
2024 BUDGET AND FINANCIAL PLAN



City of South St. Paul, Minnesota



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SOUTH ST PAUL CITY COUNCIL

Mayor	James Francis	January 1, 2025
Councilmember	Pamela Bakken	January 1, 2025
Councilmember	Lori Hansen	January 1, 2025
Councilmember	Joseph Kaliszewski	January 1, 2027
Councilmember	Todd Podgorski	January 1, 2025
Councilmember	Thomas Seaberg	January 1, 2027
Councilmember	Matthew Thompson	January 1, 2027

APPOINTED CITY OFFICIALS

City Administrator	Ryan Garcia
Finance Director	Clara Hilger
Park and Recreation Director	Shannon Young
City Attorney	LeVander, Gillen & Miller, P.A.
City Engineer	Nicholas Guilliams
Police Chief	Brian Wicke
City Clerk	Deanna Werner

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

	Revised Budget 2022	Revised Budget 2023	Final Budget 2024	23 TO 24 CHANGE	
				\$	%
<u>TAXES</u>					
General Fund	\$11,587,750	\$12,691,168	\$13,320,065	\$628,897	
Library	848,517	821,312	0	(821,312)	
Doug Woog Arena	322,954	323,000	323,000	0	
Capital/Infrastructure Program	350,000	350,000	725,000	375,000	
Debt Service	1,511,385	1,472,290	1,475,444	3,154	
TOTAL	\$14,620,606	\$15,657,770	\$15,843,509	\$185,739	1.19%
<u>SPENDING</u>					
General Fund	\$17,922,496	\$19,107,848	\$21,225,186	\$2,117,338	11.08%
Library	860,517	828,312	0	(828,312)	-100.00%
Doug Woog Arena	974,917	1,062,077	1,501,767	439,690	41.40%
Capital/Infrastructure Program	1,224,491	1,268,129	1,268,129	0	0.00%
Debt Service	1,511,385	1,472,290	1,475,444	3,154	0.21%
TOTAL	\$22,493,806	\$23,738,656	\$25,470,526	\$1,731,870	7.30%
Increased Taxes for:					
Operations					-1.22%
Infrastructure Replacement					2.39%
Debt Service					0.02%
					<hr/>
					1.19%
					<hr/>

2024 BUDGET SUMMARY									
ALL LEVY SUPPORTED FUNDS									
	2024						<i>Revised</i>	2023 to 2024 Change	
	General	Library	Doug Woog Arena	Capital Programs	Debt	Total Budget	2023 Budget		
REVENUES									
Property Tax Levy:									
Property Taxes	13,320,065	-	323,000	725,000	1,475,444	15,843,509	15,657,770	185,739	1.19%
Total Property Taxes	13,320,065	-	323,000	725,000	1,475,444	15,843,509	15,657,770	185,739	1.19%
Tax Rate off TIF Parcels	-	-	-	-	-	-	245,000	(245,000)	-100.00%
Local Government Aid (LGA)	2,480,936	-	-	1,268,129	-	3,749,065	2,854,979	894,086	31.32%
Fees and Fines	2,160,455	-	-	-	-	2,160,455	1,823,835	336,620	18.46%
Intergovernmental	957,914	-	-	-	-	957,914	808,038	149,876	18.55%
Charges for Services	2,023,816	-	862,500	-	-	2,886,316	2,434,957	451,359	18.54%
Miscellaneous	92,000	-	30,000	-	-	122,000	91,500	30,500	33.33%
Transfers In	190,000	-	-	-	-	190,000	190,000	-	0.00%
TOTAL REVENUES	21,225,186	-	1,215,500	1,993,129	1,475,444	25,909,259	24,106,079	1,803,180	7.48%
APPROPRIATIONS									
General Government	3,093,439	-	-	-	-	3,093,439	2,919,923	173,516	5.94%
Public Safety	11,035,366	-	-	-	-	11,035,366	8,255,259	2,780,107	33.68%
Public Works	4,752,283	-	-	-	-	4,752,283	4,263,562	488,721	11.46%
Community Development	789,236	-	-	-	-	789,236	721,762	67,474	9.35%
Recreation and Library	754,862	-	1,501,767	-	-	2,256,629	2,597,421	(340,792)	-13.12%
Contingency	800,000	-	-	-	-	800,000	33,322	766,678	2,300.82%
Debt Service (external)	-	-	-	-	1,475,444	1,475,444	1,472,290	3,154	0.21%
Capital Improvements	-	-	-	1,268,129	-	1,268,129	1,268,129	-	0.00%
Transfers Out	-	-	-	-	-	-	2,206,988	(2,206,988)	-100.00%
TOTAL APPROPRIATIONS	21,225,186	-	1,501,767	1,268,129	1,475,444	25,470,526	23,738,656	1,731,870	7.30%

GENERAL FUND SUMMARY OF REVENUE								
Description	2021 Actual	2022 Actual	2023		2024		Proposed 2023 vs 2024	
			Original	Revised	Requested	Final	\$	%
PROPERTY TAXES								
Property Taxes	10,789,693	11,664,311	12,703,118	12,691,168	13,296,926	13,320,065	628,897	4.96%
OTHER TAXES								
Tax Rate generated off TIF parcels	570,672	584,329	245,000	245,000	-	-	(245,000)	-100.00%
FEES AND FINES								
Franchise Fees	1,343,647	1,650,588	1,255,000	1,255,000	1,550,000	1,550,000	295,000	23.51%
Fines and Forfeits	141,819	121,207	109,900	109,900	111,000	111,000	1,100	1.00%
License and Permits - Business	135,555	132,936	120,685	120,685	113,755	113,755	(6,930)	-5.74%
License and Permits - Non-business	570,518	551,488	335,750	335,750	385,700	385,700	49,950	14.88%
TOTAL FEES AND FINES	2,191,539	2,456,219	1,821,335	1,821,335	2,160,455	2,160,455	339,120	18.62%
INTERGOVERNMENTAL REVENUE								
Federal Grants and Aids	-	-	-	40,000	166,500	166,500	126,500	316.25%
State Grants and Aid (includes LGA)	2,124,412	2,196,210	2,142,210	2,142,210	3,280,435	3,057,296	915,086	42.72%
County Grants and Payments	111,215	81,539	79,500	79,500	79,500	79,500	-	0.00%
Local Grants and Payments	117,124	150,099	133,178	133,178	135,554	135,554	2,376	1.78%
TOTAL INTERGOVERNMENTAL	2,352,751	2,427,848	2,354,888	2,394,888	3,661,989	3,438,850	1,043,962	43.59%

GENERAL FUND SUMMARY OF REVENUE								
Description	2021 Actual	2022 Actual	2023		2024		Proposed 2023 vs 2024	
			Original	Revised	Requested	Final	\$	%
CHARGES FOR SERVICES								
Administration Charge	721,754	729,805	827,302	827,302	887,589	887,589	60,287	7.29%
Internal Service Charge	20,657	10,000	10,000	10,000	10,000	10,000	-	0.00%
PILOT (Payment in Lieu of tax)	45,694	50,679	40,000	40,000	50,000	50,000	10,000	25.00%
Engineering Project Fees	-	-	100,000	100,000	350,000	350,000	250,000	250.00%
Parks and Recreation	110,518	149,259	161,300	161,300	167,100	167,100	5,800	3.60%
Rents	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
Planning & Code Enforcement	138,584	139,729	66,500	66,500	89,500	89,500	23,000	34.59%
Public Safety	2,531	1,788	1,600	1,600	1,600	1,600	-	0.00%
Public Works - Streets	2,399	4,452	4,000	4,000	4,000	4,000	-	0.00%
Antenna and Other Charges	242,651	217,321	235,000	235,000	195,000	195,000	(40,000)	-17.02%
Barge Terminal & Mooring Fees	171,189	174,613	178,105	178,105	181,667	181,667	3,562	2.00%
Other	66,289	99,040	34,650	34,650	37,360	37,360	2,710	7.82%
TOTAL CHARGES FOR SERVICE	1,572,266	1,626,686	1,708,457	1,708,457	2,023,816	2,023,816	315,359	18.46%
MISCELLANEOUS								
Interest on Investments	45,862	57,228	40,000	40,000	75,000	75,000	35,000	87.50%
Year-end adjust to Fair Value	(67,941)	(179,316)	-	-	-	-	-	0.00%
Other Revenue	67,159	40,657	17,000	17,000	17,000	17,000	-	0.00%
TOTAL MISCELLANEOUS	45,080	(81,431)	57,000	57,000	92,000	92,000	35,000	61.40%

GENERAL FUND SUMMARY OF REVENUE								
Description	2021 Actual	2022 Actual	2023		2024		Proposed 2023 vs 2024	
			Original	Revised	Requested	Final	\$	%
			TRANSFERS IN					
Transfers in Storm Water Fee	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Transfers in Water/Sewer	100,000	100,000	100,000	100,000	100,000	100,000	-	0.00%
Transfers In Street Light Utility	20,000	20,000	20,000	20,000	20,000	20,000	-	0.00%
Transfer from HRA/EDA/Library	47,026	57,150	30,000	30,000	30,000	30,000	-	0.00%
TOTAL TRANSFERS IN	207,026	217,150	190,000	190,000	190,000	190,000	-	0.00%
TOTAL REVENUES	17,729,027	18,895,112	19,079,798	19,107,848	21,425,186	21,225,186	2,117,338	11.08%
Surplus/(Deficit)	(149,281)	1,393,151	-	-	-	-		
<u>DETAIL OF TAX LEVY</u>								
Current and Delinquent	8,044,941	8,521,226	9,682,347	9,670,397	10,276,155	10,356,687	605,758	
Fiscal Disparities	2,744,752	3,143,085	3,020,771	3,020,771	3,020,771	2,963,378	-	
General Fund Levy	10,789,693	11,664,311	12,703,118	12,691,168	13,296,926	13,320,065	605,758	4.77%

GENERAL FUND SUMMARY OF EXPENDITURES								
Description	2021 Actual	2022 Actual	2023		2024		Proposed 2023 vs 2024	
			Original	Revised	Requested	Final	\$	%
			GENERAL GOVERNMENT					
Mayor and Council	155,450	156,796	171,531	171,531	178,459	178,459	6,928	4.04%
City Administration	457,059	492,679	571,179	570,219	607,774	607,774	37,555	6.59%
Human Resources	164,826	258,894	263,617	272,627	282,269	282,269	9,642	3.54%
City Attorney	240,780	249,929	260,000	260,000	268,000	268,000	8,000	3.08%
City Clerk	139,529	232,308	247,761	253,508	313,997	313,997	60,489	23.86%
Finance	458,668	401,185	469,651	469,976	487,827	487,827	17,851	3.80%
Information Technology	635,433	657,900	763,266	763,565	800,076	800,076	36,511	4.78%
Recycling	26,578	24,505	28,596	28,596	23,350	23,350	(5,246)	-18.35%
Community Affairs	120,855	122,721	129,712	129,901	131,687	131,687	1,786	1.37%
TOTAL GENERAL GOVERNMENT	2,399,178	2,596,917	2,905,313	2,919,923	3,093,439	3,093,439	173,516	5.94%
PUBLIC SAFETY								
Police Protection	6,361,368	6,652,751	7,532,734	7,711,216	8,328,184	8,263,184	616,968	8.00%
Fire Department	2,599,697	2,732,124	2,751,031	544,043	2,772,182	2,772,182	2,228,139	80.99%
TOTAL PUBLIC SAFETY	8,961,065	9,384,875	10,283,765	8,255,259	11,100,366	11,035,366	2,845,107	34.46%
PUBLIC WORKS								
Engineering	517,059	692,204	574,997	674,956	720,601	720,601	45,645	6.76%
Public Works (Streets)	1,810,977	2,048,629	2,082,982	2,022,439	2,392,487	2,282,487	370,048	18.30%
Buildings	271,080	335,146	273,246	271,535	372,692	372,692	101,157	37.25%
Parks Facilities and Maintenance	1,267,292	1,099,165	1,269,114	1,294,632	1,401,503	1,376,503	106,871	8.25%
TOTAL PUBLIC WORKS	3,866,408	4,175,144	4,200,339	4,263,562	4,887,283	4,752,283	623,721	14.63%

GENERAL FUND SUMMARY OF EXPENDITURES								
Description	2021 Actual	2022 Actual	2023		2024		Proposed 2023 vs 2024	
			Original	Revised	Requested	Final	\$	%
COMMUNITY DEVELOPMENT								
Development Services	474,651	567,164	539,948	550,452	619,384	619,384	68,932	12.52%
Code Enforcement	304,743	175,311	180,056	171,310	169,852	169,852	(1,458)	-0.85%
TOTAL COMMUNITY DEVELOPMENT	779,394	742,475	720,004	721,762	789,236	789,236	67,474	9.35%
PARKS AND RECREATION								
Parks Administration	317,870	263,440	304,913	287,671	297,261	297,261	9,590	3.33%
Splash Pool	76,021	84,302	74,606	75,318	92,176	92,176	16,858	22.38%
Northview Pool	10,698	86,644	98,906	99,618	107,976	107,976	8,358	8.39%
Recreation Programs	102,459	168,164	271,569	244,425	257,449	257,449	13,024	5.33%
TOTAL PARKS AND RECREATION	507,048	602,550	749,994	707,032	754,862	754,862	47,830	6.76%
CONTINGENCY	-	-	220,383	33,322	800,000	800,000	766,678	2300.82%
TRANSFERS OUT								
Transfer to Capital Project Funds	1,365,215	597,255	-	2,206,988	-	-	(2,206,988)	-100.00%
TOTAL TRANSFERS OUT	1,365,215	597,255	-	2,206,988	-	-	(2,206,988)	0.00%
TOTAL EXPENDITURES	17,878,308	18,099,216	19,079,798	19,107,848	21,425,186	21,225,186	2,317,338	12.13%

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

The Mayor and Council program is accountable for:

- the legislative and policy-making activities of the City's government, including regular City Council meetings on the 1st and 3rd Mondays and Council Worksession meeting on the 2nd and 4th Mondays of each month.
- the exercise of the Mayor and Council's duties and responsibilities as required by law, the City Charter and City Ordinances.
- the appointment of members to advisory boards and commissions.
- Policy and Governance of the EDA & HRA.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: General Government	DEPT. & DIV: Mayor and Council	BUSINESS UNIT: 10110
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Mayor	1.000	1.000	1.000	1.000
Council Members	6.000	6.000	6.000	6.000
Total Staffing	7.000	7.000	7.000	7.000

MAYOR AND COUNCIL SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10110 - MAYOR AND COUNCIL EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	64,500	64,500	64,500	53,750	64,500	64,500	64,500
6120 - EMPLOYER CONTR FOR RETIREMENT	8,377	8,377	8,380	6,981	8,380	8,380	8,380
6150 - WORKERS COMPENSATION	63	81	89	69	89	89	89
PERSONNEL SERVICES	72,940	72,958	72,969	60,800	72,969	72,969	72,969
SUPPLIES							
6201 - OFFICE SUPPLIES	0	102	0	20	0	0	0
6245 - CLOTHING ALLOWANCE	0	192	700	203	700	700	700
SUPPLIES	0	294	700	223	700	700	700
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	0	350	0	0	0	0	0
6331 - CONFERENCES, TRAINING, TRAVEL	478	4,290	8,500	2,386	8,500	8,500	8,500
6341 - ADVERTISING	0	0	0	35	0	0	0
6361 - INSURANCE	49,639	45,671	47,740	38,128	47,740	50,790	50,790
6365 - INS CLAIMS WITHIN DEDUCTIBLE	0	0	0	4,748	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	4,892	4,892	12,892	9,675	12,892	14,892	14,892
OTHER SERVICES AND CHARGES	55,009	55,203	69,132	54,971	69,132	74,182	74,182
MISCELLANEOUS							
6430 - MISCELLANEOUS	1,659	1,956	1,500	2,609	1,500	2,500	2,500
6471 - DUES & SUBSCRIPTIONS	25,842	26,385	27,230	7,371	27,230	28,108	28,108
MISCELLANEOUS	27,501	28,341	28,730	9,980	28,730	30,608	30,608
TOTAL EXPENDITURES	155,450	156,796	171,531	125,974	171,531	178,459	178,459
CHANGE 2023 REVISED TO 2024 FINAL							6,928
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							4.04%

MAYOR AND COUNCIL DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6245	CLOTHING ALLOWANCE	Council Shirts	700	700	700
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	National Conf for 2 Councilmembers @\$3000 each (\$6000); Local Conferences (\$2500)	8,500	8,500	8,500
6361	INSURANCE	Property & Liability	47,740	50,790	50,790
6388	TECHNOLOGY EQUIP CHARGE	amortization of technology, includes charges for upgrades in Council Chambers in 2022	12,892	14,892	14,892
MISCELLANEOUS					
6430	MISCELLANEOUS	Community Events: Kaposia Days	1,500	2,500	2,500
6471	DUES & SUBSCRIPTIONS	LMC (\$20,350); Metro Cities (\$7463); MN Mayors Assoc Dues (\$45); River Heights Chamber Mayor Membership (\$250);	27,230	28,108	28,108

FUNCTION: General Government	DEPT. & DIV: City Administration	BUSINESS UNIT: 10120
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Activities and Responsibilities:

The City Administration program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: General Government	DEPT. & DIV: City Administration	BUSINESS UNIT: 10120
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
City Administrator	1.000	1.000	1.000	1.000
Asst City Administrator/HR Director	0.450	0.450	0.450	0.450
Communications Specialist	-	1.000	1.000	1.000
HR Specialist/Admin. Coord.	0.750	0.750	0.750	0.750
Total Staffing	2.200	3.200	3.200	3.200

CITY ADMINISTRATION							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10120 - CITY ADMINISTRATION EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	277,142	291,868	352,434	300,171	355,078	361,511	361,511
6108 - ACCUMULATED VACATION/COMP LEAV	10,433	39,623	4,604	0	4,726	3,916	3,916
6112 - SERVICE RECOGNITION	0	450	0	0	0	2,819	2,819
6120 - EMPLOYER CONTR FOR RETIREMENT	40,462	46,528	53,746	45,130	54,156	55,497	55,497
6130 - EMPLOYER PAID INSURANCE	29,859	34,341	54,159	42,592	49,924	50,136	50,136
6135 - RETIREE PAID INSURANCE	0	0	0	0	0	10,785	10,785
6150 - WORKERS COMPENSATION	1,485	2,447	2,715	1,996	2,629	2,678	2,678
6170 - EMPLOYER CONTR TO HCSP	1,386	1,131	7,825	2,388	8,010	5,557	5,557
PERSONNEL SERVICES	360,766	416,387	475,483	392,276	474,523	492,899	492,899
SUPPLIES							
6201 - OFFICE SUPPLIES	2,129	1,553	2,500	1,899	2,500	2,750	2,750
6210 - OPERATING SUPPLIES	166	176	0	37	0	0	0
6230 - BOOKS, MATERIALS & PERIODICALS	0	0	100	0	100	100	100
6245 - CLOTHING ALLOWANCE	0	70	300	142	300	0	0
SUPPLIES	2,295	1,799	2,900	2,077	2,900	2,850	2,850
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	63,949	31,266	44,000	26,587	44,000	41,500	41,500
6331 - CONFERENCES, TRAINING, TRAVEL	1,900	3,066	3,000	904	3,000	3,000	3,000
6344 - NEWSLETTER/BROCHURE	22,785	32,991	38,500	38,768	38,500	50,000	50,000
6375 - OTHER CONTRACTED SERVICES	1,018	796	0	411	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	1,165	1,165	1,191	900	1,191	1,525	1,525
6390 - POSTAGE AND TELEPHONE	1,901	3,490	3,880	3,458	3,880	3,880	3,880
OTHER SERVICES AND CHARGES	92,718	72,774	90,571	71,029	90,571	99,905	99,905
MISCELLANEOUS							
6430 - MISCELLANEOUS	628	133	300	453	300	300	300
6471 - DUES & SUBSCRIPTIONS	653	1,586	1,925	20,771	1,925	1,820	1,820
MISCELLANEOUS	1,281	1,719	2,225	21,224	2,225	2,120	2,120

CITY ADMINISTRATION							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6572 - COMPUTER SOFTWARE	0	0	0	0	0	10,000	10,000
CAPITAL OUTLAY	0	0	0	0	0	10,000	10,000
TOTAL EXPENDITURES	457,059	492,679	571,179	486,606	570,219	607,774	607,774
CHANGE 2023 REVISED TO 2024 FINAL							37,555
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							6.59%

CITY ADMINISTRATION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	General Office Supplies	2,500	2,750	2,750
6230	BOOKS, MATERIALS & PERIODICALS		100	100	100
6245	CLOTHING ALLOWANCE	Clothing Allowance: Remove for 2024	300	0	0
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Professional Services (\$10,000); Website Annual Fees (\$20,500); Webstreaming NDC4 & Granicus (\$9,000); Goal Setting (\$2,000)	44,000	41,500	41,500
6331	CONFERENCES, TRAINING, TRAVEL	Conferences/Travel: In-State Conferences (\$2000); General Travel (\$1000)	3,000	3,000	3,000
6344	NEWSLETTER/BROCHURE	City Newsletter Printing and Postage (All newsletters merged into one)	38,500	50,000	50,000
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology	1,191	1,525	1,525
6390	POSTAGE AND TELEPHONE	Cell Phone (\$2925); Postage (\$955)	3,880	3,880	3,880
MISCELLANEOUS					
6430	MISCELLANEOUS	Notary Stamp Renewal ; Miscellaneous (\$300)	300	300	300
6471	DUES & SUBSCRIPTIONS	MAMA (\$55); MCMA Dues (\$210); Munici-Pals (\$55); ICMA City Administrator Membership (\$1500)	1,925	1,820	1,820
CAPITAL OUTLAY					
6572	COMPUTER SOFTWARE	Agenda Management Software (\$10,000)	0	10,000	10,000

FUNCTION: General Government	DEPT. & DIV: Human Resources	BUSINESS UNIT: 10125
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Activities and Responsibilities:

The Human Resources program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: General Government	DEPT. & DIV: Human Resources	BUSINESS UNIT: 10125
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Asst City Administrator/HR Director	0.50	0.50	0.50	0.50
Payroll Specialist	-	1.00	1.00	1.00
HR Specialist/Admin. Coord.	0.25	0.25	0.25	0.25
Total Staffing	0.75	1.75	1.75	1.75

HUMAN RESOURCES							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10125 - HUMAN RESOURCES							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	82,627	151,923	157,219	136,547	164,634	167,920	167,920
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	24	0	413	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	2,222	1,684	1,761	741	1,796	729	729
6112 - SERVICE RECOGNITION	0	7,404	0	0	0	940	940
6120 - EMPLOYER CONTR FOR RETIREMENT	12,514	23,478	23,954	20,685	25,079	25,638	25,638
6130 - EMPLOYER PAID INSURANCE	10,165	22,442	22,644	20,397	22,959	23,073	23,073
6150 - WORKERS COMPENSATION	481	970	1,212	873	1,220	1,245	1,245
6170 - EMPLOYER CONTR TO HCSP	714	1,365	3,080	1,423	3,192	2,262	2,262
PERSONNEL SERVICES	108,724	209,289	209,870	181,079	218,880	221,807	221,807
SUPPLIES							
6201 - OFFICE SUPPLIES	37	1,661	2,000	674	2,000	2,000	2,000
6240 - MINOR EQUIPMENT AND FURNITURE	0	2,826	600	99	600	0	0
SUPPLIES	37	4,487	2,600	773	2,600	2,000	2,000
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	6,795	19,315	11,050	8,073	11,050	13,150	13,150
6331 - CONFERENCES, TRAINING, TRAVEL	15,354	9,874	20,900	15,453	20,900	20,400	20,400
6341 - ADVERTISING	0	125	1,000	395	1,000	1,000	1,000
6375 - OTHER CONTRACTED SERVICES	32,072	11,144	11,000	0	11,000	15,554	15,554
6388 - TECHNOLOGY EQUIP CHARGE	395	395	737	558	737	858	858
6390 - POSTAGE AND TELEPHONE	496	675	495	630	495	675	675
OTHER SERVICES AND CHARGES	55,112	41,528	45,182	25,109	45,182	51,637	51,637
MISCELLANEOUS							
6430 - MISCELLANEOUS	532	2,920	5,485	457	5,485	6,325	6,325
6471 - DUES & SUBSCRIPTIONS	421	671	480	55	480	500	500
MISCELLANEOUS	953	3,591	5,965	512	5,965	6,825	6,825
TOTAL EXPENDITURES	164,826	258,894	263,617	207,474	272,627	282,269	282,269
CHANGE 2023 REVISED TO 2024 FINAL							9,642
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							3.54%

HUMAN RESOURCES					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Toner	2,000	2,000	2,000
6240	MINOR EQUIPMENT AND FURNITURE		600	0	0
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Random Drug Testing & Employment Physicals (\$3500); Medtox Testing Fee (\$200); EAP (\$2900); Wellness Initiatives (\$3000); Background Checks (\$3500); FMCSA-CDL (\$50)	11,050	13,150	13,150
6331	CONFERENCES, TRAINING, TRAVEL	Staff Development (\$4000); HR Conferences (Local, Regional & MPELRA - \$4000); Safe Assure (\$7900); Leadership Training (\$4500)	20,900	20,400	20,400
6341	ADVERTISING	Misc Job Postings	1,000	1,000	1,000
6375	OTHER CONTRACTED SERVICES	NEOGOV HR Solutions-maintenance (\$12,054); Performance Evaluation Software (\$3,500)	11,000	15,554	15,554
6388	TECHNOLOGY EQUIP CHARGE	amortization of technology	737	858	858
6390	POSTAGE AND TELEPHONE	Cell Phone	495	675	675
MISCELLANEOUS					
6430	MISCELLANEOUS	EE Appreciation Luncheon - Summer/Winter (\$5000); EE Appreciation Rewards (\$1325)	5,485	6,325	6,325
6471	DUES & SUBSCRIPTIONS	HR Memberships (IPMA-MN - 2; NPELRA-2)	480	500	500

FUNCTION: General Government	DEPT. & DIV: City Attorney	BUSINESS UNIT: 10130
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Activities and Responsibilities:**The City Attorney program provides for:**

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

Budget Highlights and Changes:**Significant Revisions - 2023 Original vs. 2023 Revisions**

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Notable Expenditure Changes for 2024

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FUNCTION: General Government	DEPT. & DIV: City Attorney	BUSINESS UNIT: 10130
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Notable Capital Project or Asset Acquisitions for 2024

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Staffing

Contracted City Attorney

CITY ATTORNEY							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10130 - CITY ATTORNEY EXPENDITURES							
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	55,815	65,387	72,000	105,179	72,000	80,000	80,000
6304 - PROFESSIONAL SVCS-CRIMINAL	166,965	166,541	170,000	138,086	170,000	170,000	170,000
6306 - PROFESSIONAL SVCS - RETAINER	18,000	18,000	18,000	13,500	18,000	18,000	18,000
OTHER SERVICES AND CHARGES	240,780	249,929	260,000	256,765	260,000	268,000	268,000
TOTAL EXPENDITURES	240,780	249,929	260,000	256,765	260,000	268,000	268,000
CHANGE 2023 REVISED TO 2024 FINAL							8,000
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							3.08%

CITY ATTORNEY DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES		72,000	80,000	80,000
6304	PROFESSIONAL SVCS-CRIMINAL	Calendar Years 2020-2024: Legal fees, not to exceed \$165,000. Other fees not included in cap: forfeitures, mileage, Lexis research, recording fees, etc. - \$5,000 estimate	170,000	170,000	170,000
6306	PROFESSIONAL SVCS - RETAINER		18,000	18,000	18,000

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

The City Clerk program is accountable for:

- Administering municipal elections and serve as filing officer
- Processing all data practices requests
- Support and service to administrator and other departments
- Acting as the recording secretary to the City Council
- Serving as staff liaison for Charter Commission
- Administer all business, liquor, animal and rental licenses
- Process Rental Inspections
- Administer Charitable Gambling Licensing
- Research, recommend and draft amendments to City licensing ordinances

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- JPA agreement with Dakota County for AB voting for 2024 elections. Replacement cost for 40 new voting booths

FUNCTION: General Government	DEPT. & DIV: City Clerk	BUSINESS UNIT: 10140
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Notable Capital Project or Asset Acquisitions for 2024

- None

Staffing

	2021	2022	2023	2024
City Clerk	0.40	0.40	1.00	1.00
Deputy City Clerk	0.70	0.70	1.00	1.00
Total Staffing	<u>1.10</u>	<u>1.10</u>	<u>2.00</u>	<u>2.00</u>

CITY CLERK							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10140 - CITY CLERK EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	87,710	115,386	161,314	113,002	161,314	155,060	155,060
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	0	500	0	500	3,000	3,000
6104 - TEMPORARY EMPLOYEES-REG	0	0	0	0	0	2,000	2,000
6108 - ACCUMULATED VACATION/COMP LEAV	2,974	7,363	889	0	889	931	931
6112 - SERVICE RECOGNITION	0	6,208	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	13,269	18,354	24,508	16,760	24,508	23,562	23,562
6130 - EMPLOYER PAID INSURANCE	16,643	18,432	24,369	23,444	30,432	36,293	36,293
6135 - RETIREE PAID INSURANCE	0	6,982	11,173	8,427	10,785	10,785	10,785
6140 - UNEMPLOYMENT COMP INS.	0	1,141	0	0	0	0	0
6150 - WORKERS COMPENSATION	505	933	1,243	907	1,195	1,148	1,148
6170 - EMPLOYER CONTR TO HCSP	1,142	1,391	4,230	2,080	4,350	3,319	3,319
PERSONNEL SERVICES	122,242	176,190	228,226	164,621	233,973	236,098	236,098
SUPPLIES							
6201 - OFFICE SUPPLIES	407	2,137	500	0	500	500	500
6210 - OPERATING SUPPLIES	355	357	500	631	500	500	500
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	500	0	500	5,500	5,500
SUPPLIES	762	2,494	1,500	631	1,500	6,500	6,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	8,481	8,560	5,000	5,891	5,000	5,800	5,800
6331 - CONFERENCES, TRAINING, TRAVEL	0	412	1,200	729	1,200	1,200	1,200
6341 - ADVERTISING	442	1,393	500	454	500	1,000	1,000
6342 - PRINTING AND BINDING	0	151	0	0	0	2,000	2,000
6371 - REPAIRS & MAINT CONTRACTUAL	2,041	8,007	4,500	1,724	4,500	5,500	5,500
6375 - OTHER CONTRACTED SERVICES	3,678	27,340	4,000	3,498	4,000	50,000	50,000
6381 - OTHER RENTALS	0	2,000	0	0	0	2,850	2,850
6388 - TECHNOLOGY EQUIP CHARGE	740	740	760	576	760	974	974
6390 - POSTAGE AND TELEPHONE	436	3,880	1,200	1,281	1,200	1,200	1,200
OTHER SERVICES AND CHARGES	15,818	52,483	17,160	14,153	17,160	70,524	70,524

CITY CLERK SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	660	902	675	1,318	675	675	675
6430 - MISCELLANEOUS	0	120	0	40	0	0	0
6471 - DUES & SUBSCRIPTIONS	46	120	200	170	200	200	200
MISCELLANEOUS	706	1,142	875	1,528	875	875	875
TOTAL EXPENDITURES	139,529	232,308	247,761	180,932	253,508	313,997	313,997
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							60,489 23.86%

CITY CLERK					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	Miscellaneous overtime for Deputy Clerk if necessary.	500	3,000	3,000
6104	TEMPORARY EMPLOYEES-REG	Temp work for early voting	0	2,000	2,000
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	General Office Supplies	500	500	500
6210	OPERATING SUPPLIES	Shred-It Service	500	500	500
6240	MINOR EQUIPMENT AND FURNITURE	Election voting booths replacement - 40 Booths	500	5,500	5,500
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Muni Code - Subscription Service	5,000	5,800	5,800
6331	CONFERENCES, TRAINING, TRAVEL	Mileage and Training for City Clerk and staff, Professional Development/Conferences	1,200	1,200	1,200
6341	ADVERTISING	Legal Publishing of Notices and charges for filing of documents at Dakota County (vacations, easements, etc). - increases for election	500	1,000	1,000
6342	PRINTING AND BINDING	Presidential Primary, State Primary, General Election	0	2,000	2,000
6371	REPAIRS & MAINT CONTRACTUAL	New pollbooks for Election	4,500	5,500	5,500
6375	OTHER CONTRACTED SERVICES	LOGIS BL Support; Election Judges (\$26,000 est.), JPA with Dakota Cty Election Support for AB Balloting (\$24,000 proposed)	4,000	50,000	50,000
6381	OTHER RENTALS	Election Rentals	0	2,850	2,850
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	760	974	974
6390	POSTAGE AND TELEPHONE	Cell Phone Charges (\$75 per month = \$900) miscellaneous mailings related to city clerk office.	1,200	1,200	1,200
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE		675	675	675
6471	DUES & SUBSCRIPTIONS	Municipal Clerk Association Dues Clerk and Deputy Clerk	200	200	200

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

The Finance program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Increase in charges to LOGIS for software support with the conversion to Oracle scheduled in 2024.

FUNCTION: General Government	DEPT. & DIV: Finance	BUSINESS UNIT: 10150
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Finance Director	0.80	0.80	0.80	0.80
Assistant Finance Director	0.80	0.80	0.80	0.80
Accounting Specialist - AP	0.80	0.80	0.80	0.80
Accounting Specialist - Payroll	0.80	-	-	-
Total Staffing	3.20	2.40	2.40	2.40

Currently 3 staff positions, remainder of staff time is charged directly to the Utility Administration Fund

FINANCE							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10150 - FINANCE							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	249,493	211,229	251,156	207,535	251,156	256,447	256,447
6102 - FULL-TIME EMPLOYEES-OVERTIME	12	0	0	0	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	6,770	9,968	7,232	0	7,232	8,143	8,143
6112 - SERVICE RECOGNITION	0	800	5,807	7,258	5,807	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	37,869	32,824	39,048	31,960	39,048	39,475	39,475
6130 - EMPLOYER PAID INSURANCE	41,403	24,826	28,175	25,283	28,432	28,598	28,598
6150 - WORKERS COMPENSATION	1,420	1,688	1,936	1,398	1,860	1,899	1,899
6170 - EMPLOYER CONTR TO HCSP	4,430	2,877	6,499	5,793	6,643	5,331	5,331
PERSONNEL SERVICES	341,398	284,211	339,853	279,227	340,178	339,893	339,893
SUPPLIES							
6201 - OFFICE SUPPLIES	3,539	2,978	3,750	2,754	3,750	3,750	3,750
SUPPLIES	3,539	2,978	3,750	2,754	3,750	3,750	3,750
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	15,979	9,396	15,600	19,859	15,600	16,000	16,000
6331 - CONFERENCES, TRAINING, TRAVEL	2,009	5,017	5,000	4,735	5,000	6,000	6,000
6341 - ADVERTISING	0	19	1,000	0	1,000	500	500
6371 - REPAIRS & MAINT CONTRACTUAL	1,791	2,138	2,300	1,743	2,300	2,300	2,300
6375 - OTHER CONTRACTED SERVICES	84,676	88,008	92,200	78,403	92,200	108,640	108,640
6388 - TECHNOLOGY EQUIP CHARGE	2,300	2,270	2,028	1,521	2,028	1,804	1,804
6390 - POSTAGE AND TELEPHONE	4,298	4,192	4,740	1,962	4,740	4,440	4,440
OTHER SERVICES AND CHARGES	111,053	111,040	122,868	108,222	122,868	139,684	139,684
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	0	11	0	0	0	0	0
6430 - MISCELLANEOUS	2,193	2,212	2,500	2,915	2,500	3,500	3,500
6471 - DUES & SUBSCRIPTIONS	485	733	680	720	680	1,000	1,000
MISCELLANEOUS	2,678	2,956	3,180	3,635	3,180	4,500	4,500
TOTAL EXPENDITURES	458,668	401,185	469,651	393,838	469,976	487,827	487,827
CHANGE 2023 REVISED TO 2024 FINAL							17,851
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							3.80%

FINANCE					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Checks & Deposit Tickets, Envelopes, Postage Meter Supplies, Copy Paper, Plan-It software license, Misc supplies	3,750	3,750	3,750
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Audit \$10,000; OPEB Actuary Valuation \$6,000	15,600	16,000	16,000
6331	CONFERENCES, TRAINING, TRAVEL	Local training (Logis, MNGFOA, Ehlers, OSA), State MNGFOA conf - FD & AFD, Natl GFOA- FD, MNCPA-AFD	5,000	6,000	6,000
6341	ADVERTISING	Publish Financial and Budget information	1,000	500	500
6371	REPAIRS & MAINT CONTRACTUAL	Postage rental payments	2,300	2,300	2,300
6375	OTHER CONTRACTED SERVICES	Flex spending admin (\$500); Shredding (\$500), LOGIS Finance System charges-JDE Finance, HR/Payroll, Hubble Licenses and System Development including costs for Oracle conversion in 2024 (\$107,640)	92,200	108,640	108,640
6388	TECHNOLOGY EQUIP CHARGE		2,028	1,804	1,804
6390	POSTAGE AND TELEPHONE	Postage (\$3,000) and phone (FD and AFD \$1,440)	4,740	4,440	4,440
MISCELLANEOUS					
6430	MISCELLANEOUS	Dakota Cty Assmt fees misc code violation charges (\$400); TNT costs (\$2,500); GFOA Certificate of excellence (\$600)	2,500	3,500	3,500
6471	DUES & SUBSCRIPTIONS	MNGFOA dues \$150, GFOA dues \$250, Notary \$140, MNCPA/MNBOA \$460	680	1,000	1,000

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

The Information Technology program is accountable for:

- providing technical desktop and other technology support to City staff for computer hardware and software
- maintaining local server network systems for the City operations
- researching and recommending new or improved technologies for the City
- assisting in implementation of new technology for all city operations
- serving as primary representative for City membership in LOGIS
- serving as primary representative for City participation in countywide broadband/fiber I-Net and C-Net systems and applications
- serving as chief resource for input and advice to Mayor/City Council, City Administrator and Management Team for technology considerations

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: General Government	DEPT. & DIV: Information Technology	BUSINESS UNIT: 10160
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Asst City Administrator/HR Director	0.05	0.05	0.05	0.05
IT Director	1.00	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00	1.00
Total Staffing	2.05	2.05	2.05	2.05

INFORMATION TECHNOLOGY SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10160 - INFORMATION TECHNOLOGY EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	192,329	203,243	214,708	177,699	215,225	217,279	217,279
6108 - ACCUMULATED VACATION/COMP LEAV	1,337	168	176	0	180	73	73
6112 - SERVICE RECOGNITION	0	7,170	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	28,644	30,854	32,542	26,485	32,620	32,923	32,923
6130 - EMPLOYER PAID INSURANCE	31,415	29,537	30,223	26,787	29,926	30,763	30,763
6150 - WORKERS COMPENSATION	990	1,399	1,654	1,199	1,595	1,610	1,610
6170 - EMPLOYER CONTR TO HCSP	4,840	1,599	4,943	4,573	4,999	5,008	5,008
PERSONNEL SERVICES	259,556	273,971	284,246	236,744	284,545	287,656	287,656
SUPPLIES							
6201 - OFFICE SUPPLIES	26	0	200	60	200	200	200
6210 - OPERATING SUPPLIES	1,303	2,214	3,600	2,071	3,600	3,600	3,600
6220 - REPAIR & MAINTENANCE SUPPLIES	3,931	2,601	4,000	1,183	4,000	4,000	4,000
6240 - MINOR EQUIPMENT AND FURNITURE	4,026	5,785	6,000	4,863	6,000	6,000	6,000
SUPPLIES	9,286	10,600	13,800	8,176	13,800	13,800	13,800
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	32,795	52,816	50,000	23,711	50,000	50,000	50,000
6331 - CONFERENCES, TRAINING, TRAVEL	798	0	2,500	0	2,500	2,500	2,500
6375 - OTHER CONTRACTED SERVICES	245,451	231,098	317,600	246,863	317,600	342,000	342,000
6378 - COPIER MAINTENANCE AGREEMENT	3,103	1,849	7,500	4,829	7,500	7,500	7,500
6388 - TECHNOLOGY EQUIP CHARGE	82,587	85,720	85,770	64,332	85,770	94,770	94,770
6390 - POSTAGE AND TELEPHONE	1,858	1,845	1,850	1,691	1,850	1,850	1,850
OTHER SERVICES AND CHARGES	366,592	373,329	465,220	341,427	465,220	498,620	498,620
TOTAL EXPENDITURES	635,433	657,900	763,266	586,347	763,565	800,076	800,076
CHANGE 2023 REVISED TO 2024 FINAL							36,511
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							4.78%

INFORMATION TECHNOLOGY					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES		200	200	200
6210	OPERATING SUPPLIES	Printer cartridges	3,600	3,600	3,600
6220	REPAIR & MAINTENANCE SUPPLIES	Replacement hard drives, cables, monitors or other hardware not covered under warranty. Replacement UPS batteries.	4,000	4,000	4,000
6240	MINOR EQUIPMENT AND FURNITURE	New Misc hardware, power strips, tools, cables, adapters	6,000	6,000	6,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	LOGIS network support and NEW Fiber JPA	50,000	50,000	50,000
6331	CONFERENCES, TRAINING, TRAVEL	Misc training sessions	2,500	2,500	2,500
6375	OTHER CONTRACTED SERVICES	MNIT(internet/phone) \$12,000; Internet: 16,000 Msft Ent agreements \$65,000; webfilter: \$5000, antivirus \$7,000; Laserfiche \$30,000(LOGIS/OPG3); Phone Services \$53,000; GIS Services \$45,000; Backups: \$32,500; remote site internet: \$5000; DVR licenses:\$7000; Switch/Firewall licenses: \$5000; VMware:\$6000; Adobe:\$10000; IDprinter licenses: \$2000; Log monitoring: \$5000; Password Manager \$3000; Security services: \$25,000; shared wifi controller \$3000; LOGIS Purchasing \$5500;	317,600	342,000	342,000
6378	COPIER MAINTENANCE AGREEMENT	includes all copiers in CH other than police	7,500	7,500	7,500
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	85,770	94,770	94,770
6390	POSTAGE AND TELEPHONE	Smart phone reimbursement (Hardie,5%Anderson, Max)	1,850	1,850	1,850

FUNCTION: General Government	DEPT. & DIV: Recycling	BUSINESS UNIT: 10170
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Activities and Responsibilities:

The Recycling program is accountable for:

- Facilitating, developing and marketing the City-wide recycling program
- Managing the City compost site
- Community Events and Festival Recycling
- Complete Work Plan under Local Solid Waste Plan Grant Funding
- Conduct City Wide Clean Up Day
- Continue Joint Partnership with the City of West St. Paul, Mendota Heights and Sunfish Lake for Joint Recycling Coordinator
- Residential Outreach and Education of recycling

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- We opened a month later. (May) And the hours were shortened until Sept 17th.

FUNCTION: General Government	DEPT. & DIV: Recycling	BUSINESS UNIT: 10170
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Notable Capital Project or Asset Acquisitions for 2024

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Staffing

Contracted shared position with the City of West St. Paul/Sunfish Lake/Mendota Heights/Lillydale

RECYCLING PROGRAM							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10170 - RECYCLING PROGRAM							
EXPENDITURES							
PERSONNEL SERVICES							
6104 - TEMPORARY EMPLOYEES-REG	10,045	9,226	12,000	5,916	12,000	7,134	7,134
6120 - EMPLOYER CONTR FOR RETIREMENT	908	1,171	918	761	918	546	546
6150 - WORKERS COMPENSATION	38	62	78	81	78	70	70
PERSONNEL SERVICES	10,992	10,459	12,996	6,758	12,996	7,750	7,750
SUPPLIES							
6201 - OFFICE SUPPLIES	147	151	100	41	100	100	100
6220 - REPAIR & MAINTENANCE SUPPLIES	0	50	0	0	0	0	0
SUPPLIES	147	201	100	41	100	100	100
OTHER SERVICES AND CHARGES							
6342 - PRINTING AND BINDING	298	194	0	400	0	0	0
6375 - OTHER CONTRACTED SERVICES	1,266	1,304	0	0	0	0	0
6379 - CONT SERV/REFUSE & SANITATION	1,592	799	500	310	500	500	500
6391 - CLEAN UP DAY	12,283	11,547	15,000	12,388	15,000	15,000	15,000
OTHER SERVICES AND CHARGES	15,439	13,844	15,500	13,098	15,500	15,500	15,500
TOTAL EXPENDITURES	26,578	24,505	28,596	19,897	28,596	23,350	23,350
CHANGE 2023 REVISED TO 2024 FINAL							(5,246)
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							(18.35)%

RECYCLING PROGRAM					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6104	TEMPORARY EMPLOYEES-REG	Compost Site Workers (Not funded by County Grant) Wages at \$14.50/hr.	12,000	7,134	7,134
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Receipt Books, Pens, Envelopes	100	100	100
SERVICES AND OTHER CHARGES					
6379	CONT SERV/REFUSE & SANITATION	Portable Toilet \$468.00 (Not funded by County Grant)	500	500	500
6391	CLEAN UP DAY	Disposal of MSW, Appliances, Scrap Metal, Tires (Partially Funded from County Grant - \$4,000)	15,000	15,000	15,000

FUNCTION: General Government	DEPT. & DIV: Community Affairs	BUSINESS UNIT: 10530
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Activities and Responsibilities:

The Community Affairs program is accountable for:

- Coordination of Volunteer Programs
- Staff person to assist the Mayor with Mayor's Youth Task Force and Pastors in Action
- Coordination of Community Events such as SSP Night to Unite, the Great Halloween Get Together, and the All City Garage Sale
- Continue linking with Community Organizations to develop Community Ownership in South St. Paul
- Solicitation of Grants for the Community
- Building relationships with community groups and the City of South St. Paul
- Building positive media relationships within the City with press and media
- Assist with city website and social media.
- Facilitate public housing activities and initiatives.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

- No significant revisions

Notable Expenditure Changes for 2024

- none

FUNCTION: General Government	DEPT. & DIV: Community Affairs	BUSINESS UNIT: 10530
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Notable Capital Project or Asset Acquisitions for 2024

- no significant Capital Asset purchases are planned for 2024



<u>Staffing</u>	2021	2022	2023	2024
Community Affairs Liaison	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

COMMUNITY AFFAIRS SUMMARY EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10530 - COMMUNITY AFFAIRS EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	81,986	84,962	88,385	73,088	88,385	88,385	88,385
6108 - ACCUMULATED VACATION/COMP LEAV	628	2,287	680	0	680	2,380	2,380
6120 - EMPLOYER CONTR FOR RETIREMENT	12,419	12,997	13,442	11,032	13,442	13,573	13,573
6130 - EMPLOYER PAID INSURANCE	13,447	12,088	12,199	11,187	12,354	12,409	12,409
6150 - WORKERS COMPENSATION	415	583	681	496	655	655	655
6170 - EMPLOYER CONTR TO HCSP	2,604	780	2,820	2,694	2,880	2,880	2,880
PERSONNEL SERVICES	111,498	113,697	118,207	98,497	118,396	120,282	120,282
SUPPLIES							
6201 - OFFICE SUPPLIES	1,527	1,303	1,700	1,575	1,700	1,700	1,700
6210 - OPERATING SUPPLIES	5,147	5,475	6,500	3,538	6,500	6,500	6,500
6245 - CLOTHING ALLOWANCE	0	0	100	0	100	0	0
SUPPLIES	6,674	6,779	8,300	5,113	8,300	8,200	8,200
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	0	0	300	0	300	300	300
6388 - TECHNOLOGY EQUIP CHARGE	420	420	454	342	454	454	454
6390 - POSTAGE AND TELEPHONE	1,184	1,344	1,351	1,873	1,351	1,351	1,351
OTHER SERVICES AND CHARGES	1,604	1,764	2,105	2,215	2,105	2,105	2,105
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	1	0	0	0	0	0	0
6471 - DUES & SUBSCRIPTIONS	1,078	481	1,100	553	1,100	1,100	1,100
MISCELLANEOUS	1,079	481	1,100	554	1,100	1,100	1,100
TOTAL EXPENDITURES	120,855	122,721	129,712	106,378	129,901	131,687	131,687
CHANGE 2023 REVISED TO 2024 FINAL							1,786
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							1.37%

COMMUNITY AFFAIRS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Based on 2021 and 2022 Budget	1,700	1,700	1,700
6210	OPERATING SUPPLIES	Supplies for the Community Affairs Liaison programs- City Programming and Volunteer Recognition: Marketing & advertising program, Great Halloween Get Together - non candy safety items only, Girl & Boy Scout Community Projects/ Farmers Market - Marketing information/Celebrate History of South St. Paul Series of Events/River Beautification Project - supplies, Volunteers/Blooming Parks Program, (20 locations) - (plants & supplies) - marketing and awards/MN Night to Unite 50-60 block parties) - supplies for block parties/Adopt a Street Program (20 groups) - signage and Thank you's/Mayor and Council Projects (various every year)/Sprucing up the Parks Program - supplies and refreshments/Holidaze in SSP (200 residents) - activities &supplies /Read Across South St. Paul (100 volunteers) - marketing/ Streets in Bloom Program - 10 containers - plants, marketing/ Community Presentations or checks - 6 a year - supplies, GreenStep Cities programming, New Community programming Juneteenth/Martin Luther King events/Pastors in Action Conversation and Action plan. New Banner Program for Southview. All these programs are non Task Force/Donation functions.	6,500	6,500	6,500
6245	CLOTHING ALLOWANCE	SSP logo'd clothing for Community Affairs Liaison	100	0	0
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Conferences, Travel and parking to and from meetings, events, seminars and day to day operations for the Community Affairs Office. Budgeting for 500 mileage @.62	300	300	300
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	454	454	454
6390	POSTAGE AND TELEPHONE	Postage (500 pieces of mail) @.58 = \$300 Thank you's and mailings & (100 flat items)@ \$1.51= \$151 (451); Cell phone allowance (\$900)	1,351	1,351	1,351

COMMUNITY AFFAIRS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS 6471	DUES & SUBSCRIPTIONS	Membership to: MAVA - Minnesota Association of Volunteer Admin. 100 Minnesota Crime Prevention Association (Night to Unite) - \$100 - Sams Club \$50; ASCAP & BMI License Fees (\$850)	1,100	1,100	1,100

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

The Police Protection program is accountable for:

- Preventing and controlling criminal behavior and creating security in the community
- Aiding, assisting and protecting citizens and their property
- Resolving conflict, protecting constitutional guarantees
- Promoting and expanding community oriented-problem solving policing
- Treating all individuals with dignity and respect, while holding ourselves to the values of integrity, professionalism and courtesy.
- Updating Department Policy and training to comply with the latest State and Federal mandates, court decisions and best practices for Law Enforcement.
- Continue learning and applying specialized police training that will enhance police response to criminal incident cases.
- Investigating and preparing criminal cases for prosecution holding individuals accountable for their actions
- Enforcing State criminal and traffic laws as well as City and County ordinances
- Conducting crime prevention presentations/participating in Neighborhood Watch Groups
- Continuing on-going planning for responding to Emergency Management incidents
- Community education and awareness
- Animal patrol and related service calls
- Contracting care, boarding and when necessary euthanizing of animals
- Conducting investigations involving animal bites and potentially dangerous dogs

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

- Significant staffing turnover and market conditions prevented obtaining authorized strength of 35 sworn officers
- Temporary increase in Community Service Officer positions as we prepare to transition some to sworn officers

FUNCTION: Public Safety	DEPT. & DIV: Police Protection	BUSINESS UNIT: 10210
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Notable Expenditure Changes for 2024

- Authorized sworn staffing increase to 37, partially funded by federal COPS grant funding
- Increase in wellness offerings to all staff (recruitment and retention)

Notable Capital Project or Asset Acquisitions for 2024

- Year two of transition to Axon BWC and Fleet

<u>Staffing</u>	2021	2022	2023	2024
Police Chief	1.00	1.00	1.00	1.00
Commanders & Sergeants	7.00	8.00	8.00	8.00
Officers/Special Assignments	23.00	24.00	26.00	28.00
Community Service Officers	4.00	7.00	6.00	6.00
Office Manager	1.00	1.00	1.00	1.00
Department Support Specialist	4.00	3.00	3.00	3.00
Total Staffing	40.00	44.00	45.00	47.00

POLICE PROTECTION							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10210 - POLICE PROTECTION EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	3,125,229	3,364,639	3,869,693	2,927,717	3,869,693	4,184,323	4,184,323
6102 - FULL-TIME EMPLOYEES-OVERTIME	209,420	175,915	135,000	88,757	135,000	135,000	135,000
6108 - ACCUMULATED VACATION/COMP LEAV	197,295	223,400	202,186	14,463	222,018	225,368	225,368
6112 - SERVICE RECOGNITION	3,100	25,078	0	4,000	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	618,792	664,662	684,961	560,320	726,187	786,003	786,003
6130 - EMPLOYER PAID INSURANCE	479,032	463,482	530,174	412,495	534,439	583,574	583,574
6135 - RETIREE PAID INSURANCE	163,072	151,896	157,993	136,540	177,320	152,829	152,829
6140 - UNEMPLOYMENT COMP INS.	0	1,770	0	0	0	0	0
6150 - WORKERS COMPENSATION	115,408	212,504	247,514	247,194	338,983	368,436	368,436
6151 - WORKERS COMP DEDUCTIBLE	7,326	9,390	0	4,872	0	0	0
6170 - EMPLOYER CONTR TO HCSP	69,064	29,654	124,860	67,564	127,223	100,598	100,598
PERSONNEL SERVICES	4,987,739	5,322,389	5,952,381	4,463,921	6,130,863	6,536,131	6,536,131
SUPPLIES							
6201 - OFFICE SUPPLIES	7,428	6,246	6,000	4,752	6,000	6,500	6,500
6210 - OPERATING SUPPLIES	22,984	28,606	45,000	27,772	45,000	46,000	46,000
6220 - REPAIR & MAINTENANCE SUPPLIES	2,750	1,966	4,000	4,215	4,000	4,500	4,500
6240 - MINOR EQUIPMENT AND FURNITURE	8,418	1,105	4,500	355	4,500	4,000	4,000
6245 - CLOTHING ALLOWANCE	26,026	36,027	45,000	23,240	45,000	50,000	50,000
SUPPLIES	67,606	73,950	104,500	60,334	104,500	111,000	111,000
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	16,900	18,838	20,200	16,018	20,200	31,000	31,000
6305 - DISPATCH SERVICES	557,742	463,592	534,180	495,168	534,180	541,253	541,253
6331 - CONFERENCES, TRAINING, TRAVEL	45,288	50,694	69,000	40,464	69,000	110,300	110,300
6341 - ADVERTISING	0	318	0	241	0	0	0
6361 - INSURANCE	93,152	86,693	92,239	67,197	92,239	88,900	88,900
6365 - INS CLAIMS WITHIN DEDUCTIBLE	0	0	3,500	0	3,500	3,500	3,500
6371 - REPAIRS & MAINT CONTRACTUAL	20,109	17,906	33,420	18,731	33,420	33,420	33,420
6375 - OTHER CONTRACTED SERVICES	128,174	121,945	146,600	125,144	146,600	211,800	211,800
6378 - COPIER MAINTENANCE AGREEMENT	1,007	1,037	2,000	702	2,000	2,000	2,000
6380 - CENTRAL GARAGE MAINT. CHARGE	202,000	208,060	243,658	182,745	243,658	263,151	263,151
6382 - CENTRAL GARAGE EQUIP. CHARGE	154,723	159,365	174,609	130,959	174,609	217,240	217,240
6385 - UTILITY SERVICE	1,089	1,210	1,100	1,223	1,100	1,100	1,100
6388 - TECHNOLOGY EQUIP CHARGE	14,715	14,715	17,699	13,275	17,699	22,179	22,179
6390 - POSTAGE AND TELEPHONE	27,542	28,124	35,000	22,971	35,000	35,000	35,000
OTHER SERVICES AND CHARGES	1,262,441	1,172,496	1,373,205	1,114,838	1,373,205	1,560,843	1,560,843

POLICE PROTECTION SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6430 - MISCELLANEOUS	23,014	37,244	66,408	60,954	66,408	16,500	16,500
6460 - NON-RECURRING COST	1,745	0	0	0	0	0	0
6471 - DUES & SUBSCRIPTIONS	5,471	3,154	5,240	2,237	5,240	5,710	5,710
MISCELLANEOUS	30,230	40,397	71,648	63,191	71,648	22,210	22,210
CAPITAL OUTLAY							
6580 - OTHER EQUIPMENT	13,352	43,518	31,000	1,607	31,000	33,000	33,000
CAPITAL OUTLAY	13,352	43,518	31,000	1,607	31,000	33,000	33,000
TOTAL EXPENDITURES	6,361,368	6,652,751	7,532,734	5,703,890	7,711,216	8,263,184	8,263,184
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							551,968 7.16%

POLICE PROTECTION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	Excessive call load, late calls, staffing shortage, court, special events, critical incidents	135,000	135,000	135,000
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Misc. supplies, stationary, forms & printing, business cards(\$2,000) Paper, thermal paper, cartridges, computer disks/jump drives, fax cartridges, toner, drums, file folders, etc.(\$4,000) Shredding Service (\$500)	6,000	6,500	6,500
6210	OPERATING SUPPLIES	First aid, bio-hazard, personal protection equipment/supplies (\$2,500) Fire extinguishers (\$700) Less Lethal Supplies (Chemicals & Taser) (\$4,500) Car wash, detail, de-con (\$3,000) Batteries (\$1,000) Investigative supplies, expenses, hard drives (\$4,000) Audio, video media Cards (\$1,000) Emergency equipment (\$3,000) Ammunition (duty, training, MAAG, simunition) (\$20,000); Misc. - Meals, beverages, specialized supplies, for major lengthy Incidents (\$1,000) Replace minor equipment & supplies as needed (\$1,300) K-9 (food, vet, supplies) (\$3,000) Portable Radio Batteries (\$1000)	45,000	46,000	46,000
6220	REPAIR & MAINTENANCE SUPPLIES	Repair, maintain, calibrate electronic equipment (law enforcement - office equipment, PBT's, Radars / Lidar, Quantifit, Dataworks) (\$4500)	4,000	4,500	4,500
6240	MINOR EQUIPMENT AND FURNITURE	Tools and Supplies for squads - door opening, traffic control, rescue, misc items. (\$2000) Taser Assurance Replacement Program (\$1,000) Repair, replace digital cameras and associated equipment (\$1,000)	4,500	4,000	4,000
6245	CLOTHING ALLOWANCE	(37+ Officers @ \$775 yearly allowance and new hire start ups), CSO (6) Uniforms, Support Staff Uniforms	45,000	50,000	50,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Language Line (\$10,000) Psychological/Medical for new officers-\$1800 each (\$9,000) Transcription Services (\$3,000) Impound & disposal services for animals (\$6,500) Trans Union (\$1500), MedCompass Hearing (\$1,000)	20,200	31,000	31,000

POLICE PROTECTION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
SERVICES AND OTHER CHARGES (CONTINUED)					
6305	DISPATCH SERVICES	DCC Charges - police share only (89% of total fees)	534,180	541,253	541,253
6331	CONFERENCES, TRAINING, TRAVEL	Developmental Training for Officers. Specialized and Mandated Training for MAAG, K-9 Training and Trials (\$6,000) LMCIT - "Patrol - On-line" Training (\$3,500) MN Chiefs of Police Spring Conference (Chief, 2 Commanders and Sergeant) (\$3,500) Education Reimbursement , Contractual Tuition Reimbursement (\$10,000) CIT Training - (\$5,000) Lexipol Daily Training Bulletins (\$6,700) IACP National Chief's Conference (2 Command Staff) (\$5,000) Advanced Pursuit Driving (\$3,500), Pursuit Intervention Training (\$5000) Training Range Rental (\$3,000) Street Survival Training (4 Officers) - (\$1,100) Animal Control Training (\$600) Law Enforcement Leadership Development Training (\$1,100) BCA State Conference Annual State Conference (\$900) Crime Prevention Training (\$400) Northwestern Staff & Command School (\$6,000), Officer Wellness Program (\$45,000) Instructor and Armorer Training (\$4,000)	69,000	110,300	110,300
6361	INSURANCE	Property & Liability	92,239	88,900	88,900
6365	INS CLAIMS WITHIN DEDUCTIBLE	\$500 deductible per claim	3,500	3,500	3,500
6371	REPAIRS & MAINT CONTRACTUAL	800 MHz Subscription Fees (\$16,000) MDC maintenance, repair (\$2,000) Mobile, portable, base radio repair (\$4,000) Squad repair (\$3,000) Siren (maintenance and repair) (\$5,000) Towing (\$3,000) Rapid ID Maintenance Agreement (\$420)	33,420	33,420	33,420
6375	OTHER CONTRACTED SERVICES	Pro-Phoenix RMS (\$40,700) LOGIS Police Mobiles (\$34,900) LOGIS Citations (\$4,400) LOGIS Auto Tagging (BWC) \$1800 Leads Online (\$3,000) LEXIPOL (Policy Development) (\$5,300) CJIN shared support cost (\$36,700) Dakota County Electronic Crimes Unit (\$23,000) License Plate Reader Maintenance Agreement (\$5,000) SAFE (Evidence and Asset Tracking-New System) (\$5,800) ALPR/BWC Audits (\$3,000) K9 Tracking Software (\$200) Guardian Tracking (\$5,000) LOGIS Field OPs (\$400) Dakota County Emergency Management (\$6300) South Metro SWAT (\$17,500) Domestic Preparedness (\$14,600) Dakota County Drug Task Force (\$4200)	146,600	211,800	211,800

POLICE PROTECTION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
SERVICES AND OTHER CHARGES (CONTINUED)					
6378	COPIER MAINTENANCE AGREEMENT	Copier Lease Agreement and Maintenance	2,000	2,000	2,000
6380	CENTRAL GARAGE MAINT. CHARGE		243,658	263,151	263,151
6385	UTILITY SERVICE	Energy costs for sirens	1,100	1,100	1,100
6388	TECHNOLOGY EQUIP CHARGE		17,699	22,179	22,179
6390	POSTAGE AND TELEPHONE	CJDN Mobile Connect Charge / CJDN Office Connect Charge (\$2,600) Cellular/Data Service including equipment repair/replacement (\$32,000) Postage (\$1,000)	35,000	35,000	35,000
MISCELLANEOUS					
6430	MISCELLANEOUS	Badges, ID cards, retirement plaques, awards, service pins (\$3,000), Police Reserve, Community events- Halloween, Nite to Unite, On the Road Again (\$3000) Community Policing Initiatives (Citizen Academy) (\$3,000) Police Explorer Program (\$4,200) Buy Fund (\$300) Community Outreach Team (\$3,000)	66,408	16,500	16,500
6471	DUES & SUBSCRIPTIONS	POST officers licenses (\$1,900) Dakota County Chiefs Association (\$900) International Association of Chief of Police (\$600) Minnesota Chief of Police (\$800) Minnesota Peace & Police Officers Association & Legal Defense Fund (\$700) Tri-County Investigators (\$90) Minnesota Animal Control Officers (\$30) Police K-9 Association (\$300) Professional Law Enforcement Administrative Assistants (\$75) International Conference of Police Chaplains (\$175) Law Enforcement Memorial Association (\$100) MAPET (\$40)	5,240	5,710	5,710
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE	for 2024 \$65,000 will be contributed from the 2022 excess fund balance in the General Fund	174,609	217,240	217,240
6580	OTHER EQUIPMENT	Replace squad computers (3 year replacement schedule) (\$17,000), Replace, repair specialized equipment (MAAG K-9, Crime scene) (\$5,000) Less Lethal (\$5,000) MFF Protective Gear (\$6,000)	31,000	33,000	33,000

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

The Fire program is accountable for:

- Providing fire protection services including fire suppression, emergency medical services, hazardous materials response, and specialized rescue.
- Providing fire prevention services including Fire Code inspection and enforcement, preconstruction building plan review, fire investigation to determine cause and origin, and public safety education.
- The Cities of South St. Paul and West St. Paul entered into a joint powers agreement to consolidate the City's respective fire departments, thereby creating a new entity known as the South Metro Fire Department (SMFD) as of January 1, 2008, the operational date. The SMFD is governed by a five-member board of directors that include two council members from each joint city, and one public member which is not an employee nor a resident of either city. The activities of the SMFD will continue to be funded by each respective city, reflected in the professional service cost.
- The SMFD receives various revenues and has a separate EMS Taxing district levy. These revenues are not reflected in the City's budget directly, they are netted against expenditures to arrive at the Professional Service Charge.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

- In 2023, the ARPA funds received were used to pay for the SMFD invoices.

Notable Expenditure Changes for 2024

- The professional service cost is programmed to increase by 0.69% for 2024. SSP segregates the portion of cost related to debt issued into the debt service fund.
- The Central Garage Maintenance Charge reflects the cost to provide maintenance services for the Fire department equipment - this is an in-kind cost.

FUNCTION: Public Safety	DEPT. & DIV: Fire Department	BUSINESS UNIT: 10220
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Notable Capital Project or Asset Acquisitions for 2024

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FIRE PROTECTION SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10220 - FIRE PROTECTION EXPENDITURES							
PERSONNEL SERVICES							
6135 - RETIREE PAID INSURANCE	8,572	0	0	0	0	0	0
PERSONNEL SERVICES	8,572	0	0	0	0	0	0
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	2,564,884	2,705,095	2,720,696	535,813	513,708	2,739,420	2,739,420
6380 - CENTRAL GARAGE MAINT. CHARGE	26,241	27,029	30,335	22,752	30,335	32,762	32,762
OTHER SERVICES AND CHARGES	2,591,125	2,732,124	2,751,031	558,565	544,043	2,772,182	2,772,182
TOTAL EXPENDITURES	2,599,697	2,732,124	2,751,031	558,565	544,043	2,772,182	2,772,182
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							2,228,139 409.55%

FIRE PROTECTION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	operations \$2,627,078; capital fund contribution \$112,342; debt service on two fire engines included with 2019A bonds	513,708	2,739,420	2,739,420
6380	CENTRAL GARAGE MAINT. CHARGE	Maintenace charges from Garage	30,335	32,762	32,762

FUNCTION: Public Works	DEPT. & DIV: Engineering	BUSINESS UNIT: 10315
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Activities and Responsibilities:

The Engineering program is accountable for:

- managing, design, inspection and administration of all infrastructure projects and specific maintenance activities
- overseeing project budgets, estimate costs, and quantities of labor and materials
- developing and overseeing environmental projects for stormwater management and wetlands
- monitoring fill permits, NPDES permits, and permits for all activities within the right of way
- supporting economic development activities and projects
- processing all phases of assessment procedures
- managing all mapping and project as built information in GIS and AutoCAD
- plan review of private developments

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Addition of Departmental Support Specialist (50% Engineering)

FUNCTION: Public Works	DEPT. & DIV: Engineering	BUSINESS UNIT: 10315
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Notable Capital Project or Asset Acquisitions for 2024

- The City's 2024-2028 CIP includes major infrastructure improvement projects for 2024 including the following:
 - 7th Ave South Reconstruction and I-494 Watermain Improvements
 - Concord Exchange Improvements
 - Well #3 Water Treatment Plant
 - Seidls Lake Trail and Shoreline Improvement Plan
 - Misc. Concrete Improvements

<u>Staffing</u>	2021	2022	2023	2024
City Engineer	1.00	1.00	0.50	1.00
Assistant City Engineer	-	-	1.00	1.00
Engineering Project Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	-	1.00	1.00	1.00
Department Support Specialist	1.00	-	-	0.50
Total Staffing	3.00	3.00	3.50	4.50

ENGINEERING							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10315 - ENGINEERING EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	288,430	285,031	336,680	291,502	409,128	460,406	460,406
6102 - FULL-TIME EMPLOYEES-OVERTIME	14,892	25,621	30,000	7,350	30,000	25,000	25,000
6108 - ACCUMULATED VACATION/COMP LEAV	2,639	14,218	2,396	0	2,916	1,116	1,116
6112 - SERVICE RECOGNITION	1,000	6,090	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	44,650	47,681	51,189	45,107	62,205	69,836	69,836
6130 - EMPLOYER PAID INSURANCE	48,517	41,877	50,659	40,079	59,289	69,342	69,342
6135 - RETIREE PAID INSURANCE	12,542	24,213	24,713	22,145	27,667	16,248	16,248
6150 - WORKERS COMPENSATION	1,497	2,644	2,189	2,471	3,765	4,189	4,189
6170 - EMPLOYER CONTR TO HCSP	6,113	2,243	7,182	5,768	9,997	9,569	9,569
PERSONNEL SERVICES	420,281	449,617	505,008	414,423	604,967	655,706	655,706
SUPPLIES							
6201 - OFFICE SUPPLIES	841	366	2,500	400	2,500	2,500	2,500
6210 - OPERATING SUPPLIES	1,059	695	1,500	149	1,500	1,500	1,500
6220 - REPAIR & MAINTENANCE SUPPLIES	0	61	0	0	0	0	0
6230 - BOOKS, MATERIALS & PERIODICALS	108	0	0	0	0	0	0
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	0	0	0	1,000	1,000
6245 - CLOTHING ALLOWANCE	0	923	0	0	0	1,500	1,500
SUPPLIES	2,007	2,045	4,000	549	4,000	6,500	6,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	19,244	81,499	10,000	33,854	10,000	10,000	10,000
6331 - CONFERENCES, TRAINING, TRAVEL	4,253	2,990	7,500	5,514	7,500	7,500	7,500
6341 - ADVERTISING	0	0	0	0	0	500	500
6371 - REPAIRS & MAINT CONTRACTUAL	37,380	84,891	4,500	57,054	4,500	4,500	4,500
6375 - OTHER CONTRACTED SERVICES	0	125	1,500	0	1,500	1,500	1,500
6378 - COPIER MAINTENANCE AGREEMENT	1,012	866	1,500	0	1,500	1,500	1,500
6380 - CENTRAL GARAGE MAINT. CHARGE	10,247	10,555	11,846	8,892	11,846	12,794	12,794
6382 - CENTRAL GARAGE EQUIP. CHARGE	15,104	15,558	16,336	12,258	16,336	5,460	5,460
6388 - TECHNOLOGY EQUIP CHARGE	3,205	3,205	3,307	2,484	3,307	3,641	3,641
6390 - POSTAGE AND TELEPHONE	3,776	4,088	5,000	3,642	5,000	5,000	5,000
OTHER SERVICES AND CHARGES	94,221	203,777	61,489	123,697	61,489	52,395	52,395
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	0	82	500	37	500	500	500
6471 - DUES & SUBSCRIPTIONS	550	398	1,000	0	1,000	1,500	1,500
MISCELLANEOUS	550	480	1,500	37	1,500	2,000	2,000

ENGINEERING							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6530 - IMPR OTHER THAN BUILDING	0	20,038	0	0	0	0	0
6570 - OFFICE EQUIP & FURNISHINGS	0	0	0	0	0	1,000	1,000
6571 - COMPUTER HARDWARE	0	0	2,000	0	2,000	2,000	2,000
6572 - COMPUTER SOFTWARE	0	16,248	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY	0	36,286	3,000	1,000	3,000	4,000	4,000
TOTAL EXPENDITURES	517,059	692,204	574,997	539,706	674,956	720,601	720,601
CHANGE 2023 REVISED TO 2024 FINAL							45,645
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							6.76%

ENGINEERING					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	All overtime charges will be related to project construction which is charged to the projects - revenue has been increased to offset.	30,000	25,000	25,000
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	This would be typical office supplies (i.e. pens, paper, plotter ink, etc.)	2,500	2,500	2,500
6210	OPERATING SUPPLIES	Winter construction jacket for City Engineer and Assistant City Engineer, data plan for staff field data collection (+\$300), batteries, brush mats, washes, etc.	1,500	1,500	1,500
6240	MINOR EQUIPMENT AND FURNITURE	Survey supplies, safety vests, hard hats, safety glasses, etc.	0	1,000	1,000
6245	CLOTHING ALLOWANCE	Boot Allowance - City Engineer, Asst. City Engineer, Engineering Projects Coordinator, Engineering Tech. Jacket and shirts.	0	1,500	1,500
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Miscellaneous non-project related studies and specialized site reviews (\$10,000),	10,000	10,000	10,000
6331	CONFERENCES, TRAINING, TRAVEL	Required training for engineering staff certifications and/or licensure requirements. Includes state and local conferences, erosion control certifications, and MnDOT training certifications	7,500	7,500	7,500
6341	ADVERTISING	Includes cost to advertise projects in Qwest CDN and pionner press	0	500	500
6371	REPAIRS & MAINT CONTRACTUAL	Includes maintenance and repair of the print machines (est. \$900), support for computer aided drafting and design (CADD) programs (3 yr. license \$14,080 paid in 2022), GPS updates, GIS annual maintenance (\$3,600) , etc.	4,500	4,500	4,500
6375	OTHER CONTRACTED SERVICES	This includes pictometry services from Dakota County (\$1,500) per the JPA	1,500	1,500	1,500
6378	COPIER MAINTENANCE AGREEMENT	Maintenance agreement for continued service of the plotter and color copy usage (copier charges moved to 10160 in 2023)	1,500	1,500	1,500
6380	CENTRAL GARAGE MAINT. CHARGE		11,846	12,794	12,794
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	3,307	3,641	3,641
6390	POSTAGE AND TELEPHONE	Costs are cell phone charges & postage for mailings.	5,000	5,000	5,000

ENGINEERING					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	credit card machine rent & cc fee transactions	500	500	500
6471	DUES & SUBSCRIPTIONS	Membership to City Engineers Association, American Society of Civil Engineers, Mn Surveyors and Engineers Society, APWA, and other professional organizations.	1,000	1,500	1,500
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		16,336	5,460	5,460
6570	OFFICE EQUIP & FURNISHINGS	Equipment and furnishing department assistant	0	1,000	1,000
6571	COMPUTER HARDWARE	Cost for (1) computer of department assistant	2,000	2,000	2,000
6572	COMPUTER SOFTWARE		1,000	1,000	1,000

FUNCTION: Public Works	DEPT. & DIV: Public Works	BUSINESS UNIT: 10320
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Activities and Responsibilities:

The Public Works program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Increase in supplies for increased use of paver within the City.
- Increase in central garage equipment charge for replacement funding

FUNCTION: Public Works	DEPT. & DIV: Public Works	BUSINESS UNIT: 10320
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Public Works Director	0.30	0.30	0.50	0.30
Public Works Superintendent	-	-	0.30	-
Streets Lead Worker	1.00	1.00	1.00	1.00
Maintenancer/Equipment Operator	6.00	6.00	6.00	6.00
Asst to the Public Works Director	0.30	0.30	0.30	0.30
Total Current Staffing	7.60	7.60	8.10	7.60

PUBLIC WORKS							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES							
PERSONNEL SERVICES							
6101 FULL-TIME EMPLOYEES-REG	507,130	516,512	601,029	456,488	561,373	570,539	570,539
6102 FULL-TIME EMPLOYEES-OVERTIME	21,175	22,084	40,000	28,452	40,000	40,000	40,000
6104 TEMPORARY EMPLOYEES-REG	0	0	11,560	0	11,560	11,560	11,560
6108 ACCUMULATED VACATION/COMP LEAV	2,300	5,164	1,788	0	328	2,248	2,248
6112 SERVICE RECOGNITION	5,488	500	0	0	0	0	0
6120 EMPLOYER CONTR FOR RETIREMENT	78,504	81,389	91,194	72,677	85,074	86,611	86,611
6130 EMPLOYER PAID INSURANCE	114,885	105,609	123,470	98,609	109,635	111,714	111,714
6135 RETIREE PAID INSURANCE	17,734	20,044	3,352	2,794	3,426	285	285
6150 WORKERS COMPENSATION	33,235	45,896	44,595	38,023	47,829	48,449	48,449
6151 WORKERS COMP DEDUCTIBLE	795	0	0	0	0	0	0
6170 EMPLOYER CONTR TO HCSP	7,838	5,778	13,549	8,456	10,769	12,579	12,579
TOTAL PERSONNEL SERVICES	789,085	802,976	930,537	705,499	869,994	883,985	883,985
SUPPLIES							
6201 OFFICE SUPPLIES	298	194	500	136	500	500	500
6210 OPERATING SUPPLIES	3,467	3,761	3,200	3,477	3,200	4,000	4,000
6220 REPAIR & MAINTENANCE SUPPLIES	75,922	128,762	91,500	134,587	91,500	200,000	200,000
6221 SEAL COATING & TREE MAIN	104,035	164,560	140,000	118,421	140,000	140,000	140,000
6225 ROAD SALT	65,046	188,363	123,000	71,526	123,000	127,000	127,000
6225 1 ROAD SALT-INV ADJ	22,348	(23,565)	0	0	0	0	0
6240 MINOR EQUIPMENT AND FURNITURE	2,280	3,663	4,000	1,364	4,000	4,000	4,000
6245 CLOTHING ALLOWANCE	6,154	5,290	4,650	3,710	4,650	5,600	5,600
TOTAL SUPPLIES	279,551	471,026	366,850	333,221	366,850	481,100	481,100
OTHER SERVICES AND CHARGES							
6302 PROFESSIONAL SERVICES	30,150	54,580	0	11,780	0	0	0
6331 CONFERENCES, TRAINING, TRAVEL	866	776	1,500	736	1,500	1,500	1,500
6361 INSURANCE	19,467	19,643	20,113	17,736	20,113	23,500	23,500
6365 INS CLAIMS WITHIN DEDUCTIBLE	1,191	1,500	0	0	0	0	0
6371 REPAIRS & MAINT CONTRACTUAL	96,281	69,591	88,000	56,590	88,000	92,000	92,000
6378 COPIER MAINTENANCE AGREEMENT	329	473	0	350	0	0	0
6379 CONT SERV/REFUSE & SANITATION	15,053	18,910	15,000	12,229	15,000	20,000	20,000
6380 CENTRAL GARAGE MAINT. CHARGE	292,129	300,893	346,134	259,605	346,134	373,825	373,825
6382 CENTRAL GARAGE EQUIP. CHARGE	252,627	260,206	280,047	210,042	280,047	357,676	357,676
6385 UTILITY SERVICE	26,340	40,358	27,000	25,867	27,000	41,000	41,000
6388 TECHNOLOGY EQUIP CHARGE	1,410	1,410	1,476	1,107	1,476	1,476	1,476
6390 POSTAGE AND TELEPHONE	5,129	4,909	5,500	4,420	5,500	5,500	5,500
TOTAL OTHER SERVICES AND CHARGES	740,971	773,249	784,770	600,462	784,770	916,477	916,477

PUBLIC WORKS							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6407 OTHER CITY WATER/SEWER	0	250	0	0	0	0	0
6412 CREDIT CARD/ACH/BANK FEE	3	0	0	0	0	0	0
6430 MISCELLANEOUS	203	203	0	0	0	0	0
6471 DUES & SUBSCRIPTIONS	1,165	925	825	0	825	925	925
TOTAL MISCELLANEOUS	1,371	1,378	825	0	825	925	925
TOTAL EXPENDITURES	1,810,977	2,048,629	2,082,982	1,639,183	2,022,439	2,282,487	2,282,487
CHANGE 2023 REVISED TO 2024 FINAL							260,048
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							12.86%

PUBLIC WORKS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME		40,000	40,000	40,000
6104	TEMPORARY EMPLOYEES-REG	1 seasonal employee at \$17.00/hour for 680 hours.	11,560	11,560	11,560
SUPPLIES					
6201	OFFICE SUPPLIES		500	500	500
6210	OPERATING SUPPLIES		3,200	4,000	4,000
6220	REPAIR & MAINTENANCE SUPPLIES	For asphalt street overlays and pothole patch, gravel, dirt, sign materials & misc street maintenance materials.	91,500	200,000	200,000
6221	SEAL COATING & TREE MAIN	Crackseal budget to allow schedule to stay on track for 8-year cycle. Offset crack sealing by City doing pre street sweeping. - (Cracksealing - \$100,000) (Tree Trimming/removal/planting \$25,000) Tree Disposal \$6000	140,000	140,000	140,000
6225	ROAD SALT	Salt / Anti Icing liquids used over winter months	123,000	127,000	127,000
6240	MINOR EQUIPMENT AND FURNITURE	Miscellaneous hand and power tools \$4,000	4,000	4,000	4,000
6245	CLOTHING ALLOWANCE	Clothing allowance \$300 & boot allowance \$250. Shirts provided by City. Streets Division.	4,650	5,600	5,600
OTHER SERVICES AND CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Conferences for PW Superintendent and other training for Lead Workers \$1,500	1,500	1,500	1,500
6361	INSURANCE	Property & Liability	20,113	23,500	23,500
6371	REPAIRS & MAINT CONTRACTUAL	Various Contracted repairs for garage doors, HVAC, gates, cleaning services, repair to guard rails, pest control etc. \$35,000 - Street Striping \$15,000. Gaurd rail repairs \$12,000 Fence/Concrete and Asphalt repairs for City buildings \$30,000	88,000	92,000	92,000
6379	CONT SERV/REFUSE & SANITATION	Trash Hauler	15,000	20,000	20,000
6380	CENTRAL GARAGE MAINT. CHARGE		346,134	373,825	373,825
6385	UTILITY SERVICE	Energy costs for gas and electric	27,000	41,000	41,000
6388	TECHNOLOGY EQUIP CHARGE	technology amortization	1,476	1,476	1,476
6390	POSTAGE AND TELEPHONE	Items include cell phones and Ipads for PW Superintendent & Lead Worker, postage.	5,500	5,500	5,500
MISCELLANEOUS					
6471	DUES & SUBSCRIPTIONS	APWA - Annual Dues & other memberships	825	925	925
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE	for 2024 \$110,000 will be contributed from the 2022 excess fund balance in the General Fund	280,047	357,676	357,676

FUNCTION: Public Works	DEPT. & DIV: Buildings	BUSINESS UNIT: 10330
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Activities and Responsibilities:

The Buildings program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: Public Works	DEPT. & DIV: Buildings	BUSINESS UNIT: 10330
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Asst to the Public Works Director	0.20	0.20	0.20	0.20
Facilities Maintenance Lead Worker	-	-	-	0.20
Facilities Maintenance & Operations	1.00	1.00	1.00	-
General Facilities Maintenance	-	-	-	1.00
Total Staffing	1.20	1.20	1.20	1.40

BUILDINGS							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10330 - BUILDINGS							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	85,047	84,724	86,164	41,051	89,024	104,009	104,009
6102 - FULL-TIME EMPLOYEES-OVERTIME	436	168	1,500	168	1,500	1,500	1,500
6108 - ACCUMULATED VACATION/COMP LEAV	51	84	0	9,076	0	119	119
6112 - SERVICE RECOGNITION	0	0	0	6,300	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	12,039	12,440	13,055	6,254	13,488	15,767	15,767
6130 - EMPLOYER PAID INSURANCE	20,382	19,974	20,095	7,606	14,777	18,535	18,535
6135 - RETIREE PAID INSURANCE	2,176	2,235	2,235	5,419	2,284	11,609	11,609
6150 - WORKERS COMPENSATION	3,761	5,171	5,242	4,262	5,495	5,765	5,765
6170 - EMPLOYER CONTR TO HCSP	1,093	936	1,088	712	1,100	3,057	3,057
PERSONNEL SERVICES	124,984	125,732	129,379	80,848	127,668	160,361	160,361
SUPPLIES							
6210 - OPERATING SUPPLIES	5,782	7,308	6,500	5,903	6,500	7,500	7,500
6220 - REPAIR & MAINTENANCE SUPPLIES	6,491	10,500	15,000	9,767	15,000	15,000	15,000
6240 - MINOR EQUIPMENT AND FURNITURE	3,235	2,289	8,000	0	8,000	8,000	8,000
6245 - CLOTHING ALLOWANCE	585	1,047	800	467	800	800	800
SUPPLIES	16,093	21,144	30,300	16,136	30,300	31,300	31,300
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	0	0	200	0	200	200	200
6361 - INSURANCE	7,660	8,598	8,046	10,193	8,046	19,250	19,250
6371 - REPAIRS & MAINT CONTRACTUAL	89,778	132,844	70,000	63,410	70,000	100,000	100,000
6375 - OTHER CONTRACTED SERVICES	0	1,091	0	0	0	0	0
6379 - CONT SERV/REFUSE & SANITATION	2,737	3,369	3,200	2,549	3,200	3,500	3,500
6380 - CENTRAL GARAGE MAINT. CHARGE	0	0	0	0	0	5,000	5,000
6381 - OTHER RENTALS	1,480	1,680	1,600	2,100	1,600	2,100	2,100
6382 - CENTRAL GARAGE EQUIP. CHARGE	0	0	0	0	0	5,460	5,460
6385 - UTILITY SERVICE	23,106	36,140	25,000	22,803	25,000	40,000	40,000
6388 - TECHNOLOGY EQUIP CHARGE	480	480	521	396	521	521	521
6390 - POSTAGE AND TELEPHONE	4,762	4,069	5,000	3,831	5,000	5,000	5,000
OTHER SERVICES AND CHARGES	130,003	188,270	113,567	105,281	113,567	181,031	181,031
TOTAL EXPENDITURES	271,080	335,146	273,246	202,265	271,535	372,692	372,692
CHANGE 2023 REVISED TO 2024 FINAL							101,157
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							37.25%

BUILDINGS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	Special call out pay if applicable	1,500	1,500	1,500
MATERIALS & SUPPLIES					
6210	OPERATING SUPPLIES	Paper and Liner - supplies for restrooms and sink areas, fuel for generator and batteries for City Hall Equipment.	6,500	7,500	7,500
6220	REPAIR & MAINTENANCE SUPPLIES	Includes paint, paint supplies, plumbing supplies, HVAC supplies, electrical supplies, cleaning supplies (not in cleaning contract), light bulbs, trash liners, hardware supplies, etc. Annual ADA Upgrade - \$5,000	15,000	15,000	15,000
6240	MINOR EQUIPMENT AND FURNITURE	Replace other equipment as needed.	8,000	8,000	8,000
6245	CLOTHING ALLOWANCE	Clothing - \$300 & Boot Allowance \$250 for Jon Elg. Plus shirts provided by City	800	800	800
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Training and mileage	200	200	200
6361	INSURANCE	Property & Liability	8,046	19,250	19,250
6371	REPAIRS & MAINT CONTRACTUAL	Includes: Contractual Mtce \$35,300; Windows \$1,280; Pest Control \$1,200; Fire Alarm Monitoring & CO testing \$2,500; Elevator Maintenance \$2,500; Sprinkler System \$500; Generator \$1,000; Backflow preventor inspec \$800; Technical support for Delta Controls Building Automation System \$3,200; Garage Door maintenance \$1,100; Other (door, elevator extinguishers etc.) \$2,500. Landscape and mulch \$5,000.	70,000	100,000	100,000
6379	CONT SERV/REFUSE & SANITATION		3,200	3,500	3,500
6380	CENTRAL GARAGE MAINT. CHARGE		0	5,000	5,000
6381	OTHER RENTALS	Parking lot lease City Hall 7 spaces	1,600	2,100	2,100
6385	UTILITY SERVICE		25,000	40,000	40,000
6388	TECHNOLOGY EQUIP CHARGE	technology equipment amortization	521	521	521
6390	POSTAGE AND TELEPHONE	State trunk fees \$290/month; CenturyLink \$3,700; Cell phone reimbursements.	5,000	5,000	5,000
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE			5,460	5,460

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

The Parks Facilities and Maintenance program is accountable fo

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: Public Works	DEPT. & DIV: Parks Facilities and Maintenance	BUSINESS UNIT: 10340
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Notable Capital Project or Asset Acquisitions for 2024

- Brush Cutter
- Hydro Hammer
- Bobcat Trailer

<u>Staffing</u>	2021	2022	2023	2024
Parks Lead Worker	1.00	1.00	1.00	1.00
Maintenance/Equipment Operator	6.00	6.00	6.00	5.63
Total Staffing	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>6.63</u>

PARKS FACILITIES AND MTNCE							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10340 - PARKS FACILITIES AND MTNCE EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	364,148	374,683	452,597	352,865	469,021	474,786	474,786
6102 - FULL-TIME EMPLOYEES-OVERTIME	12,105	14,217	24,000	12,977	24,000	24,000	24,000
6104 - TEMPORARY EMPLOYEES-REG	43,196	50,533	62,560	47,391	62,560	62,560	62,560
6105 - TEMPORARY EMPLOYEES-OVERTIME	0	0	0	26	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	650	4,716	0	0	0	2,941	2,941
6120 - EMPLOYER CONTR FOR RETIREMENT	59,775	63,124	68,569	59,027	71,058	72,158	72,158
6130 - EMPLOYER PAID INSURANCE	81,937	64,215	77,876	62,347	76,810	79,925	79,925
6140 - UNEMPLOYMENT COMP INS.	0	215	0	0	0	0	0
6150 - WORKERS COMPENSATION	23,606	30,076	28,395	31,768	35,808	36,174	36,174
6170 - EMPLOYER CONTR TO HCSP	7,787	4,030	10,704	8,544	10,962	12,586	12,586
PERSONNEL SERVICES	593,205	605,808	724,701	574,944	750,219	765,130	765,130
SUPPLIES							
6220 - REPAIR & MAINTENANCE SUPPLIES	69,932	53,999	92,000	44,761	92,000	92,000	92,000
6221 - SEAL COATING & TREE MAIN	2,027	0	10,000	0	10,000	10,000	10,000
6240 - MINOR EQUIPMENT AND FURNITURE	4,471	9,474	15,000	6,311	15,000	15,000	15,000
6245 - CLOTHING ALLOWANCE	5,136	6,506	4,700	3,117	4,700	5,000	5,000
SUPPLIES	81,566	69,980	121,700	54,189	121,700	122,000	122,000
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	545	318	1,600	1,306	1,600	1,600	1,600
6361 - INSURANCE	37,981	34,051	39,896	14,653	39,896	19,400	19,400
6371 - REPAIRS & MAINT CONTRACTUAL	108,559	137,936	100,000	88,771	100,000	120,000	120,000
6379 - CONT SERV/REFUSE & SANITATION	10,892	9,564	16,000	11,199	16,000	16,000	16,000
6380 - CENTRAL GARAGE MAINT. CHARGE	131,696	135,647	152,236	114,183	152,236	164,415	164,415
6381 - OTHER RENTALS	0	0	0	70	0	0	0
6382 - CENTRAL GARAGE EQUIP. CHARGE	77,139	79,454	83,427	62,577	83,427	99,404	99,404
6385 - UTILITY SERVICE	18,148	22,365	16,500	17,172	16,500	23,500	23,500
6388 - TECHNOLOGY EQUIP CHARGE	1,020	1,020	1,054	792	1,054	1,054	1,054
6390 - POSTAGE AND TELEPHONE	3,558	3,023	4,000	2,715	4,000	4,000	4,000
OTHER SERVICES AND CHARGES	389,538	423,377	414,713	313,437	414,713	449,373	449,373
MISCELLANEOUS							
6430 - MISCELLANEOUS	1,530	0	0	0	0	0	0
MISCELLANEOUS	1,530	0	0	0	0	0	0

PARKS FACILITIES AND MTNCE							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6580 - OTHER EQUIPMENT	201,453	0	8,000	7,031	8,000	40,000	40,000
CAPITAL OUTLAY	201,453	0	8,000	7,031	8,000	40,000	40,000
TOTAL EXPENDITURES	1,267,292	1,099,165	1,269,114	949,602	1,294,632	1,376,503	1,376,503
CHANGE 2023 REVISED TO 2024 FINAL							81,871
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							6.32%

PARKS FACILITIES AND MTNCE					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME		24,000	24,000	24,000
6104	TEMPORARY EMPLOYEES-REG	Summer Maintenance Employees - 6 workers for 85 days @ \$17.00/hr(avg).	62,560	62,560	62,560
MATERIALS & SUPPLIES					
6220	REPAIR & MAINTENANCE SUPPLIES	Sprinkler maintenance supplies - \$3,000; 200 tons of Ag-Lime \$2,200; 2 tons of marking material \$900; 400 gallons of field marking paint \$3,300; Infield material (Clay, Diamond Dry) \$1,600; paint, lumber hardware, restroom supplies, black dirt, mulch, fencing, seed, sod, etc. Increase \$10,000 based on 3 year average also increase \$10,000 to replace asphalt walking trails. Play ground repair supplies \$10,000.	92,000	92,000	92,000
6221	SEAL COATING & TREE MAIN		10,000	10,000	10,000
6240	MINOR EQUIPMENT AND FURNITURE	8ft Picnic tables \$4,600; tables (2 at \$500 ea) \$1,000; tools for parks and rinks \$1,000; athletic facility nets \$200; field chalkers \$400; Increase for Misc. equipment at McMorrow and Kaposia Landings - \$2,500, Misc equipment as needed \$4,500	15,000	15,000	15,000
6245	CLOTHING ALLOWANCE	Rental of uniforms shirts/pants \$300; boot allowance \$250 per person per union contract. City provided shirts. 1 permanent part-time.	4,700	5,000	5,000
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Park Maintenance Conference for Lead Worker, Playground inspections, Herbicide certification	1,600	1,600	1,600
6361	INSURANCE	Property & Liability	39,896	19,400	19,400
6371	REPAIRS & MAINT CONTRACTUAL	Field Restoration Program (includes seeding, top dressing, broadleaf control, work at all City Parks, irrigation repairs. Potential of Emerald Ash Borer \$15,000. Tree trim/removals - \$20,000. Mulching for parks \$5,000.	100,000	120,000	120,000
6379	CONT SERV/REFUSE & SANITATION	Trash and Recycling.	16,000	16,000	16,000
6380	CENTRAL GARAGE MAINT. CHARGE		152,236	164,415	164,415
6385	UTILITY SERVICE	Lighting of Park and Field lights, plus electricity for warming shacks and safety lighting in all parks.	16,500	23,500	23,500
6388	TECHNOLOGY EQUIP CHARGE	tecnology equipment amortization	1,054	1,054	1,054
6390	POSTAGE AND TELEPHONE	Telephone at park buildings, cell phone & Ipad service.	4,000	4,000	4,000

PARKS FACILITIES AND MTNCE					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE	for 2024 \$25,000 will be contributed from the 2022 excess fund balance in the General Fund	83,427	99,404	99,404
6580	OTHER EQUIPMENT	259D brush Cutter, Hydro Hammer, and bobcat trailer ?????	8,000	40,000	40,000

FUNCTION: Community Development	DEPT. & DIV: Development Services	BUSINESS UNIT: 10410
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Activities and Responsibilities:

The Development Services Program is Accountable for :

- Comprehensive land-use planning and zoning for the City
- Providing staff services to the Planning Commission
- Administering all aspects of the comprehensive plan and zoning ordinances
- Enforcing land use ordinances
- Reviewing, processing, and coordinating building permit applications and issue building permits
- Performing field inspections of building construction related to permit applications
- Researching and interpreting building codes
- Coordinating development review with Engineering and other City Departments for proposed development projects
- Providing counter service to residents and businesses who have questions about their property

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- The Associate Planner is no longer eligible for introductory rates as a new professional and her annual dues to belong to the American Planning Association will be increasing to \$355.
- The Building Official is in need of clothing to identify him as a City employee when he is out in the field. He hasn't had a clothing allowance to replace worn-out items in several years and will need a \$200 budget.
- The American Planning Association has an annual national conference that is in a different city each year and will be in Minneapolis in 2024 for the first time in 15 years. The Planning Manager and Associate Planner would both be attending this conference in addition to attending the State conference in the fall. Registration is \$850 per person but there will not be any travel expenses or lodging expenses since it is an in-town conference.
- Requesting a Dept Support Specialist that will be shared with the Engineering department.
- Central Garage Equipment Charge for Building Official's vehicle was moved from the Engineering department budget.

FUNCTION: Community Development	DEPT. & DIV: Development Services	BUSINESS UNIT: 10410
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Notable Capital Project or Asset Acquisitions for 2024

- Central garage replacement charges transferred from Engineering department



<u>Staffing</u>	2021	2022	2023	2024
City Planner/Zoning Administrator	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Associate Planner	0.50	0.50	0.50	0.50
Department Support Specialist	0.50	1.00	0.60	1.10
Total Staffing	3.00	3.50	3.10	3.60

DEVELOPMENT SERVICES							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10410 - DEVELOPMENT SERVICES							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	248,313	299,854	292,955	245,741	297,692	333,726	333,726
6102 - FULL-TIME EMPLOYEES-OVERTIME	1,918	1,249	1,200	0	1,200	1,200	1,200
6108 - ACCUMULATED VACATION/COMP LEAV	1,590	6,878	2,798	0	2,970	2,480	2,480
6112 - SERVICE RECOGNITION	1,000	5,670	0	3,000	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	37,683	45,786	44,596	36,903	45,328	50,749	50,749
6130 - EMPLOYER PAID INSURANCE	47,182	52,067	48,182	46,624	52,466	61,709	61,709
6150 - WORKERS COMPENSATION	1,032	1,016	2,123	1,642	2,407	2,679	2,679
6170 - EMPLOYER CONTR TO HCSP	5,214	2,665	7,023	4,381	7,318	6,359	6,359
PERSONNEL SERVICES	343,932	415,184	398,877	338,292	409,381	458,902	458,902
SUPPLIES							
6201 - OFFICE SUPPLIES	2,061	1,317	1,500	841	1,500	1,500	1,500
6210 - OPERATING SUPPLIES	160	421	1,000	103	1,000	1,000	1,000
6245 - CLOTHING ALLOWANCE	231	461	0	0	0	200	200
SUPPLIES	2,451	2,199	2,500	944	2,500	2,700	2,700
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	73,042	100,713	85,000	86,570	85,000	85,000	85,000
6331 - CONFERENCES, TRAINING, TRAVEL	420	1,641	2,750	1,207	2,750	3,950	3,950
6341 - ADVERTISING	1,644	509	1,250	596	1,250	1,250	1,250
6371 - REPAIRS & MAINT CONTRACTUAL	0	127	0	0	0	0	0
6375 - OTHER CONTRACTED SERVICES	38,250	39,679	40,000	34,578	40,000	42,828	42,828
6378 - COPIER MAINTENANCE AGREEMENT	1,624	1,869	0	492	0	0	0
6380 - CENTRAL GARAGE MAINT. CHARGE	0	0	0	0	0	5,000	5,000
6382 - CENTRAL GARAGE EQUIP. CHARGE	0	0	0	0	0	6,036	6,036
6388 - TECHNOLOGY EQUIP CHARGE	1,440	1,410	621	468	621	2,063	2,063
6390 - POSTAGE AND TELEPHONE	2,950	2,379	3,000	1,921	3,000	3,000	3,000
OTHER SERVICES AND CHARGES	119,369	148,327	132,621	125,831	132,621	149,127	149,127
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	8,403	494	5,000	4,529	5,000	6,500	6,500
6430 - MISCELLANEOUS	92	0	0	(46)	0	0	0
6471 - DUES & SUBSCRIPTIONS	403	888	950	857	950	1,155	1,155
MISCELLANEOUS	8,898	1,382	5,950	5,340	5,950	7,655	7,655

DEVELOPMENT SERVICES							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6570 - OFFICE EQUIP & FURNISHINGS	0	71	0	0	0	1,000	1,000
CAPITAL OUTLAY	0	71	0	0	0	1,000	1,000
TOTAL EXPENDITURES	474,651	567,164	539,948	470,407	550,452	619,384	619,384
CHANGE 2023 REVISED TO 2024 FINAL							68,932
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							12.52%

DEVELOPMENT SERVICES					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME		1,200	1,200	1,200
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	General office supplies (toner, envelopes, copy paper), water cooler	1,500	1,500	1,500
6210	OPERATING SUPPLIES	Building Official essential tools & supplies	1,000	1,000	1,000
6245	CLOTHING ALLOWANCE	Building Official replacement clothing for field inspections	0	200	200
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Electrical Inspections (\$25,000); Contract Building Inspections (\$60,000)	85,000	85,000	85,000
6331	CONFERENCES, TRAINING, TRAVEL	City Planner (\$1,600): MnAPA/APA Conference and APA National in MPLS; Building Official (\$750): ICC, 10,000 Lakes; Associate Planner: (\$1,600) - MnAPA Conf and APA National in MPLS	2,750	3,950	3,950
6341	ADVERTISING	Public Hearing Communications - Pioneer Press	1,250	1,250	1,250
6375	OTHER CONTRACTED SERVICES	Software Maintenance and Development (LOGIS & PIMs)	40,000	42,828	42,828
6380	CENTRAL GARAGE MAINT. CHARGE		0	5,000	5,000
6388	TECHNOLOGY EQUIP CHARGE	technology equipment amortization	621	2,063	2,063
6390	POSTAGE AND TELEPHONE	Mailings (Planning Commisison items 1/month); Cell Phone (P&Z, Building Official); HotSpot for Building Official	3,000	3,000	3,000
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	ePermits - credit card payments	5,000	6,500	6,500
6471	DUES & SUBSCRIPTIONS	City Planner: Annual APA (\$500); Building Official (\$300); Associate Planner: Annual APA (\$355);	950	1,155	1,155
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		0	6,036	6,036
6570	OFFICE EQUIP & FURNISHINGS	workstation for shared Dept Supp position	0	1,000	1,000

FUNCTION: Community Development	DEPT. & DIV: Code Enforcement	BUSINESS UNIT: 10420
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Activities and Responsibilities:

The Code Enforcement program is accountable for:

- Investigate complaints related to city and zoning code
- Notification to owners and business of violations and issuance of citations
- Address questions and concerns from residents regarding city ordinances
- Process on-line complaints
- Promotes public awareness on common code violations and property complaints

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Adding \$1,200 in authorized overtime for evening and weekend odor complaint investigations.

FUNCTION: Community Development	DEPT. & DIV: Code Enforcement	BUSINESS UNIT: 10420
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Licensing/Code Enforcement Mgr*	0.60	0.60	-	-
Code enforcement Officer	1.00	1.00	1.00	1.00
Department Support Specialist	0.80	0.30	0.40	0.40
Total Staffing	2.40	1.90	1.40	1.40

* Beginning in 2023, the Code Enforcement Officer is overseen by Planning/Zoning Manager

CODE ENFORCEMENT							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10420 - CODE ENFORCEMENT EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	178,016	88,402	92,145	76,112	92,145	95,518	95,518
6102 - FULL-TIME EMPLOYEES-OVERTIME	46	0	0	0	0	1,200	1,200
6108 - ACCUMULATED VACATION/COMP LEAV	4,461	11,045	107	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	26,662	14,161	13,968	11,477	13,960	14,471	14,471
6130 - EMPLOYER PAID INSURANCE	37,391	10,090	16,743	7,144	7,862	7,948	7,948
6140 - UNEMPLOYMENT COMP INS.	0	14,716	0	0	0	0	0
6150 - WORKERS COMPENSATION	1,024	1,907	633	772	799	830	830
6170 - EMPLOYER CONTR TO HCSP	2,057	1,425	1,407	1,444	1,491	1,671	1,671
PERSONNEL SERVICES	249,658	141,745	125,003	96,949	116,257	121,638	121,638
SUPPLIES							
6201 - OFFICE SUPPLIES	1,791	540	1,000	501	1,000	1,000	1,000
6210 - OPERATING SUPPLIES	448	315	0	37	0	0	0
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	0	0	0	0	0
6245 - CLOTHING ALLOWANCE	270	229	150	200	150	150	150
SUPPLIES	2,509	1,083	1,150	737	1,150	1,150	1,150
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	975	0	17,000	3,517	17,000	7,000	7,000
6331 - CONFERENCES, TRAINING, TRAVEL	218	68	500	38	500	500	500
6371 - REPAIRS & MAINT CONTRACTUAL	16,721	9,452	15,000	3,823	15,000	15,000	15,000
6375 - OTHER CONTRACTED SERVICES	2,640	2,748	3,000	2,410	3,000	3,275	3,275
6380 - CENTRAL GARAGE MAINT. CHARGE	4,462	4,596	5,158	3,870	5,158	5,571	5,571
6382 - CENTRAL GARAGE EQUIP. CHARGE	3,993	4,113	4,319	3,240	4,319	9,480	9,480
6388 - TECHNOLOGY EQUIP CHARGE	1,660	1,270	2,276	1,710	2,276	588	588
6390 - POSTAGE AND TELEPHONE	4,850	2,297	5,500	1,328	5,500	5,000	5,000
OTHER SERVICES AND CHARGES	35,519	24,544	52,753	19,935	52,753	46,414	46,414
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	464	6,466	1,000	258	1,000	500	500
6471 - DUES & SUBSCRIPTIONS	139	0	150	0	150	150	150
MISCELLANEOUS	603	6,466	1,150	258	1,150	650	650

CODE ENFORCEMENT							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY 6580 - OTHER EQUIPMENT	16,455	1,472	0	0	0	0	0
CAPITAL OUTLAY	16,455	1,472	0	0	0	0	0
TOTAL EXPENDITURES	304,743	175,311	180,056	117,879	171,310	169,852	169,852
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							(1,458) (0.85)%

CODE ENFORCEMENT					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME		0	1,200	1,200
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	General Office Supplies, toner, envelopes, code enforcement forms.	1,000	1,000	1,000
6245	CLOTHING ALLOWANCE	Safety shoe allowance for Code Enforcement (\$150)	150	150	150
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Administrative Citation Program (\$2000), Odor Consultant Services (\$5,000).	17,000	7,000	7,000
6331	CONFERENCES, TRAINING, TRAVEL	Educational Training & mileage for staff	500	500	500
6371	REPAIRS & MAINT CONTRACTUAL	Services provided for graffiti abatement, payment to contractor for general abatement of properties, mowing lawns and snow shoveling of foreclosures and problem properties.	15,000	15,000	15,000
6375	OTHER CONTRACTED SERVICES	Software maintenance and development Code Enforcement and Licensing - LOGIS (PIMS), Nasal Ranger Calibration	3,000	3,275	3,275
6380	CENTRAL GARAGE MAINT. CHARGE		5,158	5,571	5,571
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	2,276	588	588
6390	POSTAGE AND TELEPHONE	Mailings for department, cell phone usage generated by Code Enforcement Officer.	5,500	5,000	5,000
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	charges for credit card payments on invoices issued	1,000	500	500
6471	DUES & SUBSCRIPTIONS	Membership Dues for Code Enforcement Officer	150	150	150
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		4,319	9,480	9,480

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

The Park and Recreation Administration program is accountable

- Administer and direct the operation and programming of all city park land.
- Coordinate park and trail capital improvement projects.
- Plan, administer and evaluate all city-sponsored recreation programs and activities.
- Coordinate and schedule athletic fields, programs, activities, and other community events.
- Administer and direct the operation of the Splash Pool at Lorraine Park and Northview Pool facilities.
- Administer the admission of city park facilities including disc golf course and off-leash dog area.
- Coordinate rental of city park facilities including park shelters, Kaposia Park Pavilion, & Community Garden plots.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Replacement Tables and chairs for Kaposia Pavilion

FUNCTION: Cultural and Recreation	DEPT. & DIV: Park and Recreation Administration	BUSINESS UNIT: 10520
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Park & Recreation Director	0.55	0.90	0.90	0.90
Recreation Supervisor	0.20	0.20	0.20	0.20
Recreation Specialist	0.20	-	0.20	0.20
Department Support Specialist	1.50	0.50	0.50	0.50
Total Staffing	2.45	1.60	1.80	1.80

PARKS ADMINISTRATION							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10520 - PARKS ADMINISTRATION EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	148,214	149,750	185,249	142,158	170,509	176,510	176,510
6102 - FULL-TIME EMPLOYEES-OVERTIME	415	1,159	0	159	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	4,279	8,419	4,306	0	4,138	6,121	6,121
6112 - SERVICE RECOGNITION	1,500	200	5,379	5,977	5,379	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	22,718	23,462	28,808	21,813	26,560	27,209	27,209
6130 - EMPLOYER PAID INSURANCE	23,909	13,358	17,001	16,783	17,300	17,391	17,391
6140 - UNEMPLOYMENT COMP INS.	0	11,105	0	0	0	0	0
6150 - WORKERS COMPENSATION	1,384	1,497	1,428	1,062	1,264	1,308	1,308
6151 - WORKERS COMP DEDUCTIBLE	0	66	0	0	0	0	0
6170 - EMPLOYER CONTR TO HCSP	1,876	858	3,033	2,217	2,812	2,434	2,434
PERSONNEL SERVICES	204,294	209,875	245,204	190,168	227,962	230,973	230,973
SUPPLIES							
6201 - OFFICE SUPPLIES	499	602	1,800	454	1,800	1,800	1,800
6210 - OPERATING SUPPLIES	26	2,370	1,500	866	1,500	1,500	1,500
6240 - MINOR EQUIPMENT AND FURNITURE	280	0	0	0	0	5,330	5,330
SUPPLIES	804	2,972	3,300	1,320	3,300	8,630	8,630
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	2,119	1,273	5,550	1,090	5,550	5,550	5,550
6344 - NEWSLETTER/BROCHURE	6,733	0	0	0	0	0	0
6371 - REPAIRS & MAINT CONTRACTUAL	24,273	25,163	26,350	23,158	26,350	27,375	27,375
6374 - ADMINISTRATION SUPPORT FEE	56,394	0	0	0	0	0	0
6375 - OTHER CONTRACTED SERVICES	463	486	0	511	0	0	0
6378 - COPIER MAINTENANCE AGREEMENT	439	282	0	0	0	0	0
6381 - OTHER RENTALS	15,908	14,814	16,000	12,342	16,000	16,000	16,000
6388 - TECHNOLOGY EQUIP CHARGE	3,832	4,212	2,864	2,151	2,864	3,088	3,088
6390 - POSTAGE AND TELEPHONE	1,019	1,143	1,770	1,313	1,770	1,770	1,770
OTHER SERVICES AND CHARGES	111,180	47,373	52,534	40,564	52,534	53,783	53,783

PARKS ADMINISTRATION SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	1,364	2,121	2,500	1,910	2,500	2,500	2,500
6471 - DUES & SUBSCRIPTIONS	228	1,100	1,375	180	1,375	1,375	1,375
MISCELLANEOUS	1,592	3,221	3,875	2,090	3,875	3,875	3,875
TOTAL EXPENDITURES	317,870	263,440	304,913	234,142	287,671	297,261	297,261
CHANGE 2023 REVISED TO 2024 FINAL							9,590
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							3.33%

PARKS ADMINISTRATION					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Paper, envelopes, folders, disks, work station accessories, letterhead - reduced by sales tax	1,800	1,800	1,800
6210	OPERATING SUPPLIES	Special Event Supplies in support of Kaposia Days and Parks & Recreation Advisory Commission initiatives	1,500	1,500	1,500
6240	MINOR EQUIPMENT AND FURNITURE	Replacment tables/chairs for Park Pavilion (20)	0	5,330	5,330
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Local Workshops, Training, & Mileage \$1,400; MRPA State Conference (3 participants) \$2250; NRPA National Congress (1 participant) \$1,900	5,550	5,550	5,550
6371	REPAIRS & MAINT CONTRACTUAL	RecTrac and WebTrac Software Maintenance LOGIS	26,350	27,375	27,375
6375	OTHER CONTRACTED SERVICES				
6381	OTHER RENTALS	Portable Toilet Rental (Moved from Park Maintenance)	16,000	16,000	16,000
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	2,864	3,088	3,088
6390	POSTAGE AND TELEPHONE	Mobile Phones \$1170 annually Correspondence Postage = \$600	1,770	1,770	1,770
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	Credit Card Processing: in-person and on-line registration. Reduction based upon hisortic actuals.	2,500	2,500	2,500
6471	DUES & SUBSCRIPTIONS	MN Recreation & Park Association Professional Memberships = \$900 National Recreation and Park Association Agency Membership = \$475, SAMS club membership	1,375	1,375	1,375

FUNCTION: Cultural and Recreation	DEPT. & DIV: Splash Pool	BUSINESS UNIT: 10527
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Activities and Responsibilities:

The Splash Pool program is accountable for:

- Providing a safe and accessible outdoor water play structure featuring a zero-depth entry.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Daily hours of operation (weather permitting): 12:30 -6:00 p.m. (plus 11:00-12:30 toddler swim).
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

- Replace Funbrella -Have not replaced in past 5 years

FUNCTION: Cultural and Recreation	DEPT. & DIV: Splash Pool	BUSINESS UNIT: 10527
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Park & Recreation Director	0.03	0.03	-	-
Recreation Supervisor	0.10	0.10	0.10	0.10
Total Staffing	0.13	0.13	0.10	0.10

SPLASH POOL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10527 - SPLASH POOL EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	5,123	8,270	9,338	9,491	9,434	8,157	8,157
6104 - TEMPORARY EMPLOYEES-REG	35,752	38,072	30,000	35,675	30,000	35,000	35,000
6108 - ACCUMULATED VACATION/COMP LEAV	51	19	0	0	0	80	80
6112 - SERVICE RECOGNITION	0	100	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	3,514	4,175	3,709	4,096	3,725	6,545	6,545
6130 - EMPLOYER PAID INSURANCE	896	1,210	1,224	1,407	1,815	1,817	1,817
6140 - UNEMPLOYMENT COMP INS.	0	64	0	0	0	0	0
6150 - WORKERS COMPENSATION	1,491	2,022	2,247	1,737	2,245	2,623	2,623
6170 - EMPLOYER CONTR TO HCSP	119	78	298	372	309	164	164
PERSONNEL SERVICES	46,947	54,010	46,816	52,778	47,528	54,386	54,386
SUPPLIES							
6201 - OFFICE SUPPLIES	43	0	0	0	0	0	0
6210 - OPERATING SUPPLIES	2,956	3,088	2,500	2,098	2,500	2,500	2,500
6220 - REPAIR & MAINTENANCE SUPPLIES	7,776	10,311	5,000	9,271	5,000	10,000	10,000
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	1,500	104	1,500	5,500	5,500
6250 - MERCHANDISE FOR RESALE	4,004	5,843	4,000	5,624	4,000	4,000	4,000
SUPPLIES	14,779	19,242	13,000	17,096	13,000	22,000	22,000
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	1,500	1,004	1,000	629	1,000	1,000	1,000
6371 - REPAIRS & MAINT CONTRACTUAL	4,925	673	5,000	3,206	5,000	6,000	6,000
6375 - OTHER CONTRACTED SERVICES	0	500	0	0	0	0	0
6379 - CONT SERV/REFUSE & SANITATION	0	0	200	0	200	200	200
6385 - UTILITY SERVICE	7,797	8,533	8,500	9,035	8,500	8,500	8,500
6390 - POSTAGE AND TELEPHONE	60	90	90	90	90	90	90
OTHER SERVICES AND CHARGES	14,282	10,800	14,790	12,959	14,790	15,790	15,790
MISCELLANEOUS							
6430 - MISCELLANEOUS	12	250	0	0	0	0	0
MISCELLANEOUS	12	250	0	0	0	0	0
TOTAL EXPENDITURES	76,021	84,302	74,606	82,834	75,318	92,176	92,176
CHANGE 2023 REVISED TO 2024 FINAL							16,858
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							22.38%

SPLASH POOL					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6104	TEMPORARY EMPLOYEES-REG	Lifeguards, Concession Operators, Manager, Lead Lifeguards.	30,000	35,000	35,000
MATERIALS & SUPPLIES					
6210	OPERATING SUPPLIES	Cleaning supplies. Staff equipment and apparel. Timesheet system.	2,500	2,500	2,500
6220	REPAIR & MAINTENANCE SUPPLIES	Chemicals for the pool: testing equipment, soda ash, other supplies. Unanticipated repairs.	5,000	10,000	10,000
6240	MINOR EQUIPMENT AND FURNITURE	Rescue tubes and safety equipment. Incremental replacement of deck furnishings. Replace Funbrella \$4000	1,500	5,500	5,500
6250	MERCHANDISE FOR RESALE	Products sold at concession stand.	4,000	4,000	4,000
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Lifeguard Certification \$400, Pool Manager Milage \$200 (Transferred from Parks & Rec Admin budget)	1,000	1,000	1,000
6371	REPAIRS & MAINT CONTRACTUAL		5,000	6,000	6,000
6379	CONT SERV/REFUSE & SANITATION	Pest control.	200	200	200
6385	UTILITY SERVICE	Based on historic actuals.	8,500	8,500	8,500
6390	POSTAGE AND TELEPHONE	Cell phone.	90	90	90

FUNCTION: Cultural and Recreation	DEPT. & DIV: Northview Pool	BUSINESS UNIT: 10528
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Activities and Responsibilities:

The Northview Pool program is accountable for:

- Providing an eleven week swim season: June - August (Daily hours of operation 1:00 - 7:00 p.m.).
- Providing a safe and accessible swimming environment in 1950s era box-type pool.
- Providing certified and trained lifeguard and water safety staff to monitor the pool areas during operation.
- Concession sales and operation.
- Hosting of special community events.
- Available for private pool party rental.
- Providing clean and accessible locker rooms for changing, showering, and secure storage of belongings.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

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FUNCTION: Cultural and Recreation	DEPT. & DIV: Northview Pool	BUSINESS UNIT: 10528
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Notable Capital Project or Asset Acquisitions for 2024

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Staffing

	2021	2022	2023	2024
Park & Recreation Director	0.03	0.03	-	-
Recreation Supervisor	0.10	0.10	0.10	0.10
Total Staffing	<u>0.13</u>	<u>0.13</u>	<u>0.10</u>	<u>0.10</u>

NORTHVIEW POOL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10528 - NORTHVIEW POOL EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	5,123	8,270	9,338	9,491	9,434	8,157	8,157
6104 - TEMPORARY EMPLOYEES-REG	0	39,691	30,000	39,429	30,000	35,000	35,000
6108 - ACCUMULATED VACATION/COMP LEAV	51	19	0	0	0	80	80
6112 - SERVICE RECOGNITION	0	100	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	779	4,299	3,709	4,383	3,725	6,545	6,545
6130 - EMPLOYER PAID INSURANCE	896	1,210	1,224	1,407	1,815	1,817	1,817
6150 - WORKERS COMPENSATION	1,491	2,022	2,247	1,737	2,245	2,623	2,623
6170 - EMPLOYER CONTR TO HCSP	119	78	298	372	309	164	164
PERSONNEL SERVICES	8,460	55,689	46,816	56,819	47,528	54,386	54,386
SUPPLIES							
6210 - OPERATING SUPPLIES	738	2,741	2,500	1,866	2,500	2,500	2,500
6220 - REPAIR & MAINTENANCE SUPPLIES	0	7,842	6,000	9,101	6,000	7,500	7,500
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	2,500	334	2,500	2,500	2,500
6250 - MERCHANDISE FOR RESALE	0	5,918	4,000	7,347	4,000	5,000	5,000
SUPPLIES	738	16,502	15,000	18,649	15,000	17,500	17,500
OTHER SERVICES AND CHARGES							
6331 - CONFERENCES, TRAINING, TRAVEL	0	944	1,000	556	1,000	1,000	1,000
6371 - REPAIRS & MAINT CONTRACTUAL	0	1,414	22,800	4,926	22,800	17,800	17,800
6375 - OTHER CONTRACTED SERVICES	0	0	5,000	0	5,000	5,000	5,000
6379 - CONT SERV/REFUSE & SANITATION	0	0	200	0	200	200	200
6385 - UTILITY SERVICE	1,440	12,007	8,000	8,319	8,000	12,000	12,000
6390 - POSTAGE AND TELEPHONE	60	90	90	90	90	90	90
OTHER SERVICES AND CHARGES	1,500	14,453	37,090	13,891	37,090	36,090	36,090
TOTAL EXPENDITURES	10,698	86,644	98,906	89,358	99,618	107,976	107,976
CHANGE 2023 REVISED TO 2024 FINAL							8,358
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							8.39%

NORTHVIEW POOL					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6104	TEMPORARY EMPLOYEES-REG	Lifeguards, Concession Operators, Manager, Lead Lifeguards.	30,000	35,000	35,000
MATERIALS & SUPPLIES					
6210	OPERATING SUPPLIES	Cleaning supplies. Staff equipment and apparel. Timesheet system.	2,500	2,500	2,500
6220	REPAIR & MAINTENANCE SUPPLIES	Chemicals for the pool: testing equipment, soda ash, other supplies. Repairs for mechanical, deck area, building.	6,000	7,500	7,500
6240	MINOR EQUIPMENT AND FURNITURE	Rescue tubes and safety equipment. Incremental replacement of deck furnishings.	2,500	2,500	2,500
6250	MERCHANDISE FOR RESALE	Products sold at concession stand	4,000	5,000	5,000
SERVICES AND OTHER CHARGES					
6331	CONFERENCES, TRAINING, TRAVEL	Lifeguard Certification \$400, Pool Manager Milage \$200 (Transferred from Parks & Rec Admin Budget)	1,000	1,000	1,000
6371	REPAIRS & MAINT CONTRACTUAL	Water heater replacement \$1800, add'l based on history \$16,000 (Decrease w/removal of Boiler \$5000)	22,800	17,800	17,800
6375	OTHER CONTRACTED SERVICES	Improvements based upon age of the facility and ADA Transition Plan	5,000	5,000	5,000
6379	CONT SERV/REFUSE & SANITATION	Pest Control	200	200	200
6385	UTILITY SERVICE	Based upon historic actuals	8,000	12,000	12,000
6390	POSTAGE AND TELEPHONE	Cell phone	90	90	90

FUNCTION: Cultural and Recreation	DEPT. & DIV: Recreational Programs	BUSINESS UNIT: 10529
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Activities and Responsibilities:

The Recreational Programs program is accountable for:

- Providing recreational activities, fall, winter, spring and summer for youth, teens, and adults.
- Providing youth programs, special events, and field trips programming.
- Coordinate and promote the Summer Playhouse program.
- Administer the youth sport leagues of football and T-ball.
- Coordinate winter season outdoor rink and warming house operation at four locations.
- Coordinate the rental and use of athletic fields, picnic shelters, Kaposia Pavilion building, and Community Garden plots.
- Coordinating adult softball leagues.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: Cultural and Recreation	DEPT. & DIV: Recreational Programs	BUSINESS UNIT: 10529
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Park & Recreation Director	0.05	0.05	0.10	0.10
Recreation Supervisor	0.70	0.70	0.60	0.60
Recreation Specialist	-	-	0.80	0.80
Total Staffing	0.75	0.75	1.50	1.50

RECREATIONAL PROGRAMS							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
10529 - RECREATIONAL PROGRAMS EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	40,835	60,428	136,447	103,190	115,041	111,519	111,519
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	0	0	141	0	0	0
6104 - TEMPORARY EMPLOYEES-REG	24,371	47,624	40,000	47,092	40,000	45,000	45,000
6105 - TEMPORARY EMPLOYEES-OVERTIME	124	0	0	0	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	692	696	1,133	0	460	1,144	1,144
6112 - SERVICE RECOGNITION	0	600	598	0	598	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	8,106	12,890	23,863	18,823	20,570	23,802	23,802
6130 - EMPLOYER PAID INSURANCE	6,722	9,007	22,408	17,633	21,951	22,024	22,024
6140 - UNEMPLOYMENT COMP INS.	0	737	0	0	0	0	0
6150 - WORKERS COMPENSATION	945	627	1,312	1,133	1,112	1,241	1,241
6170 - EMPLOYER CONTR TO HCSP	836	546	3,977	2,931	2,862	2,249	2,249
PERSONNEL SERVICES	82,631	133,154	229,738	190,943	202,594	206,979	206,979
SUPPLIES							
6201 - OFFICE SUPPLIES	35	40	0	0	0	0	0
6210 - OPERATING SUPPLIES	7,009	19,737	19,000	15,389	19,000	19,000	19,000
6240 - MINOR EQUIPMENT AND FURNITURE	153	0	0	0	0	0	0
SUPPLIES	7,198	19,776	19,000	15,389	19,000	19,000	19,000
OTHER SERVICES AND CHARGES							
6341 - ADVERTISING	0	91	0	0	0	0	0
6375 - OTHER CONTRACTED SERVICES	0	260	0	0	0	0	0
6380 - CENTRAL GARAGE MAINT. CHARGE	8,690	8,951	10,045	7,542	10,045	10,849	10,849
6381 - OTHER RENTALS	1,118	1,423	2,800	1,476	2,800	2,800	2,800
6382 - CENTRAL GARAGE EQUIP. CHARGE	1,385	1,427	1,498	1,125	1,498	12,372	12,372
6385 - UTILITY SERVICE	0	377	0	0	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	988	1,108	988	747	988	949	949
6390 - POSTAGE AND TELEPHONE	450	630	1,500	1,224	1,500	1,500	1,500
OTHER SERVICES AND CHARGES	12,631	14,267	16,831	12,114	16,831	28,470	28,470

RECREATIONAL PROGRAMS SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS 6452 - TRIPS AND TOURS	0	966	6,000	1,221	6,000	3,000	3,000
MISCELLANEOUS	0	966	6,000	1,221	6,000	3,000	3,000
TOTAL EXPENDITURES	102,459	168,164	271,569	219,667	244,425	257,449	257,449
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							13,024 5.33%

RECREATIONAL PROGRAMS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6104	TEMPORARY EMPLOYEES-REG	Playground Leaders, Playground Aids, Day Camp Leaders, Teen Supervisors, Tot Leaders, Safety Camp Leaders, Football Referees, Special Event and Field Trip Leaders, Summer Playhouse, Outdoor Rink Attendants, Kaposia Landing Field Attendant	40,000	45,000	45,000
MATERIALS & SUPPLIES					
6210	OPERATING SUPPLIES	Supplies for all fall, winter, spring and summer recreation programs. Balls, uniforms, trophies, arts and crafts, first aid, t-ball, football supplies, and dog park passes. Increase for Summer Playhouse replacement supplies.	19,000	19,000	19,000
SERVICES AND OTHER CHARGES					
6380	CENTRAL GARAGE MAINT. CHARGE	maintenance of 15-person Van	10,045	10,849	10,849
6381	OTHER RENTALS	3 month rental, set up, and removal of temporary Harmon Park and Bromley outdoor rink warming house shelter.	2,800	2,800	2,800
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	988	949	949
6390	POSTAGE AND TELEPHONE	Cell phones.	1,500	1,500	1,500
MISCELLANEOUS					
6452	TRIPS AND TOURS	Cost for trip bus rental, fees, and admissions, shared with partner organizations. Revenue collected to off-set this expense.	6,000	3,000	3,000
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE	amortization of van	1,498	12,372	12,372

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

The Doug Woog Arena program is accountable for:

- Providing operation and ice-time rentals for 2 sheets of ice, seven days a week.
- Providing concession sales to patrons of the facility.
- Host facility for Youth, High School and Independent hockey leagues and tournaments.
- Host for figure skating, learn to skate lessons, and open general skating.
- Facilitate community special events.
- Accounting for operational and capital expenditures.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

- Looking to replace part time position with full time position
- Also looking to add part time (0.50) position to regular staff

FUNCTION: Cultural and Recreation	DEPT. & DIV: Doug Woog Arena	BUSINESS UNIT: 20243
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Notable Capital Project or Asset Acquisitions for 2024

- Replace five rooftop units, replace drop ceiling & tile, replace Rink 1 entry doors, move AC units to outside of rink 1

<u>Staffing</u>	2021	2022	2023	2024
Park & Recreation Director	0.05	-	-	-
Facility & Operations Supervisor	1.00	1.00	1.00	1.00
Facility Maintenance Lead Worker	1.00	1.00	1.00	0.70
General Facility Maintenance	3.40	3.40	3.40	4.20
Total Staffing	5.45	5.40	5.40	5.90

DOUG WOOG ARENA							
SUMMARY OF REVENUES AND EXPENDITURES							
	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
Revenues							
Operational	1,114,645	1,342,215	1,079,500	1,079,500	1,215,500	1,215,500	136,000
Total	1,114,645	1,342,215	1,079,500	1,079,500	1,215,500	1,215,500	136,000
Expenditures							
Operational	948,413	1,153,841	1,033,845	1,050,077	1,201,767	1,151,767	101,690
Capital Outlay/Debt Service/Transfers	14,499	53,664	12,000	12,000	350,000	350,000	338,000
Total	962,912	1,207,505	1,045,845	1,062,077	1,551,767	1,501,767	439,690
Change in Fund Balance	151,733	134,710	33,655	17,423	(336,267)	(286,267)	
Cash and Investment Balance	(802,214)	(645,069)	(611,414)	(627,646)	(963,913)	(913,913)	

DOUG WOOG ARENA							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20243 - DOUG WOOG ARENA							
REVENUE							
TAXES							
4110 - CURRENT AD VALOREM TAX	322,954	322,954	323,000	161,500	323,000	323,000	323,000
TAXES	322,954	322,954	323,000	161,500	323,000	323,000	323,000
CHARGES FOR SERVICES							
DOUG WOOG ARENA							
4501 - ICE RENTALS-FALL & WINTER	476,670	509,586	493,000	307,136	493,000	518,000	518,000
4502 - ICE RENTALS-SUMMER	224,084	315,166	150,000	298,919	150,000	250,000	250,000
4504 - TICKET SALES FOR GAMES	0	0	0	0	0		
4505 - PUBLIC SKATING	583	2,683	500	5,099	500	1,500	1,500
4506 - FIGURE SKATING	11,173	15,611	10,000	22,588	10,000	10,000	10,000
4508 - SKATE SHARPENING	441	1,629	500	1,073	500	500	500
4510 - CONCESSION SALES	16,550	69,548	40,000	56,651	40,000	50,000	50,000
4511 - RENTAL-LEASE	30,000	31,504	30,000	30,000	30,000	30,000	30,000
4513 - SIGN RENTAL	6,400	8,164	0	4,823	0		
4515 - VENDING - WOOG ARENA	1,596	6,047	2,500	4,310	2,500	2,500	2,500
4402 - RENT	71	4,529	0	2,417	0		
DOUG WOOG ARENA	767,568	964,467	726,500	733,014	726,500	862,500	862,500
CHARGES FOR SERVICES	767,568	964,467	726,500	733,014	726,500	862,500	862,500
INTEREST							
4681 - UNREALIZED GAIN/LOSS ON INV	8,342	18,644	0	0	0	0	0
INTEREST	8,342	18,644	0	0	0	0	0
MISCELLANEOUS							
4672 - OTHER	1,231	4,673	0	4,743	0	0	0
4673 - CASH OVER/SHORT	3	35	0	(49)	0	0	0
4675 - INSURANCE DIVIDEND	2,001	1,441	0	0	0	0	0
4678 - REBATES ON PURCHASES	12,545	0	0	0	0	0	0
4685 - CONTRIB-ARENA CAPITAL	0	30,000	30,000	30,000	30,000	30,000	30,000
MISCELLANEOUS	15,780	36,149	30,000	34,694	30,000	30,000	30,000
REVENUE	1,114,645	1,342,215	1,079,500	929,208	1,079,500	1,215,500	1,215,500

DOUG WOOG ARENA							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20243 - DOUG WOOG ARENA							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	285,938	360,156	375,969	324,381	386,469	412,645	412,645
6102 - FULL-TIME EMPLOYEES-OVERTIME	7,892	18,726	8,000	14,433	8,000	8,000	8,000
6104 - TEMPORARY EMPLOYEES-REG	17,113	52,321	30,000	52,545	30,000	40,000	40,000
6105 - TEMPORARY EMPLOYEES-OVERTIME	0	188	0	0	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	4,429	1,970	897	0	897	2,353	2,353
6120 - EMPLOYER CONTR FOR RETIREMENT	46,045	60,512	57,028	55,405	58,620	62,698	62,698
6130 - EMPLOYER PAID INSURANCE	43,936	58,757	59,211	58,409	60,221	74,827	74,827
6140 - UNEMPLOYMENT COMP INS.	0	1,703	0	0	0	0	0
6150 - WORKERS COMPENSATION	9,432	13,298	13,499	13,395	16,428	19,146	19,146
6151 - WORKERS COMP DEDUCTIBLE	0	0	0	1,547	0	0	0
6170 - EMPLOYER CONTR TO HCSP	3,869	3,120	8,397	6,286	8,598	10,085	10,085
PERSONNEL SERVICES	418,655	570,750	553,001	526,401	569,233	629,754	629,754
SUPPLIES							
6201 - OFFICE SUPPLIES	839	1,160	500	627	500	500	500
6210 - OPERATING SUPPLIES	17,081	15,633	13,000	9,964	13,000	13,000	13,000
6220 - REPAIR & MAINTENANCE SUPPLIES	33,076	48,195	30,000	30,505	30,000	30,000	30,000
6240 - MINOR EQUIPMENT AND FURNITURE	5,043	6,273	2,500	5,541	2,500	2,500	2,500
6245 - CLOTHING ALLOWANCE	3,538	2,441	3,500	3,183	3,500	3,500	3,500
6250 - MERCHANDISE FOR RESALE	21,471	21,008	25,000	19,739	25,000	25,000	25,000
SUPPLIES	81,046	94,709	74,500	69,560	74,500	74,500	74,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	2,818	3,151	4,200	3,658	4,200	4,200	4,200
6331 - CONFERENCES, TRAINING, TRAVEL	1,547	973	2,500	3,496	2,500	2,500	2,500
6341 - ADVERTISING	3,477	6,537	750	1,600	750	1,500	1,500
6361 - INSURANCE	14,371	16,261	15,070	19,740	15,070	26,050	26,050
6365 - INS CLAIMS WITHIN DEDUCTIBLE	0	3,056	0	0	0	0	0
6371 - REPAIRS & MAINT CONTRACTUAL	77,588	54,018	60,000	29,683	60,000	60,000	60,000
6373 - INTERNAL LABOR CHARGE	20,657	10,000	10,000	7,506	10,000	10,000	10,000
6374 - ADMINISTRATION SUPPORT FEE	65,375	62,379	69,001	51,759	69,001	84,976	84,976
6375 - OTHER CONTRACTED SERVICES	31,029	31,783	16,000	17,019	16,000	16,000	16,000
6378 - COPIER MAINTENANCE AGREEMENT	352	696	600	624	600	600	600
6379 - CONT SERV/REFUSE & SANITATION	4,931	3,903	2,400	4,276	2,400	4,800	4,800
6380 - CENTRAL GARAGE MAINT. CHARGE	223	230	258	198	258	279	279
6382 - CENTRAL GARAGE EQUIP. CHARGE	11,557	11,904	12,499	9,378	12,499	23,512	23,512
6385 - UTILITY SERVICE	206,518	270,790	200,000	200,605	200,000	200,000	200,000

DOUG WOOG ARENA							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
OTHER SERVICES AND CHARGES (CONTINUED)							
6388 - TECHNOLOGY EQUIP CHARGE	2,964	2,964	3,166	2,376	3,166	3,196	3,196
6390 - POSTAGE AND TELEPHONE	1,731	2,640	2,800	2,800	2,800	2,800	2,800
6396 - HVAC CONTRACTUAL MAINT	811	3,184	5,000	0	5,000	5,000	5,000
OTHER SERVICES AND CHARGES	445,949	484,468	404,244	354,717	404,244	445,413	445,413
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	2,218	3,132	1,000	2,329	1,000	1,000	1,000
6471 - DUES & SUBSCRIPTIONS	546	781	1,100	844	1,100	1,100	1,100
MISCELLANEOUS	2,764	3,913	2,100	3,172	2,100	2,100	2,100
CAPITAL OUTLAY							
6520 - BUILDINGS AND STRUCTURE	0	0	0	0	0	335,000	335,000
6580 - OTHER EQUIPMENT	8,775	48,106	0	14,403	0		
CAPITAL OUTLAY	8,775	48,106	0	14,403	0	335,000	335,000
DEBT SERVICE							
6612 - INTEREST EXPENSE	5,724	5,558	12,000	7,527	12,000	15,000	15,000
DEBT SERVICE	5,724	5,558	12,000	7,527	12,000	15,000	15,000
TOTAL EXPENDITURES	962,912	1,207,505	1,045,845	975,780	1,062,077	1,501,767	1,501,767
CHANGE 2023 REVISED TO 2024 FINAL							439,690
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							41.40%

DOUG WOOG ARENA					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	OT amounts had not been entered in for past budgets (prior to 2023) although OT has been paid out	8,000	8,000	8,000
6104	TEMPORARY EMPLOYEES-REG	More seasonals due to increase ice hours and concessions	30,000	40,000	40,000
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Copy paper, letter head, envelopes and misc supplies	500	500	500
6210	OPERATING SUPPLIES	Restroom and cleaning products, auto gas,and misc. consumables.	13,000	13,000	13,000
6220	REPAIR & MAINTENANCE SUPPLIES	Paint, Glycol, HVAC and refrigeration parts, fastners, and Ice maintenance equipment, rink glass, misc. batteries, door parts, Zamboni blades and sharpening	30,000	30,000	30,000
6240	MINOR EQUIPMENT AND FURNITURE	Misc. tools \$2,500	2,500	2,500	2,500
6245	CLOTHING ALLOWANCE	Employee Uniforms not labor contract related	3,500	3,500	3,500
6250	MERCHANDISE FOR RESALE	Concession Stand Consumables	25,000	25,000	25,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Audit & Legal Fees	4,200	4,200	4,200
6331	CONFERENCES, TRAINING, TRAVEL	MIAMA spring and fall workshops, misc staff training	2,500	2,500	2,500
6341	ADVERTISING	Rink advertising - Doug Woog ice logo replacements	750	1,500	1,500
6361	INSURANCE	Property & Liability	15,070	26,050	26,050
6371	REPAIRS & MAINT CONTRACTUAL	Contractual repairs and maintenance contracts for building including electrical & plumbing.	60,000	60,000	60,000
6373	INTERNAL LABOR CHARGE	Snow Plowing, Mowing and other Labor from Service Center	10,000	10,000	10,000
6374	ADMINISTRATION SUPPORT FEE		69,001	84,976	84,976
6375	OTHER CONTRACTED SERVICES	Condensor water treatment, fire monitoring, pest control, Refrigeration PM, annual ice scheduling software fee,cable	16,000	16,000	16,000
6378	COPIER MAINTENANCE AGREEMENT	Service Agreement	600	600	600
6379	CONT SERV/REFUSE & SANITATION	Two 6 cubic yard container plus recycling	2,400	4,800	4,800
6380	CENTRAL GARAGE MAINT. CHARGE	Maintenance charge for ice resurfacers	258	279	279
6385	UTILITY SERVICE	Electric and Natural Gas	200,000	200,000	200,000
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	3,166	3,196	3,196
6390	POSTAGE AND TELEPHONE	Cell phone reimbursement	2,800	2,800	2,800
6396	HVAC CONTRACTUAL MAINT	Repair and preventative maintence contract on HVAC and dehumidication equipment in the Arena.	5,000	5,000	5,000

DOUG WOOG ARENA					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	Credit card fees	1,000	1,000	1,000
6471	DUES & SUBSCRIPTIONS	Minnesota Ice Arena Manager Association \$350, Ice Skating Insitute \$450, ISI endorsements for competitions \$300	1,100	1,100	1,100
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE	Ice resurfacers replacement schedule contribution, for 2024 \$50,000 will be contributed from the 2022 excess fund balance in the General Fund	12,499	23,512	23,512
6520	BUILDINGS AND STRUCTURE	24 CIP - Entry doors (DWA 19-10) to be switched with lobby doors (DWA-19-7 for 2023 & 24), move AC units (DWA 23-1), drop ceiling (DWA 19-5), rooftop units (DWA-14-105)	0	335,000	335,000
DEBT SERVICE					
6612	INTEREST EXPENSE	Internal loan	12,000	15,000	15,000

FUNCTION: Debt	FUND/PROGRAM: Debt Service Funds/Debt Service	BUSINESS UNIT: 303XX
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SUMMARY OF REVENUES AND EXPENDITURES

Business Unit	DESCRIPTION	Final Maturity	2021 Budget	2022 Budget	2023 Budget	2024 Proposed	2024 Final
	<u>REVENUES</u>						
	Property Taxes		1,490,611	1,511,385	1,472,290	1,475,444	1,475,444
	TOTAL REVENUES		1,490,611	1,511,385	1,472,290	1,475,444	1,475,444
	<u>EXPENDITURES</u>						
30318	GO Improvement & Refunding Bonds - 2012A	2/1/2030	303,307	316,569	271,839	278,952	278,952
30320	GO Park Referendum Bonds - 2014B	2/1/2035	488,841	487,581	490,639	492,608	492,608
30321	GO Park Referendum Bonds - 2015B	2/1/2036	221,301	218,361	220,671	217,626	217,626
30323	GO Bonds Series 2017B-equipment	2/1/2027	184,275	183,645	182,805	187,005	187,005
30323	GO Bonds Series 2017B-streets	2/1/2038	64,201	74,221	78,571	61,711	61,711
30324	GO Bonds 2019A - streets	2/1/2040	132,506	135,038	132,110	139,682	139,682
30324	GO Bonds 2019A - Fire equip	2/1/2029	96,180	95,970	95,655	97,860	97,860
	TOTAL EXPENDITURES		1,490,611	1,511,385	1,472,290	1,475,444	1,475,444

**AIRPORT COMBINED FUNDS
SUMMARY OF REVENUES AND EXPENDITURES**

Description	2021 Actual	2022 Actual	2023		2024		Change 2023 vs 2024
			Original	Revised	Requested	Final	
OPERATING FUND							
Revenues	1,470,387	1,606,138	1,456,142	1,456,142	1,427,720	1,427,720	(28,422)
Expenditures	1,529,615	1,510,606	1,501,275	1,530,602	1,626,847	1,626,847	96,245
Operating Surplus/(Deficit)	(59,228)	95,532	(45,133)	(74,460)	(199,127)	(199,127)	
Cash and Invest=Internal Loan	(95,220)	(45,273)	(90,406)	(119,733)	(318,860)	(318,860)	
Cash surplus at 10/31/2023 is \$156,482							
CAPITAL FUND							
Revenues	597,284	3,559,952	1,126,458	1,126,458	2,558,700	2,558,700	1,432,242
Expenditures	499,282	3,653,746	1,103,170	1,103,170	2,575,700	2,575,700	1,472,530
Capital Surplus/(Deficit)	98,002	(93,794)	23,288	23,288	(17,000)	(17,000)	
Cash and Invest=Internal Loan	(379,029)	(1,024,661)	(1,001,373)	(1,001,373)	(1,018,373)	(1,018,373)	
Cash deficit at 10/31/2023 is \$793,150							
COMBINED AIRPORT OPERATING & CAPITAL							
Revenues	2,067,671	5,166,090	2,582,600	2,582,600	3,986,420	3,986,420	1,403,820
Expenditures	2,028,897	5,164,352	2,604,445	2,633,772	4,202,547	4,202,547	1,568,775
Combined Surplus/(Deficit)	38,774	1,738	(21,845)	(51,172)	(216,127)	(216,127)	
Cash and Invest=Internal Loan	(474,249)	(1,069,934)	(1,091,779)	(1,121,106)	(1,337,233)	(1,337,233)	
Combined Cash deficit at 10/31/2023 is \$636,668							

FUNCTION: Transportation	DEPT. & DIV: Airport Operating Fund	BUSINESS UNIT: 20245
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Activities and Responsibilities:**The Airport Operating Fund is accountable for:**

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

Budget Highlights and Changes:**Significant Revisions - 2023 Original vs. 2023 Revisions**

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Notable Expenditure Changes for 2024

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FUNCTION: Transportation	DEPT. & DIV: Airport Operating Fund	BUSINESS UNIT: 20245
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Notable Capital Project or Asset Acquisitions for 2024

- Taxiway Reconstruction and Realignment

<u>Staffing</u>	2021	2022	2023	2024
Airport Manager	1.00	1.00	1.00	1.00
Airport Operations Specialist	1.00	1.00	1.00	1.00
Airport Maintenance Worker	0.60	0.73	0.73	1.00
Building/Office Attendant	0.65	0.65	0.65	0.65
Total Staffing	3.25	3.38	3.38	3.65

AIRPORT							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20245 - AIRPORT REVENUE							
INTERGOVERNMENTAL							
4302 - FEDERAL GRANTS - OTHER	23,000	0	0	59,000	0	0	0
4321 - AIRPORT OPERATIONS & MAINT	35,242	35,242	35,242	35,242	35,242	36,680	36,680
INTERGOVERNMENTAL CHARGES FOR SERVICES	58,242	35,242	35,242	94,242	35,242	36,680	36,680
AIRPORT							
4411 - PILOT	51,527	57,148	56,000	44,931	56,000	63,000	63,000
4413 - XEROX COPIES	0	5	0	0	0	0	0
4402 - RENT	14,367	17,915	16,000	7,919	16,000	18,000	18,000
4581 - RENT OF HANGARS	206,893	213,124	228,000	138,458	228,000	234,840	234,840
4583 - AIRPORT FUEL RECEIPTS	792,106	874,572	750,000	754,296	750,000	700,000	700,000
4585 - LAND LEASE	208,428	274,921	240,000	238,379	240,000	247,200	247,200
4586 - TEE HANGAR RENTAL	105,917	98,059	111,000	80,887	111,000	114,330	114,300
4587 - AIRCRAFT PARKING FEES	7,346	7,159	8,000	8,170	8,000	8,000	8,000
4588 - AIRPORT RAMP FEES	100	50	200	10	200	200	200
4590 - AIRPORT GATE CARD	1,901	2,885	2,000	1,714	2,000	3,000	3,000
4591 - AIRPORT VENDING SALES	1,840	1,892	2,000	1,325	2,000	2,000	2,000
AIRPORT	1,390,425	1,547,731	1,413,200	1,276,088	1,413,200	1,390,570	1,390,540
CHARGES FOR SERVICES	1,390,425	1,547,731	1,413,200	1,276,088	1,413,200	1,390,570	1,390,540
INTEREST							
4671 - INTEREST EARNINGS	206	0	0	543	0	0	0
4681 - UNREALIZED GAIN/LOSS ON INV	(390)	9	0	0	0	0	0
INTEREST	(183)	9	0	543	0	0	0
MISCELLANEOUS							
4672 - OTHER	9,491	8,881	7,700	38,817	7,700	500	500
4673 - CASH OVER/SHORT	6	1	0	240	0	0	0
4675 - INSURANCE DIVIDEND	10,803	7,521	0	0	0	0	0
4677 - MISC REVENUE	20	0	0	0	0	0	0
MISCELLANEOUS	20,321	16,403	7,700	39,057	7,700	500	500
OTHER FINANCING SOURCES							
4902 - INS PROCEEDS-FIXED ASSETS	1,582	6,753	0	0	0	0	0
OTHER FINANCING SOURCES	1,582	6,753	0	0	0	0	0
REVENUE	1,470,387	1,606,138	1,456,142	1,409,930	1,456,142	1,427,750	1,427,720

AIRPORT							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20245 - AIRPORT EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	213,897	225,275	236,531	211,270	251,162	262,627	262,627
6102 - FULL-TIME EMPLOYEES-OVERTIME	667	814	3,000	962	3,000	3,000	3,000
6104 - TEMPORARY EMPLOYEES-REG	15,136	15,795	15,000	6,858	15,000	16,000	16,000
6108 - ACCUMULATED VACATION/COMP LEAV	196	418	0	0	0	109	109
6120 - EMPLOYER CONTR FOR RETIREMENT	33,756	35,911	35,836	32,661	38,053	39,798	39,798
6130 - EMPLOYER PAID INSURANCE	31,460	29,065	29,534	33,041	38,165	42,439	42,439
6150 - WORKERS COMPENSATION	9,406	12,776	13,531	12,862	16,704	17,467	17,467
6170 - EMPLOYER CONTR TO HCSP	2,324	1,560	4,700	2,345	5,375	3,408	3,408
PERSONNEL SERVICES	306,842	321,614	338,132	300,000	367,459	384,848	384,848
SUPPLIES							
6201 - OFFICE SUPPLIES	978	342	1,500	886	1,500	1,500	1,500
6210 - OPERATING SUPPLIES	1,563	1,250	1,500	1,671	1,500	1,500	1,500
6220 - REPAIR & MAINTENANCE SUPPLIES	31,009	38,439	40,000	35,254	40,000	45,000	45,000
6240 - MINOR EQUIPMENT AND FURNITURE	0	0	0	0	0	0	0
6245 - CLOTHING ALLOWANCE	150	150	0	0	0	0	0
6250 - MERCHANDISE FOR RESALE	687,271	826,314	650,000	642,872	650,000	600,000	600,000
SUPPLIES	720,971	866,496	693,000	680,682	693,000	648,000	648,000
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	14,390	10,736	17,000	11,926	17,000	10,000	10,000
6331 - CONFERENCES, TRAINING, TRAVEL	0	1,434	3,000	1,380	3,000	3,000	3,000
6341 - ADVERTISING	1,800	1,898	1,500	2,621	1,500	1,600	1,600
6361 - INSURANCE	77,675	68,962	81,957	25,977	81,957	34,150	34,150
6371 - REPAIRS & MAINT CONTRACTUAL	38,465	41,815	51,000	60,362	51,000	51,000	51,000
6374 - ADMINISTRATION SUPPORT FEE	73,952	78,249	94,249	70,695	94,249	116,283	116,283
6375 - OTHER CONTRACTED SERVICES	463	486	0	511	0	0	0
6378 - COPIER MAINTENANCE AGREEMENT	203	178	450	144	450	300	300
6379 - CONT SERV/REFUSE & SANITATION	1,079	1,154	1,500	1,156	1,500	1,500	1,500
6380 - CENTRAL GARAGE MAINT. CHARGE	32,285	33,254	37,321	31,110	37,321	40,307	40,307
6382 - CENTRAL GARAGE EQUIP. CHARGE	0	0	0	0	0	19,296	19,296
6385 - UTILITY SERVICE	18,531	23,092	21,000	14,083	21,000	25,000	25,000
6388 - TECHNOLOGY EQUIP CHARGE	1,624	1,624	1,708	1,430	1,708	1,828	1,828
6390 - POSTAGE AND TELEPHONE	6,711	5,853	7,000	5,401	7,000	7,000	7,000
OTHER SERVICES AND CHARGES	267,179	268,736	317,685	226,795	317,685	311,264	311,264

AIRPORT							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	374	529	300	140	300	300	300
6430 - MISCELLANEOUS	0	12	0	0	0	0	0
6453 - REMITTANCE OF REV/OTHER	466	400	1,000	400	1,000	1,000	1,000
6471 - DUES & SUBSCRIPTIONS	184	406	1,000	206	1,000	1,000	1,000
MISCELLANEOUS	1,024	1,347	2,300	746	2,300	2,300	2,300
CAPITAL OUTLAY							
6570 - OFFICE EQUIP & FURNISHINGS	0	0	5,000	14,269	5,000	10,000	10,000
6580 - OTHER EQUIPMENT	3,600	0	0	0	0	0	0
CAPITAL OUTLAY	3,600	0	5,000	14,269	5,000	10,000	10,000
DEBT SERVICE							
6612 - INTEREST EXPENSE	0	25	0	0	0	0	0
DEBT SERVICE	0	25	0	0	0	0	0
TRANSFERS							
6719 - TRANSFER TO CAPITAL PROJECT FU	230,000	52,388	145,158	0	145,158	270,435	270,435
TRANSFERS	230,000	52,388	145,158	0	145,158	270,435	270,435
TOTAL EXPENDITURES	1,529,615	1,510,606	1,501,275	1,222,493	1,530,602	1,626,847	1,626,847
CHANGE 2023 REVISED TO 2024 FINAL							96,245
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							6.29%

AIRPORT					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	To cover unexpected snow events, planned or special airport events	3,000	3,000	3,000
6104	TEMPORARY EMPLOYEES-REG	Summer Seasonal Employee, Weekend Building Attendant	15,000	16,000	16,000
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Printing, paper, envelopes, pens, etc	1,500	1,500	1,500
6210	OPERATING SUPPLIES	Cleaning supplies, restroom consumables, paper cups, etc	1,500	1,500	1,500
6220	REPAIR & MAINTENANCE SUPPLIES	Road salt and runway deicer, asphalt patch, building and grounds repair, maintenance vehicle fuel, plow blades, mower blades, vehicle repairs, etc	40,000	45,000	45,000
6250	MERCHANDISE FOR RESALE	Aviation Fuel (100LL \$360,000, Jet A \$105,000, 94UL \$51,000-new fuel price higher), Apparel \$300, gate cards \$600, fuel cards \$300, vending \$750, etc Increase due to new fuel and higher consumption.	650,000	600,000	600,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Single Audit \$6000, Legal \$7500, Stormwater Testing \$750, Fuel system calibration and testing \$1200, Carpet/Tile Cleaning \$1000,	17,000	10,000	10,000
6331	CONFERENCES, TRAINING, TRAVEL	MCOA Conference for 2 people \$2000, AirTAP 2 people \$300, mileage \$300, Oshkosh \$450	3,000	3,000	3,000
6341	ADVERTISING	MN Flyer Magazine \$1300, Website Maint \$100, ForeFlight \$500, AirNav \$400, Special Events \$1000, etc (No longer advertise in Midwest Flyer)	1,500	1,600	1,600
6361	INSURANCE	Property & Liability	81,957	34,150	34,150
6371	REPAIRS & MAINT CONTRACTUAL	6530 - Terminal repairs, cleaning service \$4,200, hangar repairs, fuel system \$1,000, phone system, buildings, Gate repair \$3000, HVAC service \$250, RWY Lighting, landscape \$900,	51,000	51,000	51,000
6374	ADMINISTRATION SUPPORT FEE		94,249	116,283	116,283
6375	OTHER CONTRACTED SERVICES				
6378	COPIER MAINTENANCE AGREEMENT		450	300	300
6379	CONT SERV/REFUSE & SANITATION	Trash and recycling (Trash service cost increase)	1,500	1,500	1,500
6380	CENTRAL GARAGE MAINT. CHARGE		37,321	40,307	40,307
6385	UTILITY SERVICE		21,000	25,000	25,000
6388	TECHNOLOGY EQUIP CHARGE	amortization of technology equipment	1,708	1,828	1,828
6390	POSTAGE AND TELEPHONE	Office and Fuel System phones \$2000, internet service \$1750, Postage \$1200, website \$400, Fuel system wifi	7,000	7,000	7,000

AIRPORT					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE		300	300	300
6453	REMITTANCE OF REV/OTHER	Stormwater Permit \$500, HAZMAT License for fuel system \$200, fuel meter inspection \$100	1,000	1,000	1,000
6471	DUES & SUBSCRIPTIONS	AAAE 2 people \$450, MCOA \$300, Great Lakes Airport 2 people \$75, etc	1,000	1,000	1,000
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		0	19,296	19,296
6570	OFFICE EQUIP & FURNISHINGS	New pilot lounge furniture, conference table and chairs for upstairs meeting area.	5,000	10,000	10,000
TRANSFERS					
6719	TRANSFER TO CAPITAL PROJECT FU	Local share of Twy Reconstruction Project, Perimeter Fence Replacement	145,158	270,435	270,435

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

The Airport Capital Fund is accountable for:

- Significant and/or multi-year capital improvements for the Airport.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: Transportation	DEPT. & DIV: Airport Capital Fund	BUSINESS UNIT: 40404
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Notable Capital Project or Asset Acquisitions for 2024

- Taxiway Reconstruction and Realignment

Staffing

No staff time charged to this fund - only capital expenditures and grant funding.

AIRPORT CAPITAL FUND							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
40404 - AIRPORT CAPITAL FUND							
REVENUE							
INTERGOVERNMENTAL							
4302 - FEDERAL GRANTS - OTHER	343,076	3,393,645	967,235	104,501	967,235	2,167,830	2,167,830
4325 - STATE GRANTS AND AIDS	7,112	79,533	14,065	12,299	14,065	120,435	120,435
INTERGOVERNMENTAL	350,188	3,473,178	981,300	116,799	981,300	2,288,265	2,288,265
CHARGES FOR SERVICES							
AIRPORT							
4572 - USER IMPROVEMENT FEES	8,100	10,945	0	10,629	0	0	0
AIRPORT	8,100	10,945	0	10,629	0	0	0
CHARGES FOR SERVICES	8,100	10,945	0	10,629	0	0	0
SPECIAL ASSESSMENTS							
4657 - OTHER ASSESSMENTS	4,240	4,831	0	1,852	0	0	0
SPECIAL ASSESSMENTS	4,240	4,831	0	1,852	0	0	0
INTEREST							
4681 - UNREALIZED GAIN/LOSS ON INV	4,757	18,610	0	0	0	0	0
INTEREST	4,757	18,610	0	0	0	0	0
OTHER FINANCING SOURCES							
4920 - INTERFUND OPERATING TRANSFER	230,000	52,388	145,158	0	145,158	270,435	270,435
OTHER FINANCING SOURCES	230,000	52,388	145,158	0	145,158	270,435	270,435
REVENUE	597,284	3,559,952	1,126,458	129,280	1,126,458	2,558,700	2,558,700

AIRPORT CAPITAL FUND							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
40404 - AIRPORT CAPITAL FUND							
EXPENDITURES							
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	273,150	545,338	103,170	275,306	103,170	314,100	314,100
6341 - ADVERTISING	0	0	0	97	0	0	0
6371 - REPAIRS & MAINT CONTRACTUAL	0	3,049,869	550,000	133,481	550,000	2,081,600	2,081,600
OTHER SERVICES AND CHARGES	273,150	3,595,206	653,170	408,884	653,170	2,395,700	2,395,700
CAPITAL OUTLAY							
6510 - LAND	97,600	0	200,000	49,900	200,000	0	0
6520 - BUILDINGS AND STRUCTURE	0	0	200,000	0	200,000	150,000	150,000
6530 - IMPR OTHER THAN BUILDING	21,144	0	20,000	5,436	20,000	20,000	20,000
6550 - MOTOR VEHICLES	0	0	0	0	0	0	0
6560 - BUILDING FIXTURES AND IMPRS	104,275	0	25,000	25,660	25,000	0	0
6580 - OTHER EQUIPMENT	0	52,388	0	0	0	0	0
CAPITAL OUTLAY	223,019	52,388	445,000	80,996	445,000	170,000	170,000
DEBT SERVICE							
6612 - INTEREST EXPENSE	3,113	6,152	5,000	8,224	5,000	10,000	10,000
DEBT SERVICE	3,113	6,152	5,000	8,224	5,000	10,000	10,000
TOTAL EXPENDITURES	499,282	3,653,746	1,103,170	498,105	1,103,170	2,575,700	2,575,700
CHANGE 2023 REVISED TO 2024 FINAL							1,472,530
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							133.48%

AIRPORT CAPITAL FUND					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Taxiway A Reconstruction (Construction Admininstration)	103,170	314,100	314,100
6371	REPAIRS & MAINT CONTRACTUAL	Taxiway A Reconstruction	550,000	2,081,600	2,081,600
CAPITAL OUTLAY					
6510	LAND		200,000	0	0
6520	BUILDINGS AND STRUCTURE	Perimeter Fence Replacement	200,000	150,000	150,000
6530	IMPR OTHER THAN BUILDING	Asphalt Maintenance	20,000	20,000	20,000
6560	BUILDING FIXTURES AND IMPRS		25,000	0	0
DEBT SERVICE					
6612	INTEREST EXPENSE		5,000	10,000	10,000

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

	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
WATER							
Revenue (includes Interest & Misc Revenue)	2,824,795	2,909,327	10,317,775	10,317,775	11,883,262	11,883,262	1,565,487
Expense - Water fund	1,612,308	1,618,231	9,882,897	9,892,309	12,847,386	12,847,386	2,955,077
Expense - Utility Administration	458,590	474,590	524,389	512,811	562,614	562,614	49,803
WATER INCOME (LOSS)	753,897	816,506	(89,511)	(87,345)	(1,526,738)	(1,526,738)	(1,439,393)
SEWER							
Revenue	4,476,003	4,476,003	4,291,300	4,291,300	5,093,975	5,093,975	802,675
Expense - Sewer Fund	3,752,788	3,752,788	4,108,684	4,108,684	6,258,983	6,258,983	2,150,299
SEWER INCOME (LOSS)	723,215	723,215	182,616	182,616	(1,165,008)	(1,165,008)	(1,347,624)
TOTAL INCOME (LOSS)	1,477,112	1,539,721	93,105	95,271	(2,691,746)	(2,691,746)	(2,787,017)
Year End Cash Balance	5,691,735	5,691,735	5,784,840	5,787,006	3,095,260	3,095,260	

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Utility Administration	BUSINESS UNIT: 50600
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Activities and Responsibilities:

The Utility Administration program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Increase in printing/mailing charges for quarterly utility bills

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Utility Administration	BUSINESS UNIT: 50600
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Notable Capital Project or Asset Acquisitions for 2024

- Implementation of new utility billing software scheduled for 2025 or 2026

Staffing

	2021	2022	2023	2024
Finance Director	0.20	0.20	0.20	0.20
Assistant Finance Director	0.20	0.20	0.20	0.20
Accounting Specialist - AP	0.20	0.20	0.20	0.20
Accounting Specialist - UB	1.00	1.00	1.00	1.00
Total Staffing	1.60	1.60	1.60	1.60

UTILITY ADMINISTRATION							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50600 - UTILITY ADMINISTRATION							
REVENUE							
CHARGES FOR SERVICES							
UTILITIES							
4775 - CERTIFICATION CHARGE	15,950	18,365	16,000	20,725	16,000	20,000	20,000
UTILITIES	15,950	18,365	16,000	20,725	16,000	20,000	20,000
CHARGES FOR SERVICES	15,950	18,365	16,000	20,725	16,000	20,000	20,000
INTEREST							
4671 - INTEREST EARNINGS	25,126	40,446	15,000	64,757	15,000	40,000	40,000
4681 - UNREALIZED GAIN/LOSS ON INV	(38,717)	(128,900)	0	0	0	0	0
INTEREST	(13,591)	(88,454)	15,000	64,757	15,000	40,000	40,000
MISCELLANEOUS							
4672 - OTHER	89	0	0	0	0	0	0
MISCELLANEOUS	89	0	0	0	0	0	0
OTHER FINANCING SOURCES							
4920 - INTERFUND OPERATING TRANSFER	435,105	544,680	0	0	0	502,614	502,614
OTHER FINANCING SOURCES	435,105	544,680	0	0	0	502,614	502,614
REVENUE	437,553	474,590	31,000	85,482	31,000	562,614	562,614

UTILITY ADMINISTRATION							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50600 - UTILITY ADMINISTRATION							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	100,467	108,066	132,854	100,341	123,092	125,627	125,627
6102 - FULL-TIME EMPLOYEES-OVERTIME	139	0	0	0	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	1,693	2,492	1,812	0	1,808	2,036	2,036
6112 - SERVICE RECOGNITION	0	200	1,452	0	1,452	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	15,210	16,434	20,378	15,193	18,898	19,187	19,187
6130 - EMPLOYER PAID INSURANCE	20,356	21,572	24,256	6,536	23,971	24,076	24,076
6150 - WORKERS COMPENSATION	674	827	1,025	722	912	931	931
6170 - EMPLOYER CONTR TO HCSP	1,543	1,418	2,583	2,183	2,649	2,789	2,789
PERSONNEL SERVICES	140,082	151,009	184,360	124,974	172,782	174,646	174,646
SUPPLIES							
6201 - OFFICE SUPPLIES	855	194	750	446	750	700	700
SUPPLIES	855	194	750	446	750	700	700
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	80,002	82,711	79,014	74,387	79,014	89,000	89,000
6331 - CONFERENCES, TRAINING, TRAVEL	25	0	100	0	100	100	100
6374 - ADMINISTRATION SUPPORT FEE	186,613	188,249	205,207	153,909	205,207	231,973	231,973
6375 - OTHER CONTRACTED SERVICES	15,814	16,717	16,500	19,157	16,500	27,000	27,000
6388 - TECHNOLOGY EQUIP CHARGE	630	630	708	590	708	935	935
6390 - POSTAGE AND TELEPHONE	2,471	2,485	2,750	1,295	2,750	2,760	2,760
OTHER SERVICES AND CHARGES	285,555	290,792	304,279	249,337	304,279	351,768	351,768
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	29,430	29,818	32,000	23,709	32,000	32,000	32,000
6430 - MISCELLANEOUS	2,668	2,777	3,000	3,124	3,000	3,500	3,500
MISCELLANEOUS	32,098	32,595	35,000	26,833	35,000	35,500	35,500
TOTAL EXPENDITURES	458,590	474,590	524,389	401,590	512,811	562,614	562,614
CHANGE 2023 REVISED TO 2024 FINAL							49,803
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							9.71%

UTILITY ADMINISTRATION DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	Certification, Envelopes for Final Bills, Manual Bills other mailings, Paper for billings, Misc.	750	700	700
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Audit \$10,000; Utility Billing system \$72,500 + \$6,500 system development	79,014	89,000	89,000
6331	CONFERENCES, TRAINING, TRAVEL	Local Training and LOGIS user group meetings; Mileage	100	100	100
6374	ADMINISTRATION SUPPORT FEE	Internal Service Fee allocation based on an estimated cost of General Fund services provided to this program	205,207	231,973	231,973
6375	OTHER CONTRACTED SERVICES	Printing and Mailing of Utility Bills (Impact Solutions has \$1250 + postage minimum starting in 2023)	16,500	27,000	27,000
6388	TECHNOLOGY EQUIP CHARGE	amortization of computer equipment	708	935	935
6390	POSTAGE AND TELEPHONE	Postage on Final bills, Letters, and Certification Letters (\$2,400). Telephone - (\$360)	2,750	2,760	2,760
MISCELLANEOUS					
6412	CREDIT CARD/ACH/BANK FEE	counter credit card and invoice cloud charges	32,000	32,000	32,000
6430	MISCELLANEOUS	Dakota County assessment charges	3,000	3,500	3,500

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Water	BUSINESS UNIT: 50605
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Activities and Responsibilities:

The Water Utility program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

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FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Water	BUSINESS UNIT: 50605
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Notable Capital Project or Asset Acquisitions for 2024

- 7th Ave S Improvements \$2,600,000
- I-494 Watermain Crossing Improvements \$600,000
- Water Treatment Plant construction \$7,300,000

Revenue Increases

- The 2024 water rates have an increase factored in which is based on the updated Utility Rate Study updated in 2023 by Ehlers and Associates

<u>Staffing</u>	2021	2022	2023	2024
Public Works Director	0.15	0.15	0.30	0.30
Utilities Lead	1.00	1.00	1.00	1.00
Utility Worker	1.00	1.00	1.00	1.00
Asst to the Public Works Director	0.20	0.20	0.20	0.20
Total Staffing	2.35	2.35	2.50	2.50

WATER UTILITY							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50605 - WATER UTILITY							
REVENUE							
INTERGOVERNMENTAL							
4325 - STATE GRANTS AND AIDS	0	0	7,306,250	0	7,306,250	500,000	500,000
INTERGOVERNMENTAL	0	0	7,306,250	0	7,306,250	500,000	500,000
CHARGES FOR SERVICES							
UTILITIES							
4710 - SINGLE FAMILY RESIDENTIAL	1,090,145	1,071,841	1,100,000	812,408	1,100,000	1,210,000	1,210,000
4715 - MULTI-FAMILY	185,408	189,908	206,500	133,109	206,500	227,150	227,150
4720 - COMMERCIAL/INDUSTRIAL	514,608	562,342	519,000	403,546	519,000	570,900	570,900
4725 - HEAVY INDUSTRY	433,219	425,935	424,000	237,101	424,000	466,400	466,400
4750 - METER SERVICE CHARGE	497,604	530,506	594,800	346,704	594,800	654,280	654,280
4755 - MN WATER TEST FEE	66,635	66,695	67,000	42,949	67,000	67,000	67,000
4760 - PENALTY CHARGE	49,055	55,573	48,000	39,783	48,000	48,000	48,000
4765 - MISC CHARGES- UTILITIES	17,760	15,152	15,000	15,694	15,000	17,000	17,000
4770 - WATER METER & CONN PERMITS	4,611	11,950	5,000	15,775	5,000	10,000	10,000
4771 - HYDRANT RENT	0	1,546	0	0	0	0	0
UTILITIES	2,859,044	2,931,449	2,979,300	2,047,069	2,979,300	3,270,730	3,270,730
CHARGES FOR SERVICES	2,859,044	2,931,449	2,979,300	2,047,069	2,979,300	3,270,730	3,270,730
SPECIAL ASSESSMENTS							
4652 - PREPAYMENTS AT COUNTY	0	0	0	0	0	0	0
4654 - DELINQUENT INSTALLMENTS	0	8,991	0	0	0	0	0
4656 - PENALTIES AND INTEREST	17,028	8,687	0	4,024	0	0	0
SPECIAL ASSESSMENTS	17,028	17,678	0	4,024	0	0	0
MISCELLANEOUS							
4672 - OTHER	9,943	27,117	0	7,906	0	0	0
4673 - CASH OVER/SHORT	37	19	0	122	0	0	0
4674 - BAD CHECK CHARGE	1,120	1,785	1,225	1,680	1,225	1,225	1,225
4675 - INSURANCE DIVIDEND	1,762	1,368	0	0	0	0	0
MISCELLANEOUS	12,862	30,289	1,225	9,708	1,225	1,225	1,225
OTHER FINANCING SOURCES							
4919 - GAIN ON DISP-CAP ASSETS	(66,588)	0	0	0	0	0	0
4931 - CAPITAL NOTES PROCEEDS	0	0	0	0	0	7,800,000	7,800,000
OTHER FINANCING SOURCES	(66,588)	0	0	0	0	7,800,000	7,800,000
REVENUE	2,822,346	2,979,416	10,286,775	2,060,801	10,286,775	11,571,955	11,571,955

WATER UTILITY							
SUMMARY EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50605 - WATER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	201,914	185,809	198,068	169,226	206,252	208,698	208,698
6102 - FULL-TIME EMPLOYEES-OVERTIME	31,813	37,184	31,000	30,428	31,000	35,000	35,000
6104 - TEMPORARY EMPLOYEES-REG	0	0	10,000	9,269	10,000	10,000	10,000
6105 - TEMPORARY EMPLOYEES-OVERTIME	0	0	0	36	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	1,966	5,444	300	0	328	2,188	2,188
6120 - EMPLOYER CONTR FOR RETIREMENT	34,999	34,035	30,032	30,879	31,273	31,785	31,785
6130 - EMPLOYER PAID INSURANCE	37,335	33,175	37,028	32,653	36,674	37,750	37,750
6135 - RETIREE PAID INSURANCE	2,176	2,235	2,235	1,863	2,284	190	190
6150 - WORKERS COMPENSATION	5,041	6,919	6,532	5,904	6,659	6,680	6,680
6151 - WORKERS COMP DEDUCTIBLE	224	0	0	675	0	0	0
6170 - EMPLOYER CONTR TO HCSP	3,502	1,833	3,924	3,809	4,061	4,340	4,340
PERSONNEL SERVICES	318,971	306,635	319,119	284,743	328,531	336,631	336,631
SUPPLIES							
6220 - REPAIR & MAINTENANCE SUPPLIES	97,454	105,846	125,000	87,963	125,000	125,000	125,000
6230 - BOOKS, MATERIALS & PERIODICALS	143	0	0	0	0	0	0
6240 - MINOR EQUIPMENT AND FURNITURE	3,976	2,904	11,600	3,088	11,600	11,600	11,600
6245 - CLOTHING ALLOWANCE	2,935	1,539	1,500	804	1,500	1,700	1,700
SUPPLIES	104,508	110,289	138,100	91,855	138,100	138,300	138,300
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	80,038	27,101	50,000	122,383	50,000	50,000	50,000
6331 - CONFERENCES, TRAINING, TRAVEL	979	1,165	1,500	1,964	1,500	1,500	1,500
6341 - ADVERTISING	0	0	0	113	0	0	0
6361 - INSURANCE	12,872	14,530	14,498	14,344	14,498	19,100	19,100
6371 - REPAIRS & MAINT CONTRACTUAL	111,241	140,906	130,000	88,892	130,000	143,000	143,000
6380 - CENTRAL GARAGE MAINT. CHARGE	26,191	26,977	30,276	25,230	30,276	32,698	32,698
6381 - OTHER RENTALS	25,000	25,000	25,000	20,840	25,000	25,000	25,000
6382 - CENTRAL GARAGE EQUIP. CHARGE	41,221	42,458	44,581	37,160	44,581	29,232	29,232
6385 - UTILITY SERVICE	240,199	261,173	200,000	240,580	200,000	261,000	261,000
6388 - TECHNOLOGY EQUIP CHARGE	895	895	923	770	923	925	925
6390 - POSTAGE AND TELEPHONE	7,997	7,317	7,000	6,216	7,000	7,500	7,500
6395 - PAYMENT TO STATE WATER	66,492	66,492	67,000	50,700	67,000	67,000	67,000
OTHER SERVICES AND CHARGES	613,124	614,014	570,778	609,191	570,778	636,955	636,955

WATER UTILITY							
SUMMARY EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS							
6407 - OTHER CITY WATER/SEWER	8,079	8,544	8,000	7,389	8,000	9,500	9,500
6420 - DEPRECIATION	405,653	395,409	0	0	0	0	0
6430 - MISCELLANEOUS	82	0	0	0	0	0	0
6453 - REMITTANCE OF REV/OTHER	7,107	7,501	8,000	8,031	8,000	9,250	9,250
6471 - DUES & SUBSCRIPTIONS	2,129	2,494	2,200	2,245	2,200	2,500	2,500
MISCELLANEOUS	423,051	413,947	18,200	17,665	18,200	21,250	21,250
CAPITAL OUTLAY							
6520 - BUILDINGS AND STRUCTURE	0	0	0	0	0	0	0
6530 - IMPR OTHER THAN BUILDING	(2,500)	23,639	8,443,250	0	8,443,250	10,900,000	10,900,000
6580 - OTHER EQUIPMENT	0	0	0	2,100	0	0	0
CAPITAL OUTLAY	(2,500)	23,639	8,443,250	2,100	8,443,250	10,900,000	10,900,000
DEBT SERVICE							
6601 - BOND PRINCIPAL	0	0	241,000	241,000	241,000	446,235	446,235
6611 - BOND INTEREST	46,622	42,379	41,500	41,407	41,500	242,865	242,865
6620 - FISCAL AGENTS FEES	528	528	450	557	450	750	750
DEBT SERVICE	47,150	42,907	282,950	282,964	282,950	689,850	689,850
TRANSFERS							
6720 - OPERATING TRANSFERS	543,109	651,480	110,500	89,770	110,500	360,407	360,407
TRANSFERS	543,109	651,480	110,500	89,770	110,500	360,407	360,407
TOTAL EXPENDITURES	2,047,413	2,162,911	9,882,897	1,378,289	9,892,309	13,083,393	13,083,393
CHANGE 2023 REVISED TO 2024 FINAL							3,191,084
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							32.26%

WATER UTILITY					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	Attend to emergencies as they occur	31,000	35,000	35,000
6104	TEMPORARY EMPLOYEES-REG	Temp employee to assist full time employee in sewer cleaning program	10,000	10,000	10,000
MATERIALS & SUPPLIES					
6220	REPAIR & MAINTENANCE SUPPLIES	Purchase of hydrants, meters, valves, asphalt for watermain breaks and supplies	125,000	125,000	125,000
6240	MINOR EQUIPMENT AND FURNITURE	Tools for water department, - \$3,500 Utility locater - \$5,500 Purchase 2 hydrant meters if needed - \$2,200; gas detector - \$400	11,600	11,600	11,600
6245	CLOTHING ALLOWANCE	Clothing X2-\$600.& Boot Allowance X2-\$500. City Provided shirts	1,500	1,700	1,700
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Include water tests, utility notification agency, and repairs to watermain control system (SCADA). Routine preventative maintenance for 4 generators - \$13,000; Printing of water quality report in City new letter - \$1,250; GIS Utility Ties upgrade - \$10,000; meter reading software \$2,900	50,000	50,000	50,000
6331	CONFERENCES, TRAINING, TRAVEL	MNAWWA - water school to keep State certification for operators' licenses (includes testing and license fees), APWA Spring Conference in Minnesota	1,500	1,500	1,500
6361	INSURANCE	Property & Liability	14,498	19,100	19,100
6371	REPAIRS & MAINT CONTRACTUAL	Includes contractual repairs of watermain breaks - \$113,000, Lead service line replacement program \$20,000. Fire Hydrant sandblasting and painting \$10,000;	130,000	143,000	143,000
6380	CENTRAL GARAGE MAINT. CHARGE		30,276	32,698	32,698
6381	OTHER RENTALS	Building rent for Service Center	25,000	25,000	25,000
6385	UTILITY SERVICE	estimate for 2023	200,000	261,000	261,000
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	923	925	925
6390	POSTAGE AND TELEPHONE	Include cell phone for lead worker, IPADS and postage - \$4,000	7,000	7,500	7,500
6395	PAYMENT TO STATE WATER	State testing fee - Connections x Quarterly fee x Quarters = 6876 x 2.43 x 4	67,000	67,000	67,000

WATER UTILITY					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
MISCELLANEOUS					
6407	OTHER CITY WATER/SEWER	payments to St Paul Regional Water	8,000	9,500	9,500
6453	REMITTANCE OF REV/OTHER	Annual Water Use Report	8,000	9,250	9,250
6471	DUES & SUBSCRIPTIONS	Americian Water Works Assoc. membership and MN Rural Water Association	2,200	2,500	2,500
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		44,581	29,232	29,232
6530	IMPR OTHER THAN BUILDING	for 2024 - Concord Exchange Ext & Streetscape \$150,000; 7th Ave S Improvements \$2,600,000; hydrant replacement \$250,000; I-494 Watermain Crossing Improvements \$600,000; Water Treatment Plant (postponed from 2023) \$7,300,000	8,443,250	10,900,000	10,900,000
DEBT SERVICE					
6601	BOND PRINCIPAL	2014 A water meter portion (100,000), 2010 PFA note (143,000), 2023 PFA note (203,235)	241,000	446,235	446,235
6611	BOND INTEREST	2014 A water meter portion (21,350), 2010 PFA note (15,348), 2023 PFA note (206,167)	41,500	242,865	242,865
6620	FISCAL AGENTS FEES		450	750	750
TRANSFERS					
6720	OPERATING TRANSFERS	costs associated with city hall \$50,000; transfer for 2019A bonds - \$59,100, transfer to utility admin \$251,307	110,500	360,407	360,407

FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Sanitary Sewer	BUSINESS UNIT: 50606
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Activities and Responsibilities:**The Sanitary Sewer Utility program is accountable for:**

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

Budget Highlights and Changes:**Significant Revisions - 2023 Original vs. 2023 Revisions**

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Notable Expenditure Changes for 2024

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FUNCTION: Utility	DEPT. & DIV: Water and Sewer - Sanitary Sewer	BUSINESS UNIT: 50606
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Notable Capital Project or Asset Acquisitions for 2024

- Concord Exchange Ext & Streetscape Improvements \$300,000
- 7th Ave S Improvements \$450,000
- Relining Sanitary Sewers \$730,000

Revenue Increases

- The 2024 water rates have an increase factored in which is based on the updated Utility Rate Study updated in 2023 by Ehlers and Associates

<u>Staffing</u>	2021	2022	2023	2024
Public Works Director	0.15	0.15	0.30	0.30
Utility Worker	2.00	2.00	2.00	2.00
Asst to the Public Works Director	0.20	0.20	0.20	0.20
Total Staffing	2.35	2.35	2.50	2.50

SEWER UTILITY							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50606 - SEWER UTILITY							
REVENUE							
INTERGOVERNMENTAL							
4377 - GRANTS & AIDS FM OTH LOC GOVT	0	0	0	111,106	0	0	0
INTERGOVERNMENTAL	0	0	0	111,106	0	0	0
CHARGES FOR SERVICES							
UTILITIES							
4710 - SINGLE FAMILY RESIDENTIAL	2,133,992	2,247,863	2,418,700	1,586,389	2,418,700	2,660,570	2,660,570
4715 - MULTI-FAMILY	446,742	458,050	443,300	321,986	443,300	487,630	487,630
4720 - COMMERCIAL/INDUSTRIAL	665,317	730,584	612,400	507,343	612,400	673,640	673,640
4725 - HEAVY INDUSTRY	1,123,722	1,127,255	1,092,850	669,491	1,092,850	1,202,135	1,202,135
4760 - PENALTY CHARGE	64,686	77,245	62,500	56,344	62,500	70,000	70,000
4785 - SAC CHARGES	24,353	19,880	0	0	0	0	0
UTILITIES	4,458,812	4,660,876	4,629,750	3,141,554	4,629,750	5,093,975	5,093,975
CHARGES FOR SERVICES	4,458,812	4,660,876	4,629,750	3,141,554	4,629,750	5,093,975	5,093,975
MISCELLANEOUS							
4672 - OTHER	14,175	6,564	0	0	0	0	0
4675 - INSURANCE DIVIDEND	3,016	1,959	0	0	0	0	0
MISCELLANEOUS	17,191	8,523	0	0	0	0	0
REVENUE	4,476,003	4,669,399	4,629,750	3,252,660	4,629,750	5,093,975	5,093,975

SEWER UTILITY							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50606 - SEWER UTILITY EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	190,987	174,415	187,481	160,157	195,228	197,674	197,674
6102 - FULL-TIME EMPLOYEES-OVERTIME	2,106	1,279	15,000	1,546	15,000	15,000	15,000
6104 - TEMPORARY EMPLOYEES-REG	0	0	4,000	0	4,000	4,000	4,000
6108 - ACCUMULATED VACATION/COMP LEAV	1,166	5,122	300	0	328	2,541	2,541
6120 - EMPLOYER CONTR FOR RETIREMENT	28,813	27,131	28,428	24,465	29,603	30,142	30,142
6130 - EMPLOYER PAID INSURANCE	37,145	33,194	36,992	32,997	36,640	37,716	37,716
6135 - RETIREE PAID INSURANCE	14,718	13,407	13,408	11,177	13,703	11,609	11,609
6150 - WORKERS COMPENSATION	3,297	7,840	7,243	6,110	7,370	7,391	7,391
6170 - EMPLOYER CONTR TO HCSP	3,546	1,833	5,147	4,216	5,333	5,612	5,612
PERSONNEL SERVICES	281,778	264,222	297,999	240,667	307,205	311,685	311,685
SUPPLIES							
6220 - REPAIR & MAINTENANCE SUPPLIES	12,949	9,861	8,000	22,119	8,000	20,000	20,000
6240 - MINOR EQUIPMENT AND FURNITURE	654	2,938	7,900	3,116	7,900	5,000	5,000
6245 - CLOTHING ALLOWANCE	840	1,669	1,500	793	1,500	1,500	1,500
SUPPLIES	14,443	14,467	17,400	26,028	17,400	26,500	26,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	7,260	1,578	10,000	1,819	10,000	10,000	10,000
6331 - CONFERENCES, TRAINING, TRAVEL	198	0	1,500	636	1,500	1,500	1,500
6361 - INSURANCE	21,345	19,784	20,970	15,587	20,970	20,500	20,500
6365 - INS CLAIMS WITHIN DEDUCTIBLE	0	295	0	0	0	0	0
6371 - REPAIRS & MAINT CONTRACTUAL	62,533	732,021	152,000	65,225	152,000	152,000	152,000
6376 - METRO WASTE CONTROL COMMISSION	2,954,485	3,066,946	3,359,866	3,079,877	3,359,866	3,674,634	3,674,634
6379 - CONT SERV/REFUSE & SANITATION	30	0	0	149	0	0	0
6380 - CENTRAL GARAGE MAINT. CHARGE	41,468	42,713	47,937	39,950	47,937	51,772	51,772
6381 - OTHER RENTALS	25,000	25,000	25,000	20,840	25,000	25,000	25,000
6382 - CENTRAL GARAGE EQUIP. CHARGE	53,099	54,692	57,427	47,860	57,427	27,660	27,660
6385 - UTILITY SERVICE	16,965	21,884	17,800	13,890	17,800	17,800	17,800
6388 - TECHNOLOGY EQUIP CHARGE	495	495	523	440	523	525	525
6390 - POSTAGE AND TELEPHONE	1,744	1,481	250	1,472	250	1,900	1,900
OTHER SERVICES AND CHARGES	3,184,621	3,966,887	3,693,273	3,287,745	3,693,273	3,983,291	3,983,291
MISCELLANEOUS							
6407 - OTHER CITY WATER/SEWER	4,971	4,904	7,000	0	7,000	6,000	6,000
6420 - DEPRECIATION	92,172	92,172	0	0	0	0	0
MISCELLANEOUS	97,142	97,075	7,000	0	7,000	6,000	6,000

SEWER UTILITY							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6530 - IMPR OTHER THAN BUILDING	0	0	275,000	0	275,000	1,480,000	1,480,000
6580 - OTHER EQUIPMENT	0	0	0	2,100	0	15,000	15,000
CAPITAL OUTLAY	0	0	275,000	2,100	275,000	1,495,000	1,495,000
TRANSFERS							
6720 - OPERATING TRANSFERS	174,804	172,200	174,500	139,620	174,500	423,007	423,007
TRANSFERS	174,804	172,200	174,500	139,620	174,500	423,007	423,007
TOTAL EXPENDITURES	3,752,788	4,514,852	4,465,172	3,696,161	4,474,378	6,245,483	6,245,483
CHANGE 2023 REVISED TO 2024 FINAL							1,771,105
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							39.58%

SEWER UTILITY					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME	Attend to emergencies as they occur	15,000	15,000	15,000
6104	TEMPORARY EMPLOYEES-REG	Temp employee to assist full time employee in sewer cleaning prog.	4,000	4,000	4,000
MATERIALS & SUPPLIES					
6220	REPAIR & MAINTENANCE SUPPLIES	Supplies as needed for repair and maintenance	8,000	20,000	20,000
6240	MINOR EQUIPMENT AND FURNITURE	Tools and safety equipment for sewer department - \$2,000. Utility locator - \$5,500; Gas Detector - \$400	7,900	5,000	5,000
6245	CLOTHING ALLOWANCE	Clothing - X2 \$600, Boots - X2 \$400. City provided shirts	1,500	1,500	1,500
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Miscellaneous studies to investigate problems with lift stations and sewer system - \$10,000	10,000	10,000	10,000
6331	CONFERENCES, TRAINING, TRAVEL	Maintain certification for Sanitary Sewer workers (includes test & license fees), APWA Spring Conference in Minnesota - \$1000	1,500	1,500	1,500
6361	INSURANCE	Property & Insurance	20,970	20,500	20,500
6371	REPAIRS & MAINT CONTRACTUAL	Contracted sewer main repairs - \$15,000; Sewer line and M.H. inspection program - \$22,000; Internal M.H. sealing program - \$15,000, Sewer cleaning- \$100,000	152,000	152,000	152,000
6376	METRO WASTE CONTROL COMMISSION	Met Council rates increased 9.37%	3,359,866	3,674,634	3,674,634
6380	CENTRAL GARAGE MAINT. CHARGE		47,937	51,772	51,772
6381	OTHER RENTALS		25,000	25,000	25,000
6385	UTILITY SERVICE		17,800	17,800	17,800
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment	523	525	525
6390	POSTAGE AND TELEPHONE	Cell Phone for Lead Worker and IPADS	250	1,900	1,900
MISCELLANEOUS					
6407	OTHER CITY WATER/SEWER	Payments to WSP for sewer charges	7,000	6,000	6,000

SEWER UTILITY					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		57,427	27,660	27,660
6530	IMPR OTHER THAN BUILDING	for 2024 - Concord Exchange Ext & Streetscape Improvements \$300,000; 7th Ave S Improvements \$450,000; Relining Sanitary Sewers \$730,000	275,000	1,480,000	1,480,000
6580	OTHER EQUIPMENT	Miscellaneous unexpected equipment for pump stations \$10,000; Scada system upgrades or modifications as needed \$5,000	0	15,000	15,000
TRANSFERS					
6720	OPERATING TRANSFERS	costs associated with city hall - \$50,000; transfer for 2019A bonds - \$121,700, transfer to utility admin \$251,307	174,500	423,007	423,007

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

	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
Revenues	1,141,814	850,272	725,920	725,920	800,420	800,420	74,500
Expenditures							
Operational	504,634	522,991	263,929	263,929	274,057	274,057	10,128
Capital Outlay/debt/transfers	101,282	71,903	404,095	404,095	741,475	741,475	337,380
Total	605,916	594,894	668,024	668,024	1,015,532	1,015,532	347,508
Change in Fund Balance	535,898	255,378	57,896	57,896	(215,112)	(215,112)	(273,008)
Cash and Investment Balance	69,952	726,392	784,288	784,288	569,176	354,064	
<u>SUMMARY BY CATEGORY</u>							
OPERATIONAL ACTIVITY							
Revenues	640,344	685,173	321,825	321,825	58,945	58,945	(262,880)
Expenditures	504,634	522,991	263,929	263,929	274,057	274,057	10,128
Operating Surplus/Deficit	135,710	162,182	57,896	57,896	(215,112)	(215,112)	(273,008)
CAPITAL/DEBT ACTIVITY							
Revenues	501,470	165,099	404,095	404,095	741,475	741,475	337,380
Expenditures	101,282	71,903	404,095	404,095	741,475	741,475	337,380
Surplus/Deficit	400,188	93,196	-	-	-	-	-
Net Change in Fund Balance	535,898	255,378	57,896	57,896	(215,112)	(215,112)	(273,008)

FUNCTION: Utility	DEPT. & DIV: Storm Water	BUSINESS UNIT: 50610
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Activities and Responsibilities:

The Storm Water program is accountable for:

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

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

-

FUNCTION: Utility	DEPT. & DIV: Storm Water	BUSINESS UNIT: 50610
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Notable Capital Project or Asset Acquisitions for 2024

- Concord Exchange Ext & Streetscape \$300,000
- 7th Ave S Improvements \$265,000

Revenue Increases

- The 2024 water rates have an increase factored in which is based on the updated Utility Rate Study updated in 2023 by Ehlers and Associates

Staffing

No staff time charged to this fund.

STORM WATER UTILITY SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50610 - STORM WATER UTILITY REVENUE							
INTERGOVERNMENTAL							
4318 - OTHER STATE GRANTS AND AIDS	491,261	165,099	0	0	0	0	0
INTERGOVERNMENTAL CHARGES FOR SERVICES	491,261	165,099	0	0	0	0	0
UTILITIES							
4710 - SINGLE FAMILY RESIDENTIAL	362,502	391,758	410,400	268,895	410,400	451,440	451,440
4715 - MULTI-FAMILY	29,122	31,453	33,480	22,397	33,480	36,800	36,800
4720 - COMMERCIAL/INDUSTRIAL	96,099	102,594	105,840	75,947	105,840	116,400	116,400
4725 - HEAVY INDUSTRY	118,192	127,783	135,650	87,856	135,650	149,000	149,000
4730 - AIRPORT	7,425	8,124	8,400	4,872	8,400	9,240	9,240
4735 - CHURCH/PRIVATE SCHOOL	5,768	6,099	7,550	4,177	7,550	8,300	8,300
4745 - VACANT DEV LAND	12,107	12,975	13,400	8,507	13,400	14,740	14,740
4760 - PENALTY CHARGE	9,381	11,730	9,200	9,539	9,200	9,500	9,500
UTILITIES	640,596	692,516	723,920	482,190	723,920	795,420	795,420
CHARGES FOR SERVICES	640,596	692,516	723,920	482,190	723,920	795,420	795,420
INTEREST							
4671 - INTEREST EARNINGS	495	3,804	2,000	6,899	2,000	5,000	5,000
4681 - UNREALIZED GAIN/LOSS ON INV	(769)	(11,162)	0	0	0	0	0
INTEREST	(274)	(7,358)	2,000	6,899	2,000	5,000	5,000
MISCELLANEOUS							
4672 - OTHER	0	0	0	0	0	0	0
4675 - INSURANCE DIVIDEND	22	16	0	0	0	0	0
MISCELLANEOUS	22	16	0	0	0	0	0
OTHER FINANCING SOURCES							
4920 - INTERFUND OPERATING TRANSFER	10,209	0	0	0	0	0	0
OTHER FINANCING SOURCES	10,209	0	0	0	0	0	0
REVENUE	1,141,814	850,272	725,920	489,089	725,920	800,420	800,420

STORM WATER UTILITY SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50610 - STORM WATER UTILITY EXPENDITURES							
SUPPLIES							
6210 - OPERATING SUPPLIES	0	15	0	0	0	0	0
6220 - REPAIR & MAINTENANCE SUPPLIES	7,339	4,605	8,000	1,406	8,000	8,000	8,000
SUPPLIES	7,339	4,620	8,000	1,406	8,000	8,000	8,000
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	54,414	52,249	35,000	26,105	35,000	35,000	35,000
6361 - INSURANCE	161	179	168	203	168	300	300
6371 - REPAIRS & MAINT CONTRACTUAL	63,462	67,930	100,000	83,435	100,000	100,000	100,000
6374 - ADMINISTRATION SUPPORT FEE	14,358	16,578	27,163	22,640	27,163	38,859	38,859
6380 - CENTRAL GARAGE MAINT. CHARGE	16,155	16,640	18,675	15,570	18,675	20,169	20,169
6382 - CENTRAL GARAGE EQUIP. CHARGE	40,282	41,491	43,566	36,310	43,566	30,372	30,372
6385 - UTILITY SERVICE	8,247	23,170	15,000	21,499	15,000	25,000	25,000
OTHER SERVICES AND CHARGES	197,078	218,237	239,572	205,761	239,572	249,700	249,700
MISCELLANEOUS							
6420 - DEPRECIATION	286,055	285,264	0	0	0	0	0
6471 - DUES & SUBSCRIPTIONS	14,162	14,870	16,357	16,357	16,357	16,357	16,357
MISCELLANEOUS	300,217	300,134	16,357	16,357	16,357	16,357	16,357
CAPITAL OUTLAY							
6530 - IMPR OTHER THAN BUILDING	9,526	(17,453)	225,000	106,310	225,000	565,000	565,000
CAPITAL OUTLAY	9,526	(17,453)	225,000	106,310	225,000	565,000	565,000
DEBT SERVICE							
6601 - BOND PRINCIPAL	0	0	90,000	90,000	90,000	90,000	90,000
6611 - BOND INTEREST	22,776	20,984	21,345	21,345	21,345	19,275	19,275
6620 - FISCAL AGENTS FEES	472	472	450	499	450	500	500
DEBT SERVICE	23,248	21,456	111,795	111,844	111,795	109,775	109,775
TRANSFERS							
6720 - OPERATING TRANSFERS	68,508	67,900	67,300	54,640	67,300	66,700	66,700
TRANSFERS	68,508	67,900	67,300	54,640	67,300	66,700	66,700
TOTAL EXPENDITURES	605,916	594,894	668,024	496,317	668,024	1,015,532	1,015,532
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							347,508 52.02%

STORM WATER UTILITY DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6220	REPAIR & MAINTENANCE SUPPLIES	General Supplies as needed	8,000	8,000	8,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Contractual services from a consultant which may be needed to comply with NPDES & MS4 requirements mandated storm water initiatives (\$20,000). Consultants to perform reviews of development plans to insure compliance with City management plan (\$10,000). SCADA modifications and upgrades (\$5,000)	35,000	35,000	35,000
6361	INSURANCE		168	300	300
6371	REPAIRS & MAINT CONTRACTUAL	Contractual Street sweeping 3 weeks in both Spring and Fall - \$21,600; Vegetation Control on Levee - \$10,000; Contracted internal catch basin sealing - \$10,000; Repair of alley and catchbasins - \$50,000; Storm pipe lining or replacement - \$10,000;	100,000	100,000	100,000
6374	ADMINISTRATION SUPPORT FEE		27,163	38,859	38,859
6380	CENTRAL GARAGE MAINT. CHARGE		18,675	20,169	20,169
6385	UTILITY SERVICE		15,000	25,000	25,000
MISCELLANEOUS					
6471	DUES & SUBSCRIPTIONS	WMO annual dues as per JPA	16,357	16,357	16,357
CAPITAL OUTLAY					
6382	CENTRAL GARAGE EQUIP. CHARGE		43,566	30,372	30,372
6530	IMPR OTHER THAN BUILDING	for 2024 - Concord Exchange Ext & Streetscape Improvements \$300,000; 7th Ave S Improvements \$265,000	225,000	565,000	565,000
DEBT SERVICE					
6601	BOND PRINCIPAL	2014A levee lift station portion	90,000	90,000	90,000
6611	BOND INTEREST	2014A levee lift station portion	21,345	19,275	19,275
6620	FISCAL AGENTS FEES		450	500	500
TRANSFERS					
6720	OPERATING TRANSFERS	costs associated with city hall - \$40,000; transfer for 2019A bonds - \$26,700	67,300	66,700	66,700

**STREET LIGHT FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
Revenues							
Operational	313,535	330,238	349,840	349,840	375,385	375,385	25,545
Capital Outlay	-	-	-	-	-	-	-
Total	313,535	330,238	349,840	349,840	375,385	375,385	25,545
Expenditures							
Operational	263,058	250,889	252,952	252,952	296,501	296,501	43,549
Capital Outlay/Debt Service/Transfers	20,004	20,000	20,000	20,000	20,000	20,000	-
Total	283,062	270,889	272,952	272,952	316,501	316,501	43,549
Change in Fund Balance	30,473	59,349	76,888	76,888	58,884	58,884	
Cash and Investment Balance	302,666	354,928	431,816	431,816	490,700	490,700	

FUNCTION: Utility	DEPT. & DIV: Street Light	BUSINESS UNIT: 50615
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Activities and Responsibilities:**The Street Light Utility program is accountable for:**

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

Budget Highlights and Changes:**Significant Revisions - 2023 Original vs. 2023 Revisions**

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Notable Expenditure Changes for 2024

-

FUNCTION: Utility	DEPT. & DIV: Street Light	BUSINESS UNIT: 50615
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Notable Capital Project or Asset Acquisitions for 2024

-

Revenue Increases

- The 2023 storm water rates at 6% increase

Staffing

No staff time charged to this fund.

STREET LIGHT UTILITY SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50615 - STREET LIGHT UTILITY REVENUE							
CHARGES FOR SERVICES							
UTILITIES							
4710 - SINGLE FAMILY RESIDENTIAL	204,871	217,360	231,000	146,922	231,000	244,900	244,900
4715 - MULTI-FAMILY	29,757	31,537	32,800	25,344	32,800	34,750	34,750
4720 - COMMERCIAL/INDUSTRIAL	52,386	55,959	54,900	39,213	54,900	58,200	58,200
4725 - HEAVY INDUSTRY	1,836	1,946	2,050	1,527	2,050	2,175	2,175
4730 - AIRPORT	4,648	5,653	5,150	3,396	5,150	5,460	5,460
4735 - CHURCH/PRIVATE SCHOOL	2,569	2,468	3,390	1,640	3,390	3,600	3,600
4740 - DUPLEXES	13,019	13,876	14,400	9,509	14,400	15,300	15,300
4760 - PENALTY CHARGE	5,229	6,374	5,150	4,980	5,150	6,000	6,000
UTILITIES	314,315	335,174	348,840	232,530	348,840	370,385	370,385
CHARGES FOR SERVICES	314,315	335,174	348,840	232,530	348,840	370,385	370,385
INTEREST							
4671 - INTEREST EARNINGS	1,518	2,215	1,000	3,687	1,000	5,000	5,000
4681 - UNREALIZED GAIN/LOSS ON INV	(2,298)	(7,151)	0	0	0	0	0
INTEREST	(780)	(4,936)	1,000	3,687	1,000	5,000	5,000
MISCELLANEOUS							
4672 - OTHER	0	0	0	4,030	0	0	0
MISCELLANEOUS	0	0	0	4,030	0	0	0
REVENUE	313,535	330,238	349,840	240,247	349,840	375,385	375,385

STREET LIGHT UTILITY SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
50615 - STREET LIGHT UTILITY EXPENDITURES							
SUPPLIES							
6240 - MINOR EQUIPMENT AND FURNITURE	38,407	23,143	30,000	0	30,000	30,000	30,000
SUPPLIES	38,407	23,143	30,000	0	30,000	30,000	30,000
OTHER SERVICES AND CHARGES							
6371 - REPAIRS & MAINT CONTRACTUAL	38,644	11,576	25,000	3,505	25,000	25,000	25,000
6374 - ADMINISTRATION SUPPORT FEE	14,340	14,762	17,952	14,960	17,952	21,501	21,501
6385 - UTILITY SERVICE	171,666	201,408	180,000	147,369	180,000	220,000	220,000
OTHER SERVICES AND CHARGES	224,650	227,746	222,952	165,834	222,952	266,501	266,501
TRANSFERS							
6720 - OPERATING TRANSFERS	20,004	20,000	20,000	16,670	20,000	20,000	20,000
TRANSFERS	20,004	20,000	20,000	16,670	20,000	20,000	20,000
TOTAL EXPENDITURES	283,062	270,889	272,952	182,504	272,952	316,501	316,501
CHANGE 2023 REVISED TO 2024 FINAL PERCENT CHANGE 2023 REVISED TO 2024 FINAL							43,549 15.95%

STREET LIGHT UTILITY DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6240	MINOR EQUIPMENT AND FURNITURE	Pole and Light fixtures,electrical cabinets and other equipment/parts	30,000	30,000	30,000
SERVICES AND OTHER CHARGES					
6371	REPAIRS & MAINT CONTRACTUAL	Contractual Electric/pole repairs, aging light poles requiring more repairs	25,000	25,000	25,000
6374	ADMINISTRATION SUPPORT FEE		17,952	21,501	21,501
6385	UTILITY SERVICE	Energy Costs (Xcel Energy)	180,000	220,000	220,000
TRANSFERS					
6720	OPERATING TRANSFERS		20,000	20,000	20,000

**CENTRAL GARAGE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	2021 Actual	2022 Actual	2023		2024		Final 2022 vs 2023
			Original	Revised	Requested	Final	
Revenues							
Operational	794,597	829,570	933,879	933,879	1,018,592	1,018,592	84,713
Capital Outlay **	680,358	832,912	730,309	730,309	868,200	868,200	137,891
Total	1,474,955	1,662,482	1,664,188	1,664,188	1,886,792	1,886,792	222,604
Expenditures							
Operational	829,465	1,047,612	922,351	931,634	1,018,148	1,018,148	86,514
Capital Outlay/Transfers	166,845	593,790	566,800	566,800	1,195,500	1,195,500	628,700
Total	996,310	1,641,402	1,489,151	1,498,434	2,213,648	2,213,648	715,214
Change in Fund Balance	478,645	21,080	175,037	165,754	(326,856)	(326,856)	(492,610)
Cash and Investment Balance *	2,824,575	2,966,281	3,141,318	3,132,035	2,805,179	2,805,179	(326,856)
* - estimated for 2023 and 2024							
** \$250,000 for 2024 replacement charges was transferred from the General Fund 2022 excess fund balance							

FUNCTION: Internal Service	DEPT. & DIV: Central Garage	BUSINESS UNIT: 60703
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Activities and Responsibilities:

The Central Garage program is accountable for:

- Maintenance of all vehicles & equipment for Public Works, Engineering, Code Enforcement, Parks & Police
- Maintenance of all vehicles & equipment for South Metro Fire District (SMFD)
- Fuel Sales and maintenance expenditures
- Replacement of vehicles and equipment

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

-

FUNCTION: Internal Service	DEPT. & DIV: Central Garage	BUSINESS UNIT: 60703
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Notable Capital Project or Asset Acquisitions for 2024

• **Police - Replace**

- 2020 Ford Interceptor Utility Unit #2152 - replace with 2024 Ford Interceptor Utility Unit , \$60,500
- 2020 Ford Interceptor Utility Unit #2154 - replace with 2024 Ford Interceptor Utility Unit, \$65,500
- 2013 Ford Police Interceptor Sedan #2169 - replace with 2023 Chevy Traverse, \$47,500

Public Works/Utility - Replace

- Plow Truck and Equip Unit #333 - Replace with 2024 Plow Truck and Equipment, \$300,000
- Plow Truck and Equip Unit #336 - Replace with 2024 Plow Truck and Equipment, \$300,000
- 2014 Elgin Street Sweeper Unit #305 - Replace with Like Equipment, \$300,000
- 2019 John Deere Z920M Mower Unit #ZR4-19 - Replace with 2024 John Deere Z950R Mower, \$20,000
- 2018 John Deere Stand up Mower Unit #QT1-18 - Replace with 2024 John Deere Like Equipment, \$20,000

Staffing

	2021	2022	2023	2024
Public Works Director	0.10	0.10	0.10	0.10
Mechanic Lead	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Asst to the Public Works Director	0.10	0.10	0.10	0.10
Total Staffing	2.20	2.20	2.20	2.20

CENTRAL GARAGE FUND							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
60703 - CENTRAL GARAGE FUND							
REVENUE							
INTEREST							
4671 - INTEREST EARNINGS	13,554	19,101	12,000	29,553	12,000	25,000	25,000
4681 - UNREALIZED GAIN/LOSS ON INV	(20,604)	(63,326)		0			
INTEREST	(7,050)	(44,225)	12,000	29,553	12,000	25,000	25,000
MISCELLANEOUS							
4672 - OTHER	2,055	8,814	0	2,343	0	0	0
4675 - INSURANCE DIVIDEND	7,805	5,211	0	0	0	0	0
MISCELLANEOUS	9,860	14,025	0	2,343	0	0	0
OTHER CHARGES							
4801 - INTERNAL SERVICE - MUNICIPAL	1,442,917	1,486,213	1,652,188	1,376,930	1,652,188	1,861,792	1,861,792
OTHER CHARGES	1,442,917	1,486,213	1,652,188	1,376,930	1,652,188	1,861,792	1,861,792
OTHER FINANCING SOURCES							
4902 - INS PROCEEDS-FIXED ASSETS	17,579	133,527	0	22,393	0	0	0
4903 - SALE OF GENERAL FIXED ASSETS	59,312	117,653	0	47,500	0	0	0
4919 - GAIN ON DISP-CAP ASSETS	(47,663)	(44,711)	0	0	0	0	0
OTHER FINANCING SOURCES	29,228	206,470	0	69,893	0	0	0
REVENUE	1,474,955	1,662,482	1,664,188	1,478,718	1,664,188	1,886,792	1,886,792

CENTRAL GARAGE FUND							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
60703 - CENTRAL GARAGE FUND							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	161,846	162,500	169,851	145,310	177,411	178,351	178,351
6102 - FULL-TIME EMPLOYEES-OVERTIME	1,807	862	4,500	500	4,500	4,500	4,500
6108 - ACCUMULATED VACATION/COMP LEAV	606	2,376	100	0	109	1,563	1,563
6120 - EMPLOYER CONTR FOR RETIREMENT	24,754	24,901	25,741	21,949	26,886	27,139	27,139
6130 - EMPLOYER PAID INSURANCE	29,593	25,990	27,265	24,940	27,583	27,779	27,779
6135 - RETIREE PAID INSURANCE	1,088	1,117	1,117	931	1,142	95	95
6140 - UNEMPLOYMENT COMP INS.	0	1,249	0	0	0	0	0
6150 - WORKERS COMPENSATION	4,619	6,466	7,083	5,409	7,159	7,168	7,168
6170 - EMPLOYER CONTR TO HCSP	2,981	1,677	4,621	3,481	4,771	4,965	4,965
PERSONNEL SERVICES	227,295	227,138	240,278	202,520	249,561	251,560	251,560
SUPPLIES							
6210 - OPERATING SUPPLIES	140,646	215,306	180,000	156,674	180,000	215,000	215,000
6220 - REPAIR & MAINTENANCE SUPPLIES	241,729	259,039	260,000	180,021	260,000	273,000	273,000
6240 - MINOR EQUIPMENT AND FURNITURE	3,042	1,810	4,500	1,668	4,500	4,500	4,500
6245 - CLOTHING ALLOWANCE	4,782	5,389	2,500	3,448	2,500	5,000	5,000
SUPPLIES	390,200	481,545	447,000	341,811	447,000	497,500	497,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	13,744	4,978	6,000	6,264	6,000	6,000	6,000
6331 - CONFERENCES, TRAINING, TRAVEL	279	60	1,000	357	1,000	1,000	1,000
6361 - INSURANCE	55,492	53,008	55,706	43,300	55,706	56,850	56,850
6371 - REPAIRS & MAINT CONTRACTUAL	45,694	176,315	60,500	98,216	60,500	80,000	80,000
6374 - ADMINISTRATION SUPPORT FEE	91,869	97,124	108,558	90,468	108,558	121,928	121,928
6381 - OTHER RENTALS	0	0	0	28,000	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	1,200	1,200	1,309	1,100	1,309	1,310	1,310
6390 - POSTAGE AND TELEPHONE	1,973	1,935	2,000	1,815	2,000	2,000	2,000
OTHER SERVICES AND CHARGES	210,251	334,620	235,073	269,520	235,073	269,088	269,088
MISCELLANEOUS							
6420 - DEPRECIATION	488,958	494,089	0	0	0	0	0
MISCELLANEOUS	488,958	494,089	0	0	0	0	0

CENTRAL GARAGE FUND							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6550 - MOTOR VEHICLES	1,720	1,971	556,500	215,303	556,500	1,180,500	1,180,500
6580 - OTHER EQUIPMENT	0	2,337	10,300	18,652	10,300	15,000	15,000
CAPITAL OUTLAY	1,720	4,308	566,800	233,955	566,800	1,195,500	1,195,500
TRANSFERS							
6710 - CAPITAL CONTRIBUTIONS	(201,453)	0	0	0	0	0	0
TRANSFERS	(201,453)	0	0	0	0	0	0
TOTAL EXPENDITURES	1,116,970	1,541,701	1,489,151	1,047,806	1,498,434	2,213,648	2,213,648
CHANGE 2023 REVISED TO 2024 FINAL							715,214
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							47.73%

CENTRAL GARAGE FUND					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
PERSONNEL SERVICES					
6102	FULL-TIME EMPLOYEES-OVERTIME		4,500	4,500	4,500
MATERIALS & SUPPLIES					
6210	OPERATING SUPPLIES	Fuel for all equipment	180,000	215,000	215,000
6220	REPAIR & MAINTENANCE SUPPLIES	Parts & shop supplies for equipment repairs.	260,000	273,000	273,000
6240	MINOR EQUIPMENT AND FURNITURE	Mechanics tool allowance per contract 2 @ \$850, Chain Saws, Backpack Blowers, Weed Whips, Push Mowers	4,500	4,500	4,500
6245	CLOTHING ALLOWANCE	Contractual obligation & Boot allowance \$250. City provided shirts, and Uniforms.	2,500	5,000	5,000
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Audit \$6,000	6,000	6,000	6,000
6331	CONFERENCES, TRAINING, TRAVEL		1,000	1,000	1,000
6361	INSURANCE	Property & Liability	55,706	56,850	56,850
6371	REPAIRS & MAINT CONTRACTUAL	Miscellaneous vehicle repairs, unable to be fixed in-house \$40,000; Sandblast & sanders to keep fleet service life of vehicle \$5,000. Maintenance software service and All Data services.	60,500	80,000	80,000
6374	ADMINISTRATION SUPPORT FEE		108,558	121,928	121,928
6388	TECHNOLOGY EQUIP CHARGE	amortization of technology equipment	1,309	1,310	1,310
6390	POSTAGE AND TELEPHONE	phones for mechanics and supervisors	2,000	2,000	2,000
CAPITAL OUTLAY					
6550	MOTOR VEHICLES	3 Police Vehicle replacements \$173,500 (See 2024 Squad Proposal prepared by Police Dept. for details on squads and changeovers). Replace Unit 333 & 336 Plow Truck and Equipment \$600,000. Replace Unit 305 Egin Sweeper \$300,000. Replace Unit ZR4-19 Zero Turn Mower \$20,000. Replace Unit QT1 Stand up Mower \$20,000, Replace Unit 208 Pickup Truck \$67,000	556,500	1,180,500	1,180,500
6580	OTHER EQUIPMENT	Equipment rental (contingent) \$5,000: Add new Vehicle Diagnostic tool for Trucks and Equipment. \$10,000	10,300	15,000	15,000

ECONOMIC DEVELOPMENT GENERAL							
SUMMARY OF REVENUES AND EXPENDITURES							
	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
Revenues							
Operational	330,037	315,878	357,081	357,081	412,221	412,221	55,140
Capital Outlay	-	-	-	-	-	-	-
Total	330,037	315,878	357,081	357,081	412,221	412,221	55,140
Expenditures							
Operational	281,060	211,717	218,075	218,075	220,959	220,959	2,884
Capital Outlay/Debt Service/Transfers	30,000	30,071	139,006	139,006	191,262	191,262	52,256
Total	311,060	241,788	357,081	357,081	412,221	412,221	55,140
Change in Fund Balance	18,977	74,090	-	-	-	-	
Cash and Investment Balance	100,158	160,394	160,394	160,394	160,394	160,394	

FUNCTION: Community Development	DEPT. & DIV: Community Development - Economic Development	BUSINESS UNIT: 20280
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Activities and Responsibilities:

The Economic Development program is accountable for:

- Developing and implementing plans and strategies for advancing economic and community development.
- Assisting existing and prospective businesses and developers.
- Assisting existing businesses with expansion and reconstruction projects. Providing guidance to bring new development projects to fruition.
- Providing expertise regarding available public and private business financing resources, including state assistance, possible local initiatives and other funding sources.
- Administration of Tax Increment Financing (TIF) plans and Business and Development Loan Programs.
- Providing staff services to the EDA and City Council.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

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Notable Expenditure Changes for 2024

- Staff is proposing an increase in professional services (6302) for 2024, with the intention of bringing in a specialized economic development consultant to assist with business attraction, marketing, and deal-making efforts related to the Hardman Triangle and Concord / Concord Exchange corridors.
- Staff is proposing a \$15,000 decrease in Other Contracted Services (6375) for 2024. Gateway corridor maintenance costs are reduced due to the fact that the Concord Street maintenance is the responsibility of the landscape contractor on that project through 2024, per the original contract.

Revenues

- Maximum EDA levy is \$412,221

FUNCTION: Community Development	DEPT. & DIV: Community Development - Economic Development	BUSINESS UNIT: 20280
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
City Administrator	-	-	0.06	0.06
Community Development Director	1.00	1.00	-	-
Associate Planner	0.50	0.50	0.50	0.50
Department Support Specialist	0.20	0.20	0.10	0.10
Total Staffing	1.70	1.70	0.66	0.66

ECON DEV GENERAL							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20280 - ECON DEV GENERAL							
REVENUE							
TAXES							
4110 - CURRENT AD VALOREM TAX	263,035	260,218	357,081	151,574	357,081	412,221	412,221
4120 - DELINQUENT AD VALOREM TAX	4,487	3,861	0	1,989	0	0	0
4125 - PENALTIES & INT ON AD VAL TAX	(1)	(3)	0	(5)	0	0	0
4130 - MOBILE HOME TAX	43	49	0	0	0	0	0
4140 - FISCAL DISPARITIES	62,372	77,261	0	37,780	0	0	0
TAXES	329,936	341,386	357,081	191,337	357,081	412,221	412,221
CHARGES FOR SERVICES							
COMMUNITY DEVELOPMENT							
4496 - TIF APPLICATION FEE	3,500	0	0	0	0	0	0
COMMUNITY DEVELOPMENT	3,500	0	0	0	0	0	0
CHARGES FOR SERVICES	3,500	0	0	0	0	0	0
INTEREST							
4671 - INTEREST EARNINGS	8,361	11,817	0	19,390	0	0	0
4681 - UNREALIZED GAIN/LOSS ON INV	(12,401)	(37,754)	0	0	0	0	0
INTEREST	(4,040)	(25,937)	0	19,390	0	0	0
MISCELLANEOUS							
4672 - OTHER	0	0	0	460	0	0	0
4675 - INSURANCE DIVIDEND	641	428	0	0	0	0	0
MISCELLANEOUS	641	428	0	460	0	0	0
REVENUE	330,037	315,878	357,081	211,187	357,081	412,221	412,221

ECON DEV GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20280 - ECON DEV GENERAL							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	155,146	110,946	51,113	42,529	51,113	53,316	53,316
6102 - FULL-TIME EMPLOYEES-OVERTIME	184	306	0	0	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	3,299	2,446	181	0	181	186	186
6112 - SERVICE RECOGNITION	1,000	0	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	23,004	16,560	7,758	6,415	7,758	8,093	8,093
6130 - EMPLOYER PAID INSURANCE	25,554	18,330	8,383	7,695	8,383	8,552	8,552
6150 - WORKERS COMPENSATION	785	980	395	287	395	396	396
6170 - EMPLOYER CONTR TO HCSP	4,152	910	1,362	1,043	1,362	1,264	1,264
PERSONNEL SERVICES	213,126	150,478	69,192	57,969	69,192	71,807	71,807
SUPPLIES							
6201 - OFFICE SUPPLIES	1,416	228	1,500	0	1,500	500	500
6230 - BOOKS, MATERIALS & PERIODICALS	60	0	100	0	100	125	125
SUPPLIES	1,476	228	1,600	0	1,600	625	625
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	33,551	20,699	50,000	2,310	50,000	70,000	70,000
6331 - CONFERENCES, TRAINING, TRAVEL	130	2,343	1,500	800	1,500	1,500	1,500
6341 - ADVERTISING	0	338	0	0	0	0	0
6361 - INSURANCE	4,577	3,883	4,684	894	4,684	1,350	1,350
6365 - INS CLAIMS WITHIN DEDUCTIBLE	0	0	0	1,738	0	0	0
6374 - ADMINISTRATION SUPPORT FEE	18,957	21,100	23,978	19,990	23,978	24,757	24,757
6375 - OTHER CONTRACTED SERVICES	4,963	8,056	65,000	15,801	65,000	50,000	50,000
6378 - COPIER MAINTENANCE AGREEMENT	1,512	1,992	0	492	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	570	570	621	520	621	120	120
6390 - POSTAGE AND TELEPHONE	1,026	1,436	1,000	353	1,000	300	300
OTHER SERVICES AND CHARGES	65,286	60,418	146,783	42,897	146,783	148,027	148,027
MISCELLANEOUS							
6412 - CREDIT CARD/ACH/BANK FEE	3	0	0	0	0	0	0
6430 - MISCELLANEOUS	50	30	0	0	0	0	0
6471 - DUES & SUBSCRIPTIONS	1,118	563	500	0	500	500	500
MISCELLANEOUS	1,171	593	500	0	500	500	500

ECON DEV GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6570 - OFFICE EQUIP & FURNISHINGS	0	71	0	0	0	0	0
CAPITAL OUTLAY	0	71	0	0	0	0	0
TRANSFERS							
6720 - OPERATING TRANSFERS	30,000	30,000	139,006	25,000	139,006	191,262	191,262
TRANSFERS	30,000	30,000	139,006	25,000	139,006	191,262	191,262
TOTAL EXPENDITURES	311,060	241,788	357,081	125,865	357,081	412,221	412,221
CHANGE 2023 REVISED TO 2024 FINAL							55,140
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							15.44%

ECON DEV GENERAL					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES	General office (envelopes, business cards, toner, copy paper), water cooler	1,500	500	500
6230	BOOKS, MATERIALS & PERIODICALS	Minneapolis/St. Paul Business Journal	100	125	125
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Legal Services, Economic Development Consultant, Audit 1000	50,000	70,000	70,000
6331	CONFERENCES, TRAINING, TRAVEL	Chamber & MREJ Events	1,500	1,500	1,500
6361	INSURANCE	Property & Liability	4,684	1,350	1,350
6374	ADMINISTRATION SUPPORT FEE		23,978	24,757	24,757
6375	OTHER CONTRACTED SERVICES	JPA w/ Dakota Co. CDA for Small Bus Advisor; Progress Plus Investment, Property Maintenance Vacant Lots and Gateway Corridors	65,000	50,000	50,000
6388	TECHNOLOGY EQUIP CHARGE	amortization of technology equipment	621	120	120
6390	POSTAGE AND TELEPHONE	Mailings, Legal Notices	1,000	300	300
MISCELLANEOUS					
6471	DUES & SUBSCRIPTIONS	River Heights Chamber (President and Exec. Director)	500	500	500
TRANSFERS					
6720	OPERATING TRANSFERS	City Admin & Planning Costs \$30,000, Redevelopment Fund (20284) for Hardman Triangle Implementation	139,006	191,262	191,262

HOUSING GENERAL							
SUMMARY OF REVENUES AND EXPENDITURES							
	2021 Actual	2022 Actual	2023		2024		Final 2023 vs 2024
			Original	Revised	Requested	Final	
Revenues							
Operational	438,934	582,151	1,088,227	1,088,227	1,127,694	1,127,694	39,467
Capital Outlay	-	-	-	-	-	-	-
Total	438,934	582,151	1,088,227	1,088,227	1,127,694	1,127,694	39,467
Expenditures							
Operational	286,689	385,512	812,705	812,705	802,519	802,519	(10,186)
Capital Outlay/Debt Service/Transfers	-	-	275,522	275,522	325,175	325,175	49,653
Total	286,689	385,512	1,088,227	1,088,227	1,127,694	1,127,694	39,467
Change in Fund Balance	152,245	196,639	-	-	-	-	
Cash and Investment Balance	425,946	616,442	616,442	616,442	616,442	616,442	

FUNCTION: Community Development	DEPT. & DIV: Housing Division	BUSINESS UNIT: 20260
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Activities and Responsibilities:

The Housing program is accountable for:

- Administration of the City's HUD Public Housing for Seniors program at the John Carroll and Nan McKay Public Highrises.
- Providing professional and technical support to contracted support service providers at the John Carroll and Nan McKay Public Highrise properties.
- Providing professional and technical support to homeowners that have utilized legacy CDBG-funded programs that remain within the purview of the City, and technical support to Dakota County CDA for programs that have been recently turned over to the CDA. Loan monitoring and administration.
- Administration of portfolio of vacant properties located throughout the City and held for future resale and redevelopment, including managing property maintenance issues.
- Administration and oversight of HUD and other grant programs that benefit and serve residential housing within the City.
- Identifying, researching, applying for, and administering grant programs that support a range of Community Development programs and initiatives.
- Administration and implementation of the Master Housing Assessment and Strategy, including program development and facilitation of residential redevelopment projects.

Budget Highlights and Changes:

Significant Revisions - 2023 Original vs. 2023 Revisions

-

Notable Expenditure Changes for 2024

-

Revenues

- Maximum HRA levy is \$420,634
- Administrative charge to the public housing program is \$707,060; this revenue source comes from HUD and funds the program staff.

FUNCTION: Community Development	DEPT. & DIV: Housing Division	BUSINESS UNIT: 20260
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Notable Capital Project or Asset Acquisitions for 2024

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<u>Staffing</u>	2021	2022	2023	2024
Community Development Director	0.20	0.20	-	-
Housing Manager	1.00	1.00	1.00	1.00
HRA Property Manager	-	-	2.00	2.00
HRA Maintenance	-	-	2.00	2.00
HRA Caretaker	-	-	2.00	2.00
Department Support Specialist	0.80	0.80	0.90	0.90
Total Staffing	2.00	2.00	7.90	7.90

HOUSING GENERAL							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20260 - HOUSING GENERAL							
REVENUE							
TAXES							
4110 - CURRENT AD VALOREM TAX	268,099	265,685	364,368	154,669	364,368	420,634	420,634
4120 - DELINQUENT AD VALOREM TAX	4,742	4,090	0	2,129	0	0	0
4125 - PENALTIES & INT ON AD VAL TAX	(1)	(3)	0	(6)	0	0	0
4130 - MOBILE HOME TAX	45	56	0	0	0	0	0
4140 - FISCAL DISPARITIES	63,906	78,749	0	38,574	0	0	0
TAXES	336,791	348,577	364,368	195,367	364,368	420,634	420,634
CHARGES FOR SERVICES							
ADMINISTRATIVE CHARGES							
4409 - ADMINISTRATIVE CHARGE	106,333	131,140	0	0	0	0	0
ADMINISTRATIVE CHARGES	106,333	131,140	0	0	0	0	0
CHARGES FOR SERVICES	106,333	131,140	0	0	0	0	0
INTEREST							
4671 - INTEREST EARNINGS	8,701	12,978	0	21,306	0	0	0
4681 - UNREALIZED GAIN/LOSS ON INV	(13,200)	(41,573)	0	0	0	0	0
INTEREST	(4,499)	(28,595)	0	21,306	0	0	0
MISCELLANEOUS							
4672 - OTHER	288	525	0	0	0	0	0
4675 - INSURANCE DIVIDEND	21	31	0	0	0	0	0
MISCELLANEOUS	309	556	0	0	0	0	0
REVENUE	438,934	451,679	364,368	216,673	364,368	420,634	420,634

HOUSING GENERAL							
SUMMARY OF REVENUE							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20261 - HOUSING-ADMIN SAL&BENEFITS							
REVENUE							
CHARGES FOR SERVICES							
COMMUNITY DEVELOPMENT							
4493 - OTHER CHARGE FOR SERVICE - COM	0	59,982	385,201	292,932	385,201	370,709	370,709
COMMUNITY DEVELOPMENT	0	59,982	385,201	292,932	385,201	370,709	370,709
CHARGES FOR SERVICES	0	59,982	385,201	292,932	385,201	370,709	370,709
REVENUE	0	59,982	385,201	292,932	385,201	370,709	370,709
20267 - HOUSING-NM SAL&BENEFITS							
REVENUE							
CHARGES FOR SERVICES							
COMMUNITY DEVELOPMENT							
4493 - OTHER CHARGE FOR SERVICE - COM	0	33,489	169,329	104,692	169,329	159,967	159,967
COMMUNITY DEVELOPMENT	0	33,489	169,329	104,692	169,329	159,967	159,967
CHARGES FOR SERVICES	0	33,489	169,329	104,692	169,329	159,967	159,967
REVENUE	0	33,489	169,329	104,692	169,329	159,967	159,967
20268 - HOUSING-JC SAL&BENEFITS							
REVENUE							
CHARGES FOR SERVICES							
COMMUNITY DEVELOPMENT							
4493 - OTHER CHARGE FOR SERVICE - COM	0	37,001	169,329	155,339	169,329	176,384	176,384
COMMUNITY DEVELOPMENT	0	37,001	169,329	155,339	169,329	176,384	176,384
CHARGES FOR SERVICES	0	37,001	169,329	155,339	169,329	176,384	176,384
REVENUE	0	37,001	169,329	155,339	169,329	176,384	176,384

HOUSING GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20260 - HOUSING GENERAL EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	157,603	152,228	35,443	32,175	35,443	37,625	37,625
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	0	0	1,019	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	2,903	2,284	442	0	442	363	363
6112 - SERVICE RECOGNITION	1,000	1,500	0	0	0	0	0
6120 - EMPLOYER CONTR FOR RETIREMENT	22,460	22,598	5,403	4,976	5,403	5,728	5,728
6130 - EMPLOYER PAID INSURANCE	34,409	29,166	6,751	7,760	6,751	6,884	6,884
6150 - WORKERS COMPENSATION	870	751	274	553	274	280	280
6170 - EMPLOYER CONTR TO HCSP	2,160	1,495	1,034	595	1,034	651	651
PERSONNEL SERVICES	221,404	210,023	49,347	47,078	49,347	51,531	51,531
SUPPLIES							
6201 - OFFICE SUPPLIES	1,477	1,981	2,000	1,989	2,000	2,000	2,000
6210 - OPERATING SUPPLIES	232	317	0	207	0	500	500
SUPPLIES	1,709	2,299	2,000	2,195	2,000	2,500	2,500
OTHER SERVICES AND CHARGES							
6302 - PROFESSIONAL SERVICES	1,772	2,363	5,000	2,450	5,000	5,000	5,000
6331 - CONFERENCES, TRAINING, TRAVEL	3,058	598	7,400	0	7,400	5,000	5,000
6341 - ADVERTISING	0	32	0	0	0	0	0
6361 - INSURANCE	177	517	290	1,226	290	1,750	1,750
6371 - REPAIRS & MAINT CONTRACTUAL	0	34	0	0	0	0	0
6374 - ADMINISTRATION SUPPORT FEE	33,268	23,058	17,831	14,864	17,831	25,920	25,920
6375 - OTHER CONTRACTED SERVICES	20,215	11,044	0	0	0	0	0
6378 - COPIER MAINTENANCE AGREEMENT	1,623	1,063	0	492	0	0	0
6381 - OTHER RENTALS	166	176	0	37	0	0	0
6388 - TECHNOLOGY EQUIP CHARGE	1,920	1,920	4,728	3,940	4,728	1,508	1,508
6390 - POSTAGE AND TELEPHONE	1,376	1,386	1,750	546	1,750	1,750	1,750
OTHER SERVICES AND CHARGES	63,575	42,191	36,999	23,555	36,999	40,928	40,928
MISCELLANEOUS							
6430 - MISCELLANEOUS	0	6	0	4,020	0	0	0
6471 - DUES & SUBSCRIPTIONS	0	0	500	0	500	500	500
MISCELLANEOUS	0	6	500	4,020	500	500	500

HOUSING GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
CAPITAL OUTLAY							
6570 - OFFICE EQUIP & FURNISHINGS	0	71	0	0	0	0	0
CAPITAL OUTLAY	0	71	0	0	0	0	0
TRANSFERS							
6720 - OPERATING TRANSFERS	0	0	275,522	0	275,522	325,175	325,175
TRANSFERS	0	0	275,522	0	275,522	325,175	325,175
TOTAL EXPENDITURES	286,689	254,590	364,368	76,848	364,368	420,634	420,634
CHANGE 2023 REVISED TO 2024 FINAL							56,266
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							15.44%

HOUSING GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20261 - HOUSING-ADMIN SAL&BENEFITS EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	0	46,357	274,367	213,990	274,367	272,110	272,110
6108 - ACCUMULATED VACATION/COMP LEAV	0	167	2,915	0	2,915	1,280	1,280
6120 - EMPLOYER CONTR FOR RETIREMENT	0	7,032	41,790	32,130	41,790	41,323	41,323
6130 - EMPLOYER PAID INSURANCE	0	5,514	56,005	39,737	56,005	45,631	45,631
6150 - WORKERS COMPENSATION	0	392	1,921	1,175	1,921	2,289	2,289
6170 - EMPLOYER CONTR TO HCSP	0	520	6,403	4,291	6,403	5,308	5,308
PERSONNEL SERVICES	0	59,982	383,401	291,323	383,401	367,941	367,941
OTHER SERVICES AND CHARGES							
6388 - TECHNOLOGY EQUIP CHARGE	0	0	0	0	0	668	668
6390 - POSTAGE AND TELEPHONE	0	0	1,800	1,610	1,800	2,100	2,100
OTHER SERVICES AND CHARGES	0	0	1,800	1,610	1,800	2,768	2,768
TOTAL EXPENDITURES	0	59,982	385,201	292,932	385,201	370,709	370,709
CHANGE 2023 REVISED TO 2024 FINAL							(14,492)
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							(3.76)%

HOUSING GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20267 - HOUSING-NM SAL&BENEFITS EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	0	23,796	113,757	69,950	113,757	114,567	114,567
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	896	0	5,752	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	0	78	0	0	0	95	95
6120 - EMPLOYER CONTR FOR RETIREMENT	0	3,615	17,234	11,461	17,234	17,364	17,364
6130 - EMPLOYER PAID INSURANCE	0	4,994	34,333	15,365	34,333	22,510	22,510
6150 - WORKERS COMPENSATION	0	202	741	605	741	1,055	1,055
6170 - EMPLOYER CONTR TO HCSP	0	358	2,664	1,348	2,664	1,934	1,934
PERSONNEL SERVICES	0	33,939	168,729	104,482	168,729	157,525	157,525
SUPPLIES							
6245 - CLOTHING ALLOWANCE	0	0	600	0	600	600	600
SUPPLIES	0	0	600	0	600	600	600
OTHER SERVICES AND CHARGES							
6388 - TECHNOLOGY EQUIP CHARGE	0	0	0	0	0	1,002	1,002
6390 - POSTAGE AND TELEPHONE	0	0	0	210	0	840	840
OTHER SERVICES AND CHARGES	0	0	0	210	0	1,842	1,842
TOTAL EXPENDITURES	0	33,939	169,329	104,692	169,329	159,967	159,967
CHANGE 2023 REVISED TO 2024 FINAL							(9,362)
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							(5.53)%

HOUSING GENERAL							
SUMMARY OF EXPENDITURES							
Description	2021 Actual	2022 Actual	2023 Original Budget	October 2023 Actual	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
20268 - HOUSING-JC SAL&BENEFITS							
EXPENDITURES							
PERSONNEL SERVICES							
6101 - FULL-TIME EMPLOYEES-REG	0	25,432	113,757	90,364	113,757	116,280	116,280
6102 - FULL-TIME EMPLOYEES-OVERTIME	0	1,306	0	15,410	0	0	0
6108 - ACCUMULATED VACATION/COMP LEAV	0	78	0	0	0	95	95
6120 - EMPLOYER CONTR FOR RETIREMENT	0	3,939	17,234	15,059	17,234	17,623	17,623
6130 - EMPLOYER PAID INSURANCE	0	5,655	34,333	31,487	34,333	36,157	36,157
6150 - WORKERS COMPENSATION	0	202	741	605	741	1,070	1,070
6170 - EMPLOYER CONTR TO HCSP	0	390	2,664	1,994	2,664	2,717	2,717
PERSONNEL SERVICES	0	37,001	168,729	154,919	168,729	173,942	173,942
SUPPLIES							
6245 - CLOTHING ALLOWANCE	0	0	600	0	600	600	600
SUPPLIES	0	0	600	0	600	600	600
OTHER SERVICES AND CHARGES							
6388 - TECHNOLOGY EQUIP CHARGE	0	0	0	0	0	1,002	1,002
6390 - POSTAGE AND TELEPHONE	0	0	0	420	0	840	840
OTHER SERVICES AND CHARGES	0	0	0	420	0	1,842	1,842
TOTAL EXPENDITURES	0	37,001	169,329	155,339	169,329	176,384	176,384
CHANGE 2023 REVISED TO 2024 FINAL							7,055
PERCENT CHANGE 2023 REVISED TO 2024 FINAL							4.17%

HOUSING GENERAL					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6201	OFFICE SUPPLIES		2,000	2,000	2,000
6210	OPERATING SUPPLIES	Shredding	0	500	500
SERVICES AND OTHER CHARGES					
6302	PROFESSIONAL SERVICES	Audit, Legal	5,000	5,000	5,000
6331	CONFERENCES, TRAINING, TRAVEL	Yardi Training	7,400	5,000	5,000
6361	INSURANCE	Property & Liability	290	1,750	1,750
6374	ADMINISTRATION SUPPORT FEE		17,831	25,920	25,920
6388	TECHNOLOGY EQUIP CHARGE	Amortization of technology equipment, includes computers at NM & JC; will be included in administrative charge for staff and equipment	4,728	1,508	1,508
6390	POSTAGE AND TELEPHONE	Housing Program Admin. Cell Phone, Postage	1,750	1,750	1,750
MISCELLANEOUS					
6471	DUES & SUBSCRIPTIONS	MnNAHRO Agency Membership	500	500	500
TRANSFERS					
6720	OPERATING TRANSFERS	Redevelopment Fund (20284) for Hardman Triangle Implementation	275,522	325,175	325,175

HOUSING-ADMIN SAL&BENEFITS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
SERVICES AND OTHER CHARGES					
6388	TECHNOLOGY EQUIP CHARGE	computer replacement charges	0	668	668
6390	POSTAGE AND TELEPHONE	Phone allowance for Property Managers, Housing Manager	1,800	2,100	2,100

HOUSING-NM SAL&BENEFITS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6245	CLOTHING ALLOWANCE	for maintenance & caretaker at building	600	600	600
SERVICES AND OTHER CHARGES					
6388	TECHNOLOGY EQUIP CHARGE	computer replacement charges	0	1,002	1,002
6390	POSTAGE AND TELEPHONE	Cell phone benefit for mtncce & caretaker at building	0	840	840

HOUSING-JC SAL&BENEFITS					
DETAIL OF EXPENDITURES					
CODE NO.	ITEMS	ITEM DESCRIPTION AND EXPLANATION OF REQUEST	2023 Revised Budget	2024 Requested Budget	2024 Final Budget
EXPENDITURES					
MATERIALS & SUPPLIES					
6245	CLOTHING ALLOWANCE	for maintenance & caretaker at building	600	600	600
SERVICES AND OTHER CHARGES					
6388	TECHNOLOGY EQUIP CHARGE	computer replacement charges	0	1,002	1,002
6390	POSTAGE AND TELEPHONE	Cell phone benefit for mtncce & caretaker at building	0	840	840

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

I. PURPOSE

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

II. DEFINITIONS

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

III. POLICY

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

IV. PROCEDURE

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

The calculation to determine the annual policy percentage is made at the close of each fiscal year by the Finance Director, under supervision of the City Administrator and Mayor/City Council. If the year-end fund balance exceeds the amount specified in this

Policy for the following year, the Mayor/City Council shall specifically consider retaining the excess in the fund balance before making a decision to allocate the monies to other uses. If the year-end balance falls short of the thresholds specified in this Policy, the Finance Director will develop and recommend a plan to replenish the fund balance level.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. Purpose

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

II. Definitions

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

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

III. Policy

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

- A. Safety of Principal**
Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit risk by purchasing only highly rated securities with adequate collateral and interest rate risk by matching maturities to cash flow needs and holding securities to maturity.
- B. Liquidity**
The investment portfolio will remain sufficiently liquid to enable the City to meet all operating and capital requirements that might be reasonably anticipated. A portion of the portfolio may be placed in money market funds or local government investment pools which offer same-day liquidity. Generally, investments shall have “laddered” maturities so that money becomes available on a regular schedule to meet the City’s obligations.
- C. Yield**
The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs.

IV. Procedure

Investment Parameters

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

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

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

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

Reporting and Review

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

Standards of Care

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

Conflict of Interest

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

Collateralization

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

Authorized Financial Dealers and Institutions

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

Safekeeping

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

V. Authority For Implementation and Enforcement

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

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: Issue Date: 06-2009 Revised Date:
SUBJECT: POLICY NAME – RED FLAG POLICY	

I. PURPOSE

To establish an Identity Theft Prevention Program designed to help detect, prevent and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for continued administration of the Program in compliance with Part 681 of Title 16 of the Code of Regulations implementing Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003.

II. DEFINITIONS

Identity theft is fraud committed or attempted using the identifying information of another person without authority.

A covered account is defined as:

- 1) An account that a financial institution or creditor offers or maintains, primarily for personal, family, or household purposes that involves or is designed to permit multiple payments or transactions. Covered accounts include credit card accounts, mortgage loans, automobile loans, margin accounts, cell phone accounts, utility accounts, recreational credit account, checking accounts, and savings accounts; and
- 2) Any other account that the financial institution or creditor offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the financial institution or creditor from identity theft, including, financial, operational, compliance, reputation, or litigation risks.

A Red Flag is a pattern, practice or specific activity that indicates the possible existence of identity theft.

Identifying information is defined as any name or number that may be used alone or with any other information to identify a specific person, including: name, address, telephone number, social security number, date of birth, government-issued driver’s license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, computer’s Internet Protocol address, or routing code.

III. POLICY

The City of South St. Paul hereby establishes an Identity Theft Prevention Program to help detect, prevent and mitigate identity theft. The Program includes reasonable policies and procedures to wit:

- Identify and incorporate relevant Red Flags for covered accounts.
- Use Program Red Flags for the detection of inappropriate activities, patterns and practices.
- Respond appropriately to detected Red Flags to prevent and mitigate identity theft.
- Ensure periodic updating of the Program to reflect any changes in risk to the customers and to the safety and soundness of the creditor from identity theft.

- Incorporate appropriate existing policies and procedures that control reasonably foreseeable risks.

IDENTIFICATION OF RED FLAGS

Relevant Red Flags may arise from the following sources:

- Alerts, notifications, or other warnings received from consumer reporting agencies or service providers, such as fraud detection services.
- The presentation of suspicious documents.
- The presentation of suspicious personal identifying information.
- The unusual use of, or other suspicious activity related to, a covered account. Notice from customers, victims of identity theft, law enforcement authorities, or other persons regarding possible identity theft in connection with covered accounts.

The following risk factors should be considered when identifying relevant Red Flags:

- The types of covered accounts offered or maintained.
- The methods provided to open covered accounts.
- The methods provided to access covered accounts.
- Any previous experience with identity theft.

Other sources for the identification of relevant Red Flags include:

- Previous incidents of identity theft.
- Methods of identity theft that reflect changes in risk.
- Applicable supervisory guidance.

DETECTION OF RED FLAGS

The City of South St. Paul identifies the following Red Flags and will train the appropriate staff to recognize the presence of these Red Flags in the ordinary course of City business:

Suspicious Documents

- Identification document or card that appears to be forged, altered or unauthentic.
- Identification document or card with a photograph or physical description inconsistent with the person presenting the document.
- Identification document information that is inconsistent with the information provided by the person opening a new covered account, by the customer presenting the identification, or with existing customer information on file with the creditor (such as a signature card or recent check).
- Application for service that appears to have been altered or forged.

Suspicious Personal Identifying Information

- Identifying information that is inconsistent with other information provided by the customer, e.g. lack of correlation between social security number range and the date of birth.
- Identifying information that is inconsistent with external sources of information, e.g. an address that does not match a consumer report or a social security number that is listed in the Social Security Administration's Death Master File.
- Identifying information presented is associated with common types of fraudulent activity, such as use of fictitious billing address or phone number.
- Identifying information consistent with known fraudulent activity, e.g. an invalid phone number or fictitious billing address previously used in fraudulent activity.
- A social security number that is the same as one given by another customer.
- An address or phone number that is the same as that of another person.

- Failure to provide complete personal identifying information on an application even after a reminder (however, by law, social security numbers must not be required).
- Identifying information this is inconsistent with the information on file for the customer.

Suspicious Account Activity or Unusual Use of an Account

- Change of address for an account followed by a request to change the account holder’s name
- Payments stop on a historically up-to-date account.
- Account usage that is inconsistent with prior usage (e.g., very high activity).
- Mail to the account holder is repeatedly returned as undeliverable
- Notice to the City that a customer is not receiving mail sent by the City.
- Notice to the City that an account has had unauthorized activity.
- Breach in the City’s computer system security.
- Unauthorized access to or use of customer account information.

Alerts from Others

- Notification to the City from a customer, identity theft victim, law enforcement officer, or another person that the City has opened or is maintaining a fraudulent account for a person engaged in identity theft.

IV. PROCEDURE

PREVENTING AND MITIGATING IDENTITY THEFT

If City personnel detect any identified Red Flags, they should contact the City’s Finance Director. The Finance Director will then select a course of action from the following possible steps, document the decision in writing, and act in a timely matter:

- 1) Monitor the covered account for evidence of identity theft.
- 2) Contact the customer.
- 3) Change any passwords, security codes, or other security devices that permit access to a covered account.
- 4) Reopen a covered account with a new account number
- 5) Not open a new covered account.
- 6) Close an existing covered account.
- 7) Notify law enforcement.
- 8) Determine that no response is warranted under the particular circumstances

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

PROGRAM UPDATES

The Finance Director, or designee, shall serve as the Program Administrator and will periodically review and update this Program to reflect any changes in risk to the customers or the City from identity theft. Factors to consider include:

- The City’s experiences with identity theft.
- Changes in methods of identity theft.
- Changes in methods to detect, prevent, and mitigate identity theft.
- Changes in the types of accounts that the City offers or maintains.
- Changes in the business arrangements of the City, including mergers, acquisitions, alliances, joint ventures, and service provider arrangements.

If changes are warranted, the Program Administrator will present them to the City Council for a decision to accept, modify, or reject those changes.

ADMINISTRATION OF PROGRAM

- The Program Administrator shall be responsible for the development, implementation, oversight, and continued administration of the Program.
- The Program shall include staff training, as necessary, to effectively implement the Program.
- The Program shall include appropriate and effective oversight of service provider arrangements.

OVERSIGHT OF THE PROGRAM

Oversight of the Program shall include:

- Implementation of the Program.
- Review of staff reports regarding compliance.
- Approval of material program changes needed to address the changing risks of identity theft.

Reports shall be prepared as follows:

- Staff responsible for development, implementation, and administration of the Program shall at least annually report to the Program Administrator on City compliance with the Program.
- The report should also provide related information and analysis, such as:
 - 1) Analysis on the effectiveness of the policies and procedures in addressing the risk of identity theft.
 - 2) Service provider agreements.
 - 3) A summary of significant incidents involving identity theft and the City's response.
 - 4) Recommendations for material changes to the Program.

OVERSIGHT OF SERVICE PROVIDER ARRANGEMENTS

The City shall take steps to ensure that the activity of a service provider is conducted in accordance with reasonable policies and procedures designed to detect, prevent and mitigate the risk of identity theft whenever the organization engages a service provider to perform an activity in connection with one or more covered accounts.

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

I. PURPOSE

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

II. DEFINITIONS

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

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

III. POLICY

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

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

IV. PROCEDURE

Issuance and Provisions

1. The City will confine long-term borrowing to capital improvements or projects which cannot be financed from current revenues or cash balances. Recognizing that bond issuance costs add to the total interest costs of financing; bond financing should not be used if the aggregate cost of projects to be financed by the bond issue does not exceed \$1,000,000.
2. General obligation bond issues should be included in at least two Capital Improvement Plans proceeding the year of the bond sale. The first inclusion should contain a general description of the project, its timing and financial limits; subsequent inclusions should become increasingly specific.
3. The City will not borrow money to finance the general operations of the City.

4. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the capital improvement.
5. The City will attempt to keep the average maturity of General Obligation Bonds at or below 20 years.
6. The total G.O. debt service tax-levy shall not exceed 15% of the General Fund expenditures, unless there is a voter approved bond referendum.
7. The City will utilize a financial consultant in determining the appropriate bond and financing structure for debt issuances.
8. The sale of the bonds will be done through a competitive and open process. However, the City reserves the right to choose to use a “negotiated sale” method, in the rare circumstances that it is deemed to be more advantageous to the City.
9. Coordination of capital needs with overlapping or other units of government should be undertaken to avoid periodic marketing conflicts as well as increase awareness of the impact of debt on proper tax-paying entities

Monitoring and Continuing Evaluation Provisions

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

Reporting

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department	
	City Administrator Approval:	
	City Council Approval:	10-15-2012
	Issue Date:	10-15-2012
	Revised Date:	7-15-2019
SUBJECT: POST ISSUANCE DEBT COMPLIANCE POLICY		

I. PURPOSE

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

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

II. DEFINITIONS

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

SEC Rule - The Securities and Exchange Commission (SEC) is responsible for enforcing compliance with the SEC Rule 15c2-12 (the “Rule”). Governments or governmental entities issuing obligations generally have a requirement to meet specific continuing disclosure standards set forth in continuing disclosure agreements (“CDA”). Unless the issuer, obligated person, or a specific obligation is exempt from compliance with CDAs, these agreements are entered into at the time of obligation issuance to enable underwriter(s) to comply with the Rule. The Rule sets forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offerings of municipal securities, (ii) underwriters to obtain CDAs from issuers and other obligated persons to provide material event disclosure and annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities transactions in the secondary market. The SEC encourages issuers and beneficiaries adopt and implement a post-issuance debt compliance policy and procedures to safeguard against Rule violations.

III. POLICY

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

IV. PROCEDURE

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

1. General post-issuance compliance;
2. General Recordkeeping;
3. Arbitrage yield restriction and rebate recordkeeping;
4. Expenditure and Asset Documentation to be assembled and retained;
5. Miscellaneous documentation to be assembled and retained;
6. Additional undertakings or activities that support points 1 through 5 above;
7. Continuing disclosure obligations;
8. Compliance with Future Requirements

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

The Finance Director or any other individuals responsible for assisting the Finance Director in maintaining records needed to ensure post-issuance debt compliance, are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.

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

Private Activity Bonds

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

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

The Finance Director is additionally authorized to seek the advice, as necessary, of bond counsel and/or its financial advisor to ensure the City is in compliance with this Post-Issuance Debt Compliance Policy.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

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

I. PURPOSE

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

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

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

The CIP process is undertaken because it provides:

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

II. DEFINITIONS

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

III. POLICY

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

- Availability of funding sources
- Retaining \$500,000 for emergency resources in the Capital Programs Fund
- Projected need and urgency for repair or replacement
- Likely demand for the improvement

- Estimated cost
- Impact to City debt levels
- Relative benefits and avoided costs if funds used for alternative purposes
- Subsequent operating costs that will flow from the proposed improvement
- Alternatives for addressing the improvement need through collaboration or cost sharing with others

IV. PROCEDURE

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

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

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

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

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

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance	
	City Administrator Approval:	
	City Council Approval:	12-19-16
	Issue Date:	12-19-16
	Revised Date:	07-15-19
SUBJECT: PURCHASING POLICY		

I. PURPOSE

The intent of this policy and its supporting Procurement Procedures is to ensure that the procurement process complies with all applicable legal requirements and federal and state regulations; is fair to all participants; is as efficient as possible without eliminating needed controls; is understandable to all users; is administratively consistent with other City policies and procedures; and maximizes the use of disadvantaged business whenever possible. The City’s policy is to purchase goods and services at the most cost effective and competitive rates, yielding the desired service, turnaround and value for the dollar. This policy has the following objectives:

1. Ensure that all purchases comply with applicable laws, in particular the Uniform Municipal Contracting Law, Minnesota State Statute Section 471.345.
2. Comply with Minnesota Public Purpose Doctrine and City Policy on Public Purpose Expenditures.
3. Make the best possible use of tax dollars by purchasing goods and services economically.
4. Provide clear and consistent guidelines for the City staff to follow in making purchasing decisions.

For purchases made under federal or State grant funded programs, additional restrictions are identified within the uniform grant guidance regulations (2 CFR 200.318).

II. POLICY

To ensure that the goods and services required by the City are obtained using established procedures that comply with all legal requirements for public purpose expenditures while promoting fair and open competition to ensure public confidence in the procurement process, ensure fair and equitable treatment of vendors who transact business with the City, and provide safeguards for the maintenance of a procurement system of quality and integrity. The Minnesota Public Purpose Doctrine permits a governmental entity to expend public funds only when the primary purpose of the expenditure is public and the expenditure relates to the governmental purposes for which the entity was created. There must also be statutory authority allowing for the expenditure of such funds and there must be a benefit to the community. Proper documentation must be maintained by the City to establish that all expenditures serve a public purpose.

All federal grant expenditures will be in compliance with OMB 2CFR200 (Uniform Guidance). All federal grant expenditures must be reasonable, necessary, and adequately documented. All federal grant expenditures must be deemed to be allowable under specific grant agreements and in accordance with 2CFR200, subpart E.

The approved operating budget provides detail on goods and services that are expected in a given year. Any goods or services required that were not budgeted must be approved by the

City Administrator or the City Council, depending on the dollar amount of the purchase and the rationale behind the non-budgeted good or service.

The City of South St. Paul will use the following Methods of Procurement:

Micro Purchases

Procurements valued at less than \$25,000 (\$10,000 for federally funded) will be considered *Micro Purchases* and can be made on the open market without obtaining competitive quotations or proposals. City staff will ensure that the price is fair and reasonable. Procurements will not be split to avoid competition.

Small Purchases

Procurements valued between \$25,000 and \$175,000 will be considered *Small Purchases* and will be made after obtaining at least two (2) quotes or proposals from qualified sources, in accordance with City procurement procedures.

Major Purchases

Procurements valued at greater than \$175,000 will be considered *Major Purchases* and will be made by publicly soliciting bids or proposals in accordance with City procurement procedures and as required by Minnesota Statutes 471.345. Procurements will not be split to avoid this policy. For Federally funded projects, the value is higher than the State limit, so we have to follow the State limit of \$175,000 for federally funded purchases as well.

Joint Purchasing/Cooperative Purchasing Agreements

The City has the authority to enter into *Joint Purchasing or Cooperative Purchasing Agreements* with other governmental units as provided for in Minnesota Statutes. Procurements made through *Joint Purchasing or Cooperative Purchasing Agreements* will satisfy the City's competitive procurement requirements.

Contract Amendments

Contract amendments valued at greater than 25% of the original value of the contract will be considered separate procurements and the appropriate process above shall be utilized.

Noncompetitive Purchases

Noncompetitive Purchases can be made under the following circumstances:

- When the City Council has declared an emergency, in accordance with State Statute, City Policies and Procedures.
- When a sole source of the good or service exists and has been verified by City Administrator
- When the procurement is for goods or services not available competitively, such as utilities, subscriptions, professional dues and memberships, insurance, conference and seminar registration, permits and licenses, advertisements in publications, taxes, required federal, state and local fees and charges, etc.

Disadvantaged Businesses

The City will utilize businesses owned and controlled by socially and economically disadvantaged individuals in the procurement of goods and services, and the award of contracts when possible. The City will, in accordance with authority granted by federal regulations, state statute, and local laws and ordinances, act affirmatively to create a "level playing field" for women-owned, minority-owned and disadvantaged business enterprises to achieve the goal of equal opportunity.

Deviations

Approval to deviate from this policy must be documented and authorized by the City Administrator, or by other City staff as delegated by the City Administrator in accordance with City policies and procedures.

Prohibited Interest in Contracts

Minnesota State Statutes 471.87 and 471.88 prohibit the purchase of goods or services whenever a conflict of interest may exist. If any employee becomes involved in a possible conflict situation, the employee shall disclose the nature of the possible conflict to his or her supervisor and the City Administrator.

The City cannot enter into any contract or purchase order for goods or services in which an employee, elected official, officer or agent, or their immediate family members, has an indirect or direct personal financial interest or will personally benefit financially from the contract or purchase. In exceptional cases and if permitted by applicable law or regulation, this policy may be waived by the City Administrator for employees for good cause after consulting with the City Attorney. The City administrator shall promptly notify the employee in writing of the decision.

Substantial state and federal requirements exist pertaining to standards of conduct and conflict of interest. It is the intent of the City for all employees, officers, or agents to conduct all activities associated with procurements in compliance with the highest ethical standards, including the avoidance of any real or perceived conflict of interest. It is also the intent of the City to impose appropriate sanctions or disciplinary actions, including but not limited to termination and/or prosecution, for any employees or officers who violate any of these requirements.

III. PROCEDURE

By City Charter, the City Administrator is the Chief Purchasing Officer of the city and has delegated purchasing and budgetary control to each department. The department manager may designate other staff within their department to purchase goods and services in compliance with the annual budget. The City Council has delegated authority to staff to make usual and customary purchases as approved in the annual budget in compliance with all bidding requirements and the City's purchasing policy. Formal Council approval of budgeted, routine purchases is not necessary. Council approval is required on capital improvement projects of \$10,000 or greater, and transactions involving purchases over \$175,000. The Finance Director will report budget status to the City Council on a quarterly basis. Payment details for all goods and services will be listed on check registers and presented to the City Council for review.

The Uniform Municipal Contracting Law, Minnesota Statutes Section 471.345 outlines certain quotation/bid requirements based on the amount of the purchase. Purchases under \$25,000 may be made on the open market. Purchases from \$25,000 to \$175,000 may be made by obtaining 2 or more written quotations. Purchases over \$175,000 must follow the competitive bidding process. Usual and customary purchases must have sufficient funds available within the approved department budget.

Exceptions

Professional service contracts such as those provided by engineers, lawyers, architects, accountants and other services requiring technical, scientific, or other professional training, when competitive bidding is not required, shall be approved by the City Council based on the recommendation of the City Administrator. In certain cases, where professional services were specifically identified in the budget and it is an ongoing contract, the City Council does not need to approve each year's contract.

Minnesota State Statute 12.37 gives the City the ability to declare an emergency situation for a limited period of time. During such an emergency, the City is not required to use the typical mandated procedures for purchasing and contracting. Emergency purchases require approval by the City Administrator, Finance Director and when necessary because of the dollar amount, formal City Council action. An emergency purchase is defined as one where an immediate response is required to protect the health, welfare or safety of the public or public property.

Credit Card Use

The use of credit cards (purchasing cards) is an authorized payment method. These purchases must follow the purchasing policy and are a more efficient method of paying vendors than the check payment process. See the purchasing card policy for detailed procedures.

Ethics and Acceptance of Gifts

Employees shall not make any purchases for personal use utilizing City funds. Employees shall not be allowed to take advantage of special pricing offered to the City by vendors to make personal purchases. Employees may not take advantage of government discounts for non-city related purchases, including bidding on city auctions. The general rule to be applied is if a discount is not available to a member of the public, the employee should not take advantage of it. Gifts offered by vendors to staff responsible for making purchasing decisions may only be accepted if they are considered to be a trinket or memento costing \$5 or less.

IV. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

All employees are responsible for adhering to this policy when purchasing goods or services. Managers are responsible for monitoring performance within their areas of jurisdiction.

Responsibility for administering established Purchasing Policies and Procedures has been delegated to the Finance Director in conjunction with the City Administrator who is the Chief Purchasing Officer of the City.

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: 12-21-2015 Issue Date: Revised Date:
SUBJECT: EMPLOYEE TRAVEL POLICY	

I. PURPOSE

The City recognizes that its employees may at times receive value from traveling for workshops, conferences, training and other assignments (both in and out of the State). This policy sets forth the conditions under which travel will be reimbursed by the City.

It is the purpose of this policy to establish adequate internal controls to satisfy Internal Revenue Service (IRS) regulations, State laws, and to provide a framework to use as a guide to prescribe circumstances for which travel reimbursements or credit/purchasing card transactions will be authorized.

The City Council approved budget document provides specific detail on seminars, workshops, conferences and other training that is anticipated for the year, including estimated costs. Division Managers/Department Heads have the authority to approve travel for their staff within the confines of the budget. The City Administrator has the authority to approve travel for Division Managers/Department Heads.

II. DEFINITIONS

Purchasing/credit card – the City currently has credit cards for a few City staff. The City will be converting these to purchasing cards, which are similar to credit cards, but allow restricted uses to be placed on the card.

Detailed Receipts – for meals this means the actual detail of what was ordered, not just the total charge amount.

III. POLICY

The City will pay or reimburse all travel costs that are both reasonable and necessary. All persons conducting official City business are expected to show good judgment in the nature and amount of expenses incurred while conducting City business. Per Minnesota Statute, purchases of alcoholic beverages cannot be reimbursed. Travel must be by the most direct or normally traveled route unless approved in advance by the employee’s supervisor. Reimbursement will be limited to the cost of travel by a direct route or on an uninterrupted basis. The employee will be responsible for any additional costs exceeding the business purpose related expenses.

Transportation. Coach airplane passage is considered standard for travel out of the state, as air travel is usually more economical in time and money than other modes of transportation when making long trips. Airplane tickets must be purchased on a City purchasing/credit card. When traveling by automobile, reimbursement will be made at the mileage rate in effect at the date of travel and will be based on the most direct route from the point of departure to the point of destination. Car rental at the travel destination is rarely warranted and prior approval by the City Administrator is necessary. Cost of train, shuttle or taxi to get to and from the destination hotel is reimbursable, and the employee should use the most economical mode of transportation available.

Lodging. Hotel or motel accommodations should be appropriate to the purposes of the trip. Where multiple occupancy by other than City employees/officials occurs, only the actual cost of the single room rate (if different from the double room rate) may be claimed for reimbursement or charged on the City purchasing/credit card. Expenses that are not deemed reasonable and necessary will not be reimbursed. Some non-reimbursable examples are: movies in the hotel room, fees to use the hotel's health club, dry cleaning and personal items such as toothpaste, etc.

Meals and Incidental expenses. The per diem allowance is in accordance with published federal per diem rates per meal, which are updated annually. The meal limits can be combined for the full day, if eligible for all three meals. In the event that meals are included in any registration fee, that particular meal cannot be claimed for reimbursement, even if the employee chooses to have that meal elsewhere. On the day of departure from Minnesota the following flight times determine meal eligibility: leave after 10:00 AM, lunch and dinner only; leave after 12:00 PM, dinner only; leave after 6:00 PM no meals for that day. On the day of return to Minnesota: leave after 10:00 AM, breakfast only; leave after 12:00 PM, breakfast and lunch only; leave after 6:00 Pm, eligible for all three meals. If an employee requests reimbursement for more than the per diem allowances, all meal receipts must be submitted for the day. Expenses that are specifically excluded are alcoholic beverage and entertainment expenses and any expenses incurred for other persons. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids. For 2016 the GSA midrange meals and incidental costs are: Breakfast \$13, Lunch \$15, Dinner \$26, Incidentals \$5. After 2016, if there are changes in the GSA midrange meal limits they will be reflected on the Travel Expense Form and will be part of the annual Mileage Rate Resolution.

III. PROCEDURE

Department heads/City Administrator shall approve travel of their staff to conferences, seminars, workshops, and other training prior to incurring expenses. This prior authorization can be done via email/other notification. Travel should be arranged in advance to obtain airfare at a reasonable cost. Airfare, event registration and lodging needs to be booked using a city purchasing/credit card.

IV. PROCEDURE (CONTINUED)

Employees must save all detailed receipts and if assigned a purchasing/credit card it should be used for all meals and incidentals whenever possible. Alcoholic beverages cannot be charged to the city card

Upon return, employee will fill out an expense reimbursement form for any meals and incidental expenses requiring reimbursement. If all expenses were incurred using the city purchasing/credit card, then a claim form will be prepared and all receipts must be attached to the form. Expense forms and purchasing/credit card claim forms must be reviewed and approved by the department head or City Administrator.

Falsification of travel documents/expense reporting, resulting in overpayment of the City's assets, may be cause for disciplinary action. It is the employee's responsibility to: maintain accurate records; make a conscious effort to minimize expenses while maintaining an adequate level of comfort and convenience; request reimbursement in an accurate and timely manner.

While this policy aims to address the usual aspects of costs that may be incurred when traveling on City business, there may be an unforeseen expense or circumstance that requires deviation from the policy. In such an event, the Finance Director will review the situation and determine the appropriate resolution.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

The City Administrator and the Mayor/City Council are responsible for setting the policy and enforcing the policy. The Finance Director is responsible for coordinating the ongoing implementation and enforcement of this Policy, under general supervision by the City Administrator and Mayor/City Council.

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance
	City Administrator Approval:
	City Council Approval: 12-7-15 Issue Date: Revised Date:
SUBJECT: ELECTED OFFICIAL OUT-OF-STATE TRAVEL POLICY	

I. PURPOSE

The City of South St. Paul recognizes that its elected official may at times receive value from traveling out of the state for workshops, conferences, events and other assignments. This policy sets forth the conditions under which out-of-state travel expenses will be reimbursed by the City. The City Council approved budget provides specific detail on any anticipated out of state conferences, training and workshops.

II. POLICY

The event, workshop, conference or assignment must be approved in advance by the City Council at an open meeting and must include an estimate of the cost of the travel. In evaluating the out-of-state travel request, the Council will consider the following:

- Whether the elected official will be receiving training on issues relevant to the city or to his or her role as the Mayor or as a council member;
- Whether the elected official will be meeting and networking with other elected officials from around the country to exchange ideas on topics of relevance to the City or on the official roles of local elected officials.
- Whether the elected official will be viewing a city facility or function that is similar in nature to one that is currently operating at, or under consideration by the City where the purpose for the trip is to study the facility or function to bring back ideas for the consideration of the full council.
- Whether the elected official has been specifically assigned by the Council to testify on behalf of the city at the United States Congress or to otherwise meet with federal officials on behalf of the city.
- Whether the city has sufficient funding available in the budget to pay the cost of the trip.

No reimbursements will be made for attendance at events sponsored by or affiliated with political parties.

The Assistant City Administrator will make payments in advance for airfare, lodging and registration on the city purchasing/credit card on behalf of the elected officials. The City will reimburse for travel expenses using the same procedures, limitations and guidelines outlined in the Employee Travel Policy. There are two differences from the employee travel policy. The first is that elected officials can request an advance to cover their meals and incidental costs. The second difference is that elected officials should turn in all detailed receipts for documenting the costs they incurred while traveling.

OTHER PROVISIONS THE CITY MAY WANT TO CONSIDER:

- Limitations on the number of council members who can attend the same event;
- Limitations on paying for council members who have announced their intention to resign, not to seek reelection, or who have been defeated in an election (however, there may be some benefit to the city in having newly elected officials who have not yet taken office attend training beforehand);
- Requirements for council members to give oral or written reports on the results of the trip at the next Council meeting;
- Requirements for the council members to turn over materials received to the city;
- The ability for the city to make exceptions to the policy;
- The requirement for all frequent flyer miles to accrue to the city;
- Requirements to use the most cost-efficient mode of travel available taking into consideration reasonable time constraints; or
- The requirement to use a city car when available;

III. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

State Statutes require that all Cities have an Elected Official Out-of-State Travel Policy. The City Administrator and the Mayor/City Council are responsible for setting the policy and enforcing the policy. The Finance Director is responsible for coordinating the ongoing implementation and enforcement of this Policy, under general supervision by the City Administrator and Mayor/City Council.

 <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p>	APP Department: Finance	
	City Administrator Approval:	
	City Council Approval: Issue Date: Revised Date:	12-5-16
SUBJECT: AIRPORT REVENUE AND ALLOWABLE USE OF AIRPORT REVENUES		

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal regulations and the terms and conditions of the federal award from the Federal Aviation Administration (FAA). The Airport Improvement Program Grant and 49 USC 47107(b) requires the City to make certain assurances in regards to airport revenues and has established the general requirements for the use of airport revenue.

II. DEFINITIONS

Airport Revenue – All fees, charges, rents or other payments received by or accruing to the sponsor which are generated at the Airport.
Grant Funds – All funds received from the FAA and MNDOT for maintenance, equipment or capital improvements at the Airport.

III. POLICY

All revenue generated at the Airport will be recorded in the Airport Operating Fund, with the exception of PILT which is split between the Airport and the City General Fund based on tax rates. This exception was approved by FAA. All Grant dollars for maintenance will be recorded in the operating fund. Grant dollars received for capital improvements at the Airport will be recorded in the Airport Capital Fund. Revenues generated at the airport include lease revenues, tie down fees, gate and ramp fees, fuel sales, and other miscellaneous charges. The city will maintain a fee and rental structure for the facilities and services at the airport which will make the airport as self-sustaining as possible under the circumstances existing at the airport taking into account such factors as the volume of traffic and economy of collection.

Airport revenue may be used for the capital and operating costs of the airport. Operating costs for the airport include both direct and indirect costs. Such costs may include reimbursements to the City for the costs of services actually received and documented. The airport may repay internal loans from the City, including principal and interest. The City allocates interest to all funds based on average cash balances and at the portfolio rate of interest. A portion of general costs of government will be allocated through the Administrative Support Charge. The calculation of this cost allocation must be consistently and equitably applied to all cost centers of the City, including the Airport, and all costs included in the allocation must be eligible for expenditure of Airport revenue under section 47107(b).

The City will adhere to the specific allowable costs identified in 2CFR200, subpart E and in the FAA Airport Compliance Manual which incorporates the federal guidelines for the use of all airport revenues.

IV. PROCEDURE

The City has established two funds for all Airport activity – one operating fund and one capital fund. All revenues will be coded to one of these funds, depending on the use of those dollars. All hangar leases and lease changes will go to the council for approval.

Finance will bill all leases and record all fuel purchases. Analytic procedures will be applied by the Finance Director throughout the year to ensure all revenues generated at the Airport are recorded into the Airport funds.

Expenditures of Airport revenues will adhere to the Council approved budget and to federal requirements. Grant specific improvement projects will be budgeted through the annual Capital Improvement plan. The approval of individual capital improvements are required to go back to the Council for approval and will only occur if the grant funding is authorized by FAA and/or MNDOT.

See Airport Revenue and Allowable Uses section in the Procedures Manual for more detailed processes.

V. AUTHORITY FOR IMPLEMENTATION AND ENFORCEMENT

The Finance Director of the City is designated as the person who is responsible for the implementation of the Airport Revenue and Allowable Use of Airport Revenues procedures, with general supervision by the City Administrator and Mayor/City council.