



City of Waseca Public Safety Building Rendering Courtesy of Paulsen Architects

# 2014 BUDGET



**CITY OF WASECA  
ANNUAL BUDGET  
FISCAL YEAR BEGINNING JANUARY, 2014**

**CITY COUNCIL**



Roy Srp  
Mayor



John Clemons  
Councilmember – Ward I



Les Tloutan  
Councilmember – Ward II



Mark Christiansen  
Councilmember – Ward III



Fred Salsbury  
Councilmember – Ward I



Allan Rose  
Councilmember – Ward II



Cindy Coy  
Councilmember – Ward III

**CITY OF WASECA**  
**ANNUAL BUDGET**  
**FISCAL YEAR BEGINNING JANUARY, 2014**

J. Crystal Prentice  
City Manager

**DEPARTMENT HEADS**

Nathan Reinhardt  
Finance Director

Carl Sonnenberg  
Utilities Director

Penny Vought  
Police Chief

Kim Johnson  
Planning Director

Mark DuChene  
City Engineer

Gary Conrath  
Fire Chief

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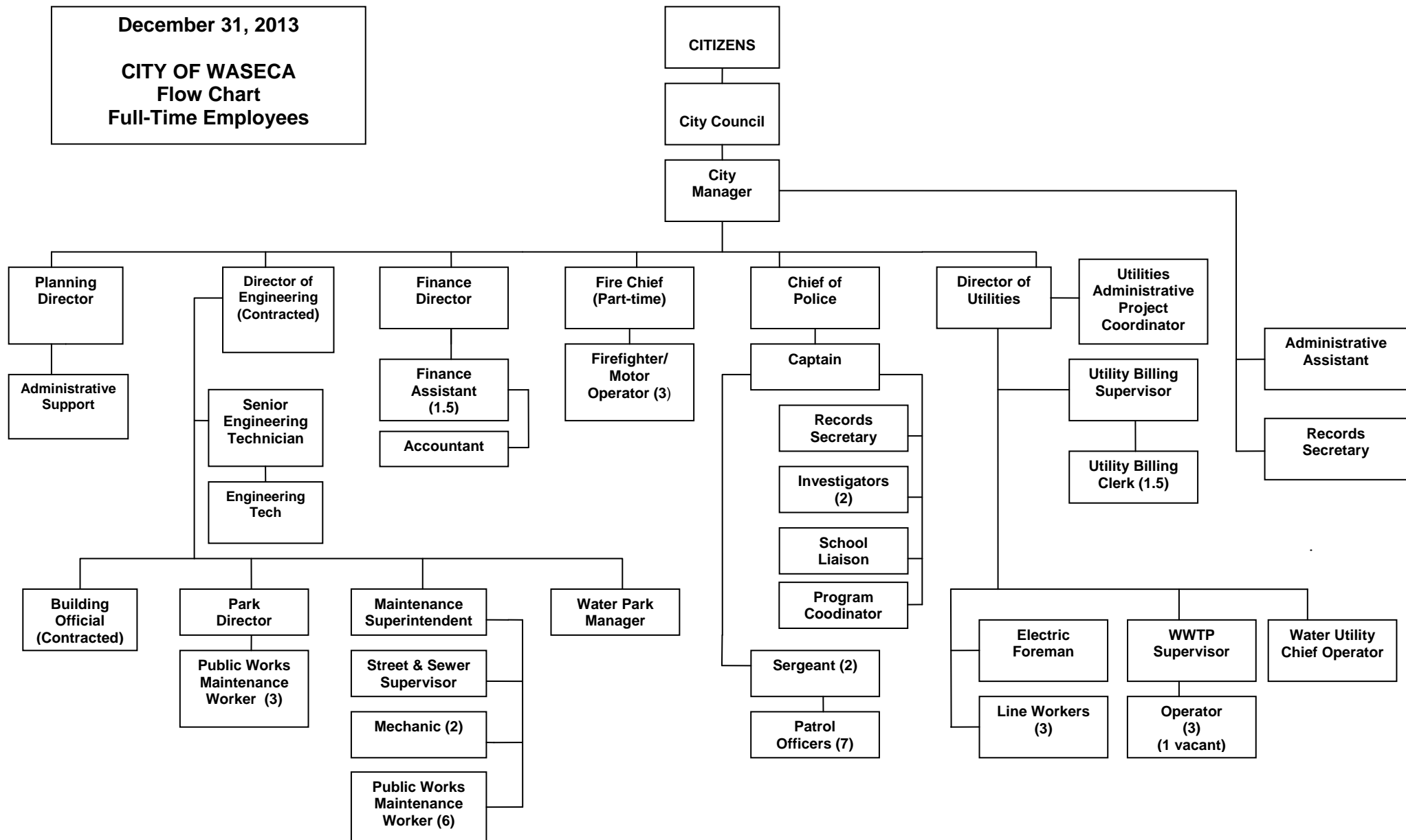
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CITY OF WASECA  
2014 BUDGET CALENDAR

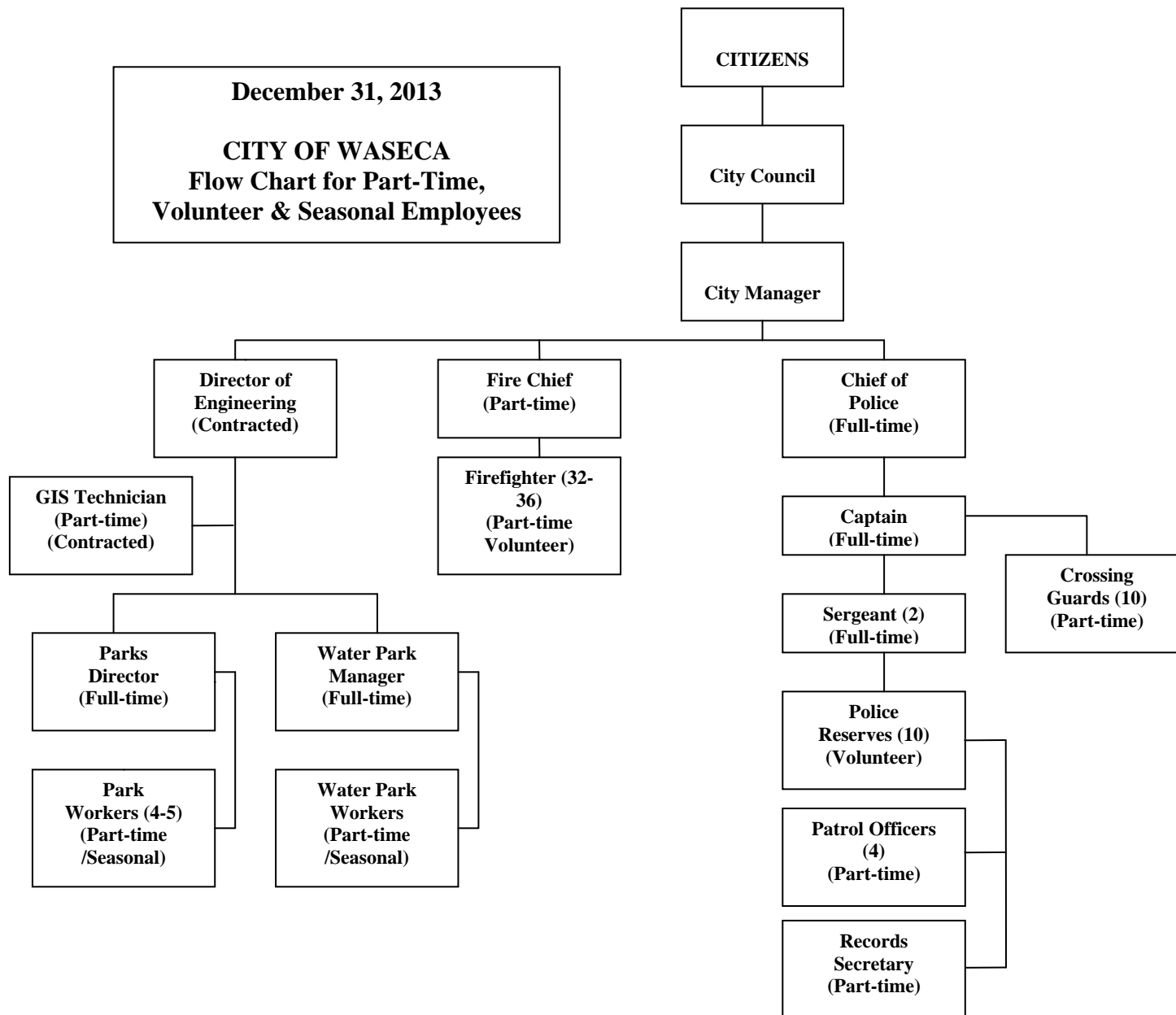
April-June 2013	Staff reviewed budget timelines and discussed 2013 financial outlook and key issues. City Finance department provided budget worksheets to departments.
July - August	Department heads reviewed operational and capital budgets with Finance Director and City Manager. Information was submitted to City Council.  Council work session – continuing budget overviews General fund Special revenue Capital projects Debt service Internal service  Council reviewed preliminary budget and tax levy.
September	City Council adopted preliminary 2014 budget. City Council adopted preliminary 2014 tax levy.
October	Council work session – Enterprise Funds
November	Truth-in-taxation notices mailed to property owners
December	City Council adopted 2014 tax levies. City Council adopted 2014 budget.

December 31, 2013

**CITY OF WASECA  
Flow Chart  
Full-Time Employees**







## **FUND CODES**

### **GENERAL FUND**

101 General

### **SPECIAL REVENUE FUNDS**

205 Clear Lake Press  
208 2005 Small Cities Grant  
209 2010 Small Cities Grant  
211 2012 Small Cities Grant  
220-227 Tax Increment Financing (TIF)  
230 Airport Special Revenue Fund  
240 Water Park Operations  
250 Waseca Housing Fund  
255 Heritage Preservation  
275 Police Reserve  
277 Crime Victims  
278 Police Forfeitures  
279 Safe Haven Grant  
280 Firefighter's Relief

### **COMPONENT UNIT – ECONOMIC DEVELOPMENT AUTHORITY (EDA)**

261 Economic Development Authority  
263 RBEG Revolving Loan  
264 IRP Revolving Loan

### **DEBT SERVICE FUND**

305 Aquatic Park Debt Service  
345 NW Construction Site Debt Service  
346 Refunding Bond of 2011A (NW Construction)  
360 Municipal State Aid – 2005 Debt Service  
380 Tax Increment District #23 Debt Service

### **CAPITAL PROJECT FUNDS**

402 Municipal State Aid – Street Construction  
406 Municipal State Aid – Maintenance  
426 Public Safety  
427 Library Remodel  
436 Hwy. 14 Reconstruction  
440 Special Assessment  
430 Capital Improvement  
470 Annexation & Growth  
705 Equipment Replacement

### **ENTERPRISE FUNDS**

601 Water  
602 Sanitary Sewer  
604 Electric  
651 Surface Water

### **INTERNAL SERVICE FUNDS**

701 Central Garage Services  
702 Property and Liability Insurance  
703 Worker's Compensation Insurance

# **Budget Message**





DATE: December 3, 2013  
TO: Mayor, City Council Members, and Readers  
THRU: Crystal Prentice, City Manager  
FROM: Nathan Reinhardt, Finance Director  
RE: 2014 Adopted Budget

**I. Executive Summary**

It is my pleasure to present the adopted City of Waseca's annual budget for fiscal year 2014. The budget adopted by the City Council on December 3, 2013 will ensure that we continue to meet the needs of our residents while balancing the City's budget. The City Council and staff are continuously searching for ways to improve City services while keeping costs affordable. The entire City staff has done a wonderful job maximizing every dollar that we receive and every dollar that we spend.

The budget, in financial terms, sets forth the action plan of the City. The priorities for staff, infrastructure improvement, and service response are reflected in the allocation of resources made in the budget. This document provides a broad overview of historical budget trends and significant 2014 components.

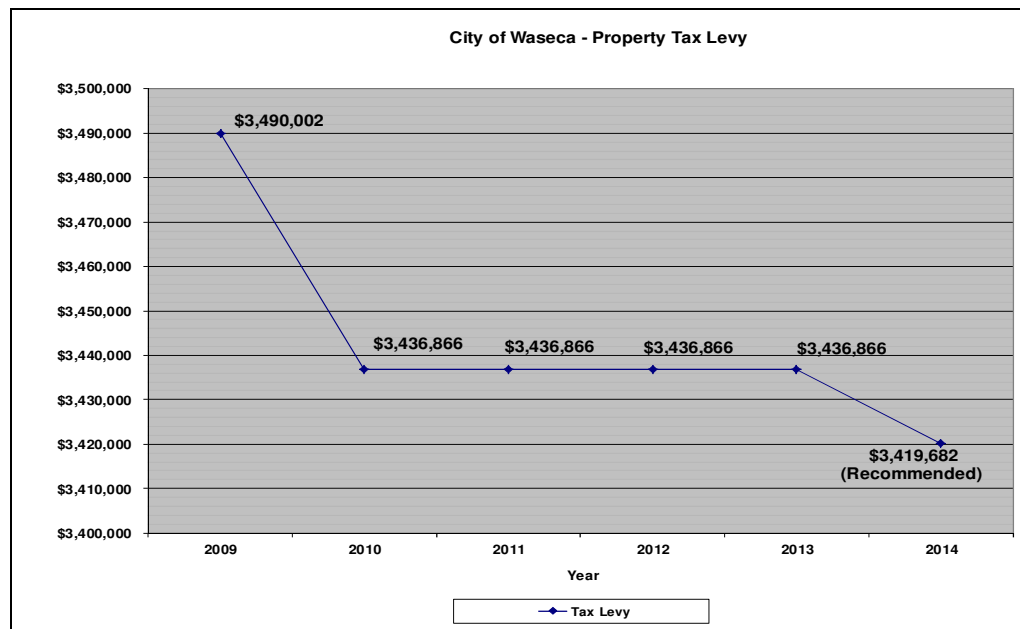
Budget policy implemented in this budget relates to the following objectives:

1. Maintenance and improvement of continuing service levels
2. Planning and study of activities, procedures, and staffing to achieve greater efficiencies
3. Infrastructure maintenance and planning
4. Coordination of Council policy and implementation of community goals
5. Review of revenue sources that will lessen the burden on taxpayers including pursuit of grant and outside funding options
6. Maintenance and replacement planning of equipment

7. Maintenance of a stable and sufficient cash and fund balance position
8. Maintenance of a reasonable and manageable debt burden

The adopted budget for the City of Waseca sets the 2014 property tax levy at \$3,419,682; a decrease of \$17,184 from the adopted 2013 levy. The 2014 City property tax levy is the lowest levy set in six years. The adopted 2014 Economic Development Authority levy is \$78,918 which is a \$9,086 increase compared to 2013.

**Chart #1: City of Waseca Property Tax Levy**



It is helpful to review past trends as we prepare our annual budget. Throughout this budget message I have included key historical trend information which was used for the foundation of the 2014 budget. The budget, as presented in this document, includes budget summaries for all funds: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Component Unit.

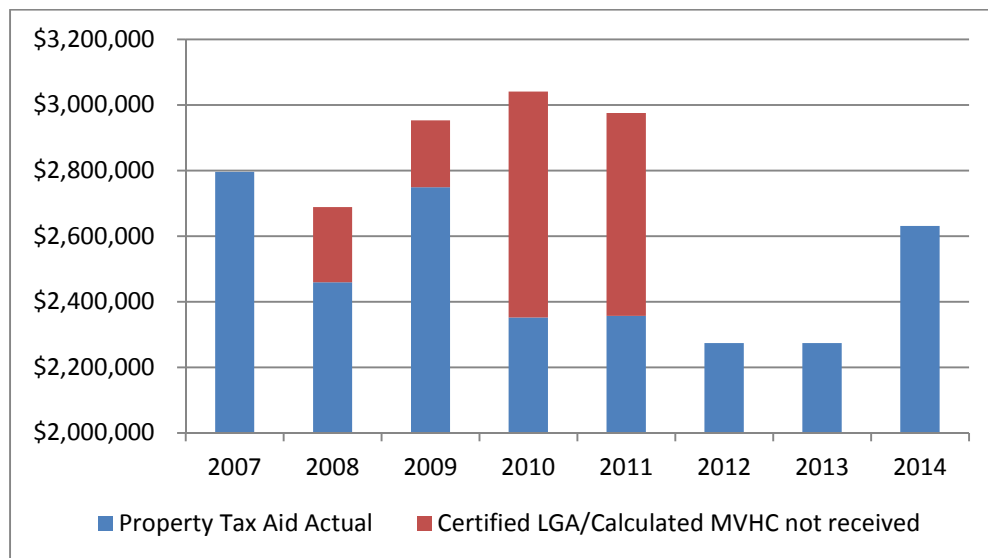
The hard work staff members provided in assisting with the preparation of this budget should be acknowledged. In particular, recognition and appreciation for the presentation of this document is extended to department managers and finance staff.

## II. State Tax Bill Impacts

### A. Local Government Aid

Since 2008, the City of Waseca has seen dramatic reductions in State property tax aid. Earlier this year Governor Dayton signed into law a tax bill that included an \$80 million increase in LGA beginning with the 2014 distribution, as well as a new formula that was supported by the League of MN Cities, Coalition of Greater MN Cities, and Metro Cities. The annual appropriation does not include a growth factor that was part of the original bill, but the appropriation will increase by \$1.5 million in 2015 and another \$1.5 million in 2016. For the City of Waseca the Certified LGA under the new formula for 2014 is \$2,631,156 which is an increase of \$357,505 from 2013. This will not fully restore the State property tax aid to pre-recession levels as shown below, however, it does allow the City to catch-up on many delayed initiatives and projects from that period. Preliminary estimates for 2015 show an additional \$47,676 in City LGA funding.

**Chart #2: State Property Tax Aid**



In the latest State Economic Forecast released in February 2013, the State's budget outlook had improved from a \$1.09 billion budget shortfall to \$627 million for the State's fiscal year 2014-15. City LGA for 2013 and 2014 are paid from the state's 2014-15 budget.

The U.S. economic outlook for economic growth had little change from those in November. Economic growth is expected to accelerate after 2013 with real gross domestic product (GDP) increasing at a 3.3 percent annual rate in 2015.

The certified LGA budgeted to be received by the City in 2014 is \$2,631,156; this represents 36.2% of General fund revenues. In comparison, in 2009 State property tax aid represented 42% of General fund revenues. If the City levied an additional amount equivalent to the LGA budgeted in 2014, the property tax levy would have to increase 76.6%.

#### **B. Levy Limits**

The State tax bill also included a one-year levy limit for cities over 2,500 population and counties over 5,000 in population. The levy limit places the 2014 levy at the greatest of the 2012 levy, 2013 levy, or the 2013 levy less the increase in LGA plus three percent. There are some limited exceptions for special levies (market value levies, tax abatement levies, levies for preparing for natural disasters). The City's recommended levy does comply with the levy limits.

#### **C. Market Value Definitions**

There were a number of technical changes to numerous State statutes to recognize the 2011 law change to replace the market value homestead credit with a market value exclusion. To put it simple, these changes impact the formula of several calculations cities may have. For the City's Economic Development Authority, (which is able to levy based on a percentage of market value in the City) their levy will now be based on the City's market value before the effects of the new homestead market value exclusion. This also changes the calculation of the City's debt limit to be based on the market value prior to the effects of the market value exclusion.

#### **D. Sales Tax Exemptions**

Also included in the State tax bill was a sales tax exemption for city and county purchases made on or after January 1, 2014. This will include most purchases, but does not include purchases of goods or services generally provided by a private business (which excludes the electric utility and water park). The City will still continue to be required to pay the motor vehicle sales tax for all vehicles that are licensed for street use. The sales tax will



A Savings Report, which was an additional one-time reporting requirement as a result of the sales tax exemption, was provided to the County in September. The report provides an estimate of sales tax paid in 2012. That sales tax information is included with the proposed property tax statements mailed to property owners. At the public hearing on the proposed levy, the City discussed how the estimated savings from the sales tax exemption will be utilized.

### Chart #3: Sales Tax Savings Report

City of Waseca				
Sales Tax Savings Report Information				
Estimated Sales/Use Tax Paid in 2012				
Fund	Amount			
<b>Governmental:</b>				
General Fund	\$ 33,497			
Airport	509			
Other	3			
MSA Construction	3,485			
Capital Improvement	17,696			
Central Garage	8,557			
Equipment Replacement	24,252			
<b>Enterprise:</b>				
Water	22,331			
Sanitary Sewer	21,523			
<b>Total Estimated Sales Tax Savings</b>	<b>\$ 131,853</b>			

The City is required to submit a report showing the estimated sales tax paid to the State in 2012, in conjunction with the preliminary levy certification. In addition to submitting the estimated sales tax paid in 2012, the City will be required to discuss the savings with taxpayers at the truth-in-taxation hearing.

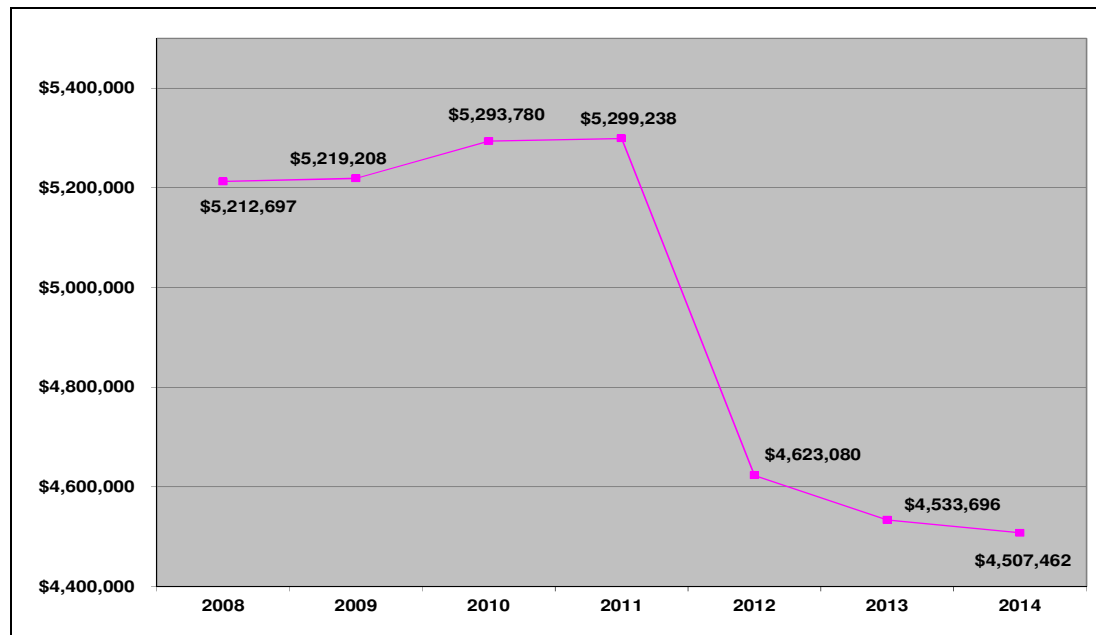
### III. Revenue Overview

#### A. Property Taxation

The adopted levy for 2014 is \$3,419,682 which is a \$17,184 decrease from 2013. As show in Section I: Chart #1, the City property tax levy has either decreased or been held flat each year since 2009.

Beginning with taxes paid in 2012, to help balance the State's budget, the Legislature repealed the Market Value Homestead Credit (MVHC). In place of the MVHC program, homeowners receive an exclusion of a portion of the market value of their home. For homes valued at less than \$76,000, the exclusion is equal to 40 percent of the home's market value. For homes valued between \$76,000 and \$413,800, the exclusion is \$30,400, minus 9 percent of the value over \$76,000. The new market value exclusion for homes resulted in a reduction in each city's tax base and an increase in the city's tax rate to obtain the same property tax levy. Although the homestead credit exclusion is computed in a mathematically similar manner to the repealed MVHC, the new system shifted taxes among properties within each community, especially to commercial, industrial, apartment and other properties that do not benefit from the exclusion.

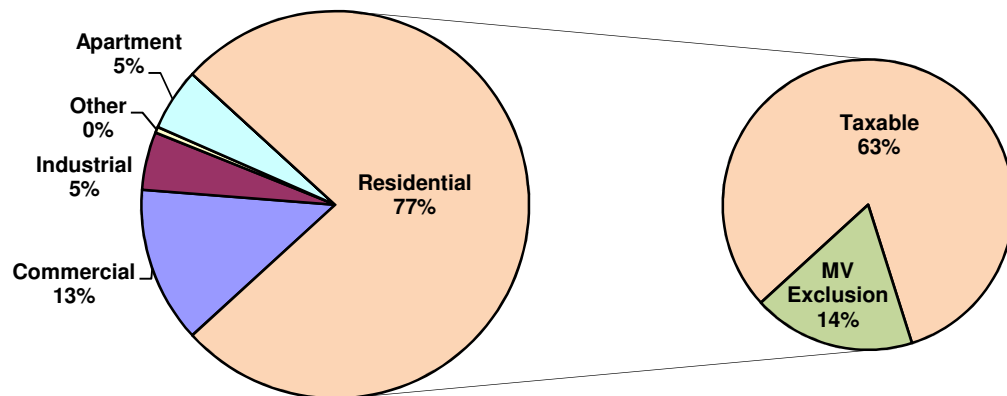
**Chart #4: Tax Capacity**



The City levies a flat dollar amount for taxes which is spread against all taxable properties in proportion to their percentage of the total tax capacity of the City. For 2014, the total tax capacity of the City is estimated by the County Assessor at \$4,507,462 in comparison to \$4,533,696 in 2013. Total tax capacity decreased by \$26,234 (0.6%). The 2014 total taxable market value, prior to the market value exclusion is estimated at \$431,102,995 in comparison to \$432,698,770 in 2013. This represents a decrease of \$1,595,775 (0.4%). The market value exclusion for 2014 is equal to \$59,341,900 (13.8%) of market value, the taxable market value after the exclusion is \$371,761,095. This is the second consecutive decrease in both tax capacity and market value reversing the trend of steadily increasing market values over the previous decade.

#### **Chart #5: Breakdown of Taxable Market Value**

As mentioned earlier in this document the City's total taxable market value is estimated at \$431,102,995 prior to the market value exclusion. This is made up of Residential 77%, Commercial 13%, Industrial 5% and Apartment 5%. Under State statute 14% of Residential market value is excluded from taxable market value as illustrated in the chart below:



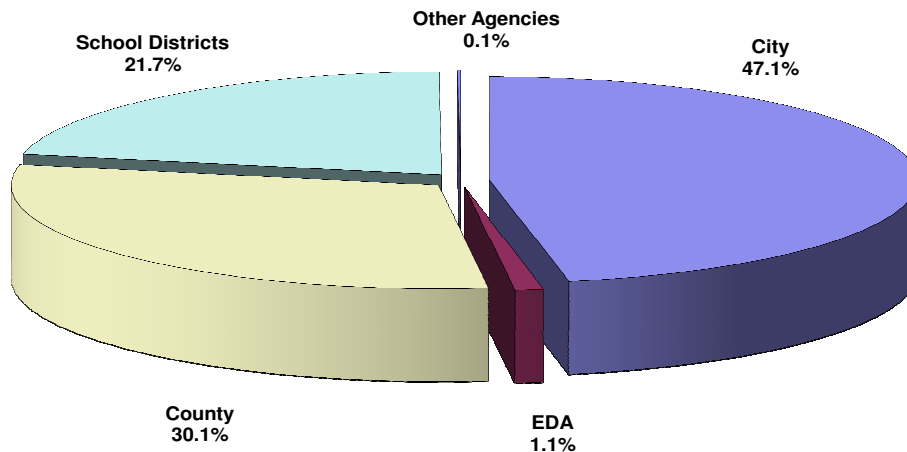
**Chart #6: Average Value Comparison**

2011-2014 Average Value Comparison					
Residential					1-year
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>		<u>% Change</u>
\$ 119,100	\$ 114,600	\$ 109,500	\$ 109,300		-4.85%
Commercial					1-year
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>		<u>% Change</u>
\$ 187,300	\$ 185,300	\$ 182,100	\$ 180,500		-2.66%
Industrial					1-year
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>		<u>% Change</u>
\$ 1,277,600	\$ 1,210,389	\$ 1,172,800	\$ 922,200		-31.25%

Note: The decrease in industrial reflects changes in the number of parcels

The estimated average value home in the City is approximately \$109,300 compared to an average value home of \$109,500 in the prior year. That average value home will pay approximately \$673 in City/EDA property taxes in 2014 compared to \$670 for 2013.

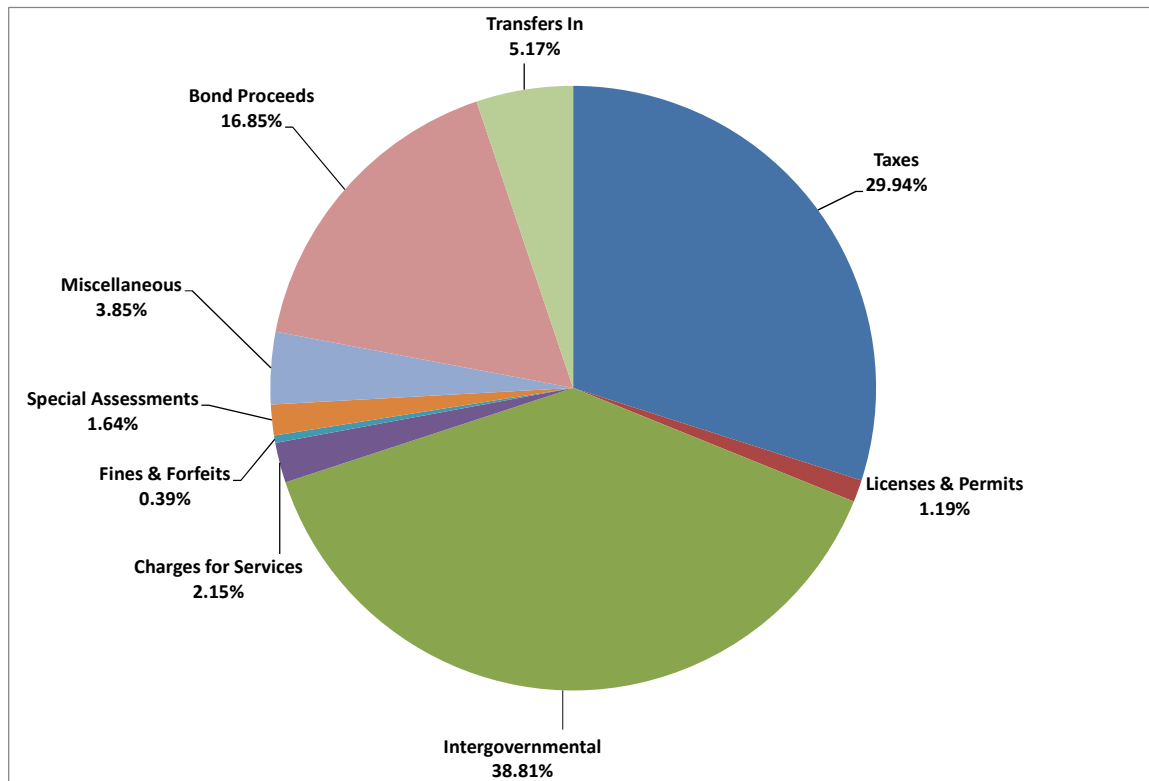
**Chart #7: Breakdown of Homeowner Property Taxes**



City taxes account for less than one-half (47.1%) of property taxes paid by homeowners living in Waseca (based on preliminary 2014 property tax levies), the remainder is comprised of taxes for the School District (21.7%), the County (30.1%) and the EDA (1.1%).

## B. 2014 Governmental Revenue Summary

Chart #8: 2014 Budgeted City Governmental Revenue Sources



The 2014 Governmental budgeted revenues total \$12,241,002, which is an increase of \$774,695 (6.8%) from 2013. The significant changes include a \$2,062,105 debt issue for the reconstruction of 7<sup>th</sup> Avenue, \$357,505 increase in LGA, \$445,741 increase in Airport federal/state construction funds, and the use of \$489,900 of Municipal State Aid street construction funds (the 2013 budget included a \$2,371,000 loan issue for construction of the City of Waseca Public Safety building). Taxes and intergovernmental revenue combine for 68.8 percent of the governmental fund budget. The 7<sup>th</sup> Avenue debt issue (excluding the utilities portion) represents 16.9% of total 2014 governmental budgeted revenues. See Attachment A: 2014 Budget Summary for a complete City revenue summary.

### III. Expenditure Overview

#### Chart #9: 2014 Budgeted Changes

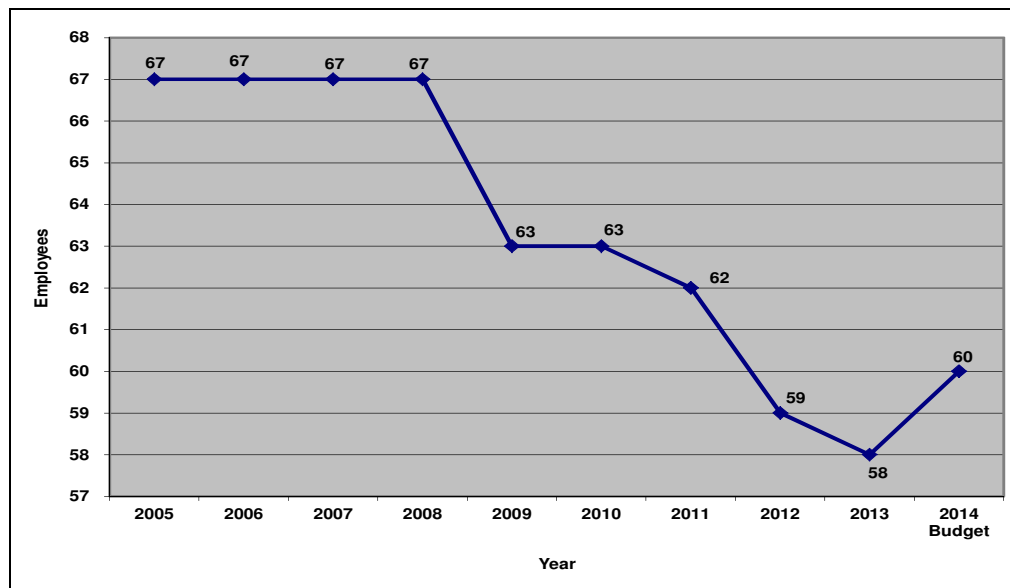
The changes that impacted the 2014 Levy are summarized as follows:

2014 Changes	Impact on Levy
Local Government Aid (Revenue Increase)	\$(357,505)
Other Revenue (Revenue Increase)	(58,104)
Wages & Benefits (net change)	281,306
Electric Adjustments (street lights, unmetered parks)	16,956
Elections	21,550
Library Building Operations	52,000
Buildings & Grounds Professional/Contractual	23,000
Tax Abatement Payments	19,057
Unallocated Appropriation	16,000
Transfers to Other Funds (net change)	132,412
Information Technology	22,963
Other Expenses (net change)	52,043
Library Funding	(171,362)
County Ditch Assessment	(34,000)
Estimated Sales Tax Exemption Savings	(33,500)
<b>Net Impact</b>	<b>\$(17,184)</b>

The City primarily used an increase in LGA, estimated sales tax savings and decrease in the library levy to offset expense increases. As in the past few years, the City has continued the strategy of minimizing increases in operational (on-going) expenses; however for 2014 the City will see across the board budgeted increases for wages and benefits, motor fuels and information technology costs.

#### A: Personnel

#### Chart #10: Full Time Employees



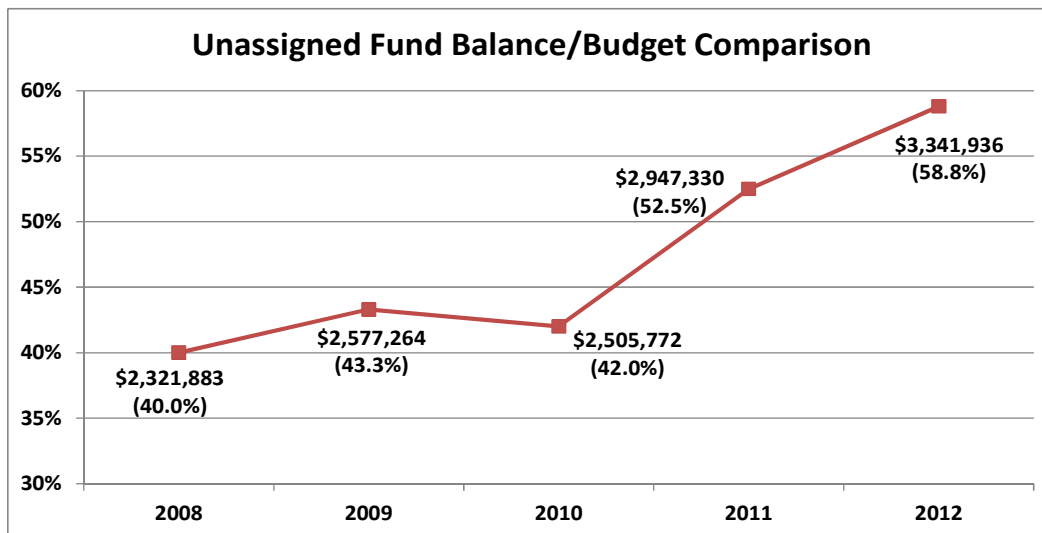
The 2014 Budget includes 60 full-time employees (FTE's), which is a two more than the staffing level last year, but a reduction of seven FTE's from 2008. Future employment trends will be driven by State and Federal mandates, reductions in LGA, changes to defined core services, and coordination of projects with other private and public units.

The 2014 personnel budget reflects the following changes:

- Staffing of the federally funded Supervised Visitation and Exchange Center, which includes a full-time program coordinator, assistant program coordinator and visitation monitors
- Increase in health insurance premiums of 23.2% over the 2013 rates
- Addition of a seasonal street employee and a seasonal engineering employee
- Restoration of the part-time records clerk position to a full-time position
- Adjustment for the required employer contribution for Police/Fire PERA from 14.4% to 15.3%
- Added election judge wages for the 2014 election year, including adjustments to the hourly wage rates
- Personnel wages include a two percent salary adjustment for all regular City employees

## B: General Fund Unassigned Fund Balance

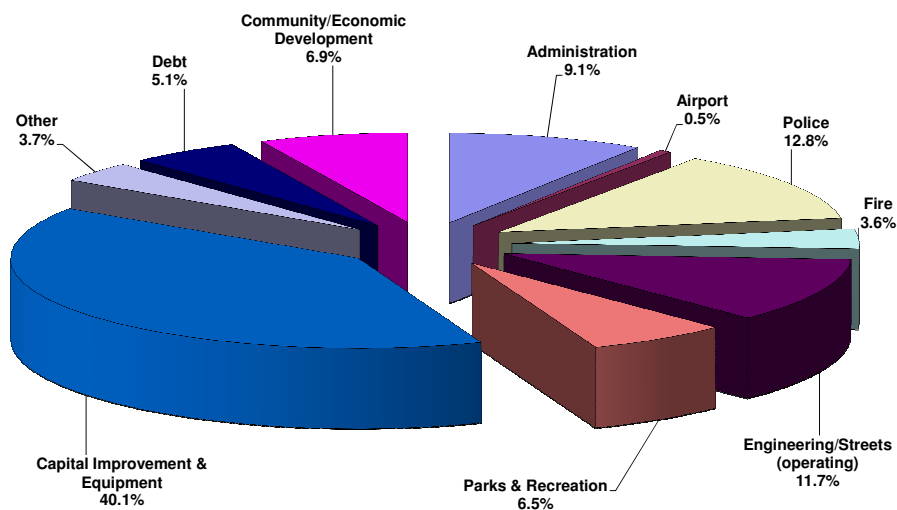
Chart #11: General Fund Unassigned Fund Balance



A common measure of a City's financial position is the level of their General Fund Unassigned Fund Balance in comparison to next year's budgeted General Fund expenditures. The Office of the State Auditor recommends that at year-end, local governments maintain an Unassigned Fund Balance in their General Fund of approximately 35 to 50 percent of operating expenditures. As of the last fiscal year ended 12/31/2012 the City had a General Fund Unassigned Fund Balance of \$3,341,936 or 58.8 percent of next year's budgeted General Fund expenditures. In July 2013, the City Council approved a budget amendment to transfer \$483,244 of unassigned fund balance to the CIP to fund current and future improvement projects. The City did not budget to utilize any General Fund Unassigned Fund Balance in the 2014 operating budget.

## C: 2014 Governmental Expenditure Summary

**Chart #12: Expenditure Breakdown**

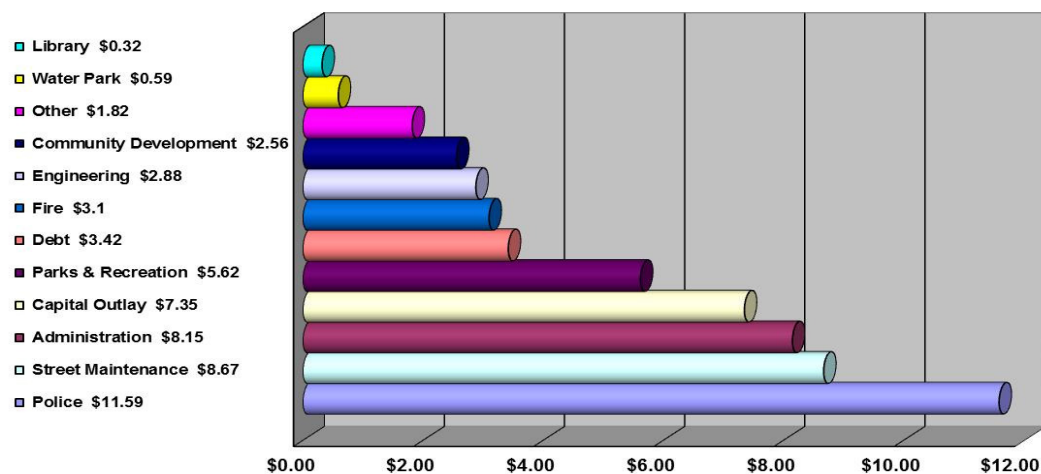


The 2014 City Governmental budgeted expenditures total \$13,423,035, which is an increase of \$668,526 (5.3%) from 2013. The significant changes include \$2,062,105 for the reconstruction of 7<sup>th</sup> Avenue, a \$281,306 increase in wages and benefits, a \$556,949 increase for Airport improvements including apron construction and runway slurry seal (mostly federal and state funded), and \$489,900 of Municipal State Aid street improvements (MSA funded).



The 2014 Budget shows 40.1 percent of the City of Waseca's expenditures are for Capital Equipment and Improvements (\$4,984,910). The remaining significant amounts included Police (\$1,733,652), Engineering/Street Maintenance (\$1,577,468), Administration (\$1,228,128), Community/Economic Development (\$1,015,911) and Parks (\$960,401). See Attachment A: 2014 Budget Summary for City expenditures by category.

**Chart #13: Approximate Monthly City Taxes for 2014**



As estimated in the property taxation section of this budget message, the estimated average value home in the City of Waseca according to the Waseca County Assessor is approximately \$109,300. For 2014, the City and EDA portion of property tax on this average value home will be approximately \$673 a year or \$56 per month. This chart excludes expenditures funded by non-levy sources. For example a portion of street capital outlay will be paid for by State Municipal Street Aid and Water Park expenditures are offset by user fees. In addition, it is important to note that a large amount of levy funded equipment and levy funded capital improvements, are street improvement projects. The average value home owner in 2014 will pay approximately \$11.59 a month for police, \$8.67 for street maintenance, \$8.15 for administration, \$7.35 for capital improvements and equipment, and \$5.62 for parks and recreation. In 2013, the average value home paid approximately \$670 in City property taxes.

## **D: 2014 Capital Equipment & Capital Improvements**

The Capital Improvement Plan (CIP) fund is funded primarily through an annual General Fund transfer. The 2014 budget includes a transfer from the General Fund in the amount of \$431,976, the debt issuance of \$2,062,105, and the use of \$744,574 of existing CIP fund balance. The City has a total of \$3,431,055 in street improvements budgeted for 2014 and \$856,949 in airport improvements.

The City compiles a ten year rolling equipment replacement schedule, included as part of the Capital Project – Equipment Replacement fund. For 2014, the City has budgeted for a General Fund transfer of \$469,817 for equipment replacement.

See Attachment B: Capital Equipment & Capital Improvements for a detailed list of capital equipment and capital improvements.

## **E: 2014 New Initiatives/Funds**

- 7<sup>th</sup> Avenue NW/CSAH Reconstruction (included in CIP/Water/Sanitary Sewer funds) – Waseca County has indicated the desire to complete a full reconstruction of 7<sup>th</sup> Avenue (County State Aid Hwy 13.) Based on current County policy the City would be responsible for everything except the center 24' of roadway. The City is also considering the full replacement of water main and sanitary sewer. A feasibility study was prepared by the County and total estimated City project costs including engineering, contingency, street, water and sanitary sewer reconstruction is \$3.1 million to replace the existing roadway in-kind. The City is budgeting a bond issue to fund this project.
- Waseca Library Building Remodel (capital project fund) – In July 2013, the City was provided a probable cost summary for the remodel of the City owned Waseca Library building. The project consists of two phases, Phase I includes the remodel of 1,225 square feet which formerly was utilized by the Waseca Arts Center and 665 square feet of library current work space that would be converted into additional children's area space. Phase II consists of a restroom remodel project that would update the restroom area as well as provide a new family restroom. Estimated Phase I costs based on the probable cost summary totaled \$94,132 and estimated Phase II costs totaled \$139,625. The project included a conveyance system (lift) of \$18,000 which would allow staff to safely maneuver

books from outside the building to the raised portion of the library building. The City has applied for a matching MN Public Library Accessibility and Improvement grant that would pay for half of the project cost.

- Public Safety Building (capital project fund) – In July 2013, the City of Waseca broke ground on its new Public Safety Building. The project consists of an adaptive reuse of a 25,979 square foot building, parking lot, landscaping and infrastructure improvements. The building located at 303 South State Street, is positioned in the downtown area of Waseca and in close proximity to other City facilities. The building will house the Waseca Police Department, Fire Department and Visitation and Exchange Center. Careful consideration was put into the building layout to maximize the space and create the most efficient workflow. The project is being funded through a \$2,371,000 USDA Rural Development Loan. The construction is on schedule to be completed late December, with the building being fully operational in January 2014.
- Safe Haven: Supervised Visitation and Safe Exchange Grant (special revenue fund) – in September 2012, the City was notified that it was awarded a \$400,000 federal grant to create a new supervised visitation center. This supervised visitation center will support supervised visitation and safe exchange options for families with a history of domestic violence, dating violence, sexual assault, child abuse and stalking. The safe exchange center will be incorporated in the City of Waseca Public Safety Building.
- Highway 14 Reconstruction (capital project) – prior year transfers from the General fund and each utility fund established the Highway 14 Reconstruction fund. The City anticipates working with an outside engineer to develop cost estimates for replacement of City utility infrastructure along (old) Highway 14. The year reconstruction begins will be dependent upon the State turning the highway back to the County and when the County decides to proceed with the highway's reconstruction.

#### **IV. Enterprise Funds Overview**

The Enterprise funds consist of the City Utilities (water, sanitary sewer, surface water and electric). The funds are expected to be self-sufficient through the use of user charges.

The 2014 budget includes a Surface Water Utility. The City of Waseca is part of the Cannon River and Minnesota River Watersheds. Including the City of Waseca there are twelve Municipal Separate Storm Sewer System (MS4) Permit cities that are part of these two watersheds. Until now, ten of these Cities have adopted Storm/Surface Water Utilities. Like these cities that had previously adopted storm/surface water ordinances, the City of Waseca recognizes how important it is to manage surface water to protect homes and properties, the environment, lakes, streams and rivers. The creation of the utility results in a dedicated fund which can only be expended for the purposes collected; examples include state storm water (MS4) permit compliance, water quality improvements, storm sewer maintenance, new infrastructure and system upgrades in order to alleviate localized flooding issues. Surface water fees are considered a more equitable way to distribute property owner charges for surface water programs compared to general property taxes because the focus is to better charge those who are contributing to surface water issues. Tax-exempt entities would also share in the costs as these properties currently pay no taxes and often generate considerable runoff. The City has budgeted \$108,000 in surface water revenue for 2014.

With the exception of the proposed Surface Water Utility, the 2014 budget does not currently include any budgeted rate increases for 2014, however a rate study was prepared by staff for the Water fund to analyze the impact of state conservation mandates as well as revenue needed to fund operations and capital improvements. The water rate structure will be phased over a two year period. The rate structure approved at the November 19<sup>th</sup> City Council meeting will add approximately \$56,500 of additional revenue to the 2014 budget.

Revenue and expenditure summaries for the Enterprise funds are presented in Attachment A: 2014 Budget Summary; and a detailed list of equipment and improvements are presented in Attachment B: Capital Equipment & Improvements.

## **V. Economic Development Authority (EDA)**

The EDA levy for 2014 is \$78,918, which is a \$9,086 increase from 2013. Under state statute the EDA's maximum allowable levy is .018% of the City's total taxable market value.

In the past two years the EDA has established two separate revolving loan funds. The Intermediary Relending Program (IRP) comprises of \$500,000 in USDA loan funds and \$125,000 local matching funds and is available to provide financing to agribusiness startups and expansions. The Rural Business Enterprise Grant (RBEG) revolving loan fund has \$200,000 (49.5% federally funded, 50.5% local matching funds) available to provide funding to new and expanded businesses with the goal of creating the maximum number of jobs within the City.

Respectfully submitted,

*Nathan Reinhardt, CPA, MBA*

Finance Director

## Attachment A: 2013-14 Budget Summary

Governmental Funds			
	2013	2014	
Revenues	Budget	Budget	
Taxes	\$ 3,678,016	\$ 3,664,832	
Licenses & Permits	138,741	146,075	
Intergovernmental Revenues	3,575,367	4,751,326	
Charges for Services	266,200	263,550	
Fines & Forfeits	40,000	48,000	
Special Assessments	275,150	201,000	
Miscellaneous Revenue	448,915	471,096	
Bond Proceeds	2,371,000	2,062,105	
Transfers In	672,918	633,018	
<b>Total Revenues - Governmental Funds</b>	<b>\$ 11,466,307</b>	<b>\$ 12,241,002</b>	
<b>Expenditures</b>			
Personnel	\$ 3,758,106	\$ 4,081,259	
Supplies	736,728	750,497	
Services & Charges	2,146,476	2,263,361	
Charges	839,792	714,937	
Debt Service	720,221	462,031	
Capital Outlay	4,372,455	4,931,160	
Transfers Out	186,981	219,790	
<b>Total Expenditures - Governmental Funds</b>	<b>\$ 12,760,759</b>	<b>\$ 13,423,035</b>	*
Enterprise Funds			
	2013	2014	
Revenues	Budget	Budget	
Water Utility Revenue	\$ 1,056,000	\$ 996,360	
Electric Utility Revenue	7,028,517	6,663,087	
Sanitary Sewer Utility Revenue	2,040,224	1,951,002	
Surface Water Utility Revenue	-	108,000	
Miscellaneous Revenue	126,325	91,039	
Bond Proceeds	-	1,483,000	
Transfers In	186,981	219,790	
<b>Total Revenues - Enterprise Funds</b>	<b>\$ 10,438,047</b>	<b>\$ 11,512,278</b>	
<b>Expenditures</b>			
Personnel	\$ 1,254,919	\$ 1,388,088	
Supplies	464,226	476,531	
Services & Charges	5,753,870	5,701,180	
Charges	242,076	282,933	
Capital Outlay	1,990,000	3,519,000	
Debt Service	1,117,530	1,095,503	
Transfers Out	632,918	639,318	
<b>Total Expenditures - Enterprise Funds</b>	<b>\$ 11,455,539</b>	<b>\$ 13,102,553</b>	
* The 2014 Budget utilizes \$744,574 in Capital Improvement fund balance for 2014 projects, \$115,379 in Airport fund balance for 2014 projects, and \$230,250 in revolving loan fund balances (dependent upon qualified and approved requests).			
Totals have been adjusted for internal activity between governmental funds.			

## Attachment B: Capital Equipment and Capital Improvements by Department for 2014

Capital Equipment - Governmental Funds		
Department	Description	2014 Budget
<b>Police</b>		
	Police Vehicle	\$ 37,500
	800 MHZ Radio System	9,000
<b>Fire</b>		
	800 MHZ Radio System	4,800
<b>Engineering &amp; Streets</b>		
	Dump Truck	225,000
	John Deere Gaiter (Streets & Fire)	17,200
	Bobcat (Shared with Utilities)	7,000
<b>Surface Water Mgmt.</b>		
	John Deere Tractor	45,000
<b>Parks</b>		
	Snow Plow	6,500
<b>Water Park</b>		
	Joint Replacement	7,500
	Concrete Walk	5,000
<b>Shop</b>		
	Hoist/Rotary Dump Truck Hoist	39,000
	1/2 Ton Truck	64,000
<b>Total Capital Equipment - Governmental Funds</b>		<b>\$ 467,500</b>
Capital Equipment - Enterprise Funds		
Department	Description	2014 Budget
<b>Water</b>		
	Well Portable Generator	\$ 230,000
	Service Truck Replacement (Unit 61)	60,000
	Subtotal	290,000
<b>Sanitary Sewer</b>		
	WWTP	
	Annual Skid Steer Replacement (Shared with Public Works)	5,000
	Vibration Test Equipment	9,000
	Subtotal	14,000
<b>Electric</b>		
	Distribution Transformers - Replacement	45,000
	Line Truck Replacement (Unit 30)	55,000
	Line Truck Replacement (Unit 36)	55,000
	Substation Switchgear	300,000
	Subtotal	455,000
<b>Total Capital Equipment - Enterprise Funds</b>		<b>\$ 759,000</b>

Department	Description	2014 Budget	
<b>Engineering &amp; Streets</b>			
	Sidewalks	\$ 20,000	
	CIP Streets - City Portion (Levy)	654,050	
	CIP Streets - City Portion (Levy) (2nd Avenue SE)	45,000	*
	CIP Streets (Assessments)	220,000	
	CIP Streets (State Aid)	489,900	
	7th Avenue Reconstruction (Debt Funded)	2,062,105	
	HWY 14 Reconstruction (Engineering)	50,000	*
<b>Buildings &amp; Grounds</b>			
	City Hall Facility - HVAC Unit Replacement	15,000	
	City Hall Facility - Roof Replacement	150,000	*
	Downtown Walkway	10,000	
	HWY 13 South Street Lighting	104,000	
<b>Library</b>			
	Library Building Remodel	95,000	
<b>Public Safety</b>			
	Police Shooting Range Structure	8,000	
	Public Safety Building (Contingency, FFE, Network Cabling)	98,000	
<b>Parks</b>			
	Clear Lake Park - Parking Lot	24,500	
	Trowbridge Bandstand	36,000	
	Northeast Park Facility (Planning/Engineering)	15,000	
<b>Airport</b>			
	Runway Slurry Seal	225,000	
	Apron Reconstruction Design/Construction	631,949	*
<b>Total Capital Improvements - Governmental Funds</b>		<b>\$ 4,953,504</b>	
* Items approved in the 2013 budget and not completed/purchased.			



Capital Improvements - Enterprise Funds		
Department	Description	2014 Budget
<b>Water</b>		
	Water Main Replacements	
	2nd Ave. SE (Fire Station Area)	\$ 150,000 *
	13th Ave. NW, 4th St. to 5th St.	53,000
	7th Ave. NW, 10th St. NW (County Project)	675,000
	Well Rehabilitation (All City Wells)	215,000
	Water Main Valves and Hydrants Replacements	35,000
	Subtotal	<u>1,128,000</u>
<b>Sanitary Sewer</b>		
	WWTP	
	Seal Coat Crack Filling	17,000
	Collection System	
	Sewer Access Covers & Lining	30,000
	Outfall Pipe Lining Insert	550,000 *
	CR 57 Liftstation Generator	60,000 *
	7th Ave. NW - Replace Sanitary Sewer (County Project)	443,000
	Sewer Lining 2nd Ave. SW & State St.	10,000 *
	SW Area Flow Monitoring Report	20,000
	Fairgrounds Area Capacity Analysis	30,000
	Nace Property Sewer Extension	25,000
	North West Lift Station Flow Monitoring/Programming	10,000
	Subtotal	<u>1,195,000</u>
<b>Electric</b>		
	High School Transformer Conductors - Replacement	12,000
	Fifth Avenue SW City Wells Loop Backfeed	27,000
	Deml Ford Loop Backfeed	13,000
	Born Well to Archie Johnson Switch	35,000
	Southview Addition Overhead to Underground Conversion	350,000
	Subtotal	<u>437,000</u>
<b>Total Capital Improvements - Enterprise Funds</b>		<u><u>\$ 2,760,000</u></u>

\* Items approved in the 2013 budget and not completed/purchased.

## Population

City population		
2012 - 9,434	2000 - 9,711	1990 - 8,385
1980 - 8,219	1970 - 6,789	1960 - 5,898
Housing Units		3,818
Average household size		2.32

## Economic

Median Household income	\$	45,539
Median Per Capita Income		21,522
Median housing-unit value		116,168

## Major employers

Employer	Employees
Brown Printing Co.	921
Itron Inc.	415
Waseca Public Schools	315
Emerson Network Power	282
Federal Correctional Institute	223
Waseca Area Medical Center	143
County of Waseca	135
Bird's Eye Foods Inc.	129
ELM Homes Inc.	124
Mediacom	100

## Building Permits

Year	Number	Value
2013 (10-31)	452	\$ 9,771,107
2012	561	\$ 13,837,343
2011	558	\$ 10,821,320
2010	389	\$ 8,883,958
2009	362	\$ 6,321,429
2008	404	\$ 8,800,988
2007	410	\$ 5,841,601
2006	472	\$ 15,252,180
2005	278	\$ 31,540,179
2004	555	\$ 12,484,213
2003	548	\$ 17,171,281

## Waseca County Employment Data

2013 Total Labor Force	10,461
2013 Unemployment	4.9%
2012 Total Labor Force	10,162
2012 Unemployment	5.8%

ISD No. 829 Enrollment	
2012-2013 school year	2029

## City Geographic Information

Year of Incorporation	1868
Land Area (sq. miles)	6.70
Persons per sq. mile	1404.5



## 2014 Budget Snapshot

### Budget Summary

Governmental Funds	
Revenues	
Taxes	\$ 3,664,832
Licenses and Permits	146,075
Grants	4,751,326
Charges for Services	263,550
Fines and Forfeits	48,000
Misc. Revenue	672,096
Debt Proceeds	2,062,105
Transfers In	1,879,088
<b>Total Revenues</b>	<b>13,487,072</b>
Expenditures	
General Government	1,388,155
Public Safety	2,531,715
Streets and Highways	1,477,468
Culture and Recreation	918,301
Community Development	764,384
Other	1,102,242
Capital Improvements/Equip.	4,681,687
Debt Service	462,031
Transfers Out	1,349,122
<b>Total Expenditures</b>	<b>14,675,105</b>

# Tax Levy Resolutions



**RESOLUTION NO. 13-XX**

**A RESOLUTION OF THE WASECA CITY COUNCIL APPROVING THE  
2013 TAX LEVY COLLECTIBLE IN 2014**

**WHEREAS**, the City of Waseca, State of Minnesota, requires Property Tax to provide needed and necessary services to the citizens of the City of Waseca; and

**WHEREAS**, the preliminary tax levy was adopted September 3, 2013 by the Waseca City Council; and

**WHEREAS**, the City Council has reviewed budget requests from various departments of the City and has made a determination of the Property Tax required to support city operations for the Calendar Year 2014; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Waseca, Waseca County, Minnesota, that the following sums of money be levied for the current year, collectible in 2014 upon the taxable property in said City of Waseca for the following purposes:

**Distributed Based on Tax Capacity**

General Fund	<u>\$ 2,982,592</u>
Tax Abatement Levy	91,375
Debt Service Levy	
Wastewater Public Facilities Authority (PFA) loan	181,290

**Distributed Based on Market Value (Passed Through Referendum)**

Water Park	<u>164,425</u>
<b>Total City Levy</b>	<b><u>\$ 3,419,682</u></b>

**Economic Development Authority Levy** **\$ 78,918**

**BE IT FURTHER RESOLVED** that the Records Secretary is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Waseca County, Minnesota, as required by law.

Adopted this 3rd day of December, 2013.

\_\_\_\_\_  
R. D. SRP  
MAYOR

ATTEST:

\_\_\_\_\_  
MARY BUENZOW  
RECORDS SECRETARY

**RESOLUTION NO. 13-XX**

**A RESOLUTION OF THE WASECA CITY COUNCIL  
ADOPTING THE 2014 ANNUAL CITY BUDGET**

**WHEREAS**, the City Council of the City of Waseca has reviewed the proposed annual governmental and enterprise budgets, as submitted by the City Manager; and

**WHEREAS**, the City Council has reviewed said proposed governmental and enterprise budgets to provide for all necessary governmental services.

**NOW, THEREFORE, BE IT RESOLVED** the annual budget of the City of Waseca for the fiscal year beginning January 1, 2014, which has been submitted by the City Manager, is hereby adopted, the totals of said budget and the major divisions are presented and summarized in the Truth in Taxation Hearing Packet.

Adopted this 3rd day of December, 2013.

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R. D. SRP  
MAYOR

ATTEST:

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MARY BUENZOW  
RECORDS SECRETARY

# **General Fund**





## THE GENERAL FUND

The General fund is the chief operating fund of the City. The fund receives a greater variety of taxes and other general revenues than any other governmental fund. The General fund includes revenues such as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, and interest earnings. The fund finances a wider range of activities than any other fund. Most of the cost of general government operations, public safety, and public works of the City are financed from the General fund.

GENERAL FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Revenues	Description	2013			2013 BUDGET	2014 BUDGET	PERCENT CHANGE
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013			
31010	Property Taxes	\$ 2,406,262	\$ 3,021,971	\$ 1,463,148	\$ 2,970,804	\$ 2,938,878	-1.1%
31016	Unallotment Special Levy	189,164	3,061	568	-	-	0.0%
31011	PERA Special Levy	76,472	1,382	210	-	-	0.0%
31012	Tax Abatement Special Levy	133,461	81,242	35,374	72,318	91,375	26.4%
31013	Market Value Credit	84,915	-	-	-	-	0.0%
31015	Wastewater PFA Levy	166,987	184,081	90,757	186,981	181,290	-3.0%
31030	Mobile Home Tax	4,378	3,578	1,077	4,000	4,000	0.0%
31410	Lodging Tax-Hotel/Motel	25,973	19,561	15,325	24,500	24,500	0.0%
31810	Minnegasco	98,193	97,923	48,566	99,000	99,000	0.0%
31820	Cable Television	103,831	104,241	81,286	99,000	103,000	4.0%
32110	Licenses-Liquor	36,471	21,662	1,990	24,175	24,175	0.0%
32180	Licenses-Other	2,106	2,735	935	2,251	2,300	2.2%
32190	Licenses-Rental Housing	10,167	16,602	15,495	13,065	13,500	3.3%
32210	Building Permits	105,469	121,820	93,922	89,500	95,000	6.1%
32240	Animal Licensing	1,320	1,222	940	1,750	1,600	-8.6%
32260	Permits And Fees-Other	7,866	12,255	11,497	7,800	9,100	16.7%
32280	Building Permit Surcharge	1,131	447	1,298	200	400	100.0%
33100	Federal Grant-Police	14,359	-	-	-	-	0.0%
33140	Federal Grant funding	18,177	280	-	4,000	4,000	0.0%
33400	State Grant	1,551	-	-	-	-	0.0%
33401	Local Government Aid	2,273,651	2,273,651	1,136,826	2,273,651	2,631,156	15.7%
33421	Insurance Prem Tax-Police	98,673	87,379	-	97,000	97,000	0.0%
33422	State Aid	-	-	-	2,000	-	-100.0%
33425	State Grant Aid	24,764	8,175	4,740	-	10,000	100.0%
33428	State Grant - Disabled Officer	9,943	10,365	6,142	5,700	6,000	5.3%
33426	State Grant-Police grant	-	4,150	98,884	-	-	0.0%
33430	PERA State Aid	9,455	9,455	4,728	9,455	9,455	0.0%
33500	Regional Grants & Funding	21,175	79,588	21,075	5,000	20,000	300.0%
33610	County Grant And Aid-Hwys	16,650	18,246	-	15,000	16,000	6.7%
33630	County miscellaneous payments-	3,379	3,557	2,101	5,000	3,500	-30.0%
33640	Revenue from School District/D	63,309	65,247	-	60,000	63,000	5.0%
34200	Animal Impound Fees	1,361	503	301	1,100	1,000	-9.1%
34204	Rental Housing/Crim. Hist. Che	3,720	7,947	7,476	5,000	5,000	0.0%
34305	Extinguisher Sales Account	1,611	1,180	367	700	700	0.0%
34785	Park User Fees	6,320	6,539	5,238	6,000	6,200	3.3%
34980	Other Service Charges	10,684	6,540	6,451	6,000	6,500	8.3%
34985	Service Charges-Fire Response	2,500	4,460	2,709	1,500	2,000	33.3%
34990	Administrative Charges	8,865	3,717	4,252	7,500	3,750	-50.0%
35101	Court Fines	41,421	43,805	25,447	32,000	35,000	9.4%
35103	Court Requested DARE fines	856	2,196	814	1,000	1,000	0.0%
36210	Interest Earnings	6,300	3,181	30,356	45,000	42,000	-6.7%
36214	Interest on Loan	6,000	2,500	-	-	-	0.0%
36216	Investment Income	16,555	33,817	18	-	-	0.0%
36217	Market Value Adjustment-Invest	14,809	1,599	-	-	-	0.0%
36219	Rents-Property	100	1,250	100	-	21,600	100.0%
36221	Rents-Other	40,751	40,751	34,000	40,800	40,750	-0.1%
36230	Contributions-Charitable	8,490	8,089	3,200	4,000	5,000	25.0%
36235	Miscellaneous Revenue-Fire Dis	58,404	43,730	-	38,821	39,891	2.8%
36240	Refund/Reimbursement	7,545	2,856	2,430	4,500	4,500	0.0%
36244	Misc Reimbursements	944	6,011	5,928	2,000	2,000	0.0%

GENERAL FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description	2011	2012	2013	2013	2014	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	
36245 POST Reimbursement-State of Mi	5,756	4,317	-	5,000	5,000	0.0%
36250 Miscellaneous Revenue	3,955	13,711	4,120	5,000	5,000	0.0%
39101 Gain on sale of fixed asset	6,590	5,250	13,914	-	-	0.0%
39202 Transfer-Electric Fund	285,000	285,000	237,500	285,000	285,000	0.0%
39203 Transfer-Sanitary Sewer	123,724	123,724	97,057	116,468	116,468	0.0%
39208 Transfer From Water Fund	123,724	123,724	22,708	27,250	27,250	0.0%
39209 Transfer-Electric Fund Admin.	100,470	100,470	119,167	143,000	143,000	0.0%
39214 Transfer MSA Maintenance	102,592	-	-	-	-	0.0%
39216 Transfer-TIF Project	3,932	-	-	-	-	0.0%
39218 Transfer - Closing Fund	10,139	-	-	-	-	0.0%
Total Revenues	7,012,370	7,130,743	3,775,237	6,849,789	7,246,838	5.8%
<b>Expenditures</b>						
41110 Legislative	146,450	132,091	136,734	155,075	158,809	2.4%
41320 Administration	289,067	291,237	233,849	298,754	306,792	2.7%
41410 Elections	-	17,155	-	-	21,550	100.0%
41500 Finance	320,137	309,649	258,197	316,146	333,372	5.4%
41600 Law	74,321	76,410	67,757	93,000	93,000	0.0%
41920 Information Technology	-	-	81,827	66,420	89,383	34.6%
41940 Buildings And Grounds	136,602	107,848	75,699	140,680	136,722	-2.8%
41950 Community Development	190,556	190,045	153,056	220,455	248,527	12.7%
42100 Police	1,484,619	1,528,584	1,241,893	1,512,705	1,679,203	11.0%
42150 Community Service	29,649	26,394	16,042	34,429	34,429	0.0%
42200 Fire	363,451	431,074	320,855	386,177	407,769	5.6%
42300 Civil Defense Operations	3,326	2,205	3,698	3,000	3,000	0.0%
42400 Building Inspection	92,066	83,400	79,991	81,850	88,500	8.1%
43000 Engineering	382,469	312,957	274,766	334,615	368,680	10.2%
43100 Street Maintenance	660,279	645,796	583,960	708,894	733,617	3.5%
43125 Snow Removal	154,756	128,372	152,054	176,341	181,223	2.8%
43140 Surface Water Management	39,010	37,057	31,626	47,443	-	-100.0%
43160 Street Lighting	84,872	84,706	70,786	89,000	101,600	14.2%
43170 Traffic Signs & Markings	26,291	27,178	27,490	39,731	42,978	8.2%
43220 Street Cleaning	51,754	48,997	20,017	53,472	49,370	-7.7%
45100 Recreation	100,000	100,000	83,333	100,000	100,000	0.0%
45200 Park Maintenance	426,111	421,717	359,758	451,485	495,670	9.8%
45500 Waseca Lesueur Regional Librar	183,815	181,771	106,745	182,362	63,000	-65.5%
45600 Transportation	25,500	20,400	10,200	20,400	20,400	0.0%
49210 Non Departmental General Expen	46,926	24,297	42,746	39,000	10,000	-74.4%
49220 Insurance	150,373	115,160	103,166	130,351	145,922	11.9%
49244 Flexible Benefit Plan	(3,752)	1,794	1,076	1,600	1,700	6.3%
49290 Appropriations	-	-	-	-	16,000	100.0%
49300 Transfers	1,165,166	1,456,842	1,080,634	1,166,404	1,349,122	15.7%
Total Expenditures	6,623,812	6,803,136	5,617,956	6,849,789	7,280,338	6.3%
Estimated Sales Tax Savings					(33,500)	
Total inc./(dec.) in fund balance	388,558	327,607	(1,842,719)	-	-	

## **Department: Legislative**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 54,374	\$ 54,374	\$ 54,375	\$ 54,459	0.2%
<b>Supplies</b>	357	682	400	400	0.0%
<b>Services &amp; Charges</b>	3,355	2,901	4,300	9,350	117.4%
<b>Charges</b>	88,364	74,134	96,000	94,600	-1.5%
<b>Total Expenditures</b>	<b>\$ 146,450</b>	<b>\$ 132,091</b>	<b>\$ 155,075</b>	<b>\$ 158,809</b>	<b>2.4%</b>

### **DEPARTMENT DESCRIPTION**

The City Council, comprised of the Mayor and six Council representatives, is the legislative body of the City government and is responsible for the formulation of City policy, enactment of legislation, adoption of the annual budget, control of revenues and appropriation of funds, levying taxes, and appointment of members to advisory boards/committees. The members of the City Council also constitute the Board of Equalization, which acts on valuation petitions.

The Mayor is elected at large and two (2) Council members are elected from each of the three (3) Wards, one (1) in each alternate election. Elections for the seven (7) member Council are held in even years. Council members are elected for a four (4) year term and the Mayor is elected for a two (2) year term.

### **2014 Budget Highlights**

The 2014 Legislative Department budget shows a budget increase of \$3,734 (2.4%). Significant changes are as follows:

- City Council wages budgeted the same as previous year
- \$4,200 increase in communications (City Council technology reimbursement)
- \$8,000 increase in Community Enhancements funding (\$33,000 total)
- \$10,000 decrease for B.E.S.T. of Waseca contribution (\$10,000 total)

### **Major Objectives Accomplished in 2012/2013**

- ✓ Continued to maintain service levels without a levy increase

### **2013/2014 Department Priorities**

- Budget development
- Coordination of projects between governmental units
- Continuing development of new residential subdivisions
- Emphasis on commercial growth opportunities

### **ACTIVITIES SCOPE**

- 24 City Council meetings
- 24 City Council work sessions
- Citizen contact
- Intergovernmental representation
- Budget approval
- Enact ordinances and resolutions
- Tax levy determination
- Board of Review
- Representation on Boards & Commissions

### **DEPARTMENTAL GOALS**

- To be responsive to citizen needs and concerns through enhanced community programs
- To provide municipal services through adoption of the City budget
- To ensure adequate facilities and services continue to be available to citizens in the area

### **CURRENT AND PROPOSED EXPENDITURES**

COMMUNICATIONS (Code 3200), includes costs for website maintenance.

DUES/SUBSCRIPTIONS (Code 4330), Minnesota Mayors Association, Coalition of Greater Minnesota Cities, League of Minnesota Cities, League of Minnesota Human Rights.

COMMUNITY PROJECTS (Code 4450), includes downtown flags, flower baskets and holiday decorations.

COMMUNITY ENHANCEMENTS (Code 4455), allocates funds for grants to outside agencies that provide a service to the community. The 2013 Community Enhancements fund, included funding to the Historical Society, Chamber of Commerce (July 4<sup>th</sup> Lakefest and fireworks), Art Center, Senior Center and Neighborhood Service Center.

### **PERSONNEL LEVELS**

City Council: Mayor elected at large and six (6) Council members elected for three (3) Wards.

LEGISLATIVE  
41110  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-41110-1010	Regular Employees	\$ 51,000	\$ 51,000	\$ 42,500	\$ 51,000	\$ 51,000	0.0%
101-41110-1200	FICA	437	437	728	437	873	99.8%
101-41110-1210	PERA	2,198	2,198	1,538	2,198	1,846	-16.0%
101-41110-1220	Medicare	739	739	616	740	740	0.0%
	<b>Total Personnel</b>	<u>54,374</u>	<u>54,374</u>	<u>45,382</u>	<u>54,375</u>	<u>54,459</u>	0.2%
<b>Supplies</b>							
101-41110-2000	Office Supplies	357	480	433	400	400	0.0%
101-41110-2050	Computer Supplies	-	181	-	-	-	0.0%
101-41110-2170	General Supplies	-	21	-	-	-	0.0%
	<b>Total Supplies</b>	<u>357</u>	<u>682</u>	<u>433</u>	<u>400</u>	<u>400</u>	0.0%
<b>Services &amp; Charges</b>							
101-41110-3200	Communications	56	38	1,965	50	4,250	8400.0%
101-41110-3300	Conferences and Schools	-	100	532	1,000	1,000	0.0%
101-41110-3350	Car Allowance/Mileage	-	-	389	250	600	140.0%
101-41110-3400	Publishing and Advertising	669	284	605	500	500	0.0%
101-41110-3500	Printing and Publishing	2,630	2,479	2,472	2,500	3,000	20.0%
	<b>Total Services and Charges</b>	<u>3,355</u>	<u>2,901</u>	<u>5,963</u>	<u>4,300</u>	<u>9,350</u>	117.4%
<b>Charges</b>							
101-41110-4330	Dues and Subscriptions	23,112	23,502	23,217	23,500	23,800	1.3%
101-41110-4440	Lodging Tax Payment to TVB	24,807	18,450	14,559	23,300	23,300	0.0%
101-41110-4450	Community/special projects	14,560	5,566	8,696	3,700	4,000	8.1%
101-41110-4455	Community Enhancements	25,000	25,374	18,333	25,000	33,000	32.0%
101-41110-4456	BEST Contribution	-	-	20,000	20,000	10,000	-50.0%
101-41110-4460	Human Rights Commission	154	266	151	500	500	0.0%
101-41110-4950	Computer Financing Account	731	976	-	-	-	0.0%
	<b>Total Charges</b>	<u>88,364</u>	<u>74,134</u>	<u>84,956</u>	<u>96,000</u>	<u>94,600</u>	-1.5%
TOTAL EXPENDITURES		<u>\$ 146,450</u>	<u>\$ 132,091</u>	<u>\$ 136,734</u>	<u>\$ 155,075</u>	<u>\$ 158,809</u>	2.4%

## **Department: Administration**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 274,122	\$ 279,393	\$ 287,954	\$ 293,492	1.9%
<b>Supplies</b>	2,631	3,712	2,000	2,000	0.0%
<b>Services &amp; Charges</b>	10,056	4,255	8,300	10,800	30.1%
<b>Charges</b>	2,257	3,877	500	500	0.0%
<b>Total Expenditures</b>	\$ 289,066	\$ 291,237	\$ 298,754	\$ 306,792	2.7%

### **DEPARTMENT DESCRIPTION**

The Administration provides overall administrative leadership necessary for the implementation of City Council policies, administration of the organization and the delivery of services to the citizens.

Our mission is to direct the administration of City departments; manage the processes through which City Council sets policy and ordinance; monitor legislative changes and coordinate interaction with other governmental organizations; recommend the annual operating and capital budgets for Council approval; and educate and involve the public in government processes.

### **2014 Budget Highlights**

The 2014 Administration Department budget shows a budgeted increase of \$8,038 or (2.7%).

Significant changes are as follows:

- Increased personnel by \$5,538
- Increased conferences and schools by \$1,000 for City Clerks conference/training
- Increased professional services by \$1,500 for union legal counsel

### **Major Objectives Accomplished in 2012/2013**

- ✓ Advised City Council on financial and legislative matters
- ✓ Kept the City Council apprised of all pertinent municipal activities through periodic briefings and other appropriate written documents
- ✓ Delivered services to the public in a cost-effective manner

### **2013/2014 Department Priorities**

- Advise City Council on financial and legislative matters
- Ensure Council directives are carried out
- Manage the process through which City Council sets policy and ordinance
- Promote interaction and teamwork among City employees in order to deliver quality services that add value to the community in a sound fiscal manner
- Provide timely and accurate information about City services

### **ACTIVITIES SCOPE**

- Set strategic direction for City
- Direct the administration for all City departments
- Annual budget planning
- Review real estate acquisition projects
- City Council meetings and study sessions
- Development of facilities management
- City Council Agenda Packets
- Staff meetings

- Charter Commission activities
- City newsletters
- Personnel management
- Monitor state legislative actions
- Oversight of economic/business development activities

#### **DEPARTMENTAL GOALS**

- To provide support services to the City Council in policy making
- Provide direction and coordination to departments in accord with City Council policies and community goals
- To ensure positive public communications and delivery of public service
- Implement system of personnel review and effective task delivery
- Continue and expand community projects and improvements through cooperation with intergovernmental agencies

#### **CURRENT AND PROPOSED EXPENDITURES**

SUPPLIES (Code 2000), Administration budget purchases office supplies such as binders, letterhead, envelopes, etc. also provides supplies for Charter Commission.

COMMUNICATIONS (Code 3200), includes costs for postage, cell phones, telephones.

CONFERENCES/SCHOOLS (Code 3300), includes costs for attending Coalition of Greater Minnesota Cities Conference, League of Minnesota Cities trainings and workshops.

DUES/SUBSCRIPTIONS (Code 4330), Minnesota City/County Manager's Association, and Rotary membership.

#### **PERSONNEL LEVELS**

1 City Manager  
1 Records Clerk  
1 Administrative Assistant



ADMINISTRATION  
41320  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-41320-1010	Regular Employees	\$ 189,153	\$ 193,845	\$ 164,035	\$ 197,552	\$ 205,193	3.9%
101-41320-1020	Overtime	2,070	3,350	1,487	4,000	4,000	0.0%
101-41320-1070	Car/Mileage Allowance	3,600	3,600	3,000	3,600	3,600	0.0%
101-41320-1090	Cellphone reimbursement	567	567	473	567	567	0.0%
101-41320-1100	Longevity	1,446	1,634	1,429	1,749	1,809	3.4%
101-41320-1200	FICA	11,204	11,564	10,463	12,863	13,340	3.7%
101-41320-1210	PERA	13,986	14,339	12,432	14,739	15,298	3.8%
101-41320-1220	Medicare	2,620	2,705	2,447	3,008	3,120	3.7%
101-41320-1250	Insurance rebate-health	1,260	1,260	2,050	1,260	2,460	95.2%
101-41320-1300	Insurance	33,859	32,039	21,513	33,934	32,167	-5.2%
101-41320-1310	VEBA Trust funding	13,150	13,150	10,300	13,300	10,300	-22.6%
101-41320-1330	Life Insurance	483	483	490	493	715	45.0%
101-41320-1340	Disability Insurance	724	857	738	889	923	3.8%
	<b>Total Personnel</b>	<u>274,122</u>	<u>279,393</u>	<u>230,857</u>	<u>287,954</u>	<u>293,492</u>	1.9%
<b>Supplies</b>							
101-41320-2000	Office Supplies	781	1,049	720	2,000	2,000	0.0%
101-41320-2050	Computer Supplies	1,850	2,658	-	-	-	0.0%
101-41320-2170	General Supplies	-	5	3	-	-	0.0%
	<b>Total Supplies</b>	<u>2,631</u>	<u>3,712</u>	<u>723</u>	<u>2,000</u>	<u>2,000</u>	0.0%
<b>Services &amp; Charges</b>							
101-41320-3000	Professional Services	1,095	46	777	-	1,500	100.0%
101-41320-3100	Contractual Services	3,689	1,930	121	3,500	3,500	0.0%
101-41320-3200	Communications	488	312	204	1,000	1,000	0.0%
101-41320-3300	Conferences and Schools	1,014	1,172	641	1,500	2,500	66.7%
101-41320-3350	Car Allowance/Mileage	469	-	-	300	300	0.0%
101-41320-3500	Printing and Publishing	3,301	795	(457)	2,000	2,000	0.0%
	<b>Total Services and Charges</b>	<u>10,056</u>	<u>4,255</u>	<u>1,677</u>	<u>8,300</u>	<u>10,800</u>	30.1%
<b>Charges</b>							
101-41320-4330	Dues and Subscriptions	83	1,275	591	500	500	0.0%
101-41320-4950	Computer Financing Account	2,174	2,602	-	-	-	0.0%
	<b>Total Charges</b>	<u>2,257</u>	<u>3,877</u>	<u>591</u>	<u>500</u>	<u>500</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 289,066</u>	<u>\$ 291,237</u>	<u>\$ 233,848</u>	<u>\$ 298,754</u>	<u>\$ 306,792</u>	2.7%

## **Department: Elections**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	% CHANGE
Personnel	\$ -	\$ 8,972	\$ -	\$ 13,000	100.0%
Supplies	-	1,843	-	2,100	100.0%
Services & Charges	-	6,340	-	6,450	100.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 17,155</b>	<b>\$ -</b>	<b>\$ 21,550</b>	<b>100.0%</b>

### **DEPARTMENT DESCRIPTION**

In accordance with State law and City Charter provisions, the City is responsible for the oversight of all elections (except for school elections). The County Auditor's office is responsible for the maintenance and updating of a permanent list of registered voters. The City of Waseca has approximately 5,000 registered voters. City election activities are directed by Administration and City employees are used during elections to assist in preparing polling places, delivering equipment and materials, and processing ballots.

#### **2014 Budget Highlights**

2014 is an election year, which is a \$21,550 increase from 2013. The proposed budget includes a wage increase for elections judges from \$7.25 to \$9.00 (\$1.75).

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Replaced six voting booths during the past election year

#### **2013/2014 Department Priorities**

- Plan and oversee all elections in conformance with applicable statutes
- Work closely with the County Auditor's office to ensure accurate results
- Successfully conduct elections so all voters are able to exercise their right to vote

### **ACTIVITIES SCOPE**

- General City elections held November in even numbered years
- Federal and State elections held in even numbered years
- Special elections as required
- Administer all election and voter registration procedures
- Recruitment and training of all election judges and chairpersons
- Legal publications and notifications
- Arrangement of polling places and the delivery and set-up of voting machines and supplies

### **PERSONNEL LEVELS**

Records Clerk (No cost allocated to elections budget)

6 Chairpersons, part-time

Approximately 40 Election Judges, part-time

ELECTIONS  
41410  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-41410-1030	Part-time Employees	\$ -	\$ 8,972	\$ -	\$ -	\$ 13,000	100.0%
	<b>Total Personnel</b>	-	8,972	-	-	13,000	100.0%
<b>Supplies</b>							
101-41410-2000	Office Supplies	-	1,843	-	-	2,100	100.0%
	<b>Total Supplies</b>	-	1,843	-	-	2,100	100.0%
<b>Services &amp; Charges</b>							
101-41410-3100	Contractual Services	-	6,000	-	-	6,000	100.0%
101-41410-3350	Car Allowance/Mileage	-	29	-	-	50	100.0%
101-41410-3400	Publishing and Advertising	-	311	-	-	400	100.0%
	<b>Total Services and Charges</b>	-	6,340	-	-	6,450	100.0%
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ 17,155	\$ -	\$ -	\$ 21,550	100.0%

## **Department: Finance**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 292,114	\$ 283,296	\$ 293,566	\$ 310,542	5.8%
<b>Supplies</b>	5,431	4,760	2,000	2,000	0.0%
<b>Services &amp; Charges</b>	19,488	16,808	19,730	19,980	1.3%
<b>Charges</b>	3,104	4,784	850	850	0.0%
<b>Total Expenditures</b>	<b>\$ 320,137</b>	<b>\$ 309,648</b>	<b>\$ 316,146</b>	<b>\$ 333,372</b>	<b>5.4%</b>

### **DEPARTMENT DESCRIPTION**

Activities of this department include accounting, treasury, financial management and human resources. The Finance Department is responsible for payroll, accounts payable, accounts receivable, cash receipting, special assessments, fixed asset oversight, audit, budget, debt, investments, insurance and human resources.

#### **2014 Budget Highlights**

The 2014 Finance Department budget shows a budgeted increase of \$17,226 (5.4%). The increase is primarily due to a \$16,976 increase in salaries and benefits.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Received a “clean audit opinion” and the Government Finance Officers Association Certificate of Achievement. The 2012 audit was completed early on April 15, 2013.
- ✓ Redeveloped monthly financial reports creating efficiency and ability to track more information
- ✓ Updated and completed the City’s 5-year Capital Improvement Plan 2013-2017
- ✓ Approved for USDA Rural Development loan funding for the City of Waseca Public Safety Building
- ✓ Assisted in the development of the Public Safety Building plans and construction
- ✓ Implemented electronic workflow for the accounts payable process (SIRE)
- ✓ Successfully filled vacancies/replacements for the director of engineering, patrol officer, seasonal parks, part-time patrol officers, waste water treatment plant supervisor, waste water treatment plant operator and seasonal public works.

#### **2013/2014 Department Priorities**

- Continue to make financial decisions based on a sustainable long-term outlook
- Maintain standards of accounting and financial reporting excellence
- Continue to transition human resource functions and develop consistent personnel guidelines
- Assist with Capital Improvement Plan (CIP) development and funding options
- Review and update City personnel policies
- Creation and proposal of a storm water utility
- Development of an internal water rate study
- Implement and comply with continually evolving health care reform regulations

### **ACTIVITIES SCOPE**

- Annual budget preparation and submittal of mandated reports
- Annual audit compliance and financial report preparation
- Annual personnel cost oversight
- Internal and external financial report preparation
- Expenditure disbursements

- Investments and cash analysis
- Insurance programs
- Cash receipting and records maintenance
- Debt issuance, management, and structure
- Grant management and reporting
- Human resources and personnel
- EDA financial oversight and reporting

### **DEPARTMENTAL GOALS**

- To plan, develop and implement sound financial and accounting policies, practices and controls, which are in the best interests of the City
- To interpret and communicate in a timely manner the results of the City's financial operations
- To administer, coordinate, and control all financial and accounting activities for the City to assure accuracy, completeness, and timeliness of resulting financial reports, etc.

### **CURRENT AND PROPOSED EXPENDITURES**

PROFESSIONAL SERVICES (Code 3000), provides for services required for the City audit and Certificate of Achievement in Financial Reporting, as well as financial and legal services related to debt, TIF, abatement and grant management.

CONFERENCES AND SCHOOLS (Code 3300), provides for training needed for Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB) compliance, TIF and abatement updates, Legislative updates, and any courses needed to maintain certifications.

PRINTING/PUBLISHING (Code 3500), includes the printing and publishing of mandated financial reports and budget summaries.

SUBSCRIPTIONS/MEMBERSHIPS (Code 4330), allocates for subscriptions and/or memberships to the Minnesota Government Finance Officers Association, the Government Finance Officers Association, and the Minnesota Society of CPA's.

### **PERSONNEL LEVELS**

1 Finance Director  
1 Accountant  
1.5 Finance Assistants

FINANCE  
41500  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-41500-1010	Regular Employees	\$ 193,562	\$ 200,561	\$ 170,339	\$ 206,188	\$ 213,477	3.5%
101-41500-1020	Overtime	-	-	-	1,000	1,000	0.0%
101-41500-1090	Cellphone reimbursement	540	540	450	540	540	0.0%
101-41500-1100	Longevity	932	905	754	979	1,350	37.9%
101-41500-1200	FICA	10,935	11,964	10,435	12,940	13,415	3.7%
101-41500-1210	PERA	14,183	14,655	12,764	15,092	15,647	3.7%
101-41500-1220	Medicare	2,557	2,798	2,441	3,026	3,137	3.7%
101-41500-1250	Insurance rebate-health	1,100	1,800	1,500	1,800	1,800	0.0%
101-41500-1300	Insurance	49,994	32,117	28,381	34,021	41,915	23.2%
101-41500-1310	VEBA Trust funding	16,875	16,500	16,500	16,500	16,500	0.0%
101-41500-1330	Life Insurance	610	552	560	552	800	44.9%
101-41500-1340	Disability Insurance	826	904	776	928	961	3.6%
	<b>Total Personnel</b>	<u>292,114</u>	<u>283,296</u>	<u>244,900</u>	<u>293,566</u>	<u>310,542</u>	5.8%
<b>Supplies</b>							
101-41500-2000	Office Supplies	1,329	2,821	803	2,000	2,000	0.0%
101-41500-2050	Computer Supplies	4,102	1,939	-	-	-	0.0%
	<b>Total Supplies</b>	<u>5,431</u>	<u>4,760</u>	<u>803</u>	<u>2,000</u>	<u>2,000</u>	0.0%
<b>Services &amp; Charges</b>							
101-41500-3000	Professional Services	11,976	11,328	7,540	14,000	14,000	0.0%
101-41500-3100	Contractual Services	32	42	876	-	-	0.0%
101-41500-3200	Communications	2,153	1,564	1,182	1,100	1,600	45.5%
101-41500-3300	Conferences and Schools	3,435	1,819	721	2,000	2,000	0.0%
101-41500-3350	Car Allowance/Mileage	281	419	706	480	480	0.0%
101-41500-3400	Publishing and Advertising	98	192	797	650	400	-38.5%
101-41500-3500	Printing and Publishing	1,513	1,444	139	1,500	1,500	0.0%
	<b>Total Services and Charges</b>	<u>19,488</u>	<u>16,808</u>	<u>11,961</u>	<u>19,730</u>	<u>19,980</u>	1.3%
<b>Charges</b>							
101-41500-4330	Dues and Subscriptions	955	525	535	850	850	0.0%
101-41500-4950	Computer Financing Account	2,149	4,259	-	-	-	0.0%
	<b>Total Charges</b>	<u>3,104</u>	<u>4,784</u>	<u>535</u>	<u>850</u>	<u>850</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 320,137</u>	<u>\$ 309,648</u>	<u>\$ 258,199</u>	<u>\$ 316,146</u>	<u>\$ 333,372</u>	5.4%

## **Department: Law**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Services &amp; Charges</b>	\$ 74,321	\$ 76,410	\$ 93,000	\$ 93,000	0.0%
<b>Total Expenditures</b>	\$ 74,321	\$ 76,410	\$ 93,000	\$ 93,000	0.0%

### **DEPARTMENT DESCRIPTION**

The City retains a private law firm to handle civil matters. This contractual system allows the cost of legal services to be matched with the types of service provided, without ongoing financial obligations for fringe benefits, membership costs and overhead. The Criminal prosecution is coordinated with the Waseca County Attorney through a legal services agreement.

#### **2014 Budget Highlights**

The 2014 Law Department is budgeted at the same amount as 2013.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Prosecuted violations of municipal and state law on behalf of the citizens of Waseca
- ✓ Advised City Manager, City Council and all appropriate City personnel on various legal issues in order to best protect the interests of the City, to ensure compliance with City, State and Federal laws

#### **2013/2014 Department Priorities**

- Prosecute violations of municipal and state law on behalf of the citizens of Waseca
- Appearing in litigation on behalf of the City and its officials
- Work with City officials to continue to develop a preventative law approach to lessen risk and litigation exposure

### **ACTIVITIES SCOPE**

- Lawsuits and claims
- Civil and criminal suits
- Court appearances
- Coordination and research
- Representation at meetings and community forums

### **CURRENT AND PROPOSED EXPENDITURES**

PROFESSIONAL SERVICES (Code 3000), provides for legal services for the City

CONTRACTUAL SERVICES (Code 3100), provides for fees relating to Codification

### **PERSONNEL LEVELS**

Private law firm - contractual service

County Attorney's office-per mutual agreement

LAW  
41600  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
101-41600-3000	Professional Services	\$ 73,168	\$ 73,636	\$ 62,935	\$ 90,000	\$ 90,000	0.0%
101-41600-3100	Contractual Services	1,153	2,774	4,822	3,000	3,000	0.0%
<b>Total Services and Charges</b>		<u>74,321</u>	<u>76,410</u>	<u>67,757</u>	<u>93,000</u>	<u>93,000</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 74,321</u>	<u>\$ 76,410</u>	<u>\$ 67,757</u>	<u>\$ 93,000</u>	<u>\$ 93,000</u>	0.0%



## **Department: Buildings & Grounds**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Supplies</b>	\$ 12,390	\$ 19,185	\$ 20,480	\$ 20,522	0.2%
<b>Services &amp; Charges</b>	75,104	66,929	104,000	86,000	-17.3%
<b>Charges</b>	49,106	21,734	16,200	30,200	86.4%
<b>Total Expenditures</b>	<u>\$ 136,600</u>	<u>\$ 107,848</u>	<u>\$ 140,680</u>	<u>\$ 136,722</u>	<u>-2.8%</u>

### **DEPARTMENT DESCRIPTION**

Buildings and Grounds serve as a centralized account for City Hall's maintenance and operation expenditures. As a centralized department for facility operations, most of the expenditures relate to ongoing ordinary building expenditures, maintenance of safe conditions and compliance with applicable building, fire, and safety codes.

#### **2014 Budget Highlights**

The 2014 Buildings & Grounds Department shows a budgeted decrease of \$3,958 (-2.8%). The current budget must be able to react to unanticipated building repairs as well as current contracted cleaning/garbage removal services.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Economically maintaining the roofs of all City owned buildings. Some of the roofs are currently under warranty, so we will need to start planning for those to expire in the next two years
- ✓ The City acquired the Erickson building and purchased the rubber roof membrane warranty which runs through 2015, however the roof is in good condition
- ✓ Removed asbestos and mold from the Erickson building while it was being used as cold storage
- ✓ Coordinated City Hall HVAC unit replacements with the CIP, starting in 2013 we will be replacing one unit per year until all five units are replaced
- ✓ Replaced an aging drinking fountain and bathroom receptacles in the men's bathroom
- ✓ Installed a new FM radio antenna on the top of the water tower by City Hall
- ✓ Repaired Library rubber roof membrane

#### **2013/2014 Department Priorities**

- To maintain all of the City's buildings within budget and keep the appearances of all buildings in good condition
- Analyze the need for roof replacement in the future
- Repair, maintain, and upgrade City Hall as is required
- Develop comprehensive citywide facility status and maintenance plan
- Oversee contracts for maintenance services and equipment operations
- Purchasing coordination with cooperative purchase ventures
- Replace City Hall's HVAC units

### **ACTIVITIES SCOPE**

- Building utilities
- Communications
- Building and facilities maintenance
- Photocopier and equipment maintenance

### **DEPARTMENTAL GOALS**

- Continue to provide proper public facility maintenance services to ensure that a neat and orderly environment may be provided for the transaction of public business.
- To provide physical maintenance of public facilities to include proper repairs and preventive maintenance scheduling so as to maximize the expected life value of public investments.

### **CURRENT AND PROPOSED EXPENDITURES**

OFFICE SUPPLIES (Code 2000), is used for the purchase of photocopier and other supplies

GENERAL SUPPLIES (Code 2170), provides for maintenance supplies, flags, floor mats, and recycling supplies

CITY SHOP CHARGES (Code 2240), costs related to vehicle maintenance

CONTRACTUAL SERVICES (Code 3100), janitorial, building service charges, safety alarms and telecommunications related to the operation of City Hall

UTILITIES (Code 3800), electric, gas, utility and sanitary garbage service costs

BUILDING/STRUCTURE/MAINTENANCE (Code 4000), allocated for air conditioning, heating, roof and general building repairs

### **PERSONNEL LEVELS**

No Personnel Allocated

BUILDINGS & GROUNDS  
41940  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Supplies</b>							
101-41940-2000	Office Supplies	\$ 1,789	\$ 3,847	\$ 3,309	\$ 3,000	\$ 3,000	0.0%
101-41940-2120	Motor Fuels	-	3,566	1,095	-	-	0.0%
101-41940-2170	General Supplies	5,091	6,260	3,953	9,500	9,500	0.0%
101-41940-2220	Vehicle Maintenance	85	424	-	-	-	0.0%
101-41940-2230	Building Repair/Maintenance Su	1,485	2,360	2,950	5,000	5,000	0.0%
101-41940-2240	City Shop Charges	3,940	2,728	372	2,980	3,022	1.4%
	<b>Total Supplies</b>	<u>12,390</u>	<u>19,185</u>	<u>11,679</u>	<u>20,480</u>	<u>20,522</u>	0.2%
<b>Services &amp; Charges</b>							
101-41940-3000	Professional Services	-	-	-	1,000	-	-100.0%
101-41940-3100	Contractual Services	39,032	31,892	25,227	37,000	47,000	27.0%
101-41940-3200	Communications	4,666	4,981	5,262	6,000	6,000	0.0%
101-41940-3800	Utilities	31,406	30,056	28,497	60,000	33,000	-45.0%
	<b>Total Services and Charges</b>	<u>75,104</u>	<u>66,929</u>	<u>58,986</u>	<u>104,000</u>	<u>86,000</u>	-17.3%
<b>Charges</b>							
101-41940-4000	Repair and Maintenance	12,548	11,729	5,034	16,200	30,200	86.4%
101-41940-4800	Property Taxes Due to County	36,022	-	-	-	-	0.0%
101-41940-4950	Computer Financing Account	536	10,005	-	-	-	0.0%
	<b>Total Charges</b>	<u>49,106</u>	<u>21,734</u>	<u>5,034</u>	<u>16,200</u>	<u>30,200</u>	86.4%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 136,600</u>	<u>\$ 107,848</u>	<u>\$ 75,699</u>	<u>\$ 140,680</u>	<u>\$ 136,722</u>	-2.8%

## **Department: Information Technology**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	% CHANGE
Supplies	\$ -	\$ -	\$ 14,100	\$ 37,201	163.8%
Services & Charges	-	-	36,120	36,092	-0.1%
Charges	-	-	16,200	16,090	-0.7%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,420</b>	<b>\$ 89,383</b>	<b>34.6%</b>

### **DEPARTMENT DESCRIPTION**

For 2013, City staff is proposing the creation of the Information Technology department to better track the costs and coordinate the use of its technology resources. The City currently hires an outside contractor to manage both the hardware and software needs of the City.

#### **2014 Budget Highlights**

The City has budgeted \$89,383 for Information Technology in 2014. Prior to 2013, these dollars were charged to departments based on actual hardware costs (i.e. computer replacement) and software support/license fees were allocated based on the number of computers. The overall Information Technology budget was increased by \$22,963 for scheduled computer replacement, police server, a new backup system, and printers/monitors.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Increases security and control of the City's data through physically securing the server, remote access monitoring, and internet content filtering
- ✓ Developed and implemented more sophisticated data backups
- ✓ Replaced 12 employee workstations

#### **2013/2014 Department Priorities**

- Increase response time to employee computer issues
- Schedule replacement of 12 employee workstations
- Continue documentation and training of practices and policies

### **ACTIVITIES SCOPE**

- Software/hardware support
- Server management
- Data back-up
- Software licenses fees
- Maintain computer replacement schedule

### **DEPARTMENTAL GOALS**

- To provide support services to City department and employees
- To ensure the City maintains the technical resources it needs to deliver services to the public the most efficient way possible

### **CURRENT AND PROPOSED EXPENDITURES**

SUPPLIES (Code 2050), budgets for the cost of all City hardware including replacement workstations, servers, printers and monitors, and other misc. hardware

COMMUNICATIONS (Code 3100), includes the cost of contractual computer support

SOFTWARE LICENSE FEES (Code 4950), budgets for the costs of the annual computer license fees including finance software (Civic Systems, Admins) and building inspections (Permit Works)

#### **PERSONNEL LEVELS**

The City's Information Technology is supported through contracted services

INFORMATION TECHNOLOGY  
41920  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Supplies</b>							
101-41920-2050	Computer Supplies	\$ -	\$ -	\$ 25,306	\$ 14,100	\$ 37,201	163.8%
	<b>Total Supplies</b>	-	-	25,306	14,100	37,201	163.8%
<b>Services &amp; Charges</b>							
101-41920-3100	Contractual Services	-	-	40,174	36,120	36,092	-0.1%
	<b>Total Services and Charges</b>	-	-	40,174	36,120	36,092	-0.1%
101-41920-4950	Software License Fees	-	-	14,211	16,200	16,090	-0.7%
	<b>Total Charges</b>	-	-	14,211	16,200	16,090	-0.7%
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 79,691	\$ 66,420	\$ 89,383	34.6%

## **Department: Community Development**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 143,079	\$ 147,982	\$ 155,151	\$ 162,366	4.7%
<b>Supplies</b>	2,093	3,274	1,500	3,000	100.0%
<b>Services &amp; Charges</b>	14,277	7,140	34,600	34,700	0.3%
<b>Charges</b>	31,107	31,649	29,204	48,461	65.9%
<b>Total Expenditures</b>	\$ 190,556	\$ 190,045	\$ 220,455	\$ 248,527	12.7%

### **DEPARTMENT DESCRIPTION**

#### **Planning and Zoning:**

The Planning Director oversees Community Development Department operations and staff, writes grant applications, serves on various ad-hoc committees, and provides staff services to the Planning Commission, Heritage Preservation Commission (HPC), and Economic Development Authority (EDA). Planning activities include study of particular planning and zoning issues; review, analysis, and public hearings related to land use and zoning requests and proposals such as variances, conditional use permits, rezonings, subdivisions, Comprehensive Plan updates and amendments, zoning and subdivision ordinance amendments, and environmental review. Other planning activities include review and approval of sign permits, site plan review, and advising the general public on specific planning, zoning, and land use questions.

#### **Economic Development:**

Economic Development activities include administration of the community's tax increment financing districts, tax abatement program, revolving loan funds and other economic development assistance programs. The Economic Development Authority manages the Clear Lake Press Fund, and the IRP Revolving Loan Fund, RBEG Revolving Loan Fund; makes recommendations on economic development and related programs, including their policies and procedures; and serves as an advocate for maintaining and expanding the economic health and vitality of the community. Since the EDA was established, many new tax increment districts and tax abatements have been utilized to assist with the development of new businesses, affordable housing, business expansion and job creation, and to redevelop blighted areas of the community. The EDA developed the South Industrial Park and has sold all but one lot to facilitate economic development. The EDA makes recommendations to the City Council on the purchase and redevelopment of other properties within the community.

#### **Heritage Preservation:**

Heritage Preservation activities include review of exterior alterations to National Register properties and properties participating in the Clear Lake Press and Downtown Rehabilitation Small Cities Development Program; establishing, reviewing and making recommendations on heritage preservation goals and objectives in the Comprehensive Plan; conducting studies related to preservation activities and educating the public about the importance of preservation, and procuring grant funds to undertake preservation related activities.

#### **2014 Budget Highlights**

The 2014 Community Development Department budget shows a small budgeted increase to accommodate training and continuing education as well as office equipment and storage needs. Funds have been allocated for full funding of recodification of Land Usage Regulations. Tax abatement

payments increased by \$19,057, as a result of the Berry Pallets tax abatement payment beginning in 2014.

### Major Objectives Accomplished in 2012/2013

#### Economic Development

- ✓ RBEG program marketing, however, no loans have been advanced
- ✓ IRP loan granted and closed, program policies, guidelines, and application process established, and marketing. No loans have been advanced.
- ✓ Participation in B.E.S.T
- ✓ Participation in Community Growth Initiative (CGI) Bio-business website project
- ✓ Tax Abatements:
  - Winegar, Inc.
  - Elegant Creations Granite, Marble and More, LLC
  - Berry Pallets, Inc.
  - Folie-Miller Properties
- ✓ Sale of Lots 4-8 South Industrial Park to Berry Pallets
- ✓ Comprehensive Plan Update, including preparation of a West Interchange Infrastructure Study
- ✓ Attendance at American Planning Associations National Conference
- ✓ Allocation of funds to downtown business loop signs for the Highway 14 bypass

#### Planning

- ✓ Comprehensive Plan Update-ready for public comment
- ✓ Code amendments related to electronic message boards, self-storage facilities, wind energy conversion systems
- ✓ Commercial/Industrial Developments Approved:
  - Berry Pallets new construction
  - Winegar, Inc. expansion
  - Elegant Creations Granite, Marble and More, LLC expansion
  - Folie-Miller Contracting, LLC
- ✓ Residential/Public Semi-Public Developments Approved
  - South Side Apartments
  - Christ the King Subdivision
  - Waseca Public Safety Center
- ✓ International Property Maintenance Code-in draft form, under legal review
- ✓ Attendance at American Planning Association National Conference

#### Heritage Preservation

- ✓ Trowbridge Park Bandstand-designated and zoned as a local Heritage Preservation site
- ✓ Grants for Historic Properties Survey received from multiple donors
- ✓ Historic Properties Survey and Report completed
- ✓ Attendance at State Historic Preservation Conference and National Alliance of Preservation Commissions Biennial Forum
- ✓ Site review of El Molino Mexican Restaurant exterior renovations in conjunction with the Clear Lake Press and Small Cities loan programs
- ✓ Trowbridge Park Bandstand Plans and Specifications-preliminary review
- ✓ News articles for Heritage Preservation Month
- ✓ Review of Waseca Art Center renovation related stairs and railings
- ✓ Training and Education:
  - Attendance at the National Association of Preservation Commission's biannual conference in Norfolk, VA on scholarships from SHPO
  - HPC Chair and one member attended the SHPO annual conference on scholarships from SHPO
  - Staff attended the American Planning Association's National Conference



## 2013/2014 Department Priorities

### Economic Development

- Economic development planning for the west interchange
- IRP and RBEG Revolving Loan Fund marketing and management
- Marketing and Sale of EDA and City Owned Properties for Development
- Update EDA Website
- Community Visibility related to TH-14 Bypass
- Partner with B.E.S.T. of Waseca to further the economic development goals of Waseca
- Work with the Waseca Planning Commission and City Council on Comprehensive Plan update including West and South Interchange Planning
- Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community
- Development Review Process and Procedures
- Land usage code updates
- Continued participation in Community Growth Initiative

### Planning

- Complete Comprehensive Plan update
- Complete International Property Maintenance Code amendment and begin implementation
- Land Usage Codes Update
- Review Development, Site Plan, Building Permit review process; recommend and implement new review process
- Implement new filing system and expand use of Permit Works for zoning documentation
- Corridor visibility and enhancements
- Planning and Zoning web page

### Heritage Preservation

- Historic Downtown Design Guidelines/Corresponding Code Amendments
- Restoration plan and specifications for renovation of Trowbridge Bandstand
- Designation of a Downtown Historic District
- HPC Web Page

### **ACTIVITIES SCOPE**

- Planning Commission meetings, including public notification and staff reports on proposals
- Planning and zoning studies; maintenance of current demographic and economic data
- Zoning, site plan, and subdivision review
- Special projects involving land use, comprehensive community planning, annexation, redevelopment, and housing
- Grant applications, management and reporting
- EDA project initiation/communication/development
- Management and reporting related to Revolving Loan Funds
- Study planning and zoning issues affecting the City and adjacent townships
- Major project development negotiations and oversight

### **DEPARTMENTAL GOALS**

- Work with developers, City Council, City Manager, and City staff on development proposals and new plats to the mutual benefit of the community and the developers. Work with City officials and staff, County staff and commission, and the Woodville Township Board and St. Mary Township board on annexation, planning and zoning issues.
- Study/recommend appropriate zoning map and Zoning Ordinance changes that reflect the updated

- Comprehensive Plan and changing market trends
- Work on commercial, industrial, and residential expansion needs as developers and community growth direct
- Provide a high level of quality customer service

### **CURRENT AND PROPOSED EXPENDITURES**

PERSONNEL (Codes 1010-1300), provides for one Planning Director and Planning Assistant

PROFESSIONAL SERVICES (Code 3000), covers land usage regulations update, property appraisals, filings, and engineering or related professional services in the areas of community planning and zoning, TIF and abatement structures, and administration of other existing rehabilitation and economic development funds.

CONFERENCE/SCHOOLS (Code 3300), provides for continuing education credits and professional development

ADVERTISING/PUBLISHING (Code 3400), publication of legal notices, as required by State law, and community development information. Fees for zoning requests help cover costs associated with processing applications and providing mandated notices

TAX ABATEMENT PAYMENT (Code 4310), provides for abatement payments paid to participants

DUES/SUBSCRIPTIONS (Code 4330), allows for supplementary memberships in planning associations and related organizations

### **PERSONNEL LEVELS**

Planning Director

Community Development Assistant

COMMUNITY DEVELOPMENT  
41950  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-41950-1010	Regular Employees	\$ 105,063	\$ 109,044	\$ 92,069	\$ 114,482	\$ 117,387	2.5%
101-41950-1020	Overtime	1,304	1,981	1,390	2,000	2,000	0.0%
101-41950-1070	Car/Mileage Allowance	-	-	240	-	720	100.0%
101-41950-1090	Cellphone reimbursement	495	540	450	540	540	0.0%
101-41950-1100	Longevity	423	543	437	540	540	0.0%
101-41950-1200	FICA	6,521	6,712	5,892	7,289	7,514	3.1%
101-41950-1210	PERA	7,706	8,047	6,990	8,484	8,695	2.5%
101-41950-1220	Medicare	1,525	1,570	1,378	1,705	1,757	3.0%
101-41950-1250	Insurance rebate-health	2,200	2,400	2,000	2,400	2,400	0.0%
101-41950-1300	Insurance	12,982	12,162	10,645	12,770	15,735	23.2%
101-41950-1310	VEBA Trust funding	4,144	4,150	4,150	4,150	4,150	0.0%
101-41950-1330	Life Insurance	328	345	350	276	400	44.9%
101-41950-1340	Disability Insurance	388	488	419	515	528	2.5%
	<b>Total Personnel</b>	<u>143,079</u>	<u>147,982</u>	<u>126,410</u>	<u>155,151</u>	<u>162,366</u>	4.7%
<b>Supplies</b>							
101-41950-2000	Office Supplies	972	1,260	574	1,000	1,000	0.0%
101-41950-2050	Computer Supplies	821	1,985	-	-	-	0.0%
101-41950-2170	General Supplies	300	29	-	500	2,000	300.0%
	<b>Total Supplies</b>	<u>2,093</u>	<u>3,274</u>	<u>574</u>	<u>1,500</u>	<u>3,000</u>	100.0%
<b>Services &amp; Charges</b>							
101-41950-3000	Professional Services	11,517	2,898	108	30,500	30,500	0.0%
101-41950-3200	Communications	609	734	477	1,000	1,000	0.0%
101-41950-3300	Conferences and Schools	182	946	1,841	1,200	1,500	25.0%
101-41950-3350	Car Allowance/Mileage	305	396	195	400	200	-50.0%
101-41950-3400	Publishing and Advertising	1,335	2,159	2,460	1,300	1,300	0.0%
101-41950-3500	Printing and Publishing	329	7	-	200	200	0.0%
	<b>Total Services and Charges</b>	<u>14,277</u>	<u>7,140</u>	<u>5,081</u>	<u>34,600</u>	<u>34,700</u>	0.3%
<b>Charges</b>							
101-41950-4310	Tax Abatement Payments	29,601	29,601	20,497	28,604	47,661	66.6%
101-41950-4330	Dues and Subscriptions	430	745	495	600	800	33.3%
101-41950-4950	Computer Financing Account	1,076	1,303	-	-	-	0.0%
	<b>Total Charges</b>	<u>31,107</u>	<u>31,649</u>	<u>20,992</u>	<u>29,204</u>	<u>48,461</u>	65.9%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 190,556</u>	<u>\$ 190,045</u>	<u>\$ 153,057</u>	<u>\$ 220,455</u>	<u>\$ 248,527</u>	12.7%

## **Department: Police**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 1,283,024	\$ 1,326,810	\$ 1,326,697	\$ 1,465,866	10.5%
<b>Supplies</b>	109,638	110,005	97,108	101,437	4.5%
<b>Services &amp; Charges</b>	67,072	67,951	69,300	92,300	33.2%
<b>Charges</b>	24,885	23,819	19,600	19,600	0.0%
<b>Total Expenditures</b>	<b>\$ 1,484,619</b>	<b>\$ 1,528,585</b>	<b>\$ 1,512,705</b>	<b>\$ 1,679,203</b>	<b>11.0%</b>

### **DEPARTMENT DESCRIPTION**

The Police Department is responsible for the enforcement of State laws and local ordinances and the protection of life and property from criminal or related activities in the community. The department also performs many services for the protection, safety, and convenience of the public.

#### **2014 Budget Highlights**

The 2014 Police Department budget shows an overall budget increase of \$166,498 (11.0%), mainly as a result of a \$139,169 increase in personnel. The increase includes an anticipated 45 percent increase in health insurance, step and salary adjustments, and an increase in the City's required contribution to Police/Fire PERA from 14.4% to 15.3%. In 2014, the part-time records clerk will also be working full-time. In 2012, the Police Department budget was decreased by \$111,868 (-6.7%), mainly as a result of the elimination of the 32 hours part-time officer position and a change from the full-time records clerk position to a part-time position. The Police budget also includes increases of \$2,000 for building repair, \$5,000 for contractual services and \$18,000 for utilities (previously budgeted in buildings and grounds) for the Public Safety building.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Creation of the Waseca Police Department Citizens Academy – September 2012
- ✓ Rental Housing Licensing
- ✓ Re-establishment of the Law Enforcement Explorer program
- ✓ Streamlined internal Public Nuisance violation processes
- ✓ Notified as a recipient of a three year \$400,000 Safe Haven: Supervised Visitation and Safe Exchange Grant
- ✓ Collaborated with Waseca Human Society on feral cat project
- ✓ Purchased a new in-car camera system with forfeiture funds

#### **2013/2014 Department Priorities**

- Explore outside grant funding sources for expenditures
- The investigation of crimes, including the processing of crime scenes and interviewing victims, suspects, and witnesses
- The enforcement of traffic laws regulated by federal and state laws, and local ordinances
- Provide statute and court mandated protection to victims of crime and reduce violence against women by actively working with the CADA of Waseca County agency
- Provide proactive police services to the community to include; DARE, crime prevention programs safety programs, Night to Unite, and other services or programs identified by the community
- Respond and react to an increasing call load with focus on the severity levels

### **ACTIVITIES SCOPE**

- D.A.R.E. Program-Waseca Central Intermediate School

- Bike Safety Education
- Traffic Safety for ongoing safety problems
- Crime Prevention programs and community safety presentations
- Public education programming [child abuse, drugs, bike safety, safety fairs, identity theft/scams educational opportunities]
- Law Enforcement Explorer program
- Waseca Police Reserves program
- School Liaison Officer program
- Law enforcement internship for college students
- Community Policing
- Crime Free Multi Housing
- National Night Out event
- Fingerprinting and safety Clinics
- “Project Childsafe”
- Identity Theft/Scams Brochure and Education
- South Central Drug Investigation Unit member

### **DEPARTMENTAL GOALS**

- The continued professional response and resolution of citizen complaints, which include calls of a criminal nature and “quality of life” issues
- The expansion of traffic enforcement with special attention on traffic safety
- The management and compliance of local establishments in regards to state and local laws governing alcohol and tobacco
- The education of the community on public safety issues
- The evaluation of criminal offenses, with specific focus on the reduction of clearance rates.
- Maintain a training program that provides educational and training opportunities for staff, which addresses the needs of the department and community
- Focus and expand drug investigations
- The continued liaison efforts with schools and social services with special emphasis on interventions with “at risk” children and families
- Reduce criminal activity in our dense housing units with focus placed on crime free multi housing
- Enhance the emergency operations plan
- Maintain staffing levels
- Surveillance through wireless technology

### **CURRENT AND PROPOSED EXPENDITURES**

In 2014, the Waseca Police Department will need to replace or upgrade two vehicles, one vehicle used by a Detective and another used by the Sergeants. The Department will also need to purchase equipment and radios for the planned county-wide communication upgrade to the 800 MHZ system.

### **PERSONNEL LEVELS**

2014 personnel levels will remain the same.

POLICE  
42100  
2014 Budget

				2013			
	2011	2012	YTD as of	2013	2014	PERCENT	
	ACTUAL	ACTUAL	10/31/2013	BUDGET	BUDGET	CHANGE	
<b>Expenditures</b>							
<b>Personnel</b>							
101-42100-1010	Regular Employees	\$ 834,748	\$ 854,246	\$ 705,756	\$ 872,287	\$ 952,649	9.2%
101-42100-1020	Overtime	1,696	2,134	677	2,000	2,000	0.0%
101-42100-1021	Overtime-Extra shift	24,158	33,068	27,706	23,000	23,000	0.0%
101-42100-1022	Overtime-Court Time	2,421	2,000	488	4,500	4,500	0.0%
101-42100-1023	Overtime-Investigations	4,608	3,418	3,146	6,500	6,500	0.0%
101-42100-1030	Part-time Employees	29,463	58,968	46,039	54,000	30,049	-44.4%
101-42100-1080	Clothing/Uniform Allowance	7,612	7,872	8,394	11,250	10,500	-6.7%
101-42100-1100	Longevity	5,531	5,993	5,173	6,540	7,020	7.3%
101-42100-1200	FICA	4,494	4,461	3,928	4,526	5,418	19.7%
101-42100-1210	PERA	4,461	5,130	4,520	5,293	6,336	19.7%
101-42100-1220	Medicare	11,901	12,617	10,649	13,473	14,346	6.5%
101-42100-1230	Pera (Police & Fire)	118,710	126,465	108,009	123,292	138,008	11.9%
101-42100-1250	Insurance rebate-health	12,950	13,900	9,900	14,400	13,200	-8.3%
101-42100-1300	Insurance	127,533	113,724	108,599	118,066	171,215	45.0%
101-42100-1301	Insurance- PERA Disablitant	31,948	25,832	15,612	19,075	22,108	15.9%
101-42100-1310	VEBA Trust funding	55,575	51,144	52,275	42,550	51,550	21.2%
101-42100-1330	Life Insurance	2,128	2,139	2,217	2,139	3,300	54.3%
101-42100-1340	Disability Insurance	3,087	3,699	3,142	3,806	4,167	9.5%
	<b>Total Personnel</b>	<u>1,283,024</u>	<u>1,326,810</u>	<u>1,116,230</u>	<u>1,326,697</u>	<u>1,465,866</u>	10.5%
<b>Supplies</b>							
101-42100-2000	Office Supplies	3,743	4,511	2,955	4,000	4,000	0.0%
101-42100-2050	Computer Supplies	2,887	2,474	(2)	500	500	0.0%
101-42100-2120	Motor Fuels	38,401	33,129	27,698	36,000	36,000	0.0%
101-42100-2170	General Supplies	370	11,867	520	6,000	6,000	0.0%
101-42100-2180	Uniforms	9,319	10,803	1,851	6,500	6,500	0.0%
101-42100-2190	Safety equipment	12,624	10,619	6,522	5,000	5,000	0.0%
101-42100-2210	Equipment Parts	3,440	365	934	3,000	3,000	0.0%
101-42100-2220	Vehicle Maintenance	1,206	1,809	1,343	2,000	2,000	0.0%
101-42100-2230	Building Repair/Maintenance Su	357	-	-	-	2,500	100.0%
101-42100-2240	City Shop Charges	37,291	34,428	14,065	34,108	35,937	5.4%
	<b>Total Supplies</b>	<u>109,638</u>	<u>110,005</u>	<u>55,886</u>	<u>97,108</u>	<u>101,437</u>	4.5%
<b>Services &amp; Charges</b>							
101-42100-3000	Professional Services	4,755	4,149	2,669	4,000	4,000	0.0%
101-42100-3100	Contractual Services	16,095	11,670	13,088	9,000	14,000	55.6%
101-42100-3200	Communications	19,044	17,602	15,186	21,000	21,000	0.0%
101-42100-3250	Shared Records/Communications	3,804	6,642	13,577	12,000	12,000	0.0%
101-42100-3300	Conferences and Schools	12,975	15,562	10,860	15,000	15,000	0.0%
101-42100-3350	Car Allowance/Mileage	166	-	-	-	-	0.0%
101-42100-3400	Publishing and Advertising	636	492	-	300	300	0.0%
101-42100-3500	Printing and Publishing	9,597	11,834	391	8,000	8,000	0.0%
101-42100-3800	Utilities	-	-	-	-	18,000	100.0%
	<b>Total Services and Charges</b>	<u>67,072</u>	<u>67,951</u>	<u>55,771</u>	<u>69,300</u>	<u>92,300</u>	33.2%
<b>Charges</b>							
101-42100-4040	Repair/Maintenace-Equipment	5,214	3,827	2,232	4,000	4,000	0.0%
101-42100-4330	Dues and Subscriptions	2,040	2,142	1,952	2,000	2,000	0.0%
101-42100-4340	Drug Investigation and forfeit	-	-	-	1,000	1,000	0.0%
101-42100-4370	SWAT Program Costs	2,535	4,900	4,646	2,500	2,500	0.0%
101-42100-4600	Dare Program	3,483	3,455	2,820	3,600	3,600	0.0%
101-42100-4610	Police Reserve Costs	2,559	718	-	2,500	2,500	0.0%
101-42100-4620	Police Liaison Costs	504	555	429	500	500	0.0%
101-42100-4640	Prevention Programs	2,077	1,704	1,386	1,500	1,500	0.0%
101-42100-4650	Police Separation Contribution	1,100	-	500	1,500	1,500	0.0%
101-42100-4940	Safety Program	-	10	43	500	500	0.0%
101-42100-4950	Computer Financing Account	5,373	6,508	-	-	-	0.0%
	<b>Total Charges</b>	<u>24,885</u>	<u>23,819</u>	<u>14,008</u>	<u>19,600</u>	<u>19,600</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 1,484,619</u>	<u>\$ 1,528,585</u>	<u>\$ 1,241,895</u>	<u>\$ 1,512,705</u>	<u>\$ 1,679,203</u>	11.0%

## **Department: Community Service**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 16,499	\$ 16,387	\$ 18,929	\$ 18,929	0.0%
<b>Supplies</b>	233	244	500	500	0.0%
<b>Services &amp; Charges</b>	12,917	9,764	15,000	15,000	0.0%
<b>Total Expenditures</b>	\$ 29,649	\$ 26,395	\$ 34,429	\$ 34,429	0.0%

### **DEPARTMENT DESCRIPTION**

This department is supervised by the Police Department and is responsible for the school community aides and animal control issues.

#### **2014 Budget Highlights**

The 2014 Community Service Department costs remain the same and the 2014 service levels remain unchanged.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Maintained the ability to monitor and enforce animal control ordinances and state laws
- ✓ Maintained a safe environment for pedestrians while they arrive and leave school areas

#### **2013/2014 Department Priorities**

- Maintained a high level of school traffic safety. No one (children, parents, visitors, staff, and community aides) sustained any injuries due to the presence of the community aides

### **ACTIVITIES SCOPE**

- Supervise the crossing guard program, which provides school-aged children assistance crossing assigned streets and avenues
- Animal control within the City-enforce ordinances relating to animals at large

### **DEPARTMENTAL GOALS**

- The safe crossing of children on roadways within the community
- Signing of a contract between the City of Waseca and the Animal Medical Center of Waseca

### **CURRENT AND PROPOSED EXPENDITURES**

COMMUNITY AIDES (Code 1040), allows for crossing guard salaries

GENERAL SUPPLIES (Code 2170), provides for safety equipment of community aides

CONTRACTUAL SERVICES (Code 3100), allocates for animal board and disposal costs

### **PERSONNEL LEVELS**

8 Part-time Community Aides

COMMUNITY SERVICE  
42150  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-42150-1040	Crossing Guards	\$ 15,324	\$ 15,226	\$ 11,673	\$ 17,584	\$ 17,584	0.0%
101-42150-1200	FICA	952	941	734	1,090	1,090	0.0%
101-42150-1220	Medicare	223	220	172	255	255	0.0%
	<b>Total Personnel</b>	<u>16,499</u>	<u>16,387</u>	<u>12,579</u>	<u>18,929</u>	<u>18,929</u>	0.0%
<b>Supplies</b>							
101-42150-2170	General Supplies	187	79	-	300	300	0.0%
101-42150-2180	Uniforms	46	165	64	200	200	0.0%
	<b>Total Supplies</b>	<u>233</u>	<u>244</u>	<u>64</u>	<u>500</u>	<u>500</u>	0.0%
<b>Services &amp; Charges</b>							
101-42150-3100	Contractual Services	12,917	9,764	3,400	15,000	15,000	0.0%
	<b>Total Services and Charges</b>	<u>12,917</u>	<u>9,764</u>	<u>3,400</u>	<u>15,000</u>	<u>15,000</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 29,649</u>	<u>\$ 26,395</u>	<u>\$ 16,043</u>	<u>\$ 34,429</u>	<u>\$ 34,429</u>	0.0%



## **Department: Fire Department**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 264,013	\$ 290,001	\$ 291,540	\$ 311,824	7.0%
<b>Supplies</b>	48,377	40,588	40,962	43,520	6.2%
<b>Services &amp; Charges</b>	37,972	43,222	41,175	42,175	2.4%
<b>Charges</b>	13,090	13,631	10,250	10,250	0.0%
<b>Capital Outlay</b>	-	43,633	2,250	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 363,452</b>	<b>\$ 431,075</b>	<b>\$ 386,177</b>	<b>\$ 407,769</b>	<b>5.6%</b>

### **DEPARTMENT DESCRIPTION**

The Fire Department is responsible for the protection of life and property, including fire suppression, rescue, first responders to hazardous spills, and prevention from the hazards of fire. Prevention activities include fire inspections and education of the public in matters of fire safety and prevention. The Department is currently composed of a part-time Fire Chief and three full-time firefighter/drivers and 34 volunteer firefighters. Full-time personnel perform inspections and full-time and voluntary personnel perform fire prevention activities. Based on conditions including the quality of the Fire Department and its equipment, the City maintains a fire insurance rating of Class Four, (Class One as the highest rating and Class Ten as the lowest rating) which is an insurance industry standard rating.

The Waseca volunteer firefighters also serve as volunteers to Waseca Rural Fire District, as the City has an agreement with the townships to share costs and equipment in return for reimbursement. The Waseca Fire Department developed the following mission statement: *The Waseca Fire Department is committed to educate, protect, respect, serve and help all.*

### **2014 Budget Highlights**

The 2014 Fire Department budget shows a budgeted increase of \$21,592 (5.6%). Significant changes are as follows:

- \$20,284 increase in personnel costs (mainly part-time employees and health insurance)
- \$2,000 increase in general supplies based on previous years' actual costs

### **2013/2014 Department Priorities**

- Develop fit testing program for breathing apparatus-coordinate with local law enforcement
- School System Fire Prevention (Safe House & Rides Home for Learning)
- Update of standard operating procedures and bylaws (yearly)
- Conducting fire extinguisher demonstrations for schools and industry
- Working with daycares on fire safety
- Work with building official to develop inspection plan for downtown businesses
- Development of disaster response training-coordinated with other governmental agencies
- Review and enhancement of job positions
- Train with new equipment to meet OSHA & NFPA standards

### **Major Objectives Accomplished in 2012/2013**

- ✓ 617 Fire and rescue calls during 2011

### **ACTIVITIES SCOPE**

- Early Childhood Development Fair
- 24 Training drills

- Fish Fry-Street Dance fund raiser
- Rental housing inspections
- Fire Prevention Week - Open House
- Onion ring stand-fund raiser
- Tours and fire prevention talks for school system
- Fire inspection of all commercial buildings
- Community outreach
- Safe House Community Program at all area schools
- Grant research & writing
- Mini Rescue Pumper grant completion

### **DEPARTMENTAL GOALS**

- To plan and coordinate the development of an efficient and effective program of fire protection, suppression and prevention for the residents of Waseca
- Continually review and evaluate all phases of the ongoing department operations, staff training and the development of programs as a basis for developing improved organization methods and policies
- Work on joint goals with all other agencies
- Work with industry on fire prevention
- Develop plans to help elderly with emergency response and fire prevention

### **CURRENT AND PROPOSED EXPENDITURES**

CITY SHOP CHARGES (Code 2240), costs related to vehicle maintenance

CONFERENCES AND SCHOOLS (Code 3300), allocates funds for regional fire schools and meetings, sectional schools - State fire schools, State Fire Department Conference, and State Fire Chiefs Conference

TRAINING (Code 3310), allocates funds for training expenses

SUBSCRIPTIONS/MEMBERSHIPS (Code 4330), allocates funds for the Minnesota Fire Department Association, the Minnesota Fire Chiefs Association, the Regional Firefighters Association, and Safety Officers Association

### **PERSONNEL LEVELS**

- 1 Chief (Part-time)
- 1 Assistant Chief (Volunteer)
- 2 Captains (Volunteers)
- 2 Lieutenants (Volunteers)
- 3 Motor Operators (Fulltime, On-duty Commanders)
- 1 Secretary (Volunteer)
- 2 Safety Officers (Volunteer)
- 2 Training Officer (Volunteer)
- 30 Volunteers

FIRE  
42200  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-42200-1010	Regular Employees	\$ 112,863	\$ 120,232	\$ 100,692	\$ 122,718	\$ 127,028	3.5%
101-42200-1020	Overtime	25,343	25,111	25,452	28,000	28,000	0.0%
101-42200-1030	Part-time Employees	54,538	67,973	43,090	57,043	62,043	8.8%
101-42200-1080	Clothing/Uniform Allowance	1,800	1,800	1,800	1,800	1,800	0.0%
101-42200-1100	Longevity	899	2,007	1,876	2,340	2,400	2.6%
101-42200-1200	FICA	3,449	4,140	2,884	3,351	3,661	9.3%
101-42200-1210	PERA	832	840	725	832	832	0.0%
101-42200-1220	Medicare	2,808	3,018	2,516	2,429	2,493	2.6%
101-42200-1230	Pera (Police & Fire)	20,087	21,008	18,962	22,472	24,546	9.2%
101-42200-1250	Insurance rebate-health	2,400	1,500	1,000	1,200	1,200	0.0%
101-42200-1300	Insurance	31,658	34,209	30,915	37,057	45,224	22.0%
101-42200-1310	VEBA Trust funding	6,275	7,006	11,125	11,125	11,125	0.0%
101-42200-1330	Life Insurance	621	621	630	621	900	44.9%
101-42200-1340	Disability Insurance	440	536	462	552	572	3.6%
	<b>Total Personnel</b>	<u>264,013</u>	<u>290,001</u>	<u>242,129</u>	<u>291,540</u>	<u>311,824</u>	7.0%
<b>Supplies</b>							
101-42200-2000	Office Supplies	1,241	747	683	1,500	1,500	0.0%
101-42200-2050	Computer Supplies	1,240	618	-	-	-	0.0%
101-42200-2120	Motor Fuels	3,541	4,563	4,111	5,000	5,000	0.0%
101-42200-2160	Extinguisher Supplies	2,372	1,944	1,312	1,200	1,200	0.0%
101-42200-2170	General Supplies	3,884	7,921	2,259	2,400	4,500	87.5%
101-42200-2180	Uniforms	11,043	10,350	11,123	10,000	10,000	0.0%
101-42200-2190	Safety equipment	1,850	913	750	1,500	1,500	0.0%
101-42200-2210	Equipment Parts	4,957	3,144	4,807	4,000	4,000	0.0%
101-42200-2220	Vehicle Maintenance	-	44	7	-	-	0.0%
101-42200-2230	Building Repair/Maintenance Su	3,417	1,679	1,372	4,400	4,400	0.0%
101-42200-2240	City Shop Charges	14,736	8,645	6,127	10,712	11,170	4.3%
101-42200-2400	Small Tools	96	20	-	250	250	0.0%
	<b>Total Supplies</b>	<u>48,377</u>	<u>40,588</u>	<u>32,551</u>	<u>40,962</u>	<u>43,520</u>	6.2%
<b>Services &amp; Charges</b>							
101-42200-3100	Contractual Services	7,976	6,769	3,751	8,000	8,000	0.0%
101-42200-3200	Communications	4,965	3,872	4,422	4,000	4,000	0.0%
101-42200-3300	Conferences and Schools	5,262	5,843	1,448	5,000	5,000	0.0%
101-42200-3310	Training/Special Drills	4,762	10,986	6,189	6,750	6,750	0.0%
101-42200-3350	Car Allowance/Mileage	273	333	273	-	-	0.0%
101-42200-3400	Publishing and Advertising	224	231	129	425	425	0.0%
101-42200-3800	Utilities	14,510	15,188	14,580	17,000	18,000	5.9%
	<b>Total Services and Charges</b>	<u>37,972</u>	<u>43,222</u>	<u>30,792</u>	<u>41,175</u>	<u>42,175</u>	2.4%
<b>Charges</b>							
101-42200-4000	Repair and Maintenance	2,852	7,526	5,407	7,500	7,500	0.0%
101-42200-4040	Repair/Maintenace-Equipment	4,385	41	1,032	-	-	0.0%
101-42200-4100	Rent	2,100	2,100	-	-	-	0.0%
101-42200-4330	Dues and Subscriptions	2,570	2,661	2,511	2,750	2,750	0.0%
101-42200-4950	Computer Financing Account	1,183	1,303	-	-	-	0.0%
	<b>Total Charges</b>	<u>13,090</u>	<u>13,631</u>	<u>8,950</u>	<u>10,250</u>	<u>10,250</u>	0.0%
<b>Capital Outlay</b>							
101-42200-5300	Improvements	-	-	-	2,250	-	-100.0%
101-42200-5400	Machinery	-	43,633	6,434	-	-	0.0%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>43,633</u>	<u>6,434</u>	<u>2,250</u>	<u>-</u>	-100.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ 363,452</u>	<u>\$ 431,075</u>	<u>\$ 320,856</u>	<u>\$ 386,177</u>	<u>\$ 407,769</u>	5.6%

## **Department: Civil Defense Department**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Charges</b>	\$ 3,326	\$ 2,205	\$ 3,000	\$ 3,000	0.0%
<b>Total Expenditures</b>	\$ 3,326	\$ 2,205	\$ 3,000	\$ 3,000	0.0%

### **DEPARTMENT DESCRIPTION**

This department has been created to account for the placement and maintenance of emergency sirens. These sirens are located throughout the community to provide the most effective protection to the outside public.

### **2014 Budget Highlights**

The 2014 Civil Defense is budgeted at the same level as 2013.

### **ACTIVITIES SCOPE**

- The City has placed and maintained six (6) sirens. The upgrades and maintenance of the sirens include battery backup, pole replacement, inspections and warranty work.
  1. Elm Avenue West (Relocated from Deml Ford/Bowling Alley)
  2. Media Com
  3. Fire Station
  4. Well #5
  5. Memorial Park
  6. Bunker Drive
- Ongoing testing of siren system and site effectiveness determination
- Planned system enhancements as annexation and growth create coverage expansion needs

### **CURRENT AND PROPOSED EXPENDITURES**

REPAIRS/MAINTENANCE (Code 4000), allocated for limited siren maintenance

CIVIL DEFENSE OPERATIONS  
42300  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Charges</b>							
101-42300-4000	Repair and Maintenance	\$ 3,326	\$ 2,205	\$ 3,698	\$ 3,000	\$ 3,000	0.0%
	<b>Total Charges</b>	<u>3,326</u>	<u>2,205</u>	<u>3,698</u>	<u>3,000</u>	<u>3,000</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 3,326</u>	<u>\$ 2,205</u>	<u>\$ 3,698</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	0.0%

## **Department: Building Inspections**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 11,677	\$ -	\$ -	\$ -	0.0%
<b>Supplies</b>	1,292	4,920	1,000	1,000	0.0%
<b>Services &amp; Charges</b>	78,291	77,505	80,500	87,500	8.7%
<b>Charges</b>	806	976	350	-	-100.0%
<b>Total Expenditures</b>	\$ 92,066	\$ 83,401	\$ 81,850	\$ 88,500	8.1%

### **DEPARTMENT DESCRIPTION**

The Building Inspection Department is responsible for inspection services for building construction (including plumbing and mechanical), issuing all building related permits for the City, inspection of rental properties, backflow prevention program for the City, day care and foster care inspections to ensure the safety of the residents along with the county social services personnel, and inspection of school facilities.

#### **2014 Budget Highlights**

The 2014 Building Inspections Department budget shows a budgeted increase of \$6,650 (8.1%).

Significant changes are as follows:

- Building inspector position expected to be contracted in 2014
- Building inspector contract is budgeted at \$87,000 (90 percent of revenues)

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Contracted Building Inspector in 2012 and 2013

#### **2013/2014 Department Priorities**

- Oversee and enforce State Health Department backflow prevention laws
- Conduct State required daycare and foster care safety, fire and health inspections
- Rental housing inspections to make sure rental properties meet City Code
- Inspection of structures that are in dilapidated condition and enforcing the State Building Code for safety and health reasons
- Coordination of plan review with the other departments of the City, including zoning, utilities and public safety

### **ACTIVITIES SCOPE**

- Plan review for residential and commercial construction projects
- Issuing and maintaining records of all permits
- Preparing and submitting all State, County and City required reports on building inspections
- Scheduled inspections for new construction, and remodeling, including building code, plumbing code, mechanical code and fire code
- Oversee and enforce State Health Department backflow prevention laws
- Collection of permit fees
- Conduct State required day care and foster care safety, fire and health inspections
- Rental housing inspections to make sure rental properties meet City Code
- Inspection of structures that are in dilapidated condition and enforcing the State Building Code for safety and health reasons, including the City Council's request to conduct a proactive inspection for the downtown business district

- Inspection of school facilities as required by State Statute
- Ensure drainage for new construction/remodeling meets City requirements

#### **DEPARTMENTAL GOALS**

- Continue to educate local builders on the elements and details required for a complete building plan and the new International Building Code (IBCO) instituted by the State in 2003
- Strive for 100% building code compliance in all building permit projects through accurate plan review and thorough inspections

#### **CURRENT AND PROPOSED EXPENDITURES**

SUPPLIES (Code 2000), includes printing forms required by the state for building permits (major expenditure) and other office supplies and general miscellaneous supplies

PROFESSIONAL SERVICES (Code 3000), for contracted building inspection services

SERVICES AND CHARGES (Code 3100), includes potential need for specialized expertise if needed, as well as wetland mitigation issues relating to proposed building sites and development

COMMUNICATIONS (Code 3200), provides for plan review and code enforcement correspondence, mailings of permits to applicants, and miscellaneous correspondence

#### **PERSONNEL LEVELS**

1 - Building Official (Will be contracted in 2014)

BUILDING INSPECTION  
42400  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-42400-1010	Regular Employees	\$ 2,391	\$ -	\$ -	\$ -	\$ -	0.0%
101-42400-1110	Severance Pay	9,251	-	-	-	-	0.0%
101-42400-1200	FICA	296	-	-	-	-	0.0%
101-42400-1210	PERA	55	-	-	-	-	0.0%
101-42400-1220	Medicare	69	-	-	-	-	0.0%
101-42400-1300	Insurance	(402)	-	-	-	-	0.0%
101-42400-1330	Life Insurance	17	-	-	-	-	0.0%
	<b>Total Personnel</b>	<u>11,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<b>Supplies</b>							
101-42400-2000	Office Supplies	988	201	235	1,000	1,000	0.0%
101-42400-2050	Computer Supplies	-	4,600	-	-	-	0.0%
101-42400-2120	Motor Fuels	192	-	-	-	-	0.0%
101-42400-2220	Vehicle Maintenance	-	16	-	-	-	0.0%
101-42400-2240	City Shop Charges	112	103	-	-	-	0.0%
	<b>Total Supplies</b>	<u>1,292</u>	<u>4,920</u>	<u>235</u>	<u>1,000</u>	<u>1,000</u>	0.0%
<b>Services &amp; Charges</b>							
101-42400-3000	Professional Services	77,813	77,431	79,689	80,000	87,000	8.8%
101-42400-3200	Communications	256	74	68	500	500	0.0%
101-42400-3300	Conferences and Schools	201	-	-	-	-	0.0%
101-42400-3500	Printing and Publishing	21	-	-	-	-	0.0%
	<b>Total Services and Charges</b>	<u>78,291</u>	<u>77,505</u>	<u>79,757</u>	<u>80,500</u>	<u>87,500</u>	8.7%
<b>Charges</b>							
101-42400-4330	Dues and Subscriptions	-	-	-	350	-	-100.0%
101-42400-4950	Computer Financing Account	806	976	-	-	-	0.0%
	<b>Total Charges</b>	<u>806</u>	<u>976</u>	<u>-</u>	<u>350</u>	<u>-</u>	-100.0%
<b>TOTAL EXPENDITURES</b>							
		<u>\$ 92,066</u>	<u>\$ 83,401</u>	<u>\$ 79,992</u>	<u>\$ 81,850</u>	<u>\$ 88,500</u>	8.1%



## **Department: Engineering**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 261,550	\$ 194,912	\$ 267,153	\$ 287,880	7.8%
<b>Supplies</b>	10,262	9,674	9,862	11,050	12.0%
<b>Services &amp; Charges</b>	106,946	104,132	53,900	66,050	22.5%
<b>Charges</b>	3,711	4,239	3,700	3,700	0.0%
<b>Total Expenditures</b>	<b>\$ 382,469</b>	<b>\$ 312,957</b>	<b>\$ 334,615</b>	<b>\$ 368,680</b>	<b>10.2%</b>

### **DEPARTMENT DESCRIPTION**

The Engineering department is responsible for engineering services including; survey, design, construction, and administration for major infrastructure including; streets, wastewater collection system, water supply, storage and distribution system, storm water management system, bike and pedestrian pathways, street signs and traffic signals. The Engineering Department provides engineering advice for; other departments, Administration, City Council and citizens. The Engineering staff consists of the Director of Engineering, two engineering technicians and a half-time contracted GIS technician.

The Director of Engineering is responsible for the oversight of the areas of street maintenance, storm sewer, sanitary sewer collection, park maintenance (including water park), building inspection, airport maintenance and operation and buildings and grounds facilities.

Engineering services for projects are generally charged out to benefiting enterprise departments, included in assessable charges, and allocated to appropriate grant funds on the basis of actual time spent.

### **2014 Budget Highlights**

The 2014 Engineering Department budget shows a budgeted increase of \$34,065 (10.2%). Significant changes are as follows:

- Addition of an engineering seasonal employee of \$6,201
- Addition of a PEG channel employee of \$11,363 (unbudgeted in 2013)
- Increase in contract for shared GIS position with Waseca County of \$4,000
- Increase in professional services of \$8,400

### **Major Objectives Accomplished in 2012/2013**

- ✓ Street Maintenance and Reconstruction completed
- ✓ Completed Comprehensive Plan Update

### **2013/2014 Department Priorities**

- Street maintenance and construction prioritization and completion
- Develop and maintain the City's mapping systems, including GIS
- Develop and maintain the City's infrastructure maintenance records
- Providing Engineering advice to City Administration and City Council
- Compliance with storm water management
- Development of capital plan and funding options for community infrastructure program
- Capital improvement project administration, design and construction, and annual street maintenance projects

### **ACTIVITIES SCOPE**

- Preparation of construction plans, specifications and contracts
- Presenting information on projects to the City Council, targeted citizen groups, other agencies
- Oversight of bidding process and contract administration
- Administration of Municipal State Aid System
- Administration of right-of-way use
- Develop and maintain the City's mapping systems, including GIS
- Develop and maintain the City's infrastructure maintenance records
- Providing managerial oversight for Streets, Parks, Building Inspection, Engineering, Water Quality, Buildings and Grounds, Airport, Sewer Collection System, review of future planning for City, coordination with State, Federal and other governmental agencies

### **DEPARTMENTAL GOALS**

- Maximize use of City dollars through effective infrastructure analysis and management such as Pavement Management System, Global Information System related infrastructure management implementation
- Coordinate development of Storm Water Management Plan
- Extensive use and development of GIS system, work with the County to seek method to convert GIS data
- Expand use of Pavement Management System for projecting future expenses
- Set up and update standard specifications file
- Develop and update design and inspection standards

### **CURRENT AND PROPOSED EXPENDITURES**

REGULAR EMPLOYEES(Code 1010-1340), reflects salaries for the City Engineer and Technicians

SUPPLIES (Code 2000), operational supplies for engineering services

PROFESSIONAL SERVICES (Code 3000), Contracted professional services

CONTRACTED SERVICES (Code 4000), GIS support, software maintenance, wetland consultant.

CONFERENCES AND SCHOOLS (Code 3300), reflects expenses for the Minnesota MPWA Fall conference, Spring City Engineers Conference, fall MPWA Congress, GIS training and MnDOT Certifications

DUES & SUPPLIES(Code 4330), Engineering publications, MnDOT technical subscriptions, APWA, and AutoCAD Tech Support

### **PERSONNEL LEVELS**

Director of Engineering

Senior Engineering Technician

Engineering Technician

Seasonal Engineering Employee (new)

GIS personnel (currently a shared position with Waseca County)

ENGINEERING  
43000  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-43000-1010	Regular Employees	\$ 190,160	\$ 134,158	\$ 155,848	\$ 192,997	\$ 199,334	3.3%
101-43000-1020	Overtime	9,196	3,684	5,383	2,000	2,000	0.0%
101-43000-1030	Part-time Employees	-	9,621	11,179	-	16,367	100.0%
101-43000-1070	Car/Mileage Allowance	-	-	240	-	720	100.0%
101-43000-1090	Cellphone reimbursement	1,080	1,080	1,350	1,620	1,620	0.0%
101-43000-1100	Longevity	1,618	1,629	1,310	1,620	1,620	0.0%
101-43000-1200	FICA	12,500	9,207	10,690	12,291	13,743	11.8%
101-43000-1210	PERA	14,581	10,405	12,552	14,255	14,714	3.2%
101-43000-1220	Medicare	2,923	2,153	2,500	2,874	3,214	11.8%
101-43000-1250	Insurance rebate-health	3,600	2,763	2,900	2,400	3,600	50.0%
101-43000-1300	Insurance	15,786	13,755	14,583	25,595	22,201	-13.3%
101-43000-1310	VEBA Trust funding	9,000	5,500	6,900	10,150	7,150	-29.6%
101-43000-1330	Life Insurance	483	391	543	483	700	44.9%
101-43000-1340	Disability Insurance	623	566	684	868	897	3.3%
	<b>Total Personnel</b>	<u>261,550</u>	<u>194,912</u>	<u>226,662</u>	<u>267,153</u>	<u>287,880</u>	7.8%
<b>Supplies</b>							
101-43000-2000	Office Supplies	900	902	1,520	2,400	2,400	0.0%
101-43000-2050	Computer Supplies	4,067	3,034	-	500	500	0.0%
101-43000-2120	Motor Fuels	2,105	1,947	1,690	2,400	3,400	41.7%
101-43000-2170	General Supplies	1,256	2,463	1,012	2,800	2,800	0.0%
101-43000-2190	Safety equipment	289	168	153	500	500	0.0%
101-43000-2210	Equipment Parts	56	19	-	300	300	0.0%
101-43000-2220	Vehicle Maintenance	-	32	-	-	-	0.0%
101-43000-2240	City Shop Charges	1,589	1,109	1,574	962	1,150	19.5%
	<b>Total Supplies</b>	<u>10,262</u>	<u>9,674</u>	<u>5,949</u>	<u>9,862</u>	<u>11,050</u>	12.0%
<b>Services &amp; Charges</b>							
101-43000-3000	Professional Services	100,496	97,228	6,713	6,600	15,000	127.3%
101-43000-3100	Contractual Services	3,146	3,436	32,402	40,500	44,500	9.9%
101-43000-3200	Communications	790	1,240	1,235	2,000	2,000	0.0%
101-43000-3300	Conferences and Schools	2,514	1,950	970	4,000	4,000	0.0%
101-43000-3350	Car Allowance/Mileage	-	-	285	500	250	-50.0%
101-43000-3400	Publishing and Advertising	-	278	-	300	300	0.0%
	<b>Total Services and Charges</b>	<u>106,946</u>	<u>104,132</u>	<u>41,605</u>	<u>53,900</u>	<u>66,050</u>	22.5%
<b>Charges</b>							
101-43000-4040	Repair/Maintenace-Equipment	678	679	53	2,500	2,500	0.0%
101-43000-4330	Dues and Subscriptions	298	308	498	1,200	1,200	0.0%
101-43000-4950	Computer Financing Account	2,735	3,252	-	-	-	0.0%
	<b>Total Charges</b>	<u>3,711</u>	<u>4,239</u>	<u>551</u>	<u>3,700</u>	<u>3,700</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 382,469</u>	<u>\$ 312,957</u>	<u>\$ 274,767</u>	<u>\$ 334,615</u>	<u>\$ 368,680</u>	10.2%

## **Department: Street Maintenance**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 270,928	\$ 297,206	\$ 296,190	\$ 324,451	9.5%
<b>Supplies</b>	244,655	230,971	266,437	269,949	1.3%
<b>Services &amp; Charges</b>	114,603	114,958	124,642	124,642	0.0%
<b>Charges</b>	30,096	2,658	21,625	14,575	-32.6%
<b>Total Expenditures</b>	\$ 660,282	\$ 645,793	\$ 708,894	\$ 733,617	3.5%

### **DEPARTMENT DESCRIPTION**

The Street Maintenance Department is responsible for the repair and maintenance of all City streets, sanitary sewers, storm sewers, storm water ponds, and parking lots. The Maintenance Superintendent assigns personnel, and costs are distributed according to the area in which they work. Areas include pavement maintenance, concrete maintenance, snow and ice removal, traffic marking/signs/signals, street cleaning, equipment maintenance, weed control, storm and sanitary sewer maintenance, periodically park maintenance, and water main maintenance, as well as any other areas assigned by the Director of Engineering.

### **2014 Budget Highlights**

The 2014 Street Maintenance Department budget shows a budgeted increase of \$24,723 (3.5%).

Significant changes are as follows:

- Added a seasonal street employee, this position was hired in 2013. Salaries and applicable payable taxes of this position total \$12,065
- Total personnel costs increased by \$28,261, as a result of the addition of the seasonal street employee, budgeted salary adjustments and health insurance increases
- Motor fuels were increased by \$10,000 to cover the increasing costs of fuel
- Decreased general supplies by \$10,475 based on actual costs of previous years
- Decrease to repair/maintenance – equipment of \$6,800 as a result of moving the streets share of annual Bobcat upgrade to equipment replacement

### **Major Objectives Accomplished in 2012/2013**

- ✓ The Street Department has completed overlays for the City instead of hiring contractors to do the work
- ✓ We have successfully utilized our own track blacktop paver and milling machine at a cost savings to the City
- ✓ Completed street maintenance and patch work to other streets to try to ensure a safe travelable road for the public
- ✓ We have an outfall line from the Wastewater Treatment Plant that runs to the Le Sueur River, we were able to remove a strip of trees and brush from about the outfall line (2,224 feet long and 50 feet wide) to stop the roots from growing into the pipe. We also cut 5,816 feet of roots from inside of our outfall line pipe with a root cutter that attaches to our jetter.
- ✓ The City is planning to line the outfall line from the Wastewater Treatment Plant to the river through the wooded areas to stop root intrusion from growing into the joints of the pipe.

### **2013/2014 Department Priorities**

- To continue to do overlays for the City, and maintain the infrastructure within the City
- Repair the largest portion of City streets to the condition levels of past years
- Continue to repair sidewalks each year as far as the budget will allow, when possible, we are currently

grinding off offset joints on our City sidewalks instead of replacing each bad panel. This saves money and eliminates trip hazards on City sidewalks. We hope to get through the whole town in two years.

- To finish inspecting the City sidewalks for offset joints and other trip hazards

#### **ACTIVITIES SCOPE**

- Maintain and repair the streets, sidewalks, alleys, and walkways in accordance with the City's Pavement Management Policy
- Annual maintenance of approximately 48 miles of streets
- Inspect the system annually and compare to the anticipated Pavement Condition Index
- Provide traffic control and safety zones when necessary

#### **DEPARTMENTAL GOALS**

- To plan, develop, coordinate and supervise a comprehensive maintenance program for all City streets, sidewalks, and alleys in accordance with the City's Pavement Management Policy
- Through ongoing inspections, ensure the condition of the streets is accurately reflected in the Pavement Management Records
- Ensure the system is safe for the travel of the general public
- Cross training with the other Public Works departments for more effective and efficient operations
- Develop standards for street patching
- Complete lining of the outfall line from the treatment plant to the Le Sueur river
- Install a permanent generator at County Road 57 Lift Station this year

#### **CURRENT AND PROPOSED EXPENDITURES**

Code 1010-1340, REGULAR EMPLOYEES (Code 1010-1340), anticipated cost of maintaining streets, alleys and sidewalks, however, costs fluctuate depending on where personnel are needed annually amongst several areas of responsibility

Code 2120, MOTOR FUELS (Code 2120), fuel for equipment used to maintain the system

Code 2170, GENERAL SUPPLIES (Code 2170), allocates for patching and repair material, asphalt, concrete, gravel, safety equipment, and miscellaneous

Code 2240, CITY SHOP CHARGES (Code 2240), costs related to vehicle maintenance

Code 3100, CONTRACTURAL SERVICES (Code 3100), provides for seal coat, crack seal (costs are also allocated to Municipal State Aid Maintenance fund), uniforms, landfill charges and dust treatment

Code 3300, CONFERENCES AND SCHOOLS (Code 3300), MPWA conference, safety school, computer training

Code 4000, REPAIR, MAINTENANCE (Code 4000), provides for roof repair on the truck storage building

Code 4040, REPAIR, EQUIPMENT (Code 4040), provides for bobcat upgrade

#### **PERSONNEL LEVELS**

- 1 - Maintenance Superintendent
- 1 - Street & Sewer Supervisor
- 6 - Public Works Maintenance personnel

STREET MAINTENANCE  
43100  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-43100-1010	Regular Employees	\$ 186,225	\$ 209,358	\$ 182,303	\$ 201,889	\$ 209,035	3.5%
101-43100-1020	Overtime	2,294	2,467	1,313	10,909	10,909	0.0%
101-43100-1030	Part-time Employees	-	-	3,390	-	5,670	100.0%
101-43100-1090	Cellphone reimbursement	2,103	2,411	2,052	2,041	2,041	0.0%
101-43100-1100	Longevity	1,703	2,105	1,796	2,127	2,155	1.3%
101-43100-1200	FICA	11,728	14,163	11,724	13,167	13,956	6.0%
101-43100-1210	PERA	13,763	16,734	13,736	15,250	16,172	6.0%
101-43100-1220	Medicare	2,743	3,312	2,742	3,080	3,264	6.0%
101-43100-1250	Insurance rebate-health	4,788	4,788	3,249	4,536	3,888	-14.3%
101-43100-1300	Insurance	29,795	26,778	30,646	28,125	41,374	47.1%
101-43100-1310	VEBA Trust funding	14,336	13,581	15,667	13,581	14,202	4.6%
101-43100-1330	Life Insurance	669	633	1,260	596	864	45.0%
101-43100-1340	Disability Insurance	781	876	1,378	889	921	3.6%
	<b>Total Personnel</b>	<u>270,928</u>	<u>297,206</u>	<u>271,256</u>	<u>296,190</u>	<u>324,451</u>	9.5%
<b>Supplies</b>							
101-43100-2000	Office Supplies	433	128	175	450	450	0.0%
101-43100-2050	Computer Supplies	4,852	3,110	-	-	-	0.0%
101-43100-2120	Motor Fuels	54,968	54,284	47,593	51,000	61,000	19.6%
101-43100-2170	General Supplies	81,318	93,265	108,374	125,475	55,000	-56.2%
101-43100-2171	Street Patching	-	-	-	-	60,000	100.0%
101-43100-2180	Uniforms	5,769	5,081	4,472	7,400	7,400	0.0%
101-43100-2190	Safety equipment	112	67	-	-	-	0.0%
101-43100-2210	Equipment Parts	-	-	100	900	900	0.0%
101-43100-2220	Vehicle Maintenance	-	291	20	-	-	0.0%
101-43100-2240	City Shop Charges	86,998	73,406	36,074	80,012	83,999	5.0%
101-43100-2400	Small Tools	10,205	1,339	105	1,200	1,200	0.0%
	<b>Total Supplies</b>	<u>244,655</u>	<u>230,971</u>	<u>196,913</u>	<u>266,437</u>	<u>269,949</u>	1.3%
<b>Services &amp; Charges</b>							
101-43100-3100	Contractual Services	80,484	85,442	85,860	85,692	15,692	-81.7%
101-43100-3101	Mosquito Spraying	14,692	14,263	14,498	17,000	17,000	0.0%
101-43100-3102	Street Sealcoating	-	-	-	-	70,000	100.0%
101-43100-3200	Communications	1,370	1,318	1,197	2,000	2,000	0.0%
101-43100-3300	Conferences and Schools	310	981	958	560	560	0.0%
101-43100-3400	Publishing and Advertising	-	-	177	-	-	0.0%
101-43100-3800	Utilities	17,747	12,954	12,968	19,390	19,390	0.0%
	<b>Total Services and Charges</b>	<u>114,603</u>	<u>114,958</u>	<u>115,658</u>	<u>124,642</u>	<u>124,642</u>	0.0%
<b>Charges</b>							
101-43100-4000	Repair and Maintenance	9,308	56	132	9,800	9,800	0.0%
101-43100-4040	Repair/Maintenance-Equipment	2,734	-	-	11,300	4,500	-60.2%
101-43100-4330	Dues and Subscriptions	-	-	-	275	275	0.0%
101-43100-4650	CIS Bike Safety Program -MNDOT	15,905	-	-	-	-	0.0%
101-43100-4940	Safety Program	-	-	-	250	-	-100.0%
101-43100-4950	Computer Financing Account	2,149	2,602	-	-	-	0.0%
	<b>Total Charges</b>	<u>30,096</u>	<u>2,658</u>	<u>132</u>	<u>21,625</u>	<u>14,575</u>	-32.6%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 660,282</u>	<u>\$ 645,793</u>	<u>\$ 583,959</u>	<u>\$ 708,894</u>	<u>\$ 733,617</u>	3.5%

## **Department: Snow & Ice Removal**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 69,677	\$ 59,837	\$ 80,189	\$ 86,135	7.4%
<b>Supplies</b>	72,439	64,303	81,152	80,088	-1.3%
<b>Services &amp; Charges</b>	12,642	4,233	15,000	15,000	0.0%
<b>Total Expenditures</b>	<b>\$ 154,758</b>	<b>\$ 128,373</b>	<b>\$ 176,341</b>	<b>\$ 181,223</b>	<b>2.8%</b>

### **DEPARTMENT DESCRIPTION**

The Public Works personnel are responsible for snow and ice removal along City streets, alleys, parking lots and certain sidewalks. The need for these services is dependent on weather conditions and the labor used to haul snow from the central business district is provided through contractual services with various parties.

#### **2014 Budget Highlights**

The 2014 Snow & Ice Removal Department budget shows a budgeted increase of \$4,882 (2.8%). The increase can be attributed to an increase in personnel costs.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ The Winter of 2012/13 was back to a milder winter until March through the first week of May, when we had 9 snow events during this period. We have spent approximately 70% of our 2013 budget through May of 2013 as a result of this period.
- ✓ Removed snow from the downtown area and hauled snow piles from the downtown area
- ✓ Used 300 tons of salt through May of 2013
- ✓ Re-prioritized resources successfully to be able to clean Hwy. 13 in front of the downtown businesses at the same time as residential streets during the winter (previously completed the following day).

#### **2013/2014 Department Priorities**

- To provide good snow removal and ice removal service to the community in a timely manner within our budget.
- To work with the downtown businesses and homeowners when they have concerns with snow removal.
- To provide safe streets for residents to commute

### **ACTIVITIES SCOPE**

- By utilization of various public works personnel and equipment (1 motor grader, 2 front end loaders, 5 dump trucks and snow blower, pickup and plow, rental trucks to haul snow from the downtown areas), snow is plowed and removed from the streets, alleys, sidewalks and downtown business district in accordance with the Snow Plowing policy.
- Ice is controlled by using treated salt which works in temperatures down to 10 below zero and sanders on the back of our dump trucks that are controlled by computers in the cab of the trucks. We use 300 lbs. per two lane mile of streets, by not using sand on our streets our storm sewers are staying cleaner and there is less clean up needed in the spring with our street sweeper. We use a pre wet solution of salt and mag chloride that we apply before a snow event which makes the snow and ice not adhere to the street
- Snow emergencies are declared by the Maintenance Superintendent upon accumulation of 3" or more inches of snow. Residents are required by City ordinance to remove vehicles from the street

and the Police Department enforces the no-parking regulations until the streets are cleared through ticketing and towing.

#### **DEPARTMENTAL GOALS**

- To provide a safe and unimpaired flow of vehicular and pedestrian traffic, as effectively and quickly as possible following a snowstorm. (To clear a 2" to 4" snowfall within 8 to 10 hours and a 6" to 12" snowfall within 12 to 20 hours, depending on wind conditions, and temperature).
- To provide bare pavement as quickly as possible allotting for environmental, manpower and budgetary constraints. Although bare pavement is not a primary goal (because of budgetary/environmental restraints), we strive to attain it as soon as possible, particularly around busy intersections and at stop signs.

#### **CURRENT AND PROPOSED EXPENDITURES**

REGULAR EMPLOYEES (Code 1010-1340), hours are estimated and charged to this account dependent on the presence of snow and ice

GENERAL SUPPLIES (Code 2170), provides for salt, sand and blade cutting edges

CITY SHOP CHARGES (Code 2240), for costs related to equipment maintenance and upkeep

CONTRACTURAL SERVICES (Code 3100), payments to contracted parties to haul snow from designated haul districts

#### **PERSONNEL LEVELS**

None exclusively assigned; charges come from assigned personnel from public works area



SNOW REMOVAL  
43125  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-43125-1010	Regular Employees	\$ 45,478	\$ 39,173	\$ 48,646	\$ 55,570	\$ 57,511	3.5%
101-43125-1020	Overtime	5,586	2,134	1,017	2,999	2,999	0.0%
101-43125-1090	Cellphone reimbursement	406	465	396	529	529	0.0%
101-43125-1100	Longevity	330	407	347	551	559	1.5%
101-43125-1200	FICA	3,368	2,446	3,182	3,414	3,618	6.0%
101-43125-1210	PERA	4,000	2,861	3,840	3,954	4,193	6.0%
101-43125-1220	Medicare	788	572	744	798	846	6.0%
101-43125-1250	Insurance rebate-health	924	924	627	1,176	1,008	-14.3%
101-43125-1300	Insurance	5,750	6,943	8,503	7,292	10,727	47.1%
101-43125-1310	VEBA Trust Funding	2,767	3,521	4,005	3,521	3,682	4.6%
101-43125-1330	Life Insurance	129	164	-	155	224	44.5%
101-43125-1340	Disability Insurance	151	227	-	230	239	3.9%
	<b>Total Personnel</b>	<u>69,677</u>	<u>59,837</u>	<u>71,307</u>	<u>80,189</u>	<u>86,135</u>	7.4%
<b>Supplies</b>							
101-43125-2120	Motor Fuels	10,811	5,472	9,789	12,000	12,000	0.0%
101-43125-2170	General Supplies	25,635	24,225	36,042	30,000	30,000	0.0%
101-43125-2240	City Shop Charges	35,993	34,606	23,276	39,152	38,088	-2.7%
	<b>Total Supplies</b>	<u>72,439</u>	<u>64,303</u>	<u>69,107</u>	<u>81,152</u>	<u>80,088</u>	-1.3%
<b>Services &amp; Charges</b>							
101-43125-3100	Contractual Services	12,642	4,233	11,640	15,000	15,000	0.0%
	<b>Total Services and Charges</b>	<u>12,642</u>	<u>4,233</u>	<u>11,640</u>	<u>15,000</u>	<u>15,000</u>	0.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ 154,758</u>	<u>\$ 128,373</u>	<u>\$ 152,054</u>	<u>\$ 176,341</u>	<u>\$ 181,223</u>	2.8%

## **Department: Surface Water Management**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 27,850	\$ 28,213	\$ 32,400	\$ -	-100.0%
<b>Supplies</b>	904	3,130	1,745	-	-100.0%
<b>Services &amp; Charges</b>	3,421	2,122	4,298	-	-100.0%
<b>Charges</b>	6,832	3,592	9,000	-	-100.0%
<b>Total Expenditures</b>	\$ 39,007	\$ 37,057	\$ 47,443	\$ -	-100.0%

### **DEPARTMENT DESCRIPTION**

In the early 1970's, the City Council developed a major policy initiative to address the pollution problems related to the lakes within the City of Waseca; Clear Lake and Loon Lake. Successful lake improvement projects have included construction of a storm water filtration marsh for Clear Lake, a fish reclamation project through the State DNR, aluminum sulfate treatment for Loon Lake, Clear Lake riprapping and walkways have been constructed, and Loon Lake has also had a riprapping project and a lake draw down project. A storm water treatment project was initiated in 1990 and testing and monitoring has been on-going. In recent years, the City Council has decided to reduce the funds spent on water quality initiatives for budgetary reasons, and the City's limnologist was eliminated from the budget along with all-serious monitoring. The alum treatment at Loon Lake continues and is monitored on an intermittent basis and an aeration program is on-going at Loon Lake. The Clear Lake marsh operation is not annually funded and water from the marsh has been redirected from Clear Lake to Rice Lake, a body of water near the City.

### **2014 Budget Highlights**

The 2014 Surface Water Management Department budget was eliminated. If the Storm Water utility is approved the Surface Water Management Department would become part of the utility. It is important to note that future costs will be driven by State environmental mandates. City staff will be recommending the creation of a Storm Water utility to create a continuous, dedicated funding source to meet growing storm water management needs including state and federal regulations regarding protecting and improving the quality of surface water within the City.

### **Major Objectives Accomplished in 2012/2013**

- ✓ Due to the aging of some of our storm sewer structures we continue to make repairs throughout the year to catch basis and storm sewer pipes.
- ✓ To maintain the storm sewer system from flooding home owners to the best of our ability
- ✓ Contracted with the Water Resources Center to develop a Lake Management Plan for both Clear Lake and Loon Lake. The Lake Management Plan will help to identify the largest sources of nutrients derived from the watershed, address internal sources of nutrients already present within the lakes, and determine areas where habitat improvement is essential. The Lake Management Plan will provide the necessary direction that the Waseca Community can use to begin improving the health of the Waseca area lakes.
- ✓ We inspect our storm water retention ponds and storm water outfall lines on a yearly basis, the City has 18 retention ponds and 39 storm water outfall lines.

#### 2013/2014 Department Priorities

- Begin cleaning our storm sewers pipes with our new sewer jetter. The storm sewers have a large amount of debris that has built up in them. This is expected to take a few years to accomplish, but we are going to work the cleaning into the schedule as time permits each year.
- Maintain our storm sewer structures and infrastructure
- Continue to inspect our storm sewer retention pond and outfall lines

#### ACTIVITIES SCOPE

- Operation and monitoring the rate of alum treatment at Loon Lake
- Operation and monitoring of the aeration system at Loon Lake
- Continue to annually harvest phosphorous rice materials from the marsh
- Continue to operate the marsh cells, as the aging system allows
- System consists of 40 miles of storm sewer pipe, approximately 2,000 structures, and seven treatment ponds (in need of some cleaning)
- An artificially treated pond is included where alum is injected
- Storm sewers, catch basins and manholes are cleaned on an as need basis
- Systems are inspected visually for condition periodically
- Storm sewer retention pond inspection and outfall line inspection

#### DEPARTMENTAL GOALS

- Develop a Storm Water Management Policy and enforce as funding allows
- Meet the criteria of the NPDES Phase II permit requirements, as funding allows, meeting statutory requirements and cleaning up water leaving the community
- Set up a scheduled televising program for the storm sewer system to determine the condition
- Establish a maintenance and capital plan for the storm system
- Control weeds in Loon Lake and Clear Lake
- Maintain and clean our storm sewers with a combo sewer jetter and vac
- Continue to rebuild storm sewer structures

#### CURRENT AND PROPOSED EXPENDITURES

PERSONNEL (Code 1010-1340), includes the salaries of personnel from Engineering and Public Works to maintain the facilities installed to treat surface runoff

PROFESSIONAL SERVICES (Code 3000), includes engineering consultant fees for the development of a wetland inventory.

UTILITIES (Code 3800), includes electrical cost of operating pumps, heating, includes the cost of utilities to operate pumps and aerators

REPAIR/MAINTENANCE (Code 4000), primarily repair of storm sewers and catch basins

#### PERSONNEL LEVELS

Charges from Public Works personnel assigned to perform the work

SURFACE WATER MGMT.  
43140  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-43140-1010	Regular Employees	\$ 18,190	\$ 19,584	\$ 13,248	\$ 21,948	\$ -	-100.0%
101-43140-1020	Overtime	1,064	49	577	1,187	-	-100.0%
101-43140-1090	Cellphone reimbursement	221	254	216	227	-	-100.0%
101-43140-1100	Longevity	179	222	189	236	-	-100.0%
101-43140-1200	FICA	1,205	1,229	881	1,463	-	-100.0%
101-43140-1210	PERA	1,408	1,433	1,031	1,694	-	-100.0%
101-43140-1220	Medicare	282	287	206	342	-	-100.0%
101-43140-1250	Insurance rebate-health	504	504	342	504	-	-100.0%
101-43140-1300	Insurance	3,136	2,975	3,317	3,125	-	-100.0%
101-43140-1310	VEBA Trust Funding	1,509	1,509	1,524	1,509	-	-100.0%
101-43140-1330	Life Insurance	70	70	-	66	-	-100.0%
101-43140-1340	Disability Insurance	82	97	-	99	-	-100.0%
	<b>Total Personnel</b>	<u>27,850</u>	<u>28,213</u>	<u>21,531</u>	<u>32,400</u>	<u>-</u>	<u>-100.0%</u>
<b>Supplies</b>							
101-43140-2120	Motor Fuels	-	-	-	-	-	0.0%
101-43140-2170	General Supplies	40	15	-	-	-	0.0%
101-43140-2220	Vehicle Maintenance	-	32	-	-	-	0.0%
101-43140-2240	City Shop Charges	864	3,083	839	1,745	-	-100.0%
	<b>Total Supplies</b>	<u>904</u>	<u>3,130</u>	<u>839</u>	<u>1,745</u>	<u>-</u>	<u>-100.0%</u>
<b>Services &amp; Charges</b>							
101-43140-3000	Professional Services	875	310	-	-	-	0.0%
101-43140-3300	Conferences and Schools	-	-	-	150	-	-100.0%
101-43140-3400	Publishing and Advertising	471	36	70	400	-	-100.0%
101-43140-3800	Utilities	2,075	1,776	1,915	3,748	-	-100.0%
	<b>Total Services and Charges</b>	<u>3,421</u>	<u>2,122</u>	<u>2,040</u>	<u>4,298</u>	<u>-</u>	<u>-100.0%</u>
<b>Charges</b>							
101-43140-4000	Repair and Maintenance	6,832	3,592	6,917	9,000	-	-100.0%
	<b>Total Charges</b>	<u>6,832</u>	<u>3,592</u>	<u>6,917</u>	<u>9,000</u>	<u>-</u>	<u>-100.0%</u>
	<b>TOTAL EXPENDITURES</b>	<u>\$ 39,007</u>	<u>\$ 37,057</u>	<u>\$ 31,327</u>	<u>\$ 47,443</u>	<u>\$ -</u>	<u>-100.0%</u>

## **Department: Street Lighting**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Services &amp; Charges</b>	\$ 84,872	\$ 84,706	\$ 89,000	\$ 101,600	14.2%
<b>Total Expenditures</b>	\$ 84,872	\$ 84,706	\$ 89,000	\$ 101,600	14.2%

### **DEPARTMENT DESCRIPTION**

The majority of the streetlights are owned, operated and maintained by the City. This department does not include rental lights. The Electric department performs replacement and maintenance of the fixtures. The City Engineer oversees the street light policy. The funds budgeted are used to pay the expenses charged as well as the electricity used.

#### **2014 Budget Highlights**

The 2014 Street Lighting Department shows a budget increase of \$12,600 (14.2%). The street lighting rates were reviewed by the electric utility in June 2013 and were adjusted to reflect actual costs by approximately \$1,050 per month.

### **DEPARTMENTAL GOALS**

- Follow policy for installation of streetlights, frequency of spacing, and orders lighting when in compliance with policy
- Inventory system for accuracy
- Replace the mercury vapor streetlights with more efficient high-pressure sodium lights
- Maintain system utilizing the most efficient technology available for lighting purposes

### **CURRENT AND PROPOSED EXPENDITURES**

UTILITIES (Code 3800), charges anticipated for electricity use, maintenance and replacement of streetlights

### **PERSONNEL LEVELS**

None assigned

STREET LIGHTING  
43160  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
101-43160-3800	Utilities	\$ 84,872	\$ 84,706	\$ 70,786	\$ 89,000	\$ 101,600	14.2%
<b>Total Services and Charges</b>		<u>84,872</u>	<u>84,706</u>	<u>70,786</u>	<u>89,000</u>	<u>101,600</u>	14.2%
TOTAL EXPENDITURES		<u>\$ 84,872</u>	<u>\$ 84,706</u>	<u>\$ 70,786</u>	<u>\$ 89,000</u>	<u>\$ 101,600</u>	14.2%

## **Department: Traffic Signs & Markings**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 14,882	\$ 15,963	\$ 16,200	\$ 17,447	7.7%
<b>Supplies</b>	8,748	8,503	15,031	15,031	0.0%
<b>Services &amp; Charges</b>	2,661	2,713	8,500	10,500	23.5%
<b>Total Expenditures</b>	\$ 26,291	\$ 27,179	\$ 39,731	\$ 42,978	8.2%

### **DEPARTMENT DESCRIPTION**

Public Works personnel are responsible for the installation and maintenance of traffic control signs and pavement markings within the City. Traffic signals located at State Street and Elm Avenue, 7<sup>th</sup> Avenue North and State Street, 13<sup>th</sup> Avenue North and State Street, 4<sup>th</sup> Street West and Elm Avenue, and the recently installed Highway 13 North and 22<sup>nd</sup> Avenue North signal have split maintenance responsibilities between the Minnesota Department of Transportation and the City of Waseca.

### **2014 Budget Highlights**

The 2014 Traffic Signs & Markings Department budget shows a budgeted increase of \$3,247 (8.2%). The increase is primarily due to a \$2,000 increase in contractual services for center line striping of City streets.

### **Major Objectives Accomplished in 2012/2013**

- ✓ The City has all of the Traffic Signal Lights changed to LED lights, with the exception of West Elm and 4<sup>th</sup> St. SW. (we are waiting on the decision of whether or not to make this a four way stop). The LED lights will pay for themselves in 5 years with electricity cost savings.
- ✓ The City has started to change street signs to high intensity sheeting for reflectivity for night driving. This allows the head lights of vehicles to reflect the signage back to the driver for better visibility. We are keeping records of where the new high intensity signs are being installed within the City. We have the southwest and southeast parts of the City changed to high intensity signage, we are working in the northeast part of the City changing these signs to high intensity. We anticipate completion of this project in the next two years.

### **2013/2014 Department Priorities**

- To continue to change street signs to high intensity
- To keep the City's signage in good shape for a safer place to drive
- Continue to keep our crosswalks, parking stalls, rail road crossings painted yearly

### **ACTIVITIES SCOPE**

- Install authorized traffic signs
- Replace faded and worn out signs and posts as needed
- Maintain crosswalks, parking stalls and centerline painting
- Maintain traffic signal standards and bulbs

### **DEPARTMENTAL GOALS**

- Inventory all street signs and map locations, catalog with authorization and other pertinent information, and develop a maintenance record
- Develop written guidelines for the installation of signage indicating the intended purpose for various signs
- GPS all of our street signs and information signs throughout the City

### **CURRENT AND PROPOSED EXPENDITURES**

PERSONNEL (Code 1010-1340), personnel charges from public works personnel for activities to maintain the system

GENERAL SUPPLIES (Code 2170), allocates for paint, signs, posts, barricades/traffic control devices

CONTRACTUAL SERVICES (Code 3100), provides for centerline striping

UTILITIES (Code 3800), provides for payment of electrical service for the operation of the signal lights

### **PERSONNEL LEVELS**

Charges are for public works personnel assigned work in the department



TRAFFIC SIGNS & MARKINGS  
43170  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-43170-1010	Regular Employees	\$ 10,289	\$ 11,262	\$ 9,222	\$ 10,974	\$ 11,364	3.6%
101-43170-1020	Overtime	203	206	8	593	593	0.0%
101-43170-1090	Cellphone reimbursement	111	127	108	113	113	0.0%
101-43170-1100	Longevity	90	112	95	118	120	1.7%
101-43170-1200	FICA	643	698	664	732	775	5.9%
101-43170-1210	PERA	745	816	704	847	898	6.0%
101-43170-1220	Medicare	150	163	155	171	181	5.8%
101-43170-1250	Insurance rebate-health	252	252	171	252	216	-14.3%
101-43170-1300	Insurance	1,568	1,488	1,658	1,563	2,299	47.1%
101-43170-1310	VEBA Trust Funding	755	755	762	755	789	4.5%
101-43170-1330	Life Insurance	35	35	-	33	48	45.5%
101-43170-1340	Disability Insurance	41	49	-	49	51	4.1%
	<b>Total Personnel</b>	<u>14,882</u>	<u>15,963</u>	<u>13,547</u>	<u>16,200</u>	<u>17,447</u>	7.7%
<b>Supplies</b>							
101-43170-2170	General Supplies	6,468	8,503	10,621	9,000	9,000	0.0%
101-43170-2210	Equipment Parts	2,280	-	-	6,031	6,031	0.0%
	<b>Total Supplies</b>	<u>8,748</u>	<u>8,503</u>	<u>10,621</u>	<u>15,031</u>	<u>15,031</u>	0.0%
<b>Services &amp; Charges</b>							
101-43170-3100	Contractual Services	-	-	-	5,000	7,000	40.0%
101-43170-3800	Utilities	2,661	2,713	2,194	3,500	3,500	0.0%
	<b>Total Services and Charges</b>	<u>2,661</u>	<u>2,713</u>	<u>2,194</u>	<u>8,500</u>	<u>10,500</u>	23.5%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 26,291</u>	<u>\$ 27,179</u>	<u>\$ 26,362</u>	<u>\$ 39,731</u>	<u>\$ 42,978</u>	8.2%

## **Department: Street Cleaning**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 29,931	\$ 25,272	\$ 27,000	\$ 29,081	7.7%
<b>Supplies</b>	21,824	23,726	26,472	20,289	-23.4%
<b>Total Expenditures</b>	\$ 51,755	\$ 48,998	\$ 53,472	\$ 49,370	-7.7%

### **DEPARTMENT DESCRIPTION**

The Public Works personnel are responsible for the street cleaning services and are assigned as the need arises. There is a general street-cleaning program for both the fall and spring of the year, and several other times as conditions warrant. The goal is to sweep the forty-eight (48) miles of streets at least once each month during the spring, summer and fall months. This may be reduced due to budget limitations. The purpose of street cleaning is for aesthetic, sanitary and environmental purposes.

#### **2014 Budget Highlights**

The 2014 Street Cleaning Department budget shows a budgeted decrease of \$4,102 (-7.7%). A new street sweeper was purchased in 2011 which has reduced the shop charges line item for replacement parts and labor.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Purchase of a new street sweeper to replace the 12 year old street sweeper. The new street sweeper had some issues that required additional assistance from the vendor's mechanics, but those issues have been satisfactorily resolved.
- ✓ We have completed sweeping of all the City streets this spring and will continue our summer sweeping schedule for the streets and downtown area.

#### **2013/2014 Department Priorities**

- To continue to provide a clean environment throughout the City
- Weekly sweeping to keep our storm sewer pipes from filling up with debris

### **ACTIVITIES SCOPE**

The purpose for sweeping is to remove debris and environmentally damaging materials from City streets, alleys and City owned parking lots. Street sweepers require considerable maintenance due to the grit and grime, which wears parts out quickly.

### **DEPARTMENTAL GOALS**

- Sweep the entire City once per month during the non-winter months, however the amount of times the City will be swept is also dependent on how storms/wind adding debris to City streets
- Sweep the downtown area at least twice a month during the non-winter months
- Remove debris from the streets before it reaches the storm sewer system or it becomes a hazard

### **CURRENT AND PROPOSED EXPENDITURES**

CITY SHOP CHARGES (Code 2240), reflect costs for maintenance of the sweeper, the original street sweeper was purchased in 1998 and was replaced in 2011

### **PERSONNEL LEVELS**

Charges from Public Works personnel assigned to perform the work, none permanently assigned

STREET CLEANING  
43220  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-43220-1010	Regular Employees	\$ 21,696	\$ 17,894	\$ 11,588	\$ 18,290	\$ 18,941	3.6%
101-43220-1020	Overtime	198	6	102	989	989	0.0%
101-43220-1090	Cellphone reimbursement	185	212	180	189	189	0.0%
101-43220-1100	Longevity	150	185	158	197	200	1.5%
101-43220-1200	FICA	1,366	1,112	742	1,219	1,292	6.0%
101-43220-1210	PERA	1,597	1,306	874	1,412	1,497	6.0%
101-43220-1220	Medicare	319	260	173	285	302	6.0%
101-43220-1250	Insurance rebate-health	420	420	285	420	360	-14.3%
101-43220-1300	Insurance	2,614	2,479	2,764	2,604	3,831	47.1%
101-43220-1310	VEBA Trust Funding	1,258	1,258	1,270	1,258	1,315	4.5%
101-43220-1330	Life Insurance	59	59	-	55	80	45.5%
101-43220-1340	Disability Insurance	69	81	-	82	85	3.7%
	<b>Total Personnel</b>	<u>29,931</u>	<u>25,272</u>	<u>18,136</u>	<u>27,000</u>	<u>29,081</u>	7.7%
<b>Supplies</b>							
101-43220-2170	General Supplies	25	1,347	180	-	-	0.0%
101-43220-2240	City Shop Charges	<u>21,799</u>	<u>22,379</u>	<u>1,700</u>	<u>26,472</u>	<u>20,289</u>	-23.4%
	<b>Total Supplies</b>	<u>21,824</u>	<u>23,726</u>	<u>1,880</u>	<u>26,472</u>	<u>20,289</u>	-23.4%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 51,755</u>	<u>\$ 48,998</u>	<u>\$ 20,016</u>	<u>\$ 53,472</u>	<u>\$ 49,370</u>	-7.7%

## **Department: Recreation (Community Ed.)**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Services &amp; Charges</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
<b>Total Expenditures</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%

### **DEPARTMENT DESCRIPTION**

The Recreation Department is the budgetary area whereby a comprehensive community education activity program is designed to meet the needs of all citizens. It organizes and supervises activities for youth and adults and assists in developing programs for various groups either on an organized or individual basis. The School District operates the program with monthly contributions from the City as part of the community education program.

#### **2014 Budget Highlights**

The 2014 Recreation program is budgeted at the same level as 2013.

### **ACTIVITIES SCOPE**

- The Community Education program, in accordance with the joint powers agreement between School District #829 and the City, provides for a variety of recreational and community services.

### **CURRENT AND PROPOSED EXPENDITURES**

Code 3100, CONTRACTUAL SERVICES, allocates for the City's share of the School District-City agreement for program administration

### **RECREATIONAL PROGRAM REVENUES**

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$121,000	\$100,000	\$100,000	\$100,000	\$100,000

RECREATION  
45100  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-45100-3100	Contractual Services	\$ 100,000	\$ 100,000	\$ 83,333	\$ 100,000	\$ 100,000	0.0%
	<b>Total Services and Charges</b>	<u>100,000</u>	<u>100,000</u>	<u>83,333</u>	<u>100,000</u>	<u>100,000</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 83,333</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	0.0%

## **Department: Parks**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 304,634	\$ 304,189	\$ 330,332	\$ 350,307	6.0%
<b>Supplies</b>	65,613	60,955	59,982	66,836	11.4%
<b>Services &amp; Charges</b>	45,645	41,101	35,771	52,127	45.7%
<b>Charges</b>	10,218	15,472	25,400	26,400	3.9%
<b>Total Expenditures</b>	<b>\$ 426,110</b>	<b>\$ 421,717</b>	<b>\$ 451,485</b>	<b>\$ 495,670</b>	<b>9.8%</b>

### **DEPARTMENT DESCRIPTION**

Maintenance and improvement of park and open space land within the City is the responsibility of the Park Department. There are currently thirteen improved and two nature parks disbursed throughout the City, with 82.3 improved acres and 122.2 nature acres offering a full array of recreational facilities. The Park Department is also responsible for maintaining approximately twenty-seven (27) City owned areas, the grounds of City Hall and snow removal of most City sidewalks and bike trails.

### **2014 Budget Highlights**

The 2014 Parks Department budget shows a budgeted increase of \$44,185 (9.8%). Significant changes are as follows:

- Decreased overtime by \$2,000
- Increased part-time employees by \$2,000
- Increased motor fuels by \$2,000
- Increased utilities by \$16,356 (\$12,000 for move to old fire station, \$4,356 for non-metered park lights and outlets)
- Increased repair and maintenance by \$1,400 includes \$14,000 for Clear Lake bike trail crack fill and seal coating)

### **Major Objectives Accomplished in 2012/2013**

- ✓ University Park picnic shelter
- ✓ Maintained park system
- ✓ Fog seal bike trail from 2<sup>nd</sup> Ave NW to Northeast Park

### **2013/2014 Department Priorities**

- Preventative maintenance on Clear Lake bike trail crack fill
- Preventative maintenance on Clear Lake bike trail seal coat
- Clear Lake Park softball field parking lot and re-construct

### **ACTIVITIES SCOPE**

- Maintenance of the fifteen (15) park areas and twenty-seven (27) other assigned areas
- Coordination of park facility maintenance activities with the Community Education/Recreation Program
- Administration of Dutch Elm, Oak Wilt, Reforestation Program, and Emerald Ash Borer preparedness
- Maintenance of the downtown walkway and streetscape improvements
- Parks currently have about 11,000 users through the park reservation system for picnics and scheduled activities and considerably more casual users

### **DEPARTMENTAL GOALS**

- Explore methods of reducing maintenance intensive tasks in the park through use of volunteer groups
- Cross training with the other Public Works departments for more effective and efficient operations
- Explore improvements that may be more vandal proof
- Inventory and map out facilities in each park for inclusion in a City-wide Geographic Information System (GIS)

### **CURRENT AND PROPOSED EXPENDITURES**

PERSONNEL (Code 1010-1340), charges from permanent and assigned personnel labor

GENERAL SUPPLIES (Code 2170), budget includes such items as: restroom supplies, turf supplies, park benches, picnic tables, tree and shrub replacement, landscaping supplies and replacements, flowers, ball field supplies, resilient surfacing for play areas

CITY SHOP CHARGES (Code 2240), costs related to vehicle maintenance

REPAIRS/MAINTENANCE/SUPPLIES (Code 2280), budget includes such items as: paint, stain, wood preservatives, sand and rock, dock repairs, asphalt sealer for basketball and tennis courts, etc.

CONTRACTURAL SERVICES (Code 3100), budgets includes such items as: trash removal, Elm Homes Services, employee uniforms, soil samples, Waseca County landfill charges, City beautification, tree pruning charges, park lighting installation, etc.

CONFERENCES/SCHOOLS (Code 3300), turf training, tree inspection workshops and maintenance training, equipment seminars, MPSA quarterly meetings, pesticide certification training

REPAIRS/MAINTENANCE/BUILDINGS (Code 4000), budget includes repair of structures and buildings due to vandalism and normal wear, basketball court reconstruction

RENTALS (Code 4100), funding for portable toilets and equipment used at the hockey rinks, High School facilities

### **PERSONNEL LEVELS**

1 Park Director

3 Public Works employees

3-4 Seasonal and temporary employees

PARK MAINTENANCE  
45200  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
101-45200-1010	Regular Employees	\$ 180,739	\$ 164,383	\$ 154,733	\$ 186,887	\$ 193,537	3.6%
101-45200-1020	Overtime	3,356	2,931	2,906	6,000	4,000	-33.3%
101-45200-1030	Part-time Employees	25,932	43,966	34,735	38,280	40,400	5.5%
101-45200-1090	Cell phone reimbursement	-	-	810	-	1,620	100.0%
101-45200-1100	Longevity	3,598	3,801	3,101	3,855	4,140	7.4%
101-45200-1200	FICA	12,440	12,445	11,771	14,571	15,109	3.7%
101-45200-1210	PERA	15,502	15,521	14,487	17,039	17,551	3.0%
101-45200-1220	Medicare	2,909	2,911	2,753	3,408	3,534	3.7%
101-45200-1250	Insurance rebate-health	2,400	2,400	2,000	2,400	2,400	0.0%
101-45200-1300	Insurance	42,312	40,256	35,290	42,305	52,120	23.2%
101-45200-1310	VEBA Trust funding	14,125	14,125	14,125	14,125	14,125	0.0%
101-45200-1330	Life Insurance	621	621	630	621	900	44.9%
101-45200-1340	Disability Insurance	700	829	704	841	871	3.6%
	<b>Total Personnel</b>	<u>304,634</u>	<u>304,189</u>	<u>278,045</u>	<u>330,332</u>	<u>350,307</u>	6.0%
<b>Supplies</b>							
101-45200-2000	Office Supplies	16	91	11	250	1,250	400.0%
101-45200-2050	Computer Supplies	-	127	-	-	-	0.0%
101-45200-2120	Motor Fuels	13,765	12,112	12,959	9,500	11,500	21.1%
101-45200-2170	General Supplies	27,479	21,277	17,124	24,850	24,850	0.0%
101-45200-2180	Uniforms	1,518	927	665	1,200	1,200	0.0%
101-45200-2190	Safety equipment	1,223	793	1,054	1,000	1,000	0.0%
101-45200-2210	Equipment Parts	1,091	643	452	1,000	1,000	0.0%
101-45200-2220	Vehicle Maintenance	-	112	-	-	-	0.0%
101-45200-2230	Building Repair/Maintenance Su	2,847	3,660	1,744	3,000	3,000	0.0%
101-45200-2240	City Shop Charges	12,645	15,878	15,638	14,432	15,386	6.6%
101-45200-2280	Repair/Maintenance Supplies	4,036	4,643	1,523	4,000	4,000	0.0%
101-45200-2400	Small Tools	993	692	871	750	3,650	386.7%
	<b>Total Supplies</b>	<u>65,613</u>	<u>60,955</u>	<u>52,041</u>	<u>59,982</u>	<u>66,836</u>	11.4%
<b>Services &amp; Charges</b>							
101-45200-3100	Contractual Services	36,342	29,633	12,515	25,600	25,600	0.0%
101-45200-3200	Communications	534	609	871	700	700	0.0%
101-45200-3300	Conferences and Schools	660	613	283	1,000	1,000	0.0%
101-45200-3400	Publishing and Advertising	190	168	-	100	100	0.0%
101-45200-3800	Utilities	7,919	10,078	1,227	8,371	24,727	195.4%
	<b>Total Services and Charges</b>	<u>45,645</u>	<u>41,101</u>	<u>14,896</u>	<u>35,771</u>	<u>52,127</u>	45.7%
<b>Charges</b>							
101-45200-4000	Repair and Maintenance	3,389	8,906	11,385	20,400	21,400	4.9%
101-45200-4040	Repair/Maintenace-Equipment	1,420	315	714	1,000	1,000	0.0%
101-45200-4100	Rent	4,609	4,591	2,305	3,000	3,000	0.0%
101-45200-4330	Dues and Subscriptions	264	65	374	300	300	0.0%
101-45200-4940	Safety Program	-	945	-	700	700	0.0%
101-45200-4950	Computer Financing Account	536	650	-	-	-	0.0%
	<b>Total Charges</b>	<u>10,218</u>	<u>15,472</u>	<u>14,778</u>	<u>25,400</u>	<u>26,400</u>	3.9%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 426,110</u>	<u>\$ 421,717</u>	<u>\$ 359,760</u>	<u>\$ 451,485</u>	<u>\$ 495,670</u>	9.8%



## **Department: Waseca Le Sueur Regional Library**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Supplies</b>	\$ -	\$ -	\$ -	\$ 5,000	100.0%
<b>Services &amp; Charges</b>	20	10	-	42,000	100.0%
<b>Charges</b>	183,795	181,761	182,362	16,000	-91.2%
<b>Total Expenditures</b>	<b>\$ 183,815</b>	<b>\$ 181,771</b>	<b>\$ 182,362</b>	<b>\$ 63,000</b>	<b>-65.5%</b>

### **DEPARTMENT DESCRIPTION**

The City of Waseca and the counties of Le Sueur and Waseca entered into a joint powers agreement in 1974 under State authority to establish a regional library. The agreement is perpetual unless rescinded by the actions of any one of the joint venture parties.

The agreement provides for Library use of certain real property and equipment owned by the respective supporting local governments. Library services are administered under a joint powers board, consisting of nine members (three from each governmental unit selected by the County boards and City Council) each serving a three-year term. The Library Board determines policies, carries out fiscal administration and prepares the annual budget. Upon review and approval of the annual Library budget, each supporting governmental unit contributes funding based on the increase or decrease from the previous year base budget.

#### **2014 Budget Highlights**

The 2014 Waseca Le Sueur Regional Library is budgeted at \$63,000, which is a \$119,362 (-65.5%) decrease from 2013. The library joint powers agreement is currently being modified to include Waseca and Le Sueur Counties, with the City of Waseca no longer being included in the joint powers agreement. The library levy for the City would become the responsibility of the County. Under the new agreement the City would be responsible for the maintenance of the library building and the 2014 budget has been adjusted for utilities, contractual services, repair and maintenance. In addition the City will receive monthly payments of \$1,800 for office rent for library administration. The City has also included a \$94,000 transfer to a Capital Project fund for the Library building remodel of the space vacated by the Waseca Arts Center.

### **DEPARTMENTAL GOALS**

- To strengthen and improve public library services in the counties of Waseca and Le Sueur through a joint library board

### **CURRENT AND PROPOSED EXPENDITURES**

REPAIR/MAINTENANCE (Code 4000), provides for City payments to the library system for carpet replacement. In 2010, the first of five payments was made

LIBRARY CONTRIBUTION (Code 4720), previously provided for City payment to the library system from the General Fund tax levy

REGIONAL LIBRARY  
45500  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
101-45500-2280	Repair/Maintenance Supplies	-	-	-	-	5,000	100.0%
	<b>Total Supplies</b>	-	-	-	-	5,000	100.0%
<b>Services &amp; Charges</b>							
101-45500-3100	Contractual Services	\$ 20	\$ 10	\$ 3,410	\$ -	\$ 17,000	100.0%
101-45500-3800	Utilities	-	-	-	-	25,000	100.0%
	<b>Total Services and Charges</b>	20	10	3,410	-	42,000	100.0%
<b>Charges</b>							
101-45500-4000	Repair and Maintenance	10,786	15,399	689	11,000	16,000	45.5%
101-45500-4720	Regional Library Funding	173,009	166,362	85,681	171,362	-	-100.0%
	<b>Total Charges</b>	183,795	181,761	86,370	182,362	16,000	-91.2%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 183,815</u>	<u>\$ 181,771</u>	<u>\$ 89,780</u>	<u>\$ 182,362</u>	<u>\$ 63,000</u>	-65.5%

## **Department: Waseca Transportation Funding**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Charges</b>	\$ 25,500	\$ 20,400	\$ 20,400	\$ 20,400	0.0%
<b>Total Expenditures</b>	\$ 25,500	\$ 20,400	\$ 20,400	\$ 20,400	0.0%

### **DEPARTMENT DESCRIPTION**

Waseca Transportation funding is related to the City's participation in the Waseca Transportation Program.

#### **2014 Budget Highlights**

The 2014 Waseca Transportation Program funding budget is \$20,400, the same level as 2013. The 2014 actual request for funding was \$25,160.

### **CURRENT AND PROPOSED EXPENDITURES**

TRANSPORTATION SERVICE (Code 4730), provides funding in support of services provided by the Waseca Transportation Program

TRANSPORTATION  
45600  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Charges</b>							
101-45600-4730	Community Transportation	\$ 25,500	\$ 20,400	10,200	\$ 20,400	\$ 20,400	0.0%
	<b>Total Charges</b>	<u>25,500</u>	<u>20,400</u>	<u>10,200</u>	<u>20,400</u>	<u>20,400</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 25,500</u>	<u>\$ 20,400</u>	<u>\$ 10,200</u>	<u>\$ 20,400</u>	<u>\$ 20,400</u>	0.0%

## **Department: Non-Departmental General Expenditures**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Personnel</b>	\$ 95,308	\$ 76,005	\$ 79,961	\$ 80,794	1.0%
<b>Services &amp; Charges</b>	51,313	40,950	51,990	66,828	28.5%
<b>Charges</b>	35,966	24,297	39,000	26,000	-33.3%
<b>Capital Outlay</b>	10,959	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 193,546</b>	<b>\$ 141,252</b>	<b>\$ 170,951</b>	<b>\$ 173,622</b>	<b>1.6%</b>

### **DEPARTMENT DESCRIPTION**

Non-departmental general expenditure is the aggregation of various activities that are not department specific.

#### **2014 Budget Highlights**

The 2014 Non-Departmental General Expenditures budget shows a budgeted increase of \$2,671 (1.6%). Significant changes are as follows:

- Added \$16,000 to unallocated appropriation for unanticipated expenses in 2014
- Increased workers compensation by \$733 (based on 2013 premium)
- Increased property and liability expense by \$14,838
- Eliminated \$34,000 for County assessment of County Ditch 44 clean-up costs. The City was assessed 75.7 percent of the total costs in 2013

### **CURRENT AND PROPOSED EXPENDITURES**

PERSONNEL PROJECTS (Code 4780), for staff updates, seminars, and skills training

SAFETY PROGRAM (Code 4940), provides funds for an employee safety program, training and education options

UNALLOCATED APPROPRIATION (Code 7000), provides funding for unanticipated City expenditures

### **INSURANCE**

General fund portion of costs and charges related to unemployment claims, workers compensation, public and property liability, and flexible benefit plan administration costs.

NON-DEPARTMENTAL GENERAL EXPENSE  
49210  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Charges</b>							
101-49210-4740	Equipment Replacement Costs	\$ 17,072	\$ -	\$ -	\$ -	\$ -	0.0%
101-49210-4780	Personnel Projects	260	256	330	2,000	2,000	0.0%
101-49210-4930	Employee Recognition	304	226	43	1,000	1,000	0.0%
101-49210-4940	Safety Program	1,675	1,801	765	2,000	2,000	0.0%
101-49210-4950	Computer Financing Account	15,895	22,014	-	-	-	0.0%
101-49210-4990	Spring Clean-up	-	-	-	-	5,000	100.0%
101-49210-4991	Abandoned Property Clean-up	760	-	-	-	-	0.0%
101-49210-4992	County Ditch Assessment	-	-	41,607	34,000	-	-100.0%
	<b>Total Charges</b>	<u>35,966</u>	<u>24,297</u>	<u>42,745</u>	<u>39,000</u>	<u>10,000</u>	-74.4%
<b>Capital Outlay</b>							
101-49210-5400	Equipment	10,959	-	-	-	-	0.0%
	<b>Total Capital Outlay</b>	<u>10,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 46,925</u>	<u>\$ 24,297</u>	<u>\$ 42,745</u>	<u>\$ 39,000</u>	<u>\$ 10,000</u>	-74.4%

GENERAL FUND INSURANCE  
49220  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-49220-1410	Unemployment	\$ 25	\$ (25)	\$ -	\$ 4,000	\$ 4,000	0.0%
101-49220-1510	Workers Compensation	99,008	74,220	60,184	74,361	75,094	1.0%
101-49220-1540	Insurance Costs - COBRA	27	16	(343)	-	-	0.0%
	<b>Total Personnel</b>	<u>99,060</u>	<u>74,211</u>	<u>59,841</u>	<u>78,361</u>	<u>79,094</u>	0.9%
<b>Services &amp; Charges</b>							
101-49220-3610	General Liability	51,313	40,950	43,325	51,990	66,828	28.5%
	<b>Total Services and Charges</b>	<u>51,313</u>	<u>40,950</u>	<u>43,325</u>	<u>51,990</u>	<u>66,828</u>	28.5%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 150,373</u>	<u>\$ 115,161</u>	<u>\$ 103,166</u>	<u>\$ 130,351</u>	<u>\$ 145,922</u>	11.9%

FLEXIBLE BENEFIT PLAN  
49244  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
101-49244-1600	Flexible Benefit Plan	\$ (3,752)	\$ 1,794	\$ 1,076	\$ 1,600	\$ 1,700	6.3%
	<b>Total Personnel</b>	<u>(3,752)</u>	<u>1,794</u>	<u>1,076</u>	<u>1,600</u>	<u>1,700</u>	6.3%
	<b>TOTAL EXPENDITURES</b>	<u>\$ (3,752)</u>	<u>\$ 1,794</u>	<u>\$ 1,076</u>	<u>\$ 1,600</u>	<u>\$ 1,700</u>	6.3%



General Fund Appropriations  
49290  
2014 Budget

		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Expenditures</b>							
<b>Charges</b>							
101-49290-7000	Unallocated Appropriation	\$ -	\$ -	\$ -	\$ -	\$ 16,000	100.0%
	<b>Total Charges</b>	-	-	-	-	16,000	100.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,000</u>	100.0%

## **Department: General Fund Transfers**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Transfers</b>	\$ 1,165,166	\$ 1,456,842	\$ 1,166,404	\$ 1,349,122	15.7%
<b>Total Expenditures</b>	\$ 1,165,166	\$ 1,456,842	\$ 1,166,404	\$ 1,349,122	15.7%

### **DEPARTMENT DESCRIPTION**

Operations that are entirely or partially financed by transfers for the General fund and for which separate funds have been established are included in this budget.

#### **2014 Budget Highlights**

The 2014 General Fund Transfers budget shows a budgeted increase of \$182,718 (15.7%). Significant changes are as follows:

- Fire Relief transfer decreased by \$30,460
- Water Park Operations transfer increased by \$25,000
- CIP Fund transfer increased by \$167,614
- Equipment Replacement transfer decreased by \$100,183
- Transfer to Enterprise Funds (WWTP debt services) decreased by \$5,691
- Removed \$10,000 transfer to establish HWY 14 Capital Project fund
- Added \$38,500 transfer to establish a Storm Water Utility
- Added \$94,000 transfer for Library Remodel

### **CURRENT AND PROPOSED EXPENDITURES**

TRANSFER – Fire Relief (Code 7220), allocates for the City's contribution of the property tax revenue for Fire Relief Pension funding.

TRANSFER – Water Park (Code 7240), allocates the City contribution towards Water Park operations. This transfer represents the City's contribution of property tax revenue for Water Park operations to supplement the revenue needed for operating and repair/maintenance costs.

TRANSFER – CIP (Code 7250), allocates the City contribution for proposed infrastructure and capital improvement projects. The CIP fund will still maintain a similar expenditure level. This transfer represents the City's contribution of property tax revenue for specific capital projects and infrastructure.

TRANSFER – Debt (Code 7270), allocates for the General Fund annual transfer to fund a portion of the NW Construction Site Debt Service payments.

TRANSFER – Equipment Replacement (Code 7380), to provide funding for needed equipment. The City established a ten year plan for equipment replacement in order to reduce the high maintenance costs associated with the older equipment. This was also established to ensure the City has safe and efficient equipment for staff to use.

TRANSFER – Enterprise Funds (Code 7395), to provide funding to pay for the public Financing Authority (PFA) 20-year debt related to the new wastewater improvements approved by council in 2008. Council agreed to fund this 30% through the levy and 70% through a fee increase.

TRANSFER – HWY 14 Capital Project (Code 7410), to provide funding to pay for the City's portion of infrastructure costs related to the HWY 14 when Waseca County begins reconstruction. The fund was established from a \$10,000 contribution from the General fund, and a \$40,000 contribution from utilities.

TRANSFER – Storm Water Utility (Code 7415), to provide the working capital needed for the Storm Water Utility fund. The transfer of \$38,500 will provide for approximately 4.5 months of operation fund balance. The transfer is contingent upon City Council approval of a Storm Water Utility ordinance.

TRANSFER – Library Building Remodel (Code 7420), to provide funding for the Library Building remodel project of the space recently vacated by the Waseca Arts Center. The remodel project has been set-up in its own capital project fund.

TRANSFERS  
49300  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Transfers</b>							
101-49300-7220	Transfer-Fire Relief	\$ 50,313	\$ 33,764	\$ 22,350	\$ 44,700	\$ 14,240	-68.1%
101-49300-7240	Transfer-Water Park Operations	75,000	50,000	25,000	50,000	75,000	50.0%
101-49300-7250	Transfer-CIP Fund	500,000	574,356	632,425	264,362	431,976	63.4%
101-49300-7270	Transfer-Debt	104,568	105,316	20,181	40,361	44,299	9.8%
101-49300-7380	Transfer-Equipment Replacement	269,078	515,530	285,000	570,000	469,817	-17.6%
101-49300-7395	Transfer-Enterprise Funds	166,207	177,876	90,678	186,981	181,290	-3.0%
101-49300-7410	Transfer - HWY 14 Capital Proj	-	-	5,000	10,000	-	-100.0%
101-49300-7415	Transfer - Storm Water Utility	-	-	-	-	38,500	100.0%
101-49300-7420	Transfer - Library Remodel	-	-	-	-	94,000	100.0%
<b>Total Transfers</b>		<u>1,165,166</u>	<u>1,456,842</u>	<u>1,080,634</u>	<u>1,166,404</u>	<u>1,349,122</u>	15.7%
TOTAL EXPENDITURES		<u>\$ 1,165,166</u>	<u>\$ 1,456,842</u>	<u>\$ 1,080,634</u>	<u>\$ 1,166,404</u>	<u>\$ 1,349,122</u>	15.7%

# **Special Revenue Funds**



## SPECIAL REVENUE FUNDS

The following Special Revenue funds are established to account for specific revenues or other sources earmarked for financing particular functions or activities as required by statute, charter provision or local ordinance:

### CLEAR LAKE PRESS:

These funds were established to account for interest payable to the City from the Clear Lake Press business expansion and Delta Waseca (DEED) Grant, for downtown residential, rental and commercial rehabilitation.

### SMALL CITIES GRANT DEVELOPMENT (SCDP) FUNDS:

Accounts for the funding and activity related to Small Cities Development Grants, including revolving loan activity for repayments of grant and loan funds by loan recipients.

### TAX INCREMENT FINANCING FUNDS:

Established to account for Tax Increment Financing (TIF) activity.

### AIRPORT SPECIAL REVENUE FUND:

Accounts for the municipal airport operations.

### WATER PARK OPERATIONS:

Established to account for Water Park operations.

### WASECA HOUSING FUND:

Established to account for a tax abatement program for housing project assistance.

### HERITAGE PRESERVATION FUND:

Established to account for the grant funding and expenditures relating to the Heritage Preservation of Waseca

### POLICE SEPARATION FUND:

Established to provide for a separation allocation to volunteer Police Reserve. The fund was closed to the General fund in 2011.

### SAFE HAVEN GRANT FUND:

Accounts for the funding and activity for the Safe Haven: Supervised Visitation and Safe Exchange Grant.

### POLICE RESERVE:

Established to provide for donations and specific operational costs for volunteer reserve activities.

### CRIME VICTIMS FUND:

Established to provide for a separate allocation of the grant revenue received for crime victims.

### POLICE SPECIAL REVENUE FUND:

Established to provide for separate allocation of forfeiture, DUI, and other revenue sources that must be expended in accordance with State statute.

### FIREFIGHTERS RELIEF FUND:

Established to administer property taxes and State Aid for the Firefighters Relief Association.

## **Special Revenue Fund: Clear Lake Press**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Interest & Misc. Revenues	\$ 20,279	\$ 120,176	\$ 13,850	\$ 13,850	0.0%
<b>Expenditure</b>					
Services & Charges	\$ 944	\$ 3,878	\$ 24,100	\$ 24,100	0.0%
Charges	-	100,693	220,000	220,000	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ 19,335</b>	<b>\$ 15,605</b>	<b>\$ (230,250)</b>	<b>\$ (230,250)</b>	

### **DEPARTMENT DESCRIPTION**

This fund was established for funds received from the State of Minnesota, for the business expansion project of Clear Lake Press, a local printing facility.

### **ACTIVITIES SCOPE**

- The unassigned fund balance is utilized for defined community commercial and residential projects
- These projects are presented to Economic Development Authority for review and authorization prior to fund commitment
- For 2014, the budget will utilize the existing fund balance, but that will be dependent upon qualified and approved projects



CLEAR LAKE PRESS FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
205-33405-0000	State DTED Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	0.0%
205-36205-0000	Interest on Loans	2,303	2,115	1,225	2,100	2,100	0.0%
205-36210-0000	Interest Earnings	1,770	1,436	(187)	1,750	1,750	0.0%
205-36255-0000	Reimbursement-Clear Lake Press	16,206	16,625	-	10,000	10,000	0.0%
	Total Revenues	20,279	120,176	1,038	13,850	13,850	0.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
205-46500-3000	Professional Services	644	3,578	646	24,000	24,000	0.0%
205-46500-3001	Audit Fees	300	300	100	100	100	0.0%
	Total Services and Charges	944	3,878	746	24,100	24,100	0.0%
<b>Charges</b>							
205-46500-4980	Loans to grant participants	-	100,693	92	220,000	220,000	0.0%
	Total Charges	-	100,693	92	220,000	220,000	0.0%
	TOTAL EXPENSES	944	104,571	838	244,100	244,100	0.0%
	CHANGE IN NET ASSETS	\$ 19,335	\$ 15,605	\$ 200	\$ (230,250)	\$ (230,250)	

## **Special Revenue Funds: Small Cities Grants**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ 385,893	\$ 27,396	\$ 506,000	\$ 200,000	-60.5%
Interest & Misc.	508	203	-	-	0.0%
Transfers	47,500	-	38,670	31,170	-19.4%
<b>Expenditure</b>					
Services & Charges	\$ 433,393	\$ 24,866	\$ 537,170	\$ 231,170	-57.0%
Transfers	47,500	-	31,170	31,170	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ 508</b>	<b>\$ 2,733</b>	<b>\$ 7,500</b>	<b>\$ -</b>	

### **DEPARTMENT DESCRIPTION**

These funds were developed to account for the proceeds from the Minnesota Department of Economic Development Small Cities Grants and related revolving loan activity.

### **ACTIVITIES SCOPE**

FUND 208, REVOLVING LOAN FUND, This fund was established to account for repayment of grant and loan funds repaid by loan recipients. The existing fund balance has been dedicated toward the match of the City's 2012 Small Cities Development Grant for housing rehabilitation projects.

FUND 209, 2010 SMALL CITIES DEVELOPMENT (SCDP) GRANT FUND, This fund accounts for the 2010 Small Cities Development Grant activity used for the City's housing and rehabilitation program.

FUND 211, 2012 SMALL CITIES DEVELOPMENT (SCDP) GRANT FUND, This fund accounts for the 2012 Small Cities Development Grant activity used for the City's housing and rehabilitation program. The City was awarded \$506,000 and most of the projects are expected to be completed in 2013.

REVOLVING LOAN FUND (2005 SMALL CITIES GRANT)  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
208-36210-0000	Interest Earnings	\$ 508	\$ 178	\$ -	\$ -	\$ -	0.0%
	Total Revenues	508	178	-	-	-	0.0%
<b>Expenditures</b>							
<b>Transfers</b>							
208-49300-0000	Transfer out	47,500	-	12,456	31,170	31,170	0.0%
	Total Transfers	47,500	-	12,456	31,170	31,170	0.0%
	TOTAL EXPENSES	47,500	-	12,456	31,170	31,170	0.0%
	CHANGE IN NET ASSETS	<u>\$ (46,992)</u>	<u>\$ 178</u>	<u>\$ (12,456)</u>	<u>\$ (31,170)</u>	<u>\$ (31,170)</u>	

2010 SMALL CITIES PROGRAM DEVELOPMENT GRANT  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
209-33100-0000	Federal Grant Revenue - DEED	\$ 385,893	\$ 3,563	\$ -	\$ -	\$ -	0.0%
209-36210-0000	Interest income	-	25	-	-	-	0.0%
209-39200-0000	Transfer in	47,500	-	-	-	-	0.0%
	Total Revenues	433,393	3,588	-	-	-	0.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
209-46603-3000	Professional Services	433,393	1,033	-	-	-	0.0%
	Total Services and Charges	433,393	1,033	-	-	-	0.0%
	TOTAL EXPENSES	433,393	1,033	-	-	-	0.0%
	CHANGE IN NET ASSETS	\$ -	\$ 2,555	\$ -	\$ -	\$ -	

2012 SMALL CITIES PROGRAM DEVELOPMENT GRANT  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
211-33100-0000	Federal Grant Revenue - DEED	\$ -	\$ 23,833	\$ 244,000	\$ 506,000	\$ 200,000	-60.5%
211-39200-0000	Transfer in	-	-	22,000	38,670	31,170	-19.4%
	Total Revenues	-	23,833	266,000	544,670	231,170	-57.6%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
211-46603-3000	Professional Services	-	23,833	292,614	537,170	537,170	0.0%
	Total Services and Charges	-	23,833	292,614	537,170	231,170	-57.0%
	TOTAL EXPENSES	-	23,833	292,614	537,170	231,170	-57.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ (26,614)	\$ 7,500	\$ -	

## **Special Revenue Funds: Tax Increment Financing**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 1,055	\$ -	\$ -	\$ -	0.0%
Interest & Misc. Revenues	228,829	251,447	268,824	278,285	3.5%
<b>Expenditure</b>					
Personnel	\$ 1,678	\$ 1,799	\$ 2,400	\$ 2,400	0.0%
Services & Charges	9,200	1,700	4,800	4,500	-6.3%
Charges	65,256	75,984	96,566	98,326	1.8%
Transfers	84,880	78,743	94,863	85,568	-9.8%
<b>Net Increase (Decrease)</b>	<b>\$ 68,870</b>	<b>\$ 93,221</b>	<b>\$ 70,195</b>	<b>\$ 87,491</b>	

### **DEPARTMENT DESCRIPTION**

These funds were developed to account for the proceeds of tax increment financing activity. The City of Waseca is the fiscal agent for the Economic Development Authority of the City of Waseca (EDA). Due to increased activity of the Economic Development Authority (EDA) and recent City Council actions, the City anticipates greater utilization of this financing tool. The City of Waseca is reviewing TIF options for the development of residential, commercial and community benefit.

### **ACTIVITIES SCOPE**

TIF 220, PARKVIEW ESTATES, Tax Increment Financing District No. 20 is a ten-year pay-as-you-go Qualified Housing District. This project is also a Tax Credit Housing project. The district was established to assist in the conversion of three dorm buildings on the former University Campus into 38 housing units. The District was certified on February 11, 1996 and was scheduled to generate increment for the project from 1999 through 2008. At the time of its inception, it was estimated that this District would generate \$37,210 of increment. The maximum amount of increment to be paid to the developer was capped at \$292,000 and the total amount of increment after administrative expenses must not exceed \$324,444. This District was decertified in 2010.

TIF 222, CHARTER OAKS, Tax Increment Financing District No. 22 is a twenty year Qualified Housing District. The project is a thirty-three-unit Tax Credit apartment project. It was originally certified on August 4, 2000. Waseca Leased Housing Associates, LLC is the developer. The District will be decertified December 31, 2022.

TIF 223, CENTRAL TIF, is a non-contiguous Redevelopment Tax Increment Financing District containing several projects. This district was created on November 10, 2000 and has been enlarged three times. At the present time the EDA has three Development Agreements in this district, which include Birdseye (Agrilink Foods), Corchrane and the W.J. Armstrong Company. The district also extends to a large portion of the Central Business District and was expanded to include Block Six of McNamara's Addition in 2003. This district was also designed to coordinate redevelopment efforts with the City's Small Cities Development Grant and the HRA loan Program. In October of 2005, the City of Waseca issued a bond on behalf of the Economic Development Authority in the sum of \$1,100,000. The bond was utilized for the renovation of structures and the installation of streetscaping (street improvements).

TIF 224, WASECA VILLAGE (Summit on Second) is also a Qualified Housing District that was developed to assist with the redevelopment of a 48 unit subsidized housing project. This project will be decertified in February 2019. The maximum amount of tax increment that can be paid to the developers of this project is \$125,580.

TIF 225, COLONY COURT is a Qualified Housing District, approved in September of 2003 and started generating increment in August of 2005. The increment should continue until January of 2020.

TIF 226, LOON/SOUTH CBD is a Qualified Redevelopment District, approved in January 15, 2008 and started generating increment in 2010. The increment should continue until January of 2035.

TIF 227, FOX MEADOWS is a Qualified Housing District, approved on June 15, 2010 and is anticipated to generate tax increment from 2013 to 2039.

PARKVIEW ESTATES TIF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 4/30/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
220-36210-0000	Interest Earnings	\$ 59	\$ 44	\$ -	\$ -	\$ -	0.0%
	Total Revenues	59	44	-	-	-	0.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
220-46630-3001	Audit Fees	300	300	-	300	-	-100.0%
	Total Services and Charges	300	300	-	300	-	-100.0%
<b>Transfers</b>							
220-49300-0000	Transfer Out	-	-	4,000	7,500	-	-100.0%
	Total Transfers	-	-	4,000	7,500	-	
	TOTAL EXPENSES	300	300	4,000	7,800	-	-100.0%
	CHANGE IN NET ASSETS	\$ (241)	\$ (256)	\$ (4,000)	\$ (7,800)	\$ -	



CHARTER OAKS TIF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
222-31050-0000	Tax Increment Financing paymen	\$ 10,037	\$ 13,084	\$ 6,542	\$ 17,051	\$ 13,100	-23.2%
222-36210-0000	Interest Earnings	74	57	-	-	-	0.0%
	Total Revenues	10,111	13,141	6,542	17,051	13,100	-100.0%
<b>Expenditures</b>							
<b>Personnel</b>							
222-46650-1010	Regular Employees	74	97	-	200	200	0.0%
	Total Personnel	74	97	-	200	200	0.0%
<b>Services &amp; Charges</b>							
222-46650-3000	Professional Services	-	-	-	500	500	0.0%
222-46650-3001	Audit Fees	300	300	200	200	200	0.0%
222-46650-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	300	300	200	720	720	0.0%
<b>Charges</b>							
222-46650-4300	Payment to TIF Developer	9,066	11,818	5,909	15,162	11,790	-22.2%
	Total Charges	9,066	11,818	5,909	15,162	11,790	-22.2%
	TOTAL EXPENSES	9,440	12,215	6,109	16,082	12,710	-21.0%
	CHANGE IN NET ASSETS	\$ 671	\$ 926	\$ 433	\$ 969	\$ 390	

CENTRAL TIF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
223-31013-0000	Market Value Credit	\$ 1,055	\$ -	\$ -	\$ -	\$ -	0.0%
223-31050-0000	Tax Increment Financing paymen	162,463	182,814	86,406	170,235	185,000	8.7%
223-36210-0000	Interest Earnings	1,201	1,251	-	-	-	0.0%
	Total Revenues	164,719	184,065	86,406	170,235	185,000	8.7%
<b>Expenditures</b>							
<b>Personnel</b>							
223-46660-1010	Regular Employees	1,201	1,334	-	1,500	1,500	0.0%
	Total Personnel	1,201	1,334	-	1,500	1,500	0.0%
<b>Services &amp; Charges</b>							
223-46660-3000	Professional Services	-	-	-	500	500	0.0%
223-46660-3001	Audit Fees	500	500	100	100	100	0.0%
223-46660-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	500	500	100	620	620	0.0%
<b>Charges</b>							
223-46660-4300	Payment to TIF Developer	15,289	17,681	9,620	15,289	18,000	17.7%
	Total Charges	15,289	17,681	9,620	15,289	18,000	17.7%
<b>Transfers</b>							
223-46660-7280	Transfer to Debt Service Funds	80,948	78,743	-	87,363	85,568	-2.1%
	Total Transfers	80,948	78,743	-	87,363	85,568	-2.1%
	TOTAL EXPENSES	97,938	98,258	9,720	104,772	105,688	0.9%
	CHANGE IN NET ASSETS	\$ 66,781	\$ 85,807	\$ 76,686	\$ 65,463	\$ 79,312	

WASECA VILLAGE TIF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
224-31050-0000	Tax Increment Financing paymen	\$ 3,939	\$ 4,448	\$ 2,235	\$ 4,203	\$ 4,500	7.1%
	Total Revenues	3,939	4,448	2,235	4,203	4,500	7.1%
<b>Expenditures</b>							
<b>Personnel</b>							
224-46670-1010	Regular Employees	29	-	-	200	200	0.0%
	Total Personnel	29	-	-	200	200	0.0%
<b>Services &amp; Charges</b>							
224-46670-3000	Professional Services	-	-	-	500	500	0.0%
224-46670-3001	Audit Fees	-	-	-	200	200	0.0%
224-46670-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	-	-	-	720	720	0.0%
<b>Charges</b>							
224-46670-4300	Payment to TIF Developer	3,952	4,464	2,244	4,203	4,500	7.1%
	Total Charges	3,952	4,464	2,244	4,203	4,500	7.1%
<b>Transfers</b>							
224-49300-0000	Transfers Out	3,932	-	-	-	-	0.0%
	Total Transfers	3,932	-	-	-	-	0.0%
	TOTAL EXPENSES	7,913	4,464	2,244	5,123	5,420	5.8%
	CHANGE IN NET ASSETS	\$ (3,974)	\$ (16)	\$ (9)	\$ (920)	\$ (920)	

COLONY COURT TIF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
225-31050-0000	Tax Increment Financing paymen	\$ 29,126	\$ 30,315	\$ 15,157	\$ 30,424	\$ 30,500	0.2%
225-36210-0000	Interest Earnings	67	55	-	-	-	0.0%
	Total Revenues	29,193	30,370	15,157	30,424	30,500	0.2%
<b>Expenditures</b>							
<b>Personnel</b>							
225-46680-1010	Regular Employees	214	225	-	300	300	0.0%
	Total Personnel	214	225	-	300	300	0.0%
<b>Services &amp; Charges</b>							
225-46680-3000	Professional Services	-	-	-	500	500	0.0%
225-46680-3001	Audit Fees	300	300	200	200	200	0.0%
225-46680-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	300	300	200	720	720	0.0%
<b>Charges</b>							
225-46680-4300	Payment to TIF Developer	26,307	29,713	14,930	27,284	27,450	0.6%
	Total Charges	26,307	29,713	14,930	27,284	27,450	0.6%
	TOTAL EXPENSES	26,821	30,238	15,130	28,304	28,470	0.6%
	CHANGE IN NET ASSETS	\$ 2,372	\$ 132	\$ 27	\$ 2,120	\$ 2,030	

TIF DISTRICT 26 - LOON/SOUTH CBD  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
226-33632-0000	County TIF payment-tax settlem	\$ 21,726	\$ 19,228	\$ 10,882	\$ 21,726	\$ 20,000	-7.9%
226-36210-0000	Interest Earnings	137	151	-	-	-	0.0%
	Total Revenues	21,863	19,379	10,882	21,726	20,000	-7.9%
<b>Expenditures</b>							
<b>Personnel</b>							
226-46690-1010	Regular Employees	160	143	-	200	200	0.0%
	Total Personnel	160	143	-	200	200	0.0%
<b>Services &amp; Charges</b>							
226-46690-3000	Professional Services	-	-	-	500	500	0.0%
226-46690-3001	Audit Fees	300	300	200	200	200	0.0%
226-46690-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	300	300	200	720	720	0.0%
<b>Charges</b>							
226-46690-4300	Payment to TIF Developer	10,642	12,308	6,315	10,642	12,600	18.4%
	Total Charges	10,642	12,308	6,315	10,642	12,600	18.4%
	TOTAL EXPENSES	11,102	12,751	6,515	11,562	13,520	16.9%
	CHANGE IN NET ASSETS	\$ 10,761	\$ 6,628	\$ 4,367	\$ 10,164	\$ 6,480	

TIF DISTRICT 27 - Fox Meadows  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
227-31050-0000	Tax Increment Financing paymen	\$ -	\$ -	\$ 8,276	\$ 25,185	\$ 25,185	0.0%
	Total Revenues	-	-	8,276	25,185	25,185	0.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
227-46650-3000	Professional Services	7,500	-	200	1,000	1,000	0.0%
	Total Services and Charges	7,500	-	200	1,000	1,000	0.0%
<b>Charges</b>							
227-46650-4300	Payment to TIF Developer	-	-	7,891	23,986	23,986	0.0%
	Total Charges	-	-	7,891	23,986	23,986	0.0%
	TOTAL EXPENSES	7,500	-	8,091	24,986	24,986	0.0%
	CHANGE IN NET ASSETS	\$ (7,500)	\$ -	\$ 185	\$ 199	\$ 199	

## **Special Revenue Fund: Airport**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental Revenues	\$ 115,919	\$ 378,396	\$ 286,500	\$ 732,241	155.6%
Interest & Misc.	3,573	1,977	1,000	1,000	0.0%
Rentals	85,944	88,152	80,000	80,000	0.0%
<b>Expenditure</b>					
Supplies	4,404	4,503	6,564	6,577	0.2%
Services & Charges	42,918	43,631	50,748	51,094	0.7%
Charges	13,038	13,312	13,600	14,000	2.9%
Capital Outlay	96,729	392,621	335,000	856,949	155.8%
<b>Net Increase (Decrease)</b>	<b>\$ 48,347</b>	<b>\$ 14,458</b>	<b>\$ (38,412)</b>	<b>\$ (115,379)</b>	

### **FUND DESCRIPTION**

The City of Waseca owns a general aviation airport located approximately one-half mile west of the present City limits. The facility is designed to operate for the primary benefit of commercial and industrial business in the community. It is also used as a recreational facility for local flyers. Revenues are obtained from hangar rentals, farmland rents, State Aid, and periodic transfers from the General Fund to maintain the facility for business growth. The City contracts with a private airport manager to operate and maintain the facilities, under the direction of the Director of Engineering.

### **2014 Budget Highlights**

The 2014 Airport budget shows a budgeted increase in expenses of \$522,708, mainly as a result of an increase in capital outlay expenses of \$521,949. The Airport will be undertaking a slurry seal project costing \$225,000 which will be funded 70/30 between state and local funds. The 2013 Airport apron reconstruction project was carried over into 2014. This project will be funded with \$545,101 in federal aviation funds, \$13,140 in state aviation funds, with the balance of \$73,708 being the responsibility of the City.

### **ACTIVITIES SCOPE**

- Ensure the airport meets all FAA and MnDOT Aeronautics rules and regulations
- Ensure that the facility is safe and free of hazards
- Ensure that preventative maintenance is performed on a timely basis
- Ensure that the proper reports are filed with MnDOT Aeronautics and the FAA
- Ensure that all communication facilities including directional beacons are operable
- Ensure that all rental contracts are timely and administered properly
- Oversee the management contract

### **DEPARTMENTAL GOALS**

- Develop long term Capital Improvement Plan
- Publicize the benefit and importance of the airport to the long-term viability of the City of Waseca
- Respond to community and Airport Board requests

### **REVENUES**

Revenues include payments from State Aid, land rental and hangar rent

**CURRENT AND PROPOSED EXPENDITURES**

SUPPLIES (Code 2000's), provides for small supplies needed to maintain and operate the Airport facility

SERVICES & CHARGES (Code 3000's), payments to Stensrud Aviation for management fee, insurance for the facility, electricity and gas for the operation of the facility, audit service and engineering consulting charges

CHARGES (Code 4000's), cost of hangar repair, runway lights, misc. repairs, cost of property taxes paid to Waseca County, and annual depreciation

IMPROVEMENTS (Code 5300), provide for airport enhancements



AIRPORT  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
230-33140-0000	Federal Grant funding	\$ 96,884	\$ 362,453	\$ 25,686	\$ 270,000	\$ 545,101	101.9%
230-33422-0000	State Aid	19,035	15,943	14,280	16,500	187,140	1034.2%
230-36210-0000	Interest Earnings	688	977	-	500	500	0.0%
230-36250-0000	Miscellaneous Revenue	2,885	1,000	50	500	500	0.0%
230-38020-0000	Rentals	85,944	88,152	19,950	80,000	80,000	0.0%
	Total Revenues	205,436	468,525	59,966	367,500	813,241	121.3%
<b>Expenditures</b>							
<b>Supplies</b>							
230-49810-2170	General Supplies	972	381	636	1,200	1,200	0.0%
230-49810-2230	Building Repair/Maintenance Su	126	67	29	500	500	0.0%
230-49810-2240	City Shop Charges	3,306	4,055	619	4,864	4,877	0.3%
	Total Supplies	4,404	4,503	1,284	6,564	6,577	0.2%
<b>Services &amp; Charges</b>							
230-49810-3000	Professional Services	156	-	-	1,200	1,200	0.0%
230-49810-3001	Audit Fees	2,000	2,000	2,000	2,000	2,000	0.0%
230-49810-3100	Contractual Services	24,000	24,000	20,000	24,600	24,600	0.0%
230-49810-3200	Communications	-	-	-	50	-	-100.0%
230-49810-3300	Conferences and Schools	-	-	100	150	150	0.0%
230-49810-3400	Publishing and Advertising	24	87	-	500	500	0.0%
230-49810-3610	General Liability	300	300	250	300	300	0.0%
230-49810-3620	Property Insurance	7,500	10,050	8,040	9,948	10,344	4.0%
230-49810-3800	Utilities	8,938	7,194	6,825	12,000	12,000	0.0%
	Total Services and Charges	42,918	43,631	37,215	50,748	51,094	0.7%
<b>Charges</b>							
230-49810-4000	Repair and Maintenance	3,552	2,628	1,579	6,000	6,000	0.0%
230-49810-4100	Lease/Rent Payments	1,400	1,400	1,400	-	-	0.0%
230-49810-4330	Dues and Subscriptions	-	-	300	100	500	400.0%
230-49810-4500	Permits & Fees	400	400	40	-	-	0.0%
230-49810-4800	Property Taxes Due To County	7,686	8,884	9,882	7,500	7,500	0.0%
	Total Charges	13,038	13,312	13,201	13,600	14,000	2.9%
<b>Capital Outlay</b>							
230-49810-5200	Buildings	-	-	21,517	35,000	-	-100.0%
230-49810-5300	Improvements	96,729	392,621	36,355	300,000	856,949	185.6%
	Total Capital outlay	96,729	392,621	57,872	335,000	856,949	155.8%
	TOTAL EXPENSES	157,089	454,067	109,572	405,912	928,620	128.8%
	CHANGE IN NET ASSETS	\$ 48,347	\$ 14,458	\$ (49,606)	\$ (38,412)	\$ (115,379)	

## **Special Revenue Fund: Water Park Operations**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Park User Fees	\$ 152,064	\$ 156,947	\$ 158,400	\$ 158,400	0.0%
Interest & Misc.	300	349	100	100	0.0%
Transfers in	75,000	50,000	50,000	75,000	50.0%
<b>Expenditure</b>					
Personnel	\$ 107,089	\$ 106,353	\$ 110,154	\$ 112,775	2.4%
Supplies	43,717	47,651	54,913	53,983	-1.7%
Services & Charges	44,780	40,502	51,132	49,988	-2.2%
Charges	3,580	10,193	8,985	9,985	11.1%
Capital Outlay	-	-	20,000	12,500	-37.5%
<b>Net Increase (Decrease)</b>	<b>\$ 28,198</b>	<b>\$ 2,597</b>	<b>\$ (36,684)</b>	<b>\$ (5,731)</b>	

### **FUND DESCRIPTION**

In 2005, the City passed a referendum that directed the City to issue debt and utilize contributions for the construction of a \$3.9 million water park facility. The Water Park opened in June 2007. The Water Park fund reflects the operations of the Water Park.

#### **2014 Budget Highlights**

The 2014 Water Park Operations budget shows a budgeted decrease in fund balance of \$5,731.

Revenues and operating expenses are budgeted at approximately the same levels as 2013, however the Water Park has budgeted \$12,500 for replacement of machinery and equipment. For 2014 the Water Park budgeted a General fund transfer of \$75,000 (increase of \$25,000 from 2013).

#### **2013/2014 Department Priorities**

- Establish operational activities, including payroll and personnel costs for seasonal labor, as well as Water Park Manager
- Provide budgets for supplies and services required to for water park operations

### **ACTIVITIES SCOPE**

- Concession stand sales
- Water Park Admission

### **DEPARTMENTAL GOALS**

- Establish effective and enticing water park operations providing the community with a well run and enjoyable recreation experience

### **TRANSFERS**

The 2014 budgeted transfer is \$75,000 from the General fund to provide for operational expenses that aren't offset by user fees.

WATER PARK OPERATIONS  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2013					
Description		2011	2012	YTD as of	2013	2014	PERCENT
		ACTUAL	ACTUAL	10/31/2013	BUDGET	BUDGET	CHANGE
<b>Revenues</b>							
240-34710-0000	Water Park Passes - Resident	\$ 16,665	\$ 15,738	\$ 12,412	\$ 17,000	\$ 17,000	0.0%
240-34715-0000	Water Park Passes-Nonresident	2,760	3,612	2,526	3,000	3,000	0.0%
240-34720-0000	Water Park Daily Admissions	64,970	65,354	65,236	70,000	70,000	0.0%
240-34730-0000	Lessons	7,455	7,077	4,880	8,000	8,000	0.0%
240-34735-0000	Aquasize and Lap Charges	3,827	4,160	3,734	4,000	4,000	0.0%
240-34740-0000	Concessions	41,049	43,367	39,808	41,400	41,400	0.0%
240-34750-0000	Pool Rental/Bdays/Events	15,338	17,639	7,331	15,000	15,000	0.0%
240-34785-0000	Park User Fees	-	-	7,995	-	-	0.0%
240-36210-0000	Interest Earnings	135	164	-	100	100	0.0%
240-36244-0000	Misc Reimbursements	165	185	506	-	-	0.0%
240-39201-0000	Transfer from General Fund	75,000	50,000	25,000	50,000	75,000	50.0%
	Total Revenues	227,364	207,296	169,428	208,500	233,500	12.0%
<b>Expenditures</b>							
<b>Personnel</b>							
240-45130-1010	Regular Employees	34,677	37,812	32,909	37,974	39,314	3.5%
240-45130-1020	Overtime	3	301	551	500	500	0.0%
240-45130-1030	Part-time Employees	49,364	45,379	47,143	50,000	50,000	0.0%
240-45130-1090	Cellphone reimbursement	432	432	360	432	432	0.0%
240-45130-1100	Longevity	128	144	116	144	144	0.0%
240-45130-1200	FICA	5,229	5,165	5,037	5,521	5,604	1.5%
240-45130-1210	PERA	2,526	2,737	2,489	2,764	2,861	3.5%
240-45130-1220	Medicare	1,223	1,208	1,178	1,291	1,311	1.5%
240-45130-1250	Insurance rebate-health	960	960	800	960	960	0.0%
240-45130-1300	Insurance	5,262	4,998	3,500	4,198	5,172	23.2%
240-45130-1310	VEBA Trust funding	3,000	3,000	2,400	2,400	2,400	0.0%
240-45130-1330	Life Insurance	207	207	210	166	240	44.6%
240-45130-1340	Disability Insurance	178	210	179	171	177	3.5%
240-45130-1510	Workers Compensation	3,900	3,800	3,028	3,633	3,660	0.7%
	Total Personnel	107,089	106,353	99,900	110,154	112,775	2.4%
<b>Supplies</b>							
240-45130-2000	Office Supplies	1,714	811	1,976	2,000	2,000	0.0%
240-45130-2050	Computer Supplies	1,962	286	22	500	500	0.0%
240-45130-2120	Motor Fuels	496	634	-	-	-	0.0%
240-45130-2165	Chemicals	7,229	13,037	10,053	10,000	10,000	0.0%
240-45130-2170	General Supplies	1,393	3,004	1,533	3,000	3,000	0.0%
240-45130-2175	Janitorial supplies	655	394	1,027	1,500	1,500	0.0%
240-45130-2180	Uniforms	318	1,055	860	1,000	1,000	0.0%
240-45130-2210	Equipment Parts	5,025	968	1,665	5,000	5,000	0.0%
240-45130-2240	City Shop Charges	4,539	5,405	3,418	5,413	4,483	-17.2%
240-45130-2500	Concessions	20,386	22,057	21,375	26,500	26,500	0.0%
	Total Supplies	43,717	47,651	41,929	54,913	53,983	-1.7%
<b>Services &amp; Charges</b>							
240-45130-3000	Professional Services	994	1,691	1,332	1,250	1,250	0.0%
240-45130-3001	Audit Fees	500	540	400	1,000	1,000	0.0%
240-45130-3100	Contractual Services	1,132	1,256	1,451	1,500	1,500	0.0%
240-45130-3200	Communications	2,988	3,065	2,617	3,200	3,200	0.0%
240-45130-3300	Conferences and Schools	653	281	861	2,000	2,000	0.0%
240-45130-3350	Car Allowance/Mileage	-	-	117	500	500	0.0%
240-45130-3400	Publishing and Advertising	779	773	193	2,000	2,000	0.0%
240-45130-3600	Insurance Expenditures	7,500	7,328	6,402	7,682	7,538	-1.9%
240-45130-3800	Utilities	30,234	25,568	30,176	32,000	31,000	-3.1%
	Total Services and Charges	44,780	40,502	43,549	51,132	49,988	-2.2%
<b>Charges</b>							
240-45130-4000	Repair and Maintenance	3,000	8,965	6,678	7,000	8,000	14.3%
240-45130-4310	Cash Over/Short	(1,028)	(653)	(272)	-	-	0.0%
240-45130-4330	Dues and Subscriptions	427	636	485	500	500	0.0%
240-45130-4500	Permits and Fees	595	595	630	1,000	1,000	0.0%
240-45130-4950	Computer Financing Account	586	650	-	485	485	0.0%

WATER PARK OPERATIONS  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Total Charges	3,580	10,193	7,521	8,985	9,985	11.1%
<b>Capital Outlay</b>							
240-45130-5400	Equipment/Machinery	-	-	30,101	20,000	12,500	-37.5%
	Total Capital outlay	-	-	30,101	20,000	12,500	-37.5%
	TOTAL EXPENSES	199,166	204,699	223,000	245,184	239,231	-2.4%
	CHANGE IN NET ASSETS	\$ 28,198	\$ 2,597	\$ (53,572)	\$ (36,684)	\$ (5,731)	

## **Special Revenue Fund: Waseca Housing Fund**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Tax Abatement & Interest	\$ 14,600	\$ 14,294	\$ 14,650	\$ 14,650	0.0%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ 53,000	\$ 15,150	\$ 15,150	0.0%
Charges	-	-	-	30,000	
<b>Net Increase (Decrease)</b>	<b>\$ 14,600</b>	<b>\$ (38,706)</b>	<b>\$ (500)</b>	<b>\$ (30,500)</b>	

### **DEPARTMENT DESCRIPTION**

This fund was established from tax abatement funds to create affordable single-family housing options. In 2009 the program was changed to focus on renovation and creation of rental housing in the downtown. In 2013 the program was expanded to provide assistance to projects that adaptively reuse or redevelop vacant or blighted properties into new rental housing in the downtown area.

#### **2013/2014 Department Priorities**

The Waseca Housing Fund policies were amended in 2013 to broaden the scope of the program to include assistance for reuse of non-residential structures being adaptively reused for residential purposes, and to eliminate the maximum annual fund expenditure of \$15,000. In 2013 there are plans to assist the South Side Apartments project with a 10-year deferred loan, and possibly assist a Central Business district property with underutilized rental units. It is anticipated that with the policy change, there will be one or more additional projects funded in 2014.

### **PAST PROJECTS**

Fund has been utilized in conjunction with the EDA Plat No. 1 (Whispering Pines) project and the Small Cities Development program grant finalized in 2005. The City assisted in providing gap financing to one party in the Whispering Pines project. The City Council also authorized the use of funds to finance extraordinary expenses of one project developed as part of the Small Cities program in downtown. Funds were paid to finance architectural and building code required improvements in 2005 as part of the Small Cities program. In 2012 a grant was provided to assist with the Colony Court Care Suites senior housing project.

### **ACTIVITIES SCOPE**

- Renovation/rehabilitation of downtown apartments.
- Adaptive reuse of vacant, blighted, or underutilized buildings for new apartment development in and around the downtown.
- Gap financing for redevelopment to prevent/eliminate blight.
- Development that brings residents into downtown and creation of housing options to encourage downtown revitalization

WASECA HOUSING FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
250-36210-0000	Interest Earnings	\$ 950	\$ 644	\$ -	\$ 1,000	\$ 1,000	0.0%
250-36233-0000	Contribution from Brown Printi	13,650	13,650	13,650	13,650	13,650	0.0%
	Total Revenues	14,600	14,294	13,650	14,650	14,650	0.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
250-46400-3000	Professional Services	-	53,000	-	15,150	15,150	0.0%
	Total Services and Charges	-	53,000	-	15,150	15,150	0.0%
<b>Charges</b>							
250-46400-4980	Loans	-	-	-	-	30,000	100.0%
	Total Charges	-	-	-	-	30,000	
	TOTAL EXPENSES	-	53,000	-	15,150	45,150	198.0%
	CHANGE IN NET ASSETS	\$ 14,600	\$ (38,706)	\$ 13,650	\$ (500)	\$ (30,500)	

## **Special Revenue Fund: Heritage Preservation**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ 6,301	\$ 17,855	\$ 3,000	\$ 22,000	633.3%
Interest & Misc.	11	-	-	-	0.0%
<b>Expenditure</b>					
Services & Charges	\$ 8,121	\$ 18,638	\$ 3,000	\$ 22,000	633.3%
<b>Net Increase (Decrease)</b>	<b>\$ (1,809)</b>	<b>\$ (783)</b>	<b>\$ -</b>	<b>\$ -</b>	

### **DEPARTMENT DESCRIPTION**

The Heritage Preservation fund was established to account for grant funding and expenditures, and other Heritage Preservation activities of the Waseca Heritage Preservation Commission. The Heritage Preservation Commission is composed of seven (7) members, five (5) at-large members, one (1) nominated by Waseca County Historical Society, and one (1) nominated by the City Planning Commission. The Commission will engage in a comprehensive program of historic preservation, promote the historical resources of the City, and designation of heritage preservation sites.

In 2014, the Waseca Heritage Preservation Commission intends to complete Design Guidelines for the Historic Downtown and begin the process of designating a Downtown Historic District and updating Chapter 155 of the Waseca Code of Ordinances.

HERITAGE PRESERVATION FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
255-33140-0000	Federal Grant funding	\$ -	\$ 17,355	\$ -	\$ -	\$ -	0.0%
255-33500-0000	Regional Grants & Funding	6,301	500	5,796	3,000	22,000	633.3%
255-36210-0000	Interest Earnings	11	-	-	-	-	0.0%
	Total Revenues	6,312	17,855	5,796	3,000	22,000	633.3%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
255-46500-3100	Contractual Services	8,000	15,555	480	3,000	22,000	633.3%
255-46500-3300	Conferences and Schools	121	3,083	296	-	-	0.0%
	Total Services and Charges	8,121	18,638	776	3,000	22,000	633.3%
	TOTAL EXPENSES	8,121	18,638	776	3,000	22,000	633.3%
	CHANGE IN NET ASSETS	\$ (1,809)	\$ (783)	\$ 5,020	\$ -	\$ -	



## **Special Revenue Fund: Police Reserve**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Interest & Misc.	\$ 5,049	\$ 6,108	\$ 5,020	\$ 5,020	0.0%
<b>Expenditure</b>					
Services & Charges	\$ 4,619	\$ 5,969	\$ 4,500	\$ 4,500	0.0%
Supplies	2,285	-	520	520	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ (1,855)</b>	<b>\$ 139</b>	<b>\$ -</b>	<b>\$ -</b>	

### **DEPARTMENT DESCRIPTION**

The City of Waseca's Police Department utilizes the volunteer services of the Waseca Police Reserves. The reserve unit assists Police personnel in various matters related to law enforcement. It patrols our local parks, business districts, school district buildings, and residential neighborhoods. This added patrol helps reduce property damage and other criminal activity within our community. The unit assists with parades, dances, early childhood development events, high school athletic events, fingerprinting/safety clinics, special events, etc.

This fund accounts for the various fund raising and donation revenues received by the reserve unit. Planned expenditures are reviewed and authorized through Police Department administration, in conjunction with the requested needs of the reserve unit.

POLICE RESERVES  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
275-36210-0000	Interest Earnings	\$ 21	\$ 8	\$ -	\$ 20	\$ 20	0.0%
275-36230-0000	Contributions-Charitable	500	500	750	500	500	0.0%
275-36244-0000	Misc Reimbursements	4,528	5,600	5,743	4,500	4,500	0.0%
	Total Revenues	5,049	6,108	6,493	5,020	5,020	0.0%
<b>Expenditures</b>							
<b>Supplies</b>							
275-49212-2180	Uniform Expense	2,285	-	169	520	520	0.0%
	Total Supplies	2,285	-	169	520	520	0.0%
<b>Services &amp; Charges</b>							
275-49212-3100	Contractual Services	4,619	5,969	5,753	4,500	4,500	0.0%
	Total Services and Charges	4,619	5,969	5,753	4,500	4,500	0.0%
	TOTAL EXPENSES	6,904	5,969	5,922	5,020	5,020	0.0%
	CHANGE IN NET ASSETS	\$ (1,855)	\$ 139	\$ 571	\$ -	\$ -	

## **Special Revenue Fund: Crime Victims**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Interest & Misc.	\$ 346	\$ 33	\$ -	\$ -	0.0%
Intergovernmental	32,441	42,968	-	-	0.0%
<b>Expenditure</b>					
Personnel	\$ 33,880	\$ -	\$ -	\$ -	0.0%
Services & Charges	6,489	30,385	-	-	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ (7,582)</b>	<b>\$ 12,616</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

The Waseca Police Department received notification from the State of Minnesota that our general crime victim program was not renewed for 2013, the contract with the advocate was also not renewed. In 2013, the Waseca Police Department did receive \$500 for emergency funding for crime victims and has reapplied to receive the same amount in emergency funding for 2014.

### **ACTIVITIES SCOPE**

- The general crime victim grant program was funded through State Legislative action and, because of a lack of funding, the county-wide program no longer exists.
- Individuals in Waseca County can apply to receive emergency funding for specific purposes through the Waseca Police Department. However, the yearly funding is very limited.

CRIME VICTIMS FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
277-33426-0000	State Grant-Police grant	\$ 32,190	\$ 42,309	\$ -	\$ -	\$ -	0.0%
277-35101-0000	Court Fines - Crime Victims	251	659	57	-	-	0.0%
277-36210-0000	Interest Earnings	46	33	-	-	-	0.0%
277-36238-0000	Contributions/Crime Victims Se	300	-	-	-	-	0.0%
	Total Revenues	32,787	43,001	57	-	-	0.0%
<b>Expenditures</b>							
<b>Personnel</b>							
277-46300-1010	Regular Employees	19,505	-	-	-	-	0.0%
277-46300-1200	FICA	1,475	-	-	-	-	0.0%
277-46300-1210	PERA	1,341	-	-	-	-	0.0%
277-46300-1220	Medicare	345	-	-	-	-	0.0%
277-46300-1250	Insurance rebate-health	4,500	-	-	-	-	0.0%
277-46300-1300	Insurance	5,657	-	-	-	-	0.0%
277-46300-1310	VEBA Trust funding	863	-	-	-	-	0.0%
277-46300-1330	Life Insurance	104	-	-	-	-	0.0%
277-46300-1340	Disability Insurance	90	-	-	-	-	0.0%
	Total Personnel	33,880	-	-	-	-	0.0%
<b>Services &amp; Charges</b>							
277-46300-3000	Professional Services	3,834	28,114	-	-	-	0.0%
277-46300-3060	Victims services and costs	1,552	1,040	500	-	-	0.0%
277-46300-3061	Victims Services-CJ Children	-	200	-	-	-	0.0%
277-46300-3200	Communications	1,103	943	40	-	-	0.0%
277-46300-3300	Conferences and Schools	-	88	-	-	-	0.0%
	Total Services and Charges	6,489	30,385	540	-	-	0.0%
	TOTAL EXPENSES	40,369	30,385	540	-	-	0.0%
	CHANGE IN NET ASSETS	\$ (7,582)	\$ 12,616	\$ (483)	\$ -	\$ -	

## **Special Revenue Fund: Police Forfeiture**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Interest & Misc.	\$ 313	\$ 316	\$ -	\$ -	0.0%
Forfeitures	14,479	19,165	7,000	12,000	71.4%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ -	\$ -	\$ -	0.0%
Charges	2,100	2,857	7,000	12,000	71.4%
<b>Net Increase (Decrease)</b>	<b>\$ 12,692</b>	<b>\$ 16,624</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

This fund was developed in 2007 to record revenue generated from legally forfeited property including property seized in DUI and drug related arrests under state and federal laws. The fund internally accounts for expenses associated with forfeitures to ensure proper allocation of those expenses.

### **ACTIVITIES SCOPE**

Use drug and DUI forfeited assets to cover law enforcement expenses that are not covered by taxpayers including:

- Purchase equipment – In 2013, an in-car camera system was purchased with these funds
- Fund capital improvements for law enforcement activities
- Provide additional resources for DUI and drug enforcement
- Fund specialized training

POLICE FORFEITURES  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
278-35200-0000	Forfeitures	\$ 14,479	\$ 19,165	\$ 13,715	\$ 7,000	\$ 12,000	71.4%
278-36210-0000	Interest Earnings	313	316	-	-	-	0.0%
	Total Revenues	14,792	19,481	13,715	7,000	12,000	71.4%
<b>Expenditures</b>							
<b>Charges</b>							
278-46350-4340	Drug Investigation and forfeit	2,100	2,857	37,479	7,000	12,000	71.4%
	Total Charges	2,100	2,857	37,479	7,000	12,000	71.4%
	TOTAL EXPENSES	2,100	2,857	37,709	7,000	12,000	71.4%
	CHANGE IN NET ASSETS	\$ 12,692	\$ 16,624	\$ (23,994)	\$ -	\$ -	

## **Special Revenue Fund: Safe Haven Grant**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	% CHANGE
<b>Revenue</b>					
Federal Grant	\$ -	\$ -	\$ 103,250	\$ 241,516	133.9%
<b>Expenditure</b>					
Personnel	\$ -	\$ -	\$ -	\$ 99,233	100.0%
Supplies	-	-	34,000	7,494	-78.0%
Services & Charges	-	-	69,250	76,491	10.5%
Capital Outlay	-	-	-	58,298	100.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

In September 2012, the City was notified that it was awarded a \$400,000 federal grant from the Office on Violence Against Women to create a new supervised visitation center. This supervised visitation center will support supervised visitation and safe exchange options for families with a history of domestic violence, dating violence, sexual assault, child abuse and stalking. The Safe Haven: Supervised Visitation and Safe Exchange Center will be housed in the City of Waseca Public Safety Building.

### **ACTIVITIES SCOPE**

- Project planning and development activities.
- Ensure safety for victims and children served under the grant project.
- Ensure that if fees are charged for the use of program services, any fees charged will be based on the income of the individuals. Individuals who meet certain criteria, will not be charged a fee.
- Ensure that the grant project is developed and implemented in a manner that is consistent with the Guiding Principles of the Supervised Visitation Program.

SAFE HAVEN GRANT  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
279-33140-0000	Federal Safe Haven Grant	\$ -	\$ -	\$ 5,052	\$ 103,250	\$ 241,516	133.9%
	Total Revenues	-	-	5,052	103,250	241,516	133.9%
<b>Expenditures</b>							
<b>Personnel</b>							
279-46350-1010	Regular Employees	-	-	8,004	-	41,080	100.0%
279-46350-1030	Part-time Employees	-	-	-	-	27,440	100.0%
279-46350-1200	FICA	-	-	462	-	4,248	100.0%
279-46350-1210	PERA	-	-	580	-	2,978	100.0%
279-46350-1220	Medicare	-	-	108	-	994	100.0%
279-46350-1300	Insurance	-	-	2,452	-	16,108	100.0%
279-46350-1310	VEBA Trust funding	-	-	1,000	-	6,000	100.0%
279-46350-1330	Life Insurance	-	-	33	-	200	100.0%
279-46350-1340	Disability Insurance	-	-	27	-	185	100.0%
	Total Personnel	-	-	12,666	-	99,233	
<b>Supplies</b>							
279-46350-2000	Office Supplies	-	-	15	4,000	5,625	40.6%
279-46350-2170	General Supplies	-	-	16	30,000	1,869	-93.8%
	Total Supplies	-	-	31	34,000	7,494	
<b>Services &amp; Charges</b>							
279-46350-3100	Contractual Services	-	-	450	50,000	36,839	-26.3%
279-46350-3300	Conf. and Schools	-	-	9,994	17,000	15,940	-6.2%
279-46350-3400	Printing and Advertising	-	-	413	-	15,940	100.0%
279-46350-3350	Mileage	-	-	-	2,250	2,772	23.2%
279-46350-3800	Utilities	-	-	-	-	5,000	100.0%
	Total Services and Charges	-	-	10,857	69,250	76,491	10.5%
<b>Capital Outlay</b>							
279-46350-5400	Machinery and Equipment	-	-	-	-	58,298	100.0%
	Total Capital outlay	-	-	-	-	58,298	100.0%
	TOTAL EXPENSES	-	-	23,554	103,250	241,516	133.9%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ (18,502)	\$ -	\$ -	



## **Special Revenue Fund: Firefighters Relief**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ 45,215	\$ 45,481	\$ 43,215	\$ 46,038	6.5%
Transfers	50,313	33,764	44,700	14,240	-68.1%
<b>Expenditure</b>					
Personnel	\$ 95,528	\$ 79,245	\$ 87,915	\$ 60,278	-31.4%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

The Firefighters Relief fund is maintained to account for the levy and collection of general property taxes and collection of state aid for support of the Fire Relief Association. The Association is solely responsible for the administration of its funds and the City levies and collects taxes as prescribed by State law.

#### **2014 Budget Highlights**

The 2014 Firefighters Relief fund budget shows a budgeted decrease of \$30,460 in required pension contributions.

### **ACTIVITIES SCOPE**

- State Aid for Firefighters
- Annual \$3,100 credit per firefighter

### **DEPARTMENTAL GOALS**

- To provide payment to members in case of disability, long-term illness or death. Association consists of 34 volunteer firefighters
- To provide a secondary retirement source for part-time volunteer firefighters
- To attract and retain individuals to serve as members of the Fire Department

### **CURRENT AND PROPOSED EXPENDITURES**

The main revenue source for the Fire Relief Association is State Aid for firefighters, which is funded by the State through a special tax on fire insurance policies. The 2014 budgeted state allocation is \$46,038.

FIREFIGHTERS RELIEF  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
280-33420-0000	State Aid: Fire	\$ 45,215	\$ 45,481	\$ 65,234	\$ 43,215	\$ 46,038	6.5%
280-39201-0000	Transfer from General Fund	50,313	33,764	22,350	44,700	14,240	-68.1%
	Total Revenues	95,528	79,245	87,584	87,915	60,278	-31.4%
<b>Expenditures</b>							
<b>Personnel</b>							
280-49070-1240	Contrib For Pensions	95,528	79,245	109,934	87,915	60,278	-31.4%
	Total Personnel	95,528	79,245	109,934	87,915	60,278	-31.4%
	TOTAL EXPENSES	95,528	79,245	109,934	87,915	60,278	-31.4%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ (22,350)	\$ -	\$ -	

# **Debt Service Funds**



## DEBT SERVICE FUNDS

The Debt Service funds are established to account for the payment of interest and principal on long term, general obligation special assessment bond issues and capital equipment notes.

- Fund 305, AQUATIC PARK DEBT SERVICE, issued in 2006, to partially finance the Waseca Water Park.
- Fund 320, SPECIAL ASSESSMENT, provides for debt issued for property specific improvement in 1994, 2000, 2001 and 2004.
- Fund 345 & 346, NW CONSTRUCTION SITE, provided for construction of a new commercial site in the northwest area.
- Fund 360, MUNICIPAL STATE AID, provides for debt service related to Municipal State Aid Street projects.
- FUND 380, TIF 23 DEBT SERVICE, provides for the debt service issued for downtown project developments.

## **Debt Service Fund: Aquatic Park Debt Service**

### **FUND DESCRIPTION**

In 2006, the City issued \$2,040,000 in G.O. debt, to provide the funding necessary for the construction of the Waseca Community Water Park.

### **2014 Budget Highlights**

- The debt payment will decrease from \$155,385 in 2013 to \$151,985 in 2014.

### **ACTIVITIES SCOPE**

- Annual principal and interest payments for the 20-year term of the debt

### **CURRENT AND PROPOSED EXPENDITURES**

BOND PRINCIPAL, Code 6000, payments for the annual principal portion of debt

BOND INTEREST EXPENSE, Code 6100, payments for the annual interest portion of debt

FISCAL AGENT FEES, Code 6200, for the fees involved in handling the debt payments

AQUATIC PARK DEBT SERVICE (2006A)  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
305-31010-0000	Property Taxes	\$ 164,459	\$ 161,510	\$ 79,916	\$ 163,049	\$ 164,425	0.8%
305-31030-0000	Mobile Home Tax	323	312	80	-	-	0.0%
	Total Revenues	164,782	161,822	79,996	163,049	164,425	0.8%
<b>Expenditures</b>							
<b>Debt Service Expense</b>							
305-47700-6000	Principal	80,000	80,000	85,000	85,000	85,000	0.0%
305-47700-6100	Bond Interest	76,885	73,685	70,385	70,385	66,985	-4.8%
305-47700-6200	Fiscal Agent Fee	431	431	431	1,000	450	-55.0%
	Total Debt Service	157,316	154,116	155,816	156,385	152,435	-2.5%
	TOTAL EXPENSES	157,316	154,116	155,816	156,385	152,435	-2.5%
	CHANGE IN NET ASSETS	\$ 7,466	\$ 7,706	\$ (75,820)	\$ 6,664	\$ 11,990	

## **Debt Service Fund: NW Construction Site Debt Service**

### **FUND DESCRIPTION**

In 2005, the City issued debt to finance the construction of a new commercial site in the northwest area of the community. This debt financed the infrastructure, land preparation and construction costs over the 10-year debt issue.

#### **2013 Budget Highlights**

- The debt payment will increase from \$137,540 in 2013 to \$141,783 in 2014

#### **Major Objectives Accomplished in 2012/2013**

- On November 15, 2011 the City issued \$975,000 of General Obligation Refunding Bonds, Series 2011A, bearing an average coupon rate of 0.86 percent, to provide resources for the crossover refunding of \$545,000 of the outstanding principal of the Water Revenue Bonds Series 2001B and \$430,000 of the outstanding principal of the General Obligation Series 2005D on February 1, 2012. As a result of the refunding issue, the City will save \$57,405 in debt service payments and achieve an economic gain (the present value of the difference between the old and the new debt service) of \$56,796. A separate fund was created for the refunding debt issue.

### **ACTIVITIES SCOPE**

- This fund provides the revenues collected from abatements and land sales for the annual debt service payments.

### **CURRENT AND PROPOSED EXPENDITURES**

BOND PRINCIPAL, Code 6000, payments for the annual principal portion of debt

BOND INTEREST EXPENSE, Code 6100, payments for the annual interest portion of debt

FISCAL AGENT FEES, Code 6200, for the fees involved in handling the debt payments



REFUNDING BONDS OF 2011A  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
346-31012-0000	Tax Abatement	\$ -	\$ -	\$ -	\$ 43,714	\$ 43,714	0.0%
346-39201-0000	Transfer from General Fund	-	-	-	40,361	44,299	9.8%
346-39203-0000	Transfer - Sanitary Sewer	-	-	16,833	20,200	20,200	0.0%
346-39208-0000	Transfer - Water Utility	-	-	-	41,000	41,100	0.2%
346-39218-0000	Transfer in closing fund	-	21,534	-	-	-	0.0%
346-39310-0000	Bond Proceeds	10,000	-	-	-	-	0.0%
	Total Revenues	10,000	21,534	16,833	145,275	149,313	2.8%
<b>Expenditures</b>							
<b>Debt Service Expense</b>							
346-47000-6000	Principal	-	-	120,000	-	-	0.0%
346-47000-6100	Interest on bonds	-	2,294	3,354	-	-	0.0%
346-47900-6000	Principal	-	-	-	135,000	140,000	3.7%
346-47900-6100	Bond Interest	-	-	-	2,540	1,783	-29.8%
346-47900-6200	Fiscal Agent Fee	-	-	-	1,000	1,000	0.0%
346-47000-6200	Bond Discount	14,763	213	-	-	-	0.0%
	Total Debt Service	14,763	2,507	123,354	138,540	142,783	3.1%
	TOTAL EXPENSES	14,763	2,507	123,354	138,540	142,783	3.1%
	CHANGE IN NET ASSETS	\$ (4,763)	\$ 19,027	\$ (106,521)	\$ 6,735	\$ 6,530	

## **Debt Service Fund: Municipal State Aid Debt Service**

### **FUND DESCRIPTION**

In 2005, the City issued debt for the 11<sup>th</sup> Avenue NW Corridor project. This project, completed in 2006, provided for construction work that was eligible for Municipal State Aid funding.

### **2014 Budget Highlights**

- The debt payment will decrease from \$87,440 in 2013 to \$84,520 in 2014.

### **ACTIVITIES SCOPE**

- Annual debt service payments for 11<sup>th</sup> Avenue NW project

### **CURRENT AND PROPOSED EXPENDITURES**

BOND PRINCIPAL, Code 6000, payments for the annual principal portion of debt

BOND INTEREST EXPENSE, Code 6100, payments for the annual interest portion of debt

FISCAL AGENT FEES, Code 6200, for the fees involved in handling the debt payments

MSA MAINTENANCE DEBT SERVICE (BOND 2005B)  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
360-33418-0000	Municipal State Aid Maint.	\$ 92,960	\$ 90,260	\$ 87,440	\$ 85,596	\$ 84,520	-1.3%
360-36210-0000	Interest Earnings	11	7	-	-	-	0.0%
	Total Revenues	<u>92,971</u>	<u>90,267</u>	<u>87,440</u>	<u>85,596</u>	<u>84,520</u>	-1.3%
<b>Expenditures</b>							
<b>Debt Service Expense</b>							
360-47350-6000	Principal	80,000	80,000	80,000	80,000	80,000	0.0%
360-47350-6100	Bond Interest	12,960	10,260	7,440	7,440	4,520	-39.2%
360-47350-6200	Fiscal Agent Fee	403	403	403	800	400	-50.0%
	Total Debt Service	<u>93,363</u>	<u>90,663</u>	<u>87,843</u>	<u>88,240</u>	<u>84,920</u>	-3.8%
	TOTAL EXPENSES	<u>93,363</u>	<u>90,663</u>	<u>87,843</u>	<u>88,240</u>	<u>84,920</u>	-3.8%
	CHANGE IN NET ASSETS	<u>\$ (392)</u>	<u>\$ (396)</u>	<u>\$ (403)</u>	<u>\$ (2,644)</u>	<u>\$ (400)</u>	

## **Debt Service Fund: TIF Debt Service**

### **FUND DESCRIPTION**

Debt issued in 2005 provided the resources for the downtown renovation and resource project, focused on the maintenance of historically significant buildings as well as the addition of community upgrades.

### **2013 Budget Highlights**

- The debt payment will increase from \$83,203 in 2013 to \$81,493 in 2014

### **ACTIVITIES SCOPE**

- Debt payments for the 10-year cycle of the debt issued

### **CURRENT AND PROPOSED EXPENDITURES**

BOND PRINCIPAL, Code 6000, payments for the annual principal portion of debt

BOND INTEREST EXPENSE, Code 6100, payments for the annual interest portion of debt

FISCAL AGENT FEES, Code 6200, for the fees involved in handling the debt payments

TAX INCREMENT DISTRICT #23 (BOND 2005E)  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
380-39216-0000	Transfer-TIF Project	80,948	78,743	-	87,363	85,568	-2.1%
	Total Revenues	80,948	78,743	-	87,363	85,568	-2.1%
<b>Expenditures</b>							
<b>Debt Service Expense</b>							
380-47800-6000	Principal	35,000	35,000	45,000	45,000	45,000	0.0%
380-47800-6100	Bond Interest	41,393	39,993	38,393	38,203	36,493	-4.5%
380-47800-6200	Fiscal Agent Fee	403	403	403	800	400	-50.0%
	Total Debt Service	76,796	75,396	83,796	84,003	81,893	-2.5%
	TOTAL EXPENSES	76,796	75,396	83,796	84,003	81,893	-2.5%
	CHANGE IN NET ASSETS	\$ 4,152	\$ 3,347	\$ (83,796)	\$ 3,360	\$ 3,675	



# **Capital Project Funds**





## CAPITAL PROJECT FUNDS

The following Capital Project funds are established to account for the resources used in the acquisition of capital facilities by the City, except those financed by Enterprise funds:

### MUNICIPAL STATE AID CONSTRUCTION FUND:

Established to administer State funds made available for municipal state aid street construction and improvements.

### MUNICIPAL STATE AID MAINTENANCE FUND:

Established to administer State funds for maintenance costs of state aid eligible streets.

### PUBLIC SAFETY BUILDING FUND:

Established to administer USDA Rural Communities Facility Loan funds for the construction of the City of Waseca Public Safety Building (Police & Fire).

### HWY 14 RECONSTRUCTION FUND:

Proposed in 2013, to establish a fund to account for the City's cost of replacing the infrastructure along Hwy. 14.

### SPECIAL ASSESSMENT FUND:

Established to account for the acquisition of capital facilities and the construction of major permanent capital improvements having a relatively long life.

### CAPITAL IMPROVEMENT FUND:

Established to account for the construction of streets, storm sewers, sidewalks, buildings and parks.

### ANNEXATION AND GROWTH FUND:

To provide for the orderly and planned future growth of the community and the surrounding areas.

### EQUIPMENT REPLACEMENT FUND:

Established to account for the General fund contributions and associated expenses of purchases of capital equipment as detailed in the capital equipment matrix.

## **Capital Project Fund: Municipal State Aid Construction**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ -	\$ 320,531	\$ -	\$ 489,900	100.0%
Interest & Misc.	3,634	2,104	-	-	0.0%
<b>Expenditure</b>					
Services & Charges	\$ 109	\$ 320,531	\$ -	\$ 489,900	100.0%
Transfers	-	-	489,130	-	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ 3,525</b>	<b>\$ 2,104</b>	<b>\$ (489,130)</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

Funds allocated by the State for the City of Waseca from the user-gasoline tax can be utilized for projects on certain designated streets. The streets for which the funds can be utilized cannot exceed 20% of the total mileage of local streets, and are designated by City Council resolution and approved by the MnDOT Commissioner. The Director of Engineering must certify the projects for approval by the District State Engineer. The State user-gasoline tax is allocated to the State Trunk Highway Fund, the County State Aid Highway system, and to the Municipal State Aid System. Funds are allocated to each eligible municipality (over 5,000 population) based on population and based on actual needs on the designated MSAS for each community. The streets must be designed to meet specific standards established by the MSAS Screening Committee made up of City Engineers and appointed by the MnDOT Commissioner. Cities are allowed to accumulate up to two years of funds in their account, which is maintained by MnDOT.

### **2014 Budget Highlights**

The City has budgeted \$489,900 in Municipal State Aid Construction projects for 2014.

### **ACTIVITIES SCOPE**

- A record of condition is maintained as part of the Pavement Management System (PMS)
- Maintain records required as part of the MSAS Rules, including traffic counts, mileage reports, condition analysis, etc.
- Strive to maximize the MSAS funding
- Annual needs report

### **DEPARTMENTAL GOALS**

- Construct and maintain the MSAS in accordance with State requirements and rules established by the rules
- Review MSAS designations to appropriately reflect City development
- Develop an MSAS Capital Improvement Plan in addition to the City-wide Capital Improvement Plan

### **CURRENT AND PROPOSED EXPENDITURES**

Milling and asphalt overlays

### **PERSONNEL LEVELS**

There are no personnel assigned to this department. Labor comes from the Engineering Department when there is a project.

MUNICIPAL STATE AID CONSTRUCTION FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
402-33418-0000	Municipal State Aid Const.	\$ -	\$ 320,531	\$ -	\$ -	\$ 489,900	100.0%
402-36210-0000	Interest Earnings	3,634	2,104	-	-	-	0.0%
	Total Revenues	3,634	322,635	-	-	489,900	100.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
402-49050-3100	Contractual Services	-	320,531	237,032	-	489,900	100.0%
402-49050-3500	Printing and Publishing	109	-	-	-	-	0.0%
	Total Services and Charges	109	320,531	237,032	-	489,900	100.0%
<b>Transfers</b>							
402-49050-7250	Transfer to CIP Fund	-	-	270,262	489,130	-	-100.0%
	Total Transfers	-	-	270,262	489,130	-	
	TOTAL EXPENSES	109	320,531	507,294	489,130	489,900	0.2%
	CHANGE IN NET ASSETS	\$ 3,525	\$ 2,104	\$ (507,294)	\$ (489,130)	\$ -	

## **Capital Project Fund: Municipal State Aid Maintenance**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ 78,023	\$ 85,933	\$ 71,000	\$ 75,000	5.6%
Interest & Misc.	3,371	2,462	3,000	2,500	-16.7%
<b>Expenditure</b>					
Personnel	\$ -	\$ 18,107	\$ -	\$ -	0.0%
Supplies	-	38,936	-	-	0.0%
Services & Charges	-	49,309	370,000	100,000	-73.0%
Transfers	102,592	-	-	-	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ (21,198)</b>	<b>\$ (17,957)</b>	<b>\$ (296,000)</b>	<b>\$ (22,500)</b>	

### **FUND DESCRIPTION**

When requested by the City Engineer, a certain portion of the City's allocation of MSAS (Municipal State Aid System) funds can be transferred to the City for use on eligible maintenance work on the MSAS. The eligible funding can change at anytime based upon an action of the MSAS Screening Committee (out of the City's control). This year some funds are being used to offset seal coating and crack filling work, centerline striping, and other City maintenance work on the streets.

#### **2014 Budget Highlights**

For 2014, the City intends to utilize approximately \$100,000 in maintenance funds for maintenance of Municipal State Aid streets.

### **ACTIVITIES SCOPE**

- Funding transportation system maintenance
- Funding for miscellaneous transportation capital improvements

### **DEPARTMENTAL GOALS**

- Facilitate transportation planning and maintenance

### **CURRENT AND PROPOSED EXPENDITURES**

PROFESSIONAL SERVICES (Code 3000), requiring engineering and outside expertise for Municipal State Aid road maintenance.

CONTRACTURAL SERVICES (Code 3100), service related to State Aid projects, including striping, asphalt supply, seal coating, crack sealing, and other maintenance

MACHINES (Code 5400), provides for vehicle equipment

### **PERSONNEL LEVELS**

There are no personnel assigned to this department. Labor comes from the Engineering Department when there is a project

MUNICIPAL STATE AID MAINTENANCE FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
406-33418-0000	Municipal State Aid Maint.	\$ 78,023	\$ 85,933	\$ 85,540	\$ 71,000	\$ 75,000	5.6%
406-36210-0000	Interest Earnings	3,371	2,462	-	3,000	2,500	-16.7%
	Total Revenues	81,394	88,395	85,540	74,000	77,500	4.7%
<b>Expenditures</b>							
<b>Personnel</b>							
406-49060-1010	Regular Employees	-	18,107	-	-	-	0.0%
	Total Personnel	-	18,107	-	-	-	0.0%
<b>Supplies</b>							
406-49060-2170	General Supplies	-	38,936	-	-	-	0.0%
	Total Supplies	-	38,936	-	-	-	0.0%
<b>Services &amp; Charges</b>							
406-49060-3000	Professional Services	-	46,335	5,675	-	-	0.0%
406-49060-3100	Contractual Services	-	2,974	-	370,000	100,000	-73.0%
	Total Services and Charges	-	49,309	5,675	370,000	100,000	-73.0%
<b>Transfers</b>							
406-49060-7200	Transfer to General Fund	102,592	-	-	-	-	0.0%
	Total Transfers	102,592	-	-	-	-	0.0%
	TOTAL EXPENSES	102,592	106,352	5,675	370,000	100,000	-73.0%
	CHANGE IN NET ASSETS	\$ (21,198)	\$ (17,957)	\$ 79,865	\$ (296,000)	\$ (22,500)	

## **Capital Project Fund: Public Safety Building**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Loan Proceeds	\$ -	\$ -	\$ 2,371,000	\$ -	-100.0%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ 18,931	\$ -	\$ -	0.0%
Capital Outlay	-	-	2,371,000	-	-100.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ (18,931)</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

In September 2012, the City Council approved the renovation of the former Econo Foods grocery store building located at 303 South State Street. Following a study in 2010 that highlighted space needs for the City's street, utilities, fire, police and parks departments, the City purchased the property for cold storage with the eventual use as a Public Safety Building. The property included the 25,979 square-foot building on 4.05 acres of property, and was purchased for \$290,000. The total project cost is not expected to exceed \$2,371,000 a breakdown of that cost is as follows:

Construction	\$ 1,836,644
Architectural Fees	\$ 178,554
Equipment	\$ 73,025
Interim Interest	\$ 77,146
Legal Fees & Bond Counsel	\$ 14,000
Project Contingency	<u>\$ 191,631</u>
<b>TOTALS</b>	<b>\$ 2,371,000</b>

The City was awarded a Community Facilities Loan through the United States Department of Agriculture Rural Development office. The loan is scheduled for repayment over 40 years at an interest rate of 3.5%, which provides for an annual payment of \$111,034.

### **PROJECT TIMELINE**

- Programming & Facility Assessment: November 4-16, 2012
- Schematic Design: November 19 – December 7, 2012
- Design Development: December 10-28, 2012
- Construction/Contract Documents: January – March 2013
- Bidding: April 2013
- Construction Administration: May – December 2013

PUBLIC SAFETY BUILDING  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
426-39310-0000	Bond Proceeds	\$ -	\$ -	\$ 524,242	\$ 2,371,000	\$ -	-100.0%
	Total Revenues	-	-	524,242	2,371,000	-	-100.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
426-42000-3000	Professional services	-	18,881	117,411	-	-	0.0%
426-42000-3400	Printing and publications	-	50	170	-	-	0.0%
	Total Services and Charges	-	18,931	117,581	-	-	0.0%
<b>Capital Outlay</b>							
426-42000-5200	Building costs	-	-	444,240	2,371,000	-	-100.0%
	Total Capital outlay	-	-	444,240	2,371,000	-	-100.0%
	TOTAL EXPENSES	-	18,931	561,821	2,371,000	-	-100.0%
	CHANGE IN NET ASSETS	\$ -	\$ (18,931)	\$ (37,579)	\$ -	\$ -	

## **Capital Project Fund: Library Building Remodel**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>Revenue</b>					
Transfers	\$ -	\$ -	\$ -	\$ 94,000	100.0%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ -	\$ -	\$ 7,374	100.0%
Capital Outlay	-	-	-	86,758	100.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (132)</b>	

### **FUND DESCRIPTION**

In July 2013 the City was provided a probable cost summary for the remodel of the City owned Waseca Library building. The project consists of two phases, Phase I includes the remodel of 1,225 square feet which formerly was utilized by the Waseca Arts Center and 665 square feet of library work space that will be additional library space. Phase II consists of a restroom remodel project that would update the restroom area as well as provide a new family restroom. Estimated Phase I costs based on the probable cost summary totaled \$94,132 and estimated Phase II costs totaled \$139,625. If approved, the City would do the construction of Phase I in 2014 and the project would be funded from a General fund transfer. Included in the project is a conveyance system (lift) of \$18,000 which would allow staff to safely maneuver books from outside the building to the raised portion of the library building.



LIBRARY BUILDING REMODEL  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
427-39201-0000	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 94,000	100.0%
427-33422-0000	MN Public Library Accessibility Grant	-	-	-	-	-	0.0%
	Total Revenues	-	-	-	-	94,000	100.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
427-45500-3000	Professional Services	-	-	-	-	7,374	100.0%
	Total Services and Charges	-	-	-	-	7,374	100.0%
<b>Capital Outlay</b>							
427-45500-5200	Building Costs	-	-	-	-	86,758	100.0%
	Total Capital outlay	-	-	-	-	86,758	100.0%
	TOTAL EXPENSES	-	-	-	-	94,132	100.0%

## **Capital Project Fund: Capital Improvement Plan (CIP) Fund**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.0%
Interest & Misc.	32,418	4,700	4,000	3,000	-25.0%
Transfers	500,000	574,356	753,492	431,976	-42.7%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ 45	\$ -	\$ -	
Capital Outlay	675,086	302,376	758,955	3,241,655	327.1%
<b>Net Increase (Decrease)</b>	<b>\$ (142,668)</b>	<b>\$ 276,635</b>	<b>\$ (1,463)</b>	<b>\$ (2,806,679)</b>	

### **FUND DESCRIPTION**

Maintenance of the City's infrastructure, including streets, sidewalks, public buildings and facilities, storm sewers, parks, etc., is performed on a continuous basis through the City's maintenance operations.

#### **2014 Budget Highlights**

The 2014 Capital Improvement Plan (CIP) budget includes a transfer from the General fund in the amount of \$431,976 for projects that total \$3,241,655 as follows:

- Sidewalks \$20,000
- Clear Lake Park – Parking Lot \$24,500
- City Portion of Street CIP \$699,050 (including \$45,00 for 2<sup>nd</sup> Ave. SE deferred from 2013)
- 7<sup>th</sup> Avenue Reconstruction \$2,062,105
- City Hall Facility \$165,000
- Police Shooting Range Structure \$8,000
- Trowbridge Bandstand Renovations \$36,000
- Downtown Walkway \$10,000
- Public Safety Building (Contingency, FFE, Network Cabling) \$98,000
- HWY 13 South Street Lighting \$104,000

#### **2013/2014 Department Priorities**

- City Hall Facility Improvements
- Sidewalks
- Road improvements

### **DEPARTMENTAL GOALS**

- To ensure needed public facilities will be available to support needs and planned growth
- To continue to plan for the City's capital improvements in coordination with other City departments and schedule expenditures over a period of several years in order to maximize the use of public funds
- To continue to develop a capital improvement program as a current document that is kept responsive to the City's changing conditions and needs

### **CURRENT AND PROPOSED EXPENDITURES**

CITY HALL FACILITY, Code 5770, payments made for City Hall facility improvements (HVAC vents, roofing)

SIDEWALKS, Code 5460, payments made for improvements of various City sidewalks

CLEAR LAKE PARK, Code 5435, payments made for Clear Lake Park parking lot improvements

STREETS, Code 5560, payments made for contracted labor and materials in accordance with projects identified in the City's Capital Improvement Plan

POLICE SHOOTING RANGE STRUCTURE, Code 5784, payments made for structure at the police shooting range

TROWBRIDGE BANDSTAND RENOVATIONS, Code 5785, payments made for the Trowbridge Bandstand Restoration project

DOWNTOWN WALKWAY, Code 5786, payments made for downtown walkway improvements

PUBLIC SAFETY BUILDING, Code 5787, payments made for furniture, network cabling and contingency for the Public Safety Building

HWY 13 SOUTH STREET LIGHTING, Code 5788, payments made for lighting improvements for Hwy. 13 South State Street

CAPITAL IMPROVEMENT  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
430-34780-0000	Park Dedication Fee	5,500	-	-	-	-	0.0%
430-36210-0000	Interest Earnings	3,776	2,359	-	4,000	3,000	-25.0%
430-36234-0000	Contributions-Park System	-	-	2,770	-	-	0.0%
430-36244-0000	Misc Reimbursements	20,801	-	-	-	-	0.0%
430-36250-0000	Miscellaneous Revenue	2,341	2,341	-	-	-	0.0%
430-39201-0000	Transfer from General Fund	500,000	574,356	632,425	264,362	431,976	63.4%
430-39214-0000	Transfer - Capital Projects	-	-	270,262	489,130	-	-100.0%
	Total Revenues	532,418	579,056	905,457	757,492	434,976	-42.6%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
430-43010-3000	Professional Services	-	45	-	-	-	0.0%
	Total Services and Charges	-	45	-	-	-	0.0%
<b>Capital Outlay</b>							
430-43010-5390	Northeast Park	-	-	-	-	15,000	100.0%
430-43010-5435	Clear Lake Park - Parking Lot	-	-	-	-	24,500	100.0%
430-43010-5460	Sidewalks	20,437	6,120	-	20,000	20,000	0.0%
430-43010-5560	City Portion CIP-Streets	602,946	238,768	711,155	723,955	654,050	-9.7%
	7th Avenue Reconstruction					2,062,105	
	2nd Ave SE (not completed in 2013)					45,000	
430-43010-5570	Street Reclamation Project	-	-	4,868	-	-	0.0%
430-43010-5770	City Hall Facility	3,309	38,281	7,329	15,000	165,000	1000.0%
430-43010-5780	Water Resource Center	7,964	17,521	-	-	-	0.0%
430-43010-5781	Erickson Building	40,430	1,686	5	-	-	0.0%
430-43010-5784	Police Shooting Range Structure	-	-	-	-	8,000	100.0%
430-43010-5785	Trowbridge Bandstand Renovations	-	-	-	-	36,000	100.0%
430-43010-5786	Downtown Walkway	-	-	-	-	10,000	100.0%
430-43010-5787	Public Safety Building (Contingency, FFE, Network Cabling)	-	-	-	-	98,000	100.0%
430-43010-5788	HWY 13 South Street Lighting	-	-	-	-	104,000	100.0%
	Total Capital outlay	675,086	302,376	723,357	758,955	3,241,655	327.1%
	TOTAL EXPENSES	675,086	302,421	723,357	758,955	3,241,655	327.1%
	CHANGE IN NET ASSETS	<u>\$ (142,668)</u>	<u>\$ 276,635</u>	<u>\$ 182,100</u>	<u>\$ (1,463)</u>	<u>\$ (2,806,679)</u>	

## **Capital Project Fund: HWY 14 Reconstruction**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Transfers	\$ -	\$ -	\$ 50,000	\$ -	-100.0%
<b>Expenditure</b>					
Services & Charges	\$ -	\$ -	\$ 50,000	\$ 50,000	0.0%
Capital Outlay	-	-	-	-	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	

### **FUND DESCRIPTION**

For 2013 the City budgeted to transfer \$10,000 from the General fund, \$15,000 from the Water and Sanitary Sewer utilities, and \$10,000 from the Electric utility to establish the HWY 14 Reconstruction Capital Project fund. In 2014, the City anticipates working with a contractor to develop cost estimates and time frames of replacing the City infrastructure along Hwy 14. The year the reconstruction begins will be dependent upon the State turning Highway 14 back to the County and when the County decides to proceed with the highway's reconstruction.

HWY 14 RECONSTRUCTION  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2013					
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
Revenues							
436-39201-0000	Transfer from General Fund	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ -	-100.0%
436-39208-0000	Transfer from Water Utility	-	-	7,500	15,000	-	-100.0%
436-39203-0000	Transfer from Sanitary Sewer	-	-	7,500	15,000	-	-100.0%
436-39209-0000	Transfer from Electric Utility	-	-	5,000	10,000	-	-100.0%
	Total Revenues	-	-	25,000	50,000	-	-100.0%
Expenditures							
Services & Charges							
436-43010-3000	Professional Services	-	-	-	50,000	50,000	0.0%
	Total Services and Charges	-	-	-	50,000	50,000	0.0%
	TOTAL EXPENSES	-	-	-	50,000	50,000	0.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ 25,000	\$ -	\$ (50,000)	

## **Capital Project Fund: Special Assessment**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Special Assessments	\$ 167,406	\$ 265,826	\$ 112,000	\$ 201,000	79.5%
<b>Expenditure</b>					
Capital Outlay	\$ 383,974	\$ 276,694	\$ 200,000	\$ 220,000	10.0%
<b>Net Increase (Decrease)</b>	<u><u>\$ (216,568)</u></u>	<u><u>\$ (10,868)</u></u>	<u><u>\$ (88,000)</u></u>	<u><u>\$ (19,000)</u></u>	

### **FUND DESCRIPTION**

The Special Assessment fund accounts for the construction of major capital infrastructure improvements having a relatively long life. Expenditures from this fund are repaid over time through special assessments.

SPECIAL ASSESSMENT FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
440-36101-0000	Special Assess Payments	\$ 152,903	\$ 241,551	\$ 55,856	\$ 111,000	\$ 195,000	75.7%
440-36102-0000	Interest On Assessments	-	82	-	-	5,000	100.0%
440-36210-0000	Interest Earnings	1,499	286	-	1,000	1,000	0.0%
440-36250-0000	S.A. Interest & Penalties	13,004	23,907	11,528	-	-	0.0%
	Total Revenues	167,406	265,826	67,384	112,000	201,000	79.5%
<b>Expenditures</b>							
<b>Capital Outlay</b>							
440-43010-5560	Capital Outlay	383,974	276,694	-	200,000	220,000	10.0%
	Total Capital outlay	383,974	276,694	-	200,000	220,000	10.0%
	TOTAL EXPENSES	383,974	276,694	-	200,000	220,000	10.0%
	CHANGE IN NET ASSETS	\$ (216,568)	\$ (10,868)	\$ 67,384	\$ (88,000)	\$ (19,000)	



## **Capital Project Fund: Annexation & Growth**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	% CHANGE
<b>Revenue</b>					
Interest & Misc.	\$ 2,006	\$ 1,468	\$ 2,000	\$ 1,400	-30.0%
<b>Expenditure</b>					
Services & Charges	\$ 14,290	\$ 8,354	\$ 25,000	\$ 25,000	0.0%
<b>Net Increase (Decrease)</b>	<u>\$ (12,284)</u>	<u>\$ (6,886)</u>	<u>\$ (23,000)</u>	<u>\$ (23,600)</u>	

### **FUND DESCRIPTION**

This fund was established by City Council action to provide a funding source within the City for costs related to future fringe annexation and growth issues, including planning, zoning, infrastructure and capital planning issues.

### **ACTIVITIES SCOPE**

The transfers from the General fund will provide the base for future cash flow and fund balance growth. This fund will deal with issues related to planned annexation and growth, as the City has initiated discussions on annexation with Waseca County and surrounding townships.

The City Council was initially presented with a comprehensive 8-phase annexation plan in 2003, which outlined the projected revenues and expenditures in the event of a phased orderly annexation process. This study, which was based on various assumptions and estimates available at the time, provided a tool for Council as they prepare to establish a long-term annexation program. As the City is approached with residential, commercial and industrial growth plans and development programs, the study is used as a tool for growth guidance and prioritization.

### **CURRENT AND PROPOSED EXPENDITURES**

PROFESSIONAL SERVICES (Code 3000), allocates for costs related to the planned growth needs of the Highway 14 Bypass west and south of Waseca, including visioning and master planning, infrastructure planning and installation, and annexation agreements.

Upon completion of the Comprehensive Plan update, it may be appropriate to proceed with more detailed planning of the interchange areas by exploring a master plan for each interchange.

ANNEXATION AND GROWTH FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Revenues</b>							
470-36210-0000	Interest Earnings	\$ 2,006	\$ 1,468	\$ -	\$ 2,000	\$ 1,400	-30.0%
	Total Revenues	2,006	1,468	-	2,000	1,400	-30.0%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
470-46800-3000	Professional Services	11,215	8,354	2,383	20,000	20,000	0.0%
470-46800-3100	Contractual Services	3,075	-	-	5,000	5,000	0.0%
	Total Services and Charges	14,290	8,354	2,383	25,000	25,000	0.0%
	TOTAL EXPENSES	14,290	8,354	2,383	25,000	25,000	0.0%
	CHANGE IN NET ASSETS	\$ (12,284)	\$ (6,886)	\$ (2,383)	\$ (23,000)	\$ (23,600)	

## **Capital Project Fund: Equipment Replacement**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Intergovernmental	\$ -	\$ 60,361	\$ -	\$ -	
Interest Earnings	238	-	1,000	200	-80.0%
Transfers	269,078	520,549	570,000	469,817	-17.6%
<b>Expenditure</b>					
Capital Outlay	\$ 257,624	\$ 509,543	\$ 637,500	\$ 461,000	-27.7%
<b>Net Increase (Decrease)</b>	<b>\$ 11,692</b>	<b>\$ 71,367</b>	<b>\$ (66,500)</b>	<b>\$ 9,017</b>	

### **FUND DESCRIPTION**

This fund pays for the cost related to the replacement of City vehicles and equipment.

The Equipment Replacement fund was established in 2008 with a contribution of funds transferred from General fund. This establishment was due to policy changes regarding equipment purchases. A portion of the increase in the General fund tax levy was to annually fund equipment purchases and equipment allocations prior to the purchase of equipment. In the past, the City utilized the issuance of capital equipment notes to obtain needed equipment. The notes were paid off in 2009; therefore, the levy will be utilized to fund the equipment replacement fund, no longer requiring the City to pay interest on debt issued for capital.

### **2014 Budget Highlights**

The 2014 Equipment Replacement budget shows a budgeted decrease of \$176,500 in equipment scheduled to be replaced. The budget also includes a General fund transfer in the amount of \$469,817.

The following equipment is budgeted for 2014:

- Police vehicle unmarked \$37,500
- Police/Fire share of 800MHZ radio systems upgrade (repaid over five years) \$13,800
- Dump truck \$225,00
- John Deere Gaiter \$17,200
- Bobcat \$7,000
- John Deere Tractor \$45,000
- Snow Plow \$6,500
- Hoist/Rotary Dump Truck Hoist \$39,000
- ½ Ton Truck \$64,000

EQUIPMENT REPLACEMENT FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
705-33140-0000	Federal Funding	\$ -	\$ 60,361	\$ 82,282	\$ -	\$ -	0.0%
705-36210-0000	Interest Earnings	238	-	-	1,000	200	-80.0%
705-39201-0000	Transfer from General Fund	269,078	520,549	285,000	570,000	469,817	-17.6%
	Total Revenues	269,316	580,910	367,282	571,000	470,017	-17.7%
<b>Expenditures</b>							
<b>Capital Outlay</b>							
705-49905-5400	Equipment	213	591	-	-	-	0.0%
705-49910-5300	Improvements	4,850	353	644	-	-	0.0%
705-49910-5400	Equipment-Admin/Finance	-	22,104	31,807	35,000	-	-100.0%
705-49920-5400	Equipment-Police	34,105	37,164	109,020	39,000	46,500	19.2%
705-49930-5400	Equipment-Fire	-	73,544	84,362	12,500	10,800	-13.6%
705-49941-5400	Equipment-Engineering	-	2,558	29,697	30,000	-	-100.0%
705-49950-5400	Equipment-Street	215,100	356,371	476,785	521,000	248,700	-52.3%
705-49970-5400	Equipment-Parks	3,356	16,858	-	-	7,000	100.0%
705-49975-5400	Equipment - Surface Water Mgmt	-	-	-	-	45,000	100.0%
705-49980-5400	Equipment -Shop	-	-	-	-	103,000	100.0%
	Total Capital outlay	257,624	509,543	732,315	637,500	461,000	-27.7%
	TOTAL EXPENSES	257,624	509,543	732,315	637,500	461,000	-27.7%
	CHANGE IN NET ASSETS	11,692	71,367	(365,033)	(66,500)	9,017	

EQUIPMENT REPLACEMENT  
705  
Revenues and Expenditures  
10-Year Plan

	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
Interest & Misc Revenue											
Interest earnings	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
<b>Total Interest &amp; Misc Rev</b>	200	200	200	200	200	200	200	200	200	200	200
Transfers											
Transfer - from General fund	469,817	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Transfers</b>	469,817	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>TOTAL REVENUES</b>	<b>470,017</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>	<b>500,200</b>

**Capital Outlay**

Administration/Buildings & Grounds  
Copy Machines

36,000

37,000

Police

Police Vehicle - Marked

61,000 62,600 64,500 65,600 67,000 67,000 68,000 69,000 70,000 70,000

Police Vehicle - UnMarked

37,500 31,000 31,000 31,000 32,000

Squad Car Computer Equipment

9,000 9,000 9,000 9,000 9,000

800 MHZ Radio System

Fire

Jaws of Life

Fire Dept Pumper

550,000

Fire Dept Vehicle to Replace Suburban

30,000

Fire Dept Mini Pumper

Tank for 77 pumper

800 MHZ Radio System

4,800 4,800 4,800 4,800 4,800

Trailer Caddy

Engineering

Engineering Van

30,000

GPS Equipment

45,000

Engineering Truck 1/2 Ton

30,000

30,000

Streets

Dump Truck

225,000 225,000 230,000 240,000

John Deere 544 Loader

170,000

Sewer Televising Camera

42,000

3/4 Ton Truck

John Deere Gaiter (Streets & Fire)

17,200 7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,350 7,400 7,450

Bobcat (Shared with Utilities)

4,100

Bobcat Broom

16,500

Bobcat Asphalt Milling Machine

6,300

Bobcat Concrete Breaker

68,000

Single Axle Water Truck

6,100

Skid Loader Trailer

23,000

Rock Saw Bobcat

38,000

Hot Patcher

160,000

Street Sweeper

EQUIPMENT REPLACEMENT  
705  
Revenues and Expenditures  
10-Year Plan

	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET
2011 Cat Loader							200,000				
1994 Catpillar Motor Grader				250,000							
John Deere Loader						170,000					
Paint Striper							10,000				
Paver					130,000						
Vac Tron							50,000				
Trailer for Paver							25,000				
Asphalt Zipper					120,000						
Asphalt Zipper Side Shift											
Vac Con Sewer Jetter Truck						320,000					
1 Ton Truck								42,000			
1/2 Ton Truck								42,000			
Snow Blower								160,000			
Street Ingersalrand Roller								50,000			
Ingesolrand Air Compressor									20,000		
<u>Surface Water Mgmt.</u>											
John Deere Tractor	45,000										
Vicon Mower		9,000									
<u>Parks</u>											
Truckster			19,000								
Mower		50,000		24,000		45,000	35,000				
Tractor					21,000						
2002 Aera-vator						14,000					
Overseeder			6,000								
3/4 Ton Truck				40,000							
Trailer				6,000							
Turf Sweeper					25,000						
1 Ton Truck							40,000		42,000	50,000	50,000
1/2 Ton Truck											
Snow Plow (#52)	6,500										
<u>Shop</u>											
Hoist/Rotary Dump Truck Hoist	39,000			10,000							
1/2 Ton Truck	64,000	32,000									
<b>Total Capital Outlay</b>	455,000	574,800	200,450	995,400	869,550	623,200	434,250	571,300	420,350	194,400	157,450
<b>TOTAL EXPENDITURES</b>	\$ 455,000	\$ 574,800	\$ 200,450	\$ 995,400	\$ 869,550	\$ 623,200	\$ 434,250	\$ 571,300	\$ 420,350	\$ 194,400	\$ 157,450
Net Increase (Decrease) in Fund Balance	\$ 15,017	\$ (74,600)	\$ 299,750	\$ (495,200)	\$ (369,350)	\$ (123,000)	\$ 65,950	\$ (71,100)	\$ 79,850	\$ 305,800	\$ 342,750
<b>Fund Balance</b>	221,692	147,092	446,842	(48,358)	(417,708)	(540,708)	(474,758)	(545,858)	(466,008)	(160,208)	182,542

# **Enterprise Funds**





## ENTERPRISE FUNDS

The following Enterprise funds are established to account for operations that are financed in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) be financed or recovered primarily through user charges.

### WATER FUND:

Established to account for the municipal water system, including distribution, pumping, system maintenance and planning infrastructure repair and expansion, replacement and customer based need as trends define.

### SANITARY SEWER FUND:

Established to account for the operation of the Wastewater Treatment Plant, the sanitary sewer system, on-going Inflow and Infiltration reduction.

### ELECTRIC FUND:

Established to account for the municipal electric utility. The City owns and operates the electric distribution system and buys all of its power requirements on a wholesale basis through a contractual arrangement with the Southern Minnesota Municipal Power Agency (SMMPA).

### SURFACE WATER FUND:

Established to account for the municipal Surface Water Utility. This Utility collects user fees for the payment of various permits and project costs related to Surface Water collection and runoff management.

## **Fund: Water Utility**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Charges for Services	\$ 1,047,033	\$ 1,188,409	\$ 1,056,000	\$ 996,360	-5.6%
Miscellaneous Revenue	45,409	56,302	66,500	51,500	-22.6%
<b>Expenditure</b>					
Personnel	\$ 263,050	\$ 265,927	\$ 247,459	\$ 264,342	6.8%
Supplies	107,441	121,162	136,461	138,112	1.2%
Services & Charges	179,295	176,976	216,238	187,685	-13.2%
Charges	17,516	27,290	93,998	94,898	1.0%
Capital Outlay	927,914	351,211	500,000	1,418,000	183.6%
Debt Service	(373,309)	674,395	162,868	(875,525)	-637.6%
Transfers	123,724	123,724	68,250	68,250	0.0%
Adj. (Balance Sheet Items)	(193,973)	(672,132)	(302,842)	(171,225)	-43.5%
<b>Net Increase (Decrease)</b>	<b>\$ 40,784</b>	<b>\$ 176,158</b>	<b>\$ 68</b>	<b>\$ (76,677)</b>	<b>-112860.3%</b>

### **FUND DESCRIPTION**

The Water Utility is operated under the authority of the Department of Natural Resources (DNR) and the Minnesota Department of Health (MDH). All Environmental Protection Agency regulations are administered by the MDH. Waseca's water utility is classified as a Class C distribution system. This means that employees must be State certified operators.

### **2014 Budget Highlights**

The 2014 Water Utility budget shows a budgeted net loss of \$76,677. The budget assumes no change in rates, total budgeted revenues are \$1,047,860 a 6.6% decrease compared to 2013. Capital outlay will increase by 183.6% in 2014 due to a variety of capital projects including \$675,000 for the Seventh Ave NW and 10<sup>th</sup> Street NW County project.

### **Major Objectives Accomplished in 2012/2013**

- ✓ Completed water tower rehabilitation
- ✓ Installed chlorine leak detection alarm system at all wells
- ✓ Installed radio system upgrade equipment as federal unfunded mandate compliance

### **2013/2014 Department Priorities**

- Internal water rate study
- Valve and hydrant operations and replacements
- Planning and implementing five (5) year CIP
- On going review of rate increases and changes to rate structure
- Internal management/operations/maintenance review to continue improving efficiencies
- Infrastructure planning for anticipated residential and commercial growth
- Infrastructure mapping

### **ACTIVITIES SCOPE**

- 3,200+ monthly customer billings
- Water quality monitoring
- Debt oversight
- Metered commercial and industrial sales
- Water main system operation

- Operator training
- Water well system operation
- Capital planning/coordination
- Metered residential sales

### **DEPARTMENTAL GOALS**

- To improve activities for water system in a manner which will assure the best possible use of personnel, equipment, materials and funding
- To reduce the incident of complaints
- To continue planning of distribution system and well enhancements
- To comply with State health standards and associated requirements
- To comply with OSHA regulations
- Striving to provide quality drinking water at a reasonable cost
- Improve education of State licensed employees and department cross training of WWTP operators
- Computer generated tap permits and infrastructure map upgrades

### **CURRENT AND PROPOSED EXPENDITURES**

#### Pumping Expense-49401

- Code 2170, GENERAL SUPPLIES, allows for the chemical treatment of the water distribution system, including fluoridation, chlorination for disinfection and silicate treatment to control iron rusty water problems.
- Code 2230, BUILDING REPAIR/MAINTENANCE SUPPLIES, provides for the equipment parts and supplies essential for water pumping services, including sodium silicate pumps.
- Code 3000, PROFESSIONAL SERVICES, provides for professional engineering costs of well rehabilitation and distribution improvements, including on going wellhead protection plans.
- Code 3800, UTILITIES, includes electric services and Minnegasco.
- Code 4060, WELL MAINTENANCE & REPAIRS, provides for on-going well maintenance projects

#### Distribution Expense-49430

- Code 2230, REPAIR/MAINTENANCE SUPPLIES, provides for costs to repair water main breaks.
- Code 2240, CITY SHOP CHARGES, costs related to vehicle maintenance.
- Code 3000, PROFESSIONAL SERVICES, provides for services related to water modeling and mandated reports.
- Code 3100, CONTRACTUAL SERVICES, provides for bacterial testing, meter calibration, cross connection control inspections
- Code 4000, OPERATION REPAIRS, provides for hydrant and valve repair and backflow prevention.
- Code 4060, WATER TOWER MAINTENANCE, provides for repairs of the 1954 and 1994 towers.

#### Meter Reading/Customer Billing/Administration

- Costs for these departments are shared between water, sanitary sewer and electric on a 33%, 33%, 34% allocation respectively.
- These budgets allocate costs for computer program enhancements, meter reading enhancements and office supplies, postage, safety programs, training, insurance and updates.

### **DEBT SERVICE**

- Provides for principal and interest on debt costs from 2001, and 2005 bond issues, principal of \$155,000 and interest of \$8,475.
- Bond issues are scheduled for defeasance in 2016 and 2017.

## **PERSONNEL LEVELS**

### **Administration**

Director of Utilities (33% allocation)

### **Billing**

Billing clerks (33% allocation)

Utility Admin projects coordinator (33% allocation)

### **Operations**

1.5 certified operators

WATER  
2014 Budget  
Revenues and Expenditures

Revenues	Description	2013					PERCENT CHANGE
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	
601-36102-0000	Interest On Assessments	\$ 35	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
601-36210-0000	Interest Earnings	14,966	8,856	-	30,000	15,000	-50.0%
601-36221-0000	Rents-Other	21,735	29,487	2,898	25,000	25,000	0.0%
601-36231-0000	Water Tower Painting Contrib	3,100	-	-	-	-	0.0%
601-36240-0000	Refund/Reimbursement	275	251	2,193	-	-	0.0%
601-36250-0000	Miscellaneous Revenue	5,298	17,708	136	10,500	10,500	0.0%
601-37000-3801	Residential	524,684	565,151	427,397	562,000	535,411	-4.7%
601-37000-3802	Commercial	272,826	285,036	210,604	280,000	250,286	-10.6%
601-37000-3903	Industrial	192,463	201,654	137,084	194,000	190,663	-1.7%
601-37151-0000	Fire Lines	3,041	115	-	-	-	0.0%
601-37152-0000	Misc Meter Rental	25	25	25	-	-	0.0%
601-37160-0000	Penalties	14,175	11,521	8,850	11,000	11,000	0.0%
601-37170-0000	Revenue From Merchandising	3,569	3,752	3,295	1,500	1,500	0.0%
601-37170-6150	Merchandising	11,119	689	-	-	-	0.0%
601-37175-0000	Water Access Fees	10,840	11,825	1,240	3,000	3,000	0.0%
601-37470-0000	Miscellaneous Revenue	6,713	6,695	4,967	3,500	3,500	0.0%
601-37473-0000	Salvage Revenue	658	6,750	-	1,000	1,000	0.0%
601-37480-0000	Service revenues	-	-	-	-	-	0.0%
601-39700-0000	Capital Contributions	-	95,196	-	-	-	0.0%
601-38020-0000	Rentals	6,920	-	-	-	-	0.0%
	Total Revenues	1,092,442	1,244,711	798,689	1,122,500	1,047,860	-6.6%
<b>Expenditures</b>							
	<b>Personnel</b>						
1010	Regular Employees	182,561	187,433	140,385	161,043	168,454	4.6%
1020	Overtime	16,635	12,942	11,396	15,972	15,972	0.0%
1030	Part-time Employees	505	-	450	-	-	0.0%
1090	Cellphone Reimbursement	961	972	683	838	838	0.0%
1100	Longevity	1,479	1,811	1,508	1,900	1,946	2.4%
1200	FICA	11,813	12,211	9,536	11,144	11,606	4.1%
1210	PERA	14,242	14,582	11,419	12,972	13,512	4.2%
1220	Medicare	2,763	2,856	2,230	2,606	2,715	4.2%
1250	Insurance Rebate	2,748	2,936	2,099	2,846	2,450	-13.9%
1300	Insurance	18,316	16,819	20,645	21,880	32,440	48.3%
1310	VEBA Trust funding	7,383	7,883	9,371	10,490	10,201	-2.8%
1330	Life Insurance	366	389	460	468	678	44.9%
1340	Disability Insurance	478	601	595	725	759	4.7%
1510	Workers Comp	2,800	4,492	3,813	4,575	2,771	-39.4%
	Total Personnel	263,050	265,927	214,590	247,459	264,342	6.8%
	<b>Supplies</b>						
2000	Office Supplies	1,218	2,193	1,684	3,000	3,000	0.0%
2050	Computer Supplies	4,354	1,067	816	1,670	1,670	0.0%
2120	Motor fuels	6,338	7,220	6,315	6,000	6,000	0.0%
2170	General Supplies	65,350	53,829	59,543	73,741	71,137	-3.5%
2180	Uniforms	411	658	164	1,000	1,000	0.0%
2210	Equipment parts	469	1,137	4,005	2,000	5,000	150.0%
2215	Meters	-	834	761	-	1,000	100.0%
2220	Vehicle Maintenance	-	80	-	-	-	0.0%
2230	Bldg Rep/Maint Supplies	28,045	51,026	27,101	47,000	47,000	0.0%
2240	City Shop Charges	1,256	3,118	1,420	2,050	2,305	12.4%
	Total Supplies	107,441	121,162	102,235	136,461	138,112	1.2%

WATER  
2014 Budget  
Revenues and Expenditures

Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Services &amp; Charges</b>						
3000 Professional Services	5,528	14,288	20,749	43,750	26,750	-38.9%
3050 Professional Services - Audit Fees	5,000	2,700	2,000	5,000	5,000	0.0%
3100 Contractual Services	46,503	40,967	28,143	46,668	34,668	-25.7%
3200 Communications	8,587	7,800	7,503	9,700	9,700	0.0%
3300 Conf and Schools	913	854	1,564	2,500	2,500	0.0%
3400 Publishing / Advertising	657	476	1,171	300	300	0.0%
3500 Printing/Publishing	2,716	2,466	1,921	2,500	2,500	0.0%
3610 Public Liab Insurance	2,550	2,550	2,368	2,841	2,841	0.0%
3620 Property Insurance	6,538	6,172	2,483	2,979	3,426	15.0%
3800 Utilities	100,303	98,703	87,519	100,000	100,000	0.0%
Total Services and Charges	179,295	176,976	155,421	216,238	187,685	-13.2%
<b>Charges</b>						
4000 Repair/Maintenance	4,542	5,184	21,753	7,000	7,000	0.0%
4060 Well Maint & Repairs	(5,450)	-	3,800	70,000	70,000	0.0%
4320 Uncollectible Accts	704	284	393	600	600	0.0%
4330 Dues/Subscriptions	1,200	2,470	1,170	1,300	1,300	0.0%
4500 Permits & Fees	6,695	8,135	352	7,500	8,400	12.0%
4940 Safety Program	-	-	-	550	550	0.0%
4950 Comp Financing Acct	9,825	11,217	7,208	7,048	7,048	0.0%
Total Charges	17,516	27,290	34,676	93,998	94,898	1.0%
<b>Capital Outlay</b>						
4230 Loss on Disposal of assets	-	4,725	-	-	-	0.0%
5300 Improvements	405,405	124,212	168,554	500,000	1,128,000	125.6%
5400 Machinery	522,509	222,274	6,768	-	290,000	100.0%
Total Capital outlay	927,914	351,211	175,322	500,000	1,418,000	183.6%
<b>Debt Service Expense (2001B, 2005A)</b>						
Proceeds from issuance	(545,000)	-	-	-	(1,040,000)	100.0%
6000 Principal	130,000	660,000	165,000	150,000	155,000	3.3%
6100 Bond Interest	37,933	13,981	10,054	11,868	8,475	-28.6%
6200 Fiscal Agent Fee	3,758	414	201	1,000	1,000	0.0%
Total Debt Service	(373,309)	674,395	175,255	162,868	(875,525)	-637.6%
<b>Transfers</b>						
7200 Transfer - General Fund	123,724	123,724	56,875	27,250	27,250	0.0%
7280 Transfer - Debt Service	-	-	-	41,000	41,000	0.0%
Total Transfers	123,724	123,724	56,875	68,250	68,250	-100.0%
TOTAL EXPENSES	1,245,631	1,740,685	914,374	1,425,274	1,295,762	-9.1%
LESS CAPITALIZED ASSETS	(924,753)	(341,168)	(6,768)	(500,000)	(1,418,000)	183.6%
6000 Less debt service Principal	(130,000)	(660,000)	(165,000)	(150,000)	(155,000)	3.3%
Add: Proceeds from Issuance	545,000				1,040,000	
4200 Add: Depreciation Expense	313,781	327,386	272,752	345,159	360,125	4.3%
6250 Amortization Expense	1,999	1,650	-	1,999	1,650	-17.5%
NET EXPENSES	1,051,658	1,068,553	1,015,358	1,122,432	1,124,537	0.2%
CHANGE IN NET ASSETS	40,784	176,158	(216,669)	68	(76,677)	

Water Transfers  
49300  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Transfers</b>							
601-49300-7200	Transfer-General Fund	\$ 123,724	\$ 123,724	\$ 56,875	\$ 27,250	\$ 27,250	0.0%
601-49300-7280	Transfer to Debt Service Funds	-	-	-	41,000	41,000	0.0%
<b>Total Transfers</b>		<u>123,724</u>	<u>123,724</u>	<u>56,875</u>	<u>68,250</u>	<u>68,250</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 123,724</u>	<u>\$ 123,724</u>	<u>\$ 56,875</u>	<u>\$ 68,250</u>	<u>\$ 68,250</u>	0.0%

Water Pumping  
49401  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Supplies</b>							
601-49401-2170	General Supplies	\$ 61,773	\$ 51,477	\$ 49,563	\$ 70,391	\$ 67,787	-3.7%
601-49401-2230	Bldg. Repair/Maint. Supplies	6,668	2,884	2,107	2,000	2,000	0.0%
	<b>Total Supplies</b>	<u>68,441</u>	<u>54,361</u>	<u>52,819</u>	<u>72,391</u>	<u>69,787</u>	-3.6%
<b>Services &amp; Charges</b>							
601-49401-3000	Professional Services	-	-	6,708	21,000	13,000	-38.1%
601-49401-3100	Contractual Services	1,474	3,946	2,280	3,500	3,500	0.0%
601-49401-3800	Utilities	100,303	98,703	87,519	100,000	100,000	0.0%
	<b>Total Services and Charges</b>	<u>101,777</u>	<u>102,649</u>	<u>96,507</u>	<u>124,500</u>	<u>116,500</u>	-6.4%
<b>Charges</b>							
601-49401-4000	Repair and Maintenance	-	-	-	2,000	2,000	0.0%
601-49401-4060	Well Maintenance & Repairs	(5,450)	-	-	45,000	45,000	0.0%
601-49401-4500	Permits and Fees	6,695	8,135	352	7,500	8,400	12.0%
	<b>Total Charges</b>	<u>1,245</u>	<u>8,135</u>	<u>3,152</u>	<u>54,500</u>	<u>55,400</u>	1.7%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 171,463</u>	<u>\$ 165,145</u>	<u>\$ 152,478</u>	<u>\$ 251,391</u>	<u>\$ 241,687</u>	-3.9%



Water Distribution  
49430  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
601-49430-1010	Regular Employees	\$ 100,250	\$ 104,618	\$ 73,694	\$ 76,179	\$ 80,594	5.8%
601-49430-1020	Overtime	16,634	12,941	11,396	10,807	10,807	0.0%
601-49430-1030	Part-time Employees	-	-	450	-	-	0.0%
601-49430-1090	Cellphone reimbursement	934	945	660	811	811	0.0%
601-49430-1100	Longevity	414	650	483	630	600	-4.8%
601-49430-1200	FICA	6,884	7,265	5,473	5,482	5,754	5.0%
601-49430-1210	PERA	8,157	8,524	6,378	6,352	6,670	5.0%
601-49430-1220	Medicare	1,610	1,699	1,280	1,282	1,346	5.0%
601-49430-1250	Insurance rebate-health	1,500	1,500	1,167	1,400	1,400	0.0%
601-49430-1300	Insurance	6,360	5,408	8,171	10,491	12,925	23.2%
601-49430-1310	VEBA Trust funding	3,000	3,000	4,962	5,505	5,505	0.0%
601-49430-1330	Life Insurance	138	138	206	207	300	44.9%
601-49430-1340	Disability Insurance	202	239	287	343	363	5.8%
<b>Total Personnel</b>		<u>146,083</u>	<u>146,927</u>	<u>114,607</u>	<u>119,489</u>	<u>127,075</u>	6.3%
<b>Supplies</b>							
601-49430-2120	Motor Fuels	6,338	7,220	6,315	6,000	6,000	0.0%
601-49430-2170	General Supplies	3,183	2,012	9,647	3,000	3,000	0.0%
601-49430-2180	Uniforms	411	658	164	1,000	1,000	0.0%
601-49430-2190	Safety equipment	-	-	426	-	-	0.0%
601-49430-2210	Equipment Parts	469	1,137	2,856	2,000	5,000	150.0%
601-49430-2215	Meters	-	834	761	-	1,000	100.0%
601-49430-2220	Vehicle Maintenance	-	80	-	-	-	0.0%
601-49430-2230	Bldg. Repair/Maint. Supplies	21,377	48,142	24,994	45,000	45,000	0.0%
601-49430-2240	City Shop Charges	1,256	3,118	1,420	2,050	2,305	12.4%
<b>Total Supplies</b>		<u>33,034</u>	<u>63,201</u>	<u>46,583</u>	<u>59,050</u>	<u>63,305</u>	7.2%
<b>Services &amp; Charges</b>							
601-49430-3000	Professional Services	1,351	7,314	8,274	16,500	7,500	-54.5%
601-49430-3100	Contractual Services	42,861	34,810	21,290	41,000	29,000	-29.3%
601-49430-3300	Conferences and Schools	901	468	1,067	2,000	2,000	0.0%
<b>Total Services and Charges</b>		<u>45,113</u>	<u>42,592</u>	<u>31,336</u>	<u>59,500</u>	<u>38,500</u>	-35.3%
<b>Charges</b>							
601-49430-4000	Repair and Maintenance	-	235	15,503	-	-	0.0%
601-49430-4060	Well Maintenance & Repairs	-	-	3,800	25,000	25,000	0.0%
601-49430-4200	Depreciation	313,781	327,386	272,752	345,159	360,125	4.3%
601-49430-4230	Loss due to disposition of ass	-	4,725	-	-	-	0.0%
601-49430-4940	Safety Program	-	-	-	50	50	0.0%
<b>Total Charges</b>		<u>313,781</u>	<u>332,346</u>	<u>292,055</u>	<u>370,209</u>	<u>385,175</u>	4.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ 538,011</u>	<u>\$ 585,066</u>	<u>\$ 484,581</u>	<u>\$ 608,248</u>	<u>\$ 614,055</u>	1.0%

Customer Billing  
49585  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
601-49585-1010	Regular Employees	\$ 35,570	\$ 36,852	\$ 30,988	\$ 38,133	\$ 39,477	3.5%
601-49585-1020	Overtime	-	-	-	2,789	2,789	0.0%
601-49585-1030	Part-time Employees	505	-	-	-	-	0.0%
601-49585-1100	Longevity	464	529	441	548	624	13.9%
601-49585-1200	FICA	2,186	2,279	1,925	2,571	2,659	3.4%
601-49585-1210	PERA	2,633	2,695	2,335	3,007	3,110	3.4%
601-49585-1220	Medicare	511	533	450	601	622	3.5%
601-49585-1250	Insurance rebate-health	792	990	627	990	594	-40.0%
601-49585-1300	Insurance	4,870	5,186	5,616	5,080	9,442	85.9%
601-49585-1310	VEBA Trust funding	1,383	1,883	2,550	1,865	2,855	53.1%
601-49585-1330	Life Insurance	114	137	139	137	198	44.5%
601-49585-1340	Disability Insurance	111	166	141	172	178	3.5%
	<b>Total Personnel</b>	<u>49,139</u>	<u>51,250</u>	<u>45,212</u>	<u>55,893</u>	<u>62,548</u>	11.9%
<b>Supplies</b>							
601-49585-2000	Office Supplies	119	285	453	500	500	0.0%
601-49585-2050	Computer Supplies	2,541	412	410	500	500	0.0%
	<b>Total Supplies</b>	<u>2,660</u>	<u>697</u>	<u>863</u>	<u>1,000</u>	<u>1,000</u>	0.0%
<b>Services &amp; Charges</b>							
601-49585-3000	Professional Services	2,865	5,182	1,679	4,250	4,250	0.0%
601-49585-3200	Communications	8,587	7,800	7,503	9,700	9,700	0.0%
601-49585-3300	Conferences and Schools	-	386	-	500	500	0.0%
601-49585-3500	Printing and Publishing	2,716	2,466	1,921	2,500	2,500	0.0%
	<b>Total Services and Charges</b>	<u>14,168</u>	<u>15,834</u>	<u>11,103</u>	<u>16,950</u>	<u>16,950</u>	0.0%
<b>Charges</b>							
601-49585-4320	Uncollectible Accounts	704	284	393	600	600	0.0%
601-49585-4950	Computer Financing Account	536	650	-	600	600	0.0%
	<b>Total Charges</b>	<u>1,240</u>	<u>934</u>	<u>393</u>	<u>1,200</u>	<u>1,200</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 67,207</u>	<u>\$ 68,715</u>	<u>\$ 57,571</u>	<u>\$ 75,043</u>	<u>\$ 81,698</u>	8.9%

Administration  
49586  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
601-49586-1010	Regular Employees	\$ 46,741	\$ 45,963	\$ 35,703	\$ 46,731	\$ 48,383	3.5%
601-49586-1020	Overtime	1	2	-	2,376	2,376	0.0%
601-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
601-49586-1100	Longevity	602	632	584	722	722	0.0%
601-49586-1200	FICA	2,743	2,667	2,139	3,091	3,193	3.3%
601-49586-1210	PERA	3,452	3,363	2,706	3,613	3,732	3.3%
601-49586-1220	Medicare	642	624	500	723	747	3.3%
601-49586-1250	Insurance rebate-health	456	446	305	456	456	0.0%
601-49586-1300	Insurance	7,086	6,225	6,858	6,309	10,073	59.7%
601-49586-1310	VEBA Trust funding	3,000	3,000	1,858	3,120	1,841	-41.0%
601-49586-1330	Life Insurance	114	114	116	124	180	45.2%
601-49586-1340	Disability Insurance	166	197	167	210	218	3.8%
601-49586-1510	Workers Compensation	2,800	4,492	3,813	4,575	2,771	-39.4%
	<b>Total Personnel</b>	<u>67,830</u>	<u>67,752</u>	<u>54,772</u>	<u>72,077</u>	<u>74,719</u>	3.7%
<b>Supplies</b>							
601-49586-2000	Office Supplies	1,100	1,908	1,231	2,500	2,500	0.0%
601-49586-2050	Computer Supplies	1,813	655	406	1,170	1,170	0.0%
601-49586-2170	General Supplies	395	340	333	350	350	0.0%
	<b>Total Supplies</b>	<u>3,308</u>	<u>2,903</u>	<u>1,970</u>	<u>4,020</u>	<u>4,020</u>	0.0%
<b>Services &amp; Charges</b>							
601-49586-3000	Professional Services	1,312	1,792	4,088	2,000	2,000	0.0%
601-49586-3050	Administrative Charges	5,000	2,700	2,000	5,000	5,000	0.0%
601-49586-3100	Contractual Services	2,168	2,210	4,573	2,168	2,168	0.0%
601-49586-3300	Conferences and Schools	12	-	498	-	-	0.0%
601-49586-3400	Publishing and Advertising	657	476	466	300	300	0.0%
601-49586-3610	General Liability	2,550	2,550	2,368	2,841	2,841	0.0%
601-49586-3620	Property Insurance	6,538	6,172	2,483	2,979	3,426	15.0%
	<b>Total Services and Charges</b>	<u>18,237</u>	<u>15,900</u>	<u>16,476</u>	<u>15,288</u>	<u>15,735</u>	2.9%
<b>Charges</b>							
601-49586-4000	Repair and Maintenance	4,542	4,949	6,250	5,000	5,000	0.0%
601-49586-4330	Dues and Subscriptions	1,200	2,470	1,170	1,300	1,300	0.0%
601-49586-4940	Safety Program	-	-	-	500	500	0.0%
601-49586-4950	Computer Financing Account	9,288	10,567	7,208	6,448	6,448	0.0%
	<b>Total Charges</b>	<u>15,030</u>	<u>17,986</u>	<u>14,628</u>	<u>13,248</u>	<u>13,248</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 104,405</u>	<u>\$ 104,541</u>	<u>\$ 87,846</u>	<u>\$ 104,633</u>	<u>\$ 107,722</u>	3.0%

Capital Outlay  
49593  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Capital Outlay</b>							
601-49593-5300	Improvements	\$ 405,405	\$ 124,212	\$ 168,554	\$ 500,000	\$ 1,128,000	125.6%
601-49593-5400	Machinery	522,509	222,274	6,768	-	290,000	100.0%
<b>Total Capital Outlay</b>		<u>927,914</u>	<u>346,486</u>	<u>175,322</u>	<u>500,000</u>	<u>1,418,000</u>	183.6%
TOTAL EXPENDITURES		<u>\$ 927,914</u>	<u>\$ 346,486</u>	<u>\$ 175,322</u>	<u>\$ 500,000</u>	<u>\$ 1,418,000</u>	183.6%

Debt Service  
41110  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Debt Service</b>							
	Proceeds from Issuance	\$ (545,000)	\$ -	\$ -	\$ -	\$(1,040,000)	100.0%
601-49980-6000	Principal	130,000	660,000	165,000	150,000	155,000	-
601-49980-6100	Bond Interest	37,933	13,981	10,054	11,868	8,475	-28.6%
601-49980-6200	Fiscal Agent Fee	3,758	414	201	1,000	1,000	0.0%
601-49980-6250	Amortization expense	1,999	1,650	-	1,999	1,650	-17.5%
<b>Total Debt service</b>		<u>(371,310)</u>	<u>676,045</u>	<u>175,255</u>	<u>164,867</u>	<u>(873,875)</u>	-630.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ (371,310)</u>	<u>\$ 676,045</u>	<u>\$ 175,255</u>	<u>\$ 164,867</u>	<u>\$ (873,875)</u>	-630.0%

## **Fund: Sanitary Sewer**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Charges for Services	\$ 1,948,342	\$ 2,033,736	\$ 2,040,224	\$ 1,951,002	-4.4%
Intergovernmental	103,834	-	-	-	0.0%
Miscellaneous Revenue	31,633	168,536	44,825	31,825	-29.0%
Transfers In	166,207	177,876	186,981	181,290	-3.0%
<b>Expenditure</b>					
Personnel	\$ 377,428	\$ 379,058	\$ 503,144	\$ 542,804	7.9%
Supplies	166,846	153,683	166,468	171,793	3.2%
Services & Charges	336,152	348,742	347,362	330,233	-4.9%
Charges	74,549	90,096	87,135	85,635	-1.7%
Capital Outlay	1,391,537	103,306	812,000	1,209,000	48.9%
Debt Service	(838,055)	389,695	954,062	487,428	-48.9%
Transfers	123,724	123,724	136,668	136,668	0.0%
Adj. (Balance Sheet Items)	260,381	623,719	(634,097)	(608,268)	-4.1%
<b>Net Increase (Decrease)</b>	<b>\$ 357,454</b>	<b>\$ 168,125</b>	<b>\$ (100,712)</b>	<b>\$ (191,176)</b>	<b>89.8%</b>

### **FUND DESCRIPTION**

The Wastewater Treatment Plant is operated under the authority of the Environmental Protection Agency (EPA) and the Minnesota Pollution Control Agency (MPCA). The complexity of the operation is driven by Federal and State laws, which are administered by these two agencies. The National Pollutant Discharge Elimination System Permit (NPDES) predominantly drives the entire operation. The Wastewater Treatment fund budget is separated for control purposes between the sanitary sewer collection system, the Wastewater Treatment Plant operations, and ATAD sludge facility.

The collection and treatment of all wastewater generated in the City of Waseca is the responsibility of the City. The treatment plant has an annual design average flow of 2.34 million gallons per day and a peak flow of 10.4 million gallons. The wastewater collection system contains about 44 miles of pipe and 9 lift stations.

The entire operation of the facility is funded from fees collected for the Sewer fund. These fees primarily consist of residential, commercial and industrial customers.

This fund reflects all utility departmental activity, including meter reading, customer billing, administrative operations and debt service activities.

### **2014 Budget Highlights**

The 2014 sanitary sewer utility budget shows a budgeted net loss of \$191,176 for 2014 compared to a budgeted loss of \$100,712 in 2013. There are no planned rate changes in 2014 sanitary sewer rates. Personnel costs will increase by a net amount of \$39,660, mainly due to increases in health insurance premiums.

### **Major Objectives Accomplished in 2012/2013**

- ✓ Completion of the \$16 million waste water treatment improvements

### **2013/2014 Department Priorities**

- Added operations and costs associated with the waste water treatment plant improvements

- Ongoing review of implemented rate structure
- Lift station improvements
- Continuing study of inflow & infiltration resolutions, sewer televising and the establishment of the storm water program.
- Facilities plan for system renovation/expansion
- Maintenance of plant facility

#### **ACTIVITIES SCOPE**

- ATAD operational maintenance
- Preventive maintenance management system
- Meter reading
- Capital outlay
- Extensive laboratory quality control program
- Treatment operation
- Annual Industrial Pretreatment Report to MPCA
- Customer billing
- Debt service
- Monthly discharge monitoring reports
- Clean 33% of the collection system each year
- Metered sales
- Collection system
- Maintain required MPCA operator licensing
- Annual bio-solids analysis report to MPCA and to EPA

#### **DEPARTMENTAL GOALS**

- To continue an aggressive maintenance program to reduce the number of back-ups and possible sewer line breakage.
- To meet all NPDES permit requirements
- Continue on-going preventive maintenance system to minimize equipment down time
- Prepare for future community growth through strategic planning
- On-going review of rates and rate structure to provide funding for plant and system expansion
- Phosphorus management plan implementation

#### **CURRENT AND PROPOSED EXPENDITURES**

##### Lift Stations

- Maintenance of pumps, motors and anode systems
- Continue program of sewer televising and problem identification
- Increased hours, maintenance costs of televising equipment

##### Treatment Plant

- Account for the new wastewater treatment plant expenditures funded through fees, the levy, and grants.
- Account for general operation of the WWTP, including operation of ATAD system, and permit implementation

##### Meter Reading/Customer Billing/Administration

- Costs for these departments are shared between water, sanitary sewer and electric on a 33%, 33% 34% allocation respectively.

#### **CAPITAL OUTLAY**

- Code 5300, IMPROVEMENTS, allocates funds for the wastewater improvement project

- Code 5400, MACHINERY, Annual equipment replacement.

#### **DEBT SERVICE**

- Provides for principal and interest on debt costs from refunded 1995 bond issue (2004b) and 2005a debt issue for 11<sup>th</sup> Avenue NW lift station construction. This also provides for the Public Financing Authority Loan which provided funding for wastewater system improvements. The bond is in the amount of \$9.6 million and will be repaid partially through tax levy (30%) and sanitary sewer fees (70%).
- The bond issues listed above are schedule for defeasance in 2016, 2026 and 2029, respectively.

#### **PERSONNEL LEVELS**

##### **Administration**

Director of Utilities (33% allocation)

##### **Billing**

Billing clerks (33% allocation)

Support staff (33% allocation)

Utility Admin projects coordinator (33% allocation)

##### **Operations**

1 supervisor

3 certified operators



SANITARY SEWER  
2013 Budget  
Revenues and Expenditures

Revenues	Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
602-33425-0000	State Grant Aid	\$ 2,850	\$ -	\$ -	\$ -	\$ -	0.0%
602-33427-0000	State Grant - TMDL	100,984	-	-	-	-	0.0%
602-36102-0000	Interest On Assessments	75	-	-	7,000	-	-100.0%
602-36210-0000	Interest Earnings	26,163	21,763	-	34,000	28,000	-17.6%
602-36250-0000	Miscellaneous Revenue	5,395	7,437	182	3,825	3,825	0.0%
602-36252-0000	Storm Water Fee	-	-	-	-	-	0.0%
602-36253-0000	I & I Non-compliance fee	(1,200)	3,430	1,400	-	-	0.0%
602-37000-3901	Residential	1,065,264	1,130,362	876,004	1,126,336	1,101,258	-2.2%
602-37000-3902	Commercial	577,109	583,934	476,975	608,983	593,519	-2.5%
602-37000-3903	Industrial	275,293	286,863	197,901	278,905	230,225	-17.5%
602-37160-0000	Penalties	24,006	23,577	18,119	24,000	24,000	0.0%
602-37275-0000	Sewer Access Fee	7,870	5,570	1,090	2,000	2,000	0.0%
602-37470-0000	Miscellaneous Revenue	22,400	-	-	-	-	0.0%
602-39700-0000	Contributed Capital	-	139,336	-	-	-	0.0%
602-39215-0000	Transfer-G.F. Capital Note	166,207	177,876	90,678	186,981	181,290	-3.0%
	Total Revenues	2,272,416	2,380,148	1,695,849	2,272,030	2,164,117	-4.7%
<b>Expenditures</b>							
	<b>Personnel</b>						
1010	Regular Employees	227,945	235,920	235,410	317,425	332,148	4.6%
1020	Overtime	15,689	11,048	12,606	26,648	24,148	-9.4%
1030	Part-time Employees	505	-	750	-	1,890	100.0%
1090	Cellphone reimbursement	1,872	2,003	2,170	2,056	2,596	26.3%
1100	Longevity	1,665	2,146	1,982	2,429	2,544	4.7%
1200	FICA	14,303	14,964	15,196	21,791	22,854	4.9%
1210	PERA	17,538	18,055	18,488	25,333	26,537	4.8%
1220	Medicare	3,346	3,500	3,554	5,097	5,345	4.9%
1250	Insurance Rebate	3,660	3,848	2,791	3,958	3,346	-15.5%
1300	Insurance	60,994	53,261	54,574	59,992	81,637	36.1%
1310	VEBA Trust Funding	20,035	24,410	27,467	28,007	27,925	-0.3%
1330	Life Insurance	853	887	795	943	1,366	44.9%
1340	Disability Insurance	1,023	1,253	880	1,409	1,475	4.7%
1510	Workers Comp	8,000	7,763	6,713	8,056	8,993	11.6%
	Total Personnel	377,428	379,058	383,376	503,144	542,804	7.9%
	<b>Supplies</b>						
2000	Office Supplies	2,085	3,974	1,852	4,340	3,340	-23.0%
2050	Computer Supplies	644	811	950	1,000	1,000	0.0%
2120	Motor Fuels	14,296	11,291	6,451	10,000	10,000	0.0%
2150	Biosolid Application	22,557	15,588	13,403	20,000	20,000	0.0%
2170	General Supplies	64,137	55,873	47,543	65,840	68,840	4.6%
2180	Uniforms	1,884	3,999	2,880	3,000	3,000	0.0%
2190	Safety Equipment	-	-	2,083	-	-	0.0%
2210	Equipment Parts	21,656	20,126	15,854	20,000	20,000	0.0%
2220	Vehicle Maintenance	-	176	-	-	-	0.0%
2230	Bldg Rep/Maint Supplies	4,861	4,339	3,485	4,500	4,500	0.0%
2240	City Shop Charges	33,306	37,394	15,166	36,788	40,113	9.0%
2400	Small Tools	1,420	112	442	1,000	1,000	0.0%
	Total Supplies	166,846	153,683	110,109	166,468	171,793	3.2%
	<b>Services &amp; Charges</b>						
3000	Professional Services	65,977	40,733	32,062	42,500	26,200	-38.4%
3050	Professional Services - Audit Fees	7,000	4,050	5,400	13,600	13,600	0.0%
3100	Contractual Services	66,378	65,027	67,293	84,168	74,168	-11.9%
3200	Communications	15,553	15,360	14,166	15,900	15,900	0.0%
3300	Conferences and Schools	1,245	3,016	1,983	6,000	12,000	100.0%
3400	Publishing / Advertising	48	262	46	300	200	-33.3%
3500	Printing/Publishing	2,676	2,466	1,921	2,500	2,500	0.0%
3620	Property Insurance	17,241	16,289	11,995	14,394	17,665	22.7%
3700	Utility Refund	-	46,126	-	-	-	0.0%
3800	Utilities	160,034	155,413	135,478	168,000	168,000	0.0%
	Total Services and Charges	336,152	348,742	270,344	347,362	330,233	-4.9%

SANITARY SEWER  
2013 Budget  
Revenues and Expenditures

Description	2011 ACTUAL	2012 ACTUAL	2013 YTD as of ACTUAL	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Charges</b>						
4000 Repair/Maintenance	47,341	46,068	69,082	54,042	52,542	-2.8%
4020 Lift Station Repairs	5,228	10,179	14,535	13,000	13,000	0.0%
4100 Rent	1,404	854	757	1,000	1,000	0.0%
4230 Loss on Disposal of Asset	-	12,110	-	-	-	0.0%
4320 Uncollectible Accounts	1,041	543	742	1,000	1,000	0.0%
4330 Dues/Subscriptions	2,554	2,740	353	3,000	3,000	0.0%
4500 Permits & Fees	7,056	6,510	7,160	6,000	6,000	0.0%
4940 Safety Program	-	-	-	500	500	0.0%
4950 Comp Financing Acct	9,925	11,092	6,958	8,593	8,593	0.0%
Total Charges	74,549	90,096	99,587	87,135	85,635	-1.7%
<b>Capital Outlay</b>						
5300 Improvements	1,385,812	103,306	102,712	715,000	1,195,000	67.1%
5400 Machinery	5,725	-	89,287	97,000	14,000	-85.6%
Total Capital outlay	1,391,537	103,306	191,999	812,000	1,209,000	48.9%
<b>Debt Service Expense (2001B, 2005A)</b>						
Proceeds from issuance	(1,737,318)	-	-	-	(443,000)	100.0%
6000 Principal	621,000	96,462	644,000	656,000	664,000	1.2%
6100 Bond Interest	277,630	292,600	285,400	296,862	265,428	-10.6%
6200 Fiscal Agent Fee	633	633	633	1,200	1,000	-16.7%
Total Debt Service	(838,055)	389,695	930,033	954,062	487,428	-48.9%
<b>Transfers</b>						
7200 Transfer - General Fund	123,724	123,724	113,890	116,468	116,468	0.0%
7280 Transfer - Debt Service	-	-	-	20,200	20,200	0.0%
Total Transfers	123,724	123,724	113,890	136,668	136,668	0.0%
<b>TOTAL EXPENSES</b>	1,632,181	1,588,304	2,099,338	3,006,839	2,963,561	-1.4%
<b>LESS CAPITALIZED ASSETS</b>	(1,391,537)	(95,486)	(6,216)	(812,000)	(1,209,000)	48.9%
6000 Less debt service Principal	(621,000)	(96,462)	-	(656,000)	(664,000)	1.2%
Add: Proceeds from issuance	1,737,318	-	-	-	443,000	
4200 Add: Depreciation Expense	530,517	814,448	870,104	828,820	820,532	-1.0%
6250 Amortization Expense	5,083	1,219	-	5,083	1,200	-76.4%
<b>NET EXPENSES</b>	1,892,562	2,212,023	2,963,226	2,372,742	2,355,293	-0.7%
<b>CHANGE IN NET ASSETS</b>	379,854	168,125	(1,267,377)	(100,712)	(191,176)	

TRANSFERS  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Transfers</b>							
602-49300-7200	Transfer-General Fund	\$ 123,724	\$ 123,724	\$ 113,890	\$ 116,468	\$ 116,468	0.0%
602-49300-7280	Transfer to Debt Service Funds	-	-	-	20,200	20,200	0.0%
602-49300-7410	Transfer - HWY 14 Cap Proj	-	-	7,500	-	-	0.0%
<b>Total Transfers</b>		<u>123,724</u>	<u>123,724</u>	<u>121,390</u>	<u>136,668</u>	<u>136,668</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 123,724</u>	<u>\$ 123,724</u>	<u>\$ 121,390</u>	<u>\$ 136,668</u>	<u>\$ 136,668</u>	0.0%

SANITARY SEWER CONSTRUCTION PROJECT  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
602-49455-3000	Professional Services	\$ 52,007	\$ 18,656	\$ -	\$ -	\$ -	0.0%
<b>Total Services and Charges</b>		<u>52,007</u>	<u>18,656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TOTAL EXPENDITURES		<u>\$ 52,007</u>	<u>\$ 18,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

STORM WATER  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
602-49465-3000	Professional Services	\$ -	\$ 620	\$ 620	\$ 10,000	\$ -	-100.0%
602-49465-3100	Contractual Services	-	-	-	15,000	-	-100.0%
602-49465-3400	Publishing and Advertising	-	-	-	100	-	-100.0%
	<b>Total Services and Charges</b>	-	620	620	25,100	-	-100.0%
<b>Charges</b>							
602-49465-4000	Repair and Maintenance	-	-	-	500	-	-100.0%
	<b>Total Charges</b>	-	-	-	500	-	-100.0%
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ 620	\$ 620	\$ 25,600	\$ -	-100.0%

WASTEWATER COLLECTION  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
602-49470-1010	Regular Employees	\$ 45,445	\$ 51,840	\$ 38,537	\$ 70,202	\$ 72,663	3.5%
602-49470-1020	Overtime	1,221	1,740	1,062	3,790	3,790	0.0%
602-49470-1030	Part-time Employees	-	-	750	-	1,890	100.0%
602-49470-1090	Cellphone reimbursement	664	761	648	680	680	0.0%
602-49470-1100	Longevity	538	665	568	709	718	1.3%
602-49470-1200	FICA	2,800	3,440	2,524	4,389	4,652	6.0%
602-49470-1210	PERA	3,286	4,046	2,958	5,083	5,391	6.1%
602-49470-1220	Medicare	655	805	590	1,027	1,088	5.9%
602-49470-1250	Insurance rebate-health	1,512	1,512	1,026	1,512	1,296	-14.3%
602-49470-1300	Insurance	10,088	9,658	10,715	9,375	13,791	47.1%
602-49470-1310	VEBA Trust	4,527	4,527	5,021	4,527	4,734	4.6%
602-49470-1330	Life Insurance	211	211	-	199	288	44.7%
602-49470-1340	Disability Insurance	247	292	-	296	307	3.7%
	<b>Total Personnel</b>	<u>71,194</u>	<u>79,497</u>	<u>64,399</u>	<u>101,789</u>	<u>111,288</u>	9.3%
<b>Supplies</b>							
602-49470-2170	General Supplies	8,249	6,511	4,336	10,500	10,500	0.0%
602-49470-2210	Equipment Parts	-	-	32	-	-	0.0%
602-49470-2240	City Shop Charges	32,075	34,901	12,148	34,649	37,827	9.2%
	<b>Total Supplies</b>	<u>40,324</u>	<u>41,412</u>	<u>16,516</u>	<u>45,149</u>	<u>48,327</u>	7.0%
<b>Services &amp; Charges</b>							
602-49470-3000	Professional Services	36	-	-	-	-	0.0%
602-49470-3100	Contractual Services	999	1,615	766	2,000	2,000	0.0%
602-49470-3200	Communications	4,322	4,908	4,541	4,200	4,200	0.0%
602-49470-3300	Conferences and Schools	755	600	46	1,000	1,000	0.0%
602-49470-3400	Publishing and Advertising	-	-	-	200	200	0.0%
602-49470-3800	Utilities	16,940	12,985	12,316	18,000	18,000	0.0%
	<b>Total Services and Charges</b>	<u>23,052</u>	<u>20,108</u>	<u>17,669</u>	<u>25,400</u>	<u>25,400</u>	0.0%
<b>Charges</b>							
602-49470-4000	Repair and Maintenance	15,951	6,476	17,680	19,000	19,000	0.0%
602-49470-4020	Lift Station Repairs	5,228	10,179	14,535	13,000	13,000	0.0%
	<b>Total Charges</b>	<u>21,179</u>	<u>16,655</u>	<u>32,215</u>	<u>32,000</u>	<u>32,000</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 155,749</u>	<u>\$ 157,672</u>	<u>\$ 130,799</u>	<u>\$ 204,338</u>	<u>\$ 217,015</u>	6.2%

WASTEWATER TREATMENT  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
602-49480-1010	Regular Employees	\$ 100,189	\$ 101,266	\$ 129,960	\$ 162,359	\$ 171,625	5.7%
602-49480-1020	Overtime	14,466	9,306	11,544	17,693	17,193	-2.8%
602-49480-1090	Cellphone reimbursement	1,181	1,215	1,500	1,349	1,889	40.0%
602-49480-1100	Longevity	61	320	390	450	480	6.7%
602-49480-1200	FICA	6,574	6,579	8,594	11,740	12,350	5.2%
602-49480-1210	PERA	8,166	7,951	10,474	13,630	14,304	4.9%
602-49480-1220	Medicare	1,537	1,539	2,010	2,746	2,888	5.2%
602-49480-1250	Insurance rebate-health	900	900	833	1,000	1,000	0.0%
602-49480-1300	Insurance	39,859	32,193	31,386	39,228	48,331	23.2%
602-49480-1310	VEBA Trust funding	11,125	15,000	18,038	18,495	18,495	0.0%
602-49480-1330	Life Insurance	414	426	541	483	700	44.9%
602-49480-1340	Disability Insurance	500	599	572	731	772	5.6%
	<b>Total Personnel</b>	<u>184,972</u>	<u>177,294</u>	<u>215,842</u>	<u>269,904</u>	<u>290,027</u>	7.5%
<b>Supplies</b>							
602-49480-2000	Office Supplies	773	2,673	445	3,000	2,000	-33.3%
602-49480-2050	Computer Supplies	631	-	261	-	-	0.0%
602-49480-2120	Motor Fuels	14,296	11,291	6,451	10,000	10,000	0.0%
602-49480-2150	Biosolid Application	22,557	15,588	13,403	20,000	20,000	0.0%
602-49480-2170	General Supplies	55,494	49,022	42,826	55,000	58,000	5.5%
602-49480-2180	Uniforms	1,884	3,999	2,880	3,000	3,000	0.0%
602-49480-2190	Safety equipment	-	-	2,083	-	-	0.0%
602-49480-2210	Equipment Parts	21,656	20,126	15,822	20,000	20,000	0.0%
602-49480-2220	Vehicle Maintenance	-	176	-	-	-	0.0%
602-49480-2230	Bldg. Repair/Maint. Supplies	4,861	4,339	3,485	4,500	4,500	0.0%
602-49480-2240	City Shop Charges	1,231	2,493	3,019	2,139	2,286	6.9%
602-49480-2400	Small Tools	1,420	112	442	1,000	1,000	0.0%
	<b>Total Supplies</b>	<u>124,803</u>	<u>109,819</u>	<u>91,117</u>	<u>118,639</u>	<u>120,786</u>	1.8%
<b>Services &amp; Charges</b>							
602-49480-3000	Professional Services	10,937	12,593	15,357	24,000	15,000	-37.5%
602-49480-3100	Contractual Services	63,211	61,201	62,321	65,000	70,000	7.7%
602-49480-3200	Communications	2,563	2,649	2,220	2,700	2,700	0.0%
602-49480-3300	Conferences and Schools	490	2,416	1,439	5,000	11,000	120.0%
602-49480-3400	Publishing and Advertising	48	262	-	-	-	0.0%
602-49480-3620	Property Insurance	17,241	16,289	11,995	-	17,665	100.0%
602-49480-3800	Utilities	143,093	142,428	123,162	150,000	150,000	0.0%
	<b>Total Services and Charges</b>	<u>237,583</u>	<u>237,838</u>	<u>216,494</u>	<u>246,700</u>	<u>266,365</u>	8.0%
<b>Charges</b>							
602-49480-4000	Repair and Maintenance	26,847	34,900	45,152	30,000	29,000	-3.3%
602-49480-4100	Rent	1,404	854	757	1,000	1,000	0.0%
602-49480-4200	Depreciation	530,517	814,448	870,104	828,820	820,532	-1.0%
602-49480-4230	Loss on disposal of assets	-	12,110	-	-	-	0.0%
602-49480-4330	Dues and Subscriptions	2,554	2,740	353	3,000	3,000	0.0%
602-49480-4500	Permits and Fees	7,056	6,510	7,160	6,000	6,000	0.0%
	<b>Total Charges</b>	<u>568,378</u>	<u>871,562</u>	<u>923,526</u>	<u>868,820</u>	<u>859,532</u>	-1.1%
<b>Capital Outlay</b>							
602-49480-5400	Machinery	-	-	63,165	97,000	5,000	-94.8%
	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>63,165</u>	<u>97,000</u>	<u>5,000</u>	-94.8%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 1,115,736</u>	<u>\$ 1,396,513</u>	<u>\$ 1,510,144</u>	<u>\$ 1,601,063</u>	<u>\$ 1,541,710</u>	-3.7%

CUSTOMER BILLING  
2014 Budget

			2013			
	2011	2012	YTD as of	2013	2014	PERCENT
	ACTUAL	ACTUAL	10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>						
<b>Personnel</b>						
602-49585-1010	Regular Employees	\$ 35,570	\$ 36,852	\$ 30,988	\$ 38,133	39,477 3.5%
602-49585-1020	Overtime	-	-	-	2,789	1,789 -35.9%
602-49585-1030	Part-time Employees	505	-	-	-	- 0.0%
602-49585-1100	Longevity	464	529	441	548	624 13.9%
602-49585-1200	FICA	2,186	2,279	1,925	2,571	2,659 3.4%
602-49585-1210	PERA	2,633	2,695	2,335	3,007	3,110 3.4%
602-49585-1220	Medicare	511	533	450	601	622 3.5%
602-49585-1250	Insurance rebate-health	792	990	627	990	594 -40.0%
602-49585-1300	Insurance	4,530	5,186	5,616	5,080	9,442 85.9%
602-49585-1310	VEBA Trust funding	1,383	1,883	2,550	1,865	2,855 53.1%
602-49585-1330	Life Insurance	114	137	139	137	198 44.5%
602-49585-1340	Disability Insurance	111	166	141	172	178 3.5%
	<b>Total Personnel</b>	<u>48,799</u>	<u>51,250</u>	<u>45,212</u>	<u>55,893</u>	<u>61,548</u> 10.1%
<b>Supplies</b>						
602-49585-2000	Office Supplies	231	285	454	500	500 0.0%
602-49585-2050	Computer Supplies	-	298	410	500	500 0.0%
	<b>Total Supplies</b>	<u>231</u>	<u>583</u>	<u>864</u>	<u>1,000</u>	<u>1,000</u> 0.0%
<b>Services &amp; Charges</b>						
602-49585-3000	Professional Services	2,865	7,148	2,467	8,500	8,500 0.0%
602-49585-3200	Communications	8,668	7,803	7,405	9,000	9,000 0.0%
602-49585-3500	Printing and Publishing	2,676	2,466	1,921	2,500	2,500 0.0%
	<b>Total Services and Charges</b>	<u>14,209</u>	<u>17,417</u>	<u>11,793</u>	<u>20,000</u>	<u>20,000</u> 0.0%
<b>Charges</b>						
602-49585-4320	Uncollectible Accounts	1,041	543	742	1,000	1,000 0.0%
602-49585-4950	Computer Financing Account	536	650	-	600	600 0.0%
	<b>Total Charges</b>	<u>1,577</u>	<u>1,193</u>	<u>742</u>	<u>1,600</u>	<u>1,600</u> 0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 64,816</u>	<u>\$ 70,443</u>	<u>\$ 58,611</u>	<u>\$ 78,493</u>	<u>\$ 84,148</u> 7.2%



SEWER ADMINISTRATION  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
602-49586-1010	Regular Employees	\$ 46,741	\$ 45,963	\$ 35,703	\$ 46,731	\$ 48,383	3.5%
602-49586-1020	Overtime	1	2	-	2,376	1,376	-42.1%
602-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
602-49586-1100	Longevity	602	632	584	722	722	0.0%
602-49586-1200	FICA	2,743	2,667	2,139	3,091	3,193	3.3%
602-49586-1210	PERA	3,452	3,363	2,706	3,613	3,732	3.3%
602-49586-1220	Medicare	642	624	500	723	747	3.3%
602-49586-1250	Insurance rebate-health	456	446	305	456	456	0.0%
602-49586-1300	Insurance	6,517	6,225	6,858	6,309	10,073	59.7%
602-49586-1310	VEBA Trust funding	3,000	3,000	1,858	3,120	1,841	-41.0%
602-49586-1330	Life Insurance	114	114	116	124	180	45.2%
602-49586-1340	Disability Insurance	166	197	167	210	218	3.8%
602-49586-1510	Workers Compensation	8,000	7,763	6,713	8,056	8,993	11.6%
	<b>Total Personnel</b>	<u>72,461</u>	<u>71,023</u>	<u>57,672</u>	<u>75,558</u>	<u>79,941</u>	5.8%
<b>Supplies</b>							
602-49586-2000	Office Supplies	1,081	1,015	953	840	840	0.0%
602-49586-2050	Computer Supplies	13	514	279	500	500	0.0%
602-49586-2170	General Supplies	395	340	381	340	340	0.0%
	<b>Total Supplies</b>	<u>1,489</u>	<u>1,869</u>	<u>1,613</u>	<u>1,680</u>	<u>1,680</u>	0.0%
<b>Services &amp; Charges</b>							
602-49586-3000	Professional Services	132	1,716	13,619	-	2,700	100.0%
602-49586-3050	Administrative Charges	7,000	4,050	5,400	13,600	13,600	0.0%
602-49586-3100	Contractual Services	2,168	2,210	4,205	2,168	2,168	0.0%
602-49586-3300	Conferences and Schools	-	-	498	-	-	0.0%
602-49586-3400	Publishing and Advertising	-	-	46	-	-	0.0%
602-49586-3700	Utility Refund	-	46,126	-	-	-	0.0%
	<b>Total Services and Charges</b>	<u>9,300</u>	<u>54,102</u>	<u>23,768</u>	<u>15,768</u>	<u>18,468</u>	17.1%
<b>Charges</b>							
602-49586-4000	Repair and Maintenance	4,542	4,692	6,250	4,542	4,542	0.0%
602-49586-4940	Safety Program	-	-	-	500	500	0.0%
602-49586-4950	Computer Financing Account	9,388	10,442	6,958	7,993	7,993	0.0%
	<b>Total Charges</b>	<u>13,930</u>	<u>15,134</u>	<u>13,208</u>	<u>13,035</u>	<u>13,035</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 97,180</u>	<u>\$ 142,128</u>	<u>\$ 96,261</u>	<u>\$ 106,041</u>	<u>\$ 113,124</u>	6.7%

CAPITAL OUTLAY  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Capital Outlay</b>							
602-49593-5300	Improvements	\$ 1,385,812	\$ 103,306	\$ 102,712	\$ 715,000	\$ 1,195,000	67.1%
602-49593-5400	Machinery	5,725	-	32,337	-	9,000	100.0%
<b>Total Capital Outlay</b>		<u>1,391,537</u>	<u>103,306</u>	<u>135,049</u>	<u>715,000</u>	<u>1,204,000</u>	68.4%
TOTAL EXPENDITURES		<u>\$ 1,391,537</u>	<u>\$ 103,306</u>	<u>\$ 135,049</u>	<u>\$ 715,000</u>	<u>\$ 1,204,000</u>	68.4%

DEBT SERVICE  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Debt Service</b>							
	Proceeds from Issuance	\$ (1,737,318)	\$ -	\$ -	-	(443,000)	100.0%
602-49980-6000	Principal	621,000	96,462	644,000	656,000	664,000	1.2%
602-49980-6100	Bond Interest	277,630	292,600	285,400	296,862	265,428	-10.6%
602-49980-6200	Fiscal Agent Fee	633	633	633	1,200	1,000	-16.7%
602-49980-6250	Amortization expense	5,083	1,219	-	5,083	1,200	-76.4%
	<b>Total Debt Service</b>	<u>(832,972)</u>	<u>390,914</u>	<u>930,033</u>	<u>959,145</u>	<u>488,628</u>	-49.1%
	<b>TOTAL EXPENDITURES</b>	<u>\$ (832,972)</u>	<u>\$ 390,914</u>	<u>\$ 930,033</u>	<u>\$ 959,145</u>	<u>\$ 488,628</u>	-49.1%

## **Fund: Electric Utility**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Charges for Services	\$ 6,707,894	\$ 6,932,430	\$ 7,036,053	\$ 6,663,087	-5.3%
Miscellaneous Revenue	14,378	96,309	7,464	7,464	0.0%
<b>Expenditure</b>					
Personnel	\$ 512,270	\$ 509,795	\$ 478,628	\$ 536,566	12.1%
Supplies	130,557	113,473	161,297	160,626	-0.4%
Services & Charges	5,197,600	5,528,718	5,190,270	5,148,162	-0.8%
Charges	35,904	32,772	60,943	85,900	41.0%
Capital Outlay	261,224	661,083	678,000	892,000	31.6%
Debt Service	76,469	52,692	600	600	0.0%
Transfers	385,470	385,470	428,000	428,000	0.0%
Adj. (Balance Sheet Items)	36,165	(329,627)	(297,124)	(491,009)	65.3%
<b>Net Increase (Decrease)</b>	<b>\$ 86,613</b>	<b>\$ 74,363</b>	<b>\$ 342,903</b>	<b>\$ (90,294)</b>	<b>-126.3%</b>

### **FUND DESCRIPTION**

The Electric fund is municipally owned and operated as an Enterprise fund. The Electric fund currently serves approximately 3,800 customers, residential, commercial and industrial. In 1902 purchasing power from Northern States Power Company, the City of Waseca started the Electric fund. In 1985 the City switched from NSP to Southern Minnesota Municipal Power Agency (SMMPA) and presently has a wholesale power purchase contract until April 1, 2030 with SMMPA.

#### **2014 Budget Highlights**

The 2014 Electric Utility budget shows a budgeted net loss of \$90,294. Budgeted 2014 revenue is estimated at \$6,670,551 which is a \$372,966 decrease from the 2013 budget.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Completed transformer rehabilitation within budget

#### **2013/2014 Department Priorities**

- Transformer #3 rehabilitation
- Continuing review of rate structure and revenue analysis
- Mapping and documentation of electrical system
- Continuing Electrical Load Management
- Territory assessment and planning for future growth
- Transformer repair and maintenance
- Substation and switch gear equipment upgrade
- Electrical planning for commercial growth in areas of the community
- Energy conservation programs and rebates
- Electrical services as requested for business/commercial development
- Maintenance of electrical distribution system

### **ACTIVITIES SCOPE**

- Territory agreements
- Transformer maintenance
- Street light operation and maintenance
- Maintenance of substation
- Overhead operations and maintenance

- Underground operations and maintenance
- Billing and collection
- Capital and equipment replacement planning
- Rate study and analysis
- Community emergency siren equipment planning and oversight

### **DEPARTMENTAL GOALS**

- To operate at peak efficiency
- Answer service calls promptly, diagnose problems and make the necessary repairs to the system, service connections, etc
- Upgrade the electric lines and services to avoid or minimize service disruption
- To provide assistance to commercial/industrial sector, to participate in SMMPA programs and opportunities
- To meet community growth needs through electrical installations as coordinated with community development, annexation, and commercial growth.
- Automate documentation of load profile by monitoring distribution of power use via telemetry.

### **CURRENT AND PROPOSED EXPENDITURES**

Code 49300, TRANSFERS, accounts for electric fund share of administrative and overhead costs carried in the General fund.

Code 49550, PURCHASED POWER, accounts for the purchased wholesale electrical power received from SMMPA.

Code 49570, TRANSMISSION EXPENSE, accounts for costs associated with the transmittal of electrical power including engineering services. This activity is minimal in the Waseca operation.

Code 49571, OPERATING MAINTENANCE EXPENSE, accounts for the personnel services, supplies, and other services and charges indirectly associated with the technical operation of the utility. This account is responsible for general expenses, such as safety equipment and uniforms, energy program costs, small tools, contractual services, such as rubber goods testing, and training for utility crew. This account also reflects costs for transformers, regulator testing, substation work and switchgear. Annual depreciation allocation is also recorded in this department.

Code 49572, OVERHEAD OPERATION AND MAINTENANCE SUPPLIES, accounts for the construction and maintenance work on overhead electrical distribution systems, including services for tree trimming.

Code 49573, UNDERGROUND OPERATIONS AND MAINTENANCE SUPPLIES, accounts for laying cable, installing trenching cables or changing transformers, directional boring contracts.

Code 49574, STREET LIGHT OPERATIONS AND MAINTENANCE, accounts for the general supplies such as lamps, fuses, photo-controls and inventory materials associated with street lighting.

Code 49593, CAPITAL EXPENSE, accounts for the capital outlay for planned system improvements and equipment purchases, including underground and overhead replacements, substation potential transformer for voltage monitoring, and infrastructure construction

.

### **Customer Billing/Administration**

Costs for these departments are shared between water, sanitary sewer and electric on a 33%, 33%, 34%

allocation respectively. Costs for this budget year reflect changes in policies for collections, meters and billing software enhancements.

Code 49980, DEBT SERVICE, reflects costs related to territory and annexation agreements as negotiated with Xcel Energy. These amounts vary as new territory is brought into the City.

**PERSONNEL LEVELS**

- Billing clerks (34% allocation)
- 3 Linepersons
- Utility Admin projects coordinator (34% allocation)
- 1 Crew Chief
- Director of Utilities (34% allocation)

ELECTRIC FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Revenues	Description	2013					PERCENT CHANGE
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	
604-36210-0000	Interest Earnings	\$ 15,290	\$ 11,283	\$ -	\$ 15,000	\$ 15,000	0.0%
604-36211-0000	Interest on Customer Deposits	(2)	-	-	-	-	0.0%
604-36240-0000	Refund/Reimbursement	4,384	18,208	533	-	-	0.0%
604-36250-0000	Miscellaneous Revenue	290	60,794	7,633	-	-	0.0%
604-37000-3701	Residential	3,025,020	3,161,366	2,513,124	3,231,495	3,060,226	-5.3%
604-37000-3702	General Service	2,083,045	2,172,411	1,713,049	1,072,737	1,015,882	-5.3%
604-37000-3703	Power Service	1,284,832	1,305,049	1,019,728	2,534,533	2,400,203	-5.3%
604-37000-3705	Highway/Street Lighting	-	-	-	78,101	79,380	1.6%
604-37000-3706	Park Lighting	1,610	2,101	-	16,147	4,356	-73.0%
604-37000-3707	Water Pumping	-	-	-	1,903	1,903	0.0%
604-37000-3708	Public Building	137,764	139,875	115,790	33,637	33,637	0.0%
604-37000-3710	Special Electric Heat Rate	89,082	79,953	70,399	-	-	0.0%
604-37160-0000	Penalties	72,934	70,385	58,072	67,000	67,000	0.0%
604-37166-0000	Conservation/Wind Power	-	-	-	-	-	0.0%
604-37170-0000	Revenue From Merchandising	-	-	-	-	-	0.0%
604-37180-3720	Energy Star Program	14,584	13,017	13,781	10,000	10,000	0.0%
604-37180-3721	Energy Management Program	15,515	15,515	13,065	15,000	15,000	0.0%
604-37180-3722	Commercial Rebates	27,512	11,706	3,549	25,000	25,000	0.0%
604-37180-3723	Load Control Program	(55,920)	(56,214)	(56,413)	(60,000)	(60,000)	0.0%
604-37180-3724	Wind Power	336	360	283	-	-	0.0%
604-37180-3726	Low Income CIP Program Rev.	300	6,369	400	-	-	0.0%
604-37430-0000	Yard Light Rental	11,280	10,537	8,362	10,500	10,500	0.0%
604-37470-0000	Miscellaneous Revenue	(19,912)	(7,007)	(5,461)	(7,536)	(7,536)	0.0%
604-37472-0000	Check Handling Fee	-	-	-	-	-	0.0%
604-37473-0000	Salvage Revenue	10,638	3,031	13,820	-	-	0.0%
604-37476-0000	Connect/Disconnect fee	-	-	-	-	-	0.0%
604-37480-0000	Service revenues	-	-	-	-	-	0.0%
604-39101-0000	Gain on sale of fixed assets	3,690	-	8,027	-	-	0.0%
604-39700-0000	Donated Capital Asset Revenue	-	10,000	-	-	-	0.0%
	Total Revenues	6,722,272	7,028,739	5,497,741	7,043,517	6,670,551	-5.3%
<b>Expenditures</b>							
	<b>Personnel</b>						
1010	Regular Employees	314,449	314,465	259,116	315,478	326,593	3.5%
1020	Overtime	39,985	38,384	31,074	34,122	34,122	0.0%
1030	Part-time Employees	520	-	-	-	-	0.0%
1080	Clothing/Uniform Allowance	1,400	1,400	1,400	1,399	1,399	0.0%
1090	Cell Phone Reimbursement	2,187	2,187	1,823	2,186	2,186	0.0%
1100	Longevity	4,166	5,560	4,687	4,706	4,987	6.0%
1200	FICA	20,247	20,502	17,836	22,102	22,809	3.2%
1210	PERA	25,394	25,622	21,965	-	26,513	100.0%
1220	Medicare	4,735	4,794	4,171	2,483	5,334	114.8%
1250	Insurance Rebate	2,484	2,678	1,959	2,687	2,279	-15.2%
1300	Insurance	59,483	57,534	49,947	56,197	74,886	33.3%
1310	VEBA Trust Fund	25,383	25,883	25,408	26,131	25,834	-1.1%
1330	Life Insurance	648	672	682	822	1,190	44.8%
1340	Disability Insurance	1,139	1,384	1,179	1,420	1,469	3.5%
1510	Workers Comp	10,050	8,730	7,413	8,895	6,965	-21.7%
	Total Personnel	512,270	509,795	428,660	478,628	536,566	12.1%

ELECTRIC FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Revenues	Description	2013					PERCENT CHANGE
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	
	<b>Supplies</b>						
	2000 Office Supplies	1,541	5,783	2,260	3,500	3,500	0.0%
	2050 Computer Supplies	1,712	467	1,775	1,675	2,700	61.2%
	2120 Motor fuels	11,767	10,287	7,596	10,000	10,000	0.0%
	2170 General Supplies	11,728	9,527	8,092	11,000	11,000	0.0%
	2180 Uniforms	1,509	5,090	1,004	-	-	0.0%
	2190 Safety Equipment	559	480	954	4,500	4,500	0.0%
	2210 Equipment parts	-	-	586	-	-	0.0%
	2215 Meters	-	788	2,863	500	5,000	900.0%
	2216 Meter Sockets	-	381	-	1,000	-	-100.0%
	2220 Vehicle Maintenance	18	208	-	-	-	0.0%
	2230 Bldg Rep/Maint Supplies	29,045	20,323	29,903	57,000	57,000	0.0%
	2240 City Shop Charges	13,789	7,709	6,457	13,122	12,426	-5.3%
	2290 Load Control Credit	-	-	-	-	-	0.0%
	2295 Load Ctrl Delivery	12,955	2,885	2,613	9,000	9,000	0.0%
	2296 Conservation Imp. Mandate	-	30,000	-	-	-	0.0%
	2300 Energy Star Rebate	-	-	-	20,000	20,000	0.0%
	2305 Energy Star Delivery	-	(2,956)	-	500	500	0.0%
	2320 SMMPA EMP - Load Mgmt	11,820	15,515	13,065	15,000	12,000	-20.0%
	2330 SMMP Comm. Rebates	-	-	-	5,000	5,000	0.0%
	2340 Low Income CIP Prog.	3,697	1,120	6,870	6,500	5,000	-23.1%
	2350 Constr. Reimbursement	29,946	-	-	-	-	0.0%
	2400 Small Tools	471	5,866	2,535	3,000	3,000	0.0%
	2600 Merchandising Expense	-	-	-	-	-	0.0%
	Total Supplies	130,557	113,473	86,573	161,297	160,626	-0.4%
	<b>Services &amp; Charges</b>						
	3000 Professional Services	32,034	305,929	19,684	81,500	55,000	-32.5%
	3050 Professional Services - Audit Fees	7,000	3,780	5,600	14,000	14,000	0.0%
	3100 Contractual Services	41,116	31,764	27,582	52,000	42,000	-19.2%
	3200 Communications	10,127	9,238	8,604	12,400	12,400	0.0%
	3300 Conf and Schools	2,763	8,622	3,453	13,500	8,500	-37.0%
	3400 Publishing / Advertising	-	45	-	-	-	0.0%
	3500 Printing/Publishing	2,715	2,466	1,921	2,500	2,500	0.0%
	3610 Public Liab Insurance	8,300	8,300	2,645	5,000	5,000	0.0%
	3620 Property Insurance	9,883	8,766	4,596	8,689	8,762	0.8%
	3810 Purchased Power	5,083,662	5,149,808	4,238,770	5,000,681	5,000,000	0.0%
	3820 Transformer expenses	-	-	3,057	-	-	0.0%
	Total Services and Charges	5,197,600	5,528,718	4,315,912	5,190,270	5,148,162	-0.8%
	<b>Charges</b>						
	4000 Repair/Maintenance	4,798	4,542	26,349	4,000	17,000	325.0%
	4230 Loss/Disposal of Asset	-	-	-	-	-	0.0%
	4320 Uncollectible Accounts	4,884	1,534	2,097	7,000	7,000	0.0%
	4330 Dues/Subscriptions	14,090	14,834	13,189	14,100	14,800	5.0%
	4360 Service Rights Cost	-	-	-	25,000	25,000	0.0%
	4500 Permits & Fees	-	-	2,230	-	-	0.0%
	4940 Safety Program	1,650	-	-	3,500	14,500	314.3%
	4950 Comp Financing Acct	10,482	11,862	6,708	7,343	7,600	3.5%
	Total Charges	35,904	32,772	50,573	60,943	85,900	41.0%
	<b>Capital Outlay</b>						
	5300 Improvements	(41,292)	302,319	66,140	203,000	437,000	115.3%
	5400 Machinery	302,516	358,764	665,879	475,000	455,000	-4.2%
	Total Capital outlay	261,224	661,083	732,019	678,000	892,000	31.6%



ELECTRIC FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description	2011	2012	2013	2013	2014	PERCENT CHANGE
	ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	
<b>Debt Service Expense</b>						
6010 Inter Fund Loan Pay	76,000	52,500	-	-	-	0.0%
6140 Deposit Interest Exp	469	192	61	600	600	0.0%
Total Debt Service	76,469	52,692	61	600	600	0.0%
<b>Transfers</b>						
7200 Transfer - General Fund	385,470	385,470	356,667	428,000	428,000	0.0%
Total Transfers	385,470	385,470	356,667	428,000	428,000	0.0%
<b>TOTAL EXPENSES</b>	6,599,494	7,284,003	5,970,465	6,997,738	7,251,854	3.6%
<b>LESS CAPITALIZED ASSETS</b>	(263,048)	(661,083)	(97,068)	(678,000)	(892,000)	31.6%
6000 Less debt service Principal	(70,000)	(50,000)	-	-	-	0.0%
4200 Add: Depreciation Expense	316,575	334,862	261,238	348,233	368,348	5.8%
6250 Amortization Expense	52,638	46,594	-	32,643	32,643	0.0%
<b>NET EXPENSES</b>	6,635,659	6,954,376	6,134,635	6,700,614	6,760,845	0.9%
<b>CHANGE IN NET ASSETS</b>	<u>\$ 86,613</u>	<u>\$ 74,363</u>	<u>\$ (636,894)</u>	<u>\$ 342,903</u>	<u>\$ (90,294)</u>	

TRANSFERS  
604-49300  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Transfers</b>							
604-49300-7200	Transfer-General Fund	\$ 100,470	\$ 100,470	\$ 119,167	\$ 143,000	\$ 143,000	0.0%
<b>Total Transfers</b>		<u>100,470</u>	<u>100,470</u>	<u>119,167</u>	<u>143,000</u>	<u>143,000</u>	<u>0.0%</u>
TOTAL EXPENDITURES		<u>\$ 100,470</u>	<u>\$ 100,470</u>	<u>\$ 119,167</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>0.0%</u>

ELECTRIC - PURCHASED POWER  
49550  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
604-49550-3810	Purchased Power	\$ 5,083,662	\$ 5,149,808	\$ 4,238,770	\$ 5,000,681	\$ 5,000,000	0.0%
<b>Total Services and Charges</b>		<u>5,083,662</u>	<u>5,149,808</u>	<u>4,238,770</u>	<u>5,000,681</u>	<u>5,000,000</u>	<u>0.0%</u>
TOTAL EXPENDITURES		<u>\$ 5,083,662</u>	<u>\$ 5,149,808</u>	<u>\$ 4,238,770</u>	<u>\$ 5,000,681</u>	<u>\$ 5,000,000</u>	<u>0.0%</u>

ELECTRIC - TRANSMISSION  
604-49570  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49570-1010	Regular Employees	\$ 6,822	\$ 6,929	\$ 6,056	\$ 7,300	\$ 7,557	3.5%
604-49570-1020	Overtime	1,089	1,090	819	922	922	0.0%
604-49570-1080	Clothing/Uniform Allowance	45	46	46	45	45	0.0%
604-49570-1090	Cellphone reimbursement	69	72	60	69	69	0.0%
604-49570-1100	Longevity	98	144	120	109	115	5.5%
604-49570-1200	FICA	450	468	425	521	537	3.1%
604-49570-1210	PERA	582	587	522	604	623	3.1%
604-49570-1220	Medicare	105	110	99	122	126	3.3%
604-49570-1250	Insurance rebate-health	38	40	33	38	38	0.0%
604-49570-1300	Insurance	1,539	1,465	1,196	1,423	1,753	23.2%
604-49570-1310	VEBA Trust	672	672	672	672	672	0.0%
604-49570-1330	Life Insurance	13	13	-	18	26	44.4%
604-49570-1340	Disability Insurance	27	32	-	33	34	3.0%
	Total Personnel	11,549	11,668	10,048	11,876	12,517	5.4%
<b>Supplies</b>							
604-49570-2230	Bldg. Repair/Maint. Supply	815	5,698	1,047	8,000	8,000	0.0%
	Total Supplies	815	5,698	1,181	8,000	8,000	0.0%
<b>Services &amp; Charges</b>							
604-49570-3100	Contractual Services	8,610	5,834	5,763	10,000	10,000	0.0%
	Total Services and Charges	8,610	5,834	8,820	10,000	10,000	0.0%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 20,974</b>	<b>\$ 23,200</b>	<b>\$ 20,049</b>	<b>\$ 29,876</b>	<b>\$ 30,517</b>	<b>2.1%</b>

OPERATING MAINTENANCE  
604-49571  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49571-1010	Regular Employees	\$ 154,524	\$ 156,828	\$ 134,351	\$ 161,049	\$ 166,718	3.5%
604-49571-1020	Overtime	22,129	22,371	18,758	20,333	20,333	0.0%
604-49571-1080	Clothing/Uniform Allowance	988	1,025	1,025	988	988	0.0%
604-49571-1090	Cellphone reimbursement	1,525	1,581	1,317	1,525	1,525	0.0%
604-49571-1100	Longevity	2,169	3,195	2,659	2,399	2,542	6.0%
604-49571-1200	FICA	10,250	10,272	9,462	11,489	11,849	3.1%
604-49571-1210	PERA	12,844	12,887	11,618	13,324	13,745	3.2%
604-49571-1220	Medicare	2,317	2,402	2,213	-	2,771	100.0%
604-49571-1250	Insurance rebate-health	847	878	732	847	847	0.0%
604-49571-1300	Insurance	33,959	32,319	26,114	31,397	38,682	23.2%
604-49571-1310	VEBA Trust funding	14,826	14,826	14,826	14,826	14,826	0.0%
604-49571-1330	Life Insurance	292	292	420	390	565	44.9%
604-49571-1340	Disability Insurance	603	714	862	725	750	3.4%
	<b>Total Personnel</b>	<u>257,273</u>	<u>259,590</u>	<u>224,357</u>	<u>259,292</u>	<u>276,141</u>	6.5%
<b>Supplies</b>							
604-49571-2120	Motor Fuels	11,767	10,287	7,596	10,000	10,000	0.0%
604-49571-2170	General Supplies	11,323	9,187	7,431	10,000	10,000	0.0%
604-49571-2180	Uniforms	1,509	5,090	1,004	-	-	0.0%
604-49571-2190	Safety equipment	559	480	954	4,500	4,500	0.0%
604-49571-2215	Meters	-	150	2,863	500	5,000	900.0%
604-49571-2216	Meter Sockets	-	381	-	1,000	-	-100.0%
604-49571-2220	Vehicle Maintenance	18	208	-	-	-	0.0%
604-49571-2230	Bldg Repair/Maint. Supply	3,719	-	1,581	1,000	1,000	0.0%
604-49571-2240	City Shop Charges	-	7,709	6,457	13,122	12,426	-5.3%
604-49571-2295	Load Control Delivery	12,955	2,885	2,613	9,000	9,000	0.0%
604-49571-2296	Conservation Imp. Mandate	-	30,000	-	-	-	0.0%
604-49571-2300	Energy Star Rebate/Appliances-	-	-	-	20,000	20,000	0.0%
604-49571-2305	Energy Star Delivery	-	(2,956)	-	500	500	0.0%
604-49571-2320	SMMPA EMP- Energy Load Mgmt.	11,820	15,515	13,065	15,000	12,000	-20.0%
604-49571-2330	SMMPA Commercial Rebates	-	-	-	5,000	5,000	0.0%
604-49571-2340	Low Income CIP Program	3,697	1,120	6,870	6,500	5,000	-23.1%
604-49571-2350	Constr. Reimburse. Acct.	29,946	-	-	-	-	0.0%
604-49571-2400	Small Tools	471	5,866	2,535	3,000	3,000	0.0%
	<b>Total Supplies</b>	<u>87,784</u>	<u>85,922</u>	<u>53,000</u>	<u>99,122</u>	<u>97,426</u>	-1.7%
<b>Services &amp; Charges</b>							
604-49571-3000	Professional Services	1,562	5,003	2,610	16,500	10,000	-39.4%
604-49571-3100	Contractual Services	7,200	8,244	3,445	10,000	10,000	0.0%
604-49571-3200	Communications	48	91	-	2,200	2,200	0.0%
604-49571-3300	Conferences and Schools	1,025	8,116	3,300	10,000	5,000	-50.0%
	<b>Total Services and Charges</b>	<u>9,835</u>	<u>21,454</u>	<u>9,355</u>	<u>38,700</u>	<u>27,200</u>	-29.7%
<b>Charges</b>							
604-49571-4000	Repair and Maintenance	118	-	29	-	5,000	100.0%
604-49571-4200	Depreciation	316,575	334,862	261,238	348,233	368,348	5.8%
604-49571-4360	Service Rights Expense	-	-	-	25,000	25,000	0.0%
604-49571-4940	Safety Program	-	-	-	-	11,000	100.0%
	<b>Total Charges</b>	<u>316,693</u>	<u>334,862</u>	<u>261,267</u>	<u>373,233</u>	<u>409,348</u>	9.7%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 671,585</u>	<u>\$ 701,828</u>	<u>\$ 547,979</u>	<u>\$ 770,347</u>	<u>\$ 810,115</u>	5.2%

OH OPERATION/MAINTENANCE  
604-49572  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49572-1010	Regular Employees	\$ 15,139	\$ 15,539	\$ 13,573	\$ 16,196	\$ 16,766	3.5%
604-49572-1020	Overtime	7,378	6,758	4,777	2,045	2,045	0.0%
604-49572-1080	Clothing/Uniform Allowance	99	104	104	99	99	0.0%
604-49572-1090	Cellphone reimbursement	154	160	133	153	153	0.0%
604-49572-1100	Longevity	218	323	269	241	256	6.2%
604-49572-1200	FICA	1,314	1,310	1,122	1,155	1,192	3.2%
604-49572-1210	PERA	1,651	1,638	1,382	1,340	1,382	3.1%
604-49572-1220	Medicare	300	306	263	270	279	3.3%
604-49572-1250	Insurance rebate-health	85	89	74	85	85	0.0%
604-49572-1300	Insurance	3,415	3,250	2,654	3,157	3,890	23.2%
604-49572-1310	VEBA Trust	1,491	1,491	1,491	1,491	1,491	0.0%
604-49572-1330	Life Insurance	29	29	-	39	57	46.2%
604-49572-1340	Disability Insurance	61	72	-	73	75	2.7%
	<b>Total Personnel</b>	<u>31,334</u>	<u>31,069</u>	<u>25,842</u>	<u>26,344</u>	<u>27,770</u>	5.4%
<b>Supplies</b>							
604-49572-2230	Bldg. Repair/Maint. Supplies	1,252	-	703	8,000	8,000	0.0%
	<b>Total Supplies</b>	<u>1,252</u>	<u>-</u>	<u>703</u>	<u>8,000</u>	<u>8,000</u>	0.0%
<b>Services &amp; Charges</b>							
604-49572-3100	Contractual Services	22,543	6,065	8,344	20,000	10,000	-50.0%
604-49572-4000	Repair/Maintenance	-	-	4,542	-	6,000	100.0%
	<b>Total Services and Charges</b>	<u>22,543</u>	<u>6,065</u>	<u>12,886</u>	<u>20,000</u>	<u>16,000</u>	-20.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 55,129</u>	<u>\$ 37,134</u>	<u>\$ 39,431</u>	<u>\$ 54,344</u>	<u>\$ 51,770</u>	-4.7%

UG OPERATION/MAINTENANCE  
604-49573  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49573-1010	Regular Employees	\$ 27,332	\$ 28,089	\$ 24,439	\$ 29,199	\$ 30,226	3.5%
604-49573-1020	Overtime	7,024	6,880	5,108	3,686	3,686	0.0%
604-49573-1080	Clothing/Uniform Allowance	179	186	186	179	179	0.0%
604-49573-1090	Cellphone reimbursement	276	288	240	276	276	0.0%
604-49573-1100	Longevity	393	581	483	435	461	6.0%
604-49573-1200	FICA	2,018	2,041	1,822	2,083	2,148	3.1%
604-49573-1210	PERA	2,533	2,557	2,236	2,416	2,492	3.1%
604-49573-1220	Medicare	458	477	426	487	502	3.1%
604-49573-1250	Insurance rebate-health	154	160	133	154	154	0.0%
604-49573-1300	Insurance	6,157	5,860	4,784	5,692	7,013	23.2%
604-49573-1310	VEBA Trust	2,688	2,688	2,688	2,688	2,688	0.0%
604-49573-1330	Life Insurance	53	53	-	71	102	43.7%
604-49573-1340	Disability Insurance	109	129	-	131	136	3.8%
	<b>Total Personnel</b>	<u>49,374</u>	<u>49,989</u>	<u>42,545</u>	<u>47,497</u>	<u>50,063</u>	5.4%
<b>Supplies</b>							
604-49573-2230	Bldg. Repair/Maint. Supplies	14,658	-	17,075	20,000	20,000	0.0%
	<b>Total Supplies</b>	<u>14,658</u>	<u>-</u>	<u>17,075</u>	<u>20,000</u>	<u>20,000</u>	0.0%
<b>Services &amp; Charges</b>							
604-49573-3100	Contractual Services	268	-	1,042	-	-	0.0%
	<b>Total Services and Charges</b>	<u>268</u>	<u>-</u>	<u>1,042</u>	<u>-</u>	<u>-</u>	0.0%
<b>Charges</b>							
604-49573-4000	Repair and Maintenance	-	-	4,118	-	8,000	100.0%
	<b>Total Charges</b>	<u>-</u>	<u>-</u>	<u>4,118</u>	<u>-</u>	<u>8,000</u>	100.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 64,300</u>	<u>\$ 49,989</u>	<u>\$ 64,973</u>	<u>\$ 67,497</u>	<u>\$ 78,063</u>	15.7%

STREETLIGHT OPERATIONS/MAINTENANCE  
604-49574  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49574-1010	Regular Employees	\$ 20,405	\$ 15,983	\$ 6,919	\$ 8,212	\$ 8,501	3.5%
604-49574-1020	Overtime	1,060	342	618	1,037	1,037	0.0%
604-49574-1080	Clothing/Uniform Allowance	50	-	-	50	50	0.0%
604-49574-1090	Cellphone reimbursement	78	-	-	78	78	0.0%
604-49574-1100	Longevity	108	-	-	122	130	6.6%
604-49574-1200	FICA	743	923	445	586	604	3.1%
604-49574-1210	PERA	1,020	1,219	555	679	701	3.2%
604-49574-1220	Medicare	278	216	104	137	141	2.9%
604-49574-1250	Insurance rebate-health	43	-	-	43	43	0.0%
604-49574-1300	Insurance	1,732	1,648	1,346	1,601	1,972	23.2%
604-49574-1310	VEBA Trust	756	756	756	756	756	0.0%
604-49574-1330	Life Insurance	15	15	-	20	29	45.0%
604-49574-1340	Disability Insurance	31	36	-	37	38	2.7%
	<b>Total Personnel</b>	<u>26,319</u>	<u>21,138</u>	<u>10,743</u>	<u>13,358</u>	<u>14,080</u>	5.4%
<b>Supplies</b>							
604-49574-2230	Bldg. Repair/Maint. Supplies	8,601	14,625	9,497	20,000	20,000	0.0%
	<b>Total Supplies</b>	<u>8,601</u>	<u>14,625</u>	<u>9,497</u>	<u>20,000</u>	<u>20,000</u>	0.0%
<b>Services &amp; Charges</b>							
604-49574-3100	Contractual Services	-	4,596	-	-	-	0.0%
604-49574-4000	Repair/Maintenance	-	-	11,409	-	5,000	100.0%
	<b>Total Services and Charges</b>	<u>-</u>	<u>4,596</u>	<u>11,409</u>	<u>-</u>	<u>5,000</u>	100.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 34,920</u>	<u>\$ 40,359</u>	<u>\$ 31,649</u>	<u>\$ 33,358</u>	<u>\$ 39,080</u>	17.2%



CUSTOMER BILLING  
49585  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49585-1010	Regular Employees	\$ 36,380	\$ 37,933	\$ 31,916	\$ 39,288	\$ 40,674	3.5%
604-49585-1020	Overtime	262	-	-	2,873	2,873	0.0%
604-49585-1030	Part-time Employees	520	-	-	-	-	0.0%
604-49585-1100	Longevity	477	545	454	565	643	13.8%
604-49585-1200	FICA	2,252	2,346	1,982	2,649	2,740	3.4%
604-49585-1210	PERA	2,712	2,774	2,404	3,098	3,204	3.4%
604-49585-1220	Medicare	527	548	464	620	641	3.4%
604-49585-1250	Insurance rebate-health	816	1,020	646	1,020	612	-40.0%
604-49585-1300	Insurance	4,667	5,343	5,786	5,234	9,728	85.9%
604-49585-1310	VEBA Trust funding	1,383	1,883	2,550	1,921	2,941	53.1%
604-49585-1330	Life Insurance	117	141	143	141	204	44.7%
604-49585-1340	Disability Insurance	114	170	145	177	183	3.4%
	<b>Total Personnel</b>	<u>50,227</u>	<u>52,703</u>	<u>46,490</u>	<u>57,586</u>	<u>64,443</u>	11.9%
<b>Supplies</b>							
604-49585-2000	Office Supplies	198	292	468	500	500	0.0%
604-49585-2050	Computer Supplies	169	167	410	500	500	0.0%
604-49585-2215	Meters	-	638	-	-	-	0.0%
	<b>Total Supplies</b>	<u>367</u>	<u>1,097</u>	<u>878</u>	<u>1,000</u>	<u>1,000</u>	0.0%
<b>Services &amp; Charges</b>							
604-49585-3000	Professional Services	2,925	17,073	6,407	15,000	15,000	0.0%
604-49585-3200	Communications	10,079	9,085	8,532	10,000	10,000	0.0%
604-49585-3300	Conferences and Schools	-	415	33	500	500	0.0%
604-49585-3500	Printing and Publishing	2,715	2,466	1,921	2,500	2,500	0.0%
	<b>Total Services and Charges</b>	<u>15,719</u>	<u>29,039</u>	<u>16,903</u>	<u>28,000</u>	<u>28,000</u>	0.0%
<b>Charges</b>							
604-49585-4320	Uncollectible Accounts	4,884	1,534	2,097	7,000	7,000	0.0%
604-49585-4330	Dues and Subscriptions	-	-	1,148	100	100	0.0%
604-49585-4950	Computer Financing Account	536	650	-	600	600	0.0%
	<b>Total Charges</b>	<u>5,420</u>	<u>2,184</u>	<u>3,245</u>	<u>7,700</u>	<u>7,700</u>	0.0%
<b>Debt Service</b>							
604-49585-6140	Deposit Interest Expense	469	192	61	600	600	0.0%
	<b>Total Debt Service</b>	<u>469</u>	<u>192</u>	<u>61</u>	<u>600</u>	<u>600</u>	0.0%
	<b>TOTAL EXPENDITURES</b>	<u>\$ 72,202</u>	<u>\$ 85,215</u>	<u>\$ 67,577</u>	<u>\$ 94,886</u>	<u>\$ 101,743</u>	7.2%

METER READING  
604-49584  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49584-1010	Regular Employees	\$ 5,757	\$ 5,880	\$ 5,137	\$ 6,159	\$ 6,376	3.5%
604-49584-1020	Overtime	812	828	755	778	778	0.0%
604-49584-1080	Clothing/Uniform Allowance	38	39	39	38	38	0.0%
604-49584-1090	Cellphone reimbursement	59	60	50	58	58	0.0%
604-49584-1100	Longevity	83	122	102	92	97	5.4%
604-49584-1200	FICA	386	392	364	439	453	3.2%
604-49584-1210	PERA	483	491	447	510	526	3.1%
604-49584-1220	Medicare	88	92	85	103	106	2.9%
604-49584-1250	Insurance rebate-health	32	34	28	32	32	0.0%
604-49584-1300	Insurance	1,299	1,236	1,009	1,201	1,479	23.1%
604-49584-1310	VEBA Trust	567	567	567	567	567	0.0%
604-49584-1330	Life Insurance	11	11	-	15	22	46.7%
604-49584-1340	Disability Insurance	23	27	-	28	29	3.6%
<b>Total Personnel</b>		<u>9,638</u>	<u>9,779</u>	<u>8,583</u>	<u>10,020</u>	<u>10,561</u>	5.4%
<b>Services &amp; Charges</b>							
604-49584-3200	Communications	-	-	47	-	-	0.0%
<b>Total Services and Charges</b>		<u>-</u>	<u>-</u>	<u>47</u>	<u>-</u>	<u>-</u>	0.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ 9,638</u>	<u>\$ 9,779</u>	<u>\$ 8,630</u>	<u>\$ 10,020</u>	<u>\$ 10,561</u>	5.4%

ELECTRIC ADMINISTRATION  
49586  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
604-49586-1010	Regular Employees	\$ 48,092	\$ 47,285	\$ 36,725	\$ 48,075	\$ 49,775	3.5%
604-49586-1020	Overtime	1	2	-	2,448	2,448	0.0%
604-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
604-49586-1100	Longevity	619	650	601	743	743	0.0%
604-49586-1200	FICA	2,822	2,743	2,199	3,180	3,286	3.3%
604-49586-1210	PERA	3,553	3,461	2,784	3,717	3,840	3.3%
604-49586-1220	Medicare	660	641	514	744	768	3.2%
604-49586-1250	Insurance rebate-health	468	458	313	468	468	0.0%
604-49586-1300	Insurance	6,715	6,414	7,059	6,492	10,369	59.7%
604-49586-1310	VEBA Trust funding	3,000	3,000	1,858	3,210	1,893	-41.0%
604-49586-1330	Life Insurance	117	117	119	128	185	44.5%
604-49586-1340	Disability Insurance	171	203	172	216	224	3.7%
604-49586-1510	Workers Compensation	10,050	8,730	7,413	8,895	6,965	-21.7%
	<b>Total Personnel</b>	<u>76,295</u>	<u>73,731</u>	<u>59,780</u>	<u>78,343</u>	<u>80,991</u>	3.4%
<b>Supplies</b>							
604-49586-2000	Office Supplies	1,343	5,491	1,792	3,000	3,000	0.0%
604-49586-2050	Computer Supplies	1,543	300	1,365	1,175	2,200	87.2%
604-49586-2170	General Supplies	405	340	333	1,000	1,000	0.0%
	<b>Total Supplies</b>	<u>3,291</u>	<u>6,131</u>	<u>4,046</u>	<u>5,175</u>	<u>6,200</u>	19.8%
<b>Services &amp; Charges</b>							
604-49586-3000	Professional Services	27,548	283,853	10,666	50,000	30,000	-40.0%
604-49586-3001	Unclaimed Payments	-	20	-	-	-	0.0%
604-49586-3050	Administrative Charges	7,000	3,780	5,600	14,000	14,000	0.0%
604-49586-3100	Contractual Services	2,495	7,026	8,979	12,000	12,000	0.0%
604-49586-3200	Communications	-	62	25	200	200	0.0%
604-49586-3300	Conferences and Schools	1,738	92	120	3,000	3,000	0.0%
604-49586-3400	Publishing and Advertising	-	45	-	-	-	0.0%
604-49586-3610	General Liability	8,300	8,300	2,645	5,000	5,000	0.0%
604-49586-3620	Property Insurance	9,883	8,766	4,596	8,689	8,762	0.8%
	<b>Total Services and Charges</b>	<u>56,964</u>	<u>311,944</u>	<u>32,631</u>	<u>92,889</u>	<u>72,962</u>	-21.5%
<b>Charges</b>							
604-49586-4000	Repair and Maintenance	4,680	4,542	6,250	4,000	4,000	0.0%
604-49586-4330	Dues and Subscriptions	14,090	14,834	12,042	14,000	14,700	5.0%
604-49586-4500	Permits and Fees	-	-	2,230	-	-	0.0%
604-49586-4940	Safety Program	1,650	-	-	3,500	3,500	0.0%
604-49586-4950	Computer Financing Account	9,946	11,213	6,708	6,743	7,000	3.8%
	<b>Total Charges</b>	<u>30,366</u>	<u>30,589</u>	<u>27,230</u>	<u>28,243</u>	<u>29,200</u>	3.4%
<b>TOTAL EXPENDITURES</b>		<u>\$ 166,916</u>	<u>\$ 422,395</u>	<u>\$ 123,687</u>	<u>\$ 204,650</u>	<u>\$ 189,353</u>	-7.5%

CAPITAL OUTLAY  
604-49593  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Capital Outlay</b>							
604-49593-5300	Improvements	\$ (41,292)	\$ 302,319	\$ 66,140	\$ 203,000	\$ 437,000	115.3%
604-49593-5400	Machinery	302,516	358,764	665,879	475,000	455,000	-4.2%
<b>Total Capital Outlay</b>		<u>261,224</u>	<u>661,083</u>	<u>732,019</u>	<u>678,000</u>	<u>892,000</u>	<u>31.6%</u>
TOTAL EXPENDITURES		<u>\$ 261,224</u>	<u>\$ 661,083</u>	<u>\$ 732,019</u>	<u>\$ 678,000</u>	<u>\$ 892,000</u>	<u>31.6%</u>

ELECTRIC FRANCHISE FEE  
604-49592  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Transfers</b>							
604-49592-7200	Transfer-General Fund	\$ 285,000	\$ 285,000	\$ 237,500	\$ 285,000	\$ 285,000	0.0%
<b>Total Transfers</b>		<u>285,000</u>	<u>285,000</u>	<u>237,500</u>	<u>285,000</u>	<u>285,000</u>	<u>0.0%</u>
TOTAL EXPENDITURES		<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ 237,500</u>	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>0.0%</u>

DEBT SERVICE  
49980  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2013	BUDGET	BUDGET	CHANGE
<b>Debt Service</b>							
604-49980-6010	Inter-fund Loan Interest	\$ 76,000	\$ 52,500	\$ -	\$ -	\$ -	0.0%
604-49980-6250	Amortization expense	52,638	46,594	-	32,643	32,643	0.0%
<b>Total Debt Service</b>		<u>128,638</u>	<u>99,094</u>	<u>-</u>	<u>32,643</u>	<u>32,643</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 128,638</u>	<u>\$ 99,094</u>	<u>\$ -</u>	<u>\$ 32,643</u>	<u>\$ 32,643</u>	0.0%

## **Fund: Storm Water**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	% CHANGE
<b>Revenue</b>					
Charges for Services	\$ -	\$ -	\$ -	\$ 108,000	0.0%
Miscellaneous Revenue	-	-	-	250	0.0%
Transfers	-	-	-	38,500	0.0%
<b>Expenditure</b>					
Personnel	\$ -	\$ -	\$ -	\$ 44,376	0.0%
Supplies	-	-	-	6,000	0.0%
Services & Charges	-	-	-	35,100	0.0%
Charges	-	-	-	16,500	0.0%
Transfers	-	-	-	6,400	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,374</b>	<b>0.0%</b>

### **FUND DESCRIPTION**

The Storm Water utility creates a dedicated fund which can only be expended for the purpose collected; examples include state storm water (MS4) permit compliance, water quality improvements, storm sewer maintenance, new infrastructure, and system upgrades in order to alleviate localized flooding issues.

#### **2014 Budget Highlights**

The 2014 Storm Water utility budget includes proposed surface water fees of \$108,000. Approximately \$36,000 (33%) of this revenue will be used towards expenses/projects that had not been previously funded.

#### **2013/2014 Department Priorities**

- MS4 Permit Compliance
- Water quality improvements
- Storm Sewer Maintenance

### **PERSONNEL LEVELS**

#### **Billing**

Billing clerks (5% allocation)

SURFACE WATER  
2014 Budget  
Revenues and Expenditures

Revenues	Description	2013					PERCENT CHANGE
		2011 ACTUAL	2012 ACTUAL	YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	
651-36252-0000	Storm Water Fee	\$ -	\$ -	\$ -	\$ -	\$ 108,000	100.0%
651-36210-0000	Interest Earnings	-	-	-	-	250	100.0%
651-39215-0000	Transfer - General Fund	-	-	-	-	38,500	100.0%
	Total Revenues	-	-	-	-	146,750	100.0%
<b>Expenditures</b>							
	<b>Personnel</b>						
1010	Regular Employees	-	-	-	-	28,710	100.0%
1020	Overtime	-	-	-	-	1,610	100.0%
1090	Cellphone reimbursement	-	-	-	-	227	100.0%
1100	Longevity	-	-	-	-	334	100.0%
1200	FICA	-	-	-	-	1,954	100.0%
1210	PERA	-	-	-	-	2,268	100.0%
1220	Medicare	-	-	-	-	457	100.0%
1250	Insurance Rebate	-	-	-	-	522	100.0%
1300	Insurance	-	-	-	-	6,028	100.0%
1310	VEBA Trust Funding	-	-	-	-	2,011	100.0%
1330	Life Insurance	-	-	-	-	126	100.0%
1340	Disability Insurance	-	-	-	-	129	100.0%
	Total Personnel	-	-	-	-	44,376	100.0%
	<b>Supplies</b>						
2000	Office Supplies	-	-	-	-	300	100.0%
2050	Computer Supplies	-	-	-	-	3,600	100.0%
2240	City Shop Charges	-	-	-	-	2,100	100.0%
	Total Supplies	-	-	-	-	6,000	100.0%
	<b>Services &amp; Charges</b>						
3000	Professional Services	-	-	-	-	31,000	100.0%
3400	Publishing / Advertising	-	-	-	-	600	100.0%
3800	Utilities	-	-	-	-	3,500	100.0%
	Total Services and Charges	-	-	-	-	35,100	100.0%
	<b>Charges</b>						
4000	Repair/Maintenance	-	-	-	-	15,000	100.0%
4500	Permits & Fees	-	-	-	-	1,500	100.0%
	Total Charges	-	-	-	-	16,500	100.0%
7200	Transfer - General Fund	-	-	-	-	6,400	100.0%
	Total Transfers	-	-	-	-	6,400	100.0%
	TOTAL EXPENSES	-	-	-	-	108,376	100.0%
	NET EXPENSES	-	-	-	-	108,376	100.0%
	CHANGE IN NET ASSETS	-	-	-	-	38,374	



TRANSFERS  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 9/30/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Transfers</b>							
651-49300-7200	General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 6,400	100.0%
<b>Total Transfers</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,400</u>	100.0%
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,400</u>	100.0%

SURFACE WATER MGMT.  
43140  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Expenditures</b>							
<b>Personnel</b>							
651-43140-1010	Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ 22,729	100.0%
651-43140-1020	Overtime	-	-	-	-	1,187	100.0%
651-43140-1090	Cellphone reimbursement	-	-	-	-	227	100.0%
651-43140-1100	Longevity	-	-	-	-	239	100.0%
651-43140-1200	FICA	-	-	-	-	1,551	100.0%
651-43140-1210	PERA	-	-	-	-	1,797	100.0%
651-43140-1220	Medicare	-	-	-	-	363	100.0%
651-43140-1250	Insurance rebate-health	-	-	-	-	432	100.0%
651-43140-1300	Insurance	-	-	-	-	4,597	100.0%
651-43140-1310	VEBA trust funding	-	-	-	-	1,578	100.0%
651-43140-1330	Life Insurance	-	-	-	-	96	100.0%
651-43140-1340	Disability Insurance	-	-	-	-	102	100.0%
	<b>Total Personnel</b>	-	-	-	-	34,898	100.0%
<b>Supplies</b>							
651-43140-2240	City shop charges	-	-	-	-	2,100	100.0%
	<b>Total Supplies</b>	-	-	-	-	2,100	100.0%
<b>Services &amp; Charges</b>							
651-43140-3000	Professional services	-	-	-	-	31,000	100.0%
651-43140-3400	Publishing and Advertising	-	-	-	-	600	100.0%
651-43140-3800	Utilities	-	-	-	-	3,500	100.0%
	<b>Total Services and Charges</b>	-	-	-	-	35,100	100.0%
<b>Charges</b>							
651-43140-4000	Repairs and Maintenance	-	-	-	-	15,000	100.0%
651-43140-4500	Permits and fees	-	-	-	-	1,500	100.0%
	<b>Total Charges</b>	-	-	-	-	16,500	100.0%
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 88,598	100.0%

CUSTOMER BILLING  
2014 Budget

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 9/30/2013	BUDGET	BUDGET	CHANGE
<b>Expenditures</b>							
<b>Personnel</b>							
651-49585-1010	Regular Employees	\$ -	\$ -	\$ -	\$ -	5,981	100.0%
651-49585-1020	Overtime	-	-	-	-	423	100.0%
651-49585-1100	Longevity	-	-	-	-	95	100.0%
651-49585-1200	FICA	-	-	-	-	403	100.0%
651-49585-1210	PERA	-	-	-	-	471	100.0%
651-49585-1220	Medicare	-	-	-	-	94	100.0%
651-49585-1250	Insurance rebate-health	-	-	-	-	90	100.0%
651-49585-1300	Insurance	-	-	-	-	1,431	100.0%
651-49585-1310	VEBA Trust Funding	-	-	-	-	433	100.0%
651-49585-1330	Life Insurance	-	-	-	-	30	100.0%
651-49585-1340	Disability Insurance	-	-	-	-	27	100.0%
<b>Total Personnel</b>		-	-	-	-	9,478	100.0%
<b>Supplies</b>							
651-49585-2000	Office Supplies	-	-	-	-	300	100.0%
651-49585-2050	Computer Supplies	-	-	-	-	3,600	100.0%
<b>Total Supplies</b>		-	-	-	-	3,900	100.0%
<b>TOTAL EXPENDITURES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,378</u>	100.0%



# **Internal Service Funds**



## INTERNAL SERVICE FUNDS

The Internal Service fund is used to account for the financing of goods and services provided by one department to other departments of the City. These services are provided on a cost reimbursement basis.

### CENTRAL GARAGE SERVICES:

Provides for the services and records related to equipment & vehicles within the City of Waseca.

### PROPERTY AND LIABILITY INSURANCE FUND:

Established to account for inter-departmental revenues and expenses associated with property and liability insurance costs.

### WORKERS COMPENSATION INSURANCE FUND:

Established to account for inter-departmental revenues and expenses associated with workers compensation insurance costs.

## **Internal Service Fund: Central Garage**

	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 BUDGET</b>	<b>2013 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Internal Service Revenue	\$ 272,445	\$ 251,481	\$ 272,873	\$ 275,353	0.9%
<b>Expenditure</b>					
Personnel	\$ 119,796	\$ 109,159	\$ 122,478	\$ 129,237	5.5%
Supplies	147,533	136,946	136,700	141,700	3.7%
Services & Charges	4,558	5,378	5,600	5,800	3.6%
Charges	558	-	1,000	1,000	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ 7,095</b>	<b>\$ (2,384)</b>	

### **FUND DESCRIPTION**

The Central Garage provides maintenance services for the City's motorized equipment fleet and much of the non-motorized equipment for all City departments. It also provides service for the sewage system lift stations and generators. Service records are maintained on all equipment for cost accountability and evaluation of maximum life. The department is an in-service type of operation budgeted to break-even on its operation. Costs of service are accumulated in the fund and billed out to the responsible department, which is the primary source of revenue for the department. The Central Garage is also involved with the startup/shutdown and winterization of the water park.

#### **2014 Budget Highlights**

The 2014 Central Garage budget shows a budgeted increase in expenses of \$11,959 (4.5%), the increase is driven by personnel and the increase in costs for equipment parts from \$115,000 to \$120,000. This is mainly for new snowblades and the increasing cost of all new equipment cutting edges. Internal shop charges to individual departments are based on a three year average of actual costs.

#### **Major Objectives Accomplished in 2012/2013**

- ✓ Fabricated unit 20 to pull paver trailer
- ✓ Working within budget to date in 2013
- ✓ Completed installation of alarm dialers in all lift stations
- ✓ Completed installation of transducer/float backup & control panel in last lift station
- ✓ Lead mechanic acquired CPO (certified pool operator) license
- ✓ Fabricated mini paver for smaller curb-line type work
- ✓ Converted 2 truck wing pot to paraglide system
- ✓ Rebuilt 3 sewage pumps in Fairground lift station
- ✓ Had last 3 in-ground lift station floors grouted
- ✓ Repainted outside of the cans of 4 lift stations
- ✓ Familiarized and use Minnbid auction services thru the state

#### **2014 Department Priorities**

- Working within budget to keep all vehicles & equipment in safe & good operating condition
- Upgrade fall protection in all underground lift stations
- Keeping all shop equipment, tools and service vehicles in good safe operating condition



### **ACTIVITIES SCOPE**

- Shop personnel schedule and perform all preventative maintenance and inspections for all City departments, and are certified by the State to perform the State Commercial Vehicle Certification for vehicles over 26,000 pounds GVW, as required by State law
- The shop provides most mechanical repairs, except those where the equipment is too expensive to merit purchase
- The shop personnel maintain records of all maintenance and provide shop repair reports to the operating department as well as a monthly report to the Finance Department for billing purposes
- Shop personnel recommend replacement schedules for existing equipment

### **DEPARTMENTAL GOALS**

- Maintain equipment so it is operable and ready for use
- Instruct operators on daily preventative maintenance procedures
- Maintain fleet maintenance records to provide a history of costs for each piece of equipment

### **CURRENT AND PROPOSED EXPENDITURES**

PERSONNEL (Code 1000's), the staff levels will remain the same for 2014 as for 2013.

SUPPLIES (Code 2000's), office supplies, general supplies, motor fuel, equipment parts, small tools and misc.

SERVICES AND CHARGES (Code 3000's), contractual services, training, building maintenance and equipment repair.

### **PERSONNEL LEVELS**

Lead mechanic  
Assistant Mechanic

CENTRAL GARAGE SERVICES  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
701-38410-0000	City Shop Charges for Service	\$ 272,445	\$ 251,481	\$ 122,461	\$ 272,873	\$ 275,353	0.9%
	Total Revenues	272,445	251,481	122,461	272,873	275,353	0.9%
<b>Expenditures</b>							
<b>Personnel</b>							
701-43180-1010	Regular Employees	70,674	68,975	59,681	74,089	76,108	2.7%
701-43180-1020	Overtime	416	478	430	3,910	3,910	0.0%
701-43180-1090	Cellphone reimbursement	540	540	450	540	540	0.0%
701-43180-1100	Longevity	565	871	728	900	900	0.0%
701-43180-1200	FICA	3,946	4,005	3,585	5,779	5,926	2.5%
701-43180-1210	PERA	5,195	5,058	4,553	6,718	6,890	2.6%
701-43180-1220	Medicare	923	937	838	1,351	1,386	2.6%
701-43180-1250	Insurance rebate-health	200	1,200	1,000	1,200	1,200	0.0%
701-43180-1300	Insurance	24,736	17,436	12,991	18,323	22,574	23.2%
701-43180-1310	VEBA Trust funding	12,000	9,000	7,650	9,000	9,000	0.0%
701-43180-1330	Life Insurance	277	276	280	276	400	44.9%
701-43180-1340	Disability Insurance	324	383	326	392	403	2.8%
	Total Personnel	119,796	109,159	92,512	122,478	129,237	5.5%
<b>Supplies</b>							
701-43180-2000	Office Supplies	72	87	20	200	200	0.0%
701-43180-2120	Motor Fuels	2,297	2,198	1,718	2,500	2,500	0.0%
701-43180-2170	General Supplies	7,947	10,149	6,935	10,000	10,000	0.0%
701-43180-2210	Equipment Parts	126,737	113,370	99,501	115,000	120,000	4.3%
701-43180-2220	Vehicle Maintenance	-	16	-	-	-	0.0%
701-43180-2240	City Shop Charges	2,473	5,429	1,245	3,000	3,000	0.0%
701-43180-2400	Small Tools	8,007	5,697	4,580	6,000	6,000	0.0%
	Total Supplies	147,533	136,946	113,999	136,700	141,700	3.7%
<b>Services &amp; Charges</b>							
701-43180-3100	Contractual Services	4,558	4,939	2,566	5,300	5,300	0.0%
701-43180-3300	Conferences and Schools	-	439	-	300	500	66.7%
	Total Services and Charges	4,558	5,378	2,566	5,600	5,800	3.6%
<b>Charges</b>							
701-43180-4000	Repair and Maintenance	558	-	-	1,000	1,000	0.0%
	Total Charges	558	-	-	1,000	1,000	0.0%
	TOTAL EXPENSES	272,445	251,483	209,077	265,778	277,737	4.5%
	CHANGE IN NET ASSETS	-	(2)	(86,616)	7,095	(2,384)	

## **Internal Service Fund: Property & Liability Insurance**

	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 BUDGET</b>	<b>2013 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Internal Service Revenue	\$ 111,125	\$ 100,705	\$ 98,523	\$ 117,405	19.2%
Miscellaneous Revenue	37,202	49,452	26,288	28,500	8.4%
<b>Expenditure</b>					
Public Liability Insurance	\$ 47,043	\$ 50,624	\$ 30,891	\$ 40,060	29.7%
Property Insurance	49,471	52,802	65,295	61,172	-6.3%
Insurance Expenses	50,505	4,865	28,625	44,673	56.1%
<b>Net Increase (Decrease)</b>	<b>\$ 1,308</b>	<b>\$ 41,866</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

The Property and Liability Insurance fund was established by the City Council to account for City property and liability insurance costs under a partial self-insurance program offered by the League of Minnesota Cities Insurance Trust (LMCIT). This fund is used to pay all City property and liability premiums or claims under the partial self-insurance concept, which is reimbursed by the appropriate fund.

Advantages of the LMCIT include: (1) coverage is provided at a cost directly related to the actual loss experience and program expenses; (2) surplus funds not needed for losses and expenses remain in the LMCIT's account, which is returned to participants or retained as a reserve to reduce future premiums; and, (3) funds which LMCIT holds to pay claims are invested and the investment income accrues to the benefit of the program. The City currently has selected an all line deductible of \$50,000 for each occurrence. Insurance is allocated to various City funds based on the premium breakdown provided by the insurance provider.

### **2014 Budget Highlights**

The 2014 Property & Liability budget shows a budgeted increase of \$21,094 in insurance expenses, mainly as a result of an increase in claims paid for property and liability in the past few years.

### **ACTIVITIES SCOPE.**

- Administrative charges to Enterprise funds for actual insurance cost
- Payment of quarterly insurance premiums
- Insurance claim payments under the deductible provision
- Receipt of pool reimbursement
- Review of alternate plans and programs, in an effort to reduce premiums and costs to the City operations

### **DEPARTMENTAL GOALS**

- To provide the City with insurance protection in the most efficient, cost-effective manner
- Maintain adequate reserves to protect City against large loss experience
- Monitor and review City coverage on an on-going basis

PROPERTY AND LIABILITY INSURANCE FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 10/31/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
702-34108-0000	Admin Charges To Other Funds	\$ 111,125	\$ 100,705	\$ 82,103	\$ 98,523	\$ 117,405	19.2%
702-36210-0000	Interest Earnings	500	460	-	500	500	0.0%
702-36242-0000	Insurance Reimbursement	36,702	48,992	-	25,788	28,000	8.6%
	Total Revenues	148,327	150,157	82,103	124,811	145,905	16.9%
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
702-49955-3610	General Liability	47,043	50,624	48,602	30,891	40,060	29.7%
702-49955-3620	Property Insurance	49,471	52,802	53,872	65,295	61,172	-6.3%
702-49955-3640	Property & Liability Insurance	50,505	4,865	51,665	28,625	44,673	56.1%
	Total Services and Charges	147,019	108,291	154,139	124,811	145,905	16.9%
	TOTAL EXPENSES	147,019	108,291	154,139	124,811	145,905	16.9%
	CHANGE IN NET ASSETS	1,308	41,866	(72,036)	-	-	

## **Internal Service Fund: Worker's Compensation**

	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 BUDGET</b>	<b>2013 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Internal Service Revenue	\$ 126,000	\$ 100,833	\$ 99,520	\$ 97,483	-2.0%
Miscellaneous Revenue	559	22,589	530	700	32.1%
<b>Expenditure</b>					
Worker's Compensation	\$ 92,441	\$ 95,885	\$ 100,050	\$ 98,183	-1.9%
<b>Net Increase (Decrease)</b>	<b>\$ 34,118</b>	<b>\$ 27,537</b>	<b>\$ -</b>	<b>\$ -</b>	

### **FUND DESCRIPTION**

The Worker's Compensation Insurance fund was established by the City Council to account for the City Worker's Compensation Insurance costs. The City Worker's Compensation coverage is provided through the League of Minnesota Cities Insurance Trust (LMCIT). Currently the City has selected an option that adjusts the City's premium upward or downward based on actual City worker's compensation claims experience.

Each participating City deposits with LMCIT its worker compensation deposit premium for its policy annually. With these deposits, the LMCIT purchases reinsurance to protect the program from catastrophic and abnormal claims, pays for administration and loss control services, and pays claims. LMCIT invests the balance of the deposits and reserves, with the earnings accruing to the benefit of the participant. An actuary reviews LMCIT's reserves and rates annually to help assure the program remains financially strong.

### **2014 Budget Highlights**

The 2014 Worker's Compensation budget shows a budgeted decrease of \$1,867 in estimated worker's compensation premium based on the 2013 premium.

### **ACTIVITIES SCOPE**

- Premium charges to General and Enterprise funds
- First Report of Injuries
- Insurance premiums – review with the emphasis on program options for cost reduction of premiums to the City
- Employee safety meetings/programs/training
- OSHA records and reports

### **DEPARTMENTAL GOALS**

- To ensure safe working conditions are being provided through inspections of work areas
- To provide employees safety education and proper safety equipment to minimize work related injuries
- To maintain the lowest possible workers compensation premium for City operations

WORKER'S COMPENSATION FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2013			
<b>Revenues</b>							
703-34108-0000	Admin Charges To Other Funds	\$ 126,000	\$ 100,833	\$ 82,933	\$ 99,520	\$ 97,483	-2.0%
703-36210-0000	Interest Earnings	559	626	-	30	200	566.7%
703-36242-0000	Insurance Reimbursement	-	21,963	16,580	500	500	0.0%
	Total Revenues	126,559	123,422	99,513	100,050	98,183	-1.9%
<b>Expenditures</b>							
<b>Personnel</b>							
703-49956-1510	Workers Compensation	92,441	95,885	95,947	100,050	98,183	-1.9%
	Total Personnel	92,441	95,885	95,947	100,050	98,183	-1.9%
	TOTAL EXPENSES	92,441	95,885	95,947	100,050	98,183	-1.9%
	CHANGE IN NET ASSETS	34,118	27,537	3,566	-	-	

# Debt Overview





## DEBT OVERVIEW

Confirmation of the City's **Aa3** rating is derived from the following factors.

- Stable, socioeconomic profile, sufficient work force
- Local manufacturing stabilizes local economic activity
- Consistent and planned use of Fund balance, maintaining adequate balance for financial integrity
- Gain or loss of population
- Property values
- Tax capacity rates

Infrequent borrowing combined with self-supporting enterprise revenue debt results in low debt ratios.

- This reduces the impact on property tax levies
- Well-defined Capital Improvement Plans enhance credit ratings

Continued sound financial operations, with strong property tax collections.

- Allows for favorable fund balance levels
- Consistent and planned cash flow activity
- Consistent application of City policies

**CITY OF WASECA, MINNESOTA**  
**SCHEDULE OF BONDED INDEBTEDNESS**  
**December 31, 2013**

	Net Interest Rate	Issue Date	Final Maturity Date	Authorized	Issued	Retired	12/31/13 Outstanding	Principal Due in 2014	Interest Due in 2014	Interest Payable
<b>General Obligation/Special Assessment Bonds</b>										
Improvement Bond 2000A	4.9709	12-01-2000	02-01-2011	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Improvement Bond 2001A	4.6816	08-01-2001	02-01-2013	935,000	935,000	935,000	-	-	-	-
Improvement Bond 2004C	5.0763	08-01-2004	08-01-2015	1,415,000	1,415,000	1,155,000	260,000	130,000	10,140.00	4,225.00
<b>Total Special Assessment Bonds</b>				<b>\$ 3,100,000</b>	<b>\$ 3,100,000</b>	<b>\$ 2,840,000</b>	<b>\$ 260,000</b>	<b>\$ 130,000</b>	<b>\$ 10,140.00</b>	<b>\$ 4,225.00</b>
<b>General Obligation Bonds/Tax Increment Bonds</b>										
Tax Increment Bonds 2005E	4.2535	11-01-2005	02-01-2026	\$ 1,100,000	\$ 1,100,000	\$ 200,000	\$ 900,000	\$ 50,000	\$ 36,492.50	\$ 14,788.54
<b>General Obligation/State Aid Street</b>										
Series 2005B	3.6453	05-01-2005	04-01-2015	\$ 805,000	\$ 805,000	\$ 645,000	\$ 160,000	\$ 80,000	\$ 4,520.00	\$ 1,500.00
<b>General Obligation Bonds</b>										
Refunding Bond Series 2011A	1.0585	12-1-11	2-1-16	430,000	430,000	135,000	295,000	140,000	1,782.50	917.71
Series 2005D	3.7055	11-01-2005	02-01-2016	1,035,000	1,035,000	1,035,000	-	-	0.00	-
<b>Total go Bonds</b>				<b>\$ 1,465,000</b>	<b>\$ 1,465,000</b>	<b>\$ 1,170,000</b>	<b>\$ 295,000</b>	<b>\$ 140,000</b>	<b>\$ 1,782.50</b>	<b>\$ 917.71</b>
<b>General Obligation Bonds-Aquatic Center</b>										
Series 2006A	4.3409	06-01-2006	02-01-2027	\$ 2,040,000	\$ 2,040,000	\$ 425,000	\$ 1,615,000	\$ 85,000	\$ 66,985.00	\$ 28,618.75
<b>Total General Obligation Bonds</b>				<b>\$ 8,510,000</b>	<b>\$ 8,510,000</b>	<b>\$ 5,280,000</b>	<b>\$ 3,230,000</b>	<b>\$ 485,000</b>	<b>\$ 119,920.00</b>	<b>\$ 50,050</b>
<b>General Obligation/Revenue Bonds</b>										
Water improvement										
2001B	4.4600	09-01-2001	02-01-2017	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000	\$ -	\$ -	\$ -	\$ -
2011A Refunding Bond	1.0585	12-1-11	2/1/2017	545,000.00	545,000.00	105,000.00	440,000.00	110,000.00	3,575.00	1,627.08
2005A	4.1771	05-01-2005	02-01-2016	435,000	435,000	290,000	145,000	45,000	4,900.00	2,416.67
<b>Total Water- Revenue Bonds</b>				<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ 1,665,000</b>	<b>\$ 585,000</b>	<b>\$ 155,000</b>	<b>\$ 8,475.00</b>	<b>\$ 4,043.75</b>
Sanitary Sewer improvement										
2004B-Sanitary Sewer Refunding	3.5779	05-01-2004	02-01-2016	\$ 1,900,000	\$ 1,900,000	\$ 1,260,000	640,000	\$ 205,000	\$ 20,921.25	10,318.75
2005A-Liftstation	4.1771	05-01-2005	02-01-2026	660,000	660,000	180,000	480,000	30,000	19,493.76	8,372.40
2005A	4.1771	05-01-2005	02-01-2026	665,000	665,000	180,000	485,000	30,000	19,712.50	8,463.54
2009A Wastwater PFA loan	2.6270	08-20-2009	08-20-2029	9,603,499	9,335,004	1,520,004	7,815,000	399,000	205,300.06	76,987.52
<b>Total Sanitary Sewer-Revenue Bonds</b>				<b>\$ 12,828,499</b>	<b>\$ 12,560,004</b>	<b>\$ 3,140,004</b>	<b>\$ 9,420,000</b>	<b>\$ 664,000</b>	<b>\$ 265,427.57</b>	<b>\$ 104,142.21</b>
<b>Total Revenue Bonds</b>				<b>\$ 15,078,499</b>	<b>\$ 14,810,004</b>	<b>\$ 4,805,004</b>	<b>\$ 10,005,000</b>	<b>\$ 819,000</b>	<b>\$ 273,902.57</b>	<b>\$ 108,185.96</b>
<b>TOTAL BONDED INDEBTEDNESS</b>				<b>\$ 23,588,499</b>	<b>\$ 23,320,004</b>	<b>\$ 10,085,004</b>	<b>\$ 13,235,000</b>	<b>\$ 1,304,000</b>	<b>\$ 393,822.57</b>	<b>\$ 158,235.96</b>

City of Waseca  
Special Assessment Payment Detail for Principal & Interest

Payment Year	2004C	
	Principal	Interest
Original debt	\$1,415,000	
2014	130,000	5,070.00 5,070.00
2015	130,000	2,600.00 2,600.00
<b>Total</b>	<b>\$260,000</b>	<b>\$15,340.00</b>

City of Waseca  
Enterprise Funds Payment Detail for Principal & Interest

Year	WATER						SEWER										Grand Total	
	2011A Refunding		2005A		Total		2004B		2005A-Liftstation		2005A		2009A-PFA		Total			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
	\$540,000		\$435,000				\$1,900,000		\$660,000		\$665,000		\$9,603,499					
2014	110,000	1,952.50	45,000	2,900.00	155,000		205,000	12,382.50	30,000	10,046.88	30,000	10,156.25	102,650.03	265,000	135,235.66			
		1,622.50		2,000.00		8,475.00		8,538.75		9,446.88		9,556.25	399,000	102,650.03	399,000	130,191.91	819,000	273,902.57
2015	110,000	1,622.50	50,000	2,000.00	160,000		215,000	8,538.75	30,000	9,446.88	30,000	9,556.25	97,409.16	275,000	124,951.04			
		1,210.00		1,000.00		5,832.50		4,400.00		8,846.88		8,956.25	410,000	97,409.16	410,000	119,612.29	845,000	250,395.83
2016	110,000	1,210.00	50,000	1,000.00	160,000		220,000	4,400.00	30,000	8,846.88	30,000	8,956.25	92,023.81	280,000	114,226.94			
		660.00				2,870.00		-		8,246.88		8,356.25	421,000	92,023.81	421,000	108,626.94	861,000	225,723.88
2017	110,000	660.00			-				30,000	8,246.88	30,000	8,356.25	86,493.98	60,000	103,097.11			
		-		-	-	-		-		7,646.88		7,756.25	432,000	86,493.98	432,000	101,897.11	492,000	204,994.22
2018									35,000	7,646.88	35,000	7,756.25	80,819.66	70,000	96,222.79			
										6,946.88		7,056.25	443,000	80,819.66	443,000	94,822.79	513,000	191,045.58
2019									35,000	6,946.88	35,000	7,056.25	75,000.85	70,000	89,003.98			
										6,246.88		6,356.25	455,000	75,000.85	455,000	87,603.98	525,000	176,607.96
2020									35,000	6,246.88	35,000	6,356.25	69,024.43	70,000	81,627.56			
										5,503.13		5,612.50	466,000	69,024.43	466,000	80,140.06	536,000	161,767.62
2021									40,000	5,503.13	40,000	5,612.50	62,903.52	80,000	74,019.15			
										4,653.13		4,762.50	479,000	62,903.52	479,000	72,319.15	559,000	146,338.30
2022									40,000	4,653.13	40,000	4,762.50	56,611.85	80,000	66,027.48			
										3,803.13		3,912.50	491,000	56,611.85	491,000	64,327.48	571,000	130,354.96
2023									40,000	3,803.13	40,000	3,912.50	50,162.57	80,000	57,878.20			
										2,953.13		3,062.50	504,000	50,162.57	504,000	56,178.20	584,000	114,056.40
2024									45,000	2,953.13	45,000	3,062.50	43,542.53	90,000	49,558.16			
										1,968.75		2,078.13	517,000	43,542.53	517,000	47,589.41	607,000	97,147.57
2025									45,000	1,968.75	45,000	2,078.13	36,751.73	90,000	40,798.61			
										984.38		1,093.75	531,000	36,751.73	531,000	38,829.86	621,000	79,628.47
2026									45,000	984.38	50,000	1,093.75	29,777.05	95,000	31,855.18			
													545,000	29,777.05	545,000	29,777.05	640,000	61,632.23
2027													22,618.47	-	22,618.47			
													559,000	22,618.47	559,000	22,618.47	559,000	22,618.47
2028													15,276.01	-	15,276.01			
													574,000	15,276.01	574,000	15,276.01	574,000	15,276.01
2029													7,736.52	-	7,736.52			
													589,000	7,736.52	589,000	7,736.52	589,000	7,736.52
Total	440,000	8,937.50	145,000	8,900.00	475,000	17,177.50	640,000	38,260.00	480,000	144,540.74	485,000	147,275.01	7,815,000	1,857,604.34	9,420,000	2,187,680.09	9,895,000	2,159,226.59

CITY OF WASECA, MINNESOTA  
SCHEDULE OF BOND MATURITIES  
December 31, 2013

**Governmental Funds**

Year	Fund 305		Fund 320		Fund 346		Fund 360		Fund 380		Due in one Year	Due in more than one Year	Total Debt
	Aquatic Center		Special Assessment Debt Service		Refunding Bond		State Aid Street Bond		Tax Increment Bonds				
	2006A		Principal	Interest	2011A		2005B		2005E				
Principal	Interest	Principal			Interest	Principal	Interest	Principal	Interest				
2014	85,000	66,985.00	130,000	10,140.00	140,000	1,782.50	80,000	4,520.00	50,000	36,492.50	485,000	2,745,000	3,230,000
2015	90,000	63,440.00	130,000	5,200.00	75,000	1,081.25	80,000	1,520.00	50,000	34,492.50			
2016	95,000	59,647.50			80,000	400.00			50,000	32,492.50			
2017	100,000	55,650.00							55,000	30,392.50			
2018	105,000	51,395.00							55,000	28,192.50			
2019	105,000	46,985.00							60,000	25,892.50			
2020	110,000	42,470.00							70,000	23,292.50			
2021	115,000	37,716.25							75,000	20,317.50			
2022	120,000	32,722.50							80,000	17,062.50			
2023	125,000	27,516.25							85,000	13,597.50			
2024	130,000	22,000.00							85,000	9,953.13			
2025	140,000	16,060.00							90,000	6,125.01			
2026	145,000	9,790.00							95,000	2,078.13			
2027	150,000	3,300.00											
2028													
2029													
TOTAL	\$ 1,615,000	\$ 535,677.50	\$ 260,000	\$ 15,340.00	\$ 295,000	\$ 3,263.75	\$ 160,000	\$ 6,040.00	\$ 900,000	\$ 280,381.27	\$ 485,000	\$ 2,745,000	\$ 3,230,000

**Enterprise Funds**

Fund 601					Fund 602									
Year	Water Fund				Sanitary Sewer Fund									
	2011A Refunding		2005A		Year	2004B		2005A-Liftstation		2005A				
Principal	Interest	Principal	Interest	Principal		Interest	Principal	Interest	Principal	Interest	Due in one Year	Due in more than one Year	Total Debt	
2014	110,000	3,575.00	45,000	4,900.00	2014	205,000	20,921.25	30,000	19,493.76	30,000	19,712.50	420,000	1,770,000	2,190,000
2015	110,000	2,832.50	50,000	3,000.00	2015	215,000	12,938.75	30,000	18,293.76	30,000	18,512.50			
2016	110,000	1,870.00	50,000	1,000.00	2016	220,000	4,400.00	30,000	17,093.76	30,000	17,312.50			
2017	110,000	660.00			2017			30,000	15,893.76	30,000	16,112.50			
2018					2018			35,000	14,593.76	35,000	14,812.50			
2019					2019			35,000	13,193.76	35,000	13,412.50			
2020					2020			35,000	11,750.01	35,000	11,968.75			
2021					2021			40,000	10,156.26	40,000	10,375.00			
2022					2022			40,000	8,456.26	40,000	8,675.00			
2023					2023			40,000	6,756.26	40,000	6,975.00			
2024					2024			45,000	4,921.88	45,000	5,140.63			
2025					2025			45,000	2,953.13	45,000	3,171.88			
2026					2026			45,000	984.38	50,000	1,093.75			
2027					2027									
2028					2028									
TOTAL	\$ 440,000	\$ 8,937.50	\$ 145,000	\$ 8,900.00	TOTAL	\$ 640,000	\$38,260.00	\$ 480,000	\$ 144,540.74	\$ 485,000	\$ 147,275.01	\$ 420,000	\$ 1,770,000	\$ 2,190,000

**City of Waseca - Aggregate Debt Service as of 12/31/2013**

Revenue Sources													
Primary	Special Assessments	State Aid	Tax Abatement	TIF	Tax Levy	Water Revenue	Sewer Revenue						
Secondary			Tax Levy								Tax Levy		
			Water/Sewer Rev										
Fund	320	360	346	380	305	601	602						
	<b>SPECIAL ASMT BONDS</b>	<b>MSA STREET</b>	<b>REF BONDS</b>	<b>TIF BONDS</b>	<b>AQUATIC CENTER</b>	<b>WATER</b>	<b>SEWER</b>						
	2001A	2004C	2005B	2011A (2005D)	2005E	2006A	2011A (2001b)	2005A	2004B	2005A-Liftstation	2005A	2009A	
Year	\$935,000	\$1,415,000	\$805,000	\$430,000	\$1,100,000	\$2,040,000	\$545,000	\$435,000	\$1,900,000	\$660,000	\$665,000	\$9,603,499	Total
2014	-	140,140	84,520	141,783	86,493	151,985	113,575	49,900	225,921	49,494	49,713	604,300	1,697,823
2015	-	135,200	81,520	76,081	84,493	153,440	112,833	53,000	227,939	48,294	48,513	604,818	1,626,130
2016	-	-	-	80,400	82,493	154,648	111,870	51,000	224,400	47,094	47,313	605,048	1,404,264
2017	-	-	-	-	85,393	155,650	110,660	-	-	45,894	46,113	604,988	1,048,697
2018	-	-	-	-	83,193	156,395	-	-	-	49,594	49,813	604,639	943,633
2019	-	-	-	-	85,893	151,985	-	-	-	48,194	48,413	605,002	939,485
2020	-	-	-	-	93,293	152,470	-	-	-	46,750	46,969	604,049	943,530
2021	-	-	-	-	95,318	152,716	-	-	-	50,156	50,375	604,807	953,372
2022	-	-	-	-	97,063	152,723	-	-	-	48,456	48,675	604,224	951,140
2023	-	-	-	-	98,598	152,516	-	-	-	46,756	46,975	604,325	949,170
2024	-	-	-	-	94,953	152,000	-	-	-	49,922	50,141	604,085	951,101
2025	-	-	-	-	96,125	156,060	-	-	-	47,953	48,172	604,503	952,813
2026	-	-	-	-	97,078	154,790	-	-	-	45,984	51,094	604,554	953,500
2027	-	-	-	-	-	153,300	-	-	-	-	-	604,237	757,537
2028	-	-	-	-	-	-	-	-	-	-	-	604,552	604,552
2029	-	-	-	-	-	-	-	-	-	-	-	604,473	604,473
2030	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	275,340	166,040	298,264	1,180,381	2,150,678	448,938	153,900	678,260	624,541	632,275	9,672,604	16,281,220

COMPONENT UNIT

CITY OF WASECA  
ECONOMIC DEVELOPMENT AUTHORITY





## **Component Unit: Economic Development Authority**

	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>	<b>% CHANGE</b>
<b>Revenue</b>					
Taxes	\$ 81,032	\$ 80,509	\$ 69,832	\$ 78,918	13.0%
Interest & Misc. Revenue	86,494	2,542	50,200	49,200	-100.0%
<b>Expenditure</b>					
Services & Charges	\$ 5,884	\$ 6,955	\$ 35,250	\$ 38,200	8.4%
Charges	614	158,717	100,000	262,500	162.5%
Debt Service	-	5,600	10,600	10,600	0.0%
<b>Net Increase (Decrease)</b>	<b>\$ 161,028</b>	<b>\$ (88,221)</b>	<b>\$ (25,818)</b>	<b>\$ (183,182)</b>	

### **EDA DESCRIPTION**

The mission of the Economic Development Authority (EDA) is to attract, retain, and promote economically sound industry and commerce to create net job growth that benefits Waseca and the surrounding area.

In 2014, the EDA will focus its efforts in support of this mission. The goals established by the EDA and presented to the City Council are:

1. West/South Interchange Development Planning
2. Waseca Visibility related to TH-14 Bypass
3. Development Process Analysis and Recommendations focusing on Customer Service
4. Development Assistance Program and EDA/City Owned Property Marketing
5. Growth of Economic Development Assistance Tools and the overall Tax Base
6. Continued collaboration with B.E.S.T. of Waseca County

Individual objectives supporting these goals will be identified by the EDA as action items to be pursued over the next two to three years. This will allow the community to address growth needs in a planned and orderly fashion as well as identify the resources needed to assist with growth and infrastructure needs.

The EDA has the authority to acquire property and accept donations of land and buildings. Currently, the EDA holds title to five industrial lots and one commercial redevelopment parcel, with the goal of expanding the City's tax base through development of these properties. The EDA will continue to pursue development of these areas as well as consider future land acquisitions as opportunities arise.

### **2014 Budget Highlights**

The 2014 Economic Development Authority budget shows no increase in budgeted expenditures, but a shift in the type of planned expenditures to focus more on EDA and Staff contacts, connections, and visibility in the regional Economic Development arena. The EDA levy for 2014 is \$78,918, which is a \$9,086 increase from 2013. Under state statute the EDA's maximum allowable levy is 0.018% of the City's total taxable market value. As an unintended result from the State's implementation of the Market Value Exclusion the EDA's levy was reduced proportionately to the 13% of market value excluded under statute for 2013. In the 2013 Tax Bill, there were a number of technical changes to numerous State statutes to recognize the 2011 law change. For the EDA, the maximum allowable levy will now be based on the City's taxable market value before the impact of the homestead market value exclusion.

#### Major Objectives Accomplished in 2012/2013

- ✓ IRP loan closed with USDA, program marketing
- ✓ Participation in and collaboration with B.E.S.T. of Waseca
- ✓ Participation in Community Growth Initiative (CGI)
- ✓ Sale of Lots 5-8 South Industrial Park
- ✓ Tax Abatement Assistance
  - Berry Pallets
  - Elegant Creations
  - Winegars
  - Folie-Miller Properties, LLC
- ✓ Comprehensive Plan Update
- ✓ EDA Web Site Planning and Updates

#### 2013/2014 Department Priorities

- IRP and RBEG Revolving Loan Fund marketing and management
- Marketing and Sale of EDA and City Owned Properties for Development
- EDA Website maintenance and enhancements
- Community Visibility related to TH-14 Bypass
- Partner with B.E.S.T. of Waseca to further the economic development goals of Waseca
- West and South Interchange Planning
- Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community

#### ACTIVITIES SCOPE

- Special projects involving job retention and expansion, economic development and redevelopment, business support and retention, community promotion and marketing
- Grant applications for eligible projects
- EDA project initiation, communication and development
- Economic Development incentives and assistance, including management of revolving loan funds, and review and recommendations related to other financial programs such as tax abatement, tax increment financing and MIF

#### DEPARTMENTAL GOALS

- Work with property owners, business owners, developers, City Council, City Manager, and City staff on development proposals to the mutual benefit of the community and the end user
- Encourage economic development and redevelopment by projecting a positive image of the community and surrounding area, and by recommending and offering attractive economic development/redevelopment incentives to projects that provide opportunities for increased jobs, tax base, and new or expanded markets
- Streamline procedures related to information dissemination and application review and processing

#### CURRENT AND PROPOSED EXPENDITURES

PROFESSIONAL SERVICES (Code 3000), covers property appraisals, professional services in the areas of TIF and abatement structures, JOBZ preparation, and support economic development efforts on behalf of the City by other entities, website upgrades

Contractual Services (Code 3100) provides for contributing to TH-14 bypass and community visibility and aesthetics, marketing plans for EDA and City owned properties

CONFERENCE/SCHOOLS (Code 3300), provides for continuing education credits and professional development

EDA GENERAL FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
		ACTUAL	ACTUAL	YTD as of 6/30/2013	BUDGET	BUDGET	CHANGE
<b>Revenues</b>							
261-31010-0000	Property Taxes	\$ 73,675	\$ 80,509	\$ 33,936	\$ 69,832	\$ 78,918	13.0%
261-31013-0000	Market Value Credit	7,357	-	-	-	-	0.0%
261-36210-0000	Interest Earnings	836	812	-	-	-	0.0%
261-36221-0000	Rents-Other	9,400	-	-	1,000	-	-100.0%
261-36250-0000	Miscellaneous Revenue	500	1,000	-	-	-	0.0%
	<b>TOTAL REVENUES</b>	<b>91,768</b>	<b>82,321</b>	<b>33,936</b>	<b>70,832</b>	<b>78,918</b>	<b>11.4%</b>
<b>Expenditures</b>							
<b>Services &amp; Charges</b>							
261-46700-3000	Professional Services	1,884	1,955	120	20,000	20,000	0.0%
261-46700-3001	Audit Fees	3,000	5,000	-	5,000	5,000	0.0%
261-46700-3100	Contractual Services	-	-	-	10,000	10,000	0.0%
261-46700-3300	Conferences and Schools	-	-	250	250	1,200	380.0%
261-46700-3720	Payment to Primary Government	1,000	-	-	-	-	0.0%
261-46700-4330	Dues and Subscriptions	-	-	500	-	2,000	100.0%
	<b>Total Services and Charges</b>	<b>5,884</b>	<b>6,955</b>	<b>870</b>	<b>35,250</b>	<b>38,200</b>	<b>8.4%</b>
<b>Charges</b>							
261-46700-4800	Property Taxes Due To County	614	-	-	-	-	0.0%
261-46700-4820	Land Transaction Expense	-	158,717	-	-	-	0.0%
	<b>Total Charges</b>	<b>614</b>	<b>158,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Transfers</b>							
261-49300-7412	Transfer Out - EDA IRP Fund	50,000	5,600	-	10,600	10,600	0.0%
	<b>Total Transfers</b>	<b>50,000</b>	<b>5,600</b>	<b>-</b>	<b>10,600</b>	<b>10,600</b>	<b>0.0%</b>
	<b>TOTAL EXPENSES</b>	<b>56,498</b>	<b>171,272</b>	<b>870</b>	<b>45,850</b>	<b>48,800</b>	<b>6.4%</b>
	<b>CHANGE IN NET ASSETS</b>	<b>\$ 35,270</b>	<b>\$ (88,951)</b>	<b>\$ 33,066</b>	<b>\$ 24,982</b>	<b>\$ 30,118</b>	

EDA RBEG REVOLVING LOAN  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

		2011	2012	2013	2013	2014	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 6/30/2013	BUDGET	BUDGET	CHANGE
<b>Revenues</b>							
263-33141-0000	RBEG - USDA Grant	\$ -	\$ -	\$ -	\$ 49,000	\$ 49,000	0.0%
263-36210-0000	Interest Earnings	758	582	-	200	200	0.0%
	TOTAL REVENUES	758	582	-	49,200	49,200	0.0%
<b>Expenditures</b>							
<b>Charges</b>							
263-46510-4250	Revolving Loans	-	-	-	100,000	100,000	0.0%
	Total Charges	-	-	-	100,000	100,000	0.0%
	TOTAL EXPENSES	-	-	-	100,000	100,000	0.0%
	CHANGE IN NET ASSETS	\$ 758	\$ 582	\$ -	\$ (50,800)	\$ (50,800)	

IRP REVOLVING LOAN FUND  
BUDGET SUMMARY REPORT  
Revenues and Expenditures

Description		2011 ACTUAL	2012 ACTUAL	2013 YTD as of 6/30/2013	2013 BUDGET	2014 BUDGET	PERCENT CHANGE
<b>Revenues</b>							
264-33500-0000	Regional grants	\$ 47,000	\$ -	\$ -	\$ -	\$ -	0.0%
264-36210-0000	Interest Earnings	-	148	93	-	-	0.0%
264-39201-0000	Transfer in	50,000	5,600	-	10,600	10,600	0.0%
264-39310-0000	Loan Proceeds	28,000	-	-	-	-	0.0%
	<b>TOTAL REVENUES</b>	<u>125,000</u>	<u>5,748</u>	<u>93</u>	<u>10,600</u>	<u>10,600</u>	<u>0.0%</u>
<b>Expenditures</b>							
<b>Charges</b>							
264-46700-4800	Loan	-	-	-	-	162,500	100.0%
	<b>Total Charges</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,500</u>	
<b>Debt Service Expense</b>							
264-46700-6000	Principal	-	5,600	-	5,600	5,600	0.0%
264-46700-6100	Interest	-	-	-	5,000	5,000	0.0%
	<b>Total Debt Service</b>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>10,600</u>	<u>10,600</u>	
	<b>TOTAL EXPENSES</b>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>10,600</u>	<u>173,100</u>	<u>1533.0%</u>
	<b>CHANGE IN NET ASSETS</b>	<u>\$ 125,000</u>	<u>\$ 148</u>	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ (162,500)</u>	



# **Glossary of Terms**





## GLOSSARY OF TERMS

**ACCOUNTABILITY.** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry-to justify the raising of public resources and the purposes for which they are used.

**ACCOUNTING SYSTEM.** The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**ACCRUAL BASIS.** The basis of accounting under which transactions are recognized when they occur, regardless of timing of related cash flows.

**ACCUMULATED DEPRECIATION.** A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**ADOPTED BUDGET.** Refers to the budget amounts as originally approved by the council at the beginning of the year and also to the budget document, which consolidates all beginning-of-the-year, operating appropriations and new capital project appropriations.

**ANNUAL FINANCIAL REPORT.** A financial report applicable to a single fiscal year.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ASSET.** A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**AUDIT.** A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

**BASIS OF ACCOUNTING.** A term used to refer to **when** revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the **timing** of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BONDED DEBT.** The portion of indebtedness represented by outstanding bonds.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

**BUDGETARY CONTROL.** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**CAPITAL EXPENDITURES.** Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

**CAPITAL PROGRAM.** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**CONTRACTUAL SERVICES.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEBT SERVICE FUND.** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEPRECIATION.** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**ENTERPRISE FUND.** (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EXPENDITURES.** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENSES.** Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**FISCAL YEAR.** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSETS.** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE.** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**GENERAL FUND.** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL OBLIGATION (G.O.) BOND.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**INTERFUND TRANSFERS.** All interfund transactions except loans, quasi-external transactions and reimbursements.

**INTERGOVERNMENTAL REVENUES.** Revenues from other governments in the form of grants, entitlements or shared revenues.

**INTERNAL SERVICE FUND.** A fund used to account for the financing goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INVESTMENTS.** Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, and rentals or lease payments. The term does not include fixed assets used in governmental operations.

**LIABILITIES.** Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**LONG-TERM DEBT.** Any unmatured debt that is not a fund liability.

**MODIFIED ACCRUAL BASIS.** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed.

**PROPOSED BUDGET.** The recommended City budget submitted by the City Manager to the City Council.

**PROPRIETARY FUND TYPES.** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**REIMBURSEMENTS.** (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

**RESOLUTION.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**RETAINED EARNINGS.** An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**REVENUES.** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**REVENUE BOND.** Only the revenues back this type of bond from a specific enterprise or project, such as a hospital or toll road.

**SPECIAL ASSESSMENT.** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**SPECIAL REVENUE FUND.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**NET TAX CAPACITY.** "Assessed value" derived by using net tax capacity percentages in effect for the Payable year.  $\text{Net Tax Capacity} = \text{Market Value} \times \text{Net Tax Capacity Percentage}$

**TAX CAPACITY RATE.** "Mill rate" derived in same manner mill rates were determined. Tax capacity rates are expressed as percentages (for example 105%, 90%).  $\text{Tax Capacity Rate} = \text{Levy} / \text{Taxing jurisdiction's total net tax capacity}$ .