160	1,110	1,075	1,075	(35)
Debt Service (External Debt)	37,549	34,420	38,696	38,696	38,696	38,696	-
Debt Service (Internal Loan)	43,614	62,992	40,000	35,000	35,000	35,000	-
Transfer Out - Operating	-	-	-	26,299	-	-	(26,299)
Transfer Out - Capital	219,344	-	7,500	38,349	55,791	55,791	17,442
Total Expenditures	1,250,863	1,127,696	1,229,749	1,363,238	1,410,385	1,410,443	46,418
Net Change in Fund Balance	(189,274)	217,893	46,857	230,049	(514)	(572)	(229,834)
Cash and Invest. (Internal Loan)	(1,125,213)	(1,151,659)	(1,104,802)	(921,610)	(922,124)	(922,182)	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	1,061,589	1,263,012	1,241,606	1,318,354	1,310,614	1,310,614	(7,740)
Expenditures	942,661	1,030,284	1,075,570	1,095,411	1,113,688	1,113,746	17,548
Operating Surplus/Deficit	118,928	232,728	166,036	222,943	196,926	196,868	(25,288)
CAPITAL/DEBT ACTIVITY							
Revenues	-	82,577	35,000	274,933	99,257	99,257	(175,676)
Expenditures	308,202	97,412	154,179	267,827	296,697	296,697	28,870
Surplus/Deficit	(308,202)	(14,835)	(119,179)	7,106	(197,440)	(197,440)	(204,546)
Net Change in Fund Balance	(189,274)	217,893	46,857	230,049	(514)	(572)	-
Cash and Invest. (Internal Loan)	(1,125,213)	(1,151,659)	(1,104,802)	(921,610)	(922,124)	(922,182)	

FUNCTION: Transportation		PROGRAM: Airport Operating Fund				BUSINESS UNIT: 20245		
SUMMARY OF REVENUES								
CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	7/31/12	REVISED	REQUEST	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	35,000	-	49,000	99,257	99,257
	TOTAL INTERGOVERNMENTAL	29,269	38,588	64,269	-	78,269	128,526	128,526
CHARGES FOR SERVICES								
4402	Rent	-	19,734	-	8,075	11,541	11,767	11,767
4581	Rent of Hangars	380,267	378,798	400,299	121,238	164,936	178,696	178,696
4585	Land Lease	-	-	-	111,097	139,768	142,465	142,465
4586	T-Hangar Rental	-	-	-	36,248	84,840	85,728	85,728
4587	Aircraft Parking Fees	-	-	-	3,147	5,240	5,240	5,240
4411	Pilot	-	41,243	44,560	45,842	44,560	46,342	46,342
4583	Airport Fuel Receipts	645,367	770,966	764,588	413,689	768,344	801,147	801,147
	TOTAL CHARGES FOR SERVICE	1,025,634	1,210,741	1,209,447	739,336	1,219,229	1,271,385	1,271,385
MISCELLANEOUS								
4510	Concession Sales	-	-	-	30	-	-	-
4584	Commissions	336	-	-	-	-	-	-
4590	Airport Gate Card	960	640	700	596	800	800	800
4591	Airport Vending Sales	937	921	850	517	850	850	850
4413	Xerox copies	8	10	10	7	10	10	10
4674	Bad Check Charge	30	30	30	-	-	-	-
4679	Cont. & Donation from Private Source	-	20,600	-	-	-	-	-
4903	Sale of Capital Asset	-	-	-	-	-	-	-
4672	Other	4,430	404	-	6	-	-	-
4376	Workers Comp Ins Dividend	-	-	-	361	361	-	-
	Property Insurance Dividend	-	-	-	-	-	7,000	7,000
	Property Insurance Refund (Roofs)	-	-	-	-	66,000	-	-
4760	Penalty	(15)	397	1,300	1,835	1,835	1,300	1,300
	TOTAL MISCELLANEOUS	6,686	23,002	2,890	3,352	69,856	9,960	9,960
TRANSFERS IN								
4920	Interfund Operating Transfers	-	73,258	-	-	225,933	-	-
	TOTAL TRANSFERS IN	-	73,258	-	-	225,933	-	-
	TOTAL REVENUES	1,061,589	1,345,589	1,276,606	742,688	1,593,287	1,409,871	1,409,871
SUMMARY BY CATEGORY								
	Operating Revenues	1,061,589	1,263,012	1,241,606	742,688	1,318,354	1,310,614	1,310,614
	Capital/One-time Revenues	-	82,577	35,000	-	274,933	99,257	99,257
		1,061,589	1,345,589	1,276,606	742,688	1,593,287	1,409,871	1,409,871

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	7/31/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	82,839	82,240	97,249	45,898	82,240	84,308	84,308
6102	Overtime-reg. Employees	437	17	-	-	-	-	-
6104	Salaries-temp. Employees	32,889	23,864	29,720	25,458	39,846	43,746	43,746
6108	Accumulated Vacation/Comp	11,832	4,764	3,585	-	3,585	2,542	2,542
6120	Employer Cont. for Pension	16,171	15,048	14,992	9,877	14,718	15,031	15,031
6130	Employer Paid Insurance	9,690	10,860	11,431	6,117	11,431	11,069	10,824
6140	Unemployment Com Ins. Premium	-	8	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,061	1,595	1,939	1,650	2,199	2,419	2,419
6170	Employer Cont to HCSP	2,535	658	917	433	917	924	924
	Total Personal Services	158,454	139,054	159,833	89,433	154,936	160,039	159,794
SUPPLIES								
6201	Office Supplies	1,336	1,641	1,100	720	1,100	1,200	1,200
6210	Operating Supplies	-	51	-	26	-	-	-
6220	Repair & Maintenance Supplies	35,449	58,238	41,000	20,756	35,600	39,000	39,000
6240	Minor Equipment & Furnishings	2,238	119	600	1,484	1,484	620	620
6250	Merchandise For Resale	550,258	668,634	684,908	319,005	685,820	720,486	720,486
	Total Supplies	589,281	728,683	727,608	341,991	724,004	761,306	761,306
OTHER SERVICES & CHARGES								
6302	Professional Services	48,253	33,864	8,600	9,601	11,600	10,600	10,600
6390	Postage and Telephone	4,075	3,910	4,460	2,332	4,460	4,200	4,200
6331	Conferences, Training, Travel	774	404	600	700	1,060	1,100	1,100
6341	Advertising	5,198	5,817	6,060	2,370	6,060	6,080	6,080
6361	Property & Liability Insurance	51,426	47,319	52,252	36,540	48,720	53,698	53,698
6385	Utility Service	18,792	15,158	19,360	9,627	17,525	18,880	18,880
6371	Repairs & Maint. (Contractual)	37,470	25,360	36,000	36,008	40,000	36,000	36,000
6374	Administration Support Fee	19,100	20,899	50,500	25,250	50,500	50,500	50,500
6375	Other Contracted Services	-	-	-	1,883	-	-	-
6379	Cont. Serv/Refuse & Sanitation	542	446	540	206	540	540	540
6380	Central Gar. Maintenance Charges	8,347	8,347	8,597	4,299	8,597	9,670	9,973
	Total Other Services and Charges	193,977	161,524	186,969	128,816	189,062	191,268	191,571
CAPITAL OUTLAY								
6530	Improvement other than Buildings	7,695	-	62,263	-	70,000	50,000	50,000
6560	Building Fixtures and Improvements	-	-	-	-	80,062	65,500	65,500
6580	Other Equipment	-	-	5,720	-	5,720	51,710	51,710
	Total Capital Outlay	7,695	-	67,983	-	155,782	167,210	167,210
MISCELLANEOUS								
6430	Miscellaneous	-	-	-	45	-	-	-
6471	Dues and Subscriptions	320	981	410	1,562	410	425	425
6453	Remittance of Rev/Other Agency	400	39	750	440	650	650	650
6460	Non-Recurring Cost	229	-	-	-	-	-	-
6465	Interest/Finance Charge	-	3	-	50	50	-	-
	Total Miscellaneous	949	1,023	1,160	2,097	1,110	1,075	1,075
DEBT SERVICE								
6602	Other Long-term Debt Principal	37,549	34,420	38,696	21,904	38,696	38,696	38,696
6612	Interest Expense	43,614	62,992	40,000	-	35,000	35,000	35,000
	Total Debt Service	81,163	97,412	78,696	21,904	73,696	73,696	73,696

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	7/31/12	REVISED	REQUEST	FINAL
	TRANSFERS							
6720	Transfer Out - Operating	-	-	-	-	26,299	-	-
6719	Transfer Out - Capital	219,344	-	7,500	-	38,349	55,791	55,791
	Total Transfers Out	219,344	-	7,500	-	64,648	55,791	55,791
	Total Expenditures	1,250,863	1,127,696	1,229,749	584,241	1,363,238	1,410,385	1,410,443

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 - 2012 Adopted vs. 2012 Revised

- Budget revisions include Master Plan and Environmental Analysis Projects

Notable Expenditure Changes

- No notable expenditure changes are noted in the 2013 program budget.

Notable Capital Project or Asset Acquisitions

- The 2013 budget includes \$353,770 in expenditures. The expenditures are for the following project:
 - \$243,260 to continue Environmental Assessment and Master Plan as required by the FAA and approved by the City council in 2012. This project will identify issues and obstructions and plan for remediation and removal.

AIRPORT CAPITAL PROJECT FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ADOPTED	REVISED	REQUEST	FINAL	
REVENUES							
Intergovernmental	309,819	16,233	150,000	298,238	218,934	218,934	(79,304)
Charges for Services	53,579	14,788	72,935	14,788	14,788	14,788	-
Miscellaneous	1,464	1,283	-	-	-	-	-
Transfers In - Operating	-	-	-	-	-	-	-
Transfers In - Capital	219,344	-	7,500	38,349	55,791	55,791	17,442
Total Revenues	584,206	32,304	230,435	351,375	289,513	289,513	(61,862)
EXPENDITURES							
Supplies	-	-	-	-	-	-	-
Other Services and Charges	58,858	27,196	157,500	71,475	-	-	(71,475)
Capital Outlay	86,366	-	-	259,900	243,260	243,260	(16,640)
Miscellaneous	-	-	-	-	-	-	-
Debt Service (Interest - Internal loan)	30,372	25,159	20,000	20,000	20,000	20,000	-
Total Expenditures	175,596	52,355	177,500	351,375	263,260	263,260	(88,115)
Net Change in Fund Balance							
Internal Loan (Principal payment)	408,610	(20,051)	52,935	-	26,253	26,253	26,253
Cash and Invest. (Internal Loan)	(915,997)	(540,089)	(487,154)	(540,089)	(513,836)	(513,836)	

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ADOPTED	5/30/12	REVISED	REQUEST	FINAL
4302	Federal Grants	268,239	16,233	150,000	19,702	298,238	218,934	218,934
4325	State Grants	41,580	-	-	-	-	-	-
4377	Local Government Grants and Aids	-	-	-	-	-	-	-
4492	Park Dedication Reimbursement	5,130	1,283	-	-	-	-	-
4480	User Improvement Fees	48,449	14,788	72,935	-	14,788	14,788	14,788
4592	Other Revenue	1,464	-	-	-	-	-	-
4920	Transfer In	219,344	-	7,500	-	38,349	55,791	55,791
	Total Revenues	584,206	32,304	230,435	19,702	351,375	289,513	289,513

FUNCTION: Transportation		PROGRAM: Airport Capital			BUSINESS UNIT: 40404			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	REQUEST	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	(21,678)	110	157,500	19,753	19,753	-	-
6390	Postage and Telephone	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	-	-	-	-	-	-	-
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6365	Ins. Claims within Deductible	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	80,536	27,086	-	51,722	51,722	-	-
6373	Internal Labor Charge	-	-	-	-	-	-	-
6374	Administration Support Fee	-	-	-	-	-	-	-
6378	Copier Maintenance Agreement	-	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
	Total Other Services and Charges	58,858	27,196	157,500	71,475	71,475	-	-
	CAPITAL OUTLAY							
6530	Improvement other than Buildings	86,366	-	-	16,980	259,900	243,260	243,260
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	86,366	-	-	16,980	259,900	243,260	243,260
	MISCELLANEOUS							
6471	Dues and Subscriptions	-	-	-	-	-	-	-
6451	Refund and Reimbursements	-	-	-	-	-	-	-
6460	Non-Recurring Cost	-	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-	-
	DEBT SERVICE							
6612	Interest Expense	30,372	25,159	20,000	-	20,000	20,000	20,000
6720	Operating Transfer	-	-	-	-	-	-	-
	Total Debt Service	30,372	25,159	20,000	-	20,000	20,000	20,000
	Total Expenditures	175,596	52,355	177,500	88,455	351,375	263,260	263,260

CITY OF SOUTH ST PAUL, MN

FUNCTION: Transportation		DEPT. & DIV: Airport Capital Fund		
DETAIL OF EXPENDITURES				
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2012 BUDGET	2013 REQUEST
PERSONAL SERVICES				
6102	Overtime-reg. Employees			
6108	Accumulated Vacation/Comp			
6112	Service Recognition Award			
6135	Retiree Paid Insurance Charge			
6150	Workers Comp Ins. Premium			
6170	Employer Cont to HCSP			
SUPPLIES				
6201	Office Supplies			
6210	Operating Supplies			
6220	Repair & Maintenance Supplies			
6245	Clother Allowance			
6230	Merchandise for Resale			
6240	Minor Equipment & Furnishings			
OTHER SERVICES & CHARGES				
6302	Professional Services		19,753	
6390	Postage and Telephone			
6331	Conferences, Training, Travel			
6341	Advertising			
6361	Property & Liability Insurance			
6371	Repairs & Maint. (Contractual)		51,722	
6373	Internal Labor Charge			
6374	Administration Fee			
6378	Copier Maintenance Agreement			
6379	Cont. Serv/Refuse and Sanitation			
6385	Utility Service			
6380	Central Garage Rental Charge			
6396	Honeywell contract Maint			
CAPITAL OUTLAY				
6520	Buildings and Structures			
6530	Improvement other than Buildings	Environmental Assessment and Master Plan total \$503,160	259,900	243,260
6560	Building Fixtures and Improvements	(\$259,900 in 2012) and (\$243,260 in 2013)		
6580	Other Equipment			
MISCELLANEOUS				
6471	Dues and Subscriptions			
6451	Refund and Reimbursements			
6485	Emergencies and Contingencies			
DEBT SERVICE				
6612	Interest Expense		20,000	20,000
6720	Operating Transfer			

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 2012 Budget Revisions include

- No significant 2012 Budget Revisions are noted in the 2013 program budget

Notable Expenditure Changes

- CSCC will now be contributing to 50% of the office photocopier lease and maintenance, shared with parks and recreation. Historically the parks and recreation administration budget paid 100% of the cost.
- Cardio equipment lease is new for 2012-14, an increase of \$201/month, \$ 2,412 annually.
- Increase in contribution to brochure printing and mailing based on actual historic costs.
- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)

Notable Capital Project or Asset Acquisitions

- The 2013 budget includes programmed Capital Outlay expenditures:
 - Centennial Room South table and chairs replacement \$8,000

CENTRAL SQUARE COMMUNITY CENTER
SUMMARY OF REVENUES AND EXPENDITURES

Description	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ORIGINAL	REVISED	REQUEST	FINAL	
REVENUES	224,420	245,206	228,850	228,850	339,871	339,871	-
EXPENDITURES							
Operational	207,055	225,322	228,490	228,490	319,361	319,361	90,871
Capital Outlay	-	(76,489)	(77,000)	(111,000)	8,000	8,000	119,000
Total Expenditures	207,055	148,833	151,490	117,490	327,361	327,361	209,871
FUND BALANCE							
Operational Surplus.(deficit)	17,365	19,884	360	360	20,510	20,510	(360)
"Capital Funds" contribution (use)	-	(76,489)	(77,000)	(111,000)	14,000	14,000	111,000
Net Change in Fund Balance	17,365	(56,605)	(76,640)	(110,640)	34,510	34,510	110,640
Cash and Invest. (Internal Loan) Balance**	185,753	129,148	52,508	18,508	53,018	53,018	

** - 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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	REQUEST	FINAL
4409	Administrative Support Charge	-	-	-	-	-	99,471	99,471
4541	Memberships	129,983	147,814	136,000	67,605	136,000	145,000	145,000
4542	Daily Admissions	47	540	-	232	-	400	400
4543	Programming	78,757	78,133	77,000	41,305	77,000	80,000	80,000
4545	Open Swim	5,218	5,919	6,000	2,782	6,000	6,000	6,000
4546	Room Rental	2,291	2,727	2,400	1,315	2,400	2,500	2,500
4547	Miscellaneous	402	-	250	906	250	500	500
4510	Vending	-	-	1,200	75	1,200	-	-
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4671	Interest Earnings	7,722	9,775	6,000	-	6,000	6,000	6,000
4676	Workers comp Ins Divident	-	298	-	-	-	-	-
	Total Revenues	224,420	245,206	228,850	114,220	228,850	339,871	339,871

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	26,444	44,389	50,017	27,312	50,017	118,027	118,027
6102	Overtime-reg. Employees	-	-	-	-	-	-	-
6104	Salaries-temp. Employees	84,996	90,825	100,437	34,117	100,437	100,437	100,437
6106	Independent Contractor	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	-	-	-	-	-	2,873	2,873
6120	Employer Cont. for Pension	14,441	18,637	20,334	6,832	20,334	25,339	25,339
6130	Employer Paid Insurance	-	-	-	-	-	3,245	3,245
6140	Unemployment Com Ins. Premium	-	10	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,716	1,318	1,602	909	1,818	1,999	1,999
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	-	-	-	-	-	1,513	1,513
	Total Personal Services	127,597	155,179	172,390	69,170	172,606	253,433	253,433
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	24,667	27,357	4,300	4,560	4,300	6,000	6,000
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	13,259	(671)	1,700	-	1,700	3,000	3,000
6250	Merchandise For Resale	-	535	-	-	-	200	200
	Total Supplies	37,926	27,221	6,000	4,560	6,000	9,200	9,200
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	4,314	4,357	4,200	1,293	4,200	4,500	4,500
6342	Printing and Binding	-	-	200	54	200	200	200
6344	Quarterly Brochure Publication	8,225	8,447	3,100	2,254	3,100	3,500	3,500
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	2,030	4,018	1,000	25	1,000	1,000	1,000
6375	Other Contractual Services	-	-	15,100	272	15,100	16,500	16,500
6378	Copier Maintenance Agreement	-	-	-	-	-	1,320	1,320
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6390	Postage and Telephone	-	37	800	45	800	800	800
6381	Other Rentals	20,953	23,112	23,500	10,795	23,500	25,908	25,908
	Total Other Services and Charges	35,522	39,971	47,900	14,738	47,900	53,728	53,728
CAPITAL OUTLAY								
6520	Buildings and Structures	-	-	77,000	-	77,000	-	-
6560	Buildings Fixtures and Improve.	-	76,489	-	-	-	8,000	8,000
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	-	76,489	77,000	-	77,000	8,000	8,000
MISCELLANEOUS								
6412	Credit Card/ACH Fees	2,513	2,943	2,200	-	2,200	3,000	3,000
6460	Non-Recurring Cost	3,497	-	-	-	-	-	-
6465	Interest/Finance charge	-	8	-	-	-	-	-
	Total Miscellaneous	6,010	2,951	2,200	-	2,200	3,000	3,000
	Total Expenditures	207,055	301,811	305,490	88,468	305,706	327,361	327,361

WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2010 ACTUAL	2011 ACTUAL	2012		REQUEST	FINAL	Revised 2012 vs 2013
			ORIGINAL	REVISED			
WATER							
Revenue (includes 1/2 Interest & Misc Revenue)	4,118,719	1,627,386	1,620,179	1,638,516	2,222,441	2,222,441	583,925
Expense - Operational (includes transfers)	873,840	1,074,101	953,106	933,022	1,054,715	1,064,177	131,155
Expense - Capital (includes transfers)	2,647,813	1,070,443	1,459,121	862,109	1,572,039	1,574,662	712,553
WATER INCOME (LOSS)	597,066	(517,158)	(792,048)	(156,615)	(404,313)	(416,398)	(259,783)
SEWER							
Revenue (includes 1/2 Interest & Misc Revenue)	3,296,737	3,302,798	3,244,448	3,262,785	4,617,746	4,617,746	1,354,961
Expense - Operational (includes transfers)	3,035,823	2,914,417	3,150,406	3,140,063	3,189,748	3,205,300	65,237
Expense - Capital (includes transfers)	-	-	551,960	480,275	1,571,622	1,571,647	1,091,372
SEWER INCOME (LOSS)	260,914	388,381	(457,918)	(357,553)	(143,624)	(159,201)	198,352
TOTAL INCOME (LOSS)	857,980	(128,777)	(1,249,966)	(514,168)	(547,937)	(575,599)	(61,431)
YEAR END CASH AND INVESTMENT BALANCE	4,380,674	4,183,386	2,933,420	3,669,218	3,121,281	3,093,619	

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
4674	Bad Check Charge	315	465	476	80	476	476	476
4652	Prepayments at County	-	-	-	-	-	-	-
4653	Current Installments	-	-	-	-	-	-	-
4654	Delinquent Installments	-	-	-	-	-	-	-
4656	Penalties and Interest	5,443	7,670	8,000	2,569	8,000	8,000	8,000
4671	Interest Earnings	138,463	165,874	90,000	-	110,000	110,000	110,000
4672	Other	-	4,649	500	1,172	500	500	500
4673	Cash Over/Short	-	-	-	-	-	-	-
4676	Workers Comp Ins Dividend	-	1,736	-	674	674	-	-
4678	Rebates on purchases	-	-	-	16,000	16,000	-	-
4710	General Customer - Water	463,639	557,674	573,750	253,555	573,750	645,469	645,469
4725	Heavy Industries - Water	252,517	338,826	371,250	143,288	371,250	417,656	417,656
4720	Commercial Customer Water	214,133	266,134	270,700	96,311	270,700	304,538	304,538
4770	Water Meter & Conn Permit	6,996	2,483	4,000	-	4,000	-	-
4750	Water Service Charges	202,475	245,102	254,391	121,446	254,391	286,190	286,190
4755	Water Surcharge	43,498	43,550	42,000	18,091	42,000	42,000	42,000
4760	Penalties - Water	49,893	68,493	45,000	22,028	45,000	45,000	45,000
4672	Other - Water	-	-	400	-	400	400	400
4771	Hydrant Rent	1,500	1,100	1,200	450	1,200	1,200	1,200
4765	Miscellaneous Charges - Water	8,707	13,827	8,000	8,578	8,000	8,000	8,000
4780	Hook up Charges	2,250	-	-	-	-	-	-
4710	General Customer - Sewer	1,803,251	1,939,692	2,000,960	828,786	2,000,960	2,080,998	2,080,998
4725	Heavy Industries - Sewer	1,321,037	1,196,342	1,144,000	573,773	1,144,000	1,189,760	1,189,760
4785	SAC Charges	50,400	46,830	-	-	-	-	-
4765	Miscellaneous Charges - Sewer	-	-	-	-	-	-	-
4760	Penalties Sewer	49,938	29,737	50,000	25,828	50,000	50,000	50,000
	Bond Proceeds - PFA Loan	2,801,000	-	-	-	-	-	-
	Bond Proceeds - Meter Reading System	-	-	-	-	-	1,650,000	1,650,000
	Total Revenues	7,415,455	4,930,184	4,864,627	2,112,629	4,901,301	6,840,187	6,840,187

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 2012, the Finance Department continued with the implementation of a new finance and accounting system. The implementation process began in 2011 with most of the Utility billing system conversion occurring in 2012. The majority of the costs for the new billing system will be included in this program budget with some of the costs being paid from the Finance program as the system is expected to handle more than utility billing.

Utility payments

The new billing system will allow the City to explore alternative methods of accepting payments for Utility Services. This exploration is expected to begin in 2013. 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 - 2012 Original vs. 2012 Revisions

- The program budget includes notable 2012 spending revisions for the accounting, billing and mailing of Utility bills. This is primarily due to the 2012 budget assuming a full-year of LOGIS service charges for the Utility Billing system support. In addition, the 2012 budget included costs for the City to print and mail Utility Bills in-house. These 2012 expenditures are now reduced due to the City now using a service provider to handle these duties.

Notable Expenditure Changes

- 2013 will be the first full year for the City using and receiving LOGIS support services (Professional Services) for the new Billing system which results in an increase to the 2013 budget of \$24,726 above the 2012 revised budget.
- In 2011, the City contracted with Ehler's and Associates to perform a Utility Rate analysis. Subsequently, Utility rates were adopted to be effective for 2011, 2012 and 2013 calendar years. The 2013 budget includes \$5,000 for the performance of similar services for the 2014 and subsequent calendar years.

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	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	82,986	72,523	73,386	50,681	73,386	79,730	79,730
6102	Overtime-reg. Employees	169	1,316	600	9,387	600	600	600
6108	Accumulated Vacation/Comp	1,567	1,186	593	-	593	810	810
6120	Employer Cont. for Pension	11,979	10,965	11,113	8,918	11,113	12,005	12,005
6130	Employer Paid Insurance	13,279	3,520	11,430	8,275	11,430	12,692	12,410
6150	Workers Comp. Ins. Premium	342	270	322	274	365	402	402
6170	Employer Cont to HCSP	925	225	924	597	924	1,359	1,359
	Total Personal Services	111,247	90,005	98,368	78,132	98,411	107,598	107,316
SUPPLIES								
6201	Office Supplies	4,705	507	4,500	1,120	4,500	1,500	1,500
6240	Minor Equipment & Furnishings	341	-	100	59	100	100	100
	Total Supplies	5,046	507	4,600	1,179	4,600	1,600	1,600
OTHER SERVICES & CHARGES								
6302	Professional Services	17,285	1,716	63,260	19,537	33,666	57,209	57,209
6342	Printing and Binding	-	1,526	-	-	-	-	-
6385	Utility Service	-	41	-	-	-	-	-
6390	Postage and Telephone	13,232	7,947	15,000	6,322	10,000	4,796	4,796
6331	Conferences, Training, Travel	480	354	500	122	500	500	500
6371	Repairs & Maint. (Contractual)	1,650	1,650	1,700	1,650	1,700	1,700	1,700
6374	Administration Support Fee	89,600	101,400	101,400	52,550	101,400	101,400	101,400
6375	Other Contracted Services	3,845	1,947	3,250	7,772	10,625	16,815	16,815
	Total Other Services and Charges	126,092	116,581	185,110	87,953	157,891	182,420	182,420
	Total Expenditures	242,385	207,093	288,078	167,264	260,902	291,618	291,336

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 2013 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 be completed in 2013 and is proposed to be debt financed. The current budget does include bond proceeds.

Significant Revisions - 2012 Original vs. 2012 Revisions

- Repairs & Maint. - Project expenditures are revised for the delay in the 19th Ave Water Tower Painting project (\$450,000). This project is now programmed to be started and completed in 2013.
- Conferences, Training, travel is revised to decrease \$4,995, due to an error in calculation for the City Engineer Car Allowance.
- Capital Outlay budget revisions include:
 - a. Delay for the Upgrading of pressure sustaining valves - North End - \$60,000
 - b. Error in the double counting of the Water Painting project - \$450,000
 - c. The addition of Well #4 Generator (Other Equipment) system increased the 2012 budget by \$85,843. This project was actually programmed in 2011.
- Transfer to Capital Project Fund budget revisions include:
 - a. 2012 Mill and Overlay - \$53,782
 - b. 2012 Reconstruction (14th and 18th Ave) - \$291,463
 - c. Hardman Triangle \$119,400

Notable Expenditure Changes

- The Repair and Maintenance Supplies expenditure is increased \$25,000. This is primarily due to the 2013 budget being programmed for the cost of meter supplies and for doing landscape work at the 17th Avenue tank and Pumphouse #3.
- The 2013 budget includes a \$25,000 increase to Professional Services for the modeling of the City's Water distribution system. Utility costs are anticipated to increase in 2013, therefore, increased costs of \$45,000 are reflected in the 2013 budget.
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- 19th Ave Water Painting - \$450,000 and Watermain relining \$50,000
- The Meter Replacement Program is expected to start and be completed in 2013. This project is estimated to cost \$1,650,000 with the Water Program participating with a 25% cost share or \$412,000.
- Upgrade of pressure reducing valves, North End - \$60,000
- Roof Replacement for Well#6 and #7 - \$40,000
- Gate Valves and Hydrant Replacements - \$50,000; and Altitude Valve for the Water reservoir Site - \$50,000
- Metering unmetered buildings and irrigation systems - \$40,000

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Water			BUSINESS UNIT: 50605	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	153,497	134,817	146,247	97,944	146,247	150,452	150,452
6102	Overtime-reg. Employees	16,338	27,751	10,000	8,627	10,000	10,000	10,000
6104	Salaries-temp. Employees	13,263	13,734	15,000	8,740	15,000	15,000	15,000
6108	Accumulated Vacation/Comp	3,010	2,365	1,588	-	1,588	1,074	1,074
6111	Severance	-	-	-	-	-	-	-
6112	Service Recognition Award	1,333	-	-	-	-	-	-
6120	Employer Cont. for Pension	26,614	25,289	23,633	16,574	23,633	23,800	23,800
6130	Employer Paid Insurance	20,844	47,743	24,518	13,477	24,518	25,179	25,179
6135	Retiree Paid Insurance Charge	492	2,935	18,626	-	18,626	18,052	18,052
6150	Workers Comp. Ins. Premium	3,855	2,891	3,622	3,082	4,110	4,521	4,521
6170	Employer Cont to HCSP	2,486	(452)	1,806	805	1,806	1,453	1,453
	Total Personal Services	241,732	257,073	245,040	149,249	245,528	249,531	249,531
SUPPLIES								
6201	Office Supplies	-	2,461	-	-	-	-	-
6220	Repair & Maintenance Supplies	124,001	111,929	110,000	90,826	110,000	125,000	125,000
6230	Books, Materials & Periodicals	-	-	500	-	500	500	500
6240	Minor Equipment & Furnishings	-	-	810	-	810	4,500	4,500
6245	Clothing Allowance	1,174	2,071	1,451	488	1,451	1,451	1,451
	Total Supplies	125,175	116,461	112,761	91,314	112,761	131,451	131,451
OTHER SERVICES & CHARGES								
6302	Professional Services	12,781	76,849	27,000	17,384	27,000	57,000	57,000
6331	Conferences, Training, Travel	1,652	3,120	6,984	1,274	1,989	2,330	2,330
6361	Property & Liability Insurance	28,965	31,465	29,430	20,581	27,441	30,244	30,244
6371	Repairs & Maint. (Contractual)	31,026	128,765	80,000	41,631	80,000	80,000	80,000
6371	Repairs & Maint. - Project	-	-	450,000	-	-	500,000	500,000
6375	Other Contracted Services	-	1,519	-	-	-	-	-
6379	Cont Serv/Refuse & Sanitation	-	245	-	-	-	-	-
6380	Central Gar. Maintenance Charges	31,300	31,194	12,452	6,226	12,452	12,950	22,553
6381	Other Rentals	25,000	25,000	25,000	12,500	25,000	25,000	25,000
6385	Utility Service	163,633	202,601	180,000	124,872	180,000	225,000	225,000
6390	Postage and Telephone	1,646	8,204	2,000	854	2,000	7,000	7,000
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	4,829	6,306	5,400	3,527	5,400	5,400	5,400
	Total Other Services and Charges	344,084	558,520	862,266	250,475	405,282	988,924	998,527
CAPITAL OUTLAY								
6530	Impr. Other than Buildings	233,591	370,730	601,950	36,770	91,950	227,000	227,000
6580	Other Equipment	-	89,673	-	85,843	85,843	462,000	462,000
6382	Equipment Replacement Charge	-	-	22,353	11,177	22,353	23,247	25,870
	Total Capital Outlay	233,591	460,403	624,303	133,790	200,146	712,247	714,870
Miscellaneous								
6430	Miscellaneous	2,100	-	-	-	-	-	-
6471	Dues and Subscriptions	1,952	1,949	2,000	1,705	2,000	2,000	2,000
6453	Remittance of Rev/Other Agency	12,604	11,551	12,000	12,206	12,000	12,000	12,000
	Total Miscellaneous	16,656	13,500	14,000	13,911	14,000	14,000	14,000
Transfers/Debt Service								
6640	Bond Issuance Costs	7,500	385	-	-	-	-	-
6601	Bond Principal	51	126,000	128,000	117,759	128,000	130,000	130,000
6611	Bond Interest	26,354	42,386	44,318	40,591	44,318	43,528	43,528
6719	Transfer to Capital Project Fund	2,355,317	416,269	187,500	-	464,645	161,264	161,264
6720	Operating Transfers	50,000	50,000	50,000	25,000	50,000	50,000	50,000
		2,439,222	635,040	409,818	183,350	686,963	384,792	384,792
	Total Expenditures	3,400,460	2,040,997	2,268,188	822,089	1,664,680	2,480,945	2,493,171

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 2013 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 be completed in 2013 and is proposed to be debt financed. The current budget does include bond proceeds.

Significant Revisions - 2012 Original vs. 2012 Revisions

- Delayed the purchase of Televising camera equipment for the Utility Van - \$58,000 until 2013 at an increased cost of \$75,000 due to better information regarding the asset.
- Transfer to Capital Project Fund budget revisions include:
 - a. Delay of the Meter Reading system to 2013 - \$262,500
 - b. 2012 Mill and Overlay \$49,101
 - c. 2012 Street Reconstruction (14th and 18th Ave) - \$212,314
 - d. Hardman Triangle - \$167,400

Notable Expenditure Changes

- Met Council Waste Water - the Cost for waste water services increased by 1% or \$ 32,510 for 2013
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- The Meter Replacement Program is expected to start and be completed in 2013. This project is estimated to cost \$1,650,000 with the Sanitary Sewer Program participating with a 75% cost share or \$1,238,000.
- Televising camera equipment for the Utility van - \$75,000
- Sewer Relinings as per Inflow and Infiltration Study - \$100,000
- Normal Sanitary Sewer Replacements as part of the Street Reconstruction Program - \$75,000

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Sanitary Sewer			BUSINESS UNIT: 50606	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	148,426	134,818	146,247	98,015	146,247	142,646	150,452
6102	Overtime-reg. Employees	16,859	5,268	9,000	14,734	9,000	9,000	9,000
6104	Salaries-temp. Employees	-	3,651	4,000	-	4,000	4,000	4,000
6108	Accumulated Vacation/Comp	3,010	2,365	1,588	-	1,588	1,074	1,074
6112	Service Recognition Award	1,333	-	-	-	-	-	-
6120	Employer Cont. for Pension	24,157	21,328	22,178	16,616	22,178	22,806	22,806
6130	Employer Paid Insurance	20,448	5,241	24,541	13,987	24,541	25,179	25,179
6135	Retiree Paid Insurance Charge	492	2,935	-	-	-	-	-
6150	Workers Comp. Ins. Premium	5,729	4,515	5,384	4,581	6,108	6,719	6,719
6170	Employer Cont to HCSP	2,486	387	1,806	816	1,806	1,453	1,453
	Total Personal Services	222,940	180,508	214,744	148,749	215,468	212,877	220,683
SUPPLIES								
6220	Repair & Maintenance Supplies	5,974	3,365	6,000	7,079	9,000	6,000	6,000
6240	Minor Equipment & Furnishings	-	-	1,810	-	1,810	1,000	1,000
6245	Clothing Allowance	1,173	760	1,451	459	1,451	1,451	1,451
	Total Supplies	7,147	4,125	9,261	7,538	12,261	8,451	8,451
OTHER SERVICES & CHARGES								
6302	Professional Services	116,023	16,840	22,750	11,565	22,750	23,600	23,600
6331	Conferences, Training, Travel	720	192	2,110	1,301	2,110	2,380	2,380
6361	Property & Liability Insurance	6,973	1,604	7,086	4,955	6,607	7,282	7,282
6371	Repairs & Maint. (Contractual)	13,238	9,910	15,000	1,678	15,000	21,000	21,000
6376	Metro Waste Control Comm.	2,421,055	2,477,700	2,634,001	1,975,500	2,634,001	2,666,511	2,666,511
6379	Cont. Serv/Refus & Sanitation	477	67	650	53	650	650	650
6380	Central Gar. Maintenance Charges	36,424	36,403	10,565	5,283	10,565	10,988	18,875
6385	Utility Service	11,439	7,215	15,000	6,448	15,000	15,000	15,000
6390	Postage and Telephone	103	6	200	192	200	200	200
6407	Other City Water/Sewer Charges	3,091	-	-	-	-	-	-
6460	Non-Recurring Cost	-	1,300	-	-	-	-	-
	Total Other Services and Charges	2,609,543	2,551,237	2,707,362	2,006,975	2,706,883	2,747,611	2,755,498
CAPITAL OUTLAY								
6520	Buildings and Structure	-	-	-	2,200	-	-	-
6530	Improvements Other than Bldgs	-	-	-	-	-	72,000	72,000
6580	Other Equipment	-	-	83,000	-	25,000	1,296,000	1,296,000
6382	Equipment Replacement Charge	-	-	26,460	13,230	26,460	27,518	27,543
	Total Capital Outlay	-	-	109,460	15,430	51,460	1,395,518	1,395,543
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	-	-	442,500	-	428,815	176,104	176,104
6720	Operating Transfers	50,000	50,000	50,000	25,000	50,000	50,000	50,000
	Total Transfers Out	50,000	50,000	492,500	25,000	478,815	226,104	226,104
	Total Expenditures	2,914,630	2,810,870	3,558,327	2,216,192	3,489,887	4,615,561	4,631,279

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 budget draft programs a 4% revenue increase to cover inflationary cost increases. The increase is estimated to generate an additional \$14,700 of estimated revenue. These rates were already approved resulting from the Utility Rate Study.

Levee Improvements

- The 2013 budget assumes debt financing (revenue) and State bond funds for Levee improvements. The \$2.4 million project is expected to take two years with 75% (\$1.8 million) of the work being performed in 2013 and 25% (\$600,000) in 2014. The current 2013 budget contemplates issuing debt to finance the improvements, unless other sources are determined.

Significant Revisions - 2012 Original vs. 2012 Budget Revisions

- Levee Improvements as required for recertification of the Levee- \$1,800,000 - were delayed to 2013.
- Capital Outlay budget revisions include the current estimated costs for the following projects:
 - a. Mill and Overlay, BRR projects - \$29,784
 - b. 2012 Street Reconstruction (14th and 18th) - \$250,244
 - c. Hardman Triangle - \$343,200

Notable Expenditure Changes

- Repairs and Maintenance (Contractual) are proposed to increase (\$50,000) due to repairs of alley and Catch basins.
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- Richmand Hardman Ave Reconstruction - \$100,872
- Storm Water related improvements as part of the 2012 Street improvements (M&O, BRR, and Street Reconstruction) programs - \$75,000
- Levee Improvement as required for recertification - \$2,400,000 - Debt financing and State Bonding is currently outlined in the proposed 2013 Budget for the City Share of \$1,800,000

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

ITEMS	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ORIGINAL	REVISED	REQUEST	FINAL	
Revenues	344,437	457,770	2,467,760	367,760	2,482,470	2,482,470	2,114,710
Expenditures							
Operational	156,722	144,607	130,000	130,000	178,500	178,500	48,500
Capital Outlay	-	-	2,062,000	673,228	1,975,872	1,975,872	1,302,644
Total	156,722	144,607	2,192,000	803,228	2,154,372	2,154,372	1,351,144
Change in Fund Balance	187,715	313,163	275,760	(435,468)	328,098	328,098	763,566
Cash and Investment Balance	761,797	1,115,462	1,391,222	679,994	1,008,092	1,008,092	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	344,437	367,652	367,760	367,760	382,470	382,470	14,710
Expenditures	156,722	144,607	130,000	130,000	178,500	178,500	48,500
Operating Surplus/Deficit	187,715	223,045	237,760	237,760	203,970	203,970	(33,790)
CAPITAL/DEBT ACTIVITY							
Revenues	-	90,118	2,100,000	-	2,100,000	2,100,000	2,100,000
Expenditures	-	-	2,062,000	673,228	1,975,872	1,975,872	1,302,644
Surplus/Deficit	-	90,118	38,000	(673,228)	124,128	124,128	797,356
Net Change in Fund Balance	187,715	313,163	275,760	(435,468)	328,098	328,098	763,566

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
4310	State Grants and Aids	-	90,118	900,000	-	-	900,000	900,000
4477	Other - (Southview Pond) reimb	-	-	-	-	-	-	-
4671	Interest Earnings	-	44,337	-	-	-	-	-
4710	Single Family Residential	190,556	196,024	201,552	82,872	201,552	209,614	209,614
4715	Multi-Family Residential	15,596	16,492	15,912	6,728	14,312	14,884	14,884
4720	Commercial/Industrial	43,824	43,998	47,736	36,282	47,736	49,645	49,645
4725	Heavy Industrial	72,450	43,998	79,560	17,710	79,560	82,742	82,742
4735	Churches, Private School, Cmtry	4,015	4,133	4,243	1,600	4,243	4,413	4,413
4730	Airport Hangars	4,111	4,271	4,349	2,205	4,349	4,523	4,523
4740	Duplexes	-	-	-	842	1,600	1,664	1,664
4745	Vacant Developable Land	7,740	8,033	8,168	3,735	8,168	8,495	8,495
4760	Penalties	6,145	6,366	6,240	4,543	6,240	6,490	6,490
4931	Bond Proceeds	-	-	1,200,000	-	-	1,200,000	1,200,000
	Total Revenues	344,437	457,770	2,467,760	156,517	367,760	2,482,470	2,482,470

FUNCTION: Utility		FUND: Storm Water		PROGRAM: Storm Water			BUSINESS UNIT: 50610	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
	SUPPLIES							
6201	Office Supplies	16	-	2,000	26	2,000	-	-
6210	Operating Supplies	-	-	-	9	-	-	-
6220	Repair & Maintenance Supplies	1,636	301	10,000	1,024	10,000	10,000	10,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	1,652	301	12,000	1,059	12,000	10,000	10,000
	OTHER SERVICES & CHARGES							
6302	Professional Services	12,538	23,705	20,000	3,293	20,000	20,000	20,000
6371	Repairs & Maint. (Contractual)	31,841	27,770	27,600	6,862	27,600	77,600	77,600
6385	Utility Service	11,987	18,501	12,500	6,372	12,500	13,000	13,000
6374	Administration Support Fee	8,100	6,900	6,900	2,450	6,900	6,900	6,900
	Total Other Services and Charges	64,466	76,876	67,000	18,977	67,000	117,500	117,500
	CAPITAL OUTLAY							
6520	Buildings	-	-	50,000	23,466	50,000	-	-
6530	Improvements Other than Bldgs	-	19,237	-	-	-	-	-
	Total Capital Outlay	-	19,237	50,000	23,466	50,000	-	-
	MISCELLANEOUS							
6471	Dues and Subscriptions	9,193	8,193	11,000	8,193	11,000	11,000	11,000
	Total Miscellaneous	9,193	8,193	11,000	8,193	11,000	11,000	11,000
	TRANSFERS							
6719	Transfer to Capital Project Fund	-	-	2,012,000	-	623,228	1,975,872	1,975,872
6720	Operating Transfers	81,411	40,000	40,000	20,000	40,000	40,000	40,000
	Total Transfers Out	81,411	40,000	2,052,000	20,000	663,228	2,015,872	2,015,872
	Total Expenditures	156,722	144,607	2,192,000	71,695	803,228	2,154,372	2,154,372

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 program budget included a 4% revenue increase to cover Xcel Energy rate increases for 2013. The increase did not gain City Council support for 2013 and was voted down for 2012. As an alternative, the City Council elected to program a transfer of General Fund proceeds to help pay for the maintenance and replacement of street lights.

Significant Revisions - 2012 Original vs. 2012 Revisions

- No Budget revisions are programmed and requested in the program for 2012.

Notable Expenditure Changes

- The program budget anticipates an increase in energy costs due to new Xcel Energy rates for 2013.

Notable Capital Project or Asset Acquisitions

- The Capital Improvement Plan (CIP) currently includes the following Capital Projects:
 - Farwell Ave - \$45,000 (Funding Source - Capital Programs Fund)
 - New Lighting system on New Concord Exchange - \$50,000 (Funding Source - Tax Increment)

STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2010 ACTUAL	2011 ACTUAL	2012		2013		Revised 2012 vs 2013
			ORIGINAL	REVISED	Proposed	FINAL	
Revenues	206,162	207,040	203,700	203,700	306,848	319,096	115,396
Expenditures							
Operational	186,765	220,100	202,100	202,100	220,100	220,100	18,000
Capital Outlay	-	-	-	-	95,000	95,000	95,000
Total	186,765	220,100	202,100	202,100	315,100	315,100	113,000
Change in Fund Balance	19,397	(13,060)	1,600	1,600	(8,252)	3,996	2,396
Cash and Investment Balance	(28,820)	(20,735)	(19,135)	(19,135)	(27,387)	(15,139)	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	206,162	207,040	203,700	203,700	211,848	204,096	396
Expenditures	186,765	215,163	202,100	202,100	220,100	220,100	18,000
Operating Surplus/Deficit	19,397	(8,123)	1,600	1,600	(8,252)	(16,004)	(17,604)
CAPITAL/DEBT ACTIVITY							
Revenues	-	-	-	-	95,000	115,000	115,000
Expenditures	-	-	-	-	95,000	95,000	95,000
Surplus/Deficit	-	-	-	-	-	20,000	20,000
Net Change in Fund Balance	19,397	(8,123)	1,600	1,600	(8,252)	3,996	2,396

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

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	7/31/12	REVISED	REQUEST	FINAL
4377	Other Grants and Aids	-	-	-	-	-	50,000	50,000
4671	Interest Earnings	-	-	-	-	-	-	-
4710	Single Family Residential	137,866	137,874	144,000	(9,909)	144,000	149,760	144,000
4715	Multi-Family Residential	19,835	20,399	19,200	7,147	19,200	19,968	19,200
4720	Commercial/Industrial	32,849	32,430	29,000	11,659	29,000	30,160	29,000
4725	Heavy Industrial	1,582	1,582	1,600	659	1,600	1,664	1,600
4735	Churches, Private School, Cmtry	1,904	1,908	1,900	652	1,900	1,976	1,976
4730	Airport Hangars	3,377	3,483	2,000	875	2,000	2,080	2,080
4745	Vacant Developable Land	-	-	-	-	-	-	-
4740	Duplexes	4,563	5,117	4,500	57,819	4,500	4,680	4,680
4760	Penalties	4,186	4,247	1,500	2,315	1,500	1,560	1,560
4920	Transfers In - Capital	-	-	-	-	-	45,000	65,000
	Total Revenues	206,162	207,040	203,700	71,217	203,700	306,848	319,096

FUNCTION: Utility	FUND: Street Light	PROGRAM: Street Light	BUSINESS UNIT: 50615
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	5/30/12	REVISED	REQUEST	FINAL
SUPPLIES								
6220	Repair & Maintenance Supplies	-	1,389	-	-	-	-	-
6240	Minor Equipment & Furnishings	84	3,527	5,000	1,334	5,000	5,000	5,000
6245	Clothing Allowance	-	47	-	-	-	-	-
	Total Supplies	84	4,963	5,000	1,334	5,000	5,000	5,000
OTHER SERVICES & CHARGES								
6302	Professional Services	-	36	-	180	-	-	-
6371	Repairs & Maint. (Contractual)	6,680	3,101	4,000	4,311	4,000	15,000	15,000
6385	Utility Service	158,886	181,730	169,000	84,882	169,000	176,000	176,000
6374	Administration Support Fee	-	4,100	4,100	5,050	4,100	4,100	4,100
6390	Postage and Telephone	-	290	-	-	-	-	-
	Total Other Services and Charges	165,566	189,257	177,100	94,423	177,100	195,100	195,100
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	-	-	-	95,000	95,000
	Total Capital Outlay	-	-	-	-	-	95,000	95,000
MISCELLANEOUS								
6612	Interest Expense	1,115	943	-	-	-	-	-
	Total Miscellaneous	1,115	943	-	-	-	-	-
TRANSFERS								
6720	Operating Transfers	20,000	20,000	20,000	10,000	20,000	20,000	20,000
	Total Transfers Out	20,000	20,000	20,000	10,000	20,000	20,000	20,000
	Total Expenditures	186,765	215,163	202,100	105,757	202,100	315,100	315,100

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:

Revenue Increase

- The Current Draft programs a 12% revenue increase to eliminate the use of fund balance and partially cover the maintenance and overhead costs of the operation. In addition, the revenue increase will cover the estimated inflation costs for equipment replacement. The 2014 budget will also need a combination of revenue increase and/or expenditure reductions in order for this operation to be sustainable.

Significant Revisions - 2012 Original vs. 2012 Revisions

- Professional Services in the 2012 program budget was revised to reflect the Public Works management services. These services are provided by the local School District.

Notable Expenditure Changes

- The program budget includes a change in staff and (School District) management service allocations. 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***
 - 3 Crown Victoria's - (\$27,000 Not including increased changeover costs)
 - Changover Costs for the 3 new vehicles - \$28,650. These costs are increased due to the 2013 vehicles being a new vehicle style. The classic Ford Crown Victoria style is being retired by the manufacturer.
- ***Public Works/Utility - Replace***
 - 1 - 1996 Ford dump truck #332 - replace with a 2013 dump truck with plow unit - \$165,000
 - 1 - 1994 F150 #206 - replace with a 2013 F-250 4x4 with plow blade - \$34,500
 - 1 - 1999 Dodge 3/4 truck #208 - replace with a 2013 F-250 4x4 truck with lift gate - \$31,500
 - Skid Steer loaders (Bobcat) purchase/trade in - \$28,600 (expenditure/corresponding revenue)
 - Hoist/crane for vehicle #338 (utility service truck) for lifting heavy objects, man hole covers, pumps hydrants \$6,000
 - Plow replacement for vehicle #329 - \$9,000

FUNCTION: Internal Service		FUND: Central Garage		PROGRAM: Central Garage			BUSINESS UNIT: 60703	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2010 ACTUAL	2011 ACTUAL	2012			2013	
				ORIGINAL	8/31/12	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	98,071	95,736	104,981	56,738	104,981	110,136	110,136
6102	Overtime-reg. Employees	3,501	3,079	1,000	1,192	3,000	3,000	3,000
6108	Accumulated Vacation/Comp	818	-	258	-	258	276	276
6111	Severance	1,960	-	-	-	-	-	-
6120	Employer Cont. for Pension	14,778	14,808	15,811	8,618	15,811	16,471	16,471
6130	Employer Paid Insurance	15,378	18,690	20,035	10,314	20,035	20,309	20,309
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	3,357	2,597	3,155	2,685	3,580	3,938	3,938
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	550	325	660	989	660	1,809	1,809
	Total Personal Services	138,413	135,235	145,900	80,536	148,325	155,939	155,939
SUPPLIES								
6201	Office Supplies	7	15,908	-	238	-	-	-
6210	Operating Supplies	132,808	159,434	170,000	89,293	170,000	170,000	170,000
6220	Repair & Maintenance Supplies	169,566	192,996	160,000	79,335	160,000	160,000	160,000
6240	Minor Equipment & Furnishings	2,985	6,604	2,400	-	2,400	2,400	2,400
6245	Clothing Allowance	1,547	1,769	1,500	799	1,500	1,500	1,500
	Total Supplies	306,913	376,711	333,900	169,665	333,900	333,900	333,900
OTHER SERVICES & CHARGES								
6302	Professional Services	5,144	8,503	6,000	7,406	14,500	14,500	14,500
6390	Postage and Telephone	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	330	-	-	-	-	-
6361	Property & Liability Insurance	23,044	21,204	23,414	16,374	21,832	24,062	24,062
6371	Repairs & Maint. (Contractual)	19,324	40,729	40,000	24,387	40,000	40,000	40,000
6374	Administration Support Fee	12,900	13,000	13,000	14,000	13,000	13,000	13,000
6385	Utility Service	-	58	-	-	-	-	-
	Total Other Services and Charges	60,412	83,824	82,414	62,167	89,332	91,562	91,562
CAPITAL OUTLAY								
6550	Motor Vehicles	122,447	297,448	287,888	167,260	287,888	340,650	340,650
6580	Other Equipment	64,280	86,963	44,805	21,974	44,805	43,600	43,600
	Total Capital Outlay	186,727	384,411	332,693	189,234	332,693	384,250	384,250
MISCELLANEOUS								
6465	Interest/Finance Charge	44	-	-	-	-	-	-
	Total Miscellaneous	44	-	-	-	-	-	-
	Total Expenditures	692,509	980,181	894,907	501,602	904,250	965,651	965,651

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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.

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

I. PURPOSE

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

II. DEFINITIONS

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

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

III. POLICY

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

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

IV. PROCEDURE

Issuance and Provisions

1. The City will confine long-term borrowing to capital improvements or projects which cannot be financed from current revenues or cash balances.
2. The City will not borrow money to finance the general operations of the City.
3. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the capital improvement.

4. The City will attempt to keep the average maturity of General Obligation Bonds at or below 20 years.
5. The total G.O. debt service tax-levy shall not exceed 10% of the General Fund expenditures.
6. The City will utilize a financial consultant in determining the appropriate bond and financing structure for debt issuances.
7. The sale of the bonds will be done through a competitive and open process. However, the City reserves the right to choose to use a “negotiated sale” method, in the rare circumstances that it is deemed to be more advantageous to the City.
8. Coordination of capital needs with overlapping or other units of government should be undertaken to avoid periodic marketing conflicts as well as increase awareness of the impact of debt on proper tax-paying entities

Monitoring and Continuing Evaluation Provisions

1. The City will maintain good communications with bond rating agencies regarding its financial condition. Complete and full disclosure of all financial and economic operations will be met through the timely distribution of the annual audited financial report, debt offering statement, operating budget, capital improvement plan, the immediate transmission of information and details related to any material event.
2. Compliance with the terms, conditions, and covenants of all outstanding bond or lease transactions will be continually monitored and followed.
3. Bond refunding’s and other savings opportunities will be monitored by the Finance Department and the City’s financial advisor and action will be taken when determined financially advantageous. Net Present Value debt service savings of a minimum of three percent (3%) will be the target savings threshold.
4. Monitor trends of key financial, economic, and debt ratios such as:
 - a. Taxable market value per capita
 - b. Available General fund balance compared to annual General fund expenditures
 - c. Annual debt service for general obligation direct debt to total general expenditures.
 - d. Direct general obligation debt and obligations as a percentage taxable market value.
 - e. Overall general obligation debt and obligations per capita.
 - f. Debt Limit – The City of South St. shall not exceed the statutory debt limits as identified in MN Statute 475 (3% for years 2003 and later).

Reporting

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. Purpose

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

II. Definitions

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

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

III. Policy

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

A. *Safety of Principal*

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

B. *Liquidity*

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

C. Yield

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

IV. Procedure

Investment Parameters

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

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

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

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

Reporting and Review

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

Standards of Care

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

Conflict of Interest

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

Collateralization

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

Authorized Financial Dealers and Institutions

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

Safekeeping

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

V. Authority For Implementation and Enforcement

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

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

I. PURPOSE

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

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

II. DEFINITIONS

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

III. POLICY

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

IV. PROCEDURE

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

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

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

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

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

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

Private Activity Bonds

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

 <p><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.