

**AGENDA  
MAPLE PLAIN CITY COUNCIL – WORKSHOP  
FEBRUARY 24, 2014  
5:30 PM**

- 1. CALL TO ORDER**
- 2. MEET THE FINALISTS FOR THE PUBLIC WORKS POSITION**
- 3. CITY HALL FEASIBILITY STUDY UPDATE**
- 4. COMPOST HOURS**
- 5. PRELIMINARY AUDIT RESULTS AND FINANCIAL UPDATE**
- 6. BIDDING ON BUDD AVENUE SEWER REPLACEMENT**
- 7. UPCOMING WORKSHOP ISSUES**
  - a. MEDINA WATER RATES**
  - b. STRATEGIC PLANNING SESSION: APRIL**
  - c. UTILITY FRANCHISE FEES**
- 8. ADJOURN**

City of Maple Plain - Discovery Center  
Partnership with Orono Public Schools

Lease Proposal - Outline

2/14/2014

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Consideration of approx 2,330 SF

Includes

- Dedicated Office Space and Council Chambers
- Renovated space - upgrades included
- Heat, power and AC
- Access to other common spaces as needed
- Located in SW part of building
- Parking available

Five year lease

Gross lease of \$13.50/SF - year 1 (2.0% a year following)

Custodial - common corridors daily/light cleaning to City offices daily

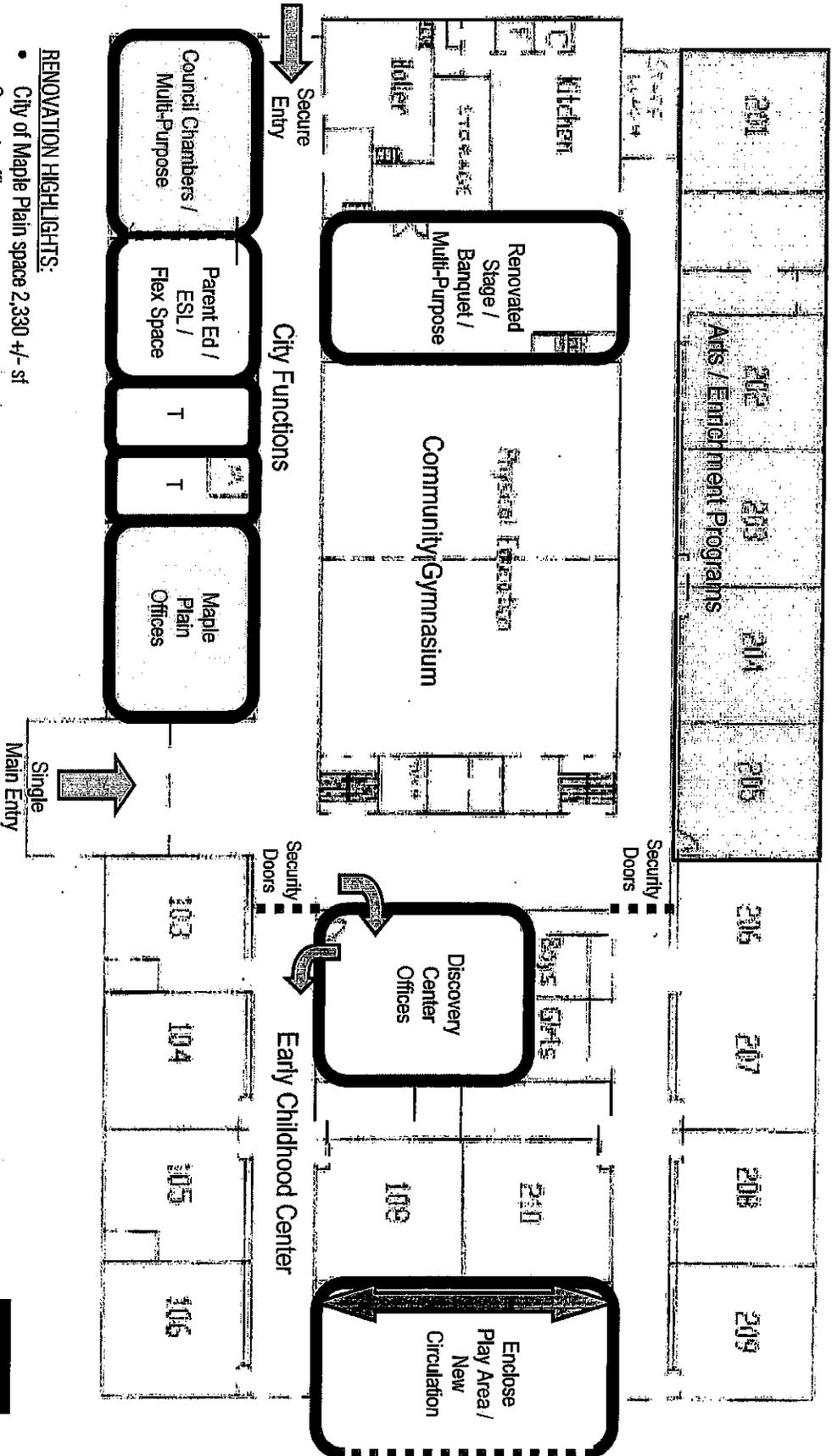
Signage could be combined with current District sign

City cost - District approval

Separate entrance could be considered at City cost

# DISCOVERY CENTER RENOVATIONS

February 13, 2014



### RENOVATION HIGHLIGHTS:

- City of Maple Plain space 2,330 +/- sf
- Separate offices
- Requires all visitors to pass through secure vestibule to access Early Childhood program

# Memorandum

**To:** Mayor and City Council Members  
**From:** Tessia Melvin, City Administrator  
**Date:** February 24, 2014  
**Re:** Compost Hours

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## **Background**

The Compost Pile will be opening in the spring and staff would like some direction on Compost Hours. In the past the Compost Hours have been an issue for two concerns. First, the hours were inconsistent and second, there has been stealing of things in the fenced area.

The City provides this free service to residents and wants to be fair; however, we do not have the staff to man it hourly, but are willing to work with residents.

## **Recommendations**

Staff recommends posting the hours as follows:

Monday- Saturday 8 a.m. – 3 p.m. Opens: Tentatively April 1

Closes: Tentative October 31

Need extended hours call, 763.479.0525

NOTE: The compost is usually locked by WHPS after 6 p.m.

Memorandum

**To:** Mayor and City Council Members  
**From:** Tessia Melvin, City Administrator  
**Date:** February 24, 2014  
**Re:** Preliminary Audit Results and Financial Update

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**Background**

The 2013 Audit was conducted the first week of February and some items of interest were brought up:

- 2014 Budget: Reduced Contingency Fund
- How we repay our Bonds
- Future Levy Limits
- Long-term Financial Planning

**Recommendations**

Staff recommends Council consider hiring Abdo, Eick & Meyers to provide services to prepare a 5-year financial planning tool, CIP and a rate study for the water and sewer funds. See attached proposal for more details. I have attached our current budget for referencing.



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5201 Eden Avenue  
Suite 250  
Edina, MN 55436

## MEMORANDUM

To: Management, Honorable Mayor, and City Council,  
City of Maple Plain, Minnesota (the City)

From: Andrew Berg, CPA  
Partner

Date: January 7, 2014

RE: 5 year financial planning tool, rate study and audit preparation

Following discussion with City staff, we have submitted this letter to provide services to prepare a 5 year financial planning tool, CIP and rate study for the water and sewer funds. Upon Council approval, we will provide an engagement letter for these services.

### Long Term Plan

We will complete a long term plan, from information management provides, that projects and summarizes the cash flows, debt requirements, tax levies, and capital improvement projects for each of the funds of the City for the periods ending December 31, 2014 through December 31, 2018. As part of the long term plan, we will include and incorporate the City's CIP. If the City desires a more in-depth analysis of the CIP, such as a street inventory, we can discuss further. Several benefits of this planning tool include:

- The plan will allow the City to make data based decisions. Having specific data that is current and relevant will allow the City to make knowledge based vs. hypothetical decisions.
- Projected cash balances of all funds helps to identify opportunities to reduce financial risk, alleviate and prevent deficits, see the financial impact from the capital improvement plan, and improve the overall financial condition and awareness of overall city activity.
- A summary of debt service requirements will improve awareness of activity, potentially avoid spikes in tax levies or possibly even identify opportunities to reduce the annual debt service tax levy.
- Managing the tax levy is a significant concern for those charged with governance, residents, and bond rating agencies. A summary of tax levies (including General, Debt Service, and other funds as applicable) will help avoid tax levy spikes.
- In addition to a summary of tax levies, a summary of the City's tax rate and comparison to other comparable cities will be provided.
- A long term plan will assist the City in maintaining a sufficient level of working capital (i.e. percentage of cash reserves compared to budgeted expenditures) for the General fund.

- A long term plan will provide documentation of an established funding strategy, including but not limited to funding capital projects; that is, building reserves or bonding. This may help to avoid high debt per capita compared to similar sized cities as well as identify cash saving opportunities. An improved bond rating may also be a byproduct.
- A long term plan will result in improved budgeting and less staff effort.
- This information is especially critical to provide continuity in lieu of turnover of staff and council members.

**Rate Study**

We will complete a rate study, from information management provides, that projects the cash flows from the Water and Sewer funds of the City for the periods ending December 31, 2014 through December 31, 2018. Our study will consider the operating, capital and debt service activity of the Water and Sewer funds. The rate study will be done using the current rate scenario and inflation increases. Different rate scenarios will be used. Our rate study will focus on the cash flows of the funds and will be based on a similar format of the cash flow statement presented in your annual financial statements. Several benefits to conducting a rate study include:

- Once completed, the study will allow the City to make data based decisions. Having specific data that is current and relevant will allow the City to make knowledge based vs. hypothetical decisions such as:
  - Are rates sufficient or excessive related to existing and operating costs and debt service requirements?
  - Since a portion of bonds rely on property taxes, what would rates need to be to reduce this reliance on property taxes? If this reliance is reduced, what is the impact on ending cash balances?
  - Are cash reserves sufficient alone to cover future capital projects or will other sources be needed?
  - If additional bonding is necessary, what do rates need to change to cover those debt service requirements?
- It is always the goal of the Firm to use the data from the study to work collaboratively with you to improve the financial condition of the City. We will use our experience and financial expertise to find the best solutions for the City.
- Identifying potential financial risks is also a byproduct of this study.
- Having solid rate study information on hand is essential for the City staff and Council. This information is especially critical to provide continuity in lieu of turnover of staff and council members.
- Finally, this rate study will provide the City with a focused strategy on minimizing risk and maximizing available resources, demonstrating to your constituency you are responsibly managing the City’s capital and financial resources.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

Long Term Plan with Rate Study	\$	9,000
Annual updates		3,000

**2013 Year-end Audit Preparation**

The City has requested assistance with the 2013 year-end audit preparation. This will be done at our hourly rates, depending on staff, between \$110 and \$150 per hour.

**CITY OF MAPLE PLAIN  
GENERAL FUND BUDGET  
2013 FISCAL YEAR**

**BUDGET APPROVED:**  
Preliminary Budget Adopted:  
Budget Version: 08/21/2013.  
\* As of 06/30/2013.

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013* ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>41110 COUNCIL</b>												
103 Part-Time Employees	\$12,725.00	\$18,624.50	\$18,278.75	\$16,600.00	\$18,950	\$15,425.00	\$18,950	\$7,450.00	\$18,950	\$18,950	\$0	
121 PERA Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$73.75	\$235	\$235	\$235	
122 FICA Contributions	\$973.50	\$1,424.86	\$1,398.35	\$1,269.93	\$1,459	\$1,180.06	\$1,459	\$683.14	\$1,097	\$1,097	(\$362)	
151 Worker's Compensation Ins	\$0.00	\$48.00	\$65.00	\$65.00	\$68	\$55.00	\$68	\$91.00	\$96	\$100	\$27	
201 Office Supplies	\$106.97	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
202 Duplicating & Copying Supplies	\$693.61	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
302 Planning Services	\$2,006.00	\$2,017.76	\$4,828.75	\$1,339.78	\$2,880	\$2,189.75	\$2,880	\$581.90	\$2,880	\$2,880	\$0	
303 Engineering Services	\$2,066.15	\$3,385.12	\$1,800.92	\$1,588.62	\$3,084	\$1,695.30	\$3,384	\$563.80	\$3,084	\$3,084	(\$300)	
304 Legal Services	\$0.00	\$0.00	\$2,795.83	\$8,601.58	\$7,500	\$8,060.84	\$7,500	\$2,403.34	\$7,500	\$7,500	\$0	
319 Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
322 Postage	\$1,241.62	\$0.00	\$321.42	\$331.46	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
331 Training & Travel	\$2,029.61	\$2,126.13	\$4,110.34	\$2,402.81	\$4,497	\$1,330.99	\$4,139	\$322.51	\$3,435	\$5,739	(\$703)	
352 General Notices & Public Info	\$4,001.23	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
361 General Liability Insurance	\$3,834.00	\$335.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
420 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
433 Dues & Subscriptions	\$3,150.00	\$3,340.00	\$1,378.00	\$3,987.00	\$3,314	\$3,775.00	\$3,811	\$1,776.00	\$3,325	\$3,463	(\$486)	
434 Awards & Indemnities	\$118.11	\$0.00	\$74.81	\$774.84	\$100	\$488.25	\$425	\$875.57	\$935	\$935	\$510	
437 Miscellaneous	\$0.00	\$0.00	\$50.61	\$32.97	\$0	\$30.40	\$0	\$317.90	\$0	\$0	\$0	
570 Office Equipment & Furnishings	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$1,912.46	\$0	\$0	\$0	
715 Equipment Depreciation Expense	\$950.00	\$950.00	\$950.00	\$950.00	\$950	\$950.00	\$950	\$0.00	\$675	\$675	(\$275)	
	\$33,895.80	\$32,251.37	\$36,052.78	\$37,943.99	\$42,803	\$35,180.59	\$43,566	\$17,051.37	\$42,213	\$44,659	(\$1,353)	-3.2%
<b>41310 MAYOR</b>												
103 Part-Time Employees	\$6,275.00	\$7,550.00	\$7,025.00	\$7,025.00	\$6,750	\$7,175.00	\$7,325	\$0.00	\$8,650	\$8,650	\$1,325	
121 PERA Contributions	\$313.75	\$377.50	\$351.25	\$351.25	\$422	\$358.75	\$458	\$4,300.00	\$0	\$0	(\$458)	
122 FICA Contributions	\$480.05	\$577.58	\$537.43	\$537.43	\$520	\$548.92	\$564	\$124.31	\$666	\$666	\$102	
201 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$44.98	\$0	\$0	\$0	
202 Duplicating & Copying Supplies	\$59.85	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$65.19	\$0	\$0	\$0	
331 Training & Travel	\$1,306.22	\$2,113.63	\$1,975.89	\$2,742.26	\$3,085	\$2,933.46	\$2,165	\$1,732.16	\$3,199	\$3,305	\$1,033	
433 Dues & Subscriptions	\$20.00	\$20.00	\$20.00	\$20.00	\$40	\$30.00	\$40	\$0.00	\$40	\$40	\$0	
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$8,454.87	\$10,638.71	\$9,909.57	\$10,675.94	\$10,817	\$11,046.13	\$10,552	\$6,266.64	\$12,555	\$12,661	\$2,002	18.5%

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>41330 BOARDS &amp; COMMISSIONS</b>												
201 Office Supplies	\$323.03	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
202 Duplicating & Copying Supplies	\$412.32	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
302 Planning Services	\$2,805.08	\$9,912.89	\$4,598.75	\$1,788.53	\$4,550	\$589.67	\$4,550	\$2,522.83	\$4,550	\$4,550	\$0	
303 Engineering Services	\$768.90	\$1,398.40	\$0.00	\$0.00	\$1,494	\$0.00	\$0	\$1,236.66	\$0	\$0	\$0	
304 Legal Services	\$270.00	\$8,433.34	\$6,887.48	\$2,383.33	\$3,240	\$1,120.00	\$3,240	\$0.00	\$3,240	\$3,240	\$0	
319 Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
331 Training & Travel	\$0.00	\$40.00	\$0.00	\$180.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
437 Miscellaneous	\$0.00	\$13.27	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
720 Operating Transfers	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$14,579.33	\$19,797.90	\$11,486.23	\$4,351.86	\$9,284	\$1,709.67	\$7,790	\$3,759.49	\$7,790	\$7,790	\$0	0.0%
<b>41410 ELECTIONS</b>												
101 Full-Time Employees - Regular	\$3,434.96	\$0.00	\$3,750.00	\$0.00	\$0	\$610.00	\$0	\$0.00	\$0	\$0	\$0	
104 Temporary Employees - Regular	\$2,102.50	\$0.00	\$1,900.00	\$0.00	\$1,900	\$1,402.50	\$0	\$0.00	\$1,900	\$0	\$1,900	
121 PERA Contributions	\$223.27	\$0.00	\$83.25	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
122 FICA Contributions	\$262.91	\$0.00	\$91.00	\$0.00	\$118	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
201 Office Supplies	\$377.85	\$138.16	\$74.92	\$0.00	\$500	\$73.24	\$0	\$0.00	\$500	\$0	\$500	
207 Training & Instructional Supplies	\$10.00	\$0.00	\$0.00	\$0.00	\$100	\$0.00	\$0	\$0.00	\$100	\$0	\$100	
309 EDP, Software & Design	\$0.00	\$302.00	\$320.00	\$0.00	\$320	\$0.00	\$320	\$0.00	\$320	\$500	\$0	
322 Postage	\$78.98	\$0.00	\$0.00	\$0.00	\$80	\$0.00	\$0	\$0.00	\$80	\$0	\$80	
351 Legal Notices Publishing	\$232.84	\$0.00	\$187.43	\$0.00	\$250	\$177.10	\$0	\$0.00	\$250	\$0	\$250	
437 Miscellaneous	\$239.49	\$0.00	\$1,161.17	\$675.54	\$1,100	\$535.38	\$0	\$50.00	\$750	\$0	\$750	
580 Other Equipment	\$452.00	\$2,462.57	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$7,414.80	\$2,902.73	\$7,567.77	\$675.54	\$4,368	\$2,798.22	\$320	\$50.00	\$3,900	\$500	\$3,580	82.0%
<b>41420 RECORDING &amp; REPORTING</b>												
304 Legal Services	\$46.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
351 Legal Notices Publishing	\$1,350.52	\$1,698.62	\$1,092.24	\$1,513.40	\$1,650	\$3,850.49	\$1,650	\$597.69	\$1,650	\$1,650	\$0	
353 Ordinance Publication	\$361.00	\$2,422.00	\$4,177.00	\$0.00	\$5,000	\$2,215.00	\$5,000	\$0.00	\$3,000	\$3,000	(\$2,000)	
	\$1,757.52	\$4,120.62	\$5,269.24	\$1,513.40	\$6,650	\$6,065.49	\$6,650	\$597.69	\$4,650	\$4,650	(\$2,000)	-30.1%

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>41500 ADMINISTRATIVE SERVICES</b>												
101 Full-Time Employees - Regular	\$105,276.96	\$109,725.76	\$101,664.64	\$98,594.31	\$106,071	\$115,062.93	\$108,979	\$52,980.72	\$111,703	\$115,054	\$2,724	
102 Full-Time Employees - Overtime	\$1,323.00	\$748.44	\$1,164.24	\$498.96	\$1,246	\$1,112.59	\$1,246	\$1,058.76	\$1,277	\$1,315	\$31	
103 Part-Time Employees - Regular	\$3,429.00	\$2,493.00	\$2,680.80	\$2,583.00	\$3,600	\$3,225.00	\$3,000	\$1,650.00	\$3,000	\$3,000	\$0	
106 Administration Internship	\$0.00	\$0.00	\$7,002.02	\$3,934.25	\$8,400	\$8,154.00	\$8,400	\$0.00	\$8,400	\$8,400	\$0	
115 Educational Assistance	\$0.00	\$0.00	\$0.00	\$2,818.03	\$5,600	\$3,742.87	\$5,600	\$2,867.46	\$0	\$0	(\$5,600)	
121 PERA Contributions	\$6,977.92	\$7,683.54	\$7,412.36	\$7,213.22	\$7,780	\$8,762.04	\$7,991	\$3,917.84	\$8,191	\$8,437	\$200	
122 FICA Contributions	\$8,474.60	\$9,126.10	\$8,818.61	\$8,109.67	\$9,187	\$9,757.86	\$9,365	\$4,260.24	\$9,577	\$9,838	\$212	
131 Health Insurance	\$18,532.89	\$21,323.44	\$22,089.66	\$19,054.65	\$15,165	\$18,410.88	\$9,696	\$2,010.81	\$10,715	\$11,692	\$1,019	
132 Dental Insurance	\$803.92	\$955.64	\$889.62	\$799.37	\$858	\$660.39	\$910	\$444.72	\$1,009	\$1,117	\$99	
133 Life Insurance	\$46.80	\$46.80	\$59.80	\$57.50	\$60	\$138.74	\$60	\$27.60	\$60	\$60	\$0	
151 Worker's Compensation Ins	\$0.00	\$1,031.00	\$927.00	\$1,021.00	\$1,072	\$835.00	\$877	\$875.00	\$919	\$965	\$42	
201 Office Supplies	\$1,632.66	\$2,559.27	\$2,888.22	\$1,572.54	\$2,500	\$1,566.68	\$2,500	\$995.30	\$2,500	\$2,500	\$0	
202 Duplicating & Copying Supplies	\$1,592.45	\$362.48	\$1,133.66	\$776.71	\$1,000	\$709.95	\$1,000	\$182.49	\$1,000	\$1,000	\$0	
204 Envelopes & Letterhead	\$462.58	\$411.71	\$438.78	\$854.68	\$520	\$1,331.00	\$900	\$350.66	\$900	\$900	\$0	
301 Auditing & Accounting Services	\$25,482.63	\$23,701.50	\$21,989.50	\$21,343.43	\$21,250	\$19,879.00	\$20,625	\$19,300.00	\$19,900	\$19,900	(\$725)	
309 EDP, Software & Design	\$3,263.77	\$3,471.34	\$3,051.30	\$2,255.02	\$3,250	\$2,628.62	\$4,032	\$9,424.15	\$3,653	\$3,685	(\$380)	
312 Financial Services	\$0.00	\$0.00	\$0.00	\$4,417.50	\$5,000	\$1,706.25	\$5,000	\$0.00	\$5,000	\$5,000	\$0	
319 Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
321 Telephone	\$3,229.06	\$2,863.79	\$2,756.28	\$3,571.53	\$4,200	\$4,439.34	\$4,200	\$1,876.40	\$4,320	\$4,320	\$120	
322 Postage	\$2,033.64	\$3,246.85	\$3,130.97	\$2,667.84	\$3,800	\$4,459.81	\$3,800	\$1,842.95	\$3,800	\$3,800	\$0	
331 Training & Travel	\$5,684.25	\$2,541.13	\$3,521.20	\$4,603.60	\$5,708	\$3,888.80	\$5,682	\$3,097.61	\$6,359	\$6,242	\$678	
350 Printing & Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$54.47	\$0	\$29.09	\$0	\$0	\$0	
352 General Notices & Public Info	\$75.00	\$3,366.85	\$3,487.66	\$1,095.51	\$1,400	\$1,605.72	\$1,400	\$0.00	\$1,400	\$1,400	\$0	
361 General Liability	\$3,328.00	\$4,704.00	\$3,516.00	\$3,438.50	\$3,577	\$3,229.00	\$3,358	\$2,392.50	\$2,489	\$2,588	(\$869)	
400 Equipment Repair & Maintenance	\$279.73	\$1,640.46	\$2,557.40	\$1,933.46	\$2,300	\$1,598.45	\$2,700	\$899.12	\$2,700	\$2,700	\$0	
412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
413 Office Equipment Rentals	\$3,057.08	\$3,145.75	\$3,128.86	\$4,126.48	\$4,126	\$3,844.48	\$4,126	\$2,195.64	\$3,338	\$3,338	(\$788)	
419 General Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
420 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
433 Dues & Subscriptions	\$1,235.00	\$715.00	\$782.00	\$720.00	\$761	\$736.20	\$963	\$1,133.00	\$1,217	\$1,235	\$254	
437 Miscellaneous	\$1,065.17	\$2,245.71	\$1,069.18	\$1,333.69	\$1,500	\$2,756.46	\$1,500	\$496.03	\$1,500	\$1,650	\$0	
560 Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$442.74	\$0	\$0.00	\$0	\$0	\$0	
715 Equipment Depreciation Expense	\$880.00	\$880.00	\$1,050.00	\$1,850.00	\$1,850	\$1,850.00	\$1,850	\$0.00	\$1,650	\$1,850	(\$200)	
720 Operating Transfer	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$203,166.11	\$208,989.56	\$207,209.76	\$201,244.45	\$221,782	\$226,589.27	\$219,760	\$114,308.09	\$216,576	\$221,987	(\$3,183)	-1.4%

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>41550 ASSESSING</b>												
201 Office Supplies	\$368.22	\$390.58	\$398.72	\$296.32	\$500	\$317.94	\$500	\$0.00	\$500	\$500	\$0	
305 Assessing Services	\$15,000.50	\$14,361.00	\$13,164.25	\$14,361.00	\$14,198	\$14,365.88	\$14,198	\$6,131.38	\$14,624	\$15,063	\$426	
	\$15,368.72	\$14,751.58	\$13,562.97	\$14,657.32	\$14,698	\$14,683.82	\$14,698	\$6,131.38	\$15,124	\$15,563	\$426	2.9%
<b>41610 CITY ATTORNEY</b>												
304 Legal Services	\$32,427.65	\$41,411.59	\$28,286.39	\$22,002.87	\$30,000	\$28,288.10	\$30,000	\$8,230.01	\$25,000	\$30,000	(\$5,000)	
	\$32,427.65	\$41,411.59	\$28,286.39	\$22,002.87	\$30,000	\$28,288.10	\$30,000	\$8,230.01	\$25,000	\$30,000	(\$5,000)	-16.7%
<b>41910 PLANNING &amp; ZONING</b>												
Past Expenditures	\$10,103.02	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
302 Planning Services	\$36,188.20	\$27,207.85	\$23,286.98	\$19,929.44	\$21,600	\$32,888.79	\$26,600	\$6,057.02	\$26,600	\$26,600	\$0	
303 Engineering Services	\$4,597.54	\$2,819.00	\$853.52	\$100.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
437 Miscellaneous	\$0.00	\$0.00	\$56.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
603 Short-Term Debt Principal	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$70,888.76	\$50,026.85	\$24,196.50	\$20,029.44	\$21,600	\$32,888.79	\$26,600	\$6,057.02	\$26,600	\$26,600	\$0	0.0%
<b>41940 GENERAL GOVERNMENT BUILDINGS</b>												
223 Building Repair Supplies	\$5,646.40	\$3,337.04	\$977.49	\$988.67	\$1,000	\$815.62	\$1,000	\$0.00	\$1,000	\$1,000	\$0	
310 Janitorial Services	\$3,258.05	\$2,729.09	\$2,474.04	\$2,559.36	\$2,520	\$3,156.19	\$2,520	\$1,206.04	\$2,520	\$2,520	\$0	
362 Property Insurance	\$0.00	\$0.00	\$391.00	\$387.00	\$414	\$416.00	\$414	\$404.00	\$432	\$463	\$18	
381 Electric Utility	\$2,751.02	\$6,931.49	\$5,614.72	\$6,158.20	\$6,500	\$5,656.75	\$6,500	\$4,186.73	\$7,000	\$7,000	\$500	
382 Water	\$0.00	\$600.00	\$600.00	\$600.00	\$900	\$900.00	\$900	\$0.00	\$1,900	\$1,900	\$1,000	
383 Gas Utility	\$4,729.62	\$4,734.59	\$3,415.90	\$3,781.15	\$7,500	\$2,528.79	\$7,500	\$2,807.13	\$5,000	\$5,000	(\$2,500)	
385 Sewer	\$0.00	\$800.00	\$800.00	\$800.00	\$1,300	\$1,300.00	\$1,300	\$0.00	\$2,800	\$2,800	\$1,500	
400 Equipment Repair & Maintenance	\$0.00	\$0.00	\$27.85	\$27.85	\$0	\$27.85	\$0	\$28.00	\$0	\$0	\$0	
401 Building Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$1,713.00	\$15,000	\$5,532.57	\$15,000	\$624.90	\$15,000	\$15,000	\$0	
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
520 Building & Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$1,102.62	\$0	\$0	\$0	
720 Operating Transfer	\$30,000.00	\$20,000.00	\$0.00	\$0.00	\$0	\$10,000.00	\$0	\$0.00	\$0	\$0	\$0	
	\$46,385.09	\$39,132.21	\$14,301.00	\$17,015.23	\$35,134	\$30,333.77	\$35,134	\$10,359.42	\$35,652	\$35,683	\$518	1.5%

\$679,658

\$689,863

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>42110 POLICE ADMINISTRATION</b>												
304 Legal Services	\$16,039.84	\$20,578.83	\$15,282.94	\$17,117.23	\$17,500	\$19,621.30	\$17,500	\$10,243.10	\$17,500	\$17,500	\$0	
306 Police Administration	\$429,646.00	\$405,650.12	\$405,528.48	\$412,021.00	\$424,394	\$424,393.02	\$448,858	\$234,316.92	\$465,063	\$465,063	\$16,205	
317 Board & Booking Fees	\$4,911.52	\$2,964.27	\$974.10	\$4,863.59	\$4,000	\$1,538.37	\$4,000	\$1,724.84	\$4,000	\$4,000	\$0	
437 Miscellaneous	\$100.00	\$1,000.00	\$1,500.00	\$657.60	\$1,000	\$515.12	\$1,000	\$0.00	\$1,000	\$1,000	\$0	
	\$450,697.36	\$430,193.22	\$423,285.52	\$434,659.42	\$446,894	\$446,067.81	\$471,358	\$246,284.86	<b>\$487,563</b>	\$487,563	\$16,205	3.6%
<b>42210 FIRE ADMINISTRATION</b>												
124 Fire Pension Contribution	\$18,000.00	\$18,000.00	\$25,732.00	\$44,611.00	\$25,750	\$25,750.00	\$25,750	\$0.00	\$25,750	\$25,750	\$0	
	\$18,000.00	\$18,000.00	\$25,732.00	\$44,611.00	\$25,750	\$25,750.00	\$25,750	\$0.00	<b>\$25,750</b>	\$25,750	\$0	0.0%
<b>42260 FIRE FIGHTING</b>												
240 Small Tools & Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	0.0%
<b>42290 FIRE PARTNERSHIP</b>												
307 Fire Administration	\$189,999.96	\$176,824.32	\$168,462.96	\$164,873.79	\$161,709	\$161,708.88	\$161,795	\$80,897.52	\$161,795	\$161,795	\$0	
	\$189,999.96	\$176,824.32	\$168,462.96	\$164,873.79	\$161,709	\$161,708.88	\$161,795	\$80,897.52	<b>\$161,795</b>	\$161,795	\$0	0.0%
<b>42400 BUILDING INSPECTIONS</b>												
308 Building Inspector	\$6,049.35	\$14,900.13	\$14,523.04	\$10,646.54	\$18,000	\$5,060.00	\$18,000	\$5,553.48	\$12,000	\$12,000	(\$6,000)	
438 State Building Surcharge	\$700.76	\$155.09	\$1,241.39	\$676.16	\$2,000	\$403.48	\$2,000	\$207.72	\$2,000	\$2,000	\$0	
	\$6,750.11	\$15,055.22	\$15,764.43	\$11,322.70	\$20,000	\$5,463.48	\$20,000	\$5,761.20	<b>\$14,000</b>	\$14,000	(\$6,000)	-30.0%
<b>42500 CIVIL DEFENSE</b>												
319 Other Services	\$1,366.20	\$1,593.90	\$227.70	\$729.24	\$505	\$953.12	\$505	\$251.04	\$505	\$505	\$0	
	\$1,366.20	\$1,593.90	\$227.70	\$729.24	\$505	\$953.12	\$505	\$251.04	<b>\$505</b>	\$505	\$0	0.0%
<b>42600 FIRE REPAIR SERVICES</b>												
404 Machinery & Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	0.0%
<b>42700 ANIMAL CONTROL</b>												
318 Animal Shelter Boarding Fees	\$14.55	\$84.81	\$137.39	\$0.00	\$250	\$84.81	\$250	\$0.00	\$250	\$250	\$0	
	\$14.55	\$84.81	\$137.39	\$0.00	\$250	\$84.81	\$250	\$0.00	<b>\$250</b>	\$250	\$0	0.0%
<b>LEGIS, ADMIN &amp; PUB SAFETY</b>	<b>\$1,092,711.96</b>	<b>\$1,055,135.88</b>	<b>\$981,542.64</b>	<b>\$975,630.25</b>	<b>\$1,041,426</b>	<b>\$1,018,565.82</b>	<b>\$1,064,176</b>	<b>\$499,739.09</b>	<b>\$1,067,368</b>	<b>\$1,077,294</b>	<b>\$3,193</b>	<b>0.3%</b>

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>43000 PUBLIC WORKS</b>												
101 Full-Time Employees - Regular	\$48,139.31	\$44,213.38	\$44,316.11	\$47,238.48	\$46,460	\$51,138.77	\$49,874	\$19,793.87	\$47,632	\$49,061	(\$2,241)	
102 Full-Time Employees - Overtime	\$1,185.35	\$996.80	\$1,147.00	\$1,468.89	\$2,106	\$1,724.69	\$2,106	\$633.55	\$2,159	\$2,224	\$53	
104 Temporary Employees - Regular	\$1,525.00	\$1,818.00	\$768.00	\$3,702.00	\$3,600	\$1,500.00	\$3,600	\$474.00	\$3,600	\$3,600	\$0	
121 PERA Contributions	\$3,206.16	\$3,239.59	\$3,195.76	\$3,531.06	\$3,521	\$3,696.32	\$3,769	\$1,480.92	\$3,610	\$3,718	(\$159)	
122 FICA Contributions	\$3,886.02	\$4,598.92	\$3,545.78	\$4,009.25	\$4,017	\$4,140.63	\$4,280	\$1,587.37	\$4,111	\$4,226	(\$169)	
131 Health Insurance (Employer Paid)	\$13,530.01	\$14,532.58	\$16,369.79	\$10,229.90	\$18,719	\$12,216.46	\$19,430	\$6,477.41	\$22,720	\$27,333	\$3,290	
132 Dental Insurance (Employer Paid)	\$1,173.64	\$1,315.64	\$1,298.52	\$680.58	\$1,041	\$735.75	\$1,062	\$344.78	\$1,239	\$1,395	\$177	
133 Life Insurance (Employer Paid)	\$46.80	\$46.80	\$59.80	\$57.50	\$60	\$57.50	\$60	\$27.60	\$60	\$60	\$0	
151 Worker's Compensation Ins	\$6,599.00	\$6,021.00	\$4,647.00	\$4,725.00	\$4,961	\$4,207.00	\$4,417	\$5,722.00	\$6,008	\$6,309	\$1,591	
201 Office Supplies	\$0.00	\$149.03	\$159.02	\$432.87	\$200	\$270.25	\$200	\$103.70	\$200	\$200	\$0	
211 Cleaning Supplies	\$167.90	\$86.63	\$8.70	\$39.32	\$200	\$43.84	\$200	\$23.39	\$200	\$200	\$0	
212 Motor Fuels	\$6,669.47	\$3,779.18	\$3,226.46	\$6,419.13	\$4,000	\$6,359.64	\$4,000	\$3,169.14	\$4,000	\$4,000	\$0	
213 Lubricants & Additives	\$280.30	\$758.26	\$414.09	\$602.63	\$750	\$377.16	\$750	\$106.69	\$750	\$750	\$0	
215 Shop Materials	\$1,180.49	\$401.37	\$758.73	\$275.02	\$800	\$308.01	\$800	\$281.07	\$800	\$800	\$0	
221 Equipment Parts	\$3,264.96	\$4,998.24	\$3,528.36	\$3,318.19	\$4,000	\$423.51	\$4,000	\$0.00	\$4,000	\$4,000	\$0	
223 Building Repair Supplies	\$122.53	\$0.00	\$0.00	\$35.10	\$0	\$249.63	\$0	\$0.00	\$0	\$0	\$0	
225 Landscaping Materials	\$36.26	\$0.00	\$165.20	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
240 Small Tools & Minor Equipment	\$245.87	\$439.99	\$392.71	\$140.91	\$600	\$14.95	\$600	\$23.50	\$600	\$600	\$0	
302 Planning Services	\$110.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
303 Engineering Services	\$10,730.41	\$10,475.40	\$1,683.67	\$1,427.93	\$6,500	\$14,285.76	\$6,500	\$1,275.00	\$6,500	\$6,500	\$0	
321 Telephone	\$3,349.63	\$3,090.01	\$2,312.96	\$2,256.47	\$2,300	\$2,255.23	\$2,300	\$1,463.41	\$2,300	\$2,300	\$0	
323 Radio Units	\$0.00	\$1,381.58	\$323.36	\$96.00	\$442	\$0.00	\$442	\$0.00	\$442	\$442	\$0	
331 Training & Travel	\$2,225.54	\$924.85	\$956.32	\$1,103.37	\$1,250	\$1,034.70	\$1,250	\$950.00	\$1,250	\$1,250	\$0	
350 Printing & Binding	\$0.00	\$0.00	\$0.00	\$25.65	\$0	\$0.00	\$0	\$74.32	\$0	\$0	\$0	
362 Property Insurance	\$1,436.00	\$1,406.00	\$955.00	\$934.00	\$999	\$1,037.00	\$1,110	\$1,101.00	\$1,178	\$1,261	\$68	
363 Automotive Insurance	\$1,333.00	\$2,076.00	\$2,219.00	\$2,219.00	\$2,263	\$2,350.00	\$2,397	\$2,651.00	\$2,704	\$2,758	\$307	
381 Electric Utility	\$49.56	-\$3.18	-\$50.43	\$72.91	\$0	(\$121.30)	\$0	\$0.00	\$0	\$0	\$0	
383 Gas Utility	\$1,861.30	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
384 Refuse & Recycling	\$321.91	\$111.05	-\$578.43	\$379.54	\$300	\$0.00	\$300	\$0.00	\$300	\$300	\$0	
400 Equipment Repair & Maintenance	\$0.00	\$0.00	\$403.71	\$929.97	\$210	\$246.71	\$210	\$322.64	\$210	\$210	\$0	
401 Building Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
404 Machinery & Equipment Repair	\$2,340.57	\$0.00	\$1,133.68	\$6,914.30	\$3,350	\$2,295.47	\$3,350	\$1,511.90	\$3,350	\$3,350	\$0	
417 Uniform Rentals	\$3,416.12	\$3,579.74	\$1,886.77	\$2,115.59	\$4,060	\$3,646.08	\$4,060	\$926.60	\$4,060	\$4,060	\$0	
420 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
433 Dues & Subscriptions	\$275.00	\$282.50	\$290.00	\$297.50	\$314	\$345.00	\$314	\$0.00	\$314	\$314	\$0	
437 Miscellaneous	\$596.15	\$587.50	\$2,661.49	\$1,137.29	\$650	\$1,244.24	\$650	\$1,469.41	\$1,950	\$1,950	\$1,300	
540 Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
580 Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
715 Equipment Depreciation Expense	\$4,000.00	\$4,000.00	\$4,000.00	\$18,025.00	\$18,025	\$18,025.00	\$18,025	\$0.00	\$12,029	\$12,029	(\$5,996)	
	\$123,304.26	\$115,306.86	\$102,198.13	\$124,840.35	\$135,698	\$134,108.00	\$140,054	\$51,994.27	\$138,276	\$145,199	(\$1,778)	-1.3%

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>43100 HIGHWAYS, STREETS &amp; ROADWAYS</b>												
221 Equipment Parts	\$0.00	\$0.00	\$822.53	\$0.00	\$0	\$237.70	\$0	\$0.00	\$0	\$0	\$0	
224 Street Maintenance Materials	\$4,922.92	\$10,918.36	\$6,007.75	\$8,822.33	\$15,000	\$3,880.82	\$15,000	\$1,506.20	\$15,000	\$15,000	\$0	
303 Engineering Services	\$7,619.15	\$7,363.50	\$5,380.98	\$1,764.81	\$4,500	\$17,409.70	\$4,500	\$23,493.76	\$4,500	\$4,500	\$0	
311 Micellaneous Contract Services	\$71,550.26	\$98,495.29	\$3,800.00	\$15,065.41	\$37,500	\$11,120.20	\$37,500	\$5,482.50	\$37,500	\$37,500	\$0	
319 Other Services	\$1,762.50	\$2,012.50	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
321 Telephone	\$89.56	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
361 General Liability Insurance	\$161.00	\$196.00	\$188.00	\$345.50	\$360	\$357.00	\$360	\$250.79	\$265	\$276	(\$95)	
381 Electric Utility	\$665.89	\$408.99	\$541.42	\$611.73	\$650	\$533.49	\$650	\$844.94	\$650	\$650	\$0	
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
720 Operating Transfer	\$13,500.00	\$0.00	\$95,000.00	\$80,000.00	\$0	\$36,842.00	\$0	\$0.00	\$0	\$0	\$0	
	\$100,271.28	\$119,394.64	\$111,740.68	\$111,609.78	\$58,010	\$70,380.91	\$58,010	\$31,578.19	\$57,915	\$57,926	(\$95)	-0.2%
<b>43124 SIDEWALKS &amp; CROSSWALKS</b>												
311 Contract Services	\$0.00	\$0.00	\$0.00	\$5,773.34	\$27,500	\$14,554.32	\$27,500	\$0.00	\$27,500	\$27,500	\$0	
319 Other Services	\$1,275.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$1,275.00	\$0.00	\$0.00	\$5,773.34	\$27,500	\$14,554.32	\$27,500	\$0.00	\$27,500	\$27,500	\$0	0.0%
<b>43125 ICE &amp; SNOW REMOVAL</b>												
101 Full-Time Employees - Regular	\$4,005.45	\$5,094.65	\$6,749.03	\$5,304.24	\$6,468	\$5,366.10	\$6,506	\$6,956.84	\$6,734	\$6,936	\$228	
102 Full-Time Employees - Overtime	\$658.29	\$3,056.56	\$1,934.98	\$1,294.36	\$1,404	\$1,271.09	\$1,404	\$1,003.96	\$1,439	\$1,482	\$35	
121 PERA Contribution	\$303.14	\$655.63	\$607.86	\$478.39	\$571	\$418.81	\$573	\$577.15	\$593	\$610	\$19	
122 FICA Contribution	\$356.79	\$734.96	\$664.34	\$504.76	\$606	\$506.41	\$609	\$604.91	\$629	\$648	\$20	
229 Sand & Salt Materials	\$2,864.14	\$3,078.86	\$3,128.38	\$2,604.22	\$3,750	\$4,737.83	\$3,750	\$201.62	\$3,750	\$3,750	\$0	
437 Miscellaneous	\$0.00	\$69.57	\$197.14	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$8,187.81	\$12,690.23	\$13,281.73	\$10,185.97	\$12,799	\$12,300.24	\$12,842	\$9,344.48	\$13,145	\$13,427	\$303	2.4%
<b>43160 STREET LIGHTING</b>												
381 Electric Utility	\$21,946.25	\$26,346.51	\$18,612.91	\$22,623.56	\$22,000	\$21,363.96	\$22,000	\$13,836.28	\$28,183	\$28,183	\$6,183	
	\$21,946.25	\$26,346.51	\$18,612.91	\$22,623.56	\$22,000	\$21,363.96	\$22,000	\$13,836.28	\$28,183	\$28,183	\$6,183	28.1%
<b>43200 SANITATION &amp; RECYCLING</b>												
314 Sanitation & Recycling Services	\$17,745.36	\$18,660.24	\$18,813.07	\$17,105.22	\$18,500	\$9,995.14	\$18,500	\$0.00	\$0	\$0	(\$18,500)	
384 Refuse & Recycling	\$539.34	\$908.50	\$0.00	\$675.62	\$1,620	\$3,135.45	\$1,620	\$112.00	\$1,120	\$1,120	(\$500)	
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$18,284.70	\$19,568.74	\$18,813.07	\$17,780.84	\$20,120	\$13,130.59	\$20,120	\$112.00	\$1,120	\$1,120	(\$19,000)	-94.4%

		2008	2009	2010	2011	2012	2012	2013	2013	2014	2015	2014	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	Over/Under	% Chng
<b>45200</b>	<b>PARKS</b>												
	101 Full-Time Employees - Regular	\$10,994.21	\$13,896.39	\$15,981.20	\$7,689.32	\$12,075	\$12,909.43	\$12,689	\$3,552.39	\$12,552	\$12,928	(\$137)	
	102 Full-Time Employees - Overtime	\$63.60	\$33.39	\$0.00	\$0.00	\$351	\$34.40	\$351	\$0.00	\$0	\$0	(\$351)	
	121 PERA Contributions	\$718.76	\$946.96	\$1,118.71	\$557.55	\$870	\$929.60	\$913	\$257.57	\$879	\$905	(\$34)	
	122 FICA Contributions	\$846.75	\$1,129.84	\$1,222.57	\$588.25	\$957	\$985.74	\$1,004	\$269.95	\$966	\$995	(\$38)	
	135 City Volunteer Insurance	\$0.00	\$303.00	\$257.00	\$210.00	\$221	\$167.00	\$175	\$167.00	\$175	\$184	\$0	
	151 Worker's Compensation Ins	\$0.00	\$623.00	\$581.00	\$496.00	\$521	\$384.00	\$403	\$525.00	\$551	\$579	\$148	
	211 Cleaning Supplies	\$129.32	\$171.91	\$145.71	\$42.11	\$200	\$33.44	\$200	\$0.00	\$200	\$200	\$0	
	212 Motor Fuels	\$139.94	\$587.07	\$961.64	\$812.68	\$500	\$996.64	\$500	\$133.60	\$500	\$500	\$0	
	213 Lubricants & Additives	\$8.24	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	215 Shop Materials	\$39.78	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	221 Equipment Parts	\$725.28	\$964.49	\$1,405.06	\$1,227.89	\$850	\$211.96	\$850	\$303.04	\$850	\$850	\$0	
	225 Landscaping Materials	\$4,950.40	\$2,140.46	\$1,067.41	\$430.82	\$1,750	(\$105.69)	\$1,750	\$527.58	\$1,750	\$1,750	\$0	
	228 General Park Equipment Supplies	\$2,111.89	\$3,271.34	\$4,342.24	\$2,483.65	\$3,500	\$4,501.94	\$3,500	\$3,862.85	\$3,500	\$3,500	\$0	
	302 Planning Services	\$0.00	\$0.00	\$438.50	\$2,112.90	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	303 Engineering Services	\$0.00	\$1,243.50	\$1,292.00	\$0.00	\$0	\$4,417.87	\$0	\$0.00	\$0	\$0	\$0	
	311 Contract Services	\$0.00	\$1,190.00	\$11,542.56	\$2,579.48	\$4,100	\$2,081.86	\$4,100	\$1,715.00	\$2,500	\$2,500	(\$1,600)	
	319 Other Services	\$2,620.32	\$3,717.53	\$3,747.39	\$822.21	\$0	\$353.78	\$0	\$0.00	\$0	\$0	\$0	
	322 Postage	\$0.00	\$0.00	\$319.24	\$504.67	\$0	\$416.08	\$0	\$217.49	\$0	\$0	\$0	
	350 Printing & Binding	\$0.00	\$0.00	\$563.81	\$461.87	\$0	\$469.09	\$0	\$225.85	\$0	\$0	\$0	
	351 Legal Notices Publishing	\$0.00	\$0.00	\$249.99	\$125.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	361 General Liability Insurance	\$283.00	\$0.00	\$0.00	\$0.00	\$520	\$0.00	\$520	\$0.00	\$0	\$0	(\$520)	
	362 Property Insurance	\$2,320.00	\$2,394.00	\$2,433.00	\$2,392.00	\$2,559	\$5,915.00	\$6,329	\$5,857.00	\$6,267	\$6,706	(\$62)	
	381 Electric Utility	\$4,469.72	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	384 Refuse & Recycling	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	402 Structure Repair & Maintenance	\$749.40	\$0.00	\$238.56	\$123.31	\$1,000	\$1,890.58	\$1,000	\$577.00	\$1,000	\$1,000	\$0	
	403 Improvements Other Than Bldgs	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$1,680.73	\$0	\$0.00	\$0	\$0	\$0	
	404 Machinery & Equipment Repair	\$518.26	\$362.78	\$0.00	\$0.00	\$750	\$756.67	\$750	\$110.00	\$750	\$750	\$0	
	410 Rentals (General)	\$0.00	\$0.00	\$216.56	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	420 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	437 Miscellaneous	\$0.00	\$0.00	\$503.59	\$538.09	\$0	\$412.00	\$0	\$84.99	\$0	\$0	\$0	
	530 Improvements Other Than Bldgs	\$17,248.04	\$15,967.77	\$18,763.03	\$3,396.00	\$20,000	\$22,798.77	\$20,000	\$9,867.99	\$20,000	\$20,000	\$0	
	540 Heavy Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	715 Equipment Depreciation Expense	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000	\$5,000.00	\$5,000	\$0.00	\$5,400	\$5,400	\$400	
	720 Operating Transfer	\$2,750.00	\$14,000.00	\$9,750.00	\$20,000.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
		\$51,686.91	\$62,943.43	\$77,140.77	\$52,593.80	\$55,724	\$67,240.89	\$60,034	\$28,254.30	\$57,841	\$58,747	(\$2,194)	-3.9%
<b>46102</b>	<b>SHADE TREE DISEASE CONTROL</b>												
	311 Contract Services	\$0.00	\$1,200.00	\$1,562.21	\$1,020.28	\$2,000	\$0.00	\$2,000	\$950.00	\$2,000	\$2,000	\$0	
		\$0.00	\$1,200.00	\$1,562.21	\$1,020.28	\$2,000	\$0.00	\$2,000	\$950.00	\$2,000	\$2,000	\$0	0.0%

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 Over/Under	% Chng
<b>46300 URBAN REDEVELOPMENT</b>												
304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
311 Contract Services	\$0.00	\$0.00	\$0.00	\$18,313.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
410 General Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
510 Land	\$0.00	\$257,856.44	\$217,889.40	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
602 Other Long-Term Debt - Principal	\$12,470.50	\$14,550.27	\$15,190.48	\$15,858.86	\$16,557	\$16,556.65	\$17,285	\$0.00	\$18,046	\$18,840	\$761	
612 Other Long-Term Debt - Interest	\$8,967.07	\$6,887.30	\$6,247.09	\$5,578.71	\$4,881	\$4,880.92	\$4,152	\$0.00	\$3,392	\$2,598	(\$760)	
615 Property Taxes	\$4,024.14	\$0.00	\$3,706.58	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
620 Fiscal Agent's Fees	\$0.00	\$20,700.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$25,461.71	\$299,994.01	\$243,033.55	\$39,750.57	\$21,438	\$21,437.57	\$21,437	\$0.00	\$21,438	\$21,438	\$1	0.0%
<b>46500 ECONOMIC DEVELOPMENT</b>												
311 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
319 Other Services	\$30,160.65	\$20,567.88	\$11,129.64	\$4,520.93	\$10,000	\$2,712.05	\$10,000	\$2,700.00	\$10,000	\$10,000	\$0	
720 Operating Transfer	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0	\$2,000.00	\$0	\$0.00	\$0	\$0	\$0	
	\$42,160.65	\$20,567.88	\$11,129.64	\$4,520.93	\$10,000	\$4,712.05	\$10,000	\$2,700.00	\$10,000	\$10,000	\$0	0.0%
<b>46630 COMMUNITY ACTION PROGRAMS</b>												
490 Donations to Civic Organizations	\$5,918.02	\$6,271.78	\$7,103.39	\$6,065.04	\$7,231	\$6,100.45	\$7,231	\$0.00	\$6,200	\$6,200	(\$1,031)	
	\$5,918.02	\$6,271.78	\$7,103.39	\$6,065.04	\$7,231	\$6,100.45	\$7,231	\$0.00	\$6,200	\$6,200	(\$1,031)	-14.3%
<b>49100 JUDGEMENTS &amp; LOSSES</b>												
304 Legal Services	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	0.0%
<b>TOTAL BEFORE TRANSFERS</b>	<b>\$1,499,663.42</b>	<b>\$1,770,058.67</b>	<b>\$1,596,068.29</b>	<b>\$1,383,070.65</b>	<b>\$1,424,762</b>	<b>\$1,394,940.93</b>	<b>\$1,455,956</b>	<b>\$644,775.25</b>	<b>\$1,443,541</b>	<b>\$1,461,696</b>	<b>(\$12,415)</b>	<b>-0.9%</b>
<b>49360 TRANSFERS OUT</b>												
720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
721 Equipment Replacement Fund	\$30,000.00	\$30,000.00	\$20,000.00	\$30,000.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
722 Capital Improvement Fund	\$50,000.00	\$100,000.00	\$80,000.00	\$72,700.00	\$140,200	\$140,200.00	\$140,200	\$0.00	\$140,200	\$140,200	\$0	
723 Transfer to WTP Fund	\$0.00	\$0.00	\$0.00	\$27,300.00	\$27,300	\$27,300.00	\$27,300	\$0.00	\$30,660	\$30,660	\$3,360	
	\$80,000.00	\$130,000.00	\$100,000.00	\$130,000.00	\$167,500	\$167,500.00	\$167,500	\$0.00	\$170,860	\$170,860	\$3,360	2.0%
<b>49990 OTHER EXPENSES - UNALLOCATED</b>												
720 Operating Transfers	\$2,500.00	\$7,500.00	\$5,000.00	\$2,500.00	\$0	\$25,000.00	\$0	\$0.00	\$0	\$0	\$0	
725 Contingencies	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000	\$0.00	\$20,000	\$0.00	\$20,000	\$70,000	\$0	
	\$2,500.00	\$7,500.00	\$5,000.00	\$2,500.00	\$20,000	\$25,000.00	\$20,000	\$0.00	\$20,000	\$70,000	\$0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,582,163.42</b>	<b>\$1,907,558.67</b>	<b>\$1,701,068.29</b>	<b>\$1,515,570.65</b>	<b>\$1,612,262</b>	<b>\$1,587,440.93</b>	<b>\$1,643,456</b>	<b>\$644,775.25</b>	<b>\$1,634,401</b>	<b>\$1,702,556</b>	<b>(\$9,055)</b>	<b>-0.6%</b>

2.651%

0.000%

3.125%

0.474%

0.019%

0.405%

13.372%

0.894%

1.825%

1.619%

2.138%

28.681%

1.567%

0.000%

9.845%

1.217%

0.031%

0.000%

0.015%

8.522%

14.506%

3.530%

1.673%

0.781%

1.339%

1.224%

3.653%

0.122%

1.304%

0.608%

0.440%

0.000%

10.192%

1.217%

## Memorandum

**To:** Mayor and City Council Members  
**From:** Tessia Melvin, City Administrator  
**Date:** February 24, 2014  
**Re:** Bidding on Budd Avenue Sewer Replacement

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### **Background**

Staff would like Council direction on the Bidding of the Budd Avenue Sewer Replacement project. No bids were received in 2013, but this is an important project.

### **History**

- The City has a sag in the existing sanitary pipe under TH 12.
- Due to the sag and grease buildup in the line, the City cleans and jets the Budd sanitary sewer pipe from Independence to Main Street on a yearly basis.
- The City had looked at replacing this sewer line back in 2012 when MNDOT was doing their overlay improvements on TH 12. The City looked at increasing the size of the new sewer line to address future growth in Independence. After looking at the feasibility of the improvements and costs, the City decided to not proceed with the replacement at that time.
- An apparent void in the bottom of the pipe has thought to have developed based on a June 2013 televising report from the company that does the City's TV reports. The camera was not able to go through to see how big the void was at that time. The void is located around 10 feet south of the centerline of TH 12.
- Due to the void and the concern that this could lead to a settlement in TH 12, the City authorized preparation of plans and specifications to replace the sanitary sewer pipe from Independence to Main Street on Budd Avenue in late summer 2013.
- The City incorporated the replacement of water main on Maple Avenue into this project at that time due to a valve failure and poor pipe condition.
- A bid opening was set for September 9, 2013. No bids were received.
- The majority of the contractors indicated they were too busy to do this work still this fall. The Council discussed rebidding this project right away, but due to the timeframe for readvertising, the Council discussed rebidding this winter with other projects.
- City Staff and Engineer discussed a short-term repair of the void in the pipe.
- The City Engineer contacted two companies who do spot repairs to get pricing.

- A repair companies indicated fixing voids in the bottom of a pipe can be difficult and may not be able to be done. They would not know for sure on the costs until they televised the line themselves.
- The City hired one of the contractors, and they were able to get their camera through the apparent void.
- The new televising showed that there was not a void as thought from the June 2013 televising.
- Public Works staff is still concerned with the amount of the sag in this area and the continual maintenance issues and grease build-up.
- Public Works staff felt the Maple Street watermain improvements could wait, but recommend the City Council replace the Budd Sanitary Sewer as proposed in the previous plans.
- The City bonded for this project in 2013 anticipating receipt of favorable bids in September 2013.

### **Recommendations**

Staff recommends going out for bid during the same time we go out for bid for the Main Street West and Rainbow Avenue.