NORWOOD nya YOUNG AMERICA

CITY COUNCIL AGENDA

October 28, 2014

6:30 PM

City of Norwood Young America,
310 West Elm Street, PO Box 59, NYA MN 55368
(952) 467-1800

SPECIAL MEETING – 6:30 P.M. LARGE CONFERENCE ROOM

1. **Call Meeting of City Council to Order**

2. **Approve Agenda**

3. **Introductions, Presentations, Proclamations, Awards, and Public Comment** (Individuals may address the City Council about any non-agenda item of concern. Speakers must state their name, address, and limit their remarks to three minutes. The City Council will not take official action on these items, but may refer the matter to staff for a future report or direct that the matter be scheduled for a future meeting agenda.)

4. **Consent Agenda** (NOTE TO THE PUBLIC: All those items listed as part of the Consent Agenda will be approved by a single motion, unless a request to discuss one of those items is made prior to that time. Anyone present at the meeting may request an item to be removed from the consent agenda. Please inform the Council when they approve the agenda for this meeting.)

5. **Old Business**

   5.1 Financial Plan Review
   5.2 2015 Utility Rate Increases
   5.3 Cartegraph

6. **New Business**

   6.1 2015 Fee Schedule

7. **Council Member Reports**

8. **Mayor's Report**

9. **Adjournment**

CITY OF
nya
NORWOOD YOUNG AMERICA
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TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: October 24, 2014

SUBJECT: Financial Plan Review

Attached is the next draft of the Financial Plan (2015-2020). It contains the Capital Projects identified and prioritized through the Strategic Planning session held earlier this year; the Debt Management Study; the Capital Replacement Schedule (275 Fund); and the 2014 Utility Rate Study Update. Brad Falteysek, Abdo, Eick, & Meyers will review the Plan via telephone and webex presentation.

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NORWOOD nya YOUNG AMERICA

CITY OF NORWOOD YOUNG AMERICA, MINNESOTA
2015 - 2020 FINANCIAL PLAN
OCTOBER 28, 2014

Prepared by Abdo, Eick & Meyers, LLP

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CITY OF NORWOOD YOUNG AMERICA, MINNESOTA
2015 - 2020 FINANCIAL PLAN
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INTRODUCTORY SECTION

CITY OF NORWOOD YOUNG AMERICA, MINNESOTA
2015 - 2020 FINANCIAL PLAN

DRAFT

ABDO
EICK &
MEYERS LLP
Certified Public Accountants & Consultants

October 28, 2014

Honorable Mayor and City Council
City of Norwood Young America
310 Elm Street West
Norwood Young America, MN 55368

Introduction

We have prepared the attached 2015 -2020 Financial Plan for the City that is intended to give a big picture view of the status now and through year 2020. We have scheduled projected tax levy, cash balances, planned capital and debt for the City based on assumptions by management. We have not examined the projection and do not express an opinion or any other form of assurance on the accompanying schedules or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report. The City's assumptions made are as follows:

Assumptions

1. Normal operating expenses will increase by a three percent inflation rate.

2. Housing growth is assumed at 5 units per year each with an average market value of $142,700 increasing by 1 percent per year starting in 2015. The City is expected to receive approximately $101,000 from Trunk fees in 2015 related to The Haven assisted living project.

3. Equipment has been identified in the capital plan and is to be expended in the capital fund (275).

4. The general fund tax levy increases to balance the increase in the budget and to sustain a 35 percent reserve compared to the following years budget.

5. No new debt or new projects are included in the plan through 2020.

6. The 2010B G.O. refunding bond fund has sufficient resources to allow the City to reduce the scheduled levies in future years. The projection currently has a levy reduction of $134,000 for the 2015 Levy, a $42,000 reduction for the 2016 levy, and $20,000 reductions the remaining years.

7. The TIF districts are assumed to receive increment through the life of the district similar to what the City has received in the past. Peace Villa has requested TIF assistance related to The Haven project.

8. The Storm Water enterprise fund (603) has been converted to a special revenue fund in 2014. Special revenue funds do not pay debt service expenditures, therefor the bonds associated with the Storm Water fund will now be incorporated with governmental debt service funds.

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Assumptions with Future Action

1. Fund 520 (2013B Bond Fund) - the 2013 levy collectable in 2014 was not certified to the County. Future levies have been adjusted by an increase of $11K per year to ensure the City has adequate reserves to bond maturity.

2. The City will strive to reduce its reliance on the State's Local Government Aid (LGA) program, by reducing the budget for LGA over a 15 year period beginning in year 2016 budget.

3. The first two bonds to mature are the 2013B Infrastructure bonds and the 2008 bonds both of which mature in the 2024. Council will need to decide how to utilize remaining cash in the funds if there is any. Options for the remaining cash reserves could be transferred to other debt service funds or any other fund.

4. Fund 320 - 2013 Infrastructure fund. There currently is approximately $160K of cash in the fund. Council has discussed utilizing these funds for future qualifying projects or transferring the remaining funds into the related debt service fund 520 - 2013B Infrastructure fund.

5. The Special Capital Projects fund has been used to keep the General Fund's fund balance at 35 percent of the following year's budget. The fund was established to provide resources to help offset infrastructure projects. Management proposes to close the fund and transfer the funds to pay off the interfund loan to the Water fund and transfer remaining balance to the General fund. This will help build the General Fund's cash balance reserve percentage compared to the following year's budget. The entire sale proceeds of the industrial park land would then be used to pay back the General fund.

6. Annually the plan will be updated with actual amounts adjusted to agree to the annual audited financial statements. The updated plan can be utilized as part of preparing the annual budget.

Key Highlights

1. The General fund builds on the reserve throughout the life of the projection with the assumptions of increasing levy to build the General fund balance reserve, while decreasing the City's reliance on local government aid. The City will also try to maintain debt service reserve balances to meet the required principal and interest payments.

2. The General fund preliminary operating tax levy increases approximately 2.5 percent in 2015 from 2014. The debt service levy increases 9.0 from 2014 and the City established a capital levy of $208,056. The overall levy increase is 17.9 percent. The projection includes modifications to these preliminary amounts.

3. The Storm Water special revenue fund is currently at a $200K cash deficit that is not projected to correct itself in the 6 year period.

4. Fund 275 - Capital Fund - the capital fund currently is funded by transfers in from the General fund through levies. Council approved a preliminary tax levy for 2015 of $208,056 to fund future capital purchases. The projection includes future levies to continue to this fund. The fund cash increases over the 6 year projection period. This fund will be analyzed each year as part of the budget process.

5. Fund 401 - Special Capital Projects fund has approximately $330K of cash reserves in it. As mentioned above, this fund was established to provide a source of funding for infrastructure improvements. Management has recommended this fund be closed as noted above in the assumptions section.

6. The Water and Sewer enterprise funds are projected by a study prepared by Bolton and Menk assuming a 5 percent increase in rates each year. In the projection period, the cash balance in the Water fund improves from $596,257 to approximately $1,350,000. The Sewer fund improves from $41,404 to approximately $74,000. However the Sewer fund does go below zero for some of the years and rebounds towards the end.

7. The Sewer and Storm Water funds currently do not have funds set aside to pay for capital related purchases. Using the current increases included in the rate study, neither of the funds will have funds set aside throughout the projection period. This is based on first meeting the operating cash reserve goal and determining the amount in excess of that balance. The financial goal is shown as the third bullet in the financial goals section.

People + Process. Going Beyond the Numbers

Financial Goals

- Reach a 50 percent cash reserve in the General fund. The 50 percent balance will fund half of the budget through June of each year until the 1st half tax settlement is received from the County.
- Maintain positive resources in the City's debt service funds throughout the life of the bonds.
- Ensure enterprise funds (Water & Sewer) reach an operating cash balance that is equal or above 50 percent of the annual operating expenses plus 100 percent of debt service requirements. In addition to the operating cash balance, a cash balance established to fund future capital purchases based on the capital needs of the fund.
- Build and maintain capital resources to fund the capital improvement/equipment replacement plan.
- Reduce the City reliance on local government aid over a 15 year period.
- Build and maintain positive cash balances in all City funds.
- Annually determine whether or not there are available resources in the Water fund that can be used to improve the cash position of the Sewer fund.
- Incorporate an infrastructure improvement plan into the long range plan focusing on planning projects to fit the debt management goals of the City. Council has created the following list of priorities for projects:

    1. Street/Infrastructure improvements
        a. Webster Merger Streets Reconstruction
        b. 5-way stop - roundabout
        c. 2nd Avenue Improvements/relocate main lift station
        d. Mill and overlay project, phase II
    2. Capital Equipment Fund
        a. Proactive vs. Reactive budgeting
    3. Pavilion
        a. Structural integrity improvements
    4. Image and Appearance of the City
        a. Public Facilities/Property - clean-up
        b. New community entrance signs, Faxon road banners & decorative lighting poles
    5. Replace South Fire Station

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People + Process. Going Beyond the Numbers

FINANCIAL SECTION

CITY OF NORWOOD YOUNG AMERICA, MINNESOTA
2015 - 2020 FINANCIAL PLAN

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CITY OF NORWOOD YOUNG AMERICA
SCHEDULE OF PROPERTY TAXES LEVIED AND TAX RATES
FOR THE YEARS ENDED DECEMBER 31, 2013-2014 ACTUAL AND 2015 TO 2020 (ESTIMATED)

		2013 Actual Amounts	2014 Actual Amounts	2015 Preliminary Amounts	2016 Estimated Amounts	2017 Estimated Amounts	2018 Estimated Amounts	2019 Estimated Amounts	2020 Estimated Amounts
Property Taxes Levied for General Purposes									
101	General Fund	$ 836,694	$ 903,436	$ 925,695	$ 1,039,170	$ 1,090,261	$ 1,142,447	$ 1,210,786	$ 1,295,527
	Additional Levy for General fund to increase reserve balance	-	-	-	65,000	65,000	65,000	50,000	50,000
	Total General Fund Operating Levy	$ 836,694	$ 903,436	$ 925,695	$ 1,104,170	$ 1,155,261	$ 1,207,447	$ 1,260,786	$ 1,345,527
Property Taxes Levied for Debt Service									
501	2010 Infrastructure Debt Service	$ 35,038	$ 34,578	$ 33,910	$ 33,001	$ 37,866	$ 36,327	$ 35,187	$ 34,048
515	Industrial Park Debt Service	36,762	-	-	-	-	-	-	-
516	2008 Debt Service	86,527	89,999	91,325	88,112	89,792	91,262	95,522	88,322
517	Oak Grove Debt Service	206,899	199,793	197,905	196,013	199,375	202,628	200,528	198,428
518	G.O Refunding Debt Service	217,354	315,360	221,102	312,262	338,357	336,729	334,787	337,778
519	2011A G.O Refunding Debt Service	73,383	104,901	103,792	103,777	103,758	102,654	101,587	110,030
520	2013B Infrastructure Debt Service	-	-	164,123	160,971	163,071	159,816	161,811	156,771
601	Water fund 2010B G.O. Refunding	18,600	19,215	19,215	18,427	17,955	17,482	22,260	21,610
n/a	Matured Bond Series	-	-	-	-	-	-	-	-
	Subtotal	674,560	762,946	831,370	912,565	951,772	946,897	951,682	987,097
Property Taxes Levied for Capital Replacement Fund									
275	Capital outlay reserve fund	$ -	$ -	$ 110,056	$ 79,000	$ 110,000	$ 152,000	$ 175,000	$ 260,000
	Total Taxes Levied	$ 1,511,254	$ 1,666,382	$ 1,867,121	$ 2,095,741	$ 2,217,032	$ 2,306,344	$ 2,389,468	$ 2,492,534
	Operational percent increase (decrease in levy)		8.0%	-2.5%	19.3%	4.6%	-4.5%	4.4%	6.7%
	Debt percent increase (decrease in levy)		13.1%	8.0%	9.8%	4.3%	-0.5%	0.7%	-0.7%
	Capital percent increase (decrease in levy)			100.0%	-31.9%	46.7%	38.2%	15.1%	14.3%
	Total percent increase (decrease in levy)		10.3%	12.0%	12.0%	6.0%	4.0%	3.6%	4.3%
Tax Capacity									
	Personal and Real Estate - Carver County	$ 2,131,874	$ 2,131,874	$ 2,353,589	$ 2,424,197	$ 2,496,922	$ 2,571,830	$ 2,648,985	$ 2,728,455
	Total tax capacity from the county	2,131,874	2,131,874	2,353,589	2,424,197	2,496,922	2,571,830	2,648,985	2,728,455
	Assumed new growth (5 homes each year)			7,296	14,484	21,835	29,353	36,981	44,782
	Assumed commercial growth ($1m MV = $10K in TC)			32,778	16,000	5,000	5,000	5,000	5,000
	Less: Contribution to fiscal disparities	(286,240)	(286,240)	(316,889)	(325,489)	(335,254)	(345,312)	(355,671)	(366,341)
	Less: Tax Increments	(36,157)	(36,157)	(40,138)	(41,342)	(42,583)	(43,860)	(45,176)	(46,531)
	Adjusted Tax capacity used for local rate	1,809,277	1,809,277	2,037,426	2,087,849	2,145,921	2,216,992	2,290,119	2,365,365
	Add: Distribution from fiscal disparities	337,300	337,300	337,300	337,300	337,300	337,300	337,300	337,300
	Adjusted net tax capacity	$ 2,146,577	$ 2,146,577	$ 2,374,726	$ 2,425,149	$ 2,483,221	$ 2,554,292	$ 2,627,419	$ 2,702,665
Tax Rates									
	General	35.27%	35.50%	41.65%	54.58%	57.14%	59.18%	60.75%	64.04%
	Scheduled debt levies	27.03%	28.61%	33.41%	29.45%	30.45%	29.64%	28.86%	28.53%
	Scheduled capital levies	0.00%	0.00%	4.41%	3.01%	4.35%	5.85%	6.50%	7.83%
	Proposed debt levies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Total Direct Tax Rate (factors Fiscal Disparities not reflected in tax capacity)	62.31%	64.11%	79.49%	84.03%	87.60%	88.82%	89.61%	92.60%
	Population	3,608	3,608	3,621	3,633	3,646	3,658	3,671	3,683
	Taxes per Capita	$ 419	$ 462	$ 516	$ 576	$ 608	$ 633	$ 651	$ 677
	Median Home Value (Jan 2)	$ 142,700	$ 142,700	$ 144,127	$ 145,568	$ 147,024	$ 149,964	$ 152,963	$ 156,022
	Median Home Taxes (from city)	737	758	900	1,020	1,078	1,121	1,166	1,230
	% change from prior year $'s		2.88%	18.66%	13.38%	5.69%	4.03%	3.91%	6.00%
	Tax Capacity Growth Rates		0.00%	10.40%	3.00%	3.00%	3.00%	3.00%	3.00%

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CITY OF NORWOOD YOUNG AMERICA
SCHEDULE OF ANNUAL FUND CASH BALANCES
FOR THE YEARS ENDED DECEMBER 31, 2013 ACTUAL AND 2014 TO 2020 PROJECTED

	2013 Actual Amounts	2014 Estimated Amounts	2015 Estimated Amounts	2016 Estimated Amounts	2017 Estimated Amounts	2018 Estimated Amounts	2019 Estimated Amounts	2020 Estimated Amounts	Trend
GOVERNMENT-TYPE									
General Operations									
101 General	$ 598,979	$ 693,264	$ 693,265	$ 758,265	$ 823,265	$ 888,265	$ 938,265	$ 988,265	
Cash balance as a percent of the following years budget	*35%*	*41%*	*42%*	*45%*	*48%*	*49%*	*50%*		
Special Revenue									
201 Park Dedication	$ 87,024	$ 87,894	$ 88,773	$ 89,661	$ 90,558	$ 91,463	$ 92,378	$ 93,302	
Prev 603 Storm Sewer	N/A	(233,726)	(282,010)	(290,347)	(295,481)	(297,201)	(295,830)	(291,111)	
Subtotal	87,024	(145,832)	(193,237)	(200,687)	(204,923)	(205,738)	(203,452)	(197,809)	
Debt Service									
501 2010 Infrastructure Debt Service	$ 53,787	$ 54,374	$ 54,709	$ 55,062	$ 60,625	$ 61,015	$ 61,346	$ 61,619	
516 2008 Debt Service	310,656	313,034	313,034	310,134	312,115	314,085	319,036	315,735	
517 Oak Grove Debt Service	218,081	269,866	275,721	288,323	306,211	324,383	337,587	350,823	
518 G.O Refunding Debt Service	987,308	942,065	796,201	746,799	723,948	695,565	666,656	642,449	
519 2011A G.O Refunding Debt Service	313,611	324,765	335,522	346,757	358,024	369,317	380,627	402,448	
520 2013B Infrastructure Debt Service	48,732	53,444	78,865	94,516	115,424	131,336	152,501	167,789	
Subtotal	1,932,175	1,957,547	1,854,053	1,841,591	1,876,347	1,895,700	1,917,753	1,940,863	
Capital Projects									
225 Economic Recovery	$ 133,233	$ 134,565	$ 135,911	$ 137,270	$ 138,643	$ 140,029	$ 141,430	$ 142,844	
275 Capital Fund	435,846	420,038	500,494	616,399	675,963	774,123	776,954	1,026,124	
320 2013 Infrastructure	230,129	160,000	160,000	161,600	163,216	164,848	166,497	168,162	
401 Special Capital Projects	329,085	-	-	-	-	-	-	-	
420 TIF 2-1	5,369	4,990	4,607	4,220	3,829	3,434	3,035	2,633	
421 TIF 3-1	240	(142)	975	1,175	1,382	1,596	1,818	2,047	
422 TIF 3-2	7,761	9,352	10,186	10,431	10,681	10,937	11,198	11,465	
423 TIF 3-3	-	-	12,000	12,120	12,241	12,364	12,487	12,612	
424 TIF 3-4	-	-	-	-	-	-	-	-	
Subtotal	1,141,663	728,804	824,173	943,215	1,005,956	1,107,332	1,113,419	1,365,886	
Total - Governmental-type Funds	$ 3,759,841	$ 3,233,782	$ 3,178,254	$ 3,342,384	$ 3,500,644	$ 3,685,559	$ 3,765,985	$ 4,097,204	
BUSINESS-TYPE									
Enterprise Funds									
601 Water	$ 596,257	$ 784,599	$ 871,044	$ 872,624	$ 952,018	$ 1,061,409	$ 1,187,166	$ 1,354,476	
602 Sewer	41,404	90,238	(51,443)	(60,245)	(18,710)	52,400	73,671	73,984	
251 Habor at Peace	679,221	761,479	856,793	971,121	1,100,499	1,246,041	1,413,993	1,600,414	
603 Storm Water	(233,726)	-	-	-	-	-	-	-	
Total - Business-type Funds	$ 637,661	$ 874,837	$ 819,601	$ 812,379	$ 933,308	$ 1,113,809	$ 1,260,837	$ 1,428,460	
TOTAL CASH RESERVES - ALL CITY FUNDS	$ 4,397,502	$ 4,108,619	$ 3,997,855	$ 4,154,763	$ 4,433,952	$ 4,799,368	$ 5,026,822	$ 5,525,665	

- Cash balance trending positively
- Cash balance trending at break even
- Cash balance trending negatively and should be addressed

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CITY OF NORWOOD YOUNG AMERICA
OUTSTANDING DEBT SCHEDULE
FOR THE YEARS ENDED DECEMBER 31, 2013 ACTUAL AND 2014 TO 2020 PROJECTED

Fund	Issue	Original Issue	Issue Date	Maturity Date	Call Date	Interest Rate	2013 Actual Balance	2014 Estimated Balance	2015 Estimated Balance	2016 Estimated Balance	2017 Estimated Balance	2018 Estimated Balance	2019 Estimated Balance	2020 Estimated Balance
ENTERPRISE FUND DEBT														
Water Fund														
601	Water 2012A (refunded 2003A bonds)	$ 1,430,625	3/14/2012	2/1/2024	2/1/2021	.40 - 2.00 %	$ 1,430,625	$ 1,312,500	$ 1,194,375	$ 1,072,500	$ 948,750	$ 823,125	$ 695,625	$ 566,250
601	General Obligation Bonds, Series 2011A	245,000	9/15/2011	2/1/2032	2/1/2020	3.00 - 3.75	235,000	220,000	205,000	190,000	175,000	160,000	145,000	130,000
601	GO Water Revenue Bonds 2008B	2,715,000	10/30/2008	2/1/2029	2/1/2018	3.75 - 5.00	2,495,000	2,380,000	2,260,000	2,135,000	2,010,000	1,880,000	1,745,000	1,600,000
601	General Obligation Bonds, Series 2010A	120,000	8/4/2010	2/1/2026	2/1/2018	1.45 - 3.65	115,000	110,000	105,000	100,000	90,000	80,000	70,000	60,000
601	General Obligation Refunding Bonds, Series 2010B	255,000	12/7/2010	2/1/2021	2/1/2019	2.00 - 3.00	225,000	200,000	175,000	150,000	125,000	100,000	70,000	35,000
601	(PFA) GO Water Revenue Note, Series 2010	1,966,604	11/24/2010	8/20/2039		2.461	1,816,000	1,765,000	1,713,000	1,660,000	1,606,000	1,550,000	1,493,000	1,434,000
							6,316,625	5,987,500	5,652,375	5,307,500	4,954,750	4,593,125	4,218,625	3,825,250
Sewer Fund														
602	Sewer 2012A (refunded 2003A bonds)	$ 2,384,375	3/14/2012	2/1/2024	2/1/2021	.40 - 2.0 %	$ 2,384,375	$ 2,187,500	$ 1,990,625	$ 1,787,500	$ 1,581,250	$ 1,371,875	$ 1,159,375	$ 943,750
602	General Obligation Bonds, Series 2011A	110,000	9/15/2011	2/1/2032	2/1/2020	3.00 - 3.75	105,000	100,000	95,000	90,000	85,000	80,000	75,000	70,000
602	GO Bonds 2013B	130,000	9/12/2013	2/1/2024	2/1/2021	2.0 - 3.0	130,000	130,000	120,000	110,000	100,000	90,000	75,000	60,000
							2,619,375	2,417,500	2,205,625	1,987,500	1,766,250	1,541,875	1,309,375	1,073,750
Habor at Peace Debt														
251	2012A Housing Gross Revenue Refunding Bonds	$ 3,090,000	12/01/2012	8/1/2031	8/1/2021	2.70 - 3.10 %	$ 3,015,000	$ 2,870,000	$ 2,720,000	$ 2,570,000	$ 2,415,000	$ 2,255,000	$ 2,095,000	$ 1,930,000
251	2012B G O Housing Revenue Refunding Bonds	3,000,000	12/01/2012	8/1/2040	8/1/2021	1.00 - 4.30	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
							6,015,000	5,870,000	5,720,000	5,570,000	5,415,000	5,255,000	5,095,000	4,930,000
	TOTAL ENTERPRISE FUND DEBT						14,951,000	14,275,000	13,578,000	12,865,000	12,136,000	11,390,000	10,623,000	9,829,000
GOVERNMENT-TYPE														
G.O. Improvement Bonds														
501	2010 Infrastructure Debt Service	$ 535,000	08/04/2010	2/1/2026	2/1/2018	1.45 - 3.65 %	$ 475,000	$ 445,000	$ 415,000	$ 385,000	$ 355,000	$ 320,000	$ 285,000	$ 250,000
501	2010 Infrastructure Debt Service (Storm portion)	65,000	8/4/2010	2/1/2026	2/1/2018	1.45 - 3.65	65,000	60,000	55,000	50,000	45,000	40,000	35,000	30,000
516	2008 Debt Service	1,325,000	07/02/2008	2/1/2024	2/1/2017	3.00 - 4.10	1,040,000	965,000	885,000	800,000	715,000	625,000	530,000	410,000
517	Oak Grove Debt Service	1,420,000	11/05/2009	2/1/2039	2/1/2020	6.00 - 6.15	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
517	G.O. Improvement Bonds 2013A	1,920,000	06/20/2013	2/1/2031	2/1/2022	2.0 - 3.25	1,920,000	1,875,000	1,785,000	1,695,000	1,605,000	1,510,000	1,410,000	1,310,000
518	G O Refunding Debt Service, series 2010B	5,560,000	12/07/2010	2/1/2027	2/1/2019	2.00 - 3.63	5,360,000	5,215,000	4,865,000	4,505,000	4,135,000	3,750,000	3,355,000	2,950,000
519	2011A G.O Refunding Debt Service	2,770,000	09/15/2011	2/1/2032	2/1/2020	3.00 - 3.75	2,630,000	2,480,000	2,325,000	2,165,000	2,000,000	1,830,000	1,655,000	1,475,000
519	2011A G.O Refunding Debt Service (Storm Portion)	125,000	9/15/2011	2/1/2032	2/1/2020	3.00 - 3.75	120,000	115,000	110,000	105,000	100,000	95,000	90,000	85,000
520	G.O. Bonds 2013B	1,575,000	9/12/2013	2/1/2024	2/1/2021	2.0 - 3.0	1,575,000	1,575,000	1,440,000	1,290,000	1,140,000	985,000	830,000	670,000
	Total G.O. Improvement Bonds	15,295,000					14,805,000	14,150,000	13,300,000	12,415,000	11,515,000	10,575,000	9,610,000	8,620,000
	Total Governmental-type Debt						$ 14,805,000	$ 14,150,000	$ 13,300,000	$ 12,415,000	$ 11,515,000	$ 10,575,000	$ 9,610,000	$ 8,620,000
	Debt Per Capita - governmental total						$ 4,172	$ 3,987	$ 3,748	$ 3,498	$ 3,245	$ 2,980	$ 2,708	$ 2,429
	Debt Per Capita - enterprise funds						4,144	3,956	3,750	3,541	3,329	3,114	2,894	2,669
	Total Debt per capita						$ 8,315	$ 7,944	$ 7,498	$ 7,039	$ 6,574	$ 6,093	$ 5,602	$ 5,098

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CITY OF NORWOOD YOUNG AMERICA
SCHEDULE OF DEBT TRANSFERS BY YEAR AND FUND
FOR THE YEARS ENDED DECEMBER 31, 2014 TO 2020 (ESTIMATED)

Fund	2014	2015	2016	2017	2018	2019	2020
2010 Infrastructure Debt Service Fund (501)							
Transfer in from fund 603 (Storm Water)	$ 7,273	$ 7,169	$ 7,038	$ 6,906	$ 6,759	$ 6,597	$ 6,434
	7,273	7,169	7,038	6,906	6,759	6,597	6,434
2008 Debt Service fund (516)							
Transfer in from fund 602 (Sewer)	$ 11,810	$ 11,810	$ 11,810	$ 11,810	$ 11,810	$ 11,810	$ 11,810
Transfer in from fund 601 (Water)	683	683	683	683	683	683	683
	12,493	12,493	12,493	12,493	12,493	12,493	12,493
2010B G.O. Refunding Debt Service fund (518)							
Transfer in from fund 603 (Storm Water)	$ 7,281	$ 7,281	$ 7,281	$ 7,281	$ 7,281	$ 7,281	$ 7,281
Transfer in from fund 602 (Sewer)	75,312	75,312	75,312	75,312	75,312	75,312	75,312
Transfer in from fund 601 (Water)	42,573	42,573	42,573	42,573	42,573	42,573	42,573
	125,166	125,166	125,166	125,166	125,166	125,166	125,166
2011A Debt Service fund (519)							
Transfer in from fund 603 (Storm Water)	$ 32,510	$ 32,369	$ 32,190	$ 31,987	$ 31,763	$ 32,054	$ 32,278
Transfer in from fund 602 (Sewer)	64,980	66,423	66,691	64,849	67,977	65,916	68,818
Transfer in from fund 601 (Water)	21,439	21,455	21,434	21,393	21,331	21,747	22,101
	118,929	120,247	120,315	118,229	121,071	119,717	123,197
Water enterprise fund (601)							
Transfer out to fund 516 (2008 Bonds)	$ (683)	$ (683)	$ (683)	$ (683)	$ (683)	$ (683)	$ (683)
Transfer out to fund 518 (2010B bonds)	(42,573)	(42,573)	(42,573)	(42,573)	(42,573)	(42,573)	(42,573)
Transfer out to fund 519 (2011A bonds)	(21,439)	(21,455)	(21,434)	(21,393)	(21,331)	(21,747)	(22,101)
	(64,695)	(64,711)	(64,690)	(64,649)	(64,587)	(65,003)	(65,357)
Sewer enterprise fund (602)							
Transfer out to fund 516 (2008 Bonds)	$ (11,810)	$ (11,810)	$ (11,810)	$ (11,810)	$ (11,810)	$ (11,810)	$ (11,810)
Transfer out to fund 518 (2010B bonds)	(75,312)	(75,312)	(75,312)	(75,312)	(75,312)	(75,312)	(75,312)
Transfer out to fund 519 (2011A bonds)	(64,980)	(66,423)	(66,691)	(64,849)	(67,977)	(65,916)	(68,818)
	(152,102)	(153,545)	(153,813)	(151,971)	(155,099)	(153,038)	(155,940)
Storm Water special revenue fund (603)							
Transfer out to fund 518 (2010B bonds)	$ (7,281)	$ (7,281)	$ (7,281)	$ (7,281)	$ (7,281)	$ (7,281)	$ (7,281)
Transfer out to fund 519 (2011A bonds)	(32,510)	(32,369)	(32,190)	(31,987)	(31,763)	(32,054)	(32,278)
Transfer out to fund 501 (2010 infrastructure bonds)	(7,273)	(7,169)	(7,038)	(6,906)	(6,759)	(6,597)	(6,434)
	(47,063)	(46,819)	(46,508)	(46,174)	(45,803)	(45,932)	(45,992)

CITY OF NORWOOD YOUNG AMERICA
CAPITAL EQUIPMENT PLAN - CAPITAL OUTLAY RESERVE FUND 275
SCHEDULE OF PLANNED CAPITAL OUTLAY 2014 TO 2020

Department	Year Purchased	Year to replace	Item	Cost	2014 Estimated Amounts	2015 Estimated Amounts	2016 Estimated Amounts	2017 Estimated Amounts	2018 Estimated Amounts	2019 Estimated Amounts	2020 Estimated Amounts
Administration		2019	Update City Code	$ 7,000	$ -	$ -	$ -	$ -	$ -	$ 7,000	$ -
Administration		2019	Cartograph	10,000	-	-	-	-	-	10,000	-
Fire department (equipment)		2017	Civil Defense Equipment	25,000	-	-	-	25,000	-	-	-
Fire department (equipment)		2017	South Station	600,000	-	-	-	600,000	-	-	-
Fire department (equipment)		2017	SCBA's	75,000	-	-	-	75,000	-	-	-
Fire department (vehicles)		2016	Grass Rig	38,000	-	-	38,000	-	-	-	-
Fire department (vehicles)		2018	Tanker (1995 - 1996)	300,000	-	-	-	-	300,000	-	-
Fire department (equipment)		2014	Hose and nozzel	2,588	2,588	2,600	2,600	2,600	2,600	2,600	2,600
Fire department (equipment)		2014	Turnout gear	1,635	1,635	6,000	6,000	6,000	6,000	6,000	6,000
Streets		2016	Bush Hog Mower	18,500	-	-	18,500	-	-	-	-
Streets		2015	Club car	4,000	-	4,000	-	-	-	-	-
Streets		2017	Club car	4,000	-	-	-	4,000	-	-	-
Streets		2014	Speed Alert Sign Board	5,825	5,825	-	-	-	-	-	-
Streets		2016	Pole Painting Faxon-212, Reform-212	25,000	-	-	25,000	-	-	-	-
Streets		2015	Replace P-4 Ford F-450	60,000	-	60,000	-	-	-	-	-
Streets		2018	Dump Truck (Replace 2003)	150,000	-	-	-	-	150,000	-	-
Streets		2019	Plow & Hitch	20,000	-	-	-	-	-	20,000	-
Streets		2015	Sidewalk Snow Rem Equip (blower)	6,000	-	6,000	-	-	-	-	-
Streets		2016	Bobcat replace	24,000	-	-	24,000	-	-	-	-
Streets		2015	Milling Machine (pit on bobcat)	15,000	-	15,000	-	-	-	-	-
Streets		2015	Hot Mix Trailer (replace 1988)	30,000	-	30,000	-	-	-	-	-
Streets		2017	Bucket Truck	80,000	-	-	-	80,000	-	-	-
Streets		2021	Dump Truck (Replace T7)	150,000	-	-	-	-	-	-	-
Streets		2023	Loader	110,000	-	-	-	-	-	-	-
Streets		2016	Pickup F150, replace 2007 (P2)	25,000	-	-	25,000	-	-	-	-
Streets		2014	Sidewalks/Trails/Trees	7,833	7,833	-	-	-	-	-	-
Parks		2015	Club car	4,000	-	4,000	-	-	-	-	-
Parks		2017	Club car	4,000	-	-	-	4,000	-	-	-
Parks		2019	Fence by Playstructure	24,000	-	-	-	-	-	24,000	-
Parks		2019	Ball Field Fence	54,410	-	-	-	-	-	54,410	-
Parks		2019	Park Bathroom	90,000	-	-	-	-	-	90,000	-
Parks		2019	Hockey/Skating rink	5,000	-	-	-	-	-	5,000	-
Parks		2014	Storage Shed	2,285	2,285	-	-	-	-	-	-
Parks		2019	Disc Golf course	2,500	-	-	-	-	-	2,500	-
Parks		2019	Park Swings	3,000	-	-	-	-	-	3,000	-
Parks		2019	Paint Towers	5,000	-	-	-	-	-	5,000	-
Parks		2019	Pool Turtles	5,400	-	-	-	-	-	5,400	-
Parks		2019	Pool Heaters (2)	8,000	-	-	-	-	-	8,000	-
Parks		2019	Lawn Mowers	12,000	-	-	-	-	-	12,000	-
			TOTAL	Total	$ 20,166	$ 127,600	$ 139,100	$ 796,600	$ 458,600	$ 254,910	$ 8,600

	2014	2015	2016	2017	2018	2019	2020
General government	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	-	-	-	-	-	17,000	-
Streets	17,658	115,000	92,500	84,000	150,000	20,000	-
Industrial Park Marketing	-	-	-	-	-	-	-
Fire department (equipment)	4,223	8,600	8,600	708,600	8,600	8,600	8,600
Fire department (vehicles)	-	-	38,000	-	300,000	-	-
Emergency management	-	-	-	-	-	-	-
Parks	2,285	4,000	-	4,000	-	209,310	-
Total	$ 20,166	$ 127,600	$ 139,100	$ 796,600	$ 458,600	$ 254,910	$ 8,600

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CITY OF NORWOOD YOUNG AMERICA
CAPITAL IMPROVEMENT PLAN - CAPITAL OUTLAY RESERVE FUND 275
SCHEDULE OF PROJECTED REVENUE, EXPENDITURES AND DEBT 2014 TO 2020

Capital Projects Fund Projected Activity

	2014	2015	2016	2017	2018	2019	2020
Revenue							
Capital Levy	$ -	$ 208,056	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Potential reduction of levy		(98,000)	(175,000)	(140,000)	(98,000)	(75,000)	(50,000)
Equipment Certificates (potential)	-	-	-	600,000	300,000	-	-
Interest	4,358	-	5,005	6,164	6,760	7,741	7,770
Total Revenue	4,358	110,056	80,005	716,164	458,760	182,741	207,770
Total Expenditures	(20,166)	(127,600)	(139,100)	(796,600)	(458,600)	(254,910)	(8,600)
Net Change in cash balance	(15,808)	(17,544)	(59,095)	(80,436)	160	(72,169)	199,170
Beginning balance	435,846	420,038	402,494	343,399	262,963	263,123	190,954
Ending balance	$ 420,038	$ 402,494	$ 343,399	$ 262,963	$ 263,123	$ 190,954	$ 390,124

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CITY OF NORWOOD YOUNG AMERICA
CAPITAL EQUIPMENT PLAN - ENTERPRISE FUNDS
SCHEDULE OF PLANNED CAPITAL OUTLAY 2014 TO 2020

Fund	Item	Cost	2014 Estimated	2015 Estimated	2016 Estimated	2017 Estimated	2018 Estimated	2019 Estimated	2020 Estimated
Water	Mower W/S	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water	Cartegraph	2,848	2,848	-	-	-	-	-	-
Water	Cartegraph	3,273	-	3,273	-	-	-	-	-
Water	Replace 1984 Chevy (T-6) PW & PU	20,000	-	-	-	-	20,000	-	-
Water	Replace Box on Pickup	20,000	20,000	-	-	-	-	-	-
Water	Shed	150,000	-	-	-	-	-	-	-
Sewer	Replace manholes		-	-	-	-	-	-	-
Sewer	Cartegraph	2,848	-	-	-	-	-	-	-
Sewer	Cartegraph	3,273	-	-	-	-	-	-	-
Sewer	Upgrade Camera equipment	15,000	-	-	-	-	-	-	-
Sewer	Replace Jetter	175,000	-	-	-	-	-	-	-
Sewer	Replace Vac Trailer	120,000	-	-	15,000	15,000	-	-	120,000
Sewer	Purchase/Upgrade building	150,000	-	-	-	-	-	-	-
Sewer	Portable Generator	27,000	-	-	-	-	-	-	-
Sewer	WWTP generator	70,000	-	-	-	-	-	70,000	-
Sewer	New Camera	30,000	-	-	15,000	-	-	-	-
Sewer	Replace 1984 Chevy (T-6) PW & PU	20,000	-	-	-	-	20,000	-	-
Sewer	Replace Box on Pickup	20,000	-	-	-	-	-	-	-
Sewer	Pump Trailer	30,000	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
			$ 22,848	$ 3,273	$ 30,000	$ 15,000	$ 40,000	$ 70,000	$ 120,000
Summary by Fund									
	Water		$ 22,848	$ 3,273	$ -	$ -	$ 20,000	$ -	$ -
	Sewer		-	-	30,000	15,000	20,000	70,000	120,000
			$ 22,848	$ 3,273	$ 30,000	$ 15,000	$ 40,000	$ 70,000	$ 120,000

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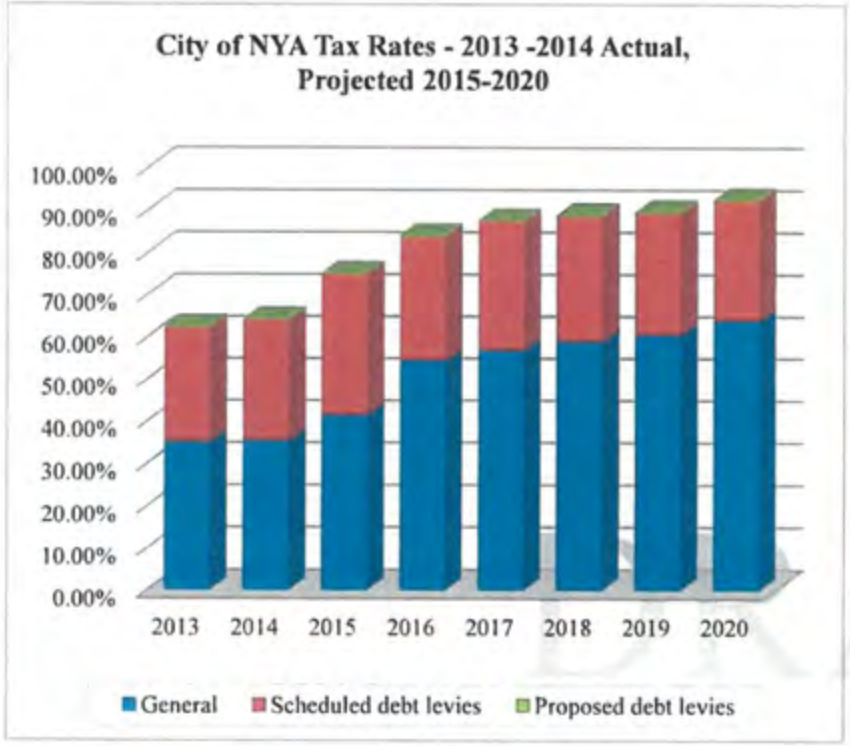
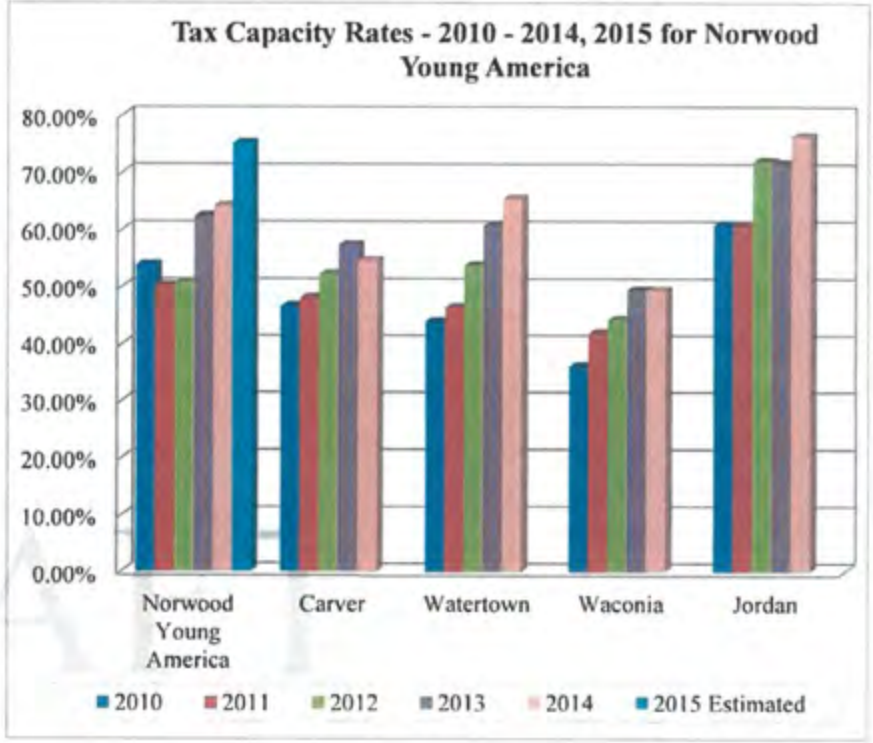
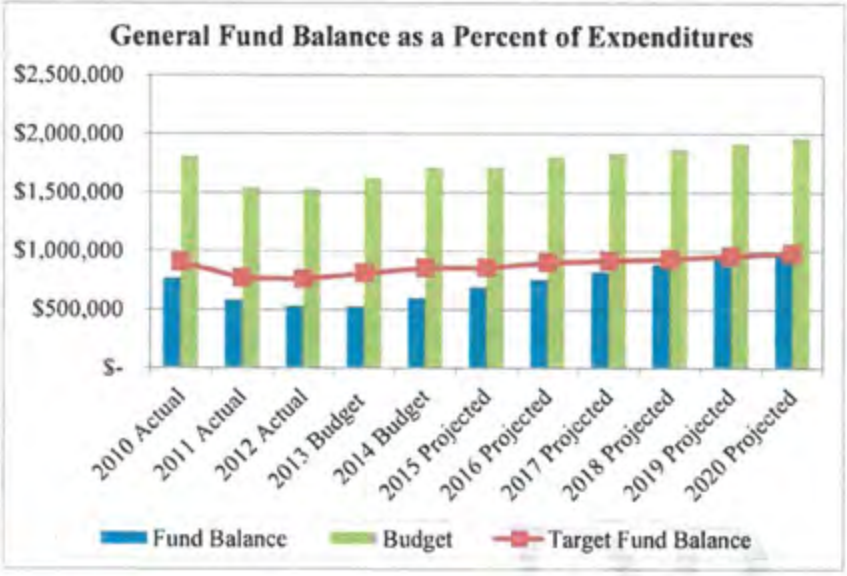


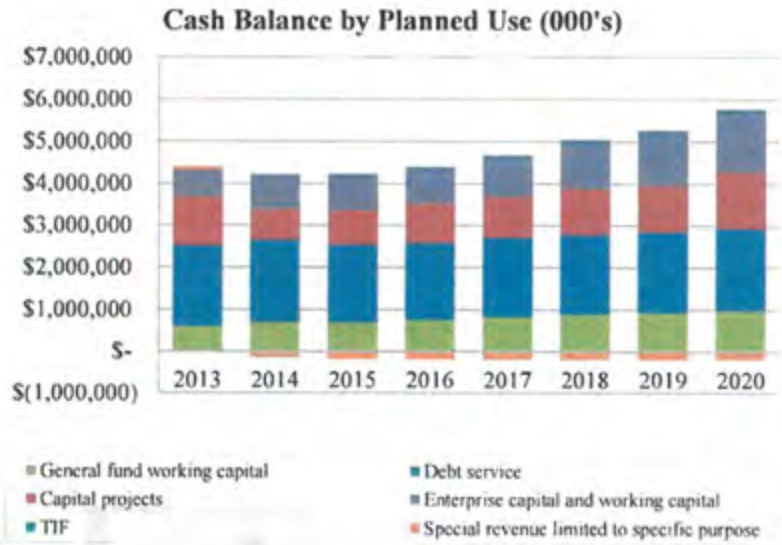


Tax Rates:

Tax rates are a function of the levy and total tax base. The city tax rate is computed by dividing the city levy by the taxable tax capacity.

Comparable communities are provided for reference. The increase in levy and the tax rate in 2015 relates primarily with the transfer to the Capital fund (275).



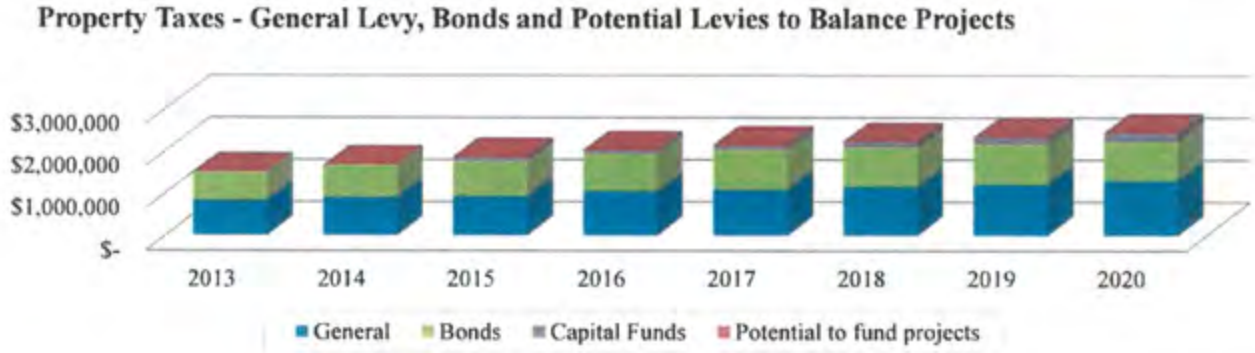


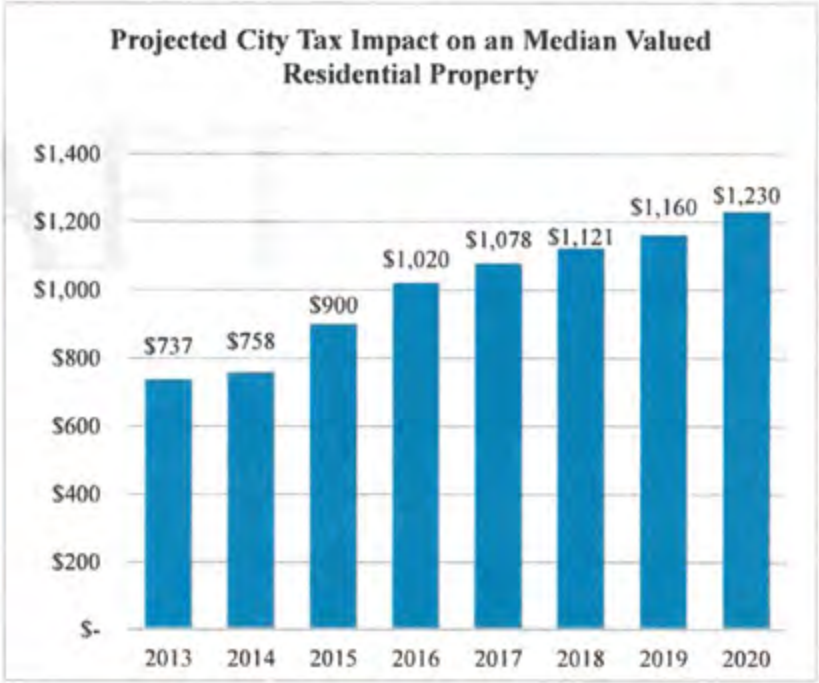
General Fund Balance as a Percent of Revenue:

The General fund fund balance should be maintained at a level to provide for adequate working capital reserves. The City has established a 35% target to sustain.

Cash Balance by Planned Use (000's):

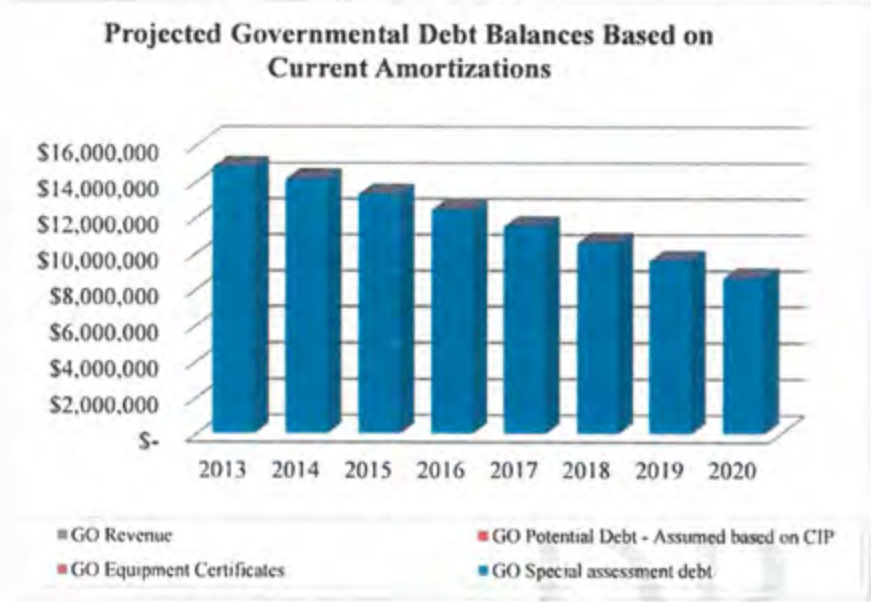
The balances represented in this graph are categorized by the planned use and/or limitations determined by statute.



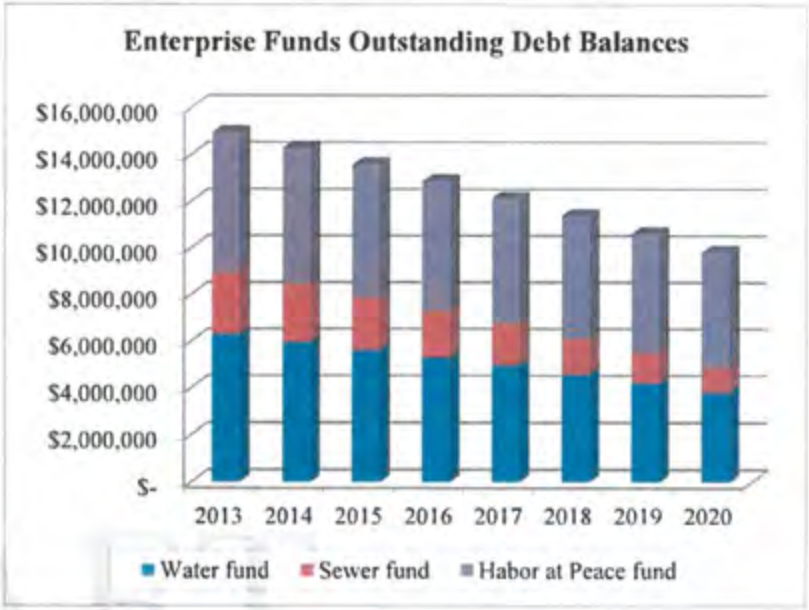


Percent of Property Taxes - General Levy and Bonds
This graph highlights the percent of levy by planned use. It is notable that 46% of the levy is allocated to debt in 2014 and is scheduled to decrease. The overall city tax burden for a $142,700 house in 2014 is shown in the graph on the right.

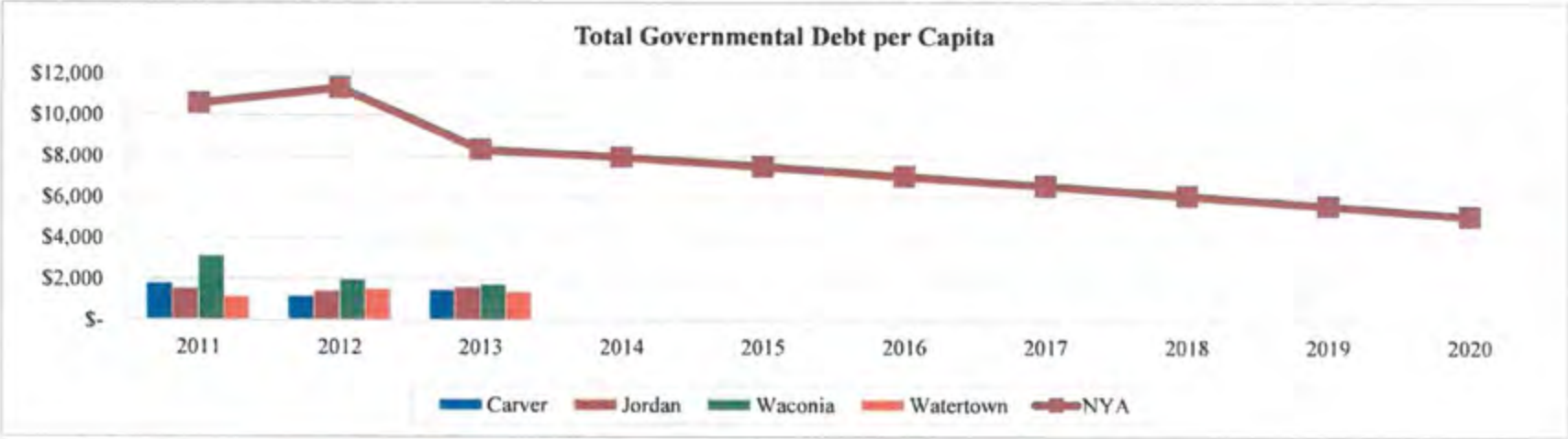
Projected City Tax Impact - 2014 $142,700 home
The overall property tax levy for a median valued house is highlighted above.

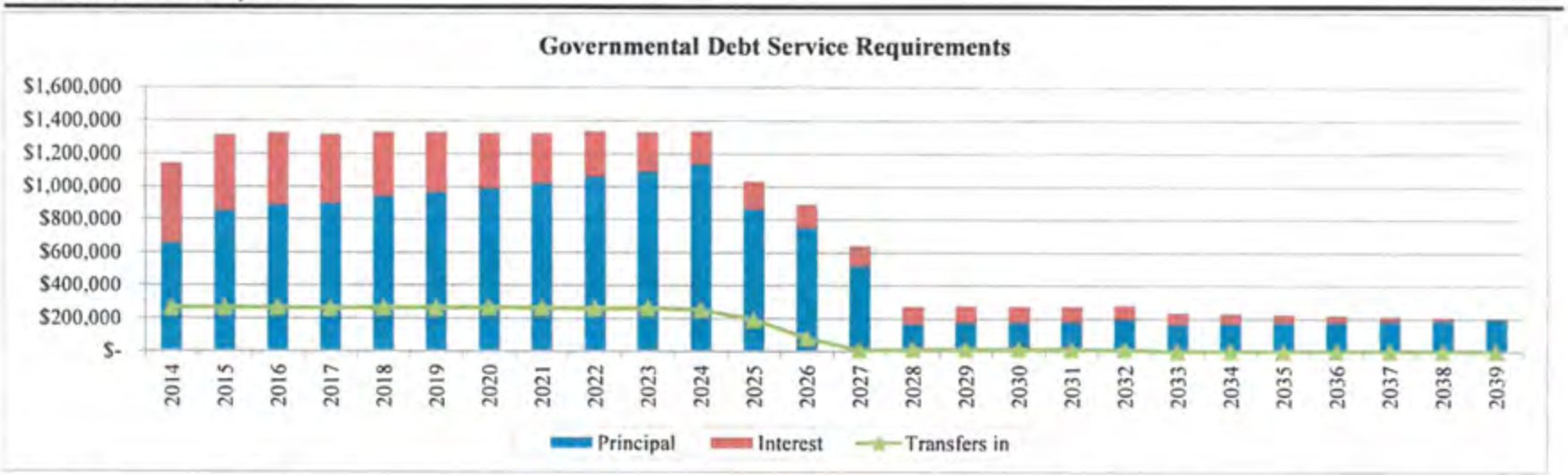


The above assumes no new debt. From 2013 to 2020, as presented above, total governmental type debt is reduced from $14.8 million to $9.2 million. A reduction of approximately $5.6 million.

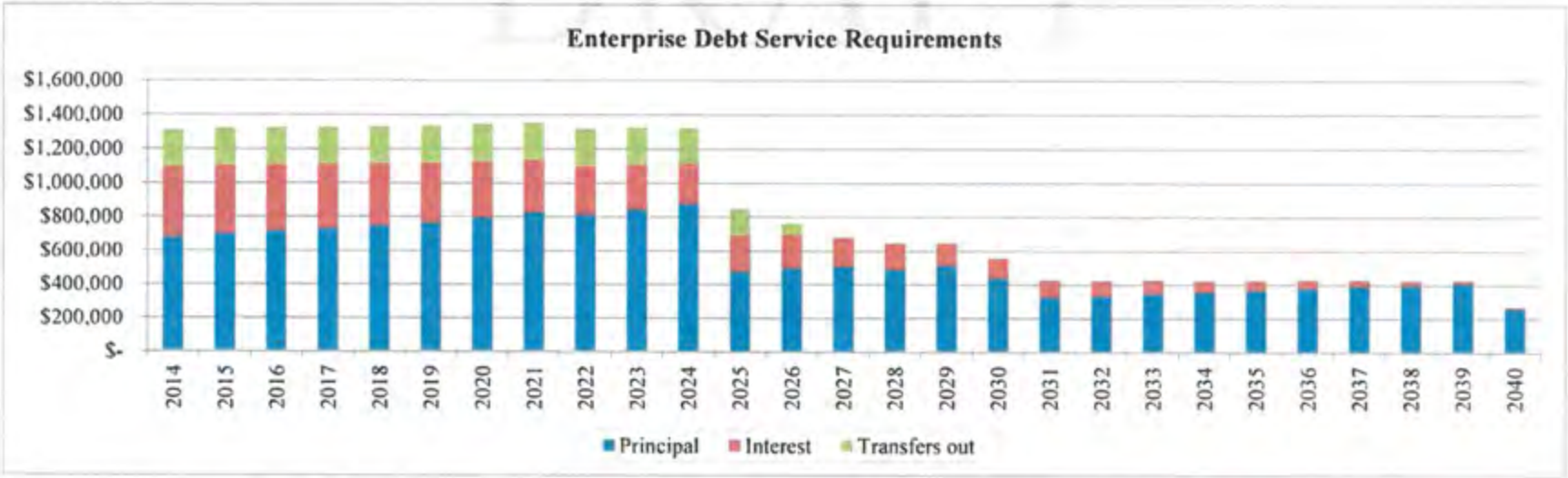


The above assumes no new debt. From 2013 to 2020, as presented above, total enterprise fund debt is reduced from $14.9 million to $9.8 million. A reduction of approximately $5.1 million.





Beginning in 2015, the City has approximately $1.3 million in governmental debt service requirements that are paid with tax levy, special assessments and, as shown above, transfer in from enterprise and special revenue funds. Transfers in approximate $260 thousand each year to assist in the debt service requirements.



Enterprise funds pay approximately $1.1 million each year for debt service requirements for bonds recorded in the Water, Sewer, and Habor at Peace funds. The Water and Sewer funds transfer approximately $220K of funds to debt service funds for their share of the bonds recorded in the Debt Service funds.

City of Norwood Young America

2014 Rate Study Update

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June 16, 2014

BOLTON & MENK, INC.
Consulting Engineers & Surveyors

Data Input Items – Actual #'s

- Updated Utility Rates to Current Amounts
- Updated Billing Volumes Based on Pumping Records
- Updated Fund Balance & Expense Information
- Updated CIP & Budget Info
- Updated Planned Bond Payments

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Data Input Items – 2014 Rates

- Residential Water Base Charge = $14.48/unit
- Commercial Water Base Charge = $25.13/unit
- Water Plant Charge = $7.81/connection
- Water Gallonage Charge (Tier I) = $3.29/kgal
- Water Gallonage Charge (Tier II) = $4.25/kgal
- Water Gallonage Charge (Tier III) = $5.00/kgal
- Water Gal. Charge (Tier IV - Res. Only) = $6.45/kgal
- Sewer Base Charge (Res. & Com.) = $7.30/unit
- Sewer Gallonage Charge (Res. & Com.) = $6.26/kgal
- Watermain Trunk Charge = $3,825/ERU
- Sanitary Sewer Trunk Charge = $3,825/ERU

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Data Input Items – Estimated #'s

- Assumed Future Bonding Costs Based on Completing a Proposed Infrastructure Rehabilitation Project Every 3 Years Beginning in 2019
- Assumed a Continued 5% Annual Rate Increase for Gallonage/Base Charges and a $75 Annual Rate Increase to Trunk Charges
- Assumed a 3% Annual Increase to Operation, Maintenance, and Salary Expenses
- Estimated the Billing Splits for the Water Tiers
- Modified Growth Assumptions

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Primary Factors Affecting Estimated Year End Fund Balances

- Growth
- Projects
- Rate Increases

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Growth

Previous Rate Study

- 4 Units/Yr 2012-2014
- 7 Units/Yr 2015-2017
- 10 Units/Yr 2018-2020
- 20 Units/Yr 2021-2023
- 30 Units/Yr 2024-2030

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Current Rate Study

- 7 Residential Units in 2014 (SF Home Permits)
- 9 Com/Ind Units in 2014 (Kwik Trip & YA Corp Site)
- 37 Residential Units in 2015 (Assisted Living Facility)
- 6 Com/Ind Units in 2015 (School & All Saints Church)
- 5 SF Residential Units Per Year Every Year Starting in 2015
- 1 Com/Ind Site (2 Units) Every Even Year Starting in 2016

Projects

- Current Infrastructure Rehabilitation Projects:
  - 2019 South Street Reconstruction / Oak Grove Well
  - 2022 2nd Ave SE Reconstruction / Lift Station
  - 2025 NE Area Reconstruction
  - 2028 Lake Street / Reform Street Reconstruction
  - 2031 Industrial Blvd / Devonshire Reconstruction
- Other Projects
  - 2024 Water Plant Expansion
  - 2034 Sewer Plant Expansion

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Rate Increases

- Recent Annual Rate Increases = 5% for the Base and Gallonage Charges and $75 for the Trunk Charges
- Additional Rate Increase Options and the Resultant Fund Balances are Shown on the Following Charts

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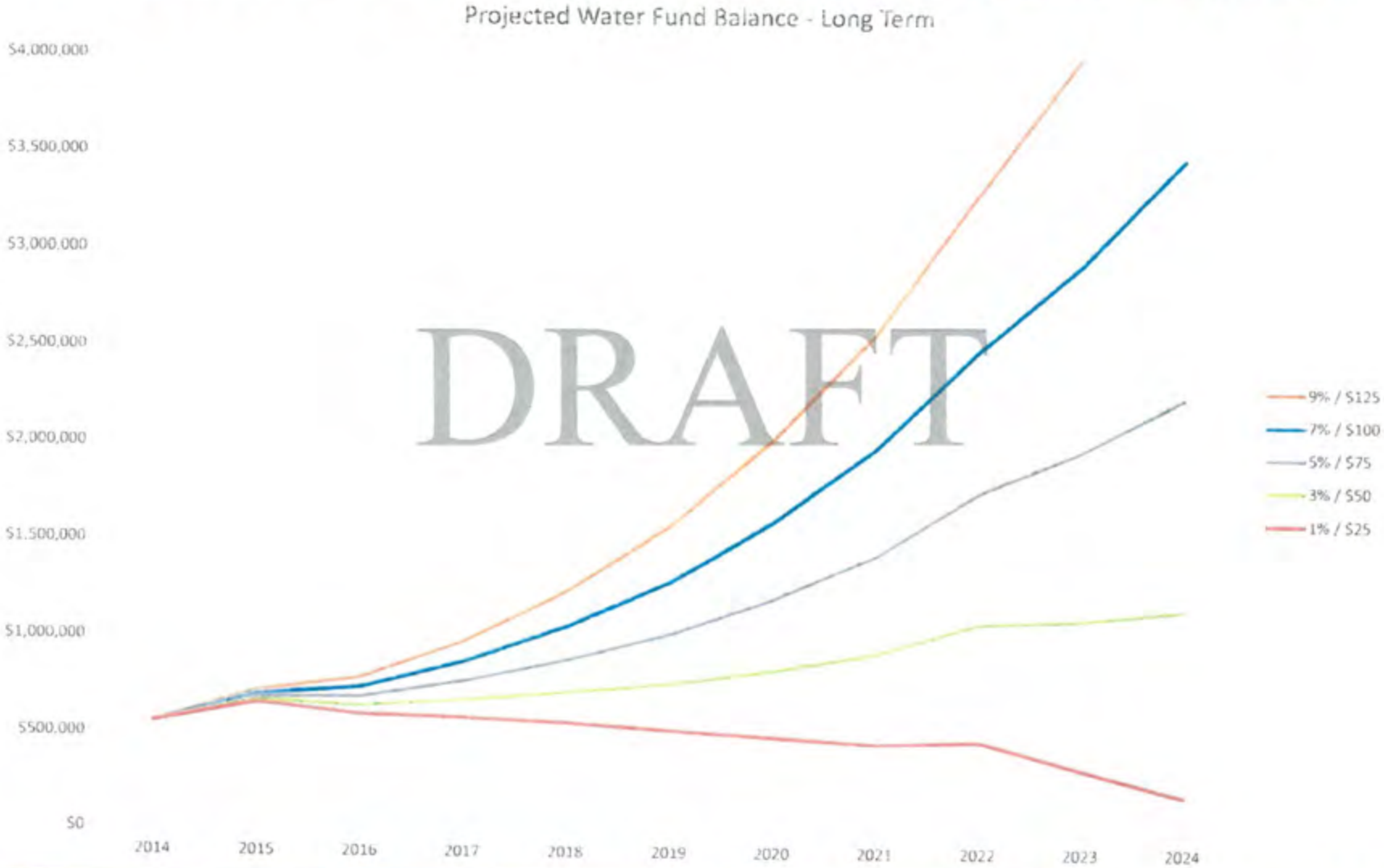
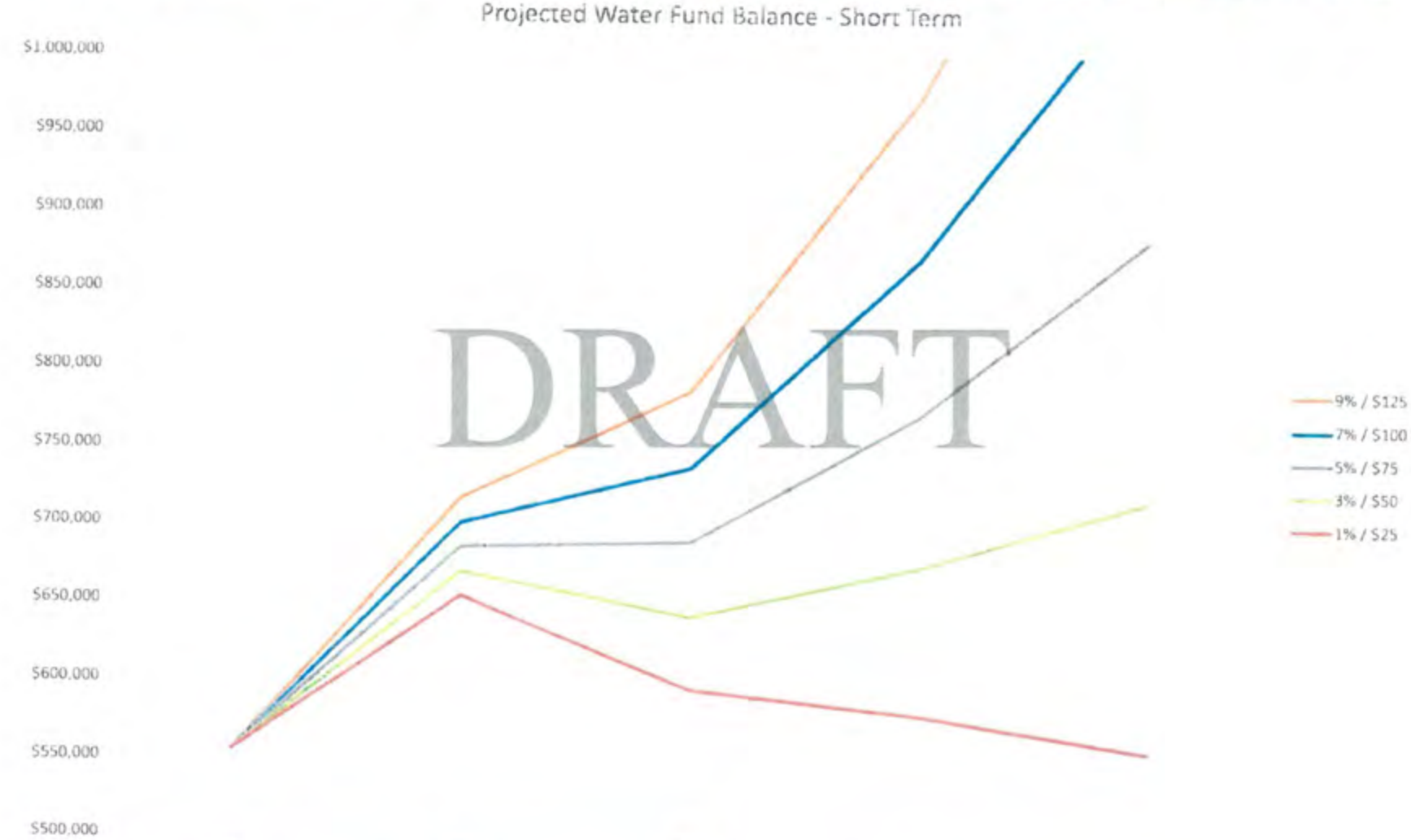
Projected Year End Fund Balance - Water



Projected Year End Fund Balance - Water



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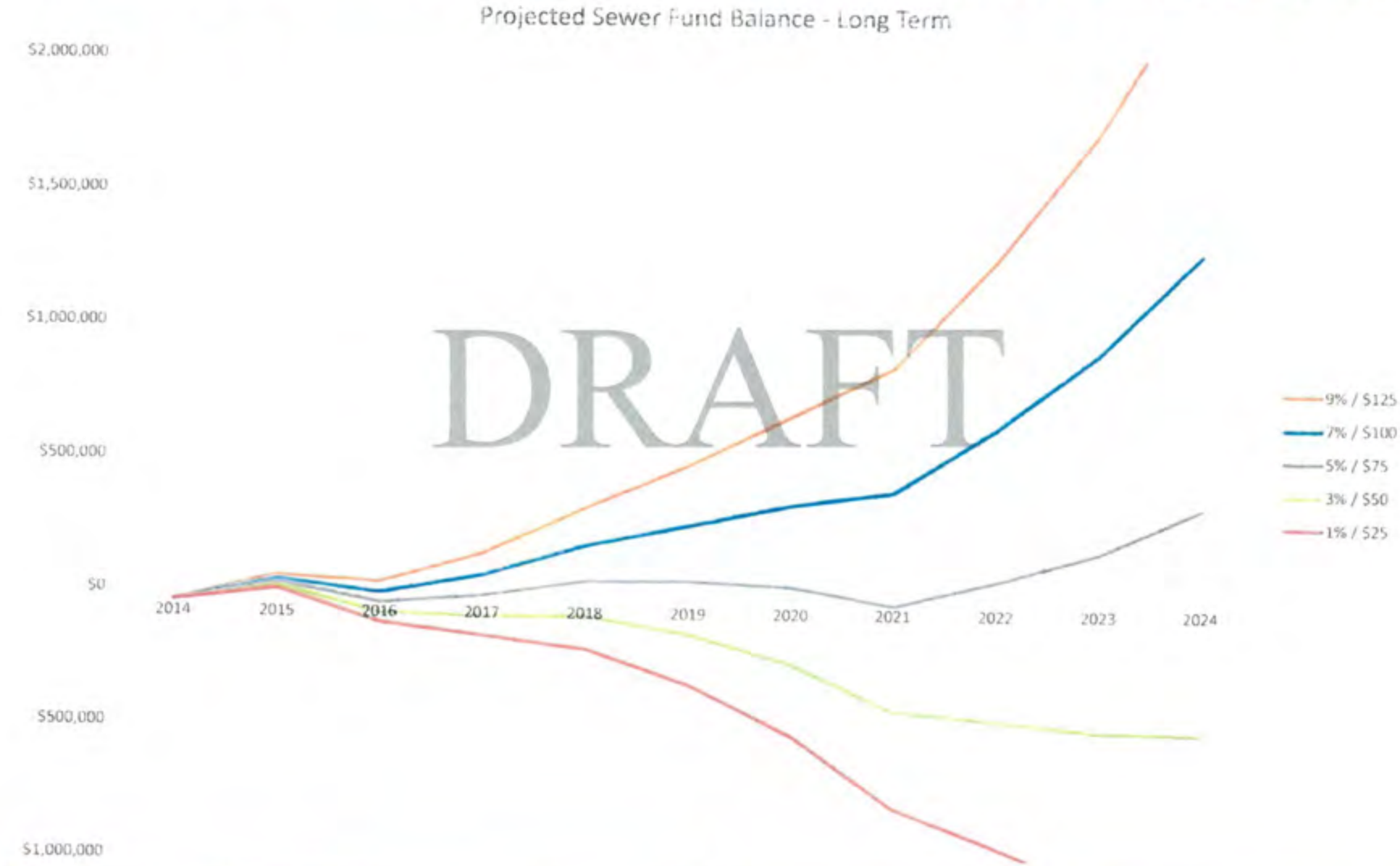
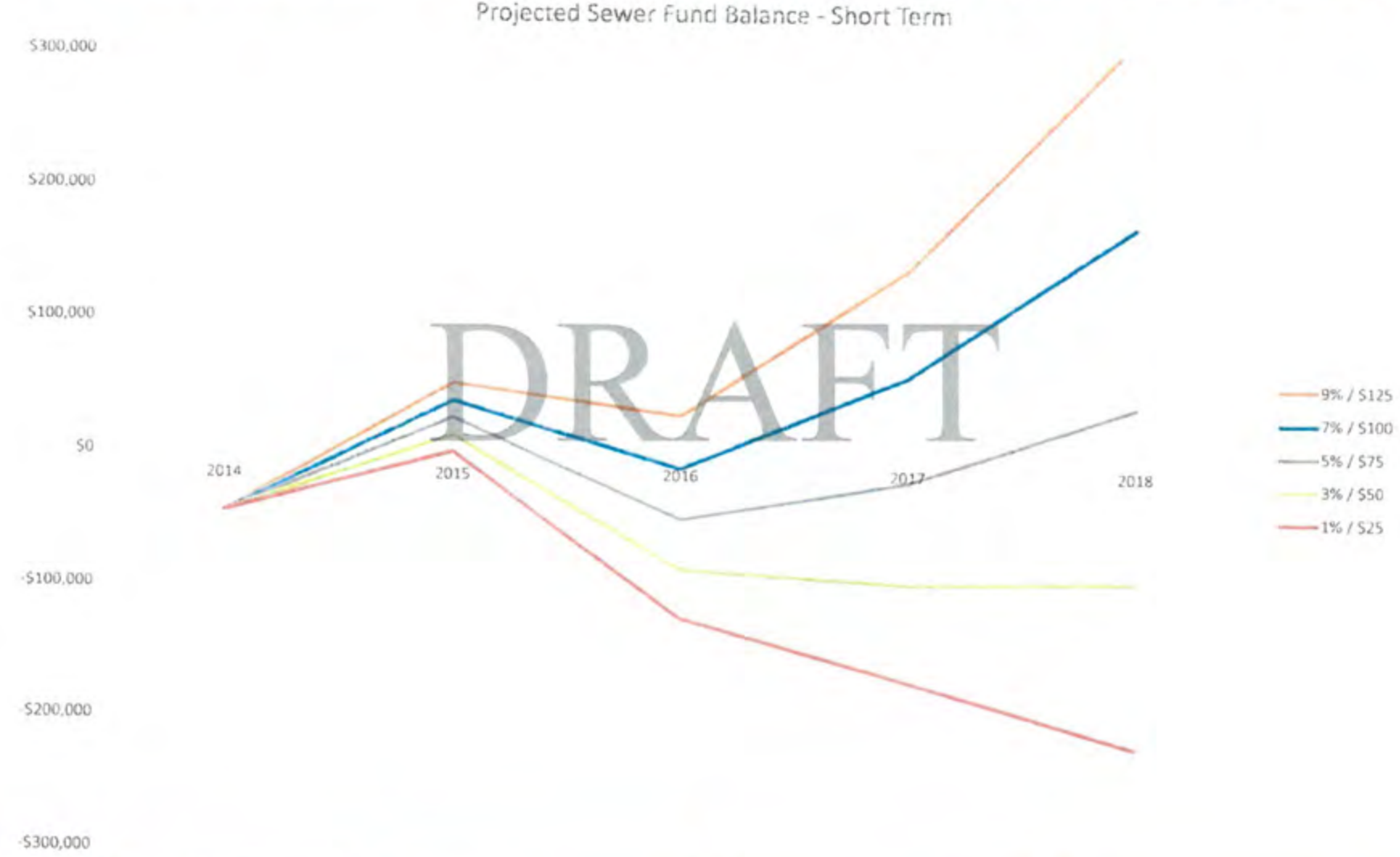
Projected Year End Fund Balance - Sewer



Projected Year End Fund Balance - Sewer



Primary Factors Affecting Estimated Year End Fund Balances

- Growth
  - 1 SF Home in the Meadows or Preserve Generates Approx. $7,600 in Trunk Fees + $3,600 is SAC/WAC Fees + Ongoing Revenue from User Fees (Year 1 Total ≈ $12,000 / Unit)
- Projects
  - Every $100,000 Bonded for at Term = 20 Years and Rate = 4.5% Results in a Cost of ≈ $7,700 / Year
- Rates - Every 2% / $25 Increase to the Water Fund
  - Increases the 2015 Year End Balance by $15,000
  - Increases the 2016 Year End Balance by $47,000
- Rates - Every 2% / $25 Increase to the Sewer Fund
  - Increases the 2015 Year End Balance by $12,000
  - Increases the 2016 Year End Balance by $38,000

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Summary & Conclusions

- Current Combined Utility Fund Balance is Below the Recommended Amount of ≈ $1mil
- The 5-Year Outlook of the Water Fund is Adequate to Serve the Needs of the City
- The 5-Year Outlook of the Sewer Fund is NOT Adequate to Serve the Needs of the City
- Continued Annual Rate Increases, Particularly to the Sewer Fund, are Necessary to Achieve Adequate Funding Levels to Operate & Maintain the Water and Sewer Systems

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REVENUES	Acount Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prel. Budget
FUND 601 - WATER	601-49400-31010	Current Taxes	$ 22,200	$ 18,600	$ 19,215	$ -	$ 19,215	0%	$ 19,215
	601-49400-31020	Delinquent Taxes	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-31900	Penalties and Interest DelTax	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-33160	Other Federal Grants	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-33170	MPFA GRANT	$ 0	$ -	$ -	$ -	$ -	-	$ -
	601-49400-33400	Grants and Aids	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-34760	Utility Bill Pay Fee	$ -	$ -	$ 2,500	$ -	$ 2,500	0%	$ 2,500
	601-49400-35110	Sprinkling Ban Charges	$ 50	$ -	$ -	$ -	$ -	-	$ -
	601-49400-36100	Special Assessments	$ 17,892	$ 37,579	$ 15,000	$ 12,787	$ 2,213	85%	$ 15,000
	601-49400-36102	Penalties and Interest	$ 106	$ 739	$ -	$ 148	$ (148)	-	$ -
	601-49400-36104	Delinq Special Assessments	$ 215	$ -	$ -	$ 526	$ (526)	-	$ -
	601-49400-36200	Miscellaneous Revenues	$ 26,759	$ 1,643	$ 7,000	$ 1,670	$ 5,330	24%	$ 1,000
	601-49400-36210	Interest Earnings	$ 2,534	$ 4,281	$ 2,500	$ -	$ 2,500	0%	$ 2,500
	601-49400-36211	Insurance Return Premium	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-36212	Insurance Dividend	$ 549	$ 626	$ -	$ -	$ -	-	$ 500
	601-49400-37100	Water Sales	$ 527,951	$ 549,638	$ 566,000	$ 435,621	$ 130,379	77%	$ 585,000
	601-49400-37120	Plant Charge	$ 107,369	$ 113,824	$ 115,000	$ 90,508	$ 24,492	79%	$ 117,000
	601-49400-37130	Penalty	$ 6,958	$ 8,045	$ 7,200	$ 7,008	$ 192	97%	$ 7,200
	601-49400-37150	Water Hook Up	$ 800	$ 1,800	$ -	$ 1,000	$ (1,000)	-	$ 500
	601-49400-37151	Reconnect Fees	$ 1,948	$ 1,925	$ -	$ 1,292	$ (1,292)	-	$ 200
	601-49400-37152	Water Trunk Fees	$ 14,000	$ 88,148	$ 15,000	$ 64,890	$ (49,890)	433%	$ 70,200
	601-49400-37153	Availablity Charge-Serv Area 1	$ 9,434	$ 19,397	$ 7,000	$ -	$ 7,000	0%	$ 7,000
	601-49400-37165	Meter	$ 2,790	$ 6,540	$ 3,000	$ 8,925	$ (5,925)	298%	$ 3,000
	601-49400-37166	Back Flow Device	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-39203	Transfer from Other Fund	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-39301	PFA LOAN	$ 0	$ -	$ -	$ -	$ -	-	$ -
	601-49400-39310	Sale of Bonds	$ 0	$ -	$ -	$ -	$ -	-	$ -
			$ 741,558	**$ 852,785**	**$ 759,415**	**$ 624,375**	**$ 135,040**	**82%**	**$ 830,815**

REVENUES	Acount Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prel. Budget
FUND 602 - SEWER	602-49450-31010	Current Taxes	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-31020	Delinquent Taxes	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-31040	Fiscal Disparities	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-31900	Penalties and Interest DelTax	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-34404	Sale of Sewage Sludge	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-34760	Utility Bill Pay Fee	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-36100	Special Assessments	$ 13,530	$ 30,053	$ 15,000	$ 12,787	$ 2,213	85%	$ 15,000
	602-49450-36102	Penalties and Interest	$ 271	$ 605	$ -	$ 148	$ (148)	-	$ -
	602-49450-36103	Pre-Paid Assessments	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-36104	Delinquent Special Assessments	$ -	$ -	$ -	$ 526	$ (526)	-	$ -
	602-49450-36200	Miscellaneous Revenues	$ 864	$ 3,955	$ 1,000	$ 3,275	$ (2,275)	328%	$ 1,000
	602-49450-36210	Interest Earnings	$ 974	$ 6,751	$ 1,000	$ -	$ 1,000	0%	$ 1,000
	602-49450-36211	Insurance Return Premium	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-36212	Insurance Dividend	$ 458	$ 626	$ 500	$ -	$ 500	0%	$ 500
	602-49450-36213	Insurance Claims	$ 28,945	$ -	$ -	$ -	$ -	-	$ -
	602-49450-37130	Penalty	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-37160	Interest Income	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-37200	Sewer Sales	$ 471,376	$ 514,936	$ 543,400	$ 424,456	$ 118,944	78%	$ 555,000
	602-49450-37230	Sewer Sales Penalty	$ 5,626	$ 6,712	$ 5,000	$ 5,867	$ (867)	117%	$ 5,000
	602-49450-37231	Sewer Inspection Penalty	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-37250	Sewer Connect/Reconnect Fee	$ 800	$ 1,800	$ -	$ 1,000	$ (1,000)	-	$ 200
	602-49450-37252	Sewer Trunk	$ 14,000	$ 105,863	$ 15,000	$ 67,830	$ (52,830)	452%	$ 70,200
	602-49450-37253	Availablity Chg Service Avea 1	$ 13,126	$ 26,987	$ 9,000	$ -	$ 9,000	0%	$ 8,000
	602-49450-39101	Sales of General Fixed Assets	$ -	$ 1,870	$ -	$ -	$ -	-	$ -
	602-49450-39203	Transfer from Other Fund	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-39310	Sale of Bonds	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-39320	Premiums on Bonds Sold	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-39340	Inception-Install Purch Contr	$ -	$ -	$ -	$ -	$ -	-	$ -
			$ 549,971	**$ 700,158**	**$ 589,900**	**$ 515,889**	**$ 74,011**	**87%**	**$ 655,900**
	TOTAL ENTERPRISE FUNDS		**$ 1,291,529**	**$ 1,552,943**	**$ 1,349,315**	**$ 1,140,264**	**$ 209,051**	**85%**	**$ 1,486,715**

REVENUES	Acount Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prel. Budget
FUND 603	603-49500-37600	Storm Water Utility Sales	$ 72,893	$ 76,889	$ 74,195	$ 63,063.00	$ 11,132	85%	$ 80,000
STORM SEWER	603-49500-37660	Storm Water Utility Penalty	$ 850	$ 953	$ 600	$ 866.00	$ (266)	144%	$ 600
	603-49500-37670	Storm Water Conn Fee	$ 7,350	$ 27,350	$ 10,000	$ 12,500.00	$ (2,500)	125%	$ 14,400
	603-49500-39203	Transfer from Other Fund	$ -	$ -	$ -	$ -	$ -	-	$ -
			$ 81,093	**$ 105,192**	**$ 84,795**	**$ 76,429**	**$ (4,698)**	**90%**	**$ 95,000**
								-	

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 601									
WATER	601-49400-101	Full-Time Employees Regular	$ 66,159	$ 80,327	$ 67,886	$ 58,683	$ 9,203	86%	$ 81,300
	601-49400-102	Full-Time Employees Overtime	$ 5,173	$ 5,957	$ 5,100	$ 8,280	$ (3,180)	162%	$ 5,500
	601-49400-103	Part-Time Employees	$ 2,966	$ 5,308	$ 5,000	$ 5,213	$ (213)	104%	$ 6,000
	601-49400-110	Other Pay	$ 2,056	$ 1,700	$ -	$ -	$ -	-	$ -
	601-49400-121	PERA/ICMA	$ 5,255	$ 6,483	$ 4,875	$ 5,233	$ (358)	107%	$ 7,000
	601-49400-122	FICA/Medicare	$ 5,806	$ 5,980	$ 5,550	$ 5,208	$ 342	94%	$ 7,100
	601-49400-131	Medical/Disability Insurance	$ 27,080	$ 27,175	$ 27,217	$ 21,547	$ 5,670	79%	$ 23,000
	601-49400-151	Workers' Comp. Insurance	$ 2,711	$ 2,700	$ 3,000	$ 2,493	$ 507	83%	$ 2,800
	601-49400-200	Office Supplies	$ 208	$ 406	$ 150	$ -	$ 150	0%	$ 150
	601-49400-207	Training Instructional	$ 855	$ 171	$ 1,000	$ 150	$ 850	15%	$ 1,000
	601-49400-208	Medical-Physicals	$ -	$ -	$ -	$ 56	$ (56)	-	$ 100
	601-49400-210	Operating Supplies	$ 378	$ 12,555	$ 3,000	$ 6,812	$ (3,812)	227%	$ 3,000
	601-49400-212	Motor Fuels	$ 4,328	$ 3,944	$ 4,500	$ 3,842	$ 658	85%	$ 4,500
	601-49400-216	Chemicals and Chem Products	$ 4,839	$ 2,318	$ 5,000	$ 1,912	$ 3,088	38%	$ 5,000
	601-49400-217	Lab Fees	$ 734	$ 996	$ 900	$ 826	$ 74	92%	$ 1,000
	601-49400-221	Repair/Maintenance Equipment	$ 8,580	$ 10,388	$ 10,000	$ 6,309	$ 3,691	63%	$ 10,000
	601-49400-223	Repair/Maintenance Bldg/Ground	$ 25,837	$ 25,538	$ 15,000	$ 36,677	$ (21,677)	245%	$ 25,000
	601-49400-225	Landscape Materials	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-229	Water Meters	$ 1,027	$ 1,876	$ 5,000	$ 3,680	$ 1,320	74%	$ 5,000
	601-49400-301	Auditing and Acct g Services	$ 2,450	$ 2,600	$ 2,700	$ 2,700	$ -	100%	$ 2,800
	601-49400-303	Engineering Fees	$ 8,254	$ 1,481	$ 2,500	$ 1,883	$ 617	75%	$ 2,500
	601-49400-304	Legal Fees	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-305	Other Professional Fees	$ -	$ -	$ -	$ 20	$ (20)	-	$ -
	601-49400-314	Contract Payments	$ -	$ 3,080	$ -	$ 4,190	$ (4,190)	-	$ -
	601-49400-321	Telephone	$ 3,644	$ 2,573	$ 3,000	$ 2,082	$ 918	69%	$ 3,000
	601-49400-331	Travel/Meeting Expense	$ -	$ 9	$ -	$ -	$ -	-	$ 200
	601-49400-350	Print/Publishting/Postage	$ 2,568	$ 2,535	$ 3,200	$ 1,797	$ 1,403	56%	$ 3,000
	601-49400-360	Property/Liability Insurance	$ 4,988	$ 7,500	$ 8,725	$ 9,385	$ (660)	108%	$ 9,500
	601-49400-381	Electric Utilities	$ 39,213	$ 41,600	$ 40,000	$ 26,626	$ 13,374	67%	$ 42,000
	601-49400-383	Gas Utilities	$ 4,445	$ 4,919	$ 6,500	$ 3,578	$ 2,922	55%	$ 5,500
	601-49400-406	LICENSES	$ 207	$ 563	$ 1,000	$ 399	$ 601	40%	$ 800

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 601	601-49400-417	Uniform	$ 1,165	$ 508	$ 500	$ 538	$ (38)	108%	$ 600
WATER	601-49400-419	Rev Trac Billing	$ 4,882	$ 2,654	$ 5,000	$ 2,910	$ 2,090	58%	$ 5,000
	601-49400-420	Depreciation Expense	$ 201,716	$ 260,503	$ -	$ -	$ -	-	$ -
	601-49400-430	Miscellaneous	$ 1,351	$ 228	$ 1,000	$ 797	$ 203	80%	$ 500
	601-49400-433	Dues and Subscriptions	$ 992	$ 541	$ 1,000	$ 225	$ 775	23%	$ 600
	601-49400-437	Maintenance Contract	$ 1,023	$ 1,031	$ 1,250	$ 1,050	$ 200	84%	$ 1,200
	601-49400-438	Taxes and Assessments	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-439	Sales Tax	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-440	Lease	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-446	MN Dept of Health-Conn Fees	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-500	Capital Outlay	$ 8,312	$ 8,516	$ 15,000	$ 6,159	$ 8,841	41%	$ 25,773
	601-49400-601	Debt Srv Bond Principal	$ -	$ -	$ 334,125	$ 289,125	$ 45,000	87%	$ 335,125
	601-49400-604	Bond Service Charge	$ 450	$ 5,675	$ 450	$ 375	$ 75	83%	$ 1,000
	601-49400-605	Cost of Issuance	$ 15,681	$ 431	$ -	$ -	$ -	-	$ -
	601-49400-606	Underwriters Discount	$ 8,040	$ -	$ -	$ -	$ -	-	$ -
	601-49400-611	Debt Srv Bond Interest	$ 256,631	$ 227,089	$ 194,891	$ 177,945	$ 16,946	91%	$ 182,977
	601-49400-620	Fiscal Agent s Fees	$ -	$ -	$ -	$ -	$ -	-	$ -
	601-49400-720	Operating Transfers	$ 105,655	$ 104,643	$ 106,695	$ 104,695	$ 2,000	98%	$ 64,711
			$ 835,659	**$ 872,501**	**$ 890,714**	**$ 803,400**	**$ 87,314**	**90%**	**$ 874,236**

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 602									
SEWER	602-49450-101	Full-Time Employees Regular	$ 66,159	$ 80,327	$ 67,886	$ 58,683	$ 9,203	86%	$ 81,300
	602-49450-102	Full-Time Employees Overtime	$ 5,173	$ 5,957	$ 5,100	$ 8,280	$ (3,180)	162%	$ 5,500
	602-49450-103	Part-Time Employees	$ 2,966	$ 5,308	$ 5,000	$ 5,213	$ (213)	104%	$ 6,000
	602-49450-110	Other Pay	$ 2,056	$ 1,700	$ -	$ -	$ -	-	$ -
	602-49450-121	PERA/ICMA	$ 5,255	$ 6,483	$ 4,875	$ 5,233	$ (358)	107%	$ 7,000
	602-49450-122	FICA/Medicare	$ 5,806	$ 5,980	$ 5,550	$ 5,208	$ 342	94%	$ 7,100
	602-49450-131	Medical/Disability Insurance	$ 27,079	$ 27,175	$ 27,217	$ 21,547	$ 5,670	79%	$ 23,000
	602-49450-151	Workers' Comp. Insurance	$ 2,920	$ 2,508	$ 3,000	$ 2,493	$ 507	83%	$ 2,800
	602-49450-200	Office Supplies	$ 498	$ 378	$ 250	$ -	$ 250	0%	$ 250
	602-49450-207	Training Instructional	$ 257	$ 148	$ 300	$ 150	$ 150	50%	$ 300
	602-49450-208	Medical-Physicals	$ -	$ -	$ -	$ 56	$ (56)	-	$ 100
	602-49450-210	Operating Supplies	$ 1,466	$ 1,950	$ 3,000	$ 921	$ 2,079	31%	$ 2,000
	602-49450-212	Motor Fuels	$ 6,279	$ 5,379	$ 5,000	$ 4,174	$ 826	83%	$ 6,000
	602-49450-216	Chemicals and Chem Products	$ 6,681	$ 3,581	$ 4,000	$ 1,757	$ 2,243	44%	$ 4,200
	602-49450-217	Lab Fees	$ 11,936	$ 13,267	$ 15,000	$ 8,202	$ 6,798	55%	$ 14,000
	602-49450-221	Repair/Maintenance Equipment	$ 9,309	$ 23,438	$ 10,000	$ 7,727	$ 2,273	77%	$ 10,000
	602-49450-223	Repair/Maintenance Bldg/Ground	$ 13,443	$ 12,332	$ 15,000	$ 4,484	$ 10,516	30%	$ 15,000
	602-49450-301	Auditing and Acct g Services	$ 2,450	$ 2,600	$ 2,700	$ 2,700	$ -	100%	$ 2,800
	602-49450-303	Engineering Fees	$ 5,191	$ 3,173	$ 6,000	$ 550	$ 5,450	9%	$ 5,000
	602-49450-304	Legal Fees	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-305	Other Professional Fees	$ -	$ -	$ -	$ 20	$ (20)	-	$ -
	602-49450-314	Contract Payments	$ -	$ 3,080	$ -	$ 5,340	$ (5,340)	-	$ 10,500
	602-49450-321	Telephone	$ 3,322	$ 3,878	$ 3,000	$ 4,176	$ (1,176)	139%	$ 3,000
	602-49450-331	Travel/Meeting Expense	$ -	$ -	$ 250	$ -	$ 250	0%	$ 200
	602-49450-350	Print/Publishting/Postage	$ 1,489	$ 1,610	$ 3,200	$ 1,336	$ 1,864	42%	$ 2,000
	602-49450-360	Property/Liability Insurance	$ 8,498	$ 9,772	$ 13,025	$ 10,229	$ 2,796	79%	$ 12,000
	602-49450-381	Electric Utilities	$ 38,956	$ 39,192	$ 40,000	$ 29,049	$ 10,951	73%	$ 42,000
	602-49450-383	Gas Utilities	$ 6,452	$ 9,059	$ 13,000	$ 10,350	$ 2,650	80%	$ 11,000
	602-49450-406	LICENSES	$ 1,504	$ 1,450	$ 1,500	$ 1,574	$ (74)	105%	$ 1,500
	602-49450-417	Uniform	$ 989	$ 553	$ -	$ 538	$ (538)	-	$ 600
	602-49450-419	Rev Trac Billing	$ 4,882	$ 2,654	$ 5,000	$ 2,910	$ 2,090	58%	$ 5,000

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 602	602-49450-420	Depreciation Expense	$ 266,090	$ 266,187	$ -	$ -	$ -	-	$ -
SEWER	602-49450-430	Miscellaneous	$ 459	$ 7	$ 1,000	$ 347	$ 653	35%	$ 500
	602-49450-431	Interest Expense	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-433	Dues and Subscriptions	$ 100	$ 216	$ 250	$ -	$ 250	0%	$ 250
	602-49450-437	Maintenance Contract	$ 1,023	$ 1,031	$ 1,100	$ 1,050	$ 50	95%	$ 1,100
	602-49450-438	Taxes and Assessments	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-440	Lease	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-500	Capital Outlay	$ 36,392	$ 2,761	$ 15,000	$ 9,113	$ 5,887	61%	$ 49,273
	602-49450-572	Sewer-Improvement/Capital Out	$ -	$ 6,684	$ -	$ -	$ -	-	$ -
	602-49450-601	Debt Srv Bond Principal	$ -	$ -	$ 201,875	$ 196,875	$ 5,000	98%	$ 211,875
	602-49450-602	Other Long-Term Oblig Principal	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-604	Bond Service Charge	$ -	$ 225	$ -	$ 225	$ (225)	-	$ 1,000
	602-49450-605	Cost of Issuance	$ 26,135	$ 2,644	$ -	$ -	$ -	-	$ -
	602-49450-606	Underwriters Discount	$ 13,400	$ 704	$ -	$ -	$ -	-	$ -
	602-49450-611	Debt Srv Bond Interest	$ 127,059	$ 89,469	$ 32,500	$ 29,120	$ 3,380	90%	$ 34,661
	602-49450-612	Other Long-Term Oblig Interest	$ -	$ -	$ -	$ -	$ -	-	$ -
	602-49450-720	Operating Transfers	$ 194,595	$ 185,616	$ 150,102	$ 152,109	$ (2,007)	101%	$ 153,545
			$ 906,268	**$ 828,476**	**$ 660,680**	**$ 591,739**	**$ 68,941**	**90%**	**$ 732,354**
		ENTERPRISE FUNDS TOTAL	**$ 1,741,927**	**$ 1,700,977**	**$ 1,551,394**	**$ 1,395,139**	**$ 156,255**	**90%**	**$ 1,606,590**

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 603	603-49500-101	Full-Time Employees	$ 21,663	$ 21,629	$ 17,558	$ 16,801	$ 757	96%	$ 19,600
STORM SEWER	603-49500-102	Full-Time Employees Overtime	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-103	Part-Time Employees	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-104	Temporary Employees Regular	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-121	PERA/ICMA	$ 1,540	$ 1,647	$ 1,200	$ 1,218	$ (18)	102%	$ 1,500
	603-49500-122	FICA/Medicare	$ 1,625	$ 1,692	$ 1,400	$ 1,236	$ 164	88%	$ 1,500
	603-49500-131	Medical/Disability Insurance	$ 8,333	$ 8,079	$ 6,467	$ 5,415	$ 1,052	84%	$ 5,200
	603-49500-150	Workers' Comp. Insurance	$ 626	$ -	$ 750	$ 625	$ 125	83%	$ 700
	603-49500-200	Office Supplies	$ 600	$ 351	$ 500	$ -	$ 500	0%	$ 400
	603-49500-207	Training Instructional	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-208	Medical-Physicals	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-210	Operating Supplies	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-212	Motor Fuels	$ 500	$ -	$ 750	$ -	$ 750	0%	$ 700
	603-49500-221	Repair/Maintenance Equipment	$ 21	$ -	$ 150	$ -	$ 150	0%	$ 200
	603-49500-223	Repair/Maint. Bldg/Ground	$ -	$ 5,407	$ 3,500	$ -	$ 3,500	0%	$ 2,500
	603-49500-227	Utility Maint Supplies	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-228	Other Repair Supplies	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-235	Street Sweeping	$ 19,922	$ 22,037	$ -	$ -	$ -	-	$ -
	603-49500-303	Engineering Fees	$ 3,071	$ 385	$ 3,500	$ 3,812	$ (312)	109%	$ 2,500
	603-49500-304	Legal Fees	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-305	Other Professional Fees	$ -	$ -	$ -	$ 46	$ (46)	-	$ -
	603-49500-321	Telephone	$ 271	$ -	$ 250	$ -	$ 250	0%	$ 200
	603-49500-331	Travel/Meeting Expense	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-350	Print/Publishting/Postage	$ 1,506	$ 1,506	$ 2,000	$ 1,397	$ 603	70%	$ 1,800
	603-49500-360	Property/Liability Insurance	$ 261	$ 386	$ 450	$ 321	$ 129	71%	$ 400
	603-49500-402	Repairs/Maint Structures	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-403	Improvements other than Bldgs	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-420	Depreciation Expense	$ 34,495	$ 34,495	$ -	$ -	$ -	-	$ -
	603-49500-433	Dues and Subscriptions	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-437	Maintenance Contract	$ 260	$ 269	$ -	$ 265	$ (265)	-	$ 265
	603-49500-438	Taxes and Assessments	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-500	Capital Outlay	$ -	$ -	$ -	$ -	$ -	-	$ 5,500

EXPENDITURES	Act Code	Last Dim Descr	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prelim. Budget
FUND 603	603-49500-560	Storm Water Management	$ -	$ -	$ -	$ -	$ -	-	$ -
STORM SEWER	603-49500-580	Storm Water Management	$ -	$ -	$ -	$ -	$ -	-	$ -
	603-49500-601	Debt Srv Bond Principal	$ -	$ -	$ 10,000	$ 5,000	$ 5,000	50%	$ 10,000
	603-49500-604	Bond Service Charge	$ -	$ -	$ -	$ 150	$ (150)	-	$ 450
	603-49500-611	Debt Srv Bond Interest	$ 7,350	$ 6,017	$ 5,876	$ 1,926	$ 3,950	33%	$ 5,628
	603-49500-720	Operating Transfers	$ 31,428	$ 30,337	$ 30,393	$ 30,393	$ -	100%	$ 46,819
			$ 133,472	**$ 134,237**	**$ 84,744**	**$ 68,605**	**$ 16,139**	**81%**	**$ 105,862**

CITY OF nya NORWOOD YOUNG AMERICA
310 Elm Street West · P.O. Box 59 · Norwood Young America MN 55368
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TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: October 24, 2014

SUBJECT: 2015 Utility Rate Increases

Proposed is to continue our discussion on rate increases for water, sewer, and storm sewer fees for 2015. The following information was provided at the September 29th Workshop meeting.

Water Fund:

- For every 1% the usage charge is increased will generate about $3,500 in revenues per year. Due to the cumulative effect of percentage rate increases, if rates are increased 5% per year the annual average is over $4,000 per 1% increase per year (5% = $21,300 average annual increase).
- For every $1 the base charge is increased about $21,000 will be generated in revenues. The year one increase is about $20,000 but when including the previously identified growth assumptions, this number grows slightly over time.

Sewer Fund:

- For every 1% the usage charge is increased will generate about $4,700 in revenues per year. Due to the cumulative effect of percentage rate increases, if rates are increased 5% per year the annual average is over $5,500 per 1% increase per year (5% = $28,000 average annual increase).
- For every $1 the base charge is increased about $21,000 will be generated in revenues. This impact is the same as the water fund as the number of connections is the same.

At the Workshop meeting proposed was to increase the water rates 5%, the sewer base charge from $6.95 to $9.00, and the storm water REC Unit from $4.67 to $5.00. Enclosed is an updated 2015 Budget for the Enterprise Funds and Storm Sewer Fund.

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TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: October 24, 2014

SUBJECT: Cartegraph

At the October 7th City Council Workshop meeting, the Council and staff received presentations from Jace Fecht of Cartegraph and Allison Kampbell, Carver County GIS. Proposed is to discuss and consider utilizing the County's GIS services for monitoring the maintenance and other historical data for the City's streets and infrastructure.

At this time, none of the streets and infrastructure has been inputted into Cartegraph, but they have been into the County's GIS. According Bolton & Menk's original proposal back in December 2011 they would setup and input all the necessary data for water, sewer, and storm sewer for $10,000 and do the same for streets for $10,000. Currently, the City pays Cartegraph two annual user licenses which in 2014 was a total cost of $3,000. In respect to the contract the City has with the County for GIS services, the contract is set up on an hourly rate for Allison. For the first half of 2014 the City has paid $7,517 and will likely be something similar for the second half of the year. In addition the City pays an annual fee of about $1,800 for the County's GIS license. We participate in a cost sharing for this license with all the other jurisdictions that utilize the County's GIS services.

City of Norwood Young America is an Equal Opportunity Provider
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TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: October 24, 2014

SUBJECT: 2015 Fee Schedule

The City Council has scheduled a public hearing for November 24th for the purpose of taking public comment on the proposed 2015 Fee Schedule. Proposed is to review the schedule and discuss the proposed fees.

01/01/2015

Schedule A
City of Norwood Young America
Fee Schedule

	Type	Terms & Conditions	2014 Fee	2015 Fee
A.	**Animals**			
	Animal License		5.00	5.00
	Duplicate Animal License Fee		5.00	5.00
	Unlicensed fine		50.00	50.00
	Animal pick-up charge	Base Charge	50.00	50.00
	Impound Expenses	Actual Cost	-	-
	Animal running at large/creating nuisance	1st Offense	10.00	10.00
		2nd Offense	50.00	50.00
		3rd Offense	150.00	150.00
		Subsequent Offenses (each)	250.00	250.00
	Backyard Chickens Permit	Biennial	50.00	50.00
	Unlicensed Chickens Fine			
	Chickens Running at Large			
B.	**Business Permits/Service Charges**			
	Copy Cost	Per Page	0.25	0.25
	Fax Cost	Per Page	1.00	1.00
	Laminating Costs	Per 8 1/2 x 11 page	2.50	2.50
		Per 11 x 17 page	4.00	4.00
		Per card tag - including clip	3.00	3.00
	Copy: Comprehensive Plan	Per Document	50.00	50.00
	Copy: Zoning Ordinance	Per Document	25.00	25.00
	Copy: Subdivision Ordinance	Per Document	20.00	20.00
	Certification Fee	Per delinquent account assessment	25.00	25.00
	Special Assessment Search		30.00	30.00
	Returned Check Charge	Fee	35.00	35.00
	Peddler License	Annual License	50.00	50.00
	Solicitor License	Annual License	N/C	N/C
	Telecommunications Permit		N/C	N/C
	Waste Hauler Permit		100.00	100.00
	Transient Merchant License		50.00	50.00
	Fire Works - Temporary Tent/Stand		350.00	350.00
	Fire Works - Permanent Store		100.00	100.00
	Fire Works - Display permit			60.00
	City Facility Rental (per day)			
	Buildings Included:	Damage Deposit	200.00	200.00
	Clay Community Building	Non-Profit Local Group - regular meetings	No Charge	No Charge
	Lions Shelter	Non-Profit local group/local church- other events	75.00	75.00
	Legion Shelter (pool)	All other rentals	125.00	125.00
	Willkommen Park Pavilion	All events	350.00	350.00
		Non-Profit Local Group Rental	100.00	100.00
		Damage Deposit	300.00	300.00
	Willkommen Pavilion sound system	Rental per day	50.00	50.00
	Willkommen Park Gazebo	Per day	50.00	50.00
		Damage Deposit	100.00	100.00
	City Hall Conference Room	Small		40.00
	City Hall Conference Room	Large		60.00
	City Hall Council Chambers			160.00
	Cemetery Lot Sales	Resident	400.00	400.00
		Non-Resident	600.00	600.00
	Fire Dept. Fire/Rescue Emergency Call- non-resident of fire	Per call	500.00	500.00
	Fire Department Service Call - Billing Rate	1st Hour (Minimum)	500.00	500.00
		Each Additional Hour	300.00	300.00
C.	**Equipment Rental - per staff approval (certain equipment rental required to be operated by staff).**			
	12 KW Portable Generator	Per Hour - Plus Deposit *	200.00	200.00
	120/230 Generator	Per Hour - Plus Deposit *	35.00	35.00
	2 way plow for Loader	Per Hour - Plus Deposit *	30.00	30.00
	4' Pump	Per Hour - Plus Deposit *	75.00	75.00
	4 way plow	Per Hour - Plus Deposit *	30.00	30.00

			01/01/2015
Barricades	Per Day - Plus Deposit *	10.00	10.00
Beaver Tail Trailer	Per Hour - Plus Deposit *	40.00	40.00
Bobcat S-250	Per Hour - Plus Deposit *	90.00	90.00
Bobcat Tools (level bar, grapple forks, etc)	Per Hour - Plus Deposit *	20.00	20.00
Bobcat Workmates	Per Hour - Plus Deposit *	40.00	40.00
Bucket Truck	Per Hour - Plus Deposit *	150.00	150.00
Chipper	Per Hour - Plus Deposit *	50.00	50.00
Dump Truck	Per Hour - Plus Deposit *	100.00	100.00
Flail Mower	Per Hour - Plus Deposit *	90.00	90.00
Hand Tools	Per Day - Plus Deposit *	10.00	10.00
Jetter	Per Hour - 1 hour min. Operated by City Staff	300.00	300.00
Jetter plus Vacuum	Per Hour - 1 hour min. Operated by City Staff	500.00	500.00
Loader	Per Hour - Plus Deposit *	150.00	150.00
Mower	Per Hour - 1 hour min. Operated by City Staff	35.00	35.00
Camera equipment	Per Hour - Operated by 2 City Staff	100.00	100.00
Roller	Per Day - Plus Deposit *	30.00	30.00
Rotary Mower	Per Hour - Plus Deposit *	60.00	60.00
Rotating laser	Per Hour - Plus Deposit *	40.00	40.00
Tanker w/ pump	Per Hour - Plus Deposit *	100.00	100.00
Tractor	Per Hour - Plus Deposit *	90.00	90.00
Trailer	Per Day - Plus Deposit *	40.00	40.00
Trash Pump	Per Day - Plus Deposit *	20.00	20.00
Vacuum	Per Hour - 1 hour min. Operated by City Staff	250.00	250.00
Weed Whip	Per Hour - 1 hour min. Operated by City Staff	35.00	35.00
Wire Feed Welder	Per Hour - Plus Deposit *	35.00	35.00
Chain Saw	Per Hour - Plus Deposit *	30.00	30.00
125 KW Portable Generator - dual voltage	Per Hour - Plus Deposit *	250.00	250.00
Engine Powered Hydraulic Pump/PTO drive 0-2000/min	Per Hour - Plus Deposit *	300.00	300.00
Push Camera	Per Occurrence - Operated by City Staff	25.00	25.00
Labor - Business Hours	Per Hour - 1 hour Minimum	50.00	50.00
Labor - After Hours	Per Hour - 1 hour Minimum	90.00	90.00
*Deposit for Rentals		500.00	500.00
D. Liquor/Alcoholic Beverages			
Intoxicating Liquor On-Sale		1,200.00	1,200.00
Intoxicating Liquor Off-Sale		100.00	100.00
Wine License On-Sale		100.00	100.00
Sunday Liquor On-Sale		200.00	200.00
Temporary Intoxicating Liquor (1-3 Day)		25.00	25.00
3.2 Beer On-Sale		150.00	150.00
3.2 Beer Off-Sale		50.00	50.00
Temporary 3.2 Beer		25.00	25.00
Comsumption & Display Permit		100.00	100.00
Extended hours 2 am liquor license fee	On-Sale Intoxicating License Holder Permit	500.00	500.00
	3.2% Malt Liquor or Set Up Holder Permit	250.00	250.00
Liquor License Investigation Fee		up to 500.00	up to 500.00
Wine License Investigation Fee		up to 500.00	up to 500.00
E. Adult Use			
Adult Use License Fee		1,500.00	1,500.00
Adult Use Investigation Fee/Additional Investigation Fee		500.00	500.00
F. Fines & Violations			
Nuisance Tree Abatement	Fine + cost	50.00	50.00
RV Parking (Temporary)	Permit	N/C	N/C
False Alarm (per 12 months)	First 3 Offenses	N/C	N/C
	4th Offense	50.00	50.00
	5th offense	100.00	100.00
	6th offense	150.00	150.00
	each additional offense increases in increments of $50.00		
Sprinkling Ban Violation	First Offense	Warning	Warning
	2nd offense	50.00	50.00
	3rd offense	100.00	100.00
	4th offense	200.00	200.00
	each additional offense	200.00	200.00

	Rental Dwelling Fines	Unlicensed Fee	250.00	250.00
		Unlicensed fee per day until license is obtained	10.00	10.00
		Violation Fee	50.00	50.00
		Violation fee per day until corrections are completed	5.00	5.00
	Towing and Storage of Vehicles	Actual Cost from Tow Company		-
	Nuisance Violation	Per Violation + Administrative Penalty + Cost of Abatement	50.00	50.00
	Administrative Penalties	1st offense	50.00	50.00
		2nd offense	62.50	62.50
		3rd offense	78.13	78.13
		4th offense	97.66	97.66
		each additional offense increases by 25%		
G.	**Utility Rates**			
Water	Residential Water Base Charge per unit	Per month	14.48	15.20
	Commercial Water Base Charge per unit	Per month	25.13	26.39
	Residential Water Usage Charge (Per 1,000 gallons)	Tier I - 0 to 6,000 gallons used	3.29	3.45
		Tier II - 6,001 to 52,000 gallons used	4.25	4.46
		Tier III - 52,001 to 88,000 gallons used	5.00	5.25
		Tier IV - 88,001+ gallons used	6.45	6.77
	Commercial Water Usage Charge (Per 1,000 gallons)	Tier I - 0 to 6,000 gallons used	3.29	3.45
		Tier II - 6,001 to 52,000 gallons used	4.25	4.46
		Tier III - 52,001+ gallons used	5.00	5.25
	Water Plant Charge	Per month	7.81	8.20
Sewer	Residential Sewer Base Charge per unit	Per month	7.30	7.67
	Commercial Sewer Base Charge per unit	Per month	7.30	7.67
	Residential Sewer Usage Charge (Per 1,000 gallons)	Based on average water used in winter quarter	6.26	6.57
	Commercial Sewer Usage Charge (Per 1,000 gallons)	Based on average water used in winter quarter	6.26	6.57
	Water Sales	Private Truck	25.00	25.00
		Per 1000 gallons for NYA residents	3.60	3.60
		Per 1000 gallons for non-residents	8.30	8.30
	On-line Utility Payment User Fee	Per transaction	3.50	3.50
	Late Payment Penalty	% of unpaid balance	10 percent	10 percent
Storm Water Drainage				
	REC Unit	Per month		4.90
	Special Parcels			
	Impervious Area	Per month	17.56/acre	18.44/acre
	Pervious Area	Per month	5.53/acre	5.81/acre
	SF Attached (Townhouse)	Per month	2.35	2.47
	Commercial/Industrial			
	0%-50% Impervious	Per month	8.55/acre	8.98/acre
	>50%-75% Impervious	Per month	13.04/acre	13.69/acre
	>75% Impervious	Per month	16.04/acre	16.84/acre
	Open Space	Per month	5.53/acre	5.81/acre
H.	**Utility Connection Charges**			
	Watermain Trunk Charge - per ERU		3,825.00	3900.00
	Sewermain Trunk Charge - per ERU		3,825.00	3900.00
	Water Hook-up Charge		125.00	125.00
	Sewer Hook-up Charge		125.00	125.00
	Storm Sewer Trunk Charge	Per ERU	750.00	750.00
	Barnes Lake Outlet	Per ERU	250.00	250.00
	Tacoma Ave N Improvement Fee		634.00	634.00
	SAC/WAC Fees	See Spreadsheet		-
	3/4" Residential Water Meter	Includes Meter, Horn, Swivels & Remote	350.00	350.00

			01/01/2015
1" Residential Water Meter	Includes Meter, Horn, Swivels & Remote	450.00	450.00
1 1/2" Commercial Water Meter	Includes Meter, Flange, & Remote	1,370.00	1,370.00
2" Commercial Water Meter	Includes Meter, Flange, & Remote	1,570.00	1,570.00
3" Commercial Water Meter	Includes Meter, Flange, & Remote	1,920.00	1,920.00
3/4" Residentail Water Meter	Meter only	170.00	170.00
1" Residential Water Meter	Meter only	240.00	240.00
1 1/2" Commercial Water Meter	Meter only	1,230.00	1,230.00
2" Commercial Water Meter	Meter only	1,420.00	1,420.00
3" Commercial Water Meter	Meter only	1,780.00	1,780.00
5/8 x 3/4 Meter Horn	Sales tax additional	52.00	52.00
1" Meter Horn - no lead	Sales tax additional	102.00	102.00
3/4 Swivel - no lead	Sales tax additional	15.00	15.00
1" Swivel - no lead	Sales tax additional	19.00	19.00
1" Male Swivel - no lead	Sales tax additional	20.00	20.00
1" Solder Swivel - no lead	Sales tax additional	20.00	20.00
Single Port Radio	Sales tax additional	125.00	125.00
Dual Port Radio	Sales tax additional	140.00	140.00
1 1/2" flange	Sales tax additional	35.00	35.00
2" flange	Sales tax additional	41.00	41.00
3" flange	Sales tax additional	35.00	35.00
Remote Reader	Replacement		250.00
Non-Seasonal Disconnect/Reconnect Charge	Each	75.00	75.00
Seasonal Disconnect/Reconnect Charge	Each	50.00	50.00
Curb Box Cover	Sales tax additional	110.00	110.00

I. Planning & Zoning

Comprehensive Plan Amendment/Change	Fee + Escrow*	500.00	500.00
City Code Amendment	Fee	250.00	250.00
Conditional Use Permit - Residential		200.00	200.00
Conditional Use Permit - Non-Residential		300.00	300.00
Interim Use Permit - Residential		200.00	200.00
Interim Use Permit - Non-Residential		300.00	300.00
Rezoning Application	Map	350.00	350.00
Zoning Amendment	Text	300.00	300.00
Variance - Residential		200.00	200.00
Variance - Non-Residential		300.00	300.00
Variance - Commercial		300.00	300.00
Site Plan Review	Fee + Escrow**	300.00	300.00
Lot Split		200.00	200.00
Boundary Line Adjustment		100.00	100.00
Sketch Plat Review	Fee + Escrow***	200.00	200.00
Subdivision	*Preliminary Plat (fee + $10/lot)	350.00	350.00
	*Final Plat (fee + $10/lot)	250.00	250.00
Planned Unit Development (PUD)	PUD Sketch Plan Fee + Escrow***	200.00	200.00
	*PUD General Concept Plan	400.00	400.00
	*PUD Final Plan	300.00	300.00
	*PUD Plan Amendment	300.00	300.00
	(PUD fees are in addition to plat fees)		
Street/Alley/Easement Vacation Application Fee		150.00	150.00
Annexation Application Fee		300.00	300.00
Storm Water Plan		250.00	250.00
Wetland Mitigation Plan	Fee + Escrow	100.00	100.00
Parking Reduction		100.00	100.00
Application for Appeal		150.00	150.00
Carver County Recording Fee		46.00	46.00
***Developer Escrow Deposit - Payment by Certified Check**		2,000.00	2,000.00

			01/01/2015
Developer Escrow Deposit - Site Plan Review - Payment by Certified Check		5,000.00	5,000.00
Developer Escrow Deposit - Site Plan Review for Tacoma West Industrial Park - Payment by Certified Check		15,000.00	15,000.00
***Developer Escrow Deposit - Development Review paid at Sketch Plan - Payment by Certified Check**		10,000.00	10,000.00

All Planning & Zoning application fees are in addition to legal, engineering, and associated costs.

J. Park Dedication

Single Family	Per Lot	2,500.00	2,500.00
Two Family	Per Unit	2,500.00	2,500.00
Townhome	Per Unit	2,500.00	2,500.00
Multi-Family	Per Unit	2,000.00	2,000.00
Commercial/Industrial	Per Acre	5,000.00	5,000.00

K. Storm Water

Basin Connection	Actual Cost		

L. Building Construction

1. Building Permit Fee Calculation

Valuation	*Fee*
$1 to 500	$25.85
$501 to 2000	$25.85 for the first 500 plus 3.36 for each additional 100 or fraction thereof, to and including 2,000.00
$2001 to 25,000	$76.25 for the first 2000 plus 15.40 for each additional 1000 or fraction thereof, to and including 25,000
$25,001 to 50,000	$430.45 for the first 25,000 plus 11.11 for each additional 1000 or fraction thereof, to and including 50,000
$50,001 to 100,000	$706.20 for the first 50,000 plus 7.70 for each additional 1000 or fraction thereof, to and including 100,000
$100,001 to 500,000	$1,093.20 for the first 100,000 plus 6.16 for each additional 1000 or fraction thereof, to and including 500,000
$500,001 to 1,000,000	$3,557.20 for the first 500,000 plus 5.23 for each additional 1000 or fraction thereof, to and including 1,000,000
$1,000,001 and up	$6,172.20 for the first 1,000,000 plus 4.02 for each additional 1000 or fraction thereof.

1997 Fee Schedule + 10%

2. Building Department Inspection Fees

Building Permit Fee	100% of above fee schedule + state surcharge		
Residential Plan Check Fee	65% of building permit fee		
Commerical Plan Check Fee	65% of building permit fee		
Building Permit Investigation Fee	Charge when work done w/o permit (previous $45)	Up to actual permit amount	
Reinspection Fees/Additional Inspection fees	Each inspection	45.00	45.00
Rental Dwelling Inspection Fee	Minimum Fee	54.00	54.00
	3-5 units	18.00/unit	18.00/unit
	6-10 units	17.00/unit	17.00/unit
	11-20 units	15.75/unit	15.75/unit
	21-40 units	14.75/unit	14.75/unit
	41-100 units	13.50/unit	13.50/unit
	101-200 units	12.50/unit	12.50/unit
	200+ units	11.25/unit	11.25/unit
Rental Dwelling Reinspection fee - beyond first follow-up inspection	Each inspection	45.00	45.00
Pre-Move Structure Inspections:			
House or shed/garage located outside city limits	$45.00 per hour plus mileage from inspector's office		
House located inside city limits	$45.00 per hour plus mileage from inspector's office		
Shed/garage located inside city limits	$45.00 per hour plus mileage from inspector's office		
Moved-In Structure Permit Fee:			
Moved-in House	fee + permit, plan review and state surcharge fees for foundation, interior remodel, and/or addition, including garage	250.00	250.00

Moved-In Shed/Garage	fee + permit, plan review and state surcharge fees for foundation, interior remodel and/or addition, including garage	125.00	125.00
3. Mechanical Permits			
Heating/Cooling Permit - Residential	surcharge additional	60/fixture + surcharge	
Heating/Cooling Permit - Commercial	Based on value, 1997 fee schedule + 10%		
4. Single Family Residential Plumbing Permits			
Plumbing Permit	$5 per fixture (13+ fixtures)/minimum $60.00 surcharge additional		
Residential Plbg Fixture Change Out (water heater/softner)	$15.00 plus $5.00 surcharge	20.00	20.00
5. Commerical/Industrial Plumbing Plan Review	Based on value, 1997 fee schedule + 10%		
6. General Permits (minor residential alteration)			
Rewindow	55.00 permit + 5.00 surcharge	60.00	60.00
Reside	55.00 permit + 5.00 surcharge	60.00	60.00
Reroof	55.00 permit + 5.00 surcharge	60.00	60.00
Fence	55.00 permit + 5.00 surcharge	60.00	60.00
7. Miscellaneous			
Mobile Home Move-In Permit		250.50	250.50
House Move-In Application	(In addition to building permit)	N/C	N/C
Curb Cut Damage Deposit		-	-
Curb Cut Inspection Fee		5.00	5.00
Street/Landscape/Driveway Deposit	Refundable	900.00	900.00
Utility Damage Deposit	Refundable	500.00	500.00
Tree Permit		N	N/C
Excavation Permit	Actual Cost from Engineer	-	-
Fill Permit	Actual Cost from Engineer	-	-
General Sign Permit (no plan review required)	55.00 permit + 5.00 surcharge	60.00	60.00
Residential Demolition Permit	100.00 permit + 5.00 surcharge	105.00	105.00
Commercial Demolition Permit	200.00 permit + 5.00 surcharge	205.00	205.00
M. Swimming Pool Rates			
Season Pass	Family - includes immediate family	125.00	125.00
	Adults	100.00	100.00
	Students	75.00	75.00
Daily Admission	Adults, per person per day	5.00	5.00
	Students, per person per day	4.00	4.00
Aqua Aerobics	per time	6.00	6.00
	one month pass	40.00	40.00
Swim Lesson Fees	per person per session	45.00	45.00
N. Labor/Staff Time (Billable Rates)			
Staff Time	Research	50.00/hour	50.00/hour
Public Notice		75.00	75.00
Notary Public		N/C	N/C
Full Time Skilled	Business Hours	50.00/hour	50.00/hour
	After hours	90.00/hour	90.00/hour
Temporary Unskilled		15.00/hour	15.00/hour
Rental Hall Clean-up	Hourly Rate		
O. Special Use Vehicle Permits			
Golf cart permit	Triennial Fee	40.00	40.00
Extra Vehicle Permit	Per Vehicle	10.00	10.00