



# 2014 Adopted Budgets

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General Fund  
Capital Funds  
Special Revenue Funds  
Debt Funds  
Enterprise Funds  
Capital Improvement Plan 2014-2023

Approved on December 9, 2013

# 2014 Final Budget & Levy Information

Updates from Public Information Meeting & Levy Approval

Monday, December 9, 2013

6:00 p.m.





# Preliminary Levy

- Council Approved Preliminary Levy September 3<sup>rd</sup>
  - Tax statements to residents from Carver County are calculated based on the preliminary levy
  - General Levy: \$3,372,619
  - Special Levy: \$2,094,202
  - Total Preliminary Levy: \$5,466,821
  - Tax Rate: 49.753% (increase from 2013 of 0.65%)



# Proposed Final Levy

- Reduced from the final levy information presented on Monday, December 2nd
- Proposed Final Levy for Approval Today
  - Total Reduction from Preliminary Levy - \$75,000
  - General Levy: \$3,297,619
  - Special Levy: \$2,094,202
  - Total Final Proposed Levy: \$5,391,821
  - Tax Rate: 48.979% (decrease from 2013 of -0.92%)



# Reasons for Reduction

- Reduction of \$75,000 possible due to:
  - Final quotes from vendors/contractors
  - Restructure of Arena debt
  - 2<sup>nd</sup> half tax settlement received on December 3<sup>rd</sup> showed reduced uncollectable taxes
    - Dropped uncollectable rate for 2014 to 2.5% from 3.0%
  - Year end numbers firming up as we approach fiscal year end 2013
    - Building permit activity
    - Delinquent tax receipts
    - Interest from Investments

# Property Tax Levy

<b>GENERAL LEVY (Increase of 8.34%)</b>	2013	2014 – Final Proposed Levy
General Fund	\$3,022,619	\$3,297,619
<b>SPECIAL DEBT LEVY</b>		
2011A Improvements-Birch St/Interlaken/Lake/Comm	\$1,232,575	\$1,290,934
2010A EDA Lease Rev-City Hall	\$246,000	\$248,230
2007C EDA Lease Rev-Public Works	\$434,000	\$443,798
Capital Equipment Certificate of Indebtedness - Aerial	\$110,250	\$111,240
<b>TOTAL PROPOSED LEVY</b>	<b>\$ 5,045,444</b>	<b>\$5,391,821</b>
<b>Overall Levy Change (5.96% Increase)</b>		
	PROPOSED TAX RATE:	49.444%
	CURRENT TAX RATE:	48.979%

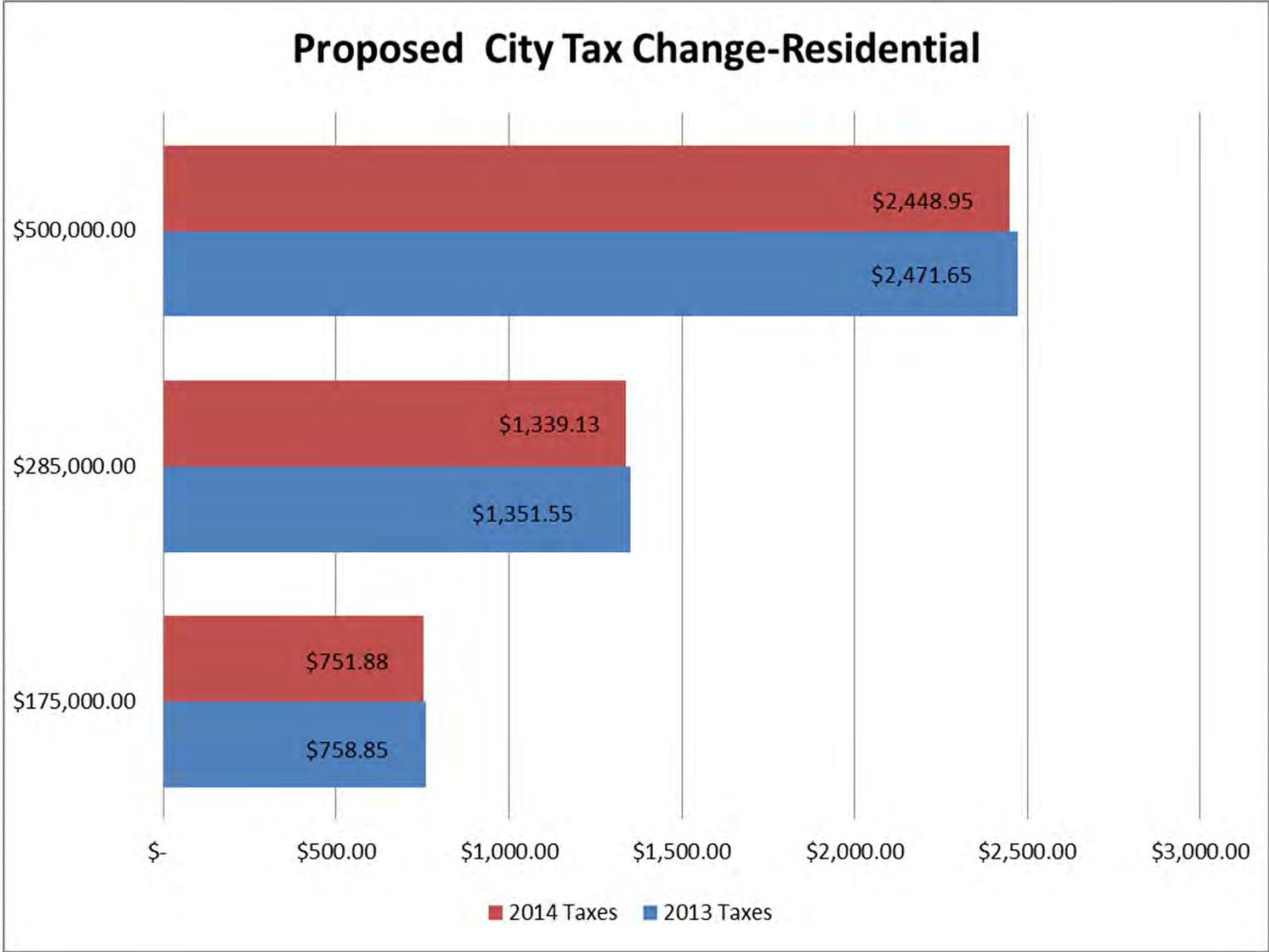
# Actual Impacts

~Scenarios Built with 2014  
Proposed Final Levy & Budget  
Numbers - City Tax Rate  
48.979%

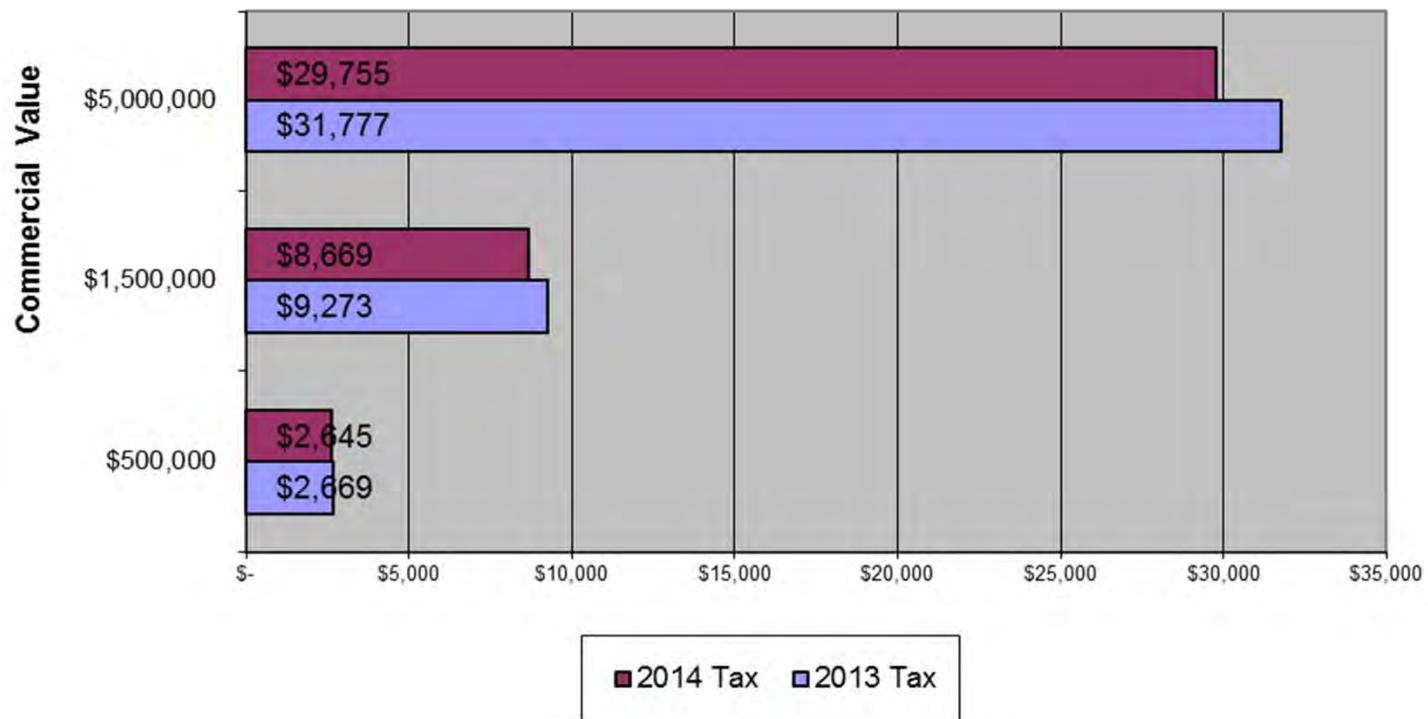
## Actual City of Waconia Properties 5-year Value & Tax Bill Changes

Property Type	Overall % 09 to 2014	2014	% inc	2013	% inc	2012	% inc	2011	% inc	2010	% inc	2009
Average Value Home	-19.5%	\$ 207,100	3.6%	\$ 200,000	-11.3%	\$ 225,400	-1.9%	\$ 229,700	-7.1%	\$ 247,300	-3.9%	\$ 257,400
Total Tax Bill*	0.1%	2,823	-0.9%	2,850	-3.9%	2,966	-0.5%	2,982	5.6%	2,824	0.1%	2,820
Downtown Home	-8.1%	\$ 149,100	0.3%	\$ 148,600	-0.7%	\$ 149,700	-0.7%	\$ 150,800	-3.0%	\$ 155,500	-4.1%	\$ 162,200
Total Tax Bill*	14.8%	1,892	-4.9%	1,990	9.3%	1,820	-1.0%	1,838	11.7%	1,646	-0.1%	1,648
Lake Home	30.0%	\$ 1,115,200	8.6%	\$ 1,027,000	-0.1%	\$ 1,027,800	-1.2%	\$ 1,039,800	24.1%	\$ 837,900	-2.4%	\$ 858,100
Total Tax Bill*	20.2%	18,621	4.9%	17,752	10.2%	16,114	2.2%	15,764	2.8%	15,340	-1.0%	15,494
Downtown Commercial	0.4%	\$ 573,400	0.0%	\$ 573,400	0.0%	\$ 573,400	0.0%	\$ 573,400	0.0%	\$ 573,400	0.4%	\$ 571,300
Total Tax Bill*	25.7%	21,394	-3.3%	22,122	7.4%	20,606	5.5%	19,526	10.1%	17,734	4.2%	17,016
Hwy 5 Commercial	-39.3%	\$ 290,000	-6.6%	\$ 310,600	-27.3%	\$ 427,300	-6.5%	\$ 456,900	-5.0%	\$ 481,200	0.7%	\$ 478,000
Total Tax Bill*	-26.6%	10,321	-9.1%	11,352	-24.5%	15,030	-1.9%	15,316	4.1%	14,708	4.5%	14,068
Industrial	23.5%	\$ 1,657,100	1.1%	\$ 1,639,700	-4.0%	\$ 1,708,600	-1.2%	\$ 1,729,000	-6.6%	\$ 1,850,300	37.9%	\$ 1,341,800
Total Tax Bill*	58.6%	65,708	-0.2%	65,870	2.9%	63,990	4.3%	61,326	2.7%	59,686	44.1%	41,418

\*Total tax bills are estimated. Rounding may be a factor!

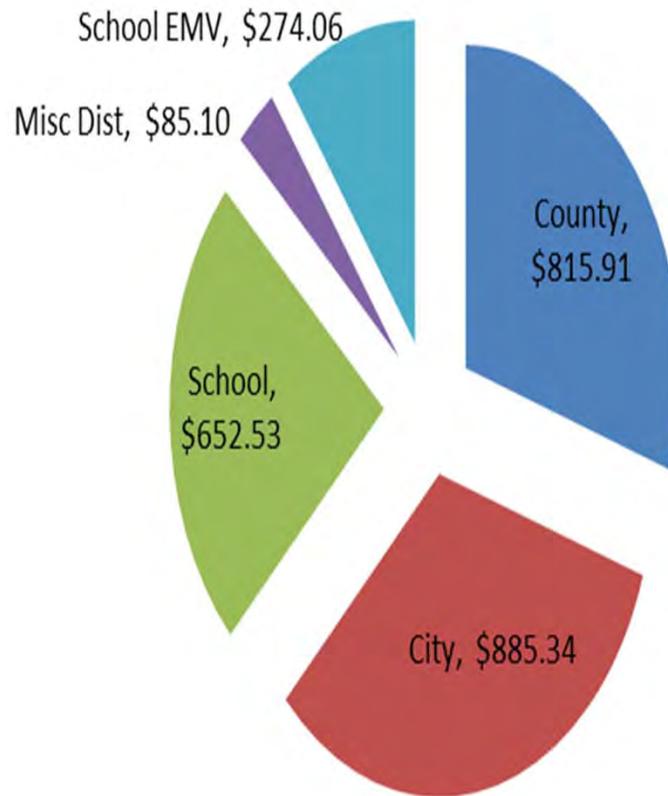


## Proposed City Tax Change - Commercial

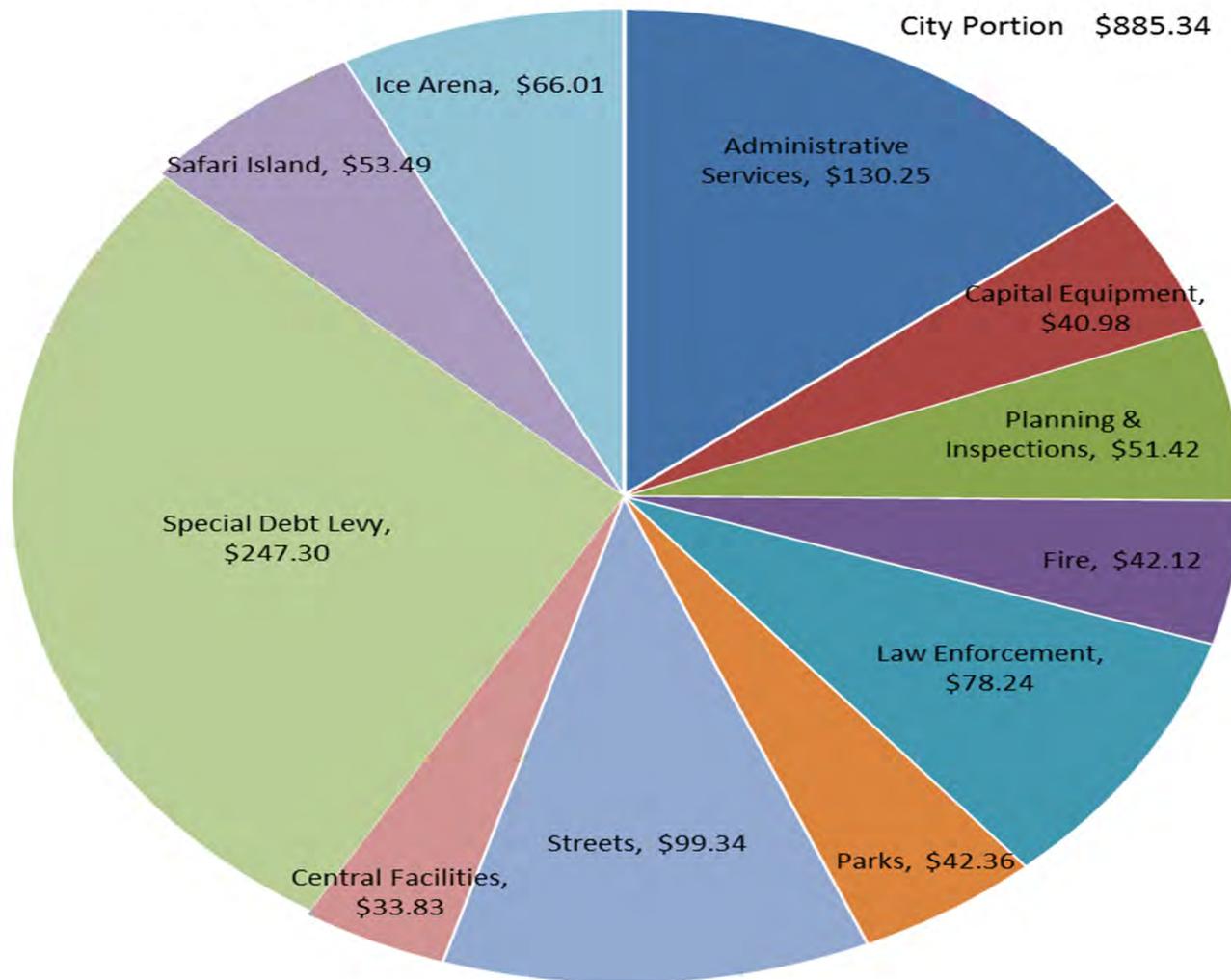


# Where Your Property Tax Goes 2014

Residential Value \$200,000

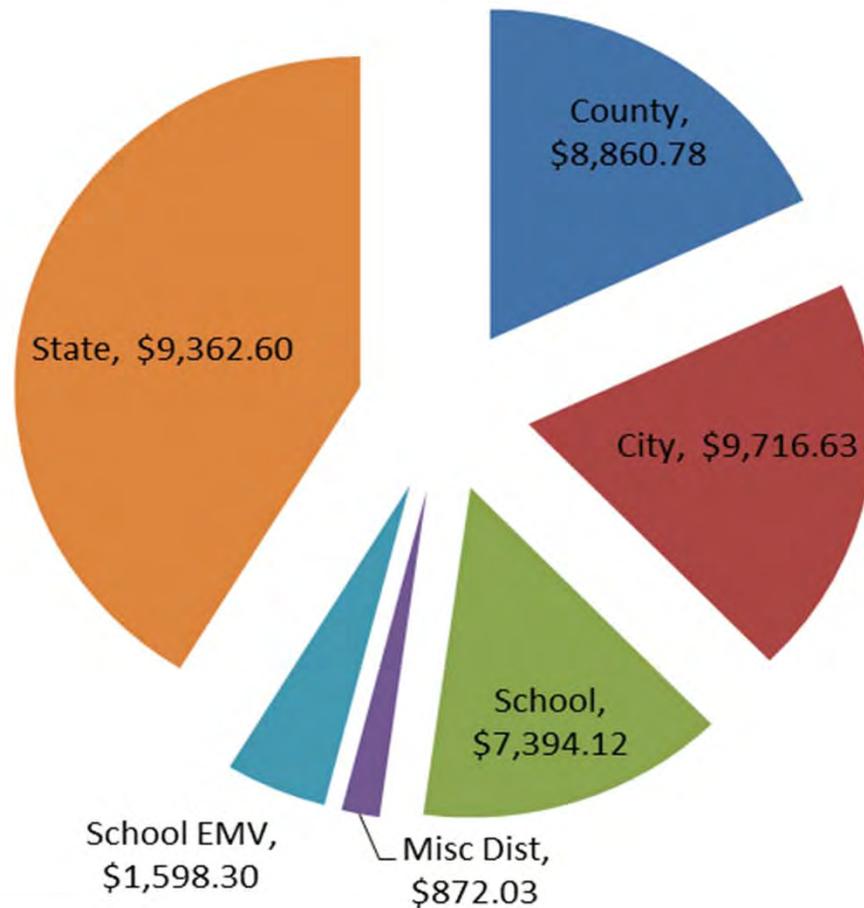


## Residential - Use of City Tax Dollar 2014



# Where Your Property Tax Goes 2014

Commercial Value \$1,000,000



# Revenue Summary

<u>Revenue Source</u>	<u>2013 Forecasted</u>	<u>2014</u>
General Property Tax Levy	\$2,961,463	\$3,215,179
Administration/Finance/Technology	\$763,273	\$755,551
Local Government Aid	\$0	\$76,521
Planning & Inspections	\$740,400	\$639,350
Central Facilities	\$50,740	\$50,640
Fire	\$142,000	\$162,800
Law Enforcement	\$74,000	\$81,000
Streets	\$34,650	\$40,100
Parks	\$500	\$500
Transfers from Other Funds	\$641,000	\$416,900
<b>Total Revenue:</b>	<b>\$5,408,026</b>	<b>\$5,438,541</b>

# Expenditure Summary

<u>Expenditure Source</u>	<u>2013 Forecasted</u>	<u>2014</u>
Administration/Finance/Technology	\$997,815	\$1,103,026
Planning & Inspections	\$447,416	\$435,457
Central Facilities	\$265,486	\$286,515
Fire	\$294,310	\$356,719
Law Enforcement	\$570,776	\$654,593
Streets	\$828,787	\$841,210
Parks	\$316,822	\$358,738
Transfers from Other Funds	\$1,357,000	\$1,389,000
<b>Total Expenditures:</b>	<b>\$5,078,412</b>	<b>\$5,425,258</b>

# Affect on Fund Balance

	<u>2013</u> <u>Forecasted</u>	<u>2014</u>
Budgeted Increase/(Decrease) in Fund Balance	\$329,614	\$13,283
<u>Proposed Ending Fund Balance</u>		
Fund Balance – January 1	\$1,277,464	\$1,607,078
Increase (Decrease)	\$329,614	\$13,283
Fund Balance – December 31	\$1,607,078	\$1,620,361
<b>Percentage of Operating Budget</b>	<b>43%</b>	<b>40%</b>



# Legislative Changes for 2014

- One Year Levy Limit & Reinstatement of Local Government Aid
  - Levy limit calculations were provided to the Minnesota Department of Revenue based on the preliminary levy set in September
  - Local government aid new formula captures differences in the needs, characteristics, and the population of each City
- Sales Tax Exemption
  - Effective January 1, 2014 for purchases made by the City
  - All City departmental funds will not pay Minnesota sales tax for goods and services except for purchases made for the Safari Island Community Center
  - General Fund savings based on 2012 expenditures – approximately \$44,000

# Budget Changes for 2014

- No proposed increases in licensing, permit, or administrative fees
- No increase in water & sewer monthly user fees
- An increase in utility user rates for storm water (10%) and street lighting (2%) due to future capital project needs
  - Residential Customers Monthly Rate – From \$6.33 to \$7.00
  - Residential Customers Monthly Rate – From \$3.03 to \$3.09
- No increase in utility trunk charges
- Increase in rates for Safari Island membership fees
  - \$10 increase for resident & non-resident annual fees
  - \$5 increase for resident & non-resident 6 month senior fees
- Increase in proposed ice rental rates effective 2014-2015 skate season

# Budget Changes for 2014

- Staff Changes for 2014
  - Cost of living adjustment of 1% for employees and market adjustments (if applicable) by position
  - Employees allowed to move forward in their pay steps by position
  - Additional annual benefit contribution for employee health benefits of \$67 for single and \$167 for family coverage
  - Additional wages in the fire department due to increase in calls for service and two additional firefighters
  - Addition of one public services maintenance worker split between the parks & storm water departments
  - Increase in law enforcement coverage with added deputies in the evening and on weekends

# Budget Changes for 2014

- Increase in training for fire department staff as the average tenure of the department has dropped
- Estimates established for building permit activity based on upcoming projects and development items
- Increased transfer to Capital Equipment Fund for equipment replacement needs in 2014-2016 (\$42,000)
- Decreased transfer to the Safari Island Fund for operations of the facility (\$10,000)
- Decreased transfer from PIR debt fund due to increased transfer needs for capital projects (\$225,000)

# 2014 Budget & Levy

- Questions?
- Thanks!
- Resolutions for Approval
  - 2013-348 – Approving Final Levy Collectable 2014
  - 2013-349 – Adopting 2014 Final Budget



GENERAL FUND	2012 Actual	2013 Budget	2013 Amended	2013 Predictions	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast
<b>REVENUE</b>								
GENERAL PROPERTY TAX LEVY	2,932,619	3,022,619	3,022,619	3,022,619	3,297,619	3,426,226	3,559,849	3,698,683
Potential for Uncollectible Taxes	(33,740)	(120,905)	(120,905)	(61,156)	(82,440)	(102,787)	(117,475)	(110,960)
LOCAL GOVERNMENT AID (LGA)	-	-	-	-	76,521	78,051	79,612	81,205
TRANSFERS IN - ENTERPRISE & PEG & PIR DEBT	211,736	641,000	641,000	641,000	416,900	425,238	220,000	224,400
ADMINISTRATION, FINANCE, TECH & ECON DEV	756,434	823,273	823,273	763,273	755,551	770,662	786,075	801,797
PLANNING & INSPECTIONS	599,634	364,400	653,400	740,400	639,350	652,137	665,180	678,483
CENTRAL FACILITIES	54,671	50,740	50,740	50,740	50,640	51,653	52,686	53,740
FIRE	164,635	141,000	142,000	142,000	162,800	166,056	169,377	172,765
LAW ENFORCEMENT	90,664	74,000	74,000	74,000	81,000	82,620	84,272	85,958
STREETS	39,678	46,700	34,650	34,650	40,100	40,902	41,720	42,554
PARKS	7,135	500	500	500	500	510	520	531
RECREATION	12,974	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>4,836,440</b>	<b>5,043,327</b>	<b>5,321,277</b>	<b>5,408,026</b>	<b>5,438,541</b>	<b>5,591,269</b>	<b>5,541,817</b>	<b>5,729,155</b>
	9.0%	11.7%	17.9%	19.8%	2.20%	2.8%	-0.9%	3.4%
<b>EXPENDITURES</b>								
ADMINISTRATION, FINANCE, TECH & ECON DEV	951,106	983,617	997,815	997,815	1,103,026	1,136,117	1,170,200	1,205,306
PLANNING & INSPECTIONS	418,249	364,916	447,416	447,416	435,457	448,521	461,976	475,836
FIRE	304,616	287,851	294,310	294,310	356,719	367,421	378,443	389,796
LAW ENFORCEMENT	564,190	570,776	570,776	570,776	654,593	674,231	694,458	715,291
STREETS	776,791	828,787	828,787	828,787	841,210	866,446	892,440	919,213
PARKS	301,185	316,822	316,822	316,822	358,738	369,500	380,585	392,003
CENTRAL FACILITIES	205,170	265,486	265,486	265,486	286,515	295,110	303,964	313,083
TRANSFERS OUT- Capital Equipment Support	228,550	335,000	335,000	335,000	377,000	515,000	350,000	365,000
TRANSFERS OUT- Safari Island Support	325,000	463,000	463,000	463,000	453,000	453,000	453,000	453,000
TRANSFERS OUT - Arena Support	505,000	559,000	559,000	559,000	559,000	539,000	519,000	509,000
TRANSFERS OUT-PIR Debt Fund Support	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,710,633</b>	<b>4,975,255</b>	<b>5,078,412</b>	<b>5,078,412</b>	<b>5,425,258</b>	<b>5,664,346</b>	<b>5,604,066</b>	<b>5,737,528</b>
Operating % Change	10.9%	8.8%	11.0%	11.0%	9.0%	4.4%	-1.1%	2.4%
<b>INCREASE(DECREASE) IN FUND BALANCE</b>	<b>125,807</b>	<b>68,072</b>	<b>242,865</b>	<b>329,614</b>	<b>13,283</b>	<b>(73,077)</b>	<b>(62,249)</b>	<b>(8,374)</b>
<b>EFFECT on Fund Balance</b>								
Fund Balance - January 1	1,151,657	1,277,464	1,277,464	1,277,464	1,607,078	1,620,361	1,547,284	1,485,035
Budgeted Increase(Decrease)	125,807	68,072	242,865	329,614	13,283	(73,077)	(62,249)	(8,374)
<b>Projected Fund Balance - December 31</b>	<b>1,277,464</b>	<b>1,345,537</b>	<b>1,520,330</b>	<b>1,607,078</b>	<b>1,620,361</b>	<b>1,547,284</b>	<b>1,485,035</b>	<b>1,476,661</b>
% of Operating	35%	37%	41%	43%	40%	37%	35%	33%
<b>GENERAL OPERATING LEVY</b>	2,932,619	3,022,619	3,022,619	3,022,619	3,297,619	3,426,226	3,559,849	3,698,683
% Change	3.5%	3.1%	3.1%	3.1%	9.1%	3.9%	3.9%	3.9%
<b>SPECIAL DEBT LEVY</b>	1,889,842	1,912,575	1,912,575	1,912,575	1,982,962	2,012,933	2,022,293	2,024,373
% Change	-8.7%	1.2%	1.2%	1.2%	3.5%	1.5%	0.5%	0.1%
<b>SPECIAL LEVY FOR CAPITAL EQUIPMENT</b>	100,000	110,250	110,250	110,250	111,240	109,512	106,704	103,896
% Change	50.0%	9%	9%	9%	1%	-2%	-3%	-3%
<b>SPECIAL LEVY FOR INFRASTRUCTURE</b>	0	0	0	0	0	171,261	540,692	676,852
% Change								
<b>PROPOSED OVERALL TAX LEVY</b>	<b>4,922,461</b>	<b>5,045,444</b>	<b>5,045,444</b>	<b>5,045,444</b>	<b>5,391,821</b>	<b>5,719,932</b>	<b>6,229,538</b>	<b>6,503,804</b>
LESS FISCAL DISPARITIES	577,338	567,051	567,051	567,051	646,730	646,730	646,730	646,730
<b>NET LEVY TO TAXPAYERS</b>	<b>4,345,123</b>	<b>4,478,393</b>	<b>4,478,393</b>	<b>4,478,393</b>	<b>4,745,091</b>	<b>5,073,202</b>	<b>5,582,808</b>	<b>5,857,074</b>
Overall Levy % Change	-3%	3%	3%	3%	6%	7%	10%	5%
<b>TAXABLE MARKET VALUE</b>	953,540,600	869,644,100	869,644,100	869,644,100	935,760,800	961,636,234	987,640,224	1,008,533,275
Change in Market Value	-7.83%	-9.65%	-9.65%	-9.65%	7.07%	2.69%	2.63%	2.07%
<b>EXISTING TAX CAPACITY</b>	11,147,576	10,245,211	10,245,211	10,245,211	11,002,885	9,784,888	10,062,012	10,609,521
MWF/Cherry Street TIF Capacity reduction	18,586	18,614	18,614	18,614	149,304	149,304	149,304	149,304
TAX CAPACITY Revisions from MV Changes	-1,302,473	-1,167,092	-1,167,092	-1,167,092	-1,165,573	229,134	288,754	300,040
<b>NET TOTAL TAX CAPACITY</b>	<b>9,826,517</b>	<b>9,059,505</b>	<b>9,059,505</b>	<b>9,059,505</b>	<b>9,688,008</b>	<b>9,864,718</b>	<b>10,201,463</b>	<b>10,760,257</b>
Tax Capacity Change	-8%	-8%	-8%	-8%	7%	2%	3%	5%
<b>TAX RATE ON TAX CAPACITY</b>	<b>44.218%</b>	<b>49.433%</b>	<b>49.433%</b>	<b>49.433%</b>	<b>48.979%</b>	<b>51.428%</b>	<b>54.726%</b>	<b>54.432%</b>
<b>TAX RATE % CHANGE</b>	<b>5.56%</b>	<b>11.79%</b>	<b>11.79%</b>	<b>11.79%</b>	<b>-0.92%</b>	<b>5.00%</b>	<b>6.41%</b>	<b>-0.54%</b>
Average Valued Home	\$ 230,200	\$ 209,482	\$ 209,482	\$ 209,482	\$ 217,861	\$ 220,040	\$ 224,441	\$ 233,418
<b>Estimated Annual City Portion of Tax Bill</b>	<b>\$ 1,017.91</b>	<b>\$ 1,035.53</b>	<b>\$ 1,035.53</b>	<b>\$ 1,035.53</b>	<b>\$ 1,067.06</b>	<b>\$ 1,131.62</b>	<b>\$ 1,228.26</b>	<b>\$ 1,270.55</b>
Amount Increase or (Decrease)	\$ 53.59	\$ 17.63	\$ 17.63	\$ 17.63	\$ 31.53	\$ 64.55	\$ 96.65	\$ 42.29
Percent Increase or (Decrease)	5.56%	1.73%	1.73%	1.73%	3.04%	6.05%	8.54%	3.44%

# 2014 Operating Budget Summary

By Division, Revenues vs Expenditures

General Fund

			Expenses	Revenues	Net
<b>Administrative Services</b>	Administration	101-411 Administration	(457,376)	3,934,251	3,476,875
	Finance	101-412 Finance	(376,068)	113,000	(263,068)
	Technology	101-413 Technology	(239,582)		(239,582)
	<b>Total Administrative Services</b>			<b>(1,073,026)</b>	<b>4,047,251</b>
<b>Community Development</b>	Building Inspections	101-425 Building Inspections	(186,375)	630,250	443,875
	Planning	101-416 Planning	(249,082)	9,100	(239,982)
	<b>Total Community Development</b>			<b>(435,457)</b>	<b>639,350</b>
<b>Non-Departmental</b>	Central Facility	101-445 Central Facilities	(286,515)	50,640	(235,875)
	Non Departmental	101-000 Transfers	(1,419,000)	416,900	(1,002,100)
	<b>Total Non-Departmental</b>			<b>(1,705,515)</b>	<b>467,540</b>
<b>Public Safety</b>	Community Safety	101-427 Community Safety	(1,990)		(1,990)
	Fire	101-423 Fire Dept	(356,719)	162,800	(193,919)
	Law Enforcement	101-421 Law Enforcement	(652,603)	81,000	(571,603)
	<b>Total Public Safety</b>			<b>(1,011,312)</b>	<b>243,800</b>
<b>Public Services</b>	Parks	101-441 Parks	(358,738)	500	(358,238)
	Streets	101-431 Streets	(841,210)	40,100	(801,110)
	<b>Total Public Services</b>			<b>(1,199,948)</b>	<b>40,600</b>
<b>Total</b>			<b>(5,425,258)</b>	<b>5,438,541</b>	<b>13,283</b>

# Costing Center Summary

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*Costing Center: 101-411 Administration*

**Previous Costing Center:** 101-411 Administration

**Department:** Administrative Services

**Division:** Administration

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-411

**Approved:** Yes

**Manager:** Shane Fineran

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## **Purpose:**

The City Council exercises legislative power by which all matters of policy are determined. The Council exercises budgetary control through the adoption of the annual budget and appoints advisory committees to render advice on City policy related matters. The City Council also serves as the Economic Development Authority. The Administration Department provides Waconia citizens effective leadership to support the City's mission, vision, and goals. In addition to the routine work of the department (licensing, human resources, community relations, website management, overseeing all departments and resource allocation, etc.)

## **Profile:**

The Administration department consists of the: City Administrator (1 FTE), Assistant City Administrator (1 FTE), and Office Assistant (.8 FTE). This department also allocates salaries for City Council, Planning Commission, and Park and Recreation Commission. The Safari Island Advisory Board and the Commission on Aging are unpaid volunteer commissions.

# Costing Center Summary

Costing Center: 101-411 Administration

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3001	General Property Tax	Increased	10.80 %	2,901,714	3,215,179
3003	Delinquent Tax	Unchanged	0.00 %	30,000	30,000
3007	Liquor License	Unchanged	0.00 %	42,920	42,920
3008	Licenses-Misc	Unchanged	0.00 %	1,850	1,850
3009	Recycling/Sanitation License	Unchanged	0.00 %	3,800	3,800
3011	Cigarette License	Unchanged	0.00 %	1,650	1,650
3018	Aid	Increased	2,288.99 %	3,343	79,864
3025	Assessment Searches	Unchanged	0.00 %	4,800	4,800
3027	Administrative Fees	Unchanged	0.00 %	325,000	325,000
3029	Miscellaneous	Increased	3,000.00 %	100	3,100
3030	Franchise Fees	Unchanged	0.00 %	77,000	77,000
3059	Refunds & Reimbursements	Unchanged	0.00 %	20,400	20,400
3067	Cell Tower Contracts	Decreased	12.70 %	147,410	128,688
<b>Total Revenues:</b>				<b>3,559,987</b>	<b>3,934,251</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	4.54 %	191,624	200,330
4003	Part Time Wages	Increased	1.00 %	36,658	37,024
4005	City Council Salary	Unchanged	0.00 %	20,900	20,900
4007	Board & Commission Salary	Unchanged	0.00 %	2,500	2,500
4009	Election Judges	New this year		0	9,300
4011	PERA Contributions	Increased	3.17 %	16,681	17,209
4013	FICA	Increased	5.21 %	18,778	19,757
4017	Worker's Comp	Decreased	16.67 %	1,200	1,000
4019	Employee Benefits	Increased	1.35 %	28,491	28,875
4023	Operating Supplies	Increased	26.05 %	8,886	11,201
4035	Communications	Unchanged	0.00 %	780	780
4037	Postage	Unchanged	0.00 %	2,000	2,000
4041	Training & Education	Increased	16.93 %	5,559	6,500
4043	Travel & Mileage	Increased	47.96 %	2,450	3,625
4045	Printing & Publishing	Unchanged	0.00 %	9,000	9,000
4053	Subscriptions & Memberships	Increased	9.46 %	16,061	17,581
4057	Engineering Services	Unchanged	0.00 %	5,000	5,000
4059	Legal Services	Increased	7.80 %	51,294	55,294
4069	Contract Services	New this year		0	9,500
<b>Total Expenditures:</b>				<b>417,862</b>	<b>457,376</b>

# Costing Center Summary

Costing Center: 101-411 Administration

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3001 - General Property Tax		3,297,619	
3001 - General Property Tax	Estimated Uncollectible Taxes	(82,440)	
			3,215,179
3003 - Delinquent Tax			30,000
		<b>Total:</b>	<b>3,245,179</b>
<b>Licenses and Permits</b>			
3007 - Liquor License	3.2 Off-Sale @\$150 (4)	450	
3007 - Liquor License	3.2 On-Sale @\$300 (4)	1,200	
3007 - Liquor License	Clubs @ \$300 (2)	600	
3007 - Liquor License	Limited On Sale Culinary @ \$200 (2)	400	
3007 - Liquor License	Off-Sale Liquor @ \$310 (7)	2,170	
3007 - Liquor License	On-Sale Liquor @ \$4,000 (8)	32,000	
3007 - Liquor License	Sunday Liquor @\$200 (10)	2,000	
3007 - Liquor License	Temp Licenses and Misc. License	2,100	
3007 - Liquor License	Wine @ \$500 (4)	2,000	
			42,920
3008 - Licenses-Misc	Amusement License @ \$15 per location, \$15 per machine	750	
3008 - Licenses-Misc	Plumber's Licenses 32 @ \$25	800	
3008 - Licenses-Misc	Solicitors Licenses	300	
			1,850
3009 - Recycling/Sanitation License	Haulers at \$100 per license (9), plus \$50 per vehicle (35 vehicles)	2,650	
3009 - Recycling/Sanitation License	Recyclers \$100 per license (6), plus \$50 per vehicle (11)	1,150	
			3,800
3011 - Cigarette License	License @ \$150 (11)		1,650
		<b>Total:</b>	<b>50,220</b>
<b>Intergovernmental</b>			
3018 - Aid	Local Government Aid	76,521	
3018 - Aid	PERA Aid	3,343	
			79,864
		<b>Total:</b>	<b>79,864</b>
<b>Charges for Services</b>			
3025 - Assessment Searches	Based on 160 Searches at \$30 each		4,800
3027 - Administrative Fees	RMC Lease Payment		325,000
3029 - Miscellaneous	Misc. Receipts (Maps, Copies, etc.)	100	
3029 - Miscellaneous	TIF Excess	3,000	
			3,100
3030 - Franchise Fees	Mediacom Franchise Fees		77,000
3059 - Refunds & Reimbursements	Data Requests, Payment for Misc. Services		20,400
3067 - Cell Tower Contracts	Cingular 2006 Lease Amendment	18,188	
3067 - Cell Tower Contracts	Sprint 2010 Lease	26,322	
3067 - Cell Tower Contracts	Sprint/Nextel	34,896	
3067 - Cell Tower Contracts	T-Mobile 2006 Lease Amendment	18,974	
3067 - Cell Tower Contracts	TTM 2009 Lease	4,268	
3067 - Cell Tower Contracts	Verizon Lease	26,040	
			128,688

# Costing Center Summary

Costing Center: 101-411 Administration

Total: 558,988  
Total Revenues: 3,934,251

## Expenditures

### Salaries and Wages

4001 - Full Time Salary & Wages	Full Time Employee Wages	200,330
4003 - Part Time Wages	Permanent Part Time Employee Wages	37,024
4005 - City Council Salary		20,900
4007 - Board & Commission Salary		2,500
4009 - Election Judges		9,300
	<b>Total:</b>	<b>270,054</b>

### Benefits

4011 - PERA Contributions	General Administration PERA	17,209
4013 - FICA	General Administration FICA	19,757
4017 - Worker's Comp	General Administration Work Comp	1,000
4019 - Employee Benefits	Full Time & Permanent Part Time Employee Health Benefits	28,875
	<b>Total:</b>	<b>66,841</b>

### Operating Expenses

4023 - Operating Supplies	Board & Commission Recognition	250
4023 - Operating Supplies	Election Supplies	3,000
4023 - Operating Supplies	Employee Wellness & Recognition	1,500
4023 - Operating Supplies	Paper and office supplies	6,451
		11,201
4035 - Communications	S Arntz Annual Cell Phone	780
4037 - Postage		2,000
4041 - Training & Education	Chamber of Commerce, League Mtgs., Metro Cities Mtgs.	450
4041 - Training & Education	Conference Attendance (Arntz, Stangret, Fineran)	1,400
4041 - Training & Education	Council Training	1,400
4041 - Training & Education	HR Law & Policy Training	750
4041 - Training & Education	Mission & Vision Facilitation	2,500
		6,500
4043 - Travel & Mileage	Conference Lodging & Travel (Arntz, Stangret, Fineran)	2,800
4043 - Travel & Mileage	Employee Mileage Expenses	350
4043 - Travel & Mileage	LMC Conference: City Council Lodging & Travel	475
		3,625
4045 - Printing & Publishing	Minutes, Bids, RFP, Job Ads	9,000
4053 - Subscriptions & Memberships	Assn. of Public Mgmt. Professionals	120
4053 - Subscriptions & Memberships	Int'l City Management Association	879
4053 - Subscriptions & Memberships	League of Minnesota Cities	9,347
4053 - Subscriptions & Memberships	Metro Area Management Association	45
4053 - Subscriptions & Memberships	Metro Cities	4,358
4053 - Subscriptions & Memberships	Minnesota Mayors Association	30
4053 - Subscriptions & Memberships	MN City/County Management Assn.	236
4053 - Subscriptions & Memberships	MN Clerks and Finance Officers Association Members	35

# Costing Center Summary

Costing Center: 101-411 Administration

4053 - Subscriptions & Memberships	Southwest Transportation Coalition	2,500	
4053 - Subscriptions & Memberships	Waconia Patriot Subscription	31	
			17,581
		<b>Total:</b>	<b>50,687</b>
<b>Contracted Services</b>			
4057 - Engineering Services	Bolton & Menk		5,000
4059 - Legal Services	Carver County Prosecution Contract	8,294	
4059 - Legal Services	City Attorney - anticipated 3% increase	43,000	
4059 - Legal Services	Code Enforcement Issues	4,000	
			55,294
4069 - Contract Services	2014 Carver County Election Services	3,000	
4069 - Contract Services	Cherry Street - Tax Abatement Pass Thru	6,500	
			9,500
		<b>Total:</b>	<b>69,794</b>
		<b>Total Expenditures:</b>	<b>457,376</b>
		<b>Net Total:</b>	<b>3,476,875</b>

# Costing Center Summary

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*Costing Center: 101-412 Finance*

**Previous Costing Center:** 101-412 Finance

**Department:** Administrative Services

**Division:** Finance

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-412

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

Administer city financial initiatives for maximum accountability to the City Council, public & all required agencies. Perform statutory duties of City Treasurer. Monitor legislative action to ensure protection of revenue resources & mandated costs. Monitor program effects on the budgets. Communicate with fiscal advisors and rating agencies. Assist in decisions pertaining to financial conditions, both current & long range, by providing information to the City Council. Support direct service departments by providing a business services framework to promote cost effective service delivery.

## **Profile:**

The Finance department consists of the: Finance Director (1 FTE), Accountant (1 FTE), and Receptionist/Cashier (1 FTE).

# Costing Center Summary

Costing Center: 101-412 Finance

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3027	Administrative Fees	Increased	30.00 %	10,000	13,000
3063	Interest from Investments	Decreased	35.48 %	155,000	100,000
<b>Total Revenues:</b>				<b>165,000</b>	<b>113,000</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	6.57 %	168,313	179,378
4011	PERA Contributions	Increased	6.57 %	12,203	13,005
4013	FICA	Increased	6.37 %	13,368	14,220
4017	Worker's Comp	Decreased	16.67 %	1,200	1,000
4019	Employee Benefits	Increased	23.49 %	24,699	30,500
4023	Operating Supplies	Increased	25.00 %	1,200	1,500
4033	Bank Fees & Services	Increased	5.00 %	40,000	42,000
4041	Training & Education	Decreased	33.59 %	3,200	2,125
4043	Travel & Mileage	Decreased	20.00 %	1,250	1,000
4045	Printing & Publishing	Decreased	44.44 %	900	500
4047	Liability Insurance	Increased	30.00 %	3,000	3,900
4053	Subscriptions & Memberships	Decreased	30.16 %	630	440
4061	Assessing Services	Unchanged	0.00 %	49,500	49,500
4063	Audit Services	Increased	17.46 %	31,500	37,000
<b>Total Expenditures:</b>				<b>350,963</b>	<b>376,068</b>

# Costing Center Summary

Costing Center: 101-412 Finance

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3027 - Administrative Fees	Rebate on Purchasing Card - US Bank - Average 1% of total purchases	12,000	
3027 - Administrative Fees	Staff Time - Billable Hours for Invoicing	1,000	
			13,000
		<b>Total:</b>	<b>13,000</b>
<b>Financing</b>			
3063 - Interest from Investments			100,000
		<b>Total:</b>	<b>100,000</b>
		<b>Total Revenues:</b>	<b>113,000</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		179,378
		<b>Total:</b>	<b>179,378</b>
<b>Benefits</b>			
4011 - PERA Contributions	Finance PERA		13,005
4013 - FICA	Finance FICA		14,220
4017 - Worker's Comp	Finance Workers Comp		1,000
4019 - Employee Benefits	Full Time Employee Health Benefits		30,500
		<b>Total:</b>	<b>58,725</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	GFOA Audit Review Fee - Reporting for Excellence Award	400	
4023 - Operating Supplies	Notary Stamp & Renewal	200	
4023 - Operating Supplies	W2 & 1099 Forms/Bank Stamps/Signature Stamps/All City Annual Shredding Service	900	
			1,500
4033 - Bank Fees & Services	Credit Card Merchant Service Fees - Average \$3,500 per month		42,000
4041 - Training & Education	Customer Service & Technical Training - Excel/Word	600	
4041 - Training & Education	GFOA National Conference Attendance - (Downtown Minneapolis)	800	
4041 - Training & Education	MN GFOA Annual Conference - 1 Attendee	225	
4041 - Training & Education	MNGFOA Monthly Meetings & Advanced Accounting Training	500	
			2,125
4043 - Travel & Mileage	Lodging for MNGFOA Conference - 1 Attendee	250	
4043 - Travel & Mileage	Mileage Reimbursement to Training Events	750	
			1,000
4045 - Printing & Publishing	Publish Audit Information		500
4047 - Liability Insurance	E&O/Bond Coverage - Hazard Insurance Premiums		3,900
4053 - Subscriptions & Memberships	MN GFOA & National GFOA Memberships		440
		<b>Total:</b>	<b>51,465</b>
<b>Contracted Services</b>			
4061 - Assessing Services	Assessment Services Provided by Carver County		49,500
4063 - Audit Services	HLB Tautges Redpath Audit Services		37,000
		<b>Total:</b>	<b>86,500</b>
		<b>Total Expenditures:</b>	<b>376,068</b>
		<b>Net Total:</b>	<b>(263,068)</b>

# Costing Center Summary

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*Costing Center: 101-413 Technology*

**Previous Costing Center:** 101-413 Technology  
**Department:** Administrative Services  
**Division:** Technology  
**Stage:** Approved

**Budget Year:** 2014  
**Accounting Reference:** 101-413  
**Approved:** Yes  
**Manager:** Shane Fineran

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## **Purpose:**

The technology division provides IT support for the entire organization, including all enterprises and departments. Works with Crown College and Mediacom on delivery of community programming on Channel 8 and tapes and broadcasts all City Council and Planning Commission Meetings. This division also works with Carver County on GIS mapping.

## **Profile:**

The Technology department consists of the IT Technician (1 FTE).

# Costing Center Summary

Costing Center: 101-413 Technology

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	3.60 %	60,071	62,234
4011	PERA Contributions	Increased	3.61 %	4,355	4,512
4013	FICA	Increased	3.34 %	5,088	5,258
4017	Worker's Comp	Decreased	25.00 %	400	300
4019	Employee Benefits	Increased	1.04 %	6,433	6,500
4023	Operating Supplies	Unchanged	0.00 %	1,000	1,000
4025	Fees & License	Decreased	2.99 %	63,805	61,895
4035	Communications	Increased	58.54 %	820	1,300
4041	Training & Education	Unchanged	0.00 %	2,000	2,000
4043	Travel & Mileage	Unchanged	0.00 %	300	300
4053	Subscriptions & Memberships	Unchanged	0.00 %	153	153
4065	Computer Software	Decreased	58.51 %	29,600	12,280
4067	Computer Hardware	Increased	73.97 %	32,965	57,350
4069	Contract Services	Increased	11.36 %	22,000	24,500
<b>Total Expenditures:</b>				<b>228,990</b>	<b>239,582</b>

# Costing Center Summary

Costing Center: 101-413 Technology

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		62,234
		<b>Total:</b>	<b>62,234</b>
<b>Benefits</b>			
4011 - PERA Contributions	IT PERA		4,512
4013 - FICA	IT FICA		5,258
4017 - Worker's Comp	IT Workers Comp		300
4019 - Employee Benefits	Full Time Employee Benefits		6,500
		<b>Total:</b>	<b>16,570</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Tapes, Cables, DVDs, etc.		1,000
4025 - Fees & License	Annual Maintenance: Active CLASS & POS with additional biometric data license	4,900	
4025 - Fees & License	Annual Maintenance: Diamond Municipal Bronze Plan	5,245	
4025 - Fees & License	Annual Maintenance: Fiber Lateral	115	
4025 - Fees & License	Annual Maintenance: Integrity E-Statements	270	
4025 - Fees & License	Annual Maintenance: Laserfiche Scanner Maintenance	500	
4025 - Fees & License	Annual Renewal: Ccure System	850	
4025 - Fees & License	Annual Renewal: Disaster Recovery Backup	6,500	
4025 - Fees & License	Annual Renewal: Laserfiche	2,200	
4025 - Fees & License	Annual Renewal: Microsoft GP, Diamond Municipal, Integrity	23,500	
4025 - Fees & License	Annual Renewal: MS EOP Spam Blocker	1,000	
4025 - Fees & License	Annual Renewal: Questica Team Budget	4,800	
4025 - Fees & License	Annual Renewal: Symantec Anti-Virus	1,700	
4025 - Fees & License	Annual Renewal: When to Work Software	315	
4025 - Fees & License	Diamond Municipal Reporting Customizations	5,000	
4025 - Fees & License	Project: Laserfiche Weblink	0	
4025 - Fees & License	Project: SQL Server Conversion	5,000	
			61,895
4035 - Communications	J Lechner Annual Cell Phone		1,300
4041 - Training & Education	Phone System Maintenance & Fiber System Maintenance		2,000
4043 - Travel & Mileage			300
4053 - Subscriptions & Memberships	Experts Exchange		153
4065 - Computer Software	ESRI County ELA GIS License	6,600	
4065 - Computer Software	Office/Adobe/Etc.	5,000	
4065 - Computer Software	Pictometry Flyover (Pay in 2014 & 2015)	680	
			12,280
4067 - Computer Hardware	CISCO Hardware (Pay 2014 & 2015)	11,900	
4067 - Computer Hardware	Project: Credit Card Readers	1,200	
4067 - Computer Hardware	Project: Wireless @ Fire Station	4,000	
4067 - Computer Hardware	Scanner	5,750	
4067 - Computer Hardware	Work Stations, Printers, Phones, Etc.	34,500	
			57,350
		<b>Total:</b>	<b>136,278</b>
<b>Contracted Services</b>			
4069 - Contract Services	County GIS Position	20,000	
4069 - Contract Services	Inetium/Marco/Misc Vendors	4,500	
			24,500
		<b>Total:</b>	<b>24,500</b>
		<b>Total Expenditures:</b>	<b>239,582</b>
		<b>Net Total:</b>	<b>(239,582)</b>

# Costing Center Summary

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*Costing Center: 101-415 Economic Development*

**Previous Costing Center:** 101-415 Economic Development

**Budget Year:** 2014

**Department:** Community Development

**Accounting Reference:** 101-415

**Division:** Economic Development

**Approved:** Yes

**Stage:** Approved

**Manager:** Susan Arntz

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## **Purpose:**

Promotes investment in the community through development, business development, redevelopment, and special projects.

## **Profile:**

This role is currently shared between the City Administrator and Assistant City Administrator.

# Costing Center Summary

Costing Center: 101-415 Economic Development

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Expenditures</b>					
4041	Training & Education	Unchanged	0.00 %	250	250
4043	Travel & Mileage	Unchanged	0.00 %	250	250
4045	Printing & Publishing	Decreased	20.00 %	250	200
4053	Subscriptions & Memberships	Unchanged	0.00 %	200	200
4069	Contract Services	Decreased	90.00 %	50,000	5,000
4071	Rental/Leasing Cost	Unchanged	0.00 %	6,000	6,000
<b>Total Expenditures:</b>				<b>56,950</b>	<b>11,900</b>

# Costing Center Summary

Costing Center: 101-415 Economic Development

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4041 - Training & Education	EDAM, DEED, etc.		250
4043 - Travel & Mileage	Travel to Training		250
4045 - Printing & Publishing	Marketing Materials		200
4053 - Subscriptions & Memberships	Sensible Landuse Coalition Membership		200
4071 - Rental/Leasing Cost	Olive Street Monument Sign Lease		6,000
		<b>Total:</b>	<b>6,900</b>
<b>Contracted Services</b>			
4069 - Contract Services	Finish Downtown Plan		5,000
		<b>Total:</b>	<b>5,000</b>
		<b>Total Expenditures:</b>	<b>11,900</b>
		<b>Net Total:</b>	<b>(11,900)</b>

# Costing Center Summary

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*Costing Center: 101-416 Planning*

**Previous Costing Center:** 101-416 Planning

**Department:** Community Development

**Division:** Planning

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-416

**Approved:** Yes

**Manager:** Susan Arntz

---

## **Purpose:**

To implement the City's Comprehensive Land Use Plan, enforce the City Zoning and Subdivision Ordinances and follow up on complaint generated issues within the community.

## **Profile:**

The Planning department consists of the: Community Development Director (1 FTE), Assistant Planner (1 FTE), and Office Assistant (1 FTE).

# Costing Center Summary

Costing Center: 101-416 Planning

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3008	Licenses-Misc	Decreased	63.64 %	4,400	1,600
3023	Zoning & Subdivision Fees	Increased	66.67 %	3,000	5,000
3027	Administrative Fees	Increased	150.00 %	1,000	2,500
<b>Total Revenues:</b>				<b>8,400</b>	<b>9,100</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Decreased	4.58 %	183,957	175,523
4011	PERA Contributions	Decreased	4.58 %	13,337	12,726
4013	FICA	Decreased	4.58 %	14,073	13,428
4017	Worker's Comp	Decreased	16.67 %	1,200	1,000
4019	Employee Benefits	Increased	1.41 %	35,499	36,000
4023	Operating Supplies	Unchanged	0.00 %	1,000	1,000
4035	Communications	New this year		0	780
4037	Postage	Unchanged	0.00 %	350	350
4041	Training & Education	Increased	80.00 %	1,000	1,800
4043	Travel & Mileage	Increased	200.00 %	500	1,500
4045	Printing & Publishing	Unchanged	0.00 %	400	400
4053	Subscriptions & Memberships	Decreased	4.17 %	600	575
4059	Legal Services	Not used this year		4,000	0
4069	Contract Services	Unchanged	0.00 %	4,000	4,000
<b>Total Expenditures:</b>				<b>259,916</b>	<b>249,082</b>

# Costing Center Summary

Costing Center: 101-416 Planning

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Licenses and Permits</b>			
3008 - Licenses-Misc	Rental Licenses (160 per year @ \$10 each)		1,600
		<b>Total:</b>	<b>1,600</b>
<b>Charges for Services</b>			
3023 - Zoning & Subdivision Fees			5,000
3027 - Administrative Fees	Billable hours - general		2,500
		<b>Total:</b>	<b>7,500</b>
		<b>Total Revenues:</b>	<b>9,100</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		175,523
		<b>Total:</b>	<b>175,523</b>
<b>Benefits</b>			
4011 - PERA Contributions	Planning PERA		12,726
4013 - FICA	Planning FICA		13,428
4017 - Worker's Comp	Planning Workers Comp		1,000
4019 - Employee Benefits	Full Time Employee Health Benefits		36,000
		<b>Total:</b>	<b>63,154</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Supplies for large plot color printer (ink, paper, maint. cartridge). Colored permit cards.		1,000
4035 - Communications	Director Cell Phone		780
4037 - Postage			350
4041 - Training & Education	APA Conf, Planning, GIS		1,800
4043 - Travel & Mileage	Reimbursement for travel to training, complaints, development sites, etc		1,500
4045 - Printing & Publishing			400
4053 - Subscriptions & Memberships	APA Memberships		575
		<b>Total:</b>	<b>6,405</b>
<b>Contracted Services</b>			
4069 - Contract Services	Large Format Scanning - Scanning & Misc. Engineering		4,000
		<b>Total:</b>	<b>4,000</b>
		<b>Total Expenditures:</b>	<b>249,082</b>
		<b>Net Total:</b>	<b>(239,982)</b>

# Costing Center Summary

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*Costing Center: 101-421 Law Enforcement*

**Previous Costing Center:** 101-421 Law Enforcement

**Department:** Public Safety

**Division:** Law Enforcement

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-421

**Approved:** Yes

**Manager:** Shane Fineran

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## **Purpose:**

To provide safety and protection to the citizens and visitors of the City of Waconia.  
-Member of the Southwest Metro Drug Task Force

## **Profile:**

- A Sergeant Position for our daytime lead position. This position provides patrol support and coordination of services.
- Four deputies (two daytime/two nighttime) that work 12 hour shifts, 7 days per week. One nighttime position.
- School Resource Officer during summer utilized as additional patrol deputy, this is in partnership with the School District.
- Community Service Officer for 40 hours per week. The CSO program monitoring activity in the community in our parks, trails, providing traffic direction, and animal issues.

# Costing Center Summary

Costing Center: 101-421 Law Enforcement

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3018	Aid	Increased	20.00 %	35,000	42,000
3059	Refunds & Reimbursements	Unchanged	0.00 %	10,000	10,000
3061	Fines	Unchanged	0.00 %	29,000	29,000
<b>Total Revenues:</b>				<b>74,000</b>	<b>81,000</b>
<b>Expenditures</b>					
4069	Contract Services	Increased	14.74 %	568,786	652,603
<b>Total Expenditures:</b>				<b>568,786</b>	<b>652,603</b>

# Costing Center Summary

Costing Center: 101-421 Law Enforcement

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Intergovernmental</b>			
3018 - Aid			42,000
		<b>Total:</b>	<b>42,000</b>
<b>Charges for Services</b>			
3059 - Refunds & Reimbursements	Refund for 2013 Unused Contract Hours		10,000
		<b>Total:</b>	<b>10,000</b>
<b>Fines and Forfeitures</b>			
3061 - Fines			29,000
		<b>Total:</b>	<b>29,000</b>
		<b>Total Revenues:</b>	<b>81,000</b>
<b>Expenditures</b>			
<b>Contracted Services</b>			
4069 - Contract Services	Fine Payments to Carver County Attorney	14,500	
4069 - Contract Services	Overtime Contingency	32,727	
4069 - Contract Services	School Resource Deputy	22,599	
4069 - Contract Services	Sheriff's Contract (CSO - 2080 Hrs)	66,456	
4069 - Contract Services	Sheriff's Contract (Day Patrol - 2 FTEs)	189,230	
4069 - Contract Services	Sheriff's Contract (Liaison Sergeant - FTE)	111,445	
4069 - Contract Services	Sheriff's Contract (Night Patrol - 2 FTE)	181,230	
4069 - Contract Services	Sheriff's Contract (Patrol Vehicles - 2)	32,316	
4069 - Contract Services	Southwest Metro Drug Task Force Membership	2,100	
			652,603
		<b>Total:</b>	<b>652,603</b>
		<b>Total Expenditures:</b>	<b>652,603</b>
		<b>Net Total:</b>	<b>(571,603)</b>

# Costing Center Summary

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*Costing Center: 101-423 Fire Dept*

**Previous Costing Center:** 101-423 Fire Dept

**Department:** Public Safety

**Division:** Fire

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-423

**Approved:** Yes

**Manager:** Fire Chief

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## **Purpose:**

The fire department is staffed and equipped to respond to most of the "routine" type of emergencies when requested. Although a different variety of calls continue to broaden our responses, we have been able to successfully address them with the available resources. If the situation extends beyond our capabilities, we are a member of the Carver County and State Mutual Aid plan that can provide resources anywhere in the state should the need arise.

## **Profile:**

The fire department has a roster of 39 members who are "Paid On Call". The fire fighters are paid for responding to emergency calls but are not paid for attending meetings or in house training. All members are required to become State Certified FF I , FF II, Haz-Mat Operations and be trained medically to the level of 1st Responder. The department is led by the Fire Chief, two Assistant Chiefs, three Lieutenants, four Captains, and 1 Secretary. A portion of the mechanic is also allocated to the fire department (.05 FTE).

# Costing Center Summary

Costing Center: 101-423 Fire Dept

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3018	Aid	Increased	38.89 %	54,000	75,000
3033	Fire Township Contract Fees	Increased	1.27 %	79,000	80,000
3035	Donations	Unchanged	0.00 %	5,000	5,000
3059	Refunds & Reimbursements	Decreased	30.00 %	4,000	2,800
<b>Total Revenues:</b>				<b>142,000</b>	<b>162,800</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	7.69 %	2,406	2,591
4003	Part Time Wages	Increased	12.26 %	85,836	96,360
4011	PERA Contributions	Increased	7.43 %	175	188
4013	FICA	Increased	16.09 %	6,521	7,570
4015	Pension Contributions	Unchanged	0.00 %	10,000	10,000
4017	Worker's Comp	Increased	18.26 %	11,500	13,600
4019	Employee Benefits	Increased	0.93 %	322	325
4023	Operating Supplies	Increased	3.57 %	14,000	14,500
4025	Fees & License	Increased	68.83 %	1,155	1,950
4029	Repairs & Maintenance	Decreased	11.76 %	25,500	22,500
4035	Communications	Increased	45.18 %	2,200	3,194
4039	Equipment	Increased	61.66 %	21,450	34,675
4040	Fuel	Unchanged	0.00 %	10,000	10,000
4041	Training & Education	Increased	50.13 %	9,415	14,135
4043	Travel & Mileage	Increased	108.13 %	6,150	12,800
4045	Printing & Publishing	Increased	50.00 %	200	300
4047	Liability Insurance	Decreased	2.56 %	11,700	11,400
4052	State Fire Aid Pass Thru	Increased	38.89 %	54,000	75,000
4053	Subscriptions & Memberships	Increased	41.20 %	1,580	2,231
4062	Inspection Services	Increased	5.00 %	4,000	4,200
4079	Medical Testing	Unchanged	0.00 %	5,200	5,200
4081	Equipment Testing	Increased	50.00 %	6,000	9,000
4083	Gambling Donation Pass-Thru	Unchanged	0.00 %	5,000	5,000
<b>Total Expenditures:</b>				<b>294,310</b>	<b>356,719</b>

# Costing Center Summary

Costing Center: 101-423 Fire Dept

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Intergovernmental</b>			
3018 - Aid			75,000
		<b>Total:</b>	<b>75,000</b>
<b>Charges for Services</b>			
3033 - Fire Township Contract Fees			80,000
3059 - Refunds & Reimbursements	Minnesota Board of Fire Training and Education (MBFTE) Training Reimbursement		2,800
		<b>Total:</b>	<b>82,800</b>
<b>Donations</b>			
3035 - Donations			5,000
		<b>Total:</b>	<b>5,000</b>
		<b>Total Revenues:</b>	<b>162,800</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		2,591
4003 - Part Time Wages	Firefighter Training Compensation (37x12x\$15)	6,660	
4003 - Part Time Wages	Firefighter Wages	74,500	
4003 - Part Time Wages	Officers Salaries	15,200	
			96,360
		<b>Total:</b>	<b>98,951</b>
<b>Benefits</b>			
4011 - PERA Contributions	Fire PERA		188
4013 - FICA	Fire FICA		7,570
4015 - Pension Contributions	2013 Voluntary Contribution		10,000
4017 - Worker's Comp			13,600
4019 - Employee Benefits	Full Time Employee Health Benefits		325
		<b>Total:</b>	<b>31,683</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	General operating supplies that include cleaning material & supplies for the station and apparatus, office supplies, fire safety material, some PPE, medical supplies, foam, epi pens, duty wear, dress uniforms and hardware, AED pads, road flares, batteries for equipment and tools, bulbs, ice, water & gatorade for hydration, blades for power tools, pager cases, radio mics, hose gaskets, turnout & gear & clothing detergent, etc.		14,500
4025 - Fees & License	Annual North Works Adm fee	150	
4025 - Fees & License	Fee for Annual Radio Usage - 27 x \$35	945	
4025 - Fees & License	FF Testing, certifications	725	
4025 - Fees & License	License Tabs	120	
4025 - Fees & License	Shop Air Compressor Annual State fee	10	
			1,950
4029 - Repairs & Maintenance	Maintenance and repairs on equipment, apparatus, radios, turnout gear, pagers, power tools.		22,500
4035 - Communications	Cell phone, 1/3 Chief and 100% for Assistant Chief Ops & Air Card Service (X3) Ipad inspection, ipad C-11, ipad dispatch. E-dipatch service and Active 911 Service		3,194
4039 - Equipment	2 new Air Tanks	2,300	

# Costing Center Summary

Costing Center: 101-423 Fire Dept

4039 - Equipment	8 pr. of bunker boots	3,200	
4039 - Equipment	8 sets of Turn Out Gear	13,500	
4039 - Equipment	Large Diameter Suction Hose	975	
4039 - Equipment	Nomex hoods, structural FF gloves, extrication gloves	1,000	
4039 - Equipment	Replace helmets x4	1,600	
4039 - Equipment	Start Replacement of portable Radios, 2 per year @,4,500 Current Motorola XTS 5000 radio being discontinued, currently 5 in service.	9,000	
4039 - Equipment	Wireless Headsets for E-11 and E-12	3,100	
			34,675
4040 - Fuel	Fuel, oils, lubricants and fluids for apparatus, power tools and equipment.		10,000
4041 - Training & Education	2 Chiefs to VCOS Symposium	1,200	
4041 - Training & Education	2 firefighters (1 Officer, 1 Firefighter)to FDIC Conference	1,200	
4041 - Training & Education	Annual required training	500	
4041 - Training & Education	Firefighter certifications and recertifications	680	
4041 - Training & Education	Jordon Training Facility Fee - two training visits	1,200	
4041 - Training & Education	Medical Training from EMTS (\$145FF/year)	5,365	
4041 - Training & Education	MSFCA Conf. (3 FF \$230)	690	
4041 - Training & Education	MSFDA Conv. (4 FF@ \$200)	800	
4041 - Training & Education	Regional Schools (10FF attending)	1,600	
4041 - Training & Education	Section Schools (6 FF @ \$150)	900	
			14,135
4043 - Travel & Mileage	2 Chiefs to VCOS Seminar	1,900	
4043 - Travel & Mileage	2 firefighters to FDIC	2,000	
4043 - Travel & Mileage	MSFCA (3 FF)	1,650	
4043 - Travel & Mileage	MSFDA Conv. (4 FF)	2,000	
4043 - Travel & Mileage	NFPA 1001 training	750	
4043 - Travel & Mileage	Regional, sectional, mutual aid & committe meetings, mileage to training sites, training officer's meetings, misc. mileage for dept. business, housing, meals etc.	4,500	
			12,800
4045 - Printing & Publishing	Dept. letterhead, envelopes, response forms, special needs		300
4047 - Liability Insurance	Insurance		11,400
4052 - State Fire Aid Pass Thru	State 2% contribution to the fire pension fund. This money is only allowed to be invested in this fund.		75,000
4053 - Subscriptions & Memberships	Annual Dues for the Volunteer FF's Benefit Assoc.	296	
4053 - Subscriptions & Memberships	Carver County Mutual Aid Assoc.	225	
4053 - Subscriptions & Memberships	MSFCA	400	
4053 - Subscriptions & Memberships	MSFDA	250	
4053 - Subscriptions & Memberships	NFPA	190	
4053 - Subscriptions & Memberships	Smoke Eater/Blaze, MN fire publication	720	
4053 - Subscriptions & Memberships	United Firefigther's Regional Assoc. dues	150	
			2,231

# Costing Center Summary

Costing Center: 101-423 Fire Dept

4079 - Medical Testing	Annual health surveillance, new FF screening, annual physicals	5,200
4081 - Equipment Testing	Annual testing of apparatus, pumps, ladders, aerial Platform, aerial lift, hoist, face pieces, annual air analysis, air tanks, SCBA's, hose, vacuum Breaker, Air Compressor and other equip, as needed and required.	9,000
4083 - Gambling Donation Pass-Thru	Gambling pass thru	5,000
		<b>Total:</b> <u>221,885</u>
<b>Contracted Services</b>		
4062 - Inspection Services	Contractual inspection services for businesses, industrial, institutional, educational and rental property which is contracted out by the city.	4,200
		<b>Total:</b> <u>4,200</u>
		<b>Total Expenditures:</b> <u>356,719</u>
		<b>Net Total:</b> <u>(193,919)</u>

# Costing Center Summary

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*Costing Center: 101-425 Building Inspections*

**Previous Costing Center:** 101-425 Building Inspections

**Budget Year:** 2014

**Department:** Community Development

**Accounting Reference:** 101-425

**Division:** Building Inspections

**Approved:** Yes

**Stage:** Approved

**Manager:** Susan Arntz

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## **Purpose:**

To carry out the enforcement of State Building Codes, City Rental Ordinance, Fire Inspections and Soil and Erosion Control Inspections.

## **Profile:**

The City of Waconia contracts with a third party for this service.

## **Goals:**

- To provide efficient and thorough review of construction plans and thorough on site inspections to insure construction is building code compliant and answer citizen questions pertaining to construction issues.
- To monitor and inspect all construction projects until certificates of occupancy can be issued.

# Costing Center Summary

Costing Center: 101-425 Building Inspections

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3015	Building Permit & Plan Check	Decreased	1.86 %	633,000	621,250
3017	Bldg Permit Erosion Control	Decreased	25.00 %	12,000	9,000
<b>Total Revenues:</b>				<b>645,000</b>	<b>630,250</b>
<b>Expenditures</b>					
4069	Contract Services	Decreased	0.60 %	187,500	186,375
<b>Total Expenditures:</b>				<b>187,500</b>	<b>186,375</b>

# Costing Center Summary

Costing Center: 101-425 Building Inspections

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Licenses and Permits</b>			
3015 - Building Permit & Plan Check	Building Permits-Commercial	165,000	
3015 - Building Permit & Plan Check	Building Permits-General	190,000	
3015 - Building Permit & Plan Check	Building Permits-Residential (80 homes at \$3100 est.)	248,000	
3015 - Building Permit & Plan Check	Rental Inspections (365 at \$50 per unit)	18,250	
			621,250
3017 - Bldg Permit Erosion Control			9,000
		<b>Total:</b>	<b>630,250</b>
		<b>Total Revenues:</b>	<b>630,250</b>
<b>Expenditures</b>			
<b>Contracted Services</b>			
4069 - Contract Services	Third Party Inspection Contract		186,375
		<b>Total:</b>	<b>186,375</b>
		<b>Total Expenditures:</b>	<b>186,375</b>
		<b>Net Total:</b>	<b>443,875</b>

# Costing Center Summary

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*Costing Center: 101-427 Community Safety*

**Previous Costing Center:** 101-427 Community Safety

**Department:** Public Safety

**Division:** Community Safety

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-427

**Approved:** Yes

**Manager:** Susan Arntz

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## **Purpose:**

The budget provides for the cost of maintaining the civil defense sirens. The City pays for electricity costs, maintenance, and upgrades for each siren in the community.

## **Profile:**

No staff are budgeted to this department.

# Costing Center Summary

Costing Center: 101-427 Community Safety

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Expenditures</b>					
4029	Repairs & Maintenance	Unchanged	0.00 %	1,000	1,000
4049	Electricity & Natural Gas	Unchanged	0.00 %	90	90
4069	Contract Services	Unchanged	0.00 %	900	900
<b>Total Expenditures:</b>				<b>1,990</b>	<b>1,990</b>

# Costing Center Summary

Costing Center: 101-427 Community Safety

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4029 - Repairs & Maintenance	Civil Defense Sirens		1,000
4049 - Electricity & Natural Gas	Civil Defense Sirens		90
		<b>Total:</b>	<b>1,090</b>
<b>Contracted Services</b>			
4069 - Contract Services	Service Contract with Countryside Vet		900
		<b>Total:</b>	<b>900</b>
		<b>Total Expenditures:</b>	<b>1,990</b>
		<b>Net Total:</b>	<b>(1,990)</b>

# Costing Center Summary

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*Costing Center: 101-431 Streets*

**Previous Costing Center:** 101-431 Streets

**Department:** Public Services

**Division:** Streets

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-431

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

Maintain Multi-Modal Transportation Infrastructure System.

## **Profile:**

The Street department consists of the: Public Services Director (.20 FTE), Maintenance Supervisor (.50 FTE), Maintenance Workers (4 FTE), Mechanic (.31 FTE), Maintenance Technician (.25 FTE), Office Assistant (.75 FTE), and Seasonal Maintenance Workers (.36 FTE).

# Costing Center Summary

Costing Center: 101-431 Streets

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3018	Aid	Increased	0.25 %	19,950	20,000
3037	Maintenance Chargebacks	Increased	100.00 %	5,000	10,000
3058	Composting Fees	Increased	13.33 %	3,000	3,400
3070	Grant Proceeds	Unchanged	0.00 %	6,700	6,700
<b>Total Revenues:</b>				<b>34,650</b>	<b>40,100</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	4.26 %	308,500	321,656
4003	Part Time Wages	Increased	1.33 %	9,548	9,675
4011	PERA Contributions	Increased	4.27 %	22,366	23,320
4013	FICA	Increased	6.22 %	24,330	25,844
4017	Worker's Comp	Decreased	9.09 %	22,000	20,000
4019	Employee Benefits	Decreased	6.52 %	69,443	64,915
4023	Operating Supplies	Decreased	3.19 %	47,000	45,500
4025	Fees & License	Unchanged	0.00 %	2,100	2,100
4029	Repairs & Maintenance	Decreased	28.57 %	56,000	40,000
4035	Communications	Unchanged	0.00 %	2,000	2,000
4037	Postage	Unchanged	0.00 %	700	700
4039	Equipment	Decreased	11.49 %	8,700	7,700
4040	Fuel	Decreased	3.37 %	44,500	43,000
4041	Training & Education	Unchanged	0.00 %	4,000	4,000
4043	Travel & Mileage	Unchanged	0.00 %	500	500
4045	Printing & Publishing	Unchanged	0.00 %	800	800
4047	Liability Insurance	Increased	13.45 %	23,800	27,000
4053	Subscriptions & Memberships	Unchanged	0.00 %	600	600
4057	Engineering Services	Unchanged	0.00 %	17,500	17,500
4069	Contract Services	Increased	11.90 %	42,000	47,000
4071	Rental/Leasing Cost	Decreased	66.67 %	4,500	1,500
4073	Waste Disposal/Recycling	Unchanged	0.00 %	550	550
4074	Sand/Salt	Increased	15.38 %	26,000	30,000
4078	Road Signage/Striping	Unchanged	0.00 %	15,000	15,000
4084	Composting	Unchanged	0.00 %	4,500	4,500
4085	Uniforms	Unchanged	0.00 %	2,850	2,850
4094	Seal Coating/Overlay	Increased	20.29 %	69,000	83,000
<b>Total Expenditures:</b>				<b>828,787</b>	<b>841,210</b>

# Costing Center Summary

Costing Center: 101-431 Streets

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Intergovernmental</b>			
3018 - Aid	MNDOT Maintenance & Carver County		20,000
		<b>Total:</b>	<b>20,000</b>
<b>Charges for Services</b>			
3037 - Maintenance Chargebacks	Additional Sales of Winter De-icing Liquids & Other Service Bill Backs		10,000
3058 - Composting Fees			3,400
		<b>Total:</b>	<b>13,400</b>
<b>Grants</b>			
3070 - Grant Proceeds	Carver County Compost Grant		6,700
		<b>Total:</b>	<b>6,700</b>
		<b>Total Revenues:</b>	<b>40,100</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		321,656
4003 - Part Time Wages	PT Snowplowing EE's (350 Hours)	4,515	
4003 - Part Time Wages	Seasonal Storm Water-Street Maintenance Worker Wages (50% - 800 Hours)	5,160	
			9,675
		<b>Total:</b>	<b>331,331</b>
<b>Benefits</b>			
4011 - PERA Contributions	Streets PERA		23,320
4013 - FICA	Streets FICA		25,844
4017 - Worker's Comp	Streets Workers Comp		20,000
4019 - Employee Benefits	Full Time Employee Health Benefits		64,915
		<b>Total:</b>	<b>134,079</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Gravel, rock, oil, asphalt, sand, equipment supplies, cleaning supplies, cellphone upgrades, paper, barricades, safety cones		45,500
4025 - Fees & License	800 MHZ User fee	200	
4025 - Fees & License	Data collection of winter maintenance activities	1,300	
4025 - Fees & License	PCA permit	600	
			2,100
4029 - Repairs & Maintenance	Equipment Repairs Internal/Preventive Maintenance		40,000
4035 - Communications	Cell phones		2,000
4037 - Postage	Mailing fees		700
4039 - Equipment	Misc. Small Equipment, Specialized Mechanic Tool Assistance	3,700	
4039 - Equipment	Safety Equipment for Road Maintenance Activities	4,000	
			7,700
4040 - Fuel	Fuels and Lubricants		43,000
4041 - Training & Education	Goal: Ash borer, Sign retroreflectivity, LTAP, Mechanic Training, Snow Conference		4,000
4043 - Travel & Mileage	Mileage reimbursement		500
4045 - Printing & Publishing	Article for public education-winter parking		800
4047 - Liability Insurance			27,000

# Costing Center Summary

Costing Center: 101-431 Streets

4053 - Subscriptions & Memberships	Misc Publications, W&S License, memberships to American Public Works Association and Minnesota Street Superintendent Association		600
4071 - Rental/Leasing Cost	Equipment rental		1,500
4073 - Waste Disposal/Recycling	Recycling material		550
4074 - Sand/Salt	Goal: Road salt and liquid chemicals for snow and ice control		30,000
4078 - Road Signage/Striping	Goal: Street Sign Retroreflectivity Requirement, Second Speed Sign Sparrow Road	7,000	
4078 - Road Signage/Striping	Signs, paint, contract striping	8,000	
			15,000
4084 - Composting	Compost collection, roll offs		4,500
4085 - Uniforms	Employee Uniforms		2,850
4094 - Seal Coating/Overlay	Goal: Crack Sealing of Streets to maintain PCI rating	15,000	
4094 - Seal Coating/Overlay	Goal: Sealing of street surface to maintain or improve PCI rating and complete sealing of upper ramp for 2014	68,000	
			83,000
		<b>Total:</b>	<b>311,300</b>
<b>Contracted Services</b>			
4057 - Engineering Services	Consulting engineering	11,000	
4057 - Engineering Services	Goal: 25% Review of PCI for Streets, Cartegraph support, Sign Reflectivity	6,500	
			17,500
4069 - Contract Services	Material hauling, snow hauling	17,000	
4069 - Contract Services	Outsourced Concrete Work	10,000	
4069 - Contract Services	Sidewalk Inspection/Trip Hazard Abatement	8,000	
4069 - Contract Services	Vehicle Maintenance and concrete repair out side services	12,000	
			47,000
		<b>Total:</b>	<b>64,500</b>
		<b>Total Expenditures:</b>	<b>841,210</b>
		<b>Net Total:</b>	<b>(801,110)</b>

# Costing Center Summary

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*Costing Center: 101-441 Parks*

**Previous Costing Center:** 101-441 Parks

**Department:** Public Services

**Division:** Parks

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-441

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

To provide quality maintenance and safe operational amenities within our neighborhood and community parks.  
To provide quality athletic and recreation facilities.

## **Profile:**

The Parks department consists of the: Public Services Director (.12 FTE), Maintenance Workers (2.5 FTE), Mechanic (.15 FTE), and Seasonal Maintenance Workers (.77 FTE).

# Costing Center Summary

Costing Center: 101-441 Parks

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3059	Refunds & Reimbursements	Unchanged	0.00 %	500	500
<b>Total Revenues:</b>				<b>500</b>	<b>500</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	23.50 %	121,318	149,829
4003	Part Time Wages	Increased	1.34 %	20,368	20,640
4011	PERA Contributions	Increased	23.50 %	8,796	10,863
4013	FICA	Increased	20.32 %	10,839	13,041
4017	Worker's Comp	Unchanged	0.00 %	3,200	3,200
4019	Employee Benefits	Increased	24.43 %	26,051	32,415
4023	Operating Supplies	Unchanged	0.00 %	17,000	17,000
4029	Repairs & Maintenance	Unchanged	0.00 %	21,700	21,700
4035	Communications	Unchanged	0.00 %	900	900
4037	Postage	Unchanged	0.00 %	100	100
4039	Equipment	Unchanged	0.00 %	23,000	23,000
4040	Fuel	Increased	10.71 %	14,000	15,500
4041	Training & Education	Unchanged	0.00 %	1,800	1,800
4047	Liability Insurance	Increased	7.46 %	33,500	36,000
4069	Contract Services	Decreased	15.63 %	9,600	8,100
4071	Rental/Leasing Cost	Unchanged	0.00 %	4,000	4,000
4085	Uniforms	Unchanged	0.00 %	650	650
<b>Total Expenditures:</b>				<b>316,822</b>	<b>358,738</b>

# Costing Center Summary

Costing Center: 101-441 Parks

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3059 - Refunds & Reimbursements			500
		<b>Total:</b>	<b>500</b>
		<b>Total Revenues:</b>	<b>500</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		149,829
4003 - Part Time Wages	Seasonal Parks Maintenance Worker (1) Wages (800 Hours)	10,320	
4003 - Part Time Wages	Seasonal Parks Maintenance Worker (2) Wages (800 Hours)	10,320	
			20,640
		<b>Total:</b>	<b>170,469</b>
<b>Benefits</b>			
4011 - PERA Contributions	Parks PERA		10,863
4013 - FICA	Parks FICA		13,041
4017 - Worker's Comp	Parks Workers Comp		3,200
4019 - Employee Benefits	Full Time Employee Health Benefits		32,415
		<b>Total:</b>	<b>59,519</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Supplies		17,000
4029 - Repairs & Maintenance	General Equipment Repairs		21,700
4035 - Communications	Cell phones, AI, Hans		900
4037 - Postage			100
4039 - Equipment	Park maintenance and equipment repairs	6,000	
4039 - Equipment	Replacement of Park Amenities Per-Management Plan	17,000	
			23,000
4040 - Fuel			15,500
4041 - Training & Education	Pesticide Recertification and MPRA Training	800	
4041 - Training & Education	Tree Inspector Recertification and Play Ground Inspection Training	1,000	
			1,800
4047 - Liability Insurance			36,000
4071 - Rental/Leasing Cost	Aeration Equipment With Over Seeding Capabilities Rental	1,000	
4071 - Rental/Leasing Cost	Portable Sanitation, Brook Peterson/Cedar Point	3,000	
			4,000
4085 - Uniforms			650
		<b>Total:</b>	<b>120,650</b>
<b>Contracted Services</b>			
4057 - Engineering Services	Trail Rating and Misc. Service		0
4069 - Contract Services	Driving and Drug Screening	200	
4069 - Contract Services	Herbicide Application Services	3,000	
4069 - Contract Services	Lighting Repairs and Maintenance at Parks (including City Square Park)	4,900	
			8,100
		<b>Total:</b>	<b>8,100</b>
		<b>Total Expenditures:</b>	<b>358,738</b>
		<b>Net Total:</b>	<b>(358,238)</b>

# Costing Center Summary

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*Costing Center: 101-445 Central Facility*

**Previous Costing Center:** 101-445 Central Facility

**Department:** Non-Departmental

**Division:** Central Facility

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-445

**Approved:** Yes

**Manager:** Shane Fineran

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## **Purpose:**

Allocate resources for general phone system, facility leasing or rentals, building maintenance and repairs, and facility alarm monitoring.

## **Profile:**

Central facility department tracks general fund expenditures that may not be specific to one department.

# Costing Center Summary

Costing Center: 101-445 Central Facility

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3039	Rental Fees	Increased	1.20 %	50,040	50,640
3070	Grant Proceeds	Not used this year		700	0
<b>Total Revenues:</b>				<b>50,740</b>	<b>50,640</b>
<b>Expenditures</b>					
4023	Operating Supplies	Unchanged	0.00 %	5,000	5,000
4029	Repairs & Maintenance	Increased	40.16 %	32,605	45,700
4035	Communications	Unchanged	0.00 %	13,100	13,100
4039	Equipment	Decreased	37.50 %	6,400	4,000
4041	Training & Education	New this year		0	1,692
4047	Liability Insurance	Unchanged	0.00 %	20,550	20,550
4049	Electricity & Natural Gas	Unchanged	0.00 %	99,500	99,500
4060	Contracted Maintenance	Increased	25.20 %	30,352	38,002
4069	Contract Services	Not used this year		1,692	0
4071	Rental/Leasing Cost	Increased	4.73 %	49,822	52,180
4081	Equipment Testing	Increased	5.04 %	6,465	6,791
<b>Total Expenditures:</b>				<b>265,486</b>	<b>286,515</b>

# Costing Center Summary

Costing Center: 101-445 Central Facility

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3039 - Rental Fees	City Hall Room Rentals	2,040	
3039 - Rental Fees	Facility lease: Former PW building/Ridgeview Ambulance	38,520	
3039 - Rental Fees	Facility lease: Former PW CAM Charges	10,080	
			50,640
		<b>Total:</b>	<b>50,640</b>
		<b>Total Revenues:</b>	<b>50,640</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4023 - Operating Supplies	City Hall	4,000	
4023 - Operating Supplies	Former PW facility	1,000	
			5,000
4029 - Repairs & Maintenance	CH Fire Damper Repair	2,700	
4029 - Repairs & Maintenance	City Hall Maintenance	10,000	
4029 - Repairs & Maintenance	Contract Maintenance Services	10,000	
4029 - Repairs & Maintenance	Fire Station Maintenance	4,500	
4029 - Repairs & Maintenance	Old Public Works Facility	3,000	
4029 - Repairs & Maintenance	Public Services Maintenance	14,000	
4029 - Repairs & Maintenance	TOX Alert Sensor Replacement	1,500	
			45,700
4035 - Communications	CarverLink Phone Service		13,100
4039 - Equipment	AED Pads & Batteries	1,400	
4039 - Equipment	City Hall Office Furniture Replacement	2,600	
			4,000
4041 - Training & Education	LMC Online Training: Supervisory	660	
4041 - Training & Education	Safety Training	1,032	
			1,692
4047 - Liability Insurance	Carver CDA Additional Insurance for CH Building	5,000	
4047 - Liability Insurance	City Hall Facility	6,900	
4047 - Liability Insurance	Fire Station Facility	1,450	
4047 - Liability Insurance	Former PW facility	2,000	
4047 - Liability Insurance	Parking Ramp Facility	1,000	
4047 - Liability Insurance	Public Works Facility (Street/Parks Portion)	4,200	
			20,550
4049 - Electricity & Natural Gas	City Hall Electric/Gas	42,000	
4049 - Electricity & Natural Gas	Fire Station Electric/Gas	12,000	
4049 - Electricity & Natural Gas	Former PW facility	11,500	
4049 - Electricity & Natural Gas	Park Facility Electric	9,000	
4049 - Electricity & Natural Gas	Public Services Electric/Gas	25,000	
			99,500
4071 - Rental/Leasing Cost	Copiers/White Board @ City Hall & Public Services	9,980	
4071 - Rental/Leasing Cost	Senior Dining	7,200	
4071 - Rental/Leasing Cost	Senior Housing Subsidy Payment	35,000	
			52,180
4081 - Equipment Testing	Elevator Operator Permit: Public Svc & Fire Station	800	
4081 - Equipment Testing	Elevator Service: Public Svc & Fire	3,465	
4081 - Equipment Testing	Fire Alarm Monitoring & Testing: Public Svc & Fire	1,889	

# Costing Center Summary

Costing Center: 101-445 Central Facility

4081 - Equipment Testing	Fire Extinguisher Testing: City Hall, Public Svc, Fire Station	337	
4081 - Equipment Testing	TOX Alert Calibration	300	
		6,791	
		<b>Total:</b>	<b>248,513</b>
<b>Contracted Services</b>			
4060 - Contracted Maintenance	Carpet Cleaning & Flooring Wax (CH, PS, Library, FS)	5,000	
4060 - Contracted Maintenance	City Hall HVAC Preventative Maintenance	5,800	
4060 - Contracted Maintenance	City Hall/Library Cleaning-3 days per week	17,500	
4060 - Contracted Maintenance	Public Services Cleaning-2 days per week	7,452	
4060 - Contracted Maintenance	Window Cleaning (CH, Library, FS)	2,250	
		38,002	
		<b>Total:</b>	<b>38,002</b>
		<b>Total Expenditures:</b>	<b>286,515</b>
		<b>Net Total:</b>	<b>(235,875)</b>

# Costing Center Summary

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*Costing Center: 101-000 Transfers*

**Previous Costing Center:** 101-000 Transfers

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 101-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

Transfers-out provide resources for recreation activities in the Safari Island and Ice Arena funds. Transfer-in to the general fund are from the utility enterprise funds for administrative costs such as human resources, technology, payroll, purchasing, and fixed asset management.

## **Profile:**

Interfund Transfers in and out of the general fund provide revenue for and from other funds.

# Costing Center Summary

Costing Center: 101-000 Transfers

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3073	Interfund Transfer In	Decreased	34.96 %	641,000	416,900
<b>Total Revenues:</b>				<b>641,000</b>	<b>416,900</b>
<b>Expenditures</b>					
4097	Interfund Transfer Out	Increased	2.36 %	1,357,000	1,389,000
4099	Contingency	New this year		0	30,000
<b>Total Expenditures:</b>				<b>1,357,000</b>	<b>1,419,000</b>

# Costing Center Summary

Costing Center: 101-000 Transfers

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Transfers In</b>			
3073 - Interfund Transfer In	From Lodging Tax Fund	1,900	
3073 - Interfund Transfer In	From PIR Debt Fund	200,000	
3073 - Interfund Transfer In	From Sewer Fund	80,000	
3073 - Interfund Transfer In	From Stormwater Fund	55,000	
3073 - Interfund Transfer In	From Water Fund	80,000	
			416,900
		<b>Total:</b>	<b>416,900</b>
		<b>Total Revenues:</b>	<b>416,900</b>
<b>Expenditures</b>			
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	Capital Equipment	377,000	
4097 - Interfund Transfer Out	Ice Arena Debt	464,000	
4097 - Interfund Transfer Out	Ice Arena Operating	95,000	
4097 - Interfund Transfer Out	Safari Island Debt	160,000	
4097 - Interfund Transfer Out	Safari Island Operating	293,000	
			1,389,000
		<b>Total:</b>	<b>1,389,000</b>
<b>Operating Expenses</b>			
4099 - Contingency	PTO Payout Program - For Employees that Qualify		30,000
		<b>Total:</b>	<b>30,000</b>
		<b>Total Expenditures:</b>	<b>1,419,000</b>
		<b>Net Total:</b>	<b>(1,002,100)</b>

# Costing Center Summary

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*Costing Center: 103-000 PIR*

**Previous Costing Center:** 103-000 PIR

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 103-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

This fund was established under MN State Statutes to provide for the tracking and reporting of capital improvement projects for infrastructure and facility. Debt obligations are paid from special assessment and special debt levy tax sources within the PIR Debt Fund.

## **Profile:**

A capital fund for public improvement purchases.

# Costing Center Summary

Costing Center: 103-000 PIR

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Revenues</b>					
3018	Aid	Increased	150.00 %	800,000	2,000,000
3036	Developers Cost Apportionment	Not used this year		400,000	0
3063	Interest from Investments	Decreased	61.54 %	26,000	10,000
3070	Grant Proceeds	Not used this year		800,000	0
3073	Interfund Transfer In	New this year		0	1,590,000
<b>Total Revenues:</b>				<b>2,026,000</b>	<b>3,600,000</b>
<b>Expenditures</b>					
4045	Printing & Publishing	Unchanged	0.00 %	1,000	1,000
4057	Engineering Services	Decreased	82.63 %	201,500	35,000
4069	Contract Services	New this year		0	345,000
4103	Building Acquisition	Not used this year		235,000	0
4107	Cost of Construction	Increased	24.74 %	2,533,747	3,160,570
<b>Total Expenditures:</b>				<b>2,971,247</b>	<b>3,541,570</b>

# Costing Center Summary

Costing Center: 103-000 PIR

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Intergovernmental</b>			
3018 - Aid	Highway 5 Construction - MSA Advance		2,000,000
		<b>Total:</b>	<b>2,000,000</b>
<b>Financing</b>			
3063 - Interest from Investments			10,000
		<b>Total:</b>	<b>10,000</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	Bond Proceeds - 2014 Street Reconstruction Project	1,190,000	
3073 - Interfund Transfer In	From PIR Debt Fund	400,000	
			1,590,000
		<b>Total:</b>	<b>1,590,000</b>
		<b>Total Revenues:</b>	<b>3,600,000</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4045 - Printing & Publishing	Project notifications		1,000
		<b>Total:</b>	<b>1,000</b>
<b>Contracted Services</b>			
4057 - Engineering Services	Closed Capital Project Additional Expenditures	5,000	
4057 - Engineering Services	Feasibility Study - 2015 Infrastructure Project	30,000	
			35,000
4069 - Contract Services	2014 Street Reconstruction Project - Interlaken Paving & Sidewalk		345,000
		<b>Total:</b>	<b>380,000</b>
<b>Capital Outlay &amp; Development</b>			
4107 - Cost of Construction	2014 Street Reconstruction Project	770,000	
4107 - Cost of Construction	Asset Management Software Program (25%)	11,550	
4107 - Cost of Construction	Clearwater Mills Park - Equipment & Concrete Replacement	78,500	
4107 - Cost of Construction	Community Entrance Signs	19,500	
4107 - Cost of Construction	Fire Station Apron Replacement	60,000	
4107 - Cost of Construction	Fuel Island Upgrade	57,983	
4107 - Cost of Construction	Highway 5 Construction	2,000,000	
4107 - Cost of Construction	Interlaken Park Basketball Courts (50%)	29,250	
4107 - Cost of Construction	Interlaken Park Tennis Courts (50%)	61,000	
4107 - Cost of Construction	Library & City Hall Concrete Repair	15,000	
4107 - Cost of Construction	Shower Unit Upgrades (Safari Island) - Locker Rooms/Family Area/First Aid	35,000	
4107 - Cost of Construction	Trail Improvements - Main Street - Old Beach Lane to Legacy Village	22,787	
			3,160,570
		<b>Total:</b>	<b>3,160,570</b>
		<b>Total Expenditures:</b>	<b>3,541,570</b>
		<b>Net Total:</b>	<b>58,430</b>

# Costing Center Summary

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*Costing Center: 105-000 Capital Equipment*

**Previous Costing Center:** 105-000 Capital  
Equipment

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 105-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

This fund was established to provide for large capital equipment and vehicle purchases. Sources and uses are identified in the Capital Improvement Plan on an annual basis.

## **Profile:**

A capital fund for equipment and vehicle purchases.

# Costing Center Summary

Costing Center: 105-000 Capital Equipment

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3003	Delinquent Tax	Unchanged	0.00 %	500	500
3005	Special Debt Tax	Increased	0.90 %	110,250	111,240
3063	Interest from Investments	Unchanged	0.00 %	7,000	7,000
3073	Interfund Transfer In	Increased	25.43 %	335,000	420,200
<b>Total Revenues:</b>				<b>452,750</b>	<b>538,940</b>
<b>Expenditures</b>					
4039C	Capital Equipment	Increased	85.65 %	336,224	624,214
4045	Printing & Publishing	Unchanged	0.00 %	1,000	1,000
4089	Bond Interest	Decreased	12.73 %	20,625	18,000
4090	Bond Principal	Increased	5.88 %	85,000	90,000
<b>Total Expenditures:</b>				<b>442,849</b>	<b>733,214</b>

# Costing Center Summary

Costing Center: 105-000 Capital Equipment

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3003 - Delinquent Tax			500
3005 - Special Debt Tax	Special Debt Levy for Aerial Ladder Truck		111,240
		<b>Total:</b>	<b>111,740</b>
<b>Financing</b>			
3063 - Interest from Investments			7,000
		<b>Total:</b>	<b>7,000</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	From General Fund	377,000	
3073 - Interfund Transfer In	From Sewer Fund - Public Services Generator Purchase	16,600	
3073 - Interfund Transfer In	From Storm Water Fund - Public Services Generator Purchase	16,600	
3073 - Interfund Transfer In	From Street Light Fund - Public Services Generator Purchase	10,000	
			420,200
		<b>Total:</b>	<b>420,200</b>
		<b>Total Revenues:</b>	<b>538,940</b>
<b>Expenditures</b>			
<b>Capital Outlay &amp; Development</b>			
4039C - Capital Equipment	Asphalt Roller	53,553	
4039C - Capital Equipment	City Phone System Replacement	25,000	
4039C - Capital Equipment	Exmark Zero Turn Lawn Mower Unit #0154	21,500	
4039C - Capital Equipment	Generator - Fire Station Building	68,400	
4039C - Capital Equipment	Generator - Public Services Building (100%)	66,400	
4039C - Capital Equipment	Parks Mower	122,500	
4039C - Capital Equipment	Tymco Regenerative Street Sweeper Unit #0030	266,861	
			624,214
		<b>Total:</b>	<b>624,214</b>
<b>Operating Expenses</b>			
4045 - Printing & Publishing	Project notifications		1,000
		<b>Total:</b>	<b>1,000</b>
<b>Debt</b>			
4089 - Bond Interest	2011A Bonds - Aerial Ladder Truck		18,000
4090 - Bond Principal	2011A Bonds - Aerial Ladder Truck		90,000
		<b>Total:</b>	<b>108,000</b>
		<b>Total Expenditures:</b>	<b>733,214</b>
		<b>Net Total:</b>	<b>(194,274)</b>

# Costing Center Summary

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*Costing Center: 107-000 PEG*

**Previous Costing Center:** 107-000 PEG

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 107-000

**Approved:** Yes

**Manager:** Shane Fineran

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## **Purpose:**

Provide information to the public through the City's Cable Channel and website. Continue partnership with Crown College for cable broadcast. Maintain GovDelivery notification service.

## **Profile:**

There are no staff programmed to this special revenue fund budget.

# Costing Center Summary

Costing Center: 107-000 PEG

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Revenues</b>					
3030	Franchise Fees	Decreased	10.00 %	18,000	16,200
3063	Interest from Investments	Increased	60.00 %	500	800
<b>Total Revenues:</b>				<b>18,500</b>	<b>17,000</b>
<b>Expenditures</b>					
4025	Fees & License	Decreased	45.52 %	7,410	4,037
4039	Equipment	Unchanged	0.00 %	1,300	1,300
4039C	Capital Equipment	New this year		0	70,000
4069	Contract Services	Unchanged	0.00 %	1,000	1,000
<b>Total Expenditures:</b>				<b>9,710</b>	<b>76,337</b>

# Costing Center Summary

Costing Center: 107-000 PEG

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3030 - Franchise Fees	Mediacom Franchise Fees		16,200
		<b>Total:</b>	<b>16,200</b>
<b>Financing</b>			
3063 - Interest from Investments			800
		<b>Total:</b>	<b>800</b>
		<b>Total Revenues:</b>	<b>17,000</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4025 - Fees & License	Annual Renewal: Alpha Video	1,200	
4025 - Fees & License	Annual Renewal: GovDelivery (notification system)	1,827	
4025 - Fees & License	Annual Renewal: GovOffice (website)	950	
4025 - Fees & License	Annual Renewal: Vimeo	60	
			4,037
4039 - Equipment	Misc. Small Equipment		1,300
4065 - Computer Software	Project: Cast Net Upgrade		0
		<b>Total:</b>	<b>5,337</b>
<b>Capital Outlay &amp; Development</b>			
4039C - Capital Equipment	A/V Room Equipment	50,000	
4039C - Capital Equipment	City Web Page Upgrade	20,000	
			70,000
		<b>Total:</b>	<b>70,000</b>
<b>Contracted Services</b>			
4069 - Contract Services	Apollo/Alpha Video		1,000
		<b>Total:</b>	<b>1,000</b>
		<b>Total Expenditures:</b>	<b>76,337</b>
		<b>Net Total:</b>	<b>(59,337)</b>

# Costing Center Summary

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*Costing Center: 202-415 Revolving Loan - Economic Development*

**Previous Costing Center:** 202-415 Revolving Loan  
- Economic Development

**Department:** Community Development

**Division:** Economic Development

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 202-415

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

The revolving loan fund program was developed in 1994 to assist Downtown Business owners with low interest rate loans for business development, expansion, and retention purposes.

## **Profile:**

A special revenue fund to track revenues and expenditures related to loans processed for economic development.

# Costing Center Summary

Costing Center: 202-415 Revolving Loan - Economic Development

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3027	Administrative Fees	Unchanged	0.00 %	400	400
3061	Fines	Unchanged	0.00 %	100	100
3063	Interest from Investments	Unchanged	0.00 %	7,000	7,000
3065	Interest from Receivables	Unchanged	0.00 %	30,000	30,000
<b>Total Revenues:</b>				<b>37,500</b>	<b>37,500</b>
<b>Expenditures</b>					
4023	Operating Supplies	Unchanged	0.00 %	200	200
4059	Legal Services	Unchanged	0.00 %	12,000	12,000
4069	Contract Services	Unchanged	0.00 %	500	500
<b>Total Expenditures:</b>				<b>12,700</b>	<b>12,700</b>

# Costing Center Summary

Costing Center: 202-415 Revolving Loan - Economic Development

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3027 - Administrative Fees			400
		<b>Total:</b>	<b>400</b>
<b>Fines and Forfeitures</b>			
3061 - Fines			100
		<b>Total:</b>	<b>100</b>
<b>Financing</b>			
3063 - Interest from Investments			7,000
3065 - Interest from Receivables			30,000
		<b>Total:</b>	<b>37,000</b>
		<b>Total Revenues:</b>	<b>37,500</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4023 - Operating Supplies			200
		<b>Total:</b>	<b>200</b>
<b>Contracted Services</b>			
4059 - Legal Services	Melchert Offices Preparing Documents		12,000
4069 - Contract Services			500
		<b>Total:</b>	<b>12,500</b>
		<b>Total Expenditures:</b>	<b>12,700</b>
		<b>Net Total:</b>	<b>24,800</b>

# Costing Center Summary

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*Costing Center: 210-441 Park Dedication*

**Previous Costing Center:** 210-441 Park Dedication

**Department:** Culture and Recreation

**Division:** Recreation

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 210-441

**Approved:** Yes

**Manager:** Craig Sinclair

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## **Purpose:**

A fund intended to secure money from developers who are unable to provide land for park or recreational purposes within their proposed developments. This money is then used to develop park and recreational facilities in other areas within the community.

## **Profile:**

The City undertook a detailed review of its expected needs and the costs for parkland, open space and trails, both in its most recent Comprehensive Plan and in the Hoisington Koegler Group, Inc., Park Dedication Fees Study of August, 1999. The result of this work is the current requirement of developers for payment in lieu of land. See Zoning Ordinance Section 1000.06 Subdivision 7 D.

## **Goals:**

Interlaken Park will be improved in 2014 with basketball and tennis courts.

# Costing Center Summary

Costing Center: 210-441 Park Dedication

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Revenues</b>					
3063	Interest from Investments	Unchanged	0.00 %	3,100	3,100
<b>Total Revenues:</b>				<b>3,100</b>	<b>3,100</b>
<b>Expenditures</b>					
4107	Cost of Construction	New this year		0	90,250
<b>Total Expenditures:</b>				<b>0</b>	<b>90,250</b>

# Costing Center Summary

Costing Center: 210-441 Park Dedication

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3038 - Park Dedication			0
		<b>Total:</b>	<b>0</b>
<b>Financing</b>			
3063 - Interest from Investments			3,100
		<b>Total:</b>	<b>3,100</b>
		<b>Total Revenues:</b>	<b>3,100</b>
<b>Expenditures</b>			
<b>Capital Outlay &amp; Development</b>			
4107 - Cost of Construction	Interlaken Park Basketball Courts (50%)	29,250	
4107 - Cost of Construction	Interlaken Park Tennis Courts (50%)	61,000	
			90,250
		<b>Total:</b>	<b>90,250</b>
		<b>Total Expenditures:</b>	<b>90,250</b>
		<b>Net Total:</b>	<b>(87,150)</b>

# Costing Center Summary

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*Costing Center: 231-443 Safari Island/Recreation*

**Previous Costing Center:** 231-443 Safari  
Island/Recreation

**Department:** Culture and Recreation

**Division:** Recreation

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 231-443

**Approved:** Yes

**Manager:** Craig Sinclair

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## **Purpose:**

A Recreation Facility offering pool, waterslide, spa, gyms, fitness equipment, walking/running track, children's indoor play structure, meeting rooms, fitness classes and recreational programming.

## **Profile:**

Safari Island staffing consists of the: Aquatics Programmer (1 FTE), Maintenance Workers (1 FTE), Maintenance Supervisor (.50 FTE), Park and Recreation Director (.50 FTE), Office Assistant (.60 FTE), Fitness/Facility Programmer (1 FTE), Outdoor Recreation Programmer (.4 FTE), Membership/Facility Coordinator (1 FTE), On-Site Manager (2.6 FTE), Guest Service Coordinator (1.6 FTE), Fitness Instructors (1 FTE), Lifeguards (4 FTE), Lifeguard Shift Leads (2 FTE), Custodian (.68 FTE), Guest Service Workers (1.50 FTE), and Water Safety Instructors (.75).

# Costing Center Summary

Costing Center: 231-443 Safari Island/Recreation

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3027	Administrative Fees	Unchanged	0.00 %	6,550	6,550
3035	Donations	Decreased	98.08 %	2,600	50
3039	Rental Fees	Decreased	9.97 %	59,192	53,290
3041	Program Registration & Lessons	Decreased	2.83 %	130,650	126,950
3043	Membership Fees	Increased	1.13 %	544,200	550,375
3044	Daily Fees	Increased	23.33 %	90,000	111,000
3045	Sales	Decreased	9.09 %	11,000	10,000
3059	Refunds & Reimbursements	Unchanged	0.00 %	132,481	132,481
3073	Interfund Transfer In	Decreased	3.30 %	303,000	293,000
<b>Total Revenues:</b>				<b>1,279,673</b>	<b>1,283,696</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	3.59 %	346,037	358,460
4003	Part Time Wages	Decreased	0.82 %	336,726	333,963
4011	PERA Contributions	Increased	5.33 %	37,559	39,561
4013	FICA	Increased	2.82 %	53,018	54,512
4017	Worker's Comp	Increased	6.12 %	4,900	5,200
4019	Employee Benefits	Increased	10.12 %	87,742	96,625
4023	Operating Supplies	Decreased	1.09 %	45,700	45,200
4024	Merchandise for Resale	Unchanged	0.00 %	5,500	5,500
4025	Fees & License	Unchanged	0.00 %	1,850	1,850
4029	Repairs & Maintenance	Decreased	34.22 %	73,350	48,250
4035	Communications	Decreased	50.55 %	9,991	4,941
4037	Postage	Unchanged	0.00 %	1,250	1,250
4039	Equipment	Increased	8.50 %	17,050	18,500
4041	Training & Education	Increased	17.76 %	2,450	2,885
4043	Travel & Mileage	Unchanged	0.00 %	750	750
4045	Printing & Publishing	Unchanged	0.00 %	2,805	2,805
4046	Marketing & Advertising	Unchanged	0.00 %	5,500	5,500
4047	Liability Insurance	Increased	25.99 %	11,350	14,300
4049	Electricity & Natural Gas	Unchanged	0.00 %	162,500	162,500
4053	Subscriptions & Memberships	Increased	21.55 %	1,160	1,410
4069	Contract Services	Decreased	0.41 %	15,775	15,710
4071	Rental/Leasing Cost	Increased	5.78 %	23,510	24,870
4073	Waste Disposal/Recycling	Unchanged	0.00 %	200	200
4075	Chemicals	Increased	9.38 %	32,000	35,000
4085	Uniforms	Unchanged	0.00 %	1,000	1,000
<b>Total Expenditures:</b>				<b>1,279,673</b>	<b>1,280,742</b>

# Costing Center Summary

Costing Center: 231-443 Safari Island/Recreation

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3027 - Administrative Fees	Administrative Fees Charged to Start Monthly Membership - Based on Average Annual		6,550
3039 - Rental Fees	Birthday Party Rentals & Den Rentals	21,000	
3039 - Rental Fees	Field & Park Amenities Rentals	2,200	
3039 - Rental Fees	Garden Plot Rentals (72)@\$20	1,440	
3039 - Rental Fees	Group Lock-In (estimated 3)	1,950	
3039 - Rental Fees	Gym & Batting Cage Rentals	18,000	
3039 - Rental Fees	Swim Club & Other Pool Rentals	8,000	
3039 - Rental Fees	Table/Safari Packs/Garage Sale Rentals	700	
		<hr/>	53,290
3041 - Program Registration & Lessons	Childcare Services	4,900	
3041 - Program Registration & Lessons	Fitness - Pilates, Yoga, Weight Courses	5,000	
3041 - Program Registration & Lessons	Golf Lessons	350	
3041 - Program Registration & Lessons	Personal Fitness	7,500	
3041 - Program Registration & Lessons	Private Swim Lessons	4,500	
3041 - Program Registration & Lessons	Programming with Carver County	500	
3041 - Program Registration & Lessons	Softball League	5,700	
3041 - Program Registration & Lessons	Swim Lessons	86,600	
3041 - Program Registration & Lessons	Volleyball Leagues	1,200	
3041 - Program Registration & Lessons	Winterfest 5K Run	700	
3041 - Program Registration & Lessons	Zumba, Cycle, Power Trek, and Drop In Fitness Participants	10,000	
		<hr/>	126,950
3043 - Membership Fees	Rate increase of \$10 for Res/Non Res Family, Adult, Youth/Senior. Rate increase of \$5 for Res/Non Res 6 Mo Senior	499,375	
3043 - Membership Fees	Silver & Fit - \$3800 avg/month	45,600	
3043 - Membership Fees	Silver Sneakers - \$540 avg/mo	5,400	
		<hr/>	550,375
3044 - Daily Fees	Daily Punch Pass Sales	23,000	
3044 - Daily Fees	Group Daily Pass Sales	13,000	
3044 - Daily Fees	No Change in Fees for 2014	75,000	
		<hr/>	111,000
3045 - Sales	Vending Sales - Vending Machines, Ice Cream, Googles, Swim Diapers, Socks		10,000
3059 - Refunds & Reimbursements	ISD Cost Sharing/Misc Quarterly Bill Back to School Dist	14,750	

# Costing Center Summary

Costing Center: 231-443 Safari Island/Recreation

3059 - Refunds & Reimbursements	ISD#110 Pool Contribution	117,731	
			132,481
		<b>Total:</b>	<b>990,646</b>
<b>Donations</b>			
3035 - Donations	Music in the Park & Movie in the Park		50
			<b>Total:</b> 50
<b>Transfers In</b>			
3073 - Interfund Transfer In	Transfer from General Fund		293,000
			<b>Total:</b> 293,000
		<b>Total Revenues:</b>	<b>1,283,696</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		358,460
4003 - Part Time Wages	Custodian Wages (1.35 FTE) (50%)	19,488	
4003 - Part Time Wages	Fitness Instructor Wages (1.00 FTE)	50,919	
4003 - Part Time Wages	Guest Service Worker Wages (1.50 FTE)	24,680	
4003 - Part Time Wages	Lifeguard Shift Lead Wages (2.00 FTE)	49,920	
4003 - Part Time Wages	Lifeguard Wages (4.00 FTE)	90,772	
4003 - Part Time Wages	PPT - Guest Service Coordinator (1) Wages (.80 FTE)	15,592	
4003 - Part Time Wages	PPT - Guest Service Coordinator (2) Wages (.80 FTE)	17,872	
4003 - Part Time Wages	PPT - On-Site Manager (1) Wages (.80 FTE)	22,298	
4003 - Part Time Wages	PPT - On-Site Manager (2) Wages (.80 FTE)	22,298	
4003 - Part Time Wages	Water Safety Instructor Wages (.75 FTE)	20,124	
			333,963
		<b>Total:</b>	<b>692,423</b>
<b>Benefits</b>			
4011 - PERA Contributions	Safari Island PERA		39,561
4013 - FICA	Safari Island FICA		54,512
4017 - Worker's Comp	Safari Island Workers Comp		5,200
4019 - Employee Benefits	Full Time & Permanent Part Time Employee Health Benefits		96,625
			195,898
		<b>Total:</b>	<b>195,898</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies		40,400	
4023 - Operating Supplies	Arbor Day Tree(s)	250	
4023 - Operating Supplies	Birthday Parties - supplies/cakes	1,800	
4023 - Operating Supplies	Men's Softball Awards	400	
4023 - Operating Supplies	Softballs / Scorecards	850	
4023 - Operating Supplies	Winterfest	1,500	
			45,200
4024 - Merchandise for Resale	Goggles, Socks, Diapers, Ice Cream		5,500
4025 - Fees & License	Annual Red Cross Fee	300	
4025 - Fees & License	BMI/ASCAP Music License Fees	650	
4025 - Fees & License	Elevator Operating Permit	100	
4025 - Fees & License	Softball Sanctioning	400	
4025 - Fees & License	Softball Tournament Registration Fees	400	
			1,850
4029 - Repairs & Maintenance		36,000	
4029 - Repairs & Maintenance	Garden Plot Supplies for Addition & Repair	750	
4029 - Repairs & Maintenance	ISD Cost Sharing/Payments to District	11,500	
			48,250

# Costing Center Summary

Costing Center: 231-443 Safari Island/Recreation

4035 - Communications	Cell Phone for Director (50%) \$71/mo	426	
4035 - Communications	Cell Phones for Programmers (2.0 Employees)	915	
4035 - Communications	Nextera \$300/mo	3,600	
		<hr/>	4,941
4037 - Postage	Misc Postage	500	
4037 - Postage	Program Guide Postcards	750	
		<hr/>	1,250
4039 - Equipment		8,000	
4039 - Equipment	Fitness	3,000	
4039 - Equipment	Folding Chairs	1,000	
4039 - Equipment	Pool Feature	6,500	
		<hr/>	18,500
4041 - Training & Education	Computer Software Courses	200	
4041 - Training & Education	Maintenance Staff	500	
4041 - Training & Education	MRPA Conference - 2 Attendees	750	
4041 - Training & Education	Red Cross Training - Lifeguards & WSI	1,000	
4041 - Training & Education	Tree Inspector Recertification	175	
4041 - Training & Education	WILS Workshop - 4 Attendees	260	
		<hr/>	2,885
4043 - Travel & Mileage	Misc Travel w/Personal Vehicles		750
4045 - Printing & Publishing	Misc Printing/Publishing	1,355	
4045 - Printing & Publishing	Program Guide Postcards	1,450	
		<hr/>	2,805
4046 - Marketing & Advertising			5,500
4047 - Liability Insurance			14,300
4049 - Electricity & Natural Gas			162,500
4053 - Subscriptions & Memberships	MRPA C Sinclair	350	
4053 - Subscriptions & Memberships	MRPA David Wabbe	250	
4053 - Subscriptions & Memberships	MRPA M Brassington	275	
4053 - Subscriptions & Memberships	MRPA Missy Goff	75	
4053 - Subscriptions & Memberships	National Independent Health Club Assoc.	325	
4053 - Subscriptions & Memberships	Waconia Patriot Newspaper	35	
4053 - Subscriptions & Memberships	WILS M Brassington	100	
		<hr/>	1,410
4071 - Rental/Leasing Cost	(3) Movie in the Park	1,200	
4071 - Rental/Leasing Cost	Fitness Equipment Lease	18,960	
4071 - Rental/Leasing Cost	Misc Rentals	150	
4071 - Rental/Leasing Cost	Sharp Printer Lease Contract \$230.36/mo + \$150/mo use fees	4,560	
		<hr/>	24,870
4073 - Waste Disposal/Recycling	Lamp Recycling		200
4075 - Chemicals	Pool Chemicals		35,000
4085 - Uniforms			1,000
		<hr/>	
	<b>Total:</b>		<b>376,711</b>

# Costing Center Summary

Costing Center: 231-443 Safari Island/Recreation

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## Contracted Services

4069 - Contract Services	Elevator Maintenance Contract	800	
4069 - Contract Services	Fire Extinguisher Testing	85	
4069 - Contract Services	Fire Suppression Maintenance/Monitoring	725	
4069 - Contract Services	Golf Instruction	250	
4069 - Contract Services	Music in the Park Bands	4,200	
4069 - Contract Services	Programming with Carver County	350	
4069 - Contract Services	Reach for Resources Contract	2,500	
4069 - Contract Services	Red Cross Swim Lessons	300	
4069 - Contract Services	Umpire Fees	6,500	
		<hr/>	15,710
		<b>Total:</b>	<hr/> <b>15,710</b>
		<b>Total Expenditures:</b>	<hr/> <b>1,280,742</b>
		<b>Net Total:</b>	<hr/> <b>2,954</b>

# Costing Center Summary

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*Costing Center: 303-000 PIR Debt*

**Previous Costing Center:** 303-000 PIR Debt

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 303-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

The debt fund is established to collect special assessment and special debt tax levy revenues that will pay for debt principal and interest obligations.

## **Profile:**

A permanent improvement revolving fund (PIR) for tracking debt obligations issued for capital infrastructure and facility projects.

## **Goals:**

1. Collect assessments and special debt tax levies.
2. Pay debt principal and interest payments.

# Costing Center Summary

Costing Center: 303-000 PIR Debt

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3005	Special Debt Tax	Increased	2.62 %	1,874,325	1,923,474
3063	Interest from Investments	Increased	4,247.83 %	230	10,000
3064	Special Assesment Revenue	Decreased	14.37 %	458,983	393,005
3065	Interest from Receivables	Decreased	28.10 %	166,351	119,600
<b>Total Revenues:</b>				<b>2,499,889</b>	<b>2,446,079</b>
<b>Expenditures</b>					
4089	Bond Interest	Decreased	10.88 %	596,554	531,641
4090	Bond Principal	Increased	2.83 %	2,120,000	2,180,000
4091	Fiscal Agent Fees	Increased	110.00 %	3,000	6,300
4097	Interfund Transfer Out	Increased	41.18 %	425,000	600,000
<b>Total Expenditures:</b>				<b>3,144,554</b>	<b>3,317,941</b>

# Costing Center Summary

Costing Center: 303-000 PIR Debt

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3005 - Special Debt Tax	2007C Lease Revenue (PS Facility)	443,798	
3005 - Special Debt Tax	2010A GO Refunding (City Hall)	248,230	
3005 - Special Debt Tax	2011A GO Improvement (SE Area, Lake St, Wildcat, Comm Dr, Birch Street)	1,290,934	
3005 - Special Debt Tax	3% Uncollectable Factor	(59,488)	
			1,923,474
3064 - Special Assesment Revenue	3% Uncollectable Factor	(12,150)	
3064 - Special Assesment Revenue	Birch Street Assessments	28,300	
3064 - Special Assesment Revenue	Lake Street & Wildcat Way Assessments	52,455	
3064 - Special Assesment Revenue	SE Area Assessments	324,400	
			393,005
		<b>Total:</b>	<b>2,316,479</b>
<b>Financing</b>			
3063 - Interest from Investments			10,000
3065 - Interest from Receivables	Birch Street Assessments	6,300	
3065 - Interest from Receivables	Lake Street & Wildcat Way Assessments	16,100	
3065 - Interest from Receivables	Old Beach Lane Assessments	7,600	
3065 - Interest from Receivables	SE Area Assessments	89,600	
			119,600
		<b>Total:</b>	<b>129,600</b>
		<b>Total Revenues:</b>	<b>2,446,079</b>
<b>Expenditures</b>			
<b>Debt</b>			
4089 - Bond Interest	2007C Lease Revenue (PS Facility)	195,172	
4089 - Bond Interest	2010A GO Refunding (City Hall)	80,344	
4089 - Bond Interest	2011A GO Refunding (SE Area, Lake St, Wildcat, Comm Dr, Birch Street)	256,125	
			531,641
4090 - Bond Principal	2007C Lease Revenue (PS Facility)	235,000	
4090 - Bond Principal	2010A GO Refunding (City Hall)	160,000	
4090 - Bond Principal	2011A GO Refunding (SE Area, Lake St, Wildcat, Comm Dr, Birch Street)	1,785,000	
			2,180,000
4091 - Fiscal Agent Fees	Annual Bond Disclosure Report	1,000	
4091 - Fiscal Agent Fees	Annual Paying Agent	3,000	
4091 - Fiscal Agent Fees	Arbitrage Reporting - 2007C	2,300	
			6,300
		<b>Total:</b>	<b>2,717,941</b>
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	To General Fund	200,000	
4097 - Interfund Transfer Out	To PIR Capital Fund	400,000	
			600,000
		<b>Total:</b>	<b>600,000</b>
		<b>Total Expenditures:</b>	<b>3,317,941</b>
		<b>Net Total:</b>	<b>(871,862)</b>

# Costing Center Summary

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*Costing Center: 344-000 Community Center Debt*

**Previous Costing Center:** 344-000 Community  
Center Debt

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 344-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

Bonds were issued for the construction of the Safari Island Community Center.

## **Profile:**

Debt service fund for the payment of bonds.

## **Goals:**

Continue paying principal & interest payments per bond schedule.

# Costing Center Summary

Costing Center: 344-000 Community Center Debt

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3073	Interfund Transfer In	Unchanged	0.00 %	160,000	160,000
<b>Total Revenues:</b>				<b>160,000</b>	<b>160,000</b>
<b>Expenditures</b>					
4089	Bond Interest	Decreased	8.78 %	57,986	52,897
4090	Bond Principal	Increased	4.59 %	110,768	115,857
<b>Total Expenditures:</b>				<b>168,754</b>	<b>168,754</b>

# Costing Center Summary

Costing Center: 344-000 Community Center Debt

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Transfers In</b>			
3073 - Interfund Transfer In	From General Fund		160,000
		<b>Total:</b>	<b>160,000</b>
		<b>Total Revenues:</b>	<b>160,000</b>
<b>Expenditures</b>			
<b>Debt</b>			
4089 - Bond Interest			52,897
4090 - Bond Principal			115,857
		<b>Total:</b>	<b>168,754</b>
		<b>Total Expenditures:</b>	<b>168,754</b>
		<b>Net Total:</b>	<b>(8,754)</b>

# Costing Center Summary

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*Costing Center: 410-000 TIF 1 Workforce Housing*

**Previous Costing Center:** 410-000 TIF 1 Workforce Housing

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 410-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

A TIF District was created in 2008 for the purpose of promoting affordable housing opportunities within the community.

## **Profile:**

Tax Increment Financing District #1 Workforce Housing

## **Goals:**

1. Collect increment generated by the parcels in the TIF district.
2. Pass-through increment according to the development agreement to support the needs of the workforce housing complex.

# Costing Center Summary

Costing Center: 410-000 TIF 1 Workforce Housing

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3004	Tax Increment	Unchanged	0.00 %	20,000	20,000
3063	Interest from Investments	Unchanged	0.00 %	340	340
<b>Total Revenues:</b>				<b>20,340</b>	<b>20,340</b>
<b>Expenditures</b>					
4045	Printing & Publishing	Unchanged	0.00 %	350	350
4069	Contract Services	Unchanged	0.00 %	18,000	18,000
<b>Total Expenditures:</b>				<b>18,350</b>	<b>18,350</b>

# Costing Center Summary

Costing Center: 410-000 TIF 1 Workforce Housing

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3004 - Tax Increment			20,000
		<b>Total:</b>	<b>20,000</b>
<b>Financing</b>			
3063 - Interest from Investments			340
		<b>Total:</b>	<b>340</b>
		<b>Total Revenues:</b>	<b>20,340</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4045 - Printing & Publishing	Annual TIF reporting		350
		<b>Total:</b>	<b>350</b>
<b>Contracted Services</b>			
4069 - Contract Services	TIF Note per schedule-begins Sept 2010		18,000
		<b>Total:</b>	<b>18,000</b>
		<b>Total Expenditures:</b>	<b>18,350</b>
		<b>Net Total:</b>	<b>1,990</b>

# Costing Center Summary

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*Costing Center: 411-000 TIF 2 Auburn Meadows*

**Previous Costing Center:**

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 411-000

**Approved:** Yes

**Manager:** Nicole Lueck

---

## **Purpose:**

A TIF District was created in 2011 for the purpose of affordable housing opportunities within the community.

## **Profile:**

Tax Increment Financing District #2 Auburn Meadows

## **Goals:**

1. Collect increment generated by the parcels in the TIF district.
2. Pass-through increment according to the development agreement to support the needs of the development.

# Costing Center Summary

Costing Center: 411-000 TIF 2 Auburn Meadows

<b>Object Code</b>	<b>Object Code Description</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2013 Amount</b>	<b>2014 Amount</b>
<b>Revenues</b>					
3004	Tax Increment	New this year		0	5,000
3063	Interest from Investments	New this year		0	100
<b>Total Revenues:</b>				<b>0</b>	<b>5,100</b>
<b>Expenditures</b>					
4045	Printing & Publishing	New this year		0	350
4069	Contract Services	New this year		0	4,750
<b>Total Expenditures:</b>				<b>0</b>	<b>5,100</b>

# Costing Center Summary

Costing Center: 411-000 TIF 2 Auburn Meadows

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3004 - Tax Increment			5,000
		<b>Total:</b>	<b>5,000</b>
<b>Financing</b>			
3063 - Interest from Investments			100
		<b>Total:</b>	<b>100</b>
		<b>Total Revenues:</b>	<b>5,100</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4045 - Printing & Publishing	Annual TIF Reporting		350
		<b>Total:</b>	<b>350</b>
<b>Contracted Services</b>			
4069 - Contract Services	TIF Note Begins August 2014		4,750
		<b>Total:</b>	<b>4,750</b>
		<b>Total Expenditures:</b>	<b>5,100</b>
		<b>Net Total:</b>	<b>0</b>

# Costing Center Summary

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*Costing Center: 412-000 TIF 3 Cherry Street*

**Previous Costing Center:** 412-000 TIF 3 Cherry Street

**Department:** Non-Departmental

**Division:** Non Departmental

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 412-000

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

A TIF District was created in 2011 for the purpose of promoting economic development opportunities within the community.

## **Profile:**

Tax Increment Financing District #3 Cherry Street

## **Goals:**

1. Collect increment generated by the parcels in the TIF district.
2. Pass-through increment according to the development agreement to support the needs of the development.

# Costing Center Summary

Costing Center: 412-000 TIF 3 Cherry Street

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3004	Tax Increment	Unchanged	0.00 %	8,800	8,800
3063	Interest from Investments	Unchanged	0.00 %	100	100
<b>Total Revenues:</b>				<b>8,900</b>	<b>8,900</b>
<b>Expenditures</b>					
4045	Printing & Publishing	Unchanged	0.00 %	350	350
4069	Contract Services	Unchanged	0.00 %	7,920	7,920
<b>Total Expenditures:</b>				<b>8,270</b>	<b>8,270</b>

# Costing Center Summary

Costing Center: 412-000 TIF 3 Cherry Street

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3004 - Tax Increment			8,800
		<b>Total:</b>	<b>8,800</b>
<b>Financing</b>			
3063 - Interest from Investments			100
		<b>Total:</b>	<b>100</b>
		<b>Total Revenues:</b>	<b>8,900</b>
<b>Expenditures</b>			
<b>Operating Expenses</b>			
4045 - Printing & Publishing	Annual TIF Reporting		350
		<b>Total:</b>	<b>350</b>
<b>Contracted Services</b>			
4069 - Contract Services	TIF Note Begins August 2013		7,920
		<b>Total:</b>	<b>7,920</b>
		<b>Total Expenditures:</b>	<b>8,270</b>
		<b>Net Total:</b>	<b>630</b>

# Costing Center Summary

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*Costing Center: 601-433 Utilities-Water*

**Previous Costing Center:** 601-433 Utilities-Water

**Department:** Public Services

**Division:** Utilities-Water

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 601-433

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

The water system is comprised of over 3,900 residential, commercial, and industrial utility accounts, two water plants, three water towers, 6 wells, fire hydrants, valves and 50 miles of water main. To Assure and Secure Safe Drinking Water.

## **Profile:**

The Water department consists of the: Public Services Director (.20 FTE), Maintenance Supervisor (.50 FTE), Maintenance Workers (2.0 FTE), Maintenance Technician (0.25 FTE) Mechanic (.075 FTE), Finance Clerk (.50 FTE), Office Assistant (.25 FTE), and Seasonal Maintenance Workers (.20 FTE).

# Costing Center Summary

Costing Center: 601-433 Utilities-Water

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3008	Licenses-Misc	Unchanged	0.00 %	700	700
3016	Permits Utilities	Unchanged	0.00 %	14,875	14,875
3021	Inspection Fees	Unchanged	0.00 %	1,500	1,500
3047	Sales-Water Consumption	Increased	0.52 %	1,289,605	1,296,250
3049	Sales-Meters/Components	Increased	17.65 %	25,500	30,000
3051	Trunk Charges	Increased	11.76 %	408,000	456,000
3059	Refunds & Reimbursements	Unchanged	0.00 %	2,500	2,500
3061	Fines	Increased	17.14 %	70,000	82,000
3063	Interest from Investments	Unchanged	0.00 %	20,000	20,000
3073	Interfund Transfer In	New this year		0	275,000
<b>Total Revenues:</b>				<b>1,832,680</b>	<b>2,178,825</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	5.64 %	192,053	202,877
4003	Part Time Wages	Increased	1.34 %	5,092	5,160
4011	PERA Contributions	Increased	5.64 %	13,924	14,709
4013	FICA	Increased	5.46 %	15,327	16,164
4017	Worker's Comp	Increased	4.76 %	4,200	4,400
4019	Employee Benefits	Increased	1.29 %	36,170	36,638
4023	Operating Supplies	Increased	14.29 %	35,000	40,000
4025	Fees & License	Increased	197.14 %	6,512	19,350
4029	Repairs & Maintenance	Unchanged	0.00 %	54,000	54,000
4035	Communications	Decreased	27.27 %	8,800	6,400
4037	Postage	Decreased	17.53 %	9,700	8,000
4039	Equipment	Unchanged	0.00 %	8,000	8,000
4039C	Capital Equipment	Decreased	18.91 %	47,850	38,800
4040	Fuel	Increased	22.22 %	9,000	11,000
4041	Training & Education	Increased	17.00 %	5,000	5,850
4043	Travel & Mileage	Increased	25.00 %	400	500
4045	Printing & Publishing	Decreased	40.00 %	1,000	600
4047	Liability Insurance	Decreased	12.50 %	24,000	21,000
4049	Electricity & Natural Gas	Unchanged	0.00 %	90,000	90,000
4053	Subscriptions & Memberships	Increased	38.33 %	1,500	2,075
4057	Engineering Services	Increased	75.00 %	20,000	35,000
4059	Legal Services	Unchanged	0.00 %	100	100
4069	Contract Services	Increased	21.78 %	65,400	79,645
4077	Water Purification Supplies	Decreased	12.32 %	69,000	60,500
4082	Water Testing	Unchanged	0.00 %	3,000	3,000
4085	Uniforms	Unchanged	0.00 %	800	800
4086	Meter/MXU	Increased	33.33 %	30,000	40,000
4087	Bad Debt Expense	Unchanged	0.00 %	300	300
4089	Bond Interest	Increased	44.23 %	303,800	438,180
4091	Fiscal Agent Fees	Unchanged	0.00 %	1,000	1,000
4093	Depreciation	Unchanged	0.00 %	675,000	675,000
4097	Interfund Transfer Out	Unchanged	0.00 %	80,000	80,000
4107	Cost of Construction	Increased	3,069.38 %	12,575	398,550
<b>Total Expenditures:</b>				<b>1,828,503</b>	<b>2,397,598</b>

# Costing Center Summary

Costing Center: 601-433 Utilities-Water

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Licenses and Permits</b>			
3008 - Licenses-Misc	Plumbing License Renewal (28 License at \$25 each)		700
		<b>Total:</b>	<b>700</b>
<b>Charges for Services</b>			
3016 - Permits Utilities	Estimated 85 New Residential & Commercial Permits at \$175 each		14,875
3021 - Inspection Fees			1,500
3047 - Sales-Water Consumption	0% Rate Increase Over 2013 Rates	1,278,000	
3047 - Sales-Water Consumption	Additional Usage - 80 New Residential Units	18,250	
			1,296,250
3049 - Sales-Meters/Components	80 New Residential Units at Approx \$375 for Meter Components		30,000
3051 - Trunk Charges	Estimated 15 New Commercial Units at \$4800	72,000	
3051 - Trunk Charges	Estimated 80 New Residential Units at \$4800	384,000	
			456,000
3059 - Refunds & Reimbursements			2,500
		<b>Total:</b>	<b>1,801,125</b>
<b>Fines and Forfeitures</b>			
3061 - Fines			82,000
		<b>Total:</b>	<b>82,000</b>
<b>Financing</b>			
3063 - Interest from Investments			20,000
		<b>Total:</b>	<b>20,000</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	2014 Infrastructure Project Debt - Bond Proceeds		275,000
		<b>Total:</b>	<b>275,000</b>
		<b>Total Revenues:</b>	<b>2,178,825</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		202,877
4003 - Part Time Wages	Seasonal Water-Sewer Maintenance Worker Wages (50% - 800 Hours)		5,160
		<b>Total:</b>	<b>208,037</b>
<b>Benefits</b>			
4011 - PERA Contributions	Water PERA		14,709
4013 - FICA	Water FICA		16,164
4017 - Worker's Comp	Water Workers Comp		4,400
4019 - Employee Benefits	Full Time Employee Health Benefits		36,638
		<b>Total:</b>	<b>71,911</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Asphalt, Pit Run, Rock, Mechanic Supplies, Office Supplies, Pipe, Valves		40,000
4025 - Fees & License	Cartegraph Annual Maintenance Renewal	12,000	
4025 - Fees & License	SEMS software	650	
4025 - Fees & License	Spector - Water Plant 911 Alerts - WIN-911 Software License Renewal	800	
4025 - Fees & License	Water License/Boiler License	1,200	
4025 - Fees & License	Water Plant Industrial Waste License from Met Council	4,700	
			19,350

# Costing Center Summary

Costing Center: 601-433 Utilities-Water

4029 - Repairs & Maintenance	Facilities maintenance safety items and upkeep	4,000	
4029 - Repairs & Maintenance	Wells, Trucks, Pumps HSP	50,000	
			54,000
4035 - Communications	Cell phones, CarverLink Includes phone updates for two individuals		6,400
4037 - Postage			8,000
4039 - Equipment	Goal:small hand tools, and accessories. Mechanic equipment needs		8,000
4040 - Fuel			11,000
4041 - Training & Education	Finance Clerk - GFOA Training & Conference	350	
4041 - Training & Education	Goal: Include 50% cost for training and schooling for five staff members. Utility Management, Public Works Certificate	5,500	
			5,850
4043 - Travel & Mileage		400	
4043 - Travel & Mileage	Finance Clerk - Mileage to Training Events	100	
			500
4045 - Printing & Publishing	Phamplets, Wellhead Protection, Conservation		600
4047 - Liability Insurance			21,000
4049 - Electricity & Natural Gas			90,000
4053 - Subscriptions & Memberships	Finance Clerk - GFOA Membership	75	
4053 - Subscriptions & Memberships	MRWA, SUSA, AWWA	2,000	
			2,075
4077 - Water Purification Supplies	Treatment Chemicals I.E Fluoride, Chlorine, etc		60,500
4082 - Water Testing	Bacteria, Wells, and Routine Sampling		3,000
4085 - Uniforms	50% of Uniform Costs for Utilities Staff - G&K Uniform Service		800
4086 - Meter/MXU	Meter Repalcements and New Meters 285 meters/MXU		40,000
4087 - Bad Debt Expense	Delinquent Bills Left Unpaid/Account Bankruptcy		300
4093 - Depreciation			675,000
		<b>Total:</b>	<b>1,046,375</b>
<b>Capital Outlay &amp; Development</b>			
4039C - Capital Equipment	Truck Replacement with Plow #24		38,800
4107 - Cost of Construction	2014 Infrastructure Project	275,000	
4107 - Cost of Construction	Asset Management Software Program (25%)	11,550	
4107 - Cost of Construction	Utility Oversizing - Crosswinds Development	100,000	
4107 - Cost of Construction	Utility Rate Structure Modeling (50%)	12,000	
			398,550
		<b>Total:</b>	<b>437,350</b>
<b>Contracted Services</b>			
4057 - Engineering Services	2015 Feasibility Study Preparation	10,000	
4057 - Engineering Services	General Engineering Design Manual Update	10,000	
4057 - Engineering Services	Update Wellhead Protection Plan	15,000	
			35,000
4059 - Legal Services			100
4069 - Contract Services	Drop N Go Contract - UB Mailing Services	750	
4069 - Contract Services	Elevator Maint, Inspection of Towers #1 and #3	2,000	
4069 - Contract Services	Fire Suppression, Inspection, & Monitoring	1,395	
4069 - Contract Services	Generator Maintenance/Inspection Program	11,500	
4069 - Contract Services	Plunkets	2,000	

# Costing Center Summary

Costing Center: 601-433 Utilities-Water

4069 - Contract Services	Utility Bill Report Customizations	1,000	
4069 - Contract Services	Water Main Breaks, Gopher State, Leak Detection, Contracts	60,000	
4069 - Contract Services	Water Plant Security Monitoring	1,000	
			<hr/>
			79,645
		<b>Total:</b>	<hr/> <b>114,745</b>
<b>Debt</b>			
4089 - Bond Interest	Debt Series 2006A	98,538	
4089 - Bond Interest	Debt Series 2007B	190,072	
4089 - Bond Interest	Debt Series 2013A Refunding	149,570	
			<hr/>
			438,180
4091 - Fiscal Agent Fees	Fees Paid for Assistance with Debt Management		1,000
		<b>Total:</b>	<hr/> <b>439,180</b>
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	Transfer to General Fund		80,000
		<b>Total:</b>	<hr/> <b>80,000</b>
		<b>Total Expenditures:</b>	<hr/> <b>2,397,598</b>
		<b>Net Total:</b>	<hr/> <b>(218,773)</b>

# Costing Center Summary

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*Costing Center: 602-433 Utilities-Sewer*

**Previous Costing Center:** 602-433 Utilities-Sewer

**Department:** Public Services

**Division:** Utilities-Sewer

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 602-433

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

The system is comprised of 50 miles of sanitary pipe, 10 lift stations - L52, SE Area, 284 Lift Station are system critical.

To provide system operation and maintenance for the safe and complete conveyance of waste water to Metropolitan system while reducing claims on the League Insurance Trust. Meet I/I compliance cost reductions.

## **Profile:**

The Sewer department consists of the: Public Services Director (.20 FTE), Maintenance Supervisor (.50 FTE), Maintenance Workers (2.0 FTE), Maintenance Technician (.25 FTE), Mechanic (.075 FTE), Finance Clerk (.50 FTE), and Seasonal Maintenance Workers (.20 FTE).

# Costing Center Summary

Costing Center: 602-433 Utilities-Sewer

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3016	Permits Utilities	Unchanged	0.00 %	11,475	11,475
3021	Inspection Fees	Not used this year		500	0
3045	Sales	Increased	1.08 %	1,651,119	1,669,000
3051	Trunk Charges	Increased	11.76 %	422,875	472,625
3059	Refunds & Reimbursements	Unchanged	0.00 %	2,000	2,000
3063	Interest from Investments	Increased	21.21 %	33,000	40,000
3070	Grant Proceeds	Increased	85.25 %	20,000	37,050
3073	Interfund Transfer In	New this year		0	475,000
<b>Total Revenues:</b>				<b>2,140,969</b>	<b>2,707,150</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	5.76 %	181,169	191,598
4003	Part Time Wages	Increased	1.34 %	5,092	5,160
4011	PERA Contributions	Increased	5.76 %	13,135	13,891
4013	FICA	Increased	5.55 %	14,495	15,300
4017	Worker's Comp	Decreased	11.76 %	3,400	3,000
4019	Employee Benefits	Increased	1.29 %	33,211	33,638
4023	Operating Supplies	Unchanged	0.00 %	20,000	20,000
4025	Fees & License	Increased	4,000.00 %	300	12,300
4029	Repairs & Maintenance	Decreased	40.03 %	66,700	40,000
4035	Communications	Decreased	30.56 %	7,200	5,000
4037	Postage	Decreased	11.90 %	8,400	7,400
4039	Equipment	Unchanged	0.00 %	12,000	12,000
4039C	Capital Equipment	Increased	240.54 %	47,850	162,950
4040	Fuel	Decreased	13.60 %	12,500	10,800
4041	Training & Education	Increased	24.55 %	5,500	6,850
4043	Travel & Mileage	Increased	25.00 %	400	500
4045	Printing & Publishing	Unchanged	0.00 %	500	500
4047	Liability Insurance	Increased	122.22 %	13,500	30,000
4049	Electricity & Natural Gas	Decreased	11.45 %	47,430	42,000
4053	Subscriptions & Memberships	Increased	22.92 %	1,200	1,475
4057	Engineering Services	Increased	90.00 %	20,000	38,000
4059	Legal Services	Unchanged	0.00 %	1,000	1,000
4069	Contract Services	Decreased	26.15 %	122,200	90,250
4071	Rental/Leasing Cost	New this year		0	2,500
4082	Water Testing	Decreased	60.00 %	250	100
4085	Uniforms	Unchanged	0.00 %	800	800
4087	Bad Debt Expense	Unchanged	0.00 %	300	300
4089	Bond Interest	Increased	41.17 %	171,783	242,510
4091	Fiscal Agent Fees	Unchanged	0.00 %	2,900	2,900
4093	Depreciation	Increased	4.11 %	365,000	380,000
4095	SAC Charge	Increased	11.76 %	204,905	229,012
4096	Sewer Service Charge	Increased	5.55 %	666,121	703,080
4097	Interfund Transfer Out	Increased	20.75 %	80,000	96,600
4107	Cost of Construction	Increased	4,680.12 %	12,575	601,100
4109	I & I Reduction	Increased	50.00 %	100,000	150,000
<b>Total Expenditures:</b>				<b>2,241,816</b>	<b>3,152,514</b>

# Costing Center Summary

Costing Center: 602-433 Utilities-Sewer

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3016 - Permits Utilities	Estimated 85 New Residential & Commercial Permits at \$135 each		11,475
3045 - Sales	0% Rate Increase from 2013 Levels	1,645,000	
3045 - Sales	Estimated 80 New Residential Units	24,000	
			1,669,000
3051 - Trunk Charges	Estimated 15 New Commercial Units at \$2540	38,100	
3051 - Trunk Charges	Estimated 80 New Residential Units \$2540	203,200	
3051 - Trunk Charges	MET Council SAC Charge (Pass-thru)\$2435/95 new units	231,325	
			472,625
3059 - Refunds & Reimbursements			2,000
		<b>Total:</b>	<b>2,155,100</b>
<b>Financing</b>			
3063 - Interest from Investments			40,000
		<b>Total:</b>	<b>40,000</b>
<b>Grants</b>			
3070 - Grant Proceeds	Capital Project #322 - Sanitary Sewer Lining	27,050	
3070 - Grant Proceeds	Manhole Work I & I Grant Proceeds	10,000	
			37,050
		<b>Total:</b>	<b>37,050</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	2014 Infrastructure Project Debt - Bond Proceeds		475,000
		<b>Total:</b>	<b>475,000</b>
		<b>Total Revenues:</b>	<b>2,707,150</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		191,598
4003 - Part Time Wages	Seasonal Water-Sewer Maintenance Worker Wages (50% - 800 Hours)		5,160
		<b>Total:</b>	<b>196,758</b>
<b>Benefits</b>			
4011 - PERA Contributions	Sewer PERA		13,891
4013 - FICA	Sewer FICA		15,300
4017 - Worker's Comp	Sewer Workers Comp		3,000
4019 - Employee Benefits	Full Time Employee Health Benefits		33,638
		<b>Total:</b>	<b>65,829</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Pipe, Manhole Rings, Asphalt, Rock, Facilities, Trucks		20,000
4025 - Fees & License	Cartegraph Annual Maintenance Renewal	12,000	
4025 - Fees & License	MPCA Licenses, Sewer Licenses	300	
			12,300
4029 - Repairs & Maintenance	Trucks, Pumps, Controlers, Generators		40,000
4035 - Communications	Cell phones, CarverLink, Lift Stations. Includes Phone Upgrades for 3 Staff Members		5,000
4037 - Postage			7,400
4039 - Equipment	Small Tools and Accessories, Safety Equipment and Mechanic Tool Needs		12,000

# Costing Center Summary

Costing Center: 602-433 Utilities-Sewer

4040 - Fuel	Trucks & Generators		10,800
4041 - Training & Education	Finance Clerk - GFOA Training & Conference	350	
4041 - Training & Education	Goal: MRWA Conference 50%, AWWA Fall Conference, MPCA ,MN Waste Water and training for Mechanic	6,500	
			<hr/>
			6,850
4043 - Travel & Mileage		400	
4043 - Travel & Mileage	Finance Clerk - Mileage to Training Events	100	
			<hr/>
			500
4045 - Printing & Publishing	Goal: I/I and public education		500
4047 - Liability Insurance			30,000
4049 - Electricity & Natural Gas			42,000
4053 - Subscriptions & Memberships	Finance Clerk - GFOA Membership	75	
4053 - Subscriptions & Memberships	MRWA and AWWA	1,400	
			<hr/>
			1,475
4071 - Rental/Leasing Cost	Rental Equipment for Manhole I/I Work		2,500
4082 - Water Testing			100
4085 - Uniforms	50% Uniform Costs for Utilities Staff		800
4087 - Bad Debt Expense	Delinquent Bills Left Unpaid/Account Bankruptcy		300
4093 - Depreciation			380,000
4109 - I & I Reduction	Goal: Lateral Repairs and Equipment		150,000
		<b>Total:</b>	<b>722,525</b>
<b>Capital Outlay &amp; Development</b>			
4039C - Capital Equipment	Easement Cleaning Machine (50%)	8,250	
4039C - Capital Equipment	L-52 Generator Replacement	120,900	
4039C - Capital Equipment	Locate/Transport Vehicle (100%)	33,800	
			<hr/>
			162,950
4107 - Cost of Construction	2014 Infrastructure Project	475,000	
4107 - Cost of Construction	Sanitary Sewer Lining	114,100	
4107 - Cost of Construction	Utility Rate Structure Modeling (50%)	12,000	
			<hr/>
			601,100
		<b>Total:</b>	<b>764,050</b>
<b>Contracted Services</b>			
4057 - Engineering Services	2015 Feasibility Study Preparation	10,000	
4057 - Engineering Services	Misc Engineering and Asset Mgt. Support	28,000	
			<hr/>
			38,000
4059 - Legal Services			1,000
4069 - Contract Services	Charges for Location ticket calls	2,500	
4069 - Contract Services	Drop N Go Contract - UB Mailing Services	750	
4069 - Contract Services	Goal: Generator Inspections	10,000	
4069 - Contract Services	Goal: I/I Chimney sealing program Grant Funding Match	20,000	
4069 - Contract Services	Lift Station Control Improvements at Green Meadows	37,000	
4069 - Contract Services	Sewer Repairs, Manhole Rehab	20,000	
			<hr/>
			90,250
4095 - SAC Charge	Met Council Pass-thru \$2435 @ 95 units - City Keeps 1% of revenues		229,012
4096 - Sewer Service Charge	Met Council Flow Charge \$58,590 - Increased from 2013 levels per MET Council		703,080
		<b>Total:</b>	<b>1,061,342</b>
<b>Debt</b>			
4089 - Bond Interest	Bond Series 2006C	152,995	

# Costing Center Summary

Costing Center: 602-433 Utilities-Sewer

4089 - Bond Interest	Bond Series 2009A	8,950	
4089 - Bond Interest	Bond Series 2013A Refunding	80,565	
		<hr/>	242,510
4091 - Fiscal Agent Fees		900	
4091 - Fiscal Agent Fees	Arbitrage Reporting 2006C	2,000	
		<hr/>	2,900
		<b>Total:</b>	<b>245,410</b>
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	To Capital Equipment Fund - Public Services Generator Purchase	16,600	
4097 - Interfund Transfer Out	Transfer to General Fund	80,000	
		<hr/>	96,600
		<b>Total:</b>	<b>96,600</b>
		<b>Total Expenditures:</b>	<b>3,152,514</b>
		<b>Net Total:</b>	<b>(445,364)</b>

# Costing Center Summary

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*Costing Center: 655-433 Utilities-Stormwater*

**Previous Costing Center:** 655-433 Utilities-Stormwater

**Department:** Public Services

**Division:** Utilities-Stormwater

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 655-433

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

Continually improve health of lakes.

Older storm water systems in the "heart of the city" are increasing maintenance and funding requirements.

The City of Waconia is a MS4 community, with very stringent water quality restrictions enacted and regulated by the PCA and Carver County Watershed.

## **Profile:**

The Storm Water department consists of the: Public Service Director (.20 FTE), Maintenance Supervisor (.40 FTE), Maintenance Workers (1.5 FTE), Maintenance Technician (.25 FTE), Mechanic (.29 FTE), and Seasonal Maintenance Workers (.58 FTE).

# Costing Center Summary

Costing Center: 655-433 Utilities-Stormwater

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3016	Permits Utilities	Increased	17.65 %	34,000	40,000
3045	Sales	Increased	12.54 %	386,000	434,390
3051	Trunk Charges	Increased	41.18 %	213,350	301,200
3059	Refunds & Reimbursements	Unchanged	0.00 %	5,000	5,000
3063	Interest from Investments	Decreased	20.00 %	15,000	12,000
3070	Grant Proceeds	New this year		0	34,400
3073	Interfund Transfer In	New this year		0	100,000
<b>Total Revenues:</b>				<b>653,350</b>	<b>926,990</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	26.19 %	118,351	149,350
4003	Part Time Wages	Increased	1.34 %	15,276	15,480
4011	PERA Contributions	Increased	26.19 %	8,581	10,828
4013	FICA	Increased	23.36 %	10,222	12,610
4017	Worker's Comp	Decreased	50.00 %	3,000	1,500
4019	Employee Benefits	Increased	26.63 %	23,759	30,085
4023	Operating Supplies	Unchanged	0.00 %	20,000	20,000
4025	Fees & License	Unchanged	0.00 %	200	200
4029	Repairs & Maintenance	Unchanged	0.00 %	12,000	12,000
4035	Communications	Decreased	36.36 %	2,200	1,400
4037	Postage	Unchanged	0.00 %	800	800
4039	Equipment	Unchanged	0.00 %	9,000	9,000
4039C	Capital Equipment	Decreased	58.07 %	19,674	8,250
4040	Fuel	Increased	16.67 %	9,000	10,500
4041	Training & Education	Unchanged	0.00 %	3,500	3,500
4045	Printing & Publishing	Increased	42.86 %	700	1,000
4047	Liability Insurance	Increased	33.33 %	10,500	14,000
4049	Electricity & Natural Gas	Unchanged	0.00 %	5,600	5,600
4057	Engineering Services	Increased	66.67 %	30,000	50,000
4069	Contract Services	Decreased	13.04 %	69,000	60,000
4071	Rental/Leasing Cost	Decreased	25.00 %	4,000	3,000
4085	Uniforms	Unchanged	0.00 %	500	500
4087	Bad Debt Expense	Unchanged	0.00 %	250	250
4093	Depreciation	Increased	8.11 %	185,000	200,000
4097	Interfund Transfer Out	Increased	30.18 %	55,000	71,600
4107	Cost of Construction	Increased	47.12 %	245,075	360,550
<b>Total Expenditures:</b>				<b>861,188</b>	<b>1,052,003</b>

# Costing Center Summary

Costing Center: 655-433 Utilities-Stormwater

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3016 - Permits Utilities	Estimated 5 New Commercial Permits at \$1,600	8,000	
3016 - Permits Utilities	Estimated 80 New Home Permits at \$400 each	32,000	
			40,000
3045 - Sales	Proposed 10% Increase in User Rates from 2013		434,390
3051 - Trunk Charges	Estimated 10 New Commercial Acres at \$10,040	100,400	
3051 - Trunk Charges	Estimated 80 New Residential Units at \$2510 each	200,800	
			301,200
3059 - Refunds & Reimbursements			5,000
		<b>Total:</b>	<b>780,590</b>
<b>Financing</b>			
3063 - Interest from Investments			12,000
		<b>Total:</b>	<b>12,000</b>
<b>Grants</b>			
3070 - Grant Proceeds	CCWMO Grant - First Street Reuse Project		34,400
		<b>Total:</b>	<b>34,400</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	2014 Infrastructure Project Debt - Bond Proceeds		100,000
		<b>Total:</b>	<b>100,000</b>
		<b>Total Revenues:</b>	<b>926,990</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		149,350
4003 - Part Time Wages	Seasonal Storm Water Maintenance Worker (1)	10,320	
4003 - Part Time Wages	Seasonal Storm Water-Street Maintenance Worker Wages (50%-800 Hours)	5,160	
			15,480
		<b>Total:</b>	<b>164,830</b>
<b>Benefits</b>			
4011 - PERA Contributions	Storm Water PERA		10,828
4013 - FICA	Storm Water FICA		12,610
4017 - Worker's Comp	Storm Water Workers Comp		1,500
4019 - Employee Benefits	Full Time Employee Health Benefits		30,085
		<b>Total:</b>	<b>55,023</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Pipe, Clamps, Couplings, Gravel, Rock, Asphalt, Tile, Concrete Boxes, Castings and Grates, Erosion Control Material		20,000
4025 - Fees & License	% of Radios Fees, Permit Fees		200
4029 - Repairs & Maintenance	% of Equipment Repairs on Equipment and Facility Repairs. Sweeper Inspection and 100% Tire Replacement on Sweeper to Meet DOT		12,000
4035 - Communications	Phone, Cell Phones		1,400
4037 - Postage	Mailing Fees		800
4039 - Equipment	Goal: Special Tools, Mechanic Needs, Blvd. Weed Sprayer for Sweeper		9,000
4040 - Fuel	Fuels and Lubricants		10,500
4041 - Training & Education	Mechanic Sweeper Training and Snow Conference for Water Quality Purposes		3,500

# Costing Center Summary

Costing Center: 655-433 Utilities-Stormwater

4045 - Printing & Publishing	Goal: SWPP Marketing and education	1,000
4047 - Liability Insurance	Insurance	14,000
4049 - Electricity & Natural Gas	% of Heat & Lighting for PW's Facility	5,600
4071 - Rental/Leasing Cost	Equipment Rental for Track Hoe, Track Skid Steer	3,000
4085 - Uniforms	10% of Public Service Employees Uniform Rental	500
4087 - Bad Debt Expense	Delinquent Bills Left Unpaid/Account Bankruptcy	250
4093 - Depreciation		200,000
	<b>Total:</b>	<b>281,750</b>
<b>Capital Outlay &amp; Development</b>		
4039C - Capital Equipment	Easement Cleaning Machine (50%)	8,250
4107 - Cost of Construction	2014 Infrastructure Project - 1st Street Reuse	85,000
4107 - Cost of Construction	2014 Infrastructure Project - Street Reconstruction	100,000
4107 - Cost of Construction	Asset Management Software Program (25%)	11,550
4107 - Cost of Construction	Storm Water Improvements Pond/Swale	164,000
		360,550
	<b>Total:</b>	<b>368,800</b>
<b>Contracted Services</b>		
4057 - Engineering Services	2015 Feasibility Study Preparation	10,000
4057 - Engineering Services	Goal:Engineering Services, Review Wetland Conservation Act, Update of Required SWPP, Pond Cleaning Assistance, Asset Mgt. Software	40,000
		50,000
4069 - Contract Services	Goal: Pond Maintenance, Settlers Landing and Industrial Boulevard Drainage Improvement	60,000
	<b>Total:</b>	<b>110,000</b>
<b>Transfers Out</b>		
4097 - Interfund Transfer Out	To Capital Equipment Fund - Public Services Generator Purchase	16,600
4097 - Interfund Transfer Out	To General Fund	55,000
		71,600
	<b>Total:</b>	<b>71,600</b>
	<b>Total Expenditures:</b>	<b>1,052,003</b>
	<b>Net Total:</b>	<b>(125,013)</b>

# Costing Center Summary

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*Costing Center: 668-433 Utilities-Street Lights*

**Previous Costing Center:** 668-433 Utilities-Street Lights

**Department:** Public Services

**Division:** Utilities-Streetlights

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 668-433

**Approved:** Yes

**Manager:** Craig Eldred

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## **Purpose:**

Provide ample lighting in areas that have poor illumination and work with other entities as needed.

Trim trees that interfere with the illumination from the fixtures.

Make the necessary repairs and service to the structures and fixtures that are the responsibility of the city.

The majority of the city's lights are owned and maintained by Xcel Energy with some owned and maintained by MN Valley Electric. Most of the lights in the municipal parking lots are owned and maintained by the city.

The traffic lights along the State Hwy's and County Roads are owned by the other agencies but the City is required to perform the routine maintenance on them such as the bulbs and painting the structures.

## **Profile:**

The Street Light department consists of the: Public Services Director (.08 FTE), Maintenance Supervisor (.10 FTE), and Mechanic (.05 FTE).

# Costing Center Summary

Costing Center: 668-433 Utilities-Street Lights

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3045	Sales	Increased	4.51 %	226,000	236,196
3063	Interest from Investments	Unchanged	0.00 %	3,000	3,000
<b>Total Revenues:</b>				<b>229,000</b>	<b>239,196</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	5.69 %	16,728	17,679
4011	PERA Contributions	Increased	5.69 %	1,213	1,282
4013	FICA	Increased	5.70 %	1,280	1,353
4017	Worker's Comp	Decreased	33.33 %	150	100
4019	Employee Benefits	Increased	1.30 %	2,453	2,485
4023	Operating Supplies	Increased	33.33 %	1,500	2,000
4029	Repairs & Maintenance	Increased	27.27 %	5,500	7,000
4035	Communications	Unchanged	0.00 %	125	125
4037	Postage	Unchanged	0.00 %	200	200
4039	Equipment	Unchanged	0.00 %	3,000	3,000
4040	Fuel	Unchanged	0.00 %	500	500
4041	Training & Education	Unchanged	0.00 %	700	700
4043	Travel & Mileage	Unchanged	0.00 %	200	200
4047	Liability Insurance	Increased	25.45 %	5,500	6,900
4049	Electricity & Natural Gas	Unchanged	0.00 %	2,800	2,800
4050	Street Light Electricity	Unchanged	0.00 %	135,000	135,000
4057	Engineering Services	Unchanged	0.00 %	2,500	2,500
4069	Contract Services	Increased	11.11 %	18,000	20,000
4073	Waste Disposal/Recycling	Unchanged	0.00 %	300	300
4081	Equipment Testing	Unchanged	0.00 %	500	500
4085	Uniforms	Unchanged	0.00 %	160	160
4087	Bad Debt Expense	Unchanged	0.00 %	50	50
4093	Depreciation	Increased	5.10 %	9,800	10,300
4097	Interfund Transfer Out	New this year		0	10,000
4107	Cost of Construction	New this year		0	11,550
<b>Total Expenditures:</b>				<b>208,159</b>	<b>236,684</b>

# Costing Center Summary

Costing Center: 668-433 Utilities-Street Lights

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3045 - Sales	2% Rate Increase from 2013 Levels		236,196
		<b>Total:</b>	<b>236,196</b>
<b>Financing</b>			
3063 - Interest from Investments			3,000
		<b>Total:</b>	<b>3,000</b>
		<b>Total Revenues:</b>	<b>239,196</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		17,679
		<b>Total:</b>	<b>17,679</b>
<b>Benefits</b>			
4011 - PERA Contributions	Street Light PERA		1,282
4013 - FICA	Street Light FICA		1,353
4017 - Worker's Comp	Street Light Workers Comp		100
4019 - Employee Benefits	Full Time Employee Health Benefits		2,485
		<b>Total:</b>	<b>5,220</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies	Lamps, globes, fixtures, wire/cable, general supplies		2,000
4029 - Repairs & Maintenance	Repairs on fixtures, % of equipment and facility repairs	2,000	
4029 - Repairs & Maintenance	Upgrades to Holiday lighting/Facilities	5,000	
			7,000
4035 - Communications	% of phones and cell phones		125
4037 - Postage	Mailing fees		200
4039 - Equipment	Mechanic Needs and Safety Items		3,000
4040 - Fuel	Fuels and lubricants		500
4041 - Training & Education			700
4043 - Travel & Mileage			200
4047 - Liability Insurance	Insurance		6,900
4049 - Electricity & Natural Gas	% of the PW's heat and lighting		2,800
4050 - Street Light Electricity	Power for street lights and semaphore lights		135,000
4073 - Waste Disposal/Recycling	Bulb & ballast disposal fees		300
4081 - Equipment Testing	% of Bucket truck annual testing		500
4085 - Uniforms	% of uniform rental		160
4087 - Bad Debt Expense	Delinquent Bills Left Unpaid/Account Bankruptcy		50
4093 - Depreciation			10,300
		<b>Total:</b>	<b>169,735</b>
<b>Contracted Services</b>			
4057 - Engineering Services	Asset Mgt. Assistance		2,500
4069 - Contract Services	Goal: Complete repair of light fixtures at Ice Arena to LED technology		20,000
		<b>Total:</b>	<b>22,500</b>
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	To Capital Equipment Fund - Public Services Generator Purchase		10,000
		<b>Total:</b>	<b>10,000</b>
<b>Capital Outlay &amp; Development</b>			
4107 - Cost of Construction	Asset Management Software Program (25%)		11,550
		<b>Total:</b>	<b>11,550</b>
		<b>Total Expenditures:</b>	<b>236,684</b>
		<b>Net Total:</b>	<b>2,512</b>

# Costing Center Summary

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*Costing Center: 678-443 Ice Arena*

**Previous Costing Center:** 678-443 Ice Arena

**Department:** Culture and Recreation

**Division:** Recreation

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 678-443

**Approved:** Yes

**Manager:** Craig Sinclair

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## **Purpose:**

A Recreation Facility offering one sheet of ice, ice time rental, public open skating, skating lessons, developmental ice time, dryland training, concessions, and meeting rooms.

## **Profile:**

The Ice Arena staffing consists of the: Park & Recreation Director (.50 FTE), Office Assistant (.40 FTE), Maintenance Supervisor (.50 FTE), Maintenance Worker (1 FTE), Programmer (.60 FTE), Custodian (.68 FTE), Guest Service Workers (.50 FTE), and On-Site Managers (1 FTE).

# Costing Center Summary

Costing Center: 678-443 Ice Arena

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3039	Rental Fees	Decreased	0.91 %	276,880	274,365
3041	Program Registration & Lessons	Decreased	18.41 %	18,140	14,800
3044	Daily Fees	Decreased	4.74 %	12,650	12,050
3045	Sales	Increased	10.00 %	2,000	2,200
3046	Sales-Advertising	Decreased	23.20 %	4,600	3,533
3059	Refunds & Reimbursements	Unchanged	0.00 %	50,000	50,000
3073	Interfund Transfer In	Unchanged	0.00 %	559,000	559,000
<b>Total Revenues:</b>				<b>923,270</b>	<b>915,948</b>
<b>Expenditures</b>					
4001	Full Time Salary & Wages	Increased	4.78 %	171,387	179,587
4003	Part Time Wages	Increased	1.17 %	53,913	54,545
4011	PERA Contributions	Increased	15.54 %	12,925	14,933
4013	FICA	Increased	3.80 %	17,925	18,607
4017	Worker's Comp	Increased	66.67 %	1,800	3,000
4019	Employee Benefits	Decreased	10.53 %	27,941	25,000
4023	Operating Supplies	Unchanged	0.00 %	12,250	12,250
4025	Fees & License	Unchanged	0.00 %	650	650
4029	Repairs & Maintenance	Decreased	20.71 %	21,250	16,850
4035	Communications	Decreased	25.11 %	5,961	4,464
4037	Postage	Unchanged	0.00 %	500	500
4039	Equipment	Decreased	31.20 %	12,500	8,600
4039C	Capital Equipment	Not used this year		11,000	0
4041	Training & Education	Decreased	41.67 %	1,200	700
4043	Travel & Mileage	Increased	262.50 %	400	1,450
4045	Printing & Publishing	Unchanged	0.00 %	1,250	1,250
4046	Marketing & Advertising	Unchanged	0.00 %	1,900	1,900
4047	Liability Insurance	Increased	0.98 %	10,200	10,300
4049	Electricity & Natural Gas	Increased	3.44 %	81,500	84,300
4053	Subscriptions & Memberships	Unchanged	0.00 %	200	200
4069	Contract Services	Decreased	9.86 %	9,975	8,991
4071	Rental/Leasing Cost	Decreased	60.24 %	1,660	660
4073	Waste Disposal/Recycling	Unchanged	0.00 %	300	300
4075	Chemicals	Unchanged	0.00 %	9,000	9,000
4085	Uniforms	Unchanged	0.00 %	300	300
4089	Bond Interest	Decreased	4.99 %	222,081	211,009
4090	Bond Principal	Increased	4.59 %	241,019	252,092
<b>Total Expenditures:</b>				<b>930,987</b>	<b>921,438</b>

# Costing Center Summary

Costing Center: 678-443 Ice Arena

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Charges for Services</b>			
3039 - Rental Fees	20 Winter Hours (Oct 1 - March 15) at \$130 each	2,600	
3039 - Rental Fees	20 Winter Hours (Oct 1-March 15) at \$200 each	4,000	
3039 - Rental Fees	225 Summer Hours (March 16-Sept 30) at \$130 each	29,250	
3039 - Rental Fees	359 Hours Sold to WHA at \$205 each	73,595	
3039 - Rental Fees	452 Hours Ice Sold to WHA at \$200 each	90,400	
3039 - Rental Fees	Birthday Party Packages - 10 @ \$125 avg	1,250	
3039 - Rental Fees	Chick w/Sticks 12 wk session @ 2hr/wk @ \$130	3,120	
3039 - Rental Fees	Chicks w/Sticks 8wk session@ 2hr/wk @ \$130	2,080	
3039 - Rental Fees	Dry Floor Rink Rental	1,000	
3039 - Rental Fees	ISD 110 Game Fees - 12 V Games at \$350 each	4,200	
3039 - Rental Fees	ISD 110 Games - 12 JV Games at \$100 each	1,200	
3039 - Rental Fees	ISD 110 Games - 8 Girls V/JV games @ \$100 each	800	
3039 - Rental Fees	ISD 110 Ice Use Fees 228 Hours at \$225 each	51,300	
3039 - Rental Fees	ISD Phys Ed/Com Ed Day Use 10 hrs at \$105 each	1,050	
3039 - Rental Fees	Meeting Rooms	1,800	
3039 - Rental Fees	Negotiated Ice Sales Throughout the Year	3,000	
3039 - Rental Fees	Skate Rental	3,300	
3039 - Rental Fees	Storage Space Rental to WHA - 12 months at \$35 each	420	
			274,365
3041 - Program Registration & Lessons	Broomball League 4 teams @ \$100/team	400	
3041 - Program Registration & Lessons	Dry Floor Programming 1 program w/6 teams @ \$50/team	300	
3041 - Program Registration & Lessons	Learn to Skate Program	13,600	
3041 - Program Registration & Lessons	Pond Hockey	500	
			14,800
3044 - Daily Fees	Bubble Hockey	400	
3044 - Daily Fees	Open Skate & Hockey/Rock on Ice	11,000	
3044 - Daily Fees	Punch Cards	650	
			12,050
3045 - Sales	Arcade Machines & Vending		2,200
3046 - Sales-Advertising	Dashboards - 4 Boards up for Renewal - Estimate 1 Year Contracts		3,533
3059 - Refunds & Reimbursements	WHA Capital Contribution		50,000
		<b>Total:</b>	<b>356,948</b>
<b>Transfers In</b>			
3073 - Interfund Transfer In	From General Fund for Debt	464,000	
3073 - Interfund Transfer In	From General Fund for Operating	95,000	
			559,000
		<b>Total:</b>	<b>559,000</b>
		<b>Total Revenues:</b>	<b>915,948</b>
<b>Expenditures</b>			
<b>Salaries and Wages</b>			
4001 - Full Time Salary & Wages	Full Time Employee Wages		179,587
4003 - Part Time Wages	Custodian Wages (1.35 FTE) (50%)	19,488	

# Costing Center Summary

Costing Center: 678-443 Ice Arena

4003 - Part Time Wages	Guest Service Worker Wages (0.50 FTE)	8,225	
4003 - Part Time Wages	On-Site Manager Wages (1.00 FTE)	26,832	
			54,545
		<b>Total:</b>	<b>234,132</b>
<b>Benefits</b>			
4011 - PERA Contributions	Ice Arena PERA		14,933
4013 - FICA	Ice Arena FICA		18,607
4017 - Worker's Comp	Ice Arena Workers Comp		3,000
4019 - Employee Benefits	Full Time Employee Health Benefits		25,000
		<b>Total:</b>	<b>61,540</b>
<b>Operating Expenses</b>			
4023 - Operating Supplies			12,250
4025 - Fees & License	Elevator Operating Permit	100	
4025 - Fees & License	Max Ice Annual Renewal	550	
			650
4029 - Repairs & Maintenance	Cold Water Pump Replacement	1,400	
4029 - Repairs & Maintenance	Compressor Maintenance (1)	3,750	
4029 - Repairs & Maintenance	Custodial Equipment Repairs	1,600	
4029 - Repairs & Maintenance	Rountine Maintenance	9,000	
4029 - Repairs & Maintenance	Skate Sharpening	300	
4029 - Repairs & Maintenance	Zamboni Maintenance Service	800	
			16,850
4035 - Communications	Cell Phone for Director (50%)	324	
4035 - Communications	Cell Phone for Maintenance Supervisor (50%)	324	
4035 - Communications	Cell Phone for Programmer (60%)	216	
4035 - Communications	CarverLink Phone & Internet Service	3,600	
			4,464
4037 - Postage	Misc Postage	250	
4037 - Postage	Program Guide Postcards	250	
			500
4039 - Equipment		800	
4039 - Equipment	Additional Rental Skates	500	
4039 - Equipment	BRR System VFD	3,500	
4039 - Equipment	Stand-by Main Circulation Pump	3,800	
			8,600
4041 - Training & Education	MIAMA Star Course - 1 Attendee		700
4043 - Travel & Mileage			1,450
4045 - Printing & Publishing	Misc Printing/Publishing	500	
4045 - Printing & Publishing	Program Guide Postcards	750	
			1,250
4046 - Marketing & Advertising	Dasher Board Ads 3x300 & Other		1,900
4047 - Liability Insurance			10,300
4049 - Electricity & Natural Gas	Electricity	72,000	
4049 - Electricity & Natural Gas	Gas	12,300	
			84,300
4053 - Subscriptions & Memberships	MIAMA		200
4071 - Rental/Leasing Cost	Konica Printer Lease Contract		660
4073 - Waste Disposal/Recycling	Lamp Recycling		300
4075 - Chemicals	Compressor Oil	1,000	
4075 - Chemicals	Cooling Tower Chemicals	7,000	
4075 - Chemicals	Softener Salt	1,000	
			9,000

# Costing Center Summary

Costing Center: 678-443 Ice Arena

4085 - Uniforms			300
		<b>Total:</b>	<b>153,674</b>
<b>Contracted Services</b>			
4069 - Contract Services	Annual Elevator Maintenance Contract		1,475
4069 - Contract Services	Fire Extinguisher Testing		40
4069 - Contract Services	Simplex Grinnel Fire Maint/Mont		1,326
4069 - Contract Services	Skate Lesson Instruction		5,400
4069 - Contract Services	Sprinkler Inspection		750
		<b>Total:</b>	<b>8,991</b>
<b>Debt</b>			
4089 - Bond Interest	Bond Interest		211,009
4090 - Bond Principal	Bond Principal		252,092
		<b>Total:</b>	<b>463,101</b>
		<b>Total Expenditures:</b>	<b>921,438</b>
		<b>Net Total:</b>	<b>(5,490)</b>

# Costing Center Summary

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*Costing Center: 701-710 Lodging Tax*

**Previous Costing Center:** 701-710 Lodging Tax

**Department:** Non-Departmental

**Division:** Special Tax

**Stage:** Approved

**Budget Year:** 2014

**Accounting Reference:** 701-710

**Approved:** Yes

**Manager:** Nicole Lueck

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## **Purpose:**

Lodging tax is imposed on lodging facilities located in the City. Funds can only be used for tourism related purposes. City ordinance allows for 95% of the annual lodging tax collections to be requested by organizations who will utilize the funds for a tourism related activity. The City may also use the funds for tourism related activities.

## **Profile:**

A special revenue fund collecting a special tax. This fund is used to specifically track the revenues and expenditures of a good or service and to diligently reduce the risk of not covering the cost of the service, all deficits must be covered by the general fund.

## **Goals:**

Promote tourism related activities for the City of Waconia.

# Costing Center Summary

Costing Center: 701-710 Lodging Tax

Object Code	Object Code Description	Changes	Percent Change	2013 Amount	2014 Amount
<b>Revenues</b>					
3006	Lodging Tax	Increased	31.03 %	29,000	38,000
3063	Interest from Investments	Unchanged	0.00 %	100	100
<b>Total Revenues:</b>				<b>29,100</b>	<b>38,100</b>
<b>Expenditures</b>					
4069	Contract Services	Increased	28.47 %	28,100	36,100
4097	Interfund Transfer Out	Increased	90.00 %	1,000	1,900
<b>Total Expenditures:</b>				<b>29,100</b>	<b>38,000</b>

# Costing Center Summary

Costing Center: 701-710 Lodging Tax

## 2014 Budget Detailed:

Object Codes	Comments	Object Code Subtotals	2014 Budget
<b>Revenues</b>			
<b>Taxes &amp; Assessments</b>			
3006 - Lodging Tax	Lodging tax from AmericInn & America's Best Value		38,000
		<b>Total:</b>	<b>38,000</b>
<b>Financing</b>			
3063 - Interest from Investments			100
		<b>Total:</b>	<b>100</b>
		<b>Total Revenues:</b>	<b>38,100</b>
<b>Expenditures</b>			
<b>Contracted Services</b>			
4069 - Contract Services			36,100
		<b>Total:</b>	<b>36,100</b>
<b>Transfers Out</b>			
4097 - Interfund Transfer Out	To General Fund-5% of revenues received		1,900
		<b>Total:</b>	<b>1,900</b>
		<b>Total Expenditures:</b>	<b>38,000</b>
		<b>Net Total:</b>	<b>100</b>

# 2014 Operating Budget Summary

By Division, Revenues vs Expenditures

All Funds

			Expenses	Revenues	Net	
<b>Administrative Services</b>	Administration	101-411 Administration	(457,376)	3,934,251	3,476,875	
	Finance	101-412 Finance	(376,068)	113,000	(263,068)	
	Technology	101-413 Technology	(239,582)		(239,582)	
	<b>Total Administrative Services</b>			<b>(1,073,026)</b>	<b>4,047,251</b>	<b>2,974,225</b>
<b>Community Development</b>	Building Inspections	101-425 Building Inspections	(186,375)	630,250	443,875	
	Economic Development	101-415 Economic Development	(11,900)		(11,900)	
		202-415 Revolving Loan	(12,700)	37,500	24,800	
	Planning	101-416 Planning	(249,082)	9,100	(239,982)	
	<b>Total Community Development</b>			<b>(460,057)</b>	<b>676,850</b>	<b>216,793</b>
<b>Culture and Recreation</b>	Recreation	210-441 Park Dedication	(90,250)	3,100	(87,150)	
		231-443 Safari Island	(1,280,742)	1,283,696	2,954	
		678-443 Ice Arena	(921,438)	915,948	(5,490)	
	<b>Total Culture and Recreation</b>			<b>(2,292,430)</b>	<b>2,202,744</b>	<b>(89,686)</b>
<b>Non-Departmental</b>	Central Facility	101-445 Central Facilities	(286,515)	50,640	(235,875)	
	Non Departmental	101-000 Transfers	(1,419,000)	416,900	(1,002,100)	
		103-000 PIR	(3,541,570)	3,600,000	58,430	
		105-000 Capital Equipment	(733,214)	538,940	(194,274)	
		107-000 PEG	(76,337)	17,000	(59,337)	
		303-000 PIR Debt	(3,317,941)	2,446,079	(871,862)	
		344-000 Community Center Debt	(168,754)	160,000	(8,754)	
		410-000 TIF 1 Workforce	(18,350)	20,340	1,990	
		411-000 TIF 2 Auburn	(5,100)	5,100		
		412-000 TIF 3 Cherry	(8,270)	8,900	630	
		701-710 Lodging Tax	(38,000)	38,100	100	
	<b>Total Non-Departmental</b>			<b>(9,613,051)</b>	<b>7,301,999</b>	<b>(2,311,052)</b>
	<b>Public Safety</b>	Community Safety	101-427 Community Safety	(1,990)		(1,990)
		Fire	101-423 Fire Dept	(356,719)	162,800	(193,919)
		Law Enforcement	101-421 Law Enforcement	(652,603)	81,000	(571,603)
<b>Total Public Safety</b>			<b>(1,011,312)</b>	<b>243,800</b>	<b>(767,512)</b>	
<b>Public Services</b>	Parks	101-441 Parks	(358,738)	500	(358,238)	
	Streets	101-431 Streets	(841,210)	40,100	(801,110)	
	Utilities-Sewer	602-433 Utilities-Sewer	(3,152,514)	2,707,150	(445,364)	
	Utilities-Stormwater	655-433 Utilities-Storm Water	(1,052,003)	926,990	(125,013)	
	Utilities-Streetlights	668-433 Utilities-Streetlights	(236,684)	239,196	2,512	
	Utilities-Water	601-433 Utilities-Water	(2,397,598)	2,178,825	(218,773)	
<b>Total Public Services</b>			<b>(8,038,747)</b>	<b>6,092,761</b>	<b>(1,945,986)</b>	
<b>Total</b>			<b>(22,488,623)</b>	<b>20,565,405</b>	<b>(1,923,218)</b>	

City of Waconia, Minnesota  
*Capital Improvement Plan*  
 2014 thru 2023

## PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	Total Ranking	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
<b>Administrative Services</b>													
General Services													
Election Equipment	201	74			28,000								28,000
<i>Cap Equip Cash</i>					28,000								28,000
City Hall Side Chair Replacements	229	60						10,000					10,000
<i>Cap Equip Cash</i>								10,000					10,000
City Hall Conference Task Chair Replacement	230	63					13,000						13,000
<i>Cap Equip Cash</i>							13,000						13,000
City Hall Boilers	277	83					10,100						10,100
<i>Cap Equip Cash</i>							10,100						10,100
Fire Station Apron Replacement	279	70	60,000										60,000
<i>PIR Cash</i>			60,000										60,000
Library & City Hall Concrete Repair	301	88	15,000										15,000
<i>PIR Cash</i>			15,000										15,000
Library Carpet Replacement	303	64		60,000									60,000
<i>PIR Cash</i>				60,000									60,000
City Hall Carpet Replacement	329	64				50,000							50,000
<i>PIR Cash</i>						50,000							50,000
Council Chambers Carpet Replacement	330	64						15,000					15,000
<i>PIR Cash</i>								15,000					15,000
Technology													
City Hall Main Server	227	85			15,000					17,350			32,350
<i>Cap Equip Cash</i>					15,000					17,350			32,350
A/V Room Equipment	228	76	50,000										50,000
<i>PEG Cash</i>			50,000										50,000
City Web Page Update	302	70	20,000										20,000
<i>PEG Cash</i>			20,000										20,000
City Phone System Replacement	331	73	25,000										25,000
<i>Cap Equip Cash</i>			25,000										25,000
<b>Administrative Services Total</b>			<b>170,000</b>	<b>60,000</b>	<b>43,000</b>	<b>50,000</b>	<b>23,100</b>	<b>25,000</b>		<b>17,350</b>			<b>388,450</b>
<b>Culture &amp; Recreation</b>													
Recreation													
Reitz Lake Fishing Pier	112	60			53,318								53,318
<i>Grant Proceeds</i>					25,000								25,000
<i>PIR Cash</i>					28,318								28,318

Department	Project #	Total		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
		Ranking												
Brook Peterson Tennis Court	118	57						129,434						129,434
<i>PIR Cash</i>								129,434						129,434
Interlaken Park Tennis Courts	197	56	122,000											122,000
<i>Park Ded Cash</i>			61,000											61,000
<i>PIR Cash</i>			61,000											61,000
Interlaken Basketball Court	199	51	58,500											58,500
<i>Park Ded Cash</i>			29,250											29,250
<i>PIR Cash</i>			29,250											29,250
Interior Walls Refinishing - Pool Deck Area	238	61					30,000							30,000
<i>Developers Cost Apportion</i>							15,000							15,000
<i>PIR Cash</i>							15,000							15,000
Family Locker Room Floor Resurfacing	239	70		45,000										45,000
<i>PIR Cash</i>				45,000										45,000
Front Desk Replacement/Update	241	61				25,000								25,000
<i>PIR Cash</i>						25,000								25,000
Shower Unit Upgrades - Locker Rooms/Family Area/First Aid	242	65	35,000											35,000
<i>PIR Cash</i>			35,000											35,000
Pool Deck Resurfacing	243	70				60,000								60,000
<i>Developers Cost Apportion</i>						39,600								39,600
<i>PIR Cash</i>						20,400								20,400
Floor Scrubber - Replacement - Ice Arena	245	65		17,000										17,000
<i>Arena Cash</i>				17,000										17,000
Rubber Flooring Ramp & Concessions	247	62				14,000								14,000
<i>Arena Cash</i>						14,000								14,000
Domestic Water Boiler	248	60							30,000					30,000
<i>Arena Cash</i>									30,000					30,000
Condenser Sump Pump & Chemical Controller	249	66		15,000										15,000
<i>Arena Cash</i>				15,000										15,000
Zamboni Batteries - Replacement	251	64						15,000						15,000
<i>Arena Cash</i>								15,000						15,000
Lion's Den Equipment Replacement	269	71							98,000					98,000
<i>PIR Cash</i>									98,000					98,000
Legacy Village Playground Equipment Replacement	288	75									87,400			87,400
<i>PIR Cash</i>											87,400			87,400
Pheasant Ridge Park Playground Equipment Replacement	289	78							98,600					98,600
<i>PIR Cash</i>									98,600					98,600
Windmill Creek Park Playground Equipment Replacement	290	75							82,500					82,500
<i>PIR Cash</i>									82,500					82,500
Clearwater Mills Park Playground Equipment Replacement	4	68	78,500											78,500
<i>PIR Cash</i>			78,500											78,500
Bent Creek Park Playground Equipment Replacement	50	73		90,200										90,200



Department	Project #	Total Ranking	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Cap Equip Cash					83,000								83,000
Chief #3 Sport Utility Vehicle	335	67					65,000						65,000
Cap Equip Cash							65,000						65,000
ATV & Trailer Replacement	336	63							27,000				27,000
Cap Equip Cash									27,000				27,000
Utility Vehicle - Addition to Fleet	337	59								75,000			75,000
Cap Equip Cash										75,000			75,000
Command Vehicle - Replacement of C-11	338	79										70,000	70,000
Cap Equip Cash												70,000	70,000
Grass Rig - Replacement of G-12	339	67		50,000									50,000
Cap Equip Cash				50,000									50,000
<b>Public Safety Total</b>			<b>68,400</b>	<b>190,000</b>	<b>143,000</b>	<b>641,000</b>	<b>217,000</b>	<b>389,000</b>	<b>8,027,000</b>	<b>75,000</b>		<b>70,000</b>	<b>9,820,400</b>
<b>Public Services</b>													
Parks													
Truck-One Ton-Replacement for #34	106	58				55,350							55,350
Cap Equip Cash						55,350							55,350
2008 Exmark Zero Turn lawn mower Unit #0154	255	95	21,500										21,500
Cap Equip Cash			21,500										21,500
Finish Mower (Land Pride) Unit #5001	260	85			30,100								30,100
Cap Equip Cash					30,100								30,100
Bobcat Toolcat 5600 Unit #0153	271	95		71,300									71,300
Cap Equip Cash				71,300									71,300
Parks Mower	291	90	122,500										122,500
Cap Equip Cash			122,500										122,500
Trailer for Parks Maintenance	292	60				12,915							12,915
Cap Equip Cash						12,915							12,915
Future Community Parkland Purchase	348								1,500,000	1,500,000			3,000,000
Park Ded Cash									1,500,000	1,500,000			3,000,000
Unit #25 Ford F-350 1-Ton Truck Replacement	63	56		81,130									81,130
Cap Equip Cash				81,130									81,130
Additional 1 Ton Truck	9	45			43,000								43,000
Cap Equip Cash					43,000								43,000
Community Entrance Signs	96	72	19,500										19,500
PIR Cash			19,500										19,500
Public Services													
Infrastructure Improvement 2014 - Maple Street; Main to Lake, Main to 1st Street	123	81	2,563,806										2,563,806
429 Bonds			1,870,666										1,870,666
Revenue Bonds			693,140										693,140
Infrastructure 2015 - First Street - Maple to Walnut	124	81		2,711,306									2,711,306
429 Bonds				1,686,306									1,686,306
Revenue Bonds				1,025,000									1,025,000
Infrastructure 2016 - 1st St & 2nd St W plus	125	81			2,290,217								2,290,217

Department	Project #	Total Ranking	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
429 Bonds					1,340,217								1,340,217
Revenue Bonds					950,000								950,000
Infrastructure 2017- Walnut & 3rd St	126	81				2,443,567							2,443,567
429 Bonds						1,618,567							1,618,567
Revenue Bonds						825,000							825,000
Infrastructure 2018-Vine, 3rd, 4th, Elm	127	81					2,062,423						2,062,423
429 Bonds							1,387,423						1,387,423
Revenue Bonds							675,000						675,000
Infrastructure 2019 - 1st, 2nd, Elm	128	81						2,577,176					2,577,176
429 Bonds								1,435,919					1,435,919
Aid								441,257					441,257
Revenue Bonds								700,000					700,000
Infrastructure 2020- Elm & 5th	129	81							2,968,361				2,968,361
429 Bonds									2,043,361				2,043,361
Revenue Bonds									925,000				925,000
Infrastructure 2021- Pine,1st,2nd,Spruce	131	81								3,000,000			3,000,000
429 Bonds										3,000,000			3,000,000
Infrastructure 2022- 2nd,Oak,1st,Spruce,3rd	132	81									3,200,000		3,200,000
429 Bonds											3,200,000		3,200,000
Infrastructure 2023 - Streets- Orange,3rd,4th	133											3,400,000	3,400,000
429 Bonds												3,400,000	3,400,000
Sterling Tanker Truck Unit #0029	272	70							87,400				87,400
Cap Equip Cash									69,920				69,920
Developers Cost Apportion									17,480				17,480
Generator Public Services Facility	286	56	66,400										66,400
Cap Equip Cash			66,400										66,400
Asset Management Software Program	295	75	46,200	60,500									106,700
PIR Cash			11,550	15,125									26,675
Sewer Cash				15,125									15,125
Stormwater Cash			11,550										11,550
Street Light Cash			11,550	15,125									26,675
Water Cash			11,550	15,125									26,675
Infrastructure 2014 - Cherry and Maple	300	99	11,100,000										11,100,000
Street Intersection Improvements													
Aid			7,300,000										7,300,000
Developers Cost Apportion			350,000										350,000
GO Bonds			1,950,000										1,950,000
Grant Proceeds			700,000										700,000
Revenue Bonds			800,000										800,000
Locate/Transport Vehicle	306	64	33,800										33,800
Sewer Cash			33,800										33,800
Fuel Island Upgrade	323	77	57,983										57,983
PIR Cash			57,983										57,983
Streets													
Dump Truck-Replacement of #0028	195	70					253,500	0					253,500
Cap Equip Cash							253,500	0					253,500





Department	Project #	Total Ranking	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Pond Quality/Retention - Highway 5/Hartman Drive/Main Street	341	57					379,000						379,000
<i>Stormwater Cash</i>							379,000						379,000
Pond Infiltration/Expansion/Retention - Interlaken/CSAH10	342	57						412,000					412,000
<i>Stormwater Cash</i>								412,000					412,000
Pond Quality/Retention - Highway 5 S/Airport Road	343	57							246,300				246,300
<i>Stormwater Cash</i>									246,300				246,300
Improvements Pond/Swale - Fountain Park/2nd Street	344	113		453,000									453,000
429 Bonds				216,500									216,500
Grant Proceeds				100,000									100,000
<i>Stormwater Cash</i>				136,500									136,500
Improvements Pond/Swale - Fox Run Development	345	113			147,000								147,000
<i>Stormwater Cash</i>					147,000								147,000
Improvements Pond/Swale - Lakeview Terrace & Hunter's Crossing	346	113				164,000							164,000
<i>Stormwater Cash</i>						164,000							164,000
Utilities-Water													
Water Treatment Facility Roof South Phase	310	87			93,800								93,800
<i>Water Cash</i>					93,800								93,800
Water Tower Two Exterior Reconditioning	311	82			350,000								350,000
<i>Water Cash</i>					350,000								350,000
Treatment Plant Three South Phase Media	312	80			355,000								355,000
<i>Water Cash</i>					355,000								355,000
Test Well for Implementing Wells Nine and Ten	313	74				190,000							190,000
<i>Water Cash</i>						190,000							190,000
Construction of Well Nine	314	70					910,000						910,000
<i>Water Cash</i>							910,000						910,000
Construct Well Ten	315	72							875,000				875,000
<i>Water Cash</i>									875,000				875,000
Water Tower Construction and Connection	316	69							6,400,000				6,400,000
Revenue Bonds									6,400,000				6,400,000
Lower Tower One/Mono Pole Installation	317	66								225,000			225,000
<i>Water Cash</i>										225,000			225,000
Water Treatment Facility Four	318	61									11,000,000		11,000,000
Revenue Bonds											11,000,000		11,000,000
Construct Well Eleven	319	68									900,000		900,000
<i>Water Cash</i>											900,000		900,000
Water Utilities Modeling Updates	320	84	24,000										24,000
Sewer Cash			12,000										12,000
<i>Water Cash</i>			12,000										12,000
Utility Oversizing - Crosswinds Development	350	77	100,000										100,000
<i>Water Cash</i>			100,000										100,000
Truck-Replacement for #26	69	79		150,000									150,000

Department	Project #	Total Ranking	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
<i>Sewer Cash</i>				75,000									75,000
<i>Water Cash</i>				75,000									75,000
Truck-Replacement for #31	98	55		49,200									49,200
<i>Sewer Cash</i>				24,600									24,600
<i>Water Cash</i>				24,600									24,600
Utility Truck-Addition to Current Fleet	99	55			50,700								50,700
<i>Sewer Cash</i>					25,350								25,350
<i>Water Cash</i>					25,350								25,350
<b>Public Services Total</b>			<b>14,930,403</b>	<b>4,459,626</b>	<b>4,345,220</b>	<b>3,572,982</b>	<b>3,856,423</b>	<b>3,410,876</b>	<b>12,643,271</b>	<b>5,220,422</b>	<b>3,200,000</b>	<b>15,990,900</b>	<b>71,630,123</b>
<b>GRAND TOTAL</b>			<b>15,485,590</b>	<b>5,139,733</b>	<b>4,919,286</b>	<b>4,383,468</b>	<b>4,243,957</b>	<b>3,839,876</b>	<b>21,099,371</b>	<b>5,312,772</b>	<b>3,287,400</b>	<b>16,060,900</b>	<b>83,772,353</b>