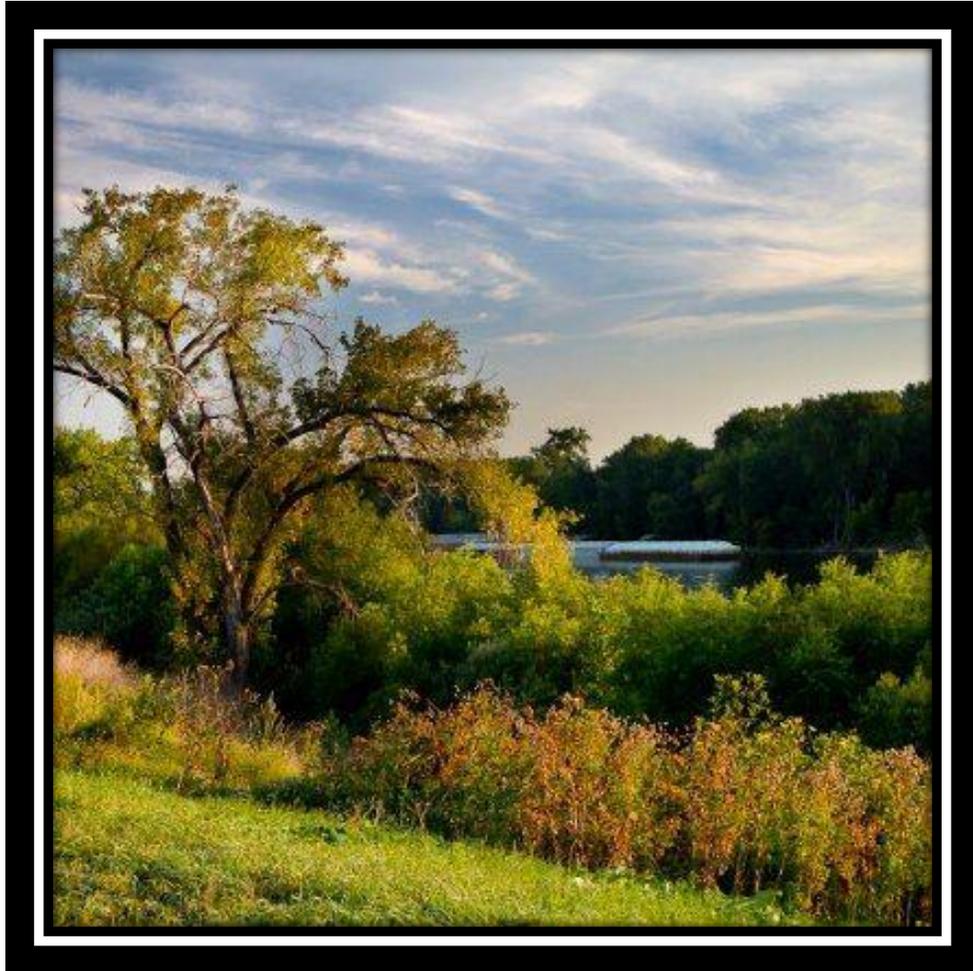


2014 Budget and Financial Plan



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SOUTH ST PAUL CITY COUNCIL

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

APPOINTED CITY OFFICIALS

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

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Date: December 2, 2013

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

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

Subject: *Presentation and transmittal of the 2014 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)*

INTRODUCTION: ALL FUNDS OF THE COMPREHENSIVE CITY BUDGET

This memo accompanies and provides commentary on proposed final 2014 Budgets for the Operating, Debt Service, Capital Programs, Enterprise and Internal Service Funds of the City. When all of these forms of expenditures are considered – operational, capital and debt – the gross total can come as a surprise because of its size. The comprehensive 2014 municipal budget anticipates total expenditure outlays of roughly \$29.5 million. The following paragraphs identify and briefly discuss the components that comprise this grand total.

1. **Property tax supported funds.** Three of the Operating Funds are supported, in part, by property tax revenues - the General Fund, Wakota Arena and the Library. The Debt Service and the Capital Programs Funds are also supported, in part, by property tax revenues. Total 2014 expenditures for these five Funds are set in the neighborhood of \$15.3 million, of which \$8.6 million will come from property taxes. Of these five Funds, the General Fund is typically the focus of this Public Hearing because it encompasses many of the most common operational functions of City government. Public Safety, Public Works, Parks/Recreation, Community Development, City Engineer and other general Management/Budget activities are all programs within the General Fund.
2. **Non-Property tax supported Special Revenue Funds.** The full City Budget structure, however, also includes other substantial operating Funds that do not directly rely on property taxes and instead look to other revenue sources to pay for the special and more targeted services they provide. These types of Special Revenue Funds include the Central Square Community Center (CSCC) and the Airport Operating Funds. The Airport Capital Improvement Fund, although technically a capital project fund, can also be included in this category because of its affinity to the Airport Operating Fund and because it also does not rely on property taxes. Operations are funded through user fees/charges and State and Federal grants/aid, (e.g., MNDoT; FAA). 2014 expenditures for these Funds were budgeted at \$4.3 million.
3. **Enterprise Funds.** The City's comprehensive 2014 Budget structure also includes Enterprise Funds which provide for the City's utilities operations. They are primarily funded by user fees and charges charged to system users on primarily a consumption basis, (i.e., utility rates). The City's Enterprise Funds include the Water/Sanitary Sewer Utility, the Stormwater Utility, and the Streetlight Utility. 2014 expenditures for the utilities constitute another \$8.8 million.

During the period 2009-10, the City conducted a utility rate study and as a result, rate adjustments were implemented in 2011, continued in 2012 and had final expression in 2013. This plan also included a special water usage fee plan for large consumers (typically industrial) that will continue for several more years. This planned multi-year increase of utility rates was designed to accommodate increasing utility operational expenses and to provide funding for planned capital expenses, (e.g., water meter replacement program that were identified in the CIP).

For Budget 2014, the Council determined that a 3% increase for water/sewer rates and a 4% increase for the Stormwater Fund would offset the increasing 'cost of doing business'. The imposition of a 3% charge increase by the Metropolitan Council Environmental Services (MCES) Division for 2014 sanitary sewer charges, (the largest cost input in the Sanitary Sewer Fund), was one of the key drivers local utility rate increases. Increased rates for these Funds also help assemble the financial wherewithal needed for a variety of projects identified over future years in the CIP. This need is particularly strong in the Stormwater Fund and was one of the reasons a 4% increase is proposed for Stormwater utility rates. As a part of this budget process, the Council also acknowledged a need in 2014 for focused conversation on how to appropriately incorporate a measured debt strategy into the financing of the large dollar projects typically found in these enterprises.

The Council declined to raise Streetlight Fund rates in 2014 and therefore, a growing gap is likely between the revenues generated by Streetlight Utility rates and program expenditures. The gap will likely need to be covered by property tax proceeds. The Council also expressed its desire to revisit the rationale for the Streetlight Fund in 2014.

4. **Central Garage.** Finally, the City's comprehensive Budget structure includes the Central Garage Fund, an Internal Service Fund. It constitutes a centralized accounting method for addressing the expenses of purchasing, maintaining and fueling the various vehicles and other rolling stock used by City programs. Those Operating program budgets each include a line item 'payment' to the Central Garage Fund for a proportionate share of these expenses, which includes a component for amortization of the cost for replacement vehicles and equipment. By this technique, the City 'saves' for the replacement of vehicles and equipment and uses a 'pay-as-you-go' approach, rather than using debt financed purchasing. As part of the 2013 budget process, the Central Garage Fund charge rate was closely examined and found in need of adjustment. The existing charge rate was not sufficiently covering the operational overhead cost of the Central Garage. Charges to the various operational program budgets were therefore adjusted in the 2013 budget but that process will need to be continued in the 2014 Budget and there will also need to be additional measures taken to assure the integrity of the replacement schedule. It should be also noted that in 2014 the Garage Fund methodology will be applied to the City's technology equipment upgrade and replacement processes. Staff also intends to apply this approach to the larger systems elements within the City's facilities, (e.g., roof replacements; HVAC). 2014 Central Garage Fund expenditures –operational and capital – have been budgeted at about \$1.1 million.

The proposed 2014 budgets and levies are scheduled for final consideration following the close of the Public Hearing on December 2, 2013. A continuation date of December 16, 2013 has been set for additional deliberations, if needed. The adopted levies will be certified to Dakota County for collection

in calendar year 2014. The Hearing dates and the preliminary 2014 budgets and levies for the General Fund, Library and Debt Service Funds were set during a Public Hearing on September 3, 2013 and are memorialized in City Council Resolution Number 2013-157. The budgets and levies to be considered on December 2nd include only minor changes to the preliminary budgets and the overall levy adopted in September remains the same for the December 2nd meeting. The proposed 2014 final tax levy for all funds constitutes a 0% change from the 2013 Budget. The City Council and Staff believe this approach meets the challenge to ‘hold the line’ on property tax increases asserted by the Governor and 2013 Legislature as they granted increased Local Government Aid (LGA) and waived the application of sales tax to many transactions undertaken by cities.

NOTABLE 2014 BUDGET REVENUE CONSIDERATIONS

The 2014 Budgets and Levies were developed during unsettled but brightening economic times. The economic volatility of recent years appears to be lessening and new community investment and development seems imminent.

1. Local influences on revenue.

- There was a slight increase of total tax capacity for payable 2014 of about 1% and most of that growth occurred in tax classes other than the residential homesteaded class of property. One small beneficial impact of that phenomenon is that those other property classes generate higher tax capacity than does the homesteaded property.
- Mean and median property values for residential homestead properties continued to drop for payable 2014 with the mean now at \$141,970, a -0.37% drop, and the median at \$136,400, a -0.94% decline. It should be noted, however, that these rates of decline are less than during the recent recession and may, in fact, indicate that the community has bottomed out. Supporting that belief is the reality South St. Paul is one of the last Dakota County communities with declining residential property values. The others cities generally experienced value appreciation for payable 2014
- There has been a fairly steady stream of rumors about new economic development and investment in the community. There is considerable optimism that long discussed projects will finally get underway in 2014 and add tax capacity to the community.
- There has been fairly strong and steady interest in the Rediscover lots held by the HRA. The inventory of available lots for construction of new homes has been finally diminishing from depression era stockpiles.
- In past years, erratic legislative action toward Local Government Aid (LGA) has brought havoc to the implementation of the City’s annual budget. In more than one instance, the State certified levels of state aid to the City only to later back away from those commitments after the City’s budget year has already begun. To minimize the extremely disruptive effect of this State behavior, the City embarked on a multi-year strategy to reduce dependence on State aids for operational expenses. For budget years 2011 and 2012, the City self-imposed a limit on the amount of LGA that it would use as a revenue source to the General Fund. This practice continues in the 2013 Budget and has been budgeted to continue in the 2014 Budget. If the full State funding is received as

promised, the undesignated retained funds are ‘rolled’ at year’s end into the Capital Projects Fund for funding of Capital Improvement program expenses in subsequent years. This self-imposed savings approach thereby also reinforces the City’s desire to employ a ‘pay-as-you-go’ philosophy towards many CIP expenditures. This conservative strategy toward LGA has been favorably noted by Moody’s Investors Services, Inc. when rating a recent bond issue of the City.

2. External influences on revenue

- The 2013 legislative session produced a rehabilitation of the LGA formula and it positively benefitted the City. An additional \$626,670 will arrive as revenue in the 2014 Budget. The new revenue enabled the City to refrain from raising its property tax levy while also funding a limited list of program improvements in General Fund programs.
- The 2013 legislative session also eliminated the City’s obligation to pay sales tax on many purchases. The impact was to reduce General Fund expenses by \$36,989, which also helped enable the City to refrain from raising its property tax levy.
- The 2013 legislative session also included modifications to the fiscal disparities program. The City of South St. Paul is a net ‘winner’ in the metro wide fiscal disparities program. A specified percentage of the property value of new commercial/industrial property added since 1971 in the metro area is withdrawn from the host community and placed in a metrowide pool. By a set of need-based formulas, the pooled dollars are redistributed in the metro area to communities that have less fortunate development opportunities and results. The calculation is an annual exercise. The fiscal disparities payment is used as an offset on the local levy, thereby reducing the property tax burden on that city’s residents. The good news is that the amount received by South St. Paul will increase by \$312,049 in 2014. This does not provide additional spending capacity to the City budget. Instead, it is used as an offset against the City’s property tax levy and taxpayers therefore experience a reduction of their property tax bill.
- The City maintains a large tax increment district in the commercial-industrial area commonly known as the Bridge Point area. Under the TIF laws currently in place, tax proceeds are collected and segregated up to the amount generated by the local tax rate in existence at the time of the district creation. Those proceeds must be used in the manner prescribed by State tax increment law. Through time, the local tax rate has increased beyond the rate existing at the time of the District creation and therefore tax dollars are generated above the amount that would be generated within the tax rate that existed at District founding. The City has been advised that it can bring those undesignated dollars as revenue to the General Fund with a rationale that the revenue helps pay for the services provided by General Fund programs to parcels within the District. The 2014 Budget is the first time wherein these undesignated tax proceeds are being specifically budgeted as revenue to the General Fund. In practical terms, this ‘new money’, (roughly \$200,000), will help offset the expected 2014 cost increase for organization-wide employee compensation and benefits adjustments.

NOTABLE 2014 BUDGET EXPENDITURE CONSIDERATIONS

In the course of dealing with a woeful economy and persistently unreliable State financial assistance, the City Council and Staff have explored many options and ideas over the past decade for dealing with the challenge of continuing to provide quality services in an era of shrinking resources. Easy budget cuts have been long past made and further cuts now would affect basic services. Adding expenditures to the City’s comprehensive Budget in 2014 was therefore taken with care and much discussion. As in the past few years, the City Council continues to actively explore and implement steps to reduce costs, create greater efficiencies, and/or enhance service delivery. The following comments identify some of the more significant expenditure changes for 2014.

- 1. **2014 General Fund Budget.** Total expenditures are set at \$12,105,243 in comparison to \$11,301,811 for 2013, a 7.1% increase. In raw dollars, this is an increase of \$803,432. To pay for this increased cost, the City has available the \$626,670 from the increased Local Government Aid awarded in the last legislative session and the \$200,000+ of undesignated property tax revenues generated within the BridgePoint TIF district. (See discussion above).

On a dollars basis, the largest portions of the proposed \$803,432 General Fund spending increase are for increased Fire (\$97,931), Police (\$217,013), Streets (\$100,496), Parks Maintenance (\$57,700) and Contingency (\$230,735) spending. If the contingency cost is removed from the spending analysis, it can be noted that the remaining spending increases are essentially wholly offset by the new additional LGA revenue. On a percentage basis, the increased expenses in Public Safety programs will consume roughly half of the \$626,000 increase in LGA and Public Works (Streets and Parks) will use another 23.6% of the total.

The preliminary 2014 General Fund budget includes the following new areas of spending:

Fire	+\$97,931 Backfills results of new labor agreement. Responds to increased cost of Health East service agreement. Includes first payment on new ambulance
Police	+\$101,637 Increased personal services costs from hiring of new Officer, new Sergeant position through internal promotion and new Office Support Staff Supervisor position through internal promotion
Police	+\$10,000 Increased training expense –contractual tuition reimbursement; Crisis Intervention training; and attendance at IACP annual conference
Police	+\$9,000 Increased intergovernmental collaboration and community initiatives expense – Dkta. Cty. MAAG; Dkta. Cty. Domestic Preparedness; Police Explorer Program
Police	+\$14,150 New contractual. Services – Policy development/daily training bulletin service; Evidence/asset tracking software application
Engineering	+\$7,000 Engineering Intern – sidewalk repair and replacement program

City Planner	+\$4,000 Consulting services – code revisions, design standards, planning districts, Comprehensive Plan initiatives
Mayor/Council	+\$6,300 Tablet or laptop capabilities for Mayor and Council members
City Administration	+\$28,045 Implementation of Assistant City Administrator role and addition of Executive Assistant position
Streets	+20,000 Increased tree replanting expenditures – 2012 Storm damage
Streets	+\$15,000 Painting of Service Center exterior
Parks/Rec. Administration	+\$15,605 Increasing three-quarter time position to full-time position

- 2. Capital Improvement Program (CIP) expenses.** Apart from the General Fund, the 2014 Budget process also includes the adoption of a five-year Capital Improvements Plan (CIP) for major projected capital expenses. It identifies both projected expenditures and the potential funding sources for them. The Plan is a living document that is annually reviewed and adjusted. The CIP enables the City to better anticipate, plan and coordinate major community investments over the coming years. It must be stressed that the CIP is a Plan and therefore subject to amendment and refinement. Inclusion of items in the Plan is not the same as authorization of spending for those items. Each item listed as planned expenditures in 2014 will separately be presented and considered by the City Council for authorization. The 2014 Budget does not utilize tax proceeds for accomplishing the 2014 CIP program.

CONCLUSION

Staff presents the 2014 Budget documents with belief that it represents a prudent spending plan for City services, obligations and for the appropriate care of City assets and resources. The plan continues an evolution toward a comprehensive and sustainable financial structure that can be maintained now and for the foreseeable future.

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

	Budget			13 TO 14 CHANGE	
	2012	2013	2014	\$	%
TAXES					
General Fund	\$6,669,594	\$6,973,141	\$7,026,457	\$53,316	0.76%
Library	625,841	658,886	677,839	18,953	2.88%
Wakota Arena	193,038	243,038	243,038	-	0.00%
Capital Program	112,077	55,077	-	(55,077)	-100.00%
Debt Service	652,210	714,212	697,020	(17,192)	-2.41%
TOTAL	\$8,252,760	\$8,644,354	\$8,644,354	\$0	0.00%
SPENDING					
General Fund	\$11,168,982	\$11,301,811	\$12,105,243	\$803,432	7.11%
Library	639,841	700,986	702,239	1,253	0.18%
Wakota Arena	1,020,140	1,029,423	935,966	(93,457)	-9.08%
Capital Program	112,077	936,797	881,720	(55,077)	-5.88%
Debt Service	652,210	714,212	697,020	(17,192)	-2.41%
TOTAL	\$13,593,250	\$14,683,229	\$15,322,188	\$638,959	4.35%

* Note - Capital Program Spending is the portion funded by LGA and Taxes

**2014 BUDGET SUMMARY
ALL TAX LEVY SUPPORTED FUNDS**

	2014					TOTAL BUDGET	2013 BUDGET	13 TO 14	
	General	Library	Wakota	Capital Programs	Debt			CHANGE	
REVENUES:									
Property Tax Levy:									
Property Taxes	7,026,457	677,839	243,038	-	697,020	8,644,354	8,644,354	-	-
Market Value Credit	-	-	-	-	-	-	-	-	-
Subtotal	7,026,457	677,839	243,038	-	697,020	8,644,354	8,644,354	-	-
Tax Rate off TIF parcels	235,000					235,000	-	235,000	100%
Local Government Aid (LGA)	1,408,670	-	-	881,720	-	2,290,390	1,663,720	626,670	38%
Fees	1,209,050	9,500	-	-	-	1,218,550	1,244,265	(25,715)	-2%
Intergovernmental	586,510	-	-	-	-	586,510	632,802	(46,292)	-7%
Charges for Services	1,396,656	1,400	688,332	-	-	2,086,388	1,993,789	92,599	5%
Miscellaneous	82,900	1,700	-	-	-	84,600	189,946	(105,346)	-55%
Transfers In	160,000	11,800	-	-	-	171,800	191,000	(19,200)	-10%
TOTAL REVENUES	12,105,243	702,239	931,370	881,720	697,020	15,317,592	14,559,876	757,716	
APPROPRIATIONS									
General Government	1,613,817	-	-	-	-	1,613,817	1,522,537	91,280	6%
Public Safety	6,461,961	-	-	-	-	6,461,961	6,178,774	283,187	5%
Public Works	2,650,567	-	-	-	-	2,650,567	2,551,621	98,946	4%
Community Development	403,500	-	-	-	-	403,500	377,666	25,834	7%
Recreation and Library	724,663	702,239	752,255	-	-	2,179,157	2,113,000	66,157	3%
Contingency	230,735	-	-	-	-	230,735	1,573	229,162	14568%
Debt Service (external)	-	-	164,028	-	697,020	861,048	875,515	(14,467)	-2%
Capital Improvements	-	-	19,683	881,720	-	901,403	205,643	695,760	338%
Transfers Out	20,000	-	-	-	-	20,000	70,002	(50,002)	-71%
TOTAL APPROPRIATIONS	12,105,243	702,239	935,966	881,720	697,020	15,322,188	13,896,331	1,425,857	

GENERAL FUND
SUMMARY OF REVENUE

Description	2011 ACTUAL	2012 ACTUAL	2013		2014		Original 2013 vs 2014		
			ORIGINAL	REVISED	Request	Final	\$	%	
PROPERTY TAXES									
Current and Delinquent	4,392,837	4,919,469	4,929,950	4,929,950	4,929,950	4,671,217	-		
Fiscal Disparities	1,598,661	1,811,475	2,043,191	2,043,191	2,043,191	2,355,240	312,049	15%	
Tax Rate generated off TIF parcels	-	-	-	-	-	235,000	235,000	100%	
Mobile Home Tax/Other	9,866	7,344	-	-	-	-	-		
TOTAL PROPERTY TAXES	6,001,364	6,738,288	6,973,141	6,973,141	6,973,141	7,261,457	547,049	8%	
FEES AND FINES									
Franchise Fees	830,981	705,405	798,000	798,000	750,000	750,000	(48,000)	-6%	
Fines and Forfeits	98,642	99,366	99,400	99,400	99,000	99,000	(400)	0%	
License and Permits - Business	89,860	96,808	93,915	93,915	93,600	93,600	(315)	0%	
License and Permits - Non-business	282,557	286,570	246,950	246,950	266,450	266,450	19,500	8%	
TOTAL FEES AND FINES	1,302,040	1,188,149	1,238,265	1,238,265	1,209,050	1,209,050	(29,215)	-2%	
INTERGOVERNMENTAL REVENUE									
Federal			-	-	-	-	-		
<u>State:</u>									
Local Government Aid (LGA Certified)	2,227,416	1,663,720	1,663,720	1,663,720	2,290,390	2,290,390	626,670	38%	
Allow. for LGA Unallotments	(563,696)	(831,720)	(881,720)	(831,720)	(881,720)	(881,720)	-		
Market Value Homestead Credit	528,653	-	-	-	-	-	-		
Allow. For MVHC Unallotments	(362,595)	-	-	-	-	-	-		
Municipal State Aid (MSA)	162,956	172,766	157,000	157,000	175,000	175,000	18,000	11%	
MNDOT	30,481	47,511	38,500	38,500	38,500	38,500	-		
Police Aids	159,097	172,601	155,000	155,000	170,000	170,000	15,000	10%	
Police Training	9,847	8,966	9,000	9,000	9,000	9,000	-		
Other State Grants and Aids	36,128	15,547	37,000	37,000	1,500	1,500	(35,500)	-96%	
<u>County:</u>									
Recycling Grant	21,500	21,400	21,300	21,300	21,300	21,300	-		
Gravel Tax	25	23	30	30	30	30	-		
Road Maintenance	34,875	34,875	34,875	34,875	34,875	34,875	-		
Traffic Signal	317	374	400	400	400	400	-		
Other County Grants and Aids	9,173	-	9,000	9,000	-	-	(9,000)	-100%	
<u>Local:</u>									
School District - Police Services	84,900	85,483	85,000	85,000	85,000	85,000	-		
School District - Senior Center	18,813	19,198	21,296	21,296	20,905	20,905	(391)	-2%	
HRA Share of Costs	181,239	170,954	64,401	64,401	64,401	30,000	(34,401)	-53%	
TOTAL INTERGOVERNMENTAL	2,579,129	1,581,698	1,414,802	1,464,802	2,029,581	1,995,180	580,378	41%	
CHARGES FOR SERVICES									
Administration Charge (includes TIF)	322,777	396,061	404,400	404,400	424,100	424,100	19,700	5%	
Internal Service Charge	-	-	20,657	20,657	20,657	20,657	-		
PILOT (Payment in Lieu of tax)	38,110	35,411	32,741	32,741	36,310	36,310	3,569	11%	
Recorder's Fee	-	-	8,300	8,300	8,300	8,300	-		
Engineering Project Fees	196,717	-	135,000	135,000	160,000	160,000	25,000	19%	
Parks and Recreation	191,359	-	193,000	193,000	193,000	193,000	-		
Service Center Rent	50,000	-	50,000	50,000	50,000	50,000	-		
Rents	58,304	-	58,296	58,296	63,279	63,279	4,983	9%	
Public Safety	6,903	-	7,485	7,485	7,130	7,130	(355)	-5%	
Public Works - Streets	29,852	-	7,500	7,500	7,500	7,500	-		
Antenna and Other Charges	205,482	-	215,000	215,000	227,800	227,800	12,800	6%	
Barge Terminal Fee	143,628	-	143,628	143,628	149,430	149,430	5,802	4%	
Other	51,770	-	51,750	51,750	49,150	49,150	(2,600)	-5%	
TOTAL CHARGES FOR SERVICE	1,294,902	431,472	1,327,757	1,327,757	1,396,656	1,396,656	68,899	5%	

GENERAL FUND
SUMMARY OF REVENUE

Description	2011 ACTUAL	2012 ACTUAL	2013		2014		Original 2013 vs 2014	
			ORIGINAL	REVISED	Request	Final	\$	%
MISCELLANEOUS								
Interest on Investments	108,950	52,692	55,000	55,000	55,000	55,000	-	
Other	95,186	16,908	52,846	52,846	27,900	27,900	(24,946)	-47%
Fund Balance	-		80,000	100,000	-			
TOTAL MISCELLANEOUS	204,136	69,600	187,846	207,846	82,900	82,900	(24,946)	-13%
TRANSFERS IN								
Transfers in Storm Water Fee	40,000		40,000	40,000	40,000	40,000	-	
Transfers in Water/Sewer	100,000		100,000	100,000	100,000	100,000	-	
Transfers In Street Light Utility	20,000		20,000	20,000	20,000	20,000	-	
Transfers In (Other) DCC rebate	33,506		-	-	-	-	-	
Transfers In (Other) Excess TIF	-		-	-	-	-	-	
TOTAL TRANSFERS IN	193,506	-	160,000	160,000	160,000	160,000	-	
TOTAL REVENUES	11,575,077	10,009,207	11,301,811	11,371,811	11,851,328	12,105,243	1,142,165	10%
Surplus/(Deficit)	230,085	(982,451)	-	(34,235)	(279,618)	-		
<u>DETAIL OF TAX LEVY</u>								
Current and Delinquent	4,392,837	4,919,469	4,929,950	4,929,950	4,929,950	4,671,217	-	
Fiscal Disparities	1,598,661	1,811,475	2,043,191	2,043,191	2,043,191	2,355,240	312,049	
Market Value Homestead Credit	166,058	-	-	-	-	-	-	
General Fund Levy	6,157,556	6,730,944	6,973,141	6,973,141	6,973,141	7,026,457	312,049	

GENERAL FUND

SUMMARY OF EXPENDITURES

Description	2011 ACTUAL	2012 ACTUAL	2013		2014		Original 2013 vs 2014		
			ORIGINAL	REVISED	Request	Final	\$	%	
GENERAL GOVERNMENT									
Mayor and Council	98,157	100,073	108,580	108,580	116,290	116,237	7,657	7%	
City Administration	362,155	337,887	386,697	386,697	423,858	422,640	35,943	9%	
City Attorney	216,925	231,252	221,200	221,200	223,300	223,300	2,100	1%	
City Clerk	136,483	148,433	164,557	157,557	181,094	180,314	15,757	10%	
Finance	372,278	453,604	443,545	443,545	443,996	443,164	(381)	0%	
Information Technology	147,797	126,992	150,404	150,404	176,171	174,730	24,326	16%	
Recycling	46,760	47,693	54,554	54,554	53,956	53,432	(1,122)	-2%	
TOTAL GENERAL GOVERNMENT	1,380,555	1,445,934	1,529,537	1,522,537	1,618,665	1,613,817	84,280	6%	
PUBLIC SAFETY									
Animal Control	6,837	5,944	14,877	14,877	15,458	14,937	60	0%	
Police Protection	3,905,620	4,093,500	4,287,345	4,319,162	4,509,056	4,504,358	217,013	5%	
Fire Department	1,988,152	2,045,701	1,844,735	1,844,735	1,942,666	1,942,666	97,931	5%	
TOTAL PUBLIC SAFETY	5,900,609	6,145,145	6,146,957	6,178,774	6,467,180	6,461,961	315,004	5%	
PUBLIC WORKS									
Engineering	360,086	341,577	329,744	329,744	351,922	357,530	27,786	8%	
Streets, Alley's and Boulevards	1,235,389	1,260,794	1,326,681	1,352,615	1,439,158	1,427,177	100,496	8%	
Buildings	253,206	255,275	277,612	303,112	294,181	287,140	9,528	3%	
Parks Facilities and Maintenance	481,181	523,080	521,020	566,150	583,025	578,720	57,700	11%	
TOTAL PUBLIC WORKS	2,329,862	2,380,726	2,455,057	2,551,621	2,668,286	2,650,567	195,510	8%	
COMMUNITY DEVELOPMENT									
City Planner	101,673	104,709	107,373	107,373	111,851	111,798	4,425	4%	
Code Enforcement	226,918	215,824	270,293	270,293	287,801	291,702	21,409	8%	
TOTAL COMMUNITY DEVELOPMENT	328,591	320,533	377,666	377,666	399,652	403,500	25,834	7%	
PARKS AND RECREATION									
Parks Administration	354,523	357,096	279,909	262,763	280,085	281,245	1,336	0%	
Splash Pool	61,584	60,864	83,700	83,700	82,372	81,496	(2,204)	-3%	
Northview Pool	57,363	56,691	75,954	75,954	79,483	78,730	2,776	4%	
Recreation Programs	43,953	96,723	179,762	179,762	180,702	179,766	4	0%	
Community Affairs	90,047	91,785	101,694	101,694	103,721	103,426	1,732	2%	
TOTAL PARKS AND RECREATION	607,470	663,159	721,019	703,873	726,363	724,663	3,644	1%	
CONTINGENCY	-	-	1,573	1,573	220,800	230,735	229,162	14568%	
TRANSFERS OUT									
Special Projects Fund (CIP)	624,701	-	-	-	-	-	-	-	-
Equipment (Technology) Fund	69,560	36,161	50,002	50,002	10,000	-	(50,002)	-100%	
Street Light	-	-	20,000	20,000	20,000	20,000	-	-	
Airport Operating	73,258	-	-	-	-	-	-	-	
Library	30,386	-	-	-	-	-	-	-	
TOTAL TRANSFERS OUT	797,905	36,161	70,002	70,002	30,000	20,000	(50,002)	-71%	
TOTAL EXPENDITURES	11,344,992	10,991,658	11,301,811	11,406,046	12,130,946	12,105,243	803,432	7%	

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GENERAL FUND
DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	6/30/13	REVISED	REQUEST	Preliminary
GENERAL PROPERTY TAXES								
4110	Current Ad Valorem Taxes - Restated	4,229,856	4,756,388	4,929,950	1,843,178	4,929,950	4,929,950	4,671,217
	Fiscal Disparities	1,598,661	1,811,475	2,043,191	-	2,043,191	2,043,191	2,355,240
	Total Current Ad Valorem:	5,828,517	6,567,863	6,973,141	1,843,178	6,973,141	6,973,141	7,026,457
4120	Delinquent Ad Valorem Taxes	162,981	163,081	-	-	-	-	-
	Tax Rate generated off TIF parcels	-	-	-	-	-	-	235,000
4130	Mobile Home Tax	1,509	1,021	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	8,357	6,323	-	-	-	-	-
	TOTAL PROPERTY TAXES	6,001,364	6,738,288	6,973,141	1,843,178	6,973,141	6,973,141	7,261,457
FEES AND FINES								
4180	Franchise Fees - (Xcel Energy)	782,811	654,955	750,000	234,978	750,000	700,000	700,000
4181	Franchise Fees - Cable	48,170	50,450	48,000	52,284	48,000	50,000	50,000
4601	Court Fines	88,108	92,438	90,000	47,261	90,000	91,100	91,100
4602	Court Fines - Dare	1,534	1,148	3,000	84	3,000	1,500	1,500
4604	Other Fines	1,200	3,980	2,400	96	2,400	2,400	2,400
4605	Administration Citation	7,800	1,800	4,000	250	4,000	4,000	4,000
	TOTAL FRANCHISE FEES, FINES	929,623	804,771	897,400	334,953	897,400	849,000	849,000
	License and Permits:							
	<i>License - Business:</i>							
4202	Car Wash	75	75	75	75	75	75	75
4203	Barber and Beauty Shop	370	360	360	370	360	360	360
4204	Bowling Alley	350	350	350	710	350	350	350
4207	Cigarette	1,200	1,300	1,300	1,200	1,300	1,200	1,200
4209	Entertainment	800	800	800	800	800	800	800
4210	Foodstuff	900	-	-	-	-	-	-
4211	Fuel Dealer	20	80	-	-	-	-	-
4212	Hotel	460	460	460	570	460	500	500
4213	Liquor	22,110	18,930	21,260	8,000	21,260	21,000	21,000
4214	Mechanical Amusement Devices	825	1,095	945	960	945	960	960
4215	Mechanical Music (Jukebox)	90	105	105	120	105	120	120
4218	Non-Intoxicating Malt Liquor	900	450	350	-	350	350	350
4219	Petroleum	605	620	620	620	620	620	620
4220	Pool & Billard Rooms	180	135	135	120	135	135	135
4221	Restaurant	2,625	2,700	2,600	2,900	2,600	2,600	2,600
4223	Soft Drinks, Bum, Candy & Nuts	285	-	-	-	-	-	-
4224	Peddlers, Solicitors & Canvas.	150	380	160	60	160	160	160
4226	Trash Haulers	5,020	5,825	5,825	5,645	5,825	5,800	5,800
4232	Concessions	36	-	-	-	-	-	-
4237	Truth in Housing	388	63	-	-	-	-	-
4238	Residential Rental Hous. Buss.	44,225	54,475	54,000	53,850	54,000	54,000	54,000
4242	Special Event License	200	125	200	125	200	200	200
4244	Massage Therapy	200	320	200	200	200	200	200
4246	Business License/Location Fee	120	120	120	135	120	120	120
4247	Housing Evaluator License	850	1,000	1,000	1,050	1,000	1,000	1,000
4248	Investigation License Fee	140	350	50	-	50	50	50
4253	Dog and Cat	6,236	6,190	2,500	2,941	2,500	2,500	2,500
4254	Benches Limit 25	500	500	500	500	500	500	500
	Total Business	89,860	96,808	93,915	80,951	93,915	93,600	93,600

GENERAL FUND
DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	6/30/13	REVISED	REQUEST	FINAL
	License and Permits - <i>Cont.</i> :							
	<i>Permits - Non-business:</i>							
4261	Air Conditioning	2,495	3,230	2,600	1,055	2,600	2,600	2,600
4262	Asphalt & Concrete Paving	820	4,584	2,500	4,440	2,500	4,000	4,000
4263	Building	154,286	168,177	135,000	71,667	135,000	150,000	150,000
4264	Concrete	4,630	6,568	5,000	2,205	5,000	5,000	5,000
4265	Fill Permit	268	245	300	300	300	300	300
4266	Electrical	34,889	22,981	23,000	12,559	23,000	26,000	26,000
4267	Gas and Water heating	18,519	14,943	15,000	6,785	15,000	15,000	15,000
4269	Plastering and Stuccoing	500	260	300	-	300	300	300
4270	Plumbing	17,059	14,868	13,000	6,135	13,000	13,000	13,000
4272	Sign	249	1,024	350	400	350	350	350
4273	Dry Wall	20	60	300	40	300	300	300
4274	Sprinkler System Installation	-	-	200	-	200	200	200
4275	Truth in Housing Disclosures	8,252	9,050	9,000	4,475	9,000	9,000	9,000
4279	Danner Rock Tax	40,000	40,000	40,000	20,000	40,000	40,000	40,000
4281	Dumpsters Permit	570	580	400	120	400	400	400
	Total Permits	282,557	286,570	246,950	130,181	246,950	266,450	266,450
	TOTAL LICENSE AND PERMITS	372,417	383,378	340,865	211,132	340,865	360,050	360,050
	TOTAL FEES AND FINES	1,302,040	1,188,149	1,238,265	546,085	1,238,265	1,209,050	1,209,050
	INTERGOVERNMENTAL REVENUE							
4302	Federal			-	-	-	-	-
	<i>State:</i>							
4311	Local Government Aid (LGA - Certified)	2,227,416	1,663,720	1,663,720	-	1,663,720	2,290,390	2,290,390
4311	Allow. For LGA Unallotments (*2)	(563,696)	(831,720)	(881,720)	-	(881,720)	(881,720)	(881,720)
4314	Market Value Homestead Credit (*1)	528,653		-	-	-	-	-
4314	Allow. For MVHC Unallotments (*2)	(362,595)		-	-	-	-	-
4316	Municipal State Aid (MSA)	162,956	172,766	157,000	87,693	157,000	175,000	175,000
4317	MnDot	30,481	47,511	38,500	-	38,500	38,500	38,500
4320	Police Aids	159,097	172,601	155,000	-	155,000	170,000	170,000
4315	Police Training	9,847	8,966	9,000	-	9,000	9,000	9,000
4318	Other State Grants and Aids	36,128	15,547	37,000	-	37,000	1,500	1,500
	<i>County:</i>							
4364	Recycling Grant	21,500	21,400	21,300	21,500	21,300	21,300	21,300
4175	Gravel Tax	25	23	30	-	30	30	30
4361	Road Maintenance	34,875	34,875	34,875	-	34,875	34,875	34,875
4362	Traffic Signal	317	374	400	-	400	400	400
4365	Other County Grants and Aids	9,173		9,000	-	9,000		
	<i>Local:</i>							
4372	School District - Police Services	84,900	85,483	85,000	38,200	85,000	85,000	85,000
4373	School District - Senior Center	18,813	19,198	21,296	10,452	21,296	20,905	20,905
4375	HRA Share of Costs**	181,239	170,954	64,401	32,201	64,401	64,401	30,000
4377	Other			-	-	-		
	TOTAL INTERGOVERNMENTAL	2,579,129	1,581,698	1,414,802	190,046	1,414,802	2,029,581	1,995,180
	** - Restated years 2009,2010 and 2011 to not include the TIF Administration Charge. This amount will not be include in the Administration Charge under the Charge for Services Category							

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	6/30/13	REVISED	REQUEST	FINAL
	CHARGE FOR SERVICES							
4409	Administration Charge (includes TIF)	322,777	396,061	404,400		404,400	424,100	424,100
4438	Internal Service Charges	-	20,657	20,657		20,657	20,657	20,657
4411	PILOT (Payment in Lieu of Tax)	38,110	35,411	32,741	18,155	32,741	36,310	36,310
4402	Rent	20,304	20,421	20,296	10,349	20,296	25,279	25,279
4403	HRA - Rent	38,000	38,000	38,000	19,000	38,000	38,000	38,000
4495	Plan Checking Fees	45,802	42,336	40,000	23,430	40,000	40,000	40,000
4491	Planning & Zoning Fees	-	6,316	2,000	2,375	2,000	2,000	2,000
4436	Assessment Searches	270	315	-	30	-	-	-
4410	Administration (2% Construction Cost)	-	-	8,300		8,300	8,300	8,300
4440	Engineering (Actual Charges)	196,717	242,149	135,000		135,000	160,000	160,000
4413	Xerox Copies	292	92	250	29	225	50	50
4414	Election Filing Fees	-	46	-		-		
4417	Notary and Counter Charges	-	195	185	106	185	130	130
4427	Accident Reports	953	2,086	2,000	710	2,000	2,000	2,000
4401	Other General Government	-	-	2,000		2,000	-	-
4426	Other Public Safety	5,950	5,212	4,500	1,835	4,500	5,000	5,000
4422	Compost Site Fees	9,329	8,989	4,000	1,263	4,000	4,000	4,000
4423	Clean Up Day Charges	3,385	2,639	3,300	787	3,300	2,500	2,500
4424	Code Violation Reinspection Fee	1,225	1,800	2,200	800	2,200	500	500
4431	Streets - Charge for Serv. (Other)	29,852	33,677	7,500	2,836	7,500	7,500	7,500
4404	Antenna and Other Charges	191,845	209,998	215,000	217,066	217,065	227,800	227,800
4405	Barge Terminal Fee (Dakota Bulk)	140,812	143,628	143,628	73,250	146,501	149,430	149,430
4471	Misc Revenue Parks and Recreation	10,623	-	-		-		
4451	Season Tickets	15,952	19,023	15,000	13,109	15,000	15,000	15,000
4452	Admissions - Northview Pool	11,494	11,802	12,000	4,805	12,000	12,000	12,000
4452	Admissions - Splash Pool	19,626	22,282	20,000	7,568	20,000	21,000	21,000
4453	Concessions - outside vendors		959		10		1,000	1,000
4453	Concessions - Northview Pool Taxable	10,696	9,993	9,000	4,312	9,000	10,000	10,000
4453	Concessions - Splash Pool Taxable	7,319	8,412	7,000	2,241	7,000	8,000	8,000
4454	Spash Parties - Northview	1,264	2,433	1,000	415	1,000	1,000	1,000
4454	Spash Parties - Splash Pool	1,223	59	1,000	-	1,000	1,000	1,000
4456	Splash Pool Swim Program	745	1,207	1,000	718	1,000	1,000	1,000
4461	Summer Programs	25,589	33,548	24,000	22,455	23,000	25,000	25,000
4463	Fall, Winter & Spring Programs	13,928	19,856	15,000	1,477	16,000	17,000	17,000
4464	Parks Field Rental (adults)	34,575	32,343	31,000	1,077	29,000	32,000	32,000
4465	Parks Facilities Rental	10,400	11,519	11,000	7,184	11,000	11,000	11,000
4459	Adult Leagues - Summer	-	143	-	616	-		
4468	Field Usage Fees (youth assoc.)	15,854	10,084	20,000	275	22,000	17,000	17,000
4469	Garden & Picnic Kit Rental	2,079	3,844	2,000	2,023	2,000	2,000	2,000
4460	Kaposia Dog Area Membership	9,679	9,954	9,000	5,658	7,000	9,000	9,000
4470	Disc Golf Admissions	313	9,989	15,000	1,051	20,000	10,000	10,000
	Trip Fees Recreation		1,682					
4672	Other	-	-	-	38,659	-		
4674	Bad Check Charge	90	45	-	110	100	100	100
4679	Con. & Don. Fr Private Source		500					

GENERAL FUND

DETAIL OF REVENUE BY SOURCE

CODE NO.	SOURCE	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	6/30/13	REVISED	REQUEST	FINAL
4652	Prepayments at County	540		-	-	-	-	-
4653	Current installments	5,680		-	2,205	-	-	-
4654	Delinquent Installments	338		-	-	-	-	-
4656	Penalties and Interest	1,272		-	-	-	-	-
4435	Rent-Municipal Service Center	50,000	50,000	50,000	-	50,000	50,000	50,000
	TOTAL CHARGES FOR SERVICES	1,294,902	1,469,705	1,328,957	487,989	1,336,970	1,396,656	1,396,656
	MISCELLANEOUS							
4671	Interest Earnings	108,950	52,692	55,000		55,000	55,000	55,000
4672	Other	7,361	3,204	1,200		1,200	3,000	3,000
4672	Other	6,679	972	1,646		1,000	1,000	1,000
4672	Other	7	2,012	-	500		1,000	1,000
4672	Other	329	167	3,000		3,200		
4672	Other	202		1,000		1,000		
4672	Other	380	7,316	1,000	1,000	1,000	1,000	1,000
4672	Other	-	350	-	401	-	400	400
4672	Other	1,054	1,971	-		-	1,500	1,500
4673	Cash Over/Short	169	44	-	40	-		
4673	Cash Over/Short	140	430	-	46	-		
4673	Cash Over/Short		26	-		-		
4675	Insurance Dividend	57,148		45,000		45,000	20,000	20,000
4676	Workers Comp Ins Dividend	21,717	416	-	18,181	-	-	-
4920	Operating Transfers - DCC	33,506		-		-	-	-
4920	Operating Transfers - Utility	160,000		160,000		160,000	160,000	160,000
3550	Fund Balance	-		80,000	-	80,000		
	TOTAL MISCELLANEOUS	397,642	69,600	347,846	20,168	347,400	242,900	242,900
	TOTAL REVENUE	11,575,077	11,047,440	11,303,011	3,087,466	11,310,578	11,851,328	12,105,243

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

The Mayor and Council program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

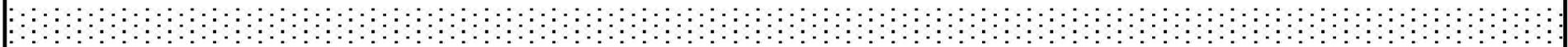
- No significant modifications were made to the 2013 adopted budget for the 2014 program budget.

Notable Expenditure Changes

- \$6,300 increase in Postage and Telephone line is for monthly reimbursement of tablet/computer purchase for council members.

Notable Capital Project or Asset Acquisitions

- 2014 program budget contains no new significant capital expenditures.



FUNCTION: General Government		FUND: General		PROGRAM: Mayor and Council			BUSINESS UNIT: 10110	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	49,303	49,800	49,800	37,350	49,800	49,800	49,800
6120	Employer Cont. for Pension	5,461	5,486	5,459	4,506	5,459	6,119	6,119
6150	Workers Comp. Ins. Premium	209	230	317	309	317	337	337
	Total Personal Services	54,973	55,516	55,576	42,165	55,576	56,256	56,256
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6245	Clothing Allowance	-	-	200	-	200	350	350
	Total Supplies	-	-	200	-	200	350	350
OTHER SERVICES & CHARGES								
6390	Postage & Communications	-	-	-	-	-	6,300	6,300
6331	Conferences, Training, Travel	365	95	6,500	1,764	6,500	6,500	6,500
6361	Property & Liability Insurance	19,431	20,037	22,051	20,623	22,051	22,051	22,051
6365	Ins Claims within Deductible	-	-	-	1,225	-	-	-
	Total Other Services and Charges	19,796	20,132	28,551	23,612	28,551	34,851	34,851
Miscellaneous								
6430	Miscellaneous	2,056	2,335	2,000	2,320	2,000	2,000	2,000
6471	Dues and Subscriptions	21,146	21,892	22,003	22,678	22,003	22,583	22,583
6486	Mayor's Contingency Expense	186	198	250	-	250	250	250
	Less estimated sales tax							(53)
	Total Miscellaneous	23,388	24,425	24,253	24,998	24,253	24,833	24,780
	Total Expenditures	98,157	100,073	108,580	90,775	108,580	116,290	116,237

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

The City Administration program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- The 2013 budget will be revised to reflect the promotion of one staff and the creation of the new Executive Assistant position.

Notable Expenditure Changes for 2014

- The staffing line now includes the new Executive Assistant and there is an offsetting decrease for removal of Engineer and Management Budget specialist time allocations- net increase of \$28,045
- Professional services are programmed to decrease by a total of \$4,971 for the following: 1)Community Survey decrease \$9,00 2) Website maintenance increase \$1,368 3) Webstreaming increase \$5,397

Notable Capital Project or Asset Acquisitions

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

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
General Government		General	City Administration	10120				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	240,132	213,498	224,451	167,905	224,451	252,496	252,496
6104	Salaries-temp. Employees	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	8,390	9,117	9,488	2,647	9,488	10,985	10,985
6112	Service Recognition	-	3,884	-	-	-	-	-
6120	Employer Cont. for Pension	30,312	30,715	33,613	25,353	33,613	36,980	36,980
6130	Employer Paid Insurance	17,144	20,173	22,707	17,240	22,707	29,234	29,234
6150	Workers Comp. Ins. Premium	2,150	3,056	3,261	3,177	3,261	3,464	3,464
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	612	660	8,563	1,376	8,563	10,228	10,228
	Total Personal Services	298,740	281,103	302,083	217,698	302,083	343,387	343,387
SUPPLIES								
6201	Office Supplies	2,991	3,197	3,250	1,667	3,250	3,250	3,250
6230	Book, Materials & Periodicals	103	-	200	-	200	200	200
6240	Minor Equipment & Furnishings	-	1,036	1,500	-	1,500	1,500	1,500
	Total Supplies	3,094	4,233	4,950	1,667	4,950	4,950	4,950
OTHER SERVICES & CHARGES								
6302	Professional Services	27,058	14,744	32,782	21,817	32,782	27,811	27,811
6390	Postage and Telephone	828	1,975	2,290	1,778	2,290	2,290	2,290
6331	Conferences, Training, Travel	7,494	10,300	15,730	7,280	15,730	15,750	15,750
6341	Advertising	623	223	-	-	-	-	-
6344	Reporter	21,249	22,120	24,700	15,262	24,700	25,441	25,441
	Total Other Services and Charges	57,252	49,362	75,502	46,137	75,502	71,292	71,292
MISCELLANEOUS								
6430	Miscellaneous	836	1,072	2,000	1,976	2,000	2,000	2,000
6412	Credit Card/ACH Fees	-	-	10	-	10	10	10
6471	Dues and Subscriptions	2,233	2,116	2,152	847	2,152	2,219	2,219
	Less estimated sales tax							(1,218)
	Total Miscellaneous	3,069	3,188	4,162	2,823	4,162	4,229	3,011
	Total Expenditures	362,155	337,886	386,697	268,325	386,697	423,858	422,640

FUNCTION: General Government	DEPT. & DIV: City Attorney	ACCT. NO: 10130
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Activities and Responsibilities:

The City Attorney program provides for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant revisions of 2013 budget needed.

Notable Expenditure Changes

- No notable expenditure changes

Notable Capital Project or Asset Acquisitions

- 2014 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	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
	OTHER SERVICES & CHARGES							
6302	Professional Services	57,591	49,450	52,000	22,322	52,000	52,000	52,000
6304	Professional Services - Criminal	140,916	164,326	151,200	96,385	151,200	153,300	153,300
6306	Professional Services - Retainer	18,418	17,475	18,000	12,000	18,000	18,000	18,000
							-	-
	Total Other Services and Charges	216,925	231,251	221,200	130,707	221,200	223,300	223,300
	Total Expenditures	216,925	231,251	221,200	130,707	221,200	223,300	223,300

FUNCTION: General Government	DEPT. & DIV: City Clerk	BUSINESS UNIT: 10140
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Activities and Responsibilities:

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

Budget Highlights and Changes:

- Significant Revisions - 2013 Original vs. 2013 Revisions**
- 2013 Budget decreased by the costs associated with the Parks bond referendum which will occur in 2014 instead of 2013.

- Notable Expenditure Changes**
- The 2014 budget includes an increase in expenditures of \$2,000 in operating supplies for ballots for special election. There is an increase in temp salaries for election judges for the special election and for a slight increase in the election judge pay.
 - The 2014 budget has a decrease in the copier maintenance agreement due to the transfer of this item to the Information Technology budget.

- Notable Capital Project or Asset Acquisitions**
- No Significant Capital Asset purchases are planned for 2014.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
General Government		General	City Clerk			10140		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	85,081	71,432	93,596	58,682	93,596	95,584	95,584
6102	Overtime-reg. Employees	182	2,495	800	284	800	800	800
6104	Salaries-temp. Employees	-	12,546	6,000	-	-	21,000	21,000
6108	Accumulated Vacation/Comp	4,070	4,500	2,963	-	2,963	3,555	3,555
6112	Service Recognition Award	-	-	3,081	-	3,081	-	-
6120	Employer Cont. for Pension	12,877	11,143	14,958	8,881	14,958	16,124	16,124
6130	Employer Paid Insurance	13,782	11,883	14,690	9,142	14,690	15,377	15,377
6140	Unemployment Comp Ins. Premium	8	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	154	219	233	227	233	248	248
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	654	626	2,286	541	2,286	2,506	2,506
	Total Personal Services	116,808	114,844	138,607	77,757	132,607	155,194	155,194
SUPPLIES								
6201	Office Supplies	1,802	2,620	2,500	1,500	2,500	2,500	2,500
6210	Operating Supplies	2,423	2,560	3,000	694	3,000	5,000	5,000
6220	Repair and Maint Supplies	-	208	-	-	-	-	-
6240	Minor Equipment and Furniture	-	1,618	-	-	-	-	-
	Total Supplies	4,225	7,006	5,500	2,194	5,500	7,500	7,500
OTHER SERVICES & CHARGES								
6302	Professional Services	6,430	7,849	10,000	3,281	10,000	10,000	10,000
6390	Postage and Telephone	2,236	2,499	2,400	2,512	2,400	2,600	2,600
6331	Conferences, Training, Travel	328	442	450	505	450	450	450
6341	Advertising	1,588	1,324	1,200	263	1,200	1,400	1,400
6371	Repairs & Maint. (Contractual)	1,500	1,500	1,500	1,625	1,500	1,500	1,500
6375	Other Contracted Services	-	7,732	-	4,911	-	-	-
6378	Copier Maintenance Agreement	3,298	3,466	3,000	2,178	3,000	-	-
6381	Other Rentals	-	1,700	1,700	-	700	2,250	2,250
	Total Other Services and Charges	15,380	26,512	20,250	15,275	19,250	18,200	18,200
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6465	Interest/Finance Charge	-	-	-	-	-	-	-
6471	Dues and Subscriptions	70	70	200	35	200	200	200
	Less estimated sales tax							(780)
	Total Miscellaneous	70	70	200	35	200	200	(580)
	Total Expenditures	136,483	148,432	164,557	95,261	157,557	181,094	180,314

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

The Finance program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- The professional services line will go over budget because temp help was hired during the period of staff vacancies. This will be offset by staff salary savings as a result of vacancies and the finance department will try to absorb the cost.

Notable Expenditure Changes

- The GFOA conference is in Minneapolis next year, so both the Finance Director and Assistant Finance Director should go as this is valuable training on relevant government topics.

Notable Capital Project or Asset Acquisitions

- Requesting a Microsoft Surface for Finance Director/Assistant Finance Director

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
General Government		General Fund	Finance			10150		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	214,827	233,326	249,444	152,058	249,444	248,032	248,032
6102	Overtime-reg. Employees	392	3,984	-	743	-	-	-
6108	Accumulated Vacation/Comp	4,304	7,649	4,931	-	4,931	5,258	5,258
6120	Employer Cont. for Pension	31,818	33,839	37,543	23,145	37,543	37,369	37,369
6130	Employer Paid Insurance	28,594	29,532	33,989	24,633	33,989	35,434	35,434
6135	Retiree Paid Insurance Charge	7,541	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	795	1,131	1,206	1,176	1,206	1,282	1,282
6170	Employer Cont to HCSP	1,470	4,210	8,222	5,376	8,222	8,715	8,715
	Total Personal Services	289,741	313,671	335,335	207,131	335,335	336,090	336,090
SUPPLIES								
6201	Office Supplies	3,382	3,639	6,125	1,280	6,125	6,125	6,125
6210	Operating Supplies	-	736	-	279	-	-	-
6220	Repair & Maintenance Supplies	-	-	-	52	-	-	-
6230	Books, Materials & Periodicals	-	234	450	-	450	200	200
6240	Minor Equipment & Furnishings	486	59	10	-	120	-	-
	Total Supplies	3,868	4,668	6,585	1,611	6,695	6,325	6,325
OTHER SERVICES & CHARGES								
6302	Professional Services	7,768	14,223	8,000	18,715	8,000	8,000	8,000
6390	Postage and Telephone	2,053	2,795	3,380	3,578	3,380	3,380	3,380
6331	Conferences, Training, Travel	1,373	3,707	5,415	3,734	5,415	4,365	4,365
6341	Advertising	673	681	700	714	700	700	700
6342	Printing and Binding	42	172	400	226	400	400	400
6371	Repairs & Maintenance (Cont.)	53,785	34,179	7,920	1,201	7,920	1,805	1,805
6375	Other Contractual Services	2,930	70,416	64,280	75,089	64,280	70,411	70,411
	Total Other Services and Charges	68,624	126,173	90,095	103,257	90,095	89,061	89,061
CAPITAL OUTLAY								
6580	Other Equipment	-	-	-	-	-	1,100	1,100
	Total Capital Outlay						1,100	1,100
MISCELLANEOUS								
6402	Miscellaneous - (Operating Exp)	9,230	8,848	10,700	7,424	10,700	10,700	10,700
6471	Dues & Subscriptions	505	435	720	475	720	720	720
6460	Non-recurring cost	-	-	-	-	-	-	-
6465	Interest/Finance Charge	310	(192)	-	-	-	-	-
	Less estimated sales tax							(832)
	Total Miscellaneous	10,045	9,091	11,420	7,899	11,420	11,420	10,588
	Total Expenditures	372,278	453,603	443,435	319,898	443,545	443,996	443,164

FUNCTION: General Government	DEPT. & DIV: Information Technology	BUSINESS UNIT: 10160
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Activities and Responsibilities:

The Information Technology program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Changes

- Copier costs moved from Clerk to IT budgets and Microsoft Licensing increases to be compliant with our agreement.

Notable Capital Project or Asset Acquisitions

- The City maintains a capital project fund for the replacement of desktop, laptops, network equipment, software and other technology equipment for the City. Significant expenditures are programmed in 2012 to occur in this fund for the replacement of the finance software and other desktop and network equipment.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
General Government		General	Information Technology			10160		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	79,259	62,163	70,803	54,429	70,803	74,950	74,950
6102	Overtime-reg. Employees	257	-	-	-	-	-	-
6106	Independent Contractor	1,152	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	4,852	3,017	2,452	-	2,452	2,605	2,605
6120	Employer Cont. for Pension	11,739	8,993	10,926	8,230	10,926	11,365	11,365
6130	Employer Paid Insurance	13,825	12,779	11,686	9,362	11,686	11,701	11,701
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	1,694	664	2,097	2,310	2,097	2,350	2,350
	Total Personal Services	112,778	87,616	97,964	74,331	97,964	102,971	102,971
SUPPLIES								
6201	Office Supplies	340	-	300	-	300	300	300
6210	Operating Supplies	5,571	3,363	5,000	4,387	5,000	8,000	8,000
6220	Repair & Maintenance Supplies	4	9,961	5,000	4,556	5,000	5,000	5,000
6240	Minor Equipment & Furnishings	142	657	1,000	612	1,000	3,000	3,000
	Total Supplies	6,057	13,981	11,300	9,555	11,300	16,300	16,300
OTHER SERVICES & CHARGES								
6302	Professional Services	3,141	3,567	5,000	663	5,000	5,000	5,000
6331	Conferences, Training, Travel	235	-	2,000	50	2,000	2,000	2,000
6390	Postage and Telephone	47	1,073	900	937	900	900	900
6375	Other Contracted Services	-	16,638	33,240	34,787	33,240	49,000	49,000
6371	Repairs & Maint. (Contractual)	25,539	4,118	-	-	-	-	-
	Total Other Services and Charges	28,962	25,396	41,140	36,437	41,140	56,900	56,900
	Less estimated sales tax							(1,441)
	Total Expenditures	147,797	126,993	150,404	120,323	150,404	176,171	174,730

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 - 2013 Original vs. 2013 Revisions**
- No significant 2013 budget revisions noted for the 2014 program budget.

- Notable Expenditure Changes**
- No significant expenditures charges are noted in the 2014 program budget.

- Notable Capital Project or Asset Acquisitions**
- No notable Capital Asset purchases are programmed for 2014.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
General Government		General	Recycling			10170		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	15,339	17,784	16,380	13,167	16,380	16,380	16,380
6104	Salaries-temp. Employees	8,979	7,830	9,000	4,295	9,000	9,000	9,000
6108	Accumulated Vacation/Comp	1,082	737	788	-	788	945	945
6112	Service Recognition Award	-	-	767	-	767	-	-
6120	Employer Cont. for Pension	2,952	3,195	3,190	2,230	3,190	3,202	3,202
6130	Employer Paid Insurance	2,255	2,336	2,064	1,589	2,064	2,064	2,064
6170	Employer Cont to HCSP	126	142	126	97	126	126	126
	Total Personal Services	30,733	32,024	32,315	21,378	32,315	31,717	31,717
SUPPLIES								
6201	Office Supplies	45	858	1,000	-	1,000	1,000	1,000
	Total Supplies	45	858	1,000	-	1,000	1,000	1,000
OTHER SERVICES & CHARGES								
6331	Conferences, Training, Travel	268	416	500	275	500	500	500
6342	Printing and Binding	1,303	783	1,000	299	1,000	1,000	1,000
6375	Other Contractual Services	1,481	117	1,000	1,318	1,000	1,000	1,000
6379	Cont. Serv/Refuse & Sanitation	418	777	900	646	900	900	900
6390	Postage and Telephone	151	181	189	157	189	189	189
	Total Other Services and Charges	3,621	2,274	3,589	2,695	3,589	3,589	3,589
MISCELLANEOUS								
6430	Miscellaneous	127	269	-	-	-	-	-
6471	Dues and Subscriptions	-	-	150	-	150	150	150
6440	Recycling Education	680	1,862	2,500	994	2,500	2,500	2,500
6391	Clean Up Day	11,554	10,406	15,000	12,485	15,000	15,000	15,000
	Less estimated sales tax							(524)
	Total Miscellaneous	12,361	12,537	17,650	13,479	17,650	17,650	17,126
	Total Expenditures	46,760	47,693	54,554	37,552	54,554	53,956	53,432

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

The Animal Control program is accountable for:

- Animal patrol and related service calls
- Contracting care, boarding and when necessary euthanizing of animals
- Community education and awareness
- Conducting investigations involving animal bites and potentially dangerous dogs

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant 2013 budget revisions noted

Notable Expenditure Changes

- No significant changes in 2014

Notable Capital Project or Asset Acquisitions

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

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	5,737		8,621	5,140	8,621	9,106	9,106
6102	Overtime-reg. Employees	-		-	-	-	-	-
6120	Employer Cont. for Pension	855		1,284	766	1,284	1,357	1,357
6150	Workers Comp. Ins. Premium	245	221	372	362	372	395	395
	Total Personal Services	6,837	221	10,277	6,268	10,277	10,858	10,858
SUPPLIES								
6210	Operating Supplies	-	-	-	-	-	-	-
	Total Supplies	-	-	-	-	-	-	-
OTHER SERVICES & CHARGES								
6302	Professional Services	804	5,723	4,000	1,061	4,000	4,000	4,000
6331	Conferences, Training, Travel	-	-	600	70	600	600	600
	Total Other Services and Charges	804	5,723	4,600	1,131	4,600	4,600	4,600
	Less estimated sales tax							(521)
	Total Expenditures	7,641	5,944	14,877	7,399	14,877	15,458	14,937

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

The Police Protection program is accountable for:

- Preventing and controlling criminal behavior and creating security in the community
- Aiding, assisting and protecting citizens and their property
- Resolving conflict, protecting constitutional guarantees
- Promoting and expanding community oriented-problem solving policing
- continue learning and applying specialized police training that will enhance police response to criminal incident cases.
- Investigating and preparing criminal cases for prosecution holding individuals accountable for their actions
- Enforcing state criminal and traffic laws as well as City and County ordinances
- Conducting crime prevention presentations/participating in Neighborhood Watch Groups
- Continuing on-going planning for responding to Emergency Management incidents

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No Significant 2013 Budget Revisions are noted in this 2014 budget.

Notable Expenditure Changes for 2014

- The 2014 program budget includes an additional staff position. The position will be a Police Sergeant and will provide coverage during supervisor shortages.
- The 2014 program budget includes moving a full-time clerical position into the supervisory union.
- The DCC (Dakota Communications Center) is a significant service provider for the City. The City is a voting member, along with other Dakota County Cities, in a consortium that provides emergency (911) dispatch services. The operational costs are shared on a pro rata basis based on a rolling 3-year call load. The 2014 budget calls for an increase of \$31,817 or a 7.21% increase over the 2013 budget.
- The (internal service) Central Garage Replacement and maintenance charges are programmed to increase \$16,259 or 7.3% for the 2014 budget. Due to the internal service fund going 3 years without any increase to the internal charges and as a result of an extensive review of the Central Garage Fund, the City programmed an overall increase of 7.3% for the 2014 Central Garage Budget. This is the second year of this increase. The 2013 budget saw a 13% increase.
- The 2014 program budget \$10,000 increase to Conferences, Training and Travel expenditures for additional contractual obligations related to employee tuition reimbursement (\$4000), Crisis Intervention training (\$1400), and IACP conference (\$2500)
- The 2014 program budget \$9,000 increase to Miscellaneous (Operating Expenses) expenditures due to increases in dues for MAAG, Dakota County Domestic Preparedness, and the Police Explorer program.
- The 2014 program budget \$6,200 increase from 2013 in Other Contractual Services for the purchase of evidence and asset tracking software. Annual renewal costs after 2104 will be \$2400.

Notable Capital Project or Asset Acquisitions

- There are no notable Capital Project or Asset Acquisitions increases in the 2014 program budget.

FUNCTION: Public Safety	FUND: General	PROGRAM: Police Protection	BUSINESS UNIT: 10210
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	2,086,959	2,167,805	2,144,383	1,495,051	2,144,383	2,248,753	2,248,753
6102	Overtime-reg. Employees	63,178	43,908	79,000	19,307	79,000	80,000	80,000
6104	Salaries-temp. Employees	181	-	-	3,467	-	-	-
6106	Independent Contractor	599	-	5,550	-	5,550	10,000	10,000
6108	Accumulated Vacation/Comp	93,761	157,389	171,083	94,368	171,083	157,260	157,260
6111	Severance	2,100	-	10,000	-	10,000	10,000	10,000
6112	Service Recognition Award	-	7,218	-	2,000	-	-	-
6120	Employer Cont. for Pension	335,201	345,782	361,843	257,058	361,843	357,311	357,311
6130	Employer Paid Insurance	297,745	287,014	280,258	215,728	280,258	282,388	282,388
6135	Retiree Paid Insurance Charge	100,622	92,919	90,285	69,622	90,285	87,680	87,680
6150	Workers Comp. Ins. Premium	50,878	72,316	77,160	75,172	77,160	81,960	81,960
6151	Workers Comp Ins. Deductible	3,139	11,119	5,000	5,932	5,000	5,000	5,000
6170	Employer Cont to HCSP	9,497	21,259	47,143	53,343	47,143	55,331	55,331
	Total Personal Services	3,043,860	3,206,729	3,271,705	2,291,048	3,271,705	3,375,683	3,375,683
SUPPLIES								
6201	Office Supplies	6,647	7,384	6,100	3,711	6,100	6,100	6,100
6210	Operating Supplies	30,177	22,822	33,650	23,568	33,650	35,550	35,550
6220	Repair & Maintenance Supplies	1,355	2,297	2,000	1,362	2,000	2,275	2,275
6240	Minor Equipment & Furnishings	3,818	9,935	7,200	3,480	7,200	8,600	8,600
6245	Clothing Allowance	30,723	23,971	23,000	17,120	23,000	25,000	25,000
	Total Supplies	72,720	66,409	71,950	49,241	71,950	77,525	77,525
OTHER SERVICES & CHARGES								
6302	obligations related to employee tuit	6,673	2,874	3,000	1,202	3,000	4,050	4,050
6305	Dispatch Services	374,548	391,443	440,752	332,666	440,752	493,247	493,247
6390	Postage and Telephone	48,059	18,619	48,131	11,146	48,131	48,560	48,560
6331	Conferences, Training, Travel	23,982	28,954	36,650	21,114	36,650	47,000	47,000
6341	Advertising	382	1,260	600	300	600	600	600
6342	Printing and Binding	648	-	300	-	300	300	300
6361	Property & Liability Insurance	49,297	50,834	55,943	52,321	55,943	55,943	55,943
6385	Utility Service	725	623	600	481	600	650	650
6371	Repairs & Maint. (Contractual)	30,747	29,776	32,560	16,982	32,560	34,440	34,440
6375	Other Contractual Services	38,174	57,016	45,965	15,041	45,965	56,850	56,850
6380	Central Gar. Maintenance Charges	193,705	99,895	154,177	115,632	154,177	169,595	169,595
6365	Ins Claims within Deductible	1,000	1,670	2,500	5,500	2,500	2,500	2,500
	Total Other Services and Charges	767,940	682,964	821,178	572,385	821,178	913,735	913,735
CAPITAL OUTLAY								
6580	Other Equipment	3,450	4,000	12,900	12,047	12,900	18,500	18,500
6382	C.G. Equip Replacement Charge	-	112,853	86,409	64,807	86,409	90,729	90,729
	Total Capital Outlay	3,450	116,853	99,309	76,854	99,309	109,229	109,229
MISCELLANEOUS								
6430	Miscellaneous	15,664	17,573	20,623	13,703	20,623	30,084	30,084
6471	Dues and Subscriptions	1,955	2,950	2,580	1,268	2,580	2,800	2,800
6465	Interest/Finance Charge	31	23	-	-	-	-	-
	Less estimated sales tax							(4,698)
	Total Miscellaneous	17,650	20,546	23,203	14,971	23,203	32,884	28,186
	Total Expenditures	3,905,620	4,093,501	4,287,345	3,004,499	4,287,345	4,509,056	4,504,358

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

The Fire program is accountable for:

- the Cities fire prevention programs such as public education and Fire inspections
- responding to emergency Medical and Fire calls

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Activity and Changes

- The Cities of South St. Paul entered into a joint powers agreement with the City of West St. Paul to consolidate the City's respective fire departments, thereby creating a new entity known as the South Metro Fire Department (SMFD) as of January 1, 2008, the operational date. The SMFD is governed by a five-member board of directors that include two council members from each joint city, and one public member which is not an employee nor a resident of either city. The activities of the SMFD will continue to be funded by each respective city. This budget reflects the majority of those costs, except for the in-kind contributed Information Technology Services that was recently approved in 2011 for the 2012 operational year.
- The professional service cost is programmed to increase by 6.6% for 2014
- The central garage charge was requested by the SMFD board in an effort to save for the replacement of some key Fire equipment in future years. The equipment, estimated cost and purchase date is planned as follows (per resolution 2011-95)
 - Self Contained Breathing Apparatus - \$250,000 - 2016
 - 800 Mhz radio replacements for - \$200,000 - 2018
- Beginning in the 2012 budget, the program budget will reflect an estimated capital outlay cost for the replacement (amortization) of vehicles through the City's Central Garage Fund in the newly created "Central Garage Equipment Replacement Charge" account. In previous years, the amortization charge was reflected as "Central Garage Rental Charge" account title has now been changed to "Central Garage Maintenance Charge" and will reflect an estimated charge to provide maintenance services for the respective program.

Notable Capital Project or Asset Acquisitions

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

FUNCTION: Public Safety		FUND: General		PROGRAM: Fire		BUSINESS UNIT: 10220		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6135	Retiree Paid Insurance Charge	62,649	52,743	39,372	30,641	39,372	37,180	37,180
	Total Personal Services	62,649	52,743	39,372	30,641	39,372	37,180	37,180
OTHER SERVICES & CHARGES								
6302	Professional Services	1,910,503	1,938,671	1,749,344	1,312,008	1,749,344	1,849,300	1,849,300
6390	Postage and Telephone	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	15,000	-	-	-	-	-	-
6380	Central Garage Rental Charge	-	15,000	16,733	12,550	16,733	16,900	16,900
	Total Other Services and Charges	1,925,503	1,953,671	1,766,077	1,324,558	1,766,077	1,866,200	1,866,200
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	39,286	39,286	29,465	39,286	39,286	39,286
	Total Capital Outlay	-	39,286	39,286	29,465	39,286	39,286	39,286
	Total Expenditures	1,988,152	2,045,700	1,844,735	1,384,664	1,844,735	1,942,666	1,942,666

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

The Engineering program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- no notable changes

Notable Expenditure Changes

- the only notables changes to the 2014 budget are the inclusion of a seasonal intern to assist with pond monitoring, sidewalk inspections, grading inspections and other worthwhile tasks, updated PPE and new iPad
- In the 2014 budget, the program budget of the recently created "Central Garage Fund Equipment Replacement Charge" will be increased by 5%; while the "Central Garage Fund Maintenance Charge" will be increased by 10% in order to try and accomodate an overall shortfall that has been indentified in the maintenance charges of all vehicles

Notable Capital Project or Asset Acquisitions

- New iPad for departmental use with new GIS program for utilities and streets
The City's 2014-2018 CIP includes major infrastructure improvement projects for 2014. These projects include the following:
 - 3rd Street reconstruction
 - Grand Avenue and Bridegepoint Drive sidewalks
 - Mill and Overlay/Bituminous Removal and Repair projects
 - Sidewalk and alley repair and maintenance program
 - Oak Park street program
 - Sewer relining program and watermain replacement program

FUNCTION: Public Works		FUND: General		PROGRAM: Engineering			BUSINESS UNIT: 10315	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	238,064	211,554	214,439	157,569	214,439	225,875	225,875
6102	Overtime-reg. Employees	1,869	8,155	2,500	10,714	2,500	2,500	2,500
6104	Temporary Employees	-	6,136	-	-	-	8,000	8,000
6108	Accumulated Vacation/Comp	8,056	6,773	3,432	-	3,432	3,872	3,872
6112	Service Recognition Award	5,578	-	-	-	-	-	-
6120	Employer Cont. for Pension	35,097	32,985	32,661	25,475	32,661	33,951	33,951
6130	Employer Paid Insurance	35,648	31,198	29,161	22,612	29,161	30,391	30,391
6135	Retiree Paid Insurance Charge	8,816	9,124	9,124	6,699	9,124	8,932	8,932
6150	Workers Comp. Ins. Premium	1,659	2,358	2,517	2,451	2,517	2,673	2,673
6151	Workers Comp Ins. Deductible	-	2,500	-	-	-	-	-
6170	Employer Cont to HCSP	1,850	2,727	4,146	5,973	4,146	4,828	4,828
	Total Personal Services	336,637	313,510	297,980	231,493	297,980	321,022	321,022
SUPPLIES								
6201	Office Supplies	2,298	2,671	3,000	1,572	3,000	3,000	3,000
6210	Operating Supplies	632	1,210	1,000	251	1,000	1,000	1,000
6240	Minor Equipment & Furnishings	-	494	-	355	-	2,650	2,650
6245	Clothing Allowance	-	-	-	65	-	-	-
	Total Supplies	2,930	4,375	4,000	2,243	4,000	6,650	6,650
OTHER SERVICES & CHARGES								
6302	Professional Services	1,683	959	2,000	545	2,000	2,500	2,500
6390	Postage and Telephone	2,344	3,309	3,000	2,898	3,000	3,500	3,500
6331	Conferences, Training, Travel	3,242	3,578	6,300	1,580	6,300	6,800	6,800
6341	Advertising	-	131	-	-	-	-	-
6342	Printing and Binding	11	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	3,032	4,252	3,500	2,506	3,500	3,500	3,500
6380	Central Gar. Maintenance Charges	10,084	7,740	6,682	5,012	6,682	7,350	7,350
	Total Other Services and Charges	20,396	19,969	21,482	12,541	21,482	23,650	23,650
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	2,647	5,682	4,262	5,682	5,966	5,966
	Total Capital Outlay	-	2,647	5,682	4,262	5,682	5,966	5,966
MISCELLANEOUS								
6465	Interest/Finance Charge	23	-	-	-	-	-	-
6471	Dues and Subscriptions	100	1,077	600	100	600	600	600
	Less estimated sales tax							(358)
	Total Miscellaneous	123	1,077	600	100	600	600	242
	Total Expenditures	360,086	341,578	329,744	250,639	329,744	357,888	357,530

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 - 2013 Original vs. 2013 Revisions

- The 2013 budget has been revised to account for the dollars that were missing related to .3 fte maintenance position. Also, there may be a budget revision for the conversion from a contract position to the Public Works Director, at this point we believe the overall budget will absorb this change.

Notable Expenditure Activity and Changes

- The Management Services agreement with the Local School District (SSD#6) ended June 30, 2013. Based on Council action, a new Public Works Director has been hired. There is a reduction in the Professional Service line of \$56,000 and an increase of \$74,227 in personnel services costs due to this position and its allocation to this budget.
- Repairs and Maintenance (contractual) includes an increase of \$5,000 expenditures for 2014 increased cost of asphalt.
- The Sealcoating & Tree Maintenance line includes a \$15,000 increase for tree trimming/removal which was previously listed in the Capital Improvement Program. There also is an increase of \$20,000 to replant trees taken down by the 2012 storm.
- The Central Garage charges for maintenance and replacement is programmed to increase \$22,402 to address low funding levels of the maintenance of equipment and inflationary cost increases for the replacement of assets in the Central Garage Fund.

Notable Capital Project or Asset Acquisitions

- The 2014 budget includes an increase of \$26,000 due to the following programmed purchases
 - Replace tables & chairs in lunchroom \$5,000
 - Painting of building exterior \$15,000

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Public Works		General	Streets, Alley's and Boulevards			10320		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	345,603	369,712	365,049	276,165	382,550	448,022	448,022
6102	Overtime-reg. Employees	21,469	23,955	17,500	23,934	22,000	22,000	22,000
6104	Temporary Employees	-	4,820	5,300	4,081	5,300	5,500	5,500
6108	Accumulated Vacation/Comp	5,295	27	1,104	-	1,104	2,237	2,237
6111	Severance	3,780	-	-	-	-	-	-
6120	Employer Cont. for Pension	54,855	56,978	54,556	44,579	54,556	66,928	66,928
6130	Employer Paid Insurance	57,891	67,036	67,612	54,790	67,612	76,491	76,491
6135	Retiree Paid Insurance Charge	27,088	29,726	8,932	13,399	17,865	8,932	8,932
6150	Workers Comp. Ins. Premium	16,969	22,254	25,735	25,072	25,735	27,336	27,336
6151	Workers Comp Ins. Deductible	11,475	5,785	11,750	5,082	11,750	10,000	10,000
6170	Employer Cont to HCSP	1,045	6,505	5,598	7,525	5,598	9,264	9,264
	Total Personal Services	545,470	586,798	563,136	454,627	594,070	676,710	676,710
SUPPLIES								
6201	Office Supplies	127	327	-	-	-	-	-
6210	Operating Supplies	3,173	2,350	2,500	1,602	2,500	2,500	2,500
6220	Repair & Maintenance Supplies	194,794	135,075	175,000	165,777	175,000	180,000	180,000
6221	Sealcoating & Tree Maintenance	64,841	87,243	92,500	83,214	92,500	127,500	127,500
6240	Minor Equipment & Furniture		2,211					
6245	Clothing Allowance	3,654	4,253	1,099	1,925	1,099	1,100	1,100
	Total Supplies	266,589	231,459	271,099	252,518	271,099	311,100	311,100
OTHER SERVICES & CHARGES								
6302	Professional Services	61,303	58,724	57,800	29,088	57,800	1,000	1,000
6390	Postage and Telephone	373	879	2,000	727	2,000	2,000	2,000
6331	Conferences, Training, Travel	621	1,660	1,500	233	1,500	1,300	1,300
6361	Property & Liability Insurance	30,588	25,646	28,224	26,396	28,224	28,224	28,224
6371	Repairs & Maint. (Contractual)	33,874	35,459	33,000	22,535	33,000	35,000	35,000
6379	Cont. Serv/Refuse & Sanitation	3,182	2,493	4,000	1,379	4,000	4,000	4,000
6380	Central Gar. Maintenance Charges	268,880	111,672	131,773	98,829	131,773	144,950	144,950
6385	Utility Service	23,909	17,808	25,000	12,122	20,000	20,000	20,000
6365	Ins Claims within Deductible	-	500	-	-	-	-	-
	Total Other Services and Charges	422,730	254,841	283,297	191,309	278,297	236,474	236,474
CAPITAL OUTLAY								
6530	Improvements other than Building	-	10,000	24,000	17,026	24,000	20,000	20,000
6560	Building Fixtures & improvement	-	-	-	2,986	-	-	-
6382	C.G. Equip. Replacement Charge	-	176,691	184,499	138,374	184,499	193,724	193,724
	Total Capital Outlay	-	186,691	208,499	158,386	208,499	213,724	213,724
MISCELLANEOUS								
6471	Dues and Subscriptions	595	-	650	-	650	650	650
6465	Interest/Finance Charge	5	3	-	-	-	-	-
6460	Non-Recurring Cost		1,000	-	-	-	-	-
	Less estimate sales tax							(11,481)
	Total Miscellaneous	600	1,003	650	-	650	650	(10,831)
	Total Expenditures	1,235,389	1,260,792	1,326,681	1,056,840	1,352,615	1,438,658	1,427,177

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 - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Activity and Changes

- No notable expenditure changes are noted for the 2014 program budget

Notable Capital Project or Asset Acquisitions

- The 2014 budget includes an increase of \$11,100 for programmed capital expenses as follows:
 - Replace exit & interior doors of Police Department \$8,100
 - Replace old tables & chairs in lunchroom \$3,000

FUNCTION: Public Works	FUND: General	PROGRAM: Buildings	BUSINESS UNIT: 10330
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SUMMARY OF EXPENDITURES

CODE NO.	ITEMS	2011		2013			2014	
		ACTUAL	ACTUAL	ADOPTED	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	54,364	55,398	56,921	48,583	56,921	58,000	58,000
6102	Overtime-reg. Employees	989	401	-	580	500	500	500
6104	Salaries-temp. Employees	6,605	6,472	7,500	4,858	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	1,506	646	552	-	552	276	276
6112	Service Recognition Award	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	8,433	8,507	9,138	7,937	9,138	9,237	9,237
6130	Employer Paid Insurance	8,826	9,093	10,156	8,243	10,156	10,160	10,160
6150	Workers Comp. Ins. Premium	1,643	2,336	2,491	2,428	2,491	2,647	2,647
6170	Employer Cont to HCSP	83	744	510	3,532	510	1,917	1,917
	Total Personal Services	82,449	83,597	87,268	76,161	87,768	90,237	90,237
SUPPLIES								
6201	Office Supplies	419	879	-	619	-	-	-
6210	Operating Supplies	5,488	5,558	6,000	6,338	6,000	6,000	6,000
6220	Repair & Maintenance Supplies	5,745	4,755	5,000	2,399	5,000	6,000	6,000
6240	Minor Equipment & Furnishings	700	8,743	500	1,580	500	2,000	2,000
6245	Clothing Allowance	300	225	300	155	300	300	300
	Total Supplies	12,652	20,160	11,800	11,091	11,800	14,300	14,300
OTHER SERVICES & CHARGES								
6302	Professional Services	140	-	-	-	-	-	-
6390	Postage and Telephone	21,359	21,787	26,000	15,188	26,000	26,000	26,000
6360	Property & Liability Insurance	8,498	8,763	9,644	9,020	9,644	9,644	9,644
6385	Utility Service	79,719	73,121	90,000	52,623	90,000	90,000	90,000
6371	Repairs & Maint. (Contractual)	45,876	44,865	50,200	30,605	50,200	50,200	50,200
6379	Cont. Serv/Refuse & Sanitation	2,513	2,280	2,700	1,712	2,700	2,700	2,700
	Total Other Services and Charges	158,105	150,816	178,544	109,148	178,544	178,544	178,544
CAPITAL OUTLAY								
6580	Building Fixtures and Impr.	-	-	-	4,822	25,000	11,100	11,100
	Total Miscellaneous	-	-	-	4,822	25,000	11,100	11,100
MISCELLANEOUS								
6471	Dues and Subscriptions		690					
6465	Interest/Finance Charge		13					
	Less estimated sales tax							(7,041)
			703					(7,041)
	Total Expenditures	253,206	255,276	277,612	201,222	303,112	294,181	287,140

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

The Parks Facilities and Maintenance program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant budget revisions are reflected in the 2014 budget for the 2013 fiscal period.

Notable Expenditure Changes

- Personnel Service costs increase of \$39,289 is due primarily from a .7 full-time equivalent that was missing from 2013 program budget. Also, it appears that 2013 cost of living adjustments were not factored in the prior year budget.
- The Central Garage charges for maintenance and replacement are programmed to increase \$6,773 to address low funding levels for the maintenance of equipment and inflationary cost increases for the replacement of assets in the Central Garage Fund.

Notable Capital Project or Asset Acquisitions

- The 2014 budget includes an increase of \$2,500 in expenditures. The increase is due to the following programmed purchases:
 - Flag Poles @ Veterans Memorial & McMorrow Fields = \$6,500

FUNCTION: Public Works		FUND: General		PROGRAM: Parks Facilities and Maintenance			BUSINESS UNIT: 10340	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	173,598	171,879	162,433	142,212	196,085	201,722	201,722
6102	Overtime-reg. Employees	6,165	5,263	5,000	5,559	5,000	5,000	5,000
6104	Salaries-temp. Employees	55,939	42,457	46,925	36,423	46,925	46,925	46,925
6105	Overtime -temp Employees	-	108	-	-	-	-	-
6108	Accumulated Vacation/Comp	352	2,437	-	-	-	-	-
6112	Service Recognition Award	-	4,215	-	-	-	-	-
6120	Employer Cont. for Pension	29,741	29,445	28,538	25,087	32,912	33,648	33,648
6130	Employer Paid Insurance	31,350	34,847	30,404	28,364	37,130	37,214	37,214
6135	Retiree Paid Insurance Charge	-	-	9,124	6,843	9,124	9,124	9,124
6150	Workers Comp. Ins. Premium	5,251	6,931	7,964	7,759	7,964	8,459	8,459
6170	Employer Cont to HCSP	533	2,523	3,119	2,582	3,497	4,146	4,146
	Total Personal Services	302,929	300,105	293,507	254,829	338,637	346,238	346,238
SUPPLIES								
6210	Operating Supplies	-	-	-	-	-	-	-
6220	Repair & Maintenance Supplies	37,772	37,699	37,500	29,274	37,500	37,500	37,500
6221	Tree Replacement	-	-	3,000	-	3,000	3,000	3,000
6240	Minor Equipment & Furnishings	-	7,950	5,000	301	5,000	5,000	5,000
6245	Clothing Allowance	1,656	2,096	1,099	951	1,099	1,100	1,100
	Total Supplies	39,428	47,745	46,599	30,526	46,599	46,600	46,600
OTHER SERVICES & CHARGES								
6302	Professional Services	(81)	-	-	31	-	-	-
6390	Postage and Telephone	142	603	900	753	900	900	900
6331	Conferences, Training, Travel	-	700	1,000	8	1,000	1,000	1,000
6361	Property & Liability Insurance	20,190	20,819	22,912	21,428	22,912	22,912	22,912
6385	Utility Service	12,262	11,368	13,500	8,714	13,500	13,500	13,500
6371	Repairs & Maint. (Contractual)	24,848	42,866	27,500	16,606	27,500	27,500	27,500
6379	Cont. Serv/Refuse & Sanitation	10,170	17,968	16,000	11,060	16,000	16,000	16,000
6380	Central Gar. Maintenance Charges	69,455	31,021	40,361	30,271	40,361	44,397	44,397
6381	Other Rentals	1,345	-	-	-	-	-	-
6365	Ins Claims within Deductible	-	-	-	999	-	-	-
	Total Other Services and Charges	138,331	125,345	122,173	89,870	122,173	126,209	126,209
CAPITAL OUTLAY								
6530	Improvements other than Buildings	-	-	4,000	-	4,000	6,500	6,500
6382	Equipment Replacement Charge	-	49,885	54,741	41,056	54,741	57,478	57,478
	Total Miscellaneous	-	49,885	58,741	41,056	58,741	63,978	63,978
MISCELLANEOUS								
6471	Dues and Subscriptions	490	-	-	-	-	-	-
6465	Interest/Finance Charge	3	-	-	-	-	-	-
	Less estimated sales tax							(4,305)
	Total Miscellaneous	493	-	-	-	-	-	(4,305)
	Total Expenditures	481,181	523,080	521,020	416,281	566,150	583,025	578,720

FUNCTION: General Government	DEPT. & DIV: City Planner	BUSINESS UNIT: 10410
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Activities and Responsibilities:

The City Planner program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Changes in 2014

- This budget includes professional services to help expedite code changes identified in Planning Commission directives, staff recommendations and comp plan recommendations also increased

Notable Capital Project or Asset Acquisitions

- No notable Capital asset acquisitions are planned for the 2014 program budget.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Community Development		General	City Planner			10410		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	75,807	77,060	77,714	57,978	77,714	77,714	77,714
6102	Salaries-Overtime	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	1,080	2,187	2,242	-	2,242	2,242	2,242
6120	Employer Cont. for Pension	11,232	11,289	11,923	8,720	11,923	11,751	11,751
6130	Employer Paid Insurance	10,741	10,158	9,801	7,570	9,801	9,801	9,801
6150	Workers Comp. Ins. Premium	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	600	810	2,393	462	2,393	2,393	2,393
	Total Personal Services	99,460	101,504	104,073	74,730	104,073	103,901	103,901
SUPPLIES								
6201	Office Supplies	303	814	550	393	550	550	550
6230	Book, Materials & Periodicals	-	-	100	-	100	100	100
	Total Supplies	303	814	650	393	650	650	650
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	953	-	4,000	4,000
6390	Postage and Telephone	619	691	1,000	497	1,000	1,000	1,000
6331	Conferences, Training, Travel	466	250	850	815	850	850	850
6341	Advertising	725	556	350	639	500	1,000	1,000
	Total Other Services and Charges	1,810	1,497	2,200	2,904	2,350	6,850	6,850
MISCELLANEOUS								
6471	Dues and Subscriptions	100	895	450	-	450	450	450
	Less estimated sales tax							(53)
	Total Miscellaneous	100	895	450	-	450	450	397
	Total Expenditures	101,673	104,710	107,373	78,027	107,523	111,851	111,798

FUNCTION: General Government	DEPT. & DIV: Code Enforcement	BUSINESS UNIT: 10420
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Activities and Responsibilities:

The Code Enforcement program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- 2013 budget revisions were made to personal services and professional services to account for the decision to use consultant services for code enforcement vs hiring City staff

Notable Expenditure Changes in 2014

- In the 2014 budget, the program budget of the recently created "Central Garage Fund Equipment Replacement Charge" will be increased by 5%; while the "Central Garage Fund Maintenance Charge" will be increased by 10% in order to try and accommodate an overall shortfall that has been identified in the maintenance charges of all vehicles
- In 2014, the professional services line item was increased to account for a consultant code enforcement officer for 2 half days per week for 5 months (Nov-March) and 2 full days the other seven months
- Purchase a new iPad for the building official as it will aid with utility locates, new LOGIS permit software and other uses

Notable Capital Project or Asset Acquisitions for 2014

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

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Community Development		General	Code Enforcement	10420				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	117,340	127,743	151,861	98,744	130,620	134,308	134,308
6102	Overtime-reg. Employees	-	207	500	238	500	500	500
6106	Independent Contractor	27,772	21,434	20,000	12,580	20,000	23,000	23,000
6120	Employer Cont. for Pension	17,301	18,737	22,667	14,921	19,502	20,013	20,013
6130	Employer Paid Insurance	18,835	21,491	25,240	16,881	20,886	21,914	21,914
6135	Retiree Paid Insurance Charge	8,684	8,851	8,932	6,699	8,932	8,932	8,932
6140	Unemployment Comp Ins. Prem	11,752	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,615	2,296	2,450	2,387	2,450	2,602	2,602
6170	Employer Cont to HCSP	765	1,078	1,759	868	1,759	1,215	1,215
	Total Personal Services	204,064	201,837	233,409	153,318	204,649	212,484	212,484
SUPPLIES								
6201	Office Supplies	2,383	1,583	1,000	1,088	1,000	1,200	1,200
6210	Operating Supplies	165	-	100	15	100	100	100
6240	Minor Equipment and Furnishings	-	-	-	-	-	1,200	1,200
6230	Book, Materials & Periodicals	-	-	150	-	150	100	100
	Total Supplies	2,548	1,583	1,250	1,103	1,250	2,600	2,600
OTHER SERVICES & CHARGES								
6302	Professional Services	320	495	2,000	13,050	30,760	42,500	42,500
6390	Postage and Telephone	1,263	1,005	2,000	867	2,000	2,000	2,000
6331	Conferences, Training, Travel	250	605	1,000	182	1,000	1,000	1,000
6371	Repairs & Maint. (Contractual)	7,206	4,286	20,000	9,747	20,000	20,000	20,000
6375	Other Contracted Services	55	-	-	-	-	-	-
6380	Central Gar. Maintenance Charges	10,690	3,150	6,297	4,723	6,297	6,927	6,927
	Total Other Services and Charges	19,784	9,541	31,297	28,569	60,057	72,427	72,427
CAPITAL OUTLAY								
6382	C.G. Equip. Replacement Charge	-	2,511	4,047	3,035	4,047	4,249	4,249
		-	2,511	4,047	3,035	4,047	4,249	4,249
MISCELLANEOUS								
6430	Miscellaneous	282	-	-	-	-	-	-
6471	Dues and Subscriptions	240	350	290	240	290	290	290
	Less estimated sales tax							(348)
	Total Miscellaneous	522	350	290	240	290	290	(58)
	Total Expenditures	226,918	215,822	270,293	186,265	270,293	292,050	291,702

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

The Park and Recreation Administration program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant expenditure modifications are noted for 2013 for this program budget

Notable Expenditure Changes

- Increase .725 Media Corrdinator/Secretary to full time.

Notable Capital Project or Asset Acquisitions

- No capital assets acquisitions are noted for 2014 for this program budget.

FUNCTION: Parks and Recreation		FUND: General		PROGRAM: Park and Rec Administration			BUSINESS UNIT: 10520	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	256,279	256,672	122,425	81,395	110,114	125,719	125,719
6104	Salaries-temp. Employees	-	-	-	-	-	-	-
6108	Accumulated Vacation/Comp	8,887	7,873	3,068	3,332	3,068	3,068	3,068
6120	Employer Cont. for Pension	35,978	38,388	18,476	12,465	16,641	16,641	16,641
6130	Employer Paid Insurance	9,735	9,511	5,446	4,214	5,446	5,446	5,446
6135	Retiree Paid Insurance	2,935	3,041	-	-	-	-	-
6150	Workers Comp. Ins. Premium	5,267	6,688	7,988	7,782	7,988	8,484	8,484
6170	Employer Cont to HCSP	1,783	3,943	2,151	2,012	2,151	2,197	2,197
	Total Personal Services	320,864	326,116	159,554	111,200	145,408	161,555	161,555
SUPPLIES								
6201	Office Supplies	2,445	3,649	2,000	1,648	2,000	2,000	2,000
6220	Repair and Maint. Supplies	410	416	-	-	-	-	-
6210	Operating Supplies	1,799	2,316	2,000	1,062	2,000	2,000	2,000
6240	Minor Equipment & Furnishings	246	-	-	-	-	-	-
	Total Supplies	4,900	6,381	4,000	2,710	4,000	4,000	4,000
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	5,099	4,582	6,750	1,787	3,750	3,380	3,380
6331	Conferences, Training, Travel	2,076	4,098	4,600	3,529	4,600	4,600	4,600
6344	Brochure Publication	12,325	6,409	10,100	4,616	10,100	10,100	10,100
6371	Repairs & Maint. (Contractual)	7,532	6,766	7,294	5,853	7,294	7,294	7,294
6374	Administration Charge	-	-	85,176	63,882	85,176	86,812	86,812
	Total Other Services and Charges	27,032	21,855	113,920	79,667	110,920	112,186	112,186
Miscellaneous								
6412	Credit Card/ACH Fees	1,332	2,743	1,300	2,300	1,300	2,800	2,800
6471	Dues and Subscriptions	395	-	1,135	360	1,135	1,180	1,180
	Estimated sales tax							(476)
	Total Miscellaneous	1,727	2,743	2,435	2,660	2,435	3,980	3,504
	Total Expenditures	354,523	357,095	279,909	196,237	262,763	281,721	281,245

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 - 2013 Original vs. 2013 Revisions

- No significant 2013 Budget Revisions are noted in the 2014 program budget.

Notable Expenditure Changes

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

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2014 in this program budget.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Parks and Recreation		General Fund	Splash Pool			10527		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	170	13,386	9,776	13,386	13,386	13,386
6102	Overtime-reg. Employees	1,170	-	-	20	-	-	-
6104	Salaries-temp. Employees	32,135	32,904	32,878	28,454	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	-	618	-	618	618	618
6120	Employer Cont. for Pension	3,181	2,833	4,644	3,719	4,644	4,557	4,557
6130	Employer Paid Insurance	-	-	313	229	313	312	312
6140	Unemployment Comp. Ins.	3	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,711	1,554	2,595	2,529	2,595	2,757	2,757
6170	Employer Cont to HCSP	-	-	166	346	166	414	414
	Total Personal Services	38,200	37,461	54,600	45,073	54,600	54,922	54,922
SUPPLIES								
6210	Operating Supplies	3,568	2,377	5,000	1,203	5,000	4,000	4,000
6220	Repair & Maintenance Supplies	1,415	1,533	4,000	1,293	4,000	3,000	3,000
6240	Minor Equipment & Furnishings	-	800	1,100	-	1,100	1,300	1,300
6250	Merchandise for Resale	6,396	8,742	6,000	7,248	6,000	8,000	8,000
	Total Supplies	11,379	13,452	16,100	9,744	16,100	16,300	16,300
OTHER SERVICES & CHARGES								
6385	Utility Service	11,848	9,846	13,000	12,136	13,000	11,000	11,000
6390	Postage and telephone	-	-	-	118	-	-	-
6379	Cont. Serv/Refuse & Sanitation	157	105	-	109	-	150	150
	Total Other Services and Charges	12,005	9,951	13,000	12,363	13,000	11,150	11,150
	Less estimated sales tax							(876)
	Total Expenditures	61,584	60,864	83,700	67,180	83,700	82,372	81,496

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 - 2013 Original vs. 2013 Revisions

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Notable Expenditure Changes

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

Notable Capital Project or Asset Acquisitions

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

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

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

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

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Parks and Recreation		General Fund	Northview Pool			10528		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	6	13,386	9,776	13,386	13,386	13,386
6102	Overtime-reg. Employees	-	-	-	-	-	-	-
6104	Salaries-temp. Employees	30,293	30,068	32,878	30,229	32,878	32,878	32,878
6108	Accumulated Vacation/Comp	-	-	618	-	618	618	618
6120	Employer Cont. for Pension	2,983	2,588	4,644	3,848	4,557	4,557	4,557
6130	Employer Paid Insurance	-	-	313	229	313	312	312
6150	Workers Comp. Ins. Premium	1,780	1,638	2,699	2,630	2,699	2,868	2,868
6170	Employer Cont to HCSP	-	-	166	346	166	414	414
	Total Personal Services	35,056	34,300	54,704	47,058	54,617	55,033	55,033
SUPPLIES								
6210	Operating Supplies	3,309	1,918	3,000	1,221	3,000	3,000	3,000
6220	Repair & Maintenance Supplies	2,782	3,891	2,000	2,461	2,000	3,000	3,000
6240	Minor Equipment & Furnishings	-	1,072	1,100	-	1,100	2,300	2,300
6250	Merchandise for Resale	6,520	9,045	6,000	5,452	6,000	8,000	8,000
	Total Supplies	12,611	15,926	12,100	9,134	12,100	16,300	16,300
OTHER SERVICES & CHARGES								
6385	Utility Service	9,592	6,247	9,000	9,415	9,000	8,000	8,000
6365	Ins Claims within Deductible	-	-	-	-	-	-	-
6390	Postage and Telephone	-	-	-	118	-	-	-
6379	Cont. Serv/Refuse & Sanitation	104	218	150	109	150	150	150
	Total Other Services and Charges	9,696	6,465	9,150	9,642	9,150	8,150	8,150
CAPITAL OUTLAY								
6530	Improvements other than Building	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-
MISCELLANEOUS								
	Less estimated sales tax	-	-	-	-	-	-	(753)
	Total Miscellaneous	-	-	-	-	-	-	(753)
	Total Expenditures	57,363	56,691	75,954	65,834	75,867	79,483	78,730

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 - 2013 Original vs. 2013 Revisions

- No significant 2013 Budget Revisions are noted in the 2014 program budget.

Notable Expenditure Changes

- Personnel expenditures were adjusted in order to better reflect the proper time allocations for the Parks and Recreation Staff. Adjustments were made to the following budgets:
 - Park and Rec Administration (contributes revenue to Central Square Community Center Budget - see below)
 - Splash Pool
 - Northview Pool
 - Recreation Programs
 - Community Affairs
 - Central Square Community Center (offset with City contributed revenue as per Joint Powers agreement with Special School District #6)
- No significant expenditure changes for 2014 in this program budget.

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2014 in this program budget.

FUNCTION: Parks and Recreation		FUND: General Fund		PROGRAM: Recreational Programs			BUSINESS UNIT: 10529	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	-	-	69,729	49,293	69,729	69,729	69,729
6102	Overtime-reg. Employees	22	-	-	-	-	-	-
6104	Salaries-temp. Employees	11,767	54,121	50,760	52,061	50,760	50,760	50,760
6112	Service Recognition	-	-	-	3,222	-	-	-
6108	Accumulated Vacation/Comp	-	-	2,682	-	2,682	2,682	2,682
6120	Employer Cont. for Pension	927	4,140	14,859	11,583	14,859	14,479	14,479
6130	Employer Paid Insurance	-	-	862	630	862	862	862
6150	Workers Comp. Ins. Premium	2,744	3,528	4,161	4,055	4,161	4,421	4,421
6170	Employer Cont to HCSP	-	-	692	534	692	692	692
	Total Personal Services	15,460	61,789	143,745	121,378	143,745	143,625	143,625
SUPPLIES								
6201	Office Supplies	118	-	-	-	-	-	-
6210	Operating Supplies	17,069	20,212	20,000	4,563	20,000	20,000	20,000
6220	Repair & Maintenance Supplies	-	115	-	-	-	-	-
	Total Supplies	17,187	20,327	20,000	4,563	20,000	20,000	20,000
OTHER SERVICES & CHARGES								
6380	Central Gar. Maintenance Charges	5,780	3,038	4,165	3,123	4,165	4,582	4,582
6381	Other Rentals	740	4,413	4,000	2,486	4,000	4,500	4,500
6390	Postage and Telephone	-	-	-	641	-	-	-
	Total Other Services and Charges	6,520	7,451	8,165	6,250	8,165	9,082	9,082
CAPITAL OUTLAY								
6382	Equipment Replacement Charge	-	2,742	2,852	2,139	2,852	2,995	2,995
	Total Miscellaneous	-	2,742	2,852	2,139	2,852	2,995	2,995
MISCELLANEOUS								
6412	Credit Card/ACH Fees	-	-	-	-	-	-	-
6452	Trips and Tours	4,012	4,414	5,000	2,179	5,000	5,000	5,000
6460	Non-recurring cost	-	-	-	-	-	-	-
6471	Dues and Subscriptions	774	-	-	-	-	-	-
	Less estimated sales tax							(936)
	Total Miscellaneous	4,786	4,414	5,000	2,179	5,000	5,000	4,064
	Total Expenditures	43,953	96,723	179,762	136,509	179,762	180,702	179,766

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

The Community Affairs program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant 2013 Budget Revisions.

Notable Expenditure Changes

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

Notable Capital Project or Asset Acquisitions

- No Significant Capital Asset purchases are planned for 2014.

FUNCTION:		FUND:	PROGRAM:			BUSINESS UNIT:		
Parks and Recreation		General Fund	Community Affairs			10530		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	63,285	64,354	70,196	52,281	70,196	70,194	70,194
6108	Accumulated Vacation/Comp	-	-	204	-	204	204	204
6120	Employer Cont. for Pension	9,353	9,442	10,504	7,847	10,504	10,474	10,474
6130	Employer Paid Insurance	8,693	8,812	9,342	7,544	9,342	9,342	9,342
6150	Workers Comp. Ins. Premium	1,345	1,349	1,871	1,362	1,871	1,895	1,895
6170	Employer Cont to HCSP	300	477	452	1,904	452	692	692
	Total Personal Services	82,976	84,434	92,569	70,938	92,569	92,801	92,801
SUPPLIES								
6201	Office Supplies	1,885	1,794	1,500	1,124	1,500	1,550	1,550
6210	Operating Supplies	4,441	4,661	5,000	3,858	5,000	6,150	6,150
	Total Supplies	6,326	6,455	6,500	4,982	6,500	7,700	7,700
OTHER SERVICES & CHARGES								
6390	Postage and Telephone	602	852	1,265	1,037	1,265	1,785	1,785
6331	Conferences, Training, Travel	-	-	555	-	555	600	600
6341	Advertising	-	-	-	-	-	-	-
	Total Other Services and Charges	602	852	1,820	1,037	1,820	2,385	2,385
MISCELLANEOUS								
6430	Miscellaneous	83	-	-	66	-	-	-
6471	Dues and Subscriptions	60	45	805	764	805	835	835
	Less estimated sales tax							(295)
	Total Miscellaneous	143	45	805	830	805	835	540
	Total Expenditures	90,047	91,786	101,694	77,787	101,694	103,721	103,426

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

Budget Highlights and Changes:

Significant Revisions - 2013 Original vs. 2013 Revisions

- No significant revisions in 2013

Notable Expenditure Changes for 2014

- Personnel Service costs are programmed to increase overall by \$13,000 over the 2013 revised budget. This increase is due to the Library employees progressing through the "step compensation system" as well as two promotions. A full-time Information Specialist will be promoted to Sr. Information Specialist, Step 1, and a part-time Asst. Information Specialist will be promoted to an Information Specialist, Step 1.
- Our contractual obligations with Dakota County increase 3% annually, but, due to increased automation at the library, annual service contracts to 3M for approximately \$2750 as well as contracts with other software vendors have increased expenditures by \$4400.

Notable Capital Project or Asset Acquisitions

- Replacing the fire panel and security system (\$11,800) is planned for 2014.

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	Preliminary	FINAL
4110	Current Ad Valorem Taxes	538,891	615,019	658,886	334,974	658,886	677,839	677,839
4120	Delinquent Ad Valorem Taxes	16,433	14,005	-	7,383	-	-	-
4130	Mobile Home Tax	176	124	-	-	-	-	-
4125	Penalties & Int. on Ad Val Tax	3,298	2,783	-	203	-	-	-
4318	Other State Grants and Aids	1,300	-	-	-	-	-	-
4603	Library Fines	5,876	11,623	6,000	6,901	6,000	9,500	9,500
4531	Library Rental Fees	3,120	1,535	3,000	928	3,000	1,400	1,400
4676	Workers Comp Ins Dividend	283	-	-	223	-	-	-
4679	Cont. & Don. From Private Source	150	-	300	-	300	-	-
4672	Other	2,174	2,164	1,800	1,192	1,800	1,700	1,700
4675	Insurance Dividend transfer in (CIP)		3,497	31,000		31,000	11,800	11,800
	Total Revenues	571,701	650,750	700,986	351,804	700,986	702,239	702,239
	Total Expenditures	602,087	641,199	700,986	501,036	700,986	702,239	702,239
	Surplus (deficit)	(30,386)	9,551	-	(149,232)	-	-	-
	Interfund Operating Transfer In/(Out)	30,386	(9,551)					

FUNCTION: Cultural Services		PROGRAM: Library			BUSINESS UNIT: 20230			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	Preliminary	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	301,024	313,948	332,295	238,596	332,295	346,950	346,950
6104	Salaries-temp. Employees	7,808	14,785	7,500	18,928	7,500	7,500	7,500
6108	Accumulated Vacation/Comp	-	-	-	-	-	-	-
6111	Severance	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	44,263	47,060	50,085	38,255	50,085	52,269	52,269
6130	Employer Paid Insurance	37,538	36,989	47,333	36,219	47,333	47,367	47,367
6135	Retiree Paid Insurance Charge	28,918	27,371	20,503	15,632	20,503	14,887	14,887
6150	Workers Comp. Ins. Premium	1,253	1,781	1,901	1,852	1,901	2,019	2,019
	Total Personal Services	420,804	441,934	459,617	349,482	459,617	470,992	470,992
SUPPLIES								
6201	Office Supplies	5,346	5,963	6,500	5,285	6,500	8,000	8,000
6210	Operating Supplies	938	1,280	1,200	936	1,200	1,200	1,200
6220	Repair & Maintenance Supplies	377	269	500	311	500	500	500
6230	Book, Materials & Periodicals	77,356	79,234	83,000	64,749	83,000	85,000	85,000
6240	Minor Equipment & Furnishings	5,961	4,590	5,500	4,049	5,500	5,500	5,500
	Total Supplies	89,978	91,336	96,700	75,330	96,700	100,200	100,200
OTHER SERVICES & CHARGES								
6302	Professional Services	-	545	-	-	-	-	-
6390	Postage and Telephone	298	264	1,612	209	1,612	1,612	1,612
6331	Conferences, Training, Travel	644	835	1,000	471	1,000	1,000	1,000
6342	Printing and Binding	4,484	3,115	2,600	1,133	2,600	5,000	5,000
6361	Property & Liability Insurance	9,176	9,461	10,412	9,738	10,412	10,412	10,412
6385	Utility Service	14,761	14,806	17,000	8,878	17,000	17,000	17,000
6371	Repairs & Maint. (Contractual)	8,078	9,618	12,000	8,212	12,000	12,000	12,000
6374	Administration Charge	12,400	35,400	35,400	26,550	35,400	35,400	35,400
6375	Other Contractual Services	25,150	28,952	28,200	17,336	28,200	32,600	32,600
6378	Copier Maintenance Agreement	1,708	1,402	1,500	918	1,500	1,500	1,500
6379	Cont. Serv/Refuse & Sanitation	452	418	500	289	500	500	500
	Total Other Services and Charges	77,151	104,816	110,224	73,734	110,224	117,024	117,024
CAPITAL OUTLAY								
6580	Other Equipment	11,287	-	31,000	-	31,000	11,800	11,800
	Total Capital Outlay	11,287	-	31,000	-	31,000	11,800	11,800
Miscellaneous								
6430	Miscellaneous	2,832	3,078	3,400	2,445	3,400	3,400	3,400
6471	Dues and Subscriptions	35	35	45	45	45	45	45
6485	Emergencies and Contingencies (moved to general fund)	-	-	-	-	-	17,000	-
	Less estimated sales tax							(1,222)
	Total Miscellaneous	2,867	3,113	3,445	2,490	3,445	20,445	2,223
	Total Expenditures	602,087	641,199	700,986	501,036	700,986	720,461	702,239

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

The Wakota Arena program is accountable for:

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

Budget Highlights and Changes:

Significant 2013 Budget Revisions include

- No significant 2013 budget changes.

Notable Expenditure Changes

- The 2014 budget is programmed to increase the Repair and Maintenance (Contractual) \$10,000 for a maintenance agreement with a refrigeration contractor for the general maintenance and repair of the refrigeration system.

Notable Capital Project or Asset Acquisitions

- All 2014 Capital Projects are tied to the Parks Bond Referendum

WAKOTA ARENA FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2011	2012	2013		2014		Revised
	ACTUAL	ACTUAL	ORIGINAL	REVISED	REQUEST	Final	2013 vs 2014
REVENUES							
Property Taxes **	148,826	192,645	243,038	243,038	243,038	243,038	-
Intergovernmental	62,871	-	-	-	-	-	-
Charges for Services	665,068	687,874	663,032	663,032	688,332	688,332	25,300
Miscellaneous	793	5,008	-	-	-	-	-
Transfers In (CIP Fund)	-	214,855	-	-	-	-	-
Total Revenues	877,558	1,100,382	906,070	906,070	931,370	931,370	25,300
EXPENDITURES							
Personal Services	283,958	315,034	317,175	307,740	307,268	307,268	(472)
Supplies	105,752	112,046	81,200	81,200	89,900	89,900	8,700
Other Services and Charges	320,000	343,612	297,301	297,301	327,317	327,317	30,016
Capital Outlay	138,108	140,930	150,746	150,746	19,683	19,683	(131,063)
Miscellaneous	1,540	446	1,900	1,900	7,770	7,770	5,870
Debt Service (External Debt)	159,778	160,702	161,303	161,303	164,028	164,028	2,725
Debt Service (Internal Loan)	27,610	16,690	20,000	20,000	20,000	20,000	-
Transfer out - other	-	214,855	-	-	-	-	-
Total Expenditures	1,036,746	1,304,315	1,029,625	1,020,190	935,966	935,966	(84,224)
Net Change in Fund Balance	(159,188)	(203,933)	(123,555)	(114,120)	(4,596)	(4,596)	109,524
Cash and Invest. (Internal Loan)	(547,921)	(728,338)	(851,893)	(842,458)	(847,054)	(851,650)	
DETAIL OF PROPERTY TAXES**							
Property Taxes - External Debt Service	148,826	175,955	169,368	169,368	172,229	172,229	
Property Taxes - Internal Debt Service	-	16,690	37,000	37,000	50,390	50,390	
Property Taxes - Capital	-	-	36,670	36,670	35,015	25,015	
	148,826	192,645	243,038	243,038	257,634	247,634	

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

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
4110	Property Taxes	148,826	192,645	243,038	125,223	243,038	243,038	243,038
4302	Federal Grants - other	10,330	-	-	-	-	-	-
4325	State Grants and Aids	52,541	-	-	-	-	-	-
4363	Other County Grants and Aids	-	-	-	-	-	-	-
4402	Rent - Special School Dist #6	72,892	36,179	76,782	75,646	76,782	76,782	76,782
4501	Ice Rentals - Fall & Winter	402,736	364,772	380,000	290,681	380,000	405,000	405,000
4502	Ice Rentals - Summer	72,060	123,317	95,000	73,605	95,000	100,000	100,000
4504	Ticket Sales for Games	23,279	26,393	16,000	13,938	16,000	14,000	14,000
4505	Public Skating	5,969	6,451	3,000	4,272	3,000	3,000	3,000
4506	Figure Skating	5,726	6,004	4,500	4,364	4,500	4,500	4,500
4510	Concession Sales	58,468	57,427	65,000	25,764	65,000	65,000	65,000
4507	Game Sales	10,951	16,848	-	-	-	-	-
4511	Rental/Lease - Youth Hockey	7,200	44,439	7,200	5,400	7,200	7,200	7,200
4512	Dry Floor	-	-	2,700	720	2,700	1,000	1,000
4513	Sign Rental	1,294	1,027	6,000	-	6,000	5,000	5,000
4508	Skate Sharpening	-	1,089	3,000	2,927	3,000	3,000	3,000
4515	Vending	4,493	3,928	3,850	1,513	3,850	3,850	3,850
4672	Other	126	790	-	80	-	-	-
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4673	Cash Over/Short	-	8	-	(1)	-	-	-
4675	Insurance Dividend	-	4,210	-	-	-	-	-
4676	Workers comp Ins dividend	667	-	-	524	-	-	-
4680	Insurance Proceeds	-	-	-	17,045	-	-	-
4920	Transfers In (CIP Fund)	-	214,855	-	-	-	-	-
	Total Revenues	877,558	1,100,382	906,070	641,701	906,070	931,370	931,370
	Summary by Category							
	Capital Revenues (Debt and CIP)	212,364	407,500	243,038	142,268	243,038	243,038	243,038
	Operating Revenues	665,194	692,882	663,032	499,433	663,032	688,332	688,332
		877,558	1,100,382	906,070	641,701	906,070	931,370	931,370

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	103,901	107,647	123,081	83,390	115,720	120,836	120,836
6104	Salaries-temp. Employees	111,050	134,473	118,500	109,400	118,500	118,500	118,500
6105	Overtime-temp Employees				131			
6106	Independent Contractor	844	2,358	-	1,554	-	-	-
6108	Accumulated Vacation/Comp	3,588	2,799	3,225	2,727	3,056	3,182	3,182
6120	Employer Cont. for Pension	29,761	33,335	36,244	26,645	35,134	35,905	35,905
6130	Employer Paid Insurance	21,784	20,431	20,005	15,401	19,980	19,997	19,997
6135	Retiree Paid Insurance Charge	8,640	6,720	5,500	-	5,500	-	-
6140	Unemployment Com Ins. Premium	213	126	2,000	35	2,000	-	-
6150	Workers Comp. Ins. Premium	2,948	3,974	4,471	4,357	4,471	4,750	4,750
6170	Employer Cont to HCSP	1,229	3,171	4,149	2,335	3,379	4,098	4,098
	Total Personal Services	283,958	315,034	317,175	245,975	307,740	307,268	307,268
SUPPLIES								
6201	Office Supplies	157	136	1,200	-	1,200	800	800
6210	Operating Supplies	-	8,223	10,000	14,501	10,000	10,000	10,000
6220	Repair & Maintenance Supplies	59,494	56,796	35,000	61,072	35,000	40,000	40,000
6240	Minor Equipment & Furnishings	1,821	4,039	5,500	326	5,500	7,600	7,600
6245	Clothing Allowance	1,660	1,604	1,500	1,815	1,500	1,500	1,500
6250	Merchandise For Resale	42,620	41,248	28,000	21,531	28,000	30,000	30,000
	Total Supplies	105,752	112,046	81,200	99,245	81,200	89,900	89,900
OTHER SERVICES & CHARGES								
6302	Professional Services	8,814	6,837	4,000	4,212	4,000	4,000	4,000
6331	Conferences, Training, Travel	2,228	678	2,500	537	2,500	2,500	2,500
6341	Advertising	1,692	1,258	1,500	993	1,500	1,500	1,500
6361	Property & Liability Insurance	11,045	11,390	12,534	11,722	12,534	12,534	12,534
6365	Ins. Claims within Deductible	2,623	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	35,676	62,817	18,400	26,458	18,400	28,400	28,400
6373	Internal Labor Charge	20,657	20,657	20,657	-	20,657	20,657	20,657
6374	Administrative Support Fee	16,100	40,400	40,400	30,300	40,400	43,421	43,421
6378	Copier Maintenance Agreement	556	721	516	762	516	900	900
6379	Cont. Serv/Refuse & Sanitation	1,076	3,786	2,000	1,426	2,000	3,250	3,250
6380	Central Gar. Maintenance Charges	10,136	180	209	157	209	230	230
6385	Utility Service	182,506	167,108	160,300	137,476	160,300	173,000	173,000
6390	Postage and Telephone	2,059	2,167	6,395	3,818	6,395	6,395	6,395
6396	HVAC contract Maint.	24,832	25,613	27,890	19,819	27,890	30,530	30,530
	Total Other Services and Charges	320,000	343,612	297,301	237,680	297,301	327,317	327,317
CAPITAL OUTLAY								
6520	Buildings and Structures	62,910	-	-	-	-	-	-
6530	Improvement other than Buildings	-	-	60,000	-	60,000	-	-
6560	Building Fixtures and Improvements	48,447	115,625	72,000	74,114	72,000	-	-
6580	Other Equipment	26,751	7,460	-	9,031	-	-	-
6382	Equipment Replacement Charge	-	17,845	18,746	14,059	18,746	19,683	19,683
	Total Capital Outlay	138,108	140,930	150,746	97,204	150,746	19,683	19,683

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

CODE NO.	ITEMS	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
	MISCELLANEOUS							
6471	Dues and Subscriptions	1,529	446	900	148	900	900	900
6451	Refund and Reimbursements	11	-	1,000	-	1,000	1,000	1,000
6480	Contingencies	-	-	-	-	-	5,870	5,870
	Total Miscellaneous	1,540	446	1,900	148	1,900	7,770	7,770
	DEBT SERVICE							
6612	Interest Expense	27,610	16,690	20,000	-	20,000	20,000	20,000
6720	Operating Transfer	159,778	375,557	161,303	-	161,303	164,028	164,028
	Total Debt Service	187,388	392,247	181,303	-	181,303	184,028	184,028
	Total Expenditures	1,036,746	1,304,315	1,029,625	680,252	1,020,190	935,966	935,966

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

Bus. Unit	DESCRIPTION	Final Maturity	2011	2012	2013	2014	
			BUDGET	BUDGET	BUDGET	Preliminary	FINAL
	<u>REVENUES</u>						
	Property Taxes		652,719	652,210	714,212	697,020	697,020
	TOTAL REVENUES		652,719	652,210	714,212	697,020	697,020
	<u>EXPENDITURES</u>						
30314	G.O. Refunding Series 2007B	2/1/2021	194,402	194,402	194,402	193,772	193,772
30311	G.O. Capital Improvement Bonds, Series 2006A	2/1/2027	292,849	292,849	297,049	-	-
30313	G.O. Public Safety Revenue Bonds, Series 2007	2/1/2014	77,648	77,648	82,688	-	-
30315	G.O. Capital Improvement Bonds, Series 2008	2/1/2030	5,169	8,004	1,855	3,030	3,030
30317	Capital Equip. Lease Revenue Bonds - 2010A	12/15/2019	82,651	82,037	81,218	82,785	82,785
30318	G.O. Improvement and Refunding Bonds - 2012A	2/1/2030			57,000	417,433	417,433
	TOTAL EXPENDITURES		652,719	654,940	714,212	697,020	697,020

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FUNCTION: Transportation	DEPT. & DIV: Airport Operating Fund	BUSINESS UNIT: 20245
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Activities and Responsibilities:

The Airport Operating Fund is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2013 Adopted vs. 2013 Revised

- Other Equipment included \$45,100 for new mower decks for the 1994 John Deere tractor and a turbine blower for keeping pavement clean. No matching grant awarded to the City in 2013 so those two items are removed from the 2013 budget and included in the 2014 budget. State grants has been revised down to reflect this change.
- Merchandise for resale is revised up to reflect the higher than anticipated cost of aviation fuel. Revenues for aviation fuel have also been revised upward.

Notable Expenditure Changes for 2014

- Salaries of Temporary Employees has been increased by \$4,298. a winter seasonal employee to assist with snow removal and the intern position is budgeted at 1,800 hour to more accurately reflect the amount of time we have an intend at the airport.
- The Airport Manager is eligible for Service Recognition in 2014
- Minor Equipment & Furnishing includes the purchase of a Millipore test kit for Jet A. Testing each delivery and monthly testing of underground fuel monthly is a new requirement.
- Repairs & Maintenance Contractual is reduced by \$6,000 (new roof on hangar 6-8).

Notable Capital Project or Asset Acquisitions

- Improvements other than Building - \$50,000 to continue Asphalt Maintenance Program
- Buildings and Fixture - \$30,000 for skid resistant concrete floor with floor drains for maintenance hangar
- Other Equipment - Mower decks for John Deere tractor and trailer mowned turbine blower

Capital Improvement Program

- The capital improve program has moved the obstruction removal and acquisition of homes back to 2015. The Environmental Analysis (EA) is not complete and funding for these items is not available until the EA is complete and approved by the FAA. Reconstruction of the Ramp, North Diagonal Taxiway and taxi lanes Cessna and Decathlon are moved to 2014.

Project budget is estimated at \$2.3 million with FAA grants estimated to cover \$1.9 million and an additional \$90,000 of user assessments. The total project cost is reflected in the Airport Capital Fund. The Airport Operating Fund has a transfer of \$212,600 to the Capital Fund for this project.

AIRPORT OPERATING FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2011	2012	2013		2014		Revised
	ACTUAL	ACTUAL	ORIGINAL	REVISED	REQUEST	FINAL	2013 vs. 2014
REVENUES							
Intergovernmental	38,588	85,843	128,526	124,599	116,839	116,839	(7,760)
Charges for Services	1,210,741	1,224,227	1,271,385	1,259,316	1,318,265	1,318,265	58,949
Miscellaneous	23,002	86,830	9,960	8,690	9,430	9,430	740
Transfers In	73,258	225,933	-	-	-	-	-
Total Revenues	1,345,589	1,622,833	1,409,871	1,392,605	1,444,534	1,444,534	51,929
EXPENDITURES							
Personal Services	139,054	161,585	159,794	158,415	170,244	170,244	11,829
Supplies	728,683	731,171	761,306	746,872	783,927	783,927	37,055
Other Services and Charges	161,524	346,363	191,571	192,000	198,267	198,267	6,267
Capital Outlay	-	-	167,210	123,256	125,010	125,010	1,754
Miscellaneous	1,023	2,050	1,075	1,075	4,853	4,853	3,778
Debt Service (External Debt)	34,420	37,549	38,696	38,696	38,696	38,696	-
Debt Service (Internal Loan)	62,992	26,863	35,000	35,000	30,000	30,000	(5,000)
Transfer Out - Operating	-	26,299	-	-	-	-	-
Transfer Out - Capital	-	38,349	55,791	44,360	212,600	212,600	168,240
Total Expenditures	1,127,696	1,370,229	1,410,443	1,339,674	1,563,597	1,563,597	223,923
Net Change in Fund Balance	217,893	252,604	(572)	52,931	(119,063)	(119,063)	(171,994)
Cash and Invest. (Internal Loan)	(1,151,659)	(966,708)	(967,280)	(913,777)	(1,032,840)		
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	1,263,012	1,311,965	1,310,614	1,297,275	1,356,964	1,356,964	59,689
Expenditures	1,030,284	1,267,468	1,113,746	1,098,362	1,157,291	1,157,291	58,929
Operating Surplus/Deficit	232,728	44,497	196,868	198,913	199,673	199,673	760
CAPITAL/DEBT ACTIVITY							
Revenues	82,577	310,868	99,257	95,330	87,570	87,570	(7,760)
Expenditures	97,412	102,761	296,697	241,312	406,306	406,306	164,994
Surplus/Deficit	(14,835)	208,107	(197,440)	(145,982)	(318,736)	(318,736)	(172,754)
Net Change in Fund Balance	217,893	252,604	(572)	52,931	(119,063)	(119,063)	-
Cash and Invest. (Internal Loan)	(1,151,659)	(966,708)	(967,280)	(913,777)	(1,032,840)		

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

CODE NO.	DESCRIPTION	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
INTERGOVERNMENTAL REVENUE								
<u>STATE & Federal</u>								
4302	Federal Grants and Aids	-	19,825	-	-	-	-	-
4321	State Operating Grant - Airport	29,269	66,018	29,269	42,343	29,269	29,269	-
4325	State Grants and Aids	9,319	-	99,257	15,640	95,330	87,570	-
	TOTAL INTERGOVERNMENTAL	38,588	85,843	128,526	57,983	124,599	116,839	-
CHARGES FOR SERVICES								
4402	Rent	19,734	11,363	11,767	6,882	9,267	9,622	-
4581	Rent of Hangars	378,798	185,810	178,696	120,967	177,415	188,417	-
4585	Land Lease	-	129,486	142,465	150,469	142,465	151,048	-
4586	T-Hangar Rental	-	70,311	85,728	65,442	85,728	87,888	-
4587	Aircraft Parking Fees	-	5,392	5,240	3,575	5,240	5,240	-
4411	Pilot	41,243	41,569	46,342	31,969	46,342	49,271	-
4583	Airport Fuel Receipts	770,966	780,296	801,147	585,953	792,859	826,779	-
	TOTAL CHARGES FOR SERVICE	1,210,741	1,224,227	1,271,385	965,257	1,259,316	1,318,265	-
MISCELLANEOUS								
4590	Airport Gate Card	640	876	800	580	750	750	-
4591	Airport Vending Sales	921	941	850	641	850	870	-
4413	Xerox copies	10	11	10	11	10	10	-
4674	Bad Check Charge	30	15	-	-	-	-	-
4679	Cont. & Donation from Private Source	20,600	-	-	-	-	-	-
4672	Other	404	6	-	-	-	800	-
4375	Property Insurance Dividend	-	18,036	7,000	-	7,000	7,000	-
4376	Workers Comp Ins Dividend	-	-	-	333	-	-	-
	Property Insurance Proceeds	-	65,110	-	-	-	-	-
4760	Penalty	397	1,835	1,300	56	80	-	-
	TOTAL MISCELLANEOUS	23,002	86,830	9,960	1,621	8,690	9,430	-
TRANSFERS IN								
4920	Interfund Operating Transfers	73,258	225,933	-	-	-	-	-
	TOTAL TRANSFERS IN	73,258	225,933	-	-	-	-	-
	TOTAL REVENUES	1,345,589	1,622,833	1,409,871	1,024,861	1,392,605	1,444,534	-
SUMMARY BY CATEGORY								
	Operating Revenues	1,263,012	1,311,965	1,310,614	1,009,221	1,297,275	1,356,964	-
	Capital/One-time Revenues	82,577	310,868	99,257	15,640	95,330	87,570	-
	TOTAL REVENUES	1,345,589	1,622,833	1,409,871	1,024,861	1,392,605	1,444,534	-

FUNCTION: Transportation		PROGRAM: Airport Operating Fund				BUSINESS UNIT: 20245		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	82,240	84,776	84,308	63,716	84,308	84,308	
6102	Overtime-reg. Employees	17	20	-	84	-	-	
6104	Salaries-temp. Employees	23,864	41,663	43,746	31,659	41,544	48,044	
6108	Accumulated Vacation/Comp	4,764	3,585	2,542	275	2,542	1,491	
6112	Service Recognition Award						3,600	
6120	Employer Cont. for Pension	15,048	17,227	15,031	12,631	15,854	16,351	
6130	Employer Paid Insurance	10,860	10,971	10,824	8,463	10,824	10,824	
6140	Unemployment Com Ins. Premium	8	-	-	-	-	-	
6150	Workers Comp. Ins. Premium	1,595	2,665	2,419	2,770	2,419	3,020	
6170	Employer Cont to HCSP	658	678	924	6,535	924	2,606	
	Total Personal Services	139,054	161,585	159,794	126,133	158,415	170,244	-
SUPPLIES								
6201	Office Supplies	1,641	1,528	1,200	1,546	1,750	1,600	
6210	Operating Supplies	51	26	-	-	-	-	
6220	Repair & Maintenance Supplies	58,238	76,512	39,000	23,660	39,000	39,975	
6240	Minor Equipment & Furnishings	119	1,579	620	86	620	990	
6250	Merchandise For Resale	668,634	651,526	720,486	471,930	705,502	741,362	
	Total Supplies	728,683	731,171	761,306	497,222	746,872	783,927	-
OTHER SERVICES & CHARGES								
6302	Professional Services	33,864	12,451	10,600	3,923	10,600	11,200	
6390	Postage and Telephone	3,910	4,291	4,200	3,145	4,200	5,385	
6331	Conferences, Training, Travel	404	843	1,100	800	869	2,200	
6341	Advertising	5,817	4,895	6,080	3,461	6,080	6,930	
6361	Property & Liability Insurance	47,319	48,793	53,698	50,221	53,698	53,698	
6385	Utility Service	15,158	17,499	18,880	12,440	19,540	20,125	
6371	Repairs & Maint. (Contractual)	25,360	115,009	36,000	12,401	36,000	30,000	
6374	Administration Support Fee	20,899	50,500	50,500	37,875	50,500	57,219	
6375	Other Contracted Services	-	83,013	-	-	-	-	
6379	Cont. Serv/Refuse & Sanitation	446	472	540	280	540	540	
6380	Central Gar. Maintenance Charges	8,347	8,597	9,973	7,479	9,973	10,970	
	Total Other Services and Charges	161,524	346,363	191,571	132,025	192,000	198,267	-
CAPITAL OUTLAY								
6530	Improvement other than Buildings	-	-	50,000	54,942	50,000	50,000	
6560	Building Fixtures and Improvements	-	-	65,500	-	73,256	30,000	
6580	Other Equipment	-	-	51,710	-	-	45,010	
	Total Capital Outlay	-	-	167,210	54,942	123,256	125,010	-
MISCELLANEOUS								
6430	Miscellaneous	-	45	-	-	-	-	
6471	Dues and Subscriptions	981	1,515	425	593	425	425	
6453	Remittance of Rev/Other Agency	39	440	650	425	650	650	
6465	Interest/Finance Charge	3	50	-	-	-	-	
6485	Contingencies	-	-	-	-	-	3,778	
	Total Miscellaneous	1,023	2,050	1,075	1,018	1,075	4,853	-
DEBT SERVICE								
6602	Other Long-term Debt Principal	34,420	37,549	38,696	31,291	38,696	38,696	
6612	Interest Expense	62,992	26,863	35,000	-	35,000	30,000	
	Total Debt Service	97,412	64,412	73,696	31,291	73,696	68,696	-

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
	TRANSFERS							
6720	Transfer Out - Operating	-	26,299	-	-	-	-	-
6719	Transfer Out - Capital	-	38,349	55,791	-	44,360	212,600	-
	Total Transfers Out	-	64,648	55,791	-	44,360	212,600	-
	Total Expenditures	1,127,696	1,370,229	1,410,443	842,631	1,339,674	1,563,597	-

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FUNCTION: Transportation	DEPT. & DIV: Airport Capital Fund	BUSINESS UNIT: 40404
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Activities and Responsibilities:

- The Airport Capital Fund is accountable for:**
- Significant and/or multi-year capital improvements for the Airport

Budget Highlights and Changes:

Significant Revisions - 2013 Adopted vs. 2013 Revised

- No significant budget revisions for 2013

Notable Expenditure Changes

- No notable expenditure changes are noted in the 2014 program budget.

Notable Capital Project or Asset Acquisitions

- Reconstruct Ramp, Connecting Taxiway Alpha, Taxilanes Cessna and Decathlon. PCI rating all in poor or very poor condition. Pavements are from 1987 to 1989.



AIRPORT CAPITAL PROJECT FUND
SUMMARY OF REVENUES AND EXPENDITURES

Description	2011	2012	2013		2014		Revised
	ACTUAL	ACTUAL	ADOPTED	REVISED	REQUEST	FINAL	2013 vs 2014
REVENUES							
Intergovernmental	16,233	201,295	218,934	218,934	2,032,400	2,032,400	1,813,466
Charges for Services	14,788	-	14,788	-	95,000	95,000	95,000
Miscellaneous	1,283	-	-	-	-	-	-
Transfers In - Operating	-	-	-	-	-	-	-
Transfers In - Capital	-	96,354	55,791	44,326	212,600	212,600	168,274
Total Revenues	32,304	297,649	289,513	263,260	2,340,000	2,340,000	2,076,740
EXPENDITURES							
Supplies	-	-	-	-	-	-	-
Other Services and Charges	58,858	269,749	-	-	320,000	320,000	320,000
Capital Outlay	86,366	-	243,260	243,260	2,000,000	2,000,000	1,756,740
Miscellaneous	-	-	-	-	-	-	-
Debt Service (Interest - Internal loan)	30,372	15,380	20,000	20,000	20,000	20,000	-
Total Expenditures	175,596	285,129	263,260	263,260	2,340,000	2,340,000	2,076,740
Net Change in Fund Balance							
Internal Loan (Principal payment)	(143,292)	12,520	26,253	-	-	-	-
Cash and Invest. (Internal Loan)	(533,867)	(655,325)	(629,072)	(655,325)	(655,325)	(655,325)	

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ADOPTED	9/30/13	REVISED	REQUEST	FINAL
4302	Federal Grants	16,233	189,080	218,934	169,477	218,934	1,774,800	-
4325	State Grants	-	12,215	-	-	-	257,600	-
4377	Local Government Grants and Aids	-	-	-	-	-	-	-
4492	Park Dedication Reimbursement	1,283	-	-	-	-	-	-
4480	User Improvement Fees	14,788	-	14,788	-	-	95,000	-
4592	Other Revenue	-	-	-	-	-	-	-
4920	Transfer In	-	96,354	55,791	-	44,326	212,600	-
	Total Revenues	32,304	297,649	289,513	169,477	263,260	2,340,000	-

FUNCTION: Transportation		PROGRAM: Airport Capital			BUSINESS UNIT: 40404			
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
	SUPPLIES							
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	-	-	-	-	-	-	-
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
6245	Clothing Allowance	-	-	-	-	-	-	-
6250	Merchandise For Resale	-	-	-	-	-	-	-
	Total Supplies	-	-	-	-	-	-	-
	OTHER SERVICES & CHARGES							
6302	Professional Services	(21,678)	214,785	-	170,392	-	320,000	-
6390	Postage and Telephone	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	-	-	-	-	-	-	-
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6365	Ins. Claims within Deductible	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	80,536	54,964	-	-	-	-	-
6373	Internal Labor Charge	-	-	-	-	-	-	-
6374	Administration Support Fee	-	-	-	-	-	-	-
6378	Copier Maintenance Agreement	-	-	-	-	-	-	-
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
	Total Other Services and Charges	58,858	269,749	-	170,392	-	320,000	-
	CAPITAL OUTLAY							
6530	Improvement other than Buildings	86,366	-	243,260	-	243,260	2,000,000	-
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	86,366	-	243,260	-	243,260	2,000,000	-
	MISCELLANEOUS							
6471	Dues and Subscriptions	-	-	-	-	-	-	-
6451	Refund and Reimbursements	-	-	-	-	-	-	-
6460	Non-Recurring Cost	-	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-	-
	DEBT SERVICE							
6612	Interest Expense	30,372	15,380	20,000	-	20,000	20,000	20,000
6720	Operating Transfer	-	-	-	-	-	-	-
	Total Debt Service	30,372	15,380	20,000	-	20,000	20,000	20,000
	Total Expenditures	175,596	285,129	263,260	170,392	263,260	2,340,000	20,000

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 2013 Budget Revisions include

- No significant 2013 Budget Revisions are noted in the 2014 program budget

Notable Expenditure Changes

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

Notable Capital Project or Asset Acquisitions

- The 2014 budget includes programmed Capital Outlay expenditures:
 - Mens Locker Room remodel: \$65,000

CENTRAL SQUARE COMMUNITY CENTER
SUMMARY OF REVENUES AND EXPENDITURES

Description	2011	2012	2013		2014		Change: 2013 vs 2014
	ACTUAL	ACTUAL	ORIGINAL	REVISED	REQUEST	FINAL	
Operations Only:							
REVENUES	245,205	269,996	339,871	339,871	340,712	340,712	841
EXPENDITURES							
Operational	225,322	243,421	319,361	319,361	332,664	332,664	13,303
Total Expenditures	225,322	243,421	319,361	319,361	332,664	332,664	13,303
FUND BALANCE							
Operational Surplus.(deficit)	19,883	26,575	20,510	20,510	8,048	8,048	(12,462)
Capital Outlay Expenses (covered by Fund Balances)	76,489	98,526	8,000	8,000	65,000	65,000	57,000
Net Change in Fund Balance	(56,606)	(71,951)	12,510	12,510	(56,952)	(56,952)	(69,462)
Beginning Cash and Investments	185,753	129,147	57,196	57,196	69,706	69,706	12,510
Ending Cash and Investments	129,147	57,196	69,706	69,706	12,754	12,754	(56,952)

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

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
4409	Administrative Support Charge	-	-	99,471	63,882	99,471	86,812	86,812
4541	Memberships	147,814	164,242	145,000	136,540	145,000	150,000	150,000
4542	Daily Admissions	540	393	400	153	400	400	400
4543	Programming	78,133	90,744	80,000	79,141	80,000	90,000	90,000
4545	Open Swim	5,919	7,181	6,000	6,531	6,000	7,000	7,000
4546	Room Rental	2,727	2,731	2,500	2,406	2,500	2,500	2,500
4547	Miscellaneous	-	1,178	500	240	500	500	500
4510	Vending	-	89	-	-	-	-	-
4679	Cont. & Don. From Private Source	-	-	-	-	-	-	-
4671	Interest Earnings	9,775	3,438	6,000	-	6,000	3,500	3,500
4676	Workers comp Ins Divident	298	-	-	234	-	-	-
	Total Revenues	245,206	269,996	339,871	289,127	339,871	340,712	340,712

FUNCTION:		PROGRAM:				BUSINESS UNIT:		
Cultural and Recreational Services		Central Square Community Center				20250		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	44,389	55,743	118,027	81,308	118,027	119,666	119,666
6104	Salaries-temp. Employees	90,825	92,557	100,437	83,992	100,437	100,437	100,437
6102	Overtime-temp Employees	-	38	-	49	-	-	-
6108	Accumulated Vacation/Comp	-	155	2,873	-	2,873	2,873	2,873
6112	Service Recognition	-	-	-	358	-	-	-
6120	Employer Cont. for Pension	18,637	17,501	25,339	21,132	25,339	25,733	25,733
6130	Employer Paid Insurance	-	-	3,245	2,369	3,245	3,230	3,230
6140	Unemployment Com Ins. Premium	10	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	1,318	1,664	1,999	1,948	1,999	2,124	2,124
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	-	-	1,513	1,615	1,513	2,873	2,873
	Total Personal Services	155,179	167,658	253,433	192,771	253,433	256,936	256,936
SUPPLIES								
6201	Office Supplies	-	-	-	-	-	-	-
6210	Operating Supplies	27,357	12,078	6,000	7,725	6,000	6,100	6,100
6220	Repair & Maintenance Supplies	-	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	(671)	1,578	3,000	2,466	3,000	5,000	5,000
6250	Merchandise For Resale	535	-	200	-	200	200	200
	Total Supplies	27,221	13,656	9,200	10,191	9,200	11,300	11,300
OTHER SERVICES & CHARGES								
6302	Professional Services	-	-	-	-	-	-	-
6331	Conferences, Training, Travel	-	-	-	-	-	-	-
6341	Advertising	4,357	3,419	4,500	719	4,500	4,000	4,000
6342	Printing and Binding	-	82	200	-	200	200	200
6344	Quarterly Brochure Publication	8,447	11,845	3,500	6,190	3,500	12,000	12,000
6361	Property & Liability Insurance	-	-	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	4,018	105	1,000	593	1,000	1,000	1,000
6375	Other Contractual Services	-	16,010	16,500	17,229	16,500	16,500	16,500
6378	Copier Maintenance Agreement	-	-	1,320	296	1,320	1,320	1,320
6379	Cont. Serv/Refuse & Sanitation	-	-	-	-	-	-	-
6385	Utility Service	-	-	-	-	-	-	-
6390	Postage and Telephone	37	46	800	750	800	500	500
6381	Other Rentals	23,112	29,307	25,908	19,430	25,908	25,908	25,908
	Total Other Services and Charges	39,971	60,814	53,728	45,207	53,728	61,428	61,428
CAPITAL OUTLAY								
6520	Buildings and Structures	-	37,106	-	-	-	-	-
6560	Buildings Fixtures and Improve.	76,489	61,420	8,000	8,433	8,000	65,000	65,000
6580	Other Equipment	-	-	-	-	-	-	-
	Total Capital Outlay	76,489	98,526	8,000	8,433	8,000	65,000	65,000
MISCELLANEOUS								
6412	Credit Card/ACH Fees	2,943	1,293	3,000	1,137	3,000	3,000	3,000
6460	Non-Recurring Cost	-	-	-	-	-	-	-
6465	Interest/Finance charge	8	-	-	-	-	-	-
	Total Miscellaneous	2,951	1,293	3,000	1,137	3,000	3,000	3,000
	Total Expenditures	301,811	341,947	327,361	257,739	327,361	397,664	397,664

WATER AND SEWER FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2011	2012	2013		2014		Revised
	ACTUAL	ACTUAL	ORIGINAL	REVISED	REQUEST	FINAL	2013 vs 2014
WATER							
Revenue (includes 1/2 Interest & Misc Revenue)	1,627,386	1,948,215	2,222,441	2,222,503	1,896,096	1,896,096	(326,407)
Expense - Operational (includes transfers)	1,074,101	1,010,926	1,762,705	1,419,652	1,189,922	1,189,922	(229,730)
Expense - Capital (includes transfers)	1,070,443	703,107	1,049,662	1,018,605	574,989	574,989	(443,616)
WATER INCOME (LOSS)	(517,158)	234,182	(589,926)	(215,754)	131,185	131,185	346,939
SEWER							
Revenue (includes 1/2 Interest & Misc Revenue)	3,302,798	3,541,864	4,617,746	4,617,808	3,485,128	3,485,128	(1,132,680)
Expense - Operational (includes transfers)	2,914,417	3,136,937	3,205,300	3,205,300	3,269,827	3,269,827	64,527
Expense - Capital (includes transfers)	-	481,793	1,571,647	1,571,647	315,843	315,843	(1,255,804)
SEWER INCOME (LOSS)	388,381	(76,866)	(159,201)	(159,139)	(100,542)	(100,542)	58,597
TOTAL INCOME (LOSS)	(128,777)	157,316	(749,127)	(374,893)	30,643	30,643	405,536
YEAR END CASH AND INVESTMENT BALANCE	4,183,386	3,692,825	2,943,698	3,317,932	3,348,575	3,348,575	

FUNCTION: Utility		PROGRAM: Water and Sewer			BUSINESS UNIT: 506XX		
SUMMARY OF REVENUES							
CODE NO.	ITEMS	2011	2012	2013		REQUEST	FINAL
		ACTUAL	ACTUAL	ORIGINAL	9/30/13		
4674	Bad Check Charge	465	280	476	480	600	700
4656	Penalties and Interest	7,670	6,329	8,000	3,033	8,000	8,000
4671	Interest Earnings	165,874	106,133	110,000		110,000	100,000
4672	Other	4,649	1,172	500	-	500	-
4673	Cash Over/Short	-	-	-	(2)	-	-
4675	Prroperty Insurance Dividend		12,604				-
4676	Workers Comp Ins Dividend	1,736	-	-	1,232	-	-
4678	Rebates on purchases	-	16,000	-	10,227	-	-
4710	Single Family - Water	557,674	758,927	645,469	359,216	645,469	664,833
4715	Multi Family - Water		92,818		64,715		
4725	Heavy Industries - Water	338,826	321,903	417,656	193,527	417,656	469,863
4720	Commercial Customer Water	266,134	268,517	304,538	82,143	304,538	313,674
4730	Airport - Water		482				
4770	Water Meter & Conn Permit	2,483	2,473	-	2,804	-	2,400
4750	Water Service Charges	245,102	310,258	286,190	184,185	286,190	294,776
4755	Water Surcharge	43,550	43,568	42,000	22,026	42,000	42,000
4760	Penalties - Water	68,493	48,283	45,000	26,364	45,000	45,000
4672	Other - Water	-	-	400	-	400	-
4771	Hydrant Rent	1,100	450	1,200	600	1,200	1,200
4765	Miscellaneous Charges - Water	13,827	12,247	8,000	10,084	8,000	8,000
4780	Hook up Charges	-	848,962	-	-	-	-
4710	Single Family - Sewer	1,939,692	687,863	2,080,998	729,791	2,080,998	2,143,428
4715	Multi Family - Sewer		234,964		143,564		-
4720	Commercial - Sewer		265,364		126,609		-
4725	Heavy Industries - Sewer	1,196,342	1,156,941	1,189,760	642,897	1,189,760	1,237,350
4785	SAC Charges	46,830	198,187	-	-	-	-
4765	Miscellaneous Charges - Sewer	-	164	-	-	-	-
4760	Penalties Sewer	29,737	61,130	50,000	33,230	50,000	50,000
	Bond Proceeds - Meter Reading System	-	-	1,650,000	-	1,650,000	-
4920	Operating Transfers In		34,060				
	Total Revenues	4,930,184	5,490,079	6,840,187	2,636,725	6,840,311	5,381,224
							-

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

The Utility Administration program is accountable for:

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

Budget Highlights and Changes:

Billing System

The billing system was implemented in 2013.

Utility payments

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

Significant Revisions - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Changes

- No notable expenditure changes for 2014

Notable Capital Project or Asset Acquisitions

- No Significant Capital Assets are contemplated in this program budget

FUNCTION: Utility		FUND: Water and Sewer		PROGRAM: Utility Administration		BUSINESS UNIT: 50600	
SUMMARY OF EXPENDITURES							
CODE NO.	ITEMS	2011	2012	2013		REQUEST	FINAL
		ACTUAL	ACTUAL	ORIGINAL	9/30/13		
PERSONAL SERVICES							
6101	Salaries-reg. Employees	72,523	75,927	79,730	47,671	79,730	84,057
6102	Overtime-reg. Employees	1,316	(69)	600	37	600	600
6108	Accumulated Vacation/Comp	1,186	26	810	-	810	713
6120	Employer Cont. for Pension	10,965	10,967	12,005	7,208	12,005	12,578
6130	Employer Paid Insurance	3,520	11,821	12,410	9,064	12,410	13,702
6150	Workers Comp. Ins. Premium	270	377	402	392	402	427
6170	Employer Cont to HCSP	225	894	1,359	761	1,359	1,641
	Total Personal Services	90,005	99,943	107,316	65,133	107,316	113,718
SUPPLIES							
6201	Office Supplies	507	1,465	1,500	851	1,500	1,500
6240	Minor Equipment & Furnishings	-	59	100	-	100	-
	Total Supplies	507	1,524	1,600	851	1,600	1,500
OTHER SERVICES & CHARGES							
6302	Professional Services	1,716	37,199	57,209	39,665	57,209	59,738
6342	Printing and Binding	1,526	-	-	923	-	-
6385	Utility Service	41	-	-	-	-	-
6390	Postage and Telephone	7,947	6,695	4,796	879	4,796	4,800
6331	Conferences, Training, Travel	354	151	500	67	500	500
6371	Repairs & Maint. (Contractual)	1,650	1,650	1,700	-	1,700	-
6374	Administration Support Fee	101,400	105,100	101,400	78,825	105,100	115,060
6375	Other Contracted Services	1,947	17,520	16,815	11,881	16,815	17,320
	Total Other Services and Charges	116,581	168,315	182,420	132,240	186,120	197,418
Miscellaneous							
6480	Contingencies	-	-	-	-	-	3,655
	Less estimated sales tax	-	-	-	-	-	(221)
	Total Miscellaneous	-	-	-	-	-	3,434
	Total Expenditures	207,093	269,782	291,336	198,224	295,036	316,070

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

The Water Utility program is accountable for:

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

Budget Highlights and Changes:

Meter Reading System

The 2013 budget was programmed for the 1st year of the comprehensive meter replacement project. The Cost allocation proposed for the project is proposed to be a 75/25 percent split between the Sanitary Sewer and Water program, respectively. The project should be completed in 2013 and is proposed to be paid out of existing funds. The current budget does include bond proceeds, but this may be determined not to be needed.

Significant Revisions - 2013 Original vs. 2013 Revisions

- Professional Services decrease due to no longer contracting with SSD #6 for services
- Conferences, Training, travel is decreased due elimination of the city engineer car allowance.
- Capital Outlay budget revisions include:
 - a. Delay for the Upgrading of pressure sustaining valves - North End - \$60,000
 - b. Decrease in actual costs for Water Tank Painting project - \$310,000 vs \$450,000
 - c. Delay of SCADA modification at Site #5 \$5,000
 - d. Delay of 19th Ave watermain relining project in 2013 \$50,000
 - e. Mistake in calculating CGF charges from \$12,950 to \$24,200
 - f. Delay Stanley Ave repairs to 2014 \$22,000
 - g. Delay Altitude valve at Site #5 \$50,000
- Transfer to Capital Project Fund budget revisions include:
 - a. 2013 Mill and Overlay/BRR - \$64,000 vs \$100,000
 - b. 2013 reconstruction of Richmond/Hardman Ave - \$80,000 vs \$61,300

Notable Expenditure Changes

- Exterior cleaning of 9th Avenue reservoir \$3500
- 4% increase in Xcel Energy costs \$240,000 to \$250,000
- 5% increase in CGF maintenance charges and 10% in capital charges
- Replace doors at pumphouse #6 \$6000
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- watermain upgrades as part of street rehabilitation program \$150,000
- SCADA modifications and upgrades \$10,000
- Stanley Ave repairs \$22,000
- Upgrade of pressure reducing valves, North End - \$60,000
- Roof Replacement for Well #9 - \$15,000
- Gate Valves and Hydrant Replacements - \$50,000; and Altitude Valve for the Water reservoir Site - \$60,000
- Metering unmetered buildings and irrigation systems - \$40,000

FUNCTION: Utility		FUND: Water and Sewer	PROGRAM: Water			BUSINESS UNIT: 50605	
SUMMARY OF EXPENDITURES							
CODE NO.	ITEMS	2011	2012	2013		2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST
PERSONAL SERVICES							
6101	Salaries-reg. Employees	134,817	148,488	150,452	113,682	150,452	170,371
6102	Overtime-reg. Employees	27,751	14,449	10,000	16,429	10,000	15,000
6104	Salaries-temp. Employees	13,734	10,379	15,000	8,257	15,000	15,000
6108	Accumulated Vacation/Comp	2,365	1,588	1,074	-	1,074	1,288
6111	Severance	-	-	-	-	-	-
6112	Service Recognition Award	-	-	-	-	-	-
6120	Employer Cont. for Pension	25,289	24,841	23,800	20,269	23,800	26,631
6130	Employer Paid Insurance	47,743	22,045	25,179	19,214	25,179	26,527
6135	Retiree Paid Insurance Charge	2,935	3,041	18,052	6,771	18,052	18,052
6150	Workers Comp. Ins. Premium	2,891	4,237	4,521	4,404	4,521	4,802
6170	Employer Cont to HCSP	(452)	2,216	1,453	5,135	1,453	3,507
	Total Personal Services	257,073	231,284	249,531	194,161	249,531	281,178
SUPPLIES							
6210	Operating Supplies	2,461	-	-	111	-	150
6220	Repair & Maintenance Supplies	111,929	135,682	125,000	66,547	125,000	125,000
6230	Books, Materials & Periodicals	-	-	500	-	500	500
6240	Minor Equipment & Furnishings	-	-	4,500	157	4,500	7,000
6245	Clothing Allowance	2,071	1,567	1,451	815	1,451	1,451
	Total Supplies	116,461	137,249	131,451	67,630	131,451	134,101
OTHER SERVICES & CHARGES							
6302	Professional Services	76,849	26,963	57,000	31,928	50,625	19,250
6331	Conferences, Training, Travel	3,120	2,096	2,330	2,543	2,330	2,000
6361	Property & Liability Insurance	31,465	27,482	30,244	28,286	30,244	30,244
6371	Repairs & Maint. (Contractual)	130,284	83,497	80,000	105,980	80,000	80,000
6371	Repairs & Maint. - Project	-	-	500,000	16,915	320,000	83,500
6373	Internal Labor Charge	-	2,447	-	-	-	-
6379	Cont Serv/Refuse & Sanitation	245	-	-	-	-	-
6380	Central Gar. Maintenance Charges	31,194	12,452	22,553	11,277	22,553	25,478
6381	Other Rentals	25,000	25,000	25,000	-	25,000	25,000
6385	Utility Service	202,601	209,924	225,000	129,940	240,000	250,000
6390	Postage and Telephone	8,204	1,553	7,000	1,566	7,000	7,000
6395	Payment to State Water Surcharge	43,252	43,252	44,000	32,636	44,000	44,000
6407	Other City Water/Sewer	6,306	8,925	5,400	3,393	5,400	5,400
	Total Other Services and Charges	558,520	443,591	998,527	364,464	827,152	571,872
CAPITAL OUTLAY							
6530	Impr. Other than Buildings	370,730	114,065	227,000	212,279	227,000	178,000
6580	Other Equipment	89,673	55,482	462,000	11,954	462,000	60,000
6382	Equipment Replacement Charge	-	22,353	25,870	19,403	25,870	28,288
	Total Capital Outlay	460,403	191,900	714,870	243,636	714,870	266,288
Miscellaneous							
6471	Dues and Subscriptions	1,949	1,705	2,000	225	2,000	2,000
6453	Remittance of Rev/Other Agency	11,551	12,206	12,000	11,367	12,000	12,000
6480	Contingencies	-	-	-	-	-	7,950
	Less: estimated sales tax						(27,214)
	Total Miscellaneous	13,500	13,911	14,000	11,592	14,000	(5,264)
Transfers/Debt Service							
6640	Bond Issuance Costs	385	6,930	-	-	-	-
6601	Bond Principal	126,000	-	130,000	119,000	119,000	121,000
6611	Bond Interest	42,386	39,632	43,528	39,734	39,735	37,701
6719	Transfer to Capital Project Fund	416,269	464,645	161,264	-	145,000	150,000
6720	Operating Transfers	50,000	50,000	50,000	37,500	50,000	50,000
		635,040	561,207	384,792	196,234	353,735	358,701
	Total Expenditures	2,040,997	1,579,142	2,493,171	1,077,717	2,290,739	1,606,876

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

The Sanitary Sewer Utility program is accountable for:

- the operation and maintenance of sanitary sewer main lines and laterals
- the periodic cleaning and televising of sanitary sewer lines
- monitoring and maintenance of two sanitary sewer lift stations
- improvements to the sanitary sewer system infrastructure

Budget Highlights:

Meter Reading System

The 2013 budget was programmed for the 1st year of the comprehensive meter replacement project. The Cost allocation proposed for the project is proposed to be a 75/25 percent split between the Sanitary Sewer and Water program, respectively. The project should be completed in 2013 and is proposed to be paid out of existing funds. The current budget does include bond proceeds, but this may be determined not to be needed.

Significant Revisions - 2013 Original vs. 2013 Revisions

- Transfer to Capital Project Fund budget revisions include:
 - a. Delay of the Meter Reading system to 2013 - \$1,313,000
 - b. 2012 Mill and Overlay/BRR \$104,000
 - c. Richmond/Hardman reconstruction - \$11,000

Notable Expenditure Changes

- Met Council Waste Water - the Cost for waste water services increased by 0.71% or \$ 18,560 for 2014
- CGF maintenance charges increased by 5% and capital charges increase 10% for 2014
- Professional services increase \$20,000 to investigate new north end lift station design
- Other Notable expenditure changes are capital outlay or asset Acquisition related and are listed below.

Notable Capital Project or Asset Acquisitions

- Sewer Relinings as per Inflow and Infiltration Study - \$100,000
- Sanitary Sewer Replacements as part of the Street Reconstruction Program - \$100,000
- Replace isolation valves at Waterous lift station \$80,000

FUNCTION:		FUND:	PROGRAM:	BUSINESS UNIT:				
Utility		Water and Sewer	Sanitary Sewer	50606				
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			REQUEST	FINAL
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED		
PERSONAL SERVICES								
6101	Salaries-reg. Employees	134,818	147,630	150,452	113,624	150,452	170,371	
6102	Overtime-reg. Employees	5,268	20,660	9,000	19,340	9,000	9,000	
6104	Salaries-temp. Employees	3,651	-	4,000	-	4,000	4,000	
6108	Accumulated Vacation/Comp	2,365	1,588	1,074	-	1,074	1,288	
6112	Service Recognition Award	-	-	-	-	-	-	
6120	Employer Cont. for Pension	21,328	24,569	22,806	19,861	22,806	25,789	
6130	Employer Paid Insurance	5,241	22,341	25,179	18,785	25,179	26,527	
6135	Retiree Paid Insurance Charge	2,935	3,041	-	6,771	-	-	
6150	Workers Comp. Ins. Premium	4,515	3,920	6,719	5,455	6,719	5,947	
6170	Employer Cont to HCSP	387	1,891	1,453	5,087	1,453	3,507	
	Total Personal Services	180,508	225,640	220,683	188,923	220,683	246,429	-
SUPPLIES								
6220	Repair & Maintenance Supplies	3,365	13,165	6,000	2,372	6,000	6,000	
6240	Minor Equipment & Furnishings	-	-	1,000	-	1,000	1,000	
6245	Clothing Allowance	760	1,282	1,451	470	1,451	1,451	
	Total Supplies	4,125	14,447	8,451	2,842	8,451	8,451	-
OTHER SERVICES & CHARGES								
6302	Professional Services	16,840	17,713	23,600	7,657	23,600	30,000	
6331	Conferences, Training, Travel	192	1,468	2,380	1,057	2,380	2,050	
6361	Property & Liability Insurance	1,604	6,617	7,282	6,810	7,282	7,282	
6371	Repairs & Maint. (Contractual)	9,910	5,868	21,000	13,976	21,000	15,000	
6376	Metro Waste Control Comm.	2,477,700	2,634,001	2,666,511	1,999,883	2,666,511	2,685,071	
6379	Cont. Serv/Refus & Sanitation	67	93	650	100	650	650	
6380	Central Gar. Maintenance Charges	36,403	10,565	18,875	14,157	18,875	21,550	
6385	Utility Service	7,215	10,373	15,000	10,075	15,000	15,600	
6390	Postage and Telephone	6	261	200	255	200	200	
6407	Other City Water/Sewer Charges	-	-	-	-	-	-	
6460	Non-Recurring Cost	1,300	-	-	-	-	-	
	Total Other Services and Charges	2,551,237	2,686,959	2,755,498	2,053,970	2,755,498	2,777,403	-
CAPITAL OUTLAY								
6520	Buildings and Structure	-	-	-	-	-	-	
6530	Improvements Other than Bldgs	-	-	72,000	583	72,000	80,000	
6580	Other Equipment	-	26,518	1,296,000	95,343	1,296,000	-	
6382	Equipment Replacement Charge	-	26,460	27,543	-	27,543	35,843	
	Total Capital Outlay	-	52,978	1,395,543	95,926	1,395,543	115,843	-
Miscellaneous								
6381	Other Rentals	25,000	25,000	25,000	-	25,000	25,000	
6485	Contingencies	-	-	-	-	-	7,950	
	Less: Estimated Sales Tax						(3,441)	
	Total Miscellaneous	25,000	25,000	25,000	-	25,000	29,509	-
Transfers								
6719	Transfer to Capital Project Fund	-	428,815	176,104	37,500	176,104	200,000	
6720	Operating Transfers	50,000	50,000	50,000	-	50,000	50,000	
	Total Transfers Out	50,000	478,815	226,104	37,500	226,104	250,000	-
	Total Expenditures	2,810,870	3,483,839	4,631,279	2,379,161	4,631,279	3,427,635	-

FUNCTION: Utility	DEPT. & DIV: Storm Water	ACCT. NO: 50610
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Activities and Responsibilities:

The Storm Water program is accountable for:

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

Budget Highlights and Changes:

Proposed Revenue Increase

- The current budget draft programs a 4% revenue increase to cover inflationary cost increases. The increase is estimated to generate an additional \$14,700 of estimated revenue. The 2011 Utility Rate Study recommended a 4% increase each year. 2013 was the final year of the increases approved by the Council. The staff recommends at least a 4% increase for 2014.

Levee Improvements

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

Significant Revisions - 2013 Original vs. 2013 Budget Revisions

- Levee Improvements as required for recertification of the Levee- see above description of timing.
- Capital Outlay budget revisions include the current estimated costs for the following projects:
 - a. Mill and Overlay, BRR projects - \$20,000
 - b. 2013 Alley catch basin repair program \$60,000
 - c. Richmond/Hardman Ave reconstruction - \$120,000

Notable Expenditure Changes

- Repairs and Maintenance (Contractual) are proposed to remain (\$50,000) for repairs of alley catch basins.
- Other Notable expenditure changes are capital outlay or asset acquisition related and are listed below.

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
- Storm Water related improvements as part of the 2014 Street improvements (M&O, BRR, and Street Reconstruction) programs (3rd St So and Oak Park St) - \$75,000
- Levee Improvement as required for recertification - \$3,000,000 in 2014 - Debt financing and State Bonding is outlined above.
- Storm sewer additions at MSC as part of parking lot rehabilitation (\$25,000). SWCD grant and CIP also help fund project

STORM WATER FUND
SUMMARY OF REVENUES AND EXPENDITURES

ITEMS	2011 ACTUAL	2012 ACTUAL	2013 ORIGINAL	2013 REVISED	2014 REQUEST	2014 FINAL	Revised 2013 vs 2014
Revenues	488,029	400,038	2,482,470	2,482,470	2,242,535	3,267,535	785,065
Expenditures							
Operational	125,370	126,864	178,500	178,500	176,249	176,249	(2,251)
Capital Outlay	19,237	657,288	1,975,872	1,975,872	3,000,000	3,000,000	1,024,128
Total	144,607	784,152	2,154,372	2,154,372	3,176,249	3,176,249	1,021,877
Change in Fund Balance	343,422	(384,114)	328,098	328,098	(933,714)	91,286	(236,812)
Cash and Investment Balance	1,115,462	747,361	328,098	328,098	(605,616)	419,384	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	397,911	400,038	382,470	382,470	397,771	397,771	15,301
Expenditures	125,370	126,864	178,500	178,500	176,249	176,249	(2,251)
Operating Surplus/Deficit	272,541	273,174	203,970	203,970	221,522	221,522	17,552
CAPITAL/DEBT ACTIVITY							
Revenues	90,118	-	2,100,000	2,100,000	1,844,764	2,869,764	769,764
Expenditures	19,237	657,288	1,975,872	1,975,872	3,000,000	3,000,000	1,024,128
Surplus/Deficit	70,881	(657,288)	124,128	124,128	(1,155,236)	(130,236)	(254,364)
Net Change in Fund Balance	343,422	(384,114)	328,098	328,098	(933,714)	91,286	(236,812)

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
4310	State Grants and Aids	90,118		900,000	-	900,000	1,350,000	1,350,000
4477	Other - (Southview Pond) reimb	-		-	-	-		
4671	Interest Earnings	44,337	29,558	-	-	-		
4710	Single Family Residential	196,024	203,357	209,614	106,834	209,614	217,999	217,999
4715	Multi-Family Residential	16,492	17,146	14,884	9,160	14,884	15,479	15,479
4720	Commercial/Industrial	43,998	62,586	49,645	20,707	49,645	51,631	51,631
4725	Heavy Industrial	74,257	60,117	82,742	37,480	82,742	86,052	86,052
4735	Churches, Private School, Cmtry	4,133	4,254	4,413	2,334	4,413	4,590	4,590
4730	Airport Hangars	4,271	4,455	4,523	2,293	4,523	4,704	4,704
4740	Duplexes	-	842	1,664	-	1,664	1,731	1,731
4745	Vacant Developable Land	8,033	8,373	8,495	4,093	8,495	8,835	8,835
4760	Penalties	6,366	9,350	6,490	4,583	6,490	6,750	6,750
4931	Bond Proceeds	-		-	-	-		1,025,000
	Transfer from Excess TIF fund			1,200,000		1,200,000	494,764	494,764
	Total Revenues	488,029	400,038	2,482,470	187,484	2,482,470	2,242,535	3,267,535

FUNCTION: Utility		FUND: Storm Water		PROGRAM: Storm Water			BUSINESS UNIT: 50610	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011 ACTUAL	2012 ACTUAL	2013			2014	
				ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
	SUPPLIES							
6201	Office Supplies	-	26	-	-	-	-	-
6210	Operating Supplies	-	9	-	-	-	-	-
6220	Repair & Maintenance Supplies	301	1,263	10,000	1,538	10,000	10,000	-
6240	Minor Equipment & Furnishings	-	-	-	-	-	-	-
	Total Supplies	301	1,298	10,000	1,538	10,000	10,000	-
	OTHER SERVICES & CHARGES							
6302	Professional Services	23,705	10,999	20,000	9,021	20,000	20,000	-
6371	Repairs & Maint. (Contractual)	27,770	15,355	77,600	62,349	77,600	77,600	-
6385	Utility Service	18,501	11,094	13,000	8,101	15,000	15,000	-
6374	Administration Support Fee	6,900	4,900	6,900	5,175	6,900	4,470	-
	Total Other Services and Charges	76,876	42,348	117,500	84,646	119,500	117,070	-
	CAPITAL OUTLAY							
6520	Buildings	-	-	-	-	-	-	-
6530	Improvements Other than Bldgs	19,237	-	-	-	-	-	-
	Total Capital Outlay	19,237	-	-	-	-	-	-
	MISCELLANEOUS							
6471	Dues and Subscriptions	8,193	9,158	11,000	8,193	9,500	10,000	-
	Less: estimated Sales Tax						(821)	
	Total Miscellaneous	8,193	9,158	11,000	8,193	9,500	9,179	-
	TRANSFERS							
6719	Transfer to Capital Project Fund	-	623,228	1,975,872	-	1,975,872	3,000,000	-
6720	Operating Transfers	40,000	74,060	40,000	30,000	40,000	40,000	-
	Total Transfers Out	40,000	697,288	2,015,872	30,000	2,015,872	3,040,000	-
	Total Expenditures	144,607	750,092	2,154,372	124,377	2,154,872	3,176,249	-

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

The Street Light Utility program is accountable for:

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

Budget Highlights and Changes:

Proposed Revenue Increase

- The proposed program budget included a 4% revenue increase to cover Xcel Energy rate increases for 2013. The increase did not gain City Council support for 2013 and was voted down for 2013. As an alternative, the City Council elected to program a transfer of General Fund proceeds to help pay for the maintenance and replacement of street lights. The staff is still recommending an increase in Street Lighting funds through a 5% increase in the fees charged to property owners.

Significant Revisions - 2013 Original vs. 2013 Revisions

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

Notable Expenditure Changes

- The program budget anticipates an increase in energy costs due to new Xcel Energy rates for 2014.

Notable Capital Project or Asset Acquisitions

- The Capital Improvement Plan (CIP) currently includes the following Capital Projects:
 - Concord Exchange Extension is planned to have new street lights however, this is contingent on a plat being submitted and approved near the current Royal Star Furniture store. \$50,000 and expected to be TIF funded
 - Marie Ave lighting system replacement was planned for CIP in 2014. It is a \$50,000 expenditure. However, it is being pushed out to 2015 because a funding source is yet to be identified.

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

CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
4377	Other Grants and Aids	-	-	50,000	-	-		
4672	Other Revenues	-	-	-	3,679	-		
4710	Single Family Residential	137,874	134,804	144,000	68,504	135,000	140,400	135,000
4715	Multi-Family Residential	20,399	19,766	19,200	9,636	19,200	19,968	19,200
4720	Commercial/Industrial	32,430	32,428	29,000	14,788	32,000	33,280	32,000
4725	Heavy Industrial	1,582	1,582	1,600	923	1,600	1,664	1,600
4735	Churches, Private School, Cmtry	1,908	1,877	1,976	984	1,976	2,055	1,976
4730	Airport Hangars	3,483	3,501	2,080	1,750	3,000	3,120	3,000
4740	Duplexes	5,117	8,142	4,680	4,036	5,000	5,200	5,000
4760	Penalties	4,247	6,211	1,560	2,941	4,300	4,472	4,300
4920	Transfers In - Capital	-	-	65,000	-	-		
4920	Transfers In - General Fund				15,000	20,000	20,000	20,000
	Total Revenues	207,040	208,311	319,096	122,241	222,076	230,159	222,076

FUNCTION: Utility		FUND: Street Light	PROGRAM: Street Light			BUSINESS UNIT: 50615		
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013		2014		
		ACTUAL	ACTUAL	ORIGINAL	9/30/13	REVISED	REQUEST	FINAL
SUPPLIES								
6220	Repair & Maintenance Supplies	1,389	-	-	-	-	-	-
6240	Minor Equipment & Furnishings	3,527	1,406	5,000	553	5,000	5,000	-
6245	Clothing Allowance	47	-	-	-	-	-	-
	Total Supplies	4,963	1,406	5,000	553	5,000	5,000	-
OTHER SERVICES & CHARGES								
6302	Professional Services	36	180	-	-	-	-	-
6371	Repairs & Maint. (Contractual)	3,101	9,360	15,000	11,707	15,000	15,000	-
6385	Utility Service	181,730	167,586	176,000	121,541	182,000	190,000	-
6374	Administration Support Fee	4,100	10,100	4,100	3,073	4,900	4,470	-
6390	Postage and Telephone	290	-	-	-	-	-	-
	Total Other Services and Charges	189,257	187,226	195,100	136,321	201,900	209,470	-
CAPITAL OUTLAY								
6530	Improvements Other than Bldgs	-	-	95,000	-	45,000	-	-
	Total Capital Outlay	-	-	95,000	-	45,000	-	-
MISCELLANEOUS								
6612	Interest Expense	943	737	-	-	-	-	-
	Less: Estimated Sales Tax	-	-	-	-	-	(11,163)	-
	Total Miscellaneous	943	737	-	-	-	(11,163)	-
TRANSFERS								
6720	Operating Transfers	20,000	20,000	20,000	15,000	20,000	20,000	-
	Total Transfers Out	20,000	20,000	20,000	15,000	20,000	20,000	-
	Total Expenditures	215,163	209,369	315,100	151,874	271,900	223,307	-

FUNCTION: Internal Service	DEPT. & DIV: Central Garage	ACCT. NO: 60703
<p>Activities and Responsibilities:</p> <p>The Central Garage program is accountable for:</p> <ul style="list-style-type: none"> ● Maintenance of all vehicles & equipment for Public Works, Engineering, Code Enforcement, Parks & Police ● Maintenance of all vehicles & equipment for South Metro Fire District (SMFD) ● Fuel Sales and maintenance expenditures ● Replacement of vehicles and equipment <p>Budget Highlights and Changes:</p> <p>Revenue Increase</p> <ul style="list-style-type: none"> ● The Current Draft programs a 8% revenue increase to eliminate the use of fund balance and partially cover the maintenance and overhead costs of the operation. In addition, the revenue increase will cover the estimated inflation costs for equipment replacement. The 2015 budget will also need a combination of revenue increase and/or expenditure reductions in order for this operation to be sustainable. <p>Notable Expenditure Changes for 2014</p> <ul style="list-style-type: none"> ● The maintenance portion of the CGF charges was raised on average 10% for all pieces of equipment. This is an effort to restore the maintenance portion of the CGF charges to equate to the experienced maintenance expenses. The capital portion of the CGF charges has been raised by 5% for all pieces of equipment. <p>Notable Capital Project or Asset Acquisitions</p> <ul style="list-style-type: none"> ● Police - Replace <ul style="list-style-type: none"> - 2 Police Interceptor (Ford Explorers) - (\$27,000/each, not including increased changeover costs) - 1 Ford F-150 4WD w/ crew cab for CSO (\$28,000, not including increased changeover costs) - Changover Costs for the 3 new vehicles - \$39,700. These costs are increased due to the 2013 vehicles being a new vehicle style. The classic Ford Crown Victoria style has been retired by the manufacturer. ● Public Works/Utility - Replace or new <ul style="list-style-type: none"> - 1 - 1997 Ford F-350 Pickup #202 - replace with a 2014 pickup - \$35,000 - 1 - 1997 Jeep Cherokee #207 - replace with a 2014 Ford Escape - \$25,000 - 1 - 1998 Jeep Cherokee #209 - replace with a 2014 Sedan or small SUV - \$25,000 - 1 - 2005 John Deere Mower #M-4 - replace with 2014 John Deere Mower - \$50,000 - 1 - 1997 15' Wood Plank Trailer #T-355, which hauls Bobcat - replace with new trailer - \$6,000 - 1 - 2002 Elgin Pelican Sweeper #305 - replace with 2014 Elgin Pelican Sweeper - \$193,000 - Skid Steer loader (Bobcat) purchase/trade in - this is a net \$3500 expense - Plow, cab, blower and broom attachmnet for John Deere tractor for use at City Hall, Library and Museum \$15,000 		

FUNCTION: Internal Service		FUND: Central Garage		PROGRAM: Central Garage			BUSINESS UNIT: 60703	
SUMMARY OF EXPENDITURES								
CODE NO.	ITEMS	2011	2012	2013			2014	
		ACTUAL	ACTUAL	ORIGINAL	8/31/13	REVISED	REQUEST	FINAL
PERSONAL SERVICES								
6101	Salaries-reg. Employees	95,736	103,134	110,136	70,656	110,136	126,254	126,254
6102	Overtime-reg. Employees	3,079	2,119	3,000	966	3,000	3,000	3,000
6108	Accumulated Vacation/Comp	-	258	276	-	276	419	419
6111	Severance	-	-	-	-	-	-	-
6120	Employer Cont. for Pension	14,808	15,586	16,471	10,859	16,471	18,844	18,844
6130	Employer Paid Insurance	18,690	19,027	20,309	13,494	20,309	21,385	21,385
6135	Retiree Paid Insurance Charge	-	-	-	-	-	-	-
6150	Workers Comp. Ins. Premium	2,597	3,593	3,938	2,852	3,938	4,183	4,183
6151	Workers Comp Ins. Deductible	-	-	-	-	-	-	-
6170	Employer Cont to HCSP	325	2,141	1,809	690	1,809	2,514	2,514
	Total Personal Services	135,235	145,858	155,939	99,517	155,939	176,599	176,599
SUPPLIES								
6201	Office Supplies	-	238	-	-	-	-	-
6210	Operating Supplies	175,342	179,733	170,000	126,196	170,000	180,000	180,000
6220	Repair & Maintenance Supplies	192,996	166,937	160,000	112,121	160,000	160,000	160,000
6240	Minor Equipment & Furnishings	6,604	3,381	2,400	900	2,400	7,600	7,600
6245	Clothing Allowance	1,769	3,203	1,500	1,327	1,500	2,000	2,000
	Total Supplies	376,711	353,492	333,900	240,544	333,900	349,600	349,600
OTHER SERVICES & CHARGES								
6302	Professional Services	8,503	12,030	14,500	5,577	14,500	14,500	14,500
6390	Postage and Telephone	-	-	-	7	-	-	-
6331	Conferences, Training, Travel	330	1,577	-	-	-	500	500
6361	Property & Liability Insurance	21,204	21,864	24,062	16,878	24,062	24,062	24,062
6371	Repairs & Maint. (Contractual)	40,729	49,799	40,000	36,311	40,000	45,000	45,000
6374	Administration Support Fee	13,000	28,000	13,000	6,500	13,000	31,199	31,199
6385	Utility Service	58	-	-	-	-	-	-
	Total Other Services and Charges	83,824	113,270	91,562	65,273	91,562	115,261	115,261
CAPITAL OUTLAY								
6550	Motor Vehicles	297,448	266,278	340,650	109,692	340,650	412,800	412,800
6580	Other Equipment	86,963	31,452	43,600	44,870	43,600	46,400	46,400
	Total Capital Outlay	384,411	297,730	384,250	154,562	384,250	459,200	459,200
MISCELLANEOUS								
6430	Miscellaneous	-	-	-	26	-	-	-
6480	Contingencies	-	-	-	-	-	6,700	6,700
	Less: estimated sales tax	-	-	-	-	-	(15,354)	(15,354)
	Total Miscellaneous	-	-	-	26	-	(8,654)	(8,654)
	Total Expenditures	980,181	910,350	965,651	559,922	965,651	1,092,006	1,092,006

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 <p><i>City of South St. Paul</i> ADMINISTRATIVE POLICIES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: Issue Date: Revised 12-19-11 Date:
SUBJECT: POLICY NAME – LIQUIDITY-FUND BALANCE	

I. PURPOSE

The fund balance in the General Fund plays an essential role in the overall financial management of the City. The General Fund’s fund balance indicates the City’s overall financial condition and the fund balance trends point to financial management practices. The fund balance is essential to financing annual operations and is also needed for adequate cash flow during the first six months of the year or until property tax and other large revenue sources are received. In addition, fund balance helps respond to unexpected expenditures; provides a temporary escape hatch from State or Federal legislative acts that can precipitously reduce budgeted aid payment revenue; provides revenue base stabilization; and can help maintain or improve the City’s bond rating.

II. DEFINITIONS

General Fund is the City’s operational fund.

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

III. POLICY

The General Fund shall also always enter a new budget year with an **unassigned** fund balance that is at least 35% of the year’s budgeted expenditures, thereby assuring cash flow for the first half of the operating year.

IV. PROCEDURE

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. PURPOSE

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

II. DEFINITIONS

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

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

III. POLICY

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

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

IV. PROCEDURE

Issuance and Provisions

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

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

Monitoring and Continuing Evaluation Provisions

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

Reporting

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. Purpose

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

II. Definitions

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

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

III. Policy

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

A. *Safety of Principal*

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

B. *Liquidity*

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

C. Yield

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

IV. Procedure

Investment Parameters

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

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

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

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

Reporting and Review

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

Standards of Care

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

Conflict of Interest

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

Collateralization

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

Authorized Financial Dealers and Institutions

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

Safekeeping

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

V. Authority For Implementation and Enforcement

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

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

I. PURPOSE

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

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

II. DEFINITIONS

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

III. POLICY

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

IV. PROCEDURE

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

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

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

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

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

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

Private Activity Bonds

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. PURPOSE

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

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

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

The CIP process is undertaken because it provides:

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

II. DEFINITIONS

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

III. POLICY

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

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

IV. PROCEDURE

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

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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