
2025 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 2023 | Revised Budget 2024 | Final Budget 2025 | 2024 TO 2025 CHANGE | |
|--------------------------------|---------------------------|---------------------------|-------------------------|------------------------|--------------|
| | | | | \$ | % |
| <u>TAXES</u> | | | | | |
| General Fund | \$12,691,168 | \$13,320,065 | \$13,576,420 | \$256,355 | |
| Library | 821,312 | 0 | 0 | 0 | |
| Doug Woog Arena | 323,000 | 323,000 | 323,000 | 0 | |
| Capital/Infrastructure Program | 350,000 | 725,000 | 1,725,000 | 1,000,000 | |
| Debt Service | 1,472,290 | 1,475,444 | 1,475,528 | 84 | |
| TOTAL | \$15,657,770 | \$15,843,509 | \$17,099,948 | \$1,256,439 | 7.93% |
| <u>SPENDING</u> | | | | | |
| General Fund | \$19,107,848 | \$21,225,186 | \$21,863,221 | \$638,035 | 3.01% |
| Library | 828,312 | 0 | 0 | 0 | 0.00% |
| Doug Woog Arena | 1,062,077 | 1,521,421 | 1,436,100 | (85,321) | -5.61% |
| Capital/Infrastructure Program | 1,268,129 | 1,268,129 | 1,268,129 | 0 | 0.00% |
| Debt Service | 1,472,290 | 1,475,444 | 1,475,528 | 84 | 0.01% |
| TOTAL | \$23,738,656 | \$25,490,180 | \$26,042,978 | \$552,798 | 2.17% |

Increased Taxes for:

| | |
|----------------------------|--------------|
| Operations | 1.62% |
| Infrastructure Replacement | 6.31% |
| Debt Service | 0.00% |
| | <hr/> |
| | 7.93% |

| 2025 BUDGET SUMMARY | | | | | | | | |
|-----------------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|---------------------|--------------|
| ALL LEVY SUPPORTED FUNDS | | | | | | | | |
| | 2025 | | | | | <i>Revised</i> | | |
| | General | Doug Woog Arena | Capital Programs | Debt | Total Budget | 2024 Budget | 2024 to 2025 Change | |
| REVENUES | | | | | | | | |
| Property Tax Levy: | | | | | | | | |
| Property Taxes | 13,576,420 | 323,000 | 1,725,000 | 1,475,528 | 17,099,948 | 15,843,509 | 1,256,439 | 7.93% |
| Total Property Taxes | 13,576,420 | 323,000 | 1,725,000 | 1,475,528 | 17,099,948 | 15,843,509 | 1,256,439 | 7.93% |
| Local Government Aid (LGA) | 2,492,619 | - | 1,268,129 | - | 3,760,748 | 3,749,065 | 11,683 | 0.31% |
| Fees and Fines | 2,175,595 | - | - | - | 2,175,595 | 2,160,455 | 15,140 | 0.70% |
| Intergovernmental | 1,102,763 | - | - | - | 1,102,763 | 957,914 | 144,849 | 15.12% |
| Charges for Services | 2,213,003 | 936,500 | - | - | 3,149,503 | 2,886,316 | 263,187 | 9.12% |
| Miscellaneous | 112,821 | 30,000 | - | - | 142,821 | 122,000 | 20,821 | 17.07% |
| Transfers In | 190,000 | - | - | - | 190,000 | 190,000 | - | 0.00% |
| TOTAL REVENUES | 21,863,221 | 1,289,500 | 2,993,129 | 1,475,528 | 27,621,378 | 25,909,259 | 1,712,119 | 6.61% |
| APPROPRIATIONS | | | | | | | | |
| General Government | 3,238,818 | - | - | - | 3,238,818 | 3,159,485 | 79,333 | 2.51% |
| Public Safety | 11,605,964 | - | - | - | 11,605,964 | 11,406,552 | 199,412 | 1.75% |
| Public Works | 5,183,023 | - | - | - | 5,183,023 | 4,927,951 | 255,072 | 5.18% |
| Community Development | 843,019 | - | - | - | 843,019 | 831,838 | 11,181 | 1.34% |
| Culture and Recreation | 831,397 | 1,436,100 | - | - | 2,267,497 | 2,311,740 | (44,243) | -1.91% |
| Contingency | 161,000 | - | - | - | 161,000 | 109,041 | 51,959 | 47.65% |
| Debt Service (external) | - | - | - | 1,475,528 | 1,475,528 | 1,475,444 | 84 | 0.01% |
| Capital Improvements | - | - | 1,268,129 | - | 1,268,129 | 1,268,129 | - | 0.00% |
| TOTAL APPROPRIATIONS | 21,863,221 | 1,436,100 | 1,268,129 | 1,475,528 | 26,042,978 | 25,490,180 | 552,798 | 2.17% |
| | | | | | | | | |

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|------------|------------|------------|-------------------------------|--------|
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Revised 2024 vs Final 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | PROPERTY TAXES | | | | | |
| Property Taxes | 11,664,311 | 12,687,172 | 13,320,065 | 13,320,065 | 13,754,743 | 13,576,420 | 256,355 | 1.92% |
| OTHER TAXES | | | | | | | | |
| Tax Rate generated off TIF parcels | 584,329 | 245,230 | - | - | - | - | - | 0.00% |
| FEES AND FINES | | | | | | | | |
| Franchise Fees | 1,650,588 | 1,546,225 | 1,550,000 | 1,550,000 | 1,525,000 | 1,525,000 | (25,000) | -1.61% |
| Fines and Forfeits | 121,207 | 132,500 | 111,000 | 111,000 | 138,000 | 138,000 | 27,000 | 24.32% |
| License and Permits - Business | 132,936 | 130,101 | 113,755 | 113,755 | 132,445 | 132,445 | 18,690 | 16.43% |
| License and Permits - Non-business | 551,488 | 448,487 | 385,700 | 385,700 | 380,150 | 380,150 | (5,550) | -1.44% |
| TOTAL FEES AND FINES | 2,456,219 | 2,257,313 | 2,160,455 | 2,160,455 | 2,175,595 | 2,175,595 | 15,140 | 0.70% |
| INTERGOVERNMENTAL REVENUE | | | | | | | | |
| Federal Grants and Aids | - | - | 166,500 | 166,500 | 175,000 | 175,000 | 8,500 | 5.11% |
| State Grants and Aid (includes LGA) | 2,196,210 | 2,338,396 | 3,057,296 | 3,057,296 | 3,199,917 | 3,199,917 | 142,621 | 4.66% |
| County Grants and Payments | 81,539 | 85,265 | 79,500 | 79,500 | 79,500 | 79,500 | - | 0.00% |
| Local Grants and Payments | 150,099 | 219,796 | 135,554 | 135,554 | 140,965 | 140,965 | 5,411 | 3.99% |
| TOTAL INTERGOVERNMENTAL | 2,427,848 | 2,643,457 | 3,438,850 | 3,438,850 | 3,595,382 | 3,595,382 | 156,532 | 4.55% |

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | |
|------------------------------------|------------------|------------------|----------------------|------------------|------------------|------------------|-------------------------------|---------------|
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Revised 2024 vs Final 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | CHARGES FOR SERVICES | | | | | |
| Administration Charge | 729,805 | 827,302 | 887,589 | 887,589 | 1,082,253 | 1,082,253 | 194,664 | 21.93% |
| Internal Service Charge | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| PILOT (Payment in Lieu of tax) | 50,679 | 49,013 | 50,000 | 50,000 | 49,000 | 49,000 | (1,000) | -2.00% |
| Engineering Project Fees | - | - | 350,000 | 350,000 | 400,000 | 400,000 | 50,000 | 14.29% |
| Parks and Recreation | 149,259 | 179,425 | 167,100 | 167,100 | 168,800 | 168,800 | 1,700 | 1.02% |
| Rents | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.00% |
| Planning & Code Enforcement | 139,729 | 99,077 | 89,500 | 89,500 | 64,500 | 64,500 | (25,000) | -27.93% |
| Public Safety | 1,788 | 2,475 | 1,600 | 1,600 | 1,100 | 1,100 | (500) | -31.25% |
| Public Works - Streets | 4,452 | 2,882 | 4,000 | 4,000 | 3,000 | 3,000 | (1,000) | -25.00% |
| Antenna and Other Charges | 217,321 | 182,847 | 195,000 | 195,000 | 160,000 | 160,000 | (35,000) | -17.95% |
| Barge Terminal & Mooring Fees | 174,613 | 178,106 | 181,667 | 181,667 | 185,300 | 185,300 | 3,633 | 2.00% |
| Other | 99,040 | 71,634 | 37,360 | 37,360 | 39,050 | 39,050 | 1,690 | 4.52% |
| TOTAL CHARGES FOR SERVICE | 1,626,686 | 1,652,761 | 2,023,816 | 2,023,816 | 2,213,003 | 2,213,003 | 189,187 | 9.35% |
| MISCELLANEOUS | | | | | | | | |
| Interest on Investments | 57,228 | 216,206 | 75,000 | 75,000 | 100,000 | 100,000 | 25,000 | 33.33% |
| Year-end adjust to Fair Value | (179,316) | 83,574 | - | - | - | - | - | 0.00% |
| Other Revenue | 40,657 | 24,546 | 17,000 | 17,000 | 12,821 | 12,821 | (4,179) | -24.58% |
| TOTAL MISCELLANEOUS | (81,431) | 324,326 | 92,000 | 92,000 | 112,821 | 112,821 | 20,821 | 22.63% |

| GENERAL FUND SUMMARY OF REVENUE | | | | | | | | |
|------------------------------------|----------------|----------------|--------------|------------|------------|------------|-------------------------------|-------|
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Revised 2024 vs Final 2025 | |
| | | | 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 | 57,150 | 43,570 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.00% |
| TOTAL TRANSFERS IN | 217,150 | 203,570 | 190,000 | 190,000 | 190,000 | 190,000 | - | 0.00% |
| TOTAL REVENUES | 18,895,112 | 20,013,829 | 21,225,186 | 21,225,186 | 22,041,544 | 21,863,221 | 638,035 | 3.01% |
| Surplus/(Deficit) | 1,393,151 | 1,401,582 | - | - | - | - | | |
| <u>DETAIL OF TAX LEVY</u> | | | | | | | | |
| Current and Delinquent | 8,521,226 | 9,682,154 | 10,356,687 | 10,356,687 | 10,578,638 | 10,400,315 | 43,628 | |
| Fiscal Disparities | 3,143,085 | 3,005,018 | 2,963,378 | 2,963,378 | 3,176,105 | 3,176,105 | 212,727 | |
| General Fund Levy | 11,664,311 | 12,687,172 | 13,320,065 | 13,320,065 | 13,754,743 | 13,576,420 | 256,355 | 1.92% |
| | | | | | | | | |

| GENERAL FUND | | | | | | | | |
|----------------------------------|------------------|------------------|---------------------------|-------------------|-------------------|-------------------|-------------------------------|--------------|
| SUMMARY OF EXPENDITURES | | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Revised 2024 vs Final 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | GENERAL GOVERNMENT | | | | | |
| Mayor and Council | 156,796 | 173,657 | 178,459 | 178,710 | 186,144 | 185,884 | 7,174 | 4.01% |
| City Administration | 492,679 | 570,617 | 607,774 | 636,052 | 596,994 | 595,113 | (40,939) | -6.44% |
| Human Resources | 258,894 | 270,118 | 282,269 | 297,000 | 345,688 | 344,991 | 47,991 | 16.16% |
| City Attorney | 249,929 | 321,590 | 268,000 | 268,000 | 299,000 | 299,000 | 31,000 | 11.57% |
| City Clerk | 232,308 | 222,137 | 313,997 | 279,215 | 237,056 | 240,859 | (38,356) | -13.74% |
| Finance | 401,185 | 481,786 | 487,827 | 524,305 | 538,335 | 540,049 | 15,744 | 3.00% |
| Information Technology | 657,900 | 719,570 | 800,076 | 815,244 | 869,759 | 868,269 | 53,025 | 6.50% |
| Recycling | 24,505 | 23,127 | 23,350 | 23,885 | 23,738 | 23,713 | (172) | -0.72% |
| Community Affairs | 122,721 | 131,259 | 131,687 | 137,074 | 141,271 | 140,940 | 3,866 | 2.82% |
| TOTAL GENERAL GOVERNMENT | 2,596,917 | 2,913,861 | 3,093,439 | 3,159,485 | 3,237,985 | 3,238,818 | 79,333 | 2.51% |
| PUBLIC SAFETY | | | | | | | | |
| Police Protection | 6,652,751 | 7,304,019 | 8,263,184 | 8,634,370 | 8,973,156 | 8,810,167 | 175,797 | 2.04% |
| Fire Department | 2,732,124 | 566,148 | 2,772,182 | 2,772,182 | 2,795,797 | 2,795,797 | 23,615 | 0.85% |
| TOTAL PUBLIC SAFETY | 9,384,875 | 7,870,167 | 11,035,366 | 11,406,552 | 11,768,953 | 11,605,964 | 199,412 | 1.75% |
| PUBLIC WORKS | | | | | | | | |
| Engineering | 692,204 | 688,795 | 720,601 | 780,900 | 767,656 | 775,304 | (5,596) | -0.72% |
| Public Works (Streets) | 2,048,629 | 2,019,835 | 2,282,487 | 2,335,843 | 2,482,064 | 2,462,186 | 126,343 | 5.41% |
| Buildings | 335,146 | 307,945 | 372,692 | 399,965 | 408,945 | 407,167 | 7,202 | 1.80% |
| Parks Facilities and Maintenance | 1,099,165 | 1,162,822 | 1,376,503 | 1,411,243 | 1,554,430 | 1,538,366 | 127,123 | 9.01% |
| TOTAL PUBLIC WORKS | 4,175,144 | 4,179,397 | 4,752,283 | 4,927,951 | 5,213,095 | 5,183,023 | 255,072 | 5.18% |

| GENERAL FUND SUMMARY OF EXPENDITURES | | | | | | | | |
|---|-------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|-------------------------------|---------------|
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Revised 2024 vs Final 2025 | |
| | | | Original | Revised | Requested | Final | \$ | % |
| | | | COMMUNITY DEVELOPMENT | | | | | |
| Development Services | 567,164 | 575,193 | 619,384 | 643,535 | 642,772 | 650,683 | 7,148 | 1.11% |
| Code Enforcement | 175,311 | 149,185 | 169,852 | 188,303 | 192,746 | 192,336 | 4,033 | 2.14% |
| TOTAL COMMUNITY DEVELOPMENT | 742,475 | 724,378 | 789,236 | 831,838 | 835,518 | 843,019 | 11,181 | 1.34% |
| PARKS AND RECREATION | | | | | | | | |
| Parks Administration | 263,440 | 285,654 | 297,261 | 313,211 | 325,059 | 330,460 | 17,249 | 5.51% |
| Splash Pool | 84,302 | 86,821 | 92,176 | 94,105 | 99,792 | 99,149 | 5,044 | 5.36% |
| Northview Pool | 86,644 | 93,139 | 107,976 | 109,905 | 117,272 | 116,547 | 6,642 | 6.04% |
| Recreation Programs | 168,164 | 251,842 | 257,449 | 273,098 | 282,870 | 285,241 | 12,143 | 4.45% |
| TOTAL PARKS AND RECREATION | 602,550 | 717,456 | 754,862 | 790,319 | 824,993 | 831,397 | 41,078 | 5.20% |
| CONTINGENCY | - | - | 800,000 | 109,041 | 161,000 | 161,000 | 51,959 | 47.65% |
| TRANSFERS OUT | | | | | | | | |
| Transfer to Capital Project Funds | 597,255 | 2,206,988 | - | - | - | - | - | 0.00% |
| Transfer to Central Garage | - | 250,000 | - | - | - | - | - | 0.00% |
| Transfer excess fund balance | - | 1,027,985 | - | - | - | - | - | 0.00% |
| TOTAL TRANSFERS OUT | 597,255 | 3,484,973 | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 18,099,216 | 19,890,232 | 21,225,186 | 21,225,186 | 22,041,544 | 21,863,221 | 638,035 | 3.01% |
| | | | | | | | | |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Mayor and Council | BUSINESS UNIT: 10110 |
|--|--|--------------------------------|

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.
- the appointment of members to advisory boards and commissions.
- Policy and Governance of the EDA & HRA.

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Mayor and Council | BUSINESS UNIT: 10110 |
|--|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|------------------------|--------------|--------------|--------------|--------------|
| 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 | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 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 | 8,387 | 8,387 |
| 6150 - WORKERS COMPENSATION | 81 | 84 | 89 | 78 | 340 | 340 | 80 |
| PERSONNEL SERVICES | 72,958 | 72,960 | 72,969 | 60,808 | 73,220 | 73,227 | 72,967 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 102 | 20 | 0 | 0 | 0 | 0 | 0 |
| 6245 - CLOTHING ALLOWANCE | 192 | 203 | 700 | 0 | 700 | 700 | 700 |
| SUPPLIES | 294 | 223 | 700 | 0 | 700 | 700 | 700 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 350 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 4,290 | 5,689 | 8,500 | 4,061 | 8,500 | 11,500 | 11,500 |
| 6361 - INSURANCE | 45,671 | 47,747 | 50,790 | 40,472 | 50,790 | 53,115 | 53,115 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 4,748 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 4,892 | 12,892 | 14,892 | 12,410 | 14,892 | 15,725 | 15,725 |
| OTHER SERVICES AND CHARGES | 55,203 | 71,076 | 74,182 | 56,943 | 74,182 | 80,340 | 80,340 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 1,956 | 2,609 | 2,500 | 4,376 | 2,500 | 3,000 | 3,000 |
| 6471 - DUES & SUBSCRIPTIONS | 26,385 | 26,789 | 28,108 | 14,333 | 28,108 | 28,877 | 28,877 |
| MISCELLANEOUS | 28,341 | 29,398 | 30,608 | 18,709 | 30,608 | 31,877 | 31,877 |
| TOTAL EXPENDITURES | 156,796 | 173,657 | 178,459 | 136,460 | 178,710 | 186,144 | 185,884 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 7,174 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 4.01% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Administration | BUSINESS UNIT: 10120 |
|--|--|--------------------------------|

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 quarterly newsletter

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Administration | BUSINESS UNIT: 10120 |
|--|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|--------------|--------------|--------------|--------------|
| City Administrator | 1.000 | 0.944 | 0.944 | 0.944 |
| Asst City Administrator/HR Director | 0.450 | 0.450 | 0.450 | 0.350 |
| Communications Specialist | 1.000 | 1.000 | 1.000 | 1.000 |
| Executive Assistant | 0.750 | 0.750 | 0.750 | 0.500 |
| Total Staffing | 3.200 | 3.144 | 3.144 | 2.794 |

| CITY ADMINISTRATION | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10120 - CITY ADMINISTRATION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 291,868 | 363,843 | 361,511 | 315,626 | 382,378 | 362,907 | 362,907 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 39,623 | 9,389 | 3,916 | 0 | 4,192 | 8,822 | 8,822 |
| 6112 - SERVICE RECOGNITION | 450 | 1,000 | 2,819 | 3,938 | 2,954 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 46,528 | 53,941 | 55,497 | 47,789 | 57,260 | 53,788 | 53,788 |
| 6130 - EMPLOYER PAID INSURANCE | 34,341 | 47,778 | 50,136 | 47,257 | 53,265 | 47,623 | 46,793 |
| 6135 - RETIREE PAID INSURANCE | 0 | 0 | 10,785 | 10,431 | 12,266 | 12,266 | 12,218 |
| 6150 - WORKERS COMPENSATION | 2,447 | 2,438 | 2,678 | 2,278 | 2,939 | 2,827 | 1,824 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,131 | 5,745 | 5,557 | 1,733 | 5,923 | 5,689 | 5,689 |
| PERSONNEL SERVICES | 416,387 | 484,134 | 492,899 | 429,052 | 521,177 | 493,922 | 492,041 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,553 | 2,718 | 2,750 | 1,499 | 2,750 | 2,750 | 2,750 |
| 6210 - OPERATING SUPPLIES | 176 | 37 | 0 | 0 | 0 | 0 | 0 |
| 6230 - BOOKS, MATERIALS & PERIODICALS | 0 | 0 | 100 | 0 | 100 | 0 | 0 |
| 6245 - CLOTHING ALLOWANCE | 70 | 142 | 0 | 0 | 0 | 300 | 300 |
| SUPPLIES | 1,799 | 2,897 | 2,850 | 1,499 | 2,850 | 3,050 | 3,050 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 31,266 | 30,026 | 41,500 | 13,771 | 41,500 | 47,936 | 47,936 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 3,066 | 1,007 | 3,000 | 1,534 | 3,000 | 4,000 | 4,000 |
| 6344 - NEWSLETTER/BROCHURE | 32,991 | 45,317 | 50,000 | 35,148 | 50,000 | 40,000 | 40,000 |
| 6375 - OTHER CONTRACTED SERVICES | 796 | 30 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,165 | 1,191 | 1,525 | 1,280 | 1,525 | 1,896 | 1,896 |
| 6390 - POSTAGE AND TELEPHONE | 3,490 | 4,209 | 3,880 | 5,715 | 3,880 | 4,000 | 4,000 |
| OTHER SERVICES AND CHARGES | 72,774 | 81,780 | 99,905 | 57,449 | 99,905 | 97,832 | 97,832 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 133 | 453 | 300 | 855 | 300 | 300 | 300 |
| 6471 - DUES & SUBSCRIPTIONS | 1,586 | 1,353 | 1,820 | 1,250 | 1,820 | 1,890 | 1,890 |
| MISCELLANEOUS | 1,719 | 1,806 | 2,120 | 2,105 | 2,120 | 2,190 | 2,190 |

| CITY ADMINISTRATION SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6572 - COMPUTER SOFTWARE | 0 | 0 | 10,000 | 8,636 | 10,000 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 10,000 | 8,636 | 10,000 | 0 | 0 |
| TOTAL EXPENDITURES | 492,679 | 570,617 | 607,774 | 498,740 | 636,052 | 596,994 | 595,113 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (40,939) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (6.44)% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Human Resources | BUSINESS UNIT: 10125 |
|--|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- (8500.00) Remove EE Appreciation Luncheons and Wellness Initiatives from General Budget to Medica Wellness Credit Fund 20211-227670

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Human Resources | BUSINESS UNIT: 10125 |
|--|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|-------------|-------------|-------------|-------------|
| Asst City Administrator/HR Director | 0.50 | 0.50 | 0.50 | 0.60 |
| Payroll Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| HR Specilist/Admin Coord | 0.25 | 0.25 | 0.25 | 0.50 |
| Total Staffing | 1.75 | 1.75 | 1.75 | 2.10 |

| HUMAN RESOURCES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10125 - HUMAN RESOURCES EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 151,923 | 165,696 | 167,920 | 144,066 | 174,411 | 217,183 | 217,183 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 24 | 518 | 0 | 0 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 1,684 | 1,796 | 729 | 0 | 757 | 235 | 235 |
| 6112 - SERVICE RECOGNITION | 7,404 | 1,000 | 940 | 0 | 985 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 23,478 | 25,170 | 25,638 | 21,753 | 26,631 | 32,928 | 32,928 |
| 6130 - EMPLOYER PAID INSURANCE | 22,442 | 22,605 | 23,073 | 22,557 | 25,526 | 31,871 | 31,762 |
| 6150 - WORKERS COMPENSATION | 970 | 1,074 | 1,245 | 1,037 | 1,332 | 1,654 | 1,066 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,365 | 3,645 | 2,262 | 1,378 | 2,396 | 3,251 | 3,251 |
| PERSONNEL SERVICES | 209,289 | 221,505 | 221,807 | 190,790 | 232,038 | 287,122 | 286,425 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,661 | 914 | 2,000 | 350 | 2,000 | 0 | 0 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 2,826 | 99 | 0 | 0 | 0 | 0 | 0 |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 200 | 200 |
| SUPPLIES | 4,487 | 1,013 | 2,000 | 350 | 2,000 | 200 | 200 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 19,315 | 11,486 | 13,150 | 11,149 | 13,150 | 11,150 | 11,150 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 9,874 | 21,321 | 20,400 | 2,302 | 20,400 | 20,000 | 20,000 |
| 6341 - ADVERTISING | 125 | 395 | 1,000 | 405 | 1,000 | 2,000 | 2,000 |
| 6375 - OTHER CONTRACTED SERVICES | 11,144 | 12,054 | 15,554 | 3,364 | 20,054 | 22,056 | 22,056 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 395 | 737 | 858 | 720 | 858 | 960 | 960 |
| 6390 - POSTAGE AND TELEPHONE | 675 | 686 | 675 | 619 | 675 | 675 | 675 |
| OTHER SERVICES AND CHARGES | 41,528 | 46,679 | 51,637 | 18,559 | 56,137 | 56,841 | 56,841 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 2,920 | 492 | 6,325 | 228 | 6,325 | 1,025 | 1,025 |
| 6471 - DUES & SUBSCRIPTIONS | 671 | 430 | 500 | 275 | 500 | 500 | 500 |
| MISCELLANEOUS | 3,591 | 922 | 6,825 | 503 | 6,825 | 1,525 | 1,525 |
| TOTAL EXPENDITURES | 258,894 | 270,118 | 282,269 | 210,201 | 297,000 | 345,688 | 344,991 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 47,991 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 16.16% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Attorney | BUSINESS UNIT: 10130 |
|--|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Increase in prosecution service fee.

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Attorney | BUSINESS UNIT: 10130 |
|--|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

Contracted City Attorney

| CITY ATTORNEY SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|--------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10130 - CITY ATTORNEY EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 65,387 | 136,666 | 80,000 | 80,313 | 80,000 | 80,000 | 80,000 |
| 6304 - PROFESSIONAL SVCS-CRIMINAL | 166,541 | 166,924 | 170,000 | 121,584 | 170,000 | 201,000 | 201,000 |
| 6306 - PROFESSIONAL SVCS - RETAINER | 18,000 | 18,000 | 18,000 | 13,500 | 18,000 | 18,000 | 18,000 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 0 | 0 | 408,484 | 0 | 0 | 0 |
| 6375 - OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 26,917 | 0 | 0 | 0 |
| OTHER SERVICES AND CHARGES | 249,929 | 321,590 | 268,000 | 650,798 | 268,000 | 299,000 | 299,000 |
| TOTAL EXPENDITURES | 249,929 | 321,590 | 268,000 | 650,798 | 268,000 | 299,000 | 299,000 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 31,000 11.57% |

| | | |
|--|---------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Clerk | BUSINESS UNIT: 10140 |
|--|---------------------------------------|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

- None

Notable Expenditure Changes for 2025

-

| | | |
|--|---------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: City Clerk | BUSINESS UNIT: 10140 |
|--|---------------------------------------|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- None

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|-------------|-------------|-------------|-------------|
| City Clerk | 0.40 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 0.70 | 1.00 | - | - |
| Department Support Specialist | - | - | 0.50 | 0.50 |
| Total Staffing | 1.10 | 2.00 | 1.50 | 1.50 |

| CITY CLERK | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10140 - CITY CLERK EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 115,386 | 133,826 | 155,060 | 106,352 | 128,995 | 136,175 | 139,790 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 0 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 0 | 0 | 2,000 | 0 | 2,000 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 7,363 | 889 | 931 | 0 | 966 | 0 | 0 |
| 6112 - SERVICE RECOGNITION | 6,208 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 18,354 | 19,862 | 23,562 | 15,740 | 19,616 | 20,634 | 21,181 |
| 6130 - EMPLOYER PAID INSURANCE | 18,432 | 26,595 | 36,293 | 27,195 | 30,935 | 30,958 | 30,969 |
| 6135 - RETIREE PAID INSURANCE | 6,982 | 10,737 | 10,785 | 10,431 | 12,266 | 12,266 | 12,218 |
| 6140 - UNEMPLOYMENT COMP INS. | 1,141 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 933 | 1,122 | 1,148 | 1,103 | 988 | 1,036 | 686 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,391 | 2,980 | 3,319 | 1,181 | 2,550 | 2,412 | 2,440 |
| PERSONNEL SERVICES | 176,190 | 196,011 | 236,098 | 162,003 | 201,316 | 206,481 | 210,284 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 2,137 | 82 | 500 | 1,290 | 500 | 500 | 500 |
| 6210 - OPERATING SUPPLIES | 357 | 739 | 500 | 895 | 500 | 1,000 | 1,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 0 | 5,500 | 359 | 5,500 | 0 | 0 |
| SUPPLIES | 2,494 | 822 | 6,500 | 2,544 | 6,500 | 1,500 | 1,500 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 8,560 | 5,891 | 5,800 | 5,972 | 5,800 | 6,000 | 6,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 412 | 729 | 1,200 | 568 | 1,200 | 1,200 | 1,200 |
| 6341 - ADVERTISING | 1,393 | 575 | 1,000 | 784 | 1,000 | 1,000 | 1,000 |
| 6342 - PRINTING AND BINDING | 151 | 0 | 2,000 | 0 | 2,000 | 0 | 0 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 8,007 | 1,724 | 5,500 | 11,316 | 5,500 | 2,000 | 2,000 |
| 6375 - OTHER CONTRACTED SERVICES | 27,340 | 6,779 | 50,000 | 24,351 | 50,000 | 16,000 | 16,000 |
| 6381 - OTHER RENTALS | 2,000 | 0 | 2,850 | 2,200 | 2,850 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 740 | 760 | 974 | 820 | 974 | 800 | 800 |
| 6390 - POSTAGE AND TELEPHONE | 3,880 | 1,386 | 1,200 | 1,988 | 1,200 | 1,200 | 1,200 |
| OTHER SERVICES AND CHARGES | 52,483 | 17,843 | 70,524 | 48,000 | 70,524 | 28,200 | 28,200 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 902 | 1,503 | 675 | 793 | 675 | 675 | 675 |
| 6430 - MISCELLANEOUS | 120 | 40 | 0 | 816 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 120 | 170 | 200 | 50 | 200 | 200 | 200 |
| MISCELLANEOUS | 1,142 | 1,713 | 875 | 1,659 | 875 | 875 | 875 |

| CITY CLERK SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------|---------------------|---------------------|-----------------------|------------------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY 6580 - OTHER EQUIPMENT | 0 | 5,748 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 5,748 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 232,308 | 222,137 | 313,997 | 214,206 | 279,215 | 237,056 | 240,859 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (38,356) (13.74)% |

| | | |
|--|------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Finance | BUSINESS UNIT: 10150 |
|--|------------------------------------|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|--|------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Finance | BUSINESS UNIT: 10150 |
|--|------------------------------------|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| 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 - AR | - | - | 0.31 | 0.31 |
| Total Staffing | 2.40 | 2.40 | 2.71 | 2.71 |

Currently 3 full-time staff positions, remainder of full-time staff time is charged directly to the Utility Administration Fund
 Remainder of part-time position is also charged directly to Utility Administration Fund.

| FINANCE | | | | | | | |
|--|----------------|----------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10150 - FINANCE EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 211,229 | 253,412 | 256,447 | 239,008 | 284,263 | 299,196 | 301,425 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 9,968 | 7,638 | 8,143 | 124 | 8,490 | 8,436 | 8,436 |
| 6112 - SERVICE RECOGNITION | 800 | 7,258 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 32,824 | 39,418 | 39,475 | 35,843 | 43,715 | 45,979 | 46,318 |
| 6130 - EMPLOYER PAID INSURANCE | 24,826 | 28,345 | 28,598 | 28,233 | 32,069 | 32,109 | 32,026 |
| 6150 - WORKERS COMPENSATION | 1,688 | 1,703 | 1,899 | 1,573 | 2,227 | 2,340 | 1,521 |
| 6170 - EMPLOYER CONTR TO HCSP | 2,877 | 9,205 | 5,331 | 1,890 | 5,607 | 6,233 | 6,281 |
| PERSONNEL SERVICES | 284,211 | 346,980 | 339,893 | 306,671 | 376,371 | 394,293 | 396,007 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 2,978 | 3,502 | 3,750 | 2,066 | 3,750 | 3,750 | 3,750 |
| SUPPLIES | 2,978 | 3,502 | 3,750 | 2,066 | 3,750 | 3,750 | 3,750 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 9,396 | 22,449 | 16,000 | 12,379 | 16,000 | 12,000 | 12,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 5,017 | 5,620 | 6,000 | 5,841 | 6,000 | 6,300 | 6,300 |
| 6341 - ADVERTISING | 19 | 0 | 500 | 22 | 500 | 200 | 200 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 2,138 | 2,306 | 2,300 | 1,691 | 2,300 | 2,400 | 2,400 |
| 6375 - OTHER CONTRACTED SERVICES | 88,008 | 91,807 | 108,640 | 77,090 | 108,640 | 108,060 | 108,060 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 2,270 | 2,028 | 1,804 | 1,510 | 1,804 | 2,392 | 2,392 |
| 6390 - POSTAGE AND TELEPHONE | 4,192 | 3,358 | 4,440 | 3,021 | 4,440 | 4,440 | 4,440 |
| OTHER SERVICES AND CHARGES | 111,040 | 127,567 | 139,684 | 101,554 | 139,684 | 135,792 | 135,792 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 11 | 0 | 0 | 22 | 0 | 0 | 0 |
| 6430 - MISCELLANEOUS | 2,212 | 2,915 | 3,500 | 2,143 | 3,500 | 3,500 | 3,500 |
| 6471 - DUES & SUBSCRIPTIONS | 733 | 822 | 1,000 | 730 | 1,000 | 1,000 | 1,000 |
| MISCELLANEOUS | 2,956 | 3,737 | 4,500 | 2,894 | 4,500 | 4,500 | 4,500 |
| TOTAL EXPENDITURES | 401,185 | 481,786 | 487,827 | 413,186 | 524,305 | 538,335 | 540,049 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 15,744 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 3.00% |

| | | |
|--|---|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Information Technology | BUSINESS UNIT: 10160 |
|--|---|--------------------------------|

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 chief resource for input and advice to Mayor/City Council, City Administrator and Management Team for technology considerations

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

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| | | |
|--|---|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Information Technology | BUSINESS UNIT: 10160 |
|--|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|-------------|-------------|-------------|-------------|
| 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 | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10160 - INFORMATION TECHNOLOGY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 203,243 | 215,323 | 217,279 | 188,052 | 227,392 | 235,352 | 235,352 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 168 | 180 | 73 | 0 | 76 | 20 | 20 |
| 6112 - SERVICE RECOGNITION | 7,170 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 30,854 | 32,211 | 32,923 | 28,125 | 34,456 | 35,662 | 35,662 |
| 6130 - EMPLOYER PAID INSURANCE | 29,537 | 29,924 | 30,763 | 30,189 | 33,884 | 34,576 | 33,722 |
| 6150 - WORKERS COMPENSATION | 1,399 | 1,459 | 1,610 | 1,346 | 1,730 | 1,791 | 1,155 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,599 | 8,444 | 5,008 | 1,615 | 5,286 | 5,762 | 5,762 |
| PERSONNEL SERVICES | 273,971 | 289,041 | 287,656 | 249,325 | 302,824 | 313,163 | 311,673 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 0 | 60 | 200 | 350 | 200 | 200 | 200 |
| 6210 - OPERATING SUPPLIES | 2,214 | 2,966 | 3,600 | 1,738 | 3,600 | 3,600 | 3,600 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 2,601 | 1,183 | 4,000 | 1,056 | 4,000 | 4,000 | 4,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 5,785 | 5,998 | 6,000 | 4,468 | 6,000 | 6,000 | 6,000 |
| SUPPLIES | 10,600 | 10,207 | 13,800 | 7,612 | 13,800 | 13,800 | 13,800 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 52,816 | 23,829 | 50,000 | 16,699 | 50,000 | 50,000 | 50,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 2,500 | 0 | 2,500 | 2,500 | 2,500 |
| 6375 - OTHER CONTRACTED SERVICES | 231,098 | 302,876 | 342,000 | 277,853 | 342,000 | 376,000 | 376,000 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 1,849 | 6,003 | 7,500 | 5,024 | 7,500 | 7,500 | 7,500 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 85,720 | 85,770 | 94,770 | 78,980 | 94,770 | 104,946 | 104,946 |
| 6390 - POSTAGE AND TELEPHONE | 1,845 | 1,845 | 1,850 | 1,691 | 1,850 | 1,850 | 1,850 |
| OTHER SERVICES AND CHARGES | 373,329 | 420,322 | 498,620 | 380,247 | 498,620 | 542,796 | 542,796 |
| TOTAL EXPENDITURES | 657,900 | 719,570 | 800,076 | 637,184 | 815,244 | 869,759 | 868,269 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 53,025 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 6.50% |

| | | |
|--|--------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Recycling | BUSINESS UNIT: 10170 |
|--|--------------------------------------|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|--|--------------------------------------|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Recycling | BUSINESS UNIT: 10170 |
|--|--------------------------------------|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

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

| RECYCLING PROGRAM | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10170 - RECYCLING PROGRAM | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6104 - TEMPORARY EMPLOYEES-REG | 9,226 | 7,199 | 7,134 | 6,146 | 7,626 | 7,400 | 7,400 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 1,171 | 920 | 546 | 788 | 584 | 567 | 567 |
| 6150 - WORKERS COMPENSATION | 62 | 93 | 70 | 62 | 75 | 71 | 46 |
| PERSONNEL SERVICES | 10,459 | 8,212 | 7,750 | 6,995 | 8,285 | 8,038 | 8,013 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 151 | 41 | 100 | 0 | 100 | 100 | 100 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 50 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUPPLIES | 201 | 41 | 100 | 0 | 100 | 100 | 100 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6342 - PRINTING AND BINDING | 194 | 400 | 0 | 0 | 0 | 0 | 0 |
| 6375 - OTHER CONTRACTED SERVICES | 1,304 | 1,344 | 0 | 0 | 0 | 0 | 0 |
| 6379 - CONT SERV/REFUSE & SANITATION | 799 | 743 | 500 | 260 | 500 | 600 | 600 |
| 6381 - OTHER RENTALS | 0 | 0 | 0 | 1,540 | 0 | 0 | 0 |
| 6391 - CLEAN UP DAY | 11,547 | 12,388 | 15,000 | 11,646 | 15,000 | 15,000 | 15,000 |
| OTHER SERVICES AND CHARGES | 13,844 | 14,874 | 15,500 | 13,446 | 15,500 | 15,600 | 15,600 |
| TOTAL EXPENDITURES | 24,505 | 23,127 | 23,350 | 20,441 | 23,885 | 23,738 | 23,713 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (172) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (0.72)% |

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Community Affairs | BUSINESS UNIT: 10530 |
|--|--|--------------------------------|

Activities and Responsibilities:

The Community Affairs program is accountable for:

- Coordination of Volunteer Programs including planting and weeding projects
- Staff person to assist the Mayor with Mayor's Youth Task Force and Pastors in Action and National Day of Prayer Task Force
- Coordination of Community Events (SSP Night to Unite, Great Halloween Get Together, SSP Farmers Market & All City Garage Sale)
- Continue linking with Community Organizations to develop Community Ownership in South St. Paul
- Solicitation of Grants/Donations for the Community Activities
- Building relationships with community groups, organizations and the City of South St. Paul
- Assist with city website and social media.
- Facilitate public housing activities and initiatives.

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

- No significant revisions

Notable Expenditure Changes for 2025

- none

| | | |
|--|--|--------------------------------|
| FUNCTION: General Government | DEPT. & DIV: Community Affairs | BUSINESS UNIT: 10530 |
|--|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|---------------------------|-------------|-------------|-------------|-------------|
| 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 | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10530 - COMMUNITY AFFAIRS EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 84,962 | 88,385 | 88,385 | 75,788 | 91,699 | 94,909 | 94,909 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,287 | 2,380 | 2,380 | 0 | 2,469 | 2,556 | 2,556 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 12,997 | 13,523 | 13,573 | 11,441 | 14,081 | 14,576 | 14,576 |
| 6130 - EMPLOYER PAID INSURANCE | 12,088 | 12,344 | 12,409 | 12,306 | 13,688 | 13,698 | 13,630 |
| 6150 - WORKERS COMPENSATION | 583 | 602 | 655 | 547 | 716 | 741 | 478 |
| 6170 - EMPLOYER CONTR TO HCSP | 780 | 4,838 | 2,880 | 788 | 3,016 | 3,091 | 3,091 |
| PERSONNEL SERVICES | 113,697 | 122,071 | 120,282 | 100,869 | 125,669 | 129,571 | 129,240 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,303 | 1,812 | 1,700 | 969 | 1,700 | 1,800 | 1,800 |
| 6210 - OPERATING SUPPLIES | 5,475 | 5,023 | 6,500 | 4,402 | 6,500 | 6,500 | 6,500 |
| SUPPLIES | 6,779 | 6,835 | 8,200 | 5,371 | 8,200 | 8,300 | 8,300 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 300 | 0 | 300 | 300 | 300 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 420 | 454 | 454 | 380 | 454 | 600 | 600 |
| 6390 - POSTAGE AND TELEPHONE | 1,344 | 1,345 | 1,351 | 1,189 | 1,351 | 1,400 | 1,400 |
| OTHER SERVICES AND CHARGES | 1,764 | 1,799 | 2,105 | 1,569 | 2,105 | 2,300 | 2,300 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 481 | 553 | 1,100 | 1,434 | 1,100 | 1,100 | 1,100 |
| MISCELLANEOUS | 481 | 554 | 1,100 | 1,435 | 1,100 | 1,100 | 1,100 |
| TOTAL EXPENDITURES | 122,721 | 131,259 | 131,687 | 109,244 | 137,074 | 141,271 | 140,940 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 3,866 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 2.82% |

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Police Protection | BUSINESS UNIT: 10210 |
|-----------------------------------|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

- Significant staffing turnover and market conditions prevented obtaining authorized strength of 37 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 |
|-----------------------------------|--|--------------------------------|

Notable Expenditure Changes for 2025

- Increase in Dakota 911 member fee to support capital equipment
- Increase in fixed cost(s) for multiple contracted services

Notable Capital Project or Asset Acquisitions for 2025

- Year three of transition to Axon BWC and Fleet

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|--------------|--------------|--------------|--------------|
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Commanders & Sergeants | 8.00 | 8.00 | 8.00 | 8.00 |
| Officers/Special Assignments | 24.00 | 26.00 | 28.00 | 28.00 |
| Community Service Officers | 7.00 | 6.00 | 6.00 | 6.00 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Department Support Specialist | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Staffing | 44.00 | 45.00 | 47.00 | 47.00 |

| POLICE PROTECTION | | | | | | | |
|---|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10210 - POLICE PROTECTION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 3,364,639 | 3,560,648 | 4,184,323 | 3,158,694 | 4,365,628 | 4,572,991 | 4,595,570 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 175,915 | 217,226 | 135,000 | 123,159 | 135,000 | 150,000 | 150,000 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 223,400 | 222,018 | 225,368 | 12,146 | 233,733 | 220,112 | 221,059 |
| 6112 - SERVICE RECOGNITION | 25,078 | 6,555 | 0 | 6,525 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 664,662 | 703,335 | 786,003 | 612,361 | 819,932 | 859,707 | 863,989 |
| 6130 - EMPLOYER PAID INSURANCE | 463,482 | 459,487 | 583,574 | 439,915 | 646,141 | 636,757 | 603,525 |
| 6135 - RETIREE PAID INSURANCE | 151,896 | 180,543 | 152,829 | 167,987 | 183,630 | 185,673 | 183,755 |
| 6140 - UNEMPLOYMENT COMP INS. | 1,770 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 212,504 | 307,205 | 368,436 | 309,589 | 419,412 | 433,696 | 277,554 |
| 6151 - WORKERS COMP DEDUCTIBLE | 9,390 | 6,819 | 0 | 10,602 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 29,654 | 109,758 | 100,598 | 29,042 | 103,841 | 105,592 | 106,087 |
| PERSONNEL SERVICES | 5,322,389 | 5,773,593 | 6,536,131 | 4,870,021 | 6,907,317 | 7,164,528 | 7,001,539 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 6,246 | 5,802 | 6,500 | 2,590 | 6,500 | 6,500 | 6,500 |
| 6210 - OPERATING SUPPLIES | 28,606 | 40,737 | 46,000 | 13,945 | 46,000 | 46,000 | 46,000 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 1,966 | 5,018 | 4,500 | 4,370 | 4,500 | 6,000 | 6,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 1,105 | 1,535 | 4,000 | 25 | 4,000 | 4,000 | 4,000 |
| 6245 - CLOTHING ALLOWANCE | 36,027 | 39,676 | 50,000 | 27,149 | 50,000 | 50,000 | 50,000 |
| SUPPLIES | 73,950 | 92,767 | 111,000 | 48,078 | 111,000 | 112,500 | 112,500 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 18,838 | 30,180 | 31,000 | 15,860 | 31,000 | 35,000 | 35,000 |
| 6305 - DISPATCH SERVICES | 463,592 | 534,182 | 541,253 | 501,722 | 541,253 | 573,079 | 573,079 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 50,694 | 65,884 | 110,300 | 63,894 | 110,300 | 110,300 | 110,300 |
| 6341 - ADVERTISING | 318 | 241 | 0 | 0 | 0 | 0 | 0 |
| 6361 - INSURANCE | 86,693 | 83,478 | 88,900 | 68,094 | 88,900 | 89,208 | 89,208 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 0 | 3,500 | 500 | 3,500 | 3,500 | 3,500 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 17,906 | 20,616 | 33,420 | 12,414 | 33,420 | 17,420 | 17,420 |
| 6375 - OTHER CONTRACTED SERVICES | 121,945 | 133,427 | 211,800 | 179,418 | 211,800 | 241,031 | 241,031 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 1,037 | 939 | 2,000 | 575 | 2,000 | 1,600 | 1,600 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 208,060 | 243,658 | 263,151 | 219,300 | 263,151 | 272,361 | 272,361 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 159,365 | 174,609 | 217,240 | 181,040 | 217,240 | 236,364 | 236,364 |
| 6385 - UTILITY SERVICE | 1,210 | 1,516 | 1,100 | 605 | 1,100 | 700 | 700 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 14,715 | 17,699 | 22,179 | 18,490 | 22,179 | 23,855 | 23,855 |
| 6390 - POSTAGE AND TELEPHONE | 28,124 | 30,441 | 35,000 | 23,202 | 35,000 | 35,000 | 35,000 |
| OTHER SERVICES AND CHARGES | 1,172,496 | 1,336,871 | 1,560,843 | 1,285,114 | 1,560,843 | 1,639,418 | 1,639,418 |

| POLICE PROTECTION SUMMARY OF EXPENDITURES | | | | | | | |
|--|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|--------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 6430 - MISCELLANEOUS | 37,244 | 62,547 | 16,500 | 7,477 | 16,500 | 18,000 | 18,000 |
| 6471 - DUES & SUBSCRIPTIONS | 3,154 | 4,327 | 5,710 | 2,298 | 5,710 | 5,710 | 5,710 |
| MISCELLANEOUS | 40,397 | 66,874 | 22,210 | 9,778 | 22,210 | 23,710 | 23,710 |
| CAPITAL OUTLAY | | | | | | | |
| 6580 - OTHER EQUIPMENT | 43,518 | 33,914 | 33,000 | 12,920 | 33,000 | 33,000 | 33,000 |
| CAPITAL OUTLAY | 43,518 | 33,914 | 33,000 | 12,920 | 33,000 | 33,000 | 33,000 |
| TOTAL EXPENDITURES | 6,652,751 | 7,304,019 | 8,263,184 | 6,225,912 | 8,634,370 | 8,973,156 | 8,810,167 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 175,797 2.04% |

| | | |
|-----------------------------------|--|--------------------------------|
| FUNCTION: Public Safety | DEPT. & DIV: Fire Department | BUSINESS UNIT: 10220 |
|-----------------------------------|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- The professional service cost is programmed to increase by 0.85% for 2025. 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 |
|-----------------------------------|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| FIRE PROTECTION | | | | | | | |
|--|------------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10220 - FIRE PROTECTION EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 2,705,095 | 535,813 | 2,739,420 | 2,739,420 | 2,739,420 | 2,761,888 | 2,761,888 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 27,029 | 30,335 | 32,762 | 27,310 | 32,762 | 33,909 | 33,909 |
| OTHER SERVICES AND CHARGES | 2,732,124 | 566,148 | 2,772,182 | 2,766,730 | 2,772,182 | 2,795,797 | 2,795,797 |
| TOTAL EXPENDITURES | 2,732,124 | 566,148 | 2,772,182 | 2,766,730 | 2,772,182 | 2,795,797 | 2,795,797 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 23,615 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 0.85% |

| | | |
|----------------------------------|--|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Engineering | BUSINESS UNIT: 10315 |
|----------------------------------|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Addition of Departmental Support Specialist (50% Engineering)

| | | |
|----------------------------------|--|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Engineering | BUSINESS UNIT: 10315 |
|----------------------------------|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- The City's 2025-2029 CIP includes major infrastructure improvement projects for 2025 including the following:
 - Marie Avenue Reconstruction (3rd - 9th)
 - Citywide Sidewalk Repair Project
 - Verderosa Extension
 - 4th Street South Pavement Rehabilitation Project (9th Street to 2nd Street)

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|---------------------------------|-------------|-------------|-------------|-------------|
| City Engineer | 1.00 | 0.50 | 1.00 | 1.00 |
| Assistant City Engineer | - | 1.00 | 1.00 | 1.00 |
| Engineering Project Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Department Support Specialist | - | - | 0.50 | 0.25 |
| Total Staffing | 3.00 | 3.50 | 4.50 | 4.25 |

| ENGINEERING | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10315 - ENGINEERING EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 285,031 | 365,102 | 460,406 | 374,366 | 478,742 | 480,179 | 488,964 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 25,621 | 7,350 | 25,000 | 9,246 | 25,000 | 25,000 | 25,000 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 14,218 | 2,916 | 1,116 | 0 | 1,158 | 0 | 0 |
| 6112 - SERVICE RECOGNITION | 6,090 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 47,681 | 56,232 | 69,836 | 57,988 | 72,617 | 72,754 | 74,086 |
| 6130 - EMPLOYER PAID INSURANCE | 41,877 | 45,989 | 69,342 | 54,229 | 71,220 | 61,447 | 60,491 |
| 6135 - RETIREE PAID INSURANCE | 24,213 | 28,026 | 16,248 | 11,073 | 12,688 | 12,688 | 12,620 |
| 6150 - WORKERS COMPENSATION | 2,644 | 3,170 | 4,189 | 3,579 | 4,508 | 4,533 | 2,967 |
| 6170 - EMPLOYER CONTR TO HCSP | 2,243 | 12,714 | 9,569 | 3,150 | 10,072 | 10,654 | 10,775 |
| PERSONNEL SERVICES | 449,617 | 521,498 | 655,706 | 513,631 | 676,005 | 667,255 | 674,903 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 366 | 436 | 2,500 | 845 | 2,500 | 2,500 | 2,500 |
| 6210 - OPERATING SUPPLIES | 695 | 549 | 1,500 | 483 | 1,500 | 1,500 | 1,500 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 61 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 6245 - CLOTHING ALLOWANCE | 923 | 0 | 1,500 | 1,068 | 1,500 | 750 | 750 |
| SUPPLIES | 2,045 | 985 | 6,500 | 2,395 | 6,500 | 5,750 | 5,750 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 81,499 | 40,922 | 10,000 | 54,511 | 64,200 | 40,000 | 40,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 2,990 | 7,680 | 7,500 | 6,556 | 7,500 | 8,000 | 8,000 |
| 6341 - ADVERTISING | 0 | 403 | 500 | 52 | 500 | 500 | 500 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 84,891 | 80,189 | 4,500 | 5,123 | 4,500 | 4,500 | 4,500 |
| 6375 - OTHER CONTRACTED SERVICES | 125 | 0 | 1,500 | 0 | 1,500 | 1,500 | 1,500 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 866 | 0 | 1,500 | 0 | 1,500 | 1,500 | 1,500 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 10,555 | 11,846 | 12,794 | 10,670 | 12,794 | 13,242 | 13,242 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 15,558 | 16,336 | 5,460 | 4,550 | 5,460 | 12,204 | 12,204 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 3,205 | 3,307 | 3,641 | 3,040 | 3,641 | 4,705 | 4,705 |
| 6390 - POSTAGE AND TELEPHONE | 4,088 | 4,189 | 5,000 | 4,725 | 5,000 | 5,000 | 5,000 |
| OTHER SERVICES AND CHARGES | 203,777 | 164,871 | 52,395 | 89,227 | 106,595 | 91,151 | 91,151 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 82 | 40 | 500 | 0 | 500 | 500 | 500 |
| 6471 - DUES & SUBSCRIPTIONS | 398 | 400 | 1,500 | 543 | 1,500 | 1,500 | 1,500 |
| MISCELLANEOUS | 480 | 440 | 2,000 | 543 | 2,000 | 2,000 | 2,000 |

| ENGINEERING | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6530 - IMPR OTHER THAN BUILDING | 20,038 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6570 - OFFICE EQUIP & FURNISHINGS | 0 | 0 | 1,000 | 0 | 1,000 | 0 | 0 |
| 6571 - COMPUTER HARDWARE | 0 | 0 | 2,000 | 0 | 2,000 | 0 | 0 |
| 6572 - COMPUTER SOFTWARE | 16,248 | 1,000 | 1,000 | 1,000 | 1,000 | 1,500 | 1,500 |
| CAPITAL OUTLAY | 36,286 | 1,000 | 4,000 | 1,000 | 4,000 | 1,500 | 1,500 |
| TOTAL EXPENDITURES | 692,204 | 688,795 | 720,601 | 606,795 | 795,100 | 767,656 | 775,304 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (19,796) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (2.49)% |

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Public Works | BUSINESS UNIT: 10320 |
|----------------------------------|---|--------------------------------|

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
- 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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- 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 |
|----------------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| Public Works Director | 0.30 | 0.50 | 0.30 | 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 | 8.10 | 7.60 | 7.60 |

| PUBLIC WORKS | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 FULL-TIME EMPLOYEES-REG | 516,512 | 554,517 | 570,539 | 492,189 | 597,247 | 622,822 | 625,060 |
| 6102 FULL-TIME EMPLOYEES-OVERTIME | 22,084 | 31,174 | 40,000 | 22,200 | 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 | 5,164 | 702 | 2,248 | 0 | 2,331 | 1,377 | 1,425 |
| 6112 SERVICE RECOGNITION | 500 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 6120 EMPLOYER CONTR FOR RETIREMENT | 81,389 | 88,140 | 86,611 | 77,305 | 90,659 | 94,475 | 94,819 |
| 6130 EMPLOYER PAID INSURANCE | 105,609 | 110,746 | 111,714 | 115,454 | 129,868 | 132,144 | 129,346 |
| 6135 RETIREE PAID INSURANCE | 20,044 | 3,425 | 285 | 0 | 0 | 0 | 0 |
| 6150 WORKERS COMPENSATION | 45,896 | 46,487 | 48,449 | 43,579 | 52,358 | 54,560 | 34,810 |
| 6151 WORKERS COMP DEDUCTIBLE | 0 | 0 | 0 | 394 | 0 | 0 | 0 |
| 6170 EMPLOYER CONTR TO HCSP | 5,778 | 12,522 | 12,579 | 5,985 | 13,318 | 13,594 | 13,634 |
| TOTAL PERSONNEL SERVICES | 802,976 | 849,713 | 883,985 | 757,106 | 937,341 | 970,532 | 950,654 |
| SUPPLIES | | | | | | | |
| 6201 OFFICE SUPPLIES | 194 | 444 | 500 | 487 | 500 | 500 | 500 |
| 6210 OPERATING SUPPLIES | 3,761 | 4,670 | 4,000 | 2,937 | 4,000 | 5,000 | 5,000 |
| 6220 REPAIR & MAINTENANCE SUPPLIES | 128,762 | 150,295 | 200,000 | 152,810 | 200,000 | 250,000 | 250,000 |
| 6221 SEAL COATING & TREE MAIN | 164,560 | 118,926 | 140,000 | 170,954 | 140,000 | 140,000 | 140,000 |
| 6225 ROAD SALT | 188,363 | 121,448 | 127,000 | 98,885 | 127,000 | 127,000 | 127,000 |
| 6225 1 ROAD SALT-INV ADJ | (23,565) | (21,527) | 0 | 0 | 0 | 0 | 0 |
| 6240 MINOR EQUIPMENT AND FURNITURE | 3,663 | 3,591 | 4,000 | 3,386 | 4,000 | 4,000 | 4,000 |
| 6245 CLOTHING ALLOWANCE | 5,290 | 6,498 | 5,600 | 2,921 | 5,600 | 6,200 | 6,200 |
| TOTAL SUPPLIES | 471,026 | 384,345 | 481,100 | 432,379 | 481,100 | 532,700 | 532,700 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 PROFESSIONAL SERVICES | 54,580 | 13,877 | 0 | 3,689 | 0 | 0 | 0 |
| 6331 CONFERENCES, TRAINING, TRAVEL | 776 | 1,136 | 1,500 | 4,706 | 1,500 | 2,000 | 2,000 |
| 6361 INSURANCE | 19,643 | 22,429 | 23,500 | 19,954 | 23,500 | 26,130 | 26,130 |
| 6365 INS CLAIMS WITHIN DEDUCTIBLE | 1,500 | 0 | 0 | 500 | 0 | 0 | 0 |
| 6371 REPAIRS & MAINT CONTRACTUAL | 69,591 | 65,392 | 92,000 | 42,222 | 92,000 | 95,000 | 95,000 |
| 6378 COPIER MAINTENANCE AGREEMENT | 473 | 487 | 0 | 447 | 0 | 500 | 500 |
| 6379 CONT SERV/REFUSE & SANITATION | 18,910 | 16,728 | 20,000 | 12,407 | 20,000 | 20,600 | 20,600 |
| 6380 CENTRAL GARAGE MAINT. CHARGE | 300,893 | 346,134 | 373,825 | 311,530 | 373,825 | 386,909 | 386,909 |
| 6382 CENTRAL GARAGE EQUIP. CHARGE | 260,206 | 280,047 | 357,676 | 298,070 | 357,676 | 397,548 | 397,548 |
| 6385 UTILITY SERVICE | 40,358 | 33,215 | 41,000 | 15,881 | 41,000 | 42,000 | 42,000 |
| 6388 TECHNOLOGY EQUIP CHARGE | 1,410 | 1,476 | 1,476 | 1,230 | 1,476 | 1,720 | 1,720 |
| 6390 POSTAGE AND TELEPHONE | 4,909 | 4,856 | 5,500 | 4,540 | 5,500 | 5,500 | 5,500 |
| TOTAL OTHER SERVICES AND CHARGES | 773,249 | 785,777 | 916,477 | 715,176 | 916,477 | 977,907 | 977,907 |

| PUBLIC WORKS | | | | | | | |
|--|------------------|------------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6407 OTHER CITY WATER/SEWER | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6430 MISCELLANEOUS | 203 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6471 DUES & SUBSCRIPTIONS | 925 | 0 | 925 | 1,127 | 925 | 925 | 925 |
| TOTAL MISCELLANEOUS | 1,378 | 0 | 925 | 1,127 | 925 | 925 | 925 |
| TOTAL EXPENDITURES | 2,048,629 | 2,019,835 | 2,282,487 | 1,905,789 | 2,335,843 | 2,482,064 | 2,462,186 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 126,343 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5.41% |

| | | |
|----------------------------------|--------------------------------------|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Buildings | BUSINESS UNIT: 10330 |
|----------------------------------|--------------------------------------|--------------------------------|

Activities and Responsibilities:

The Buildings program is accountable for:

- Providing secure and a clean environment for City Hall, Police, and Fire Dept
- Heating and cooling the City Hall, Police, and Fire Dept
- Providing general repairs and maintenance to City Hall, Police, Fire Dept
- Maintaining the City Hall, Museum and Library grounds, including snow removal and lawn care

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Old VAV controllers at City Hall need to be replaced as some are about 20yrs old. (about 10/yr)
- We acquired the library expenses

| | | |
|----------------------------------|--------------------------------------|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Buildings | BUSINESS UNIT: 10330 |
|----------------------------------|--------------------------------------|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Roof Top units (3) need to be replaced - 1 ea over the next 3 years
Police garage door replacement

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|-------------|-------------|-------------|-------------|
| Asst to the Public Works Director | 0.20 | 0.20 | 0.20 | 0.20 |
| Facilities Maintenance Lead Worker | - | - | 0.30 | 0.30 |
| Facilities Maintenance & Operations | 1.00 | 1.00 | - | - |
| General Facilities Maintenance | - | - | 1.00 | 1.00 |
| Total Staffing | 1.20 | 1.20 | 1.50 | 1.50 |

| BUILDINGS | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10330 - BUILDINGS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 84,724 | 78,237 | 104,009 | 89,619 | 108,821 | 112,823 | 113,442 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 168 | 1,487 | 1,500 | 456 | 1,500 | 1,500 | 1,500 |
| 6104 - TEMPORARY EMPLOYEES-REG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 84 | 9,436 | 119 | 0 | 124 | 150 | 151 |
| 6112 - SERVICE RECOGNITION | 0 | 6,300 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 12,440 | 12,014 | 15,767 | 13,647 | 16,497 | 17,108 | 17,203 |
| 6130 - EMPLOYER PAID INSURANCE | 19,974 | 13,970 | 18,535 | 18,381 | 20,452 | 20,466 | 20,365 |
| 6135 - RETIREE PAID INSURANCE | 2,235 | 9,396 | 11,609 | 11,073 | 12,688 | 12,688 | 12,620 |
| 6150 - WORKERS COMPENSATION | 5,171 | 5,187 | 5,765 | 4,762 | 6,223 | 6,447 | 4,116 |
| 6170 - EMPLOYER CONTR TO HCSP | 936 | 2,235 | 3,057 | 1,180 | 3,229 | 3,213 | 3,220 |
| PERSONNEL SERVICES | 125,732 | 138,261 | 160,361 | 139,118 | 169,534 | 174,395 | 172,617 |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 7,308 | 7,232 | 7,500 | 6,050 | 7,500 | 7,800 | 7,800 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 10,500 | 14,425 | 15,000 | 14,030 | 15,000 | 16,000 | 16,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 2,289 | 1,872 | 8,000 | 1,451 | 8,000 | 8,000 | 8,000 |
| 6245 - CLOTHING ALLOWANCE | 1,047 | 990 | 800 | 519 | 800 | 800 | 800 |
| SUPPLIES | 21,144 | 24,518 | 31,300 | 22,050 | 31,300 | 32,600 | 32,600 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 200 | 90 | 200 | 200 | 200 |
| 6361 - INSURANCE | 8,598 | 14,014 | 19,250 | 15,546 | 19,250 | 22,367 | 22,367 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 132,844 | 91,296 | 100,000 | 124,032 | 101,300 | 100,000 | 100,000 |
| 6375 - OTHER CONTRACTED SERVICES | 1,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 0 | 0 | 0 | 0 | 0 | 500 | 500 |
| 6379 - CONT SERV/REFUSE & SANITATION | 3,369 | 3,046 | 3,500 | 3,076 | 4,300 | 3,600 | 3,600 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 0 | 0 | 5,000 | 4,170 | 5,000 | 5,175 | 5,175 |
| 6381 - OTHER RENTALS | 1,680 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 0 | 5,460 | 4,550 | 5,460 | 12,228 | 12,228 |
| 6385 - UTILITY SERVICE | 36,140 | 29,810 | 40,000 | 26,957 | 56,000 | 50,000 | 50,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 480 | 521 | 521 | 440 | 521 | 680 | 680 |
| 6390 - POSTAGE AND TELEPHONE | 4,069 | 4,378 | 5,000 | 4,097 | 5,000 | 4,600 | 4,600 |
| OTHER SERVICES AND CHARGES | 188,270 | 145,166 | 181,031 | 185,059 | 199,131 | 201,450 | 201,450 |

| BUILDINGS | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 500 | 500 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 500 | 500 |
| TOTAL EXPENDITURES | 335,146 | 307,945 | 372,692 | 346,227 | 399,965 | 408,945 | 407,167 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 7,202 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 1.80% |

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Parks Facilities and Maintenance | BUSINESS UNIT: 10340 |
|----------------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|----------------------------------|---|--------------------------------|
| FUNCTION: Public Works | DEPT. & DIV: Parks Facilities and Maintenance | BUSINESS UNIT: 10340 |
|----------------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Forestry Mulcher
-
-

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|--------------------------------|-------------|-------------|-------------|-------------|
| Parks Lead Worker | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance/Equipment Operator | 6.00 | 6.00 | 5.63 | 5.63 |
| Total Staffing | <u>7.00</u> | <u>7.00</u> | <u>6.63</u> | <u>6.63</u> |

| PARKS FACILITIES AND MTNCE | | | | | | | |
|--|----------------|----------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10340 - PARKS FACILITIES AND MTNCE EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 374,683 | 429,145 | 474,786 | 409,384 | 495,703 | 521,204 | 521,204 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 14,217 | 15,536 | 24,000 | 6,360 | 24,000 | 24,000 | 24,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 50,533 | 47,391 | 62,560 | 52,756 | 62,560 | 62,560 | 62,560 |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 26 | 0 | 338 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 4,716 | 1,789 | 2,941 | 0 | 3,082 | 1,702 | 1,702 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 63,124 | 71,228 | 72,158 | 67,396 | 75,334 | 79,102 | 79,102 |
| 6130 - EMPLOYER PAID INSURANCE | 64,215 | 69,567 | 79,925 | 76,643 | 86,742 | 87,468 | 86,414 |
| 6140 - UNEMPLOYMENT COMP INS. | 215 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 30,076 | 38,668 | 36,174 | 35,555 | 39,145 | 41,365 | 26,355 |
| 6170 - EMPLOYER CONTR TO HCSP | 4,030 | 13,379 | 12,586 | 4,725 | 13,304 | 13,652 | 13,652 |
| PERSONNEL SERVICES | 605,808 | 686,729 | 765,130 | 653,156 | 799,870 | 831,053 | 814,989 |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 53,999 | 53,388 | 92,000 | 45,974 | 92,000 | 95,000 | 95,000 |
| 6221 - SEAL COATING & TREE MAIN | 0 | 0 | 10,000 | 17,646 | 10,000 | 10,000 | 10,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 9,474 | 8,679 | 15,000 | 968 | 15,000 | 15,000 | 15,000 |
| 6245 - CLOTHING ALLOWANCE | 6,506 | 5,099 | 5,000 | 4,064 | 5,000 | 6,200 | 6,200 |
| SUPPLIES | 69,980 | 67,166 | 122,000 | 68,652 | 122,000 | 126,200 | 126,200 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 318 | 1,306 | 1,600 | 2,242 | 1,600 | 1,600 | 1,600 |
| 6361 - INSURANCE | 34,051 | 18,632 | 19,400 | 16,996 | 19,400 | 22,249 | 22,249 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 137,936 | 108,006 | 120,000 | 65,003 | 120,000 | 120,000 | 120,000 |
| 6379 - CONT SERV/REFUSE & SANITATION | 9,564 | 11,629 | 16,000 | 7,805 | 16,000 | 16,350 | 16,350 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 135,647 | 152,236 | 164,415 | 137,020 | 164,415 | 170,170 | 170,170 |
| 6381 - OTHER RENTALS | 0 | 70 | 0 | 0 | 0 | 0 | 0 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 79,454 | 83,427 | 99,404 | 82,840 | 99,404 | 206,688 | 206,688 |
| 6385 - UTILITY SERVICE | 22,365 | 22,441 | 23,500 | 16,587 | 23,500 | 25,000 | 25,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,020 | 1,054 | 1,054 | 880 | 1,054 | 1,120 | 1,120 |
| 6390 - POSTAGE AND TELEPHONE | 3,023 | 3,095 | 4,000 | 2,905 | 4,000 | 4,000 | 4,000 |
| OTHER SERVICES AND CHARGES | 423,377 | 401,895 | 449,373 | 332,279 | 449,373 | 567,177 | 567,177 |

| PARKS FACILITIES AND MTNCE | | | | | | | |
|--|------------------|------------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 0 | 0 | 0 | 372 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 0 | 0 | 372 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | | |
| 6580 - OTHER EQUIPMENT | 0 | 7,031 | 40,000 | 28,129 | 40,000 | 30,000 | 30,000 |
| CAPITAL OUTLAY | 0 | 7,031 | 40,000 | 28,129 | 40,000 | 30,000 | 30,000 |
| TOTAL EXPENDITURES | 1,099,165 | 1,162,822 | 1,376,503 | 1,082,588 | 1,411,243 | 1,554,430 | 1,538,366 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 127,123 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 9.01% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Development Services | BUSINESS UNIT: 10410 |
|---|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Training budget is being reduced by \$750- The Planning Manager and Associate Planner attended a national conference in 2024 that was in Minneapolis. It is not in Minnesota this year and they will not be attending. The Building Official's conference costs increased slightly. The Building/Inspections Support Specialist is going to start attending an annual training.
- The professional services contract is being increased by \$15,000 to reflect the fact that the City has paid the contracted electrical inspector at least \$40,000 annually for the past several years so the \$25,000 line item is not accurate. This expense is completely offset by fees paid for electrical permits.
- The expense for the workstation for a shared Dept. Support position has been eliminated.
- The Building/Inspections Support Specialist is joining a professional organization with \$100 in annual dues.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Development Services | BUSINESS UNIT: 10410 |
|---|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

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| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| 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 | 1.00 | 0.60 | 0.85 | 0.85 |
| Total Staffing | 3.50 | 3.10 | 3.35 | 3.35 |

| DEVELOPMENT SERVICES | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10410 - DEVELOPMENT SERVICES | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 299,854 | 297,874 | 333,726 | 263,303 | 346,827 | 343,149 | 350,671 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,249 | 0 | 1,200 | 0 | 1,200 | 1,200 | 1,200 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 6,878 | 2,970 | 2,480 | 0 | 2,573 | 572 | 592 |
| 6112 - SERVICE RECOGNITION | 5,670 | 3,000 | 0 | 0 | 0 | 3,684 | 3,813 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 45,786 | 44,704 | 50,749 | 39,264 | 52,741 | 52,318 | 53,470 |
| 6130 - EMPLOYER PAID INSURANCE | 52,067 | 52,763 | 61,709 | 52,641 | 70,117 | 59,662 | 59,654 |
| 6150 - WORKERS COMPENSATION | 1,016 | 2,069 | 2,679 | 2,186 | 2,890 | 2,843 | 1,873 |
| 6170 - EMPLOYER CONTR TO HCSP | 2,665 | 6,113 | 6,359 | 2,441 | 6,705 | 5,277 | 5,343 |
| PERSONNEL SERVICES | 415,184 | 409,492 | 458,902 | 359,834 | 483,053 | 468,705 | 476,616 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,317 | 884 | 1,500 | 350 | 1,500 | 1,500 | 1,500 |
| 6210 - OPERATING SUPPLIES | 421 | 103 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 6230 - BOOKS, MATERIALS & PERIODICALS | 0 | 0 | 0 | 143 | 0 | 0 | 0 |
| 6245 - CLOTHING ALLOWANCE | 461 | 0 | 200 | 239 | 200 | 0 | 0 |
| SUPPLIES | 2,199 | 987 | 2,700 | 732 | 2,700 | 2,500 | 2,500 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 100,713 | 110,073 | 85,000 | 87,006 | 85,000 | 100,000 | 100,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,641 | 1,516 | 3,950 | 2,297 | 3,950 | 3,200 | 3,200 |
| 6341 - ADVERTISING | 509 | 768 | 1,250 | 555 | 1,250 | 1,250 | 1,250 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 127 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6375 - OTHER CONTRACTED SERVICES | 39,679 | 41,276 | 42,828 | 32,400 | 42,828 | 44,403 | 44,403 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 1,869 | 492 | 0 | 0 | 0 | 0 | 0 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 0 | 0 | 5,000 | 4,170 | 5,000 | 5,175 | 5,175 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 0 | 6,036 | 5,030 | 6,036 | 5,376 | 5,376 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,410 | 621 | 2,063 | 1,720 | 2,063 | 1,408 | 1,408 |
| 6390 - POSTAGE AND TELEPHONE | 2,379 | 2,748 | 3,000 | 1,959 | 3,000 | 3,000 | 3,000 |
| OTHER SERVICES AND CHARGES | 148,327 | 157,493 | 149,127 | 135,137 | 149,127 | 163,812 | 163,812 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 494 | 6,363 | 6,500 | 5,031 | 6,500 | 6,500 | 6,500 |
| 6430 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 888 | 857 | 1,155 | 1,520 | 1,155 | 1,255 | 1,255 |
| MISCELLANEOUS | 1,382 | 7,220 | 7,655 | 6,551 | 7,655 | 7,755 | 7,755 |

| DEVELOPMENT SERVICES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 71 | 0 | 1,000 | 0 | 1,000 | 0 | 0 |
| CAPITAL OUTLAY | 71 | 0 | 1,000 | 0 | 1,000 | 0 | 0 |
| TOTAL EXPENDITURES | 567,164 | 575,193 | 619,384 | 502,254 | 643,535 | 642,772 | 650,683 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 7,148 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 1.11% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Code Enforcement | BUSINESS UNIT: 10420 |
|---|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Reducing postage and telephone expense line to line up better with historic expenses.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Code Enforcement | BUSINESS UNIT: 10420 |
|---|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|---------------------------------|-------------|-------------|-------------|-------------|
| Licensing/Code Enforcement Mgr* | 0.60 | - | - | - |
| Code enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Department Support Specialist | 0.30 | 0.40 | 0.40 | 0.40 |
| Total Staffing | 1.90 | 1.40 | 1.40 | 1.40 |

* Code Enforcement Officer is now overseen by Planning/Zoning Manager

| CODE ENFORCEMENT | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10420 - CODE ENFORCEMENT EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 88,402 | 92,128 | 95,518 | 82,193 | 99,626 | 106,506 | 106,506 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 0 | 1,200 | 0 | 1,200 | 1,200 | 1,200 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 11,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 14,161 | 13,893 | 14,471 | 12,382 | 15,094 | 16,138 | 16,138 |
| 6130 - EMPLOYER PAID INSURANCE | 10,090 | 8,112 | 7,948 | 19,109 | 21,498 | 21,520 | 21,452 |
| 6140 - UNEMPLOYMENT COMP INS. | 14,716 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 1,907 | 907 | 830 | 700 | 893 | 956 | 614 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,425 | 1,591 | 1,671 | 1,103 | 1,778 | 1,821 | 1,821 |
| PERSONNEL SERVICES | 141,745 | 116,631 | 121,638 | 115,487 | 140,089 | 148,141 | 147,731 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 540 | 774 | 1,000 | 566 | 1,000 | 1,000 | 1,000 |
| 6210 - OPERATING SUPPLIES | 315 | 37 | 0 | 0 | 0 | 0 | 0 |
| 6245 - CLOTHING ALLOWANCE | 229 | 200 | 150 | 132 | 150 | 150 | 150 |
| SUPPLIES | 1,083 | 1,011 | 1,150 | 698 | 1,150 | 1,150 | 1,150 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 0 | 4,106 | 7,000 | 4,286 | 7,000 | 7,000 | 7,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 68 | 38 | 500 | 110 | 500 | 500 | 500 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 9,452 | 10,823 | 15,000 | 7,125 | 15,000 | 15,000 | 15,000 |
| 6375 - OTHER CONTRACTED SERVICES | 2,748 | 2,892 | 3,275 | 2,543 | 3,275 | 3,275 | 3,275 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 4,596 | 5,158 | 5,571 | 4,650 | 5,571 | 5,766 | 5,766 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 4,113 | 4,319 | 9,480 | 7,900 | 9,480 | 5,112 | 5,112 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,270 | 2,276 | 588 | 490 | 588 | 1,152 | 1,152 |
| 6390 - POSTAGE AND TELEPHONE | 2,297 | 1,674 | 5,000 | 674 | 5,000 | 5,000 | 5,000 |
| OTHER SERVICES AND CHARGES | 24,544 | 31,285 | 46,414 | 27,778 | 46,414 | 42,805 | 42,805 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 6,466 | 258 | 500 | 493 | 500 | 500 | 500 |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 150 | 0 | 150 | 150 | 150 |
| MISCELLANEOUS | 6,466 | 258 | 650 | 493 | 650 | 650 | 650 |

| CODE ENFORCEMENT | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY 6580 - OTHER EQUIPMENT | 1,472 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 1,472 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 175,311 | 149,185 | 169,852 | 144,457 | 188,303 | 192,746 | 192,336 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 4,033 2.14% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Park and Recreation Administration | BUSINESS UNIT: 10520 |
|---|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|---|---|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Park and Recreation Administration | BUSINESS UNIT: 10520 |
|---|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|-------------|-------------|-------------|-------------|
| Park & Recreation Director | 0.90 | 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 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Staffing | 1.60 | 1.80 | 1.80 | 1.80 |

| PARKS ADMINISTRATION | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10520 - PARKS ADMINISTRATION | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 149,750 | 169,035 | 176,510 | 147,434 | 178,659 | 188,186 | 193,128 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,159 | 159 | 0 | 274 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 8,419 | 7,248 | 6,121 | 0 | 6,402 | 5,907 | 6,114 |
| 6112 - SERVICE RECOGNITION | 200 | 5,977 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 23,462 | 26,531 | 27,209 | 22,172 | 27,556 | 28,967 | 29,733 |
| 6130 - EMPLOYER PAID INSURANCE | 13,358 | 19,600 | 17,391 | 26,104 | 29,627 | 29,659 | 29,598 |
| 6140 - UNEMPLOYMENT COMP INS. | 11,105 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 1,497 | 1,278 | 1,308 | 1,117 | 1,408 | 1,478 | 979 |
| 6151 - WORKERS COMP DEDUCTIBLE | 66 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 858 | 2,567 | 2,434 | 1,418 | 3,271 | 3,308 | 3,354 |
| PERSONNEL SERVICES | 209,875 | 232,395 | 230,973 | 198,519 | 246,923 | 257,505 | 262,906 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 602 | 533 | 1,800 | 350 | 1,800 | 1,800 | 1,800 |
| 6210 - OPERATING SUPPLIES | 2,370 | 2,226 | 1,500 | 2,489 | 1,500 | 1,500 | 1,500 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 0 | 0 | 151 | 0 | 0 | 0 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 0 | 5,330 | 5,330 | 5,330 | 5,000 | 5,000 |
| SUPPLIES | 2,972 | 2,760 | 8,630 | 8,320 | 8,630 | 8,300 | 8,300 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,273 | 1,414 | 5,550 | 123 | 5,550 | 5,550 | 5,550 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 25,163 | 27,212 | 27,375 | 21,050 | 27,375 | 28,690 | 28,690 |
| 6375 - OTHER CONTRACTED SERVICES | 486 | 511 | 0 | 633 | 0 | 0 | 0 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 282 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6381 - OTHER RENTALS | 14,814 | 13,652 | 16,000 | 6,900 | 16,000 | 16,000 | 16,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 4,212 | 2,868 | 3,088 | 2,580 | 3,088 | 3,344 | 3,344 |
| 6390 - POSTAGE AND TELEPHONE | 1,143 | 1,369 | 1,770 | 1,181 | 1,770 | 1,770 | 1,770 |
| OTHER SERVICES AND CHARGES | 47,373 | 47,025 | 53,783 | 32,467 | 53,783 | 55,354 | 55,354 |

| PARKS ADMINISTRATION SUMMARY OF EXPENDITURES | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 2,121 | 2,585 | 2,500 | 3,884 | 2,500 | 2,500 | 2,500 |
| 6471 - DUES & SUBSCRIPTIONS | 1,100 | 890 | 1,375 | 360 | 1,375 | 1,400 | 1,400 |
| MISCELLANEOUS | 3,221 | 3,475 | 3,875 | 4,244 | 3,875 | 3,900 | 3,900 |
| TOTAL EXPENDITURES | 263,440 | 285,654 | 297,261 | 243,550 | 313,211 | 325,059 | 330,460 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 17,249 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5.51% |

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Splash Pool | BUSINESS UNIT: 10527 |
|---|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Replace Funbrella -Have not replaced in past 5 years

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Splash Pool | BUSINESS UNIT: 10527 |
|---|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| Park & Recreation Director | 0.03 | - | - | - |
| Recreation Supervisor | 0.10 | 0.10 | 0.10 | 0.10 |
| Total Staffing | <u>0.13</u> | <u>0.10</u> | <u>0.10</u> | <u>0.10</u> |

| SPLASH POOL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10527 - SPLASH POOL EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 8,270 | 10,171 | 8,157 | 7,659 | 9,358 | 9,612 | 9,949 |
| 6104 - TEMPORARY EMPLOYEES-REG | 38,072 | 35,675 | 35,000 | 49,711 | 35,000 | 37,000 | 37,000 |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 0 | 0 | 14 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 19 | 835 | 80 | 0 | 93 | 0 | 0 |
| 6112 - SERVICE RECOGNITION | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 4,175 | 4,319 | 6,545 | 4,920 | 6,728 | 7,063 | 7,115 |
| 6130 - EMPLOYER PAID INSURANCE | 1,210 | 1,633 | 1,817 | 2,065 | 2,319 | 2,321 | 2,322 |
| 6140 - UNEMPLOYMENT COMP INS. | 64 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 2,022 | 2,150 | 2,623 | 2,119 | 2,634 | 2,864 | 1,829 |
| 6170 - EMPLOYER CONTR TO HCSP | 78 | 433 | 164 | 79 | 183 | 162 | 164 |
| PERSONNEL SERVICES | 54,010 | 55,216 | 54,386 | 66,567 | 56,315 | 59,022 | 58,379 |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 3,088 | 2,218 | 2,500 | 3,023 | 2,500 | 2,500 | 2,500 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 10,311 | 9,501 | 10,000 | 24,965 | 10,000 | 10,000 | 10,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 104 | 5,500 | 308 | 5,500 | 5,500 | 5,500 |
| 6250 - MERCHANDISE FOR RESALE | 5,843 | 5,624 | 4,000 | 5,536 | 4,000 | 5,000 | 5,000 |
| SUPPLIES | 19,242 | 17,446 | 22,000 | 33,832 | 22,000 | 23,000 | 23,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,004 | 629 | 1,000 | 816 | 1,000 | 1,000 | 1,000 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 673 | 3,296 | 6,000 | 2,984 | 6,000 | 6,000 | 6,000 |
| 6375 - OTHER CONTRACTED SERVICES | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6379 - CONT SERV/REFUSE & SANITATION | 0 | 0 | 200 | 0 | 200 | 0 | 0 |
| 6385 - UTILITY SERVICE | 8,533 | 10,136 | 8,500 | 7,645 | 8,500 | 10,000 | 10,000 |
| 6390 - POSTAGE AND TELEPHONE | 90 | 97 | 90 | 83 | 90 | 100 | 100 |
| OTHER SERVICES AND CHARGES | 10,800 | 14,158 | 15,790 | 11,528 | 15,790 | 17,100 | 17,100 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 670 | 670 |
| MISCELLANEOUS | 250 | 0 | 0 | 0 | 0 | 670 | 670 |
| TOTAL EXPENDITURES | 84,302 | 86,821 | 92,176 | 111,926 | 94,105 | 99,792 | 99,149 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5,044 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5.36% |

| | | |
|---|---|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Northview Pool | BUSINESS UNIT: 10528 |
|---|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|---|---|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Northview Pool | BUSINESS UNIT: 10528 |
|---|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| Park & Recreation Director | 0.03 | - | - | - |
| Recreation Supervisor | 0.10 | 0.10 | 0.10 | 0.10 |
| Total Staffing | 0.13 | 0.10 | 0.10 | 0.10 |

| NORTHVIEW POOL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10528 - NORTHVIEW POOL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 8,270 | 10,171 | 8,157 | 7,659 | 9,358 | 9,612 | 9,949 |
| 6104 - TEMPORARY EMPLOYEES-REG | 39,691 | 39,429 | 35,000 | 59,005 | 35,000 | 40,000 | 40,000 |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 0 | 0 | 235 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 19 | 835 | 80 | 0 | 93 | 0 | 0 |
| 6112 - SERVICE RECOGNITION | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 4,299 | 4,606 | 6,545 | 5,648 | 6,728 | 7,517 | 7,569 |
| 6130 - EMPLOYER PAID INSURANCE | 1,210 | 1,633 | 1,817 | 2,065 | 2,319 | 2,321 | 2,322 |
| 6150 - WORKERS COMPENSATION | 2,022 | 2,150 | 2,623 | 2,119 | 2,634 | 3,090 | 1,973 |
| 6170 - EMPLOYER CONTR TO HCSP | 78 | 433 | 164 | 79 | 183 | 162 | 164 |
| PERSONNEL SERVICES | 55,689 | 59,257 | 54,386 | 76,810 | 56,315 | 62,702 | 61,977 |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 2,741 | 1,986 | 2,500 | 3,235 | 2,500 | 2,500 | 2,500 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 7,842 | 9,101 | 7,500 | 8,369 | 7,500 | 10,000 | 10,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 0 | 334 | 2,500 | 455 | 2,500 | 2,500 | 2,500 |
| 6250 - MERCHANDISE FOR RESALE | 5,918 | 7,347 | 5,000 | 7,629 | 5,000 | 6,000 | 6,000 |
| SUPPLIES | 16,502 | 18,769 | 17,500 | 19,689 | 17,500 | 21,000 | 21,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 944 | 556 | 1,000 | 626 | 1,000 | 1,000 | 1,000 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 1,414 | 5,780 | 17,800 | 31,514 | 17,800 | 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 | 0 | 0 |
| 6385 - UTILITY SERVICE | 12,007 | 8,680 | 12,000 | 7,107 | 12,000 | 9,000 | 9,000 |
| 6390 - POSTAGE AND TELEPHONE | 90 | 97 | 90 | 83 | 90 | 100 | 100 |
| OTHER SERVICES AND CHARGES | 14,453 | 15,113 | 36,090 | 39,329 | 36,090 | 32,900 | 32,900 |
| MISCELLANEOUS | | | | | | | |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 | 670 | 670 |
| MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 670 | 670 |
| TOTAL EXPENDITURES | 86,644 | 93,139 | 107,976 | 135,828 | 109,905 | 117,272 | 116,547 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 6,642 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 6.04% |

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Recreational Programs | BUSINESS UNIT: 10529 |
|---|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Recreational Programs | BUSINESS UNIT: 10529 |
|---|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| Park & Recreation Director | 0.05 | 0.10 | 0.10 | 0.10 |
| Recreation Supervisor | 0.70 | 0.60 | 0.60 | 0.60 |
| Recreation Specialist | - | 0.80 | 0.80 | 0.80 |
| Total Staffing | 0.75 | 1.50 | 1.50 | 1.50 |

| RECREATIONAL PROGRAMS | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 10529 - RECREATIONAL PROGRAMS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 60,428 | 117,627 | 111,519 | 99,668 | 121,143 | 125,079 | 127,573 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 141 | 0 | 0 | 0 | 0 | 0 |
| 6104 - TEMPORARY EMPLOYEES-REG | 47,624 | 47,536 | 45,000 | 62,906 | 45,000 | 48,000 | 48,000 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 696 | 5,625 | 1,144 | 0 | 1,251 | 657 | 680 |
| 6112 - SERVICE RECOGNITION | 600 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 12,890 | 21,804 | 23,802 | 19,634 | 25,266 | 26,276 | 26,655 |
| 6130 - EMPLOYER PAID INSURANCE | 9,007 | 20,027 | 22,024 | 23,409 | 26,185 | 26,199 | 26,145 |
| 6140 - UNEMPLOYMENT COMP INS. | 737 | 158 | 0 | 276 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 627 | 1,345 | 1,241 | 1,098 | 1,346 | 1,413 | 923 |
| 6170 - EMPLOYER CONTR TO HCSP | 546 | 3,547 | 2,249 | 1,182 | 2,437 | 2,327 | 2,346 |
| PERSONNEL SERVICES | 133,154 | 217,809 | 206,979 | 208,172 | 222,628 | 229,951 | 232,322 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 40 | 0 | 0 | 147 | 0 | 0 | 0 |
| 6210 - OPERATING SUPPLIES | 19,737 | 16,008 | 19,000 | 29,305 | 19,000 | 21,000 | 21,000 |
| 6245 - CLOTHING ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 450 | 450 |
| SUPPLIES | 19,776 | 16,008 | 19,000 | 29,452 | 19,000 | 21,450 | 21,450 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 0 | 0 | 803 | 0 | 0 | 0 |
| 6341 - ADVERTISING | 91 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6375 - OTHER CONTRACTED SERVICES | 260 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 8,951 | 10,045 | 10,849 | 9,050 | 10,849 | 11,229 | 11,229 |
| 6381 - OTHER RENTALS | 1,423 | 2,870 | 2,800 | 1,512 | 2,800 | 2,800 | 2,800 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 1,427 | 1,498 | 12,372 | 10,310 | 12,372 | 13,524 | 13,524 |
| 6385 - UTILITY SERVICE | 377 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,108 | 988 | 949 | 800 | 949 | 916 | 916 |
| 6390 - POSTAGE AND TELEPHONE | 630 | 1,336 | 1,500 | 1,237 | 1,500 | 1,500 | 1,500 |
| OTHER SERVICES AND CHARGES | 14,267 | 16,738 | 28,470 | 23,712 | 28,470 | 29,969 | 29,969 |

| RECREATIONAL PROGRAMS SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS 6452 - TRIPS AND TOURS | 966 | 1,288 | 3,000 | 1,765 | 3,000 | 1,500 | 1,500 |
| MISCELLANEOUS | 966 | 1,288 | 3,000 | 1,765 | 3,000 | 1,500 | 1,500 |
| TOTAL EXPENDITURES | 168,164 | 251,842 | 257,449 | 263,101 | 273,098 | 282,870 | 285,241 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 12,143 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 4.45% |

| DOUG WOOG ARENA | | | | | | | |
|---------------------------------------|----------------|----------------|-----------|-----------|-------------|-------------|---------------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Requested 2024 vs 2025 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 1,342,215 | 1,459,964 | 1,215,500 | 1,215,500 | 1,289,500 | 1,289,500 | 74,000 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 1,342,215 | 1,459,964 | 1,215,500 | 1,215,500 | 1,289,500 | 1,289,500 | 74,000 |
| Expenditures | | | | | | | |
| Operational | 1,153,841 | 1,275,015 | 1,151,767 | 1,171,421 | 1,226,100 | 1,226,100 | 54,679 |
| Capital Outlay/Debt Service/Transfers | 53,664 | 14,753 | 350,000 | 350,000 | 210,000 | 210,000 | (140,000) |
| Total | 1,207,505 | 1,289,768 | 1,501,767 | 1,521,421 | 1,436,100 | 1,436,100 | (85,321) |
| Change in Fund Balance | 134,710 | 170,196 | (286,267) | (305,921) | (146,600) | (146,600) | |
| Cash and Investment Balance * | (645,069) | (617,725) | (903,992) | (923,646) | (1,070,246) | (1,070,246) | |
| * - estimated for 2024 and 2025 | | | | | | | |

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Doug Woog Arena | BUSINESS UNIT: 20243 |
|---|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Purchase new Zamboni Rink 1.
- Refurbish existing Zamboni Rink 2

| | | |
|---|--|--------------------------------|
| FUNCTION: Cultural and Recreation | DEPT. & DIV: Doug Woog Arena | BUSINESS UNIT: 20243 |
|---|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Facility & Operations Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Facility Maintenance Lead Worker | 1.00 | 1.00 | 0.70 | 0.70 |
| General Facility Maintenance | 3.40 | 3.40 | 4.20 | 4.20 |
| Total Staffing | 5.40 | 5.40 | 5.90 | 5.90 |

| DOUG WOOG ARENA | | | | | | | |
|-------------------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20243 - DOUG WOOG ARENA | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 322,954 | 323,000 | 323,000 | 161,500 | 323,000 | 323,000 | 323,000 |
| TAXES | 322,954 | 323,000 | 323,000 | 161,500 | 323,000 | 323,000 | 323,000 |
| CHARGES FOR SERVICES | | | | | | | |
| DOUG WOOG ARENA | | | | | | | |
| 4501 - ICE RENTALS-FALL & WINTER | 509,586 | 641,684 | 518,000 | 241,380 | 518,000 | 550,000 | 550,000 |
| 4502 - ICE RENTALS-SUMMER | 315,166 | 294,907 | 250,000 | 331,354 | 250,000 | 250,000 | 250,000 |
| 4503 - ICE RENTALS-OTHER (IDENTIFY) | 0 | 0 | 0 | 4,296 | 0 | 0 | 0 |
| 4504 - TICKET SALES FOR GAMES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4505 - PUBLIC SKATING | 2,683 | 6,056 | 1,500 | 7,725 | 1,500 | 2,000 | 2,000 |
| 4506 - FIGURE SKATING | 15,611 | 28,455 | 10,000 | 12,016 | 10,000 | 14,000 | 14,000 |
| 4508 - SKATE SHARPENING | 1,629 | 1,438 | 500 | 939 | 500 | 1,000 | 1,000 |
| 4509 - ICE TRAINING SESSIONS | 0 | 0 | 0 | 6,611 | 0 | 20,000 | 20,000 |
| 4510 - CONCESSION SALES | 69,548 | 91,452 | 50,000 | 56,887 | 50,000 | 65,000 | 65,000 |
| 4511 - RENTAL-LEASE | 31,504 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4513 - SIGN RENTAL | 8,164 | 6,023 | 0 | 1,200 | 0 | 0 | 0 |
| 4515 - VENDING - WOOG ARENA | 6,047 | 5,315 | 2,500 | 4,432 | 2,500 | 4,000 | 4,000 |
| 4402 - RENT | 4,529 | 2,557 | 0 | 2,027 | 0 | 500 | 500 |
| DOUG WOOG ARENA | 964,467 | 1,107,887 | 862,500 | 698,866 | 862,500 | 936,500 | 936,500 |
| CHARGES FOR SERVICES | 964,467 | 1,107,887 | 862,500 | 698,866 | 862,500 | 936,500 | 936,500 |
| INTEREST | | | | | | | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 18,644 | (6,441) | 0 | 0 | 0 | 0 | 0 |
| INTEREST | 18,644 | (6,441) | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 4,673 | 4,773 | 0 | 4,105 | 0 | 0 | 0 |
| 4673 - CASH OVER/SHORT | 35 | (85) | 0 | 195 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 1,441 | 830 | 0 | 0 | 0 | 0 | 0 |
| 4685 - CONTRIB-ARENA CAPITAL | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| MISCELLANEOUS | 36,149 | 35,517 | 30,000 | 34,300 | 30,000 | 30,000 | 30,000 |
| REVENUE | 1,342,215 | 1,459,964 | 1,215,500 | 894,666 | 1,215,500 | 1,289,500 | 1,289,500 |
| | | | | | | | |

| DOUG WOOG ARENA | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20243 - DOUG WOOG ARENA | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 360,156 | 376,849 | 412,645 | 301,206 | 425,450 | 440,465 | 444,054 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 18,726 | 20,296 | 8,000 | 6,683 | 8,000 | 8,000 | 8,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 52,321 | 69,288 | 40,000 | 57,484 | 40,000 | 40,000 | 40,000 |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 188 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 1,970 | 940 | 2,353 | 2,011 | 2,446 | 1,781 | 1,816 |
| 6112 - SERVICE RECOGNITION | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 60,512 | 65,903 | 62,698 | 51,241 | 64,644 | 66,878 | 67,424 |
| 6130 - EMPLOYER PAID INSURANCE | 58,757 | 62,009 | 74,827 | 60,316 | 76,404 | 76,078 | 75,191 |
| 6140 - UNEMPLOYMENT COMP INS. | 1,703 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 13,298 | 16,534 | 19,146 | 16,141 | 21,881 | 19,375 | 12,445 |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 1,773 | 0 | 0 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 3,120 | 9,826 | 10,085 | 3,439 | 10,583 | 10,821 | 10,891 |
| PERSONNEL SERVICES | 570,750 | 625,420 | 629,754 | 498,522 | 649,408 | 663,398 | 659,821 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,160 | 698 | 500 | 522 | 500 | 500 | 500 |
| 6210 - OPERATING SUPPLIES | 15,633 | 14,261 | 13,000 | 13,191 | 13,000 | 13,000 | 13,000 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 48,195 | 79,365 | 30,000 | 36,587 | 30,000 | 30,000 | 30,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 6,273 | 8,673 | 2,500 | 1,781 | 2,500 | 2,500 | 2,500 |
| 6245 - CLOTHING ALLOWANCE | 2,441 | 4,533 | 3,500 | 92 | 3,500 | 3,500 | 3,500 |
| 6250 - MERCHANDISE FOR RESALE | 21,008 | 33,234 | 25,000 | 27,445 | 25,000 | 25,000 | 25,000 |
| SUPPLIES | 94,709 | 140,764 | 74,500 | 79,619 | 74,500 | 74,500 | 74,500 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 3,151 | 6,008 | 4,200 | 2,690 | 4,200 | 5,000 | 5,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 973 | 4,665 | 2,500 | 698 | 2,500 | 2,500 | 2,500 |
| 6341 - ADVERTISING | 6,537 | 3,200 | 1,500 | 800 | 1,500 | 1,500 | 1,500 |
| 6361 - INSURANCE | 16,261 | 25,072 | 26,050 | 22,771 | 26,050 | 29,792 | 29,792 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 3,056 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 54,018 | 51,578 | 60,000 | 48,565 | 60,000 | 60,000 | 60,000 |
| 6373 - INTERNAL LABOR CHARGE | 10,000 | 10,000 | 10,000 | 8,340 | 10,000 | 10,000 | 10,000 |
| 6374 - ADMINISTRATION SUPPORT FEE | 62,379 | 69,001 | 84,976 | 70,820 | 84,976 | 110,388 | 110,388 |
| 6375 - OTHER CONTRACTED SERVICES | 31,783 | 28,011 | 16,000 | 24,705 | 16,000 | 30,000 | 30,000 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 696 | 842 | 600 | 586 | 600 | 600 | 600 |
| 6379 - CONT SERV/REFUSE & SANITATION | 3,903 | 5,007 | 4,800 | 3,660 | 4,800 | 4,800 | 4,800 |

| DOUG WOOG ARENA | | | | | | | |
|--|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| OTHER SERVICES AND CHARGES (CONTINUED) | | | | | | | |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 230 | 258 | 279 | 240 | 279 | 289 | 289 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 11,904 | 12,499 | 23,512 | 19,600 | 23,512 | 24,228 | 24,228 |
| 6385 - UTILITY SERVICE | 270,790 | 263,994 | 200,000 | 190,410 | 200,000 | 200,000 | 200,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 2,964 | 3,166 | 3,196 | 2,670 | 3,196 | 3,982 | 3,982 |
| 6390 - POSTAGE AND TELEPHONE | 2,640 | 2,851 | 2,800 | 2,459 | 2,800 | 2,800 | 2,800 |
| 6396 - HVAC CONTRACTUAL MAINT | 3,184 | 0 | 5,000 | 0 | 5,000 | 0 | 0 |
| OTHER SERVICES AND CHARGES | 484,468 | 486,151 | 445,413 | 399,014 | 445,413 | 485,879 | 485,879 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 3,132 | 4,878 | 1,000 | 4,034 | 1,000 | 4,800 | 4,800 |
| 6471 - DUES & SUBSCRIPTIONS | 781 | 1,131 | 1,100 | 455 | 1,100 | 1,100 | 1,100 |
| MISCELLANEOUS | 3,913 | 6,009 | 2,100 | 4,489 | 2,100 | 5,900 | 5,900 |
| CAPITAL OUTLAY | | | | | | | |
| 6520 - BUILDINGS AND STRUCTURE | 0 | 0 | 335,000 | 0 | 335,000 | 185,000 | 185,000 |
| 6550 - MOTOR VEHICLES | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 |
| 6570 - OFFICE EQUIP & FURNISHINGS | 0 | 350 | 0 | 0 | 0 | 0 | 0 |
| 6580 - OTHER EQUIPMENT | 48,106 | 14,403 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 48,106 | 14,753 | 335,000 | 25,000 | 335,000 | 185,000 | 185,000 |
| DEBT SERVICE | | | | | | | |
| 6612 - INTEREST EXPENSE | 5,558 | 16,671 | 15,000 | 10,318 | 15,000 | 25,000 | 25,000 |
| DEBT SERVICE | 5,558 | 16,671 | 15,000 | 10,318 | 15,000 | 25,000 | 25,000 |
| TOTAL EXPENDITURES | 1,207,505 | 1,289,768 | 1,501,767 | 1,016,961 | 1,521,421 | 1,439,677 | 1,436,100 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (85,321) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (5.61)% |

| | | |
|--------------------------|---|--------------------------------|
| FUNCTION: Debt | FUND/PROGRAM: Debt Service Funds/Debt Service | BUSINESS UNIT: 303XX |
|--------------------------|---|--------------------------------|

SUMMARY OF REVENUES AND EXPENDITURES

| Business Unit | DESCRIPTION | Final Maturity | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Proposed | 2025 Final |
|---------------|--|----------------|-------------|-------------|-------------|---------------|------------|
| | <u>REVENUES</u> | | | | | | |
| | Property Taxes | | 1,511,385 | 1,472,290 | 1,475,444 | 1,475,528 | 1,475,528 |
| | TOTAL REVENUES | | 1,511,385 | 1,472,290 | 1,475,444 | 1,475,528 | 1,475,528 |
| | <u>EXPENDITURES</u> | | | | | | |
| 30318 | GO Improvement & Refunding Bonds - 2012A | 2/1/2030 | 316,569 | 271,839 | 278,952 | 278,322 | 278,322 |
| 30320 | GO Park Referendum Bonds - 2014B | 2/1/2035 | 487,581 | 490,639 | 492,608 | 492,555 | 492,555 |
| 30321 | GO Park Referendum Bonds - 2015B | 2/1/2036 | 218,361 | 220,671 | 217,626 | 219,070 | 219,070 |
| 30323 | GO Bonds Series 2017B-equipment | 2/1/2027 | 183,645 | 182,805 | 187,005 | 185,535 | 185,535 |
| 30323 | GO Bonds Series 2017B-streets | 2/1/2038 | 74,221 | 78,571 | 61,711 | 66,481 | 66,481 |
| 30324 | GO Bonds 2019A - streets | 2/1/2040 | 135,038 | 132,110 | 139,682 | 136,335 | 136,335 |
| 30324 | GO Bonds 2019A - Fire equip | 2/1/2029 | 95,970 | 95,655 | 97,860 | 97,230 | 97,230 |
| | TOTAL EXPENDITURES | | 1,511,385 | 1,472,290 | 1,475,444 | 1,475,528 | 1,475,528 |

| AIRPORT COMBINED FUNDS SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
|--|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Change 2024 vs 2025 |
| | | | Original | Revised | Requested | Final | |
| OPERATING FUND | | | | | | | |
| Revenues | 1,606,138 | 1,641,569 | 1,427,720 | 1,427,720 | 1,443,681 | 1,443,681 | 15,961 |
| Expenditures | 1,510,606 | 1,544,080 | 1,626,847 | 1,645,951 | 1,852,833 | 1,850,067 | 204,116 |
| Operating Surplus/(Deficit) | 95,532 | 97,489 | (199,127) | (218,231) | (409,152) | (406,386) | |
| Cash and Invest (Internal Loan) | (45,273) | 102,289 | (96,838) | (115,942) | (525,094) | (522,328) | |
| Cash surplus at 10/31/2024 is \$160,357 | | | | | | | |
| CAPITAL FUND | | | | | | | |
| Revenues | 3,559,952 | 209,532 | 2,558,700 | 2,558,700 | 1,875,000 | 1,875,000 | (683,700) |
| Expenditures | 3,653,746 | 861,171 | 2,575,700 | 2,575,700 | 1,890,000 | 1,890,000 | (685,700) |
| Capital Surplus/(Deficit) | (93,794) | (651,639) | (17,000) | (17,000) | (15,000) | (15,000) | |
| Cash and Invest (Internal Loan) | (1,024,661) | (846,603) | (863,603) | (863,603) | (878,603) | (878,603) | |
| Cash deficit at 10/31/2024 is \$1,989,779 | | | | | | | |
| COMBINED AIRPORT OPERATING & CAPITAL | | | | | | | |
| Revenues | 5,166,090 | 1,851,101 | 3,986,420 | 3,986,420 | 3,318,681 | 3,318,681 | (667,739) |
| Expenditures | 5,164,352 | 2,405,251 | 4,202,547 | 4,221,651 | 3,742,833 | 3,740,067 | (481,584) |
| Combined Surplus/(Deficit) | 1,738 | (554,150) | (216,127) | (235,231) | (424,152) | (421,386) | |
| Cash and Invest (Internal Loan) | (1,069,934) | (744,314) | (960,441) | (979,545) | (1,403,697) | (1,400,931) | |
| Combined Cash deficit at 10/31/2024 is \$1,829,422 | | | | | | | |

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Operating Fund | BUSINESS UNIT: 20245 |
|------------------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Operating Fund | BUSINESS UNIT: 20245 |
|------------------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Fuel System Replacement, South T-Hangar Roof Repair, and Airfield Gate Replacement

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|-------------------------------|-------------|-------------|-------------|-------------|
| Airport Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Operations Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Airport Maintenance Worker | 0.73 | 0.73 | 1.00 | 1.00 |
| Building/Office Attendant | 0.65 | 0.65 | 0.65 | 0.65 |
| Total Staffing | 3.38 | 3.38 | 3.65 | 3.65 |

| AIRPORT | | | | | | | |
|---|------------------|------------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20245 - AIRPORT REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4302 - FEDERAL GRANTS - OTHER | 0 | 59,000 | 0 | 0 | 0 | 0 | 0 |
| 4321 - AIRPORT OPERATIONS & MAINT | 35,242 | 35,242 | 36,680 | 36,680 | 36,680 | 36,680 | 36,680 |
| INTERGOVERNMENTAL CHARGES FOR SERVICES | 35,242 | 94,242 | 36,680 | 36,680 | 36,680 | 36,680 | 36,680 |
| AIRPORT | | | | | | | |
| 4411 - PILOT | 57,148 | 55,270 | 63,000 | 52,708 | 63,000 | 61,000 | 61,000 |
| 4413 - XEROX COPIES | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4402 - RENT | 17,915 | 10,090 | 18,000 | 14,115 | 18,000 | 18,000 | 18,000 |
| 4581 - RENT OF HANGARS | 213,124 | 171,819 | 234,840 | 170,653 | 234,840 | 241,885 | 241,885 |
| 4583 - AIRPORT FUEL RECEIPTS | 874,572 | 881,803 | 700,000 | 725,715 | 700,000 | 700,000 | 700,000 |
| 4585 - LAND LEASE | 274,921 | 272,160 | 247,200 | 264,743 | 247,200 | 254,616 | 254,616 |
| 4586 - TEE HANGAR RENTAL | 98,059 | 102,786 | 114,300 | 86,154 | 114,300 | 117,800 | 117,800 |
| 4587 - AIRCRAFT PARKING FEES | 7,159 | 6,435 | 8,000 | 7,880 | 8,000 | 8,000 | 8,000 |
| 4588 - AIRPORT RAMP FEES | 50 | 10 | 200 | 120 | 200 | 200 | 200 |
| 4590 - AIRPORT GATE CARD | 2,885 | 2,394 | 3,000 | 3,027 | 3,000 | 3,000 | 3,000 |
| 4591 - AIRPORT VENDING SALES | 1,892 | 1,578 | 2,000 | 1,344 | 2,000 | 2,000 | 2,000 |
| AIRPORT | 1,547,731 | 1,504,344 | 1,390,540 | 1,326,459 | 1,390,540 | 1,406,501 | 1,406,501 |
| CHARGES FOR SERVICES | 1,547,731 | 1,504,344 | 1,390,540 | 1,326,459 | 1,390,540 | 1,406,501 | 1,406,501 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 0 | 1,997 | 0 | 2,054 | 0 | 0 | 0 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 9 | 762 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | 9 | 2,759 | 0 | 2,054 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 8,881 | 38,892 | 500 | 4,946 | 500 | 500 | 500 |
| 4673 - CASH OVER/SHORT | 1 | 239 | 0 | 451 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 7,521 | 1,092 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 16,403 | 40,224 | 500 | 5,397 | 500 | 500 | 500 |
| OTHER FINANCING SOURCES | | | | | | | |
| 4902 - INS PROCEEDS-FIXED ASSETS | 6,753 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | 6,753 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 1,606,138 | 1,641,569 | 1,427,720 | 1,370,590 | 1,427,720 | 1,443,681 | 1,443,681 |

| AIRPORT | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20245 - AIRPORT EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 225,275 | 256,782 | 262,627 | 226,256 | 273,824 | 285,151 | 285,151 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 814 | 1,249 | 3,000 | 1,538 | 3,000 | 3,000 | 3,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 15,795 | 8,586 | 16,000 | 12,625 | 16,000 | 16,000 | 16,000 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 418 | 472 | 109 | 0 | 113 | 344 | 344 |
| 6112 - SERVICE RECOGNITION | 0 | 2,832 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 35,911 | 40,102 | 39,798 | 35,838 | 41,492 | 43,231 | 43,231 |
| 6130 - EMPLOYER PAID INSURANCE | 29,065 | 37,685 | 42,439 | 41,986 | 47,134 | 47,029 | 47,029 |
| 6150 - WORKERS COMPENSATION | 12,776 | 15,891 | 17,467 | 15,571 | 18,766 | 12,478 | 12,478 |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,560 | 2,777 | 3,408 | 2,363 | 3,623 | 3,657 | 3,657 |
| PERSONNEL SERVICES | 321,614 | 368,875 | 384,848 | 336,176 | 403,952 | 410,890 | 410,890 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 342 | 1,022 | 1,500 | 532 | 1,500 | 1,500 | 1,500 |
| 6210 - OPERATING SUPPLIES | 1,250 | 2,017 | 1,500 | 911 | 1,500 | 1,500 | 1,500 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 38,439 | 44,688 | 45,000 | 19,214 | 45,000 | 45,000 | 45,000 |
| 6245 - CLOTHING ALLOWANCE | 150 | 316 | 0 | 145 | 0 | 0 | 0 |
| 6250 - MERCHANDISE FOR RESALE | 826,314 | 797,390 | 600,000 | 586,606 | 600,000 | 600,000 | 600,000 |
| SUPPLIES | 866,496 | 845,433 | 648,000 | 607,407 | 648,000 | 648,000 | 648,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 10,736 | 14,386 | 10,000 | 16,493 | 10,000 | 16,450 | 16,450 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,434 | 1,380 | 3,000 | 1,637 | 3,000 | 3,000 | 3,000 |
| 6341 - ADVERTISING | 1,898 | 2,930 | 1,600 | 1,815 | 1,600 | 1,600 | 1,600 |
| 6361 - INSURANCE | 68,962 | 33,096 | 34,150 | 30,490 | 34,150 | 39,881 | 39,881 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 41,815 | 101,132 | 51,000 | 36,564 | 51,000 | 51,000 | 51,000 |
| 6374 - ADMINISTRATION SUPPORT FEE | 78,249 | 94,249 | 116,283 | 96,910 | 116,283 | 141,505 | 141,505 |
| 6375 - OTHER CONTRACTED SERVICES | 486 | 511 | 0 | 633 | 0 | 0 | 0 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 178 | 173 | 300 | 123 | 300 | 300 | 300 |
| 6379 - CONT SERV/REFUSE & SANITATION | 1,154 | 1,330 | 1,500 | 870 | 1,500 | 1,500 | 1,500 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 33,254 | 37,321 | 40,307 | 33,590 | 40,307 | 41,718 | 41,718 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 0 | 0 | 19,296 | 16,080 | 19,296 | 15,528 | 15,528 |
| 6385 - UTILITY SERVICE | 23,092 | 19,208 | 25,000 | 12,663 | 25,000 | 25,000 | 25,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,624 | 1,708 | 1,828 | 1,530 | 1,828 | 2,520 | 2,520 |
| 6390 - POSTAGE AND TELEPHONE | 5,853 | 7,294 | 7,000 | 4,864 | 7,000 | 7,000 | 7,000 |
| OTHER SERVICES AND CHARGES | 268,736 | 314,718 | 311,264 | 254,262 | 311,264 | 347,002 | 347,002 |

| AIRPORT | | | | | | | |
|--|------------------|------------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 529 | 179 | 300 | 116 | 300 | 300 | 300 |
| 6430 - MISCELLANEOUS | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6453 - REMITTANCE OF REV/OTHER | 400 | 400 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 6471 - DUES & SUBSCRIPTIONS | 406 | 206 | 1,000 | 356 | 1,000 | 1,000 | 1,000 |
| MISCELLANEOUS | 1,347 | 784 | 2,300 | 473 | 2,300 | 2,300 | 2,300 |
| CAPITAL OUTLAY | | | | | | | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 0 | 14,269 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| CAPITAL OUTLAY | 0 | 14,269 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| DEBT SERVICE | | | | | | | |
| 6612 - INTEREST EXPENSE | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 52,388 | 0 | 270,435 | 0 | 270,435 | 431,875 | 431,875 |
| TRANSFERS | 52,388 | 0 | 270,435 | 0 | 270,435 | 431,875 | 431,875 |
| TOTAL EXPENDITURES | 1,510,606 | 1,544,080 | 1,626,847 | 1,198,318 | 1,645,951 | 1,850,067 | 1,850,067 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 204,116 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 12.40% |

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Capital Fund | BUSINESS UNIT: 40404 |
|------------------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|------------------------------------|---|--------------------------------|
| FUNCTION: Transportation | DEPT. & DIV: Airport Capital Fund | BUSINESS UNIT: 40404 |
|------------------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Fuel System Replacement, South T-Hangar Roof Repairs, and Airfield Gate Replacement

Staffing

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

| AIRPORT CAPITAL FUND | | | | | | | |
|-------------------------------------|------------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 40404 - AIRPORT CAPITAL FUND | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4302 - FEDERAL GRANTS - OTHER | 3,393,645 | 190,874 | 2,167,830 | 1,663,857 | 2,167,830 | 451,250 | 451,250 |
| 4325 - STATE GRANTS AND AIDS | 79,533 | 12,299 | 120,435 | 15,275 | 120,435 | 991,875 | 991,875 |
| INTERGOVERNMENTAL | 3,473,178 | 203,172 | 2,288,265 | 1,679,131 | 2,288,265 | 1,443,125 | 1,443,125 |
| CHARGES FOR SERVICES | | | | | | | |
| AIRPORT | | | | | | | |
| 4572 - USER IMPROVEMENT FEES | 10,945 | 10,629 | 0 | 0 | 0 | 0 | 0 |
| AIRPORT | 10,945 | 10,629 | 0 | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 10,945 | 10,629 | 0 | 0 | 0 | 0 | 0 |
| SPECIAL ASSESSMENTS | | | | | | | |
| 4657 - OTHER ASSESSMENTS | 4,831 | 2,404 | 0 | 3,236 | 0 | 0 | 0 |
| SPECIAL ASSESSMENTS | 4,831 | 2,404 | 0 | 3,236 | 0 | 0 | 0 |
| INTEREST | | | | | | | |
| 4681 - UNREALIZED GAIN/LOSS ON INV | 18,610 | (6,672) | 0 | 0 | 0 | 0 | 0 |
| INTEREST | 18,610 | (6,672) | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | | | | | | | |
| 4920 - INTERFUND OPERATING TRANSFER | 52,388 | 0 | 270,435 | 0 | 270,435 | 431,875 | 431,875 |
| OTHER FINANCING SOURCES | 52,388 | 0 | 270,435 | 0 | 270,435 | 431,875 | 431,875 |
| REVENUE | 3,559,952 | 209,532 | 2,558,700 | 1,682,367 | 2,558,700 | 1,875,000 | 1,875,000 |

| AIRPORT CAPITAL FUND | | | | | | | |
|--|------------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 40404 - AIRPORT CAPITAL FUND | | | | | | | |
| EXPENDITURES | | | | | | | |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 545,338 | 275,306 | 314,100 | 163,690 | 314,100 | 0 | 0 |
| 6341 - ADVERTISING | 0 | 97 | 0 | 0 | 0 | 0 | 0 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 3,049,869 | 420,534 | 2,081,600 | 2,198,028 | 2,081,600 | 1,400,000 | 1,400,000 |
| OTHER SERVICES AND CHARGES | 3,595,206 | 695,937 | 2,395,700 | 2,361,718 | 2,395,700 | 1,400,000 | 1,400,000 |
| MISCELLANEOUS | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 6510 - LAND | 0 | 49,900 | 0 | 0 | 0 | 0 | 0 |
| 6520 - BUILDINGS AND STRUCTURE | 0 | 66,747 | 150,000 | 212,323 | 150,000 | 125,000 | 125,000 |
| 6530 - IMPR OTHER THAN BUILDING | 0 | 5,436 | 20,000 | 3,947 | 20,000 | 350,000 | 350,000 |
| 6550 - MOTOR VEHICLES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6560 - BUILDING FIXTURES AND IMPRS | 0 | 25,660 | 0 | 0 | 0 | 0 | 0 |
| 6580 - OTHER EQUIPMENT | 52,388 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 52,388 | 147,743 | 170,000 | 216,269 | 170,000 | 475,000 | 475,000 |
| DEBT SERVICE | | | | | | | |
| 6612 - INTEREST EXPENSE | 6,152 | 17,491 | 10,000 | 18,194 | 10,000 | 15,000 | 15,000 |
| DEBT SERVICE | 6,152 | 17,491 | 10,000 | 18,194 | 10,000 | 15,000 | 15,000 |
| TOTAL EXPENDITURES | 3,653,746 | 861,171 | 2,575,700 | 2,596,182 | 2,575,700 | 1,890,000 | 1,890,000 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (685,700) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (26.62)% |

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

| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
|--|----------------|------------------|--------------------|--------------------|------------------|------------------|-----------------------|
| | | | Original | Revised | Requested | Final | |
| WATER | | | | | | | |
| Revenue (includes Interest & Misc Revenue) | 2,909,327 | 3,364,392 | 12,134,569 | 12,134,569 | 13,362,171 | 13,362,171 | 1,227,602 |
| Expense - Water Utility | 1,618,231 | 2,139,792 | 13,083,393 | 12,689,406 | 10,365,468 | 10,365,468 | (2,323,938) |
| Expense - Water Treatment Plant | - | - | - | 409,402 | 864,983 | 864,983 | 455,581 |
| Expense - Utility Administration | 474,590 | 545,415 | 562,614 | 573,204 | 745,946 | 745,946 | 172,742 |
| WATER INCOME (LOSS) | 816,506 | 679,185 | (1,511,438) | (1,537,443) | 1,385,774 | 1,385,774 | 2,923,217 |
| SEWER | | | | | | | |
| Revenue | 4,669,399 | 5,170,095 | 5,093,975 | 5,093,975 | 5,695,000 | 5,695,000 | 601,025 |
| Expense - Sewer Utility | 4,514,852 | 4,205,197 | 6,245,483 | 6,262,088 | 5,029,772 | 5,029,772 | (1,232,316) |
| SEWER INCOME (LOSS) | 154,547 | 964,898 | (1,151,508) | (1,168,113) | 665,228 | 665,228 | 1,833,341 |
| TOTAL INCOME (LOSS) | 971,053 | 1,644,083 | (2,662,946) | (2,705,556) | 2,051,002 | 2,051,002 | 4,756,558 |
| Year End Cash Balance | 6,684,925 | 7,878,962 | 5,216,016 | 5,173,406 | 7,224,408 | 7,224,408 | |

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

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

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

Notable Capital Project or Asset Acquisitions for 2025

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

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|----------------------------|-------------|-------------|-------------|-------------|
| 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 |
| Accounting Specialist - AR | - | - | 0.31 | 0.31 |
| Total Staffing | 1.60 | 1.60 | 1.91 | 1.91 |

| UTILITY ADMINISTRATION SUMMARY OF REVENUE | | | | | | | |
|---|-----------------|----------------|----------------------|---------------------|---------------------|-----------------------|-------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50600 - UTILITY ADMINISTRATION REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4775 - CERTIFICATION CHARGE | 18,365 | 20,675 | 20,000 | 20,500 | 20,000 | 21,000 | 21,000 |
| UTILITIES | 18,365 | 20,675 | 20,000 | 20,500 | 20,000 | 21,000 | 21,000 |
| CHARGES FOR SERVICES | 18,365 | 20,675 | 20,000 | 20,500 | 20,000 | 21,000 | 21,000 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 40,446 | 155,663 | 40,000 | 125,127 | 40,000 | 75,000 | 75,000 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (128,900) | 59,109 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (88,454) | 214,773 | 40,000 | 125,127 | 40,000 | 75,000 | 75,000 |
| OTHER FINANCING SOURCES | | | | | | | |
| 4920 - INTERFUND OPERATING TRANSFER | 544,680 | 0 | 502,614 | 0 | 502,614 | 649,946 | 649,946 |
| OTHER FINANCING SOURCES | 544,680 | 0 | 502,614 | 0 | 502,614 | 649,946 | 649,946 |
| REVENUE | 474,590 | 235,448 | 562,614 | 145,627 | 562,614 | 745,946 | 745,946 |

| UTILITY ADMINISTRATION SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50600 - UTILITY ADMINISTRATION EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 108,066 | 123,736 | 125,627 | 115,267 | 148,087 | 152,978 | 152,978 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,492 | 1,910 | 2,036 | 0 | 2,123 | 2,109 | 2,109 |
| 6112 - SERVICE RECOGNITION | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 16,434 | 18,864 | 19,187 | 17,366 | 22,596 | 23,344 | 23,344 |
| 6130 - EMPLOYER PAID INSURANCE | 21,572 | 7,324 | 24,076 | 12,009 | 8,343 | 20,833 | 20,833 |
| 6150 - WORKERS COMPENSATION | 827 | 870 | 931 | 766 | 1,145 | 763 | 763 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,418 | 3,724 | 2,789 | 1,260 | 2,942 | 2,789 | 2,789 |
| PERSONNEL SERVICES | 151,009 | 156,427 | 174,646 | 146,667 | 185,236 | 202,816 | 202,816 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 194 | 739 | 700 | 933 | 700 | 750 | 750 |
| SUPPLIES | 194 | 739 | 700 | 933 | 700 | 750 | 750 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 82,711 | 117,687 | 89,000 | 73,969 | 89,000 | 201,900 | 201,900 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 86 | 100 | 0 | 100 | 100 | 100 |
| 6374 - ADMINISTRATION SUPPORT FEE | 188,249 | 205,207 | 231,973 | 193,320 | 231,973 | 268,532 | 268,532 |
| 6375 - OTHER CONTRACTED SERVICES | 16,717 | 25,885 | 27,000 | 20,753 | 27,000 | 28,000 | 28,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 630 | 708 | 935 | 780 | 935 | 1,248 | 1,248 |
| 6390 - POSTAGE AND TELEPHONE | 2,485 | 2,716 | 2,760 | 786 | 2,760 | 2,800 | 2,800 |
| OTHER SERVICES AND CHARGES | 290,792 | 352,290 | 351,768 | 289,608 | 351,768 | 502,580 | 502,580 |
| MISCELLANEOUS | | | | | | | |
| 6412 - CREDIT CARD/ACH/BANK FEE | 29,818 | 32,835 | 32,000 | 33,211 | 32,000 | 36,000 | 36,000 |
| 6430 - MISCELLANEOUS | 2,777 | 3,124 | 3,500 | 3,637 | 3,500 | 3,800 | 3,800 |
| MISCELLANEOUS | 32,595 | 35,959 | 35,500 | 36,848 | 35,500 | 39,800 | 39,800 |
| TOTAL EXPENDITURES | 474,590 | 545,415 | 562,614 | 474,057 | 573,204 | 745,946 | 745,946 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 172,742 30.14% |

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

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

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

Notable Capital Project or Asset Acquisitions for 2025

- Marie Ave Reconstruction \$450,000
- Lead Service Line Replacement \$8,000,000 - 100% covered by grant funds

Revenue Increases

- The 2025 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> | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| Public Works Director | 0.15 | 0.30 | 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 | 2.50 | 2.50 | 2.50 |

| WATER UTILITY | | | | | | | |
|-----------------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50605 - WATER UTILITY | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4325 - STATE GRANTS AND AIDS | 0 | 0 | 500,000 | 0 | 500,000 | 8,000,000 | 8,000,000 |
| INTERGOVERNMENTAL | 0 | 0 | 500,000 | 0 | 500,000 | 8,000,000 | 8,000,000 |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 1,071,841 | 1,226,274 | 1,210,000 | 1,167,551 | 1,210,000 | 2,120,000 | 2,120,000 |
| 4715 - MULTI-FAMILY | 189,908 | 214,550 | 227,150 | 259,405 | 227,150 | 470,000 | 470,000 |
| 4720 - COMMERCIAL/INDUSTRIAL | 562,342 | 615,410 | 570,900 | 541,827 | 570,900 | 900,000 | 900,000 |
| 4725 - HEAVY INDUSTRY | 425,935 | 315,834 | 466,400 | 330,759 | 466,400 | 686,000 | 686,000 |
| 4750 - METER SERVICE CHARGE | 530,506 | 573,791 | 654,280 | 267,142 | 654,280 | 291,000 | 291,000 |
| 4755 - MN WATER TEST FEE | 66,695 | 66,561 | 67,000 | 48,508 | 67,000 | 68,000 | 68,000 |
| 4760 - PENALTY CHARGE | 55,573 | 64,563 | 48,000 | 50,873 | 48,000 | 55,000 | 55,000 |
| 4765 - MISC CHARGES- UTILITIES | 15,152 | 19,220 | 17,000 | 11,535 | 17,000 | 15,000 | 15,000 |
| 4770 - WATER METER & CONN PERMITS | 11,950 | 15,775 | 10,000 | 5,250 | 10,000 | 10,000 | 10,000 |
| 4771 - HYDRANT RENT | 1,546 | 0 | 0 | 1,546 | 0 | 0 | 0 |
| UTILITIES | 2,931,449 | 3,111,977 | 3,270,730 | 2,684,397 | 3,270,730 | 4,615,000 | 4,615,000 |
| CHARGES FOR SERVICES | 2,931,449 | 3,111,977 | 3,270,730 | 2,684,397 | 3,270,730 | 4,615,000 | 4,615,000 |
| SPECIAL ASSESSMENTS | | | | | | | |
| 4652 - PREPAYMENTS AT COUNTY | 0 | 133 | 0 | 0 | 0 | 0 | 0 |
| 4654 - DELINQUENT INSTALLMENTS | 8,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4656 - PENALTIES AND INTEREST | 8,687 | 4,778 | 0 | 1,976 | 0 | 0 | 0 |
| SPECIAL ASSESSMENTS | 17,678 | 4,910 | 0 | 1,976 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 27,117 | 9,372 | 0 | 4,202 | 0 | 0 | 0 |
| 4673 - CASH OVER/SHORT | 19 | 121 | 0 | (0) | 0 | 0 | 0 |
| 4674 - BAD CHECK CHARGE | 1,785 | 1,960 | 1,225 | 1,505 | 1,225 | 1,225 | 1,225 |
| 4675 - INSURANCE DIVIDEND | 1,368 | 603 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 30,289 | 12,057 | 1,225 | 5,707 | 1,225 | 1,225 | 1,225 |
| OTHER FINANCING SOURCES | | | | | | | |
| 4931 - CAPITAL NOTES PROCEEDS | 0 | 0 | 7,800,000 | 0 | 7,800,000 | 0 | 0 |
| OTHER FINANCING SOURCES | 0 | 0 | 7,800,000 | 0 | 7,800,000 | 0 | 0 |
| REVENUE | 2,979,416 | 3,128,944 | 11,571,955 | 2,692,080 | 11,571,955 | 12,616,225 | 12,616,225 |

| WATER UTILITY | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50605 - WATER UTILITY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 185,809 | 205,210 | 208,698 | 180,092 | 218,164 | 228,452 | 228,452 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 37,184 | 35,535 | 35,000 | 29,027 | 35,000 | 35,000 | 35,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 0 | 9,269 | 10,000 | 5,113 | 10,000 | 10,000 | 10,000 |
| 6105 - TEMPORARY EMPLOYEES-OVERTIME | 0 | 36 | 0 | 0 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 5,444 | 543 | 2,188 | 0 | 2,270 | 1,403 | 1,403 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 34,035 | 37,174 | 31,785 | 31,895 | 33,225 | 34,726 | 34,726 |
| 6130 - EMPLOYER PAID INSURANCE | 33,175 | 36,314 | 37,750 | 36,828 | 41,588 | 41,388 | 41,388 |
| 6135 - RETIREE PAID INSURANCE | 2,235 | 2,284 | 190 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 6,919 | 7,200 | 6,680 | 6,675 | 7,213 | 4,775 | 4,775 |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 675 | 0 | 0 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,833 | 6,611 | 4,340 | 1,969 | 4,586 | 4,726 | 4,726 |
| PERSONNEL SERVICES | 306,635 | 340,850 | 336,631 | 291,598 | 352,046 | 360,470 | 360,470 |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 105,846 | 125,893 | 125,000 | 127,110 | 125,000 | 125,000 | 125,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 2,904 | 6,476 | 11,600 | 173 | 11,600 | 6,100 | 6,100 |
| 6245 - CLOTHING ALLOWANCE | 1,539 | 1,500 | 1,700 | 985 | 1,700 | 1,500 | 1,500 |
| SUPPLIES | 110,289 | 133,868 | 138,300 | 128,268 | 138,300 | 132,600 | 132,600 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 27,101 | 67,009 | 50,000 | 123,324 | 50,000 | 50,000 | 50,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 1,165 | 2,114 | 1,500 | 1,322 | 1,500 | 2,000 | 2,000 |
| 6341 - ADVERTISING | 0 | 113 | 0 | 0 | 0 | 0 | 0 |
| 6361 - INSURANCE | 14,530 | 18,075 | 19,100 | 15,792 | 19,100 | 20,707 | 20,707 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 140,906 | 147,024 | 143,000 | 194,075 | 143,000 | 150,000 | 150,000 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 26,977 | 30,276 | 32,698 | 27,250 | 32,698 | 33,842 | 33,842 |
| 6381 - OTHER RENTALS | 25,000 | 25,000 | 25,000 | 20,840 | 25,000 | 25,000 | 25,000 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 42,458 | 44,581 | 29,232 | 24,360 | 29,232 | 27,768 | 27,768 |
| 6385 - UTILITY SERVICE | 261,173 | 302,027 | 261,000 | 138,893 | 261,000 | 300,000 | 300,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 895 | 923 | 925 | 780 | 925 | 980 | 980 |
| 6390 - POSTAGE AND TELEPHONE | 7,317 | 7,773 | 7,500 | 7,444 | 7,500 | 8,000 | 8,000 |
| 6395 - PAYMENT TO STATE WATER | 66,492 | 67,323 | 67,000 | 33,246 | 67,000 | 67,000 | 67,000 |
| OTHER SERVICES AND CHARGES | 614,014 | 712,238 | 636,955 | 587,325 | 636,955 | 685,297 | 685,297 |

| WATER UTILITY | | | | | | | |
|--|------------------|--------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| MISCELLANEOUS | | | | | | | |
| 6407 - OTHER CITY WATER/SEWER | 8,544 | 10,555 | 9,500 | 8,759 | 9,500 | 9,500 | 9,500 |
| 6420 - DEPRECIATION | 395,409 | 391,051 | 0 | 0 | 0 | 0 | 0 |
| 6453 - REMITTANCE OF REV/OTHER | 7,501 | 8,031 | 9,250 | 9,381 | 9,250 | 9,250 | 9,250 |
| 6471 - DUES & SUBSCRIPTIONS | 2,494 | 2,245 | 2,500 | 2,437 | 2,500 | 2,500 | 2,500 |
| MISCELLANEOUS | 413,947 | 411,882 | 21,250 | 20,576 | 21,250 | 21,250 | 21,250 |
| CAPITAL OUTLAY | | | | | | | |
| 6520 - BUILDINGS AND STRUCTURE | 0 | 0 | 0 | 3,546,926 | 0 | 0 | 0 |
| 6530 - IMPR OTHER THAN BUILDING | 23,639 | 0 | 10,900,000 | 0 | 10,900,000 | 8,450,000 | 8,450,000 |
| 6580 - OTHER EQUIPMENT | 0 | 2,100 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 23,639 | 2,100 | 10,900,000 | 3,546,926 | 10,900,000 | 8,450,000 | 8,450,000 |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 446,235 | 243,000 | 243,000 | 251,000 | 251,000 |
| 6611 - BOND INTEREST | 42,379 | 37,905 | 242,865 | 20,885 | 36,698 | 31,428 | 31,428 |
| 6620 - FISCAL AGENTS FEES | 528 | 557 | 750 | 914 | 750 | 750 | 750 |
| DEBT SERVICE | 42,907 | 38,462 | 689,850 | 264,799 | 280,448 | 283,178 | 283,178 |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | 0 | (4,283,451) | 0 | 0 | 0 | 0 | 0 |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 0 | 389,891 | 0 | 0 | 0 | 0 | 0 |
| 6720 - OPERATING TRANSFERS | 651,480 | 110,500 | 360,407 | 100,770 | 360,407 | 432,673 | 432,673 |
| TRANSFERS | 651,480 | (3,783,060) | 360,407 | 100,770 | 360,407 | 432,673 | 432,673 |
| TOTAL EXPENDITURES | 2,162,911 | (2,143,659) | 13,083,393 | 4,940,263 | 12,689,406 | 10,365,468 | 10,365,468 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (2,323,938) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (18.31)% |

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water Treatment Plant | BUSINESS UNIT: 50607 |
|-----------------------------|--|--------------------------------|

Activities and Responsibilities:

The Water Treatment Plant program is accountable for:

- the operation and maintenance of the water treatment plant at Well 3
-
-
-

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Anticipated start-up in April 2025

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Water Treatment Plant | BUSINESS UNIT: 50607 |
|-----------------------------|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

No staff time charged to this program.

| WATER TREATMENT PLANT SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50607 - WATER TREATMENT PLANT EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 70,000 | 70,000 |
| SUPPLIES | 0 | 0 | 0 | 0 | 0 | 80,000 | 80,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6361 - INSURANCE | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 90,000 | 90,000 |
| 6376 - METRO WASTE CONTROL COMMISSION | 0 | 0 | 0 | 0 | 0 | 8,376 | 8,376 |
| 6385 - UTILITY SERVICE | 0 | 0 | 0 | 0 | 0 | 30,000 | 30,000 |
| OTHER SERVICES AND CHARGES | 0 | 0 | 0 | 0 | 0 | 143,376 | 143,376 |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 0 | 203,235 | 203,235 | 416,000 | 416,000 |
| 6611 - BOND INTEREST | 0 | 0 | 0 | 29,713 | 206,167 | 225,107 | 225,107 |
| 6620 - FISCAL AGENTS FEES | 0 | 0 | 0 | 0 | 0 | 500 | 500 |
| DEBT SERVICE | 0 | 0 | 0 | 232,948 | 409,402 | 641,607 | 641,607 |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 232,948 | 409,402 | 864,983 | 864,983 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 455,581 111.28% |

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Sanitary Sewer | BUSINESS UNIT: 50606 |
|-----------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Upgrade Northend Lift pump

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Water and Sewer - Sanitary Sewer | BUSINESS UNIT: 50606 |
|-----------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Marie Ave Reconstruction \$100,000

Revenue Increases

- The 2025 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> | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| Public Works Director | 0.15 | 0.30 | 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 | 2.50 | 2.50 | 2.50 |

| SEWER UTILITY | | | | | | | |
|--------------------------------------|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50606 - SEWER UTILITY | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4377 - GRANTS & AIDS FM OTH LOC GOVT | 0 | 111,106 | 0 | 0 | 0 | 0 | 0 |
| INTERGOVERNMENTAL | 0 | 111,106 | 0 | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 2,247,863 | 2,441,405 | 2,660,570 | 1,859,589 | 2,660,570 | 2,740,000 | 2,740,000 |
| 4715 - MULTI-FAMILY | 458,050 | 499,361 | 487,630 | 437,457 | 487,630 | 700,000 | 700,000 |
| 4720 - COMMERCIAL/INDUSTRIAL | 730,584 | 745,962 | 673,640 | 607,871 | 673,640 | 980,000 | 980,000 |
| 4725 - HEAVY INDUSTRY | 1,127,255 | 899,625 | 1,202,135 | 769,121 | 1,202,135 | 1,200,000 | 1,200,000 |
| 4760 - PENALTY CHARGE | 77,245 | 89,100 | 70,000 | 64,422 | 70,000 | 75,000 | 75,000 |
| 4785 - SAC CHARGES | 19,880 | 382,882 | | 0 | | | |
| UTILITIES | 4,660,876 | 5,058,334 | 5,093,975 | 3,738,460 | 5,093,975 | 5,695,000 | 5,695,000 |
| CHARGES FOR SERVICES | 4,660,876 | 5,058,334 | 5,093,975 | 3,738,460 | 5,093,975 | 5,695,000 | 5,695,000 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 6,564 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 1,959 | 655 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 8,523 | 655 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 4,669,399 | 5,170,095 | 5,093,975 | 3,738,460 | 5,093,975 | 5,695,000 | 5,695,000 |

| SEWER UTILITY | | | | | | | |
|---|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50606 - SEWER UTILITY EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 174,415 | 194,233 | 197,674 | 170,122 | 206,612 | 216,496 | 216,496 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,279 | 1,749 | 15,000 | 1,884 | 15,000 | 15,000 | 15,000 |
| 6104 - TEMPORARY EMPLOYEES-REG | 0 | 0 | 4,000 | 0 | 4,000 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 5,122 | 606 | 2,541 | 0 | 2,640 | 1,787 | 1,787 |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 27,131 | 29,741 | 30,142 | 25,876 | 31,503 | 32,943 | 32,943 |
| 6130 - EMPLOYER PAID INSURANCE | 33,194 | 36,930 | 37,716 | 37,241 | 41,918 | 41,834 | 41,834 |
| 6135 - RETIREE PAID INSURANCE | 13,407 | 13,702 | 11,609 | 11,073 | 12,688 | 12,620 | 12,620 |
| 6150 - WORKERS COMPENSATION | 7,840 | 7,423 | 7,391 | 6,765 | 8,010 | 5,306 | 5,306 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,833 | 7,292 | 5,612 | 1,968 | 5,919 | 6,106 | 6,106 |
| PERSONNEL SERVICES | 264,222 | 291,676 | 311,685 | 254,929 | 328,290 | 332,092 | 332,092 |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 9,861 | 24,340 | 20,000 | 12,876 | 20,000 | 25,000 | 25,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 2,938 | 3,616 | 5,000 | 2,184 | 5,000 | 2,500 | 2,500 |
| 6245 - CLOTHING ALLOWANCE | 1,669 | 1,393 | 1,500 | 532 | 1,500 | 1,500 | 1,500 |
| SUPPLIES | 14,467 | 29,349 | 26,500 | 15,592 | 26,500 | 29,000 | 29,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 1,578 | 7,549 | 10,000 | 6,090 | 10,000 | 10,000 | 10,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 0 | 636 | 1,500 | 248 | 1,500 | 1,500 | 1,500 |
| 6361 - INSURANCE | 19,784 | 19,480 | 20,500 | 16,411 | 20,500 | 21,459 | 21,459 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 295 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 732,021 | 71,246 | 152,000 | 75,393 | 152,000 | 224,000 | 224,000 |
| 6376 - METRO WASTE CONTROL COMMISSION | 3,066,946 | 3,359,866 | 3,674,634 | 3,368,415 | 3,674,634 | 3,657,144 | 3,657,144 |
| 6379 - CONT SERV/REFUSE & SANITATION | 0 | 149 | 0 | 0 | 0 | 0 | 0 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 42,713 | 47,937 | 51,772 | 43,150 | 51,772 | 53,584 | 53,584 |
| 6381 - OTHER RENTALS | 25,000 | 25,000 | 25,000 | 20,840 | 25,000 | 25,000 | 25,000 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 54,692 | 57,427 | 27,660 | 23,050 | 27,660 | 34,740 | 34,740 |
| 6385 - UTILITY SERVICE | 21,884 | 18,580 | 17,800 | 34,991 | 17,800 | 19,000 | 19,000 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 495 | 523 | 525 | 440 | 525 | 580 | 580 |
| 6390 - POSTAGE AND TELEPHONE | 1,481 | 1,700 | 1,900 | 1,543 | 1,900 | 1,900 | 1,900 |
| OTHER SERVICES AND CHARGES | 3,966,887 | 3,610,093 | 3,983,291 | 3,590,570 | 3,983,291 | 4,048,907 | 4,048,907 |
| MISCELLANEOUS | | | | | | | |
| 6407 - OTHER CITY WATER/SEWER | 4,904 | 5,307 | 6,000 | 0 | 6,000 | 6,000 | 6,000 |
| 6420 - DEPRECIATION | 92,172 | 92,172 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 97,075 | 97,479 | 6,000 | 0 | 6,000 | 6,000 | 6,000 |

| SEWER UTILITY | | | | | | | |
|--|------------------|--------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6530 - IMPR OTHER THAN BUILDING | 0 | 0 | 1,480,000 | 0 | 1,480,000 | 100,000 | 100,000 |
| 6580 - OTHER EQUIPMENT | 0 | 2,100 | 15,000 | 0 | 15,000 | 15,000 | 15,000 |
| CAPITAL OUTLAY | 0 | 2,100 | 1,495,000 | 0 | 1,495,000 | 115,000 | 115,000 |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | 0 | (1,403,287) | 0 | 0 | 0 | 0 | 0 |
| 6720 - OPERATING TRANSFERS | 172,200 | 174,500 | 423,007 | 163,370 | 423,007 | 498,773 | 498,773 |
| TRANSFERS | 172,200 | (1,228,787) | 423,007 | 163,370 | 423,007 | 498,773 | 498,773 |
| TOTAL EXPENDITURES | 4,514,852 | 2,801,910 | 6,245,483 | 4,024,462 | 6,262,088 | 5,029,772 | 5,029,772 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (1,232,316) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (19.68)% |

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

| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
|-----------------------------------|----------------|----------------|-----------|-----------|-----------|-----------|-----------------------|
| | | | Original | Revised | Requested | Final | |
| Revenues | 850,272 | 825,062 | 800,420 | 800,420 | 986,783 | 986,783 | 186,363 |
| Expenditures | | | | | | | |
| Operational | 522,991 | 762,262 | 274,057 | 274,057 | 306,372 | 306,372 | 32,315 |
| Capital Outlay/debt/transfers | 71,903 | 477,518 | 741,475 | 741,475 | 928,325 | 928,325 | 186,850 |
| Total | 594,894 | 1,239,780 | 1,015,532 | 1,015,532 | 1,234,697 | 1,234,697 | 219,165 |
| Change in Fund Balance | 255,378 | (414,718) | (215,112) | (215,112) | (247,914) | (247,914) | (32,802) |
| Cash and Investment Balance | 726,392 | 509,559 | 294,447 | 294,447 | 46,533 | 46,533 | |
| <u>SUMMARY BY CATEGORY</u> | | | | | | | |
| OPERATIONAL ACTIVITY | | | | | | | |
| Revenues | 685,173 | 825,062 | 58,945 | 58,945 | 58,458 | 58,458 | (487) |
| Expenditures | 522,991 | 762,262 | 274,057 | 274,057 | 306,372 | 306,372 | 32,315 |
| Operating Surplus/Deficit | 162,182 | 62,800 | (215,112) | (215,112) | (247,914) | (247,914) | (32,802) |
| CAPITAL/DEBT ACTIVITY | | | | | | | |
| Revenues | 165,099 | - | 741,475 | 741,475 | 928,325 | 928,325 | 186,850 |
| Expenditures | 71,903 | 477,518 | 741,475 | 741,475 | 928,325 | 928,325 | 186,850 |
| Surplus/Deficit | 93,196 | (477,518) | - | - | - | - | - |
| Net Change in Fund Balance | 255,378 | (414,718) | (215,112) | (215,112) | (247,914) | (247,914) | (32,802) |

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Storm Water | BUSINESS UNIT: 50610 |
|-----------------------------|--|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|-----------------------------|--|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Storm Water | BUSINESS UNIT: 50610 |
|-----------------------------|--|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

- Marie Ave Reconstruction \$750,000

Revenue Increases

- The 2025 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 | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50610 - STORM WATER UTILITY | | | | | | | |
| REVENUE | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 4318 - OTHER STATE GRANTS AND AIDS | 165,099 | 0 | 0 | 245,310 | 0 | 0 | 0 |
| INTERGOVERNMENTAL | 165,099 | 0 | 0 | 245,310 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 391,758 | 429,455 | 451,440 | 352,186 | 451,440 | 561,625 | 561,625 |
| 4715 - MULTI-FAMILY | 31,453 | 35,900 | 36,800 | 29,714 | 36,800 | 45,930 | 45,930 |
| 4720 - COMMERCIAL/INDUSTRIAL | 102,594 | 112,684 | 116,400 | 114,881 | 116,400 | 151,177 | 151,177 |
| 4725 - HEAVY INDUSTRY | 127,783 | 140,499 | 149,000 | 126,471 | 149,000 | 176,533 | 176,533 |
| 4730 - AIRPORT | 8,124 | 8,932 | 9,240 | 5,692 | 9,240 | 11,640 | 11,640 |
| 4735 - CHURCH/PRIVATE SCHOOL | 6,099 | 6,676 | 8,300 | 5,252 | 8,300 | 8,711 | 8,711 |
| 4745 - VACANT DEV LAND | 12,975 | 14,248 | 14,740 | 11,088 | 14,740 | 11,167 | 11,167 |
| 4760 - PENALTY CHARGE | 11,730 | 14,426 | 9,500 | 13,947 | 9,500 | 15,000 | 15,000 |
| UTILITIES | 692,516 | 762,819 | 795,420 | 659,230 | 795,420 | 981,783 | 981,783 |
| CHARGES FOR SERVICES | 692,516 | 762,819 | 795,420 | 659,230 | 795,420 | 981,783 | 981,783 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 3,804 | 16,842 | 5,000 | 5,806 | 5,000 | 5,000 | 5,000 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (11,162) | 6,372 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (7,358) | 23,214 | 5,000 | 5,806 | 5,000 | 5,000 | 5,000 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 0 | 39,020 | 0 | 128,803 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 16 | 9 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 16 | 39,029 | 0 | 128,803 | 0 | 0 | 0 |
| REVENUE | 850,272 | 825,062 | 800,420 | 1,039,149 | 800,420 | 986,783 | 986,783 |

| STORM WATER UTILITY | | | | | | | |
|--|-----------------|--------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50610 - STORM WATER UTILITY | | | | | | | |
| EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 4,605 | 1,406 | 8,000 | 5,302 | 8,000 | 8,000 | 8,000 |
| SUPPLIES | 4,620 | 1,406 | 8,000 | 5,302 | 8,000 | 8,000 | 8,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 52,249 | 35,229 | 35,000 | 14,586 | 35,000 | 35,000 | 35,000 |
| 6361 - INSURANCE | 179 | 260 | 300 | 243 | 300 | 318 | 318 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 67,930 | 108,754 | 100,000 | 80,309 | 100,000 | 110,000 | 110,000 |
| 6374 - ADMINISTRATION SUPPORT FEE | 16,578 | 27,163 | 38,859 | 32,390 | 38,859 | 53,246 | 53,246 |
| 6380 - CENTRAL GARAGE MAINT. CHARGE | 16,640 | 18,675 | 20,169 | 16,810 | 20,169 | 20,875 | 20,875 |
| 6382 - CENTRAL GARAGE EQUIP. CHARGE | 41,491 | 43,566 | 30,372 | 25,310 | 30,372 | 36,576 | 36,576 |
| 6385 - UTILITY SERVICE | 23,170 | 24,603 | 25,000 | 29,516 | 25,000 | 26,000 | 26,000 |
| OTHER SERVICES AND CHARGES | 218,237 | 258,251 | 249,700 | 199,164 | 249,700 | 282,015 | 282,015 |
| MISCELLANEOUS | | | | | | | |
| 6420 - DEPRECIATION | 285,264 | 294,932 | 0 | 0 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 14,870 | 16,357 | 16,357 | 17,308 | 16,357 | 16,357 | 16,357 |
| MISCELLANEOUS | 300,134 | 311,289 | 16,357 | 17,308 | 16,357 | 16,357 | 16,357 |
| CAPITAL OUTLAY | | | | | | | |
| 6530 - IMPR OTHER THAN BUILDING | (17,453) | 171,716 | 565,000 | 677,086 | 565,000 | 750,000 | 750,000 |
| CAPITAL OUTLAY | (17,453) | 171,716 | 565,000 | 677,086 | 565,000 | 750,000 | 750,000 |
| DEBT SERVICE | | | | | | | |
| 6601 - BOND PRINCIPAL | 0 | 0 | 90,000 | 90,000 | 90,000 | 95,000 | 95,000 |
| 6611 - BOND INTEREST | 20,984 | 19,101 | 19,275 | 10,775 | 19,275 | 16,725 | 16,725 |
| 6620 - FISCAL AGENTS FEES | 472 | 499 | 500 | 811 | 500 | 500 | 500 |
| DEBT SERVICE | 21,456 | 19,600 | 109,775 | 101,586 | 109,775 | 112,225 | 112,225 |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | 0 | (3,715,008) | 0 | 0 | 0 | 0 | 0 |
| 6719 - TRANSFER TO CAPITAL PROJECT FU | 0 | 410,218 | 0 | 1,182 | 0 | 0 | 0 |
| 6720 - OPERATING TRANSFERS | 67,900 | 67,300 | 66,700 | 60,040 | 66,700 | 66,100 | 66,100 |
| TRANSFERS | 67,900 | (3,237,490) | 66,700 | 61,222 | 66,700 | 66,100 | 66,100 |
| TOTAL EXPENDITURES | 594,894 | (2,475,228) | 1,015,532 | 1,061,668 | 1,015,532 | 1,234,697 | 1,234,697 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 219,165 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 21.58% |

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

| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
|---------------------------------------|----------------|----------------|----------|---------|-----------|---------|-----------------------|
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 330,238 | 379,538 | 375,385 | 375,385 | 345,060 | 345,060 | (30,325) |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 330,238 | 379,538 | 375,385 | 375,385 | 345,060 | 345,060 | (30,325) |
| Expenditures | | | | | | | |
| Operational | 250,889 | 219,125 | 296,501 | 296,501 | 318,922 | 318,922 | 22,421 |
| Capital Outlay/Debt Service/Transfers | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - |
| Total | 270,889 | 239,125 | 316,501 | 316,501 | 338,922 | 338,922 | 22,421 |
| Change in Fund Balance | 59,349 | 140,413 | 58,884 | 58,884 | 6,138 | 6,138 | |
| Cash and Investment Balance | 354,928 | 485,702 | 544,586 | 544,586 | 550,724 | 550,724 | |

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Street Light | BUSINESS UNIT: 50615 |
|-----------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|-----------------------------|---|--------------------------------|
| FUNCTION: Utility | DEPT. & DIV: Street Light | BUSINESS UNIT: 50615 |
|-----------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

Revenue Increases

- The 2025 street light rates at decreased by 11.6%

Staffing

No staff time charged to this fund.

| STREET LIGHT UTILITY SUMMARY OF REVENUE | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50615 - STREET LIGHT UTILITY REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| UTILITIES | | | | | | | |
| 4710 - SINGLE FAMILY RESIDENTIAL | 217,360 | 230,368 | 244,900 | 173,885 | 244,900 | 213,811 | 213,811 |
| 4715 - MULTI-FAMILY | 31,537 | 40,528 | 34,750 | 33,106 | 34,750 | 35,983 | 35,983 |
| 4720 - COMMERCIAL/INDUSTRIAL | 55,959 | 59,198 | 58,200 | 52,348 | 58,200 | 57,007 | 57,007 |
| 4725 - HEAVY INDUSTRY | 1,946 | 2,063 | 2,175 | 1,800 | 2,175 | 1,923 | 1,923 |
| 4730 - AIRPORT | 5,653 | 6,098 | 5,460 | 3,589 | 5,460 | 5,961 | 5,961 |
| 4735 - CHURCH/PRIVATE SCHOOL | 2,468 | 2,571 | 3,600 | 1,882 | 3,600 | 2,187 | 2,187 |
| 4740 - DUPLEXES | 13,876 | 14,790 | 15,300 | 11,761 | 15,300 | 13,688 | 13,688 |
| 4760 - PENALTY CHARGE | 6,374 | 7,583 | 6,000 | 6,009 | 6,000 | 7,000 | 7,000 |
| UTILITIES | 335,174 | 363,198 | 370,385 | 284,380 | 370,385 | 337,560 | 337,560 |
| CHARGES FOR SERVICES | 335,174 | 363,198 | 370,385 | 284,380 | 370,385 | 337,560 | 337,560 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 2,215 | 8,929 | 5,000 | 7,743 | 5,000 | 7,500 | 7,500 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (7,151) | 3,381 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (4,936) | 12,310 | 5,000 | 7,743 | 5,000 | 7,500 | 7,500 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 0 | 4,030 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 0 | 4,030 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 330,238 | 379,538 | 375,385 | 292,124 | 375,385 | 345,060 | 345,060 |

| STREET LIGHT UTILITY SUMMARY OF EXPENDITURES | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 50615 - STREET LIGHT UTILITY EXPENDITURES | | | | | | | |
| SUPPLIES | | | | | | | |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 0 | 0 | 0 | 7,517 | 0 | 0 | 0 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 23,143 | 0 | 30,000 | 39,900 | 30,000 | 40,000 | 40,000 |
| SUPPLIES | 23,143 | 0 | 30,000 | 47,417 | 30,000 | 40,000 | 40,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 11,576 | 3,505 | 25,000 | 12,167 | 25,000 | 35,000 | 35,000 |
| 6374 - ADMINISTRATION SUPPORT FEE | 14,762 | 17,952 | 21,501 | 17,920 | 21,501 | 23,922 | 23,922 |
| 6385 - UTILITY SERVICE | 201,408 | 197,668 | 220,000 | 130,559 | 220,000 | 220,000 | 220,000 |
| OTHER SERVICES AND CHARGES | 227,746 | 219,125 | 266,501 | 160,646 | 266,501 | 278,922 | 278,922 |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 20,000 | 20,000 | 20,000 | 16,670 | 20,000 | 20,000 | 20,000 |
| TRANSFERS | 20,000 | 20,000 | 20,000 | 16,670 | 20,000 | 20,000 | 20,000 |
| TOTAL EXPENDITURES | 270,889 | 239,125 | 316,501 | 224,734 | 316,501 | 338,922 | 338,922 |
| CHANGE 2024 REVISED TO 2025 FINAL PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 22,421 7.08% |

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

| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
|--|----------------|----------------|-----------|-----------|-----------|-----------|-----------------------|
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 829,570 | 1,001,114 | 1,018,592 | 1,018,592 | 1,027,884 | 1,027,884 | 9,292 |
| Capital Outlay/Transfers ** | 832,912 | 1,125,826 | 868,200 | 868,200 | 1,104,244 | 1,104,244 | 236,044 |
| Total | 1,662,482 | 2,126,940 | 1,886,792 | 1,886,792 | 2,132,128 | 2,132,128 | 245,336 |
| Expenditures | | | | | | | |
| Operational | 1,047,612 | 1,036,527 | 1,018,148 | 1,018,148 | 1,074,568 | 1,072,344 | 54,196 |
| Capital Outlay/Transfers | 593,790 | 268,641 | 1,195,500 | 1,195,500 | 830,000 | 830,000 | (365,500) |
| Total | 1,641,402 | 1,305,168 | 2,213,648 | 2,213,648 | 1,904,568 | 1,902,344 | (311,304) |
| | | | | | | | |
| Change in Fund Balance | 21,080 | 821,772 | (326,856) | (326,856) | 227,560 | 229,784 | 556,640 |
| | | | | | | | |
| Cash and Investment Balance * | 2,966,281 | 3,789,317 | 3,462,461 | 3,462,461 | 3,690,021 | 3,692,245 | |
| | | | | | | | |
| * - estimated for 2024 and 2025 | | | | | | | |
| ** \$250,000 for 2024 replacement charges was transferred from the General Fund 2022 excess fund balance in 2023 | | | | | | | |

| | | |
|--------------------------------------|---|--------------------------------|
| FUNCTION: Internal Service | DEPT. & DIV: Central Garage | BUSINESS UNIT: 60703 |
|--------------------------------------|---|--------------------------------|

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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

| | | |
|--------------------------------------|---|--------------------------------|
| FUNCTION: Internal Service | DEPT. & DIV: Central Garage | BUSINESS UNIT: 60703 |
|--------------------------------------|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

● **Police - Replace**

- 2020 Ford Interceptor Utility Unit #2151 - replace with 2025 Ford Interceptor Utility Unit, \$65,000
- 2020 Ford Interceptor Utility Unit #2152 - replace with 2025 Ford Interceptor Utility Unit, \$65,000
- 2020 Ford Interceptor Utility Unit #2160 - replace with 2025 Ford Interceptor Utility Unit, \$65,000

● **Public Works/Utility - Replace**

- Plow Truck and Equip Unit #336 - Replace with 2025 Plow Truck and Equipment, \$330,000
- 2012 Utility Truck and Equip Unit #338 - Replace with 2025 Truck and Equipment, \$100,000
- 2015 F-150 w/Topper #205 (Engineering) - Replace with 2025 Like Equipment, \$60,000
- 2005 F-350 Passenger Van Unit #346 (Parks & Rec) - Replace with 2025 Like Equip, \$53,000

Staffing

| | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|-------------|-------------|-------------|-------------|
| 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 | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 60703 - CENTRAL GARAGE FUND | | | | | | | |
| REVENUE | | | | | | | |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 19,101 | 69,970 | 25,000 | 59,593 | 25,000 | 50,000 | 50,000 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (63,326) | 26,488 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (44,225) | 96,458 | 25,000 | 59,593 | 25,000 | 50,000 | 50,000 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 8,814 | 2,343 | 0 | 432 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 5,211 | 1,821 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 14,025 | 4,164 | 0 | 432 | 0 | 0 | 0 |
| OTHER CHARGES | | | | | | | |
| 4801 - INTERNAL SERVICE - MUNICIPAL | 1,486,213 | 1,652,188 | 1,861,792 | 1,551,600 | 1,861,792 | 2,082,128 | 2,082,128 |
| OTHER CHARGES | 1,486,213 | 1,652,188 | 1,861,792 | 1,551,600 | 1,861,792 | 2,082,128 | 2,082,128 |
| OTHER FINANCING SOURCES | | | | | | | |
| 4902 - INS PROCEEDS-FIXED ASSETS | 133,527 | 63,071 | 0 | 52,351 | 0 | 0 | 0 |
| 4903 - SALE OF GENERAL FIXED ASSETS | 117,653 | 70,584 | 0 | 140,421 | 0 | 0 | 0 |
| 4919 - GAIN ON DISP-CAP ASSETS | (44,711) | (9,525) | 0 | 0 | 0 | 0 | 0 |
| 4920 - INTERFUND OPERATING TRANSFER | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | 206,470 | 374,130 | 0 | 192,771 | 0 | 0 | 0 |
| REVENUE | 1,662,482 | 2,126,940 | 1,886,792 | 1,804,397 | 1,886,792 | 2,132,128 | 2,132,128 |

| CENTRAL GARAGE FUND | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 60703 - CENTRAL GARAGE FUND | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 162,500 | 176,122 | 178,351 | 153,876 | 186,685 | 193,495 | 194,241 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 862 | 500 | 4,500 | 64 | 4,500 | 4,500 | 4,500 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,376 | 181 | 1,563 | 0 | 1,629 | 901 | 917 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 24,901 | 26,747 | 27,139 | 23,176 | 28,407 | 29,390 | 29,504 |
| 6130 - EMPLOYER PAID INSURANCE | 25,990 | 27,556 | 27,779 | 27,518 | 30,644 | 30,733 | 30,514 |
| 6135 - RETIREE PAID INSURANCE | 1,117 | 1,142 | 95 | 0 | 0 | 0 | 0 |
| 6140 - UNEMPLOYMENT COMP INS. | 1,249 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6150 - WORKERS COMPENSATION | 6,466 | 6,588 | 7,168 | 6,076 | 7,777 | 8,028 | 5,134 |
| 6151 - WORKERS COMP DEDUCTIBLE | 0 | 0 | 0 | 483 | 0 | 0 | 0 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,677 | 6,111 | 4,965 | 1,733 | 5,241 | 5,351 | 5,364 |
| PERSONNEL SERVICES | 227,138 | 244,946 | 251,560 | 212,926 | 264,883 | 272,398 | 270,174 |
| SUPPLIES | | | | | | | |
| 6210 - OPERATING SUPPLIES | 215,306 | 199,101 | 215,000 | 140,715 | 215,000 | 220,000 | 220,000 |
| 6220 - REPAIR & MAINTENANCE SUPPLIES | 259,039 | 215,728 | 273,000 | 163,876 | 273,000 | 273,000 | 273,000 |
| 6240 - MINOR EQUIPMENT AND FURNITURE | 1,810 | 2,829 | 4,500 | 3,641 | 4,500 | 4,500 | 4,500 |
| 6245 - CLOTHING ALLOWANCE | 5,389 | 6,246 | 5,000 | 3,712 | 5,000 | 6,500 | 6,500 |
| SUPPLIES | 481,545 | 423,904 | 497,500 | 311,944 | 497,500 | 504,000 | 504,000 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 4,978 | 8,264 | 6,000 | 7,341 | 6,000 | 6,500 | 6,500 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 60 | 357 | 1,000 | 330 | 1,000 | 1,000 | 1,000 |
| 6361 - INSURANCE | 53,008 | 54,303 | 56,850 | 46,525 | 56,850 | 60,832 | 60,832 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 176,315 | 141,682 | 80,000 | 111,857 | 80,000 | 82,500 | 82,500 |
| 6374 - ADMINISTRATION SUPPORT FEE | 97,124 | 108,556 | 121,928 | 101,610 | 121,928 | 143,818 | 143,818 |
| 6381 - OTHER RENTALS | 0 | 36,000 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,200 | 1,309 | 1,310 | 1,100 | 1,310 | 1,520 | 1,520 |
| 6390 - POSTAGE AND TELEPHONE | 1,935 | 1,980 | 2,000 | 1,815 | 2,000 | 2,000 | 2,000 |
| OTHER SERVICES AND CHARGES | 334,620 | 352,451 | 269,088 | 270,578 | 269,088 | 298,170 | 298,170 |
| MISCELLANEOUS | | | | | | | |
| 6420 - DEPRECIATION | 494,089 | 510,661 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 494,089 | 510,661 | 0 | 0 | 0 | 0 | 0 |

| CENTRAL GARAGE FUND SUMMARY OF EXPENDITURES | | | | | | | |
|--|------------------|------------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6550 - MOTOR VEHICLES | 1,971 | 8,028 | 1,180,500 | 922,979 | 1,180,500 | 738,000 | 738,000 |
| 6580 - OTHER EQUIPMENT | 2,337 | 7,198 | 15,000 | 9,835 | 15,000 | 92,000 | 92,000 |
| CAPITAL OUTLAY | 4,308 | 15,226 | 1,195,500 | 932,814 | 1,195,500 | 830,000 | 830,000 |
| TRANSFERS | | | | | | | |
| 6710 - CAPITAL CONTRIBUTIONS | 0 | (42,494) | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | 0 | (42,494) | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1,541,701 | 1,504,694 | 2,213,648 | 1,728,262 | 2,226,971 | 1,904,568 | 1,902,344 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (324,627) |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | (14.58)% |

| ECONOMIC DEVELOPMENT GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|----------|---------|-----------|---------|-----------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 315,878 | 420,426 | 412,221 | 412,221 | 433,778 | 433,778 | 21,557 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 315,878 | 420,426 | 412,221 | 412,221 | 433,778 | 433,778 | 21,557 |
| Expenditures | | | | | | | |
| Operational | 211,717 | 141,142 | 220,959 | 220,959 | 279,870 | 279,870 | 58,911 |
| Capital Outlay/Debt Service/Transfers | 30,071 | 80,000 | 191,262 | 191,262 | 153,908 | 153,908 | (37,354) |
| Total | 241,788 | 221,142 | 412,221 | 412,221 | 433,778 | 433,778 | 21,557 |
| Change in Fund Balance | 74,090 | 199,284 | - | - | - | - | |
| Cash and Investment Balance | 160,394 | 378,776 | 378,776 | 378,776 | 378,776 | 378,776 | |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Economic Development | BUSINESS UNIT: 20280 |
|---|---|--------------------------------|

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.
- Administration of portfolio of vacant properties located throughout the City and held for future resale and redevelopment, including managing property maintenance issues.

Budget Highlights and Changes:

Significant Revisions - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

- Staff is proposing an increase in professional services (6302) for 2025, as we recommend continuing to work with our economic development consultant to assist with business attraction, marketing, and deal-making efforts related to the Hardman Triangle and Concord / Concord Exchange corridors in particular.
- Staff is proposing a \$1,000 increase in Conferences, Training and Travel (6331) for 2025. Given all of the City's recent and anticipated experience and examples of Contaminated Site cleanup and development, we think this conference is an opportunity to possibly highlight our experiences and work (as presenter) and also for an EDA member to potentially attend.
- Staff is proposing an operating transfer of \$100,000 to the City's Business and Development Loan Program. This program has seen a slight uptick in activity in the past year and staff recommends using a portion of the EDA levy to support this important economic development tool.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Community Development - Economic Development | BUSINESS UNIT: 20280 |
|---|---|--------------------------------|

Revenues

- (Estimated) Maximum EDA levy is \$433,778

Notable Capital Project or Asset Acquisitions for 2025

-

Staffing

| | 2022 | 2023 | 2024 | 2024 |
|--------------------------------|-------------|-------------|-------------|-------------|
| City Administrator | - | 0.06 | 0.06 | 0.06 |
| Community Development Director | 1.00 | - | - | - |
| Associate Planner | 0.50 | 0.50 | 0.50 | 0.50 |
| Department Support Specialist | 0.20 | 0.10 | 0.10 | 0.10 |
| Total Staffing | 1.70 | 0.66 | 0.66 | 0.66 |

| ECON DEV GENERAL SUMMARY OF REVENUE | | | | | | | |
|--|-----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20280 - ECON DEV GENERAL | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 260,218 | 284,748 | 412,221 | 180,351 | 412,221 | 433,778 | 433,778 |
| 4120 - DELINQUENT AD VALOREM TAX | 3,861 | 3,002 | 0 | 3,738 | 0 | 0 | 0 |
| 4125 - PENALTIES & INT ON AD VAL TAX | (3) | (9) | 0 | 0 | 0 | 0 | 0 |
| 4130 - MOBILE HOME TAX | 49 | 45 | 0 | 0 | 0 | 0 | 0 |
| 4140 - FISCAL DISPARITIES | 77,261 | 68,816 | 0 | 36,498 | 0 | 0 | 0 |
| TAXES | 341,386 | 356,602 | 412,221 | 220,586 | 412,221 | 433,778 | 433,778 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 11,817 | 46,042 | 0 | 37,974 | 0 | 0 | 0 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (37,754) | 17,282 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (25,937) | 63,325 | 0 | 37,974 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 0 | 460 | 0 | 0 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 428 | 40 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 428 | 500 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | 315,878 | 420,426 | 412,221 | 258,560 | 412,221 | 433,778 | 433,778 |

| ECON DEV GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20280 - ECON DEV GENERAL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 110,946 | 51,664 | 53,316 | 45,938 | 53,316 | 58,285 | 58,285 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 306 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,446 | 555 | 186 | 0 | 186 | 521 | 521 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 16,560 | 7,742 | 8,093 | 6,934 | 8,093 | 8,762 | 8,762 |
| 6130 - EMPLOYER PAID INSURANCE | 18,330 | 8,499 | 8,552 | 8,075 | 8,552 | 9,345 | 9,345 |
| 6150 - WORKERS COMPENSATION | 980 | 351 | 396 | 330 | 396 | 449 | 449 |
| 6170 - EMPLOYER CONTR TO HCSP | 910 | 1,654 | 1,264 | 473 | 1,264 | 1,361 | 1,361 |
| PERSONNEL SERVICES | 150,478 | 70,464 | 71,807 | 61,751 | 71,807 | 78,723 | 78,723 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 228 | 0 | 500 | 0 | 500 | 500 | 500 |
| 6230 - BOOKS, MATERIALS & PERIODICALS | 0 | 0 | 125 | 0 | 125 | 200 | 200 |
| SUPPLIES | 228 | 0 | 625 | 0 | 625 | 700 | 700 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 20,699 | 5,592 | 70,000 | 9,499 | 70,000 | 105,000 | 105,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 2,343 | 1,031 | 1,500 | 620 | 1,500 | 2,500 | 2,500 |
| 6341 - ADVERTISING | 338 | 87 | 0 | 429 | 0 | 0 | 0 |
| 6361 - INSURANCE | 3,883 | 1,112 | 1,350 | 894 | 1,350 | 1,179 | 1,179 |
| 6365 - INS CLAIMS WITHIN DEDUCTIBLE | 0 | 1,738 | 0 | 0 | 0 | 0 | 0 |
| 6374 - ADMINISTRATION SUPPORT FEE | 21,100 | 23,978 | 24,757 | 20,640 | 24,757 | 24,278 | 24,278 |
| 6375 - OTHER CONTRACTED SERVICES | 8,056 | 34,535 | 50,000 | 62,253 | 50,000 | 65,000 | 65,000 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 1,992 | 492 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 570 | 621 | 120 | 100 | 120 | 240 | 240 |
| 6390 - POSTAGE AND TELEPHONE | 1,436 | 762 | 300 | 697 | 300 | 1,500 | 1,500 |
| OTHER SERVICES AND CHARGES | 60,418 | 69,948 | 148,027 | 95,131 | 148,027 | 199,697 | 199,697 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 30 | 20 | 0 | 0 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 563 | 710 | 500 | 0 | 500 | 750 | 750 |
| MISCELLANEOUS | 593 | 730 | 500 | 0 | 500 | 750 | 750 |

| ECON DEV GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 71 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 71 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 30,000 | 80,000 | 191,262 | 25,000 | 191,262 | 153,908 | 153,908 |
| TRANSFERS | 30,000 | 80,000 | 191,262 | 25,000 | 191,262 | 153,908 | 153,908 |
| TOTAL EXPENDITURES | 241,788 | 221,142 | 412,221 | 181,882 | 412,221 | 433,778 | 433,778 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 21,557 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5.23% |

| HOUSING GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|-----------|-----------|-----------|-----------|-----------------------|
| SUMMARY OF REVENUES AND EXPENDITURES | | | | | | | |
| | 2022 Actual | 2023 Actual | 2024 | | 2025 | | Final 2024 vs 2025 |
| | | | Original | Revised | Requested | Final | |
| Revenues | | | | | | | |
| Operational | 582,151 | 1,102,117 | 1,127,694 | 1,127,694 | 1,226,964 | 1,226,964 | 99,270 |
| Capital Outlay | - | - | - | - | - | - | - |
| Total | 582,151 | 1,102,117 | 1,127,694 | 1,127,694 | 1,226,964 | 1,226,964 | 99,270 |
| Expenditures | | | | | | | |
| Operational | 385,512 | 764,597 | 802,519 | 802,519 | 906,512 | 906,512 | 103,993 |
| Capital Outlay/Debt Service/Transfers | - | 625,522 | 325,175 | 325,175 | 320,452 | 320,452 | (4,723) |
| Total | 385,512 | 1,390,119 | 1,127,694 | 1,127,694 | 1,226,964 | 1,226,964 | 99,270 |
| Change in Fund Balance | 196,639 | (288,002) | - | - | - | - | |
| Cash and Investment Balance | 616,442 | 340,123 | 340,123 | 340,123 | 340,123 | 340,123 | |

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Housing Division | BUSINESS UNIT: 20260 |
|---|---|--------------------------------|

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 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 - 2024 Original vs. 2024 Revisions

-

Notable Expenditure Changes for 2025

-

Revenues

- (Estimated) Maximum HRA levy is \$442,631
- Administrative charge to the public housing program is \$784,333; this revenue source comes from HUD and funds the program staff.

| | | |
|---|---|--------------------------------|
| FUNCTION: Community Development | DEPT. & DIV: Housing Division | BUSINESS UNIT: 20260 |
|---|---|--------------------------------|

Notable Capital Project or Asset Acquisitions for 2025

-

| <u>Staffing</u> | 2022 | 2023 | 2024 | 2025 |
|--------------------------------|-------------|-------------|-------------|-------------|
| Community Development Director | 0.20 | - | - | - |
| Housing Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| HRA Property Manager | - | 2.00 | 2.00 | 2.00 |
| HRA Maintenance | - | 2.00 | 2.00 | 2.00 |
| HRA Caretaker | - | 2.00 | 2.00 | 2.00 |
| Department Support Specialist | 0.80 | 0.90 | 0.90 | 0.90 |
| Total Staffing | 2.00 | 7.90 | 7.90 | 7.90 |

| HOUSING GENERAL | | | | | | | |
|--------------------------------------|-----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20260 - HOUSING GENERAL | | | | | | | |
| REVENUE | | | | | | | |
| TAXES | | | | | | | |
| 4110 - CURRENT AD VALOREM TAX | 265,685 | 290,562 | 420,634 | 184,032 | 420,634 | 442,631 | 442,631 |
| 4120 - DELINQUENT AD VALOREM TAX | 4,090 | 3,195 | 0 | 3,848 | 0 | 0 | 0 |
| 4125 - PENALTIES & INT ON AD VAL TAX | (3) | (9) | 0 | 0 | 0 | 0 | 0 |
| 4130 - MOBILE HOME TAX | 56 | 46 | 0 | 0 | 0 | 0 | 0 |
| 4140 - FISCAL DISPARITIES | 78,749 | 70,263 | 0 | 37,242 | 0 | 0 | 0 |
| TAXES | 348,577 | 364,057 | 420,634 | 225,122 | 420,634 | 442,631 | 442,631 |
| INTERGOVERNMENTAL | | | | | | | |
| 4325 - STATE GRANTS AND AIDS | 0 | 0 | 0 | 60,085 | 0 | 0 | 0 |
| INTERGOVERNMENTAL | 0 | 0 | 0 | 60,085 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | | | | | | | |
| ADMINISTRATIVE CHARGES | | | | | | | |
| 4409 - ADMINISTRATIVE CHARGE | 131,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE CHARGES | 131,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 131,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | | | | | | | |
| 4671 - INTEREST EARNINGS | 12,978 | 48,398 | 0 | 20,358 | 0 | 0 | 0 |
| 4681 - UNREALIZED GAIN/LOSS ON INV | (41,573) | 18,775 | 0 | 0 | 0 | 0 | 0 |
| INTEREST | (28,595) | 67,173 | 0 | 20,358 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | | |
| 4672 - OTHER | 525 | 0 | 0 | 5 | 0 | 0 | 0 |
| 4675 - INSURANCE DIVIDEND | 31 | 52 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | 556 | 52 | 0 | 5 | 0 | 0 | 0 |
| REVENUE | 451,679 | 431,282 | 420,634 | 305,570 | 420,634 | 442,631 | 442,631 |

| HOUSING GENERAL | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF REVENUE | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20261 - HOUSING-ADMIN SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 59,982 | 355,286 | 370,709 | 310,019 | 370,709 | 407,131 | 407,131 |
| COMMUNITY DEVELOPMENT | 59,982 | 355,286 | 370,709 | 310,019 | 370,709 | 407,131 | 407,131 |
| CHARGES FOR SERVICES | 59,982 | 355,286 | 370,709 | 310,019 | 370,709 | 407,131 | 407,131 |
| REVENUE | 59,982 | 355,286 | 370,709 | 310,019 | 370,709 | 407,131 | 407,131 |
| 20267 - HOUSING-NM SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 33,489 | 124,580 | 159,967 | 120,328 | 159,967 | 176,638 | 176,638 |
| COMMUNITY DEVELOPMENT | 33,489 | 124,580 | 159,967 | 120,328 | 159,967 | 176,638 | 176,638 |
| CHARGES FOR SERVICES | 33,489 | 124,580 | 159,967 | 120,328 | 159,967 | 176,638 | 176,638 |
| REVENUE | 33,489 | 124,580 | 159,967 | 120,328 | 159,967 | 176,638 | 176,638 |
| 20268 - HOUSING-JC SAL&BENEFITS | | | | | | | |
| REVENUE | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | |
| 4493 - OTHER CHARGE FOR SERVICE - COM | 37,001 | 190,969 | 176,384 | 164,934 | 176,384 | 200,564 | 200,564 |
| COMMUNITY DEVELOPMENT | 37,001 | 190,969 | 176,384 | 164,934 | 176,384 | 200,564 | 200,564 |
| CHARGES FOR SERVICES | 37,001 | 190,969 | 176,384 | 164,934 | 176,384 | 200,564 | 200,564 |
| REVENUE | 37,001 | 190,969 | 176,384 | 164,934 | 176,384 | 200,564 | 200,564 |

| HOUSING GENERAL | | | | | | | |
|---------------------------------------|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20260 - HOUSING GENERAL | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 152,228 | 38,622 | 37,625 | 32,150 | 37,625 | 40,660 | 40,660 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 0 | 1,944 | 0 | 4,134 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 2,284 | 442 | 363 | 0 | 363 | 394 | 394 |
| 6112 - SERVICE RECOGNITION | 1,500 | 0 | 0 | 0 | 0 | 797 | 797 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 22,598 | 6,107 | 5,728 | 5,351 | 5,728 | 6,254 | 6,254 |
| 6130 - EMPLOYER PAID INSURANCE | 29,166 | 8,536 | 6,884 | 6,760 | 6,884 | 7,679 | 7,679 |
| 6150 - WORKERS COMPENSATION | 751 | 598 | 280 | 238 | 280 | 313 | 313 |
| 6170 - EMPLOYER CONTR TO HCSP | 1,495 | 715 | 651 | 355 | 651 | 700 | 700 |
| PERSONNEL SERVICES | 210,023 | 56,962 | 51,531 | 48,987 | 51,531 | 56,797 | 56,797 |
| SUPPLIES | | | | | | | |
| 6201 - OFFICE SUPPLIES | 1,981 | 2,362 | 2,000 | 1,470 | 2,000 | 2,000 | 2,000 |
| 6210 - OPERATING SUPPLIES | 317 | 316 | 500 | 223 | 500 | 500 | 500 |
| SUPPLIES | 2,299 | 2,677 | 2,500 | 1,693 | 2,500 | 2,500 | 2,500 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6302 - PROFESSIONAL SERVICES | 2,363 | 4,730 | 5,000 | 4,316 | 5,000 | 5,000 | 5,000 |
| 6331 - CONFERENCES, TRAINING, TRAVEL | 598 | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| 6341 - ADVERTISING | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6361 - INSURANCE | 517 | 1,596 | 1,750 | 1,588 | 1,750 | 2,106 | 2,106 |
| 6371 - REPAIRS & MAINT CONTRACTUAL | 34 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6374 - ADMINISTRATION SUPPORT FEE | 23,058 | 17,835 | 25,920 | 21,600 | 25,920 | 46,886 | 46,886 |
| 6375 - OTHER CONTRACTED SERVICES | 11,044 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6378 - COPIER MAINTENANCE AGREEMENT | 1,063 | 492 | 0 | 0 | 0 | 0 | 0 |
| 6381 - OTHER RENTALS | 176 | 37 | 0 | 0 | 0 | 0 | 0 |
| 6388 - TECHNOLOGY EQUIP CHARGE | 1,920 | 4,728 | 1,508 | 1,260 | 1,508 | 1,640 | 1,640 |
| 6390 - POSTAGE AND TELEPHONE | 1,386 | 409 | 1,750 | 462 | 1,750 | 1,750 | 1,750 |
| OTHER SERVICES AND CHARGES | 42,191 | 29,827 | 40,928 | 29,225 | 40,928 | 62,382 | 62,382 |
| MISCELLANEOUS | | | | | | | |
| 6430 - MISCELLANEOUS | 6 | 4,020 | 0 | 0 | 0 | 0 | 0 |
| 6471 - DUES & SUBSCRIPTIONS | 0 | 0 | 500 | 0 | 500 | 500 | 500 |
| MISCELLANEOUS | 6 | 4,020 | 500 | 0 | 500 | 500 | 500 |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| CAPITAL OUTLAY | | | | | | | |
| 6570 - OFFICE EQUIP & FURNISHINGS | 71 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 71 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 6720 - OPERATING TRANSFERS | 0 | 625,522 | 325,175 | 0 | 325,175 | 320,452 | 320,452 |
| TRANSFERS | 0 | 625,522 | 325,175 | 0 | 325,175 | 320,452 | 320,452 |
| TOTAL EXPENDITURES | 254,590 | 719,009 | 420,634 | 79,906 | 420,634 | 442,631 | 442,631 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 21,997 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 5.23% |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20261 - HOUSING-ADMIN SAL&BENEFITS EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 46,357 | 260,464 | 272,110 | 232,162 | 272,110 | 295,278 | 295,278 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 167 | 2,915 | 1,280 | 0 | 1,280 | 1,181 | 1,181 |
| 6112 - SERVICE RECOGNITION | 0 | 0 | 0 | 0 | 0 | 2,389 | 2,389 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 7,032 | 39,185 | 41,323 | 34,557 | 41,323 | 45,015 | 45,015 |
| 6130 - EMPLOYER PAID INSURANCE | 5,514 | 44,489 | 45,631 | 46,069 | 45,631 | 51,789 | 51,789 |
| 6150 - WORKERS COMPENSATION | 392 | 1,666 | 2,289 | 1,518 | 2,289 | 2,571 | 2,571 |
| 6170 - EMPLOYER CONTR TO HCSP | 520 | 5,339 | 5,308 | 2,716 | 5,308 | 5,308 | 5,308 |
| PERSONNEL SERVICES | 59,982 | 354,057 | 367,941 | 317,021 | 367,941 | 403,531 | 403,531 |
| OTHER SERVICES AND CHARGES | | | | | | | |
| 6388 - TECHNOLOGY EQUIP CHARGE | 0 | 0 | 668 | 560 | 668 | 800 | 800 |
| 6390 - POSTAGE AND TELEPHONE | 0 | 1,840 | 2,100 | 2,538 | 2,100 | 2,800 | 2,800 |
| OTHER SERVICES AND CHARGES | 0 | 1,840 | 2,768 | 3,098 | 2,768 | 3,600 | 3,600 |
| TOTAL EXPENDITURES | 59,982 | 355,898 | 370,709 | 320,120 | 370,709 | 407,131 | 407,131 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 36,422 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 9.82% |

| HOUSING GENERAL | | | | | | | |
|---|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20267 - HOUSING-NM SAL&BENEFITS EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 23,796 | 83,380 | 114,567 | 81,206 | 114,567 | 125,974 | 125,974 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 896 | 7,418 | 0 | 6,962 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 78 | 0 | 95 | 938 | 95 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 3,615 | 13,745 | 17,364 | 13,398 | 17,364 | 19,089 | 19,089 |
| 6130 - EMPLOYER PAID INSURANCE | 4,994 | 16,755 | 22,510 | 20,778 | 22,510 | 25,649 | 25,649 |
| 6150 - WORKERS COMPENSATION | 202 | 863 | 1,055 | 795 | 1,055 | 1,198 | 1,198 |
| 6170 - EMPLOYER CONTR TO HCSP | 358 | 2,296 | 1,934 | 1,350 | 1,934 | 2,088 | 2,088 |
| PERSONNEL SERVICES | 33,939 | 124,457 | 157,525 | 125,427 | 157,525 | 173,998 | 173,998 |
| 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 | 1,002 | 840 | 1,002 | 1,200 | 1,200 |
| 6390 - POSTAGE AND TELEPHONE | 0 | 245 | 840 | 560 | 840 | 840 | 840 |
| OTHER SERVICES AND CHARGES | 0 | 245 | 1,842 | 1,400 | 1,842 | 2,040 | 2,040 |
| TOTAL EXPENDITURES | 33,939 | 124,702 | 159,967 | 126,827 | 159,967 | 176,638 | 176,638 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 16,671 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 10.42% |

| HOUSING GENERAL | | | | | | | |
|--|----------------|----------------|----------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|
| SUMMARY OF EXPENDITURES | | | | | | | |
| Description | 2022 Actual | 2023 Actual | 2024 Original Budget | October 2024 Actual | 2024 Revised Budget | 2025 Requested Budget | 2025 Final Budget |
| 20268 - HOUSING-JC SAL&BENEFITS | | | | | | | |
| EXPENDITURES | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 6101 - FULL-TIME EMPLOYEES-REG | 25,432 | 110,819 | 116,280 | 101,354 | 116,280 | 131,746 | 131,746 |
| 6102 - FULL-TIME EMPLOYEES-OVERTIME | 1,306 | 20,868 | 0 | 14,382 | 0 | 0 | 0 |
| 6108 - ACCUMULATED VACATION/COMP LEAV | 78 | 0 | 95 | 0 | 95 | 0 | 0 |
| 6120 - EMPLOYER CONTR FOR RETIREMENT | 3,939 | 18,816 | 17,623 | 16,475 | 17,623 | 19,963 | 19,963 |
| 6130 - EMPLOYER PAID INSURANCE | 5,655 | 35,971 | 36,157 | 36,604 | 36,157 | 41,990 | 41,990 |
| 6150 - WORKERS COMPENSATION | 202 | 869 | 1,070 | 814 | 1,070 | 1,252 | 1,252 |
| 6170 - EMPLOYER CONTR TO HCSP | 390 | 2,679 | 2,717 | 1,575 | 2,717 | 2,973 | 2,973 |
| PERSONNEL SERVICES | 37,001 | 190,021 | 173,942 | 171,204 | 173,942 | 197,924 | 197,924 |
| 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 | 1,002 | 840 | 1,002 | 1,200 | 1,200 |
| 6390 - POSTAGE AND TELEPHONE | 0 | 490 | 840 | 770 | 840 | 840 | 840 |
| OTHER SERVICES AND CHARGES | 0 | 490 | 1,842 | 1,610 | 1,842 | 2,040 | 2,040 |
| TOTAL EXPENDITURES | 37,001 | 190,511 | 176,384 | 172,814 | 176,384 | 200,564 | 200,564 |
| CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 24,180 |
| PERCENT CHANGE 2024 REVISED TO 2025 FINAL | | | | | | | 13.71% |

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|  <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.

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|  <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.

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|  <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.

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|  <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

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|  <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: | 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.

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|  <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.

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|  <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.

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|  <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p> | APP Department: Finance City Administrator Approval: |
| | City Council Approval: Issue Date: Revised Date: |
| SUBJECT: FEDERAL AWARDS ADMINISTRATION | |

I. OVERVIEW

PURPOSE – This has been prepared to document the policies and procedures for the administration of federal awards of the City of South St. Paul (“City”). The Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance or UG) requires all recipients and sub-recipients of federal funds to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations and program compliance requirements. Written policies and procedures are part of the necessary internal controls and are required as a precondition to receiving federal funds. These policies and procedures are intended to be sufficiently comprehensive to adequately meet such requirements. However, in no case are these policies and procedures intended to supersede or limit Federal or State laws or regulations, or the provisions of individual grant agreements.

HIERARCHY OF AUTHORITY – In the event that conflicting guidance on the administration of federal awards is available, the City has deemed federal guidance to be most authoritative, followed by other state or local agencies.

REVISIONS – Guidance provided by the Federal government through the OMB UG Compliance Supplement are expected to be updated each year. Such updates are considered by the City as they become available, and policies and procedures will be revised accordingly.

COMPLIANCE FAILURES – Compliance failures, whether noted internally by management or through the external audit process, will be addressed immediately by reviewing the reason for the failure with responsible personnel and devising an improved process to encourage compliance in the future.

II. GENERAL ACCOUNTING AND FINANCIAL MANAGEMENT

It is the policy of the City to comply with all statutory, regulatory, and contractual requirements in the conduct of, and accounting for, its financial operations. The official books of record for the City will be maintained subject to the following provisions:

1. The City will account for its operations in accordance with the Generally Accepted Accounting Principles (GAAP) applicable to local units of government.
2. The City will comply with the Super Circular issued by the Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).

3. The City will comply with all contractual requirements detailed in its duly executed grant agreements with awarding agencies.
4. The City will contract annually with an independent CPA firm for the purposes of conducting the City's external financial audit. To the extent that the City has expended federal awards in excess of the applicable single audit limit (currently \$750,000), the City will have a single audit performed in accordance with OMB UG.
5. To ensure continuing compliance with all applicable accounting requirements, the City may, at its discretion, contract with a CPA firm to provide internal auditing and/or consulting services.
6. The Finance Director shall be responsible for the maintenance of all accounting and financial records (including journals, timesheets, bank statements, audit reports and similar documents). Such records shall be retained as required by contractual or regulatory requirements. The City has adopted the State's records retention schedule as its official guide for records storage, filing and destruction.
7. The City and employees are required to comply with the City's conflict of interest procedures and report any potential conflicts of interest to their managers. No employee, officer or agent may participate in the selection, award or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such violations may result in appropriate discipline.
8. The City will request prior approval from Federal agencies or pass-through entities for program or budget changes.
9. The City has implemented the new federal purchasing procedures as follow: acquisitions for micro purchases (below \$25,000 or below \$2,000 for construction subject to the Davis Bacon Act) may be awarded without soliciting bids if the City considers the price to be reasonable. Procurements for small purchases (less than \$175,000 – Minn. Stat. §471.345) can be made after quotations are obtained from at least two qualified sources. Procurements for major purchases (over \$175,000 – Minn. Stat. §471.345) must be made by sealed bid and should be awarded to the lowest responsible (not necessarily the lowest) bidder. Procurements made by competitive proposal must have standards to evaluate the selected recipient. Procurements made by non-competitive proposals (to one vendor) may be used only if one of the following applies a) the item is available from a single source, b) an emergency exists c) the Federal agency expressly authorizes non-competitive proposals, or d) competition is seen as inadequate after solicitation to several vendors. Procurements will not be split to avoid this policy.
10. Other procurement procedures include: contractors who develop or draft specifications for bids are precluded from bidding on them. The City must maintain oversight so that contractors perform work as bid. Multiple provisions must be included in contracts (see Appendix II of grant procurement guidelines of super circular procedures). The City must verify at <http://www.sam.gov/> if the contract is \$25,000 or more to verify that the selected vendor is not on the suspended and debarred list for federal grants.
11. Procedures for inventory of federal capital purchases will be maintained by the Finance Department, with the help of the appropriate department head, and all items will be tracked annually. Refer to the section titled Equipment and Real Property Management for further procedures.
12. The Finance Director (or designee) or the City Administrator are required to certify expenditures.

III. PURCHASING AND PROCUREMENT

It is the policy of the City to ensure that all disbursements of City funds are properly reviewed and authorized, consistent with sound financial management principles, and made in compliance with all applicable federal, state and local laws. In order to meet these objectives, all disbursements of City funds shall be subject to the following provisions, to the extent that they do not conflict with or contradict with any specific federal, state or local law or council policies (the most specific or restrictive law, policy or procedure will be followed):

1. 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 for any employee or officer who violates any of these requirements.
2. The City avoids the acquisition of unnecessary or duplicative items. Additionally, the City considers consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, the City makes an analysis of leases versus purchase alternatives, and other appropriate analyses to determine the most economical approach.
3. To foster greater economy and efficiency, the City enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services. This includes cooperative purchasing agreements where practical and beneficial. Depending on the purchase requested, the City may purchase it from a cooperative or inter-local agreement if the price is competitive and the goods or service are needed in a timely manner. The Finance Director and the City Administrator will make this determination.
4. The City awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. The City considers such matters as contractor integrity and business ethics, compliance with public policy, ability to complete the project on time and in accordance with specifications, record of past performance, and the contractor's financial and technical resources.
5. The City will award a contract to a contractor who has the appropriate experience, expertise, qualifications and any required certifications, necessary to perform the work. Contractors should also have the financial resources to sustain the project while the initial work is being completed and during each service period until they submit invoices for payment to the City as work is completed. Contractors should have the proper equipment or the capability to subcontract for the proper equipment necessary to complete the contracted work.
6. Debarment and Suspension: The City will not subcontract with or award subgrants to any person or company who is debarred or suspended from receiving federal funds. The Finance Director, or designee thereof, is required to check for excluded parties at the System for Award Management (SAM) website before any procurement transaction is paid with federal funds. This list is located at: <http://www.sam.gov/>.
7. All procurement transactions paid with federal funds are conducted in a manner providing full and open competition. In an environment of full and open competition, no proposer or bidder has a competitive advantage over another. All potential proposers and bidders must be provided the same information and have the same opportunity to submit a bid or proposal. Providing a competitive advantage to one or more potential proposers

or bidders over another can open the potential for disputes and lawsuits that can be costly and can significantly delay the completion of projects. In accordance with 2 CFR 200.322, preference is given for goods, products and materials produced in the United States.

8. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids, or requests for proposals (RFPs) are excluded from competing for such procurements. The City does not engage in the following situations that may restrict full and open competition, including but not limited to:
 - a. Placing unreasonable requirements on firms for them to qualify to do business.
 - b. Requiring unnecessary experience and excessive bonding.
 - c. Noncompetitive pricing practices between firms or between affiliated companies.
 - d. Noncompetitive contracts to consultants that are on retainer contracts.
 - e. Organizational conflicts of interest.
 - f. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
 - g. Any arbitrary action in the procurement process.
 - h. The City conducts federal procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.
9. All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description will not, in competitive procurements, contain features which unduly restrict competition. The description will include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, will set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications will be avoided if possible.
10. The City will make independent estimates of the goods or services being procured before receiving bids or proposals to get an estimate of how much the goods and services are valued in the current market. To accomplish this, after bids and proposals are received, but before awarding a contract, the City conducts either a price analysis or a cost analysis, depending on the type of contract, in connection with every procurement with federal funds in excess of \$175,000.
11. The City takes all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. To accomplish this, the City uses the following required affirmative steps:
 - a. Placing qualified small and minority businesses and women’s business enterprises on solicitation lists.
 - b. Assuring that small and minority business, and women’s business enterprises are solicited whenever they are potential sources.
 - c. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women’s business enterprises.
 - d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women’s business enterprises.

- e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
 - f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above.
12. Federal methods provide for procurement by micro-purchase. Micro-purchase is a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$25,000. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost.
13. Small purchase procedures may be used in those relatively simple and informal procurement methods for securing nonprofessional services, supplies, or other property that do not cost more than \$175,000.
14. Sealed bids (\$175,000, formal advertising, price is a major factor). Requirements for sealed bids:
- a. The invitation for bids will be publicly advertised and bids must be selected from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids.
 - b. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services for the bidder to properly respond.
 - c. All bids will be publicly opened at the time and place prescribed in the invitation for bid.
 - d. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.
 - e. Any or all bids may be rejected if there is a sound documented reason.
 - f. Competitive proposal (> \$175,000, fixed price or cost reimbursement, request for proposal (RFP) with evaluation methods). Requirement for competitive proposal procedures:
 - 1. Requests for proposals must be publicized requests and identify all evaluation factors and their relative importance.
 - 2. Proposals must be solicited from an adequate number of qualified sources.
 - 3. The organization must have a written method for conducting technical evaluations of the proposals received and for selecting recipients.
 - 4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program.
 - 5. The organization may only use qualification-based methods, whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, in the procurement of architectural/engineering professional services.
15. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used when using federal funds only when one or more of the following circumstances apply:
- a. The item is available only from a single source. This must be documented.
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 - c. Any Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the City.
 - d. After solicitation of several sources, competition is determined inadequate.

16. Time and materials type contract means a contract whose cost to the City is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses and profit.
 - a. The City may use a time and materials type contract paid with federal funds in accordance with the above only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk.
17. The City ensures that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. The City accomplishes this by conducting internet searches, including using vendor searches and by using other less technologically-advanced tools to locate and identify potential contractors. Federal guidelines are followed regarding the number of bids required.
18. The City requires that construction or facility improvement contracts, or subcontracts exceeding \$175,000, include a bid guarantee equivalent to 5 percent of the bid price from each bidder (such as bid bond or check), a performance bond on the part of the contractor for 100 percent of the contract price, and a payment bond on the part of the contractor for 100 percent of the contract price.

Note: The City's purchasing policy does not apply to procurement by contractors or subcontractors on projects, federally supported or otherwise.

IV. PAYROLL AND TIMEKEEPING

The following provisions apply to the payment of employees and recording of time and effort (as required) in accordance with OMB UG:

1. The payroll records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated including:
 - a. The total number of hours worked each day.
 - b. The use of any holiday, personal, vacation, sick or other approved time off with pay.
 - c. The total number of hours to be paid.
 - d. The allocation of those hours to each program or department for which work was performed, when necessary.
 - e. The dated signature or electronic signature of the employee and supervisor for each payroll period.
2. Be incorporated into the City's official records.
3. Reasonably reflect the total activity for which the employee is compensated.
4. Encompass federally-assisted and all other compensated activities by the City on an integrated basis but may use subsidiary records.
5. Support the distribution of the employee's salary or wages among specific activities if the employee works in more than one area.
6. Budget estimates are not an allowable form of allocation, but may be used in the interim if:
 - a. The system for establishing estimates provides reasonable approximations.
 - b. Significant work changes are entered into the system in a timely manner.
 - c. The City's internal controls include review of after-the-fact interim charges.

7. Salaried employees charged to a federal grant will document time and effort as outlined in paragraph 1 above. The time must also be supported by records indicating the total number of hours worked each day.

It is the responsibility of the employee being charged to a federal award(s) to clarify documentation requirements with the Assistant City Administrator/Human Resources Director or Finance Director and provide appropriate documentation to the Payroll Specialist as it becomes available. The employee should retain a copy of the documentation for his/her personal records. If an after-the-fact correction is necessary to an employee's timesheet due to errors in the allocation of time worked, such corrections must be submitted to the Assistant City Administrator/Human Resources Director and approved in writing by both the employee and his/her supervisor.

Certifications should never be signed prior to the end date of the payroll period being certified. Each certification should be provided to the Payroll Specialist when available. Employees should retain a copy of the certifications for his/her personal records.

V. GRANT ADMINISTRATION

The following policies and procedures will also be applied, to the extent that they do not conflict with or contradict any existing Council policies:

GRANT DEVELOPMENT, APPLICATION, AND APPROVAL

1. Legislative Approval – The point at which legislative approval is required is determined by the requirements of the grant program. If the grant must be submitted by “an individual authorized by the legislative body”, then City Council approval is required prior to submitting the application. If such legislative approval is not specifically required by the written terms of the grant, then the City Administrator or designee may, at his or her discretion, approve grant applications.
2. Matching Funds – Grants that require cash local matches must be coordinated through the Finance Department. At a minimum, funds must be identified within the existing budget to provide the match, or a budget amendment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted.

In all cases involving matching funds, the grant applicant should contact the Finance Department to determine the strategy for securing matching funds.

Refer to the section titled Matching, Level of Effort and Earmarking for additional information on compliance with the provisions of the OMB UG Compliance Supplement.

3. Grant Budgets – Most grants require the submission of an expenditure budget. The Finance Director will review this portion of the grant request prior to submission. Frequently, a technical review will discover inconsistencies in the calculations, cost centers that might have been overlooked, or identify reimbursable expenses of which program staff may not be aware – particularly in the area of indirect costs.

GRANT PROGRAM IMPLEMENTATION

1. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the Program Director and/or other official designated in the original grant proposal. However, the authorization to spend grant

funds is derived from the City Council through the approval of a grant budget. Such notification should also be directed to the Finance Department.

2. Establishment of Accounts – The department that obtained the grant will provide the Finance Director with information needed to establish revenue and expense accounts for the project, as well as a project code for tracking purposes. Ordinarily, this information will include a copy of a summary of the project and detail of the full project budget.
3. Purchasing Guidelines – All other City purchasing guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All typical paperwork and bidding requirements as well as normal staff approvals apply. When in doubt, the Program Director should contact the Finance Director for further assistance.

FINANCIAL AND BUDGETARY COMPLIANCE

1. Monitoring Grant Funds – Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, at the grant level. The Finance Director maintains all this information in financial software system as well; this is considered to be the City's official accounting system by the granting agencies. Program Directors are strongly encouraged to use financial software reports provided by the Finance Department for their grant tracking.

If any off-system accounting records are maintained, it is the responsibility of the Program Director to ensure that the program's internal records agree to the City's accounting system.

2. Fiscal Years – Occasionally, the fiscal year for the granting agency will not coincide with the City's fiscal year. This may require adjustments to the City's internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the Program Director to bring such discrepancies to the attention of the Finance Department at the time the grant accounts are established.
3. Grant Budgets – The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant.

If grant funds have not been totally expended by fiscal year-end, it is the responsibility of the Program Director to notify the Finance Director that budgeted funds need to be carried forward to the new fiscal year, and to confirm the amounts of such carryforwards. Carryforwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the OMB UG Compliance Supplement.

Capital Assets – The City is responsible for maintaining an inventory of assets purchased with grant funds. The City is accountable for them and must make them physically available for inspection during any audit. The City Council must approve of any sale of these assets. Customarily, the proceeds of the sale can only be used on the grant program that purchased them. (Refer to the specific regulations governing the original grant).

The Finance Director will coordinate this grant requirement. All transactions that involve the acquisition or disposal of grant funded capital assets must be immediately brought to the attention of the Finance Director. Refer to the City's capital assets procedures and the section of this document titled Equipment and Real Property Management for additional information.

RECORD KEEPING

1. Audit Workpapers – The City’s external auditors audit all grants at the end of each fiscal year. The Finance Department will prepare the required audit work papers. Program Directors may be asked to assist in this process, if necessary.
2. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The Finance Department will maintain copies of all grant draw requests and approved grant agreements (including budgets). The Program Director should maintain all other records.

OTHER GUIDELINES

Specific information on policies and procedures related to compliance with the provisions of the OMB UG Compliance Supplement have been addressed later in this policy and should be considered along with the information in this section.

VI. YEAR-END CLOSING AND REPORTING

The following provisions will govern the year-end close-out process of the City for purposes of external financial reporting:

1. To the extent that the City is required to have a single audit completed in accordance with OMB UG, the Finance Department will accumulate the information necessary to prepare a Schedule of Expenditures of Federal Awards (“SEFA”) in accordance with federal and state requirements. This schedule will be characterized as follows:
 - a. The schedule will include all federal financial assistance, including grants, contracts, property, loans, loan guarantees, interest subsidies, cooperative agreements, insurance or direct appropriations. Amounts will be reported whether received directly from the Federal government or through a pass-through entity (in the event that the City is determined to be a subrecipient and not a vendor).
 - b. The schedule will be prepared on the same basis of accounting as the related financial statements.
 - c. Federal awards will be grouped based on the awarding federal agency. Each federal award with current expenditures will be listed along with its Assistance Listing Number, pass-through grantor name (if applicable) and award/pass-through grantor number (if applicable). Such information will agree to the award documentation.
 - d. If the Assistance Listing Number of a federal award cannot be reasonably determined, it shall be reported in the schedule using the two-digit prefix for the related federal agency, followed by “UNKNOWN”.
 - e. To the extent that amounts are passed through to sub-recipients, this information will be included on this schedule.
 - f. In addition to current year expenditures, the schedule will list approved award/grant amount, accrued/deferred revenue at the beginning of the year, current year cash received, current year actual expenditures, and accrued/deferred revenue at the end of the year. If expenditures were incurred relative to this award in the prior year(s), this amount should be disclosed as memorandum-only.
 - g. Any adjustments to prior year awards, expenditures, and balances (including transfers between grants) will be disclosed in the footnotes to the schedule.
 - h. Accrued/deferred revenue in the schedule shall agree to the amounts recorded as receivable/deferrals in the related financial statements.

- i. To the extent that a separate line item is included in the financial statements for federal revenue, this amount shall agree to expenditures in the schedule. Any reconciling items will be disclosed in the footnotes to the schedule.

VII. ADDITIONAL FEDERAL AWARDS COMPLIANCE REQUIREMENTS

A number of the federal awards received by the City are passed-through the State of Minnesota. Management will consider both the OMB UG Compliance Supplement and any applicable compliance requirements as set forth by the State of Minnesota.

VIII. GENERAL INFORMATION

Source of Information – Each year the Federal government (Office of Management and Budget) issues a comprehensive document on the compliance requirements each grant recipient is obligated to follow in general terms, along with program-specific guidance on various grant awards. There are 12 compliance requirements identified, each of which is considered individually in this document.

The following pages document the policies and procedures of the City related to compliance with such procedures, as applicable. In each year that the City is subject to a single audit, applicable compliance requirements are expected to be tested in detail by the City's independent auditors.

Objectives – The objectives of most compliance requirements are generic in nature. While the criteria for each program may vary, the main objective of the compliance requirement is relatively consistent across all programs. As such, the policies and procedures of the City have been based on the generic sense of the compliance requirement. For selected compliance requirements, this document addresses the specific regulations applicable to individual grants. This is not intended to imply that a program is not subject to such policies if it is not specifically mentioned here. It is the intention of the City that all federal awards are subject to the following policies and procedures.

Controls over Compliance – In addition to creating policies and procedures over compliance with provisions of federal awards, the City has implemented internal controls over such compliance, generally in the form of administrative oversight and/or independent review and approval. In order to document these control activities, all independent reviews must be signed/initialed and dated.

Documentation – The City will maintain adequate documentation to support both the compliance with applicable requirements as well as internal controls over such compliance. This documentation will be provided to the City's independent auditors and/or pass-through grantor agencies, as requested, during the single audit and program audits.

IX. ACTIVITIES ALLOWED/UN-ALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES

Source of Governing Requirements – The requirements for activities allowed or unallowed are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for allowable costs/cost principles are contained in 2 CFR 200 Subpart E, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. All grant expenditures will follow 2 CFR 200 Subpart E, State law, city policy, and the provisions of the grant award agreement, which will also be considered in determining

allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program.

2. Grant expenditures will be approved by department heads/program managers initially through the purchasing process and again when the bill or invoice is received. This will be evidenced by approval via the City's accounting software. Accounts payable disbursements will not be processed for payment by the Finance Department until necessary approval has been obtained.
3. Payroll costs will be documented in accordance with 2 CFR 200 Subpart E as described in the section of this document titled Payroll and Timekeeping. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement. When allowable, indirect costs will be charged based on the Cost Allocation Plan of the City.

X. CASH MANAGEMENT

Source of Governing Requirements – The requirements for cash management are contained in OMB UG 2 CFR 200.302 & 305, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Substantially all the City's grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency.
2. Cash draws will be initiated by the Program Director, or their designee, who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained and signed/dated.
3. The physical draw of cash will be processed through the means prescribed in the grant agreement.
4. A copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.
5. When cash is received in advance, the City will work to minimize time lapse between transfer of funds and disbursement by the City.

XI. ELIGIBILITY

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.

XII. EQUIPMENT AND REAL PROPERTY MANAGEMENT

Source of Governing Requirements – The requirements for equipment are contained in OMB UG 2 CFR 200.310-316, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The following policies and procedures will also be applied, to the extent that they do not conflict with or contradict any existing Council policies:

1. All equipment will be used in the program for which it was acquired or, when appropriate and allowable, other federal programs.

2. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The Program Director, or designee, will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Equipment records will be maintained, and an appropriate system shall be used to safeguard equipment. Equipment should be assigned to a program and physical location on the inventory. If such equipment is moved, it will be noted and adjusted in the City's capital assets records.
4. When equipment is no longer needed for a federal program, it may be retained or sold with the Federal agency having a right to a proportionate amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

Procedures for Disposition of Equipment

1. The City will keep, sell or otherwise dispose of the equipment with no further obligation unless disposal requirements are specifically detailed in the grant.
2. A record of the date, reason and method of disposal or sale will be maintained with the equipment inventory.

Equipment purchased will be identified and kept in a capital asset listing. An equipment listing shall be maintained that includes the following:

- a. Asset number and description of the equipment
- b. Location of the equipment
- c. Depreciation method & years of expected life
- d. Acquisition date
- e. Cost of the equipment
- f. Equipment classification (land, building, equipment, etc.)
- g. Make, Model, & Serial number or other identification number
- h. Vendor and invoice number to purchase equipment
- i. Disposition data including date and sale price of the equipment

A physical inventory of the property will be conducted periodically, and the results will be reconciled with the capital asset listing. A control system will be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft will be investigated.

Maintenance procedures are in place to keep the equipment in good condition.

XIII. MATCHING, LEVEL OF EFFORT AND EARMARKING

Source of Governing Requirements – The requirements for matching are contained in OMB UG 2 CFR 200.306, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The City defines matching, level of effort, and earmarking consistent with the definitions of the OMB UG Compliance Supplement:

Matching or cost sharing includes requirements to provide contributions (usually nonfederal) or a specified amount or percentage to match federal awards. Matching may be in the form

of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Level of effort includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-federal or federal sources for specified activities to be maintained from period to period, and (c) federal funds to supplement and not supplant non-federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount of percentage of the program's funding that must/may be used for specified activities, including funds provided to sub-recipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Compliance with matching, level of effort and earmarking requirements will be the responsibility of the Program Director.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to the Finance department, auditors, and pass-through or grantor agencies, as requested.
3. Maintenance of effort for grants through the State Minnesota will be determined at the State level.

XIV. PERIOD OF PERFORMANCE

Source of Governing Requirements – The requirements for period of performance of federal funds are contained in OMB UG 2 CFR 200.308-309 & 344, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or passthrough grantor agency).
2. All obligations will be liquidated not later than 120 days after the end of the funding period (or as specified by program legislation).
3. Compliance with period of performance requirements will initially be assigned to the individual approving the allowability of the expense/payment. This will be subject to review and approval by the Finance Department as part of the payment processing.

XV. PROCUREMENT, SUSPENSION AND DEBARMENT

Source of Governing Requirements – The requirements for procurement are contained in OMB UG and 2 CFR 180, program legislation, Federal awarding agency regulations and the terms and conditions of the award. The requirements for suspension and debarment are contained in OMB UG and 2 CFR 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Purchasing and procurement related to federal grants will be subject to the general policies and procedures of the City (described in the section of this policy titled Purchasing and Procurement).
2. Contract files will document the significant history of the procurement, including the rationale for the method of procurement, selection of the contract type, contractor selection or rejection and the basis of contract price.
3. The Program Director will be responsible for determining whether the City is entering into a transaction that may be subject to suspension or debarment procedures and executing appropriate oversight and control activities at that time. The Program Director, or designee thereof, is required to check for excluded parties at the System for Award Management (SAM) website: <http://www.sam.gov/>.

XVI. PROGRAM INCOME

Source of Governing Requirements – The requirements for program income are found in OMB UG 2 CFR 200.307, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award.
2. The City will allow program income to be used in one of three methods:
 - a. Deducted from outlays
 - b. Added to the project budget
 - c. Used to meet matching requirements

In the absence of specific guidance in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

3. Program income, when applicable, will be accounted for as a revenue source in the same project code as the federal grant.

XVII. SUB-RECIPIENT MONITORING

The City will ensure that every subaward is clearly identified to the sub-recipient as a subaward and includes the following information at the time of the subaward and, if any of these data elements change, include the changes in subsequent subaward modification. Required information includes:

1. Federal Award Identification.
 - a. Sub-recipient name (which must match the name associated with its unique entity identifier);
 - b. Sub-recipient's unique entity identifier;
 - c. Federal Award Identification Number (FAIN);
 - d. Federal Award Date (see §200.39 federal award date) to the recipient by the federal agency;

- e. Subaward Period of Performance Start and End Date;
- f. Amount of Federal Funds Obligated by this action by the pass-through entity to the sub-recipient;
- g. Total Amount of Federal Funds Obligated to the sub-recipient by the passthrough entity including the current obligation;
- h. Total Amount of the federal award committed to the sub-recipient by the pass-through entity;
- i. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- j. Name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;
- k. Assistance Listing Number and Name; the pass-through entity must identify the dollar amount made available under each federal award and the Assistance Listing Number at time of disbursement;
- l. Identification of whether the award is R&D; and
- m. Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).

The City will perform a written risk assessment of each sub-recipient, evaluating their risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate sub-recipient monitoring described in 2 CFR 200.332.

The City will monitor the activities of the sub-recipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

The City will verify that every sub-recipient is audited as required by OMB UG 2 CFR 200 Subpart F when it is expected that the sub-recipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold.

XVIII. SPECIAL TESTS AND PROVISIONS

In order to ensure compliance with these requirements, the City has implemented the following policies and procedures:

- 1. The Finance Director will be assigned the responsibility for identifying financial related compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation. Program-related compliance requirements will be the responsibility of the department administering the grant.

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|  <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.

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|  <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.

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|  <p>City of South St. Paul ADMINISTRATIVE POLICIES AND PROCEDURES</p> | APP Department: Finance | |
| | City Administrator Approval: | |
| | City Council Approval: | 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.