
2016 BUDGET AND FINANCIAL PLAN



City of South St. Paul, Minnesota



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City of South St. Paul - 2016 Budget

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SOUTH ST PAUL CITY COUNCIL

Mayor	Beth Baumann	January 1, 2017
Councilmember	Bill Flatley	January 1, 2017
Councilmember	Lori Hansen	January 1, 2017
Councilmember	Dan Niederkorn	January 1, 2017
Councilmember	Todd Podgorski	January 1, 2019
Councilmember	Marilyn Rothecker	January 1, 2019
Councilmember	Thomas Seaberg	January 1, 2019

APPOINTED CITY OFFICIALS

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

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Date: December 7, 2015

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

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

Subject: ***Presentation and transmittal of the 2016 Budgets for the various funds of the City of South St. Paul, including those supported by property taxes (General Fund, Library, Wakota Arena, Capital Programs and Debt Service Funds)***

2016 Budget Process

The Mayor and City Council worked with Staff on the development of a proposed 2016 property tax levy and on property tax supported Fund Budgets throughout the past summer and early fall. A preliminary 2016 tax levy and Preliminary Budgets for property tax supported Funds were adopted at the September 8th City Council meeting. The South St. Paul Housing and Redevelopment Authority (HRA), the South St. Paul Economic Development Authority (EDA) and the South Metro Fire Department (SMFD) have also adopted preliminary or final 2016 levies and budgets. The levies were certified in September to Dakota County.

Apart from the 2016 tax levy and the property tax supported fund budgets, the focus this fall has been on Budgets for City Funds that are not supported by property tax, (e.g., Airport, Utilities, and Central Garage). Revenues for these Funds are typically generated by fees, charges and/or utility rate payments. The Council also discussed the capital plan for the period 2016-20 and also reviewed proposed fees and charges for 2016, which are collected in a master schedule of fees and charges, which will be considered later in this agenda. The Council also authorized a strategy for adjusting Garage Fund charges over the next few years to ensure revenues sufficient to make timely vehicle replacements, while also funding their maintenance costs.

Introduction to Discussion

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

The Preliminary tax levies adopted in September represented a 6.09% increase in City property taxes. Since that time additional analysis and information has become available and enabled adjustments to the proposed property tax supported budgets and levies. The proposed tax increase has now been reduced to 5.92%. This increase helps provide additional funds for operating expenses associated with City services (3.62%). The balance of the tax increase pays for the voter-approved park improvements referendum debt (2.3%). The estimated impact of the preliminary tax levy increase on an average home valued at \$163,320 is an additional \$70 dollar City tax bill in 2016.



The total proposed 2016 cost of the City's four tax-supported funds is proposed to be \$17,351,151, which is a 6.38% increase over the 2015 adopted budget. The increase helps pay for greater economic development efforts and for enhanced code enforcement services. To achieve additional emphasis on these priorities, the City Council also approved a Preliminary property tax levy of \$160,965 and an operating budget of \$272,719 for the newly created Economic Development Authority (EDA). The EDA will focus on enhance economic development efforts that would broaden the City's tax base so less of the property tax burden is placed on residential properties. In addition, the mission of the HRA has been repurposed to also provide additional resources for economic development and code enforcement.

2016 Budget Revenues

State Aids

The 2016 budgets were prepared during a period of relative calm and positive news in the State's economic health. The revised State "Local Government Aid" (LGA) formula that was adopted by the 2013 Legislature and implemented in 2014 will continue without major change for next year. The City is the third largest recipient of LGA in the metro area (\$2,397,914), arguably a measure of the City's relatively modest tax base. The formula includes a relatively small amount of additional revenue in 2016 (\$18,812). There also are no State levy limits applied to the 2015 budgets and levies.

Franchise Fees. The 2016 Budget will be the first full year of the 1% increased franchise fee rate (4%) that was adopted in April 2015 for Xcel Gas and Electric. The change should generate about \$245,000 in new revenue.

Local property value appreciation

The results of the annual property valuation process conducted by Dakota County for property taxes payable in 2016 came as somewhat of a surprise. The tax capacity for the residential sector only increased by .66% , which was very weak when compared to values elsewhere in the County that are rebounding from the depths of the recent depression. The other categories of property value were also relatively flat, with the exception of the industrial sector, which grew by 13.34%. However, most of that growth is captured by the tax increment districts wherein they are located and the increase levy is generally not available to pay for general services and instead goes to debt retirement.

2016 General Fund Expenditures

The proposed 2016 General Fund Budget sets total expenditures at \$13,473,998 in comparison to \$12,707,554 for the revised 2015 budget, a 6.03% increase. In raw dollars, this is an increase of \$766,444. This increase is primarily spread across a relatively short list of key departments and functions (\$465,472 of the \$766,444:

- **Police** (\$115,861). To address increased dispatch service cost; increased Central Garage maintenance charge; increased Central Garage equipment replacement charges; other technology enhancements; and, personnel expenses.
- **Licensing and Code Enforcement** (\$100,689. To implement the strategic program emphasis outlined earlier in this memo. The increase spending also covers increased odor control efforts and the costs associated with it.
- **Planning and Zoning** (\$88,454). To complete/ implement a variety of already existing planning studies



that would aid economic development efforts. To more aggressively assist code enforcement efforts, especially compliance with Conditional Use and Interim Use permits.

- **Engineering** (\$76,756). To facilitate departmental transitions associated with moving to the new Community Development Department structure and to facilitate a smooth transition in light of the planned retirements of two long-term employees (City Engineer and Engineering Technician).
- **Parks Facilities/Maintenance** (\$46,268). To meet OSHA requirements for arc flash assessments. To address increased Emerald Ash Borer costs. To implement major tree removal project in Kaposia Park.
- **Parks Administration** (\$37,444). To fund addition of .5 FTE employee as Office Specialist III. Would result in two full-time employees to provide for appropriate customer service at the Central Square Community Center (CSCC); improved Parks/Rec. Dept. office management; enhanced advertising; and, enhanced communication/service to customers and the public at the CSCC, for Parks/Rec. programs, and for the SSP Senior Center

The 2016 Budget as a Tool for Strategic Responses to Key Challenges, Concerns and Opportunities

Each year, the budget process is a struggle in the City of South St. Paul. On a comparative basis with other metropolitan communities, the City has a very meager tax base. This fact can be demonstrated by comparisons of tax capacity and indirectly, by comparison of the amount of Local Government Aid received in the City with the amounts received in other metropolitan communities. Only Minneapolis and St. Paul receive larger dollar amounts and there is a \$300,000 separation between South St. Paul and the next highest recipient. With recognition of this continuing condition and with awareness of some key retirements in 2016, the City Council asked for 2016 budget strategies that would focus increased resources and emphasis on economic development and code enforcement, while also responding to the pending retirements. The proposed budget primarily responds to this direction by repurposing resources rather than relying on new and additional revenues.

A heightened emphasis on code enforcement is for the purpose of stabilizing and enhancing the tax base, especially the residential base, to enhance property values and to avoid or reduce the extra costs associated with community instability. Increased economic development efforts are for the purpose of expanding the tax base and thereby broadening the pool of participants paying for community services, facilities and maintenance. Heightened emphasis on economic development also makes sense at this time because the economy is on the rebound and South St. Paul has opportunities and advantages to offer to commercial and industrial development. Finding the appropriate balance between costs associated with these new efforts and affordability for community tax payers was central discussion by the City Council in the 2016 budget process.

A primary strategy for addressing these objectives has been to rethink the mission of the HRA and to program a redeployment and repurposing of its staff and resources to economic development and code enforcement purposes. The City, SSPHRA and the Dakota County Community Development Authority (CDA) are underway with a transfer of HRA housing programs which are quite similar, if not identical, to (CDA) programs currently being managed by the CDA in all of the other cities within Dakota County. This transition will continue through 2016 and into future years. These transfers are key assumptions underlying the new community development organizational structure and divisions placed in the 2016 Budget.



The creation of a new Community Development Department with four new or substantially modified divisions includes 2016 division budgets for Planning and Zoning Administration; Licensing and Code Enforcement; Housing; and, Economic Development. Funding for the various divisions will come from multiple sources: a combination of repurposed HRA levy and other HRA revenue resources (\$118,822 to City programs and \$111,754 to EDA); repurposed City budget allocations and additional City levy (+\$11,000), and the adoption of a new EDA levy to fund the hiring of a new Economic Development Specialist and start-up expenses (+\$161,000) for a more aggressive economic development program.

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

	Revised	Revised	Final	15 TO 16	
	Budget	Budget	Budget	CHANGE	
	2014	2015	2016	\$	%
TAXES					
General Fund	\$7,026,457	\$7,291,431	\$7,574,557	\$283,126	
Library	678,069	707,493	713,287	5,794	
Doug Woog Arena	243,038	206,534	254,061	47,527	
Capital Program	-	-	-	-	
Debt Service	697,020	1,072,606	1,285,704	213,098	
TOTAL	\$8,644,584	\$9,278,064	\$9,827,609	\$549,545	5.92%
SPENDING					
General Fund	\$12,045,241	\$12,707,554	\$13,473,998	\$766,444	6.03%
Library	718,865	720,000	724,987	4,987	0.69%
Doug Woog Arena	936,705	928,585	984,742	56,157	6.05%
Capital Program	881,720	881,720	881,720	-	0.00%
Debt Service	697,020	1,072,606	1,285,704	213,098	19.87%
TOTAL	\$15,279,551	\$16,310,465	\$17,351,151	\$1,040,686	6.38%

Total Tax Increase by Category:	
Operations	3.62%
Debt Service on Voter approved Referendum	2.30%
	<hr/> 5.92%

**2016 BUDGET SUMMARY
ALL TAX LEVY SUPPORTED FUNDS**

	2016						<i>Revised</i>	15 TO 16 Change	
	General	Library	Doug Woog Arena	Capital Programs	Debt	Total Budget	2015 Budget		
REVENUES:									
Property Tax Levy:									
Property Taxes	7,574,557	713,287	254,061	-	1,285,704	9,827,609	9,278,064	549,545	5.92%
Total Property Taxes	7,574,557	713,287	254,061	-	1,285,704	9,827,609	9,278,064	549,545	5.92%
Tax Rate off TIF parcels	280,000					280,000	260,000	20,000	7.69%
Local Government Aid (LGA)	1,516,194	-	-	881,720	-	2,397,914	2,379,102	18,812	0.79%
Fees and Fines	1,651,570	8,000	-	-	-	1,659,570	1,381,477	278,093	20.13%
Intergovernmental	663,422	-	-	-	-	663,422	610,922	52,500	8.59%
Charges for Services	1,425,033	1,700	730,681	-	-	2,157,414	2,167,342	(9,928)	-0.46%
Miscellaneous	84,400	2,000	-	-	-	86,400	75,100	11,300	15.05%
Transfers In	278,822	-	-	-	-	278,822	160,000	118,822	74.26%
TOTAL REVENUES	13,473,998	724,987	984,742	881,720	1,285,704	17,351,151	16,312,007	1,039,144	6.37%
APPROPRIATIONS									
General Government	1,675,898	-	-	-	-	1,675,898	1,657,744	18,154	1.10%
Public Safety	7,081,593	-	-	-	-	7,081,593	6,944,925	136,668	1.97%
Public Works	2,950,527	-	-	-	-	2,950,527	2,827,220	123,307	4.36%
Community Development	673,383	-	-	-	-	673,383	485,230	188,153	38.78%
Recreation and Library	772,597	724,987	799,808	-	-	2,297,392	2,200,937	96,455	4.38%
Contingency	300,000	-	-	-	-	300,000	20,383	279,617	1371.81%
Debt Service (external)	-	-	163,233	-	1,285,704	1,448,937	1,241,639	207,298	16.70%
Capital Improvements	-	-	21,701	881,720	-	903,421	902,387	1,034	0.11%
Transfers Out	20,000	-	-	-	-	20,000	30,000	(10,000)	-33.33%
TOTAL APPROPRIATIONS	13,473,998	724,987	984,742	881,720	1,285,704	17,351,151	16,310,465	1,040,686	6.38%
	-	-	-		-				

GENERAL FUND

SUMMARY OF REVENUE

Description	2013 ACTUAL	2014 ACTUAL	2015		2016		Revised 2015 vs 2016	
			ORIGINAL	REVISED	Request	Proposed	\$	%
			PROPERTY TAXES					
Total Property Taxes	7,034,281	7,051,119	7,290,802	7,291,431	7,651,378	7,574,557	283,126	3.88%
TOTAL PROPERTY TAXES	7,034,281	7,051,119	7,290,802	7,291,431	7,651,378	7,574,557	283,126	3.88%
OTHER TAXES								
Tax Rate generated off TIF parcels	-	354,677	260,000	260,000	280,000	280,000	20,000	7.69%
FEES AND FINES								
Franchise Fees	791,906	866,070	925,557	891,557	1,138,500	1,138,500	246,943	27.70%
Fines and Forfeits	114,399	102,268	97,500	97,500	97,600	97,600	100	0.10%
License and Permits - Business	99,360	104,973	107,520	107,520	112,070	112,070	4,550	4.23%
License and Permits - Non-business	273,387	290,428	275,400	275,400	285,900	303,400	28,000	10.17%
TOTAL FEES AND FINES	1,279,052	1,363,739	1,405,977	1,371,977	1,634,070	1,651,570	279,593	19.89%
INTERGOVERNMENTAL REVENUE								
Federal	2,269	-	-	-			-	0.00%
State Grants and Aid (includes LGA)	2,111,600	1,882,036	1,901,882	1,901,882	1,973,194	1,973,194	71,312	3.75%
County Grants and Payments	56,701	58,368	58,305	58,305	58,305	58,305	-	0.00%
Local Grants and Payments	181,256	141,585	148,117	148,117	148,117	148,117	-	0.00%
TOTAL INTERGOVERNMENTAL	2,351,826	2,081,989	2,108,304	2,108,304	2,179,616	2,179,616	71,312	3.38%
CHARGES FOR SERVICES								
Administration Charge (includes TIF)	391,047	425,396	444,375	444,375	444,375	444,375	-	0.00%
Internal Service Charge	20,657	20,657	20,657	20,657	20,657	20,657	-	0.00%
PILOT (Payment in Lieu of tax)	36,375	37,253	36,310	36,310	39,108	39,108	2,798	7.71%
Administration-Construction	35,462	7,341	10,000	10,000	5,000	5,000	(5,000)	-50.00%
Engineering Project Fees	217,900	144,908	175,000	175,000	180,000	180,000	5,000	2.86%
Parks and Recreation	187,855	172,857	180,000	180,000	186,700	190,700	10,700	5.94%
Rents	108,698	113,536	114,731	114,731	77,266	77,266	(37,465)	-32.65%
Planning & Code Enforcement	56,201	61,530	45,500	45,500	46,500	50,500	5,000	10.99%
Public Safety	4,406	3,329	4,500	4,500	3,500	3,500	(1,000)	-22.22%
Public Works - Streets	1,500	3,193	1,500	1,500	1,500	1,500	-	0.00%
Antenna and Other Charges	217,066	227,919	250,000	250,000	250,000	250,000	-	0.00%
Barge Terminal & Mooring Fees	146,501	149,431	157,419	152,419	155,467	155,467	3,048	2.00%
Other	16,560	15,973	7,450	7,450	6,960	6,960	(490)	-6.58%
TOTAL CHARGES FOR SERVICE	1,440,228	1,383,323	1,447,442	1,442,442	1,417,033	1,425,033	(17,409)	-1.20%
MISCELLANEOUS								
Interest on Investments	(29,384)	154,260	50,000	50,000	60,000	60,000	10,000	20.00%
Other	48,069	39,347	23,400	23,400	23,000	24,400	1,000	4.27%
TOTAL MISCELLANEOUS	18,685	193,607	73,400	73,400	83,000	84,400	11,000	14.99%
TRANSFERS IN								
Transfers in Storm Water Fee	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Transfers in Water/Sewer	100,000	100,000	100,000	100,000	100,000	100,000	-	0.00%
Transfers In Street Light Utility	20,000	20,000	20,000	20,000	20,000	20,000	-	0.00%
Transfer from HRA Levy						118,822	118,822	100.00%
TOTAL TRANSFERS IN	160,000	160,000	160,000	160,000	160,000	278,822	118,822	74.26%
TOTAL REVENUES	12,284,072	12,588,454	12,745,925	12,707,554	13,405,097	13,473,998	766,444	6.01%
Surplus/(Deficit)	115,025	543,213	-	-	-	0		

GENERAL FUND

SUMMARY OF EXPENDITURES

Description	2013 ACTUAL	2014 ACTUAL	2015		2016		Revised 2015 vs 2016	
			ORIGINAL	REVISED	Request	Proposed	\$	%
GENERAL GOVERNMENT								
Mayor and Council	108,726	109,386	112,217	109,620	112,407	109,597	(23)	-0.02%
City Administration	370,514	417,176	336,667	340,781	339,962	355,578	14,797	4.34%
Human Resources	-	-	112,518	112,518	151,183	133,983	21,465	19.08%
City Attorney	192,359	223,893	222,000	222,000	227,000	227,000	5,000	2.25%
City Clerk	139,971	175,005	166,895	166,982	184,536	120,354	(46,628)	-27.92%
Finance	428,683	440,848	453,510	453,119	457,750	457,750	4,631	1.02%
Information Technology	150,945	173,945	200,506	200,532	232,770	228,829	28,297	14.11%
Recycling	47,060	45,515	52,192	52,192	51,676	42,807	(9,385)	-17.98%
TOTAL GENERAL GOVERNMENT	1,438,258	1,585,768	1,656,505	1,657,744	1,757,284	1,675,898	18,154	1.10%
PUBLIC SAFETY								
Police Protection	4,325,003	4,672,985	4,883,191	4,866,102	5,001,195	4,977,276	111,174	2.28%
Fire Department	1,845,026	1,942,657	2,077,715	2,078,823	2,104,317	2,104,317	25,494	1.23%
TOTAL PUBLIC SAFETY	6,170,029	6,615,642	6,960,906	6,944,925	7,105,512	7,081,593	136,668	1.97%
PUBLIC WORKS								
Engineering	344,211	385,327	391,449	391,183	408,355	472,380	81,197	20.76%
Streets, Alley's and Boulevards	1,481,584	1,419,660	1,556,893	1,550,692	1,546,813	1,543,473	(7,219)	-0.47%
Buildings	314,272	266,553	286,555	285,293	284,853	288,416	3,123	1.09%
Parks Facilities and Maintenance	562,281	577,168	604,464	600,052	683,969	646,258	46,206	7.70%
TOTAL PUBLIC WORKS	2,702,348	2,648,708	2,839,361	2,827,220	2,923,990	2,950,527	123,307	4.36%
COMMUNITY DEVELOPMENT								
Planning & Zoning	105,036	116,858	118,188	119,106	126,353	206,570	87,464	73.43%
Licensing & Code Enforcement	262,717	347,357	366,487	366,124	347,117	466,813	100,689	27.50%
TOTAL COMMUNITY DEVELOPMENT	367,753	464,215	484,675	485,230	473,470	673,383	188,153	38.78%
PARKS AND RECREATION								
Parks Administration	264,966	273,838	287,669	290,524	327,968	327,968	37,444	12.89%
Splash Pool	77,785	74,290	80,071	79,558	77,561	76,561	(2,997)	-3.77%
Northview Pool	77,374	75,728	80,208	79,679	78,010	77,010	(2,669)	-3.35%
Recreation Programs	185,082	174,074	184,876	184,293	182,575	182,575	(1,718)	-0.93%
Community Affairs	104,736	107,784	106,876	107,998	110,378	108,483	485	0.45%
TOTAL PARKS AND RECREATION	709,943	705,714	739,700	742,052	776,492	772,597	30,545	4.12%
CONTINGENCY	-	-	34,778	20,383	348,349	300,000	279,617	1371.81%
TRANSFERS OUT								
Special Projects Fund (CIP)	707,939	-	-	-	-	-	-	0.00%
Equipment (Technology) Fund	50,002	-	-	-	-	-	-	0.00%
Street Light	20,000	20,000	30,000	30,000	20,000	20,000	(10,000)	-33.33%
Library	2,775	5,194	-	-	-	-	-	0.00%
TOTAL TRANSFERS OUT	780,716	25,194	30,000	30,000	20,000	20,000	(10,000)	-33.33%
TOTAL EXPENDITURES	12,169,047	12,045,241	12,745,925	12,707,554	13,405,097	13,473,998	766,444	6.03%

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 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 - 2015 Original vs. 2015 Revisions

- No significant modifications were made to the 2015 adopted budget for the 2016 program budget.

Notable Expenditure Changes

- No notable expenditure changes

Notable Capital Project or Asset Acquisitions

- 2016 program budget contains no new significant capital expenditures.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Mayor and Council			10110	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/14	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	49,800	48,700	49,800	37,350	49,800	49,800	49,800
6120	Employer Cont. for Pension	6,036	5,983	6,135	4,601	6,135	6,135	6,135
6150	Workers Comp. Ins. Premium	309	275	422	375	375	182	182
	Total Personal Services	56,145	54,958	56,357	42,326	56,310	56,117	56,117
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6245	Clothing Allowance	-	-	350	308	350	450	450
	Total Supplies	-	-	350	308	350	450	450
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	5,466	367	6,500	2,489	6,500	6,500	6,500
6361	Property & Liability Insurance	20,623	22,039	23,465	14,997	20,915	23,465	20,855
6390	Postage & Communications	-	7,692	-	-	-	-	-
	Total Other Services and Charges	26,089	30,098	29,965	17,486	27,415	29,965	27,355
Miscellaneous								
6430	Miscellaneous	2,496	1,237	2,000	2,486	2,000	2,000	2,000
6471	Dues and Subscriptions	22,678	23,093	23,345	23,771	23,345	23,675	23,675
6486	Mayor's Contingency Expense	93	-	200	-	200	200	-
	Total Miscellaneous	25,267	24,330	25,545	26,257	25,545	25,875	25,675
	Total Expenditures	107,501	109,386	112,217	86,377	109,620	112,407	109,597
	Change 2015 Revised to 2016 Proposed						(23)	-0.02%

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

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Changes for 2016

- Technology Equipment Charge added in 2016. Amortizes replacement cost of new computer equipment starting in 2016 based on purchases in 2015. Will be implemented as purchases occur.
- Moved City Newsletter from Human Resources to City Administration

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2016 program budget.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		City Administration			10120	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	225,803	252,805	213,320	163,889	216,659	220,488	220,488
6108	Accumulated Vacation/Comp	6,841	11,271	9,376	-	9,533	6,957	6,957
6112	Service Recognition	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	32,795	36,886	32,009	24,423	32,307	33,935	33,935
6130	Employer Paid Insurance	22,618	30,939	23,681	19,560	24,300	23,726	23,726
6150	Workers Comp. Ins. Premium	3,177	3,034	4,340	3,920	3,857	1,813	1,813
6170	Employer Cont to HCSP	8,533	7,023	8,953	536	9,137	8,370	8,370
	Total Personal Services	299,767	341,958	291,679	212,328	295,793	295,289	295,289
SUPPLIES								
6201	Office Supplies	2,888	3,039	4,550	1,643	4,550	5,000	5,000
6230	Book, Materials & Periodicals	-	-	-	48	-	100	100
6240	Minor Equipment & Furnishings	558	1,641	3,500	1,853	3,500	1,000	1,000
	Total Supplies	3,446	4,680	8,050	3,544	8,050	6,100	6,100
OTHER SERVICES & CHARGES								
6302	Professional Services	23,427	15,190	22,311	8,144	22,311	22,500	20,916
6331	Conferences, Training, Travel	15,772	29,347	10,350	10,485	10,350	10,350	10,350
6344	Reporter	21,953	19,274	-	-	-	-	17,200
6375	Other Contractual Services	-	37	750	557	750	800	800
6388	Technology Equip. Charge	-	-	-	-	-	790	790
6390	Postage and Telephone	2,221	2,111	1,795	1,202	1,795	1,800	1,800
	Total Other Services and Charges	63,373	65,959	35,206	20,388	35,206	36,240	51,856
MISCELLANEOUS								
6430	Miscellaneous	2,070	2,260	-	70	-	500	500
6471	Dues and Subscriptions	1,858	2,319	1,732	507	1,732	1,833	1,833
	Total Miscellaneous	3,928	4,579	1,732	577	1,732	2,333	2,333
	Total Expenditures	370,514	417,176	336,667	236,837	340,781	339,962	355,578
	Change 2015 Revised to 2016 Proposed						14,797	4.34%

FUNCTION: General Government	DEPT. & DIV: Human Resources	ACCT. NO: 10125
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Activities and Responsibilities:

The Human Resources program is accountable for:

- Negotiation and administration of labor contracts
- Recruitment and retention of employees
- Classification and pay strategies
- Performance management
- Employee relations
- Coordinate selection and administration of employee benefits including insurances and wellness program
- Coordinate employee safety program and workplace environmental risk management
- Coordinate training and network opportunities for employees
- Compliance with State and Federal labor laws

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Changes for 2016

- Moved City newsletter back to City Administration
- New costs (\$2,000) for Wellness Program
- Technology Equipment Charge added in 2016. Amortizes replacement cost of new computer equipment starting in 2016 based on purchases in 2015. Will be implemented as purchases occur.

Notable Capital Project or Asset Acquisitions

- New request (\$30,000) for Time and Attendance Software

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
General Government		General	Human Resources	10125				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees			59,113	43,639	59,113	62,677	62,677
6104	Salaries-temp. Employees					-	-	
6108	Accumulated Vacation/Comp			2,312		2,312	1,587	1,587
6112	Service Recognition					-	-	
6120	Employer Cont. for Pension			9,132	6,558	9,132	9,616	9,616
6130	Employer Paid Insurance			8,027	5,709	8,027	8,047	8,047
6150	Workers Comp. Ins. Premium					-	499	499
6170	Employer Cont to HCSP			744	329	744	450	450
	Total Personal Services	-	-	79,328	56,235	79,328	82,876	82,876
SUPPLIES								
6201	Office Supplies			1,200	1,196	1,200	1,500	1,500
6230	Book, Materials & Periodicals					-	-	
6240	Minor Equipment & Furnishings			500		500	500	500
	Total Supplies	-	-	1,700	1,196	1,700	2,000	2,000
OTHER SERVICES & CHARGES								
6302	Professional Services			4,300	2,348	4,300	36,300	6,300
6331	Conferences, Training, Travel			6,900	1,982	6,900	8,400	8,400
6341	Advertising				32	-	-	
6344	Reporter			17,200	13,507	17,200	17,200	-
6375	Other Contractual Services					-	-	
6388	Technology Equip. Charge					-	257	257
6390	Postage and Telephone			450	337	450	450	450
	Total Other Services and Charges	-	-	28,850	18,206	28,850	62,607	15,407
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-			-	-	
6430	Miscellaneous			2,000	501	2,000	3,000	3,000
6471	Dues and Subscriptions			640	149	640	700	700
	Total Miscellaneous	-	-	2,640	650	2,640	3,700	3,700
CAPITAL OUTLAY								
6572	Computer Software					-	-	30,000
	Total Capital Outlay	-	-	-	-	-	-	30,000
	Total Expenditures	-	-	112,518	76,287	112,518	151,183	133,983
	Change 2015 Revised to 2016 Proposed						21,465	19.08%

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, City Council, City Administrator, City officers, employees and agencies in matters relating to the exercise of official duties and powers
- 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 - 2015 Original vs. 2015 Revisions

- No significant revisions needed

Notable Expenditure Changes

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Notable Capital Project or Asset Acquisitions

- 2015 program budget contains no new significant capital expenditures.

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
	OTHER SERVICES & CHARGES							
6302	Professional Services	33,542	57,185	52,000	35,700	52,000	52,000	52,000
6304	Professional Services - Criminal	140,816	148,702	152,000	117,811	152,000	157,000	157,000
6306	Professional Services - Retainer	18,000	18,000	18,000	12,000	18,000	18,000	18,000
	Total Other Services and Charges	192,358	223,887	222,000	165,511	222,000	227,000	227,000
	Total Expenditures	192,358	223,887	222,000	165,511	222,000	227,000	227,000
	Change 2015 Revised to 2016 Proposed						5,000	2.25%

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
- Records management support services
- Property/liability insurance coordination for the city
- Acting as the recording secretary to the City Council
- Charter Commission support

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Changes

- Increase in Independent Contractors due to State Primary and General Elections
- Increase in Overtime due to State Primary and General Elections
- Increase of Rentals due to State Primary and General Elections
- Reallocation of staff time related to the reorganization - split time to Code Enforcement/Licenseing

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		City Clerk			10140	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	83,315	98,383	102,912	75,339	102,912	103,688	67,272
6102	Overtime-reg. Employees	284	363	-	16	-	500	500
6104	Salaries - Temp Employees						3,000	3,000
6108	Accumulated Vacation/Comp	1,541	3,644	3,735	-	3,735	3,113	3,735
6112	Service Recognition Award	3,900	-	-	-	-	-	-
6120	Employer Cont. for Pension	12,940	14,822	15,877	11,309	15,877	15,948	10,313
6130	Employer Paid Insurance	13,178	16,844	16,712	13,713	16,712	16,934	11,695
6150	Workers Comp. Ins. Premium	227	927	310	397	397	828	828
6170	Employer Cont to HCSP	967	1,149	1,852	706	1,852	2,921	1,887
	Total Personal Services	116,352	136,132	141,398	101,480	141,485	146,932	99,230
SUPPLIES								
6201	Office Supplies	2,082	2,088	1,300	395	1,300	1,300	520
6210	Operating Supplies	2,356	4,063	3,500	1,236	3,500	3,500	1,400
6220	Repair and Maint Supplies	-	-	-	-	-	-	-
6240	Minor Equipment and Furniture	-	-	4,000	559	4,000	400	160
	Total Supplies	4,438	6,151	8,800	2,190	8,800	5,200	2,080
OTHER SERVICES & CHARGES								
6302	Professional Services	4,952	6,678	8,000	5,711	8,000	8,000	1,000
6331	Conferences, Training, Travel	568	479	1,250	266	1,250	1,250	1,250
6341	Advertising	314	929	1,000	622	1,000	1,000	1,000
6371	Repairs & Maint. (Contractual)	1,625	1,625	2,000	-	2,000	3,000	-
6375	Other Contracted Services	4,911	17,606	1,647	1,120	1,647	13,680	12,000
6378	Copier Maintenance Agreement	3,327	-	-	-	-	-	-
6381	Other Rentals	-	2,350	-	-	-	2,000	2,000
6388	Technology Equip. Charge	-	-	-	-	-	474	474
6390	Postage and Telephone	3,414	2,986	2,600	1,500	2,600	2,800	1,120
	Total Other Services and Charges	19,111	32,653	16,497	9,219	16,497	32,204	18,844
MISCELLANEOUS								
6430	Miscellaneous	35	-	-	-	-	-	-
6471	Dues and Subscriptions	35	70	200	70	200	200	200
	Total Miscellaneous	70	70	200	70	200	200	200
	Total Expenditures	139,971	175,006	166,895	112,959	166,982	184,536	120,354
	Change 2015 Revised to 2016 Proposed						(46,628)	-27.92%

FUNCTION: General Government	DEPT. & DIV: Finance	BUSINESS UNIT: 10150
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Activities and Responsibilities:

The Finance program is accountable for:

- Facilitating the development and administration of the City's annual budget.
- Developing and communicating the City's Long-term financial plans, including the City's Capital Improvement Plan
- Preparing interim and annual financial reports
- Managing and Safeguarding of the City's financial resources and assets
- Providing fiscal analysis and counsel in support of the Mayor, City Council, Administrator and Management Team
- Ongoing financial support services (investments, payroll, receivables, and disbursements)

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- no significant revisions

Notable Expenditure Changes

- Reallocated staff time - AFD and BMS all work on utility fund issues, so a portion of all their time is now charged to Utility Funds
- Added Temp help services for laserfiche of permanent records
- GFOA conference provides training/education on many financial issues and accounting standards
Proposing that AFD attend in 2016 - only adds \$900 to training as this would replace GFOA training in Mpls.
- Logis Insight Software (with budget) for departments - would allow departments to run reports during the year, access details and allow budget entry which will expedite the budget process
- Technology Equipment Charge added in 2016. Amortizes replacement cost of new computer equipment starting in 2016 based on purchases in 2015. Will be implemented as purchases occur.

Notable Capital Project or Asset Acquisitions

- No notable capital asset acquisitions in 2016.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General Fund		Finance			10150	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	212,312	229,806	254,820	161,460	254,820	244,887	244,887
6102	Overtime-reg. Employees	843	1,704	-	153	-	-	-
6104	Salaries - Temp employees	-	-	-	-	-	3,000	3,000
6108	Accumulated Vacation/Comp	1,861	16,430	5,660	-	5,660	6,047	6,047
6112	Service Recognition	-	4,680	-	-	-	-	-
6120	Employer Cont. for Pension	32,275	36,139	39,038	24,645	39,038	37,563	37,563
6130	Employer Paid Insurance	33,678	37,016	38,277	28,150	38,277	36,059	36,059
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,176	1,835	1,427	1,427	1,427	1,944	1,944
6170	Employer Cont to HCSP	8,731	8,204	8,141	1,455	8,141	7,245	7,245
	Total Personal Services	290,876	335,814	347,363	217,290	347,363	336,745	336,745
SUPPLIES								
6201	Office Supplies	3,236	4,718	3,750	1,487	3,750	4,100	4,100
6210	Operating Supplies	375	168	-	-	-	-	-
6230	Books, Materials & Periodicals	16	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	-	119	1,780	1,393	1,780	-	-
	Total Supplies	3,627	5,005	5,530	2,880	5,530	4,100	4,100
OTHER SERVICES & CHARGES								
6302	Professional Services	18,715	15,331	8,000	8,800	8,000	8,000	8,000
6331	Conferences, Training, Travel	5,270	3,609	6,005	4,020	6,005	6,905	6,905
6341	Advertising	714	606	700	651	700	700	700
6342	Printing and Binding	403	-	200	-	200	-	-
6371	Repairs & Maintenance (Cont.)	1,381	2,248	1,870	2,174	1,870	2,640	2,640
6375	Other Contractual Services	93,610	66,786	72,721	45,241	72,721	87,315	87,315
6388	Technology Equip. Charge	-	-	-	-	-	1,095	1,095
6390	Postage and Telephone	4,676	4,257	3,880	2,761	3,880	3,900	3,900
	Total Other Services and Charges	124,769	92,837	93,376	63,647	93,376	110,555	110,555
MISCELLANEOUS								
6412	Credit Card/ACH/Bank Fee	-	201	50	311	50	50	50
6430	Miscellaneous - (Operating Exp)	8,875	5,216	6,200	5,374	6,200	5,700	5,700
6471	Dues & Subscriptions	535	495	600	495	600	600	600
6460	Non-recurring cost	-	-	-	-	-	-	-
6465	Interest/Finance Charge	-	-	-	-	-	-	-
	Total Miscellaneous	9,410	5,912	6,850	6,180	6,850	6,350	6,350
CAPITAL OUTLAY								
6580	Other Equipment	-	1,278	-	-	-	-	-
	Total Capital Outlay	-	1,278	-	-	-	-	-
	Total Expenditures	428,682	440,846	453,119	289,997	453,119	457,750	457,750
	Change 2015 Revised to 2016 Proposed						4,631	1.02%

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
- serving as primary representative for City membership in LOGIS
- serving as primary representative for City participation in countywide broadband/fiber I-Net and C-Net systems and applications
- serving as chief resource for input and advice to Mayor/City Council, City Administrator and Management Team for technology considerations

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No notable or significant budget revisions are anticipated.

Notable Expenditure Changes

- Professional Services charge increased for PCI Compliance consulting and testing needs
- Technology Equipment Charge added in 2016. Amortizes replacement cost of new computer equipment starting in 2016 based on purchases in 2015. Will be implemented as purchases occur.

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 2016 to occur in this fund for the replacement of desktop, server and network equipment. Replacement Phone system and Virtual Servers are programmed for 2016

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Information Technology			10160	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	72,227	77,838	84,644	62,322	84,644	91,187	88,365
6108	Accumulated Vacation/Comp	-	2,670	2,791	-	2,791	905	905
6120	Employer Cont. for Pension	10,887	11,618	13,049	9,436	13,049	13,049	12,621
6130	Employer Paid Insurance	11,525	12,790	12,791	10,386	12,817	12,792	12,261
6150	Workers Comp. Ins. Premium	-	-	-	-	-	1,145	1,145
6170	Employer Cont to HCSP	3,394	1,686	2,481	532	2,481	3,252	3,157
	Total Personal Services	98,033	106,602	115,756	82,676	115,782	122,330	118,454
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	7,791	500	3,600	2,182	3,600	3,600	3,600
6220	Repair & Maintenance Supplies	4,556	5,615	5,000	1,732	5,000	5,000	5,000
6240	Minor Equipment & Furnishings	937	2,104	4,000	3,524	4,000	4,000	4,000
6245	Clothing Allowance	45	45	50	-	50	50	30
	Total Supplies	13,329	8,264	12,650	7,438	12,650	12,650	12,630
OTHER SERVICES & CHARGES								
6302	Professional Services	670	4,564	6,000	3,662	6,000	16,000	16,000
6331	Conferences, Training, Travel	50	-	2,000	-	2,000	2,000	2,000
6375	Other Contracted Services	37,720	49,000	60,000	53,161	60,000	65,000	65,000
6378	Copier Maintenance	-	4,402	3,000	3,687	3,000	3,000	3,000
6388	Technology Equip. Charge	-	-	-	-	-	10,690	10,690
6390	Postage and Telephone	1,143	1,113	1,100	851	1,100	1,100	1,055
	Total Other Services and Charges	39,583	59,079	72,100	61,361	72,100	97,790	97,745
	Total Expenditures	150,945	173,945	200,506	151,475	200,532	232,770	228,829
	Change 2015 Revised to 2016 Proposed						28,297	14.11%

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 - 2016 Original vs. 2016 Revisions

- No significant 2014 budget revisions needed.

Notable Expenditure Changes

- Staffing changes resulting from re-organization for community development
- Technology Equipment Charge added in 2016. Amortizes replacement cost of computer equipment.

Notable Capital Project or Asset Acquisitions

- No notable Capital Asset purchases are programmed for 2016.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
General Government		General		Recycling			10170	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	17,424	16,725	17,210	12,578	17,210	17,210	10,660
6104	Salaries-temp. Employees	6,779	6,857	9,000	5,648	9,000	9,000	9,000
6108	Accumulated Vacation/Comp	410	969	993	-	993	827	394
6120	Employer Cont. for Pension	3,080	3,065	3,372	2,316	3,372	3,360	2,334
6130	Employer Paid Insurance	2,077	2,255	2,252	1,703	2,252	2,251	1,601
6150	Workers Comp Ins. Premium						140	140
6170	Employer Cont to HCSP	127	126	126	92	126	523	313
	Total Personal Services	29,897	29,997	32,953	22,337	32,953	33,311	24,442
SUPPLIES								
6201	Office Supplies	-	775	1,000	483	1,000	1,000	1,000
6220	Repair & Maintenance Supplies	-	-	-	90	-	-	-
	Total Supplies	-	775	1,000	573	1,000	1,000	1,000
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	301	290	500	55	500	500	500
6342	Printing and Binding	500	296	1,000	483	1,000	1,000	1,000
6375	Other Contractual Services	1,318	1,019	1,000	100	1,000	1,000	1,000
6379	Cont. Serv/Refuse & Sanitation	1,409	900	900	477	900	900	900
6388	Technology Equip. Charge			-	-		126	126
6390	Postage and Telephone	201	190	189	142	189	189	189
	Total Other Services and Charges	3,729	2,695	3,589	1,257	3,589	3,715	3,715
MISCELLANEOUS								
6391	Clean Up Day	12,485	10,467	12,000	10,705	12,000	11,000	11,000
6430	Miscellaneous	(69)	200			-	-	-
6471	Dues and Subscriptions	-	-	150	250	150	150	150
6440	Recycling Education	1,018	1,382	2,500	492	2,500	2,500	2,500
	Total Miscellaneous	13,434	12,049	14,650	11,447	14,650	13,650	13,650
	Total Expenditures	47,060	45,516	52,192	35,614	52,192	51,676	42,807
	Change 2015 Revised to 2016 Proposed						(9,386)	-17.98%

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
- 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 - 2015 Original vs. 2015 Revisions

- No Significant 2015 Budget Revisions are noted in this 2016 budget.

Notable Expenditure Changes for 2016

- The overtime budget has been increased \$15,000 to account for historical spending. This category has been over budget the last three years.
- The DCC (Dakota County Communications Center) is a significant service provider for the City. The City is a voting member, along with other Dakota County Cities, in a consortium that provides emergency (911) dispatch services. The operational costs are shared on a pro-rated basis on a rolling 3-year call load. The 2015 budget calls for an increase of \$13,131 or a 2.55% increase over the 2015 budget. The DCC annual charge is split between the Police (89%) and South Metro (11%). This budget only displays the Police component.
- The (internal service) Central Garage maintenance charges are programmed to increase \$25,440 or a 15% increase over the 2015 budget. The 15% increase is charged to all programs participating in the Garage Fund and essentially operates as a surcharge to bring the Garage Fund balance closer to targets.
- The Central Garage equipment replacement charges were programmed to increase \$4,764 or a 5% increase over the 2015 budget. The 5% increase is charged to all programs participating in the Garage Fund and essentially operates as a surcharge to bring the Garage Fund balance closer to targets.
- The Police Department plans to transition to assigned cellular phones for all officers next year. The phones will take the place of the current phones which are in most vehicles. The phones will also be used for taking recorded statements, videos and photographs. The phones will also be necessary with integration with the new CAD system, wearable cameras and other future technical integration. This will amount to a \$6,000 increase in one category, however we will decrease spending in other categories as we will no longer need to replace digital recorders, cameras and associated media cards.
- The original maintenance agreement for the hardware and software for our three Automated License Plate Readers will expire in 2016. We will be renewing the agreement at a cost of \$4800. This will protect us against costly repairs and minimize system downtime.

Notable Capital Project or Asset Acquisitions

- The 2016-2020 CIP has a new police storage building at the service center planned for 2016 which was originally \$110,000. The amount was increased by \$40,000 by the Police Chief. After consultation with the Public Works Director, this project has now been increased by \$120,000, which is the amount unspent from the 2015 Service Center Truck Storage project. The new total is \$270,000.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
Public Safety		General		Police Protection			10210	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/14	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	2,168,577	2,280,391	2,411,804	1,711,292	2,411,804	2,444,991	2,444,991
6102	Overtime-reg. Employees	96,251	125,265	85,000	57,679	85,000	100,000	100,000
6104	Salaries-temp. Employees	5,681	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	143,930	163,950	167,847	5,686	167,847	169,266	169,266
6112	Service Recognition Award	2,000	6,400	10,000	1,350	10,000	10,000	10,000
6120	Employer Cont. for Pension	360,984	413,777	421,637	306,106	421,637	427,319	410,020
6130	Employer Paid Insurance	289,146	317,654	332,842	254,207	329,163	328,133	328,133
6135	Retiree Paid Insurance Charge	93,822	101,877	103,492	81,176	103,492	108,028	108,028
6150	Workers Comp. Ins. Premium	75,534	102,744	103,177	96,235	96,235	106,057	106,057
6151	Workers Comp Ins. Deductible	5,927	4,935	5,000	3,663	5,000	5,000	5,000
6170	Employer Cont to HCSP	85,041	46,966	59,150	9,813	59,150	71,571	71,571
	Total Personal Services	3,326,893	3,563,959	3,699,949	2,527,207	3,689,328	3,770,365	3,753,066
SUPPLIES								
6201	Office Supplies	6,373	6,161	6,100	3,027	6,100	6,100	6,100
6210	Operating Supplies	32,188	36,649	32,050	14,246	32,050	29,350	29,350
6220	Repair & Maintenance Supplies	1,581	1,763	2,275	1,320	2,275	2,375	2,375
6240	Minor Equipment & Furnishings	6,409	7,868	15,000	12,012	15,000	7,500	7,500
6245	Clothing Allowance	26,305	23,005	22,000	15,205	22,000	26,000	26,000
	Total Supplies	72,856	75,446	77,425	45,810	77,425	71,325	71,325
OTHER SERVICES & CHARGES								
6302	Professional Services	8,838	4,918	21,550	6,198	21,550	21,550	21,550
6305	Dispatch Services	443,555	493,256	513,992	433,615	513,992	527,123	527,123
6331	Conferences, Training, Travel	37,444	46,031	46,200	32,296	46,200	40,000	40,000
6341	Advertising	600	-	600	345	600	600	600
6342	Printing and Binding	-	-	300	-	300	300	300
6361	Property & Liability Insurance	52,321	55,913	59,530	38,047	53,062	59,530	52,910
6365	Ins Claims within Deductible	6,000	500	2,500	2,000	2,500	2,500	2,500
6371	Repairs & Maint. (Contractual)	26,172	19,321	34,440	21,287	34,440	34,440	34,440
6375	Other Contractual Services	57,905	51,990	86,300	36,974	86,300	97,087	97,087
6378	Copier Maintenance	-	3,793	-	2,453	-	3,600	3,600
6380	Central Gar. Maintenance Charges	154,177	169,595	169,595	127,197	169,595	195,035	195,035
6385	Utility Service	676	687	650	441	650	650	650
6388	Technology Equip Charge	-	-	-	-	-	1,000	1,000
6390	Postage and Telephone	17,570	46,723	27,850	21,719	27,850	29,560	29,560
	Total Other Services and Charges	805,258	892,727	963,507	722,572	957,039	1,012,975	1,006,355
MISCELLANEOUS								
6430	Miscellaneous	19,499	30,979	29,300	14,119	29,300	31,081	31,081
6471	Dues and Subscriptions	1,958	2,396	2,745	3,540	2,745	3,420	3,420
6465	Interest/Finance Charge	-	-	-	-	-	-	-
	Total Miscellaneous	21,457	33,375	32,045	17,659	32,045	34,501	34,501
CAPITAL OUTLAY								
6580	Other Equipment	12,131	16,749	15,000	2,012	15,000	12,000	12,000
6382	C.G. Equip Replacement Charge	86,409	90,729	95,265	71,451	95,265	100,029	100,029
	Total Capital Outlay	98,540	107,478	110,265	73,463	110,265	112,029	112,029
	Total Expenditures	4,325,004	4,672,985	4,883,191	3,386,711	4,866,102	5,001,195	4,977,276
	Change 2015 Revised to 2016 Proposed						111,174	2.28%

FUNCTION: Public Safety	DEPT. & DIV: Fire	BUSINESS UNIT: 10220
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Activities and Responsibilities:

The Fire program is accountable for:

- Providing fire protection services including fire suppression, emergency medical services, hazardous materials response, and specialized rescue.
- Providing fire prevention services including Fire Code inspection and enforcement, preconstruction building plan review, fire investigation to determine cause and origin, and public safety education.

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- Minor adjustment for settled insurance in 2015

Notable Expenditure Activity and Changes

- The Cities of South St. Paul entered into a joint powers agreement with the City of West St. Paul to consolidate the City's respective fire departments, thereby creating a new entity known as the South Metro Fire Department (SMFD) as of January 1, 2008, the operational date. The SMFD is governed by a five-member board of directors that include two council members from each joint city, and one public member which is not an employee nor a resident of either city. The activities of the SMFD will continue to be funded by each respective city, reflected in the professional service cost.
- The professional service cost is programmed to increase by 1.13% for 2016

Other costs reflected in the Fire Budget for South St. Paul are:

- The Central Garage Maintenance Charge reflects an estimated charge to provide maintenance services for the Fire department equipment - this is an in-kind cost.
- When SMFD was created certain retirees elected to stay with the City's plan for health insurance and that cost is reflected as retiree insurance charge.

Revenues

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

Notable Capital Project or Asset Acquisitions

- Central garage replacement charge set aside \$39,286 annually for two key pieces of Fire equipment, stopped in 2015. The equipment, estimated cost and purchase date is planned as follows (per resolution 2011-95) and is now part of CIP: Self Contained Breathing Apparatus replacement - \$250,000 in 2018 And 800 Mhz radio replacement - \$175,000 in 2019

FUNCTION: Public Safety		FUND: General		PROGRAM: Fire			BUSINESS UNIT: 10220	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
6135	PERSONAL SERVICES							
	Retiree Paid Insurance Charge	39,663	37,171	37,180	28,715	38,288	38,288	38,288
	Total Personal Services	39,663	37,171	37,180	28,715	38,288	38,288	38,288
	OTHER SERVICES & CHARGES							
6302	Professional Services *	1,749,344	1,849,300	2,023,635	1,511,643	2,023,635	2,046,594	2,046,594
6390	Postage and Telephone	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	-	-	-	-	-	-	-
6380	Central Garage Rental Charge	16,733	16,900	16,900	12,681	16,900	19,435	19,435
	Total Other Services and Charges	1,766,077	1,866,200	2,040,535	1,524,324	2,040,535	2,066,029	2,066,029
	CAPITAL OUTLAY							
6382	C.G. Equip. Replacement Charge	39,286	39,286	-	-	-	-	-
	Total Capital Outlay	39,286	39,286	-	-	-	-	-
	Total Expenditures	1,845,026	1,942,657	2,077,715	1,553,039	2,078,823	2,104,317	2,104,317
* Debt service (\$78,800) on the Fire Engine debt is reflected in the debt service fund								
CG Equipment Replacement Charge Removed and added to CIP items								

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

The Engineering program is accountable for:

- Management of all Engineering Department activities, under new structure of department
- monitoring fill permits and NPDES permits and coordination of all right-of-way permit activity
- processing all phases of assessment procedures and project management
- Support to the Economic Development and Code Enforcement departments
- Design, inspection and coordination of all infrastructure projects
- manage all mapping and project as built information and GIS activities
- manage all engineering consultant activities for any public works projects

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- The City spend additional monies for noise consulting professional services but the Union Pacific Railroad reimbursed the City for those costs.

Notable Expenditure Changes

- The national APWA conference is in Minneapolis in 2016 so expenses are less
- Bridge inspection will be required on Bryant Avenue bridge in 2016
- Adjustment of departmental personnel with new structure for engineering department and City organizational structure
- The current City Engineer has announced an intention to retire mid-year 2016 and this role will not be replaced, which should result in reduced labor expenses
- An Engineering Technician will be added April 1, 2016 to assist the current Technician for the balance of 2016
- An Airport Manager was hired in the summer of 2015 and after appropriate probationary training, it is expected the Manager would assume overall management responsibility for the Airport and the City Engineer would no longer have that role in 2016

Notable Capital Project or Asset Acquisitions

- The City's 2016-2020 CIP includes major infrastructure improvement projects for 2016. These projects include the following:
 - 19th Avenue watermain and pavement rehabilitation and Evans alley reconstruction
 - Bridgepoint Drive sidewalk
 - Mill and Overlay/Bituminous Removal and Repair projects
 - Sidewalk and alley repair and maintenance program
 - Phase 3 of Oak Park street program
 - Sewer relining program and watermain replacement program

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
Public Works		General		Engineering			10315	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	213,133	198,809	246,392	170,566	246,392	260,866	303,121
6102	Overtime-reg. Employees	11,087	274	2,500	5,667	2,500	5,000	5,000
6104	Temporary Employees-Regular	-	12,376	8,500	7,482	8,500	8,500	8,500
6105	Temporary Employees-Overtime	-	83	-	439	-	-	-
6108	Accumulated Vacation/Comp	1,419	3,969	4,253	2,628	4,253	3,188	3,188
6112	Service Recognition Award	-	-	-	1,500	-	3,605	3,605
6120	Employer Cont. for Pension	33,828	30,607	38,300	27,092	38,300	40,961	47,810
6130	Employer Paid Insurance	30,179	31,752	33,069	23,764	33,249	34,101	47,844
6135	Retiree Paid Insurance Charge	8,932	9,834	9,779	5,705	5,705	-	-
6140	Unemployment Comp Ins.	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,451	3,024	3,348	2,976	2,976	2,217	2,217
6151	Workers Comp Ins. Deductible	-	-	-	401	-	-	-
6170	Employer Cont to HCSP	7,091	3,765	5,294	2,715	5,294	5,547	6,725
	Total Personal Services	308,120	294,493	351,435	250,935	347,169	363,985	428,010
SUPPLIES								
6201	Office Supplies	2,147	2,004	3,000	1,842	3,000	2,500	2,500
6210	Operating Supplies	1,270	1,005	1,000	1,646	1,000	2,000	2,000
6240	Minor Equipment & Furnishings	355	525	1,500	-	1,500	1,000	1,000
6245	Clothing Allowance	65	132	-	168	-	-	-
	Total Supplies	3,837	3,666	5,500	3,656	5,500	5,500	5,500
OTHER SERVICES & CHARGES								
6302	Professional Services	9,815	60,615	6,000	21,917	10,000	10,000	10,000
6331	Conferences, Training, Travel	2,815	5,265	6,800	896	6,800	5,500	5,500
6371	Repairs & Maint. (Contractual)	2,733	3,390	3,500	1,395	3,500	3,500	3,500
6378	Copier Maintenance Agreement	-	1,277	-	1,050	-	-	-
6380	Central Gar. Maintenance Charges	6,682	7,350	7,350	5,517	7,350	8,453	8,453
6388	Technology Equip. Charge	-	-	-	-	-	240	240
6390	Postage and Telephone	3,991	2,843	4,000	3,126	4,000	4,000	4,000
	Total Other Services and Charges	26,036	80,740	27,650	33,901	31,650	31,693	31,693
MISCELLANEOUS								
6430	Miscellaneous	76	-	-	-	-	-	-
6471	Dues and Subscriptions	458	461	600	70	600	600	600
	Total Miscellaneous	534	461	600	70	600	600	600
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	5,682	5,966	6,264	4,698	6,264	6,577	6,577
	Total Capital Outlay	5,682	5,966	6,264	4,698	6,264	6,577	6,577
	Total Expenditures	344,209	385,326	391,449	293,260	391,183	408,355	472,380
	Change 2015 Revised to 2016 Proposed						81,197	20.76%

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

The Streets, Alleys and Boulevards program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Activity and Changes

- Staff were reallocated based on workload which impacted Street, Parks Maintenance and Utility Funds net effect on Streets budget was an increase of \$8,000.
- 2016 Salt budget was reduced to a more probable figure, the 2015 budget number reflected having to reimburse other agencies who we borrowed from in 2014.

Notable Capital Project or Asset Acquisitions

- No capital assets anticipated for 2016

FUNCTION: Public Works		FUND: General		PROGRAM: Streets, Alley's and Boulevards			BUSINESS UNIT: 10320	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	395,244	428,731	466,202	326,282	466,202	471,619	471,619
6102	Overtime-reg. Employees	34,435	37,304	30,000	23,032	30,000	30,000	30,000
6104	Temporary Employees	4,081	2,620	7,820	6,389	7,820	8,500	8,500
6108	Accumulated Vacation/Comp	110	2,293	2,120	4,231	2,120	1,187	1,187
6112	Service Recognition	-	-	1,508	7,987	1,508	-	-
6120	Employer Cont. for Pension	63,669	68,258	70,793	52,722	70,793	72,191	72,191
6130	Employer Paid Insurance	75,164	82,169	82,978	64,582	83,849	84,703	84,703
6135	Retiree Paid Insurance Charge	17,865	9,670	9,779	9,756	9,779	9,779	9,779
6140	Unemployment Comp Ins.	-	751	-	-	-	-	-
6150	Workers Comp. Ins. Premium	25,072	42,458	34,247	30,438	30,438	35,437	35,437
6151	Workers Comp Ins. Deductible	5,082	8,681	10,000	5,253	10,000	7,800	7,800
6170	Employer Cont to HCSP	11,768	7,832	10,631	3,323	10,631	10,290	10,290
	Total Personal Services	632,490	690,767	726,078	533,995	723,140	731,506	731,506
SUPPLIES								
6201	Office Supplies	-	-	-	238	-	-	-
6210	Operating Supplies	2,134	2,022	2,500	1,478	2,500	2,600	2,600
6220	Repair & Maintenance Supplies	81,590	45,590	69,000	30,611	69,000	71,000	71,000
6221	Sealcoating & Tree Maintenance	88,723	104,989	127,500	91,769	127,500	135,000	135,000
6225	Road Salt	220,522	119,254	177,271	105,815	177,271	110,950	110,950
6240	Minor Equipment & Furniture	-	-	1,200	-	1,200	4,000	4,000
6245	Clothing Allowance	4,446	3,951	5,000	1,001	5,000	5,000	5,000
	Total Supplies	397,415	275,806	382,471	230,912	382,471	328,550	328,550
OTHER SERVICES & CHARGES								
6302	Professional Services	29,767	790	1,000	10	1,000	1,000	1,000
6331	Conferences, Training, Travel	722	1,570	1,300	994	1,300	1,300	1,300
6361	Property & Liability Insurance	26,396	28,209	30,034	19,195	26,771	30,034	26,694
6365	Ins Claims within Deductible	-	4,500	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	32,613	34,896	37,000	21,296	37,000	37,500	37,500
6378	Copier Maintenance Agreement	-	239	-	171	-	-	-
6379	Cont. Serv/Refuse & Sanitation	2,074	2,397	3,000	1,721	3,000	3,000	3,000
6380	Central Gar. Maintenance Charges	131,773	144,950	144,950	108,720	144,950	166,693	166,693
6385	Utility Service	22,671	20,307	25,000	14,498	25,000	30,000	30,000
6390	Postage and Telephone	1,152	1,593	2,000	1,398	2,000	3,000	3,000
	Total Other Services and Charges	247,168	239,451	244,284	168,003	241,021	272,527	269,187
MISCELLANEOUS								
6471	Dues and Subscriptions	-	855	650	-	650	650	650
	Total Miscellaneous	-	855	650	-	650	650	650
CAPITAL OUTLAY								
6530	Improvements other than Building	17,026	17,577	-	-	-	-	-
6560	Building Fixtures and Imp.	2,986	-	-	-	-	-	-
6572	Computer Software	-	1,482	-	-	-	-	-
6382	C.G. Equip. Replacement Charge	184,499	193,724	203,410	152,559	203,410	213,581	213,581
	Total Capital Outlay	204,511	212,783	203,410	152,559	203,410	213,581	213,581
	Total Expenditures	1,481,584	1,419,662	1,556,893	1,085,469	1,550,692	1,546,813	1,543,473
	Change 2015 Revised to 2016 Proposed						(7,219)	-0.47%

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 - 2015 Original vs. 2015 Revisions

- No significant revisions for 2015

Notable Expenditure Activity and Changes

- Building custodian allocation increased in this budget, decreased in Information technology budget

Notable Capital Project or Asset Acquisitions

- New entrance mats throughout City Hall

FUNCTION: Public Works		FUND: General		PROGRAM: Buildings			BUSINESS UNIT: 10330	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	62,006	61,614	63,044	46,547	63,044	63,044	65,865
6102	Overtime-reg. Employees	1,068	1,449	1,500	203	1,500	-	-
6104	Salaries-temp. Employees	6,818	5,684	7,500	3,878	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	55	283	290	-	290	72	72
6112	Service Recognition Award	-	-	754	754	754	-	-
6120	Employer Cont. for Pension	10,255	10,052	10,148	7,522	10,148	10,132	10,559
6130	Employer Paid Insurance	11,588	11,115	11,055	9,111	11,277	11,278	11,810
6150	Workers Comp. Ins. Premium	2,428	4,137	3,317	3,159	2,948	-	3,400
6170	Employer Cont to HCSP	4,693	800	2,085	464	2,085	2,085	2,180
	Total Personal Services	98,911	95,134	99,693	71,638	99,546	94,111	101,386
SUPPLIES								
6201	Office Supplies	619	1,869	-	-	-	-	-
6210	Operating Supplies	8,221	6,335	6,500	4,535	6,500	6,700	6,700
6220	Repair & Maintenance Supplies	8,523	5,949	6,000	4,595	6,000	6,200	6,200
6240	Minor Equipment & Furnishings	1,771	989	2,000	102	2,000	3,000	3,000
6245	Clothing Allowance	410	514	400	-	400	400	400
	Total Supplies	19,544	15,656	14,900	9,232	14,900	16,300	16,300
OTHER SERVICES & CHARGES								
6360	Property & Liability Insurance	9,020	9,639	10,262	6,559	9,147	10,262	9,121
6371	Repairs & Maint. (Contractual)	48,908	43,591	50,200	35,196	50,200	53,180	53,180
6379	Cont. Serv/Refuse & Sanitation	2,607	1,805	2,000	1,134	2,000	1,800	1,800
6385	Utility Service	75,336	66,752	80,000	21,069	80,000	80,000	80,000
6388	Technology Equip. Charge	-	-	-	-	-	-	-
6390	Postage and Telephone	22,085	22,255	26,000	13,925	26,000	20,800	21,629
	Total Other Services and Charges	157,956	144,042	168,462	77,883	167,347	166,042	165,730
MISCELLANEOUS								
6401	Miscellaneous	-	-	-	-	-	5,000	5,000
6465	Interest/Finance Charge	-	-	-	-	-	-	-
		-	-	-	-	-	5,000	5,000
CAPITAL OUTLAY								
6580	Other Equipment	-	10,645	3,500	-	3,500	-	-
6560	Building Fixtures and Imp.	37,861	1,076	-	-	-	-	-
	Total Miscellaneous	37,861	11,721	3,500	-	3,500	-	-
	Total Expenditures	314,272	266,553	286,555	158,753	285,293	281,453	288,416
	Change 2015 Revised to 2016 Proposed						3,123	1.09%

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 outdoor 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 - 2015 Original vs. 2015 Revisions

- No significant budget revisions needed.

Notable Expenditure Changes

- Arch Flash Assessment, OSHA Requirement for Park and Pool Buildings \$7,353
- Replacement tables at Kaposia Park pavilion \$1,400
- Tree trim and removals at Kaposia Park entrance. \$10,000

Notable Capital Project or Asset Acquisitions

- New 2016 Skidloader which is an addition to the fleet for \$35,000

FUNCTION: Public Works		FUND: General		PROGRAM: Parks Facilities and Maintenance			BUSINESS UNIT: 10340	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	192,539	203,045	216,492	157,019	216,492	221,403	221,403
6102	Overtime-reg. Employees	8,107	9,297	5,000	5,287	5,000	7,000	7,000
6104	Salaries-temp. Employees	37,027	34,827	46,925	39,390	46,925	48,280	48,280
6120	Employer Cont. for Pension	33,078	34,422	36,390	27,563	36,390	38,088	38,088
6130	Employer Paid Insurance	37,997	40,504	41,392	33,140	40,808	42,443	42,443
6135	Retiree Paid Insurance Charge	9,124	9,725	3,260	3,260	3,260	-	-
6140	Unemployment Comp Ins	-	454	-	-	-	-	-
6150	Workers Comp. Ins. Premium	7,759	10,672	10,598	9,419	9,419	14,205	14,205
6151	Workers Comp. Deductible	-	2,363	-	-	-	-	-
6170	Employer Cont to HCSP	4,474	2,986	4,577	1,730	4,577	4,890	4,890
	Total Personal Services	330,105	348,295	364,634	276,808	362,871	376,309	376,309
SUPPLIES								
6210	Operating Supplies	-	174	-	-	-	-	-
6220	Repair & Maintenance Supplies	32,871	28,818	37,500	47,582	37,500	38,600	38,600
6221	Tree Replacement	1,737	-	3,000	-	3,000	3,000	3,000
6240	Minor Equipment & Furnishings	1,492	1,083	3,800	1,148	3,800	6,000	6,000
6245	Clothing Allowance	2,273	2,391	2,000	559	2,000	2,000	2,000
	Total Supplies	38,373	32,466	46,300	49,289	46,300	49,600	49,600
OTHER SERVICES & CHARGES								
6302	Professional Services	31	-	-	-	-	-	-
6331	Conferences, Training, Travel	78	525	1,000	160	1,000	1,000	1,000
6361	Property & Liability Insurance	21,428	22,900	24,381	15,582	21,732	24,381	21,670
6365	Ins Claims within Deductible	999	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	37,227	30,859	32,500	26,241	32,500	50,853	50,853
6379	Cont. Serv/Refuse & Sanitation	22,090	18,818	16,000	15,614	16,000	16,500	16,500
6380	Central Gar. Maintenance Charges	40,361	44,397	44,397	33,300	44,397	51,057	51,057
6385	Utility Service	11,315	12,491	14,000	7,439	14,000	14,500	14,500
6390	Postage and Telephone	966	902	900	690	900	1,400	1,400
	Total Other Services and Charges	134,495	130,892	133,178	99,026	130,529	159,691	156,980
MISCELLANEOUS								
6430	Miscellaneous	418	-	-	-	-	-	-
	Total Miscellaneous	418	-	-	-	-	-	-
CAPITAL OUTLAY								
6530	Improvements other than Buildings	4,151	6,555	-	-	-	-	-
6580	Equipment	-	1,482	-	-	-	35,000	-
6382	C.G. Equip. Replacement Charge	54,741	57,478	60,352	45,270	60,352	63,369	63,369
	Total Capital Outlay	58,892	65,515	60,352	45,270	60,352	98,369	63,369
	Total Expenditures	562,283	577,168	604,464	470,393	600,052	683,969	646,258
	Change 2015 Revised to 2016 Proposed						46,206	7.70%

FUNCTION: Community Development	DEPT. & DIV: Planning and Zoning Administration	BUSINESS UNIT: 10410
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Activities and Responsibilities:

The City Planner program is accountable for:

- Management of the Planning and Zoning Division of the Community Development Department
- Support of Economic Development Department as part of City re-organization
- the comprehensive land-use planning and zoning for the City in conjunction with Economic Development
- providing staff services to the Planning Commission
- administering all aspects of the comprehensive plan and zoning ordinances
- City liaison for consultants, residents, business owners, and other economic development agencies
- Coordination of planning objectives with the South St. Paul Housing and Redevelopment Authority (HRA) and the South St. Paul Economic Development Authority (EDA)
- enforcement of land use ordinances

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No notable or significant budget revisions are needed

Notable Expenditure Changes in 2016

- Increase in consultant use in order to achieve code revisions needed for newer development districts and the standards that will apply to them.
- Continued training of the City Planner in economic development and redevelopment matters
- Staffing adjusts related to re-organization of HRA

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are planned for the 2016 program budget.

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Community Development		General	Planning and Zoning Administration	10410				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	78,042	79,927	81,648	60,294	81,648	81,648	138,992
6102	Salaries-Overtime	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	-	2,298	2,355	-	2,355	2,205	2,205
6112	Service Recognition	-	-	-	1,500	-	-	-
6120	Employer Cont. for Pension	11,684	11,575	12,550	8,924	12,550	12,400	21,226
6130	Employer Paid Insurance	10,097	10,805	9,801	8,133	10,719	9,801	20,428
6150	Workers Comp. Ins. Premium	-	-	-	-	-	664	664
6170	Employer Cont to HCSP	616	1,234	2,484	443	2,484	4,285	4,285
	Total Personal Services	100,439	105,839	108,838	79,294	109,756	111,003	187,800
SUPPLIES								
6201	Office Supplies	393	445	500	641	500	500	500
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
	Total Supplies	393	445	600	641	600	600	600
OTHER SERVICES & CHARGES								
6302	Professional Services	953	4,491	4,000	-	4,000	10,000	10,000
6331	Conferences, Training, Travel	1,188	2,735	2,200	896	2,200	2,200	5,620
6341	Advertising	873	611	1,000	538	1,000	1,000	1,000
6388	Technology Equip. Charge	-	-	-	-	-	-	-
6390	Postage and Telephone	735	2,272	1,000	1,091	1,000	1,000	1,000
	Total Other Services and Charges	3,749	10,109	8,200	2,525	8,200	14,200	17,620
MISCELLANEOUS								
6471	Dues and Subscriptions	455	465	550	-	550	550	550
	Total Miscellaneous	455	465	550	-	550	550	550
	Total Expenditures	105,036	116,858	118,188	82,460	119,106	126,353	206,570
	Change 2015 Revised to 2016 Proposed						87464	73.43%

FUNCTION: Community Development	DEPT. & DIV: Licensing & Code Enforcement	BUSINESS UNIT: 10420
Activities and Responsibilities:		
<p>The Code Enforcement program is accountable for:</p> <ul style="list-style-type: none"> ● Overall management of Licensing and Code Enforcement Division of the Community Development Department ● Support to the Economic Development program ● Review, process, and coordinate building permit applications and issue building permits ● perform field inspections of building construction related to permit applications ● Provide public information to facilitate appropriate licensing and code compliance ● Enforce Building, Zoning, Time of Sale, Rental Licensing, Odor and other applicable code provisions ● Review plans with City Engineer and City Planner on proposed construction projects ● Coordinate SAC program for City with MCES ● Oversee continued development of Odor Control Ordinance and activities of the Odor Control consultant ● Review, process and coordinate City licensing activities 		
Budget Highlights and Changes:		
<p><u>Significant Revisions - 2015 Original vs. 2015 Revisions</u></p> <ul style="list-style-type: none"> ● Began using consultant intern to hold down costs in contractual code enforcement 		
<p><u>Notable Expenditure Changes in 2016</u></p> <ul style="list-style-type: none"> ● Evaluate continued use of professional services for program and modify, if appropriate, in coordination with the addition of new staffing resources ● Re-organization of department creates several staffing changes 		
<p><u>Notable Capital Project or Asset Acquisitions for 2016</u></p> <ul style="list-style-type: none"> ● No notable Capital projects or Asset Acquisitions included in this program budget. 		

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Community Development		General	Licensing & Code Enforcement			10420		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	133,097	139,832	142,855	105,393	142,855	142,855	210,640
6102	Overtime-reg. Employees	592	200	500	177	500	500	500
6104	Temp Employees	-	-	-	-	-	8,000	8,000
6108	Accumulated Vacation/Comp	-	-	-	-	-	-	1,970
6120	Employer Cont. for Pension	20,073	20,806	21,643	15,901	21,643	21,643	32,674
6130	Employer Paid Insurance	22,512	23,937	23,925	19,120	23,925	23,925	34,584
6135	Retiree Paid Insurance Charge	8,932	9,779	9,779	7,334	9,779	9,779	4,890
6150	Workers Comp. Ins. Premium	2,387	2,198	3,260	2,897	2,897	1,126	1,126
6170	Employer Cont to HCSP	1,181	4,769	3,139	997	3,139	3,139	5,028
	Total Personal Services	188,774	201,521	205,101	151,819	204,738	210,967	299,412
SUPPLIES								
6201	Office Supplies	1,413	995	1,350	1,097	1,350	1,500	2,280
6210	Operating Supplies	15	381	100	413	100	100	2,200
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
6240	Minor Equipment and Furnishings	-	3,958	-	-	-	-	240
6245	Clothing Allowance	-	185	-	-	-	-	-
	Total Supplies	1,428	5,519	1,550	1,510	1,550	1,700	4,820
OTHER SERVICES & CHARGES								
6302	Professional Services	29,189	72,970	104,000	54,345	104,000	101,500	101,500
6106	Independent Contractor	18,872	22,653	-	-	-	-	-
6331	Conferences, Training, Travel	476	473	2,000	109	2,000	2,000	2,000
6371	Repairs & Maint. (Contractual)	12,167	6,524	20,000	6,035	20,000	15,000	15,000
6375	Other Contracted Services	-	24,227	19,158	18,051	19,158	-	28,131
6380	Central Gar. Maintenance Charges	6,297	6,927	6,927	5,202	6,927	7,966	7,966
6388	Technology Equip. Charge	-	-	-	-	-	-	-
6390	Postage and Telephone	1,223	1,934	3,000	1,280	3,000	3,000	3,000
	Total Other Services and Charges	68,224	135,708	155,085	85,022	155,085	129,466	157,597
MISCELLANEOUS								
6430	Miscellaneous	4	-	-	-	-	-	-
6471	Dues and Subscriptions	240	360	290	125	290	300	300
	Total Miscellaneous	244	360	290	125	290	300	300
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	4,047	4,249	4,461	3,348	4,461	4,684	4,684
		4,047	4,249	4,461	3,348	4,461	4,684	4,684
	Total Expenditures	262,717	347,357	366,487	241,824	366,124	347,117	466,813
	Change 2015 Revised to 2016 Proposed						100,689	27.50%

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.
- Support and collaborate with Public Works and Dakota County on 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.
- Administer park use including: athletic fields, picnic shelters, park buildings, community garden, disc golf course, off-leash dog area
- Coordinate operation of Wakota Civic Arena.
- Coordinate seasonal Park Patrol program.

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant budget amendments necessary

Notable Expenditure Changes for 2016

- Replacement of office furniture for Recreation Supervisors.
- Technology Equipment Charge added in 2015. Amortizes replacement cost of computer equipment.
- Increased Office Specialist position from part time to full time- additional cost of \$37,268
- Transitioning RecTrac support and maintenance to LOGIS resulting in higher support fees annually
- Cell phone reimbursement now corresponds with staffing percentage allotment in each program

Notable Capital Project or Asset Acquisitions

- No capital assets acquisitions are noted for 2016 for this program budget.

Notable Revenue Changes for 2016

- New contracted disc golf vendor results in an increased revenue project of \$4,000

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General	Park and Rec Administration	10520				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	113,257	123,711	120,379	83,421	120,379	160,086	160,086
6102	Salaries - Overtime	-	535	-	78	-	-	-
6104	Salaries - Temp Employees	-	1,158	-	6,596	-	-	-
6108	Accumulated Vacation/Comp	5,355	3,145	8,539	7,410	8,539	2,230	2,230
6112	Service Recognition	-	3,669	-	10,580	-	-	-
6120	Employer Cont. for Pension	17,012	18,389	18,891	14,990	18,891	18,776	18,776
6130	Employer Paid Insurance	5,557	5,966	8,916	11,261	12,953	13,907	13,907
6135	Retiree Paid Insurance	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	7,782	4,840	10,630	9,448	9,448	1,207	1,207
6151	Workers Comp Deductible	-	253	-	-	-	-	-
6170	Employer Cont to HCSP	3,763	2,404	3,986	634	3,986	3,457	3,457
	Total Personal Services	152,726	164,070	171,341	144,418	174,196	199,663	199,663
SUPPLIES								
6201	Office Supplies	2,002	1,026	1,600	1,900	1,600	1,500	1,500
6210	Operating Supplies	1,746	1,531	2,000	436	2,000	1,800	1,800
6240	Minor Equipment & Furnishings	-	-	-	-	-	7,000	7,000
	Total Supplies	3,748	2,557	3,600	2,336	3,600	10,300	10,300
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	5,138	3,319	4,900	2,659	4,900	4,900	4,900
6341	Advertising	-	-	-	50	-	-	-
6344	Brochure Publication	5,924	5,579	6,000	5,844	6,000	6,000	6,000
6371	Repairs & Maint. (Contractual)	6,109	3,828	3,950	3,883	3,950	14,550	14,550
6374	Administration Charge	85,176	86,812	88,024	66,024	88,024	84,641	84,641
6378	Copier Maintenance	372	2,109	2,244	1,462	2,244	2,244	2,244
6388	Technology Equip. Charge	-	-	-	-	-	-	-
6390	Postage and Telephone	2,224	1,635	3,400	1,328	3,400	1,420	1,420
	Total Other Services and Charges	104,943	103,282	108,518	81,250	108,518	113,755	113,755
Miscellaneous								
6412	Credit Card/ACH Fees	2,944	2,671	3,000	2,225	3,000	3,000	3,000
6430	Miscellaneous	246	-	-	-	-	-	-
6471	Dues and Subscriptions	360	1,256	1,210	435	1,210	1,250	1,250
	Total Miscellaneous	3,550	3,927	4,210	2,660	4,210	4,250	4,250
	Total Expenditures	264,967	273,836	287,669	230,664	290,524	327,968	327,968
	Change 2015 Revised to 2016 Proposed						37,444	12.89%

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 - 2015 Original vs. 2015 Revisions

- No significant 2015 Budget Revisions.

Notable Expenditure Changes

- None.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2016 in this program budget.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
Parks and Recreation		General Fund		Splash Pool			10527	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	13,226	10,271	12,257	5,088	12,257	11,417	11,417
6104	Salaries-temp. Employees	28,608	28,599	32,878	31,515	32,878	32,878	32,878
6105	Temp Employee Overtime	20	1,533		4	-	-	-
6108	Accumulated Vacation/Comp	639	634	380	-	380	153	153
6112	Service Recognition				139			
6120	Employer Cont. for Pension	4,291	3,897	4,395	3,414	4,395	4,257	4,257
6130	Employer Paid Insurance	307	363	1,868	1,308	1,739	1,740	1,740
6150	Workers Comp. Ins. Premium	2,529	2,711	3,455	3,071	3,071	2,168	2,168
6170	Employer Cont to HCSP	638	207	388	78	388	388	388
	Total Personal Services	50,258	48,215	55,621	44,617	55,108	53,001	53,001
SUPPLIES								
6210	Operating Supplies	2,467	1,590	3,000	1,549	3,000	3,000	2,500
6220	Repair & Maintenance Supplies	3,292	1,497	3,000	7,336	3,000	3,000	2,500
6240	Minor Equipment & Furnishings	771	-	1,300	8	1,300	1,300	1,300
6250	Merchandise for Resale	7,422	6,886	7,000	5,734	7,000	7,000	7,000
	Total Supplies	13,952	9,973	14,300	14,627	14,300	14,300	13,300
OTHER SERVICES & CHARGES								
6371	Repairs & Maint Contractual	163	5,768	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	102	150	-	150	102	102
6385	Utility Service	13,106	10,107	10,000	6,636	10,000	10,000	10,000
6390	Postage and telephone	153	126	-	119	-	158	158
6430	Miscellaneous	153	-	-	-	-	-	-
	Total Other Services and Charges	13,575	16,103	10,150	6,755	10,150	10,260	10,260
	Total Expenditures	77,785	74,291	80,071	65,999	79,558	77,561	76,561
	Change 2015 Revised to 2016 Proposed						(2,997)	-3.77%

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 - 2015 Original vs. 2015 Revisions

- None - however Outdoor Pool season may be adjusted due to shifts in public school calendar and/or availability of seasonal staff.

Notable Expenditure Changes

- None.

Notable Capital Project or Asset Acquisitions

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	13,226	10,271	12,257	5,088	12,257	11,417	11,417
6104	Salaries-temp. Employees	30,229	24,805	32,878	27,397	32,878	32,878	32,878
6105	Overtime-temp. Employees	-	3,838	-	21	-	-	-
6108	Accumulated Vacation/Comp	639	634	380	-	380	153	153
6112	Service Recognition	-	-	-	139	-	-	-
6120	Employer Cont. for Pension	4,405	3,786	4,395	3,100	4,395	4,257	4,257
6130	Employer Paid Insurance	307	363	1,868	1,308	1,739	1,740	1,740
6150	Workers Comp. Ins. Premium	2,630	2,748	3,592	3,192	3,192	2,168	2,168
6170	Employer Cont to HCSP	638	207	388	77	388	388	388
	Total Personal Services	52,074	46,652	55,758	40,322	55,229	53,001	53,001
SUPPLIES								
6210	Operating Supplies	2,029	1,629	3,000	1,743	3,000	3,000	2,500
6220	Repair & Maintenance Supplies	2,605	2,208	3,000	4,351	3,000	3,000	2,500
6240	Minor Equipment & Furnishings	625	651	2,300	354	2,300	2,300	2,300
6250	Merchandise for Resale	5,625	6,142	7,000	5,832	7,000	7,000	7,000
	Total Supplies	10,884	10,630	15,300	12,280	15,300	15,300	14,300
OTHER SERVICES & CHARGES								
6371	Repairs & Maint Contractual	109	3,846	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	51	150	-	150	51	51
6385	Utility Service	9,570	9,674	9,000	7,507	9,000	9,500	9,500
6390	Postage and Telephone	153	126	-	118	-	158	158
	Total Other Services and Charges	9,832	13,697	9,150	7,625	9,150	9,709	9,709
MISCELLANEOUS								
6430	Miscellaneous	621	-	-	-	-	-	-
	Total Miscellaneous	621	-	-	-	-	-	-
CAPITAL OUTLAY								
6580	Other Equipment	3,961	4,750	-	4,129	-	-	-
	Total Capital Outlay	3,961	4,750	-	4,129	-	-	-
	Total Expenditures	77,372	75,729	80,208	64,356	79,679	78,010	77,010
	Change 2015 Revised to 2016 Proposed						(2,669)	-3.35%

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 - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Changes

- No notable increases

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2016 in this program budget.
- Note - Parks Facilities and Maintenance CIP project 16-1 will be replacing hockey rink boards, posts & asphalt in 2016 at either Jefferson or Bromley rink.

FUNCTION:		FUND:		PROGRAM:			BUSINESS UNIT:	
Parks and Recreation		General Fund		Recreational Programs			10529	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	67,437	71,208	73,256	53,534	73,256	73,256	73,256
6104	Salaries-temp. Employees	55,368	47,103	50,760	45,010	50,760	50,760	50,760
6105	Overtime-temp Employees	-	6	-	31	-	-	-
6108	Accumulated Vacation/Comp	4,476	3,080	2,818	-	2,818	3,143	3,143
6112	Service Recognition	3,222	-	278	1,778	278	-	-
6120	Employer Cont. for Pension	14,865	14,411	15,197	11,527	15,197	15,222	15,222
6130	Employer Paid Insurance	841	906	903	702	936	937	937
6140	Unemployment Comp Ins	10	277	-	-	-	-	-
6150	Workers Comp. Ins. Premium	4,055	2,142	5,539	4,923	4,923	1,433	1,433
6170	Employer Cont to HCSP	804	697	698	417	698	698	698
	Total Personal Services	151,078	139,830	149,449	117,922	148,866	145,449	145,449
SUPPLIES								
6210	Operating Supplies	16,714	16,210	18,000	13,039	18,000	18,000	18,000
	Total Supplies	16,714	16,210	18,000	13,039	18,000	18,000	18,000
OTHER SERVICES & CHARGES								
6380	Central Gar. Maintenance Charges	4,165	4,582	4,582	3,438	4,582	5,269	5,269
6381	Other Rentals	5,167	5,515	5,200	2,791	5,200	5,200	5,200
6390	Postage and Telephone	837	858	-	641	-	855	855
	Total Other Services and Charges	10,169	10,955	9,782	6,870	9,782	11,324	11,324
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6452	Trips and Tours	4,269	4,085	4,500	2,790	4,500	4,500	4,500
	Total Miscellaneous	4,269	4,085	4,500	2,790	4,500	4,500	4,500
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	2,852	2,995	3,145	2,367	3,145	3,302	3,302
	Total Capital Outlay	2,852	2,995	3,145	2,367	3,145	3,302	3,302
	Total Expenditures	185,082	174,075	184,876	142,988	184,293	182,575	182,575
	Change 2015 Revised to 2016 Proposed						(1,718)	-0.93%

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
- Facilitation and Coordination of the SSP Mayor's Youth Task Force
- Coordination of Community Events such as MN Night to Unite, the Great Halloween Get Together, and the All City Garage Sale
- Facilitation and Coordination with Community Organizations, governmental and non-governmental, to nurture and grow 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
- Collaboration and support to enable the continued presence of the St. Paul Farmers' Market
- Collaboration with the management of the City's public housing and other community-based special housing programs to foster inclusion in community life and affairs

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- no significant revisions

Notable Expenditure Changes

-

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2016.

Contributions Activity

This Program also incurs expenses based on donations/contributions/grants - which are not budgeted

Expenses in these areas are a function of the amount of money received through donations, contributions or grants and remaining balances are restricted to the functions listed.

Mayor's Youth Task Force (including garage sale receipts):

2014 Contributions	\$20,271	
2014 Expenditures	(\$12,109)	
12/31/14 Contributions Balance		\$14,628

Fill the Backpack Campaign

2014 Contributions	\$2,929	
2014 Expenditures	(\$1,580)	
12/31/14 Contributions Balance		\$7,543

The Great Halloween Get Together - Treats portion

2014 Contributions	\$1,290	
2014 Expenditures	(\$1,349)	
12/31/14 Contributions Balance		\$89

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Parks and Recreation		General Fund	Community Affairs	10530				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	70,359	72,204	73,749	54,418	73,749	73,749	73,749
6108	Accumulated Vacation/Comp	453	209	214	-	214	214	214
6112	Service Recognition	-	-	278	278	278	-	-
6120	Employer Cont. for Pension	10,554	10,674	11,189	8,186	11,189	11,189	11,189
6130	Employer Paid Insurance	10,078	10,637	10,443	9,121	11,220	11,222	11,222
6150	Workers Comp. Ins. Premium	1,362	1,415	1,345	1,190	1,190	1,327	1,327
6170	Employer Cont to HCSP	3,670	5,396	758	465	758	2,332	2,332
	Total Personal Services	96,476	100,535	97,976	73,658	98,598	100,033	100,033
SUPPLIES								
6201	Office Supplies	1,719	1,461	1,600	935	1,600	1,650	1,600
6210	Operating Supplies	4,361	3,867	4,500	2,164	4,500	5,000	4,000
6240	Minor Equipment & Furnishings	-	-	-	-	500	500	-
	Total Supplies	6,080	5,328	6,100	3,099	6,600	7,150	5,600
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	-	25	450	-	450	450	450
6388	Technology Equip. Charge	-	-	-	-	-	-	-
6390	Postage and Telephone	1,351	1,084	1,500	948	1,500	1,845	1,500
	Total Other Services and Charges	1,351	1,109	1,950	948	1,950	2,295	1,950
MISCELLANEOUS								
6430	Miscellaneous	66	-	-	-	-	-	-
6471	Dues and Subscriptions	764	812	850	805	850	900	900
	Total Miscellaneous	830	812	850	805	850	900	900
	Total Expenditures	104,737	107,784	106,876	78,510	107,998	110,378	108,483
	Change 2015 Revised to 2016 Proposed						485	0.45%

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 a variety of formats to registered and reciprocal borrowers
- Provide access to information, reader's advisory and reference service via traditional and new technologies
- Present programs and classes for all ages (in-house and outreach) to encourage reading and use of library
- Conduct computer classes to train public regarding new technologies
- Act as a community meeting place for all to share ideas
- Educate parents regarding early literacy skills
- Promote cultural awareness through programs, displays and materials
- Collaborate with SSP Parks/Recreation, SSD #6, and Dakota County Programming

Budget Highlights and Changes:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions in 2015

Notable Expenditure Changes for 2016

- The library board approved the promotion of Tracy Wanek from Asst. Information Specialist to Information Specialist on her anniversary date of 5/1/16. The cupola painting that was removed from 2015's budget has been reinstated for 2016. To reduce printer cartridge expenses, we plan to lease a color copier/printer for staff in 2016.

Notable Capital Project or Asset Acquisitions

- No notable Capital Project or Asset Acquisitions are noted for the 2016 program budget.

Maintenance of Effort - Per State of Minnesota

- There is a minimum amount of levy support required by the State of Minnesota for Library operations which is known as the maintenance of effort. For the South St. Paul Library, the maintenance of effort is \$501,561 in 2016. The proposed budget reflects a tax levy of \$714,519 to balance the budget (\$212,957 more than the minimum)

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
4110	Current Ad Valorem Taxes	648,076	668,503	707,493	354,302	707,400	715,569	713,287
4120	Delinquent Ad Valorem Taxes	16,150	10,241	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	1,267	555	-	-	-	-	-
4130	Mobile Home Tax	153	173	-	-	-	-	-
4318	Other State Grants and Aids	-	-	-	-	-	-	-
4531	Library Rental Fees	1,289	1,957	1,400	1,239	1,400	1,700	1,700
4603	Library Fines	8,491	7,833	9,500	4,033	9,500	8,000	8,000
4672	Other (book sales, copies)	1,843	2,326	1,700	968	1,700	2,000	2,000
4675	Insurance Dividend	2,126	2,029	-	-	-	-	-
4676	Workers Comp Ins Dividend	223	-	-	-	-	-	-
4920	transfer in (CIP)	23,786	13,100	-	-	-	-	-
	Transfer from General Fund	-	-	-	-	-	-	-
	Total Revenues	703,404	706,717	720,093	360,542	720,000	727,269	724,987
	Total Expenditures	706,183	711,911	720,093	519,632	720,000	727,269	724,987
	Surplus (deficit)	(2,779)	(5,194)	-	(159,090)	-	(0)	(0)
	Interfund Operating Transfer In/(Out) For Cash deficit	2,779	5,194					

FUNCTION:		PROGRAM:		BUSINESS UNIT:				
Cultural Services		Library		20230				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	326,360	350,371	365,980	269,614	365,980	373,754	373,754
6104	Salaries-temp. Employees	21,293	9,716	10,500	7,856	10,500	11,063	11,063
6108	Accumulated Vacation/Comp	-	105	-	-	-	-	-
6120	Employer Cont. for Pension	51,446	52,728	56,248	41,209	56,248	58,010	58,010
6130	Employer Paid Insurance	51,316	57,166	51,749	40,893	53,141	53,084	53,084
6135	Retiree Paid Insurance Charge	20,098	15,484	6,519	6,519	6,519	-	-
6150	Workers Comp. Ins. Premium	1,852	3,009	2,530	2,473	2,249	3,043	3,043
	Total Personal Services	472,365	488,579	493,526	368,564	494,637	498,954	498,954
SUPPLIES								
6201	Office Supplies	6,536	7,875	8,000	5,212	8,000	7,200	7,000
6210	Operating Supplies	1,274	1,285	1,300	1,100	1,300	1,700	1,500
6220	Repair & Maintenance Supplies	1,096	514	500	588	500	500	500
6230	Book, Materials & Periodicals	83,654	81,485	85,000	58,801	85,000	85,000	85,000
6240	Minor Equipment & Furnishings	4,908	4,930	5,500	3,952	5,500	5,500	5,200
	Total Supplies	97,468	96,089	100,300	69,653	100,300	99,900	99,200
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	921	1,689	1,500	709	1,500	1,500	1,500
6342	Printing and Binding	2,763	4,198	3,500	2,142	3,500	3,500	3,500
6361	Property & Liability Insurance	9,738	10,406	11,080	7,081	9,876	11,080	9,848
6371	Repairs & Maint. (Contractual)	13,088	11,830	11,400	6,161	11,400	13,600	13,600
6374	Administration Charge	35,400	35,400	40,300	30,231	40,300	40,300	40,300
6375	Other Contractual Services	29,427	30,377	33,100	18,575	33,100	33,210	33,210
6378	Copier Maintenance Agreement	1,445	1,632	1,500	1,105	1,500	2,700	2,700
6379	Cont. Serv/Refuse & Sanitation	440	585	775	513	775	775	775
6385	Utility Service	16,007	15,234	17,500	11,251	17,500	17,500	17,500
6390	Postage and Telephone	283	173	1,612	122	1,612	250	250
	Total Other Services and Charges	109,512	111,524	122,267	77,890	121,063	124,415	123,183
Miscellaneous								
6430	Miscellaneous	3,007	2,574	3,450	2,980	3,450	3,450	3,100
6471	Dues and Subscriptions	45	45	550	545	550	550	550
	Total Miscellaneous	3,052	2,619	4,000	3,525	4,000	4,000	3,650
CAPITAL OUTLAY & Transfers								
6530	Improvements other than blds	23,786	-	-	-	-	-	-
6580	Other Equipment	-	13,100	-	-	-	-	-
	Total Capital Outlay	23,786	13,100	-	-	-	-	-
	Total Expenditures	706,183	711,911	720,093	519,632	720,000	727,269	724,987

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

The Doug Woog 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 and collaborate on community special events.
- Manage operational, capital and debt expenditures related to Wakota Arena
- Manage property lease with Special School District 6 Community Learning Center and related purposes

Budget Highlights and Changes:

Significant 2015 Budget Revisions include

- No significant budget revisions

Notable Expenditure Changes

- Arc Flash Testing added by Public Works Director - \$17,500
- Assume higher utility cost for new dehumidification system - this is the first year
- Requesting full time staff person \$58,044 offset with part of seasonal (39,044) and reduced utilities (19,000)

Notable Capital Project or Asset Acquisitions

- Low Emissivity ceiling for rink 2
- Arena exterior painting - \$30,000 CIP Bld-16-4 submitted through CIP. Historically the Arena gets charged for capital and since sufficient fund balance doesn't yet cover capital, it is paid by tax levy

Notable Revenue Changes

- \$10,500 is budgeted for the contracted off-ice training area
- \$5,000 increase from the School district relates to square footage increase.

DOUG WOOG ARENA FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2013 Actual	2014 Actual	2015		2016		Revised 2016 vs 2015
			Original	Revised	Request	Final	
REVENUES							
Property Taxes **	242,979	242,808	207,163	206,534	297,209	254,061	47,527
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	719,158	594,534	723,500	727,938	715,181	730,681	2,743
Miscellaneous	46,600	2,595	-	-	-	-	-
Transfers In (CIP Fund)	-	52,674	-	-	-	-	-
Total Revenues	1,008,737	892,611	930,663	934,472	1,012,390	984,742	50,270
EXPENDITURES							
Personal Services	345,260	305,142	328,853	328,224	397,966	354,147	25,923
Supplies	138,597	85,718	78,800	78,800	75,300	74,500	(4,300)
Other Services and Charges	344,655	281,200	317,310	315,861	359,945	339,462	23,601
Miscellaneous	1,108	1,508	-	-	900	1,700	1,700
Capital Outlay	151,615	19,835	20,667	20,667	21,700	21,700	1,033
Debt Service (External Debt)	161,303	161,768	169,033	169,033	163,233	163,233	(5,800)
Debt Service (Internal Loan)	15,159	34,252	16,000	16,000	30,000	30,000	14,000
Transfer out - other	-	-	-	-	-	-	-
Total Expenditures	1,157,697	889,423	930,663	928,585	1,049,044	984,742	56,157
Net Change in Fund Balance	(148,960)	3,188	-	5,887	(36,654)	0	(5,887)
Cash and Invest. (Internal Loan)	(887,498)	(969,861)	(969,861)	(963,974)	(1,000,628)	(963,974)	
DETAIL OF PROPERTY TAXES**							
Property Taxes - External Debt Service	161,303	161,768	169,033	169,033	163,233	163,233	
Property Taxes - Internal Debt Service	-	34,252	16,000	16,000	30,000	30,000	
Property Taxes - Operations	-	26,953	1,463	834	82,275	39,127	
Property Taxes - Capital	81,676	19,835	20,667	20,667	21,701	21,700	
	242,979	242,808	207,163	206,534	297,209	254,060	

CITY OF SOUTH ST PAUL, MN

ANNUAL BUDGET

FUNCTION: Culture and Recreational Services	PROGRAM: Doug Woog Arena	BUSINESS UNIT: 20243
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SUMMARY OF REVENUES

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
4110	Property Taxes	242,979	242,808	207,163	103,267	206,534	297,209	254,061
4402	Rent - Special School Dist #6	75,646	79,101	77,000	82,660	81,438	83,881	88,881
4501	Ice Rentals - Fall & Winter	441,877	387,560	430,000	185,429	430,000	430,000	430,000
4502	Ice Rentals - Summer	113,319	56,592	120,000	72,015	120,000	95,000	95,000
4503	Ice Rentals - Other (Identify)	226	-	-	-	-	-	-
4504	Ticket Sales for Games	19,469	21,957	20,000	9,744	20,000	19,000	19,000
4505	Public Skating	5,697	1,856	6,000	1,789	6,000	4,000	4,000
4506	Figure Skating	6,365	3,598	6,000	3,629	6,000	6,000	6,000
4507	Game Sales	-	-	-	-	-	-	-
4508	Skate Sharpening	3,403	2,334	3,500	2,036	3,500	4,000	4,000
4510	Concession Sales	42,797	38,217	48,000	34,977	48,000	48,000	48,000
4511	Rental/Lease - Youth Hockey	7,200	600	7,200	10,920	7,200	19,500	19,500
4512	Dry Floor and off-ice training	1,245	-	2,000	1,875	2,000	2,000	12,500
4513	Sign Rental	-	-	2,000	-	2,000	2,000	2,000
4515	Vending	1,914	2,719	1,800	1,711	1,800	1,800	1,800
4672	Other	80	153	-	-	-	-	-
4679	Cont. & Don. From Private Source	-	-	-	40,000	-	-	-
4673	Cash Over/Short	(1)	-	-	-	-	-	-
4675	Insurance Dividend	2,560	2,442	-	-	-	-	-
4676	Workers comp Ins dividend	524	-	-	-	-	-	-
4680	Insurance Proceeds	17,045	-	-	-	-	-	-
4681	Unrealized Gain/Loss on Investments	26,392	-	-	-	-	-	-
4920	Transfers In (CIP Fund)	-	52,674	-	-	-	-	-
	Total Revenues	1,008,737	892,611	930,663	550,052	934,472	1,012,390	984,742
	Summary by Category							
	Capital Revenues (Debt and CIP)	242,979	295,482	207,163	103,267	206,534	297,209	254,061
	Operating Revenues	765,758	597,129	723,500	446,785	727,938	715,181	730,681
		1,008,737	892,611	930,663	550,052	934,472	1,012,390	984,742

FUNCTION:		PROGRAM:		BUSINESS UNIT:				
Cultural and Recreational Services		Doug Woog Arena		20243				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	117,431	124,659	134,485	99,444	134,485	194,868	194,868
6104	Salaries-temp. Employees	153,981	108,858	120,000	77,282	120,000	127,000	87,956
6108	Accumulated Vacation/Comp	3,969	4,514	3,434	-	3,434	4,206	4,206
6112	Service Recognition Award	-	-	278	4,278	278	-	-
6120	Employer Cont. for Pension	37,619	33,867	38,517	25,053	38,517	38,931	34,156
6130	Employer Paid Insurance	20,732	21,755	21,837	18,156	21,870	21,905	21,905
6140	Unemployment Com Ins. Premium	40	314	-	1,489	-	-	-
6150	Workers Comp. Ins. Premium	4,357	7,490	5,951	5,289	5,289	6,651	6,651
6170	Employer Cont to HCSP	5,252	3,685	4,351	913	4,351	4,405	4,405
	Total Personal Services	343,381	305,142	328,853	231,904	328,224	397,966	354,147
SUPPLIES								
6201	Office Supplies	300	224	800	-	800	800	500
6210	Operating Supplies	24,315	11,140	10,000	11,065	10,000	10,000	10,000
6220	Repair & Maintenance Supplies	64,630	37,338	30,000	21,737	30,000	30,000	30,000
6240	Minor Equipment & Furnishings	517	2,636	6,500	1,543	6,500	3,000	2,500
6245	Clothing Allowance	1,815	213	1,500	165	1,500	1,500	1,500
6250	Merchandise For Resale	47,020	34,167	30,000	14,435	30,000	30,000	30,000
	Total Supplies	138,597	85,718	78,800	48,945	78,800	75,300	74,500
OTHER SERVICES & CHARGES								
6302	Professional Services	8,087	11,825	6,000	1,902	6,000	23,500	23,500
6331	Conferences, Training, Travel	754	854	2,500	769	2,500	1,800	1,800
6341	Advertising	1,066	947	1,500	540	1,500	1,500	1,500
6361	Property & Liability Insurance	11,722	12,527	13,338	8,525	11,889	13,338	11,855
6371	Repairs & Maint. (Contractual)	31,341	15,782	20,000	33,410	20,000	20,000	20,000
6373	Internal Labor Charge	20,657	20,657	20,657	15,498	20,657	20,657	20,657
6374	Administrative Support Fee	40,400	43,421	50,395	37,800	50,395	50,395	50,395
6378	Copier Maintenance Agreement	836	206	300	79	300	300	300
6379	Cont. Serv/Refuse & Sanitation	2,090	4,179	1,440	846	1,440	2,200	2,200
6380	Central Gar. Maintenance Charges	209	230	230	180	230	265	265
6385	Utility Service	197,647	137,797	179,000	116,582	179,000	199,000	180,000
6390	Postage and Telephone	5,083	5,006	1,950	3,551	1,950	1,990	1,990
6396	HVAC contract Maint.	26,642	27,769	20,000	21,432	20,000	25,000	25,000
	Total Other Services and Charges	346,534	281,200	317,310	241,114	315,861	359,945	339,462
MISCELLANEOUS								
6412	Credit Card/ACH/Bank Fee	-	-	-	-	-	-	800
6430	Miscellaneous	607	-	-	-	-	-	-
6451	Refund and Reimbursments	-	332	-	675	-	-	-
6471	Dues and Subscriptions	501	1,176	-	2,270	-	900	900
	Total Miscellaneous	1,108	1,508	-	2,945	-	900	1,700
CAPITAL OUTLAY								
6520	Buildings and Structures	17,868	151	-	-	-	-	-
6560	Building Fixtures and Improvements	105,688	-	-	-	-	-	-
6580	Other Equipment	9,313	-	-	-	-	-	-
6430	Equipment Replacement Charge	18,746	19,684	20,667	15,507	20,667	21,700	21,700
	Total Capital Outlay	151,615	19,835	20,667	15,507	20,667	21,700	21,700
DEBT SERVICE								
6612	Interest Expense	15,159	34,252	16,000	9,067	16,000	30,000	30,000
6720	Operating Transfer	161,303	161,768	169,033	157,016	169,033	163,233	163,233
	Total Debt Service	176,462	196,020	185,033	166,083	185,033	193,233	193,233
	Total Expenditures	1,157,697	889,423	930,663	706,498	928,585	1,049,044	984,742
	Change 2015 Revised to 2016 Proposed						56,157	6.05%

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

Bus. Unit	DESCRIPTION	Final Maturity	2013 Budget	2014 Budget	2015 Budget	2016	
						Proposed	Final
	<u>REVENUES</u>						
	Property Taxes		714,212	697,020	1,072,606	1,064,837	1,064,837
	TOTAL REVENUES		714,212	697,020	1,072,606	1,064,837	1,064,837
	<u>EXPENDITURES</u>						
30311	G.O. Capital Improvement Bonds, Series 2006A	2/1/2027	297,049				
30313	G.O. Public Safety Revenue Bonds, Series 2007	2/1/2014	82,688				
30314	G.O. Refunding Series 2007B	2/1/2021	194,402	193,772	193,142	192,303	192,303
30315	G.O. Capital Improvement Bonds, Series 2008	2/1/2030	1,855	3,030	4,206	-	-
30317	Capital Equip. Lease Revenue Bonds - 2010A	12/15/2019	81,218	82,785	82,007	82,740	82,740
30318	G.O. Improvement and Refunding Bonds - 2012A	2/1/2030	57,000	417,433	304,515	301,583	301,583
30320	G.O. Park Referendum Bonds - 2014B New issue- final Park Referendum	2/1/2035			488,736	488,211	488,211
	TOTAL EXPENDITURES		714,212	697,020	1,072,606	1,064,837	1,285,704

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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 2015 Budget Revisions include

- No significant 2015 Budget Revisions

Notable Expenditure Changes

- Temporary employees increase to reflect step increases.
- Newsletter allocation increase due to increased printing and postage rates for CSCC's portion of the Parks and Recreation Brochure
- Cardio equipment lease reduction due to actual cost resulting from a lower interest rate

Notable Capital Project or Asset Acquisitions

- The 2016 budget includes programmed Capital Outlay expenditures:
 - Entry Digital Display Boards 4,000
 - 2. Family Locker Room Shower 25,000

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

Description	2013 ACTUAL	2014 ACTUAL	2015		2016		Change 2016 vs 2015
			ORIGINAL	REVISED	Request	Proposed	
Operations Only:							
REVENUES	367,037	358,581	355,424	355,424	355,541	355,541	117
EXPENDITURES							
Operational	339,303	323,179	340,076	340,076	339,826	339,826	(250)
Total Expenditures	339,303	323,179	340,076	340,076	339,826	339,826	(250)
FUND BALANCE							
Operational Surplus.(deficit)	27,734	35,402	15,348	15,348	15,715	15,715	367
Capital Outlay Expenses (covered by Fund Balances)	8,433	80,581	3,500	3,500	19,000	29,000	15,500
Net Change in Fund Balance	19,301	(45,179)	11,848	11,848	(3,285)	(13,285)	(15,133)
Beginning Fund Balance	57,196	76,497	31,318	31,318	43,166	43,166	11,848
Ending Fund Balance	76,497	31,318	43,166	43,166	39,881	29,881	(13,285)

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

CITY OF SOUTH ST PAUL, MN

ANNUAL BUDGET

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
4409	Administrative Support Charge	85,176	86,812	88,024	66,024	88,024	84,641	84,641
4541	Memberships	178,319	174,807	164,000	131,208	164,000	169,000	169,000
4542	Daily Admissions	161	393	400	2,105	400	1,200	1,200
4543	Programming	93,193	83,345	92,000	76,673	92,000	90,000	90,000
4545	Open Swim	8,274	7,585	8,000	5,446	8,000	8,000	8,000
4546	Room Rental	2,888	2,164	2,500	2,329	2,500	2,500	2,500
4547	Miscellaneous	178	135	500	360	500	200	200
4671	Interest Earnings	1,967	1,760		562	-	-	-
4673	Cash Over/Short	72	150			-	-	-
4676	Workers comp Ins Divident	234	-			-	-	-
4681	Unrealized Gain/Loss on Investments	(3,425)	1,430			-	-	-
	Total Revenues	367,037	358,581	355,424	284,707	355,424	355,541	355,541

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	105,856	87,638	124,153	54,783	124,153	108,260	108,260
6104	Salaries-temp. Employees	116,299	125,592	100,437	98,699	100,437	118,000	118,000
6102	Overtime-temp Employees	49	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	4,266	2,945	2,301	-	2,301	1,730	1,730
6112	Service Recognition	358	2,340	1,668	1,668	1,668	-	-
6120	Employer Cont. for Pension	28,868	28,026	26,668	22,185	26,668	25,558	25,558
6130	Employer Paid Insurance	3,185	3,561	7,535	9,964	11,372	12,633	12,633
6150	Workers Comp. Ins. Premium	1,948	2,661	2,661	2,982	2,365	2,699	2,699
6170	Employer Cont to HCSP	3,015	1,334	1,833	569	1,833	3,090	3,090
	Total Personal Services	263,844	254,097	267,256	190,850	270,797	271,970	271,970
SUPPLIES								
6210	Operating Supplies	8,501	8,061	8,600	6,618	8,600	9,600	9,600
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	4,191	2,592	4,000	41	4,000	4,000	4,000
6250	Merchandise For Resale	-	-	200	-	200	-	-
	Total Supplies	12,692	10,653	12,800	6,659	12,800	13,600	13,600
OTHER SERVICES & CHARGES								
6341	Advertising	2,893	1,574	4,000	1,956	4,000	4,000	4,000
6342	Printing and Binding	-	-	200	-	200	-	-
6344	Quarterly Brochure Publication	11,487	10,008	6,500	5,982	6,500	10,500	10,500
6371	Repairs & Maint. (Contractual)	1,064	677	1,000	764	1,000	1,000	1,000
6375	Other Contractual Services	17,932	19,361	16,500	16,626	16,500	14,600	14,600
6378	Copier Maintenance Agreement	481	859	1,320	699	1,320	1,320	1,320
6381	Other Rentals	25,907	23,748	28,000	15,331	28,000	20,436	20,436
6390	Postage and Telephone	993	868	500	767	500	900	900
	Total Other Services and Charges	60,757	57,095	58,020	42,125	58,020	52,756	52,756
MISCELLANEOUS								
6412	Credit Card/ACH Fees	1,460	1,336	2,000	1,112	2,000	1,500	1,500
6430	Miscellaneous	550	-	-	-	-	-	-
	Total Miscellaneous	2,010	1,336	2,000	1,112	2,000	1,500	1,500
CAPITAL OUTLAY								
6520	Buildings and Structures	8,433	-	-	-	-	-	-
6560	Buildings Fixtures and Improve.	-	75,831	3,500	2,871	3,500	19,000	29,000
6580	Other Equipment	-	4,750	-	-	-	-	-
	Total Capital Outlay	8,433	80,581	3,500	2,871	3,500	19,000	29,000
	Total Expenditures	347,736	403,762	343,576	243,617	347,117	358,826	368,826

AIRPORT COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

Description	2013 Actual	2014 Actual	2015		2016		Revised 2015 vs 2016
			Original	Revised	Request	Proposed	
REVENUES							
Intergovernmental	341,236	1,434,043	1,935,904	1,935,904	370,500	370,500	(1,565,404)
Charges for Services	1,219,652	1,075,699	1,346,503	1,346,503	1,176,029	1,176,029	(170,474)
Miscellaneous	53,769	13,759	8,560	8,560	8,560	8,560	-
Transfers In	43,360	212,600	66,571	66,571	46,500	46,500	(20,071)
Total Revenues	1,658,017	2,736,101	3,357,538	3,357,538	1,601,589	1,601,589	(1,755,949)
EXPENDITURES							
Personal Services	166,098	171,747	229,520	220,693	209,585	209,585	(11,108)
Supplies	687,253	600,077	720,928	720,928	560,233	560,233	(160,695)
Other Services and Charges	401,353	258,447	199,127	294,141	259,917	253,562	(34,224)
Miscellaneous	1,576	1,197	1,075	1,075	1,120	1,120	45
Capital Outlay	124,609	1,480,101	2,030,010	1,928,787	352,500	352,500	(1,576,287)
Debt Service (External Debt)	37,549	37,549	38,696	38,696	38,656	38,656	(40)
Debt Service (Internal Loan)	23,433	47,384	30,000	30,000	30,000	30,000	-
Transfer Out - Operating	-	-	-	-	-	-	-
Transfer Out - Capital	43,360	212,600	66,571	66,571	46,500	46,500	(20,071)
Total Expenditures	1,485,231	2,809,102	3,315,927	3,300,891	1,498,511	1,492,156	(1,802,380)
Net Change in Fund Balance	172,786	(73,001)	41,611	56,647	103,078	109,433	46,431
Cash and Invest. (Internal Loan)	(1,220,728)	(1,791,346)	(1,749,735)	(1,739,047)	(1,635,969)	(1,629,614)	
Note: Cash deficit at 9/30/15 is \$3,133,933 Transfer Out-Capital is the City's Share of capital							
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	1,220,326	1,062,005	1,273,832	1,273,832	1,210,433	1,210,433	(63,399)
Expenditures	1,026,929	969,842	1,150,650	1,135,614	1,030,855	1,024,500	(104,759)
Operating Surplus/Deficit	193,397	92,163	123,182	138,218	179,578	185,933	41,360
CAPITAL/DEBT ACTIVITY							
Revenues	437,691	1,674,096	2,083,706	2,083,706	391,156	391,156	(1,692,550)
Expenditures	458,302	1,839,260	2,165,277	2,165,277	467,656	467,656	(1,697,621)
Surplus/Deficit	(20,611)	(165,164)	(81,571)	(81,571)	(76,500)	(76,500)	5,071
Net Change in Fund Balance	172,786	(73,001)	41,611	56,647	103,078	109,433	-
Cash and Invest. (Internal Loan)	(1,622,033)	(1,791,346)	(1,749,735)	(1,734,699)	(1,631,621)	(1,625,266)	

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 - 2015 Adopted vs. 2015 Revised**

- Total Personal Services is adjusted to reflect the hiring of new Airport Manager
- Salaries of Seasonal and Part-Time Employees increased to account for the change from 14 hours per week to 24 hours per week for the part-time maintenance position
- Fuel Expense and Revenues are adjusted to show the lower purchase price and lower sales prices of fuel
- Improvement other than Building is reduce to zero due to the asphalt maintenance being included in the larger Ramp Reconstruction project
- Transfer Out to Capital due to FAA and MNDOT participation

Notable Expenditure Changes for 2016

- Minor equipment upgrades proposed for meeting room
- Personnel changes will have an impact on Employee Salaries and Temporary Employee line items
- Asphalt Maintenance Program will resume in 2016 after due to the completion Ramp & Taxiway Reconstruction

Notable Capital Project or Asset Acquisitions

- The FuelMaster system software is outdated and hardware is difficult to find and replace

**AIRPORT OPERATING FUND
SUMMARY OF REVENUES AND EXPENDITURES**

Description	2013 Actual	2014 Actual	2015		2016		Revised 2015 vs 2016
			Original	Revised	Request	Proposed	
REVENUES							
Intergovernmental	126,436	119,561	133,804	133,804	72,000	72,000	(61,804)
Charges for Services	1,219,652	1,075,440	1,303,174	1,303,174	1,176,029	1,176,029	(127,145)
Miscellaneous	36,396	13,759	8,560	8,560	8,560	8,560	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	1,382,484	1,208,760	1,445,538	1,445,538	1,256,589	1,256,589	(188,949)
EXPENDITURES							
Personal Services	166,098	171,747	229,520	220,693	209,585	209,585	(11,108)
Supplies	687,253	600,077	720,928	720,928	560,233	560,233	(160,695)
Other Services and Charges	172,002	196,960	199,127	192,918	259,917	253,562	66,999
Miscellaneous	1,576	1,058	1,075	1,075	1,120	1,120	45
Capital Outlay	124,609	109,206	133,010	133,010	7,500	7,500	(125,510)
Debt Service (External Debt)	37,549	37,549	38,696	38,696	38,656	38,656	(40)
Debt Service (Internal Loan)	13,454	24,937	15,000	15,000	15,000	15,000	-
Transfer Out - Capital	43,360	212,600	66,571	66,571	46,500	46,500	(20,071)
Total Expenditures	1,245,901	1,354,134	1,403,927	1,388,891	1,138,511	1,132,156	(250,380)
Net Change in Fund Balance	136,583	(145,374)	41,611	56,647	118,078	124,433	61,431
Cash and Invest. (Internal Loan)	(760,994)	(1,002,916)	(961,305)	(946,269)	(828,191)	(821,836)	
Note: Cash deficit at 10/31/15 is \$842,500							

FUNCTION: Transportation		PROGRAM: Airport Operating Fund			BUSINESS UNIT: 20245			
SUMMARY OF REVENUES								
CODE NO.	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015			2016	
				ORIGINAL	9/30/15	REVISED	Request	Proposed
	INTERGOVERNMENTAL REVENUE							
	STATE & Federal							
4302	Federal Grants and Aids	-	-	-	-	-	-	-
4321	State Operating Grant - Airport	42,343	32,196	32,196	34,320	32,196	32,000	32,000
4325	State Grants and Aids	84,093	87,365	101,608	-	101,608	40,000	40,000
	TOTAL INTERGOVERNMENTAL	126,436	119,561	133,804	34,320	133,804	72,000	72,000
	CHARGES FOR SERVICES							
4402	Rent	9,151	10,734	8,400	7,932	8,400	8,652	8,652
4411	Pilot	42,701	43,732	51,241	33,443	51,241	43,435	43,435
4581	Rent of Hangars	166,332	184,169	194,842	140,775	194,842	200,687	200,687
4583	Airport Fuel Receipts	754,784	612,944	764,491	425,272	764,491	638,252	638,252
4585	Land Lease	153,103	128,832	157,513	193,420	157,513	162,238	162,238
4586	T-Hangar Rental	89,316	88,540	108,995	71,669	108,995	112,265	112,265
4587	Aircraft Parking Fees	4,265	3,413	4,100	2,595	4,100	3,000	3,000
4588	Airport Ramp Fees	-	3,076	13,592	1,860	13,592	7,500	7,500
	TOTAL CHARGES FOR SERVICE	1,219,652	1,075,440	1,303,174	876,966	1,303,174	1,176,029	1,176,029
	MISCELLANEOUS							
4510	Concession Sales	-	105	-	110	-	-	-
4590	Airport Gate Card	780	1,033	800	795	800	800	800
4591	Airport Vending Sales	817	800	750	537	750	750	750
4413	Xerox copies	21	29	10	22	10	10	10
4672	Other		1,249	-	622	-		
4675	Property Insurance Dividend	10,966	10,464	7,000	-	7,000	7,000	7,000
4676	Workers Comp Ins Dividend	333	-	-	-	-	-	-
4903	Sale of Fixed Assets	-	-	-	5,000	-	-	-
4681	Unrealized Gain/Loss on Investments	23,423	-	-	-	-	-	-
4760	Penalty	56	79	-	-	-	-	-
	TOTAL MISCELLANEOUS	36,396	13,759	8,560	7,086	8,560	8,560	8,560
	TRANSFERS IN							
4920	Interfund Operating Transfers	-	-	-	-	-	-	-
	TOTAL TRANSFERS IN	-	-	-	-	-	-	-
	TOTAL REVENUES	1,382,484	1,208,760	1,445,538	918,372	1,445,538	1,256,589	1,256,589
	SUMMARY BY CATEGORY							
	Operating Revenues	1,298,391	1,121,395	1,343,930	918,372	1,343,930	1,216,589	1,216,589
	Capital/One-time Revenues	84,093	87,365	101,608	-	101,608	40,000	40,000
		1,382,484	1,208,760	1,445,538	918,372	1,445,538	1,256,589	1,256,589

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

CODE NO.	ITEMS	2013 ACTUAL	2014 ACTUAL	2015			2016	
				ORIGINAL	9/30/15	REVISED	Request	Proposed
PERSONAL SERVICES								
6101	Salaries-reg. Employees	86,604	98,401	135,864	82,876	147,817	139,326	139,326
6102	Full Time Employees Overtime				930		1,000	1,000
6104	Salaries-temp. Employees	37,547	27,912	39,161	23,062	36,091	14,658	14,658
6105	Overtime-temp Employees	84	38	-	27	-		
6108	Accumulated Vacation/Comp	2,479	2,868	1,600	9,583	1,544	1,600	1,600
6112	Service Recognition Award		3,791	-	-	-		
6120	Employer Cont. for Pension	16,903	17,852	23,363	15,743	17,401	22,117	22,117
6130	Employer Paid Insurance	11,321	12,142	22,392	8,078	11,798	21,262	21,262
6150	Workers Comp. Ins. Premium	2,770	5,977	3,783	3,362	3,362	8,422	8,422
6151	Work Comp Deductible				198			
6170	Employer Cont to HCSP	8,390	2,766	3,357	387	2,680	1,200	1,200
	Total Personal Services	166,098	171,747	229,520	144,246	220,693	209,585	209,585
SUPPLIES								
6201	Office Supplies	1,804	805	1,500	570	1,500	1,500	1,500
6220	Repair & Maintenance Supplies	30,684	36,503	40,000	19,498	40,000	40,000	40,000
6240	Minor Equipment & Furnishings	539	2,429	1,700	679	1,700	2,100	2,100
6250	Merchandise For Resale	654,226	560,340	677,728	307,070	677,728	516,633	516,633
	Total Supplies	687,253	600,077	720,928	327,817	720,928	560,233	560,233
OTHER SERVICES & CHARGES								
6302	Professional Services	5,753	11,753	7,200	25,513	7,200	14,200	14,200
6331	Conferences, Training, Travel	844	803	2,600	797	2,600	3,800	3,800
6341	Advertising	5,137	5,620	7,160	4,295	7,160	6,325	6,325
6361	Property & Liability Insurance	50,221	53,669	57,141	36,520	50,932	57,141	50,786
6371	Repairs & Maint. (Contractual)	26,893	35,099	25,000	34,620	25,000	76,000	76,000
6374	Administration Support Fee	50,500	57,219	62,709	47,034	62,709	62,709	62,709
6378	Copier Maintenance Agreement	-	376	450	321	450	450	450
6379	Cont. Serv/Refuse & Sanitation	461	542	600	304	600	600	600
6380	Central Gar. Maintenance Charges	9,973	10,970	12,067	9,054	12,067	13,877	13,877
6385	Utility Service	17,754	16,212	19,200	19,144	19,200	19,775	19,775
6388	Technology Equip. Charge						40	40
6390	Postage and Telephone	4,466	4,697	5,000	3,051	5,000	5,000	5,000
	Total Other Services and Charges	172,002	196,960	199,127	180,653	192,918	259,917	253,562
MISCELLANEOUS								
6430	Miscellaneous	558	-	-	-	-	-	-
6453	Remittance of Rev/Other Agency	425	450	650	895	650	650	650
6471	Dues and Subscriptions	593	608	425	515	425	470	470
	Total Miscellaneous	1,576	1,058	1,075	1,410	1,075	1,120	1,120
CAPITAL OUTLAY								
6530	Improvement other than Buildings	124,609	109,206	50,000	5,898	50,000	-	-
6560	Building Fixtures and Improvements	-	-	38,000	-	38,000	-	-
6572	Computer Software						7,500	7,500
6580	Other Equipment	-	-	45,010	-	45,010	-	-
	Total Capital Outlay	124,609	109,206	133,010	5,898	133,010	7,500	7,500
DEBT SERVICE								
6602	Other Long-term Debt Principal	37,549	37,549	38,696	28,162	38,696	38,656	38,656
6612	Interest Expense	13,454	24,937	15,000	7,410	15,000	15,000	15,000
	Total Debt Service	51,003	62,486	53,696	35,572	53,696	53,656	53,656
TRANSFERS								
6719	Transfer Out - Capital	43,360	212,600	66,571	-	66,571	46,500	46,500
	Total Transfers Out	43,360	212,600	66,571	-	66,571	46,500	46,500
	Total Expenditures	1,245,901	1,354,134	1,403,927	695,596	1,388,891	1,138,511	1,132,156

FUNCTION: Transportation	DEPT. & DIV: Airport Capital Fund	BUSINESS UNIT: 40404
Activities and Responsibilities:		
<p>The Airport Capital Fund is accountable for:</p> <ul style="list-style-type: none"> • Significant and/or multi-year capital improvements for the Airport 		
Budget Highlights and Changes:		
<p><u>Significant Revisions - 2015 Adopted vs. 2015 Revised</u></p> <ul style="list-style-type: none"> • The Airport purchased a new gate control system following the failure of the existing system at a cost of \$12,500. 80% of the costs were covered by an emergency MnDOT grant. • The airport purchased a new tractor, mower decks and broom to replace the existing units that failed in 2015. The cost of the new units was \$120,000, of which 80% was covered by an emergency grant from MnDOT. • The planned repair of the maintenance hangar floor was moved to 2016 due to the possibility of an 80% grant from MnDOT. 		
<p><u>Notable Capital Project or Asset Acquisitions</u></p> <ul style="list-style-type: none"> • The Obstruction Removal Program will continue into 2016 with critical obstructions to be identified for removal by the FAA and MnDOT. This is 90% and 5% funded by these agencies. 5% Airport contribution. • Replace and upgrade roof surface and insulation on City owned bowstring Hangars #2 and #5 to meet building codes and reduce maintenance costs. 80% funded by MnDOT and 20% Airport. • Repair floor in maintenance hangar with new leveled, properly draining, skid-resistant floor. \$15,000 cost will be offset by 80% grant from MnDOT 		

AIRPORT CAPITAL PROJECT FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2013 Actual	2014 Actual	2015		2016		Revised 2015 vs 2016
			Original	Revised	Request	Proposed	
REVENUES							
Intergovernmental	214,800	1,314,482	1,802,100	1,802,100	298,500	298,500	(1,503,600)
Charges for Services	-	259	43,329	43,329	-	-	(43,329)
Miscellaneous	17,373	-	-	-	-	-	-
Transfers In - Capital	43,360	212,600	66,571	66,571	46,500	46,500	(20,071)
Total Revenues	275,533	1,527,341	1,912,000	1,912,000	345,000	345,000	(1,567,000)
EXPENDITURES							
Other Services and Charges	229,351	61,487	-	101,223	-	-	(101,223)
Miscellaneous	-	139	-	-	-	-	-
Capital Outlay	-	1,370,895	1,897,000	1,795,777	345,000	345,000	(1,450,777)
Debt Service (Interest - Internal loan)	9,979	22,447	15,000	15,000	15,000	15,000	-
Transfer Out - Operating							
Transfer Out - Capital							
Total Expenditures	239,330	1,454,968	1,912,000	1,912,000	360,000	360,000	(1,552,000)
Net Change in Fund Balance							
Internal Loan (Principal payment)	36,203	72,373	-	-	(15,000)	(15,000)	(15,000)
Cash and Invest. (Internal Loan)	(459,734)	(788,430)	(788,430)	(788,430)	(803,430)	(803,430)	
Cash balance at 10/31/15 is 2,427,254							

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
	INTERGOVERNMENTAL REVENUE <u>STATE & Federal</u>							
4302	Federal Grants	214,800	1,153,805	1,802,100	(7,557)	1,802,100	135,000	135,000
4325	State Grants	-	160,677		9,038		163,500	163,500
	TOTAL INTERGOVERNMENTAL	214,800	1,314,482	1,802,100	1,481	1,802,100	298,500	298,500
	CHARGES FOR SERVICES							
4480	User Improvement Fees	-	-	43,329	-	43,329	-	-
4592	Other Revenue	-	-		300			
4657	Other Assessments	-	259		8,067			
	TOTAL CHARGES FOR SERVICE	-	259	43,329	8,367	43,329	-	-
	MISCELLANEOUS							
4681	Unrealized Gain/Loss on Investments	17,373	-					
	TRANSFERS IN							
4920	Transfer In	43,360	212,600	66,571	-	66,571	46,500	46,500
	Total Revenues	275,533	1,527,341	1,912,000	9,848	1,912,000	345,000	345,000

FUNCTION: Transportation		PROGRAM: Airport Capital			BUSINESS UNIT: 40404			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
	OTHER SERVICES & CHARGES							
6302	Professional Services	229,351	61,487	-	35,492	-	-	-
6371	Repairs & Maint. (Contractual)	-	-	-	367,423	101,223	-	-
	Total Other Services and Charges	229,351	61,487	-	402,915	101,223	-	-
	MISCELLANEOUS							
6430	Miscellaneous	-	139	-	-	-	-	-
	Total Miscellaneous	-	139	-	-	-	-	-
	CAPITAL OUTLAY							
6510	Land	-	-	-	551,596	-	-	-
6530	Improvement other than Buildings	-	1,370,895	1,897,000	1,044,689	1,795,777	165,000	165,000
6560	Building Fixtures and Improvement	-	-	-	-	-	180,000	180,000
	Total Capital Outlay	-	1,370,895	1,897,000	1,596,285	1,795,777	345,000	345,000
	DEBT SERVICE							
6612	Interest Expense	9,979	22,447	15,000	6,607	15,000	15,000	15,000
6720	Operating Transfer	-	-	-	-	-	-	-
	Total Debt Service	9,979	22,447	15,000	6,607	15,000	15,000	15,000
	Total Expenditures	239,330	1,454,968	1,912,000	2,005,807	1,912,000	360,000	360,000

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WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2013 Actual	2014 Actual	2015		2016		Revised 2015 vs 2016
			Original	Revised	Request	Final	
WATER							
Revenue (includes Interest & Misc Revenue)	2,082,292	2,907,222	1,883,894	1,883,894	1,948,212	1,946,812	64,318
Expense - Operational (includes transfers)	899,959	1,825,556	995,687	992,028	1,004,522	1,000,943	12,494
Expense - Utility Administration	276,522	326,322	325,455	325,455	366,007	366,007	40,552
Expense - Capital, Debt, and Transfers	969,084	452,079	530,380	530,380	730,168	730,168	199,788
WATER INCOME (LOSS)	(63,273)	303,265	32,372	36,031	(152,485)	(150,306)	(188,516)
SEWER							
Revenue	3,510,760	3,331,069	3,101,515	3,101,515	6,223,576	6,223,576	3,122,061
Expense - Operational (includes transfers)	3,072,471	3,115,887	3,203,082	2,954,460	3,023,205	3,022,343	68,745
Expense - Capital, Debt, and Transfers	450,287	155,027	587,779	557,635	3,380,517	3,380,517	2,822,882
SEWER INCOME (LOSS)	(11,998)	60,155	(689,346)	(410,580)	(180,146)	(179,284)	230,434
TOTAL INCOME (LOSS)	(75,271)	363,420	(656,974)	(374,549)	(332,631)	(329,590)	41,918
Year End Cash Balance	2,225,593	4,013,713	3,356,739	3,639,164	3,306,533	3,309,574	

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

CODE NO.	ITEMS	2013 ACTUAL	2014 ACTUAL	2015			2016	
				ORIGINAL	8/31/15	REVISED	Request	Proposed
<u>Utility Administration Fund</u>								
4676	Workers Comp Ins Dividend	1,232	-	-	-	-	-	-
4671	Interest Earnings	72,313	68,501	80,000	34,030	80,000	70,000	70,000
4681	Unrealized Gain/Loss on Investments	(107,994)	59,816	-	-	-	-	-
4920	Transfers from 605&606 to 600		745,162		197,055			
	Duplicate Copies of bills						500	
	Interim final read for tenant changes						900	
<u>Water Fund</u>								
4325	State Grants		10,000	-	19,904	-		-
4652	Prepayments at County			-	184	-	-	-
4656	Penalties and Interest	6,150	6,047	8,000	2,203	8,000	7,000	7,000
4672	Other	5,007	23,213	-	3,873	-		
4673	Cash Over/Short	(3)	-	-	2	-		
4674	Bad Check Charge	580	840	700	420	700	630	630
4675	Prroperty Insurance Dividend	6,176	5,894	-	-	-		
4678	Rebates on purchases	10,227	-	-	-	-		
4710	Single Family - Water	792,593	735,323	688,102	271,750	688,102	708,745	708,745
4715	Multi Family - Water	127,311	129,356	129,375	50,810	129,375	133,256	133,256
4720	Commercial Customer Water	275,092	285,475	324,653	114,901	324,653	334,393	334,393
4725	Heavy Industries - Water	341,105	339,466	242,971	135,502	242,971	273,342	273,342
4750	Water Service Charges	367,361	379,851	305,093	161,950	305,093	314,246	314,246
4755	Water Surcharge	43,559	43,508	43,000	18,116	43,000	43,000	43,000
4760	Penalties - Water	51,488	53,943	48,000	22,466	48,000	48,000	48,000
4765	Miscellaneous Charges - Water	11,830	15,822	10,000	6,655	10,000	10,000	10,000
4770	Water Meter & Conn Permit	4,286	3,805	3,000	3,377	3,000	3,000	3,000
4771	Hydrant Rent	750	1,200	1,000	1,650	1,000	1,200	1,200
4902	Insurance Proceeds-Fixed Assets				25,647		-	
4920	Operating/Capital Transfers In	73,229	-	-	-	-	-	-
<u>Sewer Fund</u>								
4XXX	Railroad participation in CIP project				-	-	1,500,000	1,500,000
	Bond Proceeds				-	-	1,500,000	1,500,000
4675	Prroperty Insurance Dividend	1,487	1,419		-	-		
4710	Single Family - Sewer	1,427,592	1,453,352	1,573,965	622,936	1,573,965	1,636,924	1,636,924
4715	Multi Family - Sewer	285,867	290,304	301,600	116,928	301,600	313,664	313,664
4720	Commercial - Sewer	331,695	375,735	353,600	167,471	353,600	367,744	367,744
4725	Heavy Industries - Sewer	1,110,690	1,008,960	822,350	385,483	822,350	855,244	855,244
4785	SAC Charges	204,590	134,190	-	-	-	-	-
4760	Penalties Sewer	63,541	67,109	50,000	32,512	50,000	50,000	50,000
4920	Operating/Capital Transfers In	85,298	-	-	583,797	-	-	-
	Total Revenues	5,593,052	6,238,291	4,985,409	2,979,622	4,985,409	8,171,788	8,170,388

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:

Utility payments

The City started taking credit cards at the counter in August of 2015. On line bill payments and statements will be implemented in December of 2015. The online solution also has the ability to pay over the phone with credit cards or bank account.

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant revisions

Notable Expenditure Changes

- Staffing changes were made which reflect a truer cost for the finance staff time spent on utility billing.
- LOGIS costs for UB systems development were not budgeted in 2015, this was corrected for 2016 (\$5,882)
- Credit Card fee is an estimate based on usage plus the lease of machines

Notable Capital Project or Asset Acquisitions

- No Significant Capital Assets are contemplated in this program budget

Notable Revenue Changes

- Recommending new fee for duplicate copies of bills - \$1 per copy per quarter - applies to rental properties
 - Recommending new fee for interim final reads when tenants move out - \$15 per read
- Both of these fees are recommended to cover additional costs associated with printing and mailing duplicate copies to tenant and the cost of performing interim final reads when tenants move out - both public works and finance staff.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Utility		Water and Sewer	Utility Administration			50600		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	67,259	93,676	90,485	80,456	90,485	105,086	105,086
6102	Overtime-reg. Employees	55	258	600	-	600	-	-
6108	Accumulated Vacation/Comp	465	731	751	4,243	751	1,512	1,512
6112	Service Recognition	-	-	-	2,340	-	-	-
6120	Employer Cont. for Pension	10,163	13,502	13,538	12,471	13,538	16,037	16,037
6130	Employer Paid Insurance	12,649	17,325	16,385	14,273	16,385	18,933	18,933
6135	Retiree Paid Insurance	-	-	-	4,890	-	9,779	9,779
6150	Workers Comp. Ins. Premium	392	478	427	379	427	813	813
6170	Employer Cont to HCSP	1,396	1,444	1,771	777	1,771	2,681	2,681
	Total Personal Services	92,379	127,414	123,957	119,829	123,957	154,841	154,841
SUPPLIES								
6201	Office Supplies	1,142	688	1,280	257	1,280	1,000	1,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	1,142	688	1,280	257	1,280	1,000	1,000
OTHER SERVICES & CHARGES								
6302	Professional Services	57,490	60,568	59,738	46,892	59,738	66,926	66,926
6331	Conferences, Training, Travel	96	164	500	97	500	500	500
6342	Printing and Binding	923	-	-	-	-	-	-
6374	Administration Support Fee	105,100	115,060	115,060	88,740	115,060	115,060	115,060
6375	Other Contracted Services	18,203	18,867	17,320	10,846	17,320	17,900	17,900
6388	Technology Equip. Charge	-	-	-	-	-	80	80
6390	Postage and Telephone	1,189	801	4,800	1,152	4,800	1,800	1,800
	Total Other Services and Charges	183,001	195,460	197,418	147,727	197,418	202,266	202,266
Miscellaneous								
6412	Credit Card/Ach fees	-	-	-	6	-	5,000	5,000
6430	Miscellaneous	-	2,760	2,800	2,847	2,800	2,900	2,900
	Total Miscellaneous	-	2,760	2,800	2,853	2,800	7,900	7,900
	Total Expenditures	276,522	326,322	325,455	270,666	325,455	366,007	366,007

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:

Significant Revisions - 2015 Original vs. 2015 Revisions

- No significant increases

Notable Revenue Changes

- Water Rates increase of 3% as outlined in the utility rate study from 2009-2010
Last year of Heavy Industry users rate increase at 12.5%

Notable Expenditure Changes

- Increase in professional services for wellhead protection implementation plan - \$10,000
- Increase in professional services for Arch flash assessment (OSHA requirement) for pump houses and storage tanks \$23,396

Notable Capital Project or Asset Acquisitions

- Blacktop road & driveway at P.H. #4 & #8 - \$14,000
- Safety trench box, side panels & trailer - \$10,000
- Hydrant replacements - \$15,000
- Watermain upgrades as part of street rehabilitation program in Oak Park - \$257,000
- Watermains as part of the Mill and Overlay/BRR program - \$43,000

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Utility		Water and Sewer	Water	50605				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	155,958	175,868	178,745	123,601	178,745	159,743	159,743
6102	Overtime-reg. Employees	22,898	31,435	17,000	35,395	17,000	17,000	17,000
6104	Salaries-temp. Employees	8,988	8,603	10,000	3,276	10,000	10,000	10,000
6108	Accumulated Vacation/Comp	396	1,320	1,296	-	1,296	1,034	1,034
6112	Service Recognition Award	-	-	-	565	-	693	693
6120	Employer Cont. for Pension	27,650	29,933	28,330	24,064	28,330	25,005	25,005
6130	Employer Paid Insurance	26,502	28,700	28,818	21,615	29,190	26,073	26,073
6135	Retiree Paid Insurance Charge	9,028	6,057	10,594	7,518	10,594	19,558	19,558
6150	Workers Comp. Ins. Premium	4,404	7,947	4,802	5,202	4,268	6,888	6,888
6151	Work Comp Deductible	-	362	-	-	-	-	-
6170	Employer Cont to HCSP	7,021	3,716	4,041	1,148	4,041	3,889	3,889
	Total Personal Services	262,845	293,941	283,626	222,384	283,464	269,883	269,883
SUPPLIES								
6210	Operating Supplies	198	137	-	-	-	-	-
6220	Repair & Maintenance Supplies	90,873	136,103	125,000	97,238	125,000	125,000	125,000
6230	Books, Materials & Periodicals	-	-	500	-	500	500	500
6240	Minor Equipment & Furnishings	1,753	422	5,200	3,869	5,200	3,500	3,500
6245	Clothing Allowance	1,643	1,481	2,050	527	2,050	2,050	2,050
	Total Supplies	94,467	138,143	132,750	101,634	132,750	131,050	131,050
OTHER SERVICES & CHARGES								
6302	Professional Services	55,529	23,731	19,250	22,174	19,250	57,646	57,646
6331	Conferences, Training, Travel	2,609	2,606	4,000	2,118	4,000	4,000	4,000
6341	Advertising	-	-	-	18	-	-	-
6361	Property & Liability Insurance	28,286	30,228	32,183	22,219	28,686	32,183	28,604
6371	Repairs & Maint. (Contractual)	92,092	224,368	103,000	120,798	103,000	145,000	145,000
6380	Central Gar. Maintenance Charges	22,553	25,478	25,478	19,116	25,478	29,300	29,300
6381	Other Rentals	25,000	25,000	25,000	18,756	25,000	5,000	5,000
6385	Utility Service	198,298	198,804	250,000	124,145	250,000	210,000	210,000
6388	Technology Equip. Charge	-	-	-	-	-	60	60
6390	Postage and Telephone	2,102	2,829	7,000	3,131	7,000	7,000	7,000
6395	Payment to State Water Surcharge	43,515	43,508	44,000	32,631	44,000	44,000	44,000
6407	Other City Water/Sewer	10,351	8,305	5,400	3,964	5,400	5,400	5,400
	Total Other Services and Charges	480,335	584,857	515,311	369,070	511,814	539,589	536,010
Miscellaneous								
6453	Remittance of Rev/Other Agency	11,367	11,111	12,000	9,661	12,000	12,000	12,000
6471	Dues and Subscriptions	935	2,332	2,000	1,801	2,000	2,000	2,000
6430	Contingencies	10	10	-	-	-	-	-
	Total Miscellaneous	12,312	13,453	14,000	11,462	14,000	14,000	14,000
CAPITAL OUTLAY								
6530	Impr. Other than Buildings	295,222	75,734	112,000	113,296	112,000	129,000	129,000
6580	Other Equipment	24,606	-	10,000	-	10,000	10,000	10,000
6382	Equipment Replacement Charge	25,870	28,288	29,702	22,284	29,702	31,187	31,187
	Total Capital Outlay	345,698	104,022	151,702	135,580	151,702	170,187	170,187
Transfers/Debt Service								
6640	Bond Issuance Costs	6,545	28,471	-	-	-	-	-
6601	Bond Principal	121,000	123,000	123,000	-	123,000	190,000	190,000
6611	Bond Interest	37,366	54,577	45,678	42,427	75,822	69,981	69,981
6620	Fiscal Agent Fees	-	-	-	239	-	-	-
6719	Transfer to Capital Project Fund	408,475	142,009	210,000	202,313	210,000	300,000	300,000
6720	Transfers to 50600 & 50606	-	745,162	-	780,852	-	-	-
6720	Operating Transfers	50,000	50,000	50,000	37,503	50,000	50,000	50,000
	Total Transfers/Debt Service	623,386	1,143,219	428,678	1,063,334	458,822	609,981	609,981
	Total Expenditures	1,819,043	2,277,635	1,526,067	1,903,464	1,552,552	1,734,690	1,731,111
	Change 2015 Revised to 2016 Proposed						178,559	11.50%

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Sanitary Sewer	ACCT. NO: 50606
Activities and Responsibilities:		
<p>The Sanitary Sewer Utility program is accountable for:</p> <ul style="list-style-type: none"> ● the operation and maintenance of sanitary sewer main lines and laterals ● the periodic cleaning and televising of sanitary sewer lines ● monitoring and maintenance of two sanitary sewer lift stations ● improvements to the sanitary sewer system infrastructure 		
Budget Highlights:		
<p><u>Significant Revisions - 2015 Original vs. 2015 Revisions</u></p> <ul style="list-style-type: none"> ● Move Bond interest budget line to the Water fund \$30,144 ● Corrected MCES budget line to reflect actual 2015 charges <p><u>Notable Revenue Changes</u></p> <ul style="list-style-type: none"> ● Sewer rates have a 4% increase for all users based on Utility Rate Study done in 2009-2010 <p><u>Notable Expenditure Changes</u></p> <ul style="list-style-type: none"> ● Professional services increased for arch flash assessment of lift stations \$5,708 ● Minor equipment increased for larger tool purchases, Power Snake - \$1,500, Push Camera - \$5,500, Trash Pump - \$4,500 ● Contracted internal Manhole sealing - \$15,000 ● New Hydraulic Dump Trailer -\$11,000 <p><u>Notable Capital Project or Asset Acquisitions</u></p> <ul style="list-style-type: none"> ● Grinder system/Mulch Machine for Waterous lift station - \$30,000 ● Construction of NorthEnd LS - \$3,000,000 CIP project WS-16-1 The revenue side has been updated to reflect 50% from Railroad and 50% from Debt issuance 		

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Utility		Water and Sewer	Sanitary Sewer	50606				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
PERSONAL SERVICES								
6101	Salaries-reg. Employees	155,900	172,495	178,745	121,881	178,745	174,699	174,699
6102	Overtime-reg. Employees	26,442	23,234	12,000	-	12,000	12,000	12,000
6104	Salaries-temp. Employees	-	-	4,000	-	4,000	4,000	4,000
6108	Accumulated Vacation/Comp	396	1,320	1,296	-	1,296	1,034	1,034
6112	Service Recognition Award		5,400		565	-	901	901
6120	Employer Cont. for Pension	27,218	27,465	27,488	18,201	27,488	26,989	26,989
6130	Employer Paid Insurance	25,492	28,395	28,818	21,041	28,818	26,862	26,862
6135	Retiree Paid Insurance Charge	9,028	6,057	-	7,518	-	-	-
6150	Workers Comp. Ins. Premium	5,455	7,600	5,947	5,435	5,947	6,244	6,244
6170	Employer Cont to HCSP	6,945	3,675	4,041	1,135	4,041	3,889	3,889
	Total Personal Services	256,876	275,641	262,335	175,776	262,335	256,618	256,618
SUPPLIES								
6220	Repair & Maintenance Supplies	5,516	10,416	6,000	11,314	6,000	6,000	6,000
6240	Minor Equipment & Furnishings	-	422	1,000	-	1,000	12,500	12,500
6245	Clothing Allowance	1,225	1,085	2,050	500	2,050	2,050	2,050
	Total Supplies	6,741	11,923	9,050	11,814	9,050	20,550	20,550
OTHER SERVICES & CHARGES								
6302	Professional Services	10,361	6,527	10,000	5,071	10,000	15,708	15,708
6331	Conferences, Training, Travel	1,122	1,746	4,050	1,465	4,050	4,050	4,050
6361	Property & Liability Insurance	6,810	7,278	7,749	3,302	6,907	7,749	6,887
6371	Repairs & Maint. (Contractual)	14,373	17,148	18,000	14,485	18,000	39,000	39,000
6375	Other Contracted Services			-	4,742	-		
6376	Metro Waste Control Comm.	2,666,511	2,685,071	2,779,048	1,898,452	2,531,268	2,563,587	2,563,587
6379	Cont. Serv/Refus & Sanitation	115	98	500	28	500	300	300
6380	Central Gar. Maintenance Charges	18,875	21,550	21,550	16,164	21,550	24,783	24,783
6381	Other Rentals	25,000	25,000	25,000	18,756	25,000	25,000	25,000
6385	Utility Service	13,634	13,436	15,600	7,935	15,600	15,600	15,600
6388	Technology Equip. Charge						60	60
6390	Postage and Telephone	348	469	200	644	200	200	200
	Total Other Services and Charges	2,757,149	2,778,323	2,881,697	1,971,044	2,633,075	2,696,037	2,695,175
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	310,000	182,665	310,000	3,030,000	3,030,000
6580	Other Equipment	25,402	-	-	-	-	11,000	11,000
6382	Equipment Replacement Charge	27,543	35,843	37,635	28,233	37,635	39,517	39,517
	Total Capital Outlay	52,945	35,843	347,635	210,898	347,635	3,080,517	3,080,517
Miscellaneous								
6471	Dues and Subscriptions	1,705	-	-	-	-	-	-
	Total Miscellaneous	1,705	-	-	-	-	-	-
Transfers/Debt Service								
6601	Bond Principal							
6611	Bond Interest			30,144				
6719	Transfer to Capital Project Fund	397,342	119,184	210,000	27,740	210,000	300,000	300,000
6720	Operating Transfers	50,000	50,000	50,000	37,503	50,000	50,000	50,000
	Total Transfers Out	447,342	169,184	290,144	65,243	260,000	350,000	350,000
	Total Expenditures	3,522,758	3,270,914	3,790,862	2,434,775	3,512,095	6,403,722	6,402,860
	Change 2015 Revised to 2016 Proposed						2,890,765	82.31%

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 \$15,900 of estimated revenue. The 2010 Utility Rate Study recommended a 4% increase each year. The staff recommends at least a 4% increase for 2016.

Levee Improvements

- The 2013 budget assumed debt financing and State bond funds for Levee improvements. The \$2.4 million project was expected to take two years with 75% of the work being performed in 2013 and 25% in 2014. However, based on bids the project is now about \$4.5 million dollars. State funding for 50% of the increase was obtained. The City bonded for the lift station and the remainder of the city share will be financed through this fund and the former TIF fund

For 2015 the City will begin the implementation of the SWIF recommendations for levee improvements. These are estimated at \$200,000 for 2016.

Significant Revisions - 2015 Original vs. 2015 Budget Revisions

- Revised State Grants for movement of projects to 2015
- Removed Seidl's lake expense from the transfer to capital projects fund line \$400,000

2016 state/other grants for Seidl;s Lake project - project will only occur if funding is secured

Notable Expenditure Changes

- Repairs and Maintenance (Contractual) are proposed to remain (\$50,000) for repairs of alley catch basins.
- Other Notable expenditure changes are capital outlay or asset acquisition related and are listed below.
- First year debt service principal on the levee lift station borrowed in 2014
- Contracted internal catch basin sealing - \$10,000
- Arch flash assessment (OSHA Requirement) for flood wall pumping stations \$9,825

Notable Capital Project or Asset Acquisitions

- Seidl's Lake Storm Sewer pumping station to control water levels in Seidl's Lake. Grant money will be sought, as well as, participation from IGH and WSP. Possible City costs \$200,000 (moved from 2014)
- Storm Water related improvements as part of the 2016 Street improvements (M&O, BRR, and Street Reconstruction) programs (Oak Park phase 2) - \$56,000
- Levee Improvement as required for recertification - \$200,000 in 2016 - Debt financing and State Bonding is outlined above.
- 2nd year of pump & motor rehabs and adding VFD's for 2 existing floodwall pumping stations (\$50,000 per year) as part of a multi year project.

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

ITEMS	2013	2014	2015		2016		Revised
	Actual	Actual	Original	Revised	Request	Final	2015 vs 2016
Revenues	467,133	447,355	812,081	412,081	743,285	743,285	331,204
Expenditures							
Operational	126,897	86,179	139,920	139,920	167,275	167,275	27,355
Capital Outlay/debt/transfers	316,260	369,452	601,281	201,281	688,890	688,890	487,609
Total	443,157	455,631	741,201	341,201	856,165	856,165	514,964
Change in Fund Balance	23,976	(8,276)	70,880	70,880	(112,880)	(112,880)	(183,760)
Cash and Investment Balance	759,314	958,002	1,028,882	1,028,882	916,002	916,002	
 <u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	378,712	447,355	412,081	412,081	428,285	428,285	16,204
Expenditures	126,897	86,179	139,920	139,920	167,275	167,275	27,355
Operating Surplus/Deficit	251,815	361,176	272,161	272,161	261,010	261,010	(11,151)
CAPITAL/DEBT ACTIVITY							
Revenues	88,421	-	400,000	-	315,000	315,000	315,000
Expenditures	316,260	369,452	601,281	201,281	688,890	688,890	487,609
Surplus/Deficit	(227,839)	(369,452)	(201,281)	(201,281)	(373,890)	(373,890)	(172,609)
Net Change in Fund Balance	23,976	(8,276)	70,880	70,880	(112,880)	(112,880)	(183,760)

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
4310	State Grants and Aids			400,000	-	-	315,000	315,000
4477	Other - (Southview Pond) reimb				-			
4671	Interest Earnings	11,710	15,995		8,632			
4681	Unrealized Gain/Loss on Investments	(20,387)	14,141					
4710	Single Family Residential	216,690	239,396	226,719	125,833	226,719	235,788	235,788
4715	Multi-Family Residential	17,926	18,545	16,098	9,997	16,098	16,742	16,742
4720	Commercial/Industrial	48,141	51,854	53,696	24,416	53,696	55,844	55,844
4725	Heavy Industrial	78,616	79,850	87,894	38,257	87,894	91,410	91,410
4730	Airport Hangars	4,633	4,818	4,892	2,480	4,892	5,088	5,088
4735	Churches, Private School, Cmtry	4,422	4,446	4,774	2,398	4,774	4,965	4,965
4740	Duplexes	-	-	1,800	-	1,800	1,872	1,872
4745	Vacant Developable Land	8,581	8,801	9,188	4,310	9,188	9,556	9,556
4760	Penalties	8,380	9,509	7,020	5,295	7,020	7,020	7,020
4931	Bond Proceeds *				-			
	Transfer from excess TIF *	88,421	-		-			
	Total Revenues	467,133	447,355	812,081	221,618	412,081	743,285	743,285

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

FUNCTION: Utility		FUND: Storm Water		PROGRAM: Storm Water			BUSINESS UNIT: 50610	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Request	Final
SUPPLIES								
6201	Office Supplies	10	-	-	-	-	-	-
6210	Operating Supplies	14	-	-	-	-	-	-
6220	Repair & Maintenance Supplies	1,541	1,550	10,000	4,558	10,000	10,000	10,000
6240	Minor Equipment & Furnishings	-	-	-	-	-	3,500	3,500
	Total Supplies	1,565	1,550	10,000	4,558	10,000	13,500	13,500
OTHER SERVICES & CHARGES								
6302	Professional Services	14,495	7,800	20,000	3,382	20,000	20,000	20,000
6371	Repairs & Maint. (Contractual)	80,022	45,604	78,600	13,418	78,600	101,425	101,425
6374	Administration Support Fee	6,900	4,470	6,020	4,518	6,020	6,020	6,020
6375	Other Contracted Services				1,349			
6385	Utility Service	14,748	18,152	15,000	6,017	15,000	15,000	15,000
	Total Other Services and Charges	116,165	76,026	119,620	28,684	119,620	142,445	142,445
MISCELLANEOUS								
6430	Miscellaneous	9	-	-	-	-	-	-
6471	Dues and Subscriptions	9,158	8,603	10,300	9,869	10,300	11,330	11,330
	Total Miscellaneous	9,167	8,603	10,300	9,869	10,300	11,330	11,330
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	50,000	16,962	50,000	50,000	50,000
	Total Capital Outlay	-	-	50,000	16,962	50,000	50,000	50,000
TRANSFERS								
6601	Bond Principal						60,000	60,000
6611	Bond Interest		16,017	36,281	19,536	36,281	32,890	32,890
6620	Fiscal Agent Fees				212			
6640	Bond Issuance Costs		30,200					
6719	Transfer to Capital Project Fund	276,260	283,235	475,000	46,561	75,000	506,000	506,000
6720	Operating Transfers	40,000	40,000	40,000	30,006	40,000	40,000	40,000
	Total Transfers Out	316,260	369,452	551,281	96,315	151,281	638,890	638,890
	Total Expenditures	443,157	455,631	741,201	156,388	341,201	856,165	856,165
	Change 2015 Revised to 2016 Proposed						514,964	150.93%

FUNCTION: Utility	DEPT. & DIV: Street Light	ACCT. NO: 50615
Activities and Responsibilities:		
<p>The Street Light Utility program is accountable for:</p> <ul style="list-style-type: none"> • 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:		
<p><u>Proposed Revenue Increase</u></p> <ul style="list-style-type: none"> • Staff have recommended increasing the rates in the prior years - 4% in 2013, 5% in 2014. The increases have not gained City Council support since 2013 and were voted down. As an alternative, the City Council elected to program a transfer from General Fund to help pay for the maintenance and replacement of street lights. The 2016 budget has a 4% increase in Street Lighting Rates to help cover operating costs of this fund 		
<p><u>Significant Revisions - 2015 Original vs. 2015 Revisions</u></p> <ul style="list-style-type: none"> • Reduced Utility cost line to reflect removal of sales tax • Removed Marie Ave Lighting as it is now slotted for 2017 		
<p><u>Notable Expenditure Changes</u></p> <ul style="list-style-type: none"> • Repair and Maintenance Contractual increased due to aging system \$5,000 • Minor equipment and furnishings increased due to rising costs \$3000 		
<p><u>Notable Capital Project or Asset Acquisitions</u></p> <ul style="list-style-type: none"> • The Capital Improvement Plan (CIP) currently includes the following Capital Projects: <ul style="list-style-type: none"> - Concord Exchange Extension is planned to have new street lights however, this is contingent on a plat being submitted and approved near the current Royal Star Furniture store. However, it is being pushed out to 2017 \$50,000 and expected to be TIF funded - Marie Ave lighting system replacement was planned for CIP in 2015. It is a \$100,000 expenditure. (\$50,000 from MSA) However, it is being pushed out to 2017 because a funding source is yet to be identified. 		

STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES

	2013 Actual	2014 Actual	2015		2016		Revised 2015 vs 2016
			Original	Revised	Requested	Final	
Revenues							
Operational	231,658	230,413	231,676	231,676	229,571	229,571	(2,105)
Capital Outlay	20,480	-	60,000	-	-	-	0
Total	252,138	230,413	291,676	231,676	229,571	229,571	(2,105)
Expenditures							
Operational	212,945	208,009	247,268	224,668	263,168	263,168	38,500
Capital Outlay	20,480	-	60,000	-	-	-	-
Total	233,425	208,009	307,268	224,668	263,168	263,168	38,500
Change in Fund Balance	18,713	22,404	(15,592)	7,008	(33,597)	(33,597)	(40,605)
Cash and Investment Balance	(13,159)	16,868	1,276	23,876	(9,721)	(9,721)	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	231,658	230,413	231,676	231,676	229,571	229,571	(2,105)
Expenditures	212,945	208,009	247,268	224,668	263,168	253,168	38,500
Operating Surplus/Deficit	18,713	22,404	(15,592)	7,008	(33,597)	(23,597)	(40,605)
CAPITAL/DEBT ACTIVITY							
Revenues	20,480	-	60,000	-	-	-	-
Expenditures	20,480	-	60,000	-	-	-	-
Surplus/Deficit	-	-	-	-	-	-	-
Net Change in Fund Balance	18,713	22,404	(15,592)	7,008	(33,597)	(23,597)	(40,605)

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

CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Requested	Final
4377	Other Grants and Aids	-	-	-	-	-		
4671	Interest Earnings	-	6	-	147	-		
4672	Other- Insurance recovery	3,679	3,087					
4681	Unrealized Gain/Loss on Investments	791	-					
4710	Single Family Residential	134,564	134,493	135,000	68,696	135,000	140,400	140,400
4715	Multi-Family Residential	19,692	19,500	19,200	9,838	19,200	19,968	19,968
4720	Commercial/Industrial	32,289	32,276	32,000	14,893	32,000	33,280	33,280
4725	Heavy Industrial	1,582	1,582	1,200	800	1,200	1,248	1,248
4730	Airport Hangars	3,500	3,500	3,000	1,750	3,000	3,120	3,120
4735	Churches, Private School, Cmtry	1,867	1,810	1,976	936	1,976	2,055	2,055
4740	Duplexes	8,248	8,463	5,000	4,169	5,000	5,200	5,200
4760	Penalties	5,446	5,696	4,300	2,921	4,300	4,300	4,300
4920	Transfers In - Capital	20,480	-	60,000	-	-	-	-
4920	Transfers In - General Fund	20,000	20,000	30,000	22,500	30,000	20,000	20,000
	Total Revenues	252,138	230,413	291,676	126,650	231,676	229,571	229,571
Summary of Revenues								
	Charges for Services	211,658	210,413	201,676	104,150	201,676	209,571	209,571
	Operating Transfers	20,000	20,000	30,000	22,500	30,000	20,000	20,000
	Capital Transfers	20,480	-	60,000	-	-	-	-
		252,138	230,413	291,676	126,650	231,676	229,571	229,571

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Utility		Street Light	Street Light	50615				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			2016	
				Original	9/30/15	Revised	Requested	Final
	SUPPLIES							
6240	Minor Equipment & Furnishings	849	2,629	7,000	-	7,000	10,000	10,000
6245	Clothing Allowance	-	-					
	Total Supplies	849	2,629	7,000	-	7,000	10,000	10,000
	OTHER SERVICES & CHARGES							
6302	Professional Services	-	-	-		-	-	-
6371	Repairs & Maint. (Contractual)	11,707	15,447	10,000	31,120	10,000	15,000	38,500
6374	Administration Support Fee	4,100	4,470	12,668	9,504	12,668	12,668	12,668
6385	Utility Service	175,834	165,401	197,600	108,997	175,000	205,500	182,000
	Total Other Services	191,641	185,318	220,268	149,621	197,668	233,168	233,168
	CAPITAL OUTLAY							
6530	Improvements Other than Bldgs	20,480	-	60,000	3,887	-	-	-
	Total Capital Outlay	20,480	-	60,000	3,887	-	-	-
	MISCELLANEOUS							
6612	Interest Expense	455	62	-	-	-	-	-
	Total Miscellaneous	455	62	-	-	-	-	-
	TRANSFERS							
6720	Operating Transfers	20,000	20,000	20,000	15,003	20,000	20,000	20,000
	Total Transfers	20,000	20,000	20,000	15,003	20,000	20,000	20,000
	Total Expenditures	233,425	208,009	307,268	168,511	224,668	263,168	263,168
	Change 2015 Revised to 2016 Proposed						38,500	17.14%

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 vehicles & equipment for South Metro Fire District (SMFD)
- Fuel Sales and maintenance expenditures
- Replacement of vehicles and equipment

Budget Highlights and Changes:

Revenue Increase

- Capital Equipment Replacement charges were increased by 5%. Maintenance Charges have a 15% increase for 2016 to start covering the actual maintenance and shop overhead costs. 2015 had a 0% increase for maintenance to bring the tax levy down.
- Transfer In remaining uncommitted dollars from the excess Tax Rate (TIF) fund at end of 2015 to rebuild fund balance
This will be the amount left after final balancing of the Levee reconstruction project estimated amount of transfer is \$700,000
- Anticipate issuing Capital Equipment Notes/Bonds for the purchase of the Case Loader and Dump Truck \$430,000

Notable Revenue Changes for 2015

- Correct 2015 budget for internal charges on Equipment Replacement to reflect the actual budgeted amounts in the departments
Central Garage fund summary did not get updated to reflect the final allocations for this line item.

Notable Capital Project or Asset Acquisitions

• ***Police - Replace***

- Replace 2006 Chevrolet Monte Carlo #2167 with 2016 Dodge Grand Caravan with change over - \$34,200
- Replace 2010 Ford Crown Vicotria #2166 with 2016 Ford Taurus or similar with change over - \$34,000

• ***Public Works/Utility - Replace or new***

- Replace 1992 Case Loader with 2016 Loader and plowing equipment. - **\$220,000**
- Replace 1998 Ford dump truck equiped for snow removal with 2016 dump truck and plowing equipment. - **\$210,000**
- Update vehicle diagnostic scan tool **\$16,000**
-

FUNCTION: Internal Service		FUND: Central Garage		PROGRAM: Central Garage			BUSINESS UNIT: 60703	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2013 Actual	2014 Actual	2015			Request	Final
				Original	9/30/15	Revised		
PERSONAL SERVICES								
6101	Salaries-reg. Employees	107,952	107,952	131,337	91,913	131,337	131,854	131,854
6102	Overtime-reg. Employees	2,738	2,738	3,000	2,642	3,000	3,000	3,000
6108	Accumulated Vacation/Comp	28	28	402	-	402	216	216
6112	Service Recognition	-	-	377	377	377	-	-
6120	Employer Cont. for Pension	16,794	16,794	19,929	14,188	19,929	19,992	19,992
6130	Employer Paid Insurance	20,417	20,417	23,320	18,569	23,431	23,432	23,432
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	3,836	3,836	4,601	3,574	2,045	5,769	5,769
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,220	1,220	2,865	942	2,865	3,012	3,012
	Total Personal Services	152,985	152,985	185,831	132,205	183,386	187,275	187,275
SUPPLIES								
6210	Operating Supplies	200,143	200,143	190,000	84,350	190,000	190,000	190,000
6220	Repair & Maintenance Supplies	193,202	193,202	144,646	117,040	144,646	150,446	150,446
6240	Minor Equipment & Furnishings	6,672	6,672	7,100	5,708	7,100	7,100	7,100
6245	Clothing Allowance	3,521	3,521	2,300	1,134	2,300	2,300	2,300
	Total Supplies	403,538	403,538	344,046	208,232	344,046	349,846	349,846
OTHER SERVICES & CHARGES								
6302	Professional Services	7,797	7,797	6,000	3,100	6,000	6,000	6,000
6331	Conferences, Training, Travel				90			
6361	Property & Liability Insurance	22,504	22,504	25,605	16,365	22,822	25,605	22,757
6371	Repairs & Maint. (Contractual)	49,418	49,418	52,407	45,054	52,407	55,000	55,000
6374	Administration Support Fee	28,000	28,000	33,966	25,479	33,966	33,966	33,966
6390	Postage and Telephone	40	40	-	136	-	-	-
	Total Other Services and Charges	107,759	107,759	117,978	90,224	115,195	120,571	117,723
MISCELLANEOUS								
6430	Miscellaneous	808	808	-	-	-	-	-
6480	Contingencies	-	-	6,700	-	-	-	-
	Total Miscellaneous	808	808	6,700	-	-	-	-
CAPITAL OUTLAY								
6550	Motor Vehicles	344,596	343,320	206,825	209,518	206,825	498,200	498,200
6580	Other Equipment	28,138	208,271	48,400	14,474	48,400	29,800	29,800
	Total Capital Outlay	372,734	551,591	255,225	223,992	255,225	528,000	528,000
	Total Expenditures	1,037,824	1,216,681	909,780	654,653	897,852	1,185,692	1,182,844
	Change 2015 Revised to 2016 Proposed						284,992	31.74%

**2016 BUDGET SUMMARY
HRA & EDA LEVIES ONLY**

	2016			<i>HRA Only</i> 2015 BUDGET	15 TO 16 CHANGE	
	HRA	EDA	TOTAL BUDGET			
REVENUES:						
Property Tax Levy:						
Property Taxes	247,837	160,965	408,802	224,288	184,514	82.27%
Total Property Taxes	247,837	160,965	408,802	224,288	184,514	82.27%
Intergovernmental Transfer from HRA	126,846	- 111,754	126,846 111,754			
TOTAL REVENUES	374,683	272,719	647,402	224,288	184,514	82.27%
APPROPRIATIONS						
Community Development:						
Housing - staffing	126,846	-	126,846		-	-
Housing - operations	31,000		31,000			
Housing - repay gen fund	34,218		34,218			
Transfer to EDA	111,754		111,754			
Transfer to City	118,822		118,822			
Econ Dev- staffing		236,385	236,385			
Econ Dev - other items		36,334	36,334			
TOTAL APPROPRIATIONS	422,640	272,719	695,359	-	-	-
other HRA sources	(47,957)	-				

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

I. PURPOSE

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

II. DEFINITIONS

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

III. POLICY

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

IV. PROCEDURE

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. PURPOSE

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

II. DEFINITIONS

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

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

III. POLICY

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

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

IV. PROCEDURE

Issuance and Provisions

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

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

Monitoring and Continuing Evaluation Provisions

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

Reporting

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

	City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES	APP Finance	
		City Administrator Approval:	
		City Council Approval:	10-15-2012
		Issue Date:	10-15-2012
		Revised	12-1-2014
		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>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: 11-21-11 Issue Date: 11-21-11 Revised 12-1-14 Date:
SUBJECT: CAPITAL IMPROVEMENT PLAN AND PROGRAM	

I. PURPOSE

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

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

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

The CIP process is undertaken because it provides:

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

II. DEFINITIONS

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

III. POLICY

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

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

IV. PROCEDURE

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

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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