

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	2012	2013	2014	2014	2015	\$ Change
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
31010 101-31010-0000	Property Taxes	\$ 3,021,971	\$ 3,032,884	\$ 1,424,157	\$ 2,982,592	\$ 2,801,558	\$ (181,034)
31016 101-31016-0000	Unallotment Special Levy	3,081	799	287	-	-	-
31011 101-31011-0000	PERA Special Levy	1,382	340	118	-	-	-
31012 101-31012-0000	Tax Abatement Special Levy	81,242	73,246	44,230	91,375	48,979	(42,396)
31013 101-31013-0000	Market Value Credit	-	-	-	-	-	-
31015 101-31015-0000	Debt Levies	184,081	188,253	87,947	181,290	492,944	311,654
31030 101-31030-0000	Mobile Home Tax	3,578	4,069	-	4,000	4,000	-
31410 101-31410-0000	Lodging Tax-Hotel/Motel	19,561	20,787	24,095	24,500	20,000	(4,500)
31810 101-31810-0000	Minnegasco	97,923	96,696	73,503	99,000	99,000	-
31820 101-31820-0000	Cable Television	104,241	108,823	84,997	103,000	110,000	7,000
32110 101-32110-0000	Licenses-Liquor	21,662	22,548	12,100	24,175	24,000	(175)
32180 101-32180-0000	Licenses-Other	2,735	4,099	2,470	2,300	4,000	1,700
32190 101-32190-0000	Licenses-Rental Housing	16,602	25,558	8,923	13,500	20,000	6,500
32210 101-32210-0000	Building Permits	121,820	99,871	89,638	95,000	100,000	5,000
32240 101-32240-0000	Animal Licensing	1,222	982	833	1,600	1,000	(600)
32260 101-32260-0000	Permits And Fees-Other	12,255	12,504	12,169	9,100	12,500	3,400
32270 101-32270-0000	Excavation Permits	-	-	-	-	-	-
32280 101-32280-0000	Building Permit Surcharge	447	1,098	2,093	400	800	400
33100 101-33100-0000	Federal Grant-Police	-	-	1,988	-	-	-
33140 101-33140-0000	Federal Grant funding	280	-	-	4,000	-	(4,000)
33400 101-33400-0000	State Grant	-	-	-	-	-	-
33401 101-33401-0000	Local Government Aid	2,273,651	2,273,651	2,631,156	2,631,156	2,675,228	44,072
33421 101-33421-0000	Insurance Prem Tax-Police	87,379	94,100	105,354	97,000	105,000	8,000
33422 101-33422-0000	State Aid	-	-	-	-	-	-
33423 101-33423-0000	State Grant	-	-	-	-	-	-
33425 101-33425-0000	State Grant Aid	8,175	4,740	7,354	10,000	5,000	(5,000)
33426 101-33426-0000	State Grant-Police grant	4,150	-	-	-	-	-
33428 101-33428-0000	State Grant - Disabled Officer	10,365	6,142	4,433	6,000	4,000	(2,000)
33430 101-33430-0000	PERA State Aid	9,455	9,455	4,728	9,455	9,455	-
33500 101-33500-0000	Regional Grants & Funding	79,588	28,575	20,000	20,000	30,000	10,000
33610 101-33610-0000	County Grant And Aid-Hwys	18,246	44,785	-	16,000	16,000	-
33630 101-33630-0000	County miscellaneous payments-	3,557	3,722	1,467	3,500	3,500	-
33640 101-33640-0000	Revenue from School District/D	65,247	65,179	-	63,000	67,000	4,000
34200 101-34200-0000	Animal Impound Fees	503	352	953	1,000	1,000	-
34204 101-34204-0000	Rental Housing/Crim. Hist. Che	7,947	8,526	6,446	5,000	8,000	3,000
34303 101-34303-0000	Sale Of Road Material	-	-	-	-	-	-
34305 101-34305-0000	Extinguisher Sales Account	1,180	459	655	700	700	-
34750 101-34750-0000	Skate Park Contributions	-	-	-	-	-	-
34780 101-34780-0000	Park Dedication Fee	-	-	4,500	-	-	-
34785 101-34785-0000	Park User Fees	6,539	5,604	5,108	6,200	6,000	(200)
34790 101-34790-0000	Public Safety Ctr Community Rm	-	-	1,242	-	2,000	2,000
34800 101-34800-0000	Code Enforcement Charges	-	-	249	-	2,000	2,000
34980 101-34980-0000	Other Service Charges	6,540	6,903	1,205	6,500	6,500	-
34985 101-34985-0000	Service Charges-Fire Response	4,460	3,609	1,500	2,000	2,400	400
34990 101-34990-0000	Administrative Charges	3,717	4,834	3,930	3,750	5,000	1,250
35101 101-35101-0000	Court Fines	43,805	31,418	16,737	35,000	35,000	-
35102 101-35102-0000	Parking Fines	-	-	-	-	-	-
35103 101-35103-0000	Court Requested DARE fines	2,196	836	304	1,000	1,000	-
36210 101-36210-0000	Interest Earnings	3,181	16,813	59,888	42,000	42,000	-
36214 101-36214-0000	Interest on Loan	2,500	-	-	-	-	-
36216 101-36216-0000	Investment Income	33,817	21	11	-	-	-
36217 101-36217-0000	Market Value Adjustment-Invest	1,599	(2,014)	-	-	-	-
36219 101-36219-0000	Rents-Property	1,250	100	17,450	21,600	21,600	-
36220 101-36220-0000	Rents-Equipment	-	-	-	-	-	-
36221 101-36221-0000	Rents-Other	40,751	40,800	34,000	40,750	40,800	50
36230 101-36230-0000	Contributions-Charitable	8,089	4,100	14,634	5,000	5,000	-
36235 101-36235-0000	Miscellaneous Revenue-Fire Dis	43,730	43,750	136	39,891	40,000	109
36237 101-36237-0000	Reward donations	-	-	200	-	-	-
36238 101-36238-0000	Contributions/Crime Victims Se	-	-	-	-	-	-
36239 101-36239-0000	K-9 Donations	-	-	4,500	-	2,000	2,000
36240 101-36240-0000	Refund/Reimbursement	2,856	3,879	5,031	4,500	4,000	(500)
36241 101-36241-0000	Workers Comp Reimb	-	-	-	-	-	-
36243 101-36243-0000	SCDIU Reimbursement-Police	-	19,255	1,601	-	-	-
36244 101-36244-0000	Misc Reimbursements	6,011	8,094	8,511	2,000	5,000	3,000

GENERAL FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

			2012	2013	2014	2014	2015	\$ Change
Description			ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
36245	101-36245-0000	POST Reimbursement-State of Mi	4,317	4,785	4,184	5,000	5,000	-
36246	101-36246-0000	SCDIU Reimbursements	-	554	-	-	-	-
36250	101-36250-0000	Miscellaneous Revenue	13,711	4,130	1,558	5,000	4,000	(1,000)
39101	101-39101-0000	Gain on sale of fixed asset	5,250	8,664	-	-	-	-
39202	101-39202-0000	Transfer-Electric Fund	285,000	285,000	237,500	285,000	285,000	-
39203	101-39203-0000	Transfer-Sanitary Sewer	123,724	116,468	97,057	116,468	116,468	-
39204	101-39204-0000	Transfer from Storm Water	-	-	6,400	-	6,400	6,400
39208	101-39208-0000	Transfer From Water Fund	123,724	27,250	22,708	27,250	27,250	-
39209	101-39209-0000	Transfer-Electric Fund Admin.	100,470	143,000	119,167	143,000	143,000	-
39210	101-39210-0000	Transfer from Capital Improvem	-	-	-	-	-	-
39213	101-39213-0000	Transfer From EDA General Fund	-	-	-	-	-	-
39214	101-39214-0000	Transfer MSA Maintenance	-	-	-	-	-	-
39216	101-39216-0000	Transfer-TIF Project	-	-	-	-	-	-
39217	101-39217-0000	Transfer-Equip. Replace. fund	-	-	-	-	-	-
39218	101-39218-0000	Transfer - Closing Fund	-	-	-	-	-	-
39999	101-39999-0000	Appropriated Fund Balance	-	-	-	-	24,999	24,999
Total Revenues			7,130,743	7,010,096	5,321,405	7,290,552	7,516,075	225,523
Expenditures								
41110	101-41110-0000	Legislative	132,091	158,534	126,320	158,809	159,062	253
41320	101-41320-0000	Administration	291,237	284,378	165,278	306,792	266,094	(40,698)
41410	101-41410-0000	Elections	17,155	-	5,234	21,550	-	(21,550)
41500	101-41500-0000	Finance	309,649	303,734	248,995	333,372	325,094	(8,278)
41600	101-41600-0000	Law	76,410	81,684	70,031	93,000	95,000	2,000
41920	101-41920-0000	Information Technology	-	88,194	72,457	89,383	111,470	22,087
41940	101-41940-0000	Buildings And Grounds	107,848	94,924	107,286	136,722	134,700	(2,022)
41950	101-41950-0000	Community Development	190,045	188,559	276,864	248,527	284,553	36,026
42100	101-42100-0000	Police	1,528,584	1,553,888	1,358,738	1,679,203	1,719,941	40,738
42150	101-42150-0000	Community Service	26,394	21,674	22,732	34,429	32,829	(1,600)
42200	101-42200-0000	Fire	431,074	394,174	372,695	407,769	414,348	6,579
42300	101-42300-0000	Civil Defense Operations	2,205	3,907	1,261	3,000	3,000	-
42400	101-42400-0000	Building and Code Compliance	83,400	98,093	64,033	88,500	206,489	117,989
43000	101-43000-0000	Engineering	312,957	328,560	206,704	368,680	363,607	(5,073)
43100	101-43100-0000	Street Maintenance	645,796	708,875	511,863	733,617	659,615	(74,002)
43125	101-43125-0000	Snow Removal	128,372	196,673	164,857	181,223	198,258	17,035
43140	101-43140-0000	Surface Water Management	37,057	34,957	260	-	-	-
43160	101-43160-0000	Street Lighting	84,706	86,674	78,572	101,600	101,600	-
43170	101-43170-0000	Traffic Signs & Markings	27,178	33,977	31,007	42,978	42,028	(950)
43220	101-43220-0000	Street Cleaning	48,997	37,434	28,228	49,370	47,382	(1,988)
45100	101-45100-0000	Recreation	100,000	100,000	83,333	100,000	100,000	-
45200	101-45200-0000	Park Maintenance	421,717	453,200	384,042	495,670	496,581	911
45500	101-45500-0000	Waseca Lesueur Regional Librar	181,771	203,564	28,973	63,000	53,000	(10,000)
45600	101-45600-0000	Transportation	20,400	20,400	10,200	20,400	20,400	-
49210	101-49210-0000	Non Departmental General Expen	24,297	43,190	2,371	10,000	23,000	13,000
49220	101-49220-0000	Insurance	115,160	124,413	116,004	145,922	147,872	1,950
49244	101-49244-0000	Flexible Benefit Plan	1,794	1,296	1,270	1,700	1,700	-
49290	101-49290-0000	Appropriations	-	-	-	16,000	16,000	-
49300	101-49300-0000	Transfers	1,456,842	1,661,051	696,711	1,349,122	1,492,452	143,330
Total Expenditures			6,803,136	7,306,006	5,236,321	7,280,338	7,516,075	235,737
Estimated Sales Tax Savings						10214	-	(10,214)
Total inc./(dec.) in fund balance			327,607	(295,910)	85,084	-	-	

Department: Legislative

	Legislative - 41110				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 54,374	\$ 54,458	\$ 54,459	\$ 55,012	1.0%
Supplies	682	433	400	400	0.0%
Services & Charges	2,901	6,675	9,350	9,450	1.1%
Charges	74,134	96,969	94,600	94,200	-0.4%
Total Expenditures	\$ 132,091	\$ 158,535	\$ 158,809	\$ 159,062	0.2%

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.

2015 Budget Highlights

The 2015 Legislative Department budget shows a budget increase of \$253 (0.2%). Significant changes are as follows:

- City Council wages budgeted the same as previous year with a slight increase in the PERA.
- Charges include an increase in dues and subscriptions of \$3,200, decrease in lodging taxes and decrease in Human Rights Commission for a net decrease of \$400.
- Community Enhancement contributions remain the same at \$33,000.
- BEST Contribution remains the same with \$10,000 (50%) in this department.

Major Objectives Accomplished in 2013/2014

- ✓ Continued to maintain service levels without a levy increase.

2014/2015 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 2014 Community Enhancements fund, included funding to the Historical Society, Chamber of Commerce (July 4th 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41110-1010	Regular Employees	\$ 51,000	\$ 51,000	\$ 42,500	\$ 51,000	\$ 51,000	0.0%
101-41110-1200	FICA	437	873	728	873	873	0.0%
101-41110-1210	PERA	2,198	1,846	1,538	1,846	2,399	30.0%
101-41110-1220	Medicare	739	739	616	740	740	0.0%
	Total Personnel	<u>54,374</u>	<u>54,458</u>	<u>45,382</u>	<u>54,459</u>	<u>55,012</u>	1.0%
Supplies							
101-41110-2000	Office Supplies	480	433	88	400	400	0.0%
101-41110-2050	Computer Supplies	181	-	-	-	-	0.0%
101-41110-2170	General Supplies	21	-	-	-	-	0.0%
	Total Supplies	<u>682</u>	<u>433</u>	<u>88</u>	<u>400</u>	<u>400</u>	0.0%
Services & Charges							
101-41110-3200	Communications	38	2,491	1,286	4,250	4,250	0.0%
101-41110-3300	Conferences and Schools	100	532	80	1,000	1,000	0.0%
101-41110-3350	Car Allowance/Mileage	-	389	-	600	400	-33.3%
101-41110-3400	Publishing and Advertising	284	791	650	500	800	60.0%
101-41110-3500	Printing and Publishing	2,479	2,472	1,863	3,000	3,000	0.0%
	Total Services and Charges	<u>2,901</u>	<u>6,675</u>	<u>3,879</u>	<u>9,350</u>	<u>9,450</u>	1.1%
Charges							
101-41110-4330	Dues and Subscriptions	23,502	23,374	16,624	23,800	27,000	13.4%
101-41110-4440	Lodging Tax Payment to TVB	18,450	19,748	20,495	23,300	20,000	-14.2%
101-41110-4450	Community/special projects	5,566	8,696	4,919	4,000	4,000	0.0%
101-41110-4455	Community Enhancements	25,374	25,000	24,833	33,000	33,000	0.0%
101-41110-4456	BEST Contribution	-	20,000	10,000	10,000	10,000	0.0%
101-41110-4460	Human Rights Commission	266	151	100	500	200	-60.0%
101-41110-4950	Computer Financing Account	976	-	-	-	-	0.0%
	Total Charges	<u>74,134</u>	<u>96,969</u>	<u>76,971</u>	<u>94,600</u>	<u>94,200</u>	-0.4%
TOTAL EXPENDITURES		<u>\$ 132,091</u>	<u>\$ 158,535</u>	<u>\$ 126,320</u>	<u>\$ 158,809</u>	<u>\$ 159,062</u>	0.2%

Department: Administration

	Administration - 41320				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 279,393	\$ 278,710	\$ 293,492	\$ 230,494	-21.5%
Supplies	3,712	1,085	2,000	2,000	0.0%
Services & Charges	4,255	3,758	10,800	32,600	201.9%
Charges	3,877	825	500	1,000	100.0%
Total Expenditures	\$ 291,237	\$ 284,378	\$ 306,792	\$ 266,094	-13.3%

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.

2015 Budget Highlights

The 2015 Administration Department budget shows a budgeted decrease of \$40,698 or 13.3%.

Significant changes are as follows:

- Decrease in personnel due to employee reclassification to Building/Code Enforcement and Community Development.
- Increase in personnel due to budget for new City Manager.
- Increased professional services by \$25,000 for a class and compensation study.

Major Objectives Accomplished in 2013/2014

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

2014/2015 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 work sessions

- Development of facilities management
- City Council Agenda Packets
- Staff meetings
- Charter Commission activities
- City newsletters
- Manage process for Class and Compensation Study
- Plan implementation of study outcomes
- 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 Secretary

ADMINISTRATION
41320
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41320-1010	Regular Employees	\$ 193,845	\$ 200,400	\$ 109,079	\$ 205,193	\$ 162,230	-20.9%
101-41320-1020	Overtime	3,350	2,153	1,469	4,000	1,000	-75.0%
101-41320-1070	Car/Mileage Allowance	3,600	3,600	1,520	3,600	3,600	0.0%
101-41320-1090	Cellphone reimbursement	567	567	251	567	567	0.0%
101-41320-1100	Longevity	1,634	1,784	960	1,809	1,098	-39.3%
101-41320-1200	FICA	11,564	12,432	7,029	13,340	10,447	-21.7%
101-41320-1210	PERA	14,339	14,745	8,366	15,298	12,325	-19.4%
101-41320-1220	Medicare	2,705	2,908	1,644	3,120	2,443	-21.7%
101-41320-1250	Insurance rebate-health	1,260	2,460	1,300	2,460	1,200	-51.2%
101-41320-1300	Insurance	32,039	25,865	17,812	32,167	30,800	-4.2%
101-41320-1310	VEBA Trust funding	13,150	10,300	5,200	10,300	3,575	-65.3%
101-41320-1330	Life Insurance	483	608	375	715	515	-28.0%
101-41320-1340	Disability Insurance	857	888	473	923	694	-24.8%
	Total Personnel	<u>279,393</u>	<u>278,710</u>	<u>155,478</u>	<u>293,492</u>	<u>230,494</u>	-21.5%
Supplies							
101-41320-2000	Office Supplies	1,049	1,082	1,184	2,000	2,000	0.0%
101-41320-2050	Computer Supplies	2,658	-	-	-	-	0.0%
101-41320-2170	General Supplies	5	3	123	-	-	0.0%
	Total Supplies	<u>3,712</u>	<u>1,085</u>	<u>1,307</u>	<u>2,000</u>	<u>2,000</u>	0.0%
Services & Charges							
101-41320-3000	Professional Services	46	2,322	6,014	1,500	26,500	1666.7%
101-41320-3100	Contractual Services	1,930	102	85	3,500	2,000	-42.9%
101-41320-3200	Communications	312	204	382	1,000	300	-70.0%
101-41320-3300	Conferences and Schools	1,172	1,082	878	2,500	2,500	0.0%
101-41320-3350	Car Allowance/Mileage	-	-	-	300	300	0.0%
101-41320-3500	Printing and Publishing	795	(457)	691	2,000	1,000	-50.0%
	Total Services and Charges	<u>4,255</u>	<u>3,758</u>	<u>8,149</u>	<u>10,800</u>	<u>32,600</u>	201.9%
Charges							
101-41320-4330	Dues and Subscriptions	1,275	825	345	500	1,000	100.0%
101-41320-4950	Computer Financing Account	2,602	-	-	-	-	0.0%
	Total Charges	<u>3,877</u>	<u>825</u>	<u>345</u>	<u>500</u>	<u>1,000</u>	100.0%
TOTAL EXPENDITURES		<u>\$ 291,237</u>	<u>\$ 284,378</u>	<u>\$ 165,279</u>	<u>\$ 306,792</u>	<u>\$ 266,094</u>	-13.3%

Department: Elections

	Elections - 41410				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 8,972	\$ -	\$ 13,000	\$ -	-100.0%
Supplies	1,843	-	2,100	-	-100.0%
Services & Charges	6,340	-	6,450	-	-100.0%
Total Expenditures	\$ 17,155	\$ -	\$ 21,550	\$ -	-100.0%

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.

2015 Budget Highlights

2015 is not an election year so there are no budgeted expenditures.

Major Objectives Accomplished in 2013/2014

- ✓ Replaced six voting booths during the past election year

2014/2015 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 Secretary (No cost allocated to elections budget)

6 Chairpersons, part-time

Approximately 40 Election Judges, part-time

ELECTIONS
41410
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41410-1030	Part-time Employees	\$ 8,972	\$ -	\$ 4,614	\$ 13,000	\$ -	-100.0%
	Total Personnel	<u>8,972</u>	<u>-</u>	<u>4,614</u>	<u>13,000</u>	<u>-</u>	<u>-100.0%</u>
Supplies							
101-41410-2000	Office Supplies	1,843	-	274	2,100	-	-100.0%
	Total Supplies	<u>1,843</u>	<u>-</u>	<u>274</u>	<u>2,100</u>	<u>-</u>	<u>-100.0%</u>
Services & Charges							
101-41410-3100	Contractual Services	6,000	-	75	6,000	-	-100.0%
101-41410-3350	Car Allowance/Mileage	29	-	13	50	-	-100.0%
101-41410-3400	Publishing and Advertising	311	-	258	400	-	-100.0%
	Total Services and Charges	<u>6,340</u>	<u>-</u>	<u>346</u>	<u>6,450</u>	<u>-</u>	<u>-100.0%</u>
	TOTAL EXPENDITURES	<u>\$ 17,155</u>	<u>\$ -</u>	<u>\$ 5,234</u>	<u>\$ 21,550</u>	<u>\$ -</u>	<u>-100.0%</u>

Department: Finance

	Finance - 41500				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 283,296	\$ 287,431	\$ 310,542	\$ 300,664	-3.2%
Supplies	4,760	2,308	2,000	2,000	0.0%
Services & Charges	16,808	13,138	19,980	21,580	8.0%
Charges	4,784	857	850	850	0.0%
Total Expenditures	\$ 309,648	\$ 303,734	\$ 333,372	\$ 325,094	-2.5%

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.

2015 Budget Highlights

The 2015 Finance Department budget shows a budgeted decrease of \$8,278 (2.5%). Significant changes are as follows:

- Decrease in personnel due to changes in health insurance benefit savings.
- Increase in costs of professional services for audit and actuarial services.

Major Objectives Accomplished in 2013/2014

- ✓ Received a "clean audit opinion" and the Government Finance Officers Association Certificate of Achievement. The 2013 audit was completed early on April 7, 2014.
- ✓ Redeveloped monthly financial reports creating efficiency and ability to track more information.
- ✓ Updated and completed the City's 5-year Capital Improvement Plan 2014-2018.
- ✓ Assisted in the development of the Public Safety Building plans and construction.
- ✓ Successful bond sale of Capital Improvement Bonds for Public Safety Building 20 year financing.
- ✓ Successful bond sale of Street Improvement Bonds for 7th Avenue project.
- ✓ Successful bond sale to finance Northeast Park restrooms and shelter.
- ✓ Successful bond sale to refund Aquatic Center and 2005A Water and Sewer Bonds for cost savings.
- ✓ Implemented electronic workflow for the accounts payable process (SIRE).
- ✓ Successfully filled vacancies/replacements for open authorized positions.
- ✓ Assisted with Federal Emergency Management Agency process to recover City costs associated with Spring 2014 storm event.
- ✓ Facilitated process for insurance claim related to Fall 2014 storm event hail damage.
- ✓ Created surface water utility enterprise fund.
- ✓ Assisted with internal water rate study and associated fee adjustments.

2014/2015 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
- Review and adjust as required new surface water utility plan and budget
- 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-41500-1010	Regular Employees	\$ 200,561	\$ 202,451	\$ 114,647	\$ 213,477	\$ 215,735	1.1%
101-41500-1020	Overtime	-	-	-	1,000	1,000	0.0%
101-41500-1090	Cellphone reimbursement	540	479	68	540	540	0.0%
101-41500-1100	Longevity	905	983	941	1,350	1,350	0.0%
101-41500-1200	FICA	11,964	12,169	7,124	13,415	13,555	1.0%
101-41500-1210	PERA	14,655	14,584	8,644	15,647	16,356	4.5%
101-41500-1220	Medicare	2,798	2,846	1,666	3,137	3,170	1.1%
101-41500-1250	Insurance rebate-health	1,800	1,800	1,600	1,800	3,000	66.7%
101-41500-1300	Insurance	32,117	34,051	20,210	41,915	32,585	-22.3%
101-41500-1310	VEBA Trust funding	16,500	16,500	10,750	16,500	11,650	-29.4%
101-41500-1330	Life Insurance	552	667	413	800	800	0.0%
101-41500-1340	Disability Insurance	904	901	478	961	923	-4.0%
	Total Personnel	<u>283,296</u>	<u>287,431</u>	<u>166,541</u>	<u>310,542</u>	<u>300,664</u>	-3.2%
Supplies							
101-41500-2000	Office Supplies	2,821	2,308	178	2,000	2,000	0.0%
101-41500-2050	Computer Supplies	1,939	-	-	-	-	0.0%
	Total Supplies	<u>4,760</u>	<u>2,308</u>	<u>178</u>	<u>2,000</u>	<u>2,000</u>	0.0%
Services & Charges							
101-41500-3000	Professional Services	11,328	8,092	20,470	14,000	14,000	0.0%
101-41500-3100	Contractual Services	42	876	54,632	-	2,000	100.0%
101-41500-3200	Communications	1,564	1,182	2,023	1,600	1,200	-25.0%
101-41500-3300	Conferences and Schools	1,819	856	2,057	2,000	2,000	0.0%
101-41500-3350	Car Allowance/Mileage	419	706	571	480	480	0.0%
101-41500-3400	Publishing and Advertising	192	847	191	400	400	0.0%
101-41500-3500	Printing and Publishing	1,444	579	1,904	1,500	1,500	0.0%
	Total Services and Charges	<u>16,808</u>	<u>13,138</u>	<u>81,848</u>	<u>19,980</u>	<u>21,580</u>	8.0%
Charges							
101-41500-4330	Dues and Subscriptions	525	857	429	850	850	0.0%
101-41500-4950	Computer Financing Account	4,259	-	-	-	-	0.0%
	Total Charges	<u>4,784</u>	<u>857</u>	<u>429</u>	<u>850</u>	<u>850</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 309,648</u>	<u>\$ 303,734</u>	<u>\$ 248,996</u>	<u>\$ 333,372</u>	<u>\$ 325,094</u>	-2.5%

Department: Law

	Law - 41600				
	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Services & Charges	\$ 76,410	\$ 81,684	\$ 93,000	\$ 95,000	2.2%
Total Expenditures	\$ 76,410	\$ 81,684	\$ 93,000	\$ 95,000	2.2%

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.

2015 Budget Highlights

The 2015 Law budget will see an increase of \$2,000 (2.2%) due to costs associated with projected service needs.

Major Objectives Accomplished in 2013/2014

- ✓ 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

2014/2015 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 for prosecution services

LAW
41600
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Services & Charges							
101-41600-3000	Professional Services	\$ 73,636	\$ 75,266	\$ 66,267	\$ 90,000	\$ 90,000	0.0%
101-41600-3100	Contractual Services	2,774	6,418	3,764	3,000	5,000	66.7%
	Total Services and Charges	<u>76,410</u>	<u>81,684</u>	<u>70,031</u>	<u>93,000</u>	<u>95,000</u>	2.2%
	TOTAL EXPENDITURES	<u>\$ 76,410</u>	<u>\$ 81,684</u>	<u>\$ 70,031</u>	<u>\$ 93,000</u>	<u>\$ 95,000</u>	2.2%

Department: Information Technology

	Information Technology - 41920				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ -	\$ 29,557	\$ 37,201	\$ 43,300	16.4%
Services & Charges	-	44,230	36,092	45,170	25.2%
Charges	-	14,408	16,090	23,000	42.9%
Total Expenditures	\$ -	\$ 88,195	\$ 89,383	\$ 111,470	24.7%

DEPARTMENT DESCRIPTION

In 2013, the City created 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.

2015 Budget Highlights

Budgeted expenditures for Information Technology will increase \$22,087, or 24.7% in 2015.

Significant changes are as follows:

- Software licenses increased by \$6,910 to include increased work stations, servers and programs utilized.
- Computer supplies increased by \$6,100 due to maintenance and supply needs associated with increased number of work stations and servers maintained.
- Contractual labor increased by \$9,078 due to service needs associated with increased work stations, servers and software programs.

Major Objectives Accomplished in 2013/2014

- ✓ 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 employee workstations as required
- ✓ Assisted with technology needs and set up at new Public Safety Facility
- ✓ Assisted with needs and set up of Police vehicle technology needs.

2014/2015 Department Priorities

- Increase response time to employee computer issues
- Schedule replacement of employee workstations as required
- 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
101-41920-2050	Computer Supplies	\$ -	\$ 29,557	\$ 21,936	\$ 37,201	\$ 43,300	16.4%
	Total Supplies	-	29,557	21,936	37,201	43,300	16.4%
Services & Charges							
101-41920-3100	Contractual Services	-	41,863	34,683	36,092	42,770	18.5%
101-41920-3101	PEG Channel	-	2,367	2,733	-	2,400	100.0%
	Total Services and Charges	-	44,230	37,416	36,092	45,170	25.2%
Charges							
101-41920-4950	Software License Fees	-	14,408	13,104	16,090	23,000	42.9%
	Total Charges	-	14,408	13,104	16,090	23,000	42.9%
	TOTAL EXPENDITURES	\$ -	\$ 88,195	\$ 72,456	\$ 89,383	\$ 111,470	24.7%

Department: Buildings & Grounds

	Buildings and Grounds - 41940				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ 19,185	\$ 15,843	\$ 20,522	\$ 18,500	-9.9%
Services & Charges	66,929	73,507	86,000	86,000	0.0%
Charges	21,734	5,574	30,200	30,200	0.0%
Total Expenditures	\$ 107,848	\$ 94,924	\$ 136,722	\$ 134,700	-1.5%

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.

2015 Budget Highlights

The 2015 Buildings & Grounds Department shows a budgeted decrease of \$2,022 (-1.5%).

- Included in this budget are amounts to cover unanticipated building repairs.
- Cost associated with contracted cleaning and garbage removal services remain the same.

Major Objectives Accomplished in 2014/2015

- ✓ Economically maintaining the roofs of all City owned buildings.
- ✓ Continue routine inspection and testing of fire alarms and sprinkler systems
- ✓ Inspected and assessed storm damage to City owned buildings.
- ✓ Replaced the remainder of the City Hall HVAC unit replacements
- ✓ Replaced the three HVAC units on the Library roof

2014/2015 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

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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Supplies							
101-41940-2000	Office Supplies	\$ 3,847	\$ 4,465	\$ 2,731	\$ 3,000	\$ 4,000	33.3%
101-41940-2120	Motor Fuels	3,566	1,276	390	-	1,500	100.0%
101-41940-2170	General Supplies	6,260	4,422	5,071	9,500	6,000	-36.8%
101-41940-2220	Vehicle Maintenance	424	-	32	-	-	0.0%
101-41940-2230	Building Repair/Maintenance Su	2,360	3,587	3,869	5,000	4,000	-20.0%
101-41940-2240	City Shop Charges	2,728	2,093	712	3,022	3,000	-0.7%
	Total Supplies	<u>19,185</u>	<u>15,843</u>	<u>12,805</u>	<u>20,522</u>	<u>18,500</u>	<u>-9.9%</u>
Services & Charges							
101-41940-3000	Professional Services	-	-	83	-	-	0.0%
101-41940-3100	Contractual Services	31,892	30,574	36,673	47,000	40,000	-14.9%
101-41940-3200	Communications	4,981	6,208	3,672	6,000	6,000	0.0%
101-41940-3800	Utilities	30,056	36,725	26,934	33,000	40,000	21.2%
	Total Services and Charges	<u>66,929</u>	<u>73,507</u>	<u>67,362</u>	<u>86,000</u>	<u>86,000</u>	<u>0.0%</u>
Charges							
101-41940-4000	Repair and Maintenance	11,729	5,574	27,119	30,200	30,200	0.0%
101-41940-4800	Property Taxes Due to County	-	-	-	-	-	0.0%
101-41940-4950	Computer Financing Account	10,005	-	-	-	-	0.0%
	Total Charges	<u>21,734</u>	<u>5,574</u>	<u>27,119</u>	<u>30,200</u>	<u>30,200</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ 107,848</u>	<u>\$ 94,924</u>	<u>\$ 107,286</u>	<u>\$ 136,722</u>	<u>\$ 134,700</u>	<u>-1.5%</u>

Department: Community Development

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 147,982	\$ 152,882	\$ 162,366	\$ 203,646	25.4%
Supplies	3,274	836	3,000	1,500	-50.0%
Services & Charges	7,140	7,004	34,700	28,400	-18.2%
Charges	31,649	27,838	48,461	51,007	5.3%
Total Expenditures	\$ 190,045	\$ 188,560	\$ 248,527	\$ 284,553	14.5%

DEPARTMENT DESCRIPTION

The Planning Director oversees Community Development Department operations and staff, which includes the divisions of Building and Code Compliance, Economic Development, Planning and Zoning, and Heritage Preservation. The Director writes grant applications and administers grants, oversees the building inspection and property maintenance and community enhancement programs, serves on various ad-hoc committees, and provides staff services to the Planning Commission, Heritage Preservation Commission (HPC), and Economic Development Authority (EDA).

Planning and Zoning:

Planning activities include study of current and long-range planning and zoning issues; administration of the Waseca Comprehensive Plan and Land Usage Regulations such as the Sign Regulations, Zoning Ordinance, and Subdivision Regulations; enforcement and review, analysis, and public hearings related to land use and zoning requests and proposals, and environmental review. Other planning activities include review and approval of sign permits, site plan review and approval, 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 through the Heritage Preservation 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.

2015 Budget Highlights

The 2015 Community Development Department budget increases by \$36,026 (14.5%). Significant changes are as follows:

- Increased personnel costs for reclassification of staff to accommodate department service level needs associated with addition of Building and Code Compliance responsibilities.
- Decrease in professional services costs associated with code compliance updates.

Major Objectives Accomplished in 2014/2015

Economic Development

- ✓ Continued support of and collaboration with B.E.S.T. of Waseca
- ✓ Tax Abatement Assistance for Folie-Miller Properties, LLC
- ✓ Initiation of Business Incubator/Affordable Lease Rates for Emerging Businesses
- ✓ Collaborate with WDC to Explore Industrial Development Land, including Interchanges.
- ✓ Updated EDA Website content
- ✓ Explored Shovel Ready Program
- ✓ Became a member of the Greater Minnesota Partnership
- ✓ Assembled information packets for all City/EDA owned properties
- ✓ Activated/Updated all City/EDA owned property On DEED Property Search Web Site
- ✓ Made recommendations regarding Berry Pallets CUP/Variance recommendations
- ✓ West Commercial Property Survey/Combination/offer to Kwik Trip
- ✓ Review/Update of EDA loan program application forms, covert forms to electronic fillable
- ✓ Marketing and Sale of EDA and City Owned Properties for Development-Sale of Bratrud Block in progress
- ✓ Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community-Ongoing

Planning

- ✓ Comprehensive Plan Update Adoption and Implementation
- ✓ Waseca Zoning Code Update-Consultant Hired, Task Force Established, Project In Progress
- ✓ Commercial/Industrial Developments Approved:
 - Folie-Miller Contracting, LLC
 - Waseca Mini Storage
 - Restoration of the Park Theatre Building (Thrivent Financial)
- ✓ Residential/Public Semi-Public Developments Approved
 - South Side Apartments
 - Waseca Public Safety Center
- ✓ International Property Maintenance Code-Adopted, Staffed, Implemented

Heritage Preservation

- ✓ Trowbridge Park Bandstand-Finalized Plans/Specifications, Picture it Painted Grant received, Contractor Hired, Lighting Ordered, Construction in Progress
- ✓ Grants for Down Town Design Guidelines received
- ✓ Downtown Design Guidelines Completed
- ✓ Site Alteration Permit review and recommendations for Park Theatre Building in conjunction with the Small Cities loan program and Veterans Memorial at National Register Waseca County Court House
- ✓ News articles for Heritage Preservation Month
- ✓ HPC Chair and one member attended the SHPO annual State conference on scholarships from SHPO

2014/2015 Department Priorities

Economic Development

- Community Visibility related to TH-14 Bypass (gateways, signage)
- IRP and RBEG Revolving Loan Fund marketing and management
- Marketing and Sale of EDA and City Owned Properties for Development
- Continued Support for and Collaboration with B.E.S.T. of Waseca to further the economic development goals of Waseca
- Industrial Development Land and Affordable Industrial Lease Options
- Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community

Planning

- Complete Zoning Code Update and transition to new regulations
- Monitor Property Maintenance program and make adjustments as necessary
- Amend the Waseca Subdivision Regulations
- Amend the Waseca Airport Zoning Map and Code
- Implement new Development and Site Plan Review process
- Implement new filing system and expand use of Permit Works for zoning documentation
- Corridor visibility and enhancements
- Building and Codes web page enhancements

Heritage Preservation

- Continue public education efforts related to the Historic Downtown and the benefits of having a designated commercial historic district, including possible pursuit of grant funding for such efforts.
- The HPC also intends to make recommendations related to minor modifications to Chapter 155 of the Waseca Code of Ordinances to clarify the Site Alteration Permit process.
- The HPC will assist in planning celebration of the 100 anniversary of the Trowbridge Park Bandstand, which may involve pursuit of a small grant for a restoration plaque and the celebration.
- Begin discussing 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 Subdivision Regulation changes that reflect the updated Zoning Code and MS4 stormwater management requirements.
- Work on commercial, industrial, and residential expansion needs as development 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 one full-time and one half-time Community Development 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 redevelopment 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 (1.5)

COMMUNITY DEVELOPMENT
41950
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-41950-1010	Regular Employees	\$ 109,044	\$ 112,630	\$ 151,706	\$ 117,387	\$ 147,351	25.5%
101-41950-1020	Overtime	1,981	1,625	2,753	2,000	3,500	75.0%
101-41950-1070	Car/Mileage Allowance	-	360	600	720	720	0.0%
101-41950-1090	Cellphone reimbursement	540	540	450	540	540	0.0%
101-41950-1100	Longevity	543	542	854	540	1,080	100.0%
101-41950-1200	FICA	6,712	7,004	9,814	7,514	9,498	26.4%
101-41950-1210	PERA	8,047	8,282	11,483	8,695	11,395	31.1%
101-41950-1220	Medicare	1,570	1,638	2,295	1,757	2,221	26.4%
101-41950-1250	Insurance rebate-health	2,400	2,400	3,200	2,400	3,000	25.0%
101-41950-1300	Insurance	12,162	12,774	19,583	15,735	17,619	12.0%
101-41950-1310	VEBA Trust funding	4,150	4,150	7,650	4,150	5,650	36.1%
101-41950-1330	Life Insurance	345	433	611	400	500	25.0%
101-41950-1340	Disability Insurance	488	504	668	528	572	8.3%
	Total Personnel	<u>147,982</u>	<u>152,882</u>	<u>211,667</u>	<u>162,366</u>	<u>203,646</u>	25.4%
Supplies							
101-41950-2000	Office Supplies	1,260	836	1,592	1,000	1,000	0.0%
101-41950-2050	Computer Supplies	1,985	-	(200)	-	-	0.0%
101-41950-2120	Fuel expense	-	-	87	-	-	0.0%
101-41950-2170	General Supplies	29	-	52	2,000	500	-75.0%
	Total Supplies	<u>3,274</u>	<u>836</u>	<u>1,531</u>	<u>3,000</u>	<u>1,500</u>	-50.0%
Services & Charges							
101-41950-3000	Professional Services	2,898	1,858	39,340	30,500	24,000	-21.3%
101-41950-3100	Contractual Services	-	-	1,164	-	-	0.0%
101-41950-3200	Communications	734	477	1,480	1,000	1,000	0.0%
101-41950-3300	Conferences and Schools	946	1,841	292	1,500	1,500	0.0%
101-41950-3350	Car Allowance/Mileage	396	195	103	200	200	0.0%
101-41950-3400	Publishing and Advertising	2,159	2,633	1,109	1,300	1,500	15.4%
101-41950-3500	Printing and Publishing	7	-	-	200	200	0.0%
	Total Services and Charges	<u>7,140</u>	<u>7,004</u>	<u>43,488</u>	<u>34,700</u>	<u>28,400</u>	-18.2%
Charges							
101-41950-4310	Tax Abatement Payments	29,601	27,343	18,722	47,661	50,207	5.3%
101-41950-4330	Dues and Subscriptions	745	495	575	800	800	0.0%
101-41950-4800	Property tax expense	-	-	284	-	-	0.0%
101-41950-4950	Computer Financing Account	1,303	-	597	-	-	0.0%
	Total Charges	<u>31,649</u>	<u>27,838</u>	<u>20,178</u>	<u>48,461</u>	<u>51,007</u>	5.3%
	TOTAL EXPENDITURES	<u>\$ 190,045</u>	<u>\$ 188,560</u>	<u>\$ 276,864</u>	<u>\$ 248,527</u>	<u>\$ 284,553</u>	14.5%

Department: Police

Police - 42100					
	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Personnel	\$ 1,326,810	\$ 1,363,978	\$ 1,465,866	\$ 1,511,041	3.1%
Supplies	110,005	92,850	101,437	102,000	0.6%
Services & Charges	67,951	81,055	92,300	80,300	-13.0%
Charges	23,819	16,007	19,600	26,600	35.7%
Total Expenditures	\$ 1,528,585	\$ 1,553,890	\$ 1,679,203	\$ 1,719,941	2.4%

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.

2015 Budget Highlights

The 2015 Police Department budget shows an overall budget increase of \$32,738 or 1.9%. Significant changes are as follows:

- Personnel costs related to part-time officers who are utilized to assist with coverage as needed.
- Charges increased by \$8,000 to include purchase of new safety vests for Reserve officers.

Major Objectives Accomplished in 2014

- ✓ Moved into the new Public Safety Building – February, 2014
- ✓ Participated in the creation and implementation of the Steele-Waseca Drug Court and attend weekly court hearings - April, 2014
- ✓ Began supervised visitation and exchange services at Connections- July, 2014
- ✓ Coordinated and held two county-wide Emergency Management trainings for law enforcement and school officials – July and August, 2014
- ✓ Held a mock crash event for Waseca High School students - September, 2014
- ✓ Held a second Waseca Police Department Citizens Academy class – September, 2014
- ✓ Continued conducting Rental Housing Licensing

2014/2015 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
- Continue monthly collaborations with area agencies concerning Emergency Management issues
- Respond, prioritize, and react to calls for services from citizens

ACTIVITIES SCOPE

- D.A.R.E. Program- Waseca Intermediate School
- Bike Safety Education
- Traffic Safety programming
- 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
- Nite to Unite events
- Fingerprinting and safety clinics
- 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 continued participated in the Steele-Waseca Drug Court initiative
- 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, human services, and court services with special emphasis on interventions with “at risk” children and families
- Reduce criminal activity in our housing units with focus placed on crime free multi housing
- Enhance the emergency operations plan
- Continue to update the WPD policies and procedures manual
- Maintain staffing levels
- Surveillance through wireless technology

PERSONNEL LEVELS

- Chief of Police
- Captain
- Sergeant (2)
- Investigators (2)
- Patrol Officers (7 full-time, 4 part-time)
- Records Secretary (2)
- School Liason
- Connections Program Coordinator
- Volunteer Police Reserves (10)
- Crossing Guards (10 part-time)
- Connections Visitation Monitors (3-5 part-time)

POLICE
42100
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42100-1010	Regular Employees	\$ 854,246	\$ 872,994	\$ 766,753	\$ 952,649	\$ 980,331	2.9%
101-42100-1020	Overtime	2,134	3,902	1,841	2,000	2,000	0.0%
101-42100-1021	Overtime-Extra shift	33,068	39,077	25,716	23,000	23,000	0.0%
101-42100-1022	Overtime-Court Time	2,000	488	774	4,500	4,500	0.0%
101-42100-1023	Overtime-Investigations	3,418	3,695	7,266	6,500	6,500	0.0%
101-42100-1030	Part-time Employees	58,968	56,388	36,671	30,049	60,000	99.7%
101-42100-1080	Clothing/Uniform Allowance	7,872	8,394	8,312	10,500	10,500	0.0%
101-42100-1100	Longevity	5,993	6,465	5,383	7,020	7,140	1.7%
101-42100-1200	FICA	4,461	4,661	4,622	5,418	5,535	2.2%
101-42100-1210	PERA	5,130	5,357	5,321	6,336	6,696	5.7%
101-42100-1220	Medicare	12,617	12,827	11,451	14,346	14,767	2.9%
101-42100-1230	Pera (Police & Fire)	126,465	129,684	122,302	138,008	150,525	9.1%
101-42100-1250	Insurance rebate-health	13,900	11,900	12,000	13,200	14,400	9.1%
101-42100-1300	Insurance	113,724	130,510	137,222	171,215	146,224	-14.6%
101-42100-1301	Insurance- PERA Disabillant	25,832	18,734	19,232	22,108	20,966	-5.2%
101-42100-1310	VEBA Trust funding	51,144	52,371	48,825	51,550	50,575	-1.9%
101-42100-1330	Life Insurance	2,139	2,745	2,805	3,300	3,300	0.0%
101-42100-1340	Disability Insurance	3,699	3,786	3,438	4,167	4,082	-2.0%
	Total Personnel	1,326,810	1,363,978	1,219,934	1,465,866	1,511,041	3.1%
Supplies							
101-42100-2000	Office Supplies	4,511	3,673	8,580	4,000	4,000	0.0%
101-42100-2050	Computer Supplies	2,474	100	218	500	-	-100.0%
101-42100-2120	Motor Fuels	33,129	36,507	30,013	36,000	36,000	0.0%
101-42100-2170	General Supplies	11,867	800	8,453	6,000	6,000	0.0%
101-42100-2180	Uniforms	10,803	7,016	4,383	6,500	7,000	7.7%
101-42100-2190	Safety equipment	10,619	6,522	1,653	5,000	6,500	30.0%
101-42100-2210	Equipment Parts	365	2,755	136	3,000	3,000	0.0%
101-42100-2220	Vehicle Maintenance	1,809	1,552	1,451	2,000	2,000	0.0%
101-42100-2230	Building Repair/Maintenance Su	-	-	-	2,500	2,500	0.0%
101-42100-2240	City Shop Charges	34,428	33,925	8,469	35,937	35,000	-2.6%
	Total Supplies	110,005	92,850	63,356	101,437	102,000	0.6%
Services & Charges							
101-42100-3000	Professional Services	4,149	7,107	1,329	4,000	4,000	0.0%
101-42100-3100	Contractual Services	11,670	20,494	13,355	14,000	14,000	0.0%
101-42100-3200	Communications	17,602	18,150	14,535	21,000	20,000	-4.8%
101-42100-3250	Shared Records/Communications	6,642	17,111	6,642	12,000	12,000	0.0%
101-42100-3300	Conferences and Schools	15,562	17,802	11,746	15,000	15,000	0.0%
101-42100-3400	Publishing and Advertising	492	-	993	300	300	0.0%
101-42100-3500	Printing and Publishing	11,834	391	2,715	8,000	2,500	-68.8%
101-42100-3800	Utilities	-	-	8,355	18,000	12,500	-30.6%
	Total Services and Charges	67,951	81,055	59,670	92,300	80,300	-13.0%
Charges							
101-42100-4040	Repair/Maintenace-Equipment	3,827	2,232	708	4,000	2,500	-37.5%
101-42100-4330	Dues and Subscriptions	2,142	2,328	1,776	2,000	2,500	25.0%
101-42100-4340	Drug Investigation and forfeit	-	-	7,059	1,000	-	-100.0%
101-42100-4370	SWAT Program Costs	4,900	4,764	1,500	2,500	5,000	100.0%
101-42100-4600	Dare Program	3,455	2,820	3,056	3,600	3,000	-16.7%
101-42100-4610	Police Reserve Costs	718	(225)	-	2,500	9,000	260.0%
101-42100-4620	Police Liaison Costs	555	527	313	500	500	0.0%
101-42100-4630	Police K-9 Unit	-	1,307	234	-	2,000	100.0%
101-42100-4640	Prevention Programs	1,704	1,711	633	1,500	1,500	0.0%
101-42100-4650	Police Separation Contribution	-	500	500	1,500	500	-66.7%
101-42100-4940	Safety Program	10	43	-	500	100	-80.0%
101-42100-4950	Computer Financing Account	6,508	-	-	-	-	0.0%
	Total Charges	23,819	16,007	15,779	19,600	26,600	35.7%
	TOTAL EXPENDITURES	\$ 1,528,585	\$ 1,553,890	\$ 1,358,739	\$ 1,679,203	\$ 1,719,941	2.4%

Department: Community Service

	Community Service - 42150				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 16,387	\$ 16,270	\$ 18,929	\$ 18,929	0.0%
Supplies	244	138	500	300	-40.0%
Services & Charges	9,764	5,266	15,000	13,600	-9.3%
Total Expenditures	\$ 26,395	\$ 21,674	\$ 34,429	\$ 32,829	-4.6%

DEPARTMENT DESCRIPTION

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

2015 Budget Highlights

The 2015 Community Service Department budget decreases by \$1,600 (4.6%) with projected costs associated with supplies and service charges.

Major Objectives Accomplished in 2013/2014

- ✓ 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

2014/2015 Department Priorities

- Maintained a high level of school traffic safety. No one (children, parents, visitors, staff, and community aides) sustained any injuries in school areas during school arrival and dismissal times primarily 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-42150-1040	Crossing Guards	\$ 15,226	\$ 15,111	\$ 11,484	\$ 17,584	\$ 17,584	0.0%
101-42150-1200	FICA	941	939	720	1,090	1,090	0.0%
101-42150-1220	Medicare	220	220	168	255	255	0.0%
	Total Personnel	<u>16,387</u>	<u>16,270</u>	<u>12,372</u>	<u>18,929</u>	<u>18,929</u>	0.0%
Supplies							
101-42150-2170	General Supplies	79	74	80	300	100	-66.7%
101-42150-2180	Uniforms	165	64	80	200	200	0.0%
	Total Supplies	<u>244</u>	<u>138</u>	<u>160</u>	<u>500</u>	<u>300</u>	-40.0%
Services & Charges							
101-42150-3100	Contractual Services	9,764	5,266	10,200	15,000	13,600	-9.3%
	Total Services and Charges	<u>9,764</u>	<u>5,266</u>	<u>10,200</u>	<u>15,000</u>	<u>13,600</u>	-9.3%
	TOTAL EXPENDITURES	<u>\$ 26,395</u>	<u>\$ 21,674</u>	<u>\$ 22,732</u>	<u>\$ 34,429</u>	<u>\$ 32,829</u>	-4.6%

Department: Fire Department

	Fire - 42200				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 290,001	\$ 291,916	\$ 311,824	\$ 314,848	1.0%
Supplies	40,588	43,532	43,520	45,750	5.1%
Services & Charges	43,222	43,345	42,175	45,000	6.7%
Charges	13,631	8,950	10,250	8,750	-14.6%
Capital Outlay	43,633	6,434	-	-	0.0%
Total Expenditures	\$ 431,075	\$ 394,177	\$ 407,769	\$ 414,348	1.6%

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.*

2015 Budget Highlights

The 2015 Fire Department budget shows a budgeted increase of \$6,579 (1.6%). Significant changes are as follows:

- \$3,024 increase in personnel costs associated with department employees.
- \$2,000 increase in utility expenses at the new public safety facility.

2014/2015 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 2013/2014

- ✓ 609 Fire and rescue calls during 2013

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
- Fund raise to purchase specialty equipment

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
2015 Budget

		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Expenditures							
Personnel							
101-42200-1010	Regular Employees	\$ 120,232	\$ 123,319	\$ 102,617	\$ 127,028	\$ 129,536	2.0%
101-42200-1020	Overtime	25,111	29,735	30,853	28,000	28,000	0.0%
101-42200-1030	Part-time Employees	67,973	54,328	48,870	62,043	62,043	0.0%
101-42200-1080	Clothing/Uniform Allowance	1,800	1,800	1,800	1,800	1,800	0.0%
101-42200-1100	Longevity	2,007	2,346	1,930	2,400	2,400	0.0%
101-42200-1200	FICA	4,140	3,488	3,123	3,661	3,661	0.0%
101-42200-1210	PERA	840	858	746	832	860	3.4%
101-42200-1220	Medicare	3,018	2,980	2,662	2,493	2,529	1.4%
101-42200-1230	Pera (Police & Fire)	21,008	22,311	21,346	24,546	26,396	7.5%
101-42200-1250	Insurance rebate-health	1,500	1,200	1,000	1,200	1,200	0.0%
101-42200-1300	Insurance	34,209	37,091	38,200	45,224	43,844	-3.1%
101-42200-1310	VEBA Trust funding	7,006	11,125	11,125	11,125	11,125	0.0%
101-42200-1330	Life Insurance	621	779	611	900	900	0.0%
101-42200-1340	Disability Insurance	536	556	475	572	554	-3.1%
	Total Personnel	290,001	291,916	265,358	311,824	314,848	1.0%
Supplies							
101-42200-2000	Office Supplies	747	924	816	1,500	1,000	-33.3%
101-42200-2050	Computer Supplies	618	-	-	-	-	0.0%
101-42200-2120	Motor Fuels	4,563	5,136	3,537	5,000	5,000	0.0%
101-42200-2160	Extinguisher Supplies	1,944	1,850	2,445	1,200	2,000	66.7%
101-42200-2170	General Supplies	7,921	2,766	5,251	4,500	4,500	0.0%
101-42200-2180	Uniforms	10,350	11,123	22,346	10,000	12,000	20.0%
101-42200-2190	Safety equipment	913	1,350	263	1,500	1,500	0.0%
101-42200-2210	Equipment Parts	3,144	4,826	4,315	4,000	5,000	25.0%
101-42200-2220	Vehicle Maintenance	44	7	64	-	-	0.0%
101-42200-2230	Building Repair/Maintenance Su	1,679	4,683	7,432	4,400	4,500	2.3%
101-42200-2240	City Shop Charges	8,645	10,658	10,406	11,170	10,000	-10.5%
101-42200-2400	Small Tools	20	209	-	250	250	0.0%
	Total Supplies	40,588	43,532	56,875	43,520	45,750	5.1%
Services & Charges							
101-42200-3100	Contractual Services	6,769	8,511	4,584	8,000	8,800	10.0%
101-42200-3200	Communications	3,872	4,422	3,116	4,000	4,000	0.0%
101-42200-3300	Conferences and Schools	5,843	3,254	5,992	5,000	4,000	-20.0%
101-42200-3310	Training/Special Drills	10,986	8,089	9,150	6,750	8,000	18.5%
101-42200-3350	Car Allowance/Mileage	333	273	-	-	-	0.0%
101-42200-3400	Publishing and Advertising	231	129	151	425	200	-52.9%
101-42200-3800	Utilities	15,188	18,667	15,370	18,000	20,000	11.1%
	Total Services and Charges	43,222	43,345	38,363	42,175	45,000	6.7%
Charges							
101-42200-4000	Repair and Maintenance	7,526	5,407	6,233	7,500	6,000	-20.0%
101-42200-4040	Repair/Maintenance-Equipment	41	1,032	1,672	-	-	0.0%
101-42200-4100	Rent	2,100	-	-	-	-	0.0%
101-42200-4330	Dues and Subscriptions	2,661	2,511	2,680	2,750	2,750	0.0%
101-42200-4950	Computer Financing Account	1,303	-	-	-	-	0.0%
	Total Charges	13,631	8,950	12,099	10,250	8,750	-14.6%
Capital Outlay							
101-42200-5300	Improvements	-	-	-	-	-	0.0%
101-42200-5400	Machinery	43,633	6,434	-	-	-	0.0%
	Total Capital Outlay	43,633	6,434	-	-	-	0.0%
	TOTAL EXPENDITURES	\$ 431,075	\$ 394,177	\$ 372,695	\$ 407,769	\$ 414,348	1.6%

Department: Civil Defense Department

	Civil Defense Operations - 42300				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Charges	\$ 2,205	\$ 3,907	\$ 3,000	\$ 3,000	0.0%
Total Expenditures	\$ 2,205	\$ 3,907	\$ 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.

2015 Budget Highlights

The 2015 Civil Defense is budgeted at the same level as 2014.

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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Charges							
101-42300-4000	Repair and Maintenance	\$ 2,205	\$ 3,907	\$ 1,261	\$ 3,000	\$ 3,000	0.0%
	Total Charges	<u>2,205</u>	<u>3,907</u>	<u>1,261</u>	<u>3,000</u>	<u>3,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 2,205</u>	<u>\$ 3,907</u>	<u>\$ 1,261</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	0.0%

Department: Building and Code Compliance

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ -	\$ -	\$ -	\$ 104,949	100.0%
Supplies	4,920	238	1,000	5,040	404.0%
Services & Charges	77,505	97,855	87,500	96,500	10.3%
Charges	976	-	-	-	0.0%
Total Expenditures	\$ 83,401	\$ 98,093	\$ 88,500	\$ 206,489	133.3%

DEPARTMENT DESCRIPTION

The Building and Code Compliance Department is an expansion of the former Building Inspections Department. In the winter of 2014, the city adopted the International Property Maintenance Code for use as an inspection and enforcement tool for the Rental Registration Program, and to establish a complaint based Property Maintenance Program. As a result the Code Compliance Division was created and in the Spring of 2014 the City created and filled a Community Enhancement Technician position to manage the Property Maintenance Program. At the same time, the Building and Code Compliance Department was put under the Community Development Department umbrella and the two departments merged into one physical space.

The Property Maintenance Program is designed to work harmoniously with the Building Inspections and Rental Registration programs, and takes the responsibility for a significant portion of Nuisance enforcement from the Waseca Police Department and Public Works Department. The Code Compliance Division is responsible for receiving complaints, conducting inspections, and working with property owners to achieve compliance related to property maintenance and a variety of nuisance issues; as well as working with the Building Inspections Division when complaints and violations involve building permit and rental license issues.

The Building Inspections Division 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.

2015 Budget Highlights

The 2015 Building and Code Compliance Department budget increases by \$117,989 (133.3%)

Significant changes are as follows:

- Increased personnel costs for addition of one full time Code Compliance Technician and reclassification of staff to accommodate department service level needs associated with addition of Building and Code Compliance responsibilities.
- Increase in professional services costs associated with code compliance program including inspection vehicle, contract services for mowing, snow removal, securing unsafe conditions, etc.
- The Building Inspector position will continue to be contracted in 2015.

Major Objectives Accomplished in 2013/2014

- ✓ Contracted Building Inspector in 2013 and 2014
- ✓ Hired a Community Enhancement Technician
- ✓ Purchased and implemented new Code Enforcement Software
- ✓ Implementation of new tracking software for Rental Inspection program is in progress
- ✓ Of 90 complaints received between May 15 and October 31, 2014, 75 (83%) have been resolved. Of the outstanding complaints, most have not reached their compliance date, or have had their compliance date extended by Staff. One vacant house has been demolished.

2014/2015 Department Priorities

- Web page enhancements
- 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
- Implement Rental License and inspection tracking software
- 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
- Monitor Property Maintenance program and make adjustments as necessary
- Respond to property maintenance complaints and achieve compliance in a courteous, compassionate, and timely manner
- Educate the public about the property maintenance program and the importance and value in adequately maintaining property
- Maintain a high level of property maintenance case clearance

ACTIVITIES SCOPE

Building Inspections:

- 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

Code Compliance:

- Validate complaints received by the department, enter and maintain informational recordkeeping
- Investigate, inspect, and evaluate complaints to determine violations and appropriate course of action
- Keep written and photographic documentation for all cases
- Coordinate efforts to attain compliance by working with City and County agencies as needed

- Work with property owners in a professional and cordial manner to attain results with a positive attitude and harbor goodwill and cooperation with the City
- Review the International Property Maintenance Code and the City Codes and Ordinances to ensure consistency and to recommend any amendments to be considered using the information gained by the new Community Enhancement Technician position.

DEPARTMENTAL GOALS

- Continue to educate local builders on the elements and details required for a complete building plan and the new International Building Code (IBC) instituted by the State in 2003; and property owners about
- Strive for 100% compliance with building codes in all building projects through accurate plan review and thorough inspections.
- Strive to bring all property maintenance complaints into compliance with applicable codes by working with property owners in a courteous, compassionate, and timely manner
- Maintain the code compliance software and expand its use as appropriate

CURRENT AND PROPOSED EXPENDITURES

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

PROFESSIONAL SERVICES (Code 3000), for contracted building inspection services as well as services related to complaints such as mowing and securing hazardous sites prior to compliance

SERVICES AND CHARGES (Code 3100), includes the use of specialized expertise if needed.

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

PERSONNEL LEVELS

- Building Official (Independent Contractor)
- Community Enhancement Technician
- Administrative Assistant (.5)

BUILDING & CODE COMPLIANCE
42400
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-42400-1010	Regular Employees	\$ -	\$ -	\$ -	\$ -	\$ 75,496	100.0%
101-42400-1020	Overtime	-	-	-	-	1,500	100.0%
101-42400-1100	Longevity	-	-	-	-	360	100.0%
101-42400-1200	FICA	-	-	-	-	4,796	100.0%
101-42400-1210	PERA	-	-	-	-	5,802	100.0%
101-42400-1220	Medicare	-	-	-	-	1,122	100.0%
101-42400-1250	Insurance rebate-health	-	-	-	-	1,800	100.0%
101-42400-1300	Insurance	-	-	-	-	9,009	100.0%
101-42400-1310	VEBA Trust funding	-	-	-	-	4,500	100.0%
101-42400-1330	Life Insurance	-	-	-	-	300	100.0%
101-42400-1340	Disability Insurance	-	-	-	-	264	100.0%
	Total Personnel	-	-	-	-	104,949	100.0%
Supplies							
101-42400-2000	Office Supplies	201	238	223	1,000	4,000	300.0%
101-42400-2050	Computer Supplies	4,600	-	-	-	-	0.0%
101-42400-2120	Motor Fuels	-	-	137	-	540	100.0%
101-42400-2220	Vehicle Maintenance	16	-	-	-	-	0.0%
101-42400-2240	City Shop Charges	103	-	-	-	500	100.0%
	Total Supplies	4,920	238	360	1,000	5,040	404.0%
Services & Charges							
101-42400-3000	Professional Services	77,431	97,787	63,445	87,000	90,000	3.4%
101-42400-3100	Contractual Services	-	-	60	-	5,000	100.0%
101-42400-3200	Communications	74	68	168	500	-	-100.0%
101-42400-3300	Conferences and Schools	-	-	-	-	500	100.0%
101-42400-3500	Printing and Publishing	-	-	-	-	1,000	100.0%
	Total Services and Charges	77,505	97,855	63,673	87,500	96,500	10.3%
Charges							
101-42400-4950	Computer Financing Account	976	-	-	-	-	0.0%
	Total Charges	976	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 83,401	\$ 98,093	\$ 64,033	\$ 88,500	\$ 206,489	133.3%

Department: Engineering

	Engineering - 43000				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 194,912	\$ 270,623	\$ 287,880	\$ 285,707	-0.8%
Supplies	9,674	6,329	11,050	8,650	-21.7%
Services & Charges	104,132	51,211	66,050	65,850	-0.3%
Charges	4,239	399	3,700	3,400	-8.1%
Total Expenditures	\$ 312,957	\$ 328,562	\$ 368,680	\$ 363,607	-1.4%

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.

2015 Budget Highlights

The 2015 Engineering Department budget shows a budgeted decrease of \$5,073 (1.4%). Significant changes are as follows:

- Decrease in supplies budget of \$2,400, mainly related to supplies and motor fuels.
- Slight decrease in personnel due to staffing change in 2014 and related expenses.

Major Objectives Accomplished in 2013/2014

- ✓ Street Maintenance and Reconstruction completed.
- ✓ Developed interactive GIS mapping for increased efficiencies between the office and field across multiple City departments.

2014/2015 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
GIS personnel (currently a shared position with Waseca County)

ENGINEERING
43000
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43000-1010	Regular Employees	\$ 134,158	\$ 187,923	\$ 119,768	\$ 199,334	\$ 198,274	-0.5%
101-43000-1020	Overtime	3,684	5,421	-	2,000	2,000	0.0%
101-43000-1030	Part-time Employees	9,621	13,923	8,566	16,367	17,223	5.2%
101-43000-1070	Car/Mileage Allowance	-	360	600	720	720	0.0%
101-43000-1090	Cellphone reimbursement	1,080	1,620	1,227	1,620	1,620	0.0%
101-43000-1100	Longevity	1,629	1,627	1,209	1,620	1,620	0.0%
101-43000-1200	FICA	9,207	12,568	8,309	13,743	13,730	-0.1%
101-43000-1210	PERA	10,405	14,751	9,473	14,714	15,142	2.9%
101-43000-1220	Medicare	2,153	2,939	1,943	3,214	3,211	-0.1%
101-43000-1250	Insurance rebate-health	2,763	3,500	2,800	3,600	3,600	0.0%
101-43000-1300	Insurance	13,755	17,587	6,905	22,201	18,018	-18.8%
101-43000-1310	VEBA Trust funding	5,500	6,900	7,150	7,150	9,000	25.9%
101-43000-1330	Life Insurance	391	675	627	700	700	0.0%
101-43000-1340	Disability Insurance	566	829	673	897	849	-5.4%
	Total Personnel	<u>194,912</u>	<u>270,623</u>	<u>169,250</u>	<u>287,880</u>	<u>285,707</u>	-0.8%
Supplies							
101-43000-2000	Office Supplies	902	1,905	1,106	2,400	2,000	-16.7%
101-43000-2050	Computer Supplies	3,034	-	-	500	-	-100.0%
101-43000-2120	Motor Fuels	1,947	2,119	1,133	3,400	2,500	-26.5%
101-43000-2170	General Supplies	2,463	1,060	1,662	2,800	2,500	-10.7%
101-43000-2190	Safety equipment	168	153	448	500	500	0.0%
101-43000-2210	Equipment Parts	19	-	-	300	-	-100.0%
101-43000-2220	Vehicle Maintenance	32	-	32	-	-	0.0%
101-43000-2240	City Shop Charges	1,109	1,092	390	1,150	1,150	0.0%
	Total Supplies	<u>9,674</u>	<u>6,329</u>	<u>4,771</u>	<u>11,050</u>	<u>8,650</u>	-21.7%
Services & Charges							
101-43000-3000	Professional Services	97,228	6,713	1,005	15,000	15,000	0.0%
101-43000-3100	Contractual Services	3,436	41,463	27,213	44,500	44,500	0.0%
101-43000-3200	Communications	1,240	1,285	1,536	2,000	1,800	-10.0%
101-43000-3300	Conferences and Schools	1,950	1,465	1,942	4,000	4,000	0.0%
101-43000-3350	Car Allowance/Mileage	-	285	-	250	250	0.0%
101-43000-3400	Publishing and Advertising	278	-	168	300	300	0.0%
	Total Services and Charges	<u>104,132</u>	<u>51,211</u>	<u>31,864</u>	<u>66,050</u>	<u>65,850</u>	-0.3%
Charges							
101-43000-4040	Repair/Maintenace-Equipment	679	53	308	2,500	2,500	0.0%
101-43000-4330	Dues and Subscriptions	308	346	512	1,200	900	-25.0%
101-43000-4950	Computer Financing Account	3,252	-	-	-	-	0.0%
	Total Charges	<u>4,239</u>	<u>399</u>	<u>820</u>	<u>3,700</u>	<u>3,400</u>	-8.1%
TOTAL EXPENDITURES		<u>\$ 312,957</u>	<u>\$ 328,562</u>	<u>\$ 206,705</u>	<u>\$ 368,680</u>	<u>\$ 363,607</u>	-1.4%

Department: Street Maintenance

	Street Maintenance - 43100				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 297,206	\$ 320,452	\$ 324,451	\$ 332,916	2.6%
Supplies	230,971	265,442	269,949	272,399	0.9%
Services & Charges	114,958	122,849	124,642	53,000	-57.5%
Charges	2,658	132	14,575	1,300	-91.1%
Total Expenditures	\$ 645,793	\$ 708,875	\$ 733,617	\$ 659,615	-10.1%

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.

2015 Budget Highlights

The 2015 Street Maintenance Department budget shows a budgeted decrease of \$74,002 (-10.1%).

Significant changes are as follows:

- \$70,000 from line item 101-43100-3102 (street sealcoating) was moved to CIP.
- Motor fuels were increased by \$2,000 to cover the increasing costs of fuel.
- Decreased mosquito spraying \$2,000 based on actual costs of previous years.
- Decrease to repair/maintenance – equipment of \$4,000 as a result of moving the streets share of annual Bobcat upgrade to equipment replacement.
- Decrease to repair and maintenance of \$9,300 based on previous years costs.
- Increased City shop charges \$2,000 to cover increasing cost of parts.

Major Objectives Accomplished in 2013/2014

- ✓ Completed street overlays for the City portion of the CIP.
- ✓ In 2014 paved 5,656 tons of asphalt covering over 3 miles of City streets, alleys, and parking lots.
- ✓ Successfully utilized City track blacktop paver and milling machine at a cost savings.
- ✓ Continued street maintenance and patch work to other streets to try to ensure a safe travelable road for the public.
- ✓ Repaired more than 20 water main breaks, including excavation, main repair, and street repair.
- ✓ Performed city wide brush pick up three times, May-September. Two times were the results of major storms which added nearly four weeks of additional workload to the summer schedule.
- ✓ Implemented a fall leaf pick up program. This includes our tractor/ leaf-vac, street sweeper, and trucks to haul leaves.
- ✓ Installed a permanent generator at County Road 57 lift station.
- ✓ Cleaned nearly 10 miles of sanitary sewer pipes ranging from 8" to 27" in diameter.
- ✓ Mowed all City owned properties on a regular basis.
- ✓ Began Smoke Testing in some specific areas of our sanitary sewer system, to identify possible problems.
- ✓ Provided traffic control and detours for several major events within the City.

2014/2015 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 & time will allow
- To finish inspecting the City sidewalks for offset joints and other trip hazards
- Develop a plan for more efficient repair of our concrete streets
- Continue our regular scheduled sewer cleaning and inspection.
- Continue to identify areas within our storm & sanitary sewer systems that need improvement, through inspecting and testing

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 a plan to incorporate a SCADA system to network our lift stations
- Complete Smoke Testing to identify possible issues with the sanitary sewer system
- Develop a plan to add permanent generators to lift stations
- Increase cleaning and inspection of the storm sewer system

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 repair material, asphalt, concrete, gravel, safety equipment, and miscellaneous supplies needed for street maintenance

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

Code 3300, CONFERENCES (Code 3300), MPCA conference, safety school, computer training

Code 2171, STREET PATCHING (Code 2171), materials specifically for asphalt patching and concrete repair to streets, alleys and parking lot.

PERSONNEL LEVELS

- 1 - Maintenance Superintendent
- 1 - Street & Sewer Supervisor
- 6 - Public Works Maintenance personnel
- 1 - Seasonal Employee
- 2 - Mechanics

STREET MAINTENANCE
43100
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-43100-1010	Regular Employees	\$ 209,358	\$ 218,100	\$ 142,779	\$ 209,035	\$ 213,267	2.0%
101-43100-1020	Overtime	2,467	1,626	3,265	10,909	10,909	0.0%
101-43100-1030	Part-time Employees	-	3,390	3,661	5,670	5,670	0.0%
101-43100-1090	Cellphone reimbursement	2,411	2,445	1,942	2,041	2,041	0.0%
101-43100-1100	Longevity	2,105	2,242	1,793	2,155	2,333	8.3%
101-43100-1200	FICA	14,163	13,612	9,304	13,956	14,224	1.9%
101-43100-1210	PERA	16,734	15,964	10,871	16,172	17,054	5.5%
101-43100-1220	Medicare	3,312	3,183	2,176	3,264	3,326	1.9%
101-43100-1250	Insurance rebate-health	4,788	3,799	2,750	3,888	3,240	-16.7%
101-43100-1300	Insurance	26,778	37,405	41,758	41,374	43,273	4.6%
101-43100-1310	VEBA Trust funding	13,581	15,667	14,892	14,202	15,822	11.4%
101-43100-1330	Life Insurance	633	1,424	805	864	864	0.0%
101-43100-1340	Disability Insurance	876	1,595	770	921	893	-3.0%
	Total Personnel	<u>297,206</u>	<u>320,452</u>	<u>236,766</u>	<u>324,451</u>	<u>332,916</u>	2.6%
Supplies							
101-43100-2000	Office Supplies	128	271	555	450	400	-11.1%
101-43100-2050	Computer Supplies	3,110	-	-	-	-	0.0%
101-43100-2120	Motor Fuels	54,284	60,704	59,167	61,000	63,000	3.3%
101-43100-2170	General Supplies	93,265	117,636	19,850	55,000	55,000	0.0%
101-43100-2171	Street Patching	-	-	12,717	60,000	60,000	0.0%
101-43100-2180	Uniforms	5,081	5,907	5,133	7,400	6,000	-18.9%
101-43100-2190	Safety equipment	67	-	-	-	-	0.0%
101-43100-2210	Equipment Parts	-	100	498	900	500	-44.4%
101-43100-2220	Vehicle Maintenance	291	20	304	-	500	100.0%
101-43100-2240	City Shop Charges	73,406	80,121	52,412	83,999	85,999	2.4%
101-43100-2400	Small Tools	1,339	683	1,050	1,200	1,000	-16.7%
	Total Supplies	<u>230,971</u>	<u>265,442</u>	<u>151,686</u>	<u>269,949</u>	<u>272,399</u>	0.9%
Services & Charges							
101-43100-3100	Contractual Services	85,442	88,857	6,794	15,692	15,000	-4.4%
101-43100-3101	Mosquito Spraying	14,263	14,498	13,725	17,000	15,000	-11.8%
101-43100-3102	Street Sealcoating	-	-	85,328	70,000	-	-100.0%
101-43100-3200	Communications	1,318	1,345	700	2,000	2,000	0.0%
101-43100-3300	Conferences and Schools	981	958	225	560	1,000	78.6%
101-43100-3400	Publishing and Advertising	-	177	-	-	-	0.0%
101-43100-3800	Utilities	12,954	17,014	14,535	19,390	20,000	3.1%
	Total Services and Charges	<u>114,958</u>	<u>122,849</u>	<u>121,307</u>	<u>124,642</u>	<u>53,000</u>	-57.5%
Charges							
101-43100-4000	Repair and Maintenance	56	132	1,920	9,800	500	-94.9%
101-43100-4040	Repair/Maintenance-Equipment	-	-	-	4,500	500	-88.9%
101-43100-4330	Dues and Subscriptions	-	-	183	275	300	9.1%
101-43100-4650	CIS Bike Safety Program -MNDOT	-	-	-	-	-	0.0%
101-43100-4940	Safety Program	-	-	-	-	-	0.0%
101-43100-4950	Computer Financing Account	2,602	-	-	-	-	0.0%
	Total Charges	<u>2,658</u>	<u>132</u>	<u>2,103</u>	<u>14,575</u>	<u>1,300</u>	-91.1%
TOTAL EXPENDITURES		<u>\$ 645,793</u>	<u>\$ 708,875</u>	<u>\$ 511,862</u>	<u>\$ 733,617</u>	<u>\$ 659,615</u>	-10.1%

Department: Snow & Ice Removal

	Snow & Ice Removal - 43125				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 59,837	\$ 96,701	\$ 86,135	\$ 91,867	6.7%
Supplies	64,303	86,412	80,088	91,391	14.1%
Services & Charges	4,233	13,560	15,000	15,000	0.0%
Total Expenditures	\$ 128,373	\$ 196,673	\$ 181,223	\$ 198,258	9.4%

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.

2015 Budget Highlights

The 2015 Snow & Ice Removal Department budget shows a budgeted increase of \$17,305 (9.4%). We have used approximately 85% of our budget as of June 1 2014. This can be attributed to an increase in allocated staff time and the increase in cost and usage of salt and motor fuels.

Major Objectives Accomplished in 2013/2014

- ✓ The winter of 2013/2014 was colder and snowier than normal.
- ✓ Salt Trucks were deployed 47 times for ice control, using 350 tons of treated salt at a target rate of 210lbs/mile.
- ✓ There were 21 snow events that required plowing of the City Streets.
- ✓ 12 times the central business district was completely cleaned and snow was hauled away by City trucks & hired contractor trucks to the City owned storage lot.
- ✓ Continued as a priority the immediate removal of snow from Hwy 13 (State Street) through the Downtown area when possible.

2014/2015 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 with minimal disruption to routine travel.
- To better communicate with residents the need to comply with parking restrictions to complete plowing operations in a more cost effective manner.
- To continue to use liquid brine to pretreat streets for better ice control, when feasible.

ACTIVITIES SCOPE

- By utilization of various public works personnel and equipment (1 motor grader, 2 front end loaders, 5 dump trucks, 1 snow blower/loader, skid loader, 1 pickup with plow, and 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 degrees Fahrenheit) distributed by City plow trucks with spreaders that are controlled by computers in the cabs of the trucks.
- 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-43125-1010	Regular Employees	\$ 39,173	\$ 67,025	\$ 56,975	\$ 57,511	\$ 58,675	2.0%
101-43125-1020	Overtime	2,134	3,425	5,379	2,999	5,000	66.7%
101-43125-1030	Part time employees	-	-	312	-	1,470	100.0%
101-43125-1090	Cellphone reimbursement	465	501	520	529	529	0.0%
101-43125-1100	Longevity	407	470	492	559	605	8.2%
101-43125-1200	FICA	2,446	4,129	4,080	3,618	3,688	1.9%
101-43125-1210	PERA	2,861	4,968	4,876	4,193	4,421	5.4%
101-43125-1220	Medicare	572	966	954	846	862	1.9%
101-43125-1250	Insurance rebate-health	924	777	750	1,008	840	-16.7%
101-43125-1300	Insurance	6,943	10,369	11,525	10,727	11,219	4.6%
101-43125-1310	VEBA Trust Funding	3,521	4,005	4,194	3,682	4,102	11.4%
101-43125-1330	Life Insurance	164	45	221	224	224	0.0%
101-43125-1340	Disability Insurance	227	21	212	239	232	-2.9%
	Total Personnel	<u>59,837</u>	<u>96,701</u>	<u>90,490</u>	<u>86,135</u>	<u>91,867</u>	6.7%
Supplies							
101-43125-2120	Motor Fuels	5,472	10,954	17,712	12,000	17,000	41.7%
101-43125-2170	General Supplies	24,225	36,042	17,889	30,000	35,160	17.2%
101-43125-2240	City Shop Charges	34,606	39,416	15,073	38,088	39,231	3.0%
	Total Supplies	<u>64,303</u>	<u>86,412</u>	<u>50,686</u>	<u>80,088</u>	<u>91,391</u>	14.1%
Services & Charges							
101-43125-3100	Contractual Services	4,233	13,560	23,680	15,000	15,000	0.0%
	Total Services and Charges	<u>4,233</u>	<u>13,560</u>	<u>23,680</u>	<u>15,000</u>	<u>15,000</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 128,373</u>	<u>\$ 196,673</u>	<u>\$ 164,856</u>	<u>\$ 181,223</u>	<u>\$ 198,258</u>	9.4%

Department: Street Lighting

	Street Lighting - 43160				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Services & Charges	\$ 84,706	\$ 86,674	\$ 101,600	\$ 101,600	0.0%
Total Expenditures	\$ 84,706	\$ 86,674	\$ 101,600	\$ 101,600	0.0%

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 and Utilities Director oversee the street light policy. The funds budgeted are used to pay the electricity used.

2015 Budget Highlights

The 2015 Street lighting budget is unchanged from the prior year.

DEPARTMENTAL GOALS

- Follow policy for installation of streetlights, frequency of spacing, and orders lighting when in compliance with policy
- Inventory system for accuracy
- 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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Services & Charges							
101-43160-3800	Utilities	\$ 84,706	\$ 86,674	\$ 78,572	\$ 101,600	\$ 101,600	0.0%
Total Services and Charges		<u>84,706</u>	<u>86,674</u>	<u>78,572</u>	<u>101,600</u>	<u>101,600</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 84,706</u>	<u>\$ 86,674</u>	<u>\$ 78,572</u>	<u>\$ 101,600</u>	<u>\$ 101,600</u>	0.0%

Department: Traffic Signs & Markings

	Traffic Signs & Markings - 43170				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 15,963	\$ 15,897	\$ 17,447	\$ 18,228	4.5%
Supplies	8,503	15,398	15,031	13,800	-8.2%
Services & Charges	2,713	2,680	10,500	10,000	-4.8%
Total Expenditures	\$ 27,179	\$ 33,975	\$ 42,978	\$ 42,028	-2.2%

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, 7th Avenue North and State Street, 13th Avenue North and State Street, 4th Street West and Elm Avenue, and the recently installed Highway 13 North and 22nd Avenue North signal have split maintenance responsibilities between the Minnesota Department of Transportation and the City of Waseca.

2015 Budget Highlights

The 2015 Traffic Signs & Markings Department budget shows a budgeted decrease of \$950 (-2.2%). The decrease is primarily due to a decrease in supplies needed for our retro-reflectivity requirements.

Major Objectives Accomplished in 2013/2014

- ✓ Painted all crosswalks, rail road crossings, and parking stalls in City owned lots and on City streets & alleys
- ✓ The City has continued its program to upgrade all regulatory signs to High Intensity Sheeting This is to insure that we are meeting the retroreflectivity requirements set forth by the Federal Highway Administration
- ✓ Repaired all damaged or worn signs as identified

2014/2015 Department Priorities

- To finish the last phase (Northwest portion of City) of the high intensity upgrade.
- To keep the City's signage in good shape for a safer place to travel
- Continue to keep our crosswalks, parking stalls, rail road crossings painted yearly
- Repaint yellow curb in 2015, this is done on a biannual basis
- Develop a plan to upgrade non-regulatory signs (street name & informational signs) to high intensity

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

- Develop and implement a GIS inventory of all signs including location, specifications, installation and replacement information
- Develop written guidelines for the installation of signage indicating the intended purpose for various signs
- Have all signs upgraded to high intensity as budget allows

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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43170-1010	Regular Employees	\$ 11,262	\$ 9,842	\$ 8,258	\$ 11,364	\$ 11,594	2.0%
101-43170-1020	Overtime	206	65	505	593	593	0.0%
101-43170-1030	Part time employees	-	1,128	1,510	-	315	100.0%
101-43170-1090	Cellphone reimbursement	127	130	107	113	113	0.0%
101-43170-1100	Longevity	112	119	98	120	130	8.3%
101-43170-1200	FICA	698	703	638	775	790	1.9%
101-43170-1210	PERA	816	745	637	898	947	5.5%
101-43170-1220	Medicare	163	164	149	181	185	2.2%
101-43170-1250	Insurance rebate-health	252	201	150	216	180	-16.7%
101-43170-1300	Insurance	1,488	2,025	2,268	2,299	2,404	4.6%
101-43170-1310	VEBA Trust Funding	755	762	712	789	879	11.4%
101-43170-1330	Life Insurance	35	9	44	48	48	0.0%
101-43170-1340	Disability Insurance	49	4	42	51	50	-2.0%
	Total Personnel	<u>15,963</u>	<u>15,897</u>	<u>15,118</u>	<u>17,447</u>	<u>18,228</u>	4.5%
Supplies							
101-43170-2170	General Supplies	8,503	10,871	7,100	9,000	10,800	20.0%
101-43170-2210	Equipment Parts	-	4,527	981	6,031	3,000	-50.3%
	Total Supplies	<u>8,503</u>	<u>15,398</u>	<u>8,081</u>	<u>15,031</u>	<u>13,800</u>	-8.2%
Services & Charges							
101-43170-3100	Contractual Services	-	-	5,439	7,000	7,000	0.0%
101-43170-3800	Utilities	2,713	2,680	2,370	3,500	3,000	-14.3%
	Total Services and Charges	<u>2,713</u>	<u>2,680</u>	<u>7,809</u>	<u>10,500</u>	<u>10,000</u>	-4.8%
	TOTAL EXPENDITURES	<u>\$ 27,179</u>	<u>\$ 33,975</u>	<u>\$ 31,008</u>	<u>\$ 42,978</u>	<u>\$ 42,028</u>	-2.2%

Department: Street Cleaning

	Streets Cleaning - 43220				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 25,272	\$ 23,469	\$ 29,081	\$ 30,382	4.5%
Supplies	23,726	13,965	20,289	17,000	-16.2%
Total Expenditures	\$ 48,998	\$ 37,434	\$ 49,370	\$ 47,382	-4.0%

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.

2015 Budget Highlights

The 2015 Street Cleaning Department budget shows a budgeted decrease of \$1,988 (-4%). This is based on actual previous year's costs for shop charges line item for replacement parts and labor.

Major Objectives Accomplished in 2013/2014

- ✓ The Street Dept. has spent over 600 hrs. on street cleaning through the Spring & Summer
- ✓ Completed sweeping of all the City streets and downtown in spring, summer and fall.
- ✓ There were several summer storms that required additional street sweeping

2014/2015 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
- To successfully complete a Fall Leaf Pickup for cleaner streets & storm sewers

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 to support SWPPP (Storm Water Pollution Prevention Program)
- Annual Fall Leaf Pickup to relieve work for the street sweeper.

CURRENT AND PROPOSED EXPENDITURES

CITY SHOP CHARGES (Code 2240), reflect costs for maintenance of the sweeper.

PERSONNEL LEVELS

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

STREET CLEANING
43220
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-43220-1010	Regular Employees	\$ 17,894	\$ 15,571	\$ 13,913	\$ 18,941	\$ 19,324	2.0%
101-43220-1020	Overtime	6	117	105	989	989	0.0%
101-43220-1030	Part Time Employees	-	-	189	-	525	100.0%
101-43220-1090	Cellphone reimbursement	212	216	178	189	189	0.0%
101-43220-1100	Longevity	185	199	163	200	216	8.0%
101-43220-1200	FICA	1,112	985	879	1,292	1,317	1.9%
101-43220-1210	PERA	1,306	1,148	1,013	1,497	1,579	5.5%
101-43220-1220	Medicare	260	230	206	302	308	2.0%
101-43220-1250	Insurance rebate-health	420	335	250	360	300	-16.7%
101-43220-1300	Insurance	2,479	3,376	3,779	3,831	4,007	4.6%
101-43220-1310	VEBA Trust Funding	1,258	1,270	1,187	1,315	1,465	11.4%
101-43220-1330	Life Insurance	59	15	73	80	80	0.0%
101-43220-1340	Disability Insurance	81	7	70	85	83	-2.4%
	Total Personnel	<u>25,272</u>	<u>23,469</u>	<u>22,005</u>	<u>29,081</u>	<u>30,382</u>	4.5%
Supplies							
101-43220-2170	General Supplies	1,347	218	2,539	-	2,000	100.0%
101-43220-2240	City Shop Charges	22,379	13,747	3,683	20,289	15,000	-26.1%
	Total Supplies	<u>23,726</u>	<u>13,965</u>	<u>6,222</u>	<u>20,289</u>	<u>17,000</u>	-16.2%
TOTAL EXPENDITURES		<u>\$ 48,998</u>	<u>\$ 37,434</u>	<u>\$ 28,227</u>	<u>\$ 49,370</u>	<u>\$ 47,382</u>	-4.0%

Department: Recreation (Community Ed.)

	Recreation (Community Ed) - 45100				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Services & Charges	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Total Expenditures	\$ 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.

2015 Budget Highlights

The 2015 Recreation program is budgeted at the same level as 2014.

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

RECREATION
(Community Education)
45100
2015 Budget

		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>PERCENT</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>
				<u>10/31/2014</u>			
Expenditures							
Personnel							
101-45100-3100	Contractual Services	\$ 100,000	\$ 100,000	\$ 83,333	\$ 100,000	\$ 100,000	0.0%
	Total Services and Charges	<u>100,000</u>	<u>100,000</u>	<u>83,333</u>	<u>100,000</u>	<u>100,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 83,333</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	0.0%

Department: Parks

	Parks - 45200				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 304,189	\$ 330,925	\$ 350,307	\$ 353,506	0.9%
Supplies	60,955	62,513	66,836	67,750	1.4%
Services & Charges	41,101	38,545	52,127	52,025	-0.2%
Charges	15,472	21,220	26,400	23,300	-11.7%
Total Expenditures	\$ 421,717	\$ 453,203	\$ 495,670	\$ 496,581	0.2%

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 City sidewalks and bike trails.

2015 Budget Highlights

The 2015 Parks Department budget shows a budgeted increase of \$911 (0.2%). Significant changes are as follows:

- Increased part-time employees by \$2,000.
- Increased motor fuels by \$2,000.
- Decreased utilities by \$757.
- Decreased office supplies by \$900.
- Charges section decreased \$14,000 due to asphalt improvement expense transferred to CIP.

Major Objectives Accomplished in 2013/2014

- ✓ University Park picnic shelter
- ✓ Maintained park system
- ✓ Fog seal bike trail from 2nd Ave NW to Northeast Park
- ✓ Fog seal bike trail around Clear Lake and thru marsh to 8th Ave. NE
- ✓ Clear Lake Park softball field parking lot renovation
- ✓ Trowbridge Park Bandshell renovation
- ✓ Conducted three City wide brush pickups (1 scheduled)
- ✓ Park shop move to old Fire Station

2014/2015 Department Priorities

- Preventative maintenance on Clear Lake bike trail crack fill and fog seal
- Clear Lake Park softball field parking lot asphalt renovation
- Conduct scheduled City brush and leaf pickup
- Park shop move
- Trowbridge Park Bandshell renovation
- Clear Lake Park main parking lot asphalt renovation
- Northeast Park south development
- Oak Park play equipment replacement
- Clear Lake Park tennis/basketball court re-texturing

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
- Park staff maintains 11.88 miles of trails
- Park staff mows 33 different location consisting of approximately 80 acres
- Paid park reservations average over 100 per year accounting for about 10-12,000 people
- Conduct annual Buckthorn removal day at Maplewood Park
- Snow removal responsibilities -
 - 29 sidewalk locations
 - 5 parking lots
 - 7 bike trail locations
 - 1 service road
 - 2 ice skating rinks

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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-45200-1010	Regular Employees	\$ 164,383	\$ 189,037	\$ 158,559	\$ 193,537	\$ 197,457	2.0%
101-45200-1020	Overtime	2,931	2,906	4,749	4,000	4,000	0.0%
101-45200-1030	Part-time Employees	43,966	39,434	34,348	40,400	42,000	4.0%
101-45200-1090	Cell phone reimbursement	-	1,080	1,350	1,620	1,620	0.0%
101-45200-1100	Longevity	3,801	3,889	3,449	4,140	4,320	4.3%
101-45200-1200	FICA	12,445	13,854	12,094	15,109	15,363	1.7%
101-45200-1210	PERA	15,521	16,993	14,959	17,551	18,463	5.2%
101-45200-1220	Medicare	2,911	3,240	2,828	3,534	3,593	1.7%
101-45200-1250	Insurance rebate-health	2,400	2,400	2,000	2,400	2,400	0.0%
101-45200-1300	Insurance	40,256	42,341	43,590	52,120	48,420	-7.1%
101-45200-1310	VEBA Trust funding	14,125	14,125	14,125	14,125	14,125	0.0%
101-45200-1330	Life Insurance	621	779	743	900	900	0.0%
101-45200-1340	Disability Insurance	829	847	725	871	845	-3.0%
	Total Personnel	304,189	330,925	293,519	350,307	353,506	0.9%
Supplies							
101-45200-2000	Office Supplies	91	31	339	1,250	400	-68.0%
101-45200-2050	Computer Supplies	127	-	-	-	-	0.0%
101-45200-2120	Motor Fuels	12,112	15,987	11,250	11,500	13,500	17.4%
101-45200-2170	General Supplies	21,277	21,431	17,270	24,850	24,850	0.0%
101-45200-2180	Uniforms	927	887	702	1,200	1,000	-16.7%
101-45200-2190	Safety equipment	793	2,120	1,543	1,000	2,000	100.0%
101-45200-2210	Equipment Parts	643	452	2,321	1,000	1,000	0.0%
101-45200-2220	Vehicle Maintenance	112	-	80	-	-	0.0%
101-45200-2230	Building Repair/Maintenance Su	3,660	1,964	2,302	3,000	3,000	0.0%
101-45200-2240	City Shop Charges	15,878	15,776	6,858	15,386	16,000	4.0%
101-45200-2280	Repair/Maintenance Supplies	4,643	2,994	1,293	4,000	4,000	0.0%
101-45200-2400	Small Tools	692	871	3,896	3,650	2,000	-45.2%
	Total Supplies	60,955	62,513	47,854	66,836	67,750	1.4%
Services & Charges							
101-45200-3100	Contractual Services	29,633	30,226	15,020	25,600	26,225	2.4%
101-45200-3200	Communications	609	948	603	700	1,000	42.9%
101-45200-3300	Conferences and Schools	613	617	333	1,000	700	-30.0%
101-45200-3400	Publishing and Advertising	168	-	13	100	100	0.0%
101-45200-3800	Utilities	10,078	6,754	6,872	24,727	24,000	-2.9%
	Total Services and Charges	41,101	38,545	22,841	52,127	52,025	-0.2%
Charges							
101-45200-4000	Repair and Maintenance	8,906	17,240	15,704	21,400	18,200	-15.0%
101-45200-4040	Repair/Maintenace-Equipment	315	870	1,266	1,000	1,000	0.0%
101-45200-4100	Rent	4,591	2,736	2,470	3,000	3,000	0.0%
101-45200-4330	Dues and Subscriptions	65	374	389	300	400	33.3%
101-45200-4940	Safety Program	945	-	-	700	700	0.0%
101-45200-4950	Computer Financing Account	650	-	-	-	-	0.0%
	Total Charges	15,472	21,220	19,829	26,400	23,300	-11.7%
TOTAL EXPENDITURES		\$ 421,717	\$ 453,203	\$ 384,043	\$ 495,670	\$ 496,581	0.2%

Department: Waseca Le Sueur Regional Library

Waseca Lesuer Regional Library 45500					
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Supplies	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%
Services & Charges	10	3,410	42,000	42,000	0.0%
Charges	181,761	183,189	16,000	6,000	-62.5%
Capital Outlay	-	16,965	-	-	0.0%
Total Expenditures	\$ 181,771	\$ 203,564	\$ 63,000	\$ 53,000	-15.9%

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. The funding of the Library and related City expense and responsibilities were changed with an agreement that became effective in 2014.

2015 Budget Highlights

The 2015 budgeted library expenditures decreased by \$10,000, or 15.9%. This decrease is due to the final payment of \$10,000 being made in 2014 for carpeting. All other line items are unchanged.

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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
101-45500-2170	General Supplies	\$ -	\$ -	\$ 199	\$ -	\$ -	0.0%
101-45500-2280	Repair/Maintenance Supplies	-	-	287	5,000	5,000	0.0%
	Total Supplies	-	-	486	5,000	5,000	0.0%
Services & Charges							
101-45500-3100	Contractual Services	10	3,410	10,025	17,000	17,000	0.0%
101-45500-3800	Utilities	-	-	14,321	25,000	25,000	0.0%
	Total Services and Charges	10	3,410	24,346	42,000	42,000	0.0%
Charges							
101-45500-4000	Repair and Maintenance	15,399	11,827	4,141	16,000	6,000	-62.5%
101-45500-4720	Regional Library Funding	166,362	171,362	-	-	-	0.0%
	Total Charges	181,761	183,189	4,141	16,000	6,000	-62.5%
Capital Outlay							
101-45500-5400	Equipment	-	16,965	-	-	-	0.0%
	Total Capital Outlay	-	16,965	-	-	-	0.0%
	TOTAL EXPENDITURES	\$ 181,771	\$ 203,564	\$ 28,973	\$ 63,000	\$ 53,000	-15.9%

Department: Waseca Transportation Funding

	Waseca Transportation Program - 45600				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Charges	\$ 20,400	\$ 20,400	\$ 20,400	\$ 20,400	0.0%
Total Expenditures	\$ 20,400	\$ 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.

2015 Budget Highlights

The 2015 Waseca Transportation Program funding budget is \$20,400, the same level as 2014.

CURRENT AND PROPOSED EXPENDITURES

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

TRANSPORTATION
45600
2015 Budget

		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>PERCENT</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>YTD as of</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>CHANGE</u>
				<u>10/31/2014</u>			
Expenditures							
Charges							
101-45600-4730	Community Transportation	\$ 20,400	\$ 20,400	10,200	\$ 20,400	\$ 20,400	0.0%
	Total Charges	<u>20,400</u>	<u>20,400</u>	<u>10,200</u>	<u>20,400</u>	<u>20,400</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 20,400</u>	<u>\$ 20,400</u>	<u>\$ 10,200</u>	<u>\$ 20,400</u>	<u>\$ 20,400</u>	0.0%

Department: Non-Departmental General Expenditures

	Non-Departmental General Expenditures 49210				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Charges	24,297	43,190	10,000	23,000	130.0%
Total Expenditures	\$ 24,297	\$ 43,190	\$ 10,000	\$ 23,000	130.0%

DEPARTMENT DESCRIPTION

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

2015 Budget Highlights

The 2015 Non-Departmental General Expenditures budget shows a budgeted increase of \$13,000 (130%). Significant changes are as follows:

- Added \$13,000 for payment to the County for Ditch Assessment #45.

CURRENT AND PROPOSED EXPENDITURES

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

EMPLOYEE RECOGNITION (Code 4930), provides funds for employee recognition program

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

SPRING CLEAN-UP (Code 4990), provides funds for annual brush pick-up in the Spring.

COUNTY DITCH ASSESSMENT (Code 4992), for payments to Waseca County to cover the City's portion of ditch improvement costs.

NON-DEPARTMENTAL GENERAL EXPENSE
49210
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Charges							
101-49210-4780	Personnel Projects	256	403	297	2,000	2,000	0.0%
101-49210-4930	Employee Recognition	226	139	163	1,000	1,000	0.0%
101-49210-4940	Safety Program	1,801	1,041	1,697	2,000	2,000	0.0%
101-49210-4950	Computer Financing Account	22,014	-	-	-	-	0.0%
101-49210-4990	Spring Clean-up	-	-	215	5,000	5,000	0.0%
101-49210-4992	County Ditch Assessment	-	41,607	-	-	13,000	100.0%
Total Charges		<u>24,297</u>	<u>43,190</u>	<u>2,372</u>	<u>10,000</u>	<u>23,000</u>	130.0%
TOTAL EXPENDITURES		<u>\$ 24,297</u>	<u>\$ 43,190</u>	<u>\$ 2,372</u>	<u>\$ 10,000</u>	<u>\$ 23,000</u>	130.0%

Department: Other Unallocated General Expenditures

	Other General Fund Expenditures 49220, 49244, 49290				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Personnel	\$ 76,005	\$ 73,719	\$ 80,794	\$ 80,062	0.0%
Services & Charges	40,950	51,990	66,828	69,510	10.6%
Charges	-	-	16,000	16,000	0.0%
Total Expenditures	\$ 116,955	\$ 125,709	\$ 163,622	\$ 165,572	1.2%

DEPARTMENT DESCRIPTION

The following departments have been combined for this presentation:

49220-General Fund Insurance-This department is used to pay unallocated general fund insurance costs for Worker's Compensation and General Property and Liability coverage.

49244-Flex Benefit Plan- This department is used to pay unallocated costs to administer the City's flexible benefit plan

49290-General Fund Appropriations- This department is used for discretionary council projects and expenditures

2015 Budget Highlights

The 2015 Unallocated General Expenditures budget shows a budgeted increase of \$1,950 (1.2%).

Significant changes are as follows:

- Increased property and liability expense due to projected rates.

CURRENT AND PROPOSED EXPENDITURES

WORKERS COMPENSATION (Code 1510) General fund portion of costs and charges related to workers compensation

FLEXIBLE BENEFIT PLAN (Code 1600) for unallocated costs to administer the City's flexible benefit plan

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

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

GENERAL LIABILITY (Code 3610) General fund portion of costs and charges related to property and liability insurance coverage

GENERAL FUND INSURANCE
49220
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
101-49220-1410	Unemployment	\$ (25)	\$ -	\$ -	\$ 4,000	\$ -	-100.0%
101-49220-1510	Workers Compensation	74,220	72,535	62,578	75,094	78,362	4.4%
101-49220-1540	Insurance Costs - COBRA	16	(112)	141	-	-	0.0%
	Total Personnel	<u>74,211</u>	<u>72,423</u>	<u>62,719</u>	<u>79,094</u>	<u>78,362</u>	-0.9%
Services & Charges							
101-49220-3610	General Liability	40,950	51,990	53,285	66,828	69,510	4.0%
	Total Services and Charges	<u>40,950</u>	<u>51,990</u>	<u>53,285</u>	<u>66,828</u>	<u>69,510</u>	4.0%
	TOTAL EXPENDITURES	<u>\$ 115,161</u>	<u>\$ 124,413</u>	<u>\$ 116,004</u>	<u>\$ 145,922</u>	<u>\$ 147,872</u>	1.3%

FLEXIBLE BENEFIT PLAN
49244
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Personnel							
101-49244-1600	Flexible Benefit Plan	\$ 1,794	\$ 1,296	\$ 1,270	\$ 1,700	\$ 1,700	0.0%
	Total Personnel	<u>1,794</u>	<u>1,296</u>	<u>1,270</u>	<u>1,700</u>	<u>1,700</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 1,794</u>	<u>\$ 1,296</u>	<u>\$ 1,270</u>	<u>\$ 1,700</u>	<u>\$ 1,700</u>	0.0%

General Fund Appropriations
49290
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Charges							
101-49290-7000	Unallocated Appropriation	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	0.0%
	Total Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>16,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	0.0%

Department: General Fund Transfers

	General Fund Transfers 49300				
	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Transfers	\$ 1,456,842	\$ 1,661,051	\$ 1,349,122	\$ 1,492,452	10.6%
Total Expenditures	\$ 1,456,842	\$ 1,661,051	\$ 1,349,122	\$ 1,492,452	10.6%

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.

2015 Budget Highlights

The 2015 General Fund Transfers budget shows a budgeted increase of \$143,330 (10.6%). Significant changes are as follows:

- CIP Fund transfer decreased by \$132,508.
- 7th Avenue Debt service transfer became 2014A Debt Service and increased by \$267,200.
- Removed \$38,500 transfer to establish a Storm Water Utility.
- Increased Library Remodel transfer by \$56,000 to \$150,000 total.

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 – 7th Avenue Debt (Code 7270), allocates for the General Fund annual transfer to fund 7th Avenue 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 – Public Safety Building Debt (Code 7400), to provide funding to pay for the bonds used to finance the remodeling of the former Econofoods building into the Waseca Public Safety Center.

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. The remodel project has been set-up in its own capital project fund.

TRANSFERS
49300
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
101-49300-7220	Transfer-Fire Relief	\$ 33,764	\$ 44,700	\$ 7,120	\$ 14,240	\$ 14,240	0.0%
101-49300-7240	Transfer-Water Park Operations	50,000	50,000	37,500	75,000	75,000	0.0%
101-49300-7250	Transfer-CIP Fund	574,356	764,606	215,988	431,976	299,468	-30.7%
101-49300-7270	Transfer-2014A Debt Service	105,316	40,362	44,299	44,299	311,499	603.2%
101-49300-7370	Transfer-Police Separation	-	27	-	-	-	0.0%
101-49300-7380	Transfer-Equipment Replacement	515,530	570,000	212,409	469,817	460,800	-1.9%
101-49300-7395	Transfer - PFA debt	177,876	181,356	90,645	181,290	181,445	0.1%
101-49300-7410	Transfer - HWY 14 Capital Proj	-	10,000	-	-	-	0.0%
101-49300-7415	Transfer - Storm Water Utility	-	-	41,750	38,500	-	-100.0%
101-49300-7420	Transfer - Library Remodel	-	-	47,000	94,000	150,000	59.6%
	Total Transfers	<u>1,456,842</u>	<u>1,661,051</u>	<u>696,711</u>	<u>1,349,122</u>	<u>1,492,452</u>	10.6%
	TOTAL EXPENDITURES	<u>\$ 1,456,842</u>	<u>\$ 1,661,051</u>	<u>\$ 696,711</u>	<u>\$ 1,349,122</u>	<u>\$ 1,492,452</u>	10.6%

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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:

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.

2014 REVOLVING LOAN FUND:

Established to account for loans made from a \$100,000 authorized transfer from the Clear Lake Press fund.

TAX INCREMENT FINANCING FUNDS:

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

AIRPORT SPECIAL REVENUE FUND:

Established to account 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 RESERVE:

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

POLICE FORFEITURE FUND:

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

SAFE HAVEN GRANT FUND:

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

FIREFIGHTERS RELIEF FUND:

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

Special Revenue Fund: Clear Lake Press

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Interest & Misc. Revenues	\$ 120,176	\$ 19,888	\$ 13,850	\$ 18,006	30.0%
Expenditure					
Services & Charges	\$ 3,878	\$ 746	\$ 24,100	\$ 1,300	-94.6%
Charges	100,693	92	220,000	-	-100.0%
Net Increase (Decrease)	\$ 15,605	\$ 19,050	\$ (230,250)	\$ 16,706	

FUND DESCRIPTION

This fund was established for Minnesota Investment Fund grant proceeds received from the State of Minnesota for the business expansion project of Clear Lake Press a local printing facility.

ACTIVITIES SCOPE

- A portion of this fund (\$100,000 minimum) is being formally transferred to depleted Small Cities Development Programs focusing on downtown commercial slum and blight (federal objective) and single family residential rehabilitation low to moderate income, which is 80% of county median (federal objective).
- The unassigned fund balance will be utilized to provide jobs for low- to moderate- income individuals.
- These Low and Moderate Income Jobs projects will be presented to the Economic Development Authority for review and authorization prior to commitment.
- The Small Cities Development Program loans will be presented to the City Council for review and authorization prior to commitment.
- For 2015, 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

	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
205-33405-0000	State DTED Grant	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.0%
205-36205-0000	Interest on Loans	2,115	1,359	874	2,100	1,200	-42.9%
205-36210-0000	Interest Earnings	1,436	1,616	-	1,750	1,600	-8.6%
205-36255-0000	Reimbursement-Clear Lake Press	16,625	16,913	1,271	10,000	15,206	52.1%
	Total Revenues	120,176	19,888	2,145	13,850	18,006	30.0%
Expenditures							
Services & Charges							
205-46500-3000	Professional Services	3,578	646	-	24,000	1,000	-95.8%
205-46500-3001	Audit Fees	300	100	-	100	300	200.0%
	Total Services and Charges	3,878	746	-	24,100	1,300	-94.6%
Charges							
205-46500-4980	Loans to grant participants	100,693	92	-	220,000	-	-100.0%
	Total Charges	100,693	92	-	220,000	-	-100.0%
Transfers							
205-46500-7200	Transfer out	-	-	100,000	-	-	0.0%
	Total Transfers	-	-	100,000	-	-	
	TOTAL EXPENSES	104,571	838	100,000	244,100	1,300	-99.5%
	CHANGE IN NET ASSETS	\$ 15,605	\$ 19,050	\$ (97,855)	\$ (230,250)	\$ 16,706	

Special Revenue Funds: 2014 Revolving Loan Fund

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Transfers	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditure					
Services & Charges	\$ -	\$ -	\$ -	\$ 5,117	100.0%
Charges	-	-	-	85,000	100.0%
Net Increase (Decrease)	\$ -	\$ -	\$ -	\$ (90,117)	

FUND DESCRIPTION

This fund was created to account for a \$100,000 transfer authorized by the Minnesota Department of Employment and Economic Development (DEED) from the Clear Lake Press Revolving Loan Fund (which was established using program income from a Minnesota Investment Fund grant of Community Development Block Grant Economic Development Program dollars that was loaned to and repaid by Clear Lake Press). The transferred funds will capitalize the 2014 Revolving Loan Fund which is to be used for downtown slum and blight federal objective and residential low to moderate income (80% of county median) federal objective programs.

ACTIVITIES SCOPE

This fund is to be used to prevent and eliminate downtown slum and blight and for residential low to moderate income (80% of county median) single-family rehabilitation, both of which are federal objectives. This fund is available during the 2015 federal fiscal year of October 1, 2014 to September 30, 2015. All projects funded must be completed by the end of this fiscal cycle.

The City has a number of property owners interested in participating and feels that there is a need for additional projects. Staff estimates that there are 5-7 downtown building exteriors and 1-2 underutilized substandard rental residential units that could be rehabilitated through this program. There may also be some opportunity to fund additional single family rehabilitation projects.

2014 Revolving Loan Fund
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
212-39200-0000	Transfers in	\$ -	\$ -	\$ 100,000	\$ -	\$ -	0.0%
	Total Revenues	-	-	100,000	-	-	0.0%
Expenditures							
Services & Charges							
212-46500-3000	Professional services	-	-	1,683	-	5,117	100.0%
	Total Services and Charges	-	-	1,683	-	5,117	100.0%
Charges							
212-46500-4980	Loan disbursements	-	-	8,200	-	85,000	100.0%
	Total Charges	-	-	8,200	-	85,000	100.0%
	TOTAL EXPENSES	-	-	9,883	-	90,117	100.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ 90,117	\$ -	\$ (90,117)	

Special Revenue Funds: Tax Increment Financing

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	0.0%
Interest & Misc. Revenues	251,403	271,771	278,285	233,400	-16.1%
Expenditure					
Personnel	\$ 1,799	\$ -	\$ 2,400	\$ 2,400	0.0%
Services & Charges	1,400	900	4,500	4,350	-3.3%
Charges	75,984	90,793	98,326	71,830	-26.9%
Transfers	78,743	87,363	85,568	84,493	-1.3%
Net Increase (Decrease)	\$ 93,477	\$ 92,715	\$ 87,491	\$ 70,327	

FUND 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). The City of Waseca has six active TIF districts.

ACTIVITIES SCOPE

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), Corchran 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 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.

CHARTER OAKS TIF
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
222-31050-0000	Tax Increment Financing paymen	\$ 13,084	\$ 13,084	\$ 6,542	\$ 13,100	\$ 13,100	0.0%
222-36210-0000	Interest Earnings	57	69	-	-	-	0.0%
222-39999-0000	Rebook To Revenue	-	-	-	-	5,600	100.0%
	Total Revenues	13,141	13,153	6,542	13,100	13,100	-100.0%
Expenditures							
Personnel							
222-46650-1010	Regular Employees	97	-	-	200	200	0.0%
	Total Personnel	97	-	-	200	200	0.0%
Services & Charges							
222-46650-3000	Professional Services	-	-	150	500	500	0.0%
222-46650-3001	Audit Fees	300	200	200	200	200	0.0%
222-46650-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	300	200	350	720	720	0.0%
Charges							
222-46650-4300	Payment to TIF Developer	11,818	11,776	5,888	11,790	11,790	0.0%
	Total Charges	11,818	11,776	5,888	11,790	11,790	0.0%
	TOTAL EXPENSES	12,215	11,976	6,238	12,710	12,710	0.0%
	CHANGE IN NET ASSETS	\$ 926	\$ 1,177	\$ 304	\$ 390	\$ 390	

CENTRAL TIF
BUDGET SUMMARY REPORT
Revenues and Expenditures

	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
223-31050-0000	Tax Increment Financing paymen	\$ 182,814	\$ 183,081	\$ 75,097	\$ 185,000	\$ 150,000	-18.9%
223-36210-0000	Interest Earnings	1,251	2,070	-	-	-	0.0%
	Total Revenues	184,065	185,151	75,097	185,000	150,000	-18.9%
Expenditures							
Personnel							
223-46660-1010	Regular Employees	1,334	-	-	1,500	1,500	0.0%
	Total Personnel	1,334	-	-	1,500	1,500	0.0%
Services & Charges							
223-46660-3000	Professional Services	-	-	1,133	500	500	0.0%
223-46660-3001	Audit Fees	500	100	100	100	100	0.0%
223-46660-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	500	100	1,233	620	620	0.0%
Charges							
223-46660-4300	Payment to TIF Developer	17,681	19,040	8,869	18,000	18,000	0.0%
	Total Charges	17,681	19,040	8,869	18,000	18,000	0.0%
Transfers							
223-46660-7280	Transfer to Debt Service Funds	78,743	87,363	85,568	85,568	84,493	-1.3%
	Total Transfers	78,743	87,363	85,568	85,568	84,493	-1.3%
	TOTAL EXPENSES	98,258	106,503	95,670	105,688	104,613	-1.0%
	CHANGE IN NET ASSETS	\$ 85,807	\$ 78,648	\$ (20,573)	\$ 79,312	\$ 45,387	

WASECA VILLAGE TIF
BUDGET SUMMARY REPORT
Revenues and Expenditures

	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
224-31050-0000	Tax Increment Financing paymen	\$ 4,448	\$ 4,471	\$ 2,150	\$ 4,500	\$ 4,300	-4.4%
	Total Revenues	4,448	4,471	2,150	4,500	4,300	-4.4%
Expenditures							
Personnel							
224-46670-1010	Regular Employees	-	-	-	200	200	0.0%
	Total Personnel	-	-	-	200	200	0.0%
Services & Charges							
224-46670-3000	Professional Services	-	-	150	500	500	0.0%
224-46670-3001	Audit Fees	-	-	200	200	200	0.0%
224-46670-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	-	-	350	720	720	0.0%
Charges							
224-46670-4300	Payment to TIF Developer	4,464	4,471	2,150	4,500	4,300	-4.4%
	Total Charges	4,464	4,471	2,150	4,500	4,300	-4.4%
	TOTAL EXPENSES	4,464	4,471	2,500	5,420	5,220	-3.7%
	CHANGE IN NET ASSETS	\$ (16)	\$ -	\$ (350)	\$ (920)	\$ (920)	

COLONY COURT TIF
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
225-31050-0000	Tax Increment Financing paymen	\$ 30,315	\$ 30,315	\$ 15,157	\$ 30,500	\$ 30,500	0.0%
225-36210-0000	Interest Earnings	55	51	-	-	-	0.0%
	Total Revenues	<u>30,370</u>	<u>30,366</u>	<u>15,157</u>	<u>30,500</u>	<u>30,500</u>	<u>0.0%</u>
Expenditures							
Personnel							
225-46680-1010	Regular Employees	225	-	-	300	300	0.0%
	Total Personnel	<u>225</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>0.0%</u>
Services & Charges							
225-46680-3000	Professional Services	-	-	150	500	500	0.0%
225-46680-3001	Audit Fees	300	200	200	200	200	0.0%
225-46680-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	<u>300</u>	<u>200</u>	<u>350</u>	<u>720</u>	<u>720</u>	<u>0.0%</u>
Charges							
225-46680-4300	Payment to TIF Developer	29,713	27,283	13,642	27,450	8,990	-67.2%
	Total Charges	<u>29,713</u>	<u>27,283</u>	<u>13,642</u>	<u>27,450</u>	<u>8,990</u>	<u>-67.2%</u>
	TOTAL EXPENSES	<u>30,238</u>	<u>27,483</u>	<u>13,992</u>	<u>28,470</u>	<u>10,010</u>	<u>-64.8%</u>
	CHANGE IN NET ASSETS	<u>\$ 132</u>	<u>\$ 2,883</u>	<u>\$ 1,165</u>	<u>\$ 2,030</u>	<u>\$ 20,490</u>	

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

	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
226-33632-0000	County TIF payment-tax settlem	\$ 19,228	\$ 21,848	\$ 9,220	\$ 20,000	\$ 18,500	-7.5%
226-36210-0000	Interest Earnings	151	228	-	-	-	0.0%
	Total Revenues	19,379	22,076	9,220	20,000	18,500	-7.5%
Personnel							
226-46690-1010	Regular Employees	143	-	-	200	200	0.0%
Services & Charges							
226-46690-3000	Professional Services	-	-	150	500	500	0.0%
226-46690-3001	Audit Fees	300	200	200	200	200	0.0%
226-46690-3400	Publishing and Advertising	-	-	-	20	20	0.0%
	Total Services and Charges	300	200	350	720	720	0.0%
Charges							
226-46690-4300	Payment to TIF Developer	12,308	12,499	5,774	12,600	12,600	0.0%
	TOTAL EXPENSES	12,751	12,699	6,124	13,520	13,520	0.0%
	CHANGE IN NET ASSETS	\$ 6,628	\$ 9,377	\$ 3,096	\$ 6,480	\$ 4,980	

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

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
227-31050-0000	Tax Increment Financing paymen	\$ -	\$ 16,552	\$ 8,322	\$ 25,185	\$ 17,000	-32.5%
227-36210-0000	Interest Earnings	-	2	-	-	-	0.0%
	Total Revenues	-	16,554	8,322	25,185	17,000	-32.5%
227-46650-3000	Professional Services	-	200	1,150	1,000	850	-15.0%
	Total Services and Charges	-	200	1,150	1,000	850	-15.0%
Charges							
227-46650-4300	Payment to TIF Developer	-	15,724	7,906	23,986	16,150	-32.7%
	Total Charges	-	15,724	7,906	23,986	16,150	-32.7%
	TOTAL EXPENSES	-	15,924	9,056	24,986	17,000	-32.0%
	CHANGE IN NET ASSETS	\$ -	\$ 630	\$ (734)	\$ 199	\$ -	

Special Revenue Fund: Airport

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental Revenues	\$ 378,396	\$ 70,145	\$ 732,241	\$ 597,500	-18.4%
Interest & Misc.	1,977	1,585	1,000	1,000	0.0%
Rentals	88,152	133,251	80,000	100,000	25.0%
Expenditure					
Supplies	4,503	4,726	6,577	6,500	-1.2%
Services & Charges	43,631	49,872	51,094	305,950	498.8%
Charges	13,312	14,318	14,000	15,200	8.6%
Capital Outlay	392,621	82,772	856,949	450,000	-47.5%
Net Increase (Decrease)	\$ 14,458	\$ 53,293	\$ (115,379)	\$ (79,150)	

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.

2015 Budget Highlights

The 2015 Airport budget shows a budgeted decrease in expenses of \$150,970, mainly as a result of a decrease in capital outlay expenses of \$406,949. The Airport will be undertaking two major projects in 2015 including a new FBO hangar estimated to cost \$450,000 with 80% state funding, and \$250,000 Master plan update that is 90% federally funded and 5% state funded.

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
- Evaluate the probability and feasibility of a runway extension
- 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

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
230-33140-0000	Federal Grant funding	\$ 362,453	\$ 48,498	\$ 173,894	\$ 545,101	\$ 225,000	-58.7%
230-33422-0000	State Aid	15,943	21,647	7,769	187,140	372,500	99.0%
230-36210-0000	Interest Earnings	977	1,535	-	500	500	0.0%
230-36250-0000	Miscellaneous Revenue	1,000	50	-	500	500	0.0%
230-38020-0000	Rentals	88,152	133,251	14,830	80,000	100,000	25.0%
	Total Revenues	468,525	204,981	196,493	813,241	698,500	-14.1%
Expenditures							
Supplies							
230-49810-2170	General Supplies	381	648	331	1,200	1,000	-16.7%
230-49810-2230	Building Repair/Maintenance Su	67	29	-	500	500	0.0%
230-49810-2240	City Shop Charges	4,055	4,049	1,419	4,877	5,000	2.5%
	Total Supplies	4,503	4,726	1,750	6,577	6,500	-1.2%
Services & Charges							
230-49810-3000	Professional Services	-	-	-	1,200	250,000	20733.3%
230-49810-3001	Audit Fees	2,000	2,000	2,000	2,000	2,000	0.0%
230-49810-3100	Contractual Services	24,000	28,790	20,000	24,600	33,000	34.1%
230-49810-3200	Communications	-	-	-	-	-	0.0%
230-49810-3300	Conferences and Schools	-	100	-	150	150	0.0%
230-49810-3400	Publishing and Advertising	87	-	-	500	-	-100.0%
230-49810-3610	General Liability	300	300	239	300	300	0.0%
230-49810-3620	Property Insurance	10,050	9,648	8,248	10,344	10,500	1.5%
230-49810-3800	Utilities	7,194	9,034	7,451	12,000	10,000	-16.7%
	Total Services and Charges	43,631	49,872	37,938	51,094	305,950	498.8%
Charges							
230-49810-4000	Repair and Maintenance	2,628	2,696	2,267	6,000	3,000	-50.0%
230-49810-4100	Lease/Rent Payments	1,400	1,400	1,400	-	1,400	100.0%
230-49810-4330	Dues and Subscriptions	-	300	150	500	300	-40.0%
230-49810-4500	Permits & Fees	400	40	1,600	-	500	100.0%
230-49810-4800	Property Taxes Due To County	8,884	9,882	10,916	7,500	10,000	33.3%
	Total Charges	13,312	14,318	16,333	14,000	15,200	8.6%
Capital Outlay							
230-49810-5200	Buildings	-	21,831	-	-	450,000	100.0%
230-49810-5300	Improvements	392,621	60,941	562,658	856,949	-	-100.0%
	Total Capital outlay	392,621	82,772	562,658	856,949	450,000	-47.5%
	TOTAL EXPENSES	454,067	151,688	618,679	928,620	777,650	-16.3%
	CHANGE IN NET ASSETS	\$ 14,458	\$ 53,293	\$ (422,186)	\$ (115,379)	\$ (79,150)	

Special Revenue Fund: Water Park Operations

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Park User Fees	\$ 156,947	\$ 144,665	\$ 158,400	\$ 148,500	-6.3%
Interest & Misc.	349	637	100	200	100.0%
Transfers in	50,000	50,000	75,000	75,000	0.0%
Expenditure					
Personnel	\$ 106,353	\$ 109,390	\$ 112,775	\$ 128,482	13.9%
Supplies	47,651	43,949	53,983	43,950	-18.6%
Services & Charges	40,502	47,400	49,988	46,700	-6.6%
Charges	10,193	8,904	9,985	9,300	-6.9%
Capital Outlay	-	30,101	12,500	8,000	-36.0%
Net Increase (Decrease)	\$ 2,597	\$ (44,442)	\$ (5,731)	\$ (12,732)	

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.

2015 Budget Highlights

The 2015 Water Park Operations budget shows a budgeted decrease in fund balance of \$12,732. Revenue expectations have been decreased by 6.3% and operating expenses are budgeted at approximately the same level as 2014. For 2015 the Water Park has budgeted a General fund transfer of \$75,000, which remains the same as in 2014.

Major Objectives Accomplished 2013/2014

- Ongoing replacement of original deck seating
- Replacement of Water Walk feature
- Current recertification of lifeguard staff
- Recertification of Aquatic Facility Operator's licensure
- Recertification of Commercial Pool Operator's licensure
- Addition of new innovative aquatic exercise programs

2014/2015 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
- To establish a long term facility improvement and replacement list

ACTIVITIES SCOPE

- Concession stand sales
- Water Park Admissions
- American Red Cross Learn to Swim Program
- American Red Cross Lifeguard Training
- Water Exercise, Aqua Zumba, Water Pilates classes
- Lap Swim

- Itty Bitty Beach Parties held on two mornings per week
- Private rentals before and after normal open swim hours
- Promotion of all activities through multiple media outlets
- Birthday party packages
- Family Fun Nights

DEPARTMENTAL GOALS

- Establish effective and enticing water park operations providing the community with an exceptionally run and enjoyable recreation experience
- Replacement of features as deemed necessary for overall increase in participation.
- Increase in usage of aquatic facility with completion of Northeast Park master plan.

TRANSFERS

The 2015 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

	Description	2014					
		2012	2013	YTD as of	2014	2015	PERCENT
		ACTUAL	ACTUAL	10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
240-34710-0000	Water Park Passes - Resident	\$ 15,738	\$ 12,412	\$ 11,153	\$ 17,000	\$ 15,000	-11.8%
240-34715-0000	Water Park Passes-Nonresident	3,612	2,526	1,581	3,000	2,000	-33.3%
240-34720-0000	Water Park Daily Admissions	65,354	65,260	66,287	70,000	70,000	0.0%
240-34725-0000	Annual WP Passes	-	-	5,946	-	6,000	100.0%
240-34730-0000	Lessons	7,077	4,880	4,287	8,000	4,500	-43.8%
240-34735-0000	Aquasize and Lap Charges	4,160	3,734	2,324	4,000	4,000	0.0%
240-34740-0000	Concessions	43,367	40,002	37,170	41,400	37,000	-10.6%
240-34750-0000	Pool Rental/Bdays/Events	17,639	7,731	5,901	15,000	10,000	-33.3%
240-34785-0000	Park User Fees	-	8,120	-	-	-	0.0%
240-36210-0000	Interest Earnings	164	131	-	100	-	-100.0%
240-36244-0000	Misc Reimbursements	185	506	-	-	200	100.0%
240-39201-0000	Transfer from General Fund	50,000	50,000	37,500	75,000	75,000	0.0%
	Total Revenues	207,296	195,302	172,149	233,500	223,700	-4.2%
Expenditures							
Personnel							
240-45130-1010	Regular Employees	37,812	39,876	32,104	39,314	40,101	2.0%
240-45130-1020	Overtime	301	551	141	500	500	0.0%
240-45130-1030	Part-time Employees	45,379	47,143	53,932	50,000	55,343	10.7%
240-45130-1090	Cellphone reimbursement	432	432	360	432	432	0.0%
240-45130-1100	Longevity	144	144	115	144	288	100.0%
240-45130-1200	FICA	5,165	5,406	5,181	5,604	5,993	6.9%
240-45130-1210	PERA	2,737	2,920	2,412	2,861	3,029	5.9%
240-45130-1220	Medicare	1,208	1,264	1,212	1,311	1,402	6.9%
240-45130-1250	Insurance rebate-health	960	960	-	960	-	-100.0%
240-45130-1300	Insurance	4,998	4,200	11,008	5,172	11,973	131.5%
240-45130-1310	VEBA Trust funding	3,000	2,400	4,800	2,400	4,800	100.0%
240-45130-1330	Life Insurance	207	250	198	240	240	0.0%
240-45130-1340	Disability Insurance	210	211	147	177	172	-2.8%
240-45130-1510	Workers Compensation	3,800	3,633	3,050	3,660	4,209	15.0%
	Total Personnel	106,353	109,390	114,660	112,775	128,482	13.9%
Supplies							
240-45130-2000	Office Supplies	811	2,029	517	2,000	600	-70.0%
240-45130-2050	Computer Supplies	286	22	70	500	500	0.0%
240-45130-2120	Motor Fuels	634	-	398	-	-	0.0%
240-45130-2165	Chemicals	13,037	10,053	13,039	10,000	13,000	30.0%
240-45130-2170	General Supplies	3,004	1,536	2,282	3,000	2,000	-33.3%
240-45130-2175	Janitorial supplies	394	1,027	761	1,500	1,000	-33.3%
240-45130-2180	Uniforms	1,055	860	1,545	1,000	1,000	0.0%
240-45130-2210	Equipment Parts	968	1,665	3,516	5,000	3,500	-30.0%
240-45130-2240	City Shop Charges	5,405	5,382	1,328	4,483	2,000	-55.4%
240-45130-2500	Concessions	22,057	21,375	18,679	26,500	20,350	-23.2%
	Total Supplies	47,651	43,949	42,135	53,983	43,950	-18.6%
Services & Charges							
240-45130-3000	Professional Services	1,691	1,412	424	1,250	500	-60.0%
240-45130-3001	Audit Fees	540	400	300	1,000	300	-70.0%
240-45130-3100	Contractual Services	1,256	1,629	372	1,500	500	-66.7%
240-45130-3200	Communications	3,065	3,131	2,636	3,200	3,200	0.0%
240-45130-3300	Conferences and Schools	281	986	1,276	2,000	1,000	-50.0%
240-45130-3350	Car Allowance/Mileage	-	153	376	500	200	-60.0%
240-45130-3400	Publishing and Advertising	773	548	1,110	2,000	1,000	-50.0%
240-45130-3600	Insurance Expenditures	7,328	7,682	6,011	7,538	8,000	6.1%
240-45130-3800	Utilities	25,568	31,459	30,754	31,000	32,000	3.2%
	Total Services and Charges	40,502	47,400	43,259	49,988	46,700	-6.6%

WATER PARK OPERATIONS
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
Charges							
240-45130-4000	Repair and Maintenance	8,965	8,021	9,571	8,000	8,000	0.0%
240-45130-4310	Cash Over/Short	(653)	(272)	(143)	-	-	0.0%
240-45130-4330	Dues and Subscriptions	636	525	618	500	500	0.0%
240-45130-4500	Permits and Fees	595	630	662	1,000	800	-20.0%
240-45130-4950	Computer Financing Account	650	-	-	485	-	-100.0%
	Total Charges	10,193	8,904	10,708	9,985	9,300	-6.9%
Capital Outlay							
240-45130-5400	Equipment/Machinery	-	30,101	10,797	12,500	8,000	-36.0%
	Total Capital outlay	-	30,101	10,797	12,500	8,000	-36.0%
	TOTAL EXPENSES	204,699	239,744	221,559	239,231	236,432	-1.2%
	CHANGE IN NET ASSETS	\$ 2,597	\$ (44,442)	\$ (49,410)	\$ (5,731)	\$ (12,732)	

Special Revenue Fund: Waseca Housing Fund

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Tax Abatement & Interest	\$ 14,294	\$ 14,359	\$ 14,650	\$ 14,350	-2.0%
Expenditure					
Services & Charges	\$ 53,000	\$ -	\$ 15,150	\$ 14,350	-5.3%
Charges	-	-	30,000	30,000	
Net Increase (Decrease)	\$ (38,706)	\$ 14,359	\$ (30,500)	\$ (30,000)	

FUND 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.

2014/2015 Department Priorities

The Waseca Housing Fund advanced a \$45,000 loan to the developer of South Side Apartments, a 15 unit market rate apartment complex that adaptively reused the former South Side School building. The loan is deferred and forgivable after 10 years. It is anticipated that with the policy change, there will be one or more projects funded in 2015.

PAST PROJECTS

The 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 creates housing options that encourage downtown revitalization

WASECA HOUSING FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
Revenues							
250-36210-0000	Interest Earnings	\$ 644	\$ 709	\$ -	\$ 1,000	\$ 700	-30.0%
250-36233-0000	Contribution from Brown Printi	13,650	13,650	6,825	13,650	13,650	0.0%
	Total Revenues	14,294	14,359	6,825	14,650	14,350	-2.0%
Expenditures							
Services & Charges							
250-46400-3000	Professional Services	53,000	-	45,000	15,150	14,350	-5.3%
	Total Services and Charges	53,000	-	45,000	15,150	14,350	-5.3%
Charges							
250-46400-4980	Loans	-	-	-	30,000	30,000	0.0%
	Total Charges	-	-	-	30,000	30,000	
	TOTAL EXPENSES	53,000	-	45,000	45,150	44,350	-1.8%
	CHANGE IN NET ASSETS	\$ (38,706)	\$ 14,359	\$ (38,175)	\$ (30,500)	\$ (30,000)	

Special Revenue Fund: Heritage Preservation

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 17,855	\$ 5,796	\$ 22,000	\$ 13,000	-40.9%
Interest & Misc.	-	9	-	-	0.0%
Expenditure					
Services & Charges	\$ 18,638	\$ 4,026	\$ 22,000	\$ 13,000	-40.9%
Net Increase (Decrease)	\$ (783)	\$ 1,779	\$ -	\$ -	

FUND 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 five (5) members, three (3) 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.

2013/2014 Accomplishments

2014, the Waseca Heritage Preservation Commission (HPC) and Community Development staff assisted with activities and oversight related to the Trowbridge Bandstand restoration. The HPC also completed Design Guidelines for the Historic Downtown and completed site reviews for three properties, one of which is a City-owned redevelopment site in the downtown, one of which is on the National Register of Historic Places and therefore a locally designated Heritage Preservation site, and one of which was being provided funding from the Downtown Commercial Rehabilitation Program.

2014/2015 Priorities

In 2015, the Waseca Heritage Preservation Commission intends to continue public education efforts related to the Historic Downtown and the benefits of having a designated commercial historic district, including possible pursuit of grant funding for such efforts. The HPC also intends to make recommendations related to minor modifications to Chapter 155 of the Waseca Code of Ordinances to clarify the Site Alteration Permit process. The HPC will assist in planning celebration of the 100 anniversary of the Trowbridge Park Bandstand, which may involve pursuit of a small grant for a restoration plaque and the celebration.

HERITAGE PRESERVATION FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
255-33140-0000	Federal Grant funding	\$ 17,355	\$ -	\$ -	\$ -	\$ 10,000	100.0%
255-33500-0000	Regional Grants & Funding	500	5,796	9,824	22,000	3,000	-86.4%
255-36210-0000	Interest Earnings	-	9	-	-	-	0.0%
	Total Revenues	<u>17,855</u>	<u>5,805</u>	<u>9,824</u>	<u>22,000</u>	<u>13,000</u>	<u>-40.9%</u>
Expenditures							
Services & Charges							
255-46500-3100	Contractual Services	15,555	3,730	13,643	22,000	13,000	-40.9%
255-46500-3300	Conferences and Schools	3,083	296	-	-	-	0.0%
	Total Services and Charges	<u>18,638</u>	<u>4,026</u>	<u>13,643</u>	<u>22,000</u>	<u>13,000</u>	<u>-40.9%</u>
	TOTAL EXPENSES	<u>18,638</u>	<u>4,026</u>	<u>13,643</u>	<u>22,000</u>	<u>13,000</u>	<u>-40.9%</u>
	CHANGE IN NET ASSETS	<u>\$ (783)</u>	<u>\$ 1,779</u>	<u>\$ (3,819)</u>	<u>\$ -</u>	<u>\$ -</u>	

Special Revenue Fund: Police Reserve

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Interest & Misc.	\$ 6,108	\$ 7,873	\$ 5,020	\$ 6,510	29.7%
Expenditure					
Services & Charges	\$ 5,969	\$ 6,693	\$ 4,500	\$ 6,000	33.3%
Supplies	-	1,669	520	510	-1.9%
Net Increase (Decrease)	\$ 139	\$ (489)	\$ -	\$ -	

FUND 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

Description		2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
Revenues							
275-36210-0000	Interest Earnings	\$ 8	\$ 10	\$ -	\$ 20	\$ 10	-50.0%
275-36230-0000	Contributions-Charitable	500	1,000	500	500	500	0.0%
275-36244-0000	Misc Reimbursements	5,600	6,613	5,806	4,500	6,000	33.3%
	Total Revenues	<u>6,108</u>	<u>7,873</u>	<u>6,306</u>	<u>5,020</u>	<u>6,510</u>	<u>29.7%</u>
Expenditures							
Supplies							
275-49212-2180	Uniform Expense	-	1,669	1,026	520	510	-1.9%
	Total Supplies	<u>-</u>	<u>1,669</u>	<u>1,026</u>	<u>520</u>	<u>510</u>	<u>-1.9%</u>
Services & Charges							
275-49212-3100	Contractual Services	5,969	6,693	6,064	4,500	6,000	33.3%
	Total Services and Charges	<u>5,969</u>	<u>6,693</u>	<u>6,064</u>	<u>4,500</u>	<u>6,000</u>	<u>33.3%</u>
	TOTAL EXPENSES	<u>5,969</u>	<u>8,362</u>	<u>7,090</u>	<u>5,020</u>	<u>6,510</u>	<u>29.7%</u>
	CHANGE IN NET ASSETS	<u>\$ 139</u>	<u>\$ (489)</u>	<u>\$ (784)</u>	<u>\$ -</u>	<u>\$ -</u>	

Special Revenue Fund: Police Forfeiture

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Interest & Misc.	\$ 316	\$ 286	\$ -	\$ -	0.0%
Forfeitures	19,165	20,993	12,000	10,000	-16.7%
Expenditure					
Services & Charges	\$ -	\$ 230	\$ -	\$ -	0.0%
Charges	2,857	37,628	12,000	10,000	-16.7%
Net Increase (Decrease)	\$ 16,624	\$ (16,579)	\$ -	\$ -	

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:

- 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

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
278-35200-0000	Forfeitures	\$ 19,165	\$ 20,993	\$ 2,789	\$ 12,000	\$ 10,000	-16.7%
278-36210-0000	Interest Earnings	316	286	-	-	-	0.0%
	Total Revenues	<u>19,481</u>	<u>21,279</u>	<u>2,789</u>	<u>12,000</u>	<u>10,000</u>	<u>-16.7%</u>
Expenditures							
Charges							
278-46350-4340	Drug Investigation and forfeit	2,857	37,628	11,553	12,000	10,000	-16.7%
	Total Charges	<u>2,857</u>	<u>37,628</u>	<u>11,553</u>	<u>12,000</u>	<u>10,000</u>	<u>-16.7%</u>
	TOTAL EXPENSES	<u>2,857</u>	<u>37,858</u>	<u>12,334</u>	<u>12,000</u>	<u>10,000</u>	<u>-16.7%</u>
	CHANGE IN NET ASSETS	<u>\$ 16,624</u>	<u>\$ (16,579)</u>	<u>\$ (9,545)</u>	<u>\$ -</u>	<u>\$ -</u>	

Special Revenue Fund: Safe Haven Grant

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Federal Grant	\$ -	\$ 36,784	\$ 241,516	\$ 102,944	-57.4%
Charges for services	-	-	-	10,000	100.0%
Expenditure					
Personnel	\$ -	\$ 23,217	\$ 99,233	\$ 93,504	-5.8%
Supplies	-	1,333	7,494	7,000	-6.6%
Services & Charges	-	10,857	76,491	12,440	-83.7%
Capital Outlay	-	-	58,298	-	-100.0%
Net Increase (Decrease)	\$ -	\$ 1,377	\$ -	\$ -	

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 is housed in the City of Waseca Public Safety Building and is now known as Connections.

ACTIVITIES SCOPE

- Project planning and development activities.
- Ensure safety for victims and children served under the grant project.
- The only visits that will result in a fee being charged are County facilitated visits which are billed monthly.
- 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

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Revenues							
279-33140-0000	Federal Safe Haven Grant	\$ -	\$ 36,784	\$ 69,254	\$ 241,516	\$ 102,944	-57.4%
279-34200-0000	Visitation Charges for service	-	-	1,070	-	10,000	100.0%
	Total Revenues	-	36,784	70,324	241,516	112,944	-53.2%
Expenditures							
Personnel							
279-46350-1010	Regular Employees	-	14,490	30,461	41,080	36,608	-10.9%
279-46350-1030	Part-time Employees	-	-	1,410	27,440	27,440	0.0%
279-46350-1200	FICA	-	772	1,722	4,248	3,971	-6.5%
279-46350-1210	PERA	-	980	2,060	2,978	2,746	-7.8%
279-46350-1220	Medicare	-	181	433	994	929	-6.5%
279-46350-1230	PERA (Police and Fire)	-	-	319	-	-	0.0%
279-46350-1300	Insurance	-	4,631	13,487	16,108	14,966	-7.1%
279-46350-1310	VEBA Trust funding	-	2,000	4,500	6,000	6,000	0.0%
279-46350-1330	Life Insurance	-	66	165	200	200	0.0%
279-46350-1340	Disability Insurance	-	54	123	185	157	-15.1%
279-46350-1510	Work Comp	-	43	-	-	487	100.0%
	Total Personnel	-	23,217	54,680	99,233	93,504	
Supplies							
279-46350-2000	Office Supplies	-	15	401	5,625	5,000	-11.1%
279-46350-2170	General Supplies	-	1,318	7,214	1,869	2,000	7.0%
	Total Supplies	-	1,333	7,615	7,494	7,000	
Services & Charges							
279-46350-3100	Contractual Services	-	450	2,408	36,839	3,000	-91.9%
279-46350-3200	Communications	-	-	289	-	-	0.0%
279-46350-3300	Conf. and Schools	-	9,994	4,685	15,940	5,000	-68.6%
279-46350-3400	Printing and Advertising	-	413	502	15,940	750	-95.3%
279-46350-3350	Mileage	-	-	244	2,772	500	-82.0%
279-46350-3610	Property and Liability Ins.	-	-	-	-	690	100.0%
279-46350-3800	Utilities	-	-	1,764	5,000	2,500	-50.0%
	Total Services and Charges	-	10,857	9,892	76,491	12,440	-83.7%
Capital Outlay							
279-46350-5400	Machinery and Equipment	-	-	23,575	58,298	-	-100.0%
	Total Capital outlay	-	-	23,575	58,298	-	-100.0%
	TOTAL EXPENSES	-	35,407	95,762	241,516	112,944	-53.2%
	CHANGE IN NET ASSETS	\$ -	\$ 1,377	\$ (25,438)	\$ -	\$ -	

Special Revenue Fund: Firefighters Relief

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 45,481	\$ 69,234	\$ 46,038	\$ 65,000	41.2%
Transfers	33,764	44,700	14,240	14,240	0.0%
Expenditure					
Personnel	\$ 79,245	\$ 113,934	\$ 60,278	\$ 79,240	31.5%
Net Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	

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.

2015 Budget Highlights

The 2015 Firefighters Relief fund budget shows a budgeted increase of \$18,962 in required pension contributions.

ACTIVITIES SCOPE

- State Aid for Firefighters
- Beginning with 2015, the annual credit per firefighter will increase from \$3,100 to \$3,700.

DEPARTMENTAL GOALS

- To provide payment to members in case of disability, long-term illness or death. Association consists of 30 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 2015 budgeted state allocation is \$65,000.

FIREFIGHTERS RELIEF
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
280-33420-0000	State Aid: Fire	\$ 45,481	\$ 69,234	\$ 67,386	\$ 46,038	\$ 65,000	41.2%
280-39201-0000	Transfer from General Fund	33,764	44,700	7,120	14,240	14,240	0.0%
	Total Revenues	<u>79,245</u>	<u>113,934</u>	<u>74,506</u>	<u>60,278</u>	<u>79,240</u>	<u>31.5%</u>
Expenditures							
Personnel							
280-49070-1240	Contrib For Pensions	79,245	113,934	67,386	60,278	79,240	31.5%
	Total Personnel	<u>79,245</u>	<u>113,934</u>	<u>67,386</u>	<u>60,278</u>	<u>79,240</u>	<u>31.5%</u>
	TOTAL EXPENSES	<u>79,245</u>	<u>113,934</u>	<u>67,386</u>	<u>60,278</u>	<u>79,240</u>	<u>31.5%</u>
	CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,120</u>	<u>\$ -</u>	<u>\$ -</u>	

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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 bond issues.

- Fund 305, 395 AQUATIC PARK DEBT SERVICE, issued in 2006 and refunded in 2014 to partially finance the Waseca Water Park.
- Fund 346, 2011A REFUNDING BONDS, provided refunding for a bond issued to construct 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.
- Fund 390, 2014 CITY PROJECTS DEBT SERVICE, provides for the debt service issued for the public safety facility, northeast park restroom and picnic shelter, and 7th avenue street reconstruction projects.

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.

2015 Budget Highlights

- The debt payment will increase from \$151,985 in 2014 to \$153,440 in 2015.

ACTIVITIES SCOPE

- The revenue source is annual tax abatement levy.
- 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		2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
Revenues							
305-31010-0000	Property Taxes	\$ 161,510	\$ 163,525	\$ 79,549	\$ 164,425	\$ 165,585	0.7%
305-31030-0000	Mobile Home Tax	312	336	68	-	-	0.0%
	Total Revenues	<u>161,822</u>	<u>163,861</u>	<u>79,617</u>	<u>164,425</u>	<u>165,585</u>	0.7%
Expenditures							
Debt Service Expense							
305-47700-6000	Principal	80,000	85,000	85,000	85,000	90,000	5.9%
305-47700-6100	Bond Interest	73,685	70,385	66,985	66,985	63,440	-5.3%
305-47700-6200	Fiscal Agent Fee	431	431	770	450	450	0.0%
	Total Debt Service	<u>154,116</u>	<u>155,816</u>	<u>152,755</u>	<u>152,435</u>	<u>153,890</u>	1.0%
	TOTAL EXPENSES	<u>154,116</u>	<u>155,816</u>	<u>152,755</u>	<u>152,435</u>	<u>153,890</u>	1.0%
	CHANGE IN NET ASSETS	<u>\$ 7,706</u>	<u>\$ 8,045</u>	<u>\$ (73,138)</u>	<u>\$ 11,990</u>	<u>\$ 11,695</u>	

Debt Service Fund: 2011A Refunding Bonds

FUND DESCRIPTION

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.

2015 Budget Highlights

- The debt payment will decrease from \$141,783 in 2014 to \$76,081 in 2015.
- As of year-end 2014 the General Obligation 2005D portion of this obligation has been satisfied.

ACTIVITIES SCOPE

- Approximately 65% of the debt is supported from sanitary sewer revenues.
- Approximately 35% of the debt is supported from water revenues.

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	2014					PERCENT CHANGE	
	2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET		
Revenues							
346-31012-0000	Tax Abatement	\$ -	\$ 44,934	\$ 21,857	\$ 43,714	\$ -	-100.0%
346-39201-0000	Transfer from General Fund	-	40,362	44,299	44,299	-	-100.0%
346-39203-0000	Transfer - Sanitary Sewer	-	20,200	16,833	20,200	28,000	38.6%
346-39208-0000	Transfer - Water Utility	-	41,000	34,167	41,100	57,000	38.7%
346-39218-0000	Transfer in closing fund	21,534	-	-	-	-	0.0%
	Total Revenues	21,534	146,496	117,156	149,313	85,000	-43.1%
Expenditures							
Debt Service Expense							
346-47000-6000	Principal	-	135,000	-	-	-	0.0%
346-47000-6100	Interest on bonds	2,294	2,540	1,783	-	-	0.0%
346-47900-6000	Principal	-	-	140,000	140,000	75,000	-46.4%
346-47900-6100	Bond Interest	-	-	-	1,783	1,081	-39.4%
346-47900-6200	Fiscal Agent Fee	-	-	-	1,000	-	-100.0%
346-47000-6200	Bond Discount	213	213	160	-	-	0.0%
	Total Debt Service	2,507	137,753	141,943	142,783	76,081	-46.7%
	TOTAL EXPENSES	2,507	137,753	141,943	142,783	76,081	-46.7%
	CHANGE IN NET ASSETS	\$ 19,027	\$ 8,743	\$ (24,787)	\$ 6,530	\$ 8,919	

Debt Service Fund: Municipal State Aid Debt Service

FUND DESCRIPTION

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

2015 Budget Highlights

- The debt payment will decrease from \$84,520 in 2014 to \$81,520 in 2015.
- This will be the final year; this bond obligation will be satisfied in 2015.

ACTIVITIES SCOPE

- The revenue source for this bond is Municipal State Aid funding.
- Annual debt service payments for 11th 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		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
360-33418-0000	Municipal State Aid Maint.	\$ 90,260	\$ 87,440	\$ 84,520	\$ 84,520	\$ 81,520	-3.5%
360-36210-0000	Interest Earnings	7	5	-	-	-	0.0%
	Total Revenues	<u>90,267</u>	<u>87,445</u>	<u>84,520</u>	<u>84,520</u>	<u>81,520</u>	-3.5%
Expenditures							
Debt Service Expense							
360-47350-6000	Principal	80,000	80,000	80,000	80,000	80,000	0.0%
360-47350-6100	Bond Interest	10,260	7,440	4,520	4,520	1,520	-66.4%
360-47350-6200	Fiscal Agent Fee	403	403	745	400	400	0.0%
	Total Debt Service	<u>90,663</u>	<u>87,843</u>	<u>85,265</u>	<u>84,920</u>	<u>81,920</u>	-3.5%
	TOTAL EXPENSES	<u>90,663</u>	<u>87,843</u>	<u>85,265</u>	<u>84,920</u>	<u>81,920</u>	-3.5%
	CHANGE IN NET ASSETS	<u>\$ (396)</u>	<u>\$ (398)</u>	<u>\$ (745)</u>	<u>\$ (400)</u>	<u>\$ (400)</u>	

Debt Service Fund: Tax Increment Financing(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.

2015 Budget Highlights

- The debt payment will increase from \$81,493 in 2014 to \$84,493 in 2015

The 2015 budget process included an extensive review of existing debt. The current financial position of the TIF district indicates a relatively large available fund balance. It is estimated that with the current fund balance and increments collected in 2015-2017 the City will be able to pay off the outstanding principal amount of the bonds in 2017.

Following satisfaction of the bonds in 2017, the TIF district would have one obligation remaining, a Pay As You Go (PayGO) note with the Warehouse of Waseca through February 1, 2019. The City will have the authority to remove all of the parcels that are not supporting the PayGO note (leaving one property) from the TIF District. The tax increment from the decertified parcels will be returned to the general tax rolls for taxes payable 2018, increasing the City's general tax base.

The City will benefit from paying off this bond early by saving interest (approximately \$150,000) and nine years of payments.

ACTIVITIES SCOPE

- Revenues are received through collection of TIF from district #23.
- 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		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
380-39216-0000	Transfer-TIF Project	78,743	87,363	85,568	85,568	88,718	3.7%
	Total Revenues	78,743	87,859	85,568	85,568	88,718	3.7%
Expenditures							
Debt Service Expense							
380-47800-6000	Principal	35,000	45,000	50,000	45,000	50,000	11.1%
380-47800-6100	Bond Interest	39,993	38,393	36,493	36,493	34,493	-5.5%
380-47800-6200	Fiscal Agent Fee	403	403	745	400	400	0.0%
	Total Debt Service	75,396	83,796	87,238	81,893	84,893	3.7%
	TOTAL EXPENSES	75,396	83,796	87,238	81,893	84,893	3.7%
	CHANGE IN NET ASSETS	\$ 3,347	\$ 4,063	\$ (1,670)	\$ 3,675	\$ 3,825	

Debt Service Fund: 2014A City Projects Debt Service

FUND DESCRIPTION

In 2014, the City issued \$4,125,000 in General Obligation (GO) debt, to provide the funding necessary for three purposes:

- \$2,200,000 in GO Capital Improvement funds providing permanent funding for the Public Safety Facility with a twenty year repayment term and net interest cost of 2.98%.
- \$620,000 in GO Abatement funds to provide funds for the Northeast Park restroom and picnic shelter with a ten year repayment term and net interest cost of 2.26%.
- \$1,305,000 in GO Street Reconstruction funds providing funding for the 7th Avenue Northwest project with a ten year repayment term and net interest cost of 2.11%.

2015 Budget Highlights

- The Public Safety Facility debt service tax levy amount is \$158,737.
- The Park Shelter debt service tax levy amount is \$12,244.
- The 7th Avenue Street Reconstruction debt service levy amount is \$140,518.

ACTIVITIES SCOPE

- The revenue source is annual tax debt service and tax abatement levies.
- For the 7th Avenue Street Reconstruction project there is additional revenue from collection of property owner special assessments.
- Annual principal and interest obligations are accounted for as required in the bond documents.

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

2014A General Obligation Bond
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
390-39201-0000	Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 311,499	100.0%
	Total Revenues	-	-	-	-	311,499	100.0%
Expenditures							
Debt Service Expense							
390-47000-6100	Interest	-	-	-	-	77,926	100.0%
390-47000-6200	Fiscal Fees	-	-	-	-	1,000	100.0%
	Total Debt Service	-	-	-	-	78,926	100.0%
	TOTAL EXPENSES	-	-	-	-	78,926	100.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 232,573	

Debt Service Fund: 2014B Refunding Bonds

FUND DESCRIPTION

On November 18, 2014 the City issued \$2,225,000 of General Obligation Refunding Bonds, Series 2014B. This refunding issue included two purposes, one of which is supported by the general fund and the other is supported by water and sewer funds. This fund includes the portion of the advance refunding of Series 2006A in the amount of \$1,375,000, the original bond issue provided funding necessary for the construction of the Waseca Community Water Park. The current refunding portion of \$850,000 relating Series 2005A is included in the water and sewer funds.

This separate fund has been created for the advance refunding of the Water Park portion of the bond issue. The refunding achieved interest savings and extended the average life of the bond by three years. The new bond structure assists with debt service planning for tax levy purposes and the related goal to keep the debt service portion of the tax levy at a level that remains consistent.

2015 Budget Highlights

- These bonds will cross over on February 1, 2016.
- In 2015 there is an interest only expense of \$52,278.
- In 2015 there will be income from the bond issue as a revenue source to cover the interest expense.

ACTIVITIES SCOPE

- Beginning in 2016 the revenue source will be annual debt service tax levy.
- Beginning in 2016 the debt will be in this fund, the fund associated with the original 2006A bond issue will satisfied.

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

2014B Refunding Bond
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
395-36215-0000	Interest from issuance	\$ -	\$ -	\$ -	\$ -	\$ 52,278	100.0%
	Total Revenues	-	-	-	-	52,278	100.0%
Expenditures							
Debt Service Expense							
395-47000-6100	Interest	-	-	-	-	52,278	100.0%
395-47000-6200	Fiscal fees	-	-	-	-	1,000	100.0%
	Total Debt Service	-	-	-	-	53,278	100.0%
	TOTAL EXPENSES	-	-	-	-	53,278	100.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ (1,000)	

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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.

LIBRARY BUILDING REMODEL FUND:

Established to account for the Waseca Library building construction.

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

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 320,531	\$ -	\$ 489,900	\$ -	-100.0%
Interest & Misc.	2,104	-	-	-	0.0%
Expenditure					
Services & Charges	\$ 320,531	\$ 237,032	\$ 489,900	\$ -	-100.0%
Transfers	-	254,202	-	-	0.0%
Net Increase (Decrease)	\$ 2,104	\$ (491,234)	\$ -	\$ -	

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 Minnesota Department of Transportation (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 (MSAS). 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.

2015 Budget Highlights

The City has not budgeted for any construction on Municipal State Aid roads for 2015.

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
- Maximize the use of MSAS funds as part of the City-wide Capital Improvement Plan

CURRENT AND PROPOSED EXPENDITURES

There are no proposed expenditures in the 2015 budget from the MSAS Construction fund. The City has historically done a MSAS street project every 2 years.

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	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
402-33418-0000	Municipal State Aid Const.	\$ 320,531	\$ -	\$ 416,955	\$ 489,900	\$ -	-100.0%
402-36210-0000	Interest Earnings	2,104	-	-	-	-	0.0%
	Total Revenues	322,635	-	416,955	489,900	-	-100.0%
Expenditures							
Personnel							
402-49050-1010	Regular Employees	-	-	17,730	-	-	0.0%
402-49050-1200	FICA	-	-	1,016	-	-	0.0%
402-49050-1210	PERA	-	-	1,211	-	-	0.0%
402-49050-1220	Medicare	-	-	238	-	-	0.0%
402-49050-1300	Health Insurance	-	-	6,268	-	-	0.0%
	Total Personnel	-	-	26,463	-	-	
Services & Charges							
402-49050-3100	Contractual Services	320,531	237,032	419,181	489,900	-	-100.0%
402-49050-3500	Printing and Publishing	-	-	315	-	-	0.0%
	Total Services and Charges	320,531	237,032	419,496	489,900	-	-100.0%
Capital Outlay							
402-49050-5550	Streets	-	-	931	-	-	0.0%
	Total Capital outlay	-	-	931	-	-	0.0%
Transfers							
402-49050-7250	Transfer to CIP Fund	-	254,202	-	-	-	0.0%
	Total Transfers	-	254,202	-	-	-	
	TOTAL EXPENSES	320,531	491,234	446,890	489,900	-	-100.0%
	CHANGE IN NET ASSETS	\$ 2,104	\$ (491,234)	\$ (29,935)	\$ -	\$ -	

Capital Project Fund: Municipal State Aid Maintenance

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 85,933	\$ 85,540	\$ 75,000	\$ 85,000	13.3%
Interest & Misc.	2,462	2,895	2,500	2,500	0.0%
Expenditure					
Personnel	\$ 18,107	\$ -	\$ -	\$ -	0.0%
Supplies	38,936	-	-	-	0.0%
Services & Charges	49,309	5,675	100,000	85,000	-15.0%
Transfers	-	-	-	200,000	100.0%
Net Increase (Decrease)	\$ (17,957)	\$ 82,760	\$ (22,500)	\$ (197,500)	

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.

2015 Budget Highlights

For 2015, the City intends to utilize approximately \$85,000 in maintenance funds for maintenance of Municipal State Aid streets. Additionally \$200,000 will be transferred to the Capital Improvement Fund.

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	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
406-33418-0000	Municipal State Aid Maint.	\$ 85,933	\$ 85,540	\$ 96,920	\$ 75,000	\$ 85,000	13.3%
406-36210-0000	Interest Earnings	2,462	2,895	-	2,500	2,500	0.0%
	Total Revenues	88,395	88,435	96,920	77,500	87,500	12.9%
Expenditures							
Personnel							
406-49060-1010	Regular Employees	18,107	-	-	-	-	0.0%
	Total Personnel	18,107	-	-	-	-	0.0%
Supplies							
406-49060-2170	General Supplies	38,936	-	-	-	-	0.0%
	Total Supplies	38,936	-	-	-	-	0.0%
Services & Charges							
406-49060-3000	Professional Services	46,335	5,675	-	-	-	0.0%
406-49060-3100	Contractual Services	2,974	-	51,586	100,000	85,000	-15.0%
	Total Services and Charges	49,309	5,675	51,586	100,000	85,000	-15.0%
Transfers							
406-49060-7200	Transfers out	-	-	-	-	200,000	100.0%
	Total Transfers	-	-	-	-	200,000	100.0%
	TOTAL EXPENSES	106,352	5,675	51,586	100,000	285,000	185.0%
	CHANGE IN NET ASSETS	\$ (17,957)	\$ 82,760	\$ 45,334	\$ (22,500)	\$ (197,500)	

Capital Project Fund: Library Building Remodel

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Grants	\$ -	\$ -	\$ -	\$ 75,000	100.0%
Transfers	-	-	94,000	150,000	59.6%
Expenditure					
Services & Charges	\$ -	\$ -	\$ 7,374	\$ 20,000	171.2%
Capital Outlay	-	-	86,758	205,000	136.3%
Net Increase (Decrease)	\$ -	\$ -	\$ (132)	\$ -	

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 included 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 I is to be completed late in 2014/early 2015.

Phase II consists of a restroom remodel project that would update the restroom area as well as provide a new family restroom. Phase II includes \$75,000 in grant funding from the Minnesota Department of Education for a Public Library Accessibility Grant. The library grant funds will be used to redesign the layout of and improve the entryway, restrooms and meeting room to make the facility more functional, attractive and more accessible for patrons.

LIBRARY BUILDING REMODEL
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
427-39201-0000	Transfer from General Fund	\$ -	\$ -	\$ 47,000	\$ 94,000	\$ 150,000	59.6%
427-33422-0000	MN Public Library Accessibility Grant	-	-	-	-	75,000	100.0%
	Total Revenues	-	-	47,000	94,000	225,000	139.4%
Expenditures							
Services & Charges							
427-45500-3000	Professional Services	-	-	11,511	7,374	20,000	171.2%
	Total Services and Charges	-	-	11,511	7,374	20,000	171.2%
Capital Outlay							
427-45500-5200	Building Costs	-	-	-	86,758	205,000	136.3%
	Total Capital outlay	-	-	-	86,758	205,000	136.3%
	TOTAL EXPENSES	-	-	11,511	94,132	225,000	139.0%
	CHANGE IN NET ASSETS	\$ -	\$ -	\$ 35,489	\$ (132)	\$ -	

Capital Project Fund: HWY 14 Reconstruction

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Interest & Misc.	\$ -	\$ 151	\$ -	\$ -	0.0%
Transfers	-	50,000	-	-	0.0%
Expenditure					
Services & Charges	\$ -	\$ -	\$ 50,000	\$ 50,000	0.0%
Capital Outlay	-	-	-	-	0.0%
Net Increase (Decrease)	\$ -	\$ 50,151	\$ (50,000)	\$ (50,000)	

FUND DESCRIPTION

For 2013 the City budgeted to transfer \$10,000 from the General fund, \$15,000 from each of the Water and Sanitary Sewer utilities, and \$10,000 from the Electric utility to establish the HWY 14 Reconstruction Capital Project fund.

The City included anticipated \$50,000 expense in 2014 which will not be spent and is budgeted as a carryover in 2015.

In 2015, 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		2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
Revenues							
436-36210-0000	Interest Earnings	\$ -	\$ 151	\$ -	\$ -	\$ -	0.0%
436-39201-0000	Transfer from General Fund	-	10,000	-	-	-	0.0%
436-39208-0000	Transfer from Water Utility	-	15,000	-	-	-	0.0%
436-39203-0000	Transfer from Sanitary Sewer	-	15,000	-	-	-	0.0%
436-39209-0000	Transfer from Electric Utility	-	10,000	-	-	-	0.0%
	Total Revenues	-	50,151	-	-	-	0.0%
Expenditures							
Services & Charges							
436-43010-3000	Professional Services	-	-	239	50,000	50,000	0.0%
	Total Services and Charges	-	-	239	50,000	50,000	0.0%
	TOTAL EXPENSES	-	-	239	50,000	50,000	0.0%
	CHANGE IN NET ASSETS	\$ -	\$ 50,151	\$ (239)	\$ (50,000)	\$ (50,000)	

Capital Project Fund: Special Assessment

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Special Assessments	\$ 265,826	\$ 516,492	\$ 201,000	\$ 306,830	52.7%
Expenditure					
Capital Outlay	\$ 276,694	\$ 234,028	\$ 220,000	\$ 208,837	-5.1%
Net Increase (Decrease)	\$ (10,868)	\$ 282,464	\$ (19,000)	\$ 97,993	

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	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
440-36101-0000	Special Assess Payments	\$ 241,551	\$ 200,276	\$ 90,407	\$ 195,000	\$ 306,830	57.3%
440-36102-0000	Interest On Assessments	82	-	-	5,000	-	-100.0%
440-36210-0000	Interest Earnings	286	-	-	1,000	-	-100.0%
440-36250-0000	S.A. Interest & Penalties	23,907	24,572	14,073	-	-	0.0%
	Total Revenues	<u>265,826</u>	<u>516,492</u>	<u>104,480</u>	<u>201,000</u>	<u>306,830</u>	52.7%
Expenditures							
Capital Outlay							
440-43010-5560	Capital Outlay	276,694	234,028	-	220,000	208,837	-5.1%
	Total Capital outlay	<u>276,694</u>	<u>234,028</u>	<u>-</u>	<u>220,000</u>	<u>208,837</u>	-5.1%
	TOTAL EXPENSES	<u>276,694</u>	<u>234,028</u>	<u>-</u>	<u>220,000</u>	<u>208,837</u>	-5.1%
	CHANGE IN NET ASSETS	<u>\$ (10,868)</u>	<u>\$ 282,464</u>	<u>\$ 104,480</u>	<u>\$ (19,000)</u>	<u>\$ 97,993</u>	

Capital Project Fund: Capital Improvement Plan (CIP) Fund

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.0%
Interest & Misc.	4,700	21,308	3,000	3,000	0.0%
Transfers	574,356	1,018,808	431,976	499,468	15.6%
Bond Proceeds	-	-	2,062,105	655,082	-68.2%
Expenditure					
Personnel	\$ -	\$ 3,594	\$ -	\$ -	0.0%
Services & Charges	45	-	-	70,000	100.0%
Capital Outlay	302,376	551,836	3,241,655	1,380,972	-57.4%
Transfers	-	290,000	-	-	0.0%
Net Increase (Decrease)	\$ 276,635	\$ 194,686	\$ (744,574)	\$ (293,422)	

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.

2015 Budget Highlights

The 2015 Capital Improvement Plan (CIP) budget includes a transfer from the General fund in the amount of \$299,468, a transfer from MSA Maintenance of \$200,000, and bond proceeds of \$655,082 for projects that total \$1,450,972 as follows:

- Seal Coating \$70,000
- Sidewalks \$20,000
- Northeast Park \$655,082
- Park Improvements \$66,000
- City Portion of Street CIP \$574,890
- City Hall Facility \$15,000
- Public Works Shed \$50,000

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.

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

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

CAPITAL IMPROVEMENT
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
430-36210-0000	Interest Earnings	\$ 2,359	\$ 6,736	\$ -	\$ 3,000	\$ 3,000	0.0%
430-36234-0000	Contributions-Park System	-	2,770	-	-	-	0.0%
430-36250-0000	Miscellaneous Revenue	2,341	11,802	-	-	-	0.0%
430-39201-0000	Transfer from General Fund	574,356	764,606	215,988	431,976	299,468	-30.7%
430-39214-0000	Transfer - Capital Projects	-	254,202	-	-	-	0.0%
430-39219-0000	Transfer from MSA Maintenance	-	-	-	-	200,000	100.0%
430-39310-0000	Bond Proceeds	-	-	-	2,062,105	655,082	-68.2%
	Total Revenues	579,056	1,040,116	215,988	2,497,081	1,157,550	-53.6%
Expenditures							
Personnel							
430-43010-1010	Regular employees	-	3,199	13,576	-	-	0.0%
430-43010-1200	FICA	-	163	856	-	-	0.0%
430-43010-1210	PERA	-	194	1,022	-	-	0.0%
430-43010-1220	Medicare	-	38	200	-	-	0.0%
430-43010-1300	Insurance	-	-	4,254	-	-	0.0%
	Total Personnel	-	3,594	19,908	-	-	
Services & Charges							
430-43010-3000	Professional Services	45	-	-	-	-	0.0%
430-43010-3102	Seal Coating	-	-	-	-	70,000	100.0%
	Total Services and Charges	45	-	-	-	70,000	100.0%
Capital Outlay							
430-43010-5390	Northeast Park	-	-	12,069	15,000	655,082	4267.2%
430-43010-5392	University Park	-	20,944	-	-	-	0.0%
430-43010-5435	Clear Lake Park - Parking Lot	-	-	26,040	24,500	66,000	169.4%
430-43010-5460	Sidewalks	6,120	-	8,681	20,000	20,000	0.0%
430-43010-5560	City Portion CIP-Streets	238,768	510,853	521,370	654,050	574,890	-12.1%
430-43010-5789	7th Avenue Reconstruction	-	-	341,804	2,062,105	-	-100.0%
430-43010-5790	2nd Ave SE (not completed in 2013)	-	-	-	45,000	-	-100.0%
430-43010-5770	City Hall Facility	38,281	20,034	33,802	165,000	15,000	-90.9%
430-43010-5780	Water Resource Center	17,521	-	-	-	-	0.0%
430-43010-5781	Erickson Building	1,686	5	-	-	-	0.0%
430-43010-5782	Public Works Shed	-	-	-	-	50,000	100.0%
430-43010-5784	Police Shooting Range Structure	-	-	7,610	8,000	-	-100.0%
430-43010-5785	Trowbridge Bandstand Renovations	-	-	3,850	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	-	-	60,030	104,000	-	-100.0%
430-43010-5791	Library Building Remodel	-	-	-	-	-	0.0%
	Total Capital outlay	302,376	551,836	1,015,256	3,241,655	1,380,972	-57.4%
Transfers							
430-43010-7200	Transfer-General Fund	-	290,000	-	-	-	0.0%
430-43010-7310	Transfer-Capital Project	-	-	98,000	-	-	0.0%
	Total Transfers	-	290,000	98,000	-	-	0.0%
	TOTAL EXPENSES	302,421	845,430	1,133,164	3,241,655	1,450,972	-55.2%
	CHANGE IN NET ASSETS	\$ 276,635	\$ 194,686	\$ (917,176)	\$ (744,574)	\$ (293,422)	

Capital Project Fund: Annexation & Growth

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Interest & Misc.	\$ 1,468	\$ 1,644	\$ 1,400	\$ -	0.0%
Expenditure					
Services & Charges	\$ 8,354	\$ 2,383	\$ 25,000	\$ 20,000	-20.0%
Net Increase (Decrease)	\$ (6,886)	\$ (739)	\$ (23,600)	\$ (20,000)	

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

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
470-36210-0000	Interest Earnings	\$ 1,468	\$ 1,644	\$ -	\$ 1,400	\$ -	-100.0%
	Total Revenues	1,468	1,644	-	1,400	-	-100.0%
Expenditures							
Services & Charges							
470-46800-3000	Professional Services	8,354	2,383	2,687	20,000	20,000	0.0%
470-46800-3100	Contractual Services	-	-	-	5,000	-	-100.0%
	Total Services and Charges	8,354	2,383	2,687	25,000	20,000	-20.0%
	TOTAL EXPENSES	8,354	2,383	2,687	25,000	20,000	-20.0%
	CHANGE IN NET ASSETS	<u>\$ (6,886)</u>	<u>\$ (739)</u>	<u>\$ (2,687)</u>	<u>\$ (23,600)</u>	<u>\$ (20,000)</u>	

Capital Project Fund: Equipment Replacement

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Intergovernmental	\$ 60,361	\$ 82,282	\$ -	\$ -	
Interest & Misc.	-	8,835	200	200	0.0%
Transfers	520,549	570,000	469,817	460,600	-2.0%
Expenditure					
Capital Outlay	\$ 509,543	\$ 739,379	\$ 455,000	\$ 510,800	12.3%
Net Increase (Decrease)	\$ 71,367	\$ (78,262)	\$ 15,017	\$ (50,000)	

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.

2015 Budget Highlights

The 2015 Equipment Replacement budget shows a budgeted increase of \$55,800 in equipment scheduled to be replaced. The budget also includes a General fund transfer in the amount of \$460,600.

The following equipment is budgeted for 2015:

- Police vehicle marked \$42,000
- Police vehicle unmarked \$20,000
- Police/Fire share of 800MHZ radio systems upgrade (repaid over five years) \$13,800
- GPS Equipment (engineering) \$45,000
- Dump Truck \$225,000
- Bobcat \$7,000
- Bobcat Broom, Asphalt milling machine, and Concrete breaker \$31,000
- 1,800 Gallon Water Tank \$30,000
- Skid Loader Trailer \$8,000
- Vicon Mower \$9,000
- ½ Ton Truck \$30,000
- Fire Vehicle to Replace Suburban \$50,000

**EQUIPMENT REPLACEMENT FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures**

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
705-33140-0000	Federal Funding	\$ 60,361	\$ 82,282	\$ -	\$ -	\$ -	0.0%
705-36210-0000	Interest Earnings	-	835	-	200	200	0.0%
705-36230-0000	Contributions and donations	-	-	3,500	-	-	0.0%
705-37473-0000	Salvage Revenue	-	8,000	12,570	-	-	0.0%
705-39101-0000	Gain on sale of asset	-	-	6,924	-	-	0.0%
705-39201-0000	Transfer from General Fund	520,549	570,000	212,409	469,817	460,600	-2.0%
	Total Revenues	580,910	661,117	235,403	470,017	460,800	-2.0%
Expenditures							
Capital Outlay							
705-49905-5400	Equipment	591	-	-	-	-	0.0%
705-49910-5300	Improvements	353	644	-	-	-	0.0%
705-49910-5400	Equipment-Admin/Finance	22,104	31,807	-	-	-	0.0%
705-49920-5400	Equipment-Police	37,164	109,020	49,650	46,500	71,000	52.7%
705-49930-5400	Equipment-Fire	73,544	91,426	-	4,800	54,800	1041.7%
705-49941-5400	Equipment-Engineering	2,558	29,697	-	-	45,000	100.0%
705-49950-5400	Equipment-Street	356,371	476,785	219,101	248,700	301,000	21.0%
705-49970-5400	Equipment-Parks	16,858	-	3,274	7,000	30,000	328.6%
705-49975-5400	Equipment - Surface Water Mgmt	-	-	38,300	45,000	9,000	-80.0%
705-49980-5400	Equipment -Shop	-	-	140,675	103,000	-	-100.0%
	Total Capital outlay	509,543	739,379	451,000	455,000	510,800	12.3%
	TOTAL EXPENSES	509,543	739,379	451,000	455,000	510,800	12.3%
	CHANGE IN NET ASSETS	71,367	(78,262)	(215,597)	15,017	(50,000)	

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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

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 1,188,409	\$ 1,034,651	\$ 996,360	\$ 1,125,000	12.9%
Miscellaneous Revenue	56,302	26,942	51,500	39,500	-23.3%
Expenditure					
Personnel	\$ 265,927	\$ 259,254	\$ 264,342	\$ 292,522	10.7%
Supplies	121,162	107,960	138,112	142,587	3.2%
Services & Charges	176,976	180,608	187,685	193,167	2.9%
Charges	27,290	52,794	94,898	46,823	-50.7%
Capital Outlay	351,211	179,901	1,418,000	438,000	-69.1%
Debt Service	674,395	160,313	164,475	167,833	2.0%
Transfers	123,724	83,250	68,250	84,250	23.4%
Adj. (Balance Sheet Items)	(672,132)	27,497	(1,211,225)	(221,527)	-81.7%
Net Increase (Decrease)	\$ 176,158	\$ 10,016	\$ (76,677)	\$ 20,845	-127.2%

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.

The entire operation of the water distribution is funded from fees collected for the services. 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. There are approximately 2,780 residential water accounts, 400 commercial accounts and 14 industrial accounts, including Quad Graphics, Waseca Properties, Pinnacle Foods/BirdsEye, and FCI Waseca for a total of about 3,200 water accounts.

2015 Budget Highlights

The 2015 Water Utility budget shows a budgeted net income of \$20,845. The revenue projections include the rate increase that was adopted in 2014 as part of a two year rate restructuring to begin to comply with State conservation rate mandates. Total budgeted revenues are \$1,164,500 an \$116,640 (11.1%) increase compared to 2014. Capital outlay will decrease significantly in 2015 due to reductions in street construction projects and also due to water main design work related to Elm Avenue reconstruction anticipated to occur in 2016-2017.

Major Objectives Accomplished in 2013/2014

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

2014/2015 Department Priorities

- 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.

PERSONNEL LEVELS

- 1.5 Certified Operators
- Director of Utilities (33% allocation)
- Billing clerks (33% allocation)
- Utility Admin projects coordinator (33% allocation)

WATER
2015 Budget
Revenues and Expenditures

Revenues	Description	2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
601-36102-0000	Interest On Assessments	\$ -	\$ -	\$ -	\$ 1,000	\$ -	-100.0%
601-36210-0000	Interest Earnings	8,856	10,413	-	15,000	10,500	-30.0%
601-36221-0000	Rents-Other	29,487	11,506	25,524	25,000	28,000	12.0%
601-36240-0000	Refund/Reimbursement	251	2,193	4,931	-	-	0.0%
601-36250-0000	Miscellaneous Revenue	17,708	2,830	928	10,500	1,000	-90.5%
601-37000-3801	Residential	565,151	541,553	444,042	535,411	590,000	10.2%
601-37000-3802	Commercial	285,036	271,180	214,111	250,286	280,000	11.9%
601-37000-3903	Industrial	201,654	199,279	200,629	190,663	242,000	26.9%
601-37151-0000	Fire Lines	115	-	-	-	-	0.0%
601-37152-0000	Misc Meter Rental	25	25	25	-	-	0.0%
601-37160-0000	Penalties	11,521	11,119	8,926	11,000	11,000	0.0%
601-37170-0000	Revenue From Merchandising	3,752	5,288	2,144	1,500	2,000	33.3%
601-37170-6150	Merchandising	689	-	-	-	-	0.0%
601-37175-0000	Water Access Fees	11,825	1,240	-	3,000	-	-100.0%
601-37470-0000	Miscellaneous Revenue	6,695	4,967	-	3,500	-	-100.0%
601-37473-0000	Salvage Revenue	6,750	-	-	1,000	-	-100.0%
601-39700-0000	Capital Contributions	95,196	-	26,500	-	-	0.0%
	Total Revenues	1,244,711	1,061,593	927,760	1,047,860	1,164,500	11.1%
Expenditures							
	Personnel						
1010	Regular Employees	187,433	171,316	166,832	168,454	181,248	7.6%
1020	Overtime	12,942	13,639	13,461	15,972	17,056	6.8%
1030	Part-time Employees	-	450	865	-	8,880	100.0%
1090	Cellphone Reimbursement	972	823	698	838	928	10.7%
1100	Longevity	1,811	1,877	1,525	1,946	1,958	0.6%
1200	FICA	12,211	11,232	11,180	11,606	13,024	12.2%
1210	PERA	14,582	13,433	13,524	13,512	15,685	16.1%
1220	Medicare	2,856	2,627	2,614	2,715	3,046	12.2%
1250	Insurance Rebate	2,936	2,507	1,973	2,450	2,365	-3.5%
1300	Insurance	16,819	26,125	27,227	32,440	32,712	0.8%
1310	VEBA Trust funding	7,883	9,371	20,280	10,201	11,231	10.1%
1330	Life Insurance	389	572	553	678	704	3.8%
1340	Disability Insurance	601	707	615	759	775	2.1%
1510	Workers Comp	4,492	4,575	2,309	2,771	2,910	5.0%
	Total Personnel	265,927	259,254	263,656	264,342	292,522	10.7%
	Supplies						
2000	Office Supplies	2,193	1,933	1,879	3,000	2,600	-13.3%
2050	Computer Supplies	1,067	816	-	1,670	1,800	7.8%
2120	Motor fuels	7,220	8,811	6,205	6,000	7,000	16.7%
2170	General Supplies	53,829	60,063	59,322	71,137	70,187	-1.3%
2180	Uniforms	658	384	272	1,000	1,000	0.0%
2190	Safety Equipment	-	572	286	-	-	0.0%
2210	Equipment parts	1,137	4,173	3,154	5,000	3,000	-40.0%
2215	Meters	834	761	2,977	1,000	3,500	250.0%
2220	Vehicle Maintenance	80	-	3,032	-	-	0.0%
2230	Bldg Rep/Maint Supplies	51,026	28,380	43,998	47,000	50,000	6.4%
2240	City Shop Charges	3,118	2,067	5,434	2,305	3,500	51.8%
	Total Supplies	121,162	107,960	126,559	138,112	142,587	3.2%

WATER
2015 Budget
Revenues and Expenditures

Revenues	Description	2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
Services & Charges							
3000	Professional Services	14,288	21,780	7,181	26,750	37,400	39.8%
3050	Professional Services - Audit Fees	2,700	2,000	1,700	5,000	2,300	-54.0%
3100	Contractual Services	40,967	33,682	26,790	34,668	33,200	-4.2%
3200	Communications	7,800	8,678	7,126	9,700	9,000	-7.2%
3300	Conf and Schools	854	1,564	550	2,500	2,000	-20.0%
3400	Publishing / Advertising	476	1,423	643	300	500	66.7%
3500	Printing/Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
3610	Public Liab Insurance	2,550	2,841	2,265	2,841	2,841	0.0%
3620	Property Insurance	6,172	2,979	2,732	3,426	3,426	0.0%
3800	Utilities	98,703	103,468	84,314	100,000	100,000	0.0%
	Total Services and Charges	176,976	180,608	135,120	187,685	193,167	2.9%
Charges							
4000	Repair/Maintenance	5,184	26,300	58,000	7,000	30,625	337.5%
4060	Well Maint & Repairs	-	10,600	-	70,000	-	-100.0%
4320	Uncollectible Accts	284	492	358	600	600	0.0%
4330	Dues/Subscriptions	2,470	1,170	535	1,300	550	-57.7%
4500	Permits & Fees	8,135	7,024	535	8,400	7,500	-10.7%
4940	Safety Program	-	-	465	550	1,100	100.0%
4950	Comp Financing Acct	11,217	7,208	6,182	7,048	6,448	-8.5%
	Total Charges	27,290	52,794	66,075	94,898	46,823	-50.7%
Capital Outlay							
4230	Loss on Disposal of assets	4,725	-	-	-	-	0.0%
5300	Improvements	124,212	(610,330)	571,800	1,128,000	438,000	-61.2%
5400	Machinery	222,274	790,231	200,867	290,000	-	-100.0%
	Total Capital outlay	351,211	179,901	772,667	1,418,000	438,000	-69.1%
Debt Service Expense (2001B, 2005A)							
6000	Principal	660,000	150,000	155,000	155,000	160,000	3.2%
6100	Bond Interest	13,981	9,899	8,475	8,475	6,833	-19.4%
6200	Fiscal Agent Fee	414	414	533	1,000	1,000	0.0%
	Total Debt Service	674,395	160,313	164,008	164,475	167,833	2.0%
Transfers							
7200	Transfer - General Fund	123,724	27,250	22,708	27,250	27,250	0.0%
7280	Transfer - Debt Service	-	41,000	34,167	41,000	57,000	39.0%
7410	Transfer - Hwy 14 Reconstruction	-	15,000	-	-	-	0.0%
	Total Transfers	123,724	83,250	56,875	68,250	84,250	-100.0%
	TOTAL EXPENSES	1,740,685	1,024,080	1,584,960	2,335,762	1,365,182	-41.6%
	LESS CAPITALIZED ASSETS	(341,168)	(171,353)	(30,195)	(1,418,000)	(438,000)	-69.1%
6000	Less debt service Principal	(660,000)	(150,000)	(155,000)	(155,000)	(160,000)	3.2%
4200	Add: Depreciation Expense	327,386	343,670	289,795	360,125	376,000	4.4%
6250	Amortization Expense	1,650	5,180	-	1,650	473	-71.3%
	NET EXPENSES	1,068,553	1,051,577	1,689,560	1,124,537	1,143,655	1.7%
	CHANGE IN NET ASSETS	176,158	10,016	(761,800)	(76,677)	20,845	

Water Transfers
49300
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
601-49300-7200	Transfer-General Fund	\$ 123,724	\$ 27,250	\$ 22,708	\$ 27,250	\$ 27,250	0.0%
601-49300-7280	Transfer to Debt Service Funds	-	41,000	34,167	41,000	57,000	39.0%
601-49300-7410	Transfer - HWY 14 Cap Proj	-	15,000	-	-	-	0.0%
Total Transfers		<u>123,724</u>	<u>83,250</u>	<u>56,875</u>	<u>68,250</u>	<u>84,250</u>	23.4%
TOTAL EXPENDITURES		<u>\$ 123,724</u>	<u>\$ 83,250</u>	<u>\$ 56,875</u>	<u>\$ 68,250</u>	<u>\$ 84,250</u>	23.4%

Water Pumping
49401
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Supplies							
601-49401-2170	General Supplies	\$ 51,477	\$ 49,563	\$ 57,707	\$ 67,787	\$ 67,787	0.0%
601-49401-2230	Bldg. Repair/Maint. Supplies	2,884	2,554	4,890	2,000	2,500	25.0%
	Total Supplies	<u>54,361</u>	<u>53,434</u>	<u>65,751</u>	<u>69,787</u>	<u>70,287</u>	0.7%
Services & Charges							
601-49401-3000	Professional Services	-	7,095	2,437	13,000	20,000	53.8%
601-49401-3100	Contractual Services	3,946	2,776	1,414	3,500	3,500	0.0%
601-49401-3800	Utilities	98,703	103,468	84,314	100,000	100,000	0.0%
	Total Services and Charges	<u>102,649</u>	<u>113,339</u>	<u>88,344</u>	<u>116,500</u>	<u>123,500</u>	6.0%
Charges							
601-49401-4000	Repair and Maintenance	-	-	8,205	2,000	5,000	150.0%
601-49401-4060	Well Maintenance & Repairs	-	-	-	45,000	-	-100.0%
601-49401-4500	Permits and Fees	8,135	7,024	535	8,400	7,500	-10.7%
	Total Charges	<u>8,135</u>	<u>7,024</u>	<u>8,740</u>	<u>55,400</u>	<u>12,500</u>	-77.4%
	TOTAL EXPENDITURES	<u>\$ 165,145</u>	<u>\$ 173,797</u>	<u>\$ 162,835</u>	<u>\$ 241,687</u>	<u>\$ 206,287</u>	-14.6%

Water Distribution
49430
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49430-1010	Regular Employees	\$ 104,618	\$ 88,806	\$ 97,036	\$ 80,594	\$ 93,334	15.8%
601-49430-1020	Overtime	12,941	13,639	13,461	10,807	12,010	11.1%
601-49430-1030	Part-time Employees	-	450	865	-	8,880	100.0%
601-49430-1090	Cellphone reimbursement	945	796	676	811	901	11.1%
601-49430-1100	Longevity	650	601	483	600	630	5.0%
601-49430-1200	FICA	7,265	6,378	6,974	5,754	7,177	24.7%
601-49430-1210	PERA	8,524	7,429	8,224	6,670	8,614	29.1%
601-49430-1220	Medicare	1,699	1,492	1,631	1,346	1,678	24.7%
601-49430-1250	Insurance rebate-health	1,500	1,400	1,167	1,400	1,400	0.0%
601-49430-1300	Insurance	5,408	10,271	10,795	12,925	14,507	12.2%
601-49430-1310	VEBA Trust funding	3,000	4,962	15,501	5,505	6,507	18.2%
601-49430-1330	Life Insurance	138	256	248	300	334	11.3%
601-49430-1340	Disability Insurance	239	336	295	363	399	9.9%
	Total Personnel	<u>146,927</u>	<u>136,816</u>	<u>157,356</u>	<u>127,075</u>	<u>156,371</u>	23.1%
Supplies							
601-49430-2120	Motor Fuels	7,220	8,811	6,205	6,000	7,000	16.7%
601-49430-2170	General Supplies	2,012	10,100	1,260	3,000	2,000	-33.3%
601-49430-2180	Uniforms	658	384	272	1,000	1,000	0.0%
601-49430-2190	Safety equipment	-	572	286	-	-	0.0%
601-49430-2210	Equipment Parts	1,137	2,856	-	5,000	3,000	-40.0%
601-49430-2215	Meters	834	761	2,977	1,000	3,500	250.0%
601-49430-2220	Vehicle Maintenance	80	-	3,032	-	-	0.0%
601-49430-2230	Bldg. Repair/Maint. Supplies	48,142	25,825	39,108	45,000	47,500	5.6%
601-49430-2240	City Shop Charges	3,118	2,067	5,434	2,305	3,500	51.8%
	Total Supplies	<u>63,201</u>	<u>51,376</u>	<u>58,574</u>	<u>63,305</u>	<u>67,500</u>	6.6%
Services & Charges							
601-49430-3000	Professional Services	7,314	8,346	992	7,500	11,500	53.3%
601-49430-3100	Contractual Services	34,810	25,550	20,798	29,000	25,000	-13.8%
601-49430-3300	Conferences and Schools	468	1,067	550	2,000	1,500	-25.0%
	Total Services and Charges	<u>42,592</u>	<u>35,668</u>	<u>22,445</u>	<u>38,500</u>	<u>38,000</u>	-1.3%
Charges							
601-49430-4000	Repair and Maintenance	235	18,800	43,544	-	20,000	100.0%
601-49430-4060	Well Maintenance & Repairs	-	10,600	-	25,000	-	-100.0%
601-49430-4200	Depreciation	327,386	343,670	289,795	360,125	376,000	4.4%
601-49430-4230	Loss due to disposition of ass	4,725	-	-	-	-	0.0%
601-49430-4940	Safety Program	-	-	465	50	600	1100.0%
	Total Charges	<u>332,346</u>	<u>373,070</u>	<u>333,804</u>	<u>385,175</u>	<u>396,600</u>	3.0%
	TOTAL EXPENDITURES	<u>\$ 585,066</u>	<u>\$ 596,930</u>	<u>\$ 572,179</u>	<u>\$ 614,055</u>	<u>\$ 658,471</u>	7.2%

Customer Billing
49585
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49585-1010	Regular Employees	\$ 36,852	\$ 37,945	\$ 30,174	\$ 39,477	\$ 38,561	-2.3%
601-49585-1020	Overtime	-	-	-	2,789	2,670	-4.3%
601-49585-1030	Part-time Employees	-	-	-	-	-	0.0%
601-49585-1100	Longevity	529	551	462	624	597	-4.3%
601-49585-1200	FICA	2,279	2,278	1,838	2,659	2,593	-2.5%
601-49585-1210	PERA	2,695	2,761	2,291	3,110	3,137	0.9%
601-49585-1220	Medicare	533	533	430	622	607	-2.4%
601-49585-1250	Insurance rebate-health	990	726	476	594	569	-4.2%
601-49585-1300	Insurance	5,186	7,230	7,589	9,442	8,399	-11.0%
601-49585-1310	VEBA Trust funding	1,883	2,550	2,771	2,855	2,733	-4.3%
601-49585-1330	Life Insurance	137	171	157	198	190	-4.0%
601-49585-1340	Disability Insurance	166	169	139	178	165	-7.3%
	Total Personnel	<u>51,250</u>	<u>54,914</u>	<u>46,327</u>	<u>62,548</u>	<u>60,221</u>	-3.7%
Supplies							
601-49585-2000	Office Supplies	285	487	163	500	500	0.0%
601-49585-2050	Computer Supplies	412	410	-	500	1,300	160.0%
	Total Supplies	<u>697</u>	<u>897</u>	<u>163</u>	<u>1,000</u>	<u>1,800</u>	80.0%
Services & Charges							
601-49585-3000	Professional Services	5,182	2,227	1,783	4,250	3,500	-17.6%
601-49585-3200	Communications	7,800	8,678	6,900	9,700	9,000	-7.2%
601-49585-3300	Conferences and Schools	386	-	-	500	500	0.0%
601-49585-3500	Printing and Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
	Total Services and Charges	<u>15,834</u>	<u>13,098</u>	<u>10,502</u>	<u>16,950</u>	<u>15,500</u>	-8.6%
Charges							
601-49585-4320	Uncollectible Accounts	284	492	358	600	600	0.0%
601-49585-4950	Computer Financing Account	650	-	-	600	-	-100.0%
	Total Charges	<u>934</u>	<u>492</u>	<u>358</u>	<u>1,200</u>	<u>600</u>	-50.0%
	TOTAL EXPENDITURES	<u>\$ 68,715</u>	<u>\$ 69,401</u>	<u>\$ 57,350</u>	<u>\$ 81,698</u>	<u>\$ 78,121</u>	-4.4%

Administration
49586
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
601-49586-1010	Regular Employees	\$ 45,963	\$ 44,565	\$ 39,622	\$ 48,383	\$ 49,353	2.0%
601-49586-1020	Overtime	2	-	-	2,376	2,376	0.0%
601-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
601-49586-1100	Longevity	632	725	581	722	731	1.2%
601-49586-1200	FICA	2,667	2,577	2,369	3,193	3,254	1.9%
601-49586-1210	PERA	3,363	3,244	3,009	3,732	3,934	5.4%
601-49586-1220	Medicare	624	603	554	747	761	1.9%
601-49586-1250	Insurance rebate-health	446	381	330	456	396	-13.2%
601-49586-1300	Insurance	6,225	8,624	8,843	10,073	9,806	-2.7%
601-49586-1310	VEBA Trust funding	3,000	1,858	2,008	1,841	1,991	8.1%
601-49586-1330	Life Insurance	114	145	149	180	180	0.0%
601-49586-1340	Disability Insurance	197	202	181	218	211	-3.2%
601-49586-1510	Workers Compensation	4,492	4,575	2,309	2,771	2,910	5.0%
	Total Personnel	67,752	67,526	59,978	74,719	75,930	1.6%
Supplies							
601-49586-2000	Office Supplies	1,908	1,447	1,717	2,500	2,100	-16.0%
601-49586-2050	Computer Supplies	655	406	-	1,170	500	-57.3%
601-49586-2170	General Supplies	340	400	355	350	400	14.3%
	Total Supplies	2,903	2,253	2,072	4,020	3,000	-25.4%
Services & Charges							
601-49586-3000	Professional Services	1,792	4,112	1,969	2,000	2,400	20.0%
601-49586-3050	Administrative Charges	2,700	2,000	1,700	5,000	2,300	-54.0%
601-49586-3100	Contractual Services	2,210	5,357	4,577	2,168	4,700	116.8%
601-49586-3300	Conferences and Schools	-	498	-	-	-	0.0%
601-49586-3400	Publishing and Advertising	476	718	538	300	500	66.7%
601-49586-3610	General Liability	2,550	2,841	2,265	2,841	2,841	0.0%
601-49586-3620	Property Insurance	6,172	2,979	2,732	3,426	3,426	0.0%
	Total Services and Charges	15,900	18,505	13,828	15,735	16,167	2.7%
Charges							
601-49586-4000	Repair and Maintenance	4,949	7,500	6,250	5,000	5,625	12.5%
601-49586-4330	Dues and Subscriptions	2,470	1,170	535	1,300	550	-57.7%
601-49586-4940	Safety Program	-	-	-	500	500	0.0%
601-49586-4950	Computer Financing Account	10,567	7,208	6,182	6,448	6,448	0.0%
	Total Charges	17,986	15,878	12,967	13,248	13,123	-0.9%
	TOTAL EXPENDITURES	\$ 104,541	\$ 104,162	\$ 88,845	\$ 107,722	\$ 108,220	0.5%

Capital Outlay
49593
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Capital Outlay							
601-49593-5300	Improvements	\$ 27,058	\$ 8,548	\$ 571,800	\$ 1,128,000	\$ 438,000	-61.2%
601-49593-5400	Machinery	(21,740)	-	170,672	290,000	-	-100.0%
Total Capital Outlay		<u>5,318</u>	<u>8,548</u>	<u>742,472</u>	<u>1,418,000</u>	<u>438,000</u>	-69.1%
TOTAL EXPENDITURES		<u>\$ 5,318</u>	<u>\$ 8,548</u>	<u>\$ 742,472</u>	<u>\$ 1,418,000</u>	<u>\$ 438,000</u>	-69.1%

Debt Service
41110
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Debt Service							
601-49980-6000	Principal	-	-	155,000	155,000	160,000	-
601-49980-6100	Bond Interest	13,981	9,899	8,475	8,475	6,833	-19.4%
601-49980-6200	Fiscal Agent Fee	414	414	533	1,000	1,000	0.0%
601-49980-6250	Amortization expense	1,650	5,180	-	1,650	473	-71.3%
Total Debt service		<u>16,045</u>	<u>15,493</u>	<u>164,008</u>	<u>166,125</u>	<u>168,306</u>	1.3%
TOTAL EXPENDITURES		<u>\$ 16,045</u>	<u>\$ 15,493</u>	<u>\$ 164,008</u>	<u>\$ 166,125</u>	<u>\$ 168,306</u>	1.3%

Fund: Sanitary Sewer

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 2,033,736	\$ 1,987,826	\$ 1,951,002	\$ 1,975,200	1.2%
Intergovernmental	-	-	-	-	0.0%
Miscellaneous Revenue	168,536	47,871	31,825	30,075	-5.5%
Transfers In	177,876	181,356	181,290	181,445	0.1%
Expenditure					
Personnel	\$ 379,058	\$ 487,146	\$ 542,804	\$ 558,997	3.0%
Supplies	153,683	138,099	172,893	179,136	3.6%
Services & Charges	348,742	356,671	330,233	380,865	15.3%
Charges	90,096	111,559	95,335	92,493	-3.0%
Capital Outlay	103,306	34,921	1,209,000	700,000	-42.1%
Debt Service	389,695	922,276	487,428	931,763	91.2%
Transfers	123,724	151,668	136,668	144,468	5.7%
Adj. (Balance Sheet Items)	623,719	380,144	(608,268)	(270,581)	-55.5%
Net Increase (Decrease)	\$ 168,125	\$ (365,431)	\$ (201,976)	\$ (530,421)	162.6%

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 (Autothermal Thermophilic Aerobic Digester) 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. There are approximately 2,800 residential customers, 400 commercial customers, and 14 industrial customers, including Quad Graphics, Waseca Properties, Pinnacle Foods/BirdsEye, and FCI Waseca for a total of about 3,200 customers.

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

2015 Budget Highlights

The 2015 sanitary sewer utility budget shows a budgeted net loss of \$530,421. There are no planned rate changes in 2015 sanitary sewer rates. The largest change occurred in budgeted depreciation expense which increased by 35.7% due to depreciation relating to the City's enlarged Wastewater Treatment Plant, and trunk sanitary sewer improvements.

Major Objectives Accomplished in 2013/2014

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

2014/2015 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
- Strategic reduction of I&I (inflow and infiltration) from the collection system which surcharges sewers and pumping operations
- Design of Phase Two sanitary sewer system improvements related to Elm Avenue reconstruction anticipated to occur in 2016-2017
- Implementation of the 2014 recently reissued NPDES Permit from the MPCA, including more stringent testing and monitoring requirements

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 Phase Two sanitary sewer system improvements related to Elm Avenue reconstruction
- 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 11th 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%).

PERSONNEL LEVELS

- 4 Certified Operators
- Director of Utilities (33% allocation)
- Billing clerks (33% allocation)
- Utility Admin projects coordinator (33% allocation)

SANITARY SEWER
2015 Budget
Revenues and Expenditures

Revenues	Description	2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
602-36210-0000	Interest Earnings	21,763	26,575	-	28,000	26,575	-5.1%
602-36250-0000	Miscellaneous Revenue	7,437	6,290	813	3,825	3,500	-8.5%
602-36253-0000	I & I Non-compliance fee	3,430	(1,065)	1,200	-	1,200	100.0%
602-37000-3901	Residential	1,130,362	1,109,482	850,132	1,101,258	1,086,000	-1.4%
602-37000-3902	Commercial	583,934	604,813	489,384	593,519	626,000	5.5%
602-37000-3903	Industrial	286,863	250,675	192,419	230,225	240,000	4.2%
602-37160-0000	Penalties	23,577	22,831	17,703	24,000	22,000	-8.3%
602-37275-0000	Sewer Access Fee	5,570	1,090	-	2,000	-	-100.0%
602-37470-0000	Miscellaneous Revenue	-	-	2,071	-	-	0.0%
602-39700-0000	Contributed Capital	139,336	-	-	-	-	0.0%
602-39101-0000	Gain on sale of fixed asset	-	15,006	-	-	-	0.0%
602-39215-0000	Transfer-G.F. Capital Note	177,876	181,356	90,645	181,290	181,445	0.1%
	Total Revenues	2,380,148	2,217,053	1,644,367	2,164,117	2,186,720	1.0%
Expenditures							
	Personnel						
1010	Regular Employees	235,920	309,728	250,116	332,148	335,329	1.0%
1020	Overtime	11,048	15,966	18,595	24,148	32,826	35.9%
1030	Part-time Employees	-	750	1,123	1,890	10,770	469.8%
1090	Cellphone reimbursement	2,003	2,624	2,259	2,596	2,506	-3.5%
1100	Longevity	2,146	2,482	2,051	2,544	2,556	0.5%
1200	FICA	14,964	18,411	16,334	22,854	23,509	2.9%
1210	PERA	18,055	22,319	20,128	26,537	28,251	6.5%
1220	Medicare	3,500	4,306	3,820	5,345	5,499	2.9%
1250	Insurance Rebate	3,848	3,323	2,589	3,346	3,045	-9.0%
1300	Insurance	53,261	69,563	71,427	81,637	75,032	-8.1%
1310	VEBA Trust Funding	24,410	27,467	19,142	27,925	27,491	-1.6%
1330	Life Insurance	887	1,048	1,257	1,366	1,324	-3.1%
1340	Disability Insurance	1,253	1,103	1,224	1,475	1,416	-4.0%
1510	Workers Comp	7,763	8,056	7,494	8,993	9,443	5.0%
	Total Personnel	379,058	487,146	417,559	542,804	558,997	3.0%
	Supplies						
2000	Office Supplies	3,974	2,106	1,768	3,340	3,200	-4.2%
2050	Computer Supplies	811	950	333	1,000	1,550	55.0%
2120	Motor Fuels	11,291	10,196	8,260	10,000	11,000	10.0%
2150	Biosolid Application	15,588	13,403	21,838	20,000	30,000	50.0%
2170	General Supplies	55,873	51,609	56,061	68,840	69,900	1.5%
2180	Uniforms	3,999	3,519	1,895	4,100	3,200	-22.0%
2190	Safety Equipment	-	2,083	4,110	-	-	0.0%
2210	Equipment Parts	20,126	19,229	13,817	20,000	17,500	-12.5%
2220	Vehicle Maintenance	176	-	144	-	-	0.0%
2230	Bldg Rep/Maint Supplies	4,339	4,463	3,369	4,500	3,500	-22.2%
2240	City Shop Charges	37,394	30,099	7,577	40,113	37,286	-7.0%
2400	Small Tools	112	442	1,386	1,000	2,000	100.0%
	Total Supplies	153,683	138,099	120,558	172,893	179,136	3.6%
	Services & Charges						
3000	Professional Services	40,733	44,204	22,118	26,200	74,000	182.4%
3050	Professional Services - Audit Fees	4,050	5,400	4,968	13,600	13,600	0.0%
3100	Contractual Services	65,027	90,007	67,189	74,168	71,200	-4.0%
3200	Communications	15,360	16,940	14,967	15,900	16,200	1.9%
3300	Conferences and Schools	3,016	3,334	7,265	12,000	11,500	-4.2%
3400	Publishing / Advertising	262	46	96	200	200	0.0%
3500	Printing/Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
3620	Property Insurance	16,289	14,394	14,085	17,665	17,665	0.0%
3700	Utility Refund	46,126	-	-	-	-	0.0%
3800	Utilities	155,413	180,153	136,193	168,000	174,000	3.6%
	Total Services and Charges	348,742	356,671	268,700	330,233	380,865	15.3%

SANITARY SEWER
2015 Budget
Revenues and Expenditures

Revenues	Description	2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
	Charges						
	4000 Repair/Maintenance	46,068	79,761	57,761	62,242	56,700	-8.9%
	4020 Lift Station Repairs	10,179	14,956	14,605	13,000	17,000	30.8%
	4100 Rent	854	840	256	1,000	-	-100.0%
	4230 Loss on Disposal of Asset	12,110	-	-	-	-	0.0%
	4320 Uncollectible Accounts	543	931	686	1,000	1,000	0.0%
	4330 Dues/Subscriptions	2,740	353	2,859	3,000	3,300	10.0%
	4500 Permits & Fees	6,510	7,760	5,910	6,000	6,000	0.0%
	4940 Safety Program	-	-	1,020	500	500	0.0%
	4950 Comp Financing Acct	11,092	6,958	6,182	8,593	7,993	-7.0%
	Total Charges	90,096	111,559	89,279	95,335	92,493	-3.0%
	Capital Outlay						
	5300 Improvements	(12,201,282)	26,779	352,772	1,195,000	643,000	-46.2%
	5400 Machinery	12,304,588	8,142	13,962	14,000	57,000	307.1%
	Total Capital outlay	103,306	34,921	366,734	1,209,000	700,000	-42.1%
	Debt Service Expense (2001B, 2005A)						
	Proceeds from issuance	(1,737,318)	-	-	(443,000)	-	-100.0%
	6000 Principal	1,833,780	644,000	664,000	664,000	685,000	3.2%
	6100 Bond Interest	292,600	277,643	265,428	265,428	245,763	-7.4%
	6200 Fiscal Agent Fee	633	633	823	1,000	1,000	0.0%
	Total Debt Service	389,695	922,276	930,251	487,428	931,763	91.2%
	Transfers						
	7200 Transfer - General Fund	123,724	116,468	97,057	116,468	116,468	0.0%
	7280 Transfer - Debt Service	-	20,200	16,833	20,200	28,000	38.6%
	7410 Transfer - Hwy 14 Project	-	15,000	-	-	-	0.0%
	Total Transfers	123,724	151,668	113,890	136,668	144,468	5.7%
	TOTAL EXPENSES	1,588,304	2,202,340	2,306,971	2,974,361	2,987,722	0.4%
	LESS CAPITALIZED ASSETS	(95,486)	(26,937)	-	(1,209,000)	(700,000)	-42.1%
	6000 Less debt service Principal	(1,833,780)	(644,000)	-	(664,000)	(685,000)	3.2%
	4200 Add: Depreciation Expense	814,448	1,049,862	890,765	820,532	1,113,200	35.7%
	6250 Amortization Expense	1,219	1,219	-	1,200	1,219	1.6%
	NET EXPENSES	2,212,023	2,582,484	3,197,736	2,366,093	2,717,141	14.8%
	CHANGE IN NET ASSETS	168,125	(365,431)	(1,553,369)	(201,976)	(530,421)	

TRANSFERS
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Transfers							
602-49300-7200	Transfer-General Fund	\$ 123,724	\$ 116,468	\$ 97,057	\$ 116,468	\$ 116,468	0.0%
602-49300-7280	Transfer to Debt Service Funds	-	20,200	16,833	20,200	28,000	38.6%
602-49300-7410	Transfer - HWY 14 Cap Proj	-	15,000	-	-	-	0.0%
Total Transfers		<u>123,724</u>	<u>151,668</u>	<u>113,890</u>	<u>136,668</u>	<u>144,468</u>	5.7%
TOTAL EXPENDITURES		<u>\$ 123,724</u>	<u>\$ 151,668</u>	<u>\$ 113,890</u>	<u>\$ 136,668</u>	<u>\$ 144,468</u>	5.7%

SANITARY SEWER CONSTRUCTION PROJECT
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Services & Charges							
602-49455-3000	Professional Services	\$ 18,656	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Services and Charges	<u>18,656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 18,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

STORM WATER
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Services & Charges							
602-49465-3000	Professional Services	\$ 620	\$ 620	\$ -	\$ -	\$ -	0.0%
602-49465-3100	Contractual Services	-	8,678	-	-	-	0.0%
602-49465-3400	Publishing and Advertising	-	-	-	-	-	0.0%
	Total Services and Charges	<u>620</u>	<u>9,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Charges							
602-49465-4000	Repair and Maintenance	-	371	-	-	-	0.0%
	Total Charges	<u>-</u>	<u>371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ 620</u>	<u>\$ 9,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

WASTEWATER COLLECTION
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49470-1010	Regular Employees	\$ 51,840	\$ 54,201	\$ 39,091	\$ 72,663	\$ 74,134	2.0%
602-49470-1020	Overtime	1,740	1,759	3,527	3,790	3,790	0.0%
602-49470-1030	Part-time Employees	-	750	1,123	1,890	1,890	0.0%
602-49470-1090	Cellphone reimbursement	761	782	662	680	680	0.0%
602-49470-1100	Longevity	665	722	622	718	778	8.4%
602-49470-1200	FICA	3,440	3,240	2,677	4,652	4,741	1.9%
602-49470-1210	PERA	4,046	3,785	3,121	5,391	5,685	5.5%
602-49470-1220	Medicare	805	758	626	1,088	1,109	1.9%
602-49470-1250	Insurance rebate-health	1,512	1,216	950	1,296	1,080	-16.7%
602-49470-1300	Insurance	9,658	13,696	14,549	13,791	14,424	4.6%
602-49470-1310	VEBA Trust	4,527	5,021	5,864	4,734	5,274	11.4%
602-49470-1330	Life Insurance	211	57	279	288	288	0.0%
602-49470-1340	Disability Insurance	292	27	268	307	298	-2.9%
	Total Personnel	<u>79,497</u>	<u>86,014</u>	<u>73,359</u>	<u>111,288</u>	<u>114,171</u>	2.6%
Supplies							
602-49470-2170	General Supplies	6,511	10,599	11,570	10,500	10,500	0.0%
602-49470-2210	Equipment Parts	-	32	16	-	-	0.0%
602-49470-2240	City Shop Charges	34,901	28,151	6,139	37,827	35,000	-7.5%
	Total Supplies	<u>41,412</u>	<u>38,782</u>	<u>17,725</u>	<u>48,327</u>	<u>45,500</u>	-5.8%
Services & Charges							
602-49470-3000	Professional Services	-	-	-	-	10,000	100.0%
602-49470-3100	Contractual Services	1,615	796	1,110	2,000	1,500	-25.0%
602-49470-3200	Communications	4,908	5,712	5,840	4,200	4,500	7.1%
602-49470-3300	Conferences and Schools	600	346	262	1,000	500	-50.0%
602-49470-3400	Publishing and Advertising	-	-	96	200	200	0.0%
602-49470-3800	Utilities	12,985	14,525	13,900	18,000	16,000	-11.1%
	Total Services and Charges	<u>20,108</u>	<u>21,379</u>	<u>21,208</u>	<u>25,400</u>	<u>32,700</u>	28.7%
Charges							
602-49470-4000	Repair and Maintenance	6,476	17,687	9,073	19,000	16,000	-15.8%
602-49470-4020	Lift Station Repairs	10,179	14,956	14,605	13,000	17,000	30.8%
	Total Charges	<u>16,655</u>	<u>32,643</u>	<u>23,678</u>	<u>32,000</u>	<u>33,000</u>	3.1%
TOTAL EXPENDITURES		<u>\$ 157,672</u>	<u>\$ 178,818</u>	<u>\$ 135,970</u>	<u>\$ 217,015</u>	<u>\$ 225,371</u>	3.9%

WASTEWATER TREATMENT
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
602-49480-1010	Regular Employees	\$ 101,266	\$ 168,709	\$ 140,533	\$ 171,625	\$ 173,281	1.0%
602-49480-1020	Overtime	9,306	14,207	15,068	17,193	23,990	39.5%
602-49480-1030	Part-time Employees	-	-	-	-	8,880	100.0%
602-49480-1090	Cellphone reimbursement	1,215	1,814	1,574	1,889	1,799	-4.8%
602-49480-1100	Longevity	320	484	386	480	450	-6.3%
602-49480-1200	FICA	6,579	10,299	9,410	12,350	12,921	4.6%
602-49480-1210	PERA	7,951	12,508	11,656	14,304	15,495	8.3%
602-49480-1220	Medicare	1,539	2,409	2,201	2,888	3,022	4.6%
602-49480-1250	Insurance rebate-health	900	1,000	833	1,000	1,000	0.0%
602-49480-1300	Insurance	32,193	40,013	40,447	48,331	42,403	-12.3%
602-49480-1310	VEBA Trust funding	15,000	18,038	8,499	18,495	17,493	-5.4%
602-49480-1330	Life Insurance	426	673	660	700	666	-4.9%
602-49480-1340	Disability Insurance	599	706	636	772	742	-3.9%
	Total Personnel	<u>177,294</u>	<u>270,860</u>	<u>231,903</u>	<u>290,027</u>	<u>302,142</u>	4.2%
Supplies							
602-49480-2000	Office Supplies	2,673	499	647	2,000	1,500	-25.0%
602-49480-2050	Computer Supplies	-	261	243	-	-	0.0%
602-49480-2120	Motor Fuels	11,291	10,196	8,260	10,000	11,000	10.0%
602-49480-2150	Biosolid Application	15,588	13,403	21,838	20,000	30,000	50.0%
602-49480-2170	General Supplies	49,022	40,562	44,158	58,000	59,000	1.7%
602-49480-2180	Uniforms	3,999	3,519	1,895	4,100	3,200	-22.0%
602-49480-2190	Safety equipment	-	2,083	4,110	-	-	0.0%
602-49480-2210	Equipment Parts	20,126	19,196	13,801	20,000	17,500	-12.5%
602-49480-2220	Vehicle Maintenance	176	-	144	-	-	0.0%
602-49480-2230	Bldg. Repair/Maint. Supplies	4,339	4,463	3,369	4,500	3,500	-22.2%
602-49480-2240	City Shop Charges	2,493	1,948	1,439	2,286	2,286	0.0%
602-49480-2400	Small Tools	112	442	1,386	1,000	2,000	100.0%
	Total Supplies	<u>109,819</u>	<u>96,572</u>	<u>101,290</u>	<u>121,886</u>	<u>129,986</u>	6.6%
Services & Charges							
602-49480-3000	Professional Services	12,593	24,910	3,406	15,000	20,000	33.3%
602-49480-3100	Contractual Services	61,201	75,545	62,081	70,000	65,000	-7.1%
602-49480-3200	Communications	2,649	2,650	2,226	2,700	2,700	0.0%
602-49480-3300	Conferences and Schools	2,416	2,491	7,002	11,000	11,000	0.0%
602-49480-3400	Publishing and Advertising	262	-	-	-	-	0.0%
602-49480-3620	Property Insurance	16,289	14,394	14,085	17,665	17,665	0.0%
602-49480-3800	Utilities	142,428	165,628	122,293	150,000	158,000	5.3%
	Total Services and Charges	<u>237,838</u>	<u>285,618</u>	<u>211,361</u>	<u>266,365</u>	<u>274,365</u>	3.0%
Charges							
602-49480-4000	Repair and Maintenance	34,900	54,203	42,438	38,700	33,200	-14.2%
602-49480-4100	Rent	854	840	256	1,000	-	-100.0%
602-49480-4200	Depreciation	814,448	1,049,862	890,765	820,532	1,113,200	35.7%
602-49480-4230	Loss on disposal of assets	12,110	-	-	-	-	0.0%
602-49480-4330	Dues and Subscriptions	2,740	353	2,859	3,000	3,300	10.0%
602-49480-4500	Permits and Fees	6,510	7,760	5,910	6,000	6,000	0.0%
	Total Charges	<u>871,562</u>	<u>1,113,018</u>	<u>943,123</u>	<u>869,232</u>	<u>1,155,700</u>	33.0%
Capital Outlay							
602-49480-5400	Machinery	-	8,142	-	5,000	-	-100.0%
	Total Capital Outlay	<u>-</u>	<u>8,142</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	-100.0%
TOTAL EXPENDITURES		<u>\$ 1,396,513</u>	<u>\$ 1,774,210</u>	<u>\$ 1,487,677</u>	<u>\$ 1,552,510</u>	<u>\$ 1,862,193</u>	19.9%

CUSTOMER BILLING
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49585-1010	Regular Employees	\$ 36,852	\$ 39,744	\$ 30,174	\$ 39,477	\$ 38,561	-2.3%
602-49585-1020	Overtime	-	-	-	1,789	2,670	49.2%
602-49585-1030	Part-time Employees	-	-	-	-	-	0.0%
602-49585-1100	Longevity	529	551	462	624	597	-4.3%
602-49585-1200	FICA	2,279	2,278	1,838	2,659	2,593	-2.5%
602-49585-1210	PERA	2,695	2,761	2,291	3,110	3,137	0.9%
602-49585-1220	Medicare	533	533	430	622	607	-2.4%
602-49585-1250	Insurance rebate-health	990	726	476	594	569	-4.2%
602-49585-1300	Insurance	5,186	7,230	7,589	9,442	8,399	-11.0%
602-49585-1310	VEBA Trust funding	1,883	2,550	2,771	2,855	2,733	-4.3%
602-49585-1330	Life Insurance	137	171	157	198	190	-4.0%
602-49585-1340	Disability Insurance	166	169	139	178	165	-7.3%
	Total Personnel	<u>51,250</u>	<u>56,713</u>	<u>46,327</u>	<u>61,548</u>	<u>60,221</u>	-2.2%
Supplies							
602-49585-2000	Office Supplies	285	488	163	500	500	0.0%
602-49585-2050	Computer Supplies	298	410	90	500	1,300	160.0%
	Total Supplies	<u>583</u>	<u>898</u>	<u>253</u>	<u>1,000</u>	<u>1,800</u>	80.0%
Services & Charges							
602-49585-3000	Professional Services	7,148	3,253	2,699	8,500	4,000	-52.9%
602-49585-3200	Communications	7,803	8,579	6,901	9,000	9,000	0.0%
602-49585-3500	Printing and Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
	Total Services and Charges	<u>17,417</u>	<u>14,025</u>	<u>11,419</u>	<u>20,000</u>	<u>15,500</u>	-22.5%
Charges							
602-49585-4320	Uncollectible Accounts	543	931	686	1,000	1,000	0.0%
602-49585-4950	Computer Financing Account	650	-	-	600	-	-100.0%
	Total Charges	<u>1,193</u>	<u>931</u>	<u>686</u>	<u>1,600</u>	<u>1,000</u>	-37.5%
	TOTAL EXPENDITURES	<u>\$ 70,443</u>	<u>\$ 72,567</u>	<u>\$ 58,685</u>	<u>\$ 84,148</u>	<u>\$ 78,521</u>	-6.7%

SEWER ADMINISTRATION
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
602-49586-1010	Regular Employees	\$ 45,963	\$ 46,769	\$ 39,622	\$ 48,383	\$ 49,353	2.0%
602-49586-1020	Overtime	2	-	-	1,376	2,376	72.7%
602-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
602-49586-1100	Longevity	632	725	581	722	731	1.2%
602-49586-1200	FICA	2,667	2,577	2,369	3,193	3,254	1.9%
602-49586-1210	PERA	3,363	3,244	3,009	3,732	3,934	5.4%
602-49586-1220	Medicare	624	603	554	747	761	1.9%
602-49586-1250	Insurance rebate-health	446	381	330	456	396	-13.2%
602-49586-1300	Insurance	6,225	8,624	8,843	10,073	9,806	-2.7%
602-49586-1310	VEBA Trust funding	3,000	1,858	2,008	1,841	1,991	8.1%
602-49586-1330	Life Insurance	114	148	161	180	180	0.0%
602-49586-1340	Disability Insurance	197	202	181	218	211	-3.2%
602-49586-1510	Workers Compensation	7,763	8,056	7,494	8,993	9,443	5.0%
	Total Personnel	71,023	73,214	65,175	79,941	82,463	3.2%
Supplies							
602-49586-2000	Office Supplies	1,015	1,119	959	840	1,200	42.9%
602-49586-2050	Computer Supplies	514	279	-	500	250	-50.0%
602-49586-2170	General Supplies	340	448	333	340	400	17.6%
	Total Supplies	1,869	1,846	1,292	1,680	1,850	10.1%
Services & Charges							
602-49586-3000	Professional Services	1,716	15,420	16,013	2,700	40,000	1381.5%
602-49586-3050	Administrative Charges	4,050	5,400	4,700	13,600	13,600	0.0%
602-49586-3100	Contractual Services	2,210	4,988	3,998	2,168	4,700	116.8%
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%
	Total Services and Charges	54,102	26,352	24,711	18,468	58,300	215.7%
Charges							
602-49586-4000	Repair and Maintenance	4,692	7,500	6,250	4,542	7,500	65.1%
602-49586-4940	Safety Program	-	-	125	500	500	0.0%
602-49586-4950	Computer Financing Account	10,442	6,958	6,182	7,993	7,993	0.0%
	Total Charges	15,134	14,458	12,557	13,035	15,993	22.7%
	TOTAL EXPENDITURES	\$ 142,128	\$ 115,870	\$ 103,735	\$ 113,124	\$ 158,606	40.2%

CAPITAL OUTLAY
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
602-49593-1010	Regular employees	\$ -	\$ 305	\$ 696	\$ -	\$ -	0.0%
602-49593-1200	FICA	-	18	42	-	-	0.0%
602-49593-1210	PERA	-	22	50	-	-	0.0%
602-49593-1220	Medicare	-	4	10	-	-	0.0%
	Total Personnel	-	349	798	-	-	0.0%
Capital Outlay							
602-49593-5300	Improvements	\$ 7,820	\$ (158)	\$ 352,772	\$ 1,195,000	\$ 643,000	-46.2%
602-49593-5400	Machinery	-	-	13,962	9,000	57,000	533.3%
	Total Capital Outlay	7,820	(158)	366,734	1,204,000	700,000	-41.9%
TOTAL EXPENDITURES		<u>\$ 7,820</u>	<u>\$ 191</u>	<u>\$ 367,532</u>	<u>\$ 1,204,000</u>	<u>\$ 700,000</u>	<u>-41.9%</u>

DEBT SERVICE
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Debt Service							
	Proceeds from issuance						0.0%
602-49980-6000	Principal	-	-	664,000	664,000	685,000	3.2%
602-49980-6100	Bond Interest	292,600	277,643	265,428	265,428	245,763	-7.4%
602-49980-6200	Fiscal Agent Fee	633	633	823	1,000	1,000	0.0%
602-49980-6250	Amortization expense	1,219	1,219	-	1,200	1,219	1.6%
	Total Debt Service	<u>294,452</u>	<u>279,495</u>	<u>930,251</u>	<u>931,628</u>	<u>932,982</u>	0.1%
TOTAL EXPENDITURES		<u>\$ 294,452</u>	<u>\$ 279,495</u>	<u>\$ 930,251</u>	<u>\$ 931,628</u>	<u>\$ 932,982</u>	0.1%

Fund: Electric Utility

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Charges for Services	\$ 6,932,430	\$ 6,834,702	\$ 6,685,307	\$ 6,721,000	0.5%
Miscellaneous Revenue	96,309	45,409	7,464	10,000	34.0%
Expenditure					
Personnel	\$ 509,795	\$ 514,703	\$ 536,566	\$ 616,173	14.8%
Supplies	113,473	99,646	160,626	136,050	-15.3%
Services & Charges	5,528,738	5,114,049	5,148,162	4,857,962	-5.6%
Charges	32,772	57,590	96,900	66,600	-31.3%
Capital Outlay	661,083	625,495	892,000	649,000	-27.2%
Debt Service	52,692	394	600	500	-16.7%
Transfers	385,470	438,000	428,000	428,000	0.0%
Adj. (Balance Sheet Items)	(329,627)	(128,725)	(491,009)	(259,776)	-47.1%
Net Increase (Decrease)	\$ 74,343	\$ 158,959	\$ (79,074)	\$ 236,491	-399.1%

FUND DESCRIPTION

The Electric Utility is municipally owned and operated as an enterprise fund. The Electric Utility currently serves approximately 4,100 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 with SMMPA until April 1, 2030.

The entire operation of the utility is funded from fees collected for the services. This fund reflects all utility departmental activity, including meter reading, customer billing, administrative operations and debt service activities.

2015 Budget Highlights

The 2015 Electric Utility budget shows a budgeted net income of \$236,491. Budgeted 2015 revenue includes an estimated increase of \$38,229 (.42%). Personnel expenses include addition of an apprentice lineperson. Expenses include \$40,000 for a proposed new electric utility rebate program; the details of the program will be worked out between SMMPA and City staff.

Major Objectives Accomplished in 2013/2014

- ✓ Completed transformer rehabilitation within budget

2014/2015 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 in addition to an equivalent franchise fee transfer.

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.

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.

Code 49980, DEBT SERVICE, reflects costs related to territory agreements as negotiated with Xcel Energy. These amounts vary as new territory is brought into the City. There are no equipment & system improvement debt service costs.

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.

PERSONNEL LEVELS

- 1 Fore Person
- 3 Linepersons (1 vacant)
- 1 Apprentice Lineperson
- Director of Utilities (34% allocation)
- Billing clerks (34% allocation)
- Utility Admin projects coordinator (34% allocation)

ELECTRIC FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Revenues	Description	2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
604-36210-0000	Interest Earnings	\$ 11,283	\$ 12,171	\$ -	\$ 15,000	\$ 12,500	-16.7%
604-36240-0000	Refund/Reimbursement	18,208	7,829	1,729	-	2,000	100.0%
604-36241-0000	Workers Comp Reimb	-	-	-	-	-	0.0%
604-36250-0000	Miscellaneous Revenue	60,794	3,775	(5,672)	-	3,000	100.0%
604-37000-0000	Utility Revenue	-	-	-	-	-	0.0%
604-37000-3701	Residential	3,161,366	3,133,507	2,475,031	3,060,226	3,200,000	4.6%
604-37000-3702	General Service	2,172,411	2,137,220	1,671,762	1,015,882	1,250,000	23.0%
604-37000-3703	Power Service	1,305,049	1,259,093	968,769	2,400,203	2,260,000	-5.8%
604-37000-3705	Highway/Street Lighting	-	-	-	101,600	-	-100.0%
604-37000-3706	Park Lighting	2,101	2,123	-	4,356	-	-100.0%
604-37000-3707	Water Pumping	-	-	-	1,903	-	-100.0%
604-37000-3708	Public Building	139,875	147,443	128,350	33,637	-	-100.0%
604-37000-3710	Special Electric Heat Rate	79,953	93,040	80,249	-	-	0.0%
604-37160-0000	Penalties	70,385	71,252	58,979	67,000	67,000	0.0%
604-37165-0000	Excess Equity Distribution	-	-	-	-	-	0.0%
604-37166-0000	Conservation/Wind Power	-	-	-	-	-	0.0%
604-37167-0000	SMMPA Rebate (appliances)	-	-	-	-	-	0.0%
604-37170-0000	Revenue From Merchandising	-	-	-	-	-	0.0%
604-37180-3720	Energy Star Program	13,017	19,522	14,632	10,000	14,000	40.0%
604-37180-3721	Energy Management Program	15,515	13,065	7,005	15,000	7,500	-50.0%
604-37180-3722	Commercial Rebates	11,706	3,549	10,967	25,000	12,500	-50.0%
604-37180-3723	Load Control Program	(56,214)	(56,485)	(55,869)	(60,000)	(100,000)	66.7%
604-37180-3724	Wind Power	360	360	273	-	250	100.0%
604-37180-3726	Low Income CIP Program Rev.	6,369	400	225	-	250	100.0%
604-37430-0000	Yard Light Rental	10,537	10,613	8,124	10,500	9,500	-9.5%
604-37470-0000	Miscellaneous Revenue	(7,007)	(780)	(9,862)	(7,536)	(7,500)	-0.5%
604-37472-0000	Check Handling Fee	-	-	-	-	-	0.0%
604-37473-0000	Salvage Revenue	3,031	14,387	521	-	-	0.0%
604-39101-0000	Gain on sale of fixed assets	-	8,027	11,455	-	-	0.0%
604-39700-0000	Donated Capital Asset Revenue	10,000	-	-	-	-	0.0%
604-39999-0000	Rebook To Revenue	-	-	-	-	-	0.0%
	Total Revenues	7,028,739	6,880,111	5,366,668	6,692,771	6,731,000	0.6%
Expenditures							
	Personnel						
1010	Regular Employees	314,465	311,884	269,741	326,593	377,242	15.5%
1020	Overtime	38,384	38,446	36,709	34,122	33,936	-0.5%
1030	Part-time Employees	-	-	-	-	-	0.0%
1080	Clothing/Uniform Allowance	1,400	1,400	1,400	1,399	1,750	25.1%
1090	Cell Phone Reimbursement	2,187	2,187	1,823	2,186	2,727	24.7%
1100	Longevity	5,560	5,887	4,923	4,987	6,154	23.4%
1110	Severance Pay	-	-	-	-	-	0.0%
1200	FICA	20,502	21,179	18,806	22,809	26,044	14.2%
1210	PERA	25,622	26,054	23,290	26,513	31,300	18.1%
1220	Medicare	4,794	4,953	4,398	5,334	6,090	14.2%
1250	Insurance Rebate	2,678	2,339	1,820	2,279	2,179	-4.4%
1300	Insurance	57,534	63,811	62,598	74,886	90,878	21.4%
1310	VEBA Trust Fund	25,883	25,408	25,792	25,834	27,919	8.1%
1330	Life Insurance	672	842	728	1,190	1,376	15.6%
1340	Disability Insurance	1,384	1,418	1,201	1,469	1,613	9.8%
1410	Unemployment	-	-	-	-	-	0.0%
1510	Workers Comp	8,730	8,895	5,804	6,965	6,965	0.0%
	Total Personnel	509,795	514,703	459,033	536,566	616,173	14.8%

ELECTRIC FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Revenues	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
	Supplies						
	2000 Office Supplies	5,783	2,521	1,751	3,500	2,500	-28.6%
	2050 Computer Supplies	467	1,775	1,075	2,700	2,300	-14.8%
	2120 Motor fuels	10,287	9,919	7,871	10,000	10,000	0.0%
	2150 Biosolid Application	-	-	-	-	-	0.0%
	2170 General Supplies	9,527	8,370	4,579	11,000	8,500	-22.7%
	2180 Uniforms	5,090	3,123	1,792	-	10,000	100.0%
	2190 Safety Equipment	480	954	2,777	4,500	10,000	122.2%
	2210 Equipment parts	-	586	-	-	-	0.0%
	2215 Meters	788	2,863	323	5,000	2,000	-60.0%
	2216 Meter Sockets	381	-	-	-	-	0.0%
	2220 Vehicle Maintenance	208	-	208	-	-	0.0%
	2230 Bldg Rep/Maint Supplies	20,323	30,306	15,862	57,000	30,000	-47.4%
	2240 City Shop Charges	7,709	13,908	5,085	12,426	12,000	-3.4%
	2280 Repair/Maint Supplies	-	-	-	-	-	0.0%
	2290 Load Control Credit	-	-	-	-	-	0.0%
	2295 Load Ctrl Delivery	2,885	2,613	366	9,000	1,000	-88.9%
	2296 Conservation Imp. Mandate	30,000	-	-	-	-	0.0%
	2300 Energy Star Rebate	-	238	137	20,000	28,000	40.0%
	2305 Energy Star Delivery	(2,956)	-	-	500	250	-50.0%
	2320 SMMPA EMP - Load Mgmt	15,515	13,065	7,005	12,000	7,500	-37.5%
	2330 SMMP Comm. Rebates	-	-	2,613	5,000	4,000	-20.0%
	2340 Low Income CIP Prog.	1,120	6,870	4,826	5,000	5,000	0.0%
	2350 Constr. Reimbursement	-	-	-	-	-	0.0%
	2400 Small Tools	5,866	2,535	223	3,000	3,000	0.0%
	2600 Merchandising Expense	-	-	-	-	-	0.0%
	Total Supplies	113,473	99,646	56,493	160,626	136,050	-15.3%
	Services & Charges						
	3000 Professional Services	305,929	26,847	21,844	55,000	39,000	-29.1%
	3001 Unclaimed Payments	20	-	-	-	-	0.0%
	3050 Professional Services - Audit Fees	3,780	5,600	4,900	14,000	5,000	-64.3%
	3006 Debt Service Issue costs	-	-	-	-	-	0.0%
	3100 Contractual Services	31,764	31,114	18,241	42,000	26,000	-38.1%
	3200 Communications	9,238	9,959	8,041	12,400	13,200	6.5%
	3300 Conf and Schools	8,622	3,453	189	8,500	8,500	0.0%
	3310 Training	-	-	-	-	-	0.0%
	3350 Car Allowance / Mileage	-	-	-	-	-	0.0%
	3400 Publishing / Advertising	45	-	38	-	-	0.0%
	3500 Printing/Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
	3610 Public Liab Insurance	8,300	3,174	3,987	5,000	5,000	0.0%
	3620 Property Insurance	8,766	5,515	6,986	8,762	8,762	0.0%
	3800 Utilities	-	-	-	-	-	0.0%
	3810 Purchased Power	5,149,808	5,023,137	4,058,188	5,000,000	4,750,000	-5.0%
	3820 Transformer expenses	-	3,057	-	-	-	0.0%
	Total Services and Charges	5,528,738	5,114,049	4,124,233	5,148,162	4,857,962	-5.6%
	Charges						
	4000 Repair/Maintenance	4,542	28,799	17,556	28,000	25,500	-8.9%
	4230 Loss/Disposal of Asset	-	4,907	-	-	-	0.0%
	4320 Uncollectible Accounts	1,534	2,631	2,064	7,000	5,000	-28.6%
	4330 Dues/Subscriptions	14,834	14,315	13,393	14,800	17,100	15.5%
	4340 Drug Investigation	-	-	-	-	-	0.0%
	4360 Service Rights Cost	-	-	-	25,000	-	-100.0%
	4500 Permits & Fees	-	230	-	-	-	0.0%
	4550 Interdept charges	-	-	-	-	-	0.0%
	4940 Safety Program	-	-	8,955	14,500	12,000	-17.2%
	4950 Comp Financing Acct	11,862	6,708	6,182	7,600	7,000	-7.9%
	Total Charges	32,772	57,590	48,150	96,900	66,600	-31.3%

ELECTRIC FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Revenues	Description	2012	2013	2014	2014	2015	PERCENT CHANGE
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	
	Capital Outlay						
	5100 Land	-	-	-	-	-	0.0%
	5300 Improvements	302,319	(30,388)	165,473	437,000	281,000	-35.7%
	5400 Machinery	358,764	655,883	317,930	455,000	368,000	-19.1%
	Total Capital outlay	661,083	625,495	483,403	892,000	649,000	-27.2%
	Debt Service Expense						
	6010 Inter Fund Loan Pay	52,500	-	-	-	-	0.0%
	6140 Deposit Interest Exp	192	394	35	600	500	-16.7%
	Total Debt Service	52,692	394	35	600	500	-16.7%
	Transfers						
	7000 Unallocated Appropriation	-	-	-	-	-	0.0%
	7200 Transfer - General Fund	385,470	428,000	356,667	428,000	428,000	0.0%
	7250 Transfer - CIP fund	-	-	-	-	-	0.0%
	7260 Transfer - Annex Fund	-	-	-	-	-	0.0%
	7270 Transfer / Cap Note Project	-	-	-	-	-	0.0%
	7280 Transfer - Debt Service	-	-	-	-	-	0.0%
	7400 Transfer - Comp Unit	-	-	-	-	-	0.0%
	7410 Transfer - Comp Unit	-	10,000	-	-	-	0.0%
	Total Transfers	385,470	438,000	356,667	428,000	428,000	0.0%
	TOTAL EXPENSES	7,284,023	6,849,877	5,528,014	7,262,854	6,754,285	-7.0%
	LESS CAPITALIZED ASSETS	(661,083)	(497,034)	(51,902)	(892,000)	(649,000)	-27.2%
	6000 Less debt service Principal	(50,000)	-	-	-	-	0.0%
	4200 Add: Depreciation Expense	334,862	335,666	273,377	368,348	356,581	-3.2%
	6250 Amortization Expense	46,594	32,643	-	32,643	32,643	0.0%
	NET EXPENSES	6,954,396	6,721,152	5,749,489	6,771,845	6,494,509	-4.1%
	CHANGE IN NET ASSETS	<u>\$ 74,343</u>	<u>\$ 158,959</u>	<u>\$ (382,821)</u>	<u>\$ (79,074)</u>	<u>\$ 236,491</u>	

TRANSFERS
604-49300
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
604-49300-7200	Transfer-General Fund	\$ 100,470	\$ 143,000	\$ 119,167	\$ 143,000	\$ 143,000	0.0%
604-49300-7410	Transfer - HWY 14 Cap Proj	-	10,000	-	-	-	0.0%
Total Transfers		<u>100,470</u>	<u>153,000</u>	<u>119,167</u>	<u>143,000</u>	<u>143,000</u>	<u>0.0%</u>
TOTAL EXPENDITURES		<u>\$ 100,470</u>	<u>\$ 153,000</u>	<u>\$ 119,167</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>0.0%</u>

ELECTRIC - PURCHASED POWER
49550
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
	Services & Charges						
604-49550-3810	Purchased Power	\$ 5,149,808	\$ 5,023,137	\$ 4,058,188	\$ 5,000,000	\$ 4,750,000	-5.0%
	Total Services and Charges	<u>5,149,808</u>	<u>5,023,137</u>	<u>4,058,188</u>	<u>5,000,000</u>	<u>4,750,000</u>	<u>-5.0%</u>
	TOTAL EXPENDITURES	<u>\$ 5,149,808</u>	<u>\$ 5,023,137</u>	<u>\$ 4,058,188</u>	<u>\$ 5,000,000</u>	<u>\$ 4,750,000</u>	<u>-5.0%</u>

ELECTRIC - TRANSMISSION
604-49570
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49570-1010	Regular Employees	\$ 6,929	\$ 7,282	\$ 6,263	\$ 7,557	\$ 9,205	21.8%
604-49570-1020	Overtime	1,090	1,001	1,014	922	922	0.0%
604-49570-1080	Clothing/Uniform Allowance	46	46	45	45	56	24.4%
604-49570-1090	Cellphone reimbursement	72	71	58	69	86	24.6%
604-49570-1100	Longevity	144	150	124	115	154	33.9%
604-49570-1200	FICA	468	503	450	537	643	19.7%
604-49570-1210	PERA	587	617	554	623	771	23.8%
604-49570-1220	Medicare	110	118	105	126	150	19.0%
604-49570-1250	Insurance rebate-health	40	39	32	38	38	0.0%
604-49570-1300	Insurance	1,465	1,528	1,467	1,753	2,315	32.1%
604-49570-1310	VEBA Trust	672	672	672	672	740	10.1%
604-49570-1330	Life Insurance	13	3	14	26	32	23.1%
604-49570-1340	Disability Insurance	32	3	28	34	39	14.7%
	Total Personnel	11,668	12,033	10,826	12,517	15,151	21.0%
Supplies							
604-49570-2230	Bldg. Repair/Maint. Supply	5,698	1,047	-	8,000	5,000	-37.5%
	Total Supplies	5,698	1,181	-	8,000	5,000	-37.5%
Services & Charges							
604-49570-3100	Contractual Services	5,834	5,763	7,194	10,000	10,000	0.0%
	Total Services and Charges	5,834	8,820	7,194	10,000	10,000	0.0%
	TOTAL EXPENDITURES	\$ 23,200	\$ 22,227	\$ 18,020	\$ 30,517	\$ 30,151	-1.2%

OPERATING MAINTENANCE
604-49571
2015 Budget

			2014				
	2012	2013	YTD as of	2014	2015	PERCENT	
	ACTUAL	ACTUAL	10/31/2014	BUDGET	BUDGET	CHANGE	
Expenditures							
Personnel							
604-49571-1010	Regular Employees	\$ 156,828	\$ 161,397	\$ 140,672	\$ 166,718	\$ 203,091	21.8%
604-49571-1020	Overtime	22,371	23,289	21,515	20,333	20,333	0.0%
604-49571-1080	Clothing/Uniform Allowance	1,025	1,025	988	988	1,236	25.1%
604-49571-1090	Cellphone reimbursement	1,581	1,571	1,270	1,525	1,906	25.0%
604-49571-1100	Longevity	3,195	3,322	2,725	2,542	3,389	33.3%
604-49571-1200	FICA	10,272	11,209	10,014	11,849	14,181	19.7%
604-49571-1210	PERA	12,887	13,756	12,337	13,745	17,011	23.8%
604-49571-1220	Medicare	2,402	2,621	2,342	2,771	3,316	19.7%
604-49571-1250	Insurance rebate-health	878	873	706	847	847	0.0%
604-49571-1300	Insurance	32,319	-	32,371	38,682	51,076	32.0%
604-49571-1310	VEBA Trust funding	14,826	14,826	14,826	14,826	16,326	10.1%
604-49571-1330	Life Insurance	292	490	303	565	706	25.0%
604-49571-1340	Disability Insurance	714	1,011	617	750	869	15.9%
	Total Personnel	<u>259,590</u>	<u>235,390</u>	<u>240,686</u>	<u>276,141</u>	<u>334,287</u>	21.1%
Supplies							
604-49571-2120	Motor Fuels	10,287	9,919	7,871	10,000	10,000	0.0%
604-49571-2170	General Supplies	9,187	7,642	3,432	10,000	8,000	-20.0%
604-49571-2180	Uniforms	5,090	3,123	1,792	-	10,000	100.0%
604-49571-2190	Safety equipment	480	954	2,777	4,500	10,000	122.2%
604-49571-2210	Equipment Parts	-	31	-	-	-	0.0%
604-49571-2215	Meters	150	2,863	323	5,000	2,000	-60.0%
604-49571-2216	Meter Sockets	381	-	-	-	-	0.0%
604-49571-2220	Vehicle Maintenance	208	-	208	-	-	0.0%
604-49571-2230	Bldg Repair/Maint. Supply	-	1,581	72	1,000	-	-100.0%
604-49571-2240	City Shop Charges	7,709	13,908	5,085	12,426	12,000	-3.4%
604-49571-2295	Load Control Delivery	2,885	2,613	366	9,000	1,000	-88.9%
604-49571-2296	Conservation Imp. Mandate	30,000	-	-	-	-	0.0%
604-49571-2300	Energy Star Rebate/Appliances-	-	238	137	20,000	28,000	40.0%
604-49571-2305	Energy Star Delivery	-	-	-	500	250	-50.0%
604-49571-2320	SMMPA EMP- Energy Load Mgmt.	15,515	13,065	7,005	12,000	7,500	-37.5%
604-49571-2330	SMMPA Commercial Rebates	-	-	2,613	5,000	4,000	-20.0%
604-49571-2340	Low Income CIP Program	1,120	6,870	4,826	5,000	5,000	0.0%
604-49571-2400	Small Tools	5,866	2,535	223	3,000	3,000	0.0%
	Total Supplies	<u>88,878</u>	<u>65,342</u>	<u>36,730</u>	<u>97,426</u>	<u>100,750</u>	3.4%
Services & Charges							
604-49571-3000	Professional Services	5,003	4,050	6,340	10,000	7,000	-30.0%
604-49571-3100	Contractual Services	8,244	6,213	3,320	10,000	5,000	-50.0%
604-49571-3200	Communications	91	-	-	2,200	3,000	36.4%
604-49571-3300	Conferences and Schools	8,116	3,300	-	5,000	3,000	-40.0%
	Total Services and Charges	<u>21,454</u>	<u>13,563</u>	<u>9,660</u>	<u>27,200</u>	<u>18,000</u>	-33.8%
Charges							
604-49571-4000	Repair and Maintenance	-	29	-	5,000	2,000	-60.0%
604-49571-4200	Depreciation	334,862	335,666	273,377	368,348	356,581	-3.2%
604-49571-4230	Loss due to disposition of ass	-	4,907	-	-	-	0.0%
604-49571-4360	Service Rights Expense	-	-	-	25,000	-	-100.0%
604-49571-4940	Safety Program	-	-	8,955	11,000	12,000	9.1%
	Total Charges	<u>334,862</u>	<u>340,602</u>	<u>282,332</u>	<u>409,348</u>	<u>370,581</u>	-9.5%
TOTAL EXPENDITURES		<u>\$ 704,784</u>	<u>\$ 654,897</u>	<u>\$ 569,408</u>	<u>\$ 810,115</u>	<u>\$ 823,618</u>	1.7%

OH OPERATION/MAINTENANCE
604-49572
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49572-1010	Regular Employees	\$ 15,539	\$ 16,293	\$ 13,895	\$ 16,766	\$ 20,424	21.8%
604-49572-1020	Overtime	6,758	5,506	5,886	2,045	2,045	0.0%
604-49572-1080	Clothing/Uniform Allowance	104	104	99	99	124	25.3%
604-49572-1090	Cellphone reimbursement	160	159	128	153	192	25.5%
604-49572-1100	Longevity	323	336	274	256	341	33.2%
604-49572-1200	FICA	1,310	1,314	1,212	1,192	1,426	19.6%
604-49572-1210	PERA	1,638	1,617	1,492	1,382	1,711	23.8%
604-49572-1220	Medicare	306	307	284	279	334	19.7%
604-49572-1250	Insurance rebate-health	89	88	71	85	85	0.0%
604-49572-1300	Insurance	3,250	3,391	3,255	3,890	5,137	32.1%
604-49572-1310	VEBA Trust	1,491	1,491	1,491	1,491	1,642	10.1%
604-49572-1330	Life Insurance	29	7	30	57	71	24.6%
604-49572-1340	Disability Insurance	72	6	62	75	87	16.0%
	Total Personnel	<u>31,069</u>	<u>30,619</u>	<u>28,179</u>	<u>27,770</u>	<u>33,619</u>	21.1%
Supplies							
604-49572-2230	Bldg. Repair/Maint. Supplies	-	827	3,113	8,000	5,000	-37.5%
	Total Supplies	<u>-</u>	<u>827</u>	<u>3,113</u>	<u>8,000</u>	<u>5,000</u>	-37.5%
Services & Charges							
604-49572-3100	Contractual Services	6,065	8,344	2,919	10,000	5,000	-50.0%
604-49572-4000	Repair/Maintenance	-	4,542	-	6,000	3,000	-50.0%
	Total Services and Charges	<u>6,065</u>	<u>12,886</u>	<u>2,919</u>	<u>16,000</u>	<u>8,000</u>	-50.0%
	TOTAL EXPENDITURES	<u>\$ 37,134</u>	<u>\$ 44,332</u>	<u>\$ 34,211</u>	<u>\$ 51,770</u>	<u>\$ 46,619</u>	-9.9%

UG OPERATION/MAINTENANCE
604-49573
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49573-1010	Regular Employees	\$ 28,089	\$ 29,426	\$ 25,411	\$ 30,226	\$ 36,821	21.8%
604-49573-1020	Overtime	6,880	6,581	6,374	3,686	3,686	0.0%
604-49573-1080	Clothing/Uniform Allowance	186	186	179	179	224	25.1%
604-49573-1090	Cellphone reimbursement	288	286	230	276	346	25.4%
604-49573-1100	Longevity	581	603	494	461	614	33.2%
604-49573-1200	FICA	2,041	2,182	1,952	2,148	2,571	19.7%
604-49573-1210	PERA	2,557	2,677	2,410	2,492	3,084	23.8%
604-49573-1220	Medicare	477	510	457	502	601	19.7%
604-49573-1250	Insurance rebate-health	160	159	128	154	154	0.0%
604-49573-1300	Insurance	5,860	6,113	5,869	7,013	9,260	32.0%
604-49573-1310	VEBA Trust	2,688	2,688	2,688	2,688	2,960	10.1%
604-49573-1330	Life Insurance	53	13	55	102	128	25.5%
604-49573-1340	Disability Insurance	129	11	112	136	158	16.2%
	Total Personnel	<u>49,989</u>	<u>51,435</u>	<u>46,359</u>	<u>50,063</u>	<u>60,607</u>	21.1%
Supplies							
604-49573-2230	Bldg. Repair/Maint. Supplies	-	17,075	2,444	20,000	10,000	-50.0%
	Total Supplies	<u>-</u>	<u>17,268</u>	<u>3,006</u>	<u>20,000</u>	<u>10,000</u>	-50.0%
Services & Charges							
604-49573-3100	Contractual Services	-	1,042	550	-	-	0.0%
	Total Services and Charges	<u>-</u>	<u>1,042</u>	<u>550</u>	<u>-</u>	<u>-</u>	0.0%
Charges							
604-49573-4000	Repair and Maintenance	-	5,126	8,454	8,000	8,000	0.0%
	Total Charges	<u>-</u>	<u>5,126</u>	<u>8,454</u>	<u>8,000</u>	<u>8,000</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 49,989</u>	<u>\$ 74,871</u>	<u>\$ 58,369</u>	<u>\$ 78,063</u>	<u>\$ 78,607</u>	0.7%

STREETLIGHT OPERATIONS/MAINTENANCE
604-49574
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49574-1010	Regular Employees	\$ 15,983	\$ 8,298	\$ 7,045	\$ 8,501	\$ 10,356	21.8%
604-49574-1020	Overtime	342	921	1,198	1,037	1,037	0.0%
604-49574-1080	Clothing/Uniform Allowance	-	-	50	50	63	26.0%
604-49574-1090	Cellphone reimbursement	-	13	65	78	97	24.4%
604-49574-1100	Longevity	-	34	139	130	173	33.1%
604-49574-1200	FICA	923	533	515	604	723	19.7%
604-49574-1210	PERA	1,219	662	634	701	867	23.7%
604-49574-1220	Medicare	216	125	120	141	169	19.9%
604-49574-1250	Insurance rebate-health	-	7	36	43	43	0.0%
604-49574-1300	Insurance	1,648	1,719	1,651	1,972	2,604	32.0%
604-49574-1310	VEBA Trust	756	756	756	756	833	10.2%
604-49574-1330	Life Insurance	15	4	15	29	36	24.1%
604-49574-1340	Disability Insurance	36	3	31	38	44	15.8%
	Total Personnel	<u>21,138</u>	<u>13,075</u>	<u>12,255</u>	<u>14,080</u>	<u>17,045</u>	21.1%
Supplies							
604-49574-2230	Bldg. Repair/Maint. Supplies	14,625	9,777	10,232	20,000	10,000	-50.0%
	Total Supplies	<u>14,625</u>	<u>9,777</u>	<u>10,417</u>	<u>20,000</u>	<u>10,000</u>	-50.0%
Services & Charges							
604-49574-3100	Contractual Services	4,596	-	-	-	-	0.0%
604-49574-4000	Repair/Maintenance	-	11,409	2,852	5,000	5,000	0.0%
	Total Services and Charges	<u>4,596</u>	<u>11,409</u>	<u>2,852</u>	<u>5,000</u>	<u>5,000</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 40,359</u>	<u>\$ 34,261</u>	<u>\$ 25,524</u>	<u>\$ 39,080</u>	<u>\$ 32,045</u>	-18.0%

CUSTOMER BILLING
49585
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49585-1010	Regular Employees	\$ 37,933	\$ 38,221	\$ 30,409	\$ 40,674	\$ 38,805	-4.6%
604-49585-1020	Overtime	-	-	44	2,873	2,687	-6.5%
604-49585-1030	Part-time Employees	-	-	-	-	-	0.0%
604-49585-1100	Longevity	545	568	466	643	601	-6.5%
604-49585-1200	FICA	2,346	2,346	1,855	2,740	2,610	-4.7%
604-49585-1210	PERA	2,774	2,842	2,313	3,204	3,157	-1.5%
604-49585-1220	Medicare	548	549	434	641	610	-4.8%
604-49585-1250	Insurance rebate-health	1,020	748	480	612	572	-6.5%
604-49585-1300	Insurance	5,343	7,449	7,656	9,728	8,452	-13.1%
604-49585-1310	VEBA Trust funding	1,883	2,550	2,784	2,941	2,751	-6.5%
604-49585-1330	Life Insurance	141	176	158	204	191	-6.4%
604-49585-1340	Disability Insurance	170	174	140	183	166	-9.3%
	Total Personnel	<u>52,703</u>	<u>55,623</u>	<u>46,739</u>	<u>64,443</u>	<u>60,602</u>	-6.0%
Supplies							
604-49585-2000	Office Supplies	292	501	180	500	500	0.0%
604-49585-2050	Computer Supplies	167	410	60	500	1,300	160.0%
604-49585-2215	Meters	638	-	-	-	-	0.0%
	Total Supplies	<u>1,097</u>	<u>911</u>	<u>240</u>	<u>1,000</u>	<u>1,800</u>	80.0%
Services & Charges							
604-49585-3000	Professional Services	17,073	8,387	7,518	15,000	12,000	-20.0%
604-49585-3200	Communications	9,085	9,840	7,871	10,000	10,000	0.0%
604-49585-3300	Conferences and Schools	415	33	-	500	500	0.0%
604-49585-3500	Printing and Publishing	2,466	2,193	1,819	2,500	2,500	0.0%
	Total Services and Charges	<u>29,039</u>	<u>20,463</u>	<u>17,383</u>	<u>28,000</u>	<u>25,000</u>	-10.7%
Charges							
604-49585-4320	Uncollectible Accounts	1,534	2,631	2,064	7,000	5,000	-28.6%
604-49585-4330	Dues and Subscriptions	-	1,148	78	100	100	0.0%
604-49585-4950	Computer Financing Account	650	-	-	600	-	-100.0%
	Total Charges	<u>2,184</u>	<u>3,779</u>	<u>2,142</u>	<u>7,700</u>	<u>5,100</u>	-33.8%
Debt Service							
604-49585-6140	Deposit Interest Expense	192	394	35	600	500	-16.7%
	Total Debt Service	<u>192</u>	<u>394</u>	<u>35</u>	<u>600</u>	<u>500</u>	-16.7%
	TOTAL EXPENDITURES	<u>\$ 85,215</u>	<u>\$ 81,170</u>	<u>\$ 66,539</u>	<u>\$ 101,743</u>	<u>\$ 93,002</u>	-8.6%

METER READING
604-49584
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49584-1010	Regular Employees	\$ 5,880	\$ 6,171	\$ 5,284	\$ 6,376	\$ 7,767	21.8%
604-49584-1020	Overtime	828	909	677	778	778	0.0%
604-49584-1080	Clothing/Uniform Allowance	39	39	38	38	47	23.7%
604-49584-1090	Cellphone reimbursement	60	60	49	58	73	25.9%
604-49584-1100	Longevity	122	127	104	97	130	34.0%
604-49584-1200	FICA	392	430	369	453	542	19.6%
604-49584-1210	PERA	491	527	455	526	651	23.8%
604-49584-1220	Medicare	92	101	86	106	127	19.8%
604-49584-1250	Insurance rebate-health	34	33	27	32	32	0.0%
604-49584-1300	Insurance	1,236	1,289	1,238	1,479	1,953	32.0%
604-49584-1310	VEBA Trust	567	567	567	567	624	10.1%
604-49584-1330	Life Insurance	11	3	12	22	27	22.7%
604-49584-1340	Disability Insurance	27	2	24	29	33	13.8%
	Total Personnel	<u>9,779</u>	<u>10,258</u>	<u>8,930</u>	<u>10,561</u>	<u>12,784</u>	21.0%
Services & Charges							
604-49584-3200	Communications	-	47	-	-	-	0.0%
	Total Services and Charges	<u>-</u>	<u>47</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	TOTAL EXPENDITURES	<u>\$ 9,779</u>	<u>\$ 10,305</u>	<u>\$ 8,930</u>	<u>\$ 10,561</u>	<u>\$ 12,784</u>	21.0%

ELECTRIC ADMINISTRATION
49586
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49586-1010	Regular Employees	\$ 47,285	\$ 44,796	\$ 40,762	\$ 49,775	\$ 50,773	2.0%
604-49586-1020	Overtime	2	-	-	2,448	2,448	0.0%
604-49586-1090	Cellphone reimbursement	27	27	23	27	27	0.0%
604-49586-1100	Longevity	650	747	598	743	752	1.2%
604-49586-1200	FICA	2,743	2,649	2,438	3,286	3,348	1.9%
604-49586-1210	PERA	3,461	3,337	3,095	3,840	4,048	5.4%
604-49586-1220	Medicare	641	619	571	768	783	2.0%
604-49586-1250	Insurance rebate-health	458	391	340	468	408	-12.8%
604-49586-1300	Insurance	6,414	8,878	9,090	10,369	10,081	-2.8%
604-49586-1310	VEBA Trust funding	3,000	1,858	2,008	1,893	2,043	7.9%
604-49586-1330	Life Insurance	117	147	140	185	185	0.0%
604-49586-1340	Disability Insurance	203	208	186	224	217	-3.1%
604-49586-1510	Workers Compensation	8,730	8,895	5,804	6,965	6,965	0.0%
	Total Personnel	73,731	72,552	65,055	80,991	82,078	1.3%
Supplies							
604-49586-2000	Office Supplies	5,491	2,020	1,572	3,000	2,000	-33.3%
604-49586-2050	Computer Supplies	300	1,365	1,015	2,200	1,000	-54.5%
604-49586-2170	General Supplies	340	400	400	1,000	500	-50.0%
	Total Supplies	6,131	4,341	2,987	6,200	3,500	-43.5%
Services & Charges							
604-49586-3000	Professional Services	283,853	14,410	7,985	30,000	20,000	-33.3%
604-49586-3001	Unclaimed Payments	20	-	-	-	-	0.0%
604-49586-3050	Administrative Charges	3,780	5,600	4,900	14,000	5,000	-64.3%
604-49586-3100	Contractual Services	7,026	9,744	4,083	12,000	6,000	-50.0%
604-49586-3200	Communications	62	72	171	200	200	0.0%
604-49586-3300	Conferences and Schools	92	120	189	3,000	5,000	66.7%
604-49586-3400	Publishing and Advertising	45	-	38	-	-	0.0%
604-49586-3610	General Liability	8,300	3,174	3,987	5,000	5,000	0.0%
604-49586-3620	Property Insurance	8,766	5,515	6,986	8,762	8,762	0.0%
	Total Services and Charges	311,944	38,635	28,339	72,962	49,962	-31.5%
Charges							
604-49586-4000	Repair and Maintenance	4,542	7,500	6,250	4,000	7,500	87.5%
604-49586-4330	Dues and Subscriptions	14,834	13,167	13,315	14,700	17,000	15.6%
604-49586-4500	Permits and Fees	-	230	-	-	-	0.0%
604-49586-4940	Safety Program	-	-	-	3,500	-	-100.0%
604-49586-4950	Computer Financing Account	11,213	6,708	6,182	7,000	7,000	0.0%
	Total Charges	30,589	27,605	25,747	29,200	31,500	7.9%
TOTAL EXPENDITURES		\$ 422,395	\$ 143,133	\$ 122,128	\$ 189,353	\$ 167,040	-11.8%

METER CONVERSION PROJECT
604-49587
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
604-49587-1020	Overtime	\$ 115	\$ 239	\$ -	\$ -	\$ -	0.0%
604-49587-1200	FICA	7	14	-	-	-	0.0%
604-49587-1210	PERA	8	17	-	-	-	0.0%
604-49587-1220	Medicare	2	3	-	-	-	0.0%
Total Personnel		<u>132</u>	<u>273</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL EXPENDITURES		<u>\$ 132</u>	<u>\$ 273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0%

CAPITAL OUTLAY
604-49593
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
Capital Outlay							
604-49593-5300	Improvements	\$ 302,319	\$ (30,388)	\$ 165,473	\$ 437,000	\$ 281,000	-35.7%
604-49593-5400	Machinery	358,764	655,883	317,930	455,000	368,000	-19.1%
Total Capital Outlay		<u>661,083</u>	<u>625,495</u>	<u>483,403</u>	<u>892,000</u>	<u>649,000</u>	<u>-27.2%</u>
TOTAL EXPENDITURES		<u>\$ 661,083</u>	<u>\$ 625,495</u>	<u>\$ 483,403</u>	<u>\$ 892,000</u>	<u>\$ 649,000</u>	<u>-27.2%</u>

ELECTRIC FRANCHISE FEE
604-49592
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Transfers							
604-49592-7200	Transfer-General Fund	\$ 285,000	\$ 285,000	\$ 237,500	\$ 285,000	\$ 285,000	0.0%
	Total Transfers	<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
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Debt Service							
604-49980-6010	Inter-fund Loan Interest	\$ 52,500	\$ -	\$ -	\$ -	\$ -	0.0%
604-49980-6250	Amortization expense	46,594	32,643	-	32,643	32,643	0.0%
Total Debt Service		99,094	32,643	-	32,643	32,643	0.0%
TOTAL EXPENDITURES		\$ 99,094	\$ 32,643	\$ -	\$ 32,643	\$ 32,643	0.0%

Fund: Surface Water

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	% CHANGE
Revenue					
Charges for Services	\$ -	\$ -	\$ 108,000	\$ 117,890	9.2%
Miscellaneous Revenue	-	-	250	-	-100.0%
Transfers	-	-	38,500	-	-100.0%
Expenditure					
Personnel	\$ -	\$ -	\$ 44,376	\$ 45,357	2.2%
Supplies	-	-	6,000	6,000	0.0%
Services & Charges	-	-	35,100	35,345	0.7%
Charges	-	-	16,500	25,433	54.1%
Transfers	-	-	6,400	6,400	0.0%
Net Increase (Decrease)	\$ -	\$ -	\$ 38,374	\$ (645)	-101.7%

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.

2015 Budget Highlights

The 2015 Storm Water utility budget included proposed surface water fees of \$117,890.

Approximately \$36,000 (33%) of this revenue will be used towards expenses/projects that had not been previously funded including permit compliance with the new MS4 permit which will continue in 2015.

2014/2015 Department Priorities

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

PERSONNEL LEVELS

- Billing clerks (5% allocation)
- Charges from Public Works personnel assigned to perform the work.

SURFACE WATER
2015 Budget
Revenues and Expenditures

Revenues	Description	2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
651-36252-0000	Surface water - residential	\$ -	\$ -	\$ 50,754	\$ 108,000	\$ 71,653	-33.7%
651-36254-0000	Surface Water - Duplex/Triplex	-	-	2,214	-	3,126	100.0%
651-36255-0000	Surface Water - Apartment Ind.	-	-	2,448	-	3,456	100.0%
651-36256-0000	Surface Water - Man. Home	-	-	581	-	820	100.0%
651-36257-0000	Surface Water - Apartment bdng	-	-	-	-	-	0.0%
651-36258-0000	Surface Water - Comm/Ind.	-	-	16,817	-	23,742	100.0%
651-36259-0000	Surface Water - Public Inst.	-	-	9,845	-	13,899	100.0%
651-37160-0000	Surface Water Penalties	-	-	846	-	1,194	100.0%
651-36210-0000	Interest earnings	-	-	-	250	-	-100.0%
651-36230-0000	Contributions and Donations	-	-	3,000	-	-	0.0%
651-39200-0000	Transfers in	-	-	41,750	-	-	0.0%
651-39215-0000	Transfer General Fund	-	-	-	38,500	-	-100.0%
651-39999-0000	Capital Contributions	-	-	2,659,128	-	-	0.0%
	Total Revenues	-	-	2,787,383	146,750	117,890	-19.7%
Expenditures							
	Personnel						
1010	Regular Employees	-	-	40,517	28,710	29,290	2.0%
1020	Overtime	-	-	5,083	1,610	1,610	0.0%
1090	Cellphone reimbursement	-	-	213	227	227	0.0%
1100	Longevity	-	-	246	334	354	6.0%
1200	FICA	-	-	2,836	1,954	1,990	1.8%
1210	PERA	-	-	3,295	2,268	2,391	5.4%
1220	Medicare	-	-	663	457	466	2.0%
1250	Insurance Rebate	-	-	353	522	450	-13.8%
1300	Insurance	-	-	5,608	6,028	6,137	1.8%
1310	VEBA Trust Funding	-	-	1,569	2,011	2,191	9.0%
1330	Life Insurance	-	-	110	126	126	0.0%
1340	Disability Insurance	-	-	103	129	125	-3.1%
	Total Personnel	-	-	62,478	44,376	45,357	2.2%
	Supplies						
2000	Office Supplies	-	-	-	300	300	0.0%
2050	Computer Supplies	-	-	-	3,600	3,600	0.0%
2120	Motor Fuels	-	-	-	-	-	0.0%
2150	Biosolid Application	-	-	-	-	-	0.0%
2170	General Supplies	-	-	4,716	-	-	0.0%
2180	Uniforms	-	-	-	-	-	0.0%
2190	Safety Equipment	-	-	-	-	-	0.0%
2210	Equipment Parts	-	-	-	-	-	0.0%
2220	Vehicle Maintenance	-	-	16	-	-	0.0%
2230	Bldg Rep/Maint Supplies	-	-	-	-	-	0.0%
2240	City Shop Charges	-	-	2,497	2,100	2,100	0.0%
	Total Supplies	-	-	7,229	6,000	6,000	0.0%
	Services & Charges						
3000	Professional Services	-	-	17,438	31,000	31,245	0.8%
3400	Publishing / Advertising	-	-	-	600	600	0.0%
3800	Utilities	-	-	2,511	3,500	3,500	0.0%
	Total Services and Charges	-	-	20,009	35,100	35,345	0.7%
	Charges						
4000	Repair/Maintenance	-	-	9,073	15,000	15,000	0.0%
4200	Depreciation	-	-	-	-	8,933	100.0%
4500	Permits & Fees	-	-	-	1,500	1,500	0.0%
	Total Charges	-	-	9,073	16,500	25,433	54.1%
7200	Transfer - General Fund	-	-	6,400	6,400	6,400	0.0%
	Total Transfers	-	-	6,400	6,400	6,400	0.0%
	TOTAL EXPENSES	-	-	105,189	108,376	118,535	9.4%
	NET EXPENSES	-	-	105,189	108,376	118,535	9.4%
	CHANGE IN NET ASSETS	-	-	2,682,194	38,374	(645)	

TRANSFERS
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Expenditures							
	Transfers						
651-49300-7200	General Fund Transfer	\$ -	\$ -	\$ 6,400	\$ 6,400	\$ 6,400	0.0%
	Total Transfers	<u>-</u>	<u>-</u>	<u>6,400</u>	<u>6,400</u>	<u>6,400</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>\$ 6,400</u>	<u>0.0%</u>

SURFACE WATER MGMT.
43140
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
651-43140-1010	Regular Employees	\$ -	\$ -	\$ 36,011	\$ 22,729	\$ 23,189	2.0%
651-43140-1020	Overtime	-	-	5,083	1,187	1,187	0.0%
651-43140-1030	Part time employees	-	-	1,882	-	-	0.0%
651-43140-1090	Cellphone reimbursement	-	-	213	227	227	0.0%
651-43140-1100	Longevity	-	-	195	239	259	8.4%
651-43140-1200	FICA	-	-	2,572	1,551	1,580	1.9%
651-43140-1210	PERA	-	-	2,966	1,797	1,895	5.5%
651-43140-1220	Medicare	-	-	601	363	370	1.9%
651-43140-1250	Insurance rebate-health	-	-	300	432	360	-16.7%
651-43140-1300	Insurance	-	-	4,535	4,597	4,808	4.6%
651-43140-1310	VEBA trust funding	-	-	1,245	1,578	1,758	11.4%
651-43140-1330	Life Insurance	-	-	88	96	96	0.0%
651-43140-1340	Disability Insurance	-	-	84	102	99	-2.9%
	Total Personnel	-	-	55,775	34,898	35,828	2.7%
Supplies							
651-43140-2170	General Supplies	-	-	4,716	-	-	0.0%
651-43140-2220	Vehicle maintenance	-	-	16	-	-	0.0%
651-43140-2240	City shop charges	-	-	2,497	2,100	2,100	0.0%
	Total Supplies	-	-	7,229	2,100	2,100	0.0%
Services & Charges							
651-43140-3000	Professional services	-	-	16,061	31,000	31,245	0.8%
651-43140-3400	Publishing and Advertising	-	-	-	600	600	0.0%
651-43140-3800	Utilities	-	-	2,511	3,500	3,500	0.0%
	Total Services and Charges	-	-	18,632	35,100	35,345	0.7%
Charges							
651-43140-4000	Repairs and Maintenance	-	-	9,073	15,000	15,000	0.0%
651-43140-4200	Depreciation	-	-	-	-	8,933	100.0%
651-43140-4500	Permits and fees	-	-	-	1,500	1,500	0.0%
	Total Charges	-	-	9,073	16,500	25,433	54.1%
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 90,709	\$ 88,598	\$ 98,706	11.4%

CUSTOMER BILLING
2015 Budget

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Expenditures							
Personnel							
651-49585-1010	Regular Employees	\$ -	\$ -	\$ 4,506	\$ 5,981	6,101	2.0%
651-49585-1020	Overtime	-	-	-	423	423	0.0%
651-49585-1100	Longevity	-	-	50	95	95	0.0%
651-49585-1200	FICA	-	-	264	403	410	1.7%
651-49585-1210	PERA	-	-	329	471	496	5.3%
651-49585-1220	Medicare	-	-	62	94	96	2.1%
651-49585-1250	Insurance rebate-health	-	-	53	90	90	0.0%
651-49585-1300	Insurance	-	-	1,073	1,431	1,329	-7.1%
651-49585-1310	VEBA Trust Funding	-	-	324	433	433	0.0%
651-49585-1330	Life Insurance	-	-	22	30	30	0.0%
651-49585-1340	Disability Insurance	-	-	20	27	26	-3.7%
	Total Personnel	<u>-</u>	<u>-</u>	<u>6,703</u>	<u>9,478</u>	<u>9,529</u>	<u>0.5%</u>
Supplies							
651-49585-2000	Office Supplies	-	-	-	300	300	0.0%
651-49585-2050	Computer Supplies	-	-	-	3,600	3,600	0.0%
	Total Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,900</u>	<u>3,900</u>	<u>0.0%</u>
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,081</u>	<u>\$ 13,378</u>	<u>\$ 13,429</u>	<u>0.4%</u>

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

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Internal Service Revenue	\$ 251,481	\$ 245,361	\$ 275,353	\$ 267,766	-2.8%
Expenditure					
Personnel	\$ 109,159	\$ 108,805	\$ 129,237	\$ 129,681	0.3%
Supplies	136,946	133,641	141,700	140,200	-1.1%
Services & Charges	5,378	2,914	5,800	5,800	0.0%
Charges	-	-	1,000	1,000	0.0%
Net Increase (Decrease)	\$ (2)	\$ 1	\$ (2,384)	\$ (8,915)	

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.

2015 Budget Highlights

The 2015 Central Garage budget shows a budgeted decrease in expenses of \$1,056 (0.4%), the decrease is driven by a slight change in projected supplies expenses. Internal shop charges to individual departments are based on a three year average of actual costs, known large upcoming repairs and industry pricing trends.

Major Objectives Accomplished in 2013/2014

- ✓ Working within budget to date in 2014
- ✓ Rebuilt 4 lift station pumps (Nelson/ Schaumkessel)
- ✓ Repainted outside of the cans of lift stations
- ✓ Installed 2 flow line pumps in sanitary manholes
- ✓ Installed generator at Co. Rd. 57 lift station
- ✓ Performed regular maintenance on City fleet
- ✓ Replaced 2 City shop pickups
- ✓ Maintained all 11 lift stations
- ✓ Scheduled and made necessary repairs to City equipment & vehicles

2015 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
- Rebuild lift station pumps as scheduled
- Make all necessary repairs to city equip. and facilities
- Develop a plan for a generator at City shop & truck shed
- Expand SCADA System for lift stations

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 maintains 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

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Revenues							
701-38410-0000	City Shop Charges for Service	\$ 251,481	\$ 245,361	\$ 114,779	\$ 275,353	\$ 267,766	-2.8%
	Total Revenues	251,481	245,361	114,779	275,353	267,766	-2.8%
Expenditures							
Personnel							
701-43180-1010	Regular Employees	68,975	71,138	58,096	76,108	77,653	2.0%
701-43180-1020	Overtime	478	674	1,261	3,910	3,910	0.0%
701-43180-1090	Cellphone reimbursement	540	527	383	540	540	0.0%
701-43180-1100	Longevity	871	877	615	900	900	0.0%
701-43180-1200	FICA	4,005	4,194	3,496	5,926	6,039	1.9%
701-43180-1210	PERA	5,058	5,284	4,478	6,890	7,264	5.4%
701-43180-1220	Medicare	937	981	818	1,386	1,412	1.9%
701-43180-1250	Insurance rebate-health	1,200	1,170	850	1,200	1,200	0.0%
701-43180-1300	Insurance	17,436	15,587	16,046	22,574	20,972	-7.1%
701-43180-1310	VEBA Trust funding	9,000	7,650	7,650	9,000	9,000	0.0%
701-43180-1330	Life Insurance	276	336	281	400	400	0.0%
701-43180-1340	Disability Insurance	383	387	285	403	391	-3.0%
	Total Personnel	109,159	108,805	94,259	129,237	129,681	0.3%
Supplies							
701-43180-2000	Office Supplies	87	50	21	200	200	0.0%
701-43180-2120	Motor Fuels	2,198	2,326	2,915	2,500	2,500	0.0%
701-43180-2170	General Supplies	10,149	8,167	7,859	10,000	10,000	0.0%
701-43180-2210	Equipment Parts	113,370	115,998	81,148	120,000	120,000	0.0%
701-43180-2220	Vehicle Maintenance	16	-	16	-	-	0.0%
701-43180-2240	City Shop Charges	5,429	1,245	1,882	3,000	-	-100.0%
701-43180-2400	Small Tools	5,697	5,855	6,007	6,000	7,500	25.0%
	Total Supplies	136,946	133,641	99,848	141,700	140,200	-1.1%
Services & Charges							
701-43180-3100	Contractual Services	4,939	2,914	2,287	5,300	5,300	0.0%
701-43180-3300	Conferences and Schools	439	-	180	500	500	0.0%
	Total Services and Charges	5,378	2,914	2,616	5,800	5,800	0.0%
Charges							
701-43180-4000	Repair and Maintenance	-	-	-	1,000	1,000	0.0%
	Total Charges	-	-	-	1,000	1,000	0.0%
	TOTAL EXPENSES	251,483	245,360	196,723	277,737	276,681	-0.4%
	CHANGE IN NET ASSETS	(2)	1	(81,944)	(2,384)	(8,915)	

Internal Service Fund: Property & Liability Insurance

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Internal Service Revenue	\$ 100,705	\$ 98,523	\$ 117,405	\$ 109,242	-7.0%
Miscellaneous Revenue	49,452	30,726	28,500	17,388	-39.0%
Expenditure					
Public Liability Insurance	\$ 50,624	\$ 48,602	\$ 40,060	\$ 57,159	42.7%
Property Insurance	52,802	53,872	61,172	59,471	-2.8%
Insurance Expenses	4,865	54,423	44,673	10,000	-77.6%
Net Increase (Decrease)	\$ 41,866	\$ (27,648)	\$ -	\$ -	

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.

2015 Budget Highlights

The 2015 Property & Liability budget shows a budgeted decrease of \$19,275 in insurance expenses, mainly as a result of an expected decrease in claims paid for property and liability compared to 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		2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
Revenues							
702-34108-0000	Admin Charges To Other Funds	\$ 100,705	\$ 98,523	\$ 97,838	\$ 117,405	\$ 109,242	-7.0%
702-36210-0000	Interest Earnings	460	731	-	500	500	0.0%
702-36242-0000	Insurance Reimbursement	48,992	29,995	-	28,000	16,888	-39.7%
	Total Revenues	<u>150,157</u>	<u>129,249</u>	<u>97,838</u>	<u>145,905</u>	<u>126,630</u>	<u>-13.2%</u>
Expenditures							
Services & Charges							
702-49955-3610	General Liability	50,624	48,602	57,159	40,060	57,159	42.7%
702-49955-3620	Property Insurance	52,802	53,872	59,741	61,172	59,471	-2.8%
702-49955-3640	Property & Liability Insurance	4,865	54,423	45,885	44,673	10,000	-77.6%
	Total Services and Charges	<u>108,291</u>	<u>156,897</u>	<u>162,785</u>	<u>145,905</u>	<u>126,630</u>	<u>-13.2%</u>
	TOTAL EXPENSES	<u>108,291</u>	<u>156,897</u>	<u>162,785</u>	<u>145,905</u>	<u>126,630</u>	<u>-13.2%</u>
	CHANGE IN NET ASSETS	<u>41,866</u>	<u>(27,648)</u>	<u>(64,947)</u>	<u>-</u>	<u>-</u>	

Internal Service Fund: Worker's Compensation

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Internal Service Revenue	\$ 100,833	\$ 99,520	\$ 97,483	\$ 102,376	5.0%
Miscellaneous Revenue	22,589	17,490	700	716	2.3%
Expenditure					
Worker's Compensation	\$ 95,885	\$ 95,947	\$ 98,183	\$ 103,092	5.0%
Net Increase (Decrease)	\$ 27,537	\$ 21,063	\$ -	\$ -	

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.

2015 Budget Highlights

The 2015 Worker's Compensation budget shows a budgeted increase of \$4,909 in estimated worker's compensation premium based on the 2014 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

		2012	2013	2014	2014	2015	PERCENT
		ACTUAL	ACTUAL	YTD as of	BUDGET	BUDGET	CHANGE
				10/31/2014			
Revenues							
703-34108-0000	Admin Charges To Other Funds	\$ 100,833	\$ 99,520	\$ 81,236	\$ 97,483	\$ 102,376	5.0%
703-36210-0000	Interest Earnings	626	907	-	200	200	0.0%
703-36242-0000	Insurance Reimbursement	21,963	16,583	-	500	516	3.2%
	Total Revenues	<u>123,422</u>	<u>117,010</u>	<u>81,236</u>	<u>98,183</u>	<u>103,092</u>	<u>5.0%</u>
Expenditures							
Personnel							
703-49956-1510	Workers Compensation	95,885	95,947	107,251	98,183	103,092	5.0%
	Total Personnel	<u>95,885</u>	<u>95,947</u>	<u>107,251</u>	<u>98,183</u>	<u>103,092</u>	<u>5.0%</u>
	TOTAL EXPENSES	<u>95,885</u>	<u>95,947</u>	<u>107,251</u>	<u>98,183</u>	<u>103,092</u>	<u>5.0%</u>
	CHANGE IN NET ASSETS	<u>27,537</u>	<u>21,063</u>	<u>(26,015)</u>	<u>-</u>	<u>-</u>	

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, 2014

	Net Interest Rate	Issue Date	Final Maturity Date	Authorized	Issued	Retired	12/31/14 Outstanding	Principal Due in 2015	Interest Due in 2015	Interest Payable
General Obligation Bonds/Tax Increment Bonds										
Tax Increment Bonds 2005E	4.2535	11/1/2005	2/1/2026	\$ 1,100,000	\$ 1,100,000	\$ 250,000	\$ 850,000	\$ 50,000	\$ 34,492.50	\$ 14,788.54
General Obligation/State Aid Street Series 2005B										
	3.6453	5/1/2005	4/1/2015	\$ 805,000	\$ 805,000	\$ 725,000	\$ 80,000	\$ 80,000	\$ 1,520.00	\$ 760.00
General Obligation Bonds										
Refunding Bond Series 2011A	1.0585	12/1/2011	2/1/2016	430,000	430,000	275,000	155,000	75,000	1,081.25	567.71
Refunding Bond Series 2014B (2006A)	2.9532	12/18/2014	2/1/2033	1,375,000	1,375,000	-	1,375,000	-	28,928.06	1,664.00
General Obligation Bonds 2014A (PS Building)	2.9846	12/18/2014	2/1/2035	2,200,000	2,200,000	-	2,200,000	-	42,153.19	2,424.74
General Obligation Bonds 2014A (Park Shelter)	2.2609	12/18/2014	2/1/2026	620,000	620,000	-	620,000	-	11,521.67	662.75
General Obligation Bonds 2014A (7th Ave NW)	2.1087	12/18/2014	2/1/2025	1,305,000	1,305,000	-	1,305,000	-	24,251.25	1,394.98
Total go Bonds				\$ 5,930,000	\$ 5,930,000	\$ 275,000	\$ 5,655,000	\$ 75,000	\$ 107,935.42	\$ 6,714.19
General Obligation Bonds-Aquatic Center Series 2006A										
	4.3409	6/1/2006	2/1/2027	\$ 2,040,000	\$ 2,040,000	\$ 510,000	\$ 1,530,000	\$ 90,000	\$ 63,440.00	\$ 27,202.08
Total General Obligation Bonds				\$ 12,975,000	\$ 12,975,000	\$ 4,860,000	\$ 8,115,000	\$ 295,000	\$ 207,387.92	\$ 49,465
General Obligation/Revenue Bonds										
Water Improvement										
2011A Refunding Bond	1.0585	12/1/2011	2/1/2017	545,000.00	545,000.00	215,000.00	330,000	110,000	2,832.50	1,352.08
Refunding Bond Series 2014B (2005A-Water)	2.3082	12/18/2014	2/1/2026	47,486.00	47,486.00	-	47,486	-	1,062.40	61.11
2005A	4.1771	5/1/2005	2/1/2016	435,000	435,000	335,000	100,000	100,000	2,000.00	1,666.67
Total Water- Revenue Bonds				\$ 1,027,486	\$ 1,027,486	\$ 550,000	\$ 477,486	\$ 210,000	\$ 5,894.90	\$ 3,079.86
Sanitary Sewer Improvement										
2004B-Sanitary Sewer Refunding	3.5779	5/1/2004	2/1/2016	\$ 1,900,000	\$ 1,900,000	\$ 1,465,000	435,000	\$ 215,000	\$ 12,938.75	7,115.63
Refunding Bond Series 2014B (2005A-Sewer)	2.3082	12/18/2014	2/1/2026	802,514	802,514	-	802,514	-	17,954.54	1,032.78
2005A-Liftstation	4.1771	5/1/2005	2/1/2026	660,000	660,000	210,000	450,000	450,000	9,447	7,872.40
2005A	4.1771	5/1/2005	2/1/2026	665,000	665,000	210,000	455,000	455,000	9,556	7,963.54
2009A Wastewater PFA loan	2.6270	8/20/2009	8/20/2029	9,603,499	9,335,004	1,919,004	7,416,000	410,000	194,818	73,056.87
Total Sanitary Sewer-Revenue Bonds				\$ 13,631,013	\$ 13,362,518	\$ 3,804,004	\$ 9,558,514	\$ 1,530,000	\$ 244,714.74	\$ 97,041.22
Total Revenue Bonds				\$ 14,658,499	\$ 14,390,004	\$ 4,354,004	\$ 10,036,000	\$ 1,740,000	\$ 250,609.64	\$ 100,121.08
TOTAL BONDED INDEBTEDNESS				\$ 27,633,499	\$ 27,365,004	\$ 9,214,004	\$ 18,151,000	\$ 2,035,000	\$ 457,997.56	\$ 149,585.89

CITY OF WASECA, MINNESOTA
SCHEDULE OF BOND MATURITIES
December 31, 2014

Governmental Funds

Year	Fund 305 Aquatic Center 2006A			Fund 346 Refunding Bond 2011A			Fund 360 State Aid Street Bond 2005B			Fund 380 Tax Increment Bonds 2005E			Fund 390 General Obligation Bonds 2014A (Public Safety Bldg)			Fund 390 General Obligation Bonds 2014A (Park Shelter)			Fund 390 General Obligation Bonds 2014A (7th Ave NW)			Fund 395 2014B Refunding (2006A Portion)			Due in one Year	Due in more than one Year	Total Debt
	Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest		Principal	Interest				
2015	90,000	63,440.00		75,000	1,081.25		80,000	1,520.00		50,000	34,482.50		42,153.19	11,521.67		90,000	24,251.25		28,928.06						295,000	7,820,000	8,115,000
2016										50,000	32,482.50		66,925.00	18,600.00					46,700.00								
2017										55,000	30,392.50		84,525.00	17,775.00		120,000	37,800.00		60,000								
2018										55,000	30,392.50		84,525.00	17,775.00		120,000	37,800.00		60,000								
2019										55,000	28,182.50		85,000	16,125.00		125,000	30,975.00		60,000								
2020										60,000	25,892.50		90,000	15,000.00		125,000	27,225.00		65,000								
2021										70,000	23,292.50		95,000	12,750.00		130,000	23,400.00		65,000								
2022										75,000	20,317.50		95,000	10,950.00		135,000	19,425.00		70,000								
2023										80,000	17,062.50		100,000	9,075.00		140,000	15,300.00		75,000								
2024										85,000	13,597.50		100,000	7,125.00		145,000	11,025.00		75,000								
2025										85,000	9,953.13		105,000	5,175.00		150,000	6,675.00		80,000								
2026										90,000	6,125.01		105,000	3,150.00		150,000	2,250.00		80,000								
2027										95,000	2,078.13		110,000	1,050.00		70,000			85,000								
2028													115,000	34,975.00					85,000								
2029													115,000	31,525.00					85,000								
2030													120,000	28,000.00					90,000								
2031													125,000	24,246.88					95,000								
2032													130,000	20,252.51					95,000								
2033													130,000	16,118.76					100,000								
2034													135,000	11,812.51					105,000								
2035													140,000	7,286.26					105,000								
TOTAL	\$1,530,000	\$94,238	\$	\$	\$1,481	\$	\$80,000	\$1,520.00	\$	\$550,000	\$243,888.77	\$	\$2,200,000	\$2,446.88	\$	\$620,000	\$127,772	\$	\$1,375,000	\$	\$495,528	\$	\$295,000	\$7,820,000	\$8,115,000		

Enterprise Funds

Year	Fund 601 Water Fund						Fund 602 Sanitary Sewer Fund						Due in one Year		Due in more than one Year		
	2011A Refunding		2014B (2005A Water)		2005A		2004B		2005A-Liftstation		2005A		2014B (2005A Sewer)		Total Debt	Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2015	110,000	2,832.50	5,866	1,062.40	100,000	2,000.00			215,000	12,938.75	450,000	9,446.88	455,000	9,556.25	1,335,866	1,284,134	
2016	110,000	1,870.00	3,352	1,597.76				220,000	4,400.00						95,134	27,002.24	
2017	110,000	660.00	3,911	1,413.40											55,648	23,886.60	
2018			3,911	1,268.15											66,089	21,431.85	
2019			3,631	1,111.73											66,089	18,788.27	
2020			4,190	960.89											61,369	16,239.11	
2021			4,190	804.46											70,810	13,595.54	
2022			4,190	636.87											70,810	10,763.13	
2023			4,749	490.23											70,810	8,284.77	
2024			4,749	356.15											80,251	6,018.85	
2025			4,749	213.69											80,251	3,611.31	
2026				71.23											80,251	1,203.77	
TOTAL	\$ 330,000	\$ 5,362.50	\$ 47,486.00	\$ 9,986.96	\$ 100,000	\$ 2,000.00		\$ 435,000	\$ 17,338.75	\$ 450,000	\$ 9,446.88	\$ 455,000	\$ 9,556.25	\$ 802,514	\$ 165,770.98	\$ 1,335,866	\$ 1,284,134
																\$ 1,630,866	\$ 9,104,134
																\$ 10,735,000	\$ 10,735,000
																Total due	

Total due

\$ 1,630,866 \$9,104,134 \$10,735,000

City of Waseca - Aggregate Debt Service as of 12/31/2014

[illegible]

COMPONENT UNIT

CITY OF WASECA
ECONOMIC DEVELOPMENT AUTHORITY

Component Unit: Economic Development Authority

	2012	2013	2014	2015	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE
Revenue					
Taxes	\$ 80,509	\$ 70,345	\$ 78,918	\$ 78,159	-1.0%
Interest & Misc. Revenue	2,542	3,467	49,200	171,725	249.0%
Expenditure					
Services & Charges	\$ 6,955	\$ 6,445	\$ 38,200	\$ 49,450	29.5%
Charges	158,717	-	100,000	265,500	165.5%
Debt Service	-	5,600	10,600	10,600	0.0%
Net Increase (Decrease)	\$ (82,621)	\$ 61,767	\$ (20,682)	\$ (75,666)	

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 2015, 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. New Industrial Land Options, including West/South Interchange Development Planning
2. New Business Outreach and Recruitment
3. Waseca Visibility related to TH-14 Bypass
4. Development Process Analysis and Recommendations focusing on Customer Service
5. Development Assistance Program and EDA/City Owned Property Marketing
6. Economic Development and overall Tax Base Growth
7. 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 one industrial lot 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.

2015 Budget Highlights

The 2015 Economic Development Authority budget shows increased budgeted expenditures related to debt service of the IRP loan fund and carryover of the EDA's US Highway 14 Business Loop signage contribution. Planned expenditures continue to focus on visibility, connections in the regional Economic Development arena; as well as the need for additional industrial development land and affordable lease space for emerging businesses. The EDA levy for 2015 is \$78,159, which is a slight decrease from 2014. Under state statute the EDA's maximum allowable levy is 0.018% of the City's total taxable market value.

Major Objectives Accomplished in 2013/2014

- ✓ Continued support of and collaboration with B.E.S.T. of Waseca
- ✓ Tax Abatement Assistance for Folie-Miller Properties, LLC
- ✓ Initiation of Business Incubator/Affordable Lease Rates for Emerging Businesses
- ✓ Collaborate with WDC to Explore Industrial Development Land, including Interchanges.
- ✓ Updated EDA Website content
- ✓ Explored Shovel Ready Program
- ✓ Became a member of the Greater Minnesota Partnership
- ✓ Assembled information packets for all City/EDA owned properties
- ✓ Activated/Updated all City/EDA owned property On DEED Property Search Web Site
- ✓ Made recommendations regarding Berry Pallets CUP/Variance recommendations
- ✓ West Commercial Property Survey/Combination/offer to Kwik Trip
- ✓ Review/Update of EDA loan program application forms, covert forms to electronic fillable
- ✓ Marketing and Sale of EDA and City Owned Properties for Development-Sale of Bratrud Block in progress
- ✓ Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community-Ongoing

2014/2015 Department Priorities

- Community Visibility related to TH-14 Bypass (gateways, signage)
- IRP and RBEG Revolving Loan Fund marketing and management
- Marketing and Sale of EDA and City Owned Properties for Development
- Continued Support for and Collaboration with B.E.S.T. of Waseca to further the economic development goals of Waseca
- Industrial Development Land and Affordable Industrial Lease Options
- Work with City Council to promote, retain, and attract economically sound industry and commerce that benefits the community

ACTIVITIES SCOPE

- Special projects involving business and job retention and expansion, economic development and redevelopment, 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 and tax increment financing

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, Tax Abatement, JOBZ and Loan fund management; support of economic development efforts on behalf of the City by other entities, assistance to property owners who pursue Shovel Ready certification; and legal and abstracting fees related to sale of public property.

Contractual Services (Code 3100) provides for participation in projects related to TH-14 bypass and community visibility and aesthetics, marketing and new business outreach, and efforts related to exploration of new industrial development property and affordable lease rates for emerging businesses.

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

EDA GENERAL FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

	Description	2012 ACTUAL	2013 ACTUAL	2014 YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	PERCENT CHANGE
Revenues							
261-31010-0000	Property Taxes	\$ 80,509	\$ 70,345	\$ 38,135	\$ 78,918	\$ 78,159	-1.0%
261-36210-0000	Interest Earnings	812	1,598	-	-	-	0.0%
261-36250-0000	Miscellaneous Revenue	1,000	1,000	-	-	-	0.0%
	TOTAL REVENUES	82,321	72,943	38,135	78,918	78,159	-1.0%
Expenditures							
Services & Charges							
261-46700-3000	Professional Services	1,955	220	12,047	20,000	20,000	0.0%
261-46700-3001	Audit Fees	5,000	5,000	5,000	5,000	5,000	0.0%
261-46700-3100	Contractual Services	-	-	650	10,000	20,000	100.0%
261-46700-3300	Conferences and Schools	-	250	-	1,200	1,200	0.0%
261-46700-3500	Printing and Publishing	-	475	-	-	-	0.0%
261-46700-3720	Payment to Primary Government	-	-	-	-	750	100.0%
261-46700-4330	Dues and Subscriptions	-	500	1,000	2,000	2,500	25.0%
	Total Services and Charges	6,955	6,445	18,697	38,200	49,450	29.5%
Charges							
261-46700-4820	Land Transaction Expense	158,717	-	1,000	-	3,000	100.0%
	Total Charges	158,717	-	1,000	-	3,000	100.0%
Transfers							
261-49300-7411	Transfer to EDA RBEG Fund	-	-	-	-	51,000	100.0%
261-49300-7412	Transfer Out - EDA IRP Fund	5,600	5,600	-	10,600	51,225	383.3%
	Total Transfers	5,600	5,600	-	10,600	102,225	864.4%
	TOTAL EXPENSES	171,272	12,045	19,697	48,800	154,675	217.0%
	CHANGE IN NET ASSETS	\$ (88,951)	\$ 60,898	\$ 18,438	\$ 30,118	\$ (76,516)	

EDA RBEG REVOLVING LOAN
BUDGET SUMMARY REPORT
Revenues and Expenditures

		2012	2013	2014	2014	2015	PERCENT
Description		ACTUAL	ACTUAL	YTD as of 10/31/2014	BUDGET	BUDGET	CHANGE
Revenues							
263-33141-0000	RBEG - USDA Grant	\$ -	\$ -	\$ -	\$ 49,000	\$ 49,000	0.0%
263-36210-0000	Interest Earnings	582	681	-	200	700	250.0%
263-39213-0000	Transfer from EDA General Fund	-	-	-	-	51,000	100.0%
	TOTAL REVENUES	<u>582</u>	<u>681</u>	<u>-</u>	<u>49,200</u>	<u>100,700</u>	<u>104.7%</u>
Expenditures							
Charges							
263-46510-4250	Revolving Loans	-	-	-	100,000	100,000	0.0%
	Total Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
	CHANGE IN NET ASSETS	<u>\$ 582</u>	<u>\$ 681</u>	<u>\$ -</u>	<u>\$ (50,800)</u>	<u>\$ 700</u>	

IRP REVOLVING LOAN FUND
BUDGET SUMMARY REPORT
Revenues and Expenditures

Description		2014					PERCENT CHANGE
		2012 ACTUAL	2013 ACTUAL	YTD as of 10/31/2014	2014 BUDGET	2015 BUDGET	
Revenues							
264-33500-0000	Regional grants	\$ -	\$ -	\$ -	\$ -	\$ 121,875	100.0%
264-36210-0000	Interest Earnings	148	188	157	-	150	100.0%
264-39201-0000	Transfer in	5,600	5,600	-	10,600	51,225	383.3%
	TOTAL REVENUES	<u>5,748</u>	<u>5,788</u>	<u>157</u>	<u>10,600</u>	<u>173,250</u>	<u>1534.4%</u>
Expenditures							
Charges							
264-46700-4800	Loan	-	-	-	162,500	162,500	0.0%
	Total Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,500</u>	<u>162,500</u>	
Debt Service Expense							
264-46700-6000	Principal	5,600	5,600	-	5,600	5,600	0.0%
264-46700-6100	Interest	-	-	-	5,000	5,000	0.0%
	Total Debt Service	<u>5,600</u>	<u>5,600</u>	<u>-</u>	<u>10,600</u>	<u>10,600</u>	
	TOTAL EXPENSES	<u>5,600</u>	<u>5,600</u>	<u>-</u>	<u>173,100</u>	<u>173,100</u>	<u>0.0%</u>
	CHANGE IN NET ASSETS	<u>\$ 148</u>	<u>\$ 188</u>	<u>\$ 157</u>	<u>\$ (162,500)</u>	<u>\$ 150</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.

COMPONENT UNIT. A fund or group of funds that are legally separate from the primary government, but for which the City is primarily financially responsible.

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.

DEPARTMENT. Expenditures for most funds are subdivided into departments. Departments provide a way to summarize expenditures for different sectors of City operations. For example, in the General fund we have departments for Administration, Finance, Police, Fire, Street Cleaning, Engineering, Community Development, and many more.

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.

GOVERNMENTAL FUND. As a general rule, the governmental funds of the City account for those activities that are predominantly funded or supported by tax revenues as opposed to being financed solely through user charges like Enterprise funds.

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.

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%). $\text{Tax Capacity Rate} = \text{Levy} / \text{Taxing jurisdiction's total net tax capacity}$.