

ANNUAL BUDGETS
of the
CITY OF LE SUEUR, MINNESOTA
for the
FISCAL YEAR BEGINNING JANUARY 1, 2015

GOVERNMENTAL BUDGET ADOPTED
December 8, 2014

ELECTRIC UTILITY BUDGET ADOPTED
December 8, 2014

WATER UTILITY BUDGET ADOPTED
December 8, 2014

WASTEWATER UTILITY BUDGET ADOPTED
December 8, 2014

CITY COUNCIL

Mayor Robert Broeder

Council Person Tom Tellijohn

Council Person Joe Spinler

Council Person Jeff Kerkow

Council Person Benjamin Rohloff

Council Person John Schultz

Council Person Darvin Wicks

CITY ADMINISTRATOR

Jenelle Teppen

CITY OF LE SUEUR, MN 56058
2015 ANNUAL BUDGET

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**OFFICE OF THE COUNTY FINANCE DIRECTOR
LE SUEUR COUNTY
LE CENTER, MINNESOTA**

**FINAL TAX LEVY CERTIFICATION CITY OF: Le Sueur
2014 Levy for Tax Payable 2015**

Total Budget	<u>\$ 6,071,003</u>
Revenue and Receipts	<u>\$ 3,013,981</u>
Minus Certified HACA	<u>None</u>
Minus Certified City Aid Distribution	<u>\$ 935,432</u>
Final Tax Levy Budget	<u>\$ 2,121,590</u>

Final Tax Levy By Fund

1. <u>General</u>	<u>\$ 689,804</u>
2. <u>Fire</u>	<u>\$ 59,512</u>
3. <u>Community Center</u>	<u>\$ 430,878</u>
4. <u>Sidewalk Reconstruction</u>	<u>\$ 160,000</u>
5. <u>Referendum - Library</u>	<u>\$ 70,000</u>
6. <u>Referendum - Fire Hall</u>	<u>\$ 34,954</u>
7. <u>All Other Debt</u>	<u>\$ 676,442</u>
G.O. Debt = \$536,855	
Non - G.O. Debt = \$139,587	

Total Final Tax Levy Budget \$ 2,121,590

Submitted this 16th day of December, 2014.

Linda Endres
Signature
Finance Director
Title



**CITY OF LE SUEUR
REQUEST FOR COUNCIL ACTION**

TO: Mayor and City Council
FROM: Jenelle Teppen, City Administrator
SUBJECT: 2015 Proposed General Fund Budget and Utility Fund Budgets
DATE: For the City Council meeting of December 8, 2014

PURPOSE/ACTION REQUESTED

Consider the 2015 general Fund Budget and property Tax Levy and the 2015 Utility Fund Budgets.

SUMMARY

The City Council set the preliminary level as required in September. Over the course of the intervening months much work has been done on all the budgets of the City, including a work session in November to again review the budgets.

In the past two weeks two things have arisen compel this memorandum regarding the proposed 2015 budget.

First, Council member John Schultz visited with me regarding the proposed 2015 budget and asked me to consider that a portion of the funds that are designated to the Sidewalk Fund in 2015 be allocated to update the City's Comprehensive Plan.

As the Council will recall, the Sidewalk Fund was established in the 2014 budget process to reconstruct over five years a portion of the City's sidewalks. I have attached the 2014 Capital Improvement Fund that demonstrates the total dollar amounts anticipated over the course of the five year plan (attachment A), and the corresponding sidewalks that would be reconstructed (attachment B).

This total dollar amount was set prior to the City Council amending the sidewalk assessment formula, which previously was 100% City responsibility, to one that is now 50/50 City/Property Owner.

The total project constitutes 31 full blocks and is anticipated to cost approximately \$992,000. Under the new assessment formula, it's now \$496,000 City, \$496,000 assessed. This is a high level look at the sidewalks – costs may vary once specifications and details are written for the specific areas to receive improvements and are dependent on pricing and the bidding environment when bids are received in the future.

Across the five years the total amount anticipated to be allocated to the Sidewalk Fund is \$704,000 – well above what is needed given the new assessment formula.

In August I emailed Hoisington Koegler and received the attached letter from 2011 (attachment C). The quote in 2011 for an updated comp plan process was \$45,000 - \$60,000. If they were to update the Zoning Ordinance and Subdivision Ordinance, it was an additional \$25,000-\$30,000. When I asked if the quote was still valid, I was told that they “can most likely stay within that range but it would really depend on the level of services you need. We should be able to provide a good product at the price quoted.”

For the sake of discussion, let’s assume that a Comprehensive Plan Update (including ordinance updates) will cost \$90,000.

Secondly, on Tuesday, December 2 there was a joint City Council meeting between Le Sueur and Henderson to review the request from the Cable Access Television Commission (CATV) to reinstate all or a portion of the franchise fees to the Commission in order to upgrade the equipment and prepare for the re-negotiation of the Cable franchise agreement. There was a consensus from the City Council members at that meeting that half of the franchise fees from both of the communities would be reinstated in 2015. Those franchise fees to the City of Le Sueur total approximately \$38,000 and are directed to the General Fund operations of the City. See the attached memorandum from the Mayor (attachment D).

The Council will recall that the 2015 budget contains \$25,000 for a Community Visioning Project. If we use the funds from that project, the cost for the Comp Plan Update comes down to \$65,000.

Keep in mind that projects like the Visioning and Comprehensive Plan Update are spread across the Utility Funds and the General Fund. I propose that the General Fund (Sidewalk Fund) account for half of the cost of the Comp Plan Update (\$32,500) and the other half come equally from the Water Fund and the Electric Fund (no funds are proposed to be allocated from the Wastewater Fund given the current state of that fund).

In order to reinstate half the franchise fee funding to CATV we reduce the 2015 Sidewalk allocation another \$19,000.

Given those factors the \$160,000 proposed to go towards the Sidewalk Fund is now \$108,500. (\$160,000-\$32,500-\$19,000)

In 2015 the Sidewalk Fund will have \$268,500 to reconstruct sidewalks (\$160,000 allocated to the Fund in 2014 and \$108,500 allocated in 2015). Based on the high level look at the plan, this could mean about half of the 31 sidewalks could be reconstructed in 2015, leaving the remainder to be spread over the next two to three years – which would achieve the five year plan that was originally anticipated.

This does not take into account any grant dollars the City might be awarded through the Safe Routes to Schools program or the Transportation Access Program (TAP) funds. Those grant processes are on-going and Staff has again applied for those funds.

Based on that analysis, I support Council member Schultz’s idea and ask the Council to consider it. The City would be well served by updating the Comprehensive Plan now, and well into the future.

Also attached are a number of proposed 2015 Budget scenarios that reflect:

- General Fund revenue and expenses with the Comprehensive Plan Update and the CATV funding (attachment E).
- General Fund revenue and expenses with only the CATV adjustment (attachment F)

The Electric and Water Fund proposed budgets have not been changed to reflect the additional expense of the Comprehensive Plan Update because essentially the additional expense would come from those fund balances. The proposed 2015 Cash Flows and Capital Expenditures are attached (attachment G).

RECOMMENDATION

Staff recommends the Council approve the proposed 2015 General Fund Budget and Property Tax levy and the proposed Utility Fund budgets with the scenario described above to include a Comprehensive Plan Update and CATV funding.

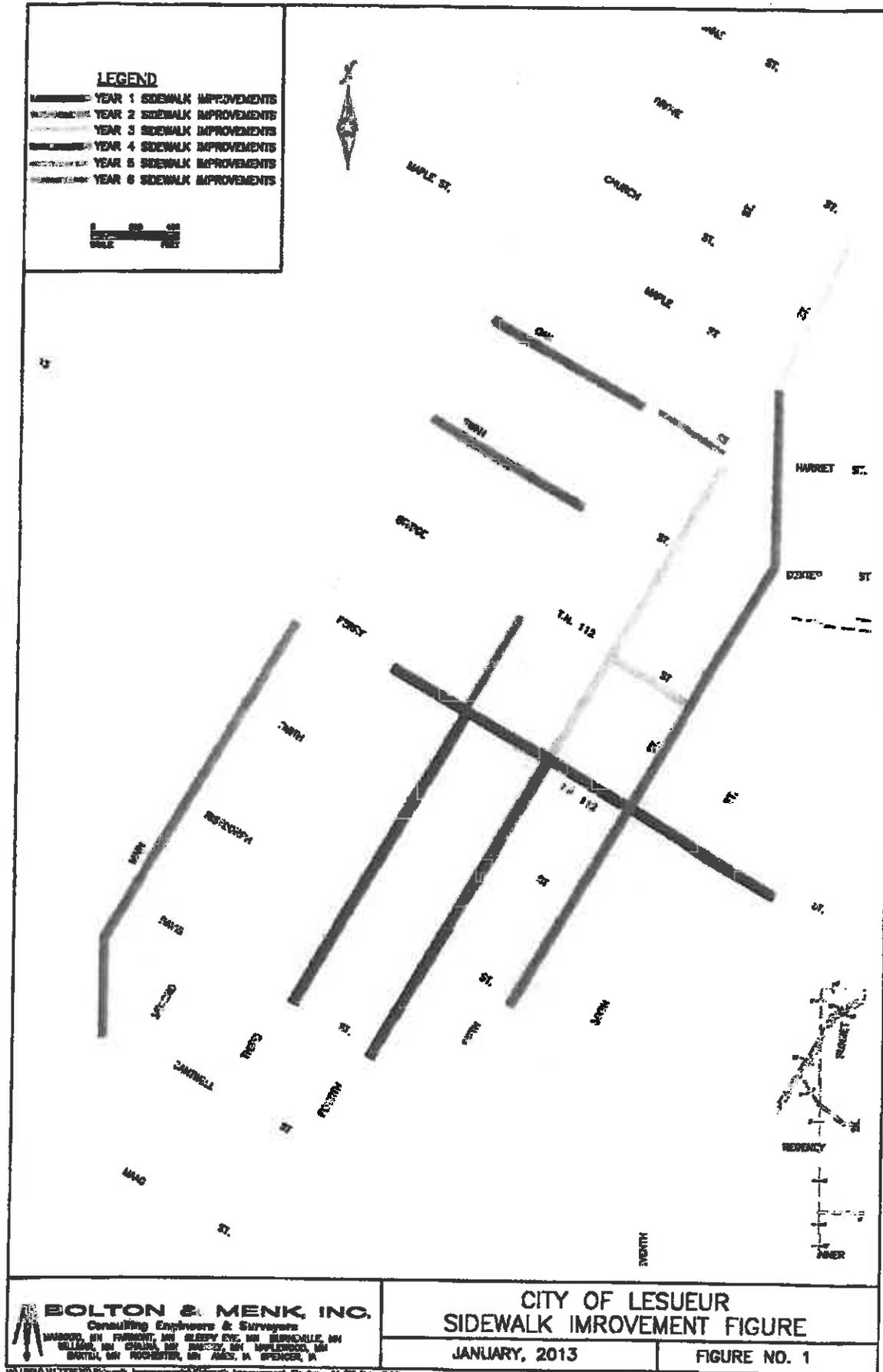
Cc; Owen Todd, City Engineer
Linda Endres, Finance Director

CITY OF LE SUEUR
2014 GOVERNMENTAL FUND BUDGET
CAPITAL IMPROVEMENT FUND

ATTACHMENT P

	2014	2015	2016	2017	2018
ADMINISTRATION (City Hall)					
Replace Windows & Doors as Needed		\$75,000			
AIRPORT					
Obstruction Removal and Environmental Mitigation (Total Cost - \$270,000)		\$27,000			
Land Acquisition (Total Cost - \$770,000)			\$77,000		
Update Airport Layout Plan (Total Cost - \$50,000)			\$5,000		
Crack Repair Runway (Total Cost - \$115,000)			\$11,500		
Sealcoat Runway (Total Cost - \$150,000)					\$15,000
Environmental Assessment for Relocated Access Road, Runway 15/31, Taxiway Extension (Total Cost - \$150,000)					\$15,000
PUBLIC WORKS					
Building Roof Repairs		\$50,000			
RECREATION					
Community Center - Roof Replacement and Other Improvements including Compressor Freon Conversion and Controller Upgrade	\$2,220,000				
SEWALK RECONSTRUCTION					
Sidewalk Reconstruction Program *	\$160,000	\$160,000	\$144,000	\$112,000	\$128,000
STREET & UTILITY RECONSTRUCTION					
North Second Street & North Commerce Street		\$2,100,000			
South Fourth Street				\$2,234,400	
GRAND TOTALS	\$2,380,000	\$2,412,000	\$237,500	\$2,346,400	\$158,000

- * 2014 Ferry Street from South Fourth Street to Elm Street and South Fifth Street from Riedorph Street to Ferry Street
- 2015 South and North Fifth Street from Ferry Street to North Fourth Street
- 2016 Swan Street from North Main Street to South Third Street and Oak Street from North Main Street to North Fourth Street
- 2017 South Third Street from Davis Street to Bridge Street
- 2018 South Main Street from Cartwell Street to Ferry Street



BOLTON & MENK, INC.
 Consulting Engineers & Surveyors
 1000 W. FARMINGTON, IN FARMINGTON, IN 46120
 1000 W. FARMINGTON, IN FARMINGTON, IN 46120
 1000 W. FARMINGTON, IN FARMINGTON, IN 46120

JANUARY, 2013

FIGURE NO. 1

Creating Places that Enrich People's Lives

Hoisington Koegler Group Inc.



August 29, 2011

Mr. Rick Almich, City Administrator
City of Le Sueur
203 South Second Street
Le Sueur, MN 56058

Re: Comprehensive Plan and Zoning Ordinance Update

Dear Rick:

Thank you again for meeting with me last week and for taking the time to give me a tour of Le Sueur. Le Sueur has a wide range of development types and amenities that many communities of similar size lack. With a strong local employment base, an active business community, well kept residential neighborhoods, good schools, an airport and great community facilities including the community center and park system, Le Sueur has a strong foundation upon which to build a comprehensive plan that will address the evolution of the community over the next ten to twenty years.

The purpose of this letter is to identify costs for budget purposes for a future plan and ordinance update process, potentially starting in early 2012 and possibly spanning two calendar years. General assumptions that I am using to frame a cost range include the following:

- The process needs to meaningfully involve Le Sueur residents and businesspeople. Preparation of the comprehensive plan needs to employ both traditional face-to-face involvement opportunities (neighborhood meetings, focus groups, community open houses) and electronic means of reaching out to the community such as Facebook and Twitter. We have been increasingly using social media as part of a public participation strategy for community planning and find that it helps reach segments of the population who have endorsed and actually prefer electronic communications.
- The process will need to address a number of community issues including but not limited to sustainability, roadway expansions and improvements, downtown Le Sueur including parking, transition areas between potentially conflicting land uses, potential mixed-use development, Le Sueur's relationship to the highway, and community design standards or public improvement themes.
- Following the update of the comprehensive plan, the zoning and subdivision ordinances will be updated as well (Ordinances 422 and 423).
- Bolton & Menk will provide required engineering services for the project.
- Students from Mankato State may be able to play a role in the project as part of their academic program – possibly assistance in GIS mapping and analysis, possibly completing a housing inventory and needs assessment, etc.

123 North Third Street, Suite 100, Minneapolis, MN 55401-1659
Ph (612) 338-0800 Fx (612) 338-6838

Mr. Rick Almich
August 29, 2011
Page 2

In general, Le Sueur should anticipate a nine to twelve month process for the completion of the comprehensive plan and another six months for the ordinance updates. In most communities, a steering committee will oversee the preparation of the comprehensive plan, with the committee typically including members of the City Council and Planning Commission and representatives from the community including school district personnel, members of the business community, residents, and in your case, of course someone representing Le Sueur Development, Inc. Because ordinance updates are more technical in nature, typically the Planning Commission will oversee the updating of the ordinances with opportunities for public involvement and comment during the process.

Based on our discussion and the assumptions that I have referenced, I would suggest that an appropriate budget for the preparation of a comprehensive plan would range from \$45,000 to \$60,000 depending on the amount of student involvement and the depth of the public engagement process. Follow-up zoning and subdivision ordinance updates would likely range from \$25,000 to \$30,000.

Hopefully, this information is of assistance to you as you contemplate community expenditures for 2012 and 2013. I am confident that the fee range that I have outlined will produce the level of analysis and strategic thinking required to help guide decisions in Le Sueur in the years ahead.

Please let me know if I can answer any questions or provide any additional information.

Sincerely,



Mark Koegler, ASLA
President

Memo from Mayor Broeder

Last Tuesday the Le Sueur Council and the Henderson Council met to consider our Joint Powers agreement with CATV and it's future.

The consensus that evening was to continue the public access channels as a valuable asset to both communities.

The consensus was to bring back to each Council meeting before adopting the 2015 budget and to vote in favor of providing 50% of the Franchise fee to be given back to the Commission in 2015 and the full 100% in 2016.

This would allow the Commission to begin negotiations with Mediacom and to secure needed equipment which not only would work with present provider but would allow in the future others means of additional communications with the public.

Further that the Head of the Commission would bring to each Council sometime in January a listing of equipment and information for moving forward with public access.

CATV COMP PLAN ADJUSTMENT

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
REVENUES

	2012	2013	2014	Proposed 2015
GENERAL:				
Property Tax Levy	\$538,640.00	\$671,746.00	\$720,645.00	\$722,304.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$842,089.00</u>	<u>\$660,878.00</u>	<u>\$686,228.00</u>	<u>\$676,128.00</u>
Sub-Total	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,333,864.00
FIRE:				
Property Tax Levy	\$31,334.00	\$25,398.00	\$47,111.00	\$59,512.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$146,823.00</u>	<u>\$189,578.00</u>	<u>\$185,441.00</u>	<u>\$229,336.00</u>
Sub-Total	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00
AMBULANCE:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$173,028.00</u>	<u>\$177,555.00</u>	<u>\$185,916.00</u>	<u>\$194,810.00</u>
Sub-Total	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00
PARA-TRANSIT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$219,106.00</u>	<u>\$218,432.00</u>	<u>\$198,416.00</u>	<u>\$215,045.00</u>
Sub-Total	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00
COMMUNITY CENTER:				
Property Tax Levy	\$313,290.00	\$301,790.00	\$317,320.00	\$430,878.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$418,600.00</u>	<u>\$540,070.00</u>	<u>\$489,700.00</u>	<u>\$519,250.00</u>
Sub-Total	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00
AIRPORT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$79,350.00</u>	<u>\$79,350.00</u>	<u>\$64,960.00</u>	<u>\$52,837.00</u>
Sub-Total	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00
SIDEWALK RECONSTRUCTION				
Property Tax Levy	\$0.00	\$0.00	\$160,000.00	\$108,500.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	\$0.00	\$0.00	\$160,000.00	\$108,500.00
DEBT:				
Property Tax Levy	\$842,928.00	\$727,258.00	\$577,906.00	\$781,396.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$1,232,190.00</u>	<u>\$1,342,386.00</u>	<u>\$1,353,198.00</u>	<u>\$1,107,575.00</u>
Sub-Total	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$1,888,971.00
ALL FUNDS:				
Property Tax Levy	\$1,726,182.00	\$1,726,182.00	\$1,822,982.00	\$2,102,590.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$2,911,186.00</u>	<u>\$3,208,247.00</u>	<u>\$3,173,859.00</u>	<u>\$2,994,981.00</u>
TOTAL	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,033,003.00

CATV COMP PLAN ADJUSTMENT

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
EXPENSES

	2012	2013	2014	Proposed 2015	Percentage of Change
GENERAL:					
Legislative	\$24,010.00	\$24,320.00	\$32,875.00	\$32,770.00	0%
Executive	\$100,265.00	\$106,640.00	\$83,030.00	\$86,425.00	4%
City Clerk	\$75,700.00	\$71,290.00	\$88,430.00	\$75,141.00	-15%
Financial Administration	\$66,735.00	\$68,380.00	\$65,165.00	\$61,920.00	-5%
Law	\$23,000.00	\$29,000.00	\$35,000.00	\$35,000.00	0%
Other General Governmental	\$50,370.00	\$40,520.00	\$41,520.00	\$37,920.00	-9%
Police	\$741,115.00	\$815,874.00	\$835,650.00	\$888,970.00	6%
Building Inspection	\$20,100.00	\$50,100.00	\$50,200.00	\$50,100.00	0%
Police Reserve	\$23,694.00	\$25,020.00	\$24,663.00	\$25,709.00	4%
Animal Control	\$12,000.00	\$12,000.00	\$14,400.00	\$14,400.00	0%
Emergency Management	\$0.00	\$0.00	\$5,250.00	\$4,750.00	-10%
Highways & Street	\$538,294.00	\$544,565.00	\$570,437.00	\$591,469.00	4%
Safety & Wellness	\$0.00	\$0.00	\$15,250.00	\$15,250.00	0%
Parks	\$130,060.00	\$127,475.00	\$124,635.00	\$127,500.00	2%
Forestry	\$11,285.00	\$23,475.00	\$25,150.00	\$22,200.00	-12%
Miscellaneous & Unallocated	\$104,973.00	\$119,361.00	\$137,440.00	\$176,740.00	29%
Library	\$27,050.00	\$26,500.00	\$25,700.00	\$27,600.00	7%
Operating Reserves/Fund Balance Enhancement	\$0.00	\$16,026.00	\$146,529.00	\$60,000.00	
TOTALS	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,333,864.00	1%
FIRE:	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00	19%
AMBULANCE SERVICE:	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00	5%
RA-TRANSIT:	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00	8%
COMMUNITY CENTER:	\$731,890.00	\$841,880.00	\$807,020.00	\$950,128.00	18%
AIRPORT:	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00	-19%
SIDEWALK RECONSTRUCTION:	\$0.00	\$0.00	\$160,000.00	\$108,500.00	
DEBT SERVICE:					
G.O. Certificates of Participation Advance Refunding	\$55,283.00	\$58,595.00	\$56,595.00	\$54,545.00	-4%
Gross Revenue Recreational Facility Bonds of 1999	\$76,770.00	\$0.00	\$0.00	\$0.00	
G.O. Crossover Refunding Bonds of 2005A - '01 Imp	\$59,563.00	\$57,913.00	\$61,213.00	\$60,677.00	-1%
G.O. Crossover Refunding Bonds of 2005A - Library	\$68,325.00	\$66,840.00	\$70,310.00	\$68,660.00	-2%
G.O. Crossover Refunding Bonds of 2005A - Fire	\$84,740.00	\$83,585.00	\$87,395.00	\$93,461.00	7%
G.O. Improvement Refunding Bonds of 2009A	\$86,875.00	\$85,486.00	\$89,100.00	\$87,100.00	-2%
G.O. Improvement Refunding Bonds of 2011B	\$325,715.00	\$318,390.00	\$318,090.00	\$327,690.00	3%
Equipment Lease Purchase Certificates for 2004	\$42,070.00	\$45,565.00	\$43,805.00	\$47,025.00	7%
Johnson Control Lease Revenue Bonds of 2006	\$292,923.00	\$292,893.00	\$274,807.00	\$256,720.00	-7%
G.O. Improvement Refunding Bonds of 2012A	\$234,844.00	\$233,604.00	\$232,086.00	\$203,645.00	-12%
G.O. Certificates of Indebtedness of 2007	\$118,470.00	\$114,290.00	\$0.00	\$0.00	
G.O. Tax Abatement Revenue Bonds of 2008	\$50,718.00	\$136,050.00	\$53,010.00	\$51,503.00	-3%
G.O. Certificates of Indebtedness of 2010	\$83,735.00	\$82,048.00	\$85,360.00	\$82,760.00	-3%
G.O. Police Capital Improvement Plan Bonds of 2010	\$51,503.00	\$50,798.00	\$55,330.00	\$54,470.00	-2%
Healthcare Facility Revenue Bond of 2010	\$428,684.00	\$428,685.00	\$428,685.00	\$428,685.00	0%
G.O. Street Reconstruction Refunding Bonds of 2013	\$14,900.00	\$14,900.00	\$75,318.00	\$72,130.00	-4%
TOTALS	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$1,888,971.00	-2%
GRAND TOTALS	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,033,003.00	2%

attachment F

CATV ADJUSTMENT ONLY

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
REVENUES

	2012	2013	2014	Proposed 2015
GENERAL:				
Property Tax Levy	\$538,640.00	\$671,746.00	\$720,645.00	\$689,804.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$642,089.00</u>	<u>\$680,878.00</u>	<u>\$686,228.00</u>	<u>\$676,128.00</u>
Sub-Total	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,301,364.00
FIRE:				
Property Tax Levy	\$31,334.00	\$25,398.00	\$47,111.00	\$59,512.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$146,823.00</u>	<u>\$189,576.00</u>	<u>\$195,441.00</u>	<u>\$229,336.00</u>
Sub-Total	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00
AMBULANCE:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$173,028.00</u>	<u>\$177,555.00</u>	<u>\$185,916.00</u>	<u>\$194,810.00</u>
Sub-Total	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00
PARA-TRANSIT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$219,106.00</u>	<u>\$218,432.00</u>	<u>\$198,416.00</u>	<u>\$215,045.00</u>
Sub-Total	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00
COMMUNITY CENTER:				
Property Tax Levy	\$313,290.00	\$301,790.00	\$317,320.00	\$430,878.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$418,600.00</u>	<u>\$540,070.00</u>	<u>\$489,700.00</u>	<u>\$519,250.00</u>
Sub-Total	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00
AIRPORT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$79,350.00</u>	<u>\$79,350.00</u>	<u>\$84,960.00</u>	<u>\$52,837.00</u>
Sub-Total	\$79,350.00	\$79,350.00	\$84,960.00	\$52,837.00
SIDEWALK RECONSTRUCTION				
Property Tax Levy	\$0.00	\$0.00	\$160,000.00	\$141,000.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	\$0.00	\$0.00	\$160,000.00	\$141,000.00
DEBT:				
Property Tax Levy	\$842,928.00	\$727,258.00	\$577,906.00	\$781,396.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$1,292,190.00</u>	<u>\$1,342,386.00</u>	<u>\$1,353,198.00</u>	<u>\$1,107,575.00</u>
Sub-Total	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$1,888,971.00
ALL FUNDS:				
Property Tax Levy	\$1,726,192.00	\$1,726,192.00	\$1,822,982.00	\$2,102,590.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$2,911,186.00</u>	<u>\$3,208,247.00</u>	<u>\$3,173,859.00</u>	<u>\$2,994,981.00</u>
TOTAL	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,033,003.00

CATV ADJUSTMENT ONLY

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
EXPENSES

	2012	2013	2014	Proposed 2015	Percentage of Change
GENERAL:					
Legislative	\$24,010.00	\$24,320.00	\$32,875.00	\$32,770.00	0%
Executive	\$100,265.00	\$106,640.00	\$83,030.00	\$86,425.00	4%
City Clerk	\$75,700.00	\$71,290.00	\$88,430.00	\$75,141.00	-15%
Financial Administration	\$66,735.00	\$68,380.00	\$65,165.00	\$61,920.00	-5%
Law	\$23,000.00	\$29,000.00	\$35,000.00	\$35,000.00	0%
Other General Governmental	\$50,370.00	\$40,520.00	\$41,520.00	\$37,920.00	-9%
Police	\$741,115.00	\$815,874.00	\$835,650.00	\$888,970.00	6%
Building Inspection	\$20,100.00	\$50,100.00	\$50,200.00	\$50,100.00	0%
Police Reserve	\$23,694.00	\$25,020.00	\$24,863.00	\$25,709.00	4%
Animal Control	\$12,000.00	\$12,000.00	\$14,400.00	\$14,400.00	0%
Emergency Management	\$0.00	\$0.00	\$5,250.00	\$4,750.00	-10%
Highways & Street	\$538,294.00	\$544,565.00	\$570,437.00	\$591,469.00	4%
Safety & Wellness	\$0.00	\$0.00	\$15,250.00	\$15,250.00	0%
Parks	\$130,060.00	\$127,475.00	\$124,635.00	\$127,500.00	2%
Forestry	\$11,285.00	\$23,475.00	\$25,150.00	\$22,200.00	-12%
Miscellaneous & Unallocated	\$104,873.00	\$119,361.00	\$137,440.00	\$144,240.00	5%
Library	\$27,050.00	\$26,500.00	\$25,700.00	\$27,600.00	7%
Operating Reserves/Fund Balance Enhancement	\$0.00	\$16,026.00	\$146,529.00	\$60,000.00	
TOTALS	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,301,364.00	-1%
FIRE:	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00	19%
AMBULANCE SERVICE:	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00	5%
RA-TRANSIT:	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00	8%
COMMUNITY CENTER:	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00	18%
AIRPORT:	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00	-19%
SIDEWALK RECONSTRUCTION:	\$0.00	\$0.00	\$160,000.00	\$141,000.00	
DEBT SERVICE:					
G.O. Certificates of Participation Advance Refunding	\$55,283.00	\$58,595.00	\$56,595.00	\$54,545.00	-4%
Gross Revenue Recreational Facility Bonds of 1999	\$76,770.00	\$0.00	\$0.00	\$0.00	
G.O. Crossover Refunding Bonds of 2005A - '01 Imp	\$59,563.00	\$57,913.00	\$61,213.00	\$60,677.00	-1%
G.O. Crossover Refunding Bonds of 2005A - Library	\$68,325.00	\$66,840.00	\$70,310.00	\$66,560.00	-2%
G.O. Crossover Refunding Bonds of 2005A - Fire	\$84,740.00	\$83,585.00	\$87,395.00	\$93,461.00	7%
G.O. Improvement Refunding Bonds of 2009A	\$86,875.00	\$85,488.00	\$89,100.00	\$87,100.00	-2%
G.O. Improvement Refunding Bonds of 2011B	\$325,715.00	\$318,390.00	\$318,090.00	\$327,690.00	3%
Equipment Lease Purchase Certificates for 2004	\$42,070.00	\$45,565.00	\$43,805.00	\$47,025.00	7%
Johnson Control Lease Revenue Bonds of 2006	\$292,923.00	\$292,893.00	\$274,807.00	\$256,720.00	-7%
G.O. Improvement Refunding Bonds of 2012A	\$234,844.00	\$233,604.00	\$232,086.00	\$203,645.00	-12%
G.O. Certificates of Indebtedness of 2007	\$118,470.00	\$114,290.00	\$0.00	\$0.00	
G.O. Tax Abatement Revenue Bonds of 2008	\$50,718.00	\$136,050.00	\$53,010.00	\$51,503.00	-3%
G.O. Certificates of Indebtedness of 2010	\$83,735.00	\$82,048.00	\$85,360.00	\$82,760.00	-3%
G.O. Police Capital Improvement Plan Bonds of 2010	\$51,503.00	\$50,798.00	\$55,330.00	\$54,470.00	-2%
Healthcare Facility Revenue Bond of 2010	\$428,684.00	\$428,685.00	\$428,685.00	\$428,685.00	0%
G.O. Street Reconstruction Refunding Bonds of 2010	\$14,900.00	\$14,900.00	\$75,318.00	\$72,130.00	-4%
TOTALS	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$1,888,971.00	-2%
GRAND TOTALS	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,033,003.00	2%



MEMORANDUM

TO: Mayor and City Council
FROM: Jenelle Teppen, City Administrator
SUBJECT: 2015 Proposed Budgets
DATE: For the City Council Work Session of November 17, 2015

PURPOSE/ACTION REQUESTED

Consider the 2015 Proposed Budgets and provide direction to Staff prior to consideration of the final levy on December 8.

SUMMARY

GENERAL FUND BUDGET

The City Council adopted the preliminary levy on September 8. As the Council will recall from that meeting, the proposed property tax levy was \$2,078,690. There was a motion made and approved to add additional dollars to the levy in order to increase the City's general fund reserves to a level recommended by the State Auditor.

This adjustment to the proposed general fund and the corresponding property tax levy resulted in a levy amount that was certified to the County of \$2,138,690, which was a 17.3% increase over the 2014 final levy certification.

As Council will also recall there were questions specifically regarding the Police Department's budget and the seemingly large increase from this year to next. Upon further examination of that budget, we realized that some extraordinary expenses were carried forward that did not need to be carried forward. This resulted in a savings of \$50,400, bringing the Department's increase from 11% to 5%.

We did receive taxable market values and tax capacity information from the County in late October. That information reflects increasing tax capacity and market values.

The general fund budget that is proposed anticipates a 14.5% property tax levy increase. Please note that total general fund expenditures are DECREASING 1% over 2014 expenditures.

As previously reported to the Council, the three reasons behind the proposed increase are:

- In the Fire Department budget the debt service payments increase due to the bond refinancing with a shorter term which results in a more aggressive rate schedule.
- In the Community Center budget there was debt issued for needed repairs and improvements.

- In 2014 a significant portion of fund balance was used to bring down the overall debt service portion of the levy. There is no longer fund balance available to be able to continue that practice.

I've outlined in the table below 2012 – proposed 2015 comparison.

	2012	2013	2014	2015 Proposed	Change
Total Budget	\$5,405,300	\$5,702,361	\$5,911,292	6,232,356	\$321,064 or 5.4%
Local Government Aid	\$767,922	\$767,922	\$914,451	\$935,432	\$20,981 or 2.3%
Charges for Services	\$2,911,186	\$3,208,247	\$3,173,859	3,208,634	\$34,775 or 1.1%
Property Tax Levy	\$1,726,192	\$1,726,192	\$1,822,982	2,088,290	\$265,308 or 14.5%
Subject to levy limits	n/a	n/a	\$1,292,076	n/a	n/a
Debt Service	n/a	n/a	\$530,906		

Attachment A summarizes the proposed revenues and expenditures of the general fund.

Staff suggests the Council consider the following three scenarios:

1. Consider a final levy with no adjustments
2. Consider a final levy by reducing the \$160,000 allocation to the Sidewalk Fund by half.
3. Consider a final levy by reducing the \$160,000 allocation to the Sidewalk Fund in whole.

Staff has provided Council with Residential Mean and Median and Market Value Comparisons on the attached (Attachment B) with the three scenarios, as well as for a Commercial property and Industrial property.

On a median value home in the City (\$144,800) under scenario 1, the 2015 increase to property taxes is \$40.74 or 4.71%.

UTILITY FUND BUDGETS

The Council received the proposed Utility Fund Budgets on October 27. If the Council wishes to receive further information on those budgets prior to December 8 they should direct Staff accordingly.

RECOMMENDATION

Staff recommends that the Council discuss the proposed 2015 Budgets and provide direction.

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
REVENUES

	2012	2013	2014	Proposed 2015
GENERAL:				
Property Tax Levy	\$538,640.00	\$671,746.00	\$720,645.00	\$656,504.00
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Sub-Total	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00
AMBULANCE:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$173,028.00</u>	<u>\$177,555.00</u>	<u>\$185,916.00</u>	<u>\$194,810.00</u>
Sub-Total	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00
PARA-TRANSIT:				
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All Other Revenues	<u>\$219,106.00</u>	<u>\$218,432.00</u>	<u>\$198,416.00</u>	<u>\$215,045.00</u>
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Sub-Total	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00
AIRPORT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$79,350.00</u>	<u>\$79,350.00</u>	<u>\$64,960.00</u>	<u>\$52,837.00</u>
Sub-Total	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00
SIDEWALK RECONSTRUCTION				
Property Tax Levy	\$0.00	\$0.00	\$160,000.00	\$160,000.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	\$0.00	\$0.00	\$160,000.00	\$160,000.00
DEBT:				
Property Tax Levy	\$842,928.00	\$727,258.00	\$577,906.00	\$781,396.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$1,232,190.00</u>	<u>\$1,342,386.00</u>	<u>\$1,353,198.00</u>	<u>\$1,302,228.00</u>
Sub-Total	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$2,083,624.00
ALL FUNDS:				
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All Other Revenues	<u>\$2,911,186.00</u>	<u>\$3,208,247.00</u>	<u>\$3,173,859.00</u>	<u>\$3,208,634.00</u>
TOTAL	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,232,356.00

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
EXPENSES

	2012	2013	2014	Proposed 2015	Percentage of Change
GENERAL:					
Legislative	\$24,010.00	\$24,320.00	\$32,875.00	\$32,770.00	0%
Executive	\$100,265.00	\$106,640.00	\$83,030.00	\$86,425.00	4%
City Clerk	\$75,700.00	\$71,290.00	\$88,430.00	\$75,141.00	-15%
Financial Administration	\$66,735.00	\$68,380.00	\$65,165.00	\$61,920.00	-5%
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Other General Governmental	\$50,370.00	\$40,520.00	\$41,520.00	\$37,920.00	-9%
Police	\$741,115.00	\$815,874.00	\$835,650.00	\$874,670.00	5%
Building Inspection	\$20,100.00	\$50,100.00	\$50,200.00	\$50,100.00	0%
Police Reserve	\$23,694.00	\$25,020.00	\$24,663.00	\$25,709.00	4%
Animal Control	\$12,000.00	\$12,000.00	\$14,400.00	\$14,400.00	0%
Emergency Management	\$0.00	\$0.00	\$5,250.00	\$4,750.00	-10%
Highways & Street	\$538,294.00	\$544,565.00	\$570,437.00	\$591,469.00	4%
Safety & Wellness	\$0.00	\$0.00	\$15,250.00	\$15,250.00	0%
Parks	\$130,060.00	\$127,475.00	\$124,635.00	\$127,500.00	2%
Forestry	\$11,285.00	\$23,475.00	\$25,150.00	\$22,200.00	-12%
Miscellaneous & Unallocated	\$104,973.00	\$119,361.00	\$137,440.00	\$144,240.00	5%
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TOTALS	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,287,064.00	-1%
FIRE:	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00	19%
AMBULANCE SERVICE:	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00	5%
PARA-TRANSIT:	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00	8%
COMMUNITY CENTER:	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00	18%
AIRPORT:	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00	-19%
SIDEWALK RECONSTRUCTION:	\$0.00	\$0.00	\$160,000.00	\$160,000.00	
DEBT SERVICE:					
G.O. Certificates of Participation Advance Refunding	\$55,283.00	\$58,595.00	\$56,595.00	\$54,545.00	-4%
Gross Revenue Recreational Facility Bonds of 1999	\$76,770.00	\$0.00	\$0.00	\$0.00	
G.O. Crossover Refunding Bonds of 2005A - '01 Imp	\$59,563.00	\$57,913.00	\$61,213.00	\$60,677.00	-1%
G.O. Crossover Refunding Bonds of 2005A - Library	\$68,325.00	\$66,840.00	\$70,310.00	\$68,560.00	-2%
G.O. Crossover Refunding Bonds of 2005A - Fire	\$84,740.00	\$83,585.00	\$87,395.00	\$93,461.00	7%
G.O. Improvement Refunding Bonds of 2009A	\$86,875.00	\$85,488.00	\$89,100.00	\$87,100.00	-2%
G.O. Improvement Refunding Bonds of 2011B	\$325,715.00	\$318,390.00	\$318,090.00	\$327,690.00	3%
Equipment Lease Purchase Certificates for 2004	\$42,070.00	\$45,565.00	\$43,805.00	\$47,025.00	7%
Johnson Control Lease Revenue Bonds of 2006	\$292,923.00	\$292,893.00	\$274,807.00	\$256,720.00	-7%
G.O. Improvement Refunding Bonds of 2012A	\$234,844.00	\$233,604.00	\$232,086.00	\$203,645.00	-12%
G.O. Certificates of Indebtedness of 2007	\$118,470.00	\$114,290.00	\$0.00	\$0.00	
G.O. Tax Abatement Revenue Bonds of 2008	\$50,718.00	\$136,050.00	\$53,010.00	\$51,503.00	-3%
G.O. Certificates of Indebtedness of 2010	\$83,735.00	\$82,048.00	\$85,360.00	\$82,760.00	-3%
G.O. Police Capital Improvement Plan Bonds of 2010	\$51,503.00	\$50,798.00	\$55,330.00	\$54,470.00	-2%
Healthcare Facility Revenue Bond of 2010	\$428,684.00	\$428,685.00	\$428,685.00	\$428,685.00	0%
G.O. Street Reconstruction Refunding Bonds of 2013	\$14,900.00	\$14,900.00	\$75,318.00	\$72,130.00	-4%
Gross Revenue Recreational Facility Bonds of 2014A	\$0.00	\$0.00	\$0.00	\$194,653.00	
TOTALS	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$2,083,624.00	8%
GRAND TOTALS	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,232,356.00	5%

CITY OF LE SUEUR

TAX COMPARISON 2014 VS 2015 CITY TAXES ONLY

Residential Mean and Market Value Comparisons

MEAN			
RESIDENTIAL HOMESTEAD VALUE =	\$	151,600	
2013 TAXABLE MARKET VALUE =	\$	128,000	
2014 Tax			
1.00% of	\$	128,000 =	1,280
		Tax Capacity	1,280
		x 2014 Rate	0.71699
	\$	2014 City Tax	917.75
2014 Taxable Market Value - No change.			
2015 Tax with Amended Levy			
1.00% of	\$	128,000 =	1,280
		Tax Capacity	1,280
		x 2014 Rate	0.75077
	\$	2014 City Tax	960.99
	\$	Difference	43.24
		Percent Change	4.71%
2015 Tax with 1/2 Sidewalk Levy			
1.00% of	\$	128,000 =	1,280
		Tax Capacity	1,280
		x 2014 Rate	0.72124
	\$	2014 City Tax	923.19
	\$	Difference	5.44
		Percent Change	0.59%
2015 Tax with No Sidewalk Levy			
1.00% of	\$	128,000 =	1,280
		Tax Capacity	1,280
		x 2014 Rate	0.69171
	\$	2014 City Tax	885.39
	\$	Difference	(32.36)
		Percent Change	-3.53%

MEDIAN			
RESIDENTIAL HOMESTEAD VALUE =	\$	144,800	
2013 TAXABLE MARKET VALUE =	\$	120,600	
2014 Tax			
1.00% of	\$	120,600 =	1,206
		Tax Capacity	1,206
		x 2014 Rate	0.71699
	\$	2014 City Tax	864.69
2014 Taxable Market Value - No change.			
2015 Tax with Amended Levy			
1.00% of	\$	120,600 =	1,206
		Tax Capacity	1,206
		x 2014 Rate	0.75077
	\$	2014 City Tax	905.43
	\$	Difference	40.74
		Percent Change	4.71%
2015 Tax with 1/2 Sidewalk Levy			
1.00% of	\$	120,600 =	1,206
		Tax Capacity	1,206
		x 2014 Rate	0.72124
	\$	2014 City Tax	869.82
	\$	Difference	5.13
		Percent Change	0.59%
2015 Tax with No Sidewalk Levy			
1.00% of	\$	120,600 =	1,206
		Tax Capacity	1,206
		x 2014 Rate	0.69171
	\$	2014 City Tax	834.20
	\$	Difference	(30.49)
		Percent Change	-3.53%

CITY OF LE SUEUR

TAX COMPARISON 2014 VS 2015 CITY TAXES ONLY

COMMERCIAL BUSINESS VALUE =		\$ 283,800
2014 Tax		
1.50% of 1st	\$ 150,000 =	2,250
2% of	\$ 133,800	2,676
	Tax Capacity	4,926
	x 2014 Rate	0.71699
	2014 City Tax	\$ 3,531.89
Taxable Market Value - No change.		
2015 Tax with Amended Levy		
1.50% of 1st	\$ 150,000 =	2,250
2% of	\$ 133,800	2,676
	Tax Capacity	4,926
	x 2014 Rate	0.75077
	2014 City Tax	\$ 3,698.29
	Difference	\$ 166.40
	Percent Change	4.71%
2015 Tax with 1/2 Sidewalk Levy		
1.50% of 1st	\$ 150,000 =	2,250
2% of	\$ 133,800	2,676
	Tax Capacity	4,926
	x 2014 Rate	0.72124
	2014 City Tax	\$ 3,552.83
	Difference	\$ 20.94
	Percent Change	0.59%
2015 Tax with No Sidewalk Levy		
1.50% of 1st	\$ 150,000 =	2,250
2% of	\$ 133,800	2,676
	Tax Capacity	4,926
	x 2014 Rate	0.69171
	2014 City Tax	\$ 3,407.36
	Difference	\$ (124.53)
	Percent Change	-3.53%

INDUSTRIAL BUSINESS VALUE =		\$ 1,151,300
2014 Tax		
1.5% of 1st	\$ 150,000 =	2,250
2% of	\$ 1,001,300 =	20,026
	Tax Capacity	22,276
	x 2014 Rate	0.71699
	2014 City Tax	\$ 15,971.67
Taxable Market Value - No change.		
2015 Tax with Amended Levy		
1.5% of 1st	\$ 150,000 =	2,250
2% of	\$ 1,001,300 =	20,026
	Tax Capacity	22,276
	x 2014 Rate	0.75077
	2014 City Tax	\$ 16,724.15
	Difference	\$ 752.48
	Percent Change	4.71%
2015 Tax with 1/2 Sidewalk Levy		
1.5% of 1st	\$ 150,000 =	2,250
2% of	\$ 1,001,300 =	20,026
	Tax Capacity	22,276
	x 2014 Rate	0.72124
	2014 City Tax	\$ 16,066.34
	Difference	\$ 94.67
	Percent Change	0.59%
2015 Tax with No Sidewalk Levy		
1.5% of 1st	\$ 150,000 =	2,250
2% of	\$ 1,001,300 =	20,026
	Tax Capacity	22,276
	x 2014 Rate	0.69171
	2014 City Tax	\$ 15,408.53
	Difference	\$ (563.14)
	Percent Change	-3.53%

CITY OF LE SUEUR
REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council
FROM: Jenelle Teppen, City Administrator
SUBJECT: Proposed Tax Levy and 2015 Proposed General Fund Budget
DATE: For the City Council meeting of September 8, 2014

PURPOSE/ACTION REQUESTED

Approve the proposed tax levy for 2015 and consider adoption of the 2015 Proposed General Fund budget.

SUMMARY

The City must adopt the proposed 2015 tax levies and proposed budget on or before September 30, 2014 (In previous years the deadline was September 15). The tax levies and the date for the regularly scheduled public meeting where the budget will be discussed must be certified to Le Sueur County by the same date.

The budget at this time is still proposed and may change prior to the final adoption in December. The tax levies can be reduced, but not increased after the proposed levies have been certified. These preliminary tax levies will be used for the parcel specific notices sent to property owners in mid to late November. The final budget consideration must be held after November 25 and before December 29, it must start after 6 pm and public input must be allowed.

Taxable market values and tax capacity information will not be available until mid to late October from the County. And as the Council will recall there were at least two larger construction projects completed in 2014 that will likely have a significant positive impact on the City's taxable market values and tax capacities in 2015. While we don't have those figures at this time, they will be known by the time the final levy is considered.

The general fund budget that is proposed anticipates a 14% property tax levy increase. Please note that total general fund expenditures are DECREASING 2% over 2014 expenditures.

The three reasons behind the proposed increase are:

- In the Fire Department budget the debt service payments increase due to the bond refinancing with a shorter term which results in a more aggressive rate schedule.
- In the Community Center budget there was debt issued for needed repairs and improvements.
- In 2014 a significant portion of fund balance was used to bring down the overall debt service portion of the levy. There is no longer fund balance available to be able to continue that practice.

I've outlined in the table below 2012 – proposed 2015 comparison.

	2012	2013	2014	2015 Proposed	Change
Total Budget	\$5,405,300	\$5,702,361	\$5,911,292	6,222,756	\$311,464 or 5.3%
Local Government Aid	\$767,922	\$767,922	\$914,451	\$935,432	\$20,981 or 2.3%
Charges for Services	\$2,911,186	\$3,208,247	\$3,173,859	3,208,634	\$34,775 or 1.1%
Property Tax Levy	\$1,726,192	\$1,726,192	\$1,822,982	2,078,690	\$255,708 or 14%
Subject to levy limits	n/a	n/a	\$1,292,076	n/a	n/a
Debt Service	n/a	n/a	\$530,906		

Attachment A summarizes the proposed revenues and expenditures of the general fund.

The proposed 2015 general fund budget anticipates:

- The annual contribution from the Electric Utility Fund at \$350,000. This fee was last adjusted on January 1, 2008.
- 100% of the annual franchise cable television franchise fee continues to be retained by the City. The estimated franchise fee for 2015 to the City will be approximately \$38,000. The current franchise agreement is up for renewal in 2016.
- A few of the City's fees are proposed to be slightly adjusted. Please see Attachment B for the complete listing. The recommended changes are highlighted.
- A cost of living adjustment for all general fund positions in the amount of 1.4%. The City has for the past number of years based its compensation increases on the Consumer Price Index (CPI) between the first half of the previous fiscal year and the first half of the current fiscal year for the Minneapolis/Saint Paul metro area. This translates to \$10,430 in compensation and benefits for this group of employees.
- The City's has received its renewal for health insurance and will receive a 5% reduction in premiums for 2015 for an annual cost savings of \$5,560.
- \$3,000 for City Council training and goal setting.
- The following capital improvements totaling \$262,000 : \$ 7, 0 0 0

Project	Cost	Funding Source
Sidewalk Reconstruction program	\$160,000	Property taxes
Airport Obstruction Removal	\$27,000	Fund balance

There are several initiatives included in this proposed budget

- \$25,000 for a Community Visioning project.
- \$10,500 for a Compensation and Classification Study
- \$ 600 for an Employee Recognition Program

All of these costs would be split 50/50 with the utility funds for a total of \$18,050 to the general fund.

RECOMMENDATION

Staff recommends that the Council approve the proposed tax levy for 2015 and adopt the proposed 2015 General Fund budget. Between now and December I propose that the Council and Staff work together towards a lesser tax levy increase.

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
REVENUES

	2012	2013	2014	Proposed 2015
GENERAL:				
Property Tax Levy	\$538,640.00	\$671,746.00	\$720,645.00	\$646,904.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$642,089.00</u>	<u>\$660,878.00</u>	<u>\$686,228.00</u>	<u>\$695,128.00</u>
Sub-Total	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,277,464.00
FIRE:				
Property Tax Levy	\$31,334.00	\$25,398.00	\$47,111.00	\$59,512.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$146,823.00</u>	<u>\$189,576.00</u>	<u>\$195,441.00</u>	<u>\$229,336.00</u>
Sub-Total	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00
AMBULANCE:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$173,028.00</u>	<u>\$177,555.00</u>	<u>\$185,916.00</u>	<u>\$194,810.00</u>
Sub-Total	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00
PARA-TRANSIT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$219,106.00</u>	<u>\$218,432.00</u>	<u>\$198,416.00</u>	<u>\$215,045.00</u>
Sub-Total	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00
COMMUNITY CENTER:				
Property Tax Levy	\$313,290.00	\$301,790.00	\$317,320.00	\$430,878.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$418,600.00</u>	<u>\$540,070.00</u>	<u>\$489,700.00</u>	<u>\$519,250.00</u>
Sub-Total	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00
AIRPORT:				
Property Tax Levy	\$0.00	\$0.00	\$0.00	\$0.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$79,350.00</u>	<u>\$79,350.00</u>	<u>\$64,960.00</u>	<u>\$52,837.00</u>
Sub-Total	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00
SIDEWALK RECONSTRUCTION				
Property Tax Levy	\$0.00	\$0.00	\$160,000.00	\$160,000.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	\$0.00	\$0.00	\$160,000.00	\$160,000.00
DEBT:				
Property Tax Levy	\$842,928.00	\$727,258.00	\$577,906.00	\$781,396.00
Local Government Aid (LGA)	\$0.00	\$0.00	\$0.00	\$0.00
All Other Revenues	<u>\$1,232,190.00</u>	<u>\$1,342,386.00</u>	<u>\$1,353,198.00</u>	<u>\$1,302,228.00</u>
Sub-Total	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$2,083,624.00
ALL FUNDS:				
Property Tax Levy	\$1,726,192.00	\$1,726,192.00	\$1,822,982.00	\$2,078,690.00
Local Government Aid (LGA)	\$767,922.00	\$767,922.00	\$914,451.00	\$935,432.00
All Other Revenues	<u>\$2,911,186.00</u>	<u>\$3,208,247.00</u>	<u>\$3,173,859.00</u>	<u>\$3,208,634.00</u>
TOTAL	\$5,405,300.00 ₂₁	\$5,702,361.00	\$5,911,292.00	\$6,222,756.00

CITY OF LE SUEUR
2015 GOVERNMENTAL FUND BUDGET
EXPENSES

	2012	2013	2014	Proposed 2015	Percentage of Change
GENERAL:					
L lative	\$24,010.00	\$24,320.00	\$32,875.00	\$32,770.00	0%
Executive	\$100,265.00	\$106,640.00	\$83,030.00	\$86,425.00	4%
City Clerk	\$75,700.00	\$71,290.00	\$88,430.00	\$75,141.00	-15%
Financial Administration	\$66,735.00	\$68,380.00	\$65,165.00	\$61,920.00	-5%
Law	\$23,000.00	\$29,000.00	\$35,000.00	\$35,000.00	0%
Other General Governmental	\$50,370.00	\$40,520.00	\$41,520.00	\$37,920.00	-9%
Police	\$741,115.00	\$815,874.00	\$835,650.00	\$925,070.00	11%
Building Inspection	\$20,100.00	\$50,100.00	\$50,200.00	\$50,100.00	0%
Police Reserve	\$23,694.00	\$25,020.00	\$24,663.00	\$25,709.00	4%
Animal Control	\$12,000.00	\$12,000.00	\$14,400.00	\$14,400.00	0%
Emergency Management	\$0.00	\$0.00	\$5,250.00	\$4,750.00	-10%
Highways & Street	\$538,294.00	\$544,565.00	\$570,437.00	\$591,469.00	4%
Safety & Wellness	\$0.00	\$0.00	\$15,250.00	\$15,250.00	0%
Parks	\$130,060.00	\$127,475.00	\$124,635.00	\$127,500.00	2%
Forestry	\$11,285.00	\$23,475.00	\$25,150.00	\$22,200.00	-12%
Miscellaneous & Unallocated	\$104,973.00	\$119,361.00	\$137,440.00	\$144,240.00	5%
Library	\$27,050.00	\$26,500.00	\$25,700.00	\$27,600.00	7%
Operating Reserves/Fund Balance Enhancement	\$0.00	\$16,026.00	\$146,529.00	\$0.00	
TOTALS	\$1,948,651.00	\$2,100,546.00	\$2,321,324.00	\$2,277,464.00	-2%
FIRE:	\$178,157.00	\$214,974.00	\$242,552.00	\$288,848.00	19%
AMBULANCE SERVICE:	\$173,028.00	\$177,555.00	\$185,916.00	\$194,810.00	5%
PARK & TRANSIT:	\$219,106.00	\$218,432.00	\$198,416.00	\$215,045.00	8%
COMMUNITY CENTER:	\$731,890.00	\$841,860.00	\$807,020.00	\$950,128.00	18%
AIRPORT:	\$79,350.00	\$79,350.00	\$64,960.00	\$52,837.00	-19%
SIDEWALK RECONSTRUCTION:	\$0.00	\$0.00	\$160,000.00	\$160,000.00	
DEBT SERVICE:					
G.O. Certificates of Participation Advance Refunding	\$55,283.00	\$58,595.00	\$56,595.00	\$54,545.00	-4%
Gross Revenue Recreational Facility Bonds of 1999	\$76,770.00	\$0.00	\$0.00	\$0.00	
G.O. Crossover Refunding Bonds of 2005A - '01 Imp	\$59,563.00	\$57,913.00	\$61,213.00	\$60,677.00	-1%
G.O. Crossover Refunding Bonds of 2005A - Library	\$68,325.00	\$66,840.00	\$70,310.00	\$68,560.00	-2%
G.O. Crossover Refunding Bonds of 2005A - Fire	\$84,740.00	\$83,585.00	\$87,395.00	\$93,461.00	7%
G.O. Improvement Refunding Bonds of 2009A	\$86,875.00	\$85,488.00	\$89,100.00	\$87,100.00	-2%
G.O. Improvement Refunding Bonds of 2011B	\$325,715.00	\$318,390.00	\$318,090.00	\$327,690.00	3%
Equipment Lease Purchase Certificates for 2004	\$42,070.00	\$45,565.00	\$43,805.00	\$47,025.00	7%
Johnson Control Lease Revenue Bonds of 2006	\$292,923.00	\$292,893.00	\$274,807.00	\$256,720.00	-7%
G.O. Improvement Refunding Bonds of 2012A	\$234,844.00	\$233,604.00	\$232,086.00	\$203,645.00	-12%
G.O. Certificates of Indebtedness of 2007	\$118,470.00	\$114,290.00	\$0.00	\$0.00	
G.O. Tax Abatement Revenue Bonds of 2008	\$50,718.00	\$136,050.00	\$53,010.00	\$51,503.00	-3%
G.O. Certificates of Indebtedness of 2010	\$83,735.00	\$82,048.00	\$85,360.00	\$82,760.00	-3%
G.O. Police Capital Improvement Plan Bonds of 2010	\$51,503.00	\$50,798.00	\$55,330.00	\$54,470.00	-2%
Healthcare Facility Revenue Bond of 2010	\$428,684.00	\$428,685.00	\$428,685.00	\$428,685.00	0%
G.O. Street Reconstruction Refunding Bonds of 2010	\$14,900.00	\$14,900.00	\$75,318.00	\$72,130.00	-4%
Gross Revenue Recreational Facility Bonds of 2014A	\$0.00	\$0.00	\$0.00	\$194,653.00	
TOTALS	\$2,075,118.00	\$2,069,644.00	\$1,931,104.00	\$2,083,624.00	8%
GRAND TOTALS	\$5,405,300.00	\$5,702,361.00	\$5,911,292.00	\$6,222,756.00	5%

2015 GOVERNMENTAL FEE SCHEDULE

ATTACHMENT B

<u>TYPE</u>	<u>2015 FEE</u>
Airport Hangar Leases	Lots 1 - 16: \$.30/ sq. ft. or \$300.00 whichever is greater (3 year period) Lots 17-40: \$750.00 (3 year period - flat rate based on a 50" x 50" building regardless of hangar size constructed) 5% discount if paying all 3 years in first year.

Alcoholic Beverages

On-Sale Liquor	\$ 2,000.00 per year
On-Sale 3.2 Beer	\$ 120.00 per year (\$10.00/month)
Off-Sale Liquor	\$ 100.00 per year
Off-Sale Malt Beverage 3.2 Beer	\$ 30.00 per year
Sunday	\$ 200.00 per year
Temporary On-Sale Liquor	\$ 50.00 per event
Wine	\$ 300.00 per year
Bottle Club	\$ 300.00 per year
Liquor Investigation Fee (New Establishment)	
Single	\$ 50.00
Partnership	\$ 100.00
Corporation	\$ 200.00

Ambulance Service

Contract Area	\$ 575.00
Non-Contract Area	\$ 625.00
Mileage	\$ 14.00 per loaded mile
Medical Assist, no transport	\$ 45.00 per hour, Minimum Charge \$45.00
This includes hockey tournaments, baseball tournaments, Pioneer Power, etc. No charge for high school football games.	
One EMT - No Ambulance, some supplies	\$ 25.00 per hour, Minimum Charge \$25.00
Two EMT's - No Ambulance, some supplies	\$ 35.00 per hour, Minimum Charge \$35.00
Designated Facilities	\$ 45.00 per hour, Minimum Charge \$45.00
This includes Assisted Living Facilities and securing helipad at hospital (3 EMT's with Ambulance)	

Building Permit Fees

1994 UBS Schedule

Air Conditioners	\$ 55.00 + \$5.00 State Surcharge
Demolition - Commercial	\$ 200.00 + \$5.00 State Surcharge
Demolition - Residential	\$ 100.00 + \$5.00 State Surcharge
Driveway	\$ 55.00 + \$5.00 State Surcharge
Fencing	\$ 55.00 + \$5.00 State Surcharge
Fireplace - Gas	\$ 55.00 + \$5.00 State Surcharge
Furnace/Boiler	\$ 55.00 + \$5.00 State Surcharge
Investigation Fee	Up to Double Permit Fee
Lawn Sprinkler - Residential	\$ 55.00 + \$5.00 State Surcharge
Mechanical - Single Family Dwelling	\$ 100.00 + \$5.00 State Surcharge
Mobile Home	\$ 350.00 + \$5.00 State Surcharge

2015 GOVERNMENTAL FEE SCHEDULE

ATTACHMENT B

Building Permit Fees Continued:

Plan Review	Based on 65% of current City Fee Schedule
Plumbing - New Single Family Dwelling	Base \$100.00 for first 5 fixtures, \$5.00 per fixture after 5, plus State Surcharge
Prefabricated Single Family Dwelling	\$400.00 Foundation, Plan Review and Surcharge based on square foot valuation
Reactivate Expired Permit (No Changes)	One half cost of original Permit Fee
Refunds	75% of Building Permit Fee. No refund on Plan Review Fees or State Surcharge
Re-Inspection Fee	\$ 50.00
Retaining Walls over 4 feet - Residential	\$ 55.00 + \$5.00 State Surcharge
Roofing - Residential	\$ 75.00 + \$5.00 State Surcharge
Siding - Residential	\$ 55.00 + \$5.00 State Surcharge
Site Inspection	\$ 65.00 per hour plus drive time
Water Heater	\$ 55.00 + \$5.00 State Surcharge
Water Softener	\$ 30.00 + \$5.00 State Surcharge
Windows - Residential	\$ 55.00 + \$5.00 State Surcharge

ANYTHING NOT LISTED ABOVE WILL BE BASED ON VALUATION
(Permit/Plan Review/Surcharge Based on value)

City Hall Meeting Room Rent

Conference Room	\$ 15.00 per hour Minimum charge \$15.00/Maximum charge \$45.00)
General Meeting Room	\$ 20.00 per hour Minimum charge \$20.00/Maximum charge \$60.00)
Council Chambers	\$ 20.00 per hour Minimum charge \$20.00/Maximum charge \$60.00)

Fire Service

Le Sueur City Fire Calls (Bldgs & Land)	\$ 750.00 per hour (One Hour Minimum)
Township Fire Calls (Bldgs & Land)	\$ 750.00 per hour (One Hour Minimum)
Vehicular	\$ 1,000.00 per hour (One Hour Minimum)
Tax Exempt Properties	\$ 1,500.00 per hour (One Hour Minimum)

Miscellaneous Licenses

Circus, Menagerie, Shows, Concerts	\$ 150.00 per day
Dance	\$ 25.00 per day
	\$ 125.00 per year
Mechanical Amusement	\$ 15.00 per location plus \$15.00 per machine
Parade	\$ -
Peddlers	\$ 25.00 per person, per day plus \$1,000.00 Surety Bond
	\$ 150.00 per person, per year plus \$1,000.00 Surety Bond
Transient Merchant	\$ 25.00 per day plus \$1,000.00 Surety Bond
	\$ 750.00 per year plus \$1,000.00 Surety Bond

2015 GOVERNMENTAL FEE SCHEDULE

ATTACHMENT B

NSF Check Charge	\$	30.00
Truck Shelter Rent	\$	25.00 per day
Photocopies	\$	0.10 per copy/per side

Planning and Zoning

Annexation Petition	\$	5.00 per acre (Minimum of \$100.00)
Conditional Use	\$	300.00
Driveway Permit	\$	50.00
Home Occupation Permit	\$	100.00
Registered Land Survey	\$	300.00
Rezoning Request	\$	350.00
Sign Permit	\$	40.00 first 100 square feet, plus \$5.00 each additional square foot
Subdivision Plat - Preliminary	\$	1,000.00
Subdivision Plat - Final	\$	500.00
Vacation - Street or Alley	\$	500.00
Variance	\$	100.00 Residential/ \$350.00 all others
Zoning Ordinance Amendment	\$	350.00

PLANNING & ZONING ACTIVITIES WILL BE CHARGED REIMBURSEMENT OF
OUT-OF-POCKET LEGAL AND ENGINEERING EXPENSES INCURRED

Police

Animal at Large Fine	\$	50.00
Background Checks	\$	10.00
Barking Dog Fine	\$	50.00
Fingerprinting	\$	20.00
No Pet License Fine	\$	50.00
Parking Violation	\$	20.00
Peddler Violation Fine	\$	50.00
Pet License Fee (Dogs & Cats)	\$	5.00
Police Reports	\$	5.00 one page, \$.25 each additional
Process Serving	\$	25.00
Vehicle Storage	\$	10.00 per day

Public Works

Snow/Ice Removal Violation Shoveling	\$	100.00 per lot, plus \$25.00 administrative fee
Lawn/Weed Violation Mowing	\$	100.00 per lot, plus \$25.00 administrative fee

Recreation

Daily Fees

Student	\$	3.75 Resident	\$	4.25 Non-Resident
Adult	\$	4.50 Resident	\$	4.75 Non-Resident

2015 GOVERNMENTAL FEE SCHEDULE

Soccer

Soccer - U6	\$ 31.50
Soccer - U8	\$ 47.25
Soccer - U10	\$ 73.50
Soccer - U12	\$ 126.00
Soccer - U14	\$ 126.00
Soccer - U16	\$ 126.00
Fall Soccer	\$ 94.50

Skating Lessons \$ 31.50

Summer Programs

Mini Sports Camp	\$ 25.00
Safety Camp	\$ 15.00

Ticket Books

\$20 Value	\$ 16.00
\$5 Value	\$ 4.00

Right-of-Way Fees

Registration Fee (Annual)	\$ 40.00
Excavation Permit	
Hole	\$ 75.00
Trench	\$ 35.00 per lineal feet, plus Hole Fee
Obstruction Permit	\$ 50.00 plus \$.05 per lineal foot
Permit Extension	\$ 50.00
Delay Penalty	\$ 25.00 plus \$5.00 per day after specified completion date
Surface Restoration	
Bituminous Replacement including Shaping	\$ 140.00 per ton
Bituminous Replacement No Shaping	\$ 120.00 per ton
Curb Replacement	\$ 28.00 per foot

Special Assessment Search \$ 35.00

Transit Fares

Senior/Disabled	\$ 25.00 ticket book	\$ 2.00 Cash Fare
	1 ticket on routes, 2 tickets on Dial-a-Rides	
Non-Senior	\$ 30.00 ticket book for route use only	
	\$ 2.00 Cash Fare	
Work Route Pass	\$ 20.00	
	25 rides per ticket book. Pre-school children 5 and under ride free with full fare passenger.	
Special Events or Requests	Full Cost Recovery	
Special Circumstance Ticket	\$ 42.50	per ticket book
Safe & Sober Bus (sponsored)	\$ 400.00	per event (6 hour maximum)
Additional Bus	\$ 50.00	per hour
ISD #2397	\$ 3.00	first student, \$1.50/shared ride
Head Start Social Day	\$ 10.00	per day, plus \$1.50/shared ride
School Dial-a-ride	\$ 7.50	one way (group rate)
Day Care Dial-a-ride	\$ 7.50	one way (group rate)

2015 GOVERNMENTAL FEE SCHEDULE

ATTACHMENT B

Transit Fares Continued

Sunday Church Route	\$	75.00	per Sunday, per church
Student Summer Rate (June thru August)	\$	1.00	per ride
Vehicle - Low Speed Electric	\$	25.00	
Zoning Ordinance & Subdivision Regulations Document	\$	35.00	Bound Copy
	\$	20.00	Photo Copy



Account Number	Account Name	2014 2014	2015 2015
Fund: 101 - GENERAL FUND			
Revenue			
101-3-31010	CURRENT AD VALOREM TAXES	720,645.00	689,804.00
101-4-32110	ALCOHOLIC BEVERAGES	7,300.00	7,300.00
101-4-32185	CABLE TV FRANCHISE FEE	38,000.00	38,000.00
101-4-32190	OTHER BUSINESS LIC & PERMITS	400.00	400.00
101-4-32210	BUILDING PERMITS	110,000.00	100,000.00
101-4-32240	ANIMAL LICENSES	600.00	500.00
101-4-32260	R.O.W. PERMIT FEES	2,000.00	1,500.00
101-4-32270	PLANNING & ZONING FEES	500.00	700.00
101-5-33401	LOCAL GOVERNMENT AID	914,451.00	935,432.00
101-5-33416	POLICE STATE AID	45,000.00	45,000.00
101-5-33420	PERA AID	8,078.00	8,078.00
101-5-33610	COUNTY GRANTS & AIDS-HIGHWAY	20,000.00	20,000.00
101-6-34107	ASSESSMENT SEARCHES	2,000.00	2,000.00
101-6-34109	HRA PAYMENT IN LIEU OF TAXES	2,000.00	2,000.00
101-6-34130	GL/WC INS REIMBURSEMENT	10,000.00	1,000.00
101-6-34201	MISC POLICE SERVICES	1,000.00	1,000.00
101-6-34303	STREET DEPARTMENT SERVICES	2,500.00	2,500.00
101-6-34400	REFUSE & RECYCLING CHARGES	10,000.00	13,000.00
101-6-34780	PARK FEES	500.00	500.00
101-7-35101	COURT FINES	18,000.00	20,000.00
101-7-35102	PARKING FINES	100.00	100.00
101-8-36210	INTEREST EARNINGS	3,000.00	2,500.00
101-8-36245	SHADE TREE SALES & REIMB	2,000.00	1,800.00
101-8-36248	FISCAL AGENT FEES	1,500.00	1,500.00
101-8-36249	VEHICLE FORFEITURE REVENUE	500.00	500.00
101-8-36250	MISC REFUNDS & REIMBURSEMENT	5,000.00	5,000.00
101-9-39203	TRANSFER FROM ELECTRIC FUND	350,000.00	350,000.00
101-9-39204	TRANSFER FROM AMBULANCE FUND	6,000.00	6,000.00
101-9-39205	TRANSFER FROM FIRE SERV FUND	6,000.00	6,000.00
101-9-39206	TRANSFER FROM AIRPORT FUND	3,000.00	0.00
101-9-39207	TRANSFER FROM PARA TRANSIT	6,000.00	6,000.00
101-9-39223	TRANSFER FROM COMM CTR FUND	10,000.00	10,000.00
101-9-39224	TRANS FOR SAFETY & WELLNESS	15,250.00	15,250.00
Total Revenue:		2,321,324.00	2,293,364.00
Total Fund: 101 - GENERAL FUND:		2,321,324.00	2,293,364.00
Report Total:		2,321,324.00	2,293,364.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 101 - GENERAL FUND			
Expense			
Department: 41110 - CITY COUNCIL			
101-41110-106	COUNCIL SALARIES	23,000.00	23,000.00
101-41110-121	PERA CONTRIBUTIONS	620.00	500.00
101-41110-122	FICA CONTRIBUTIONS	920.00	920.00
101-41110-125	MEDICARE CONTRIBUTIONS	335.00	350.00
101-41110-207	TRAINING & INSTRUCTIONAL EXP	3,000.00	3,000.00
101-41110-331	TRAVEL EXPENSE	5,000.00	5,000.00
Total Department: 41110 - CITY COUNCIL:		32,875.00	32,770.00
Department: 41320 - CITY ADMINISTRATOR			
101-41320-101	FULL-TIME EMPLOYEES-REGULAR	59,500.00	65,310.00
101-41320-118	INSURANCE WAIVER PAYMENT	0.00	240.00
101-41320-121	PERA CONTRIBUTIONS	4,400.00	4,900.00
101-41320-122	FICA CONTRIBUTIONS	3,700.00	4,050.00
101-41320-125	MEDICARE CONTRIBUTIONS	870.00	950.00
101-41320-127	HEALTH SAVINGS CONTRIBUTION	700.00	760.00
101-41320-131	HEALTH INSURANCE	6,550.00	2,910.00
101-41320-133	LIFE INSURANCE	310.00	305.00
101-41320-331	TRAVEL EXPENSE	6,000.00	6,000.00
101-41320-437	MISCELLANEOUS EXPENSE	1,000.00	1,000.00
Total Department: 41320 - CITY ADMINISTRATOR:		83,030.00	86,425.00
Department: 41410 - ELECTIONS			
101-41410-104	TEMPORARY EMPLOYEES	3,000.00	0.00
101-41410-201	OFFICE SUPPLIES	300.00	0.00
Total Department: 41410 - ELECTIONS:		3,300.00	0.00
Department: 41430 - CITY CLERK			
101-41430-101	FULL-TIME EMPLOYEES-REGULAR	34,000.00	25,880.00
101-41430-108	MAINTENANCE SALARIES	2,770.00	2,800.00
101-41430-118	INSURANCE WAIVER PAYMENT	0.00	60.00
101-41430-121	PERA CONTRIBUTIONS	2,700.00	2,150.00
101-41430-122	FICA CONTRIBUTIONS	2,300.00	1,780.00
101-41430-125	MEDICARE CONTRIBUTIONS	535.00	420.00
101-41430-127	HEALTH SAVINGS CONTRIBUTION	425.00	330.00
101-41430-131	HEALTH INSURANCE	7,000.00	2,910.00
101-41430-133	LIFE INSURANCE	200.00	61.00
101-41430-201	OFFICE SUPPLIES	6,500.00	6,500.00
101-41430-202	COPYING EXPENSE	1,500.00	1,500.00
101-41430-207	TRAINING & INSTRUCTIONAL EXP	400.00	400.00
101-41430-217	UNIFORMS	0.00	250.00
101-41430-309	DATA PROCESSING EXPENSES	7,000.00	7,000.00
101-41430-321	TELEPHONE EXPENSE	8,000.00	8,000.00
101-41430-322	POSTAGE EXPENSE	1,800.00	1,800.00
101-41430-331	TRAVEL EXPENSE	1,000.00	1,000.00
101-41430-354	PRINTING & BINDING EXPENSE	1,300.00	1,300.00
101-41430-433	DUES & SUBSCRIPTIONS	8,500.00	8,500.00
101-41430-437	MISCELLANEOUS EXPENSE	2,500.00	2,500.00
Total Department: 41430 - CITY CLERK:		88,430.00	75,141.00
Department: 41530 - ACCOUNTING			
101-41530-101	FULL-TIME EMPLOYEES-REGULAR	38,000.00	36,400.00

Budget Listing

Account Number	Account Name	2014 2014 Alt	2015 2015
101-41530-118	INSURANCE WAIVER PAYMENT	600.00	600.00
101-41530-121	PERA CONTRIBUTIONS	2,800.00	2,750.00
101-41530-122	FICA CONTRIBUTIONS	2,360.00	2,260.00
101-41530-125	MEDICARE CONTRIBUTIONS	550.00	525.00
101-41530-127	HEALTH SAVINGS CONTRIBUTION	440.00	420.00
101-41530-131	HEALTH INSURANCE	3,300.00	1,865.00
101-41530-133	LIFE INSURANCE	215.00	200.00
101-41530-207	TRAINING & INSTRUCTIONAL EXP	300.00	300.00
101-41530-301	AUDIT EXPENSE	16,000.00	16,000.00
101-41530-331	TRAVEL EXPENSE	600.00	600.00
Total Department: 41530 - ACCOUNTING:		65,165.00	61,920.00
Department: 41610 - LEGAL			
101-41610-304	LEGAL FEES	35,000.00	35,000.00
Total Department: 41610 - LEGAL:		35,000.00	35,000.00
Department: 41910 - PLANNING AND ZONING			
101-41910-113	PER DIEMS	1,000.00	800.00
101-41910-314	CONSULTANTS	6,000.00	6,000.00
101-41910-354	PRINTING & BINDING EXPENSE	200.00	200.00
Total Department: 41910 - PLANNING AND ZONING:		7,200.00	7,000.00
Department: 41940 - GOVERNMENT BUILDINGS			
101-41940-211	CLEANING SUPPLIES	400.00	400.00
101-41940-381	ELECTRIC UTILITIES	8,500.00	8,000.00
101-41940-383	GAS UTILITIES	2,500.00	2,500.00
101-41940-400	JANITORIAL SERVICES	13,100.00	13,500.00
101-41940-401	BUILDING REPAIR & MAINT	2,500.00	2,500.00
101-41940-748	TRANS TO JOHNSON CONTRL DERT	3,020.00	3,020.00
Total Department: 41940 - GOVERNMENT BUILDINGS:		30,020.00	29,920.00
Department: 42120 - POLICE DEPARTMENT			
101-42120-101	FULL-TIME EMPLOYEES-REGULAR	484,700.00	501,100.00
101-42120-102	WAGES PT	75,000.00	80,000.00
101-42120-103	OVERTIME	1,400.00	2,500.00
101-42120-108	MAINTENANCE SALARIES	2,800.00	2,850.00
101-42120-118	INSURANCE WAIVER PAYMENT	1,200.00	2,460.00
101-42120-121	PERA CONTRIBUTIONS	75,700.00	84,300.00
101-42120-122	FICA CONTRIBUTIONS	7,400.00	7,400.00
101-42120-125	MEDICARE CONTRIBUTIONS	8,200.00	8,500.00
101-42120-127	HEALTH SAVINGS CONTRIBUTION	5,500.00	5,700.00
101-42120-131	HEALTH INSURANCE	65,000.00	48,200.00
101-42120-133	LIFE INSURANCE	2,700.00	2,710.00
101-42120-201	OFFICE SUPPLIES	3,000.00	2,000.00
101-42120-217	UNIFORMS	4,500.00	4,500.00
101-42120-305	MEDICAL FEES	800.00	1,000.00
101-42120-309	DATA PROCESSING EXPENSES	11,000.00	32,800.00
101-42120-321	TELEPHONE EXPENSE	12,000.00	12,000.00
101-42120-354	PRINTING & BINDING EXPENSE	200.00	200.00
101-42120-381	ELECTRIC UTILITIES	3,500.00	3,500.00
101-42120-383	GAS UTILITIES	1,000.00	1,500.00
101-42120-400	JANITORIAL SERVICES	3,500.00	4,000.00
101-42120-401	BUILDING REPAIR & MAINT	2,500.00	8,350.00
101-42120-433	DUES & SUBSCRIPTIONS	500.00	600.00
101-42120-437	MISCELLANEOUS EXPENSE	2,000.00	1,000.00
101-42120-452	PATROL SUPPLIES	2,000.00	2,000.00
Total Department: 42120 - POLICE DEPARTMENT:		777,100.00	819,170.00
Department: 42140 - POLICE TRAINING			
101-42140-207	TRAINING & INSTRUCTIONAL EXP	3,800.00	4,000.00

Budget Listing

Account Number	Account Name	2014 2014 Alt	2015 2015
101-42140-331	TRAVEL EXPENSE	1,500.00	1,200.00
Total Department: 42140 - POLICE TRAINING:		5,300.00	5,200.00
Department: 42151 - POLICE COMMUNICATION SERV			
101-42151-325	BCA LEASE LINE	2,500.00	2,300.00
Total Department: 42151 - POLICE COMMUNICATION SERV:		2,500.00	2,300.00
Department: 42152 - POLICE AUTOMOTIVE SERVICES			
101-42152-212	MOTOR FUELS	20,000.00	20,000.00
101-42152-221	EQUIPMENT PARTS	6,400.00	12,800.00
101-42152-428	SQUAD LEASE	14,850.00	26,000.00
101-42152-431	SQUAD MAINTENANCE	9,000.00	3,000.00
101-42152-438	TOWING CHARGES	500.00	500.00
Total Department: 42152 - POLICE AUTOMOTIVE SERVICES:		50,750.00	62,300.00
Department: 42401 - BUILDING CODE ENFORCEMENT			
101-42401-201	OFFICE SUPPLIES	200.00	100.00
101-42401-408	BUILDING INSPECTION SERVICE	50,000.00	50,000.00
Total Department: 42401 - BUILDING CODE ENFORCEMENT:		50,200.00	50,100.00
Department: 42500 - POLICE RESERVES			
101-42500-102	WAGES PT	1,300.00	1,300.00
101-42500-108	MAINTENANCE SALARIES	1,150.00	1,155.00
101-42500-115	POLICE RESERVES EXPENSE	1,000.00	500.00
101-42500-121	PERA CONTRIBUTIONS	90.00	90.00
101-42500-122	FICA CONTRIBUTIONS	160.00	160.00
101-42500-125	MEDICARE CONTRIBUTIONS	40.00	40.00
101-42500-127	HEALTH SAVINGS CONTRIBUTION	0.00	15.00
101-42500-131	HEALTH INSURANCE	260.00	0.00
101-42500-133	LIFE INSURANCE	50.00	10.00
101-42500-201	OFFICE SUPPLIES	50.00	50.00
101-42500-212	MOTOR FUELS	150.00	200.00
101-42500-217	UNIFORMS	100.00	1,000.00
101-42500-321	TELEPHONE EXPENSE	500.00	400.00
101-42500-381	ELECTRIC UTILITIES	900.00	900.00
101-42500-383	GAS UTILITIES	600.00	1,000.00
101-42500-400	JANITORIAL SERVICES	650.00	1,000.00
101-42500-401	BUILDING REPAIR & MAINT	150.00	200.00
101-42500-404	MACHINERY & EQUIPMENT REPAIR	350.00	1,000.00
101-42500-433	DUES & SUBSCRIPTIONS	750.00	900.00
101-42500-735	TRANSFER TO DEBT SERVICE	16,413.00	15,789.00
Total Department: 42500 - POLICE RESERVES:		24,663.00	25,709.00
Department: 42700 - ANIMAL CONTROL			
101-42700-311	ANIMAL CONTROL	14,400.00	14,400.00
Total Department: 42700 - ANIMAL CONTROL:		14,400.00	14,400.00
Department: 42800 - EMERGENCY MANAGEMENT/EOC			
101-42800-201	OFFICE SUPPLIES	100.00	100.00
101-42800-229	CONTRACTED MAINT SERVICES	1,000.00	1,500.00
101-42800-321	TELEPHONE EXPENSE	1,700.00	1,400.00
101-42800-322	POSTAGE EXPENSE	50.00	50.00
101-42800-331	TRAVEL EXPENSE	1,500.00	1,100.00
101-42800-355	COMMUNITY OUTREACH	300.00	0.00
101-42800-433	DUES & SUBSCRIPTIONS	100.00	100.00
101-42800-437	MISCELLANEOUS EXPENSE	500.00	500.00
Total Department: 42800 - EMERGENCY MANAGEMENT/EOC:		5,250.00	4,750.00
Department: 43121 - STREET DEPARTMENT			
101-43121-101	FULL-TIME EMPLOYEES-REGULAR	213,000.00	252,020.00
101-43121-102	WAGES PT	36,900.00	10,200.00
101-43121-103	OVERTIME	2,500.00	4,000.00

Budget Listing

Account Number	Account Name	2014 2014 Alt	2015 2015
101-43121-108	MAINTENANCE SALARIES	3,350.00	3,500.00
101-43121-118	INSURANCE WAIVER PAYMENT	0.00	72.00
101-43121-121	PERA CONTRIBUTIONS	17,700.00	19,500.00
101-43121-122	FICA CONTRIBUTIONS	15,800.00	16,725.00
101-43121-125	MEDICARE CONTRIBUTIONS	3,700.00	3,920.00
101-43121-127	HEALTH SAVINGS CONTRIBUTION	2,500.00	2,990.00
101-43121-131	HEALTH INSURANCE	57,150.00	63,400.00
101-43121-133	LIFE INSURANCE	1,220.00	1,475.00
101-43121-201	OFFICE SUPPLIES	600.00	600.00
101-43121-207	TRAINING & INSTRUCTIONAL EXP	1,300.00	1,300.00
101-43121-212	MOTOR FUELS	29,000.00	30,000.00
101-43121-213	LUBRICANTS & ADDITIVES	2,500.00	2,500.00
101-43121-215	SHOP MATERIALS	5,000.00	5,000.00
101-43121-216	CHEMICALS & CHEMICAL PRODUCT	1,000.00	1,000.00
101-43121-217	UNIFORMS	2,000.00	2,500.00
101-43121-221	EQUIPMENT PARTS	14,000.00	14,000.00
101-43121-222	TIRES	2,500.00	2,500.00
101-43121-224	STREET MAINTENANCE MATERIALS	34,000.00	34,000.00
101-43121-226	SIGNS & PAINT	2,000.00	2,000.00
101-43121-240	SMALL TOOLS AND EQUIPMENT	700.00	600.00
101-43121-305	MEDICAL FEES	250.00	250.00
101-43121-309	DATA PROCESSING EXPENSES	500.00	0.00
101-43121-321	TELEPHONE EXPENSE	9,000.00	9,500.00
101-43121-331	TRAVEL EXPENSE	5,500.00	5,000.00
101-43121-381	ELECTRIC UTILITIES	4,000.00	5,000.00
101-43121-383	GAS UTILITIES	4,000.00	5,000.00
101-43121-384	COMPOST SITE/CONTRACTED REFUSE	0.00	100.00
101-43121-401	BUILDING REPAIR & MAINT	750.00	750.00
101-43121-404	MACHINERY & EQUIPMENT REPAIR	5,000.00	5,000.00
101-43121-405	SEALCOATING	45,000.00	45,000.00
101-43121-411	CSAH ROAD MAINTENANCE	26,000.00	20,000.00
101-43121-416	MACHINERY RENTAL	500.00	0.00
101-43121-417	CONTRACTED ROAD MAINTENANCE	3,000.00	1,000.00
101-43121-423	HAZARDOUS WASTE DISPOSAL	0.00	150.00
101-43121-433	DUES & SUBSCRIPTIONS	0.00	100.00
101-43121-437	MISCELLANEOUS EXPENSE	200.00	0.00
101-43121-748	TRANS TO JOHNSON CONTRL DEBT	3,317.00	3,317.00
Total Department: 43121 - STREET DEPARTMENT:		555,437.00	573,969.00
Department: 43125 - ICE & SNOW REMOVAL			
101-43125-252	SAND & SALT	15,000.00	15,000.00
101-43125-416	MACHINERY RENTAL	0.00	2,500.00
Total Department: 43125 - ICE & SNOW REMOVAL:		15,000.00	17,500.00
Department: 43200 - CITY-WIDE CLEANUP			
101-43200-327	OTHER CONTRACTED SERVICES	200.00	200.00
101-43200-343	ADVERTISING EXPENSE	800.00	800.00
Total Department: 43200 - CITY-WIDE CLEANUP:		1,000.00	1,000.00
Department: 44000 - SAFETY & WELLNESS			
101-44000-201	OFFICE SUPPLIES	100.00	100.00
101-44000-218	PROGRAM SUPPLIES	1,500.00	1,500.00
101-44000-314	CONSULTANTS	12,500.00	12,500.00
101-44000-322	POSTAGE EXPENSE	50.00	50.00
101-44000-331	TRAVEL EXPENSE	500.00	500.00
101-44000-433	DUES & SUBSCRIPTIONS	100.00	100.00
101-44000-437	MISCELLANEOUS EXPENSE	500.00	500.00
Total Department: 44000 - SAFETY & WELLNESS:		15,250.00	15,250.00

Budget Listing

Account Number	Account Name	2014 2014 Alt	2015 2015
Department: 45201 - PARK DEPARTMENT			
101-45201-101	FULL-TIME EMPLOYEES-REGULAR	35,400.00	37,900.00
101-45201-102	WAGES PT	23,100.00	23,100.00
101-45201-118	INSURANCE WAIVER PAYMENT	0.00	550.00
101-45201-121	PERA CONTRIBUTIONS	3,150.00	3,450.00
101-45201-122	FICA CONTRIBUTIONS	3,625.00	3,800.00
101-45201-125	MEDICARE CONTRIBUTIONS	850.00	900.00
101-45201-127	HEALTH SAVINGS CONTRIBUTION	500.00	550.00
101-45201-131	HEALTH INSURANCE	9,000.00	5,550.00
101-45201-133	LIFE INSURANCE	350.00	340.00
101-45201-207	TRAINING & INSTRUCTIONAL EXP	0.00	100.00
101-45201-211	CLEANING SUPPLIES	400.00	600.00
101-45201-212	MOTOR FUELS	5,500.00	5,500.00
101-45201-215	SHOP MATERIALS	1,500.00	1,500.00
101-45201-216	CHEMICALS & CHEMICAL PRODUCT	1,500.00	1,500.00
101-45201-217	UNIFORMS	500.00	500.00
101-45201-221	EQUIPMENT PARTS	2,000.00	1,500.00
101-45201-222	TIRES	750.00	750.00
101-45201-223	BUILDING REPAIR SUPPLIES	750.00	750.00
101-45201-225	LANDSCAPING MATERIALS	3,000.00	3,000.00
101-45201-237	BUILDING MATERIALS	500.00	400.00
101-45201-240	SMALL TOOLS AND EQUIPMENT	1,200.00	1,200.00
101-45201-253	IRRIGATION REPAIR & MATERIAL	2,000.00	2,000.00
101-45201-256	FLAGS	1,800.00	1,800.00
101-45201-321	TELEPHONE EXPENSE	700.00	400.00
101-45201-380	MUNICIAPL UTIL-PARK IRRIGATE	2,000.00	2,200.00
101-45201-381	ELECTRIC UTILITIES	12,500.00	12,000.00
101-45201-383	GAS UTILITIES	2,500.00	3,500.00
101-45201-384	COMPOST SITE/CONTRACTED REFUSE	100.00	0.00
101-45201-401	BUILDING REPAIR & MAINT	1,500.00	1,500.00
101-45201-404	MACHINERY & EQUIPMENT REPAIR	3,500.00	3,500.00
101-45201-427	BALLPARK/PARKING LOT MATERIA	400.00	200.00
101-45201-429	LEASED EQUIP	100.00	3,000.00
101-45201-748	TRANS TO JOHNSON CONTRL DEBT	3,960.00	3,960.00
	Total Department: 45201 - PARK DEPARTMENT:	124,635.00	127,500.00
Department: 45204 - FORESTRY & NURSERY			
101-45204-101	FULL-TIME EMPLOYEES-REGULAR	12,700.00	12,700.00
101-45204-121	PERA CONTRIBUTIONS	920.00	945.00
101-45204-122	FICA CONTRIBUTIONS	790.00	790.00
101-45204-125	MEDICARE CONTRIBUTIONS	190.00	190.00
101-45204-131	HEALTH INSURANCE	2,800.00	2,500.00
101-45204-133	LIFE INSURANCE	750.00	75.00
101-45204-207	TRAINING & INSTRUCTIONAL EXP	300.00	300.00
101-45204-221	EQUIPMENT PARTS	700.00	1,000.00
101-45204-239	TREE PURCHASES-TREE FARM	800.00	1,000.00
101-45204-248	TREE REPLACEMENT PROGRAM	3,000.00	1,000.00
101-45204-255	ARBOR DAY EXPENSES	200.00	200.00
101-45204-416	MACHINERY RENTAL	2,000.00	1,500.00
	Total Department: 45204 - FORESTRY & NURSERY:	25,150.00	22,200.00
Department: 45500 - LIBRARY MAINTENANCE			
101-45500-321	TELEPHONE EXPENSE	1,100.00	1,100.00
101-45500-381	ELECTRIC UTILITIES	9,000.00	8,500.00
101-45500-383	GAS UTILITIES	1,500.00	2,500.00
101-45500-400	JANITORIAL SERVICES	10,600.00	12,000.00
101-45500-401	BUILDING REPAIR & MAINT	3,500.00	3,500.00
	Total Department: 45500 - LIBRARY MAINTENANCE:	25,700.00	27,600.00

Budget Listing

Account Number	Account Name	2014 2014 Alt	2015 2015
Department: 49200 - UNALLOCATED EXPENDITURES			
101-49200-355	COMMUNITY OUTREACH	6,000.00	7,000.00
101-49200-418	AIRPORT OBSTRUCTION REMOVAL	30,000.00	27,000.00
101-49200-441	PROJECTS	15,000.00	15,000.00
101-49200-444	CABLE COMMISSION PAYMENT	1,000.00	19,000.00
101-49200-445	WEBSITE UPGRADE PROJECT	0.00	4,850.00
101-49200-449	WAGE & JOB CLASSIFICATION STUDY	8,500.00	5,250.00
101-49200-450	EMPLOYEE RECOGNITION PROGRAM	0.00	300.00
101-49200-453	COMMUNITY VISIONING STUDY	0.00	12,500.00
101-49200-492	SAFETY & WELLNESS PROGRAM	5,740.00	5,740.00
101-49200-494	AFFORD CARE ACT ASSESSMENTS	200.00	400.00
101-49200-495	EMERGENCY SIREN UPGRADE	12,000.00	0.00
Total Department: 49200 - UNALLOCATED EXPENDITURES:		78,440.00	97,040.00
Department: 49220 - WORKER'S COMP			
101-49220-151	WORKER'S COMP PREMIUMS	31,000.00	41,200.00
Total Department: 49220 - WORKER'S COMP:		31,000.00	41,200.00
Department: 49240 - GENERAL LIABILITY INSURANCE			
101-49240-361	GENERAL LIABILITY INSURANCE	28,000.00	25,000.00
Total Department: 49240 - GENERAL LIABILITY INSURANCE:		28,000.00	25,000.00
Total Expense:		2,174,795.00	2,260,364.00
Total Fund: 101 - GENERAL FUND:		2,174,795.00	2,260,364.00
Report Total:		2,174,795.00	2,260,364.00

Budget Listing



City of Le Sueur, MN

Account Number	Account Name	2014 2014	2015 2015
Fund: 225 - FIRE SERVICE FUND			
Revenue			
225-3-31010	CURRENT AD VALOREM TAXES	105,966.00	119,482.00
225-5-33433	STATE AID-FIRE	25,500.00	0.00
225-5-33630	TOWNSHIP PAYMENTS	106,362.00	134,366.00
225-6-34202	FIRE PROTECTION SERVICES	50,000.00	30,000.00
	Total Revenue:	287,828.00	283,848.00
	Total Fund: 225 - FIRE SERVICE FUND:	287,828.00	283,848.00
	Report Total:	287,828.00	283,848.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 225 - FIRE SERVICE FUND			
Expense			
Department: 42200 - FIRE SERVICE			
225-42200-100	ADMINISTRATION SALARIES	6,000.00	6,000.00
225-42200-102	WAGES PT	31,000.00	32,000.00
225-42200-122	FICA CONTRIBUTIONS	2,000.00	2,000.00
225-42200-124	FIRE PENSION CONTRIB/STATE	25,500.00	0.00
225-42200-125	MEDICARE CONTRIBUTIONS	500.00	500.00
225-42200-126	FIRE PENSION CONTR/MUNICIPAL	25,000.00	25,000.00
225-42200-151	WORKER'S COMP PREMIUMS	5,500.00	10,400.00
225-42200-201	OFFICE SUPPLIES	500.00	750.00
225-42200-207	TRAINING & INSTRUCTIONAL EXP	4,500.00	3,000.00
225-42200-212	MOTOR FUELS	3,000.00	3,000.00
225-42200-217	UNIFORMS	2,000.00	2,500.00
225-42200-219	OPERATING SUPPLIES	750.00	1,000.00
225-42200-221	EQUIPMENT PARTS	5,000.00	6,000.00
225-42200-229	CONTRACTED MAINT SERVICES	1,000.00	1,000.00
225-42200-304	LEGAL FEES	500.00	500.00
225-42200-321	TELEPHONE EXPENSE	1,000.00	1,000.00
225-42200-323	RADIO/PAGER EXPENSE	750.00	500.00
225-42200-331	TRAVEL EXPENSE	3,000.00	3,000.00
225-42200-361	GENERAL LIABILITY INSURANCE	1,200.00	3,350.00
225-42200-363	AUTO & TRUCK INSURANCE	5,700.00	4,500.00
225-42200-381	ELECTRIC UTILITIES	7,300.00	8,000.00
225-42200-383	GAS UTILITIES	3,500.00	3,500.00
225-42200-400	JANITORIAL SERVICES	1,500.00	1,000.00
225-42200-401	BUILDING REPAIR & MAINT	1,000.00	1,000.00
225-42200-424	FIRE PREVENTION EXPENSE	1,000.00	1,000.00
225-42200-437	MISCELLANEOUS EXPENSE	4,000.00	3,000.00
225-42200-439	DUES/ACTIVITY PASSES	1,500.00	500.00
225-42200-492	SAFETY & WELLNESS PROGRAM	1,520.00	1,500.00
225-42200-580	EQUIPMENT	4,000.00	3,000.00
225-42200-738	TRANSFER TO BUILDING DEBT	87,395.00	93,461.00
225-42200-750	TRANSFER TO FIRE TRUCK DEBT	43,805.00	47,025.00
225-42200-753	TRANSFER/2010 EQUIP TRUCK DE	20,487.00	19,862.00
Total Department: 42200 - FIRE SERVICE:		301,407.00	288,848.00
Total Expense:		301,407.00	288,848.00
Total Fund: 225 - FIRE SERVICE FUND:		301,407.00	288,848.00
Report Total:		301,407.00	288,848.00

Budget Listing



City of Le Sueur, MN

Account Number	Account Name	2014	2015
		2014	2015
Fund: 226 - AMBULANCE SERVICE FUND			
Revenue			
226-6-34204	AMBULANCE SERVICE	177,916.00	186,810.00
226-8-36230	CONTRIBUTIONS & DONATIONS	8,000.00	8,000.00
Total Revenue:		185,916.00	194,810.00
Total Fund: 226 - AMBULANCE SERVICE FUND:		185,916.00	194,810.00
Report Total:		185,916.00	194,810.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 226 - AMBULANCE SERVICE FUND			
Expense			
Department: 42153 - AMBULANCE SERVICES			
226-42153-100	ADMINISTRATION SALARIES	6,000.00	6,000.00
226-42153-107	DEPARTMENT SALARIES	71,000.00	73,000.00
226-42153-108	MAINTENANCE SALARIES	1,100.00	1,100.00
226-42153-116	MEDICAL DIRECTOR SALARY	500.00	500.00
226-42153-121	PERA CONTRIBUTIONS	7,200.00	7,300.00
226-42153-122	FICA CONTRIBUTIONS	100.00	150.00
226-42153-125	MEDICARE CONTRIBUTIONS	1,000.00	1,100.00
226-42153-127	HEALTH SAVINGS CONTRIBUTION	0.00	10.00
226-42153-131	HEALTH INSURANCE	260.00	20.00
226-42153-133	LIFE INSURANCE	10.00	10.00
226-42153-151	WORKER'S COMP PREMIUMS	3,500.00	4,500.00
226-42153-201	OFFICE SUPPLIES	1,500.00	1,500.00
226-42153-206	LAUNDRY SERVICES/SUPPLIES	3,000.00	3,000.00
226-42153-207	TRAINING & INSTRUCTIONAL EXP	12,000.00	12,000.00
226-42153-212	MOTOR FUELS	5,000.00	5,000.00
226-42153-217	UNIFORMS	3,000.00	3,000.00
226-42153-219	OPERATING SUPPLIES	5,500.00	5,500.00
226-42153-220	VEHICLE PARTS & REPAIRS	2,000.00	2,000.00
226-42153-264	OXYGEN	5,000.00	5,000.00
226-42153-266	PHARMACEUTICAL SUPPLIES	2,500.00	3,000.00
226-42153-304	LEGAL FEES	830.00	830.00
226-42153-305	MEDICAL FEES	800.00	800.00
226-42153-318	BILLING SERVICE EXPENSE	9,000.00	9,000.00
226-42153-321	TELEPHONE EXPENSE	3,000.00	4,000.00
226-42153-323	RADIO/PAGER EXPENSE	1,500.00	1,500.00
226-42153-331	TRAVEL EXPENSE	3,000.00	5,000.00
226-42153-363	AUTO & TRUCK INSURANCE	1,300.00	920.00
226-42153-381	ELECTRIC UTILITIES	1,000.00	1,000.00
226-42153-383	GAS UTILITIES	750.00	1,200.00
226-42153-400	JANITORIAL SERVICES	600.00	1,000.00
226-42153-401	BUILDING REPAIR & MAINT	1,200.00	1,200.00
226-42153-410	EQUIPMENT	1,000.00	1,000.00
226-42153-433	DUES & SUBSCRIPTIONS	1,500.00	4,500.00
226-42153-437	MISCELLANEOUS EXPENSE	3,000.00	3,000.00
226-42153-476	DANCE EXPENSE	3,000.00	3,000.00
226-42153-492	SAFETY & WELLNESS PROGRAM	590.00	590.00
226-42153-724	TRANSFER TO OTHER FUNDS	5,000.00	5,000.00
226-42153-735	TRANSFER TO DEBT SERVICE	18,676.00	17,967.00
Total Department: 42153 - AMBULANCE SERVICES:		185,916.00	195,197.00
Total Expense:		185,916.00	195,197.00
Total Fund: 226 - AMBULANCE SERVICE FUND:		185,916.00	195,197.00
Report Total:		185,916.00	195,197.00



Account Number	Account Name	2014 2014	2015 2015
Fund: 227 - PARA-TRANSIT FUND			
Revenue			
227-5-33122	FEDERAL TRANSIT GRANT	84,000.00	33,709.00
227-5-33422	STATE GRANT - TRANSIT	113,600.00	134,836.00
227-6-34910	TRANSIT REVENUE-CASH	12,500.00	13,000.00
227-6-34912	TRANSIT REVENUE-NURSERY SCH	11,500.00	12,000.00
227-6-34913	TRANSIT REVENUE-TICKETS	18,500.00	19,000.00
227-6-34914	TRANSIT REVENUE-CONTRACT	3,000.00	2,500.00
	Total Revenue:	243,100.00	215,045.00
	Total Fund: 227 - PARA-TRANSIT FUND:	243,100.00	215,045.00
	Report Total:	243,100.00	215,045.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 227 - PARA-TRANSIT FUND			
Expense			
Department: 49800 - EQUIPMENT, MAINT, GARAGE			
227-49800-212	MOTOR FUELS	20,000.00	20,000.00
227-49800-221	EQUIPMENT PARTS	8,500.00	10,000.00
227-49800-363	AUTO & TRUCK INSURANCE	6,250.00	6,600.00
Total Department: 49800 - EQUIPMENT, MAINT, GARAGE:		34,750.00	36,600.00
Department: 49804 - ADMINISTRATION			
227-49804-100	ADMINISTRATION SALARIES	6,000.00	6,000.00
227-49804-101	FULL-TIME EMPLOYEES-REGULAR	66,600.00	70,125.00
227-49804-102	WAGES PT	18,000.00	18,800.00
227-49804-108	MAINTENANCE SALARIES	1,150.00	1,200.00
227-49804-118	INSURANCE WAIVER PAYMENT	0.00	1,224.00
227-49804-121	PERA CONTRIBUTIONS	6,200.00	6,760.00
227-49804-122	FICA CONTRIBUTIONS	5,300.00	5,600.00
227-49804-125	MEDICARE CONTRIBUTIONS	1,250.00	1,310.00
227-49804-127	HEALTH SAVINGS CONTRIBUTION	850.00	890.00
227-49804-131	HEALTH INSURANCE	13,350.00	12,450.00
227-49804-133	LIFE INSURANCE	450.00	420.00
227-49804-151	WORKER'S COMP PREMIUMS	6,160.00	4,475.00
227-49804-201	OFFICE SUPPLIES	1,900.00	2,800.00
227-49804-217	UNIFORMS	0.00	750.00
227-49804-305	MEDICAL FEES	1,200.00	2,100.00
227-49804-321	TELEPHONE EXPENSE	6,000.00	6,000.00
227-49804-331	TRAVEL EXPENSE	500.00	5,450.00
227-49804-343	ADVERTISING EXPENSE	1,000.00	1,100.00
227-49804-381	ELECTRIC UTILITIES	1,200.00	1,300.00
227-49804-383	GAS UTILITIES	800.00	1,000.00
227-49804-400	JANITORIAL SERVICES	700.00	1,025.00
227-49804-401	BUILDING REPAIR & MAINT	1,600.00	1,825.00
227-49804-412	BUILDING RENT	16,000.00	16,000.00
227-49804-437	MISCELLANEOUS EXPENSE	1,200.00	750.00
227-49804-492	SAFETY & WELLNESS PROGRAM	750.00	750.00
227-49804-735	TRANSFER TO DEBT SERVICE	5,506.00	4,727.00
Total Department: 49804 - ADMINISTRATION:		163,666.00	174,831.00
Total Expense:		198,416.00	211,431.00
Total Fund: 227 - PARA-TRANSIT FUND:		198,416.00	211,431.00
Report Total:		198,416.00	211,431.00

Budget Listing



City of Le Sueur, MN

Account Number	Account Name	2014 2014	2015 2015
Fund: 235 - AIRPORT FUND			
Revenue			
235-5-34920	AIRPORT MAINTENANCE GRANT	14,300.00	14,237.00
235-6-34921	AIRPORT HANGER RENT	2,300.00	2,300.00
235-6-34923	LAND RENTAL	3,950.00	3,300.00
235-6-34924	AVIATION FUEL SALES	44,410.00	33,000.00
	Total Revenue:	64,960.00	52,837.00
	Total Fund: 235 - AIRPORT FUND:	64,960.00	52,837.00
	Report Total:	64,960.00	52,837.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 235 - AIRPORT FUND			
Expense			
Department: 49810 - AIRPORT ADMINISTRATION			
235-49810-100	ADMINISTRATION SALARIES	3,000.00	0.00
235-49810-101	FULL-TIME EMPLOYEES-REGULAR	5,000.00	2,500.00
235-49810-121	PERA CONTRIBUTIONS	360.00	150.00
235-49810-122	FICA CONTRIBUTIONS	270.00	100.00
235-49810-125	MEDICARE CONTRIBUTIONS	70.00	35.00
235-49810-131	HEALTH INSURANCE	600.00	550.00
235-49810-133	LIFE INSURANCE	15.00	0.00
235-49810-212	MOTOR FUELS	1,500.00	1,800.00
235-49810-215	SHOP MATERIALS	350.00	200.00
235-49810-221	EQUIPMENT PARTS	2,000.00	1,500.00
235-49810-265	AVIATION FUEL	30,000.00	30,000.00
235-49810-304	LEGAL FEES	480.00	0.00
235-49810-321	TELEPHONE EXPENSE	500.00	500.00
235-49810-326	FBO OPERATOR EXPENSE	2,865.00	2,865.00
235-49810-331	TRAVEL EXPENSE	500.00	400.00
235-49810-361	GENERAL LIABILITY INSURANCE	5,000.00	4,550.00
235-49810-381	ELECTRIC UTILITIES	3,500.00	3,500.00
235-49810-382	MUNICIPAL UTIL(PUBLIC AREA)	2,100.00	2,100.00
235-49810-383	GAS UTILITIES	1,000.00	1,500.00
235-49810-401	BUILDING REPAIR & MAINT	300.00	300.00
235-49810-409	REPAIR & MAINT-FUEL SYSTEM	5,000.00	2,500.00
235-49810-425	PERMITS & FEES	550.00	550.00
Total Department: 49810 - AIRPORT ADMINISTRATION:		64,960.00	55,600.00
Total Expense:		64,960.00	55,600.00
Total Fund: 235 - AIRPORT FUND:		64,960.00	55,600.00
Report Total:		64,960.00	55,600.00



Account Number	Account Name	2014 2014	2015 2015
Fund: 615 - RECREATION FUND			
Revenue			
615-3-31010	CURRENT AD VALOREM TAXES	317,320.00	430,878.00
615-6-34740	ICE TIME/ARENA	91,200.00	93,000.00
615-6-34741	ACTIVITY PASSES	183,750.00	188,000.00
615-6-34742	DAILY ADMISSIONS	6,300.00	6,300.00
615-6-34744	RACQUETBALL	2,000.00	2,000.00
615-6-34745	FITNESS CLASSES	6,000.00	5,500.00
615-6-34746	VENDING MACHINE REVENUE	17,500.00	23,500.00
615-6-34747	FIGURE SKATING	2,000.00	2,500.00
615-6-34748	SPECIAL EVENTS	2,500.00	2,500.00
615-6-34749	PRO SHOP REVENUE	750.00	750.00
615-6-34750	MEETINGS/RENTALS	10,000.00	10,000.00
615-6-34752	SCHOOL DISTRICT FACILITY USE	25,200.00	27,500.00
615-6-34756	POOL REVENUE	31,500.00	34,000.00
615-6-34757	SOCCER FEES	13,650.00	10,000.00
615-6-34759	ADVERTISING REVENUE	2,000.00	800.00
615-6-34760	SUMMER PROGRAMS	1,500.00	1,500.00
615-6-34761	SCHOOL DISTRICT COMMUNITY ED	49,200.00	50,000.00
615-6-34762	GIANT RUN	0.00	6,000.00
615-6-34763	LEAGUE FEES	13,650.00	13,500.00
615-8-34753	MISCELLANEOUS REVENUE	28,000.00	38,900.00
615-8-34755	SAFETY CAMP DONATIONS	3,000.00	3,000.00
Total Revenue:		807,020.00	950,128.00
Total Fund: 615 - RECREATION FUND:		807,020.00	950,128.00
Report Total:		807,020.00	950,128.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 615 - RECREATION FUND			
Expense			
Department: 45120 - RECREATION ADMINISTRATION			
615-45120-100	ADMINISTRATION SALARIES	10,000.00	10,000.00
615-45120-101	FULL-TIME EMPLOYEES-REGULAR	115,295.00	119,335.00
615-45120-102	WAGES PT	18,000.00	19,500.00
615-45120-108	MAINTENANCE SALARIES	87,500.00	97,660.00
615-45120-109	POOL SALARIES	24,000.00	31,500.00
615-45120-117	INSTRUCTORS FEES	12,000.00	12,000.00
615-45120-118	INSURANCE WAIVER PAYMENT	1,200.00	1,200.00
615-45120-121	PERA CONTRIBUTIONS	15,100.00	16,275.00
615-45120-122	FICA CONTRIBUTIONS	16,300.00	27,360.00
615-45120-125	MEDICARE CONTRIBUTIONS	3,800.00	4,060.00
615-45120-127	HEALTH SAVINGS CONTRIBUTION	2,050.00	2,125.00
615-45120-131	HEALTH INSURANCE	22,010.00	18,525.00
615-45120-133	LIFE INSURANCE	1,150.00	1,150.00
615-45120-151	WORKER'S COMP PREMIUMS	4,400.00	6,475.00
615-45120-201	OFFICE SUPPLIES	5,500.00	6,500.00
615-45120-202	OFFICE EQUIPMENT MAINT	1,750.00	1,750.00
615-45120-207	TRAINING & INSTRUCTIONAL EXP	7,000.00	2,000.00
615-45120-217	UNIFORMS	800.00	900.00
615-45120-218	PROGRAM SUPPLIES	15,000.00	16,000.00
615-45120-261	PRO SHOP MERCHANDISE	300.00	100.00
615-45120-262	SOCCER EXPENSE	12,000.00	10,000.00
615-45120-271	VENDING MACHINE EXPENSE	12,500.00	16,000.00
615-45120-304	LEGAL FEES	480.00	480.00
615-45120-309	DATA PROCESSING EXPENSES	2,500.00	2,500.00
615-45120-321	TELEPHONE EXPENSE	12,500.00	12,500.00
615-45120-322	POSTAGE EXPENSE	1,300.00	1,200.00
615-45120-331	TRAVEL EXPENSE	3,800.00	4,000.00
615-45120-343	ADVERTISING EXPENSE	3,000.00	1,500.00
615-45120-361	GENERAL LIABILITY INSURANCE	14,800.00	27,000.00
615-45120-381	ELECTRIC UTILITIES	87,500.00	95,000.00
615-45120-383	GAS UTILITIES	16,500.00	19,000.00
615-45120-392	L.P. GAS	1,000.00	1,000.00
615-45120-433	DUES & SUBSCRIPTIONS	900.00	900.00
615-45120-437	MISCELLANEOUS EXPENSE	6,500.00	5,500.00
615-45120-449	COMPENSATION ADJUSTMENT	8,000.00	0.00
615-45120-451	SALES TAX	4,000.00	4,000.00
615-45120-492	SAFETY & WELLNESS PROGRAM	900.00	900.00
615-45120-493	SAFETY CAMP EXPENSES	2,200.00	2,400.00
615-45120-748	TRANS TO JOHNSON CONTRL DEBT	40,000.00	40,000.00
615-45120-749	TRANS TO 2014 REC FACILITY BOND	0.00	172,723.00
615-45120-755	TRANSFER TO REV BOND (307)	79,275.00	0.00
Total Department: 45120 - RECREATION ADMINISTRATION:		672,810.00	811,018.00
Department: 45122 - COMM CTR BUILDING MAINT			
615-45122-211	CLEANING SUPPLIES	8,000.00	8,000.00
615-45122-212	MOTOR FUELS	500.00	400.00
615-45122-216	CHEMICALS & CHEMICAL PRODUCT	4,500.00	8,000.00
615-45122-221	EQUIPMENT PARTS	3,000.00	3,000.00
615-45122-223	BUILDING REPAIR SUPPLIES	2,500.00	1,500.00

Budget Listing

Account Number	Account Name	2014	2015
		2014 Alt	2015
615-45122-240	SMALL TOOLS AND EQUIPMENT	2,000.00	2,000.00
615-45122-401	BUILDING REPAIR & MAINT	22,500.00	22,500.00
615-45122-404	MACHINERY & EQUIPMENT REPAIR	15,500.00	15,000.00
Total Department: 45122 - COMM CTR BUILDING MAINT:		58,500.00	60,400.00
Department: 45124 - OUTDOOR POOL EXPENDITURES			
615-45124-109	POOL SALARIES	38,000.00	40,000.00
615-45124-122	FICA CONTRIBUTIONS	2,480.00	2,480.00
615-45124-125	MEDICARE CONTRIBUTIONS	580.00	580.00
615-45124-216	CHEMICALS & CHEMICAL PRODUCT	7,000.00	7,000.00
615-45124-218	PROGRAM SUPPLIES	500.00	400.00
615-45124-321	TELEPHONE EXPENSE	600.00	500.00
615-45124-361	GENERAL LIABILITY INSURANCE	11,750.00	11,750.00
615-45124-381	ELECTRIC UTILITIES	6,300.00	7,000.00
615-45124-383	GAS UTILITIES	2,500.00	3,000.00
615-45124-401	BUILDING REPAIR & MAINT	3,000.00	3,000.00
615-45124-404	MACHINERY & EQUIPMENT REPAIR	3,000.00	3,000.00
Total Department: 45124 - OUTDOOR POOL EXPENDITURES:		75,710.00	78,710.00
Total Expense:		807,020.00	950,128.00
Total Fund: 615 - RECREATION FUND:		807,020.00	950,128.00
Report Total:		807,020.00	950,128.00



Account Number	Account Name	2014 2014	2015 2015
Fund: 306 - 1995 LEASE PURCHASE AGREEM			
Revenue			
306-8-36210	INTEREST EARNINGS	100.00	100.00
306-9-39201	TRANSFER FROM GENERAL FUND	16,413.00	15,789.00
306-9-39204	TRANSFER FROM AMBULANCE FUND	18,675.00	17,967.00
306-9-39207	TRANSFER FROM PARA TRANSIT	21,506.00	20,689.00
	Total Revenue:	56,695.00	54,545.00
Expense			
Department: 47000 - DEBT SERVICE			
306-47000-601	BOND PRINCIPAL	40,000.00	50,000.00
306-47000-611	BOND INTEREST	11,683.00	4,545.00
	Total Department: 47000 - DEBT SERVICE:	51,683.00	54,545.00
	Total Expense:	51,683.00	54,545.00
	Total Fund: 306 - 1995 LEASE PURCHASE AGREEM:	5,012.00	0.00
Fund: 309 - GO OBLIG LIBRARY BONDS 2002			
Revenue			
309-3-31010	CURRENT AD VALOREM TAXES	71,000.00	70,000.00
	Total Revenue:	71,000.00	70,000.00
Expense			
Department: 47000 - DEBT SERVICE			
309-47000-601	BOND PRINCIPAL	45,000.00	50,000.00
309-47000-611	BOND INTEREST	24,810.00	18,560.00
	Total Department: 47000 - DEBT SERVICE:	69,810.00	68,560.00
	Total Expense:	69,810.00	68,560.00
	Total Fund: 309 - GO OBLIG LIBRARY BONDS 2002:	1,190.00	1,440.00
Fund: 310 - GO FIRE STATION BONDS/2002			
Revenue			
310-9-39205	TRANSFER FROM FIRE SERV FUND	87,395.00	93,461.00
	Total Revenue:	87,395.00	93,461.00
Expense			
Department: 47000 - DEBT SERVICE			
310-47000-601	BOND PRINCIPAL	40,000.00	70,000.00
310-47000-611	BOND INTEREST	51,060.00	23,461.00
	Total Department: 47000 - DEBT SERVICE:	91,060.00	93,461.00
	Total Expense:	91,060.00	93,461.00
	Total Fund: 310 - GO FIRE STATION BONDS/2002:	-3,665.00	0.00
Fund: 312 - 312 EQUIP LEASE PURCH/\$355,000			
Revenue			
312-9-39205	TRANSFER FROM FIRE SERV FUND	43,805.00	47,025.00
	Total Revenue:	43,805.00	47,025.00
Expense			
Department: 47000 - DEBT SERVICE			
312-47000-601	BOND PRINCIPAL	35,000.00	45,000.00

Budget Listing

Account Number	Account Name	2014	2015
		2014	2015
312-47000-611	BOND INTEREST	8,540.00	2,025.00
Total Department: 47000 - DEBT SERVICE:		43,540.00	47,025.00
Total Expense:		43,540.00	47,025.00
Total Fund: 312 - 312 EQUIP LEASE PURCH/\$355,000:		265.00	0.00
Fund: 316 - JOHNSON CONTROL FACILITY IMP			
Revenue			
316-3-31010	CURRENT AD VALOREM TAXES	47,000.00	122,000.00
316-6-34110	REIMBURSEMENT FROM HOSPITAL	81,560.00	86,043.00
316-9-39201	TRANSFER FROM GENERAL FUND	10,297.00	10,297.00
316-9-39202	TRANSFER FROM COMMUNITY CTR	40,000.00	40,000.00
Total Revenue:		178,857.00	258,340.00
Expense			
Department: 47000 - DEBT SERVICE			
316-47000-601	BOND PRINCIPAL	198,334.00	197,394.00
316-47000-611	BOND INTEREST	94,559.00	59,326.00
Total Department: 47000 - DEBT SERVICE:		292,893.00	256,720.00
Total Expense:		292,893.00	256,720.00
Total Fund: 316 - JOHNSON CONTROL FACILITY IMP:		-114,036.00	1,620.00
Fund: 318 - GO TAX ABATEMENT REV/2008			
Revenue			
318-3-31010	CURRENT AD VALOREM TAXES	90,000.00	0.00
318-3-31016	TAX ABATEMENT REVENUE	57,000.00	0.00
318-9-39200	TRANSFER FROM FUND 477	0.00	51,503.00
Total Revenue:		147,000.00	51,503.00
Expense			
Department: 47000 - DEBT SERVICE			
318-47000-601	BOND PRINCIPAL	40,000.00	45,000.00
318-47000-611	BOND INTEREST	11,918.00	6,503.00
Total Department: 47000 - DEBT SERVICE:		51,918.00	51,503.00
Total Expense:		51,918.00	51,503.00
Total Fund: 318 - GO TAX ABATEMENT REV/2008:		95,082.00	0.00
Fund: 319 - 2010 GO EQUIP CERT OF INDEBT			
Revenue			
319-3-31010	CURRENT AD VALOREM TAXES	65,000.00	65,000.00
319-9-39205	TRANSFER FROM FIRE SERV FUND	12,347.00	12,347.00
Total Revenue:		77,347.00	77,347.00
Expense			
Department: 47000 - DEBT SERVICE			
319-47000-601	BOND PRINCIPAL	70,000.00	80,000.00
319-47000-611	BOND INTEREST	10,310.00	2,760.00
Total Department: 47000 - DEBT SERVICE:		80,310.00	82,760.00
Total Expense:		80,310.00	82,760.00
Total Fund: 319 - 2010 GO EQUIP CERT OF INDEBT:		-2,963.00	-5,413.00
Fund: 320 - 2010 GO POLICE CIP BONDS			
Revenue			
320-3-31010	CURRENT AD VALOREM TAXES	59,000.00	57,000.00
Total Revenue:		59,000.00	57,000.00
Expense			
Department: 47000 - DEBT SERVICE			
320-47000-601	BOND PRINCIPAL	35,000.00	40,000.00

Budget Listing

Account Number	Account Name	2014	2015
		2014	2015
320-47000-611	BOND INTEREST	12,313.00	14,470.00
Total Department: 47000 - DEBT SERVICE:		47,313.00	54,470.00
Total Expense:		47,313.00	54,470.00
Total Fund: 320 - 2010 GO POLICE CIP BONDS:		11,687.00	2,530.00
Fund: 323 - LS POWERHOUSE ABATEMENT			
Revenue			
323-3-31010	CURRENT AD VALOREM TAXES	2,000.00	4,000.00
323-3-31016	TAX ABATEMENT REVENUE	3,600.00	3,000.00
Total Revenue:		5,600.00	7,000.00
Expense			
Department: 47000 - DEBT SERVICE			
323-47000-726	TRANSFER OUT	0.00	7,000.00
Total Department: 47000 - DEBT SERVICE:		0.00	7,000.00
Total Expense:		0.00	7,000.00
Total Fund: 323 - LS POWERHOUSE ABATEMENT:		5,600.00	0.00
Fund: 502 - GO IMPROVEMENT BOND OF 2001			
Revenue			
502-3-31010	CURRENT AD VALOREM TAXES	0.00	17,000.00
502-3-36101	SPECIAL ASSESSMENTS	61,213.00	51,353.00
Total Revenue:		61,213.00	68,353.00
Expense			
Department: 47000 - DEBT SERVICE			
502-47000-601	BOND PRINCIPAL	50,000.00	60,000.00
502-47000-611	BOND INTEREST	11,213.00	677.00
Total Department: 47000 - DEBT SERVICE:		61,213.00	60,677.00
Total Expense:		61,213.00	60,677.00
Total Fund: 502 - GO IMPROVEMENT BOND OF 2001:		0.00	7,676.00
Fund: 505 - GO IMP BONDS/2002-SECOND ST			
Revenue			
505-3-31010	CURRENT AD VALOREM TAXES	40,000.00	40,000.00
505-3-36101	SPECIAL ASSESSMENTS	15,116.00	15,305.00
505-9-39208	TRANSFER FROM WATER FUND	9,478.00	9,478.00
505-9-39209	TRANSFER FROM SEWER FUND	14,825.00	14,825.00
Total Revenue:		79,419.00	79,608.00
Expense			
Department: 47000 - DEBT SERVICE			
505-47000-601	BOND PRINCIPAL	75,000.00	80,000.00
505-47000-611	BOND INTEREST	12,775.00	7,100.00
Total Department: 47000 - DEBT SERVICE:		87,775.00	87,100.00
Total Expense:		87,775.00	87,100.00
Total Fund: 505 - GO IMP BONDS/2002-SECOND ST:		-8,356.00	-7,492.00
Fund: 507 - 2011B G.O. REFUNDING BONDS			
Revenue			
507-3-31010	CURRENT AD VALOREM TAXES	17,000.00	86,855.00
507-3-36101	SPECIAL ASSESSMENTS	206,663.00	119,721.00
507-9-39208	TRANSFER FROM WATER FUND	40,000.00	40,000.00
507-9-39209	TRANSFER FROM SEWER FUND	40,000.00	40,000.00
Total Revenue:		303,663.00	286,576.00
Expense			
Department: 47000 - DEBT SERVICE			
507-47000-601	BOND PRINCIPAL	210,000.00	285,000.00

Budget Listing

Account Number	Account Name	2014 2014	2015 2015
07-47000-611	BOND INTEREST	88,845.00	42,690.00
	Total Department: 47000 - DEBT SERVICE:	298,845.00	327,690.00
	Total Expense:	298,845.00	327,690.00
	Total Fund: 507 - 2011B G.O. REFUNDING BONDS:	4,818.00	-41,114.00
Fund: 508 - GO IMPROVEMENT BOND OF 2006C			
Revenue			
508-3-31010	CURRENT AD VALOREM TAXES	70,000.00	70,000.00
508-3-36101	SPECIAL ASSESSMENTS	48,096.00	45,705.00
508-8-36210	INTEREST EARNINGS	0.00	2,347.00
508-9-39208	TRANSFER FROM WATER FUND	30,450.00	30,450.00
508-9-39209	TRANSFER FROM SEWER FUND	56,550.00	56,550.00
	Total Revenue:	205,096.00	205,052.00
Expense			
Department: 47000 - DEBT SERVICE			
508-47000-601	BOND PRINCIPAL	155,000.00	175,000.00
508-47000-611	BOND INTEREST	80,811.00	28,645.00
	Total Department: 47000 - DEBT SERVICE:	235,811.00	203,645.00
	Total Expense:	235,811.00	203,645.00
	Total Fund: 508 - GO IMPROVEMENT BOND OF 2006C:	-30,715.00	1,407.00
Fund: 510 - GO N 2ND ST RECONST OF 2011			
Revenue			
510-3-31010	CURRENT AD VALOREM TAXES	66,000.00	77,000.00
	Total Revenue:	66,000.00	77,000.00
Expense			
Department: 47000 - DEBT SERVICE			
10-47000-601	BOND PRINCIPAL	0.00	55,000.00
10-47000-611	BOND INTEREST	0.00	17,130.00
	Total Department: 47000 - DEBT SERVICE:	0.00	72,130.00
	Total Expense:	0.00	72,130.00
	Total Fund: 510 - GO N 2ND ST RECONST OF 2011:	66,000.00	4,870.00
	Report Total:	29,919.00	-34,476.00

2015 GOVERNMENTAL FEE SCHEDULE

<u>TYPE</u>	<u>2015 FEE</u>
Airport Hangar Leases	Lots 1 - 16: \$.30/ sq. ft. or \$300.00 whichever is greater (3 year period) Lots 17-40: \$750.00 (3 year period - flat rate based on a 50" x 50" building regardless of hangar size constructed) 5% discount if paying all 3 years in first year.

Alcoholic Beverages

On-Sale Liquor	\$ 2,000.00 per year
On-Sale 3.2 Beer	\$ 120.00 per year (\$10.00/month)
Off-Sale Liquor	\$ 100.00 per year
Off-Sale Malt Beverage 3.2 Beer	\$ 30.00 per year
Sunday	\$ 200.00 per year
Temporary On-Sale Liquor	\$ 50.00 per event
Wine	\$ 300.00 per year
Bottle Club	\$ 300.00 per year
Liquor Investigation Fee (New Establishment)	
Single	\$ 50.00
Partnership	\$ 100.00
Corporation	\$ 200.00

Ambulance Service

Contract Area	\$ 575.00
Non-Contract Area	\$ 625.00
Mileage	\$ 14.00 per loaded mile
Medical Assist, no transport	\$ 45.00 per hour, Minimum Charge \$45.00
This includes hockey tournaments, baseball tournaments, Pioneer Power, etc. No charge for high school football games.	
One EMT - No Ambulance, some supplies	\$ 25.00 per hour, Minimum Charge \$25.00
Two EMT's - No Ambulance, some supplies	\$ 35.00 per hour, Minimum Charge \$35.00
Designated Facilities	\$ 45.00 per hour, Minimum Charge \$45.00
This includes Assisted Living Facilities and securing helipad at hospital (3 EMT's with Ambulance)	

Building Permit Fees

1994 UBS Schedule

Air Conditioners	\$ 55.00 + \$5.00 State Surcharge
Demolition - Commercial	\$ 200.00 + \$5.00 State Surcharge
Demolition - Residential	\$ 100.00 + \$5.00 State Surcharge
Driveway	\$ 55.00 + \$5.00 State Surcharge
Fencing	\$ 55.00 + \$5.00 State Surcharge
Fireplace - Gas	\$ 55.00 + \$5.00 State Surcharge
Furnace/Boiler	\$ 55.00 + \$5.00 State Surcharge
Investigation Fee	Up to Double Permit Fee
Lawn Sprinkler - Residential	\$ 55.00 + \$5.00 State Surcharge
Mechanical - Single Family Dwelling	\$ 100.00 + \$5.00 State Surcharge
Mobile Home	\$ 350.00 + \$5.00 State Surcharge

2015 GOVERNMENTAL FEE SCHEDULE

Building Permit Fees Continued:

Plan Review	Based on 65% of current City Fee Schedule
Plumbing - New Single Family Dwelling	Base \$100.00 for first 5 fixtures, \$5.00 per fixture after 5, plus State Surcharge
Prefabricated Single Family Dwelling	\$400.00 Foundation, Plan Review and Surcharge based on square foot valuation
Reactivate Expired Permit (No Changes)	One half cost of original Permit Fee
Refunds	75% of Building Permit Fee. No refund on Plan Review Fees or State Surcharge
Re-Inspection Fee	\$ 50.00
Retaining Walls over 4 feet - Residential	\$ 55.00 + \$5.00 State Surcharge
Roofing - Residential	\$ 75.00 + \$5.00 State Surcharge
Siding - Residential	\$ 55.00 + \$5.00 State Surcharge
Site Inspection	\$ 65.00 per hour plus drive time
Water Heater	\$ 55.00 + \$5.00 State Surcharge
Water Softener	\$ 30.00 + \$5.00 State Surcharge
Windows - Residential	\$ 55.00 + \$5.00 State Surcharge

ANYTHING NOT LISTED ABOVE WILL BE BASED ON VALUATION
(Permit/Plan Review/Surcharge Based on value)

City Hall Meeting Room Rent

Conference Room	\$ 15.00 per hour Minimum charge \$15.00/Maximum charge \$45.00)
General Meeting Room	\$ 20.00 per hour Minimum charge \$20.00/Maximum charge \$60.00)
Council Chambers	\$ 20.00 per hour Minimum charge \$20.00/Maximum charge \$60.00)

Fire Service

Le Sueur City Fire Calls (Bldgs & Land)	\$ 750.00 per hour (One Hour Minimum)
Township Fire Calls (Bldgs & Land)	\$ 750.00 per hour (One Hour Minimum)
Vehicular	\$ 1,000.00 per hour (One Hour Minimum)
Tax Exempt Properties	\$ 1,500.00 per hour (One Hour Minimum)

Miscellaneous Licenses

Circus, Menagerie, Shows, Concerts	\$ 150.00 per day
Dance	\$ 25.00 per day
	\$ 125.00 per year
Mechanical Amusement	\$ 15.00 per location plus \$15.00 per machine
Parade	\$ -
Peddlers	\$ 25.00 per person, per day plus \$1,000.00 Surety Bond
	\$ 150.00 per person, per year plus \$1,000.00 Surety Bond
Transient Merchant	\$ 25.00 per day plus \$1,000.00 Surety Bond
	\$ 750.00 per year plus \$1,000.00 Surety Bond

2015 GOVERNMENTAL FEE SCHEDULE

NSF Check Charge	\$ 30.00
Park Shelter Rent	\$ 25.00 per day
Photocopies	\$ 0.10 per copy/per side

Planning and Zoning

Annexation Petition	\$ 5.00 per acre (Minimum of \$100.00)
Conditional Use	\$ 300.00
Driveway Permit	\$ 50.00
Home Occupation Permit	\$ 100.00
Registered Land Survey	\$ 300.00
Rezoning Request	\$ 350.00
Sign Permit	\$ 40.00 first 100 square feet, plus \$5.00 each additional square foot
Subdivision Plat - Preliminary	\$ 1,000.00
Subdivision Plat - Final	\$ 500.00
Vacation - Street or Alley	\$ 500.00
Variance	\$ 100.00 Residential/ \$350.00 all others
Zoning Ordinance Amendment	\$ 350.00

PLANNING & ZONING ACTIVITIES WILL BE CHARGED REIMBURSEMENT OF
OUT-OF-POCKET LEGAL AND ENGINEERING EXPENSES INCURRED

Police

Animal at Large Fine	\$ 50.00
Background Checks	\$ 10.00
Barking Dog Fine	\$ 50.00
Fingerprinting	\$ 20.00
No Pet License Fine	\$ 50.00
Parking Violation	\$ 20.00
Peddler Violation Fine	\$ 50.00
Pet License Fee (Dogs & Cats)	\$ 5.00
Police Reports	\$ 5.00 one page, \$.25 each additional
Process Serving	\$ 25.00
Vehicle Storage	\$ 10.00 per day

Public Works

Snow/Ice Removal Violation Shoveling	\$ 100.00 per lot, plus \$25.00 administrative fee
Lawn/Weed Violation Mowing	\$ 100.00 per lot, plus \$25.00 administrative fee

Recreation

Daily Fees			
Student	\$ 3.75 Resident	\$ 4.25 Non-Resident	
Adult	\$ 4.50 Resident	\$ 4.75 Non-Resident	

2015 GOVERNMENTAL FEE SCHEDULE

Recreation Fees Continued:

Passes	Quarter	Year
Family Resident	\$ 143.50	\$ 446.50
Family Non-Resident	\$ 209.50	\$ 700.00
Adult Resident	\$ 82.75	\$ 281.25
Adult Non-Resident	\$ 99.25	\$ 336.25
Youth/Senior Citizen Resident	\$ 65.00	\$ 198.50
Youth/Senior Citizen Non-Resident	\$ 86.00	\$ 281.25
Room Rental Rates		
Merrick	\$ 26.50 first hour	\$ 7.50 each additional
Gym	\$ 26.50 per hour	
Pool	\$ 52.50 over 25 people additional	\$10.50
Arena (Dry Floor)		
Non-Admission	\$ 56.75 per hour or \$525.00 per day	
Admission	\$ 56.75 per hour plus 10% gate receipts or \$525.00 per day plus 10% gate receipts	
Exercise Classes		
Cardio - 1 time per week	\$ 14.00 per member	\$ 28.00 per non-member
Cardio - 2 times per week	\$ 28.00 per member	\$ 56.00 per non-member
Cardio - 3 times per week	\$ 42.00 per member	\$ 84.00 per non-member
Ripped	\$ 30.00 per member	\$ 40.00 per non-member
Yoga	\$ 60.00	
Zumba	\$ 25.00 per member	\$ 40.00 per non-member
Class Walk-in Fee	\$ 6.50	
Giant Run		
1/2 Mile Run	\$ 8.00	\$ 11.00 Late Entry
5K	\$ 15.00	\$ 18.00 Late Entry
Ice Time		
	\$ 147.00 per hour (January through March)	
	TBD per hour (October through December)	
League Programming		
Contact Football	\$ 79.00	
Flag Football	\$ 16.00	
T-Ball	\$ 16.00	
Volleyball - Girls	\$ 36.75	
Overnights	\$ 394.00	
Pool		
Swim Lessons	\$ 26.25	
Babies & Tots Swim Lessons	\$ 11.50	
Private Swim Lessons	\$ 80.00	
Deep Water Aerobics	\$ 23.00 per member	\$ 45.00 per non-member
Lifeguard Training	\$ 147.00	
WSI Training	\$ 155.00	
Swim Club	\$ 26.25	
Zumba Aqua	\$ 26.25	
Class Walk-in Fee	\$ 6.50	

2015 GOVERNMENTAL FEE SCHEDULE

Soccer

Soccer - U6	\$ 31.50
Soccer - U8	\$ 47.25
Soccer - U10	\$ 73.50
Soccer - U12	\$ 126.00
Soccer - U14	\$ 126.00
Soccer - U16	\$ 126.00
Fall Soccer	\$ 94.50

Skating Lessons \$ 31.50

Summer Programs

Mini Sports Camp	\$ 25.00
Safety Camp	\$ 15.00

Ticket Books

\$20 Value	\$ 16.00
\$5 Value	\$ 4.00

Right-of-Way Fees

Registration Fee (Annual)	\$ 40.00
Excavation Permit	
Hole	\$ 75.00
Trench	\$ 35.00 per lineal feet, plus Hole Fee
Obstruction Permit	\$ 50.00 plus \$.05 per lineal foot
Permit Extension	\$ 50.00
Delay Penalty	\$ 25.00 plus \$5.00 per day after specified completion date
Surface Restoration	
Bituminous Replacement including Shaping	\$ 140.00 per ton
Bituminous Replacement No Shaping	\$ 120.00 per ton
Curb Replacement	\$ 28.00 per foot

Special Assessment Search \$ 35.00

Transit Fares

Senior/Disabled	\$ 25.00 ticket book	\$ 2.00 Cash Fare
	1 ticket on routes, 2 tickets on Dial-a-Rides	
Non-Senior	\$ 30.00 ticket book for route use only	
	\$ 2.00 Cash Fare	
Work Route Pass	\$ 20.00	
	25 rides per ticket book. Pre-school children 5 and under ride free with full fare passenger.	
Special Events or Requests	Full Cost Recovery	
Special Circumstance Ticket	\$ 42.50	per ticket book
Safe & Sober Bus (sponsored)	\$ 400.00	per event (6 hour maximum)
Additional Bus	\$ 50.00	per hour
ISD #2397	\$ 3.00	first student, \$1.50/shared ride
Head Start Social Day	\$ 10.00	per day, plus \$1.50/shared ride
School Dial-a-ride	\$ 7.50	one way (group rate)
Day Care Dial-a-ride	\$ 7.50	one way (group rate)

2015 GOVERNMENTAL FEE SCHEDULE

Transit Fares Continued

Sunday Church Route	\$	75.00	per Sunday, per church
Student Summer Rate (June thru August)	\$	1.00	per ride
Vehicle - Low Speed Electric	\$	25.00	
Zoning Ordinance & Subdivision Regulations Document	\$	35.00	Bound Copy
	\$	20.00	Photo Copy



CITY OF LE SUEUR
REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council
FROM: Jenelle Teppen, City Administrator
SUBJECT: 2015 Proposed General Fund Budget and Utility Fund Budgets
DATE: For the City Council meeting of December 8, 2014

PURPOSE/ACTION REQUESTED

Consider the 2015 general Fund Budget and property Tax Levy and the 2015 Utility Fund Budgets.

SUMMARY

The City Council set the preliminary level as required in September. Over the course of the intervening months much work has been done on all the budgets of the City, including a work session in November to again review the budgets.

In the past two weeks two things have arisen compel this memorandum regarding the proposed 2015 budget.

First, Council member John Schultz visited with me regarding the proposed 2015 budget and asked me to consider that a portion of the funds that are designated to the Sidewalk Fund in 2015 be allocated to update the City's Comprehensive Plan.

As the Council will recall, the Sidewalk Fund was established in the 2014 budget process to reconstruct over five years a portion of the City's sidewalks. I have attached the 2014 Capital Improvement Fund that demonstrates the total dollar amounts anticipated over the course of the five year plan (attachment A), and the corresponding sidewalks that would be reconstructed (attachment B).

This total dollar amount was set prior to the City Council amending the sidewalk assessment formula, which previously was 100% City responsibility, to one that is now 50/50 City/Property Owner.

The total project constitutes 31 full blocks and is anticipated to cost approximately \$992,000. Under the new assessment formula, it's now \$496,000 City, \$496,000 assessed. This is a high level look at the sidewalks – costs may vary once specifications and details are written for the specific areas to receive improvements and are dependent on pricing and the bidding environment when bids are received in the future.

Across the five years the total amount anticipated to be allocated to the Sidewalk Fund is \$704,000 – well above what is needed given the new assessment formula.

In August I emailed Hoisington Koegler and received the attached letter from 2011 (attachment C). The quote in 2011 for an updated comp plan process was \$45,000 - \$60,000. If they were to update the Zoning Ordinance and Subdivision Ordinance, it was an additional \$25,000-\$30,000. When I asked if the quote was still valid, I was told that they “can most likely stay within that range but it would really depend on the level of services you need. We should be able to provide a good product at the price quoted.”

For the sake of discussion, let's assume that a Comprehensive Plan Update (including ordinance updates) will cost \$90,000.

Secondly, on Tuesday, December 2 there was a joint City Council meeting between Le Sueur and Henderson to review the request from the Cable Access Television Commission (CATV) to reinstate all or a portion of the franchise fees to the Commission in order to upgrade the equipment and prepare for the re-negotiation of the Cable franchise agreement. There was a consensus from the City Council members at that meeting that half of the franchise fees from both of the communities would be reinstated in 2015. Those franchise fees to the City of Le Sueur total approximately \$38,000 and are directed to the General Fund operations of the City. See the attached memorandum from the Mayor (attachment D).

The Council will recall that the 2015 budget contains \$25,000 for a Community Visioning Project. If we use the funds from that project, the cost for the Comp Plan Update comes down to \$65,000.

Keep in mind that projects like the Visioning and Comprehensive Plan Update are spread across the Utility Funds and the General Fund. I propose that the General Fund (Sidewalk Fund) account for half of the cost of the Comp Plan Update (\$32,500) and the other half come equally from the Water Fund and the Electric Fund (no funds are proposed to be allocated from the Wastewater Fund given the current state of that fund).

In order to reinstate half the franchise fee funding to CATV we reduce the 2015 Sidewalk allocation another \$19,000.

Given those factors the \$160,000 proposed to go towards the Sidewalk Fund is now \$108,500. (\$160,000-\$32,500-\$19,000)

In 2015 the Sidewalk Fund will have \$268,500 to reconstruct sidewalks (\$160,000 allocated to the Fund in 2014 and \$108,500 allocated in 2015). Based on the high level look at the plan, this could mean about half of the 31 sidewalks could be reconstructed in 2015, leaving the remainder to be spread over the next two to three years – which would achieve the five year plan that was originally anticipated.

This does not take into account any grant dollars the City might be awarded through the Safe Routes to Schools program or the Transportation Access Program (TAP) funds. Those grant processes are on-going and Staff has again applied for those funds.

Based on that analysis, I support Council member Schultz's idea and ask the Council to consider it. The City would be well served by updating the Comprehensive Plan now, and well into the future.

Also attached are a number of proposed 2015 Budget scenarios that reflect:

- General Fund revenue and expenses with the Comprehensive Plan Update and the CATV funding (attachment E).
- General Fund revenue and expenses with only the CATV adjustment (attachment F)

The Electric and Water Fund proposed budgets have not been changed to reflect the additional expense of the Comprehensive Plan Update because essentially the additional expense would come from those fund balances. The proposed 2015 Cash Flows and Capital Expenditures are attached (attachment G).

RECOMMENDATION

Staff recommends the Council approve the proposed 2015 General Fund Budget and Property Tax levy and the proposed Utility Fund budgets with the scenario described above to include a Comprehensive Plan Update and CATV funding.

Cc; Owen Todd, City Engineer
Linda Endres, Finance Director

**Water Cash Flows
2015**

Cash Balance, January 1, 2015		\$1,000,000
Source of Cash		
Income	(\$323,391)	
Depreciation	\$280,000	
Total Source of Cash		(\$43,391)
Use of Cash		
Capital Outlay	(\$236,000)	
Total Use of Cash		(\$236,000)
Increase/Decrease in Cash		(\$279,391)
Cash Balance, December 31, 2015		\$720,609

ASSUMES 0% INCREASE IN RATES.

**Le Sueur Water Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Water meter replacement & fixed based reading system *	\$30,000	\$20,000	\$20,000	\$20,000	\$5,000
Fire Hydrant Replacement	\$15,000	\$15,000		\$15,000	\$15,000
Valve replacement				\$15,000	\$10,000
Well-Head Protection	\$25,000				
Construct New Well & Abandon Well #2***		\$500,000			
Hwy 169/Cambria Ave water crossing	\$50,000				
Well Inspection/Rehab Well (3, 7, 6)	\$25,000		\$30,000		\$30,000
New Roof on WTF, wells 5 & 7		\$30,000	\$10,000	\$10,000	\$10,000
1 ton crane Truck (replacing 93' flat bed)*	\$25,000				
1 ton repair Truck (replacing 94' pickup)*		\$25,000			
Install generator at Booster Station***				\$80,000	
Land acquisition (next to WWTF)*			\$75,000		
Dump Truck with Elcet Dept**					\$25,000
Meter Reading Truck (replacing 94' pickup)**	\$10,000				
Cleaning/inspection water towers		\$15,000			
WTF Upgrades	\$50,000		\$50,000		\$75,000
Testing Equipment	\$6,000				
VFD Booster Station		\$20,000			
Total	\$236,000	\$625,000	\$185,000	\$140,000	\$170,000

* 50% Water & 50% Wastewater

** 20% Water, 20% Wastewater, 60% Electric

*** Project financed with debt

Sewer Cash Flows

2015

Cash Balance, January 1, 2015		(\$600,000)
Source of Cash		
Income	\$42,353	
Depreciation	\$570,500	
Total Source of Cash		\$612,853
Use of Cash		
Capital Outlay	(\$95,000)	
Total Use of Cash		(\$95,000)
Increase/Decrease in Cash		\$517,853
Cash Balance, December 31, 2015		(\$82,147)

ASSUMES RATE INCREASES AS PER APPROVED PLAN.

**Le Sueur Wastewater Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Water meter replacement & fixed based reading system *	\$30,000	\$30,000	\$25,000	\$5,000	\$5,000
Manhole Rehad. and Replacement				\$20,000	\$20,000
Sewer slip lining/spot repairs	\$30,000	\$30,000		\$50,000	\$25,000
1 ton crane Truck (replacing 93' flat bed)*	\$25,000				
1 ton repair Truck (replacing 94' pickup)*		\$25,000			
New Jetter/Vac Truck (replacing 07')				\$500,000	
Sewer camera up-grade			\$100,000		
Dump Truck with Elcat Dept**					\$25,000
Meter Reading Truck (replacing 94' pickup)**	\$10,000				
Land acquisition next to WWTF*			\$70,000		
Rehab Lift Station #6 pumps		\$50,000			
Total	\$95,000	\$135,000	\$195,000	\$675,000	\$75,000

* 50% water / 50% wastewater

** 20% Water, 20% Wastewater and 60% Electric

*** Project financed with debt

10/13/2014

Electric Cash Flows

2015

Cash Balance, January 1, 2015		\$750,000
Source of Cash		
Income	\$196,577	
Depreciation	\$425,000	
Hospital Loan	\$27,804	
Airport Loan	\$31,610	
Outdoor Pool Loan	\$31,000	
LS Powerhouse Loan	\$7,050	
Total Source of Cash		\$719,041
Use of Cash		
Capital Outlay	(\$632,000)	
Total Use of Cash		(\$632,000)
Increase/Decrease in Cash		\$87,041
Cash Balance, December 31, 2015		\$837,041

ASSUMES 0% INCREASE IN RATES.

**Le Sueur Electric Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Automatic Meter Reader (AMR)	80,000	70,000	50,000		
Line Extension & Replacement	175,000	175,000	175,000	175,000	200,000
Replace 1992 Bucket Truck	200,000				
Replace 2000 Directional Boring Machine			200,000		
Main Sub Transformer & Regulator				150,000	
Main Sub Switchgear					150,000
Main Street Lighting Upgrade	100,000				
Upgrade Main St. Sub Capacitors			85,000		
Boright II Sub Capacitors		75,000			
Dump Truck with WWW Dept.					50,000
Replace 2008 Flatbed				50,000	
Replace 2007 Pickup and Utility Box			45,000		
Replace 1995 Brush Chipper		40,000			
Replace 2000 Ford F350 Locating Pickup	25,000				
Hardware & Software for Load Management/Scada	15,000	10,000	10,000	10,000	10,000
125 CFM Air Compressor				20,000	
Auger Bits & Rod for Directional Boring Machine	10,000	10,000			
Locator	7,000				
Jack Hammer XT 1600		8,000			
BMI Easements on Base Map/Asset Management	20,000	15,000	4,000	4,000	4,000
Replace Skidsteer		75,000			
TOTAL	\$632,000	\$478,000	\$569,000	\$409,000	\$414,000



CITY OF LE SUEUR
REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council
FROM: Jenelle Teppen, City Administrator
SUBJECT: Consider Electric Utility and Water/Wastewater Proposed 2015 Budgets
DATE: For the City Council meeting of October 27, 2014

PURPOSE/ACTION REQUESTED

Consider Electric Utility and Water/Wastewater Proposed 2015 Budgets.

SUMMARY

Attached are the budget materials for the Electric Utility and Water and Wastewater Utility. Included are the proposed capital expenditures in each of these utility funds.

The same expenses that drive general fund expenses affect these budgets including salary increases and reduced premiums for health care.

The only rates increasing in 2015 are in the sewer fund and those were approved by the City Council earlier this year.

RECOMMENDATION

Staff recommends the Council consider and approve these proposed budgets. Staff also requests the Council consider providing direction to staff regarding the proposed general fund budget prior to the adoption of the final levy in early December through either a work session of the full Council or a sub-committee of the City Council.

Electric Revenue & Expense Projections

	2015	2016	2017	2018	2019	2020	2021
Revenue							
2011	8,564,000	8,564,000	8,730,314	8,730,314	8,899,954	8,899,954	9,159,504
Base Fee	(248,300)	(248,300)	(248,300)	(248,300)	(248,300)	(248,300)	(248,300)
	8,315,700	8,315,700	8,482,014	8,482,014	8,651,654	8,651,654	8,911,204
Rate Increase	0%	2%	0%	2%	0%	3%	0%
	0	166,314	0	169,640	0	259,550	0
	8,315,700	8,482,014	8,482,014	8,651,654	8,651,654	8,911,204	8,911,204
+ Miscellaneous	26,000	22,000	22,000	22,000	22,000	22,000	22,000
+ Base Fee	248,300	248,300	248,300	248,300	248,300	248,300	229,100
	8,590,000	8,752,314	8,752,314	8,921,954	8,921,954	9,181,504	9,162,304
Expense							
Operating	8,422,938	8,393,423	8,540,533	8,692,436	8,848,813	9,009,418	9,169,035
Depreciation	(425,000)	(425,000)	(425,000)	(425,000)	(425,000)	(425,000)	(425,000)
Bonds	(260,723)	(116,663)	(116,663)	(116,663)	(116,663)	(116,663)	(116,663)
City Contribution	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
	7,387,215	7,501,760	7,648,870	7,800,773	7,957,150	8,117,755	8,277,372
Operating Exp Increase	2%	2%	2%	2%	2%	2%	2%
	114,545	150,035	152,977	156,015	159,143	162,355	165,547
	7,501,760	7,651,795	7,801,848	7,956,788	8,116,293	8,280,110	8,442,920
+ Depreciation	425,000	425,000	425,000	425,000	425,000	425,000	425,000
+ City Contribution	350,000	350,000	350,000	350,000	350,000	350,000	350,000
	8,276,760	8,426,795	8,576,848	8,731,788	8,891,293	9,055,110	9,217,920
2004 Bond	0	0	0	0	0	0	0
2010 Bond	116,663	113,738	115,588	117,025	118,125	113,925	114,620
	116,663	113,738	115,588	117,025	118,125	113,925	114,620
Total Expenses	8,393,423	8,540,533	8,692,436	8,848,813	9,009,418	9,169,035	9,332,540
Net Income	196,577	211,781	59,878	73,141	(87,464)	12,469	(170,236)

**Le Sueur Electric Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Automatic Meter Reader (AMR)	80,000	70,000	50,000		
Line Extension & Replacement	175,000	175,000	175,000	175,000	200,000
Replace 1992 Bucket Truck	200,000				
Replace 2000 Directional Boring Machine			200,000		
Main Sub Transformer & Regulator				150,000	
Main Sub Switchgear					150,000
Main Street Lighting Upgrade	100,000				
Upgrade Main St. Sub Capacitors			85,000		
Boright II Sub Capacitors		75,000			
Dump Truck with W/WW Dept.					50,000
Replace 2008 Flatbed				50,000	
Replace 2007 Pickup and Utility Box			45,000		
Replace 1995 Brush Chipper		40,000			
Replace 2000 Ford F350 Locating Pickup	25,000				
Hardware & Software for Load Management/Scada	15,000	10,000	10,000	10,000	10,000
125 CFM Air Compressor				20,000	
Auger Bits & Rod for Directional Boring Machine	10,000	10,000			
Locator	7,000				
Jack Hammer XT 1600		8,000			
BMI Easements on Base Map/Asset Management	20,000	15,000	4,000	4,000	4,000
Replace Skidsteer		75,000			
TOTAL	\$632,000	\$478,000	\$569,000	\$409,000	\$414,000

Water Revenue & Expense Projections

	0%	2%	0%	2%	0%	2%	0%	2%	0%
	2015	2016	2017	2018	2019	2020	2021		
Rate Increase									
Revenue									
Residential									
Usage	\$2.50	\$2.55	\$2.55	\$2.60	\$2.60	\$2.65	\$2.65	\$2.65	\$2.65
Meter Charge	\$9.75	\$9.95	\$9.95	\$10.14	\$10.14	\$10.35	\$10.35	\$10.35	\$10.35
	317,090	320,099	320,099	323,167	323,167	329,631	329,631	329,631	329,631
Commercial									
Usage	\$2.50	\$2.55	\$2.55	\$2.60	\$2.60	\$2.65	\$2.65	\$2.65	\$2.65
Meter Charge	\$9.78	\$9.98	\$9.98	\$10.18	\$10.18	\$10.38	\$10.38	\$10.38	\$10.38
	711,027	725,248	711,027	725,248	725,248	739,752	739,752	739,752	739,752
+Penalty & WAC	10,000	10,000	10,000	10,000	10,000	12,700	12,700	12,700	12,700
+ Miscellaneous	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
+ Special Assessment	5,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	1,058,117	1,100,346	1,086,126	1,103,415	1,103,415	1,127,083	1,127,083	1,127,083	1,127,083
Expense									
2011	1,379,360	1,381,508	1,025,450	1,119,332	1,023,355	1,031,766	965,193	965,193	965,193
Depreciation	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)
Bonds/Transfers	(613,118)	(622,156)	(256,511)	(340,614)	(234,663)	(232,900)	(155,950)	(155,950)	(155,950)
	486,242	479,352	488,939	498,718	508,692	518,866	529,243	529,243	529,243
Operating Exp. Increase	(6,890)	9,587	9,779	9,974	10,174	10,377	10,585	10,585	10,585
	479,352	488,939	498,718	508,692	518,866	529,243	539,828	539,828	539,828
+ Depreciation	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
	759,352	768,939	778,718	788,692	798,866	809,243	819,828	819,828	819,828
Net Operating Income	298,765	331,407	307,408	314,723	304,549	317,840	307,255	307,255	307,255
Transfers :	9,478	9,478	9,481	0	0	0	0	0	0
to 505	0	0	0	0	0	0	0	0	0
to 506	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
to 507	30,450	30,450	30,450	30,450	30,450	30,450	30,450	30,450	30,450
to 06 Improvement	79,928	79,928	79,931	70,450	70,450	70,450	70,450	70,450	70,450
Trail Project to LS County	100,000	100,000	100,000	0	0	0	0	0	0
2010 Bond	229,500	0	0	0	0	0	0	0	0
2004 Bond	77,983	76,583	75,183	78,713	76,950	0	0	0	0
2005 Bond	134,745	0	0	0	0	0	0	0	0
2017 Bond (Well)	0	0	85,500	85,500	85,500	85,500	85,500	85,500	85,500
(\$500,000-15 Years @ 5%)	622,156	256,511	340,614	234,663	237,900	155,950	115,950	115,950	115,950
Total Expenses	1,381,508	1,025,450	1,119,332	1,023,355	1,031,766	965,193	935,778	935,778	935,778
Net Income/(Loss)	(323,391)	74,896	(33,206)	80,060	71,649	161,890	191,305	191,305	191,305

**Le Sueur Water Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Water meter replacement & fixed based reading system *	\$30,000	\$20,000	\$20,000	\$20,000	\$5,000
Fire Hydrant Replacement	\$15,000	\$15,000		\$15,000	\$15,000
Valve replacement				\$15,000	\$10,000
Well-Head Protection	\$25,000				
Construct New Well & Abandon Well #2***		\$500,000			
Hwy 169/Cambria Ave water crossing	\$50,000				
Well Inspection/Rehab Well (3, 7, 6)	\$25,000		\$30,000		\$30,000
New Roof on WTF, wells 5 & 7		\$30,000	\$10,000	\$10,000	\$10,000
1 ton crane Truck (replacing 93' flat bed)*	\$25,000				
1 ton repair Truck (replacing 94' pickup)*		\$25,000			
Install generator at Booster Station***				\$80,000	
Land acquisition (next to WWTF)*			\$75,000		
Dump Truck with Elcet Dept**					\$25,000
Meter Reading Truck (replacing 94' pickup)**	\$10,000				
Cleaning/inspection water towers		\$15,000			
WTF Upgrades	\$50,000		\$50,000		\$75,000
Testing Equipment	\$6,000				
VFD Booster Station		\$20,000			
Total	\$236,000	\$625,000	\$185,000	\$140,000	\$170,000

* 50% Water & 50% Wastewater

** 20% Water, 20% Wastewater, 60% Electric

*** Project financed with debt

Sewer Revenue & Expense Projections

(Rates increased as per approved plan)

	2015	2016	2017	2018	2019	2020	2021
Revenue							
Residential							
Usage	\$11.00	766,040	\$12.50	992,370	992,370	992,370	992,370
Base Fee	\$15.00	229,500	\$17.00	283,050	283,050	283,050	283,050
		995,540	1,130,600	1,275,420	1,275,420	1,275,420	1,275,420
Commercial							
Usage	\$11.00	767,360	\$12.50	994,080	994,080	994,080	994,080
Base Fee (Average)	\$19.66	39,156	\$21.66	46,128	46,128	46,128	46,128
		806,516	915,140	1,040,208	1,040,208	1,040,208	1,040,208
+Le Sueur Cheese	167,243	167,172	167,260	167,333	167,217	167,260	167,288
+Henderson Collection	0	0	0	0	0	0	0
+ Miscellaneous	70,000	75,000	70,000	70,000	70,000	70,000	70,000
	2,039,299	2,044,228	2,283,000	2,552,961	2,552,845	2,552,888	2,552,916
Expense							
Operating	1,385,406	1,996,946	1,997,369	2,330,963	2,631,416	2,642,453	2,668,705
Depreciation	(225,000)	(570,500)	(570,500)	(570,500)	(570,500)	(570,500)	(570,500)
Bonds/Transfers	(321,677)	(705,034)	(691,029)	(1,009,906)	(1,295,348)	(1,291,073)	(1,301,708)
	838,729	721,412	735,840	750,557	765,568	780,880	796,497
Operating Exp Increase	(117,317)	14,428	14,717	15,011	15,311	15,618	15,930
	721,412	735,840	750,557	765,568	780,880	796,497	812,427
+ Depreciation	570,500	570,500	570,500	570,500	570,500	570,500	570,500
	1,291,912	1,306,340	1,321,057	1,336,068	1,351,380	1,366,997	1,382,927
Net Operating Income	747,387	737,888	961,943	1,216,893	1,201,465	1,185,891	1,169,989
Transfers : to 505 (2002 Imp)	14,825	14,825	14,822	0	0	0	0
to (506 &) 507	40,000	40,000	40,000	40,000	40,000	40,000	40,000
to 478 - Cambria	9,091	9,091	9,091	0	0	0	0
to 601 Debt (1999 Tax Inc)	14,365	0	0	0	0	0	0
to 601 for 508 Refund	0	0	0	0	0	0	0
to 06 Improvement (508)	56,550	56,550	56,550	56,550	56,550	56,550	56,550
Sub-Total	134,831	120,466	120,463	96,550	96,550	96,550	432,530
PFA Loan	167,310	165,840	483,620	966,570	966,820	966,980	967,050
2005 Bond	135,370	137,970	135,470	132,970	130,470	137,970	0
2013 Bond (Decom Ponds)	97,928	97,158	100,758	99,258	97,233	100,208	102,648
RLF Cash Flow Loan	169,595	169,595	169,595	0	0	0	0
	705,034	691,029	1,009,906	1,295,348	1,291,073	1,301,708	1,502,228
Total Expenses	1,996,946	1,997,369	2,330,963	2,631,416	2,642,453	2,668,705	2,885,155
Profit/(Loss)	42,353	46,859	(47,963)	(78,455)	(89,608)	(115,817)	(332,239)

**Le Sueur Wastewater Department
Capital Outlay Budget**

	2015	2016	2017	2018	2019
Water meter replacement & fixed based reading system *	\$30,000	\$30,000	\$25,000	\$5,000	\$5,000
Manhole Rehad. and Replacement				\$20,000	\$20,000
Sewer slip lining/spot repairs	\$30,000	\$30,000		\$50,000	\$25,000
1 ton crane Truck (replacing 93' flat bed)*	\$25,000				
1 ton repair Truck (replacing 94' pickup)*		\$25,000			
New Jetter/Vac Truck (replacing 07')				\$500,000	
Sewer camera up-grade			\$100,000		
Dump Truck with Elcet Dept**					\$25,000
Meter Reading Truck (replacing 94' pickup)**	\$10,000				
Land acquisition next to WWTF*			\$70,000		
Rehab Lift Station #6 pumps		\$50,000			
Total	\$95,000	\$135,000	\$195,000	\$575,000	\$75,000

* 50% water / 50% wastewater

** 20% Water, 20% Wastewater and 60% Electric

*** Project financed with debt

10/13/2014

Budget Listing



City of Le Sueur, MN

Account Number	Account Name	2014 2014	2015 2015
Fund: 601 - WATER UTILITY FUND			
Revenue			
601-3-36101	SPECIAL ASSESSMENTS	10,000.00	5,000.00
601-6-37110	RESIDENTIAL WATER SALES	317,000.00	317,000.00
601-6-37120	COMMERCIAL WATER SALES	711,000.00	711,000.00
601-6-37150	WATER ACCESS CHARGE	10,000.00	6,000.00
601-6-37460	PENALTY CHARGES	3,500.00	4,000.00
601-8-36210	INTEREST EARNINGS	500.00	300.00
601-8-36222	RENT	8,000.00	6,000.00
601-8-37170	MISCELLANEOUS	5,000.00	8,700.00
Total Revenue:		1,065,000.00	1,058,000.00
Total Fund: 601 - WATER UTILITY FUND:		1,065,000.00	1,058,000.00
Report Total:		1,065,000.00	1,058,000.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 601 - WATER UTILITY FUND			
Expense			
Department: 49400 - SOURCE OF SUPPLY			
601-49400-402	STRUCTURES REPAIR & MAINT	2,000.00	2,000.00
601-49400-404	MACHINERY & EQUIPMENT REPAIR	2,000.00	700.00
601-49400-406	WELL INSPECTION	1,000.00	1,000.00
Total Department: 49400 - SOURCE OF SUPPLY:		5,000.00	3,700.00
Department: 49410 - POWER AND PUMPING			
601-49410-101	FULL-TIME EMPLOYEES-REGULAR	23,300.00	0.00
601-49410-121	PERA CONTRIBUTIONS	1,690.00	0.00
601-49410-122	FICA CONTRIBUTIONS	1,450.00	0.00
601-49410-125	MEDICARE CONTRIBUTIONS	350.00	0.00
601-49410-131	HEALTH INSURANCE	3,400.00	0.00
601-49410-133	LIFE INSURANCE	90.00	0.00
601-49410-221	EQUIPMENT PARTS	250.00	250.00
601-49410-381	ELECTRIC UTILITIES	75,000.00	81,000.00
601-49410-387	NATURAL GAS-TREATMENT PLANT	3,500.00	3,500.00
601-49410-388	NATURAL GAS-GENERATOR	3,600.00	3,500.00
601-49410-404	MACHINERY & EQUIPMENT REPAIR	3,000.00	5,000.00
Total Department: 49410 - POWER AND PUMPING:		115,630.00	93,250.00
Department: 49420 - PURIFICATION			
601-49420-101	FULL-TIME EMPLOYEES-REGULAR	30,700.00	0.00
601-49420-121	PERA CONTRIBUTIONS	2,250.00	0.00
601-49420-122	FICA CONTRIBUTIONS	2,000.00	0.00
601-49420-125	MEDICARE CONTRIBUTIONS	450.00	0.00
601-49420-131	HEALTH INSURANCE	6,700.00	0.00
601-49420-133	LIFE INSURANCE	140.00	0.00
601-49420-216	CHEMICALS & CHEMICAL PRODUCT	17,000.00	17,000.00
601-49420-312	LABORATORY TESTING FEES	2,000.00	1,500.00
601-49420-404	MACHINERY & EQUIPMENT REPAIR	1,500.00	1,500.00
Total Department: 49420 - PURIFICATION:		62,740.00	20,000.00
Department: 49430 - DISTRIBUTION			
601-49430-101	FULL-TIME EMPLOYEES-REGULAR	41,000.00	0.00
601-49430-121	PERA CONTRIBUTIONS	3,000.00	0.00
601-49430-122	FICA CONTRIBUTIONS	2,550.00	0.00
601-49430-125	MEDICARE CONTRIBUTIONS	600.00	0.00
601-49430-127	HEALTH SAVINGS CONTRIBUTION	1,250.00	0.00
601-49430-131	HEALTH INSURANCE	9,000.00	0.00
601-49430-133	LIFE INSURANCE	230.00	0.00
601-49430-240	SMALL TOOLS AND EQUIPMENT	1,500.00	1,500.00
601-49430-244	MAINTENANCE OF WATER MAINS	8,000.00	10,000.00
601-49430-245	MAINTENANCE OF FIRE HYDRANTS	2,000.00	6,000.00
Total Department: 49430 - DISTRIBUTION:		69,130.00	17,500.00
Department: 49435 - WATER METERING			
601-49435-101	FULL-TIME EMPLOYEES-REGULAR	9,000.00	9,400.00
601-49435-121	PERA CONTRIBUTIONS	650.00	700.00
601-49435-122	FICA CONTRIBUTIONS	560.00	580.00
601-49435-125	MEDICARE CONTRIBUTIONS	130.00	135.00
601-49435-131	HEALTH INSURANCE	2,250.00	2,300.00
601-49435-133	LIFE INSURANCE	50.00	50.00

Budget Listing

Account Number	Account Name	2014	2015
		2014 Alt	2015
601-49435-246	MAINTENANCE OF WATER METERS	1,000.00	1,000.00
Total Department: 49435 - WATER METERING:		13,640.00	14,165.00
Department: 49440 - ADMINISTRATION & GENERAL			
601-49440-101	FULL-TIME EMPLOYEES-REGULAR	70,500.00	77,800.00
601-49440-107	FULLTIME WAGES - UNION	0.00	96,250.00
601-49440-108	MAINTENANCE SALARIES	3,300.00	3,400.00
601-49440-118	INSURANCE WAIVER PAYMENT	500.00	612.00
601-49440-121	PERA CONTRIBUTIONS	5,350.00	13,400.00
601-49440-122	FICA CONTRIBUTIONS	4,600.00	11,150.00
601-49440-125	MEDICARE CONTRIBUTIONS	1,100.00	2,605.00
601-49440-127	HEALTH SAVINGS CONTRIBUTION	1,470.00	2,720.00
601-49440-131	HEALTH INSURANCE	11,700.00	29,800.00
601-49440-133	LIFE INSURANCE	425.00	950.00
601-49440-201	OFFICE SUPPLIES	3,500.00	6,000.00
601-49440-207	TRAINING & INSTRUCTIONAL EXP	3,000.00	3,000.00
601-49440-210	SAFETY EQUIPMENT	800.00	800.00
601-49440-212	MOTOR FUELS	7,000.00	4,000.00
601-49440-217	UNIFORMS	4,000.00	4,000.00
601-49440-220	VEHICLE PARTS & REPAIRS	1,000.00	1,000.00
601-49440-221	EQUIPMENT PARTS	0.00	1,500.00
601-49440-240	SMALL TOOLS AND EQUIPMENT	1,000.00	4,500.00
601-49440-301	AUDIT EXPENSE	3,000.00	3,500.00
601-49440-304	LEGAL FEES	5,500.00	3,500.00
601-49440-309	DATA PROCESSING EXPENSES	2,500.00	2,000.00
601-49440-314	CONSULTANTS	5,000.00	4,000.00
601-49440-321	TELEPHONE EXPENSE	12,500.00	12,500.00
601-49440-322	POSTAGE EXPENSE	2,000.00	1,800.00
601-49440-331	TRAVEL EXPENSE	4,500.00	3,500.00
601-49440-352	GENERAL NOTICE & PUBLIC INFO	1,000.00	500.00
601-49440-355	COMMUNITY OUTREACH	2,000.00	1,000.00
601-49440-362	INSURANCE EXPENSE	15,000.00	16,500.00
601-49440-393	STATE CONNECTION FEE	9,500.00	8,000.00
601-49440-401	BUILDING REPAIR & MAINT	500.00	700.00
601-49440-420	DEPRECIATION EXPENSE	280,000.00	280,000.00
601-49440-425	PERMITS & FEES	3,000.00	4,000.00
601-49440-433	DUES & SUBSCRIPTIONS	500.00	500.00
601-49440-436	LOCATES	500.00	550.00
601-49440-437	MISCELLANEOUS EXPENSE	7,000.00	3,500.00
601-49440-456	TO LS COUNTY/TRAIL PROJECT	0.00	100,000.00
601-49440-492	SAFETY & WELLNESS PROGRAM	1,150.00	1,200.00
601-49440-601	BOND PRINCIPAL	410,000.00	425,000.00
601-49440-611	BOND INTEREST	27,303.00	17,228.00
601-49440-740	TRANSFER TO 2002 IMP DEBT	9,478.00	9,478.00
601-49440-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00
601-49440-747	TRANSFER TO 2006 STREET IMP	30,450.00	30,450.00
Total Department: 49440 - ADMINISTRATION & GENERAL:		991,626.00	1,232,893.00
Total Expense:		1,257,766.00	1,381,508.00
Total Fund: 601 - WATER UTILITY FUND:		1,257,766.00	1,381,508.00
Report Total:		1,257,766.00	1,381,508.00



Account Number	Account Name	2014 2014	2015 2015
Fund: 602 - SEWER UTILITY FUND			
Revenue			
602-6-37210	RESIDENTIAL SEWER CHARGES	738,819.00	995,540.00
602-6-37220	COMMERCIAL SEWER CHARGES	527,004.00	806,516.00
602-6-37250	SEWER ACCESS CHARGE	223,000.00	0.00
602-6-37460	PENALTY CHARGES	5,000.00	5,000.00
602-8-36101	SPECIAL ASSESSMENTS	5,000.00	5,000.00
602-8-36210	INTEREST EARNINGS	1,000.00	1,000.00
602-8-36222	RENT	4,000.00	4,000.00
602-8-36251	MRVPUC INDIRECT LABOR REIMB	4,800.00	5,700.00
602-8-37170	MISCELLANEOUS	60,000.00	70,000.00
602-8-37310	LESUEUR CHEESE REIMBURSEMENT	167,243.00	167,243.00
	Total Revenue:	1,735,866.00	2,059,999.00
	Total Fund: 602 - SEWER UTILITY FUND:	1,735,866.00	2,059,999.00
	Report Total:	1,735,866.00	2,059,999.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 602 - SEWER UTILITY FUND			
Expense			
Department: 49460 - SANITARY SEWER CLEANING			
602-49460-101	FULL-TIME EMPLOYEES-REGULAR	12,010.00	0.00
602-49460-102	WAGES PT	700.00	0.00
602-49460-121	PERA CONTRIBUTIONS	890.00	0.00
602-49460-122	FICA CONTRIBUTIONS	750.00	0.00
602-49460-125	MEDICARE CONTRIBUTIONS	185.00	0.00
602-49460-131	HEALTH INSURANCE	2,800.00	0.00
602-49460-133	LIFE INSURANCE	68.00	0.00
602-49460-221	EQUIPMENT PARTS	1,500.00	500.00
602-49460-243	MAINTENANCE OF GRAVITY MAINS	2,500.00	2,000.00
Total Department: 49460 - SANITARY SEWER CLEANING:		21,403.00	2,500.00
Department: 49470 - SEWER LIFT STATIONS			
602-49470-101	FULL-TIME EMPLOYEES-REGULAR	12,100.00	0.00
602-49470-121	PERA CONTRIBUTIONS	900.00	0.00
602-49470-122	FICA CONTRIBUTIONS	750.00	0.00
602-49470-125	MEDICARE CONTRIBUTIONS	180.00	0.00
602-49470-131	HEALTH INSURANCE	5,050.00	0.00
602-49470-133	LIFE INSURANCE	126.00	0.00
602-49470-241	MAINTENANCE OF FORCE MAINS	100.00	100.00
602-49470-242	MAINTENANCE OF LIFT STATIONS	2,500.00	1,500.00
602-49470-381	ELECTRIC UTILITIES	23,500.00	12,000.00
602-49470-402	STRUCTURES REPAIR & MAINT	1,000.00	500.00
Total Department: 49470 - SEWER LIFT STATIONS:		46,206.00	14,100.00
Department: 49485 - SEWER METERING			
602-49485-101	FULL-TIME EMPLOYEES-REGULAR	9,000.00	9,350.00
602-49485-121	PERA CONTRIBUTIONS	650.00	700.00
602-49485-122	FICA CONTRIBUTIONS	560.00	580.00
602-49485-125	MEDICARE CONTRIBUTIONS	130.00	135.00
602-49485-131	HEALTH INSURANCE	2,250.00	2,300.00
602-49485-133	LIFE INSURANCE	50.00	50.00
602-49485-246	MAINTENANCE OF WATER METERS	500.00	0.00
Total Department: 49485 - SEWER METERING:		13,140.00	13,115.00
Department: 49490 - ADMINISTRATION & GENERAL			
602-49490-101	FULL-TIME EMPLOYEES-REGULAR	70,500.00	77,800.00
602-49490-107	FULL-TIME WAGES - UNION	0.00	24,400.00
602-49490-108	MAINTENANCE SALARIES	8,100.00	3,400.00
602-49490-118	INSURANCE WAIVER PAYMENT	200.00	350.00
602-49490-121	PERA CONTRIBUTIONS	5,700.00	7,930.00
602-49490-122	FICA CONTRIBUTIONS	4,900.00	6,520.00
602-49490-125	MEDICARE CONTRIBUTIONS	1,150.00	1,555.00
602-49490-127	HEALTH SAVINGS CONTRIBUTION	250.00	500.00
602-49490-131	HEALTH INSURANCE	12,800.00	17,000.00
602-49490-133	LIFE INSURANCE	430.00	836.00
602-49490-201	OFFICE SUPPLIES	3,000.00	6,000.00
602-49490-207	TRAINING & INSTRUCTIONAL EXP	4,000.00	4,500.00
602-49490-210	SAFETY EQUIPMENT	800.00	500.00
602-49490-212	MOTOR FUELS	6,500.00	5,000.00
602-49490-217	UNIFORMS	3,800.00	3,500.00
602-49490-220	VEHICLE PARTS & REPAIRS	1,500.00	1,000.00

Budget Listing

Account Number	Account Name	2014	2015
		2014 Alt	2015
602-49490-221	EQUIPMENT PARTS	500.00	1,500.00
602-49490-240	SMALL TOOLS AND EQUIPMENT	500.00	3,000.00
602-49490-301	AUDIT EXPENSE	3,500.00	3,500.00
602-49490-304	LEGAL FEES	4,000.00	3,500.00
602-49490-309	DATA PROCESSING EXPENSES	2,500.00	2,500.00
602-49490-312	LABORATORY TESTING FEES	2,000.00	500.00
602-49490-314	CONSULTANTS	1,000.00	500.00
602-49490-321	TELEPHONE EXPENSE	11,500.00	12,000.00
602-49490-322	POSTAGE EXPENSE	2,500.00	2,500.00
602-49490-331	TRAVEL EXPENSE	800.00	1,000.00
602-49490-355	COMMUNITY OUTREACH	2,000.00	1,200.00
602-49490-362	INSURANCE EXPENSE	18,000.00	18,000.00
602-49490-386	MRVPUC SEWER CHARGES-CITY	480,000.00	513,000.00
602-49490-412	BUILDING RENT	0.00	1,000.00
602-49490-420	DEPRECIATION EXPENSE	225,000.00	570,500.00
602-49490-425	PERMITS & FEES	500.00	500.00
602-49490-433	DUES & SUBSCRIPTIONS	2,000.00	1,000.00
602-49490-436	LOCATES	500.00	500.00
602-49490-437	MISCELLANEOUS EXPENSE	4,500.00	2,500.00
602-49490-492	SAFETY & WELLNESS PROGRAM	1,150.00	1,150.00
602-49490-601	BOND PRINCIPAL	170,000.00	364,600.00
602-49490-611	BOND INTEREST	113,746.00	166,858.00
602-49490-735	TRANSFER TO DEBT SERVICE	14,365.00	14,365.00
602-49490-740	TRANSFER TO 2002 IMP DEBT	14,825.00	14,825.00
602-49490-744	TRANSFER TO 2005 STREET IMP	40,000.00	40,000.00
602-49490-745	TRANSFER TO 2003 GO IMP BOND	9,091.00	9,091.00
602-49490-747	TRANSFER TO 2006 STREET IMP	56,550.00	56,550.00
Total Department: 49490 - ADMINISTRATION & GENERAL:		1,304,657.00	1,966,930.00
Total Expense:		1,385,406.00	1,996,645.00
Total Fund: 602 - SEWER UTILITY FUND:		1,385,406.00	1,996,645.00
Report Total:		1,385,406.00	1,996,645.00

Budget Listing



City of Le Sueur, MN

Account Number	Account Name	2014 2014	2015 2015
Fund: 604 - ELECTRIC UTILITY FUND			
Revenue			
604-6-37410	RESIDENTIAL ELECTRIC	1,450,000.00	1,450,000.00
604-6-37420	RURAL ELECTRIC	300,000.00	300,000.00
604-6-37430	COMMERCIAL ELECTRIC	530,000.00	530,000.00
604-6-37440	LARGE INDUSTRIAL ELECTRIC	3,100,000.00	3,100,000.00
604-6-37441	LARGE INDUSTRIAL DEMAND	966,000.00	966,000.00
604-6-37442	LARGE GENERAL SERVICE ELEC	910,000.00	910,000.00
604-6-37443	LARGE GENERAL SERVICE DEMAND	300,000.00	300,000.00
604-6-37445	INTERDEPARTMENTAL ELECTRIC	109,500.00	110,000.00
604-6-37447	CIP REBATE CREDIT	70,000.00	85,000.00
604-6-37450	ELECTRIC CONNECTION FEE	5,000.00	5,000.00
604-6-37460	PENALTY CHARGES	20,000.00	18,000.00
604-6-37470	ENERGY CREDITS	-95,000.00	0.00
604-6-37471	ENERGY ADJUSTMENT REVENUE	712,500.00	787,500.00
604-6-37472	SECURITY LIGHTING REVENUE	0.00	2,500.00
604-8-36210	INTEREST EARNINGS	2,000.00	1,000.00
604-8-37170	MISCELLANEOUS	20,000.00	25,000.00
Total Revenue:		8,400,000.00	8,590,000.00
Total Fund: 604 - ELECTRIC UTILITY FUND:		8,400,000.00	8,590,000.00
Report Total:		8,400,000.00	8,590,000.00



Account Number	Account Name	2014 2014 Alt	2015 2015
Fund: 604 - ELECTRIC UTILITY FUND			
Expense			
Department: 49560 - POWER SUPPLY			
604-49560-258	ENERGY ADJUSTMENT CLAUSE	712,500.00	750,000.00
604-49560-259	PURCHASED POWER-DEMAND	1,300,000.00	1,300,000.00
604-49560-260	PURCHASED POWER-ENERGY	4,050,000.00	4,050,000.00
Total Department: 49560 - POWER SUPPLY:		6,062,500.00	6,100,000.00
Department: 49570 - TRANSMISSION & DISTRIBUTION			
604-49570-101	FULL-TIME EMPLOYEES-REGULAR	180,000.00	183,000.00
604-49570-102	WAGES PT	3,500.00	3,500.00
604-49570-103	OVERTIME	8,500.00	4,500.00
604-49570-121	PERA CONTRIBUTIONS	23,200.00	24,325.00
604-49570-122	FICA CONTRIBUTIONS	20,200.00	20,500.00
604-49570-125	MEDICARE CONTRIBUTIONS	4,700.00	4,800.00
604-49570-127	HEALTH SAVINGS CONTRIBUTION	3,400.00	4,000.00
604-49570-131	HEALTH INSURANCE	5,600.00	57,420.00
604-49570-133	LIFE INSURANCE	1,720.00	1,720.00
604-49570-207	TRAINING & INSTRUCTIONAL EXP	10,000.00	10,000.00
604-49570-212	MOTOR FUELS	19,000.00	19,000.00
604-49570-221	EQUIPMENT PARTS	25,000.00	30,000.00
604-49570-227	MAINTENANCE OF SUBSTATIONS	10,000.00	10,000.00
604-49570-230	ELECTRIC UNDERGROUND EXPENSE	28,000.00	25,000.00
604-49570-231	ELECTRIC OVERHEAD EXPENSE	11,000.00	14,000.00
604-49570-233	ELECTRIC TRANSFORMER REPAIR	5,000.00	5,000.00
604-49570-234	MAINTENANCE OF STREET LIGHTS	20,000.00	20,000.00
604-49570-235	MAINTENANCE ELECTRIC METERS	10,000.00	10,000.00
604-49570-236	MAINTENANCE OF AIRPORT LIGHT	250.00	250.00
604-49570-240	SMALL TOOLS AND EQUIPMENT	18,000.00	18,000.00
604-49570-381	ELECTRIC UTILITIES	22,000.00	24,000.00
604-49570-383	GAS UTILITIES	2,000.00	2,000.00
Total Department: 49570 - TRANSMISSION & DISTRIBUTION:		431,070.00	491,015.00
Department: 49580 - METER READING			
604-49580-101	FULL-TIME EMPLOYEES-REGULAR	27,000.00	28,000.00
604-49580-121	PERA CONTRIBUTIONS	1,950.00	2,100.00
604-49580-122	FICA CONTRIBUTIONS	1,700.00	1,750.00
604-49580-125	MEDICARE CONTRIBUTIONS	390.00	410.00
604-49580-127	HEALTH SAVINGS CONTRIBUTION	520.00	520.00
604-49580-131	HEALTH INSURANCE	6,710.00	6,900.00
604-49580-133	LIFE INSURANCE	155.00	155.00
Total Department: 49580 - METER READING:		38,425.00	39,835.00
Department: 49590 - ADMINISTRATION & GENERAL			
604-49590-101	FULL-TIME EMPLOYEES-REGULAR	250,000.00	267,000.00
604-49590-108	MAINTENANCE SALARIES	3,250.00	3,400.00
604-49590-118	INSURANCE WAIVER PAYMENT	1,700.00	1,760.00
604-49590-121	PERA CONTRIBUTIONS	18,350.00	20,300.00
604-49590-122	FICA CONTRIBUTIONS	16,000.00	17,000.00
604-49590-125	MEDICARE CONTRIBUTIONS	3,700.00	4,000.00
604-49590-127	HEALTH SAVINGS CONTRIBUTION	3,500.00	3,550.00
604-49590-131	HEALTH INSURANCE	38,520.00	35,400.00
604-49590-133	LIFE INSURANCE	1,900.00	1,900.00
604-49590-201	OFFICE SUPPLIES	10,000.00	10,000.00

Budget Listing

Account Number	Account Name	2014	2015
		2014 Alt	2015
604-49590-202	COPYING EXPENSE	300.00	500.00
604-49590-217	UNIFORMS	9,000.00	9,000.00
604-49590-301	AUDIT EXPENSE	11,000.00	12,000.00
604-49590-304	LEGAL FEES	18,000.00	19,000.00
604-49590-307	CIP PROGRAM	140,000.00	125,000.00
604-49590-309	DATA PROCESSING EXPENSES	0.00	6,000.00
604-49590-314	CONSULTANTS	23,000.00	12,000.00
604-49590-321	TELEPHONE EXPENSE	20,000.00	22,000.00
604-49590-322	POSTAGE EXPENSE	8,000.00	7,500.00
604-49590-331	TRAVEL EXPENSE	5,500.00	5,500.00
604-49590-355	COMMUNITY OUTREACH	6,000.00	6,000.00
604-49590-362	INSURANCE EXPENSE	55,000.00	46,400.00
604-49590-401	BUILDING REPAIR & MAINT	30,000.00	30,000.00
604-49590-420	DEPRECIATION EXPENSE	425,000.00	425,000.00
604-49590-433	DUES & SUBSCRIPTIONS	20,000.00	20,000.00
604-49590-434	REFUNDS & REIMBURSEMENTS	0.00	1,500.00
604-49590-437	MISCELLANEOUS EXPENSE	9,000.00	9,000.00
604-49590-490	DONATIONS TO ORGANIZATIONS	23,200.00	23,200.00
604-49590-492	SAFETY & WELLNESS PROGRAM	7,000.00	7,000.00
604-49590-601	BOND PRINCIPAL	225,000.00	90,000.00
604-49590-611	BOND INTEREST	35,723.00	26,663.00
604-49590-614	INTEREST ON CUSTOMER DEPOSIT	800.00	0.00
604-49590-719	STREET LIGHTING EXPENSE	115,000.00	115,000.00
604-49590-721	CONTRIBUTION TO CITY	350,000.00	350,000.00
604-49590-722	SERVICES TO CITY	7,500.00	30,000.00
Total Department: 49590 - ADMINISTRATION & GENERAL:		1,890,943.00	1,762,573.00
Total Expense:		8,422,938.00	8,393,423.00
Total Fund: 604 - ELECTRIC UTILITY FUND:		8,422,938.00	8,393,423.00
Report Total:		8,422,938.00	8,393,423.00

LE SUEUR MUNICIPAL UTILITIES
LE SUEUR, MN 56058

RATE SCHEDULE 2015

I. ELECTRICAL RATES

*RESIDENTIAL SERVICE - ALL PURPOSE:

AVAILABILITY: Available in the City of Le Sueur to any residential customer for domestic purpose only where electric service is provided through one meter.

RATE:	Service Charge	\$7.25
	All KWH	@ \$.10099 per KWH
	Franchise Fee	@ \$.00377 per KWH

*UNCONTROLLED WATER HEATING SERVICE (closed):

AVAILABILITY: Available in the City of Le Sueur to any water heating installation currently supplied through a separate meter. No new water heating installation will be served under this rate. When service for water heating under this rate is transferred to another or is disconnected for any reason, these documents will be changed over to the current Electric Residential All-Purpose Rate.

RATE:	Service Charge	\$7.25
	All KWH	@ \$.10099 per KWH
	Franchise Fee	@ \$.00377 per KWH

*GENERAL SERVICE - COMMERCIAL:

AVAILABILITY: Available in the City of Le Sueur's Electric Distribution System to any commercial, industrial or multi-residential apartment building customer for combined lighting and power service through one meter, provided they do not exceed an average demand of 25 KW. A twelve-month average demand history will be calculated in January of each year.

RATE:	Service Charge	\$15.50
	All KWH	@ \$.10171 per KWH
	Franchise Fee	@ \$.00377 per KWH

***LARGE GENERAL SERVICE RATES:**

AVAILABILITY: Available in the City of Le Sueur's Electric Distribution System to any commercial, industrial or multi-residential apartment building customer for combined lighting and power purposes, with a demand in excess of 25 KW. A twelve-month average demand history will be calculated in January of each year.

Interruptible Rate: Available to customers with interruptible demand of greater than 50 KW. Further information on this rate is available on request.

Off-Peak Rate: Available to any large industrial customer who is willing to use electricity only during off-peak hours. Further information on this rate is available on request.

RATE:	Service Charge	\$31.00
	Demand	@ \$11.15 per KW (June - Sept) @ \$ 8.85 per KW (Oct - May)
ENERGY CHARGE:	All KWH	@ \$.05173 per KWH
	Franchise Fee	@ \$.00377 per KWH

MINIMUM DEMAND: 25 KW for secondary voltage, 50 KW for primary distribution voltage or a minimum charge of 50% of the highest 12 month preceding demand.

The customer shall at all times take and use power in such a manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the KWH used during the month by the square root of the sum of the squares of the KWH used and the lagging reactive KVAH supplied during the same period. Any leading KVAH supplied during the period will not be considered in determining the average power factor.

When the customer's demand is less than 25 KW, the average power factor may at the Company's option be determined by periodic test or measurement.

***LARGE INDUSTRIAL SERVICE RATES:**

AVAILABILITY: Available in the City of Le Sueur's Electric Distribution System to any commercial or industrial customer for combined lighting and power purposes, with a minimum demand of 500 KW. A twelve-month average demand history will be calculated in January of each year.

Interruptible Rate: Available to customers with interruptible demand of greater than 50 KW. Further information on this rate available on request.

Off-Peak Rate: Available to any large industrial customer who is willing to use electricity only during off-peak hours. Further information on this rate available on request.

RATE:	Service Charge	\$165.00 per month
	Demand	@ \$11.15 per KW (June - September) @ \$ 8.85 per KW (October - May)
ENERGY CHARGE:		\$.04959 per KWH with a load factor based on 350 hours x monthly demand. (All excess energy receives a credit of \$.0070)
	Franchise Fee	@ \$.00377 per KWH

The customer shall at all times take and use power in such manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the KWH used during the month by the square root of the sum of the squares of the KWH used and the lagging reactive KVAH supplied during the same period. Any leading KVAH supplied during the period will not be considered in determining the average power factor.

When the customer's demand is less than 25 KW, the average power factor may, at the Company's option, be determined by periodic test or measurement.

LARGE INDUSTRIAL SERVICE TIME OF USE RATES:

AVAILABILITY: Available in the City of Le Sueur's Electric Distribution System to any commercial or industrial customer for combined lighting and power purposes, with a minimum monthly demand of 500 KW. A twelve-month average demand history will be calculated in January of each year.

RATE:	Service Charge	\$165.00 per month Customer to provide access and internet connection from meter to Le Sueur Municipal Utilities.
	Demand	\$11.15 per KW (June - September) \$ 8.85 per KW (October - May)

ENERGY CHARGE:

A - Weekdays (Monday - Friday) On Peak 6 a.m. - 10 p.m.	\$0.05424 per KWH
B - Weekends & Holidays On Peak 6 a.m. - 10 p.m.	\$0.04675 per KWH
C - Off Peak (7 days per week) 10 p.m. - 6 a.m.	\$0.03424 per KWH
Franchise Fee for all KWH	\$.00377 per KWH

Summer Months:	June - September
Non-Summer Months:	October - May
Holidays:	January 1, Memorial Day, July 4, Labor Day, Thanksgiving, Christmas

The customer shall at all times take and use power in such manner that the average power factor shall be as near 100% as possible, but when the average power factor is less than 95%, then the demand as determined above shall be adjusted by multiplying it by 95% and dividing the product thus obtained by the average power factor expressed in percent.

The average power factor is defined to be the quotient by dividing the KWH used during the month by the square root of the sum of the squares of the KWH used and the lagging reactive KVAH supplied during the same period. Any leading KVAH supplied during the period will not be considered in determining the average power factor.

*RURAL SERVICE - ALL PURPOSE:

AVAILABILITY: Available to all farms and rural homes outside City limits for single phase or three-phase service, when available, taken through one meter and supplied by an individual transformer for farm use or rural residence as energy for lighting, heating or small electrical motors.

RATE:	Service Charge	\$ 8.75
	All KWHs	@ \$.10681 per KWH
	Franchise Fee	@ \$.00377 per KWH

RENTAL LIGHT CHARGES:

250 watt mercury vapor	\$ 9.40 per month (not available)
175 watt mercury vapor	\$ 7.50 per month (not available)
250 watt sodium	\$14.70 per month
150 watt sodium	\$ 9.25 per month
100 watt sodium	\$ 7.50 per month (minimum charge)

 *Cited rates are subject to a retail "energy cost adjustment". Said adjustment equates to 105% of the wholesale "energy cost adjustment" charged by the City's wholesale electric power supplier.

A penalty charge of 5% on the unpaid balance will be applied to all bills unpaid on the 20th of the month.

RESIDENTIAL ELECTRICAL DISTRIBUTION ACCESS FEE:

\$1,100.00 per platted single family lot. For multi-family dwelling, cost is \$1,100.00 per unit. This includes 100 feet of primary wire installation per lot or unit. Any wire in excess of this amount will be charged \$5.00 per foot.

Starting January, 1, 2007, all Le Sueur Municipal Utilities single phase electric customers that will be upgrading their electric service will be responsible for their new electric meter socket. Only a Milbank Type U4801-XL-5T lever by-pass meter socket may be used, unless receiving prior approval from Le Sueur Municipal Utilities. In an emergency, the City will sell an approved meter socket for \$150.00.

The City of Le Sueur will charge 50% of the cost of street lights that are installed in new subdivisions, using past Le Sueur Municipal Utilities practices.

EXCESS INVESTMENT POLICY:

This Policy allows the electric utility to recover any excess capital expenditures required to extend or expand service to a customer.

The Excess Investment Policy will require a customer to reimburse the utility for the portion of the cost of installing or expanding facilities to provide service to the customer that are not justified by the anticipated increase in annual revenues the customer would generate.

Any installation costs exceeding 3 times the anticipated increase in annual revenues be considered Excess Investment and subject to reimbursement. Payment options will be determined by the Utility based on the total excess investments, credit history, type of service being provided and other relative factors.

OVERHEAD LINE EXTENSION

Single phase line extension will be billed at \$1.00 per foot.

Three phase line extension will be billed at \$2.50 per foot.

EQUIPMENT FEE SCHEDULE

3/4 Ton Pickup	\$30.00/hour
Single Bucket Truck	\$75.00/hour
Double Bucket Truck	\$90.00/hour
Digger Derrick	\$90.00/hour
Vactron	\$75.00/hour
Skid Loader	\$50.00/hour
Chipper	\$60.00/hour
Trencher	\$50.00/hour
Mini Excavator	\$50.00/hour
Dump Truck	\$60.00/hour

All operator costs will be actual labor costs plus overhead.

All material costs will be actual costs plus overhead.

CONSERVATION IMPROVEMENT PROGRAM REBATE POLICY FOR INDUSTRIAL CUSTOMERS

Industrial customers for the City of Le Sueur Conservation Improvement Program (CIP) funds will be allocated according to the annual electric load of the facility. For example, if an industrial customer is 25% percent of the City of Le Sueur overall electric load, they will be guaranteed 25% of the funds available for rebates to LeSueur customers. These funds are only available for approved conservation improvement projects by the City.

If there are funds available after October 30th, we will open the program up for industrial customers to apply for funds above their allocated rebates amounts on a first come first serve basis.

Approved by the Common Council on May 12, 2014

II. ESSENTIAL WATER RATES

METERED:

Minimum Service Charge:

<u>Water Meter Size</u>	<u>Water Service</u>	
5/8 " to 3/4"	(RW1 and CW1)	\$ 9.75
1"	(RW2 and CW2)	\$10.25
1-1/2"	(CW3)	\$10.50
2"	(CW4)	\$11.25
3"	(CW5)	\$12.25
Over	(CW6)	\$16.25

Water Usage Charge (All customer classes):

All gallons @ \$2.50 per 1,000 gallons

BULK:

\$16.25 plus \$2.50 per 1,000 gallons

III. SANITARY SEWER RATES

METERED:

Minimum Service Charge:

<u>Water Meter Size</u>	
5/8 " to 3/4"	\$15.00
1"	\$18.00
1-1/2"	\$27.00
2"	\$34.00
3" and Over	\$50.00

Sewer Usage Charge (All customer classes):

All Gallons @ \$11.00 per 1,000 gallons

SEPTAGE:

\$55.00 per 1,000 gallons

Wastewater Surcharge Rates:

BOD (calculated on any concentration over the domestic level) = \$0.96/pound

TSS (calculated on any concentration over the domestic level) = \$0.19/pound

Phosphorus (calculated on any concentration over the domestic level) = \$8.27/pound

IV. NON-ESSENTIAL WATER RATES

AVAILABILITY: Available to all residential customers who install a second water meter at their expense designated for lawn sprinklers or other outside watering use. This meter will not be assessed a sewer charge. The customer will be charged for water used under the residential water rates. The installation will be permanent with a minimum charge billed during months with no usage based on the size of water meter installed.

RATE:

Service Charge:

5/8 " to 3/4"	\$ 6.00
1"	\$ 6.00
1-1/2"	\$ 6.00

Water Usage Charge \$2.50 per 1,000 gallons

V. WATER ACCESS CHARGE (WAC)*

RATE: \$3,000.00

VI. SEWER ACCESS CHARGE (SAC)*

RATE: \$3,000.00

* Based on single family dwelling