



CITY COUNCIL AGENDA

December 8, 2014

6:30 P.M.

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

1. Call Meeting of City Council to Order

1.1 Pledge of Allegiance

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.)

- 4.1 Approve minutes of November 24, 2014
- 4.2 Approve payment of claims
- 4.3 Resolution 2014-43 – a resolution approving contributions
- 4.4 Police Services Contract with Carver County
- 4.5 Appoint Fire Department Officers
- 4.6 Public Works Operator I Job Description Amendment
- 4.7 Part-Time Public Utilities Operator Wage Adjustment
- 4.8 Carver County GIS Specialist Shared Position Agreement
- 4.9 Accept Fire Fighter resignation
- 4.10 Approve appointing Fire Rescue Reserve member
- 4.11 Approve transfer of funds – Resolution 2014-44
- 4.12 Approve Final Pay Request for 2013 Infrastructure Project
- 4.13 Approve Waste Management Haulers License

5. Public Hearing

5.1 Truth In Taxation Hearing – Pay 2015 Property Tax Levy and General Fund Operating Budget

6. Old Business

7. New Business

- 7.1 Resolution 2014-45, Adopting Pay 2015 Property Tax Levy
- 7.2 Resolution 2014-46, Adopting 2015 General Fund Operating Budget
- 7.3 Resolution 2014-47, Approving 2014 General Fund Operating Budget Amendment
- 7.4 Southwest Paving Conditional Use Permit
- 7.5 Expert Construction Conditional Use Permit
- 7.6 Pavilion Building Forensic Evaluation Proposal

- 7.7 Financial Plan Adoption
- 7.8 Schedule Special City Council Meeting

8. Council Member Reports

9. Mayor's Report

10. Adjournment

***The following informational items have been included in the Council packet for informational purposes, council review and discussion. No action is required by the City Council:** November Building Permit report.

UPCOMING EVENTS

- | | |
|--------------------|---|
| December 11 | Senior Advisory Committee |
| January 12 | City Council – 6:30 p.m. |
| December 16 | Planning Commission – 7:00 p.m. |
| January 26 | EDA and City Council – 6:30 p.m. |

Norwood Young America City Council Minutes

November 24, 2014

Council Present: Tina Diedrick, Mike McPadden, Dick Stolz, Carol Lagergren, Jim Keller

Council Absent: None

City Staff Present: City Administrator Steve Helget, City Clerk/Treasurer Diane Frauendienst

Also Present: Norwood Young America Times Reporter Adam Gruenewald, Planning Commission Rep Craig Heher, Bond Counsel Martha Ingram, Mike Donnelly, Bobbie Oelfke, Jessica Klaustermeier, Emma Klaustermeier, Kali Grimm, Paul Schwichtenberg.

Mayor Tina Diedrick called the meeting to order at 6:33p.m.

Approve Agenda

Motion: MM/DS, all in favor to approve the agenda with additions.

Introductions, Presentations, Proclamations, Awards, and Public Comment: None

Consent Agenda

Motion: CL/DS, all in favor, to approve the consent agenda with adjustments.

Approve minutes of November 10, 2014

Approve payment of claims

~~Countryside Veterinarian—Animal Impound Contract~~

Approve 2015-2016 Service Agreement for Joint Assessments

ADDED: Approve Optional 2 a.m. Liquor License for the Pour House Inc.

Public Hearing

Mayor Diedrick opened the public hearing at 6:35 p.m. to hear public comment on certifying unpaid invoices and utilities for collection with 2015 taxes. Administrator Helget stated that 160 accounts received certification notices. There was no public comment

Motion: DS/MM, all in favor to close the public hearing at 6:37 p.m.

Mayor Diedrick opened the public hearing at 6:38 to hear public comment on Ordinance No. 255, an ordinance amending Chapter 20 of the Norwood Young America City Code. Helget reported that Ordinance No. 255 is adopting the 2015 Fee Schedule for the City. He pointed out some of the fee increases included a 5% increase in utility rates except for the sewer base fee which will increase to \$9.00 per month. There was no public comment.

Motion: MM/DS, all in favor to close the public hearing at 6:48 p.m.

Old Business

Peace Villa, Issuance of 2015 Revenue Notes: Bond Attorney Martha Ingram with Kennedy and Graven informed the Council that the revenue note for Peace Villa assisted living/memory care that was approved to be sold in December will now have to be moved to January because the building and site plans will not be completed in time for the sale. She stated the only impact to the city, would be if the city chose to sell bonds for another project in 2015. Resolution 2014-42, which amends Resolution 2014-37 to reflect the change in sale date, will need to be approved.

Motion: CL/MM, all in favor, to adopt Resolution 2014-42, a resolution amending Resolution 2014-37 with respect to the designation of the Healthcare and Housing Revenue Bond Anticipation Notes as Qualified tax-exempt obligations and with respect to the calendar year of issuance of the notes.

New Business

Securities and Exchange Commission Disclosure Compliance: Martha Ingram informed the Council on a recent directive by the Securities and Exchange Commission to government units that have issued bonds to finance public projects. Ingram explained The Municipalities Continuing Disclosure Cooperation Initiative (the “MCDC Initiative”), stating that the purpose was to encourage issuers of municipal securities to take the opportunity to self-report any misstatements or omissions found in the Official Statements.

Council consensus was not to enter into the initiative and not self-report and directed Administrator Helget to compose a memo for the financial file.

Oak Lane Water and Sewer Trunk Fees: Administrator Helget reported that a request has been received from Paul and Jill Schwichtenberg requesting an extension on the hook-up fee discount. The Council reduced the water and sewer trunk fees for the Oak Lane properties to \$2,000 each through December 31, 2014. Schwichtenberg stated that they have been trying to get a contractor to get them connected since spring.

Motion: MM/JK, MM, JK, DS, TD all in favor, CL abstaining, to extend the reduced trunk fee rates of \$2,000 for Oak Lane residents until December 31, 2015.

Adopt Resolution 2014-40 – Certifying unpaid fees to County Auditor for collection in 2015:

Motion: DS/MM, all in favor to adopt Resolution 2014-40, a resolution certifying unpaid fees for the City of Norwood Young America to the County Auditor for collection with 2015 taxes.

Adopt Ordinance No. 255-amending Chapter 20 Fees, Adopting 2015 Fee Schedule

Motion: CL/JK, all in favor to adopt Ordinance 255, an ordinance amending Chapter 20, Section 2000.02, Schedule A, of the Norwood Young America City Code regarding the year 2015 fees.

Motion: CL/DS, all in favor to approve Ordinance No. 255 summary ordinance for publication.

Approve Appointing Public Utilities Director. Helget reported that four applications were received for the Public Utilities Director position. Two applicants were interviewed by the interviewing team made up of members of the personnel committee, Dan Stender, Doug Kammerer from the City of Watertown, and Seth Peterson from Bolton and Menk. The team recommends appointing Ryan Winter to the position.

Motion: DS/CL, all in favor to adopt Resolution 2014-41, a resolution appointing Ryan Winter to the position of Public Utilities Director and allow up to \$1000 in moving expense reimbursement.

Economic Development Consulting Contract: Helget reported that a proposal was solicited from Municipal Development Group to assist with economic development service for the City. Joanne Foust from MDG was present at the meeting to introduce herself and to answer any questions.

Motion: CL/MM, all in favor; to approve the agreement for consulting service with the Municipal Development Group for Economic Development services.

Waste Management Service Update: Mike Donnelly, Don Bahnke, and Dave Franck were present at the meeting to inform the Council of the recent sale of Franck’s Sanitation to Waste Management and to dispel rumors about the sale.

Schedule City Council Workshop Meetings: Administrator Helget stated that a workshop to discuss the options available for the hauler of sanitation services.

Motion: CL/MM, all in favor to schedule a City Council workshop for December 2 at 6:30 p.m. to discuss the options for sanitation services within the City.

Council Member Reports:

MM, DS: No reports

JK: stated he was not at the Planning Commission meeting and asked Craig Heher to report on the meeting. Heher reported that the Commission is working on some conditional use permits, 2015 Goals and verbage on accessory structures.

CL: reported on the Fire District Meeting

Mayor's Report

TD: Wished everyone a Happy Thanksgiving and safe travels.

Adjournment

Motion: CL/DS, all in favor to adjourn the meeting at 7:47 p.m.

Respectfully Submitted,

Diane Frauendienst
City Clerk-Treasurer

Mayor

CITY OF NORWOOD YOUNG AMERICA

VOUCHER LIST/CLAIMS ROSTER AND CHECK SEQUENCE

To Be Approved: December 8, 2014

Pre-paid Claims (Check Sequence #502954-502967)	<u>\$14,816.81</u>
Claims Pending Payment (Check Sequence #23853-23890)	<u>\$64,668.20</u>
Total:	<u>\$79,485.01</u>

Check #	Employee	Period	Check Amount	Check Date	Status
502954	BARTHEL, JOLENE F.	22	\$349.25	28-Nov-14	Outstanding
502955	Hormann, Duane	22	\$364.39	28-Nov-14	Outstanding
502956	SCHRUPP, CHAD J	22	\$1,092.55	28-Nov-14	Outstanding
502957	Schuler, Tamara	22	\$964.93	28-Nov-14	Outstanding
502958	ARETZ, BRENT R	22	\$2,535.09	28-Nov-14	Outstanding
502959	FRAUENDIENST, DIANE J.	22	\$1,436.47	28-Nov-14	Outstanding
502960	LENZ, DEBRA A	22	\$1,239.89	28-Nov-14	Outstanding
502961	MENZEL, ALICIA	22	\$996.89	28-Nov-14	Outstanding
502962	NEUBARTH, RICHARD	22	\$580.39	28-Nov-14	Outstanding
502963	SCHRUPP, JOHN O	22	\$1,362.37	28-Nov-14	Outstanding
502964	STENDER, DANIEL H	22	\$1,519.38	28-Nov-14	Outstanding
502965	Helget, Steven P	22	\$2,173.02	28-Nov-14	Outstanding
502966	KLOEMPKEN, JASON A	22	\$202.19	28-Nov-14	Outstanding
502967	Klein Bank Summary	22	\$14,816.81	28-Nov-14	

NORWOOD YOUNG AMERICA, MN

12/04/14 10:06 AM

Page 1

*Check Summary Register©

DECEMBER 2014

Name	Check Date	Check Amt	
10100 CHECKING			
Paid Chk# 023853	BARTHEL, DOUG & MELISSA	12/8/2014	\$1,391.69 over payment of assessment
Paid Chk# 023854	BUSINESS FORMS &	12/8/2014	\$157.00 W2 and 1099
Paid Chk# 023855	CARVER COUNTY RECORDER	12/8/2014	\$46.00 record Haven easement agreemen
Paid Chk# 023856	CENTURY LINK	12/8/2014	\$471.51
Paid Chk# 023857	CITY OF WACONIA	12/8/2014	\$824.39 salt brine, salt brind road gu
Paid Chk# 023858	GLTC PREMIUM PAYMENTS	12/8/2014	\$98.76 long term care
Paid Chk# 023859	CREATIVE PRINT SOLUTIONS	12/8/2014	\$71.20 NAME PLAQUES
Paid Chk# 023860	EMERGENCY RESPONSE	12/8/2014	\$319.86 slide button assembly
Paid Chk# 023861	FRAUENDIENST, DIANE	12/8/2014	\$98.61 batteries for pavilion candles
Paid Chk# 023862	GOPHER STATE ONE-CALL, INC.	12/8/2014	\$20.30 november billing
Paid Chk# 023863	HD SUPPLY WATERWORKS LTD.	12/8/2014	\$2,908.77 meters and supplies
Paid Chk# 023864	HENNING EXCAVATING	12/8/2014	\$8,335.00 Water leak in Preserve
Paid Chk# 023865	HOLIDAY FLEET	12/8/2014	\$648.75 November gas
Paid Chk# 023866	KENNEDY & GRAVEN CHTD	12/8/2014	\$2,294.00 Peace Village TIF
Paid Chk# 023867	KLOEMPEN, JASON	12/8/2014	\$539.26 CDL Licensing
Paid Chk# 023868	KOHL'S SWEEPING SERVICE	12/8/2014	\$5,282.00 Sweeping leaves on street
Paid Chk# 023869	LINDS HOMETOWN HARDWARE	12/8/2014	\$424.33
Paid Chk# 023870	LOFFLER COMPANIES, INC.	12/8/2014	\$296.31 Rental
Paid Chk# 023871	MID-COUNTY CO-OP OIL ASSN	12/8/2014	\$721.63 #1 dyed fuel oil
Paid Chk# 023872	MINI BIFF	12/8/2014	\$46.87 Willkommen
Paid Chk# 023873	MINNESOTA DEPARTMENT OF	12/8/2014	\$2,057.00 4th quareter connection fee
Paid Chk# 023874	NCPERS MINNESOTA	12/8/2014	\$16.00
Paid Chk# 023875	NYA CHAMBER OF COMMERCE	12/8/2014	\$149.40 Cost of meal
Paid Chk# 023876	NORWOOD YOUNG AMERICA	12/8/2014	\$151.62 Workshop notice
Paid Chk# 023877	PRO AUTO & TRANSMISSION	12/8/2014	\$3,879.13 P-4 repair - dot insp
Paid Chk# 023878	PRO IRRIGATION	12/8/2014	\$150.00 WINTERIZATION OF SPRINKLERS
Paid Chk# 023879	ROCK, MARY CHRISTINE	12/8/2014	\$1,561.29 NOVEMBER ECON SERVICE
Paid Chk# 023880	RUPP, ANDERSON, SQUIRES, PA	12/8/2014	\$1,914.27 HARBOR
Paid Chk# 023881	SCOTT COUNTY TREASURER	12/8/2014	\$750.00 BURN TOWER TRAINING
Paid Chk# 023882	SETTER & ASSOCIATES LLC	12/8/2014	\$450.00 BACKGROUND CHECK
Paid Chk# 023883	SMITH OIL CO	12/8/2014	\$1,256.22 NOV GAS
Paid Chk# 023884	THE NYA TIMES SUBSCRIPTION	12/8/2014	\$30.00 annual subscriptions
Paid Chk# 023885	US BANK	12/8/2014	\$24,250.00 SEMI ANNUAL PAYMENT
Paid Chk# 023886	US POSTAL SERVICE	12/8/2014	\$404.34 UB POSTAGE
Paid Chk# 023887	VERIZON WIRELESS	12/8/2014	\$1,047.69
Paid Chk# 023888	VICKERMAN COMPANY	12/8/2014	\$448.00 CHRISTMAS LIGHT BULBS
Paid Chk# 023889	WM MUELLER & SONS INC	12/8/2014	\$965.00 REFUSE REMOVAL
Paid Chk# 023890	XTREME ELECTRICAL	12/8/2014	\$192.00 REPLACE LIGHT HEAD
Total Checks			\$64,668.20



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

CC: Steve Helget, City Administrator

From: Diane Frauendienst, City Clerk

RE: Resolution 2014-43 approving contributions

Minnesota Statutes authorize cities to accept contributions of real and personal property for the benefit of its citizens. In 2014, \$39,713.76 has been received from area residents, organizations, and businesses to be used by the city to benefit the citizens. Attached is Resolution 2014-43 accepting these contributions.

Recommendation: A motion to adopt Resolution 2014-43, a resolution approving contributions.

City of Norwood Young America

Tel: 952-467-1800
Fax: 952-467-1818

310 Elm Street West
NYA, MN 55368

www.cityofnya.com
cityclerk@cityofnya.com

RESOLUTION 2014-43

RESOLUTION APPROVING CONTRIBUTIONS

WHEREAS, the City of Norwood Young America is generally authorized to accept contributions of real and personal property pursuant to Minnesota Statutes Sections 412.21 and 465.03 for the benefit of its citizens and is specifically authorized to accept gifts and bequests for the benefit of recreational and beautification pursuant to Minnesota Statutes Section 471.17; and

WHEREAS, the following persons and entities have offered to contribute the cash sums set forth below to the City:

<u>Name of Donor</u>	<u>Amount</u>
Edward Born Post 343 American Legion	400.00
American Legion Auxiliary Ed Born 343	748.18
Young America VFW Auxiliary Post	799.65
NYA Lions Club	20,000.00
Veterans of Foreign Wars 1783	17,500.00
Diane Mackenthun	165.93
Monica Kamps	100.00

WHEREAS, all such sums have been contributed to assist the City in the establishment and operation of recreational facilities and beautification within the City's corporate limits either alone or in cooperation with others, as allowed by law; and

WHEREAS, the City Council hereby finds that it is appropriate to accept the contributions offered.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NORWOOD YOUNG AMERICA, MINNESOTA, AS FOLLOWS:

1. The contributions described above are hereby accepted by the City of Norwood Young America and shall be used to establish and operate recreational facilities and programs and beautification within the City's corporate limits either alone or in cooperation with others, as allowed by law.
2. That the City Clerk is hereby directed to issue receipts to each donor acknowledging the City's receipt of the donor's contribution.

Adopted by the City Council of the City of Norwood Young America this 8th day of December 2014.

ATTEST:

Mayor

Diane Frauendienst, City Clerk-Treasurer



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council
CC: Steve Helget, City Administrator
From: Diane Frauendienst, City Clerk
RE: 2015 Contract for Police Service with Carver County Sheriff's Department

The city's 2015 Contract for Police Services with the Carver County Sheriff's Department contains the following Personnel costs:

Liaison Corporal - .9 (2080 FTE)	\$84,085
Deputy - .7 (2080 FTE)	\$65,400
CSO- 364 hours	\$11,022
Vehicle Costs	
Patrol Vehicle- .7	\$11,346

The daytime town deputy is still dedicated to the City of Norwood Young America; however he will supervise and manage the tri-city work plan and deputies plus attend council meetings in Hamburg and Cologne as needed.

The FTE deputies compensated time includes regular assignment duties, training, holidays, vacation, sick leave and other benefited time. The position is not automatically backfilled when the deputy is away from assignment. Payment to Carver County will be made in two payments, on or before June 30th and on or before November 30.

Also the city has once again agreed to be a member of the South West Metro Drug Task Force at a cost of \$2,100.00.

Recommendation: A motion to approve the attached 2015 Contract for Police Services with Carver County.

CONTRACT FOR POLICE SERVICES
Norwood Young America

THIS AGREEMENT, made and entered into this ___ day of _____, ___ by and between the County of Carver, through its Sheriff's Office (hereinafter, "County"), and the City of Norwood Young America (hereinafter, the "City"), and, collectively known as the "parties".

WHEREAS, the City desires to enter into a contract with the County whereby the County will provide police services within the boundaries of the City; and

WHEREAS, the County agrees to render such services upon the terms and conditions hereinafter set forth; and

WHEREAS, said contract is authorized by Minnesota Statute, Section 471.59, 436.05, and Minnesota Statute, Section 366 and 367;

NOW, THEREFORE, it is agreed between the parties as follows:

ARTICLE I

PURPOSE: The purpose of this Agreement is to secure police contracting services for the City. Minnesota Statutes, Section 471.59 authorizes two or more governmental units to jointly exercise any power common to the contracting parties. Minnesota Statutes, Section 436.05 allows municipalities to contract with other municipalities for police services.

ARTICLE II

1. POLICE SERVICES. The County agrees to provide police service within the corporate limits of the City to the extent and in the manner set forth below:
 - 1.1 Police services to be provided under this contract shall encompass those police duties and functions which are the type statutorily deemed to be the responsibility of the local communities;
 - 1.2 With input from the City, the County shall assign personnel as necessary;
 - 1.3 All matters incident to the performance of such service or the control of personnel employed to render such service shall be and remain in the control of the County;
 - 1.4 In the event a dispute arises between the parties concerning the type of service to be rendered, or the manner in which such service is provided, the County shall retain sole discretion in determining a solution to said dispute (e.g., re-assignment of personnel, types of patrol, level of service available); and

- 1.5 The police services will be provided to the City for the selected number of contracted hours and/or full time equivalent (FTE) personnel. Such services shall not include situations in which, in the opinion of the County, a police emergency occurs which requires a different use of the personnel, patrol vehicle, equipment, or the performance of special details relating to police services. It shall also not include the enforcement of matters which are primarily administrative or regulatory in nature (e.g., zoning, building code violations).

ARTICLE III

SPECIAL EVENT OR ADDITIONAL SERVICES. If the City desires additional police services over and above the hours and/or FTE's contracted for in this Agreement, the City shall contact the Sheriff's Office contract manager or designee noted in this Agreement. The County will invoice the City for these additional services pursuant to Minnesota Statute, Section 471.425.¹

ARTICLE IV

COOPERATION AMONG PARTIES. It is hereby agreed that the parties and all of their officials, personnel, agents and employees shall render full cooperation and assistance to each other to facilitate the provision of the services selected herein.

ARTICLE V

1. PROVISION OF EQUIPMENT. It is agreed that the County shall provide all necessary labor, supervision, vehicle, equipment, and supplies to maintain and provide the police services selected herein.
2. OFFICE SPACE. If an FTE is requested, the City shall provide office and work space for the assigned personnel.
3. FINANCIAL LIABILITY. The City does not assume liability for the direct payment of any salaries, wages, or other compensation to personnel employed by the County to perform the selected services. It is agreed that all personnel shall be employees of the County and the County shall be responsible for providing worker's compensation insurance and all other benefits to which such personnel shall become entitled by reason of their employment with the County.

¹ Minnesota Statute, Section 471.425 Prompt payment of local government bills, Subdivision 2(a) For municipalities who have governing boards which have regularly scheduled meetings at least once a month, the standard payment period is defined as within 35 days of the date of receipt.

4. MUTUAL INDEMNIFICATION. Each party shall be liable for its own acts to the extent provided by law and hereby agrees to indemnify, hold harmless and defend the other, its personnel and employees against any and all liability loss, costs, damages, expenses, claims or actions, including attorney's fees which its personnel and employees may hereafter sustain, incur or be required to pay, arising out of or by reason for any act or omission of the party, its agents, servants or employees, in the execution, performance, or failure to adequately perform its obligations pursuant to this contract. Liability of the County or other Minnesota political subdivisions shall be governed by the provisions of the Municipal Tort Claims Act, Minnesota Statutes, Chapter 466, and other applicable laws.

LIABILITY

- (a) To the full extent permitted by law, actions by parties pursuant to this Agreement are intended to be and shall be construed as a "cooperative activity" and it is the intent of the parties that they shall be deemed a "single governmental unit" for the purposes of liability, all set forth in Minnesota Statutes, Section 471.59, Subdivision 1a(a): provided further that for purposes of that statute, each party to this Agreement expressly declines responsibility for the acts or omissions of the other party.
- (b) For purposes of determining total liability damages, the participating governmental units and the joint board, if one is established, are considered a single governmental unit and the total liability for the participating governmental units and the joint board, if established, shall not exceed the limits on governmental liability for a single governmental unit as specified in State Statute, Section 3.736 or Section 466.04, Subdivision 1, or as waived or extended by the joint board or all participating governmental units under State Statute, Section 3.736, Subdivision 8 or Section 471.981. The parties of this Agreement are not liable for the acts or omissions of the other participants to this Agreement except to the extent to which they have agreed in writing to be responsible for acts or omissions of the other parties.
5. INSURANCE. The County agrees that all insurance required to adequately insure vehicles, personnel and equipment used by the County in the provision of the selected services will be provided by the County.

ARTICLE VI

1. TERM. The term of this contract shall be January 1, 2015 to December 31, 2015. The term of this Agreement may be extended for up to an additional sixty (60) days under the same terms and conditions, provided the parties are attempting in good faith to negotiate a new Agreement. This Agreement extension shall automatically terminate upon the parties' entering into a new written Agreement, or on the sixtieth (60th) day, whichever occurs first.
2. RATE. The Sheriff's Office has presented the City with a recommended police plan which includes the police contract rates.
3. NOTICE.
 - 3.1 If the County does not desire to enter into a contract for police service for 2016, the City shall be so notified in writing six (6) months prior to the expiration of the current contract.
 - 3.2 On or before August 15 of the current contract year, the County shall notify the City of the police contract rates for the following year.
 - 3.3 The City shall notify the County of its intention to contract for police services for the following year no later than October 15 of the current contract year.
 - 3.4 In the event the City shall fail to give notice as required above, the County shall presume the City does not desire to enter into an Agreement with the County for police services.
 - 3.5 Notice under the above provisions shall be sent to:

Commander Paul Tschida
Carver County Sheriff's Office
606 East 4th Street
Chaska, MN 55318
ptschida@co.carver.mn.us
Office: 952-361-1207
Cell: 952-457-7302

City of Norwood Young America
Steve Helget, City Administrator
310 Elm Street
P O Box 59 Norwood Young
America, Mn. 55368
Phone: 952-467-1800

ARTICLE VII

MENU OF POLICE SERVICES

1. POLICE STAFFING OPTIONS

1.1 FULL TIME EQUIVALENT (FTE) PERSONNEL OPTION

1.1.1 FTE personnel are Full Time Employees dedicated to the contract community.

The FTE deputies compensated time includes regular assignment duties, training, holidays, vacation, sick leave and other benefited time. The FTE deputy position is not automatically backfilled when the deputy is away from assignment for the above types of compensated time. The FTE deputy costs include: salary, benefits, supervision, administration, training, clerical support, insurance, and county overhead. The FTE costs do not include additional hours which are necessary for court or filling a shift for a compensated day off. If the City requests coverage for compensated days off noted above, it is recommended the City set aside a contingency for additional hours. The SouthWest Metro Drug Task Force will invoice \$2,100 separately from this contract.

Hours worked on a designated holiday will be billed at double the FTE's hourly pay rate per the collective bargaining agreement(s).

Additional hours for deputies will be billed at \$57.17.

PERSONNEL COST

Liaison Corporal-.9 (2080 FTE)	\$84,085
Deputy-.7 (2080 FTE)	\$65,400
CSO – 364 hours	\$ 11,022

VEHICLE COST

Patrol Vehicle – .7	<u>\$11,346</u>
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<u>TOTAL POLICE SERVICES</u>	\$171,853
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2. PAYMENT. The Sheriff shall invoice one half of the total amount of the current year police staffing option cost hereunder, or \$85,926.50 to be paid on or before June 30 of the current contract year. The Sheriff shall invoice the remaining half, or \$85,926.50 to be paid on or before November 30 of the current contract year.

3. MINNESOTA STATE POLICE AID. The County, upon receiving Minnesota State Police Aid, shall reimburse the City pursuant to Minnesota Statute, Section 69.011.

IN WITNESS THEREOF, the Municipality has caused this Agreement to be executed by its Mayor and by the authority of its governing body on this _____ day of _____, _____

SIGNED: _____
Mayor

DATE: _____

SIGNED: _____
City Administrator

DATE: _____

IN WITNESS THEREOF, the County of Carver has caused this Agreement to be executed by its Chair and attested by its Administrator pursuant to the authority of the Board of County Commissioners on this _____ day of _____, _____

COUNTY OF CARVER:

SIGNED: _____
CHAIR, BOARD OF COMMISSIONERS

DATE: _____

SIGNED: _____
SHERIFF

DATE: _____

ATTESTED:

SIGNED: _____
COUNTY ADMINISTRATOR

DATE: _____

TO: Honorable Mayor Diedrick and City Council Members
FROM: Steve Helget, City Administrator
DATE: December 5, 2015
SUBJECT: Appoint Fire Department Officers

The Fire Department Selection Committee recommends reappointing the following Department Officers:

Fire Chief 1 Steve Zumberge
Fire Chief 2 Mark Thomas
Caption 1 Steve Ehrenberg
Caption 3 Chris Glander
Secretary Romie Wenisch

Notice was posted within the Fire Department of the position openings. Only the incumbents applied.

Suggested Motion:

Motion to approve the appointment of the Fire Department Officers as recommended by the Selection Committee.



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

From: Diane Frauendienst, City Clerk

Cc: Steve Helget, City Administrator

Re: Approve Public Works Operator I Job Description Revision

To better reflect the required job duties and to be more competitive with neighboring communities, staff is recommending the Public Works Operator I position move from a Pay Grade 3 to a Pay Grade 5 effective January 1, 2015. Currently, two city employees hold the title of Public Works Operator I.

Recommendation: Motion to approve the revision to the Job Description for the Public Works Operator I position.

City of Norwood Young America

Tel: 952-467-1800
Fax: 952-467-1818

310 Elm Street West
NYA, MN 55368

www.cityofnya.com
cityclerk@cityofnya.com

PUBLIC WORKS OPERATOR I

Position Title: Public Works Operator I
Department: Public Works
Supervisor's Title: Public Works Director

Pay Grade: 3-5
FLSA Status: Non-exempt
Work Status: Full-time

Purpose

Performs entry-level *non-supervisory* technical, skilled, and manual work to maintain the City's streets and storm sewers, parks and cemetery, and other City property. Operates and maintains a variety of heavy, medium, and light equipment, participates in snow plowing/sanding, and performs grounds keeping tasks. (This position is highly visible to the public while performing work tasks). Responds to urgent and emergency situations and other call-outs as needed.

RELATIONSHIPS:

IMMEDIATE SUPERVISOR

Public Works Director

SUPERVISES

None

EMPLOYEE CONTACTS

Considerable contact with most employees.

OUTSIDE CONTACTS

Considerable contact with the public on the telephone, email, and in person. May be in contact with private vendors and/or contractors, and City consultants. May also be in contact with county, state, federal, and other municipal agencies.

ESSENTIAL FUNCTIONS

- Operates a variety of heavy, medium, and light equipment: loader, skid-steer, tractor, snow plow, roller, backhoe, plow truck, dump truck, pick-up, and riding mower.
- Daily inspects equipment and performs some basic preventive maintenance and repairs as needed.
- Performs summer maintenance on streets such as patching and crack filling, cleaning and repairing storm sewers, and curb and gutter maintenance.
- Maintains street signs and signal lights. Installs holiday lights and banners.
- Maintains City parks including all tasks associated with lawn maintenance, turf management, pool, park shelters and other facilities maintenance.
- Maintains ditches, boulevards and other green areas by mowing, trimming/spraying weeds, and caring for trees and plantings.
- Performs winter maintenance on streets such as grading, plowing, loading, and removing snow and applying other ice control on roads.
- Weekly empties City garbage cans and picks-up/hauls recyclables to recycling center.
- Cleans up after storm damage, picking up downed trees, branches, and other debris.
- Assists in building maintenance tasks, performing a variety of carpentry work and some basic plumbing and electrical work.
- Provides assistance to public utilities department during emergencies and when directed.

PUBLIC WORKS OPERATOR I

Other Duties and Responsibilities

- Performs other related duties and responsibilities as assigned by supervisor.

REQUIRED KNOWLEDGE, SKILLS, and ABILITIES

Knowledge of local geography, City streets and addresses, business and residential areas.

Knowledge of, and ability to understand/apply, state and federal laws, City ordinances and policies, departmental policies, procedures and directives.

Knowledge of principles, practices, and procedures used in maintenance and repair of streets, parks, and other public works.

Knowledge of hazardous chemicals and ability to implement procedures for safe handling/disposal.

Knowledge of traffic laws.

Knowledge of OSHA and other safety-related laws.

Knowledge of hazardous waste regulations.

Ability to establish effective work relationships with supervisors, and other departmental employees.

Ability to present a positive, professional image to the public.

Ability to communicate effectively, both orally and in writing.

Ability to solve problems and make decisions using appropriate processes and tools.

Ability to make records regarding inspections and materials/time usage.

Ability to analyze situations and determine appropriate action and to respond quickly and appropriately to crisis and emergency situations.

Ability to work as part of a team and without direct supervision.

Ability to exert moderate to considerable physical effort when performing a variety of tasks.

Ability to lift objects weighing up to 50 pounds.

Ability to stand, walk, sit for extended periods.

Ability to perform a variety of physical movements such as bend, stoop, crouch, kneel, push and pull, touch, and use both fine and large motor skills.

Ability to attend training to update knowledge and skills and maintain licenses.

Ability to utilize Microsoft programs, and other appropriate computer programs.

EQUIPMENT

This position will be located at the Norwood Young America Public Works Maintenance Building. Uses equipment including: telephone, fax, printer, cellphone, computer, power hand tools, non-powered hand tools, blacktop machine, weed whip, jack hammer, chop saw, drill press, welder, air compressor, bench grinder, fire hose, tripod, transit, bench vise, torch, hand cart, floor jack, creeper, valve box wrench, curb box wrench, mag locator, trace locator, cable comealong, voltage tester, spray painters, and ladder. Motorized vehicles including: pickup, dump truck, tractor trailer, loader, skid loader, backhoe, blacktop roller, lawn mower, 1-ton truck, compactor, and tractor.

MINIMUM REQUIREMENTS

- High school degree or equivalent.
- Ability to obtain valid Minnesota Class A commercial driver's license and any required endorsements within 90-days of hire.
- Ability to obtain CPO designation within 1-year of hire.
- Ability to obtain Tanker Endorsement within six months of hire.
- Snow and ice control experience.
- Experience with light machinery and tools.

PUBLIC WORKS OPERATOR I

Preferred Qualifications

- Experience in the operation of heavy equipment.
- Valid Minnesota Class A commercial driver's license.
- Communication skills.
- Street and road maintenance experience.
- Mechanical aptitude.

CONDITIONS OF EMPLOYMENT

- Satisfactory completion of a background examination and other pre-employment requirements as identified in the City's Employee Handbook.
- Must comply with appropriate local, state, and federal safety rules, regulations, and statutes.
- Must comply with organizational and departmental policies.

PHYSICAL DEMANDS/WORK ENVIRONMENT

- Requires incumbent to work inside, outside, on uneven ground, underground, in confined areas, alone, with others, around others, and have contact with the public.
- Requires employee to work with or around pressurized equipment, burning materials/equipment and moving objects.
- Exposes the incumbent to dust, dirt, fumes, gases, chemicals, excessive noise, vibration, infectious diseases, heat, cold, wetness, humidity, and marked changes in temperature or humidity.
- Activities that occur continuously (more than 7 hours) are: hearing; use of far vision; use of depth perception, accommodation, color vision, and field of vision/peripheral vision.
- Activities that occur frequently (from 4 to 7 hours) are: talking and use of smell.
- Activities that occur occasionally (from 1 to 3 hours) are: bending/stooping; crouching; twisting; reaching at, above and/or below shoulder level with both arms together and/or independent of one another; use of fingers and hands for repetitive, non-repetitive, or consistent actions; handling; fine manipulating with fingers; and using sense of touch; use of left and right feet independently and/or together; use of near vision; lifting and carrying up to 25 pounds.
- Activities that occur infrequently (up to 60 minutes) are: squatting; crawling; kneeling; pushing; pulling; climbing staircases; and lifting and/or carrying up to 75 pounds.
- Activities that may occasionally occur, but not on a daily basis, include lifting and/or carrying up to 100 pounds.

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

This job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

*Revised: June 9, 2014
Amended: December 8, 2014*



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

From: Diane Frauendienst, City Clerk

Cc: Steve Helget, City Administrator

Re: Approve Step Increase for Part time Public Utilities Worker

Duane Hormann has been working in the Public Utilities Department on a part time basis since July 2010. He currently is at Pay Grade 1, Step 1 of the Norwood Young America Salary Scale. At the November 18th Budget Workshop, discussion was held on moving him to Pay Grade 1, Step 8 on the Scale.

Recommendation: Motion to move Duane Hormann from Pay Grade 1, Step 1 to Pay Grade 1, Step 8 on the Norwood Young America Salary Scale effective January 1, 2015.

City of Norwood Young America

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Fax: 952-467-1818

310 Elm Street West
NYA, MN 55368

www.cityofnya.com
cityclerk@cityofnya.com



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

CC: Steve Helget, City Administrator

From: Diane Frauendienst, City Clerk

RE: 2015 Contract with Carver County GIS Department for GIS Specialist Services

Background:

The City has been working with the Carver County GIS (Geographic Information Systems) Department for the past few years. The GIS Specialist has been assisting the City with enhancing the GIS system, including numerous mapping applications (utilities, address points, zoning and land use, parks, trails, etc.) and website improvements. The purpose of the shared specialist position is to strengthen the county GIS service to bring uniformity, heightened and predictable standards for created GIS data within Carver County. This reduces costs, expenses and duplication of efforts in GIS endeavors.

The term of the agreement is from January 1, 2015 and shall remain in effect until December 31, 2015. A copy of the agreement is attached.

Recommendation:

A motion to approve the Agreement with Carver County for the GIS Specialist Shared Position

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Carver County GIS Specialist Shared Position Agreement

THIS AGREEMENT is entered into by and between the County of Carver, 600 East 4th Street, Chaska, Minnesota 55318, hereinafter referred to as “Carver County” and the City of Norwood Young America, 310 Elm Street West, Norwood Young America, MN 55368, hereinafter referred to as “Participating Agency”.

WHEREAS, Carver County is the employer of the GIS Specialist shared position; and

WHEREAS, Participating Agency will be allocated a percentage of hours per week for the GIS Specialist to work on Participating Agency projects; and

WHEREAS, Carver County and Participating Agency would like to arrange an opportunity to create a stronger GIS relationship, to assure uniformity, accuracy, and standards of GIS data created and used within the county, and to greatly reduce duplication of effort and expense related to GIS projects, including data collection and data maintenance; and

WHEREAS, Carver County and Participating Agency can share GIS data between organizations to help support GIS applications; and

WHEREAS, Carver County and Participating Agency can both benefit from a partnership agreement that serves to share resources and GIS knowledge between organizations in order to provide enhanced GIS services.

NOW THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

1. PURPOSE

1.01 Strengthen the delivery county GIS service, which will bring uniformity, heightened, and predictable standards for created GIS data used within Carver County. This will reduce costs, expenses and duplication of efforts in GIS endeavors including data collection and data maintenance. This sharing is authorized Minnesota Statutes, Section 471.59.

2. DEFINITIONS

2.01. Geographic Information System or GIS is a system used to visualize and analyze geographic features and data related to them. This is accomplished using specialized computer software and data. The term GIS has become loosely used to encompass software, data, analysis, and maps related to computerized mapping and geographic analysis.

2.02. GIS Specialist works with related software and programs to create and maintain data and/or maps that can be combined with geographically referenced data. GIS software has the capacity to relate different types of data such as socioeconomic, demographic, administrative or political boundaries, land use, land cover, environmental, infrastructure, utilities and transportation networks.

- 2.03. Participating Agency is any participating entity that has executed a copy of this Agreement.
- 2.04. Work Week equals 40 Hours
- 2.05. Work Place will be the Carver County Courthouse, located at 400 East Fourth Street, Chaska, MN.
- 2.06. Commute Miles are the distance you travel from your home to your usual work place. If you leave from home and travel to a Participating Agency by personal auto, the amount of miles claimed should be the lesser of the distance from your home to the destination or the distance from your usual work place to the destination.

3. FUNDING

- 3.01. The Participating Agency is responsible for funding 8 hours of work per week of the shared position. The hours funded per week equal 20% of the overall funding of the position per week.
- 3.02. The cost of the hourly wage will be based upon Carver County's pay scale for a GIS Specialist position at the Grade and Step of the hired employee. The cost will include all benefits offered by Carver County. The cost for this agreement is not to exceed \$40.00 per hour.
- 3.03. All holidays, sick leave, vacations, and training costs will be divided among Carver County and all Participating Agencies by their percentage of funding of the shared position for a work week stated in 2.01.
- 3.04. Participating Agency will be invoiced by Carver County on a quarterly basis. March 31st, June 30th, September 30th and December 31st.
- 3.05. The shared position will attempt to take a County vehicle when applicable and available to travel to and from the work place to a Participating Agency or between Participating Agencies. If a vehicle is not available, the shared position's mileage will be reimbursed when traveling by a personal vehicle to and from the work place to the Participating Agencies or between Participating Agencies, based upon the County approved standard mileage rate. Commute miles are not reimbursed. The mileage reimbursement will be split by all the Participating Agencies and the County equally and included in the quarterly invoice.
- 3.06. Mileage reimbursement costs while the shared position is on-site doing job related tasks for the Participating Agency is the responsibility of the Participating Agency.
- 3.07. Printing on the county's plotter is an option for Participating Agencies at a cost of \$2 per square foot.

4. CARVER COUNTY COMMITMENT

- 4.01. During the term of this agreement Carver County will employ and supervise a GIS Specialist qualified to perform the services required by this Agreement and withholding taxes and paying all other employment tax obligation on their behalf. GIS Specialist will be an employee of Carver County. Unless stated otherwise in this agreement, the County shall be solely responsible for hiring, training, supervising, promoting, discipline, and terminating the GIS Specialist. The County's responsibility

will include being responsible for worker's compensation, unemployment insurance, medical care, sick leave, vacation leave, severance pay, PERA, or other benefits available to County employees, including indemnification for third party personal injury/property damage claims, shall accrue to the County or employees of the County performing services under this Agreement. The GIS Specialist is anticipated to be a member of collective bargaining unit.

- 4.02.** During the term of this agreement Carver County will provide the Participating Agency a summary of hours used, hours remaining, and a detailed summary of hours logged on Participating Agency's projects. The time to maintain these records will be done by the shared position on the Participating Agency's hourly time. These reports will be provided with the quarterly invoice. The report will be kept up-to-date and can be requested by the Participating Agency at anytime.
- 4.03.** Carver County GIS Unit under the Information Technology Department within Administrative Services Division will oversee and supervise the shared position. The shared position will apply to all rules and policies of Carver County.
- 4.04.** Carver County will provide an email address, phone and computer for the shared position.
- 4.05.** Carver County will hire the shared position based upon an agreement from all Participating Agencies.
- 4.06.** The Participating Agency Contracts with the County for GIS Services. In this agreement the GIS Specialists will provide the Participating Agency with the following services:
 - 4.06.1.**
 - Map production
 - GIS data maintenance and management
 - ArcGIS Online administration
 - GIS solution implementation
 - GIS software support
 - GPS support
 - GIS training

5. PARTICIPATING AGENCY COMMITMENT

- 5.01.** Participating Agency will provide a primary person of contact for the shared position. This person will prioritize the work the shared position will conduct for their agency. This person will also be the recipient of the invoice and hourly summary statistics provided by Carver County.

Participating Agency Contact Information

Name: _____

Title: _____

Phone: _____

Email: _____

- 5.02. Participating Agency will provide a list of potential projects within Attachment A.
- 5.03. Participating Agency will send at least one representative to participate in the hiring process of the shared position.
- 5.04. Participating Agency will provide feedback on the GIS Specialist's yearly performance review process.

6. AGREEMENT TERM

- 6.01. The term of this Agreement shall commence upon January 1, 2015 or upon its execution by Carver County and the Participating Agency, whichever occurs later. This Agreement shall remain effective until December 31, 2015.
- 6.02. It is understood and agreed that the entire Agreement between the parties is contained herein and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter.
- 6.03. Any material alteration, modification, or variation shall be reduced to writing as an amendment and signed by the parties.

This Agreement may be cancelled with or without cause by any party upon 120 days written notice. The participating agency shall still be responsible for its financial obligation as described in 3 Funding.

- 6.04. Nothing in this Agreement shall constitute a waiver by the County of any statute of limitations or exceptions on liability. If the County fails to enforce any provision of this Agreement, that failure does not waive the provision or its right to enforce it.

If any part of this Agreement is rendered void, invalid or unenforceable, by a court of competent jurisdiction, such rendering shall not affect the remainder of this Agreement unless it shall substantially impair the value of the entire Agreement with respect to either party. The parties agree to substitute for the invalid provision a valid provision that most closely approximates the intent of the invalid provision.

- 6.05. Each party shall be liable for its own acts to the extent provided by law and hereby agrees to indemnify, hold harmless and defend the other, its officers and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees which the other, its officers and employees may hereafter sustain, incur or be required to pay, arising out of or by reason of any act or omission of the party, its agents, servants or employees, in the execution or performance or failure to adequately perform its obligations pursuant to this Agreement. It is understood and agreed that the each Party's liability shall be limited by the provisions of Minnesota Statute § 466 and/or other applicable law.
- 6.06. All data collected, created, received, maintained, or disseminated, in any form, for any purposes by the activities of the Parties because of this Agreement is governed by

the Minnesota Government Data Practices Act Minn.Stat.Chap.13 and related statutes), as amended, the Minnesota Rules implementing such Act, as amended, as well as Federal Regulations on data privacy.

- 6.07.** Neither Party shall not enter into any subcontract for the performance of any services contemplated under this Agreement without the prior written approval of the other Party and subject to such conditions and provisions as it may deem necessary. The subcontracting Party shall be responsible for the performance of all Subcontractors.
- 6.08.** No party may assign or transfer any rights or obligations under this Agreement without the prior consent of the other Parties and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Agreement, or their successors.
- 6.09.** During the performance of this Agreement, the Parties agrees to the following: No person shall, on the grounds of race, color, religion, age, sex, disability, marital status, public assistance status, criminal record, creed or national origin be excluded from full employment rights in, participation in, be denied the benefits of or be otherwise subjected to discrimination under any and all applicable
- 6.10.** The Laws of the State of Minnesota shall apply to this Agreement.
- 6.11.** Default in this Agreement may occur when a Party fails to perform any of the provisions of this Agreement or so fails to administer the work as to endanger the performance of the Agreement. Unless the Party's default is excused by the non-defaulting Party, the non-defaulting party may, upon written notice to the defaulting party representative listed herein, cancel this Agreement in its entirety as indicated in (6.12) below.
- 6.12.** Each Party to this agreement reserves the right to withdraw from and cancel this agreement within 30 days from the opening of bids for the project in the event either or both parties consider any or all bids unsatisfactory; the withdrawal form or cancellation of the agreement to be accomplished by either or both parties within 30 days of opening of bids by serving a written notice thereof upon the other, unless this right is waived by both parties in writing.

Neither party shall be held responsible for delays or failure to perform when such delays or failure is due to any of the following uncontrollable circumstances: fire, flood epidemic, strikes, wars, acts of God, unusually severe weather, actions of public authorities, or delays or defaults cause by public carrier(s); providing the defaulting party gives notice as soon as possible to the other party of the inability to perform.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates indicated below.

PARTICIPATING AGENCY

By: _____

Title: _____

Date of Signature: _____

COUNTY OF CARVER

By: _____

Title: _____

Date of Signature: _____

Approved as to form:

Assistant County Attorney

Date of Signature: _____



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council
From: Diane Frauendienst, City Clerk
Cc: Steve Helget, City Administrator
Re: Accepting Fire Fighter Resignation

Andy Teubert has submitted his resignation from the Norwood Young America Fire Department effective January 2nd, 2015 due to health reasons. Andy has served as a Volunteer Firefighter for 24 years.

Recommendation: Motion to accept Andy Teubert's resignation from the Norwood Young America Fire Department and thank him for his years of service.

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Dear Fire Department, As of January
2nd I am retiring with 24 yrs of
Service. Its been interesting and fun.
Due to Health Reasons I am submitting
this resignation.

Andy Stecher
Jan 2nd 2015



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

From: Diane Frauendienst, City Clerk

Cc: Steve Helget, City Administrator

Re: Approve Appointing Brad Droege to the Rescue Reserves

Fire Chief Steve Zumberge is requesting the appointment of Brad Droege to the Rescue Reserves of the Norwood Young America Fire Department. Brad has been an active member of the Hamburg Fire Department for more than 30 years and will be retiring from that Department January 1st. Brad would be available to respond to all day time calls and any incidents at night.

Brad would be paid for the hours he responds and be covered under workman's comp insurance, but not receive any pension benefits.

Recommendation: **a motion to appoint Brad Droege to the Norwood Young America Rescue Reserves.**

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Diane Frauendienst

From: NYAFD Chief
Sent: Monday, December 01, 2014 3:57 PM
To: city admin; Diane Frauendienst
Subject: Brad Droege

Steve,

Brad Droege will be retiring from the Hamburg Fire Department January 1st after more than 30 years of service. He has approached me about joining our reserve squad. He would be able to respond to all day time calls and any major incidents at night from his Hamburg office or home. As you know we are short of staff for most day time calls and Brad would be a huge help to the department.

I am recommending that the city council hires Brad Droege as a member of the rescue reserves. This means he would get paid for the hours he responds and be covered under workman's comp insurance but he would not receive any pension benefits.

Any questions call me at 507-469-9145.

Steve Zumberge
NYAFD Chief

NORWOOD YOUNG AMERICA FIRE DEPARTMENT
952-467-1840

APPLICATION FOR MEMBERSHIP

NAME BRIAN DROEGE
HOME PHONE 952-467-3672 WORK PHONE 612-581-9269
ADDRESS 507 GEORGE ST HAMBURG MN 55339

DATE OF BIRTH 9-3-56 SEX M

HOW LONG HAVE YOU LIVED HERE HAMBURG 58 YRS

PLACE OF EMPLOYMENT WM MUELLER AND SONS INC RMC Ambulance

HOURS OF EMPLOYMENT 6A - 6P 6P-6A

WOULD YOU BE AVAILABLE FOR DAYTIME CALLS YES

OTHER ORGANIZATIONS YOU BELONG TO NYA CHAMBER

HAVE YOU EVER BEEN A FIREFIGHTER BEFORE YES DEPT HAMBURG

ANY SPECIALIZED TRAINING PERTAINING TO FIREFIGHTING FF II EMT
MANY CERTIFICATES TURNED INTO FIRE CHIEF

PHYSICAL CONDITION GOOD

BENEFICIARY BARB DROEGE

Upon applying for membership the applicant will be required to:

1. Appear before screening board.
2. Be on probation for a period of 12 months.
3. Have a physical exam (paid by dept.) after being voted on.
4. Complete and pass a first responder medical course while on probation.
5. Attend at least 10 practice drills while on probation.

I HAVE READ AND UNDERSTAND THE APPLICATION AND STATE THAT THE INFORMATION GIVEN IS TRUE AND CORRECT.

Signed Brian Droege Date 11-22-14

Any misleading information will disqualify you from applying.



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council

From: Diane Frauendienst, City Clerk-Treasurer

Cc: Steve Helget, City Administrator

Re: Transfer of Funds to Close Fund - Resolution 2014-44

Resolutions are required to allow the City Clerk to transfer funds. In order to clean up the audit, transfers should be made to close the accounts. It was determined that Fund 401 should be closed and the monies transferred to Fund 601, to eliminate the advance to other funds; and the remaining balance to Fund 101 to reduce the number of funds.

Attached Resolution is 2014-44 allowing these transfers.

Recommendation: A motion to adopt Resolution 2014-44, a resolution approving the transfer of monies to close out Fund 401-Special Capital Projects Fund

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RESOLUTION NO. 2014-44

RESOLUTION APPROVING THE TRANSFER OF FUNDS BETWEEN FUNDS TO CLOSE OUT FUND 401-SPECIAL CAPITAL PROJECTS FUND

BE IT RESOLVED by the City Council of Norwood Young America, Carver County, Minnesota as follows:

WHEREAS, a strong fund balance will assist the City in maintaining, improving or obtaining a bond rating; and

WHEREAS, the City Council of Norwood Young America and City Staff have determined that it is in the best interest to close out the Special Capital Projects Fund, and

WHEREAS, transfers of funds are required to zero out and close those funds, so

THEREFORE, BE IT RESOLVED, that the City Council of Norwood Young America, Carver County, Minnesota, hereby authorizes the following action:

The City Clerk-Treasurer is authorized and directed to make the following transfers:

From: Fund 401 (Special Capital Projects)	to	Fund 601 (Water Enterprise Fund)	\$191,936.20
From: Fund 401 (Special Capital Projects)	to	Fund 101 (General Operating)	\$137,143.11

Adopted by the City Council this 8th day of December 2014.

Mayor

Attest:

Diane Frauendienst
City Clerk-Treasurer



December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council
CC: Steve Helget, City Administrator
From: Diane Frauendienst, City Clerk
RE: Pay Request #6-Final, 2013 Infrastructure Rehabilitation Project

City Engineers have reviewed and verified the quantities for Pay Request #6 – Final, for the 2013 Infrastructure Rehabilitation Project and recommend that City make payment for work completed from July 2013 to October 1, 2014. The project is complete and operational at this time and all punch list items have been addressed.

Recommendation: A motion to approve payment in the aggregate amount of \$14,522.36 to GMH Asphalt Corporation from the project fund for work, materials, and services due and payable for the 2013 Infrastructure Rehabilitation Project.

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BOLTON & MENK, INC.

Consulting Engineers & Surveyors

2638 Shadow Lane, Suite 200 • Chaska, MN 55318-1172

Phone (952) 448-8838 • Fax (952) 448-8805

www.bolton-menk.com

December 3, 2014

City of Norwood Young America
Attn: Steve Helget
310 Elm St. W.
P.O. Box 59
Norwood Young America, MN 55368

**RE: 2013 Infrastructure Rehabilitation Project
Pay Request No. 6-Final**

Dear Mr. Helget:

Enclosed please find Pay Request No. 6-Final for work completed from 7/3/2013 to 10/1/2014 on the above referenced project. The project is complete and operational at this time, and all punch list items have been addressed.

We have reviewed the estimate, verified the quantities and recommend acceptance of the improvements. This request includes the release of all retainage and final payment in the amount of \$14,522.36 to GMH Asphalt Corporation.

Please contact me if you have any questions regarding this estimate.

Respectfully Submitted,
BOLTON & MENK, INC.

Joshua Eckstein, P.E.
Project Engineer
enclosure

Contractor: **GMH Asphalt Corp.**
 Name of Project: **2013 Infrastructure Rehabilitation Project**

Estimate Number: 6-Final
 Application Date: 11/13/2014
 Pay Period: 7/3/2014 - 10/1/2014

% COMPLETED AFTER THIS ESTIMATE..... 83.4%

ORIGINAL CONTRACT AMOUNT \$ 1,514,021.27

CHANGE ORDERS/EXTRA WORK:

No.	Description	Additions	Deductions
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -

TOTAL ADDITIONS..... \$ -
 SUB TOTALS..... \$ 1,514,021.27
 TOTAL DEDUCTIONS..... \$ -

CONTRACT AMOUNT TO DATE..... \$ 1,514,021.27

TOTAL COMPLETED TO DATE..... \$ 1,262,892.84
 MATERIALS STORED..... \$ -
 TOTAL COMPLETED AND STORED TO DATE..... \$ 1,262,892.84
 LESS 0.0% RETAINAGE..... \$ -
 TOTAL EARNED LESS RETAINAGE..... \$ 1,262,892.84

LESS PREVIOUS PAYMENTS:

Est. No. <u>1</u>	Amount \$ <u>630,538.38</u>	Est. No. _____	Amount \$ _____
Est. No. <u>2</u>	Amount \$ <u>510,443.08</u>	Est. No. _____	Amount \$ _____
Est. No. <u>3</u>	Amount \$ <u>5,560.83</u>	Est. No. _____	Amount \$ _____
Est. No. <u>4</u>	Amount \$ <u>18,626.08</u>	Est. No. _____	Amount \$ _____
Est. No. <u>5</u>	Amount \$ <u>83,202.11</u>	Est. No. _____	Amount \$ _____
Est. No. _____	Amount \$ _____	Est. No. _____	Amount \$ _____

Total Estimates \$ 1,248,370.48

AMOUNT DUE THIS ESTIMATE..... \$ 14,522.36

Payment requested by:
 GMH Asphalt Corp.
 Contractor Representative

By: Margo Doman
 Date: 12-2-14

Approved and recommended for payment by:
 Bolton & Menk, Inc.
 Project Engineer

By: Joshua Eckert
 Date: 12-2-2014

Partial Pay Estimate No.: 6-Final

2013 INFRASTRUCTURE REHABILITATION PROJECT

CITY OF NORWOOD YOUNG AMERICA, MN

BMI PROJECT NO. C14.105687

WORK COMPLETED THROUGH OCTOBER 1,2014

ITEM NO.	ITEM	UNIT PRICE	UNIT	AS BID		PREVIOUS ESTIMATE		CURRENT ESTIMATE		COMPLETED TO DATE		PERCENT COMPLETE
				ESTIMATED QUANTITY	ESTIMATED AMOUNT							
1	MOBILIZATION (PRORATED)	\$26,500.00	LUMP SUM	1	\$26,500.00	1.00	\$26,500.00	0.00	\$0.00	1.00	\$26,500.00	100.00%
2	TRAFFIC CONTROL (PRORATED)	\$17,700.00	LUMP SUM	1	\$17,700.00	1.00	\$17,700.00	0.00	\$0.00	1.00	\$17,700.00	100.00%
3	CLEARING & GRUBBING	\$500.00	TREE	10	\$5,000.00	11.00	\$5,500.00	0.00	\$0.00	11.00	\$5,500.00	110.00%
4	REMOVE DRAINAGE PIPE	\$6.30	LIN FT	454	\$2,860.20	569.00	\$3,584.70	0.00	\$0.00	569.00	\$3,584.70	125.33%
5	REMOVE DRAINAGE STRUCTURE	\$275.00	EACH	7	\$1,925.00	14.00	\$3,850.00	0.00	\$0.00	14.00	\$3,850.00	200.00%
6	REMOVE CONCRETE CURB & GUTTER	\$7.50	LIN FT	2,853	\$21,397.50	2919.20	\$21,894.00	0.00	\$0.00	2941.20	\$22,059.00	103.09%
7	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	\$1.50	SQ FT	1,201	\$1,801.50	2235.00	\$3,352.50	0.00	\$0.00	2235.00	\$3,352.50	186.09%
8	REMOVE CONCRETE PAVEMENT	\$1.50	SQ FT	2,859	\$4,288.50	3455.90	\$5,183.85	0.00	\$0.00	3455.90	\$5,183.85	120.88%
9	TOPSOIL BORROW (LV)	\$35.00	CU YD	120	\$4,200.00	112.00	\$3,920.00	0.00	\$0.00	112.00	\$3,920.00	93.33%
10	3" TYPE SP 12.5 WEARING COURSE MIX (B) (OVERLAY)	\$8.10	SQ YD	44,566	\$360,984.60	42663.00	\$345,570.30	0.00	\$0.00	42663.00	\$345,570.30	95.73%
11	MILL BITUMINOUS SURFACE (2.0")	\$1.30	SQ YD	44,566	\$57,935.80	44566.00	\$57,935.80	0.00	\$0.00	44566.00	\$57,935.80	100.00%
12	STREET PATCH (OVERLAY AREA) (FULL DEPTH)	\$4.35	SQ FT	32,752	\$142,471.20	14183.90	\$61,699.97	0.00	\$0.00	14183.90	\$61,699.97	43.31%
13	ADJUST FRAME & RING CASTING [SANITARY]	\$450.00	EACH	38	\$17,100.00	38.00	\$17,100.00	0.00	\$0.00	38.00	\$17,100.00	100.00%
14	ADJUST FRAME & RING CASTING [STORM]	\$200.00	EACH	52	\$10,400.00	41.00	\$8,200.00	0.00	\$0.00	41.00	\$8,200.00	78.85%
15	ADJUST VALVE BOX	\$350.00	EACH	19	\$6,650.00	21.00	\$7,350.00	0.00	\$0.00	21.00	\$7,350.00	110.53%
16	4" PERFORATED DRAIN TILE	\$12.75	LIN FT	4,063	\$51,803.25	3969.00	\$50,604.75	0.00	\$0.00	3969.00	\$50,604.75	97.69%
17	SUMP PUMP LINE CONNECTION	\$590.00	EACH	15	\$8,850.00	13.00	\$7,670.00	1.00	\$590.00	14.00	\$8,260.00	93.33%
18	12" RC PIPE SEWER DES 3006 CL V	\$37.00	LIN FT	282	\$10,434.00	281.50	\$10,415.50	0.00	\$0.00	281.50	\$10,415.50	99.82%
19	15" RC PIPE SEWER DES 3006 CL V	\$31.50	LIN FT	438	\$13,797.00	463.50	\$14,600.25	0.00	\$0.00	463.50	\$14,600.25	105.82%
20	24" RC PIPE SEWER DES 3006 CL V	\$49.60	LIN FT	173	\$8,580.80	174.00	\$8,630.40	0.00	\$0.00	174.00	\$8,630.40	100.58%
21	15" RC PIPE APRON W/TRASHGUARD	\$1,310.00	EACH	1	\$1,310.00	1.00	\$1,310.00	0.00	\$0.00	1.00	\$1,310.00	100.00%
22	CONSTRUCT DRAINAGE STRUC DES R-1 (2'X3')	\$285.00	LIN FT	36	\$10,285.65	34.57	\$9,852.45	-4.10	-\$1,168.50	30.47	\$8,683.95	84.43%
23	CONSTRUCT DRAINAGE STRUC DES H	\$243.00	LIN FT	4	\$972.00	4.00	\$972.00	-0.54	-\$131.22	3.46	\$840.78	86.50%
24	CONSTRUCT DRAINAGE STRUC DES 48-4020	\$370.00	LIN FT	35	\$12,820.50	33.56	\$12,417.20	5.13	\$1,898.10	38.69	\$14,315.30	111.66%
25	CONSTRUCT DRAINAGE STRUC DES 48-4022	\$370.00	LIN FT	5	\$1,998.00	5.40	\$1,998.00	0.21	\$77.70	5.61	\$2,075.70	103.89%
26	CASTING ASSEMBLY	\$425.00	EACH	40	\$17,000.00	38.00	\$16,150.00	0.00	\$0.00	38.00	\$16,150.00	95.00%
27	RIPRAP CLIII W/ GEOTEXTILE FABRIC	\$126.70	CU YD	4	\$557.48	4.40	\$557.48	0.00	\$0.00	4.40	\$557.48	100.00%
28	CONNECT TO EXISTING STORM MANHOLE	\$790.00	EACH	3	\$2,370.00	4.00	\$3,160.00	0.00	\$0.00	4.00	\$3,160.00	133.33%
29	CONNECT TO EXISTING STORM PIPE	\$845.00	EACH	13	\$10,985.00	12.00	\$10,140.00	0.00	\$0.00	12.00	\$10,140.00	92.31%
30	CONCRETE CURB & GUTTER DES B618	\$17.25	LIN FT	2,353	\$40,589.25	2301.00	\$39,692.25	0.00	\$0.00	2301.00	\$39,692.25	97.79%
31	CONCRETE CURB & GUTTER DES SURMOUNTABLE	\$16.60	LIN FT	500	\$8,300.00	654.20	\$10,859.72	0.00	\$0.00	654.20	\$10,859.72	130.84%
32	6" CONCRETE DRIVEWAY PAVEMENT	\$5.00	SQ FT	2,968	\$14,840.00	2448.40	\$12,242.00	0.00	\$0.00	2448.40	\$12,242.00	82.49%
33	AGG SURFACING CL 5 MOD (DW) (100% CRUSHED LIMESTONE)	\$25.50	TON	65	\$1,657.50	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
34	3" TYPE SP 9.5 WEAR COURSE MIX (B) (DRIVEWAY)	\$4.00	SQ FT	1,201	\$4,804.00	994.00	\$3,976.00	0.00	\$0.00	994.00	\$3,976.00	82.76%
35	SILT FENCE, TYPE MACHINE SLICED	\$1.75	LIN FT	196	\$343.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
36	STORM DRAIN INLET PROTECTION	\$125.00	EACH	16	\$2,000.00	44.00	\$5,500.00	0.00	\$0.00	44.00	\$5,500.00	275.00%
37	HYDROSEEDING W/SEED TYPE 250	\$1.05	SQ YD	303	\$318.15	1506.00	\$1,581.30	0.00	\$0.00	1506.00	\$1,581.30	497.03%
38	EROSION STABILIZATION MAT, CLASS 2 W/SEED TYPE 25C	\$6.90	SQ YD	161	\$1,110.90	381.00	\$2,628.90	0.00	\$0.00	381.00	\$2,628.90	236.65%
39	SODDING TYPE LAWN	\$3.70	SQ YD	1,522	\$5,631.40	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
40	REMOVE DRAINAGE PIPE	\$5.30	LIN FT	133	\$704.90	125.00	\$662.50	0.00	\$0.00	125.00	\$662.50	93.98%
41	REMOVE CONCRETE CURB & GUTTER	\$7.50	LIN FT	487	\$3,652.50	377.80	\$2,833.50	0.00	\$0.00	377.80	\$2,833.50	77.58%
42	REMOVE CONCRETE PAVEMENT	\$2.00	SQ FT	431	\$862.00	290.00	\$580.00	0.00	\$0.00	290.00	\$580.00	67.29%
43	TOPSOIL BORROW (LV)	\$35.00	CU YD	30	\$1,050.00	18.00	\$630.00	18.00	\$630.00	36.00	\$1,260.00	120.00%
44	1.5" TYPE SP 12.5 NON-WEARING COURSE MIX (B) (PATCH)	\$7.66	SQ YD	284	\$2,175.44	662.10	\$5,071.69	0.00	\$0.00	662.10	\$5,071.69	233.13%
45	2" TYPE SP12.5 WEARING COURSE MIX (B) (OVERLAY)	\$6.47	SQ YD	18,916	\$122,386.52	18916.00	\$122,386.52	0.00	\$0.00	18916.00	\$122,386.52	100.00%
46	3" TYPE SP12.5 WEARING COURSE MIX (B) (OVERLAY)	\$8.10	SQ YD	2,730	\$22,113.00	2730.00	\$22,113.00	0.00	\$0.00	2730.00	\$22,113.00	100.00%
47	MILL BITUMINOUS SURFACE (3.0")	\$1.40	SQ YD	9,460	\$13,244.00	9460.00	\$13,244.00	0.00	\$0.00	9460.00	\$13,244.00	100.00%
48	MILL BITUMINOUS SURFACE (2.0")	\$1.30	SQ YD	2,740	\$3,562.00	2740.00	\$3,562.00	0.00	\$0.00	2740.00	\$3,562.00	100.00%
49	STREET PATCH (FULL DEPTH) (INDUSTRIAL BLVD)	\$6.00	SQ FT	3,330	\$19,980.00	3334.00	\$20,004.00	0.00	\$0.00	3334.00	\$20,004.00	100.12%
50	STREET PATCH (FULL DEPTH) (POPLAR DR)	\$6.00	SQ FT	2,650	\$15,900.00	1729.50	\$10,377.00	0.00	\$0.00	1729.50	\$10,377.00	65.26%
51	ADJUST FRAME & RING CASTING [SANITARY]	\$450.00	EACH	13	\$5,850.00	13.00	\$5,850.00	0.00	\$0.00	13.00	\$5,850.00	100.00%
52	ADJUST FRAME & RING CASTING [STORM]	\$200.00	EACH	11	\$2,200.00	12.00	\$2,400.00	8.00	\$1,600.00	20.00	\$4,000.00	181.82%
53	ADJUST VALVE BOX	\$350.00	EACH	6	\$2,100.00	7.00	\$2,450.00	0.00	\$0.00	7.00	\$2,450.00	116.67%
54	12" RC PIPE SEWER DES 3006 CL V	\$27.50	LIN FT	178	\$4,895.00	177.00	\$4,867.50	0.00	\$0.00	177.00	\$4,867.50	99.44%
55	18" RC PIPE SEWER DES 3006 CL V	\$42.25	LIN FT	133	\$5,619.25	125.00	\$5,281.25	0.00	\$0.00	125.00	\$5,281.25	93.98%
56	CONSTRUCT DRAINAGE STRUC DES R-1 (2'X3')	\$340.00	LIN FT	3	\$1,067.60	3.14	\$1,067.60	0.22	\$74.80	3.36	\$1,142.40	107.01%

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				ESTIMATED QUANTITY	ESTIMATED AMOUNT	ESTIMATED QUANTITY	ESTIMATED AMOUNT	ESTIMATED QUANTITY	ESTIMATED AMOUNT	ESTIMATED QUANTITY	ESTIMATED AMOUNT	
57	CASTING ASSEMBLY	\$480.00	EACH	1	\$480.00	1.00	\$480.00	0.00	\$0.00	1.00	\$480.00	100.00%
58	CONNECT TO EXISTING STORM MANHOLE	\$635.00	EACH	7	\$4,445.00	7.00	\$4,445.00	0.00	\$0.00	7.00	\$4,445.00	100.00%
59	CONCRETE CURB & GUTTER DES B618	\$17.25	LIN FT	487	\$8,400.75	377.80	\$6,517.05	0.00	\$0.00	399.80	\$6,896.55	82.09%
60	6" CONCRETE DRIVEWAY PAVEMENT	\$5.00	SQ FT	800	\$4,000.00	257.60	\$1,288.00	0.00	\$0.00	257.60	\$1,288.00	32.20%
61	8" CONCRETE DRIVEWAY PAVEMENT - COMMERCIAL	\$6.50	SQ FT	700	\$4,550.00	462.70	\$3,007.55	0.00	\$0.00	462.70	\$3,007.55	66.10%
62	AGG SURFACING CL 5 MOD (DW) (100% CRUSHED LIMESTONE)	\$25.50	TON	30	\$765.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
63	CONCRETE VALLEY GUTTER	\$6.25	SQ FT	431	\$2,693.75	577.20	\$3,607.50	0.00	\$0.00	577.20	\$3,607.50	133.92%
64	3" TYPE SP 9.5 WEAR COURSE MIX (B) (DRIVEWAY)	\$4.00	SQ FT	675	\$2,700.00	1241.30	\$4,965.20	0.00	\$0.00	1241.30	\$4,965.20	183.90%
65	STORM DRAIN INLET PROTECTION	\$125.00	EACH	10	\$1,250.00	12.00	\$1,500.00	0.00	\$0.00	12.00	\$1,500.00	120.00%
66	SODDING TYPE LAWN	\$3.70	SQ YD	80	\$296.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
67	CLEARING & GRUBBING	\$500.00	TREE	7	\$3,500.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
68	REMOVE DRAINAGE PIPE	\$5.30	LIN FT	22	\$116.60	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
69	REMOVE DRAINAGE STRUCTURE	\$275.00	EACH	1	\$275.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
70	REMOVE CONCRETE CURB & GUTTER	\$8.50	LIN FT	218	\$1,853.00	38.00	\$323.00	0.00	\$0.00	38.00	\$323.00	17.43%
71	SALVAGE SIGN & INSTALL SIGN	\$210.00	EACH	2	\$420.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
72	CONSTRUCT DRAINAGE STRUC DES R-1 (2'X3')	\$215.00	LIN FT	7	\$1,462.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
73	12" RC PIPE SEWER DES 3006 CL V	\$71.00	LIN FT	22	\$1,562.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
74	CONNECT TO EXISTING STORM PIPE	\$530.00	EACH	1	\$530.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
75	48" DIAMETER MANHOLE	\$215.00	LIN FT	60	\$12,960.20	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
76	8" PVC SDR 26 SEWER PIPE	\$94.00	LIN FT	884	\$83,096.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
77	8"X4" WYE BRANCH	\$495.00	EACH	2	\$990.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
78	4" PVC SDR 26 RISER	\$74.00	LIN FT	10	\$705.22	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
79	4.27" MIN ID SERVICE PIPE (DIRECTIONALLY DRILLED)	\$127.00	LIN FT	173	\$21,971.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
80	CONNECT TO EXISTING SANITARY MANHOLE	\$7,400.00	EACH	1	\$7,400.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
81	CASTING ASSEMBLY	\$480.00	EACH	3	\$1,440.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
82	1.5" TYPE K COPPER SERVICE PIPE	\$55.00	LIN FT	41	\$2,255.00	21.00	\$1,155.00	0.00	\$0.00	21.00	\$1,155.00	51.22%
83	1.5" CORPORATION STOP	\$840.00	EACH	2	\$1,680.00	2.00	\$1,680.00	0.00	\$0.00	2.00	\$1,680.00	100.00%
84	1.5" CURB STOP & BOX	\$840.00	EACH	2	\$1,680.00	2.00	\$1,680.00	0.00	\$0.00	2.00	\$1,680.00	100.00%
85	STREET PATCH (FULL DEPTH)	\$11.00	SQ FT	2,200	\$24,200.00	251.00	\$2,761.00	84.27	\$926.97	335.27	\$3,687.97	15.24%
86	CONCRETE CURB & GUTTER DES B618	\$17.25	LIN FT	218	\$3,760.50	38.00	\$655.50	0.00	\$0.00	38.00	\$655.50	17.43%
87	AGG SURFACING CL 5 MOD (DW) (100% CRUSHED LIMESTONE)	\$30.00	TON	13	\$390.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
88	ADJUST FRAME & RING CASTING [SANITARY]	\$450.00	EACH	3	\$1,350.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
89	ADJUST FRAME & RING CASTING [STORM]	\$200.00	EACH	1	\$200.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
90	SILT FENCE, TYPE MACHINE SLICED	\$1.75	LIN FT	1,180	\$2,065.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
91	STORM DRAIN INLET PROTECTION	\$150.00	EACH	1	\$150.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
92	HYDROSEEDING W/SEED TYPE 250	\$1.05	SQ YD	1,601	\$1,681.05	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
93	HYDROSEEDING W/SEED TYPE 325	\$1.10	SQ YD	2,143	\$2,357.30	0.00	\$0.00	573.00	\$630.30	573.00	\$630.30	26.74%
94	SODDING TYPE LAWN	\$3.70	SQ YD	177	\$654.90	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
95	4" SOLID LINE WHITE - PAINT EPOXY	\$2.25	LIN FT	251	\$564.75	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00%
EW-1	STREET PATCH (OVER DRAINTILE)	\$3.35	SQ FT	28,441	\$95,277.35	31832.00	\$106,637.20	0.00	\$0.00	31832.00	\$106,637.20	111.92%
EW-2	BITUMINOUS LEVELING COURSE	\$83.00	TON	500	\$41,500.00	631.86	\$52,444.38	0.00	\$0.00	631.86	\$52,444.38	126.37%
EW-3	GV BOX REPAIR	\$55.00	EACH	17	\$935.00	16.00	\$880.00	0.00	\$0.00	16.00	\$880.00	94.12%
EW-4	PIPE INSULATION	\$755.53	LS	1	\$755.53	1.00	\$755.53	0.00	\$0.00	1.00	\$755.53	100.00%
EW-5	SECOND STREET STORM SEWER UTILITY WORK	\$1,897.21	LS	1	\$1,897.21	1.00	\$1,897.21	0.00	\$0.00	1.00	\$1,897.21	100.00%
EW-6	CB 21 MODIFICATION	\$438.88	LS	1	\$438.88	1.00	\$438.88	0.00	\$0.00	1.00	\$438.88	100.00%
EW-7	CB 2 & 3 MODIFICATION	\$1,076.11	LS	1	\$1,076.11	1.00	\$1,076.11	0.00	\$0.00	1.00	\$1,076.11	100.00%
EW-8	LANDSCAPING ITEMS	\$2,301.14	LS	1	\$2,301.14	1.00	\$2,301.14	0.00	\$0.00	1.00	\$2,301.14	100.00%
EW-9	V-GUTTER CASTING	\$594.20	LS	1	\$594.20	1.00	\$594.20	0.00	\$0.00	1.00	\$594.20	100.00%
CO-1	24" RC PIPE SEWER DES 3006 CL V	\$49.60	LF	125	\$6,200.00	125.00	\$6,200.00	0.00	\$0.00	125.00	\$6,200.00	
CO-1	24" RC PIPE APRON W/TRASHGUARD	\$1,660.00	EACH	1	\$1,660.00	1.00	\$1,660.00	0.00	\$0.00	1.00	\$1,660.00	
CO-1	RIPRAP CLIII W/ GEOTEXTILE FABRIC	\$126.70	CY	11	\$1,393.70	11.40	\$1,444.38	0.00	\$0.00	11.40	\$1,444.38	
CO-1	SILT FENCE, TYPE MACHINE SLICED	\$1.75	LF	75	\$131.25	40.00	\$70.00	0.00	\$0.00	40.00	\$70.00	
CO-1	CLEARING & GRUBBING	\$500.00	EACH	13	\$6,500.00	13.00	\$6,500.00	0.00	\$0.00	13.00	\$6,500.00	
EW-10	MISC STREET PATCHING	\$2,576.49	LS	1	\$2,576.49	0.00	\$0.00	1.00	\$2,576.49	1.00	\$2,576.49	
TOTAL AMOUNT:					\$1,514,021.27		\$1,254,643.70		\$7,704.64		\$1,262,892.84	

TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: December 5, 2015

SUBJECT: Approve Waste Management's Haulers License

Enclosed is Waste Management's Haulers License application. In accordance with Section 320.15 of the City Code, license approval is required by the City Council. The license is valid for one calendar year and expires on December 31, 2015. The license fee of \$100.00 has been received.

Suggested Motion:

Motion to approve Waste Management's Haulers License contingent upon staff's and City Attorney's final application review and approval.



HAULERS LICENSE

Company Name Waste Management

Owner's Name _____

Contact Person Dan Behnke

Phone # 320 485-4061

Address 490 Industrial Blvd Winsted, MN 55395

Federal ID # 36-2698820 MN Tax ID # 3514432-28

Place of disposal of the waste collected: MSW to Spruce Ridge
Recycle to WMAA

Attach the following information to this form with payment before returning to city:

1. Attach a copy of the insurance agreement with the extent and source of public liability and property damage insurance carried on the motor vehicles and equipment.
2. Attach a description of the types and makes of motor vehicles and equipment used.
3. Attach a schedule of the charges made to customers and the time period that the charges shall remain effective.
4. Please sign below before returning to the city with payment.

Annual Fee \$ 100.00 Amount Paid \$ _____ Date Paid _____

Haulers Signature: Dan Behnke Date 11-21-14

City Official _____ Date _____

PERMIT EXPIRES DECEMBER 31, 2015.

101386 2002 Volvo Automated Sideload

210431 2011 Mack Frontload

408757 2002 Mack Rolloff

101349 2002 Volvo Automated Sideload

32 gallon 13.00

64 gallon 14.00

96 gallon 15.00

Commercial Pricing based upon volume and frequency



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/11/2013

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER LOCKTON COMPANIES, LLC 5847 SAN FELIPE, SUITE 320 HOUSTON TX 77057 866-260-3538	CONTACT NAME	
	PHONE (A/C, No. Ext):	FAX (A/C, No.):
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED 1300299 WASTE MANAGEMENT HOLDINGS, INC. & ALL AFFILIATED, RELATED & SUBSIDIARY COMPANIES INCLUDING: WASTE MANAGEMENT 490 INDUSTRIAL BOULEVARD WINSTED MN 55395-0609	INSURER A:	ACE American Insurance Company 22667
	INSURER B:	Indemnity Insurance Co of North America 43575
	INSURER C:	ACE Property & Casualty Insurance Co 20699
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES MNWINSTE CERTIFICATE NUMBER: 3492826 REVISION NUMBER: XXXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

INSR LTR	TYPE OF INSURANCE	ADDL INSR	TRM WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> XCU INCLUDED <input checked="" type="checkbox"/> ISO FORM CG 00011207 GENL AGGREGATE LIMIT APPLIES PER POLICY <input checked="" type="checkbox"/> PRO <input checked="" type="checkbox"/> LCC	Y	Y	HDX G2732924A	1/1/2014	1/1/2015	EACH OCCURRENCE \$ 5,000,000 (DAMAGE TO RENTED PREMISES (Ea occurrence)) \$ 5,000,000 MED EXP (Any one person) \$ XXXXXXXX PERSONAL & ADV INJURY \$ 5,000,000 GENERAL AGGREGATE \$ 6,000,000 PRODUCTS - COMPDP AGO \$ 6,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALLOWED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> MCS-90 <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	Y	Y	MMT H08X16025	1/1/2014	1/1/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	Y	Y	XCO G27054961	1/1/2014	1/1/2015	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$ XXXXXXXX
B A A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETARY PARTNER/EXECUTIVE OF CORPORATE MEMBER EXCLUDED (MANDATORY IN MN) If any, describe scope DESCRIPTION OF OPERATIONS	Y/N N	N/A	WLR C47876345 (AOS) WLR C47876357 (AZ,CA&MA) SCF C47876369 (WI)	1/1/2014 1/1/2014 1/1/2014	1/1/2015 1/1/2015 1/1/2015	<input checked="" type="checkbox"/> W/STATS <input type="checkbox"/> BOTH E.L. EACH ACCIDENT \$ 3,000,000 E.L. DISEASE - EA EMPLOYEE - \$ 3,000,000 E.L. DISEASE - POLICY LIMIT \$ 3,000,000
A	EXCESS AUTO LIABILITY	Y	Y	XSA H08X16013	1/1/2014	1/1/2015	COMBINED SINGLE LIMIT \$0,000,000 (EACH ACCIDENT)

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
BLANKET WAIVER OF SUBROGATION IS GRANTED IN FAVOR OF CERTIFICATE HOLDER ON ALL POLICIES WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT WHERE PERMISSIBLE BY LAW. CERTIFICATE HOLDER IS NAMED AS AN ADDITIONAL INSURED (EXCEPT FOR WORKERS' COMPEN) WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT. ADDITIONAL INSURED IN FAVOR OF CITY OF NORWOOD YOUNG AMERICA (ON ALL POLICIES EXCEPT WORKERS' COMPENSATION/EL) WHERE AND TO THE EXTENT AS REQUIRED BY WRITTEN CONTRACT.

CERTIFICATE HOLDER**CANCELLATION**

3492826

CITY OF NORWOOD YOUNG AMERICA
10 FIRST AVENUE NORTHEAST
NORWOOD YOUNG AMERICA NM 55368

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: December 5, 2015

SUBJECT: Truth In Taxation Hearing – 2015 Property Tax Levy and General Fund Operating Budget

A public hearing is scheduled for 6:30 p.m. for the purpose of taking public comment and questions on the proposed 2015 property tax levy and General Fund Operating Budget. The proposed final levy is \$1,811,871 which represents about an 8.73% or \$145,489 increase. The preliminary levy was set at 17.9% or \$298,282 increase. Of the total proposed levy, \$771,370 or 42% is earmarked for debt service obligations.

One of the primary reasons the proposed final levy is so much less than the preliminary levy is due to the healthy fund balance in debt service Fund 518. In 2015, over \$145,000 of the Fund's reserves is to be utilized to assist with debt service payments. In addition, all tax increments received from the Tax Increment Financing (TIF) Districts established in the industrial park are transferred into Fund 518 to assist with the annual debt service obligations. It is anticipated with the continued increase of tax increments coming into the fund that future property tax levies will be less than identified in the Financial Plan.

Another reason for the reduced levy is attributed to Fund 275 (Capital Replacement). Again, due to a healthy fund balance about \$34,000 will be utilized from reserves versus levying.

Enclosed are Resolutions 2014-45 and 2014-46 which approve the 2015 Property Tax Levy and General Fund Operating Budget.

RESOLUTION 2014-45

A RESOLUTION ADOPTING A YEAR 2014 FINAL PROPERTY TAX LEVY FOR THE CITY OF NORWOOD YOUNG AMERICA FOR COLLECTION IN 2015

WHEREAS, the City of Norwood Young America is dependent upon collection of property taxes to fund a portion of its operating budget and to pay bonded debt obligations.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Norwood Young America, Carver County, Minnesota, hereby adopts the following property tax levy for collection in 2015 upon taxable property in the City of Norwood Young America for the following purposes:

General Fund Levy	\$930,445
2003C/2010B G.O. Refunding	\$19,215
Fund 275 – Capital Replacement	\$110,056
2008A G.O. Improvement Bonds	\$91,325
2009 Taxable Public Project Lease Revenue Bonds	\$145,795
2009A Taxable GO Library Bonds	\$52,110
2010A GO Improvement Bonds	\$33,910
2010B G.O. Refunding Bonds	\$161,102
2011A GO Bonds	\$103,792
2013B GO Bonds	<u>\$164,121</u>
Total Property Tax Levy	\$1,811,871

Adopted by the Norwood Young America City Council this 8th day of December 2014.

Tina Diedrick, Mayor

Attest:

Diane Frauendienst, City Clerk-Treasurer

RESOLUTION 2014-46

A RESOLUTION ADOPTING FISCAL YEAR 2015 GENERAL FUND OPERATING BUDGET FOR THE CITY OF NORWOOD YOUNG AMERICA

WHEREAS, it is the policy of the City of Norwood Young America to prepare and adopt an annual General Fund Operating Budget; and

WHEREAS, the annual budget for calendar year 2015 has been reviewed and considered by the City Council.

THEREFORE, BE IT RESOLVED, that the Norwood Young America City Council hereby adopts the 2015 General Fund Operating Budget and hereby appropriates the following amounts for said 2015 budget:

REVENUES:	2014 Final	2015 Final
Property Taxes	891,741	930,445
Capital Replacement (<i>equipment</i>)	11,695	144,100
Licenses & Permits	104,120	118,320
Intergovernmental Revenues (<i>including state aids</i>)	378,902	400,116
Charges for Services	104,050	103,500
Fines & Forfeits	10,000	10,000
Interest on Investments	500	500
Miscellaneous Revenues	70,730	85,100
Transfers from other Funds	140,000	100,000
Storm Sewer	84,795	100,800
TOTAL REVENUES:	\$ 1,796,533	\$ 1,992,881

EXPENDITURES:	2014 Final	2015 Final
General Government		
Mayor/Council Administration	21,735	18,890
Community Dev. Dir.	113,561	92,350
Economic Dev. Coordinator	54,410	70,400
Boards & committees	16,730	36,360
Clerk/Treasurer	4,500	4,300
Elections	143,875	145,300
Professional Services	7,000	-
Government Buildings	130,500	119,500
Total General Government	75,237	77,900
Public Safety		
Police/Sheriff	567,548	565,000
Fire Department	179,640	187,400
Other Protective Inspection	171,518	144,700
Total Public Safety:	27,275	45,400
Public Works		
Hwys., Streets, Roads	403,123	448,250
Street Lights	32,500	34,000
Total Public Works	435,623	482,250
Total: Culture/Park & Recreation	190,494	192,050
Total: Capital Replacement (<i>equipment</i>)	11,695	144,100
Total: Swimming Pool	79,445	77,675
Total: Required Contribution Carver County	48,500	48,500
Total: Storm Sewer	84,744	105,162
TOTAL EXPENDITURES:	1,796,482	1,992,237

Fund	Debt Service Property Tax Levy		
601	\$300,000 1994 G.O. Water Bond	\$ 19,215	\$ 19,215
516	\$1,325,000 G.O. Bonds - 2008A	\$ 89,099	\$ 91,325
517	\$1,420,000 Taxable GO Library Bonds - 2009A	\$ 52,110	\$ 52,110
517	\$2,105,000 Tax Public Proj Lease Rev Bonds - 2009	\$ 147,682	\$ 145,795
501	\$720,000 GO Bonds - 2010A	\$ 34,578	\$ 33,910
518	2010B GO Refunding Bonds	\$ 315,360	\$ 161,102
519	\$3,125,000 G.O. Bonds - 2011A	\$ 104,901	\$ 103,792
520	\$1,705,000 G.O. Bonds - 2013B	\$ -	\$ 164,121
	Total Debt Service Property Tax Levy:	762,945	771,370

Excess of Revenues over Expenditures \$ 51 \$ 644

Adopted by the Norwood Young America City Council this 8th day of December 2014.

Tina Diedrick, Mayor

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 41000	101-41000-31010	Current Taxes	\$ 767,497	\$ 804,126	\$ 891,741	\$ 872,008	\$ 19,733	98%	\$ 930,445
GENERAL GOVERNMENT	101-41000-31020	Delinquent Taxes	\$ 82,662	\$ 20,803	\$ -	\$ 22,626	\$ (22,626)	-	\$ 15,000
	101-41000-31040	Fiscal Disparities	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-31060	Payment in Lieu of Taxes	\$ 72,000	\$ 72,000	\$ -	\$ -	\$ -	-	\$ -
	101-41000-31900	Penalties & Interest Delinq. Taxes	\$ 10,412	\$ 2,744	\$ -	\$ 553	\$ (553)	-	\$ 500
	101-41000-33160	Other Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-33401	Local Government Aid	\$ 108,482	\$ 203,574	\$ 345,515	\$ 172,758	\$ 172,758	50%	\$ 364,129
	101-41000-33402	Market Value Credit	\$ 586	\$ 347	\$ -	\$ -	\$ -	-	\$ -
	101-41000-33403	Low Income Housing Aid	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-33404	MV Credit Manufacture Home	\$ 109	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-33422	Other State Aid Grants/Merger	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-33424	PERA State Aid	\$ 2,087	\$ 2,087	\$ 2,087	\$ 1,044	\$ 1,044	50%	\$ 2,087
	101-41000-36102	Penalties and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-36104	Delinq. Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-36200	Miscellaneous Revenues	\$ 310	\$ 320	\$ -	\$ 1,467	\$ (1,467)	-	\$ -
	101-41000-36210	Interest Earnings	\$ 844	\$ 353	\$ 500	\$ 2,776	\$ (2,276)	555%	\$ 500
	101-41000-36211	Insurance Return Premium	\$ 778	\$ 798	\$ -	\$ 502	\$ (502)	-	\$ -
	101-41000-36212	Insurance Dividend	\$ 24,600	\$ 15,211	\$ 12,000	\$ -	\$ 12,000	0%	\$ 12,000
	101-41000-36213	Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-36231	Reimbursement for Expense	\$ 64	\$ 2,130	\$ 100	\$ 2,118	\$ (2,018)	2118%	\$ 100
	101-41000-37140	Sales Tax	\$ 7	\$ 187	\$ -	\$ -	\$ -	-	\$ -
	101-41000-39101	Sales of General Fixed Assets	\$ 8,326	\$ -	\$ 500	\$ -	\$ 500	0%	\$ 500
	101-41000-39200	Interfund Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-39203	Transfer from Other Funds	\$ 76,762	\$ 39,953	\$ 40,000	\$ 40,000	\$ -	100%	\$ -
	101-41000-39209	Transfer from Harbor	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	100%	\$ 100,000
	101-41000-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41000-39340	Inception-Install Purch Contr	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 1,255,525	\$ 1,264,633	\$ 1,392,443	\$ 1,215,851	\$ 176,592	87%	\$ 1,425,261

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 41320	101-41320-32195	Rental Dwelling License	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
COMM DEVELOPMENT	101-41320-32203	Soil Erosion Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32204	Penalty	\$ -	\$ 826	\$ -	\$ -	\$ -		\$ -
	101-41320-32205	Reinspection Fee	\$ 260	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32206	Zoning/Subdiv/Copies	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32207	Inspect Card Relacement	\$ -	\$ 30	\$ -	\$ -	\$ -		\$ -
	101-41320-32208	Site Inspection	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32209	State Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32210	Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32211	Bldg Permit Plan Check Fee	\$ 206	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-32222	Curb Cut	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-33400	Grants and Aids	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34103	Zoning/SubDiv/Var/CUP/ Fees	\$ 500	\$ 600	\$ 600	\$ 1,425	\$ (825)	238%	\$ 600
	101-41320-34104	Plan Check Fee	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34110	Lot Split	\$ -	\$ -	\$ -	\$ 200	\$ (200)		\$ -
	101-41320-34111	Variance	\$ -	\$ 200	\$ -	\$ 800	\$ (800)		\$ -
	101-41320-34151	Preliminary Plat	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34152	Concept Plan Application	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34153	Final Plat	\$ -	\$ -	\$ -	\$ 250	\$ (250)		\$ -
	101-41320-34154	PUD Final Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34155	Conditional Use Permit	\$ -	\$ 300	\$ -	\$ 600	\$ (600)		\$ -
	101-41320-34156	Site Plan	\$ 300	\$ 1,200	\$ 600	\$ 600	\$ -	100%	\$ 600
	101-41320-34204	Protective Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-34980	MN Design Team Revenues	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-36231	Reimbursement for Expense	\$ -	\$ 237	\$ -	\$ 60	\$ (60)		\$ -
	101-41320-36270	Park Dedication Fees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-36271	Park Dedication-Commercial	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41320-36272	Trail Fees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
			\$ 1,267	\$ 3,393	\$ 1,200	\$ 3,935	\$ (2,735)	328%	\$ 1,200

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 41330	101-41330-33160	Other Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
BOARDS AND	101-41330-36230	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
COMMISSIONS	101-41330-36260	Gaming Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEPT 41400	101-41400-32110	Alcoholic Beverages	\$ 9,283	\$ 9,575	\$ 9,250	\$ 10,100	\$ (850)	109%	\$ 9,250
CITY CLERK	101-41400-32190	Miscellaneous License	\$ 100	\$ 200	\$ 50	\$ -	\$ 50	-	\$ 50
	101-41400-32240	Animal Licenses/Impound Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41400-32260	Other Non-Business Lic/Permits	\$ 40	\$ 120	\$ -	\$ 280	\$ (280)	-	\$ 120
	101-41400-34102	Recording of Legal Documents	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41400-34107	Assessment Search Fees	\$ 1,170	\$ 1,740	\$ 1,000	\$ 1,225	\$ (225)	123%	\$ 1,000
	101-41400-34950	Other Revenues	\$ 205	\$ 65	\$ 100	\$ -	\$ 100	0%	\$ 100
	101-41400-36200	Miscellaneous Revenues	\$ 2,537	\$ 2,828	\$ 1,730	\$ 1,145	\$ 585	66%	\$ 2,000
			\$ 13,335	\$ 14,528	\$ 12,130	\$ 12,750	\$ (620)	105%	\$ 12,520
DEPT 41940	101-41940-33423	Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
GEN GOVT BLDGS	101-41940-34101	City Hall Rent Revenue	\$ 200	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41940-34403	Refuse Collection Charges	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 200	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEPT 42100	101-42100-33421	Police State Aid	\$ 11,653	\$ 14,039	\$ 12,000	\$ 15,273	\$ (3,273)	127%	\$ 14,500
LAW ENFORCEMENT	101-42100-34206	Other Public Safety Charges	\$ 1,392	\$ 50	\$ 1,000	\$ 75	\$ 925	8%	\$ 1,400
	101-42100-35101	Fines	\$ 11,070	\$ 11,480	\$ 10,000	\$ 9,908	\$ 92	99%	\$ 10,000
	101-42100-36230	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42100-36231	Reimbursement for Expense	\$ -	\$ 8,113	\$ -	\$ -	\$ -	-	\$ -
			\$ 24,115	\$ 33,682	\$ 23,000	\$ 25,256	\$ (2,256)	110%	\$ 25,900

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 42200	101-42200-32180	Other Licenses/Permits	\$ 100	\$ 100	\$ 100	\$ 150	\$ (50)	150%	\$ 100
FIRE DEPARTMENT	101-42200-33160	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-33420	Fire State Aid	\$ 19,736	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-33423	Other Grants	\$ 5,990	\$ 5,407	\$ 5,000	\$ 9,422	\$ (4,422)	188%	\$ 5,000
	101-42200-33425	Supplemental Aid - Fire Dept	\$ 396	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-34202	Rural Fire Protection	\$ 67,390	\$ 63,990	\$ 64,050	\$ 55,650	\$ 8,400	87%	\$ 68,000
	101-42200-34203	Accident/Rescue Call Fees	\$ 4,050	\$ 4,735	\$ 2,900	\$ 1,500	\$ 1,400	52%	\$ 1,000
	101-42200-36200	Miscellaneous Revenues	\$ 600	\$ 720	\$ 1,000	\$ 325	\$ 675	33%	\$ 500
	101-42200-36230	Contributions and Donations	\$ 500	\$ 1,580	\$ 250	\$ 100	\$ 150	40%	\$ 100
	101-42200-36231	Reimbursement for Expense	\$ 942	\$ -	\$ 1,000	\$ 108	\$ 892	11%	\$ 100
			\$ 99,705	\$ 76,532	\$ 74,300	\$ 67,255	\$ 7,045	91%	\$ 74,800
DEPT 42400	101-42400-32195	Rental Dwelling License	\$ 9,157	\$ 270	\$ 500	\$ 270	\$ 230	54%	\$ 8,000
BUILDING INSPECTIONS	101-42400-32207	Inspect Card Relacement	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42400-32208	Site Inspection	\$ 55	\$ 92	\$ -	\$ -	\$ -	-	\$ -
	101-42400-32209	State Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42400-32210	Building Permits	\$ 31,644	\$ 79,916	\$ 44,000	\$ 56,609	\$ (12,609)	129%	\$ 55,000
	101-42400-32211	Bldg Permit Plan Check Fee	\$ 19,659	\$ 51,381	\$ 41,000	\$ 36,580	\$ 4,420	89%	\$ 35,000
	101-42400-32212	HVAC Permit	\$ 2,434	\$ 4,445	\$ 2,500	\$ 2,538	\$ (38)	102%	\$ 5,000
	101-42400-32213	Plumbing Permit	\$ 1,176	\$ 2,453	\$ 2,500	\$ 1,489	\$ 1,011	60%	\$ 2,000
	101-42400-32215	General Permit-Reroof	\$ 3,410	\$ 2,200	\$ 2,500	\$ 2,145	\$ 355	86%	\$ 2,200
	101-42400-32216	General Permit-Reside	\$ 825	\$ 440	\$ 500	\$ 550	\$ (50)	110%	\$ 500
	101-42400-32217	Window Replacement	\$ 935	\$ 770	\$ 500	\$ 495	\$ 5	99%	\$ 500
	101-42400-32219	Fence Permit	\$ 385	\$ 225	\$ 220	\$ 495	\$ (275)	225%	\$ 200
	101-42400-32221	Sign Permit	\$ 55	\$ 110	\$ 200	\$ 1,312	\$ (1,112)	656%	\$ 100
	101-42400-32222	Curb Cut	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 69,735	\$ 142,302	\$ 94,420	\$ 102,483	\$ (8,063)	109%	\$ 108,500
DEPT 42700 ANIMAL	101-42700-32240	Animal Licenses/Impound Fees	\$ 285	\$ 661	\$ 300	\$ 680	\$ (380)	227%	\$ 300
			\$ 285	\$ 661	\$ 300	\$ 680	\$ (380)	227%	\$ 300

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 43100	101-43100-33418	Muni State Aid St Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
HIGHWAYS, STREETS, & ROADS	101-43100-33610	County Grants/Aid for Hwy	\$ 5,412	\$ 6,057	\$ 5,400	\$ -	\$ 5,400	0%	\$ 5,500
	101-43100-33620	Other County Aids	\$ 8,903	\$ 8,903	\$ 8,900	\$ -	\$ 8,900	0%	\$ 8,900
	101-43100-34405	Weed Removal/hay bales	\$ -	\$ 2,056	\$ -	\$ 1,765	\$ (1,765)	-	\$ 1,500
	101-43100-36100	Special Assessments	\$ 4,206	\$ 1,139	\$ -	\$ 225	\$ (225)	-	\$ 200
	101-43100-36200	Miscellaneous Revenues	\$ 2,657	\$ 9,041	\$ 2,500	\$ 1,900	\$ 600	76%	\$ 1,500
	101-43100-36230	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-43100-36260	Gaming Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
				\$ 21,178	\$ 27,196	\$ 16,800	\$ 3,890	\$ 12,910	23%
DEPT 45200	101-45200-34735	Park Rental	\$ 27,812	\$ 28,769	\$ 32,000	\$ 30,678	\$ 1,322	96%	\$ 29,000
PARKS & REC.	101-45200-36200	Miscellaneous Revenues	\$ 1	\$ 262	\$ 50	\$ 140	\$ (90)	280%	\$ 100
	101-45200-36213	Insurance Claims	\$ 1,250	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-36230	Contributions and Donations	\$ 250	\$ 5,307	\$ -	\$ 22,114	\$ (22,114)	-	\$ -
	101-45200-36260	Gaming Donations	\$ 12,280	\$ 20,250	\$ 15,000	\$ 17,500	\$ (2,500)	117%	\$ 15,000
				\$ 41,593	\$ 54,588	\$ 47,050	\$ 70,432	\$ (23,382)	150%
DEPT 46500	101-46500-33423	OTHER GRANTS	\$ 62,830	\$ -	\$ -	\$ -	\$ -	-	\$ -
ECONOMIC DEVELOPMENT	101-46500-33630	Met Council Grant	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-36231	Reimbursement for Expense	\$ 26,692	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 89,522	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEPT 49015	101-49015-34940	Cemetery Revenues	\$ 2,300	\$ 2,000	\$ 1,800	\$ 3,000	\$ (1,200)	167%	\$ 1,800
CEMETERY			\$ 2,300	\$ 2,000	\$ 1,800	\$ 3,000	\$ (1,200)	167%	\$ 1,800
DEPT 49305	101-49305-36231	Reimbursement for Expense	\$ 895	\$ -	\$ 1,100	\$ -	\$ -	0%	\$ 1,000
STIFTUNGSFEST			\$ 895	\$ -	\$ 1,100	\$ -	\$ -	0%	\$ 1,000

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
DEPT 49860	101-49860-36200	Miscellaneous Revenues	\$ 150	\$ 70	\$ -	\$ 1	\$ (1)	-	\$ -
SWIMMING POOL	101-49860-38070	Swimming Pool Revenues	\$ 7,794	\$ 8,611	\$ 8,000	\$ 7,182	\$ 818	90%	\$ 8,000
	101-49860-38072	Pool Passes	\$ 11,303	\$ 9,266	\$ 10,000	\$ 10,326	\$ (326)	103%	\$ 10,000
	101-49860-38073	Swimming Lesson Fees	\$ 14,217	\$ 12,420	\$ 13,000	\$ 11,792	\$ 1,208	91%	\$ 12,500
	101-49860-38074	Concession Sales	\$ 5,679	\$ 4,483	\$ 4,500	\$ 4,307	\$ 193	96%	\$ 4,500
			\$ 39,143	\$ 34,850	\$ 35,500	\$ 33,608	\$ 1,892	95%	\$ 35,000
FUND 603	603-49500-37600	Storm Water Utility Sales	\$ 72,893	\$ 76,889	\$ 74,195	\$ 70,100.00	\$ 4,095	94%	\$ 88,000
STORM WATER	603-49500-37660	Storm Water Utility Penalty	\$ 850	\$ 953	\$ 600	\$ 1,051.00	\$ (451)	175%	\$ 800
	603-49500-37670	Storm Water Conn Fee	\$ 7,350	\$ 27,350	\$ 10,000	\$ 12,500.00	\$ (2,500)	125%	\$ 12,000
	603-49500-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 81,093	\$ 105,192	\$ 84,795	\$ 83,651	\$ (4,698)	99%	\$ 100,800
		TOTAL GENERAL FUND REVENUES	\$ 1,739,891	\$ 1,759,557	\$ 1,784,838	\$ 1,622,791	\$ 162,047	91%	\$ 1,848,781
SPECIAL REVENUE/ CAP. REPLACEMENT/ DEBT SERVICE FUNDS									
FUND 201	201-45200-36210	Interest Earnings	\$ 293	\$ 57	\$ -	\$ -	\$ -	-	\$ -
PARK DEDICATION FUND	201-45200-36270	Park Dedication Fees	\$ -	\$ -	\$ -	\$ 1,250	\$ (1,250)	-	\$ -
	201-45200-36272	Trail Fees	\$ -	\$ -	\$ -	\$ 1,769	\$ (1,769)	-	\$ -
	201-45200-39200	Interfund Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 293	\$ 57	\$ -	\$ 3,019	\$ (3,019)	-	\$ -

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 225 ECONOMIC DEV.	225-46500-34950	Other Revenues	\$ -	\$ 100	\$ -	\$ 2,160	-	-	\$ -
	225-46500-36210	Interest Earnings	\$ 465	\$ 85	\$ -	\$ -	\$ -	-	\$ -
			\$ 465	\$ 185	\$ -	\$ 2,160	\$ -	-	\$ -
FUND 251 THE HARBOR	251-46330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-36210	Interest Earnings	\$ 376	\$ 90	\$ -	\$ -	\$ -	-	\$ -
	251-46331-36230	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-36231	Reimbursement for Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-39202	Contribution-Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-39209	Transfer from Harbor	\$ 228,789	\$ -	\$ -	\$ 150,000	\$ -	-	\$ -
		\$ 229,165	\$ 90	\$ -	\$ 150,000	\$ -	-	\$ -	
FUND 253 2014 FLOODING	253-49450-33100	Federal Grants and Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	253-49450-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	253-49450-36213	Insurance Claims	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -
	253-49450-36230	Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 275	275-49300-31010	Current Taxes	\$ -	\$ -	\$ 11,695	\$ 11,695	\$ -	100%	\$ 110,056
CAPITAL REPLACEMENT	275-49300-33400	Grants and Aids	\$ 2,968	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-33620	Other County Aids	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-34103	Zoning/SubDiv/Var/CUP/ Fees	\$ 4,438	\$ 10,778	\$ -	\$ 3,170	\$ (3,170)	-	\$ -
	275-49300-36210	Interest Earnings	\$ 1,378	\$ 12,662	\$ -	\$ -	\$ -	-	\$ -
	275-49300-36230	Contributions and Donations	\$ 31,935	\$ 16,913	\$ -	\$ -	\$ -	-	\$ -
	275-49300-36231	Reimbursement for Expense	\$ 31,350	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-36260	Gaming Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39101	Sales of General Fixed Assets	\$ 13,276	\$ 3,457	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39103	Sale of Industrial Park Land	\$ -	\$ 155,887	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39200	Interfund Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39201	Transfer from General Fund	\$ 95,000	\$ 6,200	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39202	Contribution-Enterprise Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39208	From Gen Fund to Cap Res Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39330	Inception-Capital Lease Agmt	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39340	Inception-Install Purch Contr	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49300-39999	Prior period adjustment	\$ -	\$ 294,651	\$ -	\$ -	\$ -	-	\$ -
	275-41000-39500	Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 34,044
			\$ 180,344	\$ 500,548	\$ 11,695	\$ 14,865	\$ (3,170)	127%	\$ 144,100
FUND 319 - 2011	319-49300-36210	Interest Earnings	\$ 38	\$ -	\$ -	\$ -	\$ -	-	\$ -
	319-49300-36231	Reimbursement for Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	319-49300-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	319-49300-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 38	\$ -	\$ -	\$ -	\$ -	-	\$ -

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 320 2013	320-49300-36210	Interest Earnings	\$ 242	\$ 242	\$ -	\$ -	\$ -	-	\$ -
	320-49300-39310	Sale of Bonds	\$ -	\$ 1,575,000	\$ -	\$ -	\$ -	-	\$ -
	320-49300-39320	Premiums on Bonds Sold	\$ -	\$ 46,762	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ 1,622,004	\$ -	\$ -	\$ -	-	\$ -
FUND 401 - SPECIAL CAP.	401-49304-31020	Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-31900	Penalties & Interest Delinq.Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-33418	Muni State Aid St Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-33620	Other County Aids	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-36210	Interest Earnings	\$ 1,077	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-39101	Sales of General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 1,077	\$ -	\$ -	\$ -	\$ -	-	\$ -
FUND 420 TIF DISTRICT 2-1 Lakeview Clinic	420-41960-31050	Tax Increments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	420-41960-36210	Interest Earnings	\$ 21	\$ -	\$ -	\$ -	\$ -	-	\$ -
	420-41960-39001	Interfund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	420-41960-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
		\$ 21	\$ -	\$ -	\$ -	\$ -	-	\$ -	
FUND 421 TIF DISTRICT 3-1 Vickerman - Phase I	421-41960-31050	Tax Increments	\$ 21,767	\$ 22,000	\$ -	\$ 52,115	\$ (52,115)	-	\$ 50,000
	421-41960-31900	Penalties and Interest Del Tax	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-34950	Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-36210	Interest Earnings	\$ 38	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-39001	Interfund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 21,806	\$ 22,000	\$ -	\$ 52,115	\$ (52,115)	-	\$ 50,000

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 422	422-41960-31050	Tax Increments	\$ 13,694	\$ 13,500	\$ 13,750	\$ 15,253	\$ (1,503)	111%	\$ 15,000
TIF DISTRICT 3-2	422-41960-36210	Interest Earnings	\$ 43	\$ -	\$ -	\$ -	\$ -	-	\$ -
Yeager Machine	422-49304-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-39300	Proceeds-Gen Long-term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 13,738	\$ 13,500	\$ 13,750	\$ 15,253	\$ (1,503)	111%	\$ 15,000
FUND 423	423-41960-31050	Tax Increments	\$ -	\$ -	\$ -	\$ 248	\$ (248)	-	\$ 10,000
TIF DISTRICT 3-3	423-41960-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Vickerman - Phase II	423-49304-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ 248	\$ (248)	-	\$ 10,000
FUND 424	423-41960-31050	Tax Increments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 15,000
TIF DISTRICT 3-4	423-41960-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Waconia Manufacturing	423-49304-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 15,000
FUND 425	423-41960-31050	Tax Increments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
TIF DISTRICT 1-5	423-41960-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Peace Villa	423-49304-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 501 - 2010 INFRA	501-49330-31010	Current Taxes	\$ 35,492	\$ 35,035	\$ 34,578	\$ 34,578	\$ -	100%	\$ 33,910
	501-49330-31020	Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-31040	Fiscal Disparities	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-31900	Penalties and Interest DelTax	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-36100	Special Assessments	\$ 10,177	\$ 10,000	\$ 10,177	\$ 10,177	\$ -	100%	\$ 10,000
	501-49330-36101	Principal Amount Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-36102	Penalties and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-36103	Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ 4,631	\$ (4,631)	-	\$ -
	501-49330-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-36210	Interest Earnings	\$ 90	\$ 100	\$ 833	\$ -	\$ 833	0%	\$ -
	501-49330-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
				\$ 45,759	\$ 45,135	\$ 45,588	\$ 49,386	\$ (3,798)	108%
FUND 513 - 2003 INFRA	513-49330-31010	Current Taxes	\$ 49,300	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-31020	Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-31040	Fiscal Disparities	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36100	Special Assessments	\$ 16,777	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36102	Penalties and Interest	\$ 67	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36103	Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36104	Delinq Special Assessments	\$ 157	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36200	Miscellaneous Revenues	\$ 0	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-36210	Interest Earnings	\$ 5,028	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-39200	Interfund Operating Transfers	\$ 55,534	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
				\$ 126,863	\$ -	\$ -	\$ -	\$ -	-

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 514 - 2005 INFRA	514-49304-36210	Interest Earnings	\$ 17	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49304-39200	Interfund Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49304-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31000	General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31010	Current Taxes	\$ 65,241	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31020	Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31040	Fiscal Disparities	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31900	Penalties and Interest DelTax	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-31910	Penalties and Interest AdValTx	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-33402	Market Value Credit	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-33404	MV Cr Manufacture Home	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36100	Special Assessments	\$ 19,307	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36101	Principal Amount Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36102	Penalties and Interest	\$ 30	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36103	Pre-Paid Assessments	\$ 9,099	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36104	Delinq Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36200	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36205	Interest Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-36210	Interest Earnings	\$ 2,239	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39001	Interfund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39203	Transfer from Other Fund	\$ 122,019	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39300	Proceeds-Gen Long-term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 217,952	\$ -	\$ -	\$ -	\$ -	-	\$ -

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 515 -TACOMA W.	515-43000-36200	Miscellaneous Revenues	\$ 0	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-31010	Current Taxes	\$ 99,972	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-31020	Delinquent Taxes	\$ 2,490	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-36100	Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-36102	Penalties and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-36210	Interest Earnings	\$ 15,272	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-39103	Sale of Industrial Park Land	\$ 19,073	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-39200	Interfund Operating Transfers	\$ 69,632	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
				\$ 206,438	\$ -	\$ -	\$ -	\$ -	-
FUND 516 - 2008 DEBT	516-49330-31010	Current Taxes	\$ 89,206	\$ 86,527	\$ 89,099	\$ 89,099	\$ -	100%	\$ 91,325
	516-49330-31020	Delinquent Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-36100	Special Assessments	\$ 12,569	\$ 11,000	\$ 12,676	\$ 12,569	\$ 107	99%	\$ 12,677
	516-49330-36102	Penalties and Interest	\$ 89	\$ -	\$ -	\$ 6	\$ (6)	-	\$ -
	516-49330-36103	Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-36104	Delinq Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-36210	Interest Earnings	\$ 690	\$ -	\$ 4,891	\$ -	\$ 4,891	0%	\$ 680
	516-49330-36230	Contributions and Donations	\$ 0	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-39200	Interfund Operating Transfers	\$ 12,493	\$ -	\$ 12,493	\$ 12,493	\$ -	100%	\$ 12,493
	516-49330-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
				\$ 115,047	\$ 97,527	\$ 119,159	\$ 114,167	\$ 4,992	96%

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget	
FUND 517 - OAK GROVE	517-49330-31010	Current Taxes	\$ 202,492	\$ 154,789	\$ 52,110	\$ 154,789	\$ (102,679)	297%	\$ 52,110	
	517-49330-31200	Tax Refund	\$ 39,083	\$ 39,082	\$ 39,082	\$ 36,269	\$ 2,813	93%	\$ 35,000	
	517-49330-36100	Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49330-36210	Interest Earnings	\$ 548	\$ -	\$ 3,500	\$ -	\$ 3,500	0%	\$ -	
	517-49330-36231	Reimbursement for Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49330-39201	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49330-39209	Transfer from Harbor	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49331-31000	General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49331-31010	Current Taxes	\$ -	\$ 52,110	\$ 147,683	\$ 52,110	\$ 95,573	35%	\$ 145,795	
	517-49331-31200	Tax Refund	\$ 47,959	\$ 47,959	\$ -	\$ -	\$ -	-	\$ -	
	517-49331-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49331-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
	517-49331-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
				\$ 290,081	\$ 293,940	\$ 242,375	\$ 243,168	\$ 9,191	100%	\$ 232,905
	FUND 518 - 2010B GEN OBL Industrial Park Project	518-49330-31010	Current Taxes	\$ -	\$ 181,726	\$ 315,360	\$ 334,314	\$ (18,954)	106%	\$ 161,102
		518-49330-31011	Special Benefits EDA Tax Levy	\$ -	\$ 35,808	\$ -	\$ 34,995	\$ (34,995)	0%	\$ 39,296
518-49330-36100		Special Assessments	\$ -	\$ -	\$ 17,411	\$ 16,417	\$ 994	94%	\$ 17,400	
518-49330-36102		Penalties and Interest	\$ -	\$ -	\$ -	\$ 20	\$ (20)	-	\$ -	
518-49330-36103		Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ 5,312	\$ (5,312)	-	\$ -	
518-49330-36104		Delinq Special Assessments	\$ -	\$ -	\$ -	\$ 245	\$ (245)	-	\$ -	
518-49330-36210		Interest Earnings	\$ -	\$ -	\$ 10,913	\$ -	\$ 10,913	0%	\$ 700	
518-49330-39200		Interfund Operating Transfers	\$ 109,851	\$ 430,561	\$ 157,746	\$ 125,166	\$ 32,580	79%	\$ 185,166	
518-49330-39310		Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
518-41000-39500		Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 145,863	
			\$ 109,851	\$ 648,095	\$ 501,430	\$ 516,468	\$ (15,038)	103%	\$ 549,527	

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 519 - 2011A GO DEBT	519-49330-31010	Current Taxes	\$ 41,157	\$ 102,970	\$ 104,901	\$ 104,901	\$ -	100%	\$ 103,792
	519-49330-36100	Special Assessments	\$ 4,672	\$ -	\$ 23,769	\$ 25,615	\$ (1,846)	108%	\$ 23,700
	519-49330-36103	Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ 7,923	\$ (7,923)	-	\$ -
	519-49330-36104	Delinq Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	519-49330-36210	Interest Earnings	\$ 234	\$ -	\$ 400	\$ -	\$ 400	0%	\$ 200
	518-49330-39200	Interfund Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	519-49330-39203	Transfer from Other Fund	\$ -	\$ 430,561	\$ 157,746	\$ 109,531	\$ 48,215	69%	\$ 111,007
	519-49330-39310	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	519-49330-39320	Premiums on Bonds Sold	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 46,063	\$ 533,531	\$ 286,816	\$ 247,970	\$ 38,846	86%	\$ 238,699
FUND 520 - 2013B GEN OBL	520-49330-31010	Current Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 164,121
	520-49330-36100	Special Assessments	\$ -	\$ -	\$ -	\$ 34,470	\$ (34,470)	-	\$ 35,000
	520-49330-36103	Pre-Paid Assessments	\$ -	\$ -	\$ -	\$ 16,599	\$ (16,599)	-	\$ -
	520-49330-36104	Delinq Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	520-49330-36210	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 200
	520-49330-39203	Transfer from Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ 51,069	\$ (51,069)	-	\$ 199,321
		TOTAL SPECIAL REV./CAPITAL EQUIP./ DEBT SERVICE REVENUES	\$ 1,591,263	\$ 3,763,112	\$ 1,207,063	\$ 1,544,387	\$ (337,324)	128%	\$ 1,615,637

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. Budget
FUND 601 - WATER	601-49400-31010	Current Taxes	\$ 22,200	\$ 18,600	\$ 19,215	\$ 9,607	\$ 9,608	50%	\$ 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	\$ 24,589	\$ (9,589)	164%	\$ 15,000
	601-49400-36102	Penalties and Interest	\$ 106	\$ 739	\$ -	\$ 1,257	\$ (1,257)	-	\$ -
	601-49400-36104	Delinq Special Assessments	\$ 215	\$ -	\$ -	\$ 526	\$ (526)	-	\$ -
	601-49400-36200	Miscellaneous Revenues	\$ 26,759	\$ 1,643	\$ 7,000	\$ 1,770	\$ 5,230	25%	\$ 1,000
	601-49400-36210	Interest Earnings	\$ 2,534	\$ 4,281	\$ 2,500	\$ -	\$ 2,500	0%	\$ 2,500
	601-49400-36212	Insurance Dividend	\$ 549	\$ 626	\$ -	\$ -	\$ -	-	\$ 500
	601-49400-37100	Water Sales	\$ 527,951	\$ 549,638	\$ 566,000	\$ 480,136	\$ 85,864	85%	\$ 585,000
	601-49400-37110	Unallocated Utility Revenues	\$ -	\$ -	\$ 1,000	\$ 2,372	\$ (1,372)	237%	\$ -
	601-49400-37120	Plant Charge	\$ 107,369	\$ 113,824	\$ 115,000	\$ 100,620	\$ 14,380	87%	\$ 122,000
	601-49400-37130	Penalty (late fees)	\$ 6,958	\$ 8,045	\$ 7,200	\$ 8,691	\$ (1,491)	121%	\$ 8,000
	601-49400-37150	Water Hook Up	\$ 800	\$ 1,800	\$ -	\$ 1,125	\$ (1,125)	-	\$ 800
	601-49400-37151	Reconnect Fees	\$ 1,948	\$ 1,925	\$ -	\$ 1,560	\$ (1,560)	-	\$ 1,000
	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	\$ 9,625	\$ (6,625)	321%	\$ 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	\$ 760,415	\$ 706,768	\$ 53,647	93%	\$ 837,715

REVENUES	Account Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Prop. 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	\$ 24,589	\$ (9,589)	164%	\$ 15,000
	602-49450-36102	Penalties and Interest	\$ 271	\$ 605	\$ -	\$ 1,257	\$ (1,257)	-	\$ -
	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%	\$ 1,500
	602-49450-36210	Interest Earnings	\$ 974	\$ 6,751	\$ 1,000	\$ -	\$ 1,000	0%	\$ 500
	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	\$ 471,640	\$ 71,760	87%	\$ 610,000
	602-49450-37230	Sewer Sales Penalty	\$ 5,626	\$ 6,712	\$ 5,000	\$ 7,259	\$ (2,259)	145%	\$ 7,000
	602-49450-37231	Sewer Inspection Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	602-49450-37250	Reconnect Fee	\$ 800	\$ 1,800	\$ -	\$ 1,125	\$ (1,125)	-	\$ 800
	602-49450-37252	Sewer Trunk	\$ 14,000	\$ 105,863	\$ 15,000	\$ 67,830	\$ (52,830)	452%	\$ 70,200
	602-49450-37253	Availablity Chg Service Area 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	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 549,971	\$ 700,158	\$ 589,900	\$ 577,501	\$ 12,399	98%	\$ 713,500
		TOTAL ENTERPRISE FUNDS	\$ 1,291,529	\$ 1,552,943	\$ 1,350,315	\$ 1,284,269	\$ 66,046	95%	\$ 1,551,215
		TOTAL REVENUES ALL FUNDS	\$ 4,622,682	\$ 7,075,612	\$ 4,342,216	\$ 4,451,447	\$ (109,231)	103%	\$ 5,015,633

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 101									
DEPT 41000	101-41000-433	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
GENERAL GOVERN	101-41000-491	Contribution for Oak Grove	\$ 48,500	\$ 48,500	\$ 48,500	\$ 48,500	\$ -	100%	\$ 48,500
	101-41000-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41000-720	Operating Transfers	\$ -	\$ -	\$ -	\$ 11,695	\$ (11,695)		\$ -
			\$ 48,500	\$ 48,500	\$ 48,500	\$ 60,195	\$ (11,695)	124%	\$ 48,500
DEPT 41110	101-41110-101	Full-Time Employees Regular	\$ 13,200	\$ 12,398	\$ 13,200	\$ 6,600	\$ 6,600	50%	\$ 13,200
COUNCIL	101-41110-121	PERA/ICMA	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	101-41110-122	FICA/Medicare	\$ 1,010	\$ 1,010	\$ 1,010	\$ 505	\$ 505	50%	\$ 1,010
	101-41110-151	Workers' Comp. Insurance	\$ 417	\$ 43	\$ 550	\$ 44	\$ 506	8%	\$ 50
	101-41110-207	Training Instructional	\$ -	\$ 500	\$ 500	\$ 1,149	\$ (649)	230%	\$ 1,500
	101-41110-331	Travel/Meeting Expense	\$ 75	\$ -	\$ 300	\$ 256	\$ 44	85%	\$ 500
	101-41110-350	Print/Publishing/Postage	\$ 2,462	\$ 1,698	\$ 3,000	\$ 1,848	\$ 1,152	62%	\$ 2,500
	101-41110-351	Legal Notices Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	101-41110-430	Miscellaneous	\$ 236	\$ 80	\$ 175	\$ -	\$ 175	0%	\$ 100
	101-41110-433	Dues and Subscriptions	\$ 2,530	\$ 30	\$ 3,000	\$ 30	\$ 2,970	1%	\$ 30
	101-41110-436	Celebration expense	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
			\$ 19,931	\$ 15,759	\$ 21,735	\$ 10,432	\$ 11,303	48%	\$ 18,890

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 41300	101-41300-101	Full-Time Employees Regular	\$ 64,419	\$ 105,871	\$ 89,416	\$ 87,414	\$ 2,002	98%	\$ 70,000
EXECUTIVE	101-41320-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,500
	101-41300-121	PERA/ICMA	\$ 4,670	\$ 7,574	\$ 6,260	\$ 6,106	\$ 154	98%	\$ 5,400
	101-41300-122	FICA/Medicare	\$ 4,928	\$ 7,880	\$ 6,800	\$ 6,284	\$ 516	92%	\$ 5,500
	101-41300-131	Medical/Disability Insurance	\$ 20,002	\$ 15,562	\$ 6,980	\$ 7,117	\$ (137)	102%	\$ 6,000
	101-41300-151	Workers' Comp. Insurance	\$ 286	\$ 299	\$ 325	\$ 248	\$ 77	76%	\$ 400
	101-41300-207	Training Instructional	\$ -	\$ 40	\$ -	\$ -	\$ -	0%	\$ -
	101-41300-208	Medical-Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41300-221	Repair/Maintenance Equipment	\$ -	\$ 75	\$ -	\$ -	\$ -	-	\$ -
	101-41300-321	Telephone	\$ 2,109	\$ 2,086	\$ 2,180	\$ 1,452	\$ 728	67%	\$ 1,700
	101-41300-331	Travel/Meeting Expense	\$ 313	\$ 100	\$ 1,000	\$ 883	\$ 117	88%	\$ 1,500
	101-41300-340	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41300-360	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41300-430	Miscellaneous	\$ 131	\$ 470	\$ 100	\$ -	\$ 100	0%	\$ 100
	101-41300-433	Dues and Subscriptions	\$ 79	\$ 222	\$ 500	\$ 103	\$ 397	21%	\$ 250
			\$ 96,937	\$ 140,179	\$ 113,561	\$ 109,607	\$ 3,954	97%	\$ 92,350

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 41320									
COMMUNITY DEV DEVELOPMENT	101-41320-101	Full-Time Employees Regular	\$ 47,281	\$ 24,094	\$ 17,975	\$ 5,541	\$ 12,434	31%	\$ 32,000
	101-41320-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 500
	101-41320-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ 901	\$ (901)	-	\$ 1,500
	101-41320-121	PERA/ICMA	\$ 3,428	\$ 3,097	\$ 1,250	\$ 401	\$ 849	32%	\$ 2,500
	101-41320-122	FICA/Medicare	\$ 3,426	\$ 1,748	\$ 1,350	\$ 479	\$ 871	35%	\$ 2,600
	101-41320-131	Medical/Disability Insurance	\$ 15,371	\$ 5,680	\$ 4,960	\$ 1,449	\$ 3,511	29%	\$ 6,000
	101-41320-151	Workers' Comp. Insurance	\$ 764	\$ 785	\$ 825	\$ -	\$ 825	0%	\$ -
	101-41320-200	Office Supplies	\$ 146	\$ -	\$ 150	\$ 156	\$ (6)	104%	\$ -
	101-41320-207	Training Instructional	\$ 313	\$ -	\$ 350	\$ -	\$ 350	0%	\$ -
	101-41320-208	Medical-Physicals	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41320-221	Repair/Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41320-303	Engineering Fees	\$ 2,143	\$ 3,469	\$ 2,500	\$ 5,030	\$ (2,530)	201%	\$ 3,000
	101-41320-304	Legal Fees	\$ 2,675	\$ 2,818	\$ 5,000	\$ 102	\$ 4,898	2%	\$ 3,000
	101-41320-305	Other Professional Fees	\$ 2,278	\$ 9,496	\$ 12,000	\$ 14,118	\$ (2,118)	118%	\$ 17,000
	101-41320-321	Telephone	\$ 1,270	\$ 2,065	\$ 1,700	\$ 1,452	\$ 248	85%	\$ 1,400
	101-41320-326	Newsletter Expenses	\$ 1,055	\$ -	\$ 1,500	\$ -	\$ 1,500	0%	\$ -
	101-41320-331	Travel/Meeting Expense	\$ 581	\$ 367	\$ 250	\$ -	\$ 250	0%	\$ 200
	101-41320-350	Print/Publishing/Postage	\$ 588	\$ 892	\$ 600	\$ 1,083	\$ (483)	181%	\$ 600
	101-41320-409	Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41320-430	Miscellaneous	\$ 2,346	\$ 106	\$ 1,000	\$ 175	\$ 825	18%	\$ 100
	101-41320-433	Dues and Subscriptions	\$ 350	\$ 2,363	\$ 3,000	\$ -	\$ 3,000	0%	\$ -
	101-41320-510	Land	\$ -	\$ 5,875	\$ -	\$ 11,408	\$ (11,408)	-	\$ -
			\$ 84,017	\$ 62,855	\$ 54,410	\$ 42,295	\$ 12,115	78%	\$ 70,400
DEPT 41330									
BOARDS & COMMISSIONS	101-41330-316	Planning Commission	\$ 1,075	\$ 1,944	\$ 2,000	\$ 60	\$ 1,940	3%	\$ 2,000
	101-41330-317	EDC Board	\$ 443	\$ 68	\$ 1,000	\$ -	\$ 1,000	0%	\$ 1,000
	101-41330-319	Sr. Advisory Committee	\$ 933	\$ 164	\$ 1,000	\$ 209	\$ 791	21%	\$ 1,000
	101-41330-320	Parks & Rec. Commission	\$ 294	\$ -	\$ 500	\$ 60	\$ 440	12%	\$ 300
	101-41330-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 2,745	\$ 2,176	\$ 4,500	\$ 329	\$ 4,171	7%	\$ 4,300

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 41400									
CITY CLERK	101-41400-101	Full-Time Employees Regular	\$ 48,838	\$ 51,180	\$ 59,960	\$ 51,497	\$ 8,463	86%	\$ 62,000
	101-41400-102	Full-Time Employees Overtime	\$ -	\$ 476	\$ 1,000	\$ 9	\$ 991	1%	\$ 1,000
	101-41400-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ 2,103	\$ (2,103)	-	\$ 2,000
	101-41400-121	PERA/ICMA	\$ 3,541	\$ 3,745	\$ 4,180	\$ 3,734	\$ 446	89%	\$ 4,800
	101-41400-122	FICA/Medicare	\$ 3,736	\$ 3,850	\$ 4,570	\$ 4,191	\$ 379	92%	\$ 5,000
	101-41400-131	Medical/Disability Insurance	\$ 19,789	\$ 17,742	\$ 20,440	\$ 17,958	\$ 2,482	88%	\$ 21,000
	101-41400-151	Workers' Comp. Insurance	\$ 1,000	\$ 231	\$ 1,000	\$ 1,088	\$ (88)	109%	\$ 1,200
	101-41400-200	Office Supplies	\$ 4,219	\$ 5,285	\$ 4,500	\$ 4,018	\$ 482	89%	\$ 5,000
	101-41400-207	Training Instructional	\$ 145	\$ 50	\$ 500	\$ 526	\$ (26)	105%	\$ 500
	101-41400-221	Repair/Maintenance Equipment	\$ 4,823	\$ 154	\$ 1,000	\$ -	\$ 1,000	0%	\$ 500
	101-41400-321	Telephone	\$ 9,443	\$ 9,184	\$ 7,275	\$ 7,655	\$ (380)	105%	\$ 7,500
	101-41400-331	Travel/Meeting Expense	\$ 1,083	\$ 887	\$ 750	\$ 1,177	\$ (427)	157%	\$ 1,000
	101-41400-340	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41400-350	Print/Publishing/Postage	\$ 2,877	\$ 3,033	\$ 3,000	\$ 2,965	\$ 35	99%	\$ 3,500
	101-41400-360	Property/Liability Insurance	\$ 3,965	\$ 1,500	\$ 2,000	\$ 1,464	\$ 536	73%	\$ 2,000
	101-41400-430	Miscellaneous	\$ 1,205	\$ 1,539	\$ 1,000	\$ 619	\$ 381	62%	\$ 1,000
	101-41400-433	Dues and Subscriptions	\$ 6,842	\$ 4,072	\$ 4,000	\$ 4,574	\$ (574)	114%	\$ 4,700
	101-41400-437	Maintenance Contract	\$ 24,509	\$ 27,644	\$ 25,000	\$ 17,677	\$ 7,323	71%	\$ 22,000
	101-41400-438	Taxes and Assessments	\$ 466	\$ 512	\$ 1,000	\$ 528	\$ 472	53%	\$ 600
	101-41400-439	Sales Tax	\$ 2,677	\$ 3,837	\$ 2,700	\$ -	\$ 2,700	0%	\$ -
			\$ 139,157	\$ 134,921	\$ 143,875	\$ 121,783	\$ 22,092	85%	\$ 145,300
DEPT 41410									
ELECTONS	101-41410-103	Part-Time Employees	\$ 2,627	\$ -	\$ 3,000	\$ 2,468	\$ 532	82%	\$ -
	101-41410-122	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41410-210	Operating Supplies	\$ 1,065	\$ -	\$ 1,500	\$ 22	\$ 1,478	1%	\$ -
	101-41410-309	EDP, Software and Design	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41410-331	Travel/Meeting Expense	\$ 701	\$ -	\$ 1,000	\$ 545	\$ 455	55%	\$ -
	101-41410-350	Print/Publishing/Postage	\$ 1,110	\$ -	\$ 1,500	\$ 128	\$ 1,372	9%	\$ -
	101-41410-430	Miscellaneous	\$ -	\$ -	\$ -	\$ 94	\$ (94)	-	\$ -
			\$ 5,503	\$ -	\$ 7,000	\$ 3,257	\$ 3,743	47%	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 41500									
PROFESSIONAL SERVICES	101-41500-235	Street Sweeping	\$ -	\$ -	\$ 20,000	\$ 11,036	\$ 8,964	55%	\$ 20,000
	101-41500-301	Auditing and Accounting Services	\$ 25,210	\$ 21,917	\$ 32,500	\$ 20,080	\$ 12,420	62%	\$ 29,500
	101-41500-303	Engineering Fees	\$ 49,776	\$ 36,260	\$ 27,000	\$ 7,215	\$ 19,785	27%	\$ 12,000
	101-41500-304	Legal Fees	\$ 7,190	\$ 18,543	\$ 15,000	\$ 27,621	\$ (12,621)	184%	\$ 20,000
	101-41500-305	Other Professional Fees	\$ 1,654	\$ 2,918	\$ 5,000	\$ 1,560	\$ 3,440	31%	\$ -
	101-41500-306	Assessor Fees	\$ 18,224	\$ 18,556	\$ 19,000	\$ 23,088	\$ (4,088)	122%	\$ 19,500
	101-41500-307	Prosecution Contract	\$ 1,332	\$ 4,960	\$ 7,000	\$ 3,789	\$ 3,211	54%	\$ 6,000
	101-41500-310	Other Professional Services	\$ 7,746	\$ 12,796	\$ 5,000	\$ 1,800	\$ 3,200	36%	\$ 12,500
			\$ 111,132	\$ 115,950	\$ 130,500	\$ 96,189	\$ 34,311	74%	\$ 119,500
DEPT 41940									
GOVT BUILDINGS	101-41940-103	Part-Time Employees	\$ 9,809	\$ 9,515	\$ 8,500	\$ 7,673	\$ 827	90%	\$ 9,500
	101-41940-121	PERA/ICMA	\$ -	\$ 56	\$ 525	\$ -	\$ 525	0%	\$ 500
	101-41940-122	FICA/Medicare	\$ 750	\$ 728	\$ 612	\$ 587	\$ 25	96%	\$ 700
	101-41940-131	Medical/Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-41940-151	Workers' Comp. Insurance	\$ 950	\$ 1,012	\$ 1,200	\$ 393	\$ 807	33%	\$ 500
	101-41940-210	Operating Supplies	\$ 972	\$ 601	\$ 1,000	\$ 2,959	\$ (1,959)	296%	\$ 3,500
	101-41940-221	Repair/Maintenance Equipment	\$ 1,052	\$ 1,472	\$ 2,500	\$ 730	\$ 1,770	29%	\$ 2,000
	101-41940-223	Repair/Maintenance Bldg/Ground	\$ 18,990	\$ 17,964	\$ 25,000	\$ 45,265	\$ (20,265)	181%	\$ 26,000
	101-41940-321	Telephone	\$ 3,083	\$ 7,974	\$ 3,400	\$ 3,277	\$ 123	96%	\$ 2,500
	101-41940-360	Property/Liability Insurance	\$ 5,273	\$ 5,500	\$ 6,000	\$ 5,829	\$ 171	97%	\$ 6,200
	101-41940-381	Electric Utilities	\$ 18,088	\$ 18,460	\$ 16,000	\$ 16,550	\$ (550)	103%	\$ 18,500
	101-41940-383	Gas Utilities	\$ 4,239	\$ 7,547	\$ 8,000	\$ 6,714	\$ 1,286	84%	\$ 8,000
	101-41940-430	Miscellaneous	\$ 3,324	\$ -	\$ 2,500	\$ -	\$ 2,500	0%	\$ -
	101-41940-525	Parks-Buildings & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 66,529	\$ 70,829	\$ 75,237	\$ 89,977	\$ (14,740)	120%	\$ 77,900

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 42100-42151									
LAW	101-42100-311	County Police Contract	\$ 145,097	\$ 143,651	\$ 155,600	\$ 157,216	\$ (1,616)	101%	\$ 165,800
ENFORCEMENT	101-42100-321	Telephone	\$ -	\$ 185	\$ 240	\$ 807	\$ (567)	336%	\$ 1,000
	101-42100-407	Fine Expenses	\$ 9,087	\$ 5,508	\$ 10,000	\$ 4,887	\$ 5,113	49%	\$ 7,000
	101-42122-311	County Police Contract -DRUG	\$ 2,100	\$ 2,100	\$ 2,200	\$ 2,100	\$ 100	95%	\$ 2,100
	101-42125-311	County Police Contract - CSO	\$ 9,726	\$ 10,545	\$ 11,600	\$ 11,630	\$ (30)	100%	\$ 11,500
	101-42150-314	Contracts Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42151-210	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 166,010	\$ 161,989	\$ 179,640	\$ 176,640	\$ 3,000	98%	\$ 187,400

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 42200									
FIRE PROTECTION	101-42200-103	Part-Time Employees	\$ 20,447	\$ 17,025	\$ 27,500	\$ -	\$ 27,500	0%	\$ 20,000
	101-42200-105	Fire Department Officers	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	0%	\$ 20,000
	101-42200-122	FICA/Medicare	\$ 3,254	\$ 3,037	\$ 3,750	\$ -	\$ 3,750	0%	\$ 3,100
	101-42200-151	Workers' Comp. Insurance	\$ 3,883	\$ 4,004	\$ 4,250	\$ 5,514	\$ (1,264)	130%	\$ 5,800
	101-42200-200	Office Supplies	\$ 293	\$ -	\$ 150	\$ 1,633	\$ (1,483)	1089%	\$ 300
	101-42200-207	Training Instructional	\$ 7,396	\$ 9,285	\$ 8,500	\$ 7,984	\$ 516	94%	\$ 8,500
	101-42200-208	Medical-Physicals	\$ 607	\$ 735	\$ 800	\$ 1,024	\$ (224)	128%	\$ 2,200
	101-42200-210	Operating Supplies	\$ 970	\$ 4,207	\$ 3,500	\$ 6,183	\$ (2,683)	177%	\$ 4,500
	101-42200-212	Motor Fuels	\$ 4,261	\$ 4,732	\$ 4,500	\$ 4,009	\$ 491	89%	\$ 4,500
	101-42200-219	Fire Chiefs Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-220	Game Fund Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-221	Repair/Maintenance Equipment	\$ 16,632	\$ 24,700	\$ 20,000	\$ 33,162	\$ (13,162)	166%	\$ 25,000
	101-42200-223	Repair/Maintenance Bldg	\$ 1,884	\$ 1,124	\$ 6,500	\$ 3,051	\$ 3,449	47%	\$ 3,000
	101-42200-240	Small Tools and Minor Equip	\$ -	\$ -	\$ 1,500	\$ 1,667	\$ (167)	111%	\$ 1,000
	101-42200-301	Auditing and Acct g Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-304	Legal Fees	\$ -	\$ 856	\$ -	\$ -	\$ -	-	\$ -
	101-42200-305	Other Professional Fees	\$ 21	\$ 254	\$ 2,500	\$ 22	\$ 2,478	1%	\$ 1,000
	101-42200-308	Instructor s Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-321	Telephone	\$ 1,402	\$ 3,632	\$ 2,668	\$ 2,797	\$ (129)	105%	\$ 3,000
	101-42200-323	Radio Units	\$ 4,658	\$ 5,443	\$ 3,000	\$ 1,403	\$ 1,597	47%	\$ 3,000
	101-42200-331	Travel/Meeting Expense	\$ 1,328	\$ 1,257	\$ 2,500	\$ 2,199	\$ 301	88%	\$ 2,500
	101-42200-340	Advertising	\$ -	\$ -	\$ 150	\$ -	\$ 150	0%	\$ 100
	101-42200-350	Print/Publishing/Postage	\$ 48	\$ 211	\$ 100	\$ 34	\$ 66	34%	\$ 100
	101-42200-360	Property/Liability Insurance	\$ 8,409	\$ 8,000	\$ 8,500	\$ 8,448	\$ 52	99%	\$ 9,000
	101-42200-365	Other Insurance	\$ 2,322	\$ -	\$ 1,500	\$ -	\$ 1,500	0%	\$ -
	101-42200-381	Electric Utilities	\$ 3,390	\$ 3,395	\$ 3,500	\$ 3,136	\$ 364	90%	\$ 3,500
	101-42200-383	Gas Utilities	\$ 930	\$ 1,424	\$ 4,250	\$ 1,563	\$ 2,687	37%	\$ 2,500
	101-42200-417	Uniform	\$ 488	\$ -	\$ 1,000	\$ 1,377	\$ (377)	138%	\$ 500
	101-42200-430	Miscellaneous	\$ 149	\$ 637	\$ 500	\$ 4,389	\$ (3,889)	878%	\$ 500
	101-42200-433	Dues and Subscriptions	\$ 1,454	\$ 1,461	\$ 1,500	\$ 2,027	\$ (527)	135%	\$ 1,500
	101-42200-437	Maintenance Contract	\$ 383	\$ 383	\$ 800	\$ 796	\$ 4	100%	\$ 800

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 42200	101-42200-440	Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
FIRE PROTECTION	101-42200-443	Fire Calls	\$ 22,504	\$ 22,680	\$ -	\$ -	\$ -	-	\$ -
	101-42200-444	PERA Contribution	\$ 38,897	\$ 46,102	\$ 38,100	\$ 38,044	\$ 56	100%	\$ 18,800
	101-42200-445	2% State Fire Relief Aid	\$ 17,736	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-448	Suppl Benefit Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-460	Training & Education	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42200-542	FD Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 163,749	\$ 164,584	\$ 171,518	\$ 130,462	\$ 41,056	76%	\$ 144,700

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 42400									
BUILDING INSP	101-42400-312	Building Inspection Fee	\$ 23,671	\$ 34,775	\$ 25,000	\$ 37,731	\$ (12,731)	151%	\$ 40,000
	101-42400-313	State Building Surcharge Fee	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42400-328	Rental Dwelling Inspections	\$ 3,505	\$ 1,236	\$ 1,000	\$ 135	\$ 865	14%	\$ 4,000
	101-42400-430	Miscellaneous	\$ -	\$ 60	\$ 150	\$ 427	\$ (277)	285%	\$ 200
			\$ 27,176	\$ 36,071	\$ 26,150	\$ 38,293	\$ (12,143)	146%	\$ 44,200
DEPT 42500									
CIVIL DEFENSE	101-42500-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42500-221	Repair/Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42500-381	Electric Utilities	\$ 116	\$ 145	\$ 125	\$ 113	\$ 12	90%	\$ 200
			\$ 116	\$ 145	\$ 125	\$ 113	\$ 12	90%	\$ 200
DEPT 42700									
ANIMAL CONTROL	101-42700-210	Operating Supplies	\$ 61	\$ 62	\$ 100	\$ 65	\$ 35	65%	\$ 100
	101-42700-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42700-314	Contracts Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-42700-315	Animal Impounding	\$ 347	\$ 486	\$ 800	\$ 391	\$ 409	49%	\$ 800
	101-42700-350	Print/Publishing/Postage	\$ 80	\$ 80	\$ 100	\$ -	\$ 100	0%	\$ 100
	101-42700-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 489	\$ 628	\$ 1,000	\$ 456	\$ 544	46%	\$ 1,000

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 43100									
HWYS, STREETS, ROADS	101-43100-101	Full-Time Employees Regular	\$ 97,218	\$ 102,140	\$ 102,445	\$ 91,441	\$ 11,004	89%	\$ 114,000
	101-43100-102	Full-Time Employees Overtime	\$ 11,070	\$ 12,480	\$ 12,000	\$ 18,407	\$ (6,407)	153%	\$ 15,000
	101-43100-103	Part-Time Employees	\$ 4,011	\$ 3,440	\$ 3,150	\$ 4,609	\$ (1,459)	146%	\$ 6,600
	101-43100-121	PERA/ICMA	\$ 7,468	\$ 8,269	\$ 7,050	\$ 8,006	\$ (956)	114%	\$ 10,000
	101-43100-122	FICA/Medicare	\$ 8,904	\$ 8,830	\$ 8,650	\$ 8,436	\$ 214	98%	\$ 10,200
	101-43100-131	Medical/Disability Insurance	\$ 40,851	\$ 37,811	\$ 38,810	\$ 33,398	\$ 5,412	86%	\$ 33,000
	101-43100-151	Workers' Comp. Insurance	\$ 3,963	\$ 5,017	\$ 6,000	\$ 7,488	\$ (1,488)	125%	\$ 8,000
	101-43100-200	Office Supplies	\$ 159	\$ 168	\$ 150	\$ 939	\$ (789)	626%	\$ -
	101-43100-207	Training Instructional	\$ 520	\$ -	\$ 250	\$ 280	\$ (30)	112%	\$ 250
	101-43100-208	Medical-Physicals	\$ -	\$ -	\$ 500	\$ 135	\$ 365	27%	\$ 500
	101-43100-210	Operating Supplies	\$ 725	\$ 611	\$ 1,500	\$ 1,823	\$ (323)	122%	\$ 2,200
	101-43100-211	Personal Protection Equipment	\$ -	\$ 222	\$ 2,000	\$ -	\$ 2,000	0%	\$ 1,000
	101-43100-212	Motor Fuels	\$ 15,609	\$ 20,145	\$ 17,500	\$ 16,090	\$ 1,410	92%	\$ 20,000
	101-43100-220	Game Fund Disbursements	\$ -	\$ 650	\$ -	\$ -	\$ -	-	\$ -
	101-43100-221	Repair/Maintenance Equipment	\$ 38,925	\$ 50,990	\$ 30,000	\$ 29,987	\$ 13	100%	\$ 30,000
	101-43100-223	Repair/Maintenance Bldg/Ground	\$ 2,968	\$ 2,029	\$ 3,000	\$ 4,849	\$ (1,849)	162%	\$ 3,500
	101-43100-224	Street Maintenance Materials	\$ 50,675	\$ 56,627	\$ 50,000	\$ 31,832	\$ 18,168	64%	\$ 50,000
	101-43100-226	Signs	\$ 53	\$ 3,999	\$ 1,000	\$ 2,588	\$ (1,588)	259%	\$ 4,000
	101-43100-234	Snow Removal	\$ 534	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-43100-303	Engineering Fees	\$ 2,372	\$ 915	\$ 2,000	\$ 55	\$ 1,945	3%	\$ 500
	101-43100-304	Legal Fees	\$ -	\$ 44	\$ -	\$ 28	\$ (28)	-	\$ 100
	101-43100-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-43100-321	Telephone	\$ 2,265	\$ 3,365	\$ 2,668	\$ 1,948	\$ 720	73%	\$ 2,300
	101-43100-331	Travel/Meeting Expense	\$ 107	\$ -	\$ 250	\$ -	\$ 250	0%	\$ 250
	101-43100-350	Print/Publishing/Postage	\$ 312	\$ 305	\$ 50	\$ 315	\$ (265)	630%	\$ 300
	101-43100-360	Property/Liability Insurance	\$ 8,004	\$ 9,733	\$ 11,025	\$ 11,621	\$ (596)	105%	\$ 12,000
	101-43100-365	Insurance Claims	\$ -	\$ -	\$ -	\$ 2,341	\$ -	0%	\$ -
	101-43100-380	Street Lighting	\$ 33,369	\$ 33,021	\$ 32,500	\$ 24,267	\$ 8,233	75%	\$ 34,000
	101-43100-381	Electric Utilities	\$ 8,894	\$ 9,474	\$ 9,000	\$ 6,496	\$ 2,504	72%	\$ 9,200
	101-43100-383	Gas Utilities	\$ 4,427	\$ 7,107	\$ 7,500	\$ 8,580	\$ (1,080)	114%	\$ 8,000

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 43100	101-43100-386	Recycling Program	\$ -	\$ 1,777	\$ -	\$ 633	\$ (633)	-	\$ 800
HWYS, STREETS, ROADS	101-43100-406	Licenses	\$ 255	\$ 39	\$ 300	\$ 193	\$ 107	64%	\$ 300
	101-43100-417	Uniforms	\$ 2,727	\$ 3,177	\$ 3,000	\$ 2,643	\$ 357	88%	\$ 3,200
	101-43100-425	Street Maintenance	\$ -	\$ 40,399	\$ 80,000	\$ 77,284	\$ 2,716	97%	\$ 100,000
	101-43100-430	Miscellaneous	\$ 2,645	\$ 442	\$ 200	\$ 379	\$ (179)	190%	\$ 400
	101-43100-433	Dues and Subscriptions	\$ -	\$ 151	\$ 125	\$ -	\$ 125	0%	\$ 150
	101-43100-440	Lease	\$ 2,840	\$ 1,323	\$ 3,000	\$ 1,349	\$ 1,651	45%	\$ 2,500
	101-43100-553	Streets-Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 351,870	\$ 424,700	\$ 435,623	\$ 398,440	\$ 37,183	91%	\$ 482,250

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 45200	101-45200-101	Full-Time Employees Regular	\$ 37,725	\$ 39,797	\$ 39,402	\$ 35,838	\$ 3,564	91%	\$ 43,500
PARKS	101-45200-102	Full-Time Employees Overtime	\$ 4,125	\$ 5,325	\$ 5,000	\$ 5,741	\$ (741)	115%	\$ 5,500
	101-45200-103	Part-Time Employees	\$ 9,358	\$ 8,026	\$ 7,350	\$ 9,391	\$ (2,041)	128%	\$ 10,000
	101-45200-121	PERA/ICMA	\$ 2,896	\$ 3,256	\$ 2,700	\$ 3,015	\$ (315)	112%	\$ 4,000
	101-45200-122	FICA/Medicare	\$ 3,916	\$ 3,989	\$ 4,180	\$ 3,777	\$ 403	90%	\$ 4,500
	101-45200-131	Medical/Disability Insurance	\$ 15,622	\$ 14,419	\$ 14,927	\$ 13,017	\$ 1,910	87%	\$ 12,200
	101-45200-151	Workers' Comp. Insurance	\$ 2,086	\$ 2,997	\$ 3,500	\$ 1,815	\$ 1,685	52%	\$ 2,500
	101-45200-201	Accessories (paper, pens, etc)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-207	Training Instructional	\$ 257	\$ 165	\$ 300	\$ -	\$ 300	0%	\$ 750
	101-45200-208	Medical-Physicals	\$ -	\$ -	\$ -	\$ 90	\$ (90)	-	\$ 150
	101-45200-210	Operating Supplies	\$ 440	\$ 1,145	\$ 1,500	\$ 1,985	\$ (485)	132%	\$ 1,500
	101-45200-212	Motor Fuels	\$ 4,626	\$ 5,017	\$ 6,000	\$ 5,501	\$ 499	92%	\$ 6,000
	101-45200-215	Shop Supplies	\$ 8	\$ -	\$ 50	\$ -	\$ 50	0%	\$ -
	101-45200-220	Game Fund Disbursements	\$ 24,373	\$ 33,698	\$ 5,000	\$ 19,603	\$ (14,603)	392%	\$ 5,000
	101-45200-221	Repair/Maintenance Equipment	\$ 16,186	\$ 8,643	\$ 17,500	\$ 9,318	\$ 8,182	53%	\$ 15,000
	101-45200-223	Repair/Maintenance Bldg/Ground	\$ 12,592	\$ 2,483	\$ 15,000	\$ 11,287	\$ 3,713	75%	\$ 10,000
	101-45200-225	Landscape Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-226	Signs	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ 52	\$ (52)	-	\$ -
	101-45200-318	Grass Mowing Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-321	Telephone	\$ 1,206	\$ 1,103	\$ 1,700	\$ 876	\$ 824	52%	\$ 1,300
	101-45200-331	Travel/Meeting Expense	\$ -	\$ -	\$ 50	\$ -	\$ 50	0%	\$ -
	101-45200-350	Print/Publishing/Postage	\$ 234	\$ 123	\$ 300	\$ -	\$ 300	0%	\$ 300
	101-45200-360	Property/Liability Insurance	\$ 21,446	\$ 22,000	\$ 26,025	\$ 24,129	\$ 1,896	93%	\$ 26,000
	101-45200-365	Insurance Claims	\$ -	\$ -	\$ -	\$ 874	\$ (874)	-	\$ -
	101-45200-381	Electric Utilities	\$ 5,782	\$ 7,536	\$ 6,500	\$ 6,455	\$ 45	99%	\$ 7,000
	101-45200-383	Gas Utilities	\$ 2,348	\$ 3,428	\$ 4,000	\$ 3,934	\$ 66	98%	\$ 4,500
	101-45200-417	Uniforms	\$ 1,169	\$ 1,362	\$ 1,250	\$ 1,426	\$ (176)	114%	\$ 1,500
	101-45200-418	Other Rentals	\$ 4,382	\$ 4,812	\$ 5,500	\$ 4,610	\$ 890	84%	\$ 5,000
	101-45200-430	Miscellaneous	\$ -	\$ 527	\$ 150	\$ 20,000	\$ (19,850)	13333%	\$ 100
	101-45200-432	Rental Refund	\$ 100	\$ 2,050	\$ 1,000	\$ 1,321	\$ (321)	132%	\$ 1,000
	101-45200-433	Dues and Subscriptions	\$ -	\$ 134	\$ 100	\$ 15	\$ 85	15%	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 45200	101-45200-439	Sales Tax	\$ 1,535	\$ 1,892	\$ 2,000	\$ 1,802	\$ 198	90%	\$ 2,000
PARKS	101-45200-440	Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-441	Recreation Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	100%	\$ 5,000
	101-45200-449	Heritage Project	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-45200-530	Improvements Other Than Bldgs	\$ -	\$ 4,914	\$ -	\$ 1,714	\$ (1,714)	-	\$ 1,000
			\$ 177,410	\$ 183,841	\$ 175,984	\$ 192,586	\$ (16,602)	109%	\$ 175,300
DEPT 45500									
LIBRARY	101-45500-223	Repair/Maintenance Bldg/Ground	\$ -	\$ 17	\$ -	\$ 153	\$ (153)	-	\$ -
	101-45500-321	Telephone	\$ 1,445	\$ 2,173	\$ 1,210	\$ 1,177	\$ 33	97%	\$ 1,500
	101-45500-360	Property/Liability Insurance	\$ 18	\$ 100	\$ 150	\$ 136	\$ 14	91%	\$ 200
	101-45500-381	Electric Utilities	\$ 10,251	\$ 10,996	\$ 10,000	\$ 9,361	\$ 639	94%	\$ 10,500
	101-45500-383	Gas Utilities	\$ 575	\$ 1,431	\$ 2,000	\$ 1,048	\$ 952	52%	\$ 1,800
			\$ 12,288	\$ 14,717	\$ 13,360	\$ 11,875	\$ 1,485	89%	\$ 14,000

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 46500									
ECONOMIC DEV.	101-46500-101	Full-Time Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 8,800
	101-46500-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-121	PERA/ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 660
	101-46500-122	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 700
	101-46500-131	Medical/Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 600
	101-46500-151	Workers' Comp. Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-200	Office Supplies	\$ 399	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-207	Training Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-210	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-305	Other Professional Fees	\$ 48,925	\$ 6,574	\$ 16,000	\$ 14,782	\$ 1,218	92%	\$ 25,000
	101-46500-321	Telephone	\$ 737	\$ 749	\$ 730	\$ 485	\$ 245	66%	\$ 200
	101-46500-322	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-331	Travel/Meeting Expense	\$ 2,131	\$ 1,626	\$ -	\$ 1,075	\$ (1,075)	-	\$ -
	101-46500-350	Print/Publishing/Postage	\$ 254	\$ -	\$ -	\$ 391	\$ (391)	-	\$ 300
	101-46500-351	Legal Notices Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-430	Miscellaneous	\$ 15	\$ 46	\$ -	\$ 64	\$ (64)	-	\$ 100
	101-46500-433	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-46500-452	Block Grant	\$ 62,830	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 115,292	\$ 8,995	\$ 16,730	\$ 16,797	\$ (67)	100%	\$ 36,360

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 49015									
CEMETERY	101-49015-223	Repair/Maintenance Bldg/Ground	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49015-318	Grass Mowing Services	\$ 5,400	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49015-350	Print/Publishing/Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49015-430	Miscellaneous (GENERAL)	\$ 500	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 5,900	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEPT 49305									
STIFTUNGSFEST	101-49305-121	PERA/ICMA	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49305-122	FICA/Medicare	\$ 46	\$ 46	\$ 50	\$ 46	\$ 4	92%	\$ 50
	101-49305-354	Other Print/Binding	\$ 470	\$ 163	\$ 500	\$ 742	\$ (242)	148%	\$ 700
	101-49305-430	Miscellaneous	\$ 1,668	\$ 927	\$ 600	\$ 1,391	\$ (791)	232%	\$ 2,000
	101-49305-441	Recreation Program	\$ -	\$ 461	\$ -	\$ -	\$ -	-	\$ -
			\$ 2,184	\$ 1,597	\$ 1,150	\$ 2,179	\$ (1,029)	189%	\$ 2,750

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
DEPT 49860									
SWIMMING POOL	101-49860-103	Seasonal Employees	\$ 34,290	\$ 33,394	\$ 35,000	\$ 29,861	\$ 5,139	85%	\$ 35,000
	101-49860-122	FICA/Medicare	\$ 2,623	\$ 2,561	\$ 2,760	\$ 2,284	\$ 476	83%	\$ 2,800
	101-49860-151	Workers' Comp. Insurance	\$ 1,251	\$ 1,489	\$ 1,750	\$ 1,295	\$ 455	74%	\$ 1,500
	101-49860-200	Office Supplies	\$ 157	\$ 140	\$ 200	\$ 72	\$ 128	36%	\$ 200
	101-49860-207	Training Instructional	\$ 1,457	\$ 863	\$ 1,500	\$ 750	\$ 750	50%	\$ 1,200
	101-49860-209	Swim Uniforms	\$ 622	\$ -	\$ 750	\$ 930	\$ (180)	124%	\$ 500
	101-49860-210	Operating Supplies	\$ 390	\$ 1,480	\$ 2,000	\$ 1,106	\$ 894	55%	\$ 1,600
	101-49860-216	Chemicals and Chem Products	\$ 6,318	\$ 4,804	\$ 6,000	\$ 6,995	\$ (995)	117%	\$ 7,000
	101-49860-221	Repair/Maintenance Equipment	\$ 1,208	\$ 6,475	\$ 5,000	\$ 650	\$ 4,350	13%	\$ 4,000
	101-49860-223	Repair/Maintenance Bldg/Ground	\$ 3,625	\$ 3,251	\$ 4,500	\$ 5,053	\$ (553)	112%	\$ 4,500
	101-49860-251	Concessions	\$ 4,081	\$ 3,070	\$ 4,500	\$ 2,827	\$ 1,673	63%	\$ 3,800
	101-49860-321	Telephone	\$ 408	\$ 815	\$ 485	\$ 168	\$ 317	35%	\$ 500
	101-49860-322	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49860-331	Travel/Meeting Expense	\$ 40	\$ 88	\$ 150	\$ -	\$ 150	0%	\$ 100
	101-49860-350	Print/Publishing/Postage	\$ 631	\$ 787	\$ 750	\$ 967	\$ (217)	129%	\$ 900
	101-49860-360	Property/Liability Insurance	\$ 3,568	\$ 3,354	\$ 4,500	\$ 3,598	\$ 902	80%	\$ 4,000
	101-49860-381	Electric Utilities	\$ 4,764	\$ 4,595	\$ 3,500	\$ 4,220	\$ (720)	121%	\$ 4,500
	101-49860-383	Gas Utilities	\$ 1,230	\$ 1,885	\$ 1,500	\$ 2,092	\$ (592)	139%	\$ 2,000
	101-49860-406	Licenses	\$ -	\$ 815	\$ 1,500	\$ 815	\$ 685	54%	\$ 825
	101-49860-433	Dues and Subscriptions	\$ 600	\$ 600	\$ 800	\$ 600	\$ 200	75%	\$ 600
	101-49860-434	Certification Fees	\$ 100	\$ -	\$ 150	\$ -	\$ 150	0%	\$ -
	101-49860-435	Hepatitis B Innoculations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	101-49860-439	Sales Tax	\$ 1,948	\$ 1,541	\$ 2,000	\$ 1,423	\$ 577	71%	\$ 2,000
	101-49860-455	Refunds/Reimbursements	\$ 80	\$ 40	\$ 150	\$ 90	\$ 60	60%	\$ 150
	101-49860-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 69,392	\$ 72,047	\$ 79,445	\$ 65,796	\$ 13,649	83%	\$ 77,675

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 603	603-49500-101	Full-Time Employees	\$ 21,663	\$ 21,629	\$ 17,558	\$ 19,086	\$ (1,528)	109%	\$ 19,100
STORM SEWER	603-49500-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 500
	603-49500-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	603-49500-104	Temporary Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	603-49500-121	PERA/ICMA	\$ 1,540	\$ 1,647	\$ 1,200	\$ 1,384	\$ (184)	115%	\$ 1,500
	603-49500-122	FICA/Medicare	\$ 1,625	\$ 1,692	\$ 1,400	\$ 1,403	\$ (3)	100%	\$ 1,500
	603-49500-131	Medical/Disability Insurance	\$ 8,333	\$ 8,079	\$ 6,467	\$ 5,925	\$ 542	92%	\$ 5,200
	603-49500-150	Workers' Comp. Insurance	\$ 626	\$ -	\$ 750	\$ -	\$ 750	0%	\$ -
	603-49500-200	Office Supplies	\$ 600	\$ 351	\$ 500	\$ 347	\$ 153	69%	\$ 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	\$ 4,101	\$ (601)	117%	\$ 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/Publishing/Postage	\$ 1,506	\$ 1,506	\$ 2,000	\$ 1,532	\$ 468	77%	\$ 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
	603-49500-560	Storm Water Management	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 603	603-49500-580	Storm Water Management	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
STORM SEWER	603-49500-601	Debt Srv Bond Principal	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	100%	\$ 10,000
	603-49500-604	Bond Service Charge	\$ -	\$ -	\$ -	\$ 150	\$ (150)	-	\$ 450
	603-49500-611	Debt Srv Bond Interest	\$ 7,350	\$ 6,017	\$ 5,876	\$ 5,876	\$ -	100%	\$ 5,628
	603-49500-720	Operating Transfers	\$ 31,428	\$ 30,337	\$ 30,393	\$ 30,393	\$ -	100%	\$ 46,819
			\$ 133,472	\$ 134,237	\$ 84,744	\$ 80,829	\$ 3,915	95%	\$ 105,162
GENERAL FUND TOTAL			\$ 1,799,798	\$ 1,794,720	\$ 1,784,787	\$ 1,648,530	\$ 136,257	92%	\$ 1,848,137

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
SPECIAL REVENUE/ CAP. REPLACEMENT/ DEBT SERVICE FUNDS									
FUND 201									
PARK DEDICATION	201-45200-302	Architects Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	201-45200-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	201-45200-525	Parks-Buildings & Structures	\$ -	\$ 1,410	\$ -	\$ -	\$ -	-	\$ -
	201-45200-530	Improvements Other Than Bldgs	\$ -	\$ 7,582	\$ -	\$ 3,700	\$ (3,700)	-	\$ -
			\$ -	\$ 8,992	\$ -	\$ 3,700	\$ (3,700)	-	\$ -
FUND 225									
ECONOMIC RECOVERY	225-46500-207	Training Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	225-46500-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	225-46500-304	Legal Fees	\$ 1,800	\$ -	\$ -	\$ -	\$ -	-	\$ -
	225-46500-305	Other Professional Fees	\$ 92	\$ -	\$ -	\$ -	\$ -	-	\$ -
	225-46500-430	Miscellaneous (GENERAL)	\$ 20,030	\$ 5,000	\$ -	\$ -	\$ -	-	\$ -
	225-46500-433	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 21,922	\$ 5,000	\$ -	\$ -	\$ -	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 251									
THE HARBOR	251-46331-302	Architects Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
CAPITAL PROJECT	251-46331-303	Engineering Fees	\$ -	\$ -	\$ -	\$ 2,433	\$ (2,433)	-	\$ -
	251-46331-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ 5,980	\$ (5,980)	-	\$ -
	251-46331-310	Other Professional Services	\$ 73,222	\$ -	\$ -	\$ 6,742	\$ (6,742)	-	\$ -
	251-46331-321	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-322	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-344	Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-345	Harbor FFE startup	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-346	Harbor Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-406	LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-429	Peace Villa Ground Breaking	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-438	Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-520	Buildings and Structures	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-570	Office Equip and Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-606	Underwriters Discount	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	251-46331-720	Operating Transfers	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	-	\$ -
			\$ 73,222	\$ -	\$ -	\$ 115,155	\$ (115,155)	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 253	253-42200-300	Professional Services	\$ -	\$ -	\$ -	\$ 800	\$ -	-	\$ -
2014 FLOODING	253-43100-101	Full-Time Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
EVENT	253-43100-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-104	Temporary Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-210	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-212	Motor Fuels	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-221	Repair/Maintenance Equipment	\$ -	\$ -	\$ -	\$ 375	\$ -		\$ -
	253-43100-223	Repair/Maintenance Bldg/Ground	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-228	Other Repair Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-365	Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-401	Repairs/Maint Buildings	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-402	Repairs/Maint Structures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-403	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-404	Repairs/Maint Machinery/Equip	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-410	Rentals	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-43100-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-101	Full-Time Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-104	Temporary Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-210	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-212	Motor Fuels	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-365	Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-401	Repairs/Maint Buildings	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-402	Repairs/Maint Structures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-403	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-404	Repairs/Maint Machinery/Equip	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-410	Rentals	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-45200-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-101	Full-Time Employees Regular	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 253	253-49450-102	Full-Time Employees Overtime	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
2014 FLOODING	253-49450-103	Part-Time Employees	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
EVENT	253-49450-104	Temporary Employees Regular	\$ -	\$ -	\$ -	\$ 2,750	\$ (1,210)		\$ -
	253-49450-122	FICA	\$ -	\$ -	\$ -	\$ 210	\$ (93)		\$ -
	253-49450-212	Motor Fuels	\$ -	\$ -	\$ -	\$ 4,750	\$ (4,683)		\$ -
	253-49450-221	Repair/Maintenance Equipment	\$ -	\$ -	\$ -	\$ 24,937	\$ (10,666)		\$ -
	253-49450-223	Repair/Maintenance Bldg/Ground	\$ -	\$ -	\$ -	\$ 54,725	\$ (193)		\$ -
	253-49450-303	Engineering Fees	\$ -	\$ -	\$ -	\$ 13,816	\$ -		\$ -
	253-49450-365	Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-381	Electric Utilities	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-401	Repairs/Maint Buildings	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-402	Repairs/Maint Structures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-403	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-404	Repairs/Maint Machinery/Equip	\$ -	\$ -	\$ -	\$ 610	\$ -		\$ -
	253-49450-410	Rentals	\$ -	\$ -	\$ -	\$ 50,134	\$ -		\$ -
	253-49450-430	Miscellaneous	\$ -	\$ -	\$ -	\$ 145	\$ -		\$ -
	253-49450-520	Buildings and Structures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	253-49450-530	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
			\$ -	\$ -	\$ -	\$ 153,252	\$ (153,252)	\$ -	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 275									
CAPITAL OUTLAY	275-41400-500	Capital Outlay	\$ 13,204	\$ -	\$ 5,695	\$ -	\$ 5,695	0%	\$ -
	275-41400-540	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-41400-570	Office Equip and Furnishings	\$ (1)	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-41940-500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-41940-520	Buildings and Structures	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-42000-541	Public Safety Equip	\$ 4,692	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-42200-530	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-42200-540	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-42200-541	Public Safety Equip	\$ 3,364	\$ -	\$ -	\$ 1,635	\$ (1,635)	-	\$ -
	275-42200-542	Fire Department Equipment	\$ 5,559	\$ -	\$ -	\$ 2,588	\$ (2,588)	-	\$ 8,600
	275-42200-552	Fire Department Vehicles	\$ 26,796	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-522	Streets-Other Improvements	\$ 705	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-523	Streets-Buildings & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-533	Streets-Other Improvements	\$ 100,394	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-43100-543	Streets-Equipment	\$ 13,877	\$ -	\$ 6,000	\$ 5,825	\$ 175	97%	\$ 55,000
	275-43100-553	Streets-Vehicles	\$ 54,574	\$ -	\$ -	\$ -	\$ -	-	\$ 60,000
	275-45200-500	Capital Outlay	\$ 2,950	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-45200-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-45200-525	Parks-Buildings & Structures	\$ 7,921	\$ -	\$ -	\$ 2,285	\$ (2,285)	-	\$ 8,000
	275-45200-526	Park Improvement-Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-45200-527	Park-Play Ground/other equip	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 12,500
	275-45200-530	Improvements Other Than Bldgs	\$ 8,675	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-45200-535	GAZEBO	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	275-49450-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 90,000
			\$ 242,709	\$ -	\$ 11,695	\$ 12,334	\$ (639)	\$ 1	\$ 234,100

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 320									
	320-49300-303	Engineering Fees	\$ -	\$ -	\$ -	\$ 17,227	\$ (17,227)	-	\$ -
	320-49300-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	320-49300-350	Print/Publishing/Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	320-49300-430	Miscellaneous	\$ -	\$ -	\$ -	\$ 2,080	\$ (2,080)	-	\$ -
	320-49300-533	Streets-Other Improvements	\$ -	\$ -	\$ -	\$ 30,842	\$ (30,842)	-	\$ -
	320-49300-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ 50,149	\$ (50,149)	-	\$ -
FUND 401									
SPECIAL CAPITAL	401-49300-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
PROJECT	401-49300-525	Parks-Buildings & Structures	\$ 41,044	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-223	Repair/Maintenance Bldg/Ground	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-310	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-430	Miscellaneous (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-500	Capital Outlay (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-526	Park Improvement-Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-720	Operating Transfers	\$ 171,762	\$ -	\$ -	\$ -	\$ -	-	\$ -
	401-49304-825	City Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 212,806	\$ -	\$ -	\$ -	\$ -	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 421									
TIF DISTRICT 3-1	421-41960-300	Professional Services	\$ -	\$ 2,763	\$ -	\$ 1,315	\$ (1,315)	-	\$ 2,100
Vickerman - Phase I	421-41960-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-304	Legal Fees	\$ 5,976	\$ 177	\$ -	\$ -	\$ -	-	\$ -
	421-41960-305	Other Professional Fees	\$ 1,722	\$ 1,685	\$ -	\$ -	\$ -	-	\$ -
	421-41960-331	Travel/Meeting Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-350	Print/Publishing/Postage	\$ -	\$ 46	\$ -	\$ 60	\$ (60)	-	\$ 100
	421-41960-430	Miscellaneous	\$ -	\$ 6,064	\$ -	\$ -	\$ -	-	\$ -
	421-41960-442	TIF Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-710	Residual Equity Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-41960-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-49304-500	Capital Outlay	\$ -	\$ 16,290	\$ -	\$ -	\$ -	-	\$ -
	421-49304-526	Park Improvement-Donations	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	421-49304-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 7,698	\$ 27,024	\$ -	\$ 1,375	\$ (1,375)	-	\$ 2,200
FUND 422									
TIF DISTRICT 3-2	422-41960-300	Professional Services	\$ -	\$ 2,285	\$ -	\$ 1,581	\$ (1,581)	-	\$ 2,100
Yeager Machine	422-41960-305	Other Professional Fees	\$ 1,722	\$ 435	\$ -	\$ -	\$ -	-	\$ -
	422-41960-431	Interest Expense	\$ -	\$ 5,796	\$ -	\$ -	\$ -	-	\$ -
	422-41960-442	TIF Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-41960-720	Operating Transfers	\$ -	\$ 16,290	\$ -	\$ -	\$ -	-	\$ -
	422-49304-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-314	Contracts Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-350	Print/Publishing/Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 100
	422-49304-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-604	Bond Service Charge	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	422-49304-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 29,284	\$ 25,305	\$ -	\$ 1,581	\$ (1,581)	-	\$ 2,200

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 423									
TIF DISTRICT 3-3	423-41960-301	Auditing and Accounting Services	\$ -	\$ -	\$ -	\$ 1,315	\$ (1,315)	-	\$ 2,100
Vickerman - Phase II	423-41960-304	Legal Fees	\$ 9,965	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-41960-305	Other Professional Fees	\$ 17,597	\$ 500	\$ -	\$ -	\$ -	-	\$ -
	423-41960-322	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-41960-350	Print/Publishing/Postage	\$ -	\$ 51	\$ -	\$ 60	\$ (60)	-	\$ 100
	423-41960-351	Legal Notices Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-41960-431	Interest Expense	\$ -	\$ 554	\$ -	\$ -	\$ -	-	\$ -
	423-41960-510	Land	\$ -	\$ 155,887	\$ -	\$ -	\$ -	-	\$ -
	423-49304-225	Landscape Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 27,562	\$ 156,993	\$ -	\$ 1,375	\$ (1,375)	-	\$ 2,200
FUND 424	423-41960-301	Auditing and Accounting Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 2,100
TIF DISTRICT 3-4	425-49304-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Waconia Manufacturing	425-49304-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-310	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-314	Contracts Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	423-49304-350	Print/Publishing/Postage	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 100
	425-49304-430	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-530	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 2,200

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 425	423-41960-301	Auditing and Accounting Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
TIF DISTRICT 1-5	425-49304-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Peace Villa	425-49304-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-310	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-314	Contracts Payments	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-430	Miscellaneous (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-510	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	425-49304-530	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEBT SERVICE FUNDS									
	501-49330-430	Miscellaneous	\$ -	\$ -	\$ -	\$ 600	\$ (600)	-	
FUND 501	501-49330-601	Debt Srv Bond Principal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	100%	\$ 35,000
2010 DEBT SERVICE	501-49330-604	Bond Service Charge	\$ 550	\$ -	\$ 450	\$ 150	\$ 300	33%	\$ 450
	501-49330-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-606	Underwriters Discount	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-611	Bond Interest	\$ 15,373	\$ 15,388	\$ 14,953	\$ 13,296	\$ 1,657	89%	\$ 15,738
	501-49330-620	Fiscal Agent's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	501-49330-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 45,923	\$ 45,388	\$ 45,403	\$ 44,046	\$ 1,357	97%	\$ 51,188
FUND 513	513-49330-303	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
2003 INFRASTRUCT	513-49330-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-430	Miscellaneous (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-601	Debt Srv Bond Principal	\$ 75,000	\$ 1,375,000	\$ -	\$ -	\$ -	-	\$ -
	513-49330-604	Bond Service Charge	\$ 863	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-606	Underwriters Discount	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	513-49330-611	Bond Interest	\$ 128,680	\$ 50,463	\$ -	\$ -	\$ -	-	\$ -
	513-49330-720	Operating Transfers	\$ -	\$ 218,700	\$ -	\$ -	\$ -	-	\$ -
			\$ 204,543	\$ 1,644,163	\$ -	\$ -	\$ -	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 514	514-49330-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
2005 INFRASTRUCT	514-49330-430	Miscellaneous (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-455	Refunds/Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-601	Debt Srv Bond Principal	\$ 105,000	\$ 2,170,000	\$ -	\$ -	\$ -	-	\$ -
	514-49330-604	Bond Service Charge	\$ 450	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	514-49330-611	Bond Interest	\$ 119,297	\$ 77,223	\$ -	\$ -	\$ -	-	\$ -
	514-49330-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 224,747	\$ 2,247,223	\$ -	\$ -	\$ -	-	\$ -
FUND 515	515-46661-455	Refunds/Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
2006 TWIP DEBT	515-46661-601	Debt Srv Bond Principal	\$ 95,000	\$ 4,070,000	\$ -	\$ -	\$ -	-	\$ -
	515-46661-604	Bond Service Charge	\$ 550	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-606	Underwriters Discount	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-46661-611	Bond Interest	\$ 268,524	\$ 146,791	\$ -	\$ -	\$ -	-	\$ -
	515-46661-720	Operating Transfers	\$ 109,851	\$ 54,115	\$ -	\$ -	\$ -	-	\$ -
	515-49330-601	Debt Srv Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-49330-604	Bond Service Charge	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	515-49330-611	Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 473,925	\$ 4,270,906	\$ -	\$ -	\$ -	-	\$ -
FUND 516	516-49330-601	Debt Srv Bond Principal	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	100%	\$ 80,000
2008 DEBT SERVICE	516-49330-604	Bond Service Charge	\$ 450	\$ -	\$ -	\$ 450	\$ (450)	-	\$ 450
	516-49330-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-606	Underwriters Discount	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	516-49330-610	Interest	\$ -	\$ -	\$ 39,890	\$ 39,440	\$ 450	99%	\$ 36,725
	516-49330-611	Bond Interest	\$ 44,403	\$ 42,440	\$ -	\$ -	\$ -	-	\$ -
			\$ 114,853	\$ 117,440	\$ 114,890	\$ 114,890	\$ -	100%	\$ 117,175

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 517									
OAK GROVE DEBT	517-49330-601	Debt Srv Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	517-49330-604	Bond Service Charge	\$ 150	\$ -	\$ 450	\$ 750	\$ (300)	167%	\$ 450
	517-49330-611	Bond Interest	\$ 86,849	\$ 87,300	\$ 87,300	\$ 87,300	\$ -	100%	\$ 86,850
	517-49330-620	Fiscal Agent's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	517-49330-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	517-49331-601	Debt Srv Bond Principal	\$ 62,000	\$ 68,000	\$ 72,000	\$ 45,000	\$ 27,000	63%	\$ 90,000
	517-49331-604	Bond Service Charge	\$ 450	\$ -	\$ 450	\$ 1,050	\$ (600)	233%	\$ 450
	517-49331-611	Bond Interest	\$ 137,025	\$ 133,189	\$ 128,531	\$ 56,971	\$ 71,560	44%	\$ 49,750
	517-49331-620	Fiscal Agent's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 286,474	\$ 288,489	\$ 288,731	\$ 191,071	\$ 97,660	66%	\$ 227,500
FUND 518									
2010B GO	518-49330-601	Debt Srv Bond Principal	\$ -	\$ -	\$ 345,000	\$ 345,000	\$ -	100%	\$ 350,000
REFUNDING	518-49330-604	Bond Service Charge	\$ 450	\$ -	\$ 450	\$ 450	\$ -	100%	\$ 450
Industrial Park Project	518-49330-610	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	518-49330-611	Bond Interest	\$ (450)	\$ 85,540	\$ 167,181	\$ 167,181	\$ -	100%	\$ 159,781
			\$ -	\$ 85,540	\$ 512,631	\$ 512,631	\$ -	100%	\$ 510,231
FUND 519									
2011A GO	519-49330-430	Miscellaneous	\$ 70	\$ -	\$ -	\$ -	\$ -	-	\$ -
DEBT SERVICE	519-49330-601	Debt Srv Bond Principal	\$ -	\$ 15,000	\$ 150,000	\$ 150,000	\$ -	100%	\$ 160,000
	519-49330-604	Bond Service Charge	\$ 450	\$ -	\$ 450	\$ -	\$ 450	0%	\$ 450
	519-49330-605	Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	519-49330-610	Interest	\$ -	\$ 49,665	\$ -	\$ -	\$ -	-	\$ -
	519-49330-611	Bond Interest	\$ 44,510	\$ -	\$ 79,156	\$ 79,156	\$ -	100%	\$ 76,731
	519-49330-620	Fiscal Agent's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
			\$ 45,030	\$ 64,665	\$ 229,606	\$ 229,156	\$ 450	100%	\$ 237,181

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 601	601-49400-101	Full-Time Employees Regular	\$ 66,159	\$ 80,327	\$ 67,886	\$ 76,872	\$ (8,986)	113%	\$ 79,200
WATER	601-49400-102	Full-Time Employees Overtime	\$ 5,173	\$ 5,957	\$ 5,100	\$ 8,631	\$ (3,531)	169%	\$ 6,000
	601-49400-103	Part-Time Employees	\$ 2,966	\$ 5,308	\$ 5,000	\$ 6,143	\$ (1,143)	123%	\$ 7,000
	601-49400-110	Other Pay	\$ 2,056	\$ 1,700	\$ -	\$ -	\$ -	-	\$ -
	601-49400-121	PERA/ICMA	\$ 5,255	\$ 6,483	\$ 4,875	\$ 5,804	\$ (929)	119%	\$ 7,000
	601-49400-122	FICA/Medicare	\$ 5,806	\$ 5,980	\$ 5,550	\$ 6,659	\$ (1,109)	120%	\$ 7,100
	601-49400-131	Medical/Disability Insurance	\$ 27,080	\$ 27,175	\$ 27,217	\$ 23,394	\$ 3,823	86%	\$ 24,000
	601-49400-151	Workers' Comp. Insurance	\$ 2,711	\$ 2,700	\$ 3,000	\$ 1,610	\$ 1,390	54%	\$ 2,000
	601-49400-200	Office Supplies	\$ 208	\$ 406	\$ 150	\$ 503	\$ (353)	335%	\$ 150
	601-49400-207	Training Instructional	\$ 855	\$ 171	\$ 1,000	\$ 150	\$ 850	15%	\$ 1,000
	601-49400-208	Medical-Physicals	\$ -	\$ -	\$ -	\$ 107	\$ (107)	-	\$ 100
	601-49400-210	Operating Supplies	\$ 378	\$ 12,555	\$ 3,000	\$ 6,827	\$ (3,827)	228%	\$ 3,000
	601-49400-212	Motor Fuels	\$ 4,328	\$ 3,944	\$ 4,500	\$ 4,062	\$ 438	90%	\$ 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	\$ 1,004	\$ (104)	112%	\$ 1,000
	601-49400-221	Repair/Maintenance Equipment	\$ 8,580	\$ 10,388	\$ 10,000	\$ 7,157	\$ 2,843	72%	\$ 10,000
	601-49400-223	Repair/Maintenance Bldg/Ground	\$ 25,837	\$ 25,538	\$ 15,000	\$ 37,489	\$ (22,489)	250%	\$ 25,000
	601-49400-225	Landscape Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	601-49400-229	Water Meters	\$ 1,027	\$ 1,876	\$ 5,000	\$ 6,805	\$ (1,805)	136%	\$ 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	\$ 3,296	\$ (796)	132%	\$ 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	\$ 2,133	\$ 867	71%	\$ 3,000
	601-49400-331	Travel/Meeting Expense	\$ -	\$ 9	\$ -	\$ -	\$ -	-	\$ 200
	601-49400-350	Print/Publishing/Postage	\$ 2,568	\$ 2,535	\$ 3,200	\$ 2,189	\$ 1,011	68%	\$ 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	\$ 31,726	\$ 8,274	79%	\$ 42,000
	601-49400-383	Gas Utilities	\$ 4,445	\$ 4,919	\$ 6,500	\$ 3,820	\$ 2,680	59%	\$ 5,500
	601-49400-406	LICENSES	\$ 207	\$ 563	\$ 1,000	\$ 399	\$ 601	40%	\$ 800
	601-49400-417	Uniform	\$ 1,165	\$ 508	\$ 500	\$ 585	\$ (85)	117%	\$ 600

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 601	601-49400-419	Rev Trac Billing	\$ 4,882	\$ 2,654	\$ 5,000	\$ 2,910	\$ 2,090	58%	\$ 5,000
WATER	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	\$ 329,125	\$ 5,000	99%	\$ 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	\$ 190,520	\$ 4,371	98%	\$ 182,076
	601-49400-720	Operating Transfers	\$ 105,655	\$ 104,643	\$ 106,695	\$ 104,695	\$ 2,000	98%	\$ 64,711
			\$ 835,659	\$ 872,501	\$ 890,714	\$ 891,428	\$ (714)	100%	\$ 872,935

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 602	602-49450-101	Full-Time Employees Regular	\$ 66,159	\$ 80,327	\$ 67,886	\$ 76,872	\$ (8,986)	113%	\$ 79,200
SEWER	602-49450-102	Full-Time Employees Overtime	\$ 5,173	\$ 5,957	\$ 5,100	\$ 8,631	\$ (3,531)	169%	\$ 6,000
	602-49450-103	Part-Time Employees	\$ 2,966	\$ 5,308	\$ 5,000	\$ 6,143	\$ (1,143)	123%	\$ 7,000
	602-49450-110	Other Pay	\$ 2,056	\$ 1,700	\$ -	\$ -	\$ -	-	\$ -
	602-49450-121	PERA/ICMA	\$ 5,255	\$ 6,483	\$ 4,875	\$ 5,804	\$ (929)	119%	\$ 7,000
	602-49450-122	FICA/Medicare	\$ 5,806	\$ 5,980	\$ 5,550	\$ 6,659	\$ (1,109)	120%	\$ 7,100
	602-49450-131	Medical/Disability Insurance	\$ 27,079	\$ 27,175	\$ 27,217	\$ 23,394	\$ 3,823	86%	\$ 24,000
	602-49450-151	Workers' Comp. Insurance	\$ 2,920	\$ 2,508	\$ 3,000	\$ 1,740	\$ 1,260	58%	\$ 2,000
	602-49450-200	Office Supplies	\$ 498	\$ 378	\$ 250	\$ 503	\$ (253)	201%	\$ 250
	602-49450-207	Training Instructional	\$ 257	\$ 148	\$ 300	\$ 150	\$ 150	50%	\$ 300
	602-49450-208	Medical-Physicals	\$ -	\$ -	\$ -	\$ 107	\$ (107)	-	\$ 100
	602-49450-210	Operating Supplies	\$ 1,466	\$ 1,950	\$ 3,000	\$ 966	\$ 2,034	32%	\$ 2,000
	602-49450-212	Motor Fuels	\$ 6,279	\$ 5,379	\$ 5,000	\$ 4,393	\$ 607	88%	\$ 6,000
	602-49450-216	Chemicals and Chem Products	\$ 6,681	\$ 3,581	\$ 4,000	\$ 1,766	\$ 2,234	44%	\$ 4,200
	602-49450-217	Lab Fees	\$ 11,936	\$ 13,267	\$ 15,000	\$ 8,983	\$ 6,017	60%	\$ 14,000
	602-49450-221	Repair/Maintenance Equipment	\$ 9,309	\$ 23,438	\$ 10,000	\$ 8,421	\$ 1,579	84%	\$ 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	\$ 791	\$ 5,209	13%	\$ 5,000
	602-49450-304	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
	602-49450-305	Other Professional Fees	\$ -	\$ -	\$ -	\$ 20	\$ (20)	-	\$ -
	602-49450-314	Contract Payments	\$ -	\$ 3,080	\$ -	\$ 6,520	\$ (6,520)	-	\$ -
	602-49450-321	Telephone	\$ 3,322	\$ 3,878	\$ 3,000	\$ 4,525	\$ (1,525)	151%	\$ 3,000
	602-49450-331	Travel/Meeting Expense	\$ -	\$ -	\$ 250	\$ -	\$ 250	0%	\$ 200
	602-49450-350	Print/Publishing/Postage	\$ 1,489	\$ 1,610	\$ 3,200	\$ 1,681	\$ 1,519	53%	\$ 2,000
	602-49450-360	Property/Liability Insurance	\$ 8,498	\$ 9,772	\$ 13,025	\$ 10,229	\$ 2,796	79%	\$ 18,000
	602-49450-381	Electric Utilities	\$ 38,956	\$ 39,192	\$ 40,000	\$ 37,560	\$ 2,440	94%	\$ 42,000
	602-49450-383	Gas Utilities	\$ 6,452	\$ 9,059	\$ 13,000	\$ 10,780	\$ 2,220	83%	\$ 11,000
	602-49450-406	LICENSES	\$ 1,504	\$ 1,450	\$ 1,500	\$ 1,574	\$ (74)	105%	\$ 1,500
	602-49450-417	Uniform	\$ 989	\$ 553	\$ -	\$ 585	\$ (585)	-	\$ 600
	602-49450-419	Rev Trac Billing	\$ 4,882	\$ 2,654	\$ 5,000	\$ 2,910	\$ 2,090	58%	\$ 5,000
	602-49450-420	Depreciation Expense	\$ 266,090	\$ 266,187	\$ -	\$ -	\$ -	-	\$ -

EXPENDITURES	Act Code	Line Item Description	2012 Actual	2013 Actual	2014 Budget	2014 YTD	Balance	% of Budget	2015 Proposed Budget
FUND 602	602-49450-430	Miscellaneous	\$ 459	\$ 7	\$ 1,000	\$ 347	\$ 653	35%	\$ 500
SEWER	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	\$ 201,875	\$ -	100%	\$ 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	\$ 32,295	\$ 205	99%	\$ 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	\$ 635,905	\$ 24,775	96%	\$ 727,454

ENTERPRISE FUNDS TOTAL	\$ 1,741,927	\$ 1,700,977	\$ 1,551,394	\$ 1,527,333	\$ 24,061	98%	\$ 1,600,389
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December 8, 2014

CITY COUNCIL MEMO

To: Honorable Mayor Diedrick and Members of the City Council
CC: Steve Helget, City Administrator
From: Diane Frauendienst, City Clerk
RE: Resolution 2014-47, Amending the 2014 Budget

Because city budgets are not set in stone and circumstances may arise that affect the budget, many cities must revise their original budgets over the course of the year. Resolution 2014-47 amends various line items in the 2013 General Operating Fund.

Recommendation: A motion to adopt Resolution 2014-47, a resolution amending the 2014 General Fund Budget.

City of Norwood Young America

Tel: 952-467-1800
Fax: 952-467-1818

310 Elm Street West
NYA, MN 55368

www.cityofnya.com
cityclerk@cityofnya.com

RESOLUTION 2014-47

A RESOLUTION AMENDING THE 2014 GENERAL FUND BUDGET

WHEREAS, the City Council of the City of Norwood Young America, County of Carver, Minnesota adopted the 2014 General Fund Budget on December 9, 2013; and

WHEREAS, significant changes were made to the 2014 General Fund Budget during the Fiscal Year 2014 as follows:

EXPENSES:

<u>Department</u>	<u>Line Item</u>	<u>Budgeted Expenditures</u>	<u>Amended Expenditures</u>
Administration	Operating Transfer -	\$0	\$11,700
Community Development	Land	\$0	\$11,500
Professional Services	Engineering Fees -	\$27,000	\$17,000
	Legal Fees -	\$15,000	\$30,000
	Auditing & Accounting -	\$32,500	\$25,000
General Govt Buildings	Repair/Maint. Bldg& Grounds-	\$25,000	\$46,000
Fire Department	Repair/Maint. Equipment -	\$20,000	\$35,000
Building Inspection	Building Inspection Fees -	\$25,000	\$40,000
Street Department	Fulltime Salary Overtime -	\$12,000	\$18,500
Parks	Game Fund Disbursements -	\$ 5,000	\$20,000
	Imp. Other than buildings -	\$0	\$22,000

REVENUES:

<u>Department</u>	<u>Line Item</u>	<u>Budgeted Revenues</u>	<u>Amended Revenues</u>
Building Inspections	Building Permits -	\$44,000	\$59,000
Parks	Contributions -	\$0	\$22,000

NOW THEREFORE, BE IT RESOLVED that the 2014 General Fund Budget be amended as identified above.

Adopted by the Norwood Young America City Council this 8th day of December, 2014.

ATTEST:

Mayor

Diane Frauendienst, City Clerk-Treasurer



To: Honorable Mayor Diedrick
Members of the City Council
Administrator Helget

From: Cynthia Smith Strack, Municipal Development Group, Inc.

Date: December 4, 2014

Re: Greg Brakefield (d.b.a. Southwest Paving) Schedule CUP Revocation Hearing

Subject Property Address: 700 Railroad Street West

Legal Description: 745' TH S 75' +OR- TO A PT ON S R-O-W LINE OF HWY 212 BEING PT OF BEG OF LINE TO BE DESC; TH CONT S 468.68' TO N R-O-W LINE OF OLD ST HWY 212 NOW RAILROAD ST & LINE TERMINATING

Property ID: 580150720

Zoning Class: I-1 Light Industrial

Request: Continued Non-Compliance with CUP: Schedule CUP Revocation Hearing

REQUEST

The Planning Commission has over the previous year been working to audit existing conditional use permits. Greg Brakefield d.b.a. Southwest Paving has been making incremental progress toward meeting the conditions of an existing CUP but has not as of yet obtained compliance.

The Planning Commission in August directed staff to send a letter to Mr. Brakefield requesting he appear at the Planning Commission meeting on September 16, 2014 to discuss non-compliant issues. The Property Owner did not attend the Planning Commission meeting, but it is noted he received notice later than anticipated. After considerable discussion the Planning Commission unanimously approved a motion recommending the City Council consider calling for a public hearing to revoke the Conditional Use Permit.

BACKGROUND

A conditional use permit was issued on March 27, 2006 to allow outdoor storage of equipment and material. The CUP specifically limited items stored outdoors to those described in a representation from the Applicant received February 13, 2006. Copies of the CUP and the written description are attached.

The Applicant's description of building site maintenance is the point of non-compliance. As illustrated in the submittal the Applicant was to:

1. Keep the grounds neat with grass mowed as needed.
2. Landscape the front yard (adjacent to Railroad Street).
3. Fill in a berm across 212 with coniferous trees.
4. Put up a fence to encompass the entire property.

It is noted over the previous six months the Property Owner has 'added' to the berm adjacent to Highway 212; however, the 'addition' consists of unfinished piles of granular material. In addition, after crushing a stockpile of used concrete/bituminous readily visible from Highway 212 (larger than existing berm) earlier this year it is noted the stockpile is once again visible from Highway 212 (exceeds berm height). A fence has not yet been erected on the property. Additional coniferous plantings have not occurred on the berm adjacent to Highway 212. Landscaping has not been added to the front of the property (facing Railroad Street). Miscellaneous debris and weeds are dispersed throughout the site.

PREVIOUS CORRESPONDENCE

In June 2013 the Planning Commission reached out to all CUP holders requesting information on compliance with terms of their individual CUP's. Mr. Brakefield was contacted at that time and as a result made phone contact with consulting staff but did not complete a requested compliance form.

In February of 2014 Brakefield was notified of continued non-compliance and given until June 1, 2014 to meet the terms of his CUP.

On June 3, 2014 a third letter was mailed to Brakefield noting some measures had been taken to achieve compliance but others were outstanding. The third letter gave Mr. Brakefield until September 3rd to fully comply with the CUP terms.

A fourth and final letter was sent to Mr. Brakefield in September of 2014 requesting he appear at the September 16th Planning Commission meeting.

Copies of correspondence are attached.

REVOCAION

The City Council has the ability to revoke a conditional use permit under Section 1210.06, Subd 5(D) of the City Code which provides:

"Failure to comply with any condition set forth in a conditional use permit shall be a misdemeanor and shall also constitute sufficient cause for the revocation of the conditional use permit by the City Council following a public hearing. The property owner shall be notified in advance of the City Council's review of the permit. A public hearing established to consider the revocation of a conditional use permit shall be conducted pursuant to the provisions of Subd. 2.C. [procedure] of this Section".

DELINQUENT TAXES

A review of property tax payment records reveals Mr. Brakefield has not made a property tax payment since second half 2011. Therefore, taxes are delinquent for 2012, 2013, and 2014. Delinquent property tax and penalties total over \$114,000 at this time.

RECOMMENDATION

At the September 16th meeting the Planning Commission spent considerable time discussing potential next steps relative to this issue. The singular goal of the Planning Commission is for Mr. Brakefield to achieve compliance with the terms of his CUP. The Commission notes the terms of the CUP which are currently non-compliant were established by a "Description of Use for 700 Railroad Street" submitted to the City by Brakefield on February 13, 2006 and relating to building site maintenance.

The Planning Commission has required other CUP holders to meet the terms of their use agreements and the PC is obligated to audit CUP's on a regular basis under the establishment clause of the Commission. The Planning Commission therefore recommend the City Council call for a public hearing to revoke the Conditional Use Permit for Mr. Brakefield. The Commission hopes the hearing will not need to occur and positive compliance with all terms of the existing CUP will be accomplished prior to the revocation hearing.

ACTION

City Council consideration of calling for a public hearing to revoke a conditional use permit for Mr. Greg Brakefield (d.b.a. Southwest Paving).

If you have any questions relating to this prior to the Planning Commission meeting, please feel free to contact me at: cstrack@municipaldevelopmentgroup.com or call direct at 612-232-7399 or toll free at: 1-888-763-4462.

ATTACHMENTS

1. Letter to Property Owner June, 2013
2. Letter to Property Owner February, 2014
3. Letter to Property Owner June, 2014
4. Letter to Property Owner September, 2014
5. Notice of Intent to Call Public Hearing
6. Description of Use for 700 Railroad Street

June 25, 2013

Southwest Paving
700 Railroad Street West
Norwood Young America MN 55368

Dear Mr. Brakefield,

The City of NYA Planning Commission has asked me to contact you regarding existing conditional use permit (CUP) issued to you in 2006. The CUP allows you to operate an industrial use within Norwood Young America. Please find a copy of the CUP enclosed for your reference.

The Planning Commission is required to conduct compliance reviews on existing, valid conditional use permits. The purpose of this letter is to request information from you as to how you are complying with the conditions contained in the attached CUP.

At your earliest convenience please complete the attached form and return it in the self-addressed stamped envelope provided.

If you have any questions please don't hesitate to contact me (952) 758-7399, on my cell at (612) 232-7399 or by email at cstrack@municipaldevelopmentgroup.com.

Thank you in advance for your prompt attention to this matter.

Cynthia Smith Strack
City of NYA
Consulting Planner

February 6, 2014

Mr. Greg Brakefield
Southwest Paving
700 Railroad Street West
Norwood Young America MN 55368

Dear Mr. Brakefield,

The City of NYA Planning Commission has asked me to contact you regarding existing conditional use permit (CUP) issued to you in 2006. The CUP allows you to operate an industrial use within Norwood Young America. The CUP references a description of the use submitted in conjunction with the application and received by the City on February 13, 2006. A copy is attached for your reference.

As you may be aware, the Planning Commission is required to conduct compliance reviews on existing, valid conditional use permits. The purpose of this letter is to notify you of items that need to be addressed in order to comply with your conditional use permit.

As included in the attachment, you are allowed to store asphalt and concrete chunks awaiting recycling on site. However, they are to be piled behind a berm on your property. As you can see from the picture attached the concrete awaiting crushing is projecting over and above the berm as viewed from Highway 212. This situation must be resolved to obtain compliance with your CUP.

In addition, your letter submitted with the initial CUP application addresses building site maintenance. Among the commitments are installation of fencing to encompass the entire property and keeping of the ground in a neat fashion. As illustrated in the photos attached a fence has not been erected, and the grounds are not being kept in a reasonably neat fashion. Please note a permit is needed to install the fence.

Thank you in advance for your assistance in achieving compliance with the existing conditional use permit and thank you for operating a business in the City of NYA. The Planning Commission acknowledges your efforts to comply with the CUP in the past and fully expects you will regain compliance with the CUP by July 1, 2014. At the same time please note that in the event compliance is not attained by July 1, 2014 the Planning Commission may consider further action to ensure compliance.

If you have any questions please don't hesitate to contact me (952) 467-1800 or by email to cityadmin@cityofnya.com

On behalf of the NYA Planning Commission thank you in advance for your prompt attention to this matter.

Steve Helget
City Administrator
City of NYA

June 3, 2014

Mr. Greg Brakefield
Southwest Paving
700 Railroad Street West
Norwood Young America MN 55368

Dear Mr. Brakefield,

The City of NYA Planning Commission has asked me to contact you to express their sincere thanks for recycling the large pile of concrete on your property at 700 Railroad Street West. The Planning Commission wants to acknowledge the progress you have made to comply with conditions placed on your use by permit by the June 1, 2104 deadline. The Commission appreciates your willingness to comply with requirements under your conditional use permit.

In addition, the Planning Commission wanted to follow up regarding your commitment to the installation of fencing to encompass the entire property and the keeping of the ground in a neat fashion. The Commission anticipates compliance on those items within the next ninety (90) days or by September 3, 2014. Please note a permit is needed to install the fence.

Thank you in advance for your assistance in achieving compliance with the remaining conditional use permit items and thank you for operating a business in the City of NYA.

If you have any questions please don't hesitate to contact me (952) 467-1800 or by email to cityadmin@cityofnya.com

On behalf of the NYA Planning Commission thank you in advance for your prompt attention to this matter.

Steve Helget
City Administrator
City of NYA

September 4, 2014

Mr. Greg Brakefield
Southwest Paving
700 Railroad Street West
Norwood Young America MN 55368

Dear Mr. Brakefield,

The City of Norwood Young America Planning Commission kindly requests your presence at a regularly scheduled Planning Commission meeting on Tuesday, September 16th at 7:30 p.m. The meeting location is NYA City Hall Council Chambers, 310 Elm St. W., NYA, MN 55368.

The purpose of the meeting is to discuss the property at 700 Railroad Street West. The Planning Commission acknowledges progress you have made to comply with conditions placed on your property use. However, the Planning Commission intends to enforce a directive to install fencing to encompass the entire property and the keeping of the grounds in a neat fashion. The Commission previously requested compliance by September 3, 2014; the date has passed and non-compliance remains. In addition, the Commission notes additional soil stockpiles were dumped next to the berm abutting Highway 212 right of way and have not been leveled, compacted, or seeded so as to extend the berm.

If you have any questions please don't hesitate to contact me (952) 467-1800 or by email to cityadmin@cityofnya.com

On behalf of the NYA Planning Commission thank you in advance for your prompt attention to this matter.

Steve Helget
City Administrator
City of NYA

October 16, 2014

Mr. Greg Brakefield
Southwest Paving
700 Railroad Street West
Norwood Young America MN 55368

Dear Mr. Brakefield,

The City of Norwood Young America Planning Commission at their regular meeting Tuesday, September 16th discussed the status of your property at 700 Railroad Street West. The Planning Commission specifically reviewed the site condition as it relates to a conditional use permit applicable to the property. The Planning Commission finds the property, despite numerous attempts to obtain compliance, remains non-compliant. The purpose of this letter is to inform you the Planning Commission is recommending the City Council hold a public hearing on revocation of the conditional use permit for the property at 700 Railroad Street West.

The Planning Commission finds:

1. In a letter received February 13, 2006 you provided a description of building and site maintenance measures you intended to employ as part of a request for conditional use approval. A copy is attached for your reference.
2. In the letter you represented you would "keep the grounds neat with grass mowed as needed" The Planning Commission finds numerous pieces of miscellaneous equipment, debris, and uncontrolled weeds dispersed throughout the site. See attached pictures. The Planning Commission finds this is evidence your property is not being kept neat with grass mowed as needed.
3. In the letter you represent you would landscape the front yard adjacent to Railroad Street. As illustrated in the attached pictures while the ground is covered with vegetative material there has been no attempt to employ trees, shrubs, gardens or any other sort of landscaping. The Planning Commission finds this is evidence of your property not being appropriately landscaped.
4. In the letter you represent you will fill in a berm across 212 with coniferous trees. The pictures illustrate large gaps on the berm where no coniferous trees are present. The portion of the berm covered with coniferous trees is less than the area between trees, therefore, the Planning Commission finds the berm has not been filled in with coniferous trees.
5. In the letter you represent any material stored on site will be piled behind a berm. The material stored on site is once again visible from Highway 212 as illustrated in the attached pictures. The Planning Commission finds the material is not being piled 'behind' a berm but rather over the height of the berm. The Planning Commission finds this is evidence of non-compliance.
6. In the letter you represent you will put up a fence to encompass the entire property. The Planning Commission finds a fence has not be erected.

The Planning Commission further discussed that over the previous several months the existing berm adjacent to Highway 212 has been enlarged to the east end. The 'addition' to the berm consists of unfinished piles of granular material with weeds growing out of the material. The Commission finds this is further evidence of continued non-compliance.

City records show the following efforts to work with you to gain compliance have been undertaken previously:

1. In June 2013 the Planning Commission reached out to all CUP holders requesting information on compliance with terms of their individual CUP's. Mr. Brakefield was contacted at that time and as a result made phone contact with consulting staff but did not complete a requested compliance form.
2. In February of 2014 Brakefield was notified of continued non-compliance and given until June 1, 2014 to meet the terms of his CUP.
3. On June 3, 2014 a third letter was mailed to Brakefield noting some measures had been taken to achieve compliance but others were outstanding. The third letter gave Mr. Brakefield until September 3rd to fully comply with the CUP terms.
4. A fourth a letter was sent to Mr. Brakefield in September of 2014 requesting he appear at the September 16th Planning Commission meeting.
5. This is the fifth letter regarding non-compliance and is being sent on/about October 16, 2014.

The City Council has the ability to revoke a conditional use permit under Section 1210.06, Subd 5(D) of the City Code which provides:

"Failure to comply with any condition set forth in a conditional use permit shall be a misdemeanor and shall also constitute sufficient cause for the revocation of the conditional use permit by the City Council following a public hearing. The property owner shall be notified in advance of the City Council's review of the permit. A public hearing established to consider the revocation of a conditional use permit shall be conducted pursuant to the provisions of Subd. 2.C. [procedure] of this Section".

As indicated previously, the purpose of this letter is to notify you of the Planning Commission's recommendation to the City Council to hold a public hearing regarding revocation of our conditional use permit. The Commission's goal is only to gain compliance and it is sincerely hoped the hearing and direct dialogue with the City Council will indeed prompt you to bring the property into compliance with the CUP.

If you have any questions please don't hesitate to contact me (952) 467-1800 or by email to cityadmin@cityofnya.com

On behalf of the NYA Planning Commission thank you in advance for your prompt attention to this matter.

Steve Helget
City Administrator
City of NYA



Description of use for 700 Railroad Street

Use of property to conduct normal business operations for Southwest Paving, Inc.

Basic Operation

Employees will report to the shop every morning and leave shortly after to head to the job site. Employees would return every evening. Times would vary depending on workload and location of job.

Included in the basic operation will be storage and maintenance of equipment, storage of materials and daily operations of the business. Also, included are plans for the leasing of space and the upkeep of the property.

Equipment list

- Dump Trucks
- Tractor Trailers
- Several Pick-up trucks
- Paving machines
- Rollers
- Backhoes
- Skid Steers
- Bulldozers
- Other General Construction Equipment

Materials Stored on-site

- Base Material *
- Chip Rock held in bins
- Asphalt and Concrete Chunks to be recycled*

*both items would be piled in the rear of the property behind berm with coniferous trees

Other

- Dumpster
- Fuel tanks in required spill protection

Space to be leased

- Proposed that Southwest Paving will lease part of the space in the building
- Proposed tenants would be similar construction type business
- Goal is to lease to two tenants

Building Site Maintenance

- Grounds will be kept neat with grass mowed as needed
- Front of the property (along Railroad St.) will be landscaped
- Fill berm across 212 edge of lot with coniferous trees
- Fence to encompass entire property once grade is complete























To: Honorable Mayor Diedrick
Members of the City Council
Administrator Helget

From: Cynthia Smith Strack, Municipal Development Group, Inc.

Date: December 12, 2014

Re: Expert Construction Conditional Use Permit Amendment: 250 Industrial Blvd

Applicant: Matt McIntosh, d.b.a. Expert Construction

Subject Property Address: 250 Industrial Blvd

Legal Description: North 200' of Lot 1 and South 109.4 feet Lot 2, Block 3 Young America Industrial Park

Property ID: 588500080

Zoning Class: B/I Business Industrial District

Request: Conditional use permit to allow increased storage of trucks within a fenced lot at the subject address

BACKGROUND

The Planning Commission, when auditing CUP compliance throughout the city, determined property owned by Matt McIntosh d.b.a. Expert Construction at 250 Industrial Boulevard was not in compliance with existing CUP's. There are three existing CUP's that apply to the property. The existing use was deemed non-compliant for reasons associated with outdoor storage and landscaping as follows:

Outdoor Storage

- 1 Vehicles exceeding $\frac{3}{4}$ ton capacity must be parked within the fenced outdoor storage yard. No more than four (4) vehicles exceeding $\frac{3}{4}$ ton capacity associated with the primary use of the property are permitted to park on the property unless parked completely within an enclosed building.
- 2 Exterior storage of solid waste refuse containers is prohibited unless containers are serving the on-site business.

Landscaping

An approved landscaping plan required ten (10) coniferous trees and nine (9) deciduous shrubs or small trees be planted on a rear-yard berm. In addition three (3) coniferous trees and four (4) deciduous trees were to be planted and spaced in linear fashion adjacent to both side property lines. At this time to obtain compliance trees/shrubs must be added to the site.

The Property Owner was given the choice to comply with existing CUP's or apply for an amendment. The Owner opted for CUP amendment. An amendment request was filed in August.

As part of the amendment request McIntosh proposed removing the berm in the rear yard and replacing it with a chain link fence with lathes. In addition he proposed fencing the remaining portion of the rear yard and increasing the volume of outdoor storage. Specifically requested is an increase in storage of vehicles over ¼ ton from four allowed at this time to 12. Also requested is a general increase in storage of forms and equipment.

Following a required public hearing the Commission postponed action on the request at the October meeting. The Commission requested review of the application by the City Engineer and an appearance at the November meeting by the Applicant. The Commission addressed the amendment request again at the November meeting. The Applicant was not present at the meeting.

The Planning Commission approved a recommendation to the Council to deny the CUP amendment request based on residual questions only the Applicant can address and his failure to attend a meeting.

ACTION

Action on the CUP amendment request is kindly requested. Options are to: approve the CUP amendment, deny the CUP amendment, or postpone action in order to obtain additional information.

ATTACHMENTS

1. PC Memo dated September 5, 2014.
2. PC Memo dated November 11, 2014.
3. CUP Amendment application.



To: Planning Commission Chair Heher
Members of the Planning Commission
Administrator Helget

From: Cynthia Smith Strack, Municipal Development Group, Inc.

Date: September 5, 2014

Re: Expert Construction Conditional Use Permit Amendment: 250 Industrial Blvd

Applicant: Matt McIntosh, d.b.a. Expert Construction
Subject Property Address: 250 Industrial Blvd
Legal Description: North 200' of Lot 1 and South 109.4 feet Lot 2, Block 3 Young America Industrial Park
Property ID: 588500080
Zoning Class: B/I Business Industrial District
Request: Conditional use permit to allow increased storage of trucks within a fenced lot at the subject address

BACKGROUND

A conditional use permit application and sketch have submitted for review by the City of Norwood Young America in conjunction with an established use at 250 Industrial Boulevard. The application materials and a map of the site are attached for consideration/information.

An original conditional use permit and two subsequent amendments are on file relative to this property. The PC has been attempting to attain compliance with the aforementioned CUP's for over one year. Copies of the existing CUP's are attached for PC information. In summary:

- A. Resolution 2002-11 approved industrial use with outdoor storage in part contingent on:
1. Installation of staggered coniferous trees with spacing of no more than 15 feet between along the rear of the property, a mix of coniferous and deciduous along the north and south property lines with spacing of not more than 30', and additional four tree plantings in the southeast corner of the property spacing of not more than 15 feet. *(Note: this requirement was amended by 2002-13)*
 2. Installation of a solid fence or wall at least six feet in height surrounding the outdoor storage area.

- B. Resolution 2002-13 approved an amendment to the existing CUP which revised landscaping requirements in the original CUP and was in part contingent on:
1. Installation of a solid fence or wall at least six feet in height surrounding the outdoor storage area.
 2. Revised landscaping included ten (10) coniferous trees and nine (9) deciduous shrubs or small trees planted on a berm in the rear of the property. Planting of three (3) coniferous trees and four (4) deciduous trees spaced in linear fashion adjacent to both side property lines.
- C. Resolution 2003-19 approved an amendment to the existing CUP which provided an expansion of outdoor storage and parking and was in part contingent on:
1. Vehicles exceeding $\frac{3}{4}$ ton capacity must be parked within the fenced outdoor storage yard. No more than four (4) vehicles exceeding $\frac{3}{4}$ ton capacity associated with the primary use of the property are permitted to park on the property unless parked completely within an enclosed building.
 2. Exterior storage of solid waste refuse containers is prohibited unless containers are serving the on-site business.
 3. All garbage trucks parked on site must be empty of solid waste and refuse.

It is noted CUP compliance items identified previously by the PC included: storage of more than four vehicles on site, storage of several residential roller dumpsters (i.e. garbage service type), and non-compliance with landscaping requirements.

The Applicant represents:

- The berm is to be removed.
- Screened fence to be installed in the rear yard where the berm is currently and installed up to the existing building thereby enclosing the rear yard.
- Fence materials were not submitted, in an email Mr. McIntosh notes it would be chain link similar to what Hydro Engineering has in place.
- Fence height was not submitted, in an email Mr. McIntosh indicates fence to be six or seven feet in height.
- Increase number of trucks parked in the fenced lot from four (4) to twelve (12).
- In addition allow storage of forms and equipment.
- Outdoor storage area is currently surfaced with compacted gravel; proposed surfacing is to remain the same.
- Proposed landscaping for the fence perimeter was not submitted, additional landscaping is not proposed.

HEARING REQUIREMENTS

A public hearing notice has been drafted, published, and distributed to property owners within 350 feet of the subject parcel.

COMMENTS RECEIVED

As of the drafting of this memo no comments were received.

EXAMINATION OF CODE REQUIREMENTS

NYA City Code requirements applicable to this Conditional Use Permit Request are itemized below; consulting staff comments are illustrated in *red bold, italic type face*.

1210.06 Conditional Use Permits, Subd. 3(B)

18. Outdoor Storage. Outdoor storage shall conform to the following standards:

- a. All outdoor storage yards shall be completely screened from roads or developed areas with a solid fence or wall 6 feet or more in height, maintained in good condition, and screened with suitable planting. *DISCUSSION: The Applicant has illustrated the intent to remove a berm and install a fence to completely enclose the rear yard for security purposes. The Applicant represents the fence will be like that in place at Hydro Engineering (i.e. chain link with lathes), a height of six or seven feet. No landscaping is proposed.*
- b. No un-screened outdoor storage yards established after the effective date of this Chapter shall be located closer than 500 feet to existing State and Federal roads, nor closer than 100 feet to any other City streets. *DISCUSSION: The proposed outdoor storage area is greater than 500 feet from Highway 212 and approximately 150 feet from Industrial Boulevard.*

General Criteria for Approval of Conditional Use Permits

The aforementioned standards relate specifically to contractor operations in the C-3 District. In addition, the Planning Commission is required to examine the request under a series of general standards as set for under Section 1210.06 Conditional Use Permits, Subd. 3(A). The City Council may, as it deems necessary to protect the health, safety, and general welfare of the public, require additional performance standards. At a minimum the Planning Commission is required to examine the request as it applies to the following standards.

1. The use is consistent with goals, policies and objectives of the Comprehensive Plan. *DISCUSSION: The 2008 NYA Comprehensive Plan guides the subject area to industrial use in the future. The existing business is consistent with proposed future land use.*
2. The use is consistent with the intent of this Ordinance. *DISCUSSION: The intent of the B-1 District is to provide an area for light industrial and office park development. The use appears to be consistent with the intent of the Code.*
3. The use does not have an undue adverse impact on governmental facilities, utilities, services or existing or proposed improvements. *DISCUSSION: The proposed enclosure of an outdoor storage area and expansion of outdoor storage applies to a lot which is currently served by a full array of urban services. The proposed use will not overly burden existing utilities in terms of volume used/capacity required or type of waste produced.*
4. The use does not have an undue adverse impact on the public health, safety or welfare. *DISCUSSION: The Applicant proposes to fully enclose and expand outdoor storage on the site. The inclusion of standards may be warranted so as to curtail excessive stockpiling which could lead to rodent infestation or the amassing of items leading to a potentially blighting condition.*
5. The use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purpose already permitted, nor substantially diminish and impair property values within

the neighborhood. *DISCUSSION: Adjacent uses are industrial in nature. Outdoor storage is limited and screened in the general locale.*

6. The use will not impede the normal and orderly development and improvement of surrounding property for uses permitted in the district. *DISCUSSION: The subject site is an interior lot within a developed part of the City. With certain operation conditions as outlined below, the proposed use appears to be consistent with this standard.*
7. Adequate utilities, access roads, drainage and necessary facilities have been or will be provided. *DISCUSSION: The subject parcel is an existing, improved lot with a full complement of urban services provided.*
8. Adequate measures have been or will be taken to provide for vehicular and pedestrian safety and convenience to, from and within the site. *DISCUSSION: New construction is not planned at this time.*
9. The use meets all of the performance criteria requirements as established in Section 1245.01 of this chapter. *DISCUSSION: As a condition of approval, the proposed use shall meet the requirements of Section 1245.01 of the City Code relating to noise, vibration, smoke, particulate matter, odor, and connection to municipal utilities.*
10. The use shall, in all other respects, conform to the applicable regulations of the district in which it is located. *DISCUSSION: The subject parcel meets or exceeds performance standards of the B-I District.*

CONDITIONS OF APPROVAL

All conditions pertaining to a specific site are subject to change when the Council, upon investigation in relation to a formal request, finds that the general welfare and public betterment can be served as well or better by modifying or expanding the conditions set forth herein. The Council may impose conditions which are considered reasonably necessary to meet the standards of City Code and to protect the best interests of the surrounding area or the City as a whole. Violation of any such condition of approval is a violation of the Code.

If approval of the conditional use permit is recommended to the City Council, MDG recommends the following conditions be included with the approval, these conditions may be subject to modification depending upon the outcome at the Planning Commission meeting:

1. No outdoor storage of any kind, including but not limited to garbage, refuse, materials, equipment or machinery shall be permitted exterior to the fence enclosure.
2. The approval specifically authorizes accessory outdoor storage at the subject property. Said outdoor storage is strictly limited to the following:
 - a. A maximum of twelve (12) pieces of any type of trucks, equipment, and/or vehicles exceeding three-quarter (3/4) ton in gross weight. Said approved trucks, equipment, and/or vehicles shall be directly related to the business operation of Expert Construction. Parking or storage of obvious junk vehicles outdoors or within the enclosed area is strictly prohibited.
 - b. Forms or materials used by the business entity.
 - c. Storage of residential refuse containers provided they are free of waste/rubbish and the total volume stored on site at any one time doesn't exceed ten (10) containers total.

3. The property owner shall provide the City, upon written request, an inventoried list of the items stored outdoors at the site, especially including those within the fenced area. The inventoried list may include but is not limited to information regarding the type of equipment, the purpose for which it is used, whether or not the item is fully operational, and whether or not the item is currently licensed. In the event of a disagreement over the definition of equipment allowed to be stored on-site, the CUP holder shall physically appear before the Planning Commission to address said disagreement or remove the item/debris in question from the site within seven (7) days of the mailing of a written notice. The Planning Commission shall determine whether or not the item/debris in question may be stored on site.
4. Items such as personal property, personal equipment, other persons property, miscellaneous equipment parts, tires, barrels, batteries, other containers, culverts, pipes, semi-tractors, semi-trailers, contractor trailers, brush, tree parts, horse, stock, or travel trailers, campers, unlicensed passenger vehicles, buses, agricultural equipment, portions of heavy construction equipment, heavy construction equipment exceeding its normal lifecycle, or similar items are expressly prohibited from being stored outdoors the site, expressly including the enclosed area.
5. The fence shall not exceed seven feet in height and shall be composed of chain link with lathes inserted into the chain link. The outdoor storage lot shall be surfaced at a minimum with compacted gravel. Dust and weeds shall be controlled at all times within the outdoor storage area. **Vegetative screening shall be (to be determined if needed).**
6. The use shall at all times meet the requirements of Section 1245.01 of the City Code relating to noise, vibration, smoke, particulate matter, odor, and connection to municipal utilities.
7. The approval specifically authorizes a contractor operation with limited outdoor storage at the subject property. No other use shall be allowed under this Conditional Use Permit.
8. Any proposed signage will require the issuance of a sign/building permit.
9. This approval is applicable only to the property at 250 Industrial Boulevard.
10. This approval shall expire one year after date of approval unless the Applicant has constructed a fence as conditionally approved herein.
11. This permit is subject to all applicable codes, regulations and ordinances, and violation thereof shall be grounds for revocation.
12. The permit shall be subject to annual inspection and audit by the City.
13. The City may revoke the CUP upon violation of the conditional use permit standards in the Zoning Ordinance or violation of the conditions of this resolution, subject to the requirements of Section 1210.06, Subd. 5 "Revocation of Conditional Use Permits" of the Zoning Ordinance.
14. The conditional use permitted under this Resolution shall be revoked if the Use ceases for more than 12 consecutive months.
15. The Use permitted under this Resolution may change to a permitted use in the B-I District without further action by the City Council; however the Use may not change to another conditional use without a new application and approval by the City Council.

ACTION

After the Planning Commission's review and discussion is complete, a motion to the Council to approve/deny the conditional use permit is in order. If you have any questions relating to this prior to the Planning

Commission meeting, please feel free to contact me at: cstrack@municipaldevelopmentgroup.com or call direct at 612-232-7399 or toll free at: 1-888-763-4462.



To: Planning Commission Chair Heher
Members of the Planning Commission
Administrator Helget

From: Cynthia Smith Strack, Municipal Development Group, Inc.

Date: November 11, 2014

Re: Expert Construction Conditional Use Permit Amendment: 250 Industrial Blvd

Applicant: Matt McIntosh, d.b.a. Expert Construction

Subject Property Address: 250 Industrial Blvd

Legal Description: North 200' of Lot 1 and South 109.4 feet Lot 2, Block 3 Young America Industrial Park

Property ID: 588500080

Zoning Class: B/I Business Industrial District

Request: Conditional use permit to allow increased storage of trucks within a fenced lot at the subject address

BACKGROUND

The Planning Commission tabled action on this request at the previous meeting pending review by the City Engineer. The PC requested an opinions from the Engineer relating to stormwater runoff and imperious surface coverage.

Engineer's Comments

The City Engineer's Office (John Swanson) has visited the site and reports (via email dated November 10, 2014):

1. It appears the berm is in place to provide two purposes. The first is to screen the storage area from the residential property to the east. The second appears to be to somewhat confine rear yard swale flows in the swale located on the east side of the berm. This is a secondary use, and likely not effective during higher rainfall events, as the berm is open on each end to allow lot runoff to enter the swale, thus during high flow conditions, swale runoff can overflow/spread west past the berm into the storage area.
2. In general, removal of the berm will likely have minimal effect downstream, with regard to runoff. The screening aspect of the berm will be lost with the berm removed.

3. There is no engineering concern with the addition of a fence to enclose the storage area. However, it is recommended the fence not cross or be installed within the rear yard swale. Doing so can create flow obstructions with leaves and debris getting trapped against the fence.
4. Any increase in impervious surface will increase runoff from the site. The amount of additional impervious surface and resulting runoff is unknown at this time. The planned storage area expansion should be defined, and submitted. A small increase in impervious surface relative to the existing impervious surface on the site may be insignificant to the overall drainage area, whereas larger increases may in fact be significant. In addition, the site appears to have a fairly significant percentage of existing impervious surface. As such, the addition of new impervious surface may exceed the maximum "hard surface" coverage percentage allowed by City Code.
5. It is recommended that a buffer strip or vegetated area, or other means be maintained between the edge of the gravel surface and the top of slope on the west edge of the swale to reduce the amount of gravel and fines entering the swale from the site.
6. CCWMO requirements may apply.

Applicant Representations:

The Applicant represents the following and will be present at the meeting:

- The berm is to be removed.
- Screened fence to be installed in the rear yard where the berm is currently and installed up to the existing building thereby enclosing the rear yard.
- Fence materials were not submitted, in an email Mr. McIntosh notes it would be chain link similar to what Hydro Engineering has in place.
- Fence height was not submitted, in an email Mr. McIntosh indicates fence to be six or seven feet in height.
- Increase number of trucks parked in the fenced lot from four (4) to twelve (12).
- In addition allow storage of forms and equipment.
- Outdoor storage area is currently surfaced with compacted gravel; proposed surfacing is to remain the same.
- Proposed landscaping for the fence perimeter was not submitted, additional landscaping is not proposed.

Previous Permits:

The City previously issued three use permits relative to the existing use. Copies of the permits are attached. In summary:

- A. Resolution 2002-11 approved industrial use with outdoor storage in part contingent on:
 1. Installation of staggered coniferous trees with spacing of no more than 15 feet between along the rear of the property, a mix of coniferous and deciduous along the north and south property lines with spacing of not more than 30', and additional four tree plantings in the southeast corner of the property spacing of not more than 15 feet. *(Note: this requirement was amended by 2002-13)*

2. Installation of a solid fence or wall at least six feet in height surrounding the outdoor storage area.
- B. Resolution 2002-13 approved an amendment to the existing CUP which revised landscaping requirements in the original CUP and was in part contingent on:
1. Installation of a solid fence or wall at least six feet in height surrounding the outdoor storage area.
 2. Revised landscaping included ten (10) coniferous trees and nine (9) deciduous shrubs or small trees planted on a berm in the rear of the property. Planting of three (3) coniferous trees and four (4) deciduous trees spaced in linear fashion adjacent to both side property lines.
- C. Resolution 2003-19 approved an amendment to the existing CUP which provided an expansion of outdoor storage and parking and was in part contingent on:
1. Vehicles exceeding ¾ ton capacity must be parked within the fenced outdoor storage yard. No more than four (4) vehicles exceeding ¾ ton capacity associated with the primary use of the property are permitted to park on the property unless parked completely within an enclosed building.
 2. Exterior storage of solid waste refuse containers is prohibited unless containers are serving the on-site business.
 3. All garbage trucks parked on site must be empty of solid waste and refuse.

EXAMINATION OF CODE REQUIREMENTS

NYA City Code requirements applicable to this Conditional Use Permit Request are itemized below; consulting staff comments are illustrated in ***red bold, italic type face***.

1210.06 Conditional Use Permits, Subd. 3(B)

18. Outdoor Storage. Outdoor storage shall conform to the following standards:

- a. All outdoor storage yards shall be completely screened from roads or developed areas with a solid fence or wall 6 feet or more in height, maintained in good condition, and screened with suitable planting. ***DISCUSSION: The Applicant has illustrated the intent to remove a berm and install a fence to completely enclose the rear yard for security purposes. The Applicant represents the fence will be like that in place at Hydro Engineering (i.e. chain link with lathes), a height of six or seven feet. No landscaping is proposed.***
- b. No un-screened outdoor storage yards established after the effective date of this Chapter shall be located closer than 500 feet to existing State and Federal roads, nor closer than 100 feet to any other City streets. ***DISCUSSION: The proposed outdoor storage area is greater than 500 feet from Highway 212 and approximately 150 feet from Industrial Boulevard.***

General Criteria for Approval of Conditional Use Permits

The aforementioned standards relate specifically to contractor operations in the C-3 District. In addition, the Planning Commission is required to examine the request under a series of general standards as set for under Section 1210.06 Conditional Use Permits, Subd. 3(A). The City Council may, as it deems necessary to protect the health, safety, and general welfare of the public, require additional performance standards. At a

minimum the Planning Commission is required to examine the request as it applies to the following standards.

1. The use is consistent with goals, policies and objectives of the Comprehensive Plan.
DISCUSSION: The 2008 NYA Comprehensive Plan guides the subject area to industrial use in the future. The existing business is consistent with proposed future land use.
2. The use is consistent with the intent of this Ordinance. *DISCUSSION: The intent of the B-I District is to provide an area for light industrial and office park development. The use appears to be consistent with the intent of the Code.*
3. The use does not have an undue adverse impact on governmental facilities, utilities, services or existing or proposed improvements. *DISCUSSION: The proposed enclosure of an outdoor storage area and expansion of outdoor storage applies to a lot which is currently served by a full array of urban services. The proposed use will not overly burden existing utilities in terms of volume used/capacity required or type of waste produced.*
4. The use does not have an undue adverse impact on the public health, safety or welfare.
DISCUSSION: The Applicant proposes to fully enclose and expand outdoor storage on the site. The inclusion of standards may be warranted so as to curtail excessive stockpiling which could lead to rodent infestation or the amassing of items leading to a potentially blighting condition.
5. The use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purpose already permitted, nor substantially diminish and impair property values within the neighborhood. *DISCUSSION: Adjacent uses are industrial in nature. Outdoor storage is limited and screened in the general locale.*
6. The use will not impede the normal and orderly development and improvement of surrounding property for uses permitted in the district. *DISCUSSION: The subject site is an interior lot within a developed part of the City. With certain operation conditions as outlined below, the proposed use appears to be consistent with this standard.*
7. Adequate utilities, access roads, drainage and necessary facilities have been or will be provided.
DISCUSSION: The subject parcel is an existing, improved lot with a full complement of urban services provided.
8. Adequate measures have been or will be taken to provide for vehicular and pedestrian safety and convenience to, from and within the site. *DISCUSSION: New construction is not planned at this time.*
9. The use meets all of the performance criteria requirements as established in Section 1245.01 of this chapter. *DISCUSSION: As a condition of approval, the proposed use shall meet the requirements of Section 1245.01 of the City Code relating to noise, vibration, smoke, particulate matter, odor, and connection to municipal utilities.*
10. The use shall, in all other respects, conform to the applicable regulations of the district in which it is located. *DISCUSSION: The subject parcel meets or exceeds performance standards of the B-I District.*

CONDITIONS OF APPROVAL

All conditions pertaining to a specific site are subject to change when the Council, upon investigation in relation to a formal request, finds that the general welfare and public betterment can be served as well or better by modifying or expanding the conditions set forth herein. The Council may impose conditions which are considered reasonably necessary to meet the standards of City Code and to protect the best interests of the surrounding area or the City as a whole. Violation of any such condition of approval is a violation of the Code.

If approval of the conditional use permit is recommended to the City Council, MDG recommends the following conditions be included with the approval, these conditions may be subject to modification depending upon the outcome at the Planning Commission meeting:

1. No outdoor storage of any kind, including but not limited to garbage, refuse, materials, equipment or machinery shall be permitted exterior to the fence enclosure.
2. The approval specifically authorizes accessory outdoor storage at the subject property. Said outdoor storage is strictly limited to the following:
 - a. A maximum of twelve (12) pieces of any type of trucks, equipment, and/or vehicles exceeding three-quarter (3/4) ton in gross weight. Said approved trucks, equipment, and/or vehicles shall be directly related to the business operation of Expert Construction. Parking or storage of obvious junk vehicles outdoors or within the enclosed area is strictly prohibited.
 - b. Forms or materials used by the business entity.
 - c. Storage of residential refuse containers provided they are free of waste/rubbish and the total volume stored on site at any one time doesn't exceed ten (10) containers total.
3. The property owner shall provide the City, upon written request, an inventoried list of the items stored outdoors at the site, especially including those within the fenced area. The inventoried list may include but is not limited to information regarding the type of equipment, the purpose for which it is used, whether or not the item is fully operational, and whether or not the item is currently licensed. In the event of a disagreement over the definition of equipment allowed to be stored on-site, the CUP holder shall physically appear before the Planning Commission to address said disagreement or remove the item/debris in question from the site within seven (7) days of the mailing of a written notice. The Planning Commission shall determine whether or not the item/debris in question may be stored on site.
4. Items such as personal property, personal equipment, other persons property, miscellaneous equipment parts, tires, barrels, batteries, other containers, culverts, pipes, semi-tractors, semi-trailers, contractor trailers, brush, tree parts, horse, stock, or travel trailers, campers, unlicensed passenger vehicles, buses, agricultural equipment, portions of heavy construction equipment, heavy construction equipment exceeding its normal lifecycle, or similar items are expressly prohibited from being stored outdoors the site, expressly including the enclosed area.
5. **The existing fence in the rear yard shall be replaced.**
6. The fence shall not exceed seven feet in height and shall be composed of chain link with lathes inserted into the chain link. **The fence shall not cross or be installed within the rear yard shade.** The outdoor storage lot shall be surfaced at a minimum with compacted gravel. Dust and weeds shall be controlled at all times within the outdoor storage area. **Vegetative screening shall be up by September 1st each year.**

7. A buffer zone of vegetation shall be established and maintained between the edge of the ground surface and the top of signs on the front corner of the subject to protect the amount of ground area vegetating the buffer from the sign.
8. The use shall at all times meet the requirements of Section 1245.01 of the City Code relating to noise, vibration, smoke, particulate matter, odor, and connection to municipal utilities.
9. The approval specifically authorizes a contractor operation with limited outdoor storage at the subject property. No other use shall be allowed under this Conditional Use Permit.
10. Any proposed signage will require the issuance of a sign/building permit.
11. This approval is applicable only to the property at 250 Industrial Boulevard.
12. This approval shall expire one year after date of approval unless the Applicant has constructed a fence as conditionally approved herein.
13. This permit is subject to all applicable codes, regulations and ordinances, and violation thereof shall be grounds for revocation.
14. The permit shall be subject to annual inspection and audit by the City.
15. The City may revoke the CUP upon violation of the conditional use permit standards in the Zoning Ordinance or violation of the conditions of this resolution, subject to the requirements of Section 1210.06, Subd. 5 "Revocation of Conditional Use Permits" of the Zoning Ordinance.
16. The conditional use permitted under this Resolution shall be revoked if the Use ceases for more than 12 consecutive months.
17. The Use permitted under this Resolution may change to a permitted use in the B-I District without further action by the City Council; however the Use may not change to another conditional use without a new application and approval by the City Council.

ACTION

After the Planning Commission's review and discussion is complete, a motion to the Council to approve/deny the conditional use permit is in order. If you have any questions relating to this prior to the Planning Commission meeting, please feel free to contact me at: cstrack@municipaldevelopmentgroup.com or call direct at 612-232-7399 or toll free at: 1-888-763-4462.

Planning and Zoning Application

City of Norwood Young America
 310 Elm St. W, PO Box 59
 Norwood Young America, MN 55648
 Phone: (952) 467-1800 Fax: (952) 467-1818

Applicant's Name <i>Export Construction, Inc.</i>		Telephone Home Work/Cel. <i>800-220-4500</i>																														
Address (Street, City, State, ZIP) <i>242 Industrial Blvd, Norwood, MN 55648</i>																																
Property Owner's Name (If different from above) <i>8560 LLC - Alan M. J. J. J.</i>		Telephone Home Work/Cel. <i>612-221-4120</i>																														
Location of Project <i>SAME</i>																																
Legal Description <i>Ac. 10.25 of Lot 1 = S. 1/4 of Lot 2 Block 3 Young America</i>																																
Description of Request (Attach separate sheet, if necessary)																																
<p>Proposed Action(s): Check all that apply</p> <table border="0"> <tr> <td><input type="checkbox"/> Annexation \$300.00</td> <td><input type="checkbox"/> Comp Plan Amendment \$500.00 + Escrow</td> <td><input type="checkbox"/> Storm Water Plan \$250.00</td> </tr> <tr> <td><input type="checkbox"/> Application for Appeal \$150.00</td> <td><input type="checkbox"/> Sketch Plat \$200.00 + Escrow</td> <td><input type="checkbox"/> Reasoning \$350.00</td> </tr> <tr> <td><input type="checkbox"/> City Code Amendment \$250.00</td> <td><input type="checkbox"/> Site Plan \$300.00 + Escrow</td> <td><input type="checkbox"/> Street/Alley Vacates \$150.00</td> </tr> <tr> <td><input type="checkbox"/> Parking Rebuttal \$100.00</td> <td><input type="checkbox"/> PID Sketch Plan \$200.00 + Escrow</td> <td><input type="checkbox"/> Zoning Text Amendment \$300.00</td> </tr> <tr> <td><input type="checkbox"/> CUP/PLP \$200.00 (Residential)</td> <td><input type="checkbox"/> PLD Plan Amendment \$300.00 + Escrow</td> <td><input type="checkbox"/> Recording Fee \$46.00</td> </tr> <tr> <td><input checked="" type="checkbox"/> CUP/PLP \$360.00 (Non Residential)</td> <td><input type="checkbox"/> PLD Final Plan \$300.00 + Escrow</td> <td><input type="checkbox"/> Other</td> </tr> <tr> <td><input type="checkbox"/> Variance \$150.00 (Residential)</td> <td><input type="checkbox"/> PLD General Concept Plan \$400.00 + Escrow</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Variance \$200.00 (Non Residential)</td> <td><input type="checkbox"/> Preliminary Plat \$350.00 + \$10.00/Lot + Escrow</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Lot Split \$200.00</td> <td><input type="checkbox"/> Final Plat \$250.00 + \$10.00/Lot + Escrow</td> <td></td> </tr> <tr> <td><input checked="" type="checkbox"/> Public Hearing Notice \$75.00</td> <td><input type="checkbox"/> Wetland Mitigation Plan \$100.00 + Escrow</td> <td></td> </tr> </table>			<input type="checkbox"/> Annexation \$300.00	<input type="checkbox"/> Comp Plan Amendment \$500.00 + Escrow	<input type="checkbox"/> Storm Water Plan \$250.00	<input type="checkbox"/> Application for Appeal \$150.00	<input type="checkbox"/> Sketch Plat \$200.00 + Escrow	<input type="checkbox"/> Reasoning \$350.00	<input type="checkbox"/> City Code Amendment \$250.00	<input type="checkbox"/> Site Plan \$300.00 + Escrow	<input type="checkbox"/> Street/Alley Vacates \$150.00	<input type="checkbox"/> Parking Rebuttal \$100.00	<input type="checkbox"/> PID Sketch Plan \$200.00 + Escrow	<input type="checkbox"/> Zoning Text Amendment \$300.00	<input type="checkbox"/> CUP/PLP \$200.00 (Residential)	<input type="checkbox"/> PLD Plan Amendment \$300.00 + Escrow	<input type="checkbox"/> Recording Fee \$46.00	<input checked="" type="checkbox"/> CUP/PLP \$360.00 (Non Residential)	<input type="checkbox"/> PLD Final Plan \$300.00 + Escrow	<input type="checkbox"/> Other	<input type="checkbox"/> Variance \$150.00 (Residential)	<input type="checkbox"/> PLD General Concept Plan \$400.00 + Escrow		<input type="checkbox"/> Variance \$200.00 (Non Residential)	<input type="checkbox"/> Preliminary Plat \$350.00 + \$10.00/Lot + Escrow		<input type="checkbox"/> Lot Split \$200.00	<input type="checkbox"/> Final Plat \$250.00 + \$10.00/Lot + Escrow		<input checked="" type="checkbox"/> Public Hearing Notice \$75.00	<input type="checkbox"/> Wetland Mitigation Plan \$100.00 + Escrow	
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<p>ALL ESCROW MUST BE PAID BY CASH OR CHECK Escrow Deposit \$2,000.00 Escrow Deposit - Site Plan Review: \$7,500 (Tacoma West Industrial Park); \$5,000.00 (all other site plan reviews) Escrow Deposit - Development Review (paid at Sketch Plan) \$10,000.00</p>																																
<p>ALL PLANNING & ZONING APPLICATION FEES ARE IN ADDITION TO LEGAL, ENGINEERING AND ASSOCIATED COSTS. *APPLICATIONS WILL BE PROCESSED ONLY IF ALL REQUIRED ITEMS ARE SUBMITTED*</p>																																
<p>The undersigned certifies that they are familiar with application fees and other associated costs, and also with the procedural requirements of Chapter 11 and Chapter 12 of the City Code and other applicable ordinances.</p>																																
Applicant's Signature: <i>Alan M. J. J. J.</i>		Date: <i>8/28/14</i>																														
Fee Owner's Signature: <i>Alan M. J. J. J.</i>		Date: <i>8/28/14</i>																														
For Office Use Only																																
Accepted By: <i>A. M. J. J. J.</i>	Amount: <i>\$375.00</i>	Date: <i>8.28.14</i>																														



Conditional Use Permit Checklist

(For a complete list of required guidelines, refer to Section 1210.06 of the Zoning Ordinance.)

APPLICATIONS WILL BE PROCESSED ONLY IF ALL REQUIRED ITEMS ARE SUBMITTED.

Applicant Check-in	City Check-in
Two (2) 11"x17" sets of the following: <ol style="list-style-type: none">Written request describing the specifics of the proposed use (details on outside storage, display, daycare facility, etc.)Site plan showing, but not limited to, the following information:<ul style="list-style-type: none">Lot Dimensions and lot linesExisting and proposed structures relative to lot linesSquare footages of buildingsDriveways and access roadsParking spaces and off-street loading areasFull legal description of the propertyAs accurate certified survey showing:<ul style="list-style-type: none">Proposed use drawn to scaleDimensions and square footagesComplete legal descriptions of all parcels	
Cash fee: \$200.00 Residential or \$300.00 Non-Residential.	
Public hearing notice fee: \$75.00	
Completed application form	
Wetland report and fee (if applicable)	

ALL PLANNING & ZONING APPLICATION FEES ARE IN ADDITION TO LEGAL, ENGINEERING AND ASSOCIATED COSTS.

Reserve beam = install screened fence
for greater security



Propose:
1. Increase fence per original city requirement for added security. We have had stolen property.
2. Increase number of trucks parked in fenced lot to 12.

TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: December 5, 2014

SUBJECT: Financial Plan

Enclosed is the final version of the Financial Plan. The Plan is for the years 2015 – 2020. Brad Falteysek, Abdo Eick & Meyers will be present to review the Plan.

Suggested Motion:

Motion to approve the Financial Plan.



CITY OF NORWOOD YOUNG AMERICA, MINNESOTA
2015 - 2020 FINANCIAL PLAN
DECEMBER 8, 2014

Prepared by Abdo, Eick & Meyers, LLP

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

	<u>Page No.</u>
INTRODUCTORY SECTION	
Transmittal Letter	3
FINANCIAL SECTION	
Schedule of Property Tax Levied and Tax Rates	7
Schedule of Annual Fund Cash Balances	8
Outstanding Debt Schedule	9
Schedule of Debt Transfer by Year and Fund	10
Capital Improvement Plan	
Capital Outlay Reserve Fund 275	
Schedule of Planned Capital Outlay 2014 to 2020	11
Schedule of Projected Revenue, Expenditures and Debt 2014 to 2020	12
Capital Equipment Plan - Enterprise Funds	
Schedule of Planned Capital Outlay 2014 to 2020	13
Selected Graphical Data from Projections	14
Water and Sewer Rate Study - Bolten and Menk	19
2013 Audit Management Letter	33

INTRODUCTORY SECTION

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

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 five 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 50 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 approximately \$145,000 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's request for TIF assistance was approved in 2014 related to The Haven project. It is anticipated the first tax increment will be received in the year 2017.
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, therefore the bonds associated with the Storm Water fund will now be incorporated with governmental debt service funds.

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 will 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 maintain debt service reserve balances to meet the required principal and interest payments.
2. The General fund proposed operating tax levy increases approximately 4.3 percent in 2015 from 2014. The debt service levy increases 1.1 percent from 2014 and the City increased the capital levy to \$110,056. The overall proposed levy increase is 8.7 percent. The projection incorporates these proposed amounts.
3. The Storm Water special revenue fund is currently at a \$200K cash deficit that is not projected to correct itself in the six year period.
4. Fund 275 - Capital Fund - the capital fund currently is funded by transfers in from the General fund through levies. Staff has proposed a tax levy for 2015 of \$110,056 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 \$1,237,000. The Sewer fund improves from \$41,404 to approximately \$235,000.
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.

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 important projects that will be addressed in future years:
 - Street/Infrastructure improvements
 - a. Webster and Merger Streets Reconstruction
 - b. 2nd Avenue Improvements/relocate main lift station
 - c. Mill and overlay project, phase II
 - Capital Equipment Fund
 - a. Proactive vs. Reactive budgeting
 - Pavilion
 - a. Structural integrity improvements
 - Image and Appearance of the City
 - a. Public Facilities/Property - clean-up
 - b. New community entrance signs, Faxon road banners & decorative lighting poles
 - Replace South Fire Station

FINANCIAL SECTION

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

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	2014	2015	2016	2017	2018	2019	2020
	Actual Amounts	Actual Amounts	Preliminary Amounts	Estimated Amounts				
Property Taxes Levied for General Purposes								
101 General Fund	\$ 836,694	\$ 891,741	\$ 930,445	\$ 1,051,248	\$ 1,103,335	\$ 1,156,562	\$ 1,225,971	\$ 1,312,978
Additional Levy for General fund to increase reserve balance				68,008	65,000	65,000	50,000	50,000
Total General Fund Operating Levy	\$ 836,694	\$ 891,741	\$ 930,445	\$ 1,119,256	\$ 1,168,335	\$ 1,221,562	\$ 1,275,971	\$ 1,362,978
Property Taxes Levied for Debt Service								
501 2010 Infrastructure Debt Service	\$ 35,035	\$ 34,578	\$ 33,910	\$ 33,003	\$ 37,466	\$ 36,427	\$ 35,187	\$ 34,048
515 Industrial Park Debt Service	36,762	-	-	-	-	-	-	-
516 2008 Debt Service	86,527	89,079	91,325	88,112	89,792	91,262	95,522	88,322
517 Oak Grove Debt Service	265,899	199,793	192,905	198,013	199,373	202,628	200,538	198,328
518 G.O Refunding Debt Service	217,354	315,360	161,102	257,262	318,357	516,729	314,787	317,778
519 2011A G.O Refunding Debt Service	73,383	104,901	103,792	103,777	105,758	102,654	103,587	110,030
520 2013B Infrastructure Debt Service	-	-	164,121	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	21,630
Potential levies for equipment certificate	-	-	-	-	13,800	27,660	27,660	27,660
N/A Municipal Bond Service	-	-	-	-	-	-	-	-
<i>Subtotal</i>	574,560	702,946	771,370	857,563	945,372	954,497	961,282	954,607
Property Taxes Levied for Capital Replacement Fund								
275 Capital outlay reserve fund	\$ -	\$ 11,695	\$ 110,056	\$ 75,000	\$ 110,000	\$ 152,000	\$ 175,000	\$ 200,000
Total Taxes Levied	\$ 1,511,254	\$ 1,606,387	\$ 1,811,871	\$ 2,648,813	\$ 2,223,000	\$ 2,323,059	\$ 2,442,253	\$ 2,517,585
Operational percent increase (decrease in levy)	6.6%	4.3%	20.0%	4.3%	4.3%	4.6%	4.5%	6.6%
Debt percent increase (decrease in levy)	13.1%	1.1%	11.2%	10.3%	10.3%	0.9%	0.7%	-0.7%
Capital percent increase (decrease in levy)	100.0%	84.1%	-31.9%	46.7%	38.2%	14.3%	15.1%	14.3%
Total percent increase (decrease in levy)	10.3%	8.7%	13.1%	8.5%	8.5%	4.7%	3.0%	4.8%

Personal and Real Estate - Carver County	\$ 2,131,874	\$ 2,131,874	\$ 2,586,799	\$ 2,664,361	\$ 2,741,292	\$ 2,826,621	\$ 2,911,419	\$ 2,998,762
Total tax capacity from the county	2,131,874	2,131,874	2,576,987	2,664,361	2,744,292	2,836,621	2,911,419	2,998,762
Assumed new growth (5 homes each year)			14,484	14,484	21,835	29,333	36,981	44,762
Assumed commercial growth (\$1 in MV = \$10K in TC)			16,000	16,000	5,000	5,000	5,000	5,000
Less: Contribution to fiscal disparities	(286,240)	(286,240)	(290,521)	(299,237)	(308,214)	(317,460)	(326,984)	(336,793)
Less: Tax Increment	(36,331)	(36,337)	(51,138)	(52,672)	(54,232)	(55,880)	(57,536)	(59,203)
Adjusted Tax capacity used for local rate	1,809,277	1,809,277	2,195,328	2,102,936	2,408,661	2,487,614	2,568,860	2,652,468
Add: Distribution from fiscal disparities	337,800	537,200	430,356	430,356	430,356	430,356	430,356	430,356
Adjusted net tax capacity	\$ 2,146,577	\$ 2,146,577	\$ 2,625,684	\$ 2,373,292	\$ 2,839,017	\$ 2,917,970	\$ 2,999,216	\$ 3,082,824

General	35.27%	34.76%	32.32%	37.64%	39.12%	40.03%	40.81%	44.61%
Scheduled debt levies	27.05%	29.35%	26.79%	28.91%	31.20%	30.37%	29.86%	30.34%
Scheduled capital levies	0.00%	0.00%	3.82%	2.33%	3.08%	4.98%	5.60%	6.55%
Proposed additional debt levies	0.00%	0.00%	0.00%	0.00%	0.46%	0.90%	0.88%	0.99%
Total Direct Tax Rate (Victoria Fiscal Disparities not reflected in tax capacity)	62.31%	64.11%	62.93%	69.08%	74.46%	76.29%	77.15%	81.49%
Population	3,608	3,608	3,621	3,633	3,646	3,658	3,671	3,683
Taxes per Capita	\$ 419	\$ 467	\$ 500	\$ 564	\$ 610	\$ 630	\$ 657	\$ 684
Median Home Value (Jan 2)	\$ 142,700	\$ 142,700	\$ 144,127	\$ 145,568	\$ 147,024	\$ 149,964	\$ 152,903	\$ 156,022
Median Home Taxes (From city)	737	758	754	809	916	963	999	1,094
% change from prior year \$x	2.88%	2.88%	-0.37%	11.21%	9.20%	5.12%	3.75%	9.55%
Tax Capacity Growth Rates	0.00%	0.00%	21.14%	3.06%	3.06%	5.09%	3.00%	3.00%

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	\$ 998,979	\$ 693,264	\$ 698,270	\$ 763,270	\$ 828,270	\$ 893,270	\$ 943,270	\$ 993,270	●
	-35%	-40%	-67%	-44%	-47%	-48%	-49%	-49%	
<i>Cash balances as a percent of the following years budget</i>									
Special Revenue	\$ 87,024	\$ 87,894	\$ 88,773	\$ 89,661	\$ 90,558	\$ 91,463	\$ 92,378	\$ 93,302	●
201 Park Dedication	N/A	(233,726)	(262,010)	(254,099)	(242,355)	(226,172)	(206,094)	(182,006)	●
Prev 603 Storm Sewer									●
Subtotal	\$ 87,024	(145,832)	(173,237)	(164,438)	(151,677)	(134,709)	(113,817)	(88,705)	
Debt Service									
501 2010 Infrastructure Debt Service	\$ 53,787	\$ 54,374	\$ 54,266	\$ 54,714	\$ 60,373	\$ 60,861	\$ 61,290	\$ 61,663	●
516 2008 Debt Service	310,656	313,034	313,034	310,134	312,115	314,085	319,026	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	987,508	942,063	835,498	769,248	765,155	756,510	748,342	745,906	●
519 2011A G O Refunding Debt Service	313,611	324,765	333,522	346,757	358,024	369,317	380,627	402,448	●
520 2013B Infrastructure Debt Service	48,732	53,444	78,865	94,516	115,434	151,336	152,501	167,789	●
Subtotal	1,933,175	1,957,547	1,892,905	1,863,693	1,917,303	1,956,491	1,999,384	2,044,364	
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	435,956	410,512	261,718	161,335	314,948	466,098	971,349	●
320 2013 Infrastructure	250,129	160,000	160,000	161,600	163,216	164,848	166,497	168,162	●
401 Social Capital Projects	329,085	-	-	-	-	-	-	-	●
420 TIP 2-1	5,369	4,990	4,607	4,220	3,829	3,434	3,035	2,633	●
421 TIP 3-1	240	(142)	7,659	8,375	8,612	8,356	7,991	6,303	●
422 TIP 3-2	7,761	9,351	8,086	8,718	9,067	9,125	8,883	8,331	●
423 TIP 3-3	-	-	7,900	7,979	8,059	8,139	8,221	8,303	●
424 TIP 3-4	-	-	-	-	-	-	-	-	●
425 TIP 1-5	-	-	-	-	-	-	-	-	●
Subtotal	1,141,663	744,722	734,675	589,879	492,760	648,880	801,754	807,924	
Total - Governmental-type Funds	\$ 3,759,841	\$ 3,249,700	\$ 3,153,613	\$ 3,052,402	\$ 3,086,655	\$ 3,303,972	\$ 3,630,990	\$ 3,726,653	
BUSINESS-TYPE									
Enterprise Funds									
601 Water	\$ 596,257	\$ 787,447	\$ 756,540	\$ 757,511	\$ 836,285	\$ 945,044	\$ 1,070,158	\$ 1,236,812	●
602 Sewer	41,404	90,238	76,284	73,440	121,063	198,900	227,321	235,627	●
251 Harbor 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	(233,226)	-	-	-	-	-	-	-	
Total - Business-type Funds	\$ 637,661	\$ 877,685	\$ 856,824	\$ 820,952	\$ 957,348	\$ 1,143,944	\$ 1,297,479	\$ 1,471,839	
TOTAL CASH RESERVES - ALL CITY FUNDS	\$ 4,397,502	\$ 4,127,385	\$ 3,985,437	\$ 3,883,354	\$ 4,044,004	\$ 4,507,876	\$ 4,928,069	\$ 5,221,692	

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

CITY OF MORWOOD 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	2014	2015	2016	2017	2018	2019	2020
							Actual Balance	Estimated Balance						
ENTERPRISE FUND DEBT														
Water Fund														
401	Water 2012A (refunded 2003A bonds)	\$ 1,430,625	3/14/2012	2/1/2024	2/1/2021	4.0 - 2.00 %	\$ 1,430,625	\$ 1,212,500	\$ 1,043,375	\$ 922,500	\$ 948,750	\$ 823,125	\$ 693,625	\$ 566,250
401	General Obligation Bonds, Series 2011A	245,000	6/15/2011	2/1/2032	2/1/2021	3.00 - 3.75	231,000	220,000	205,000	190,000	175,000	160,000	145,000	130,000
401	GO Water Revenue Bonds 2008B	2,715,000	10/30/2008	2/1/2029	2/1/2018	3.75 - 5.60	2,495,000	2,380,000	2,260,000	2,135,000	2,010,000	1,880,000	1,745,000	1,600,000
401	General Obligation Bonds, Series 2010A	120,000	8/4/2010	2/1/2026	2/1/2018	1.65 - 3.65	115,000	110,000	105,000	100,000	90,000	80,000	70,000	60,000
401	General Obligation Refunding Bonds, Series 2010B	255,000	12/1/2010	2/1/2021	2/1/2010	2.00 - 3.60	225,000	200,000	175,000	150,000	125,000	100,000	70,000	35,000
401	(PFA) GO Water Revenue Note, Series 2010	1,956,604	1/17/2010	8/20/2019	2/1/2010	2.401	1,816,000	1,765,000	1,713,000	1,660,000	1,606,000	1,550,000	1,493,000	1,434,000
							6,336,625	5,987,500	5,632,371	5,307,500	4,954,750	4,593,125	4,231,625	3,875,250
Sewer Fund														
251	Series 2012A (refunded 2003A bonds)	\$ 2,384,375	3/14/2012	2/1/2024	2/1/2021	4.0 - 2.0 %	\$ 2,384,375	\$ 1,887,000	\$ 1,590,625	\$ 1,183,250	\$ 1,381,250	\$ 1,571,875	\$ 1,190,375	\$ 943,750
401	General Obligation Bonds, Series 2011A	110,000	6/15/2011	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
401	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	2,417,000	2,205,625	1,987,500	1,766,250	1,541,875	1,205,375	1,073,750
Water and Sewer Refunding Bonds														
251	2012A Housing Crisis Revenue Refunding Bonds	\$ 3,690,000	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 GO Housing Revenue Refunding Bonds	3,000,000	12/01/2012	9/1/2040	8/1/2021	1.00 - 4.20	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
							14,951,000	14,275,000	13,578,000	12,865,000	12,130,000	11,390,000	10,623,000	9,829,000
TOTAL ENTERPRISE FUND DEBT														
							14,805,000	14,150,000	13,500,000	12,813,000	11,513,000	10,573,000	9,610,000	8,620,000
GOVERNMENT-TYPE														
G.O. Improvement Bonds														
501	2010 Infrastructure Debt Service	\$ 535,000	6/8/2010	2/1/2026	2/1/2018	1.85 - 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	1.85 - 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	9/20/2008	2/1/2024	2/1/2017	3.00 - 4.10	1,040,000	965,000	885,000	800,000	715,000	620,000	530,000	430,000
517	Oak Grove Debt Service	1,420,000	1/05/2009	2/1/2039	2/1/2020	6.00 - 6.15	1,470,000	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	6/20/2013	2/1/2034	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	5,560,000	5,215,000	4,865,000	4,505,000	4,135,000	3,790,000	3,355,000	2,990,000
519	2011A G.O. Refunding Debt Service	2,770,000	09/14/2011	2/1/2032	2/1/2020	3.00 - 3.75	2,630,000	2,480,000	2,320,000	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
							15,295,000	14,150,000	13,500,000	12,813,000	11,513,000	10,573,000	9,610,000	8,620,000
Total G.O. Improvement Bonds														
							\$ 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														
							\$ 4,172	\$ 3,987	\$ 3,748	\$ 3,498	\$ 3,245	\$ 2,993	\$ 2,798	\$ 2,429
							4,144	3,956	3,750	3,541	3,329	3,114	2,904	2,609
							\$ 8,315	\$ 7,944	\$ 7,498	\$ 7,039	\$ 6,574	\$ 6,093	\$ 5,692	\$ 5,038

Debt Per Capita - governmental total	Debt Per Capita - enterprise funds	Total Debt per capita
\$ 2,429	\$ 2,904	\$ 5,333

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	\$ 32,190	\$ 31,987	\$ 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	21,453	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)	(65,557)
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	2015	2016	2017	2018	2019	2020
					Estimated Amounts						
Administration		2019	Update City Code	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
Fire department (equipment)		2017	Civil Defense Equipment	25,000	-	-	-	25,000	-	-	-
Fire department (equipment)		2017	SCBA's	75,000	-	-	-	75,000	-	-	-
Fire department (vehicles)		2020	Tanker Chassis (1995 & 1996)	50,000	-	-	-	-	-	-	50,000
Fire department (vehicles)		2017	Pumper Truck	225,000	-	-	-	225,000	-	-	-
Fire department (vehicles)		2020	Ladder Truck	600,000	-	-	-	-	-	-	600,000
Streets		2016	Bush Hog Mower	18,500	-	18,500	-	-	-	-	-
Streets		2015	Club car (replace the 2003)	4,000	4,000	-	-	-	-	-	-
Streets		2017	Club car (replace the 2004)	4,000	-	-	4,000	-	-	-	-
Streets		2014	Speed Alert Sign Board	5,825	5,825	-	-	-	-	-	-
Streets		2016	Pole Painting Faxon-212, Reforms-212	25,000	-	25,000	-	-	-	-	-
Streets		2015	Replace P-4 Ford F-450	60,000	60,000	-	-	-	-	-	-
Streets		2016	Dump Truck (Replace 2003 Sterling)	150,000	-	150,000	-	-	-	-	-
Streets		2019	Plow & Hitch (V-Plow)	30,000	-	-	-	-	-	20,000	-
Streets		2015	Sidewalk Snow Rem Equip (Mower)	6,000	6,000	-	-	-	-	-	-
Streets		2016	Bobcat replace	24,000	-	24,000	-	-	-	-	-
Streets		2013	Milling Machine (put on bobcat)	15,000	15,000	-	-	-	-	-	-
Streets		2012	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		2017	Pickup F150, replace 2007 (T2)	25,000	-	-	-	25,000	-	-	-
Parks		2014	Sidewalks/Tribs/Trees	7,833	7,833	-	-	-	-	-	-
Parks		2015	Club car (replace the 2003)	4,000	4,000	-	-	-	-	-	-
Parks		2017	Club car (replace the 2004)	4,000	-	-	-	-	-	-	-
Parks		2020	Ball Field Fence (Young America)	54,410	-	-	-	4,000	-	-	54,410
Parks		2020	Park Bathroom	90,000	-	-	-	-	-	-	90,000
Parks		2020	Hockey/Skating rink	5,000	-	-	-	-	-	-	5,000
Parks		2014	Storage Shed	2,285	2,285	-	-	-	-	-	-
Parks		2016	Paint ball field light towers (Norwood)	5,000	-	5,000	-	-	-	-	-
Parks		2016	Pool Turties	5,400	-	5,400	-	-	-	-	-
Parks		2015	Pool Heaters (2)	8,000	8,000	-	-	-	-	-	-
Parks		2015	Lawn Mower	8,500	-	8,500	-	-	-	-	-
TOTAL					\$ 15,943	\$ 135,500	\$ 227,900	\$ 438,000	\$ -	\$ 27,000	\$ 799,410
General government:					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration					-	-	-	-	-	7,000	-
Streets					5,825	115,000	217,500	109,000	-	20,000	-
Industrial Park Marketing					-	-	-	-	-	-	-
Fire department (equipment)					-	-	-	100,000	-	-	-
Fire department (vehicles)					-	-	-	225,000	-	-	650,000
Emergency management					-	-	-	-	-	-	-
Parks					10,118	20,500	10,400	4,000	-	-	149,410
Total					\$ 15,943	\$ 135,500	\$ 227,900	\$ 438,000	\$ -	\$ 27,000	\$ 799,410

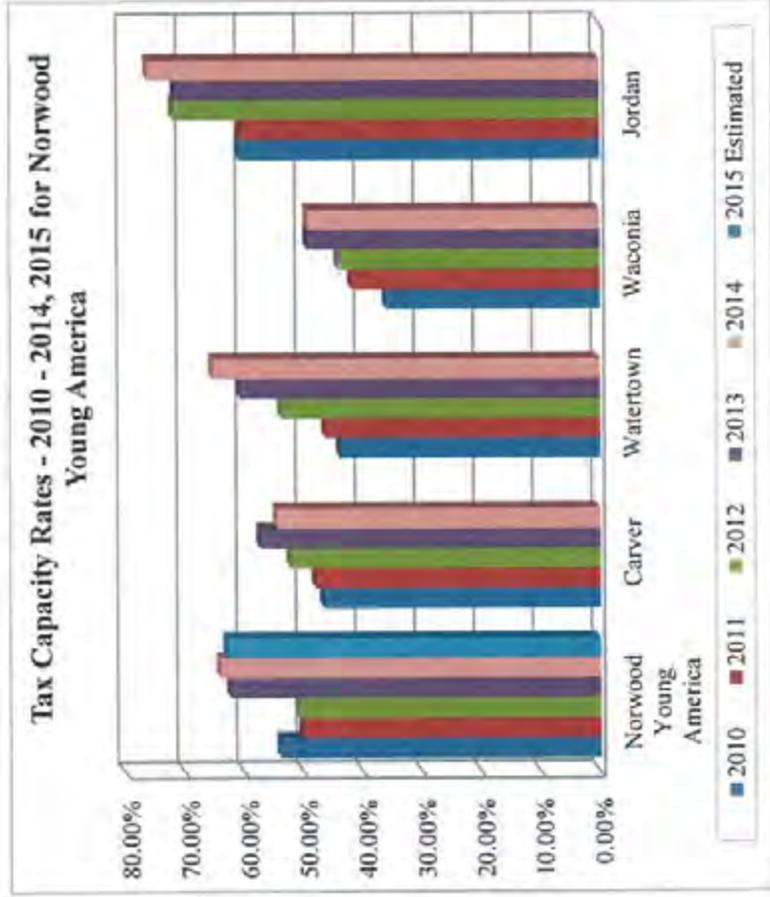
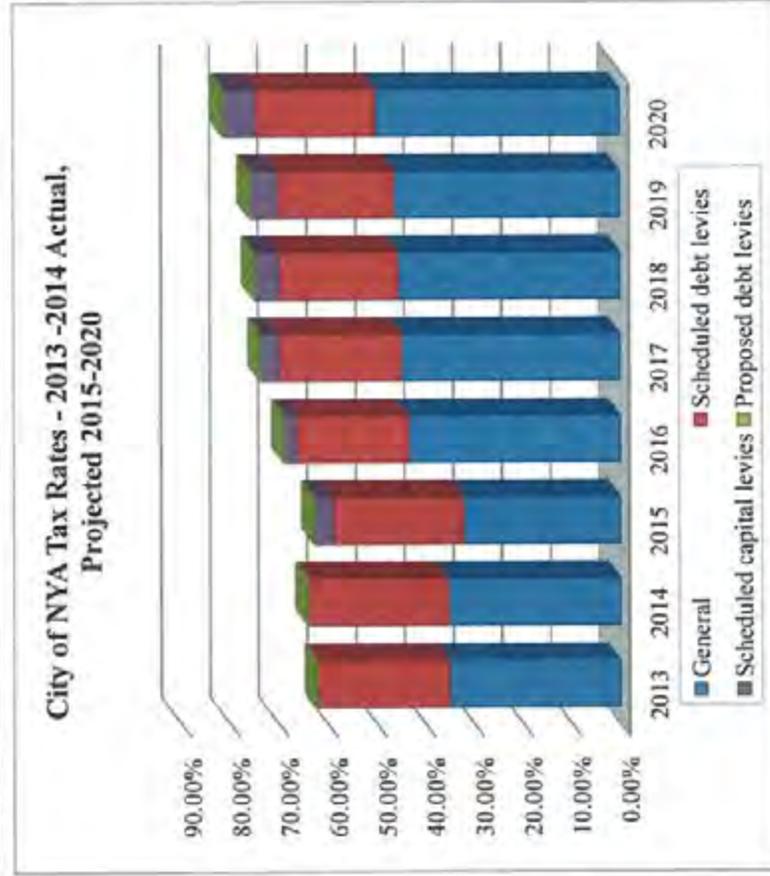
CITY OF NORWOOD YOUNG AMERICA
 CAPITAL IMPROVEMENT PLAN - CAPITAL OUTLAY RESERVE FUND 275
 SCHEDULE OF PROJECTED REVENUE, EXPENDITURES AND DEBT 2014 TO 2020

Capital Projects Fund Projected Activity		2014	2015	2016	2017	2018	2019	2020
Revenue								
Capital Levy	\$	11,695	\$ 208,056	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Potential reduction of levy	-	-	(198,000)	(175,000)	(140,000)	(98,000)	(75,000)	(50,000)
Net Capital Levy		11,695	10,056	75,000	110,000	152,000	175,000	200,000
Equipment Certificates (potential)	-	-	-	225,000	-	-	-	600,000
Interest	4,358	-	4,105	2,617	1,613	3,149	4,601	-
Total Revenue		16,053	110,056	79,105	337,617	153,613	178,149	804,601
Total Expenditures		(15,943)	(13,500)	(227,900)	(438,000)	-	(27,000)	(799,410)
Net Change in cash balance	110	(25,444)	(148,795)	(100,383)	(133,613)	(151,149)	(5,251)	5,251
Beginning balance	435,846	435,956	410,512	261,718	161,335	314,948	314,948	466,698
Ending balance	\$ 435,956	\$ 410,512	\$ 261,718	\$ 161,335	\$ 314,948	\$ 314,948	\$ 466,698	\$ 471,949

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

Fund	Item	Cost	2014	2015	2016	2017	2018	2019	2020
			Estimated						
Water	Mower W/S	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	Upgrade Camera equipment	15,000	-	-	-	-	-	-	-
Sewer	Replace Jetter	175,000	-	-	-	-	-	-	-
Sewer	Replace Vac Trailer	120,000	-	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	-	-	-	-	-	-	-
			\$ 20,000	\$ -	\$ 30,000	\$ 15,000	\$ 40,000	\$ 70,000	\$ 120,000
Summary by Fund									
	Water		\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
	Sewer		-	-	30,000	15,000	20,000	70,000	120,000
			\$ 20,000	\$ -	\$ 30,000	\$ 15,000	\$ 40,000	\$ 70,000	\$ 120,000

Tax Rates



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 Operations and All Funds Cash Balances

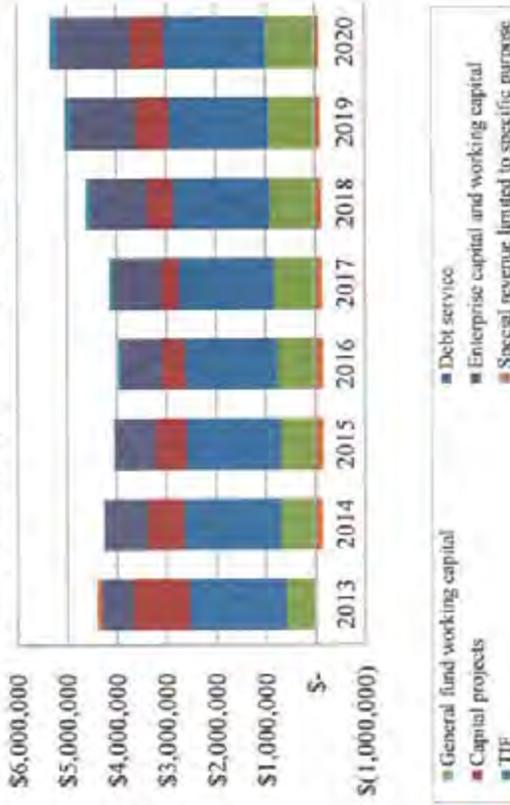
General Fund Balance as a Percent of Expenditures



General Fund Balance as a Percent of Revenue:

The General fund balance should be maintained at a level to provide for adequate working capital reserves. The City has established a 50% target to sustain.

Cash Balance by Planned Use (000's)



Cash Balance by Planned Use (000's):

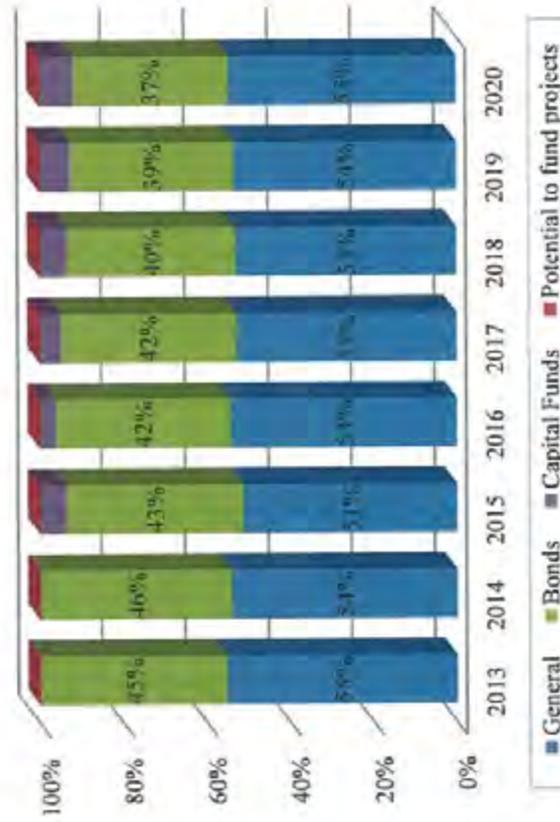
The balances represented in this graph are categorized by the planned use and/or limitations determined by statute.

Property Taxes by Type

Property Taxes - General Levy, Bonds and Potential Levies to Balance Projects



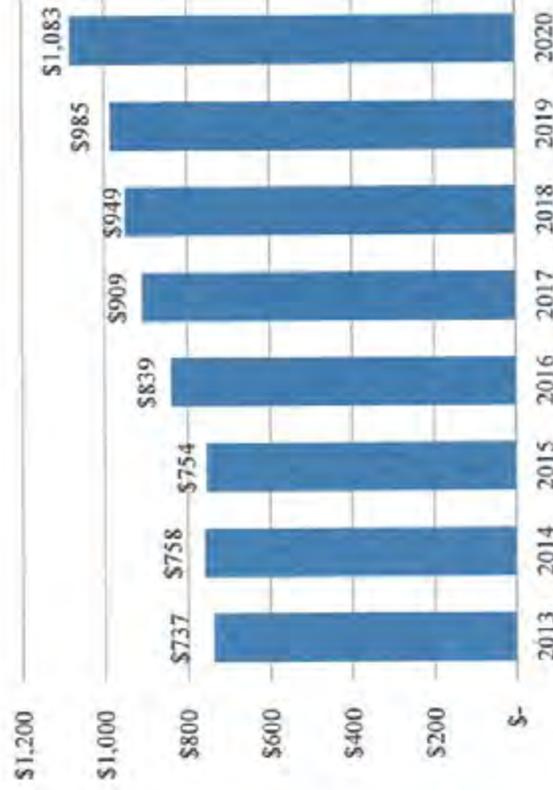
Percent of Property Taxes - General Levy, Bonds and Potential Levies to Balance Projects



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.

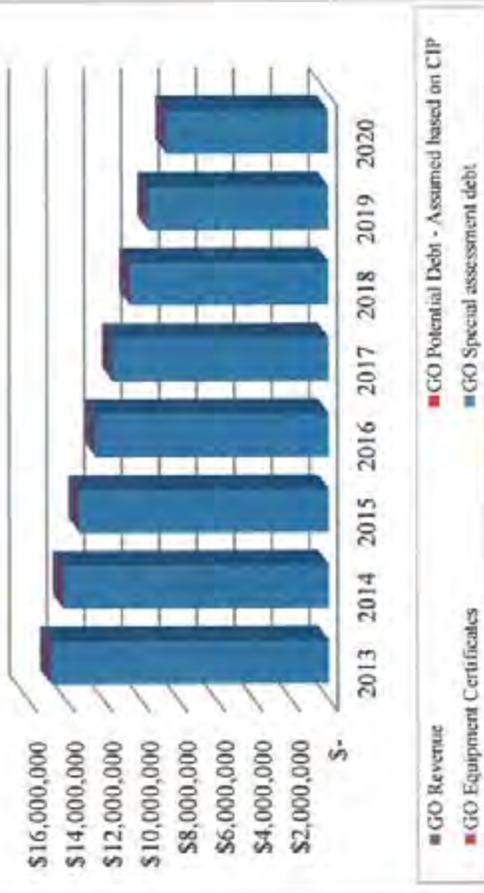
Projected City Tax Impact on a Median Valued Residential Property



Projected City Tax Impact - 2014 \$142,700 home

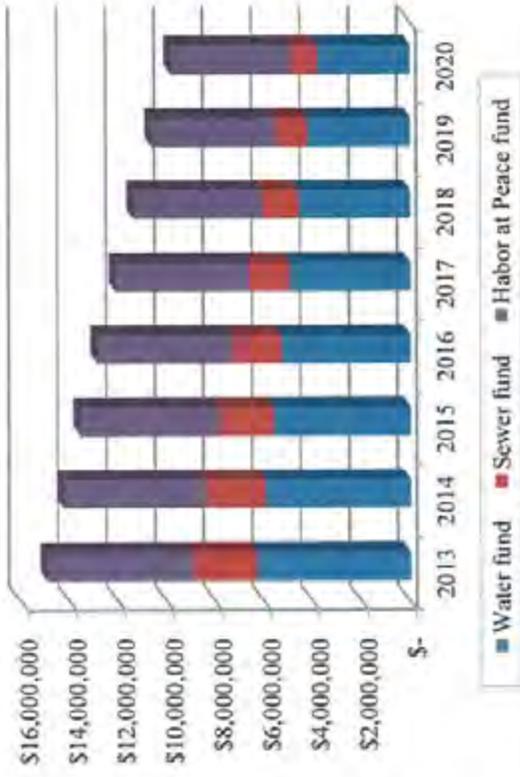
The overall property tax levy for a median valued house is highlighted above.

Projected Governmental Debt Balances Based on Current Amortizations



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.

Enterprise Funds Outstanding Debt Balances



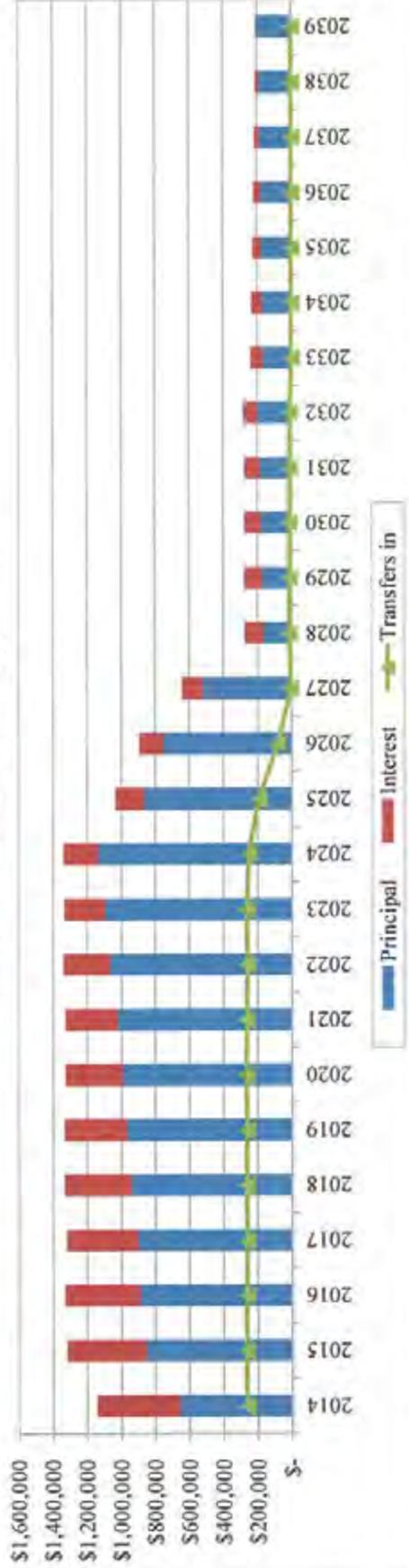
The above assumes no new debt. From 2013 to 2020, as presented above, total enterprise fund debt is reduced from \$14.9 million to \$9.8 million. A reduction of approximately \$5.1 million.

Total Debt per Capita



Annual Debt Service Requirements

Governmental Debt Service Requirements



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.

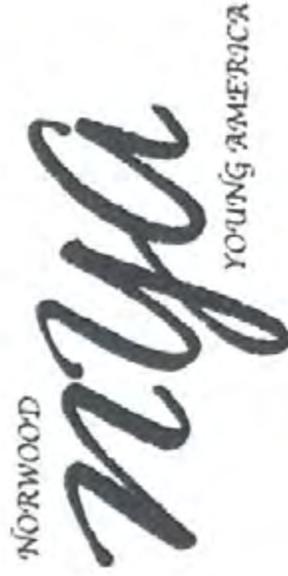
Enterprise Debt Service Requirements



Enterprise funds pay approximately \$1.1 million each year for debt service requirements for bonds recorded in the Water, Sewer, and Harbor 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



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

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

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

Primary Factors Affecting Estimated Year End Fund Balances

- Growth
- Projects
- Rate Increases



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

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

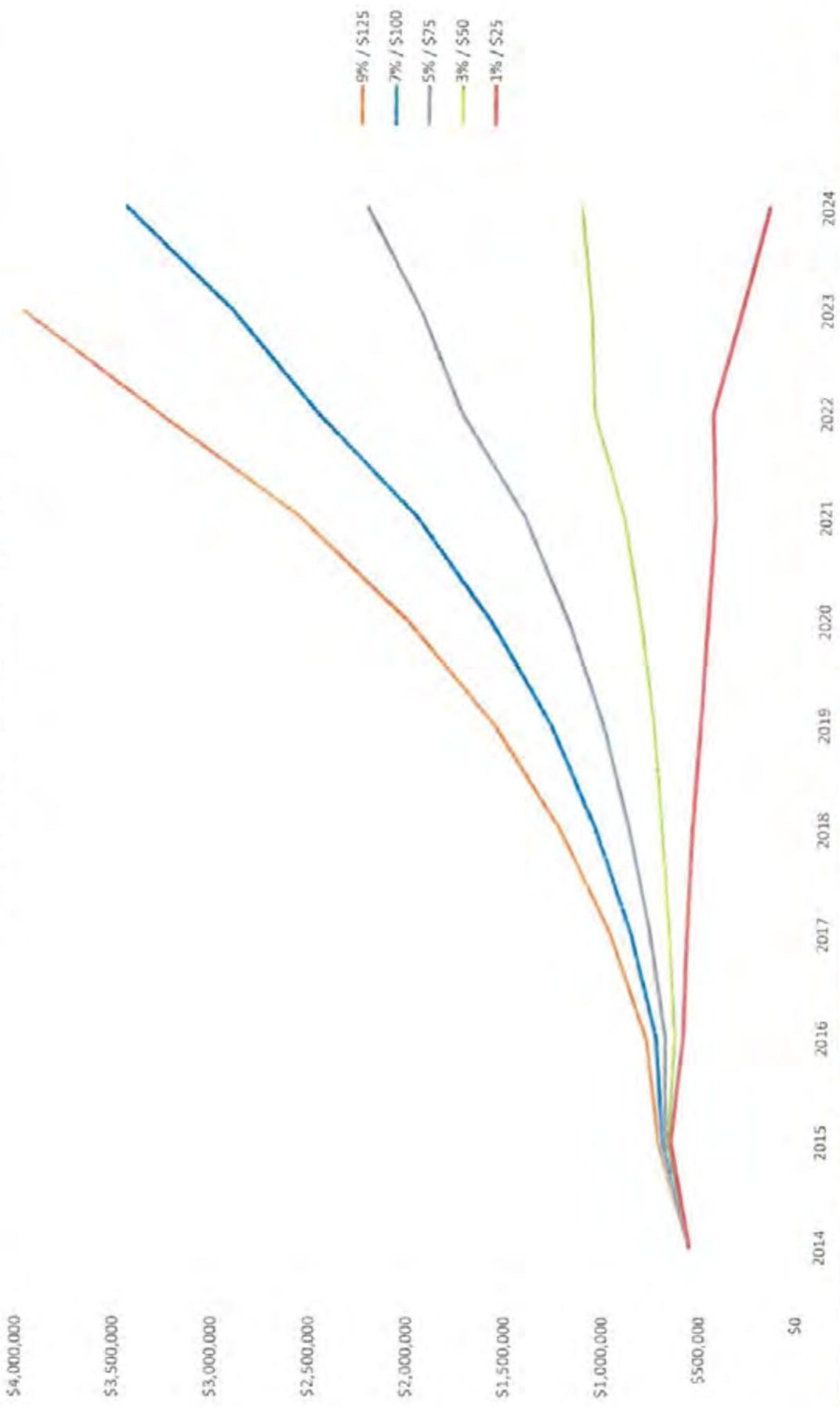
- Current Infrastructure Rehabilitation Projects:
 - 2019 South Street Reconstruction / Oak Grove Well
 - 2022 2nd Ave SE Reconstruction / Lift Station
 - 2025 NE Area Reconstruction
 - 2028 Lake Street / Reform Street Reconstruction
 - 2031 Industrial Blvd / Devonshire Reconstruction
- Other Projects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

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

Projected Year End Fund Balance - Water

Projected Water Fund Balance - Long Term



50

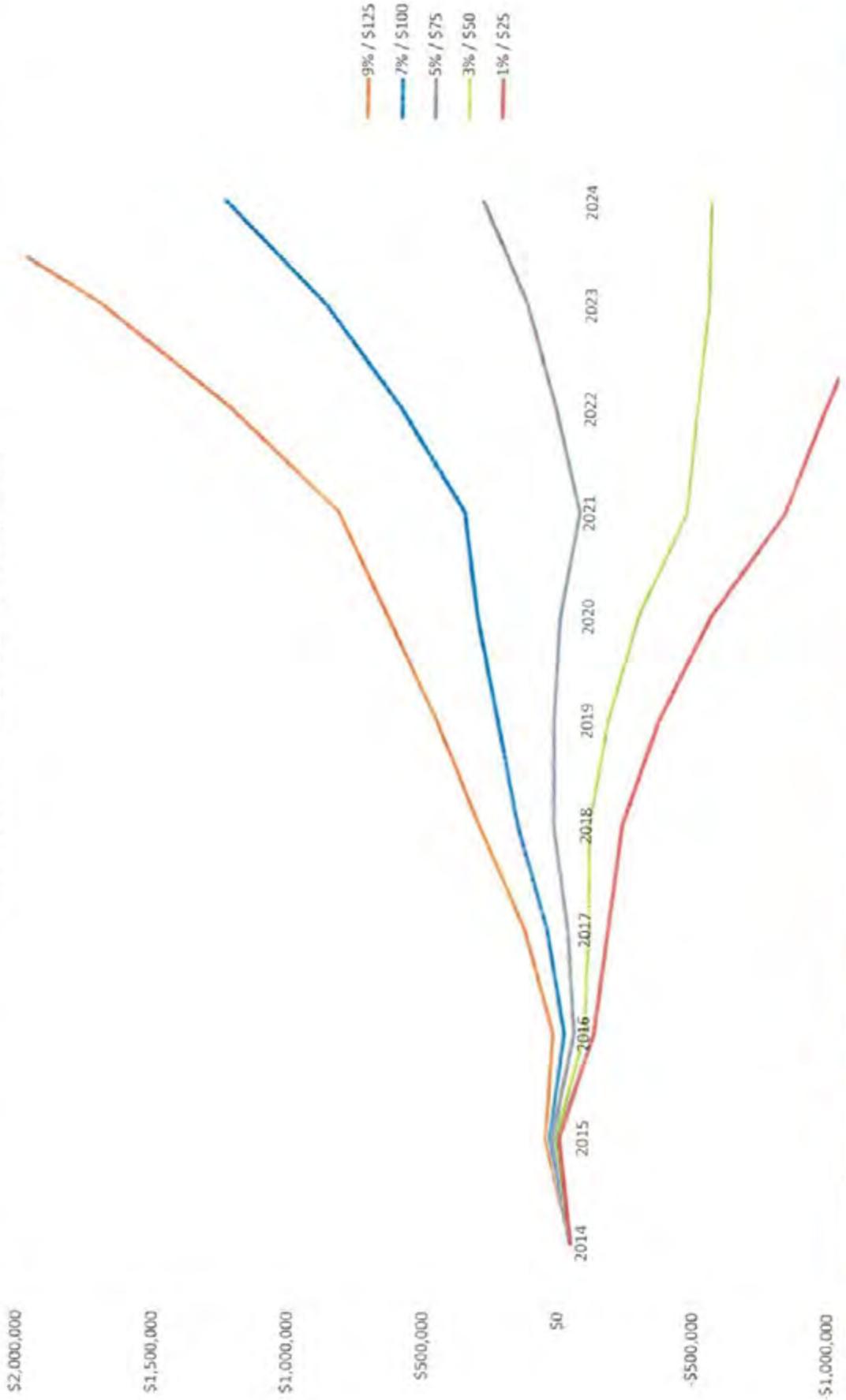
Projected Year End Fund Balance - Water

Projected Water Fund Balance - Short Term



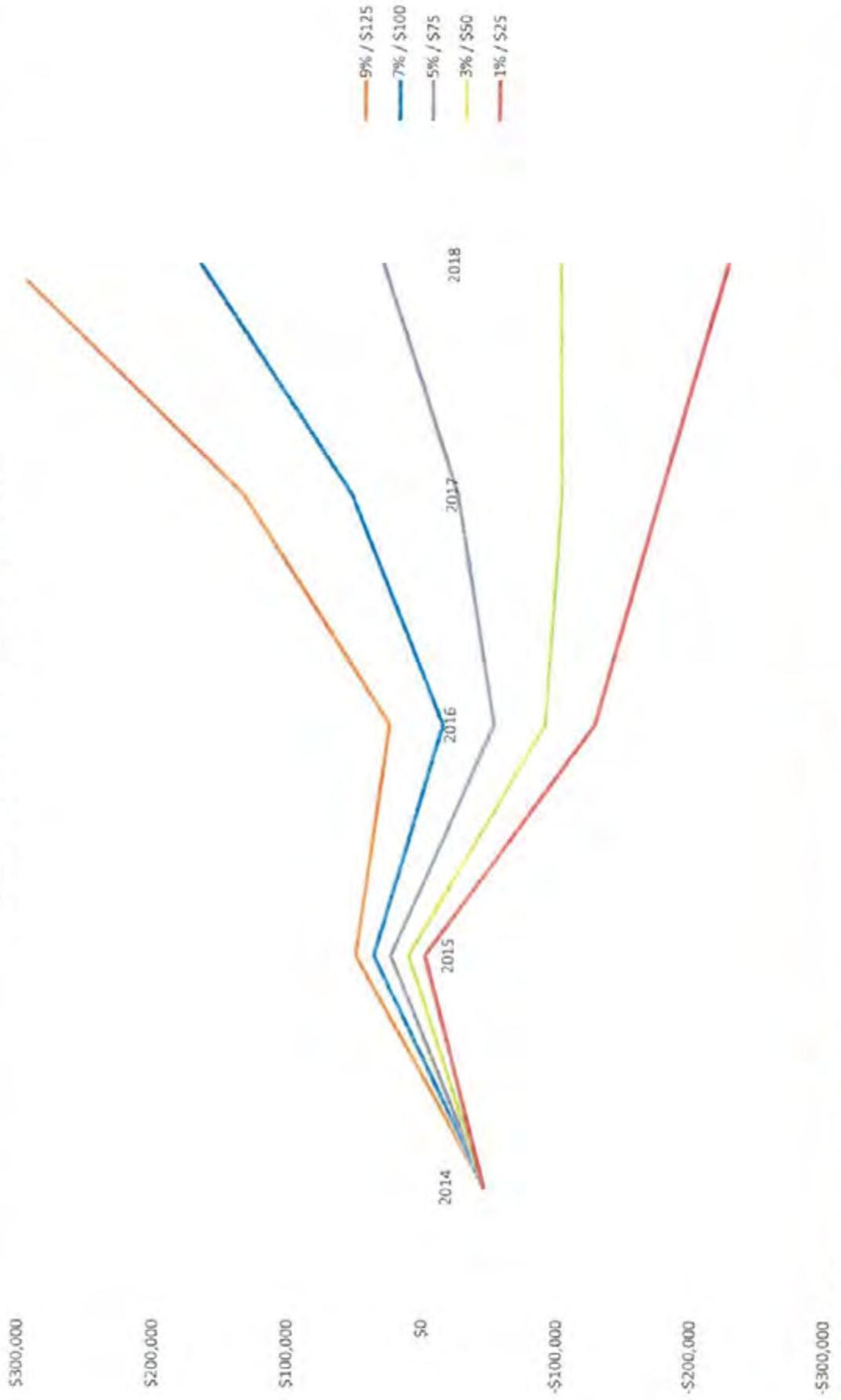
Projected Year End Fund Balance - Sewer

Projected Sewer Fund Balance - Long Term



Projected Year End Fund Balance - Sewer

Projected Sewer Fund Balance - Short Term



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 \approx \$12,000 / Unit)
- Projects
 - Every \$100,000 Bonded for at Term = 20 Years and Rate = 4.5% Results in a Cost of \approx \$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

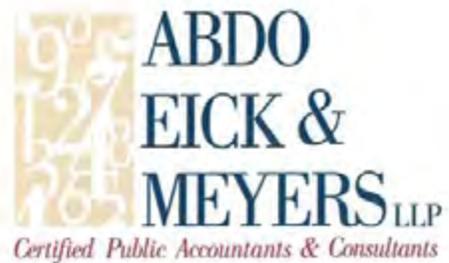
Summary & Conclusions

- Current Combined Utility Fund Balance is Below the Recommended Amount of \approx \$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

CITY OF NORWOOD YOUNG AMERICA
NORWOOD YOUNG AMERICA, MINNESOTA

MANAGEMENT LETTER

FOR THE YEAR ENDED
DECEMBER 31, 2013



Management, Honorable Mayor and City Council
City of Norwood Young America, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Norwood Young America, Minnesota (the City), for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 11, 2013. Professional standards also require that we communicate to you the following related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses as items 2013-001 and 2013-002, we identified certain deficiencies in internal control that we consider to be a material weakness and other deficiencies that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2013-002 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2013-001 to be a significant deficiency.

2013-001 Preparation of financial statements

- Condition:* As in prior years, we were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Recent auditing standards require auditors to communicate this situation to the City Council as an internal control deficiency. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. However, based on recent auditing standards, it is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.
- Criteria:* Internal controls should be in place to ensure adequate internal control over safeguarding of assets and the reliability of financial records and reporting.
- Cause:* From a practical standpoint, we prepare the statements and determine the fairness of the presentation at the same time in connection with our audit. This is not unusual for us to do with organizations of your size.
- Effect:* The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions that management might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosures in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements.
- Recommendation:* Under these circumstances, the most effective controls lie in management's knowledge of the Organization's financial operations. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost and other considerations. Regarding the specific situations listed above, we would offer the following specific recommendation: 1) Utilize a disclosure checklist to ensure all required disclosures are present and agree to work papers, and 2) Agree your accounting information from Bunyon to the amounts reported in the financial statements.

Management response:

For now, the City accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

2013-002 Material year-end audit adjustments

- Condition:* During our audit, adjustments were needed to correct coding and reclassify amounts to correct funds. Based on the number and type of reclassifications of management's coding decisions, we believe the City did not properly monitor financial statement and footnote presentation to ensure there are not material exclusions.
- Criteria:* Such adjustments were needed to correct year end balances. The material year-end audit adjustments to adjust balance sheet accounts to correct beginning balances and record accrued interest, adjust Harbor at Peace Issuance Costs, adjust cash with fiscal agent accounts, adjust taxes and assessments, and increase advances to other funds and expenses and revenues for an escrow account.
- Cause:* City staff has not prepared a year end trial balance reflecting all necessary accruals and year-end adjustments without auditor assistance, including a material adjustment to recognize additional federal receivables at year end.
- Effect:* This indicates that it would be likely that a misstatement may occur and not be detected by the City's systems of internal control. The audit firm cannot serve as a compensating control over this deficiency.
- Recommendation:* We recommend management review each journal entry, obtain an understanding of why the entry was necessary and modify current procedure to ensure that future corrections are not needed.
- Management response:*
City management will review each journal entry and work with the auditor to understand and prepare in the future.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. There were no instances of noncompliance that are required to be reported under Government Auditing Standards or Minnesota statutes.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2013. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimate affecting the financial statements was depreciation on capital assets.

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Allocations of gross wages and payroll benefits are approved by City Council within the City's budget and are derived from each employee's estimated time to be spent servicing the respective functions of the City. These allocations are also used in allocating accrued compensated absences payable.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In total, we prepared 30 journal entries. These entries are necessary to adjust balances to the proper year end amounts. It is important that the City understand these entries and prepare to make them in the future. In addition to keeping audit costs down, internal preparation enhances the quality of internal information. We proposed nine journal entries that we consider to be audit entries or corrections of management decisions. They related to the following situations:

- To adjust balance sheet accounts to correct beginning balances.
- To allocate interest expense and record accrued interest.
- To adjust Harbor at Peace Issuance Costs.
- To adjust cash with fiscal agent accounts to zero.
- To adjust taxes and assessments.
- To increase advances to other funds and adjust expenses and revenues for an escrows.

We also assisted in preparing a number of year end accounting entries. These were necessary to adjust the City's records at year end to correct ending balances. The City should establish more detailed processes and procedures to reduce the total number of entries in each category. The City will receive better and timelier information if the preparation of year end entries is completed internally.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representations letter dated March 3, 2014.

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+ Process.
Going
Beyond the
Numbers

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Financial Position and Results of Operations

Our principal observations and recommendations are summarized on the following pages. These recommendations resulted from our observations made in connection with our audit of the City's financial statements for the year ended December 31, 2013.

General Fund

The General fund is used to account for resources traditionally associated with government, which are not required legally or by sound principal management to be accounted for in another fund. The General fund balance decreased \$12,315 in 2013. The unassigned fund balance of \$599,108 is 35.0 percent of the 2014 budgeted expenditures. We recommend the fund balance be maintained at a level sufficient to fund operations until the major revenue sources are received in June. We feel an unassigned and assigned balance of approximately 35 to 50 percent of planned expenditures and transfers out is adequate to meet working capital and small emergency needs. The City modified its fund balance policy in 2005 to ensure that 35 percent of planned expenditures are maintained at year end.

Minnesota cities must maintain substantial amounts of fund balance in order to meet their liquidity and working capital needs as an operating entity. That is because a substantial portion of your revenue sources (taxes and intergovernmental revenues) are received in the last two months of each six-month cycle.

The purposes and benefits of a General fund balance are as follows:

- Expenditures are incurred somewhat evenly throughout the year. However, property tax and state aid revenues are not received until the second half of the year. An adequate fund balance will provide the cash flow required to finance the General fund expenditures.
- The City is vulnerable to legislative actions at the State and Federal level. The State imposed reductions of market value credit aid and local government aid for some cities for 2011. Levy limits have also been implemented for municipalities in past legislative sessions. An adequate fund balance will provide a temporary buffer against those aid adjustments and levy limits.
- Expenditures not anticipated at the time the annual budget was adopted may need immediate City Council action. These would include capital outlay replacement, lawsuits and other items. An adequate fund balance will provide the financing needed for such expenditures.
- A strong fund balance will assist the City in maintaining, improving or obtaining a bond rating. The result will be better interest rates in future bond sales.

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+ Process
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Numbers

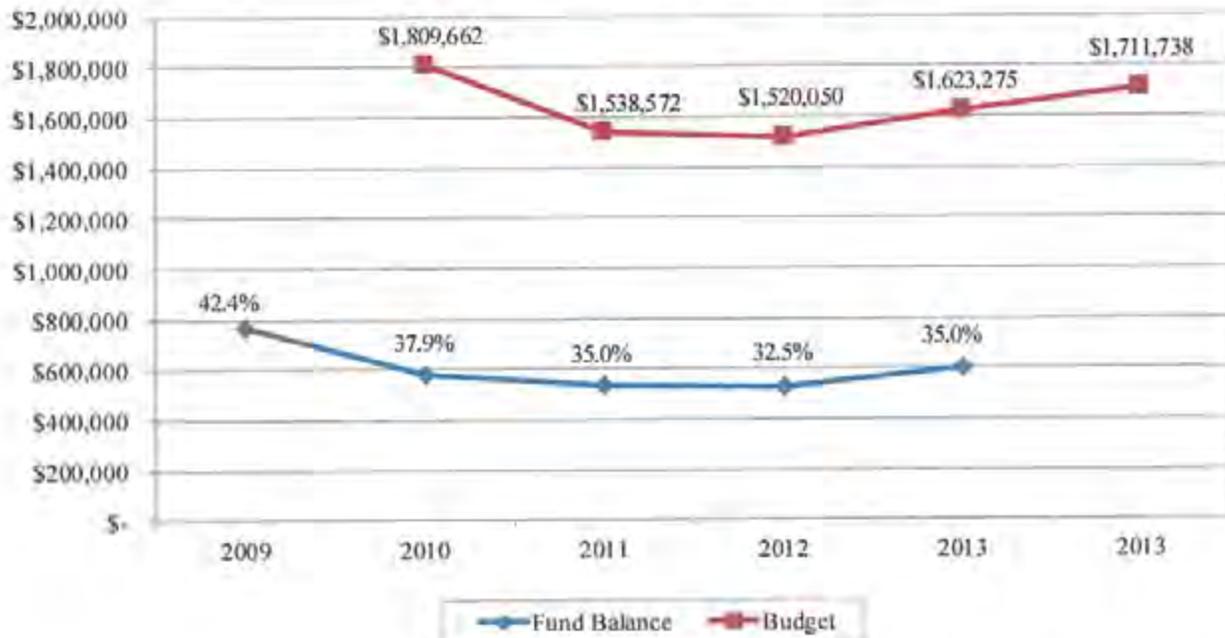
A table summarizing the General fund balance in relation to budget follows:

Year	Fund Balance December 31	Budget Year	General Fund Budget	Percent of Fund Balance to Budget
2009	\$ 768,100	2010	\$ 1,809,662	42.4 %
2010	582,516	2011	1,538,572	37.9
2011	532,683	2012	1,520,050	35.0 *
2012	527,147	2013	1,623,275	32.5 *
2013	599,108	2014	1,711,738	35.0 *

* In the past, the General fund budgeted and reported the entire tax levy for the City as revenue and then transferred out to other funds their respective portion of the levy. In 2010, the City changed how it reports taxes levied to better reflect actual amounts for the General fund. This resulted in a change in budget presentation than what was initially identified in the past. Also, the fund balance excludes the nonspendable portion which is unavailable for spending.

The following is an analysis of the General fund's fund balance for the past five years compared to the following year's budget:

Fund Balance/Budget Comparison



We have compiled a peer group average derived from information we have requested from the Office of the State Auditor for Cities of the 4th class which have populations of 2,500-10,000. In 2011 and 2012, the average General fund balance as a percentage of expenditures was 69 percent and 76 percent, respectively. Based on comparison to the peer groups, the City's General fund balance is below average.

The 2013 operations are summarized as follows:

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 1,401,580	\$ 1,442,417	\$ 40,837
Expenditures	1,623,275	1,660,485	(37,210)
Deficiency of revenues under expenditures	<u>(221,695)</u>	<u>(218,068)</u>	<u>3,627</u>
Other financing sources			
Sale of capital assets	500	-	(500)
Transfers in	<u>172,000</u>	<u>211,953</u>	<u>39,953</u>
Total other financing sources	<u>172,500</u>	<u>205,753</u>	<u>33,253</u>
Net change in fund balances	(49,195)	(12,315)	36,880
Fund balances, January 1	<u>857,434</u>	<u>857,434</u>	<u>-</u>
Fund balances, December 31	<u>\$ 808,239</u>	<u>\$ 845,119</u>	<u>\$ 36,880</u>

Some of the line items with significant variances are highlighted below:

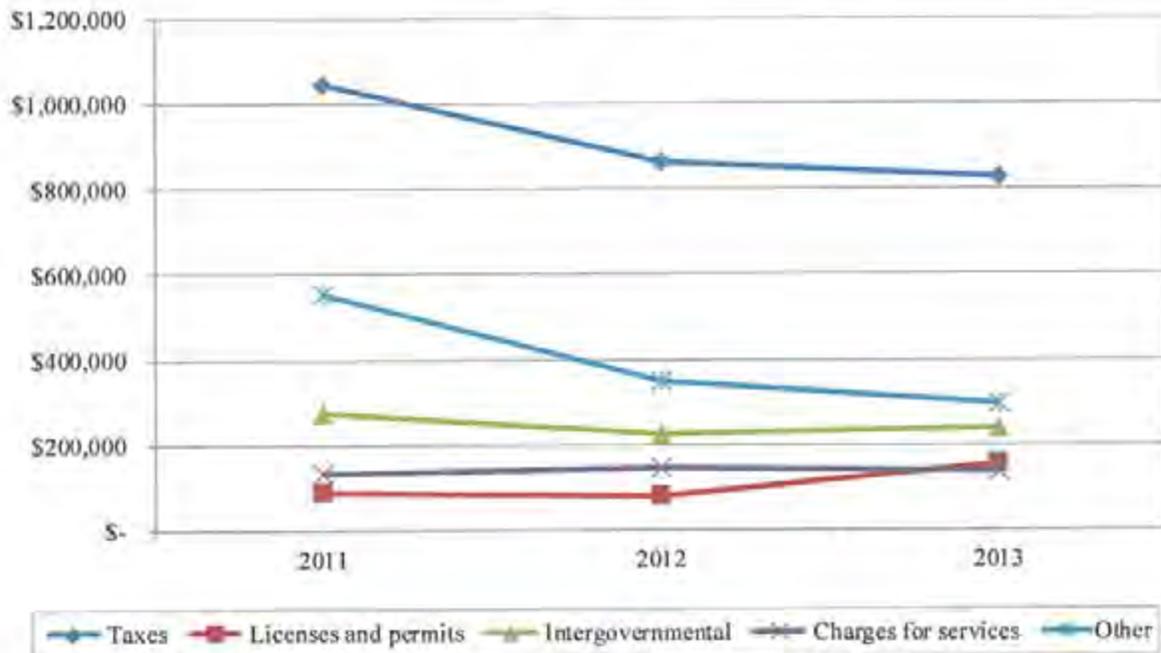
- The largest expenditure variance was public works supplies which were over budget by \$24,791 and fire supplies which were over budget by \$13,383.
- The largest revenue variance was \$20,265 over budget for nonbusiness licenses and permits and the second largest revenue variance was miscellaneous which \$12,840 was over budget.

A comparison between 2013, 2012 and 2011 revenues and other financing sources is presented below:

Source	2011	2012	2013	Percent of Total	Per Capita
Taxes	\$ 1,046,067	\$ 860,571	\$ 827,673	50.1 %	\$ 229
Licenses and permits	87,162	79,409	152,735	9.2	42
Intergovernmental	273,002	226,184	240,414	14.5	67
Charges for services	133,252	144,912	138,682	8.4	38
Fines and forfeitures	12,544	11,070	11,480	0.7	3
Special assessments	39,034	4,209	1,139	0.1	-
Interest on investments	938	843	358	-	-
Miscellaneous revenue	50,926	74,513	69,936	4.2	19
Other financing sources					
Sales of capital assets	30	8,326	-	-	-
Transfers in	449,802	248,762	211,953	12.8	59
Total revenues and other financing sources	\$ 2,092,757	\$ 1,658,799	\$ 1,654,370	100.0 %	\$ 457

A graphical presentation of 2013, 2012 and 2011 revenues and other financing sources follows:

Revenues



The decrease in tax revenue is a result a decrease in the tax levy during the period. Other revenues reduction is a result of decreased transfers in to the fund.

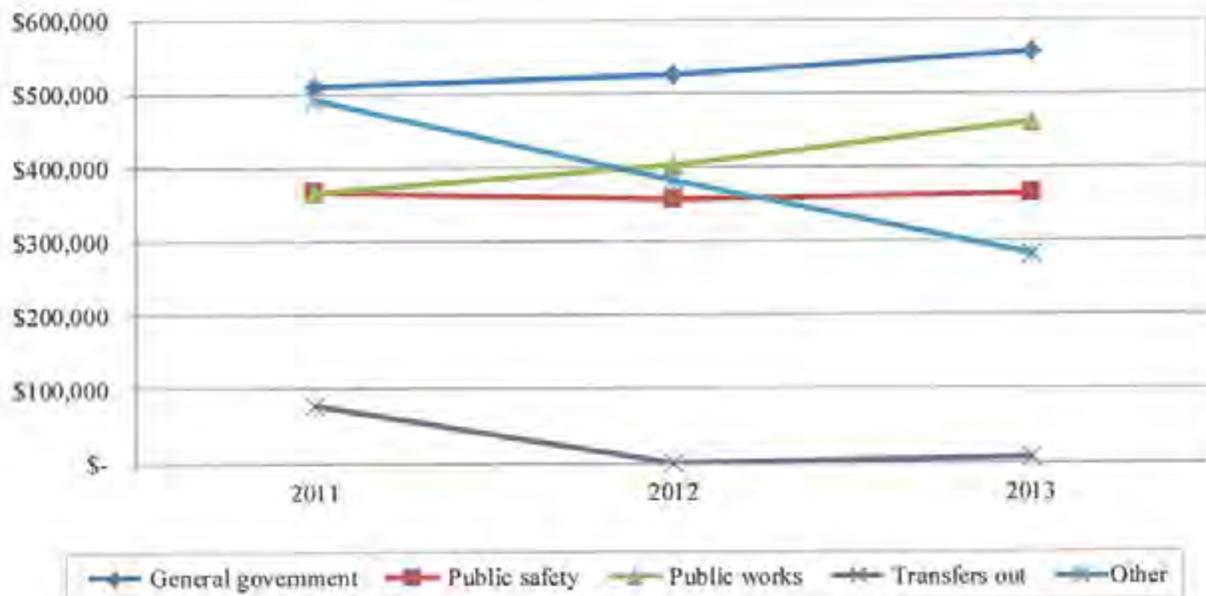
A comparison between 2013, 2012 and 2011 expenditures and transfers is presented below:

Program	2011	2012	2013	Percent of Total	Per Capita	Peer Group Per Capita
Current						
General government	\$ 509,685	\$ 524,674	\$ 554,909	33.2 %	\$ 154	\$ 125
Public safety	365,657	357,536	363,417	21.8	101	218
Public works	367,002	401,646	460,960	27.7	128	106
Culture and recreation	237,496	261,276	266,475	16.0	74	54
Economic development	234,244	115,291	9,810	0.6	3	4
Miscellaneous	4,237	5,900	-	-	-	12
Total current	1,718,321	1,666,323	1,655,571	99.3	460	519
Capital outlay	14,735	-	4,914	0.3	1	34
Transfers out	77,259	-	6,200	0.4	2	-
Total expenditures and transfers	\$ 1,810,315	\$ 1,666,323	\$ 1,666,685	100.0 %	\$ 463	\$ 553

The above chart compares the amount the City spends per capita, in comparison to a peer group. The peer group average is derived from information we have requested from the Office of the State Auditor for Cities of the 4th class which have populations from 2,500 to 10,000.

A graphical presentation 2013, 2012 and 2011 expenditures and transfers totals by program follows:

Expenditures



Special Revenue Funds

A two year comparison of year end fund balances for the Park Dedication fund is as follows:

Fund	Fund Balances December 31,		Increase (Decrease)
	2013	2012	
Nonmajor Park Dedication	\$ 87,024	\$ 95,958	\$ (8,934)

The City should continue to monitor the special revenue fund to ensure it continues serving its intended purpose.

Debt Service Funds

Debt Service funds are a type of governmental fund to account for the accumulation of resources for the payment of interest and principal on debt (other than enterprise fund debt).

Debt Service funds may have one or a combination of the following revenue sources pledged to retire debt as follows:

- Property taxes - Primarily for general City benefit projects such as parks and municipal buildings. Property taxes may also be used to fund special assessment bonds which are not fully assessed.
- Tax increments - Pledged exclusively for tax increment/economic development districts.
- Capitalized interest portion of bond proceeds - After the sale of bonds, the project may not produce revenue (tax increments or special assessments) for a period of one to two years. Bonds are issued with this timing difference considered in the form of capitalized interest.
- Special assessments - Charges to benefited properties for various improvements.

In addition to the above pledged assets, other funding sources may be received by Debt Service funds as follows:

- Residual project proceeds from the related capital projects fund
- Investment earnings
- State or Federal grants
- Transfers from other funds

All Debt Service funds with the total assets and debt remaining to be paid are shown below:

	Total Cash	Total Assets	Bonds Outstanding	Maturity Date
501 2010 Infrastructure Debt Service	\$ 53,787	\$ 147,338	\$ 475,000	2026
516 2008 Debt Service	310,656	408,150	1,040,000	2024
517 Oak Grove Debt Service	218,081	218,081	3,340,000	2031, 2039
518 2010B GO Refunding Debt Service	987,308	1,947,618	5,560,000	2027
519 2011A GO Improvement Debt Service	313,611	533,635	2,630,000	2032
520 2013B Infrastructure Debt Service	48,732	384,282	1,575,000	2024
Total	\$ 1,932,175	\$ 3,639,104	\$ 14,620,000	

Capital Projects Funds

A two year comparison of year end fund balances for all capital project funds follows:

Fund	Fund Balances December 31,		Increase (Decrease)
	2013	2012	
Nonmajor			
Capital Fund	921,035	507,161	413,874
2011 Infrastructure	-	62,334	(62,334)
2013 Infrastructure	138,834	-	138,834
Special Capital Projects	548,962	588,701	(39,739)
TIF 2-1	5,369	5,850	(481)
TIF 3-1	(142,496)	14,709	(157,205)
TIF 3-2	(139,552)	12,821	(152,373)
TIF 3-3	(184,544)	(27,552)	(156,992)
Economic Recovery	133,233	138,048	(4,815)
Total	<u>\$ 1,280,841</u>	<u>\$ 1,302,072</u>	<u>\$ (21,231)</u>

It is important that the City review the status of all funds and ensure that they are closed upon completion. It is also important that a fund will not maintain a permanent deficit. The increase in the Capital fund and the decrease in TIF 3-1 and TIF 3-2 relate to a prior period adjustment recording an interfund loan for land costs. The decrease in TIF 3-3 relates to the cost of land subsidized for development.

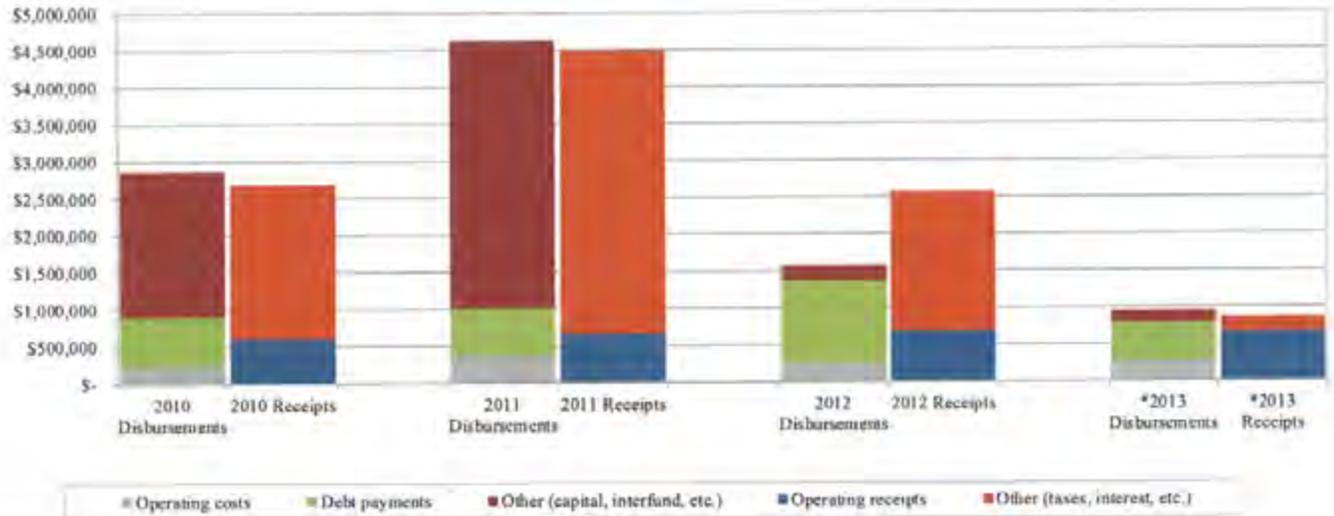
Enterprise Funds

Water Fund

The results of the operations and cash position of the Water fund for the past four years are as follows:

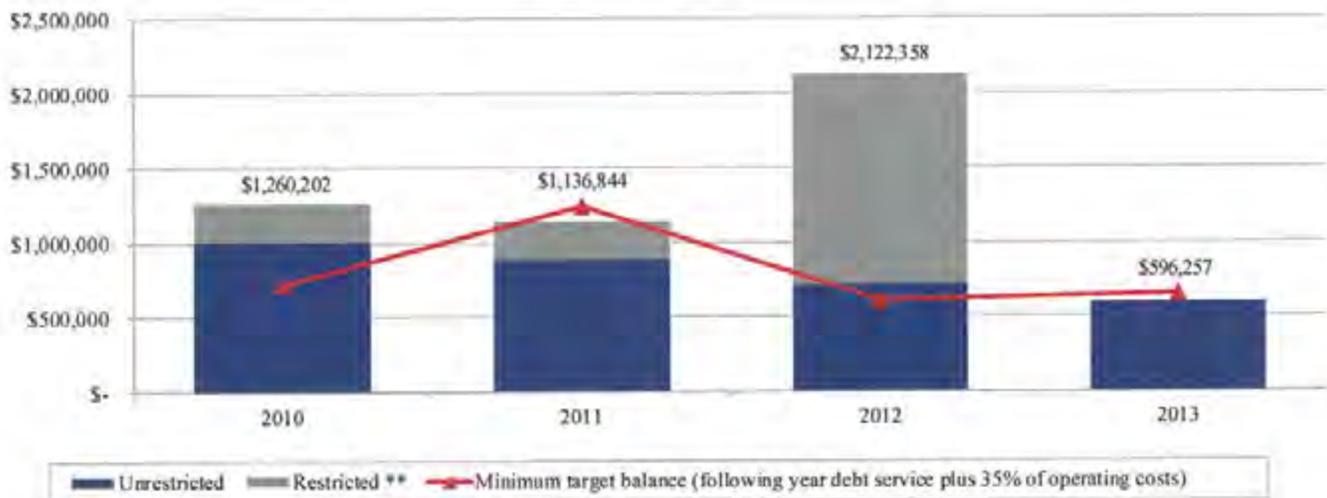
	2010	2011	2012	2013
Bonds payable	\$ 5,089,167	\$ 7,014,930	\$ 8,001,062	\$ 6,322,054

Water Fund Cash Flow - Excluding 2013 Payment made to Escrow



* Excluded 2013 payment made to escrow refunding agent for the amount of \$1,426,580.

Water Fund Cash Balance



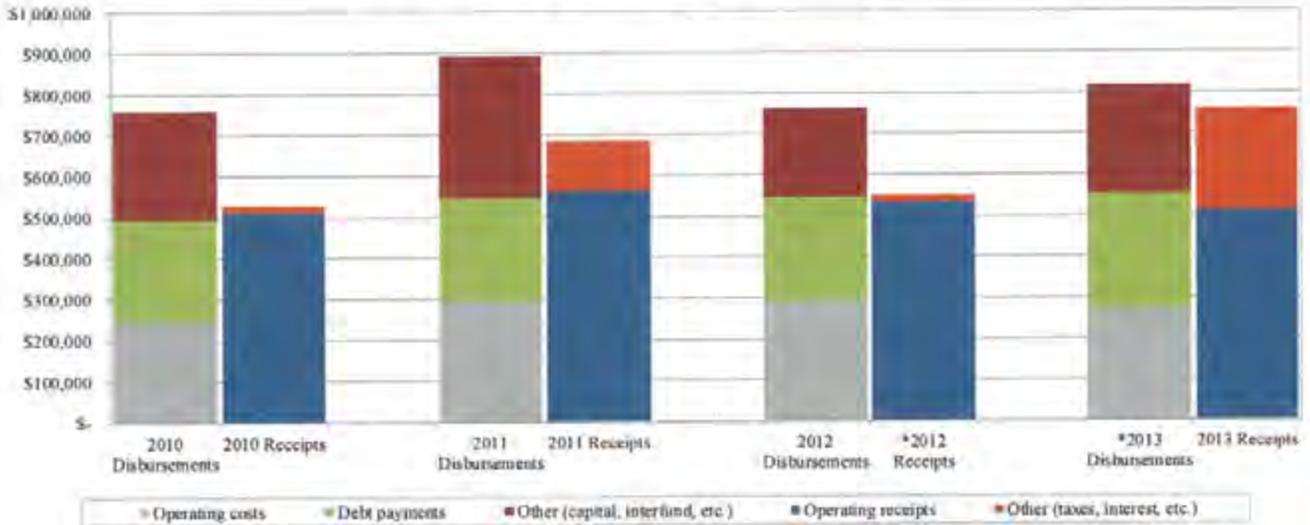
The Water fund had a significant amount of disbursements in 2013 due to a \$1,385,625 payment made to escrow refunding agent. This resulted in the increase in disbursements and as noted a decrease in restricted cash. Other than the debt payment, the Water fund was able to sufficiently cover operating activities. We recommend a cash flow projection be created to determine if rates and tax levies are sufficient to cover operating costs, debt payments, repairs, and future replacement/expansion.

Sewer Fund

The results of the operations and cash position of the Sewer fund for the past four years are as follows:

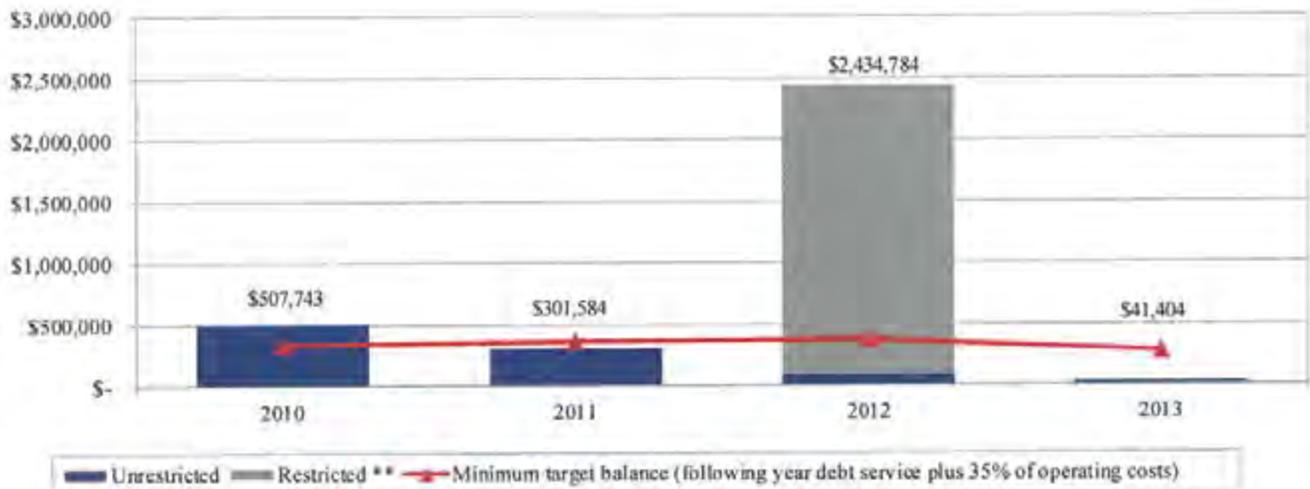
	2010	2011	2012	2013
Bonds payable	<u>\$ 2,760,833</u>	<u>\$ 2,727,083</u>	<u>\$ 4,961,458</u>	<u>\$ 2,623,139</u>

Sewer Fund Cash Flow - Excluding 2013 Payment made to Escrow and 2012 Proceeds of Bonds Issued



* Excluded 2013 payment made to escrow refunding agent for the amount of \$2,333,948 from debt payment disbursements. Also excluded 2012 proceeds of bonds issued for the amount of \$2,344,840 from receipts.

Sewer Fund Cash Balance



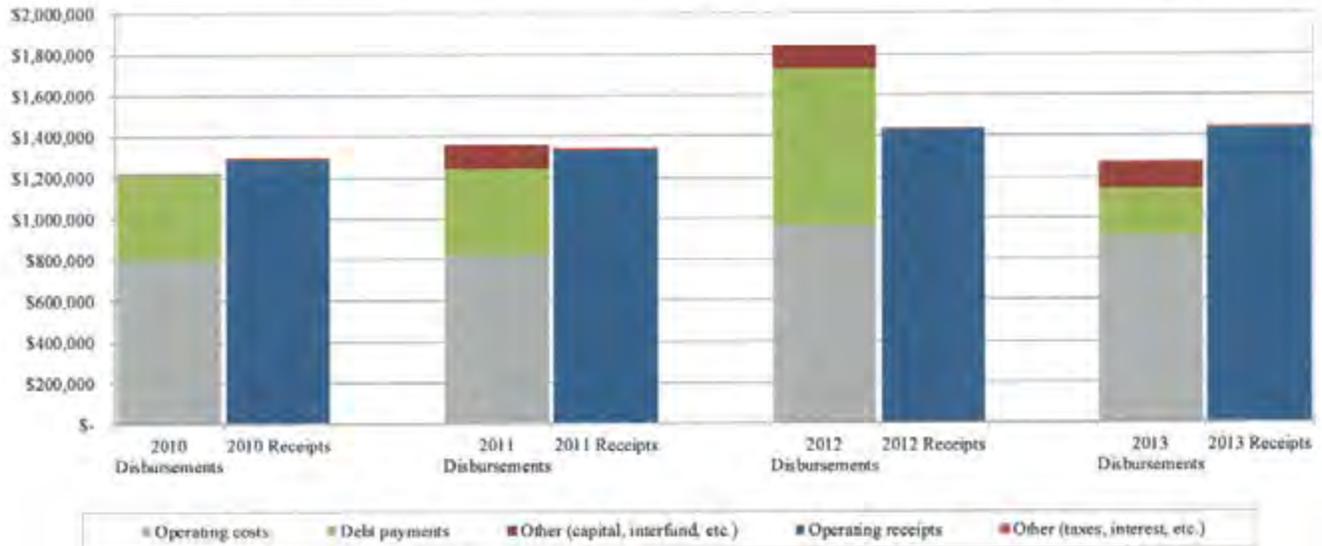
The Sewer fund had a significant amount of disbursements in 2013 as well. This increase was also due to a payment made to escrow refunding agent (\$2,309,375). This resulted in the increase in disbursements and as noted a decrease in restricted cash. Other than the debt payment, the Water fund was able to sufficiently cover operating activities. We recommend a cash flow projection be created to determine if rates and tax levies are sufficient to cover operating costs, debt payments, repairs, and future replacement/expansion.

Harbor at Peace

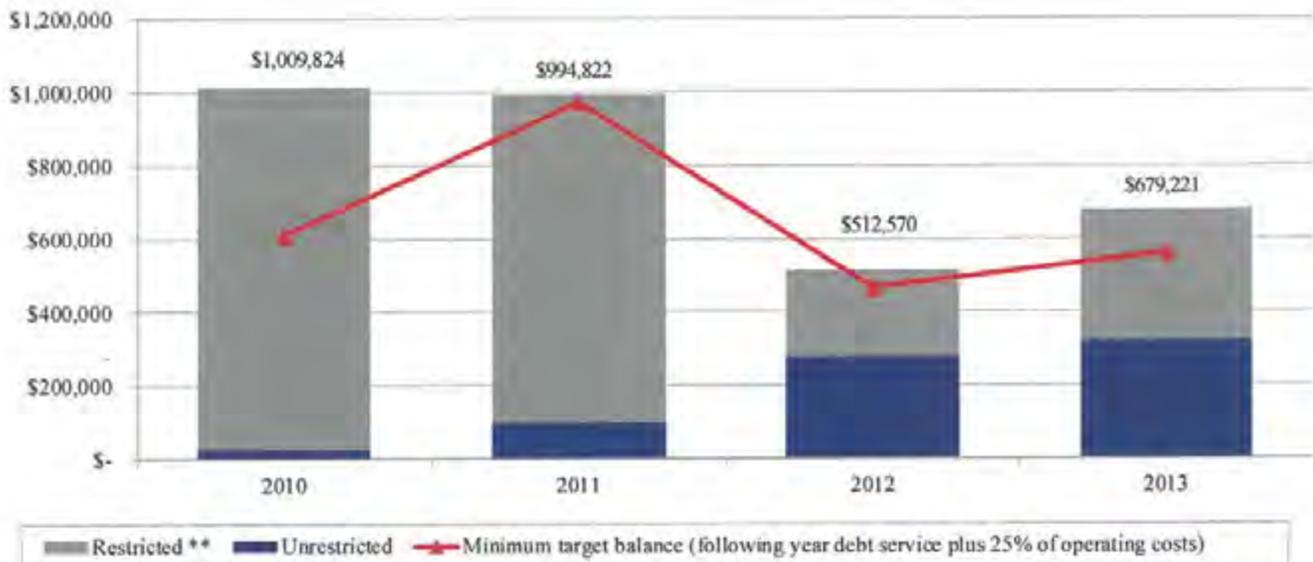
The results of the operations and cash position of the Harbor at Peace fund for the past three years are as follows:

	2010	2011	2012	2013
Bonds payable	<u>\$ 6,355,000</u>	<u>\$ 6,275,000</u>	<u>\$ 6,017,162</u>	<u>\$ 5,944,798</u>

Harbor at Peace Fund Cash Flow - Excluding 2012 Payment to Escrow and 2012 Bond Proceeds



Harbor at Peace Fund Cash Balance



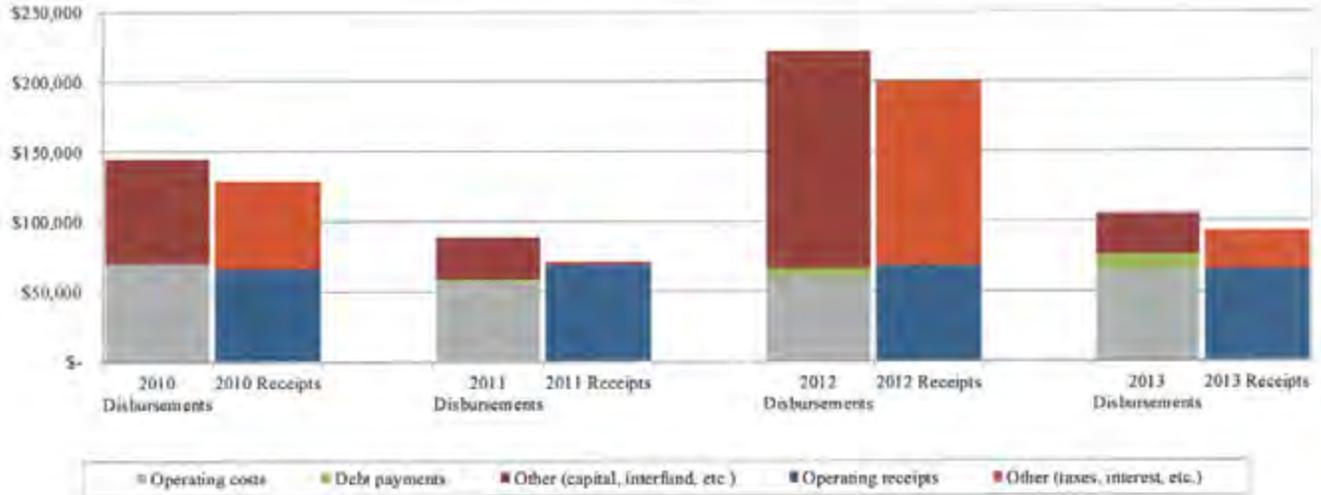
For the Harbor at Peace fund, operating receipts are sufficient to cover operating expenses. The 2013 Operating receipts were able to cover debt payments as well as other expenses not relating to operation. The net increase in cash and cash equivalents was \$166,651; which is an increase from prior year which had a net decrease of \$482,252. Due to the City refunding both of the bonds associated with the project in 2012, the City should see a significant savings in debt service requirement each year.

Storm Water

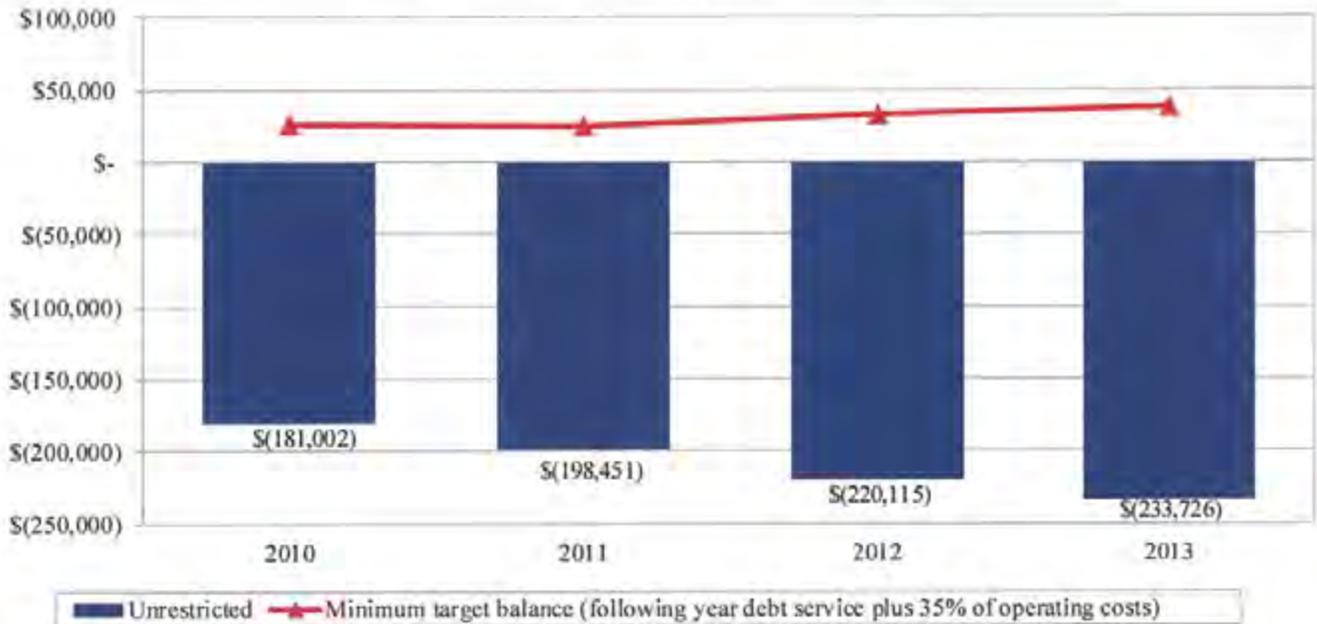
The results of the operations and cash position of the Storm Water fund for the past three years are as follows:

	2010	2011	2012	2013
Bonds payable	\$ 65,000	\$ 65,000	\$ 190,000	\$ 185,000

Storm Water Fund Cash Flow



Storm Water Fund Cash Balance



The Storm Water fund continues to have an operating loss, for current year the amount is \$20,993. There is has also been a negative balance of cash within the fund and the balance continues to slightly drop. When relating only to operations, the total operating receipts were slightly more than operating disbursements, \$439. Therefore, we recommend a cash flow projection be created to determine if rates and tax levies are sufficient to cover operating costs, debt payments, repairs, and future replacement/expansion.

Ratio Analysis

The following captures a few ratios from the City's financial statements that give some additional information for trend and peer group analysis. The peer group average is derived from information we have requested from the Office of the State Auditor. The ratios below consist of Cities of the 4th class which have populations from 2,500 to 10,000. The majority of these ratios facilitate the use of economic resources focus and accrual basis of accounting at the government-wide level. A combination of liquidity (ability to pay its most immediate obligations), solvency (ability to pay its long-term obligations), funding (comparison of financial amounts and economic indicators to measure changes in financial capacity over time) and common-size (comparison of financial data with other cities regardless of size) ratios are shown below.

Ratio	Calculation	Source	2009	2010	2011	2012	2013
Debt to assets	Total liabilities/total assets	Government-wide	62.6% 34.0%	64.7% 34.0%	66.6% 33.0%	70.3% 33.0%	63.8% N/A
Debt service coverage	Net cash provided by operations/ enterprise fund debt payments	Enterprise funds	116.5% 201.0%	117.0% 90.0%	102.9% 106.0%	62.0% 106.0%	111.0% N/A
Debt per capita	Bonded debt/population	Government-wide	\$ 7,577 \$ 2,713	\$ 9,135 \$ 2,774	\$ 10,561 \$ 2,826	\$ 11,318 \$ 2,626	\$ 8,437 N/A
Taxes per capita	Tax revenues/population	Government-wide	\$ 448 \$ 309	\$ 475 \$ 458	\$ 428 \$ 500	\$ 407 \$ 480	\$ 429 N/A
Current expenditures per capita	Governmental fund current expenditures/population	Governmental funds	\$ 470 \$ 625	\$ 447 \$ 624	\$ 492 \$ 640	\$ 485 \$ 649	\$ 465 N/A
Capital expenditures per capita	Governmental fund capital expenditures/population	Governmental funds	\$ 309 \$ 310	\$ 1,041 \$ 265	\$ 212 \$ 229	\$ 89 \$ 298	\$ 464 N/A
Capital assets % left to depreciate - Governmental	Net capital assets/ gross capital assets	Government-wide	70.8% 68.0%	72.9% 68.0%	70.9% 64.0%	68.4% 63.0%	67.3% N/A
Capital assets % left to depreciate - Business-type	Net capital assets/ gross capital assets	Government-wide	78.3% 67.0%	77.9% 68.0%	78.6% 63.0%	76.6% 63.0%	74.3% N/A

Represents the City of Norwood Young America
Peer Group Ratio

Debt-to-Assets Leverage Ratio (Solvency Ratio)

The debt-to-assets leverage ratio is a comparison of a City's total liabilities to its total assets or the percentage of total assets that are provided by creditors. It indicates the degree to which the City's assets are financed through borrowings and other long-term obligations (i.e. a ratio of 50 percent would indicate half of the assets are financing with outstanding debt).

Debt Service Coverage Ratio (Solvency Ratio)

The debt coverage ratio is a comparison of cash generated by operations to total debt service payments (principal and interest) of enterprise funds. This ratio indicates if there are sufficient cash flows from operations to meet debt service obligations. Except in cases where other nonoperating revenues (i.e. taxes, assessments, transfers from other funds, etc.) are used to fund debt service payments, an acceptable ratio would be above 100 percent.

Bonded Debt per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total bonded debt by the population of the City and represents the amount of bonded debt obligation for each citizen of the City at the end of the year. The higher the amount, the more resources are needed in the future to retire these obligations through taxes, assessments or user fees.

Taxes per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total tax revenues by the population of the City and represents the amount of taxes for each citizen of the City for the year. The higher this amount is, the more reliant the City is on taxes to fund its operations.

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Current Expenditures per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total current governmental expenditures by the population of the City and represents the amount of governmental expenditure for each citizen of the City during the year. Since this is generally based on ongoing expenditures, we would expect consistent annual per capita results.

Capital Expenditures per Capita (Funding Ratio)

This dollar amount is arrived at by dividing the total governmental capital outlay expenditures by the population of the City and represents the amount of capital expenditure for each citizen of the City during the year. Since projects are not always recurring, the per capita amount will fluctuate from year to year.

Capital Assets Percentage (Common-size Ratio)

This percentage represents the percent of governmental or business-type capital assets that are left to be depreciated. The lower this percentage, the older the City's capital assets are and may need major repairs or replacements in the near future. A higher percentage may indicate newer assets being constructed or purchased and may coincide with higher debt ratios or bonded debt per capita.

Future Statute and Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements:¹

GASB Statement No. 67 - The Financial Reporting for Pension Plans- an Amendment to GASB Statement No. 25

Summary

The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria.

The requirements of Statements No. 25 and No. 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. The new information will enhance the decision-usefulness of the financial reports of these pension plans, their value for assessing accountability, and their transparency by providing information about measures of net pension liabilities and explanations of how and why those liabilities changed from year to year. The net pension liability information, including ratios, will offer an up-to-date indication of the extent to which the total pension liability is covered by the fiduciary net position of the pension plan. The comparability of the reported information for similar types of pension plans will be improved by the changes related to the attribution method used to determine the total pension liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison to actuarially determined rates, when such rates are determined. In that circumstance, it also will provide information about whether employers and nonemployer contributing entities, if applicable, are keeping pace with actuarially determined contribution measures. In addition, new information about rates of return on pension plan investments will inform financial report users about the effects of market conditions on the pension plan's assets over time and provide information for users to assess the relative success of the pension plan's investment strategy and the relative contribution that investment earnings provide to the pension plan's ability to pay benefits to plan members when they come due.

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Future Statute and Accounting Standard Changes - Continued

GASB Statement No. 68 - *The Accounting and Financial Reporting of Pensions- an Amendment of GASB Statement No. 27*

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information.

GASB Statement No. 69 - *Government Combinations and Disposals of Government Operations*

Summary

This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations.

The distinction between a government merger and a government acquisition is based upon whether an exchange of significant consideration is present within the combination transaction. Government mergers include combinations of legally separate entities without the exchange of significant consideration. This Statement requires the use of carrying values to measure the assets and liabilities in a government merger. Conversely, government acquisitions are transactions in which a government acquires another entity, or its operations, in exchange for significant consideration. This Statement requires measurements of assets acquired and liabilities assumed generally to be based upon their acquisition values. This Statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. This Statement defines the term operations for purposes of determining the applicability of this Statement and requires the use of carrying values to measure the assets and liabilities in a transfer of operations.

A disposal of a government's operations results in the removal of specific activities of a government. This Statement provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions.

The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, and should be applied on a prospective basis. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

Until now, governments have accounted for mergers, acquisitions, and transfers of operations by analogizing to accounting and financial reporting guidance intended for the business environment, generally APB Opinion No. 16, Business Combinations. This Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. This Statement also improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations.

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Future Statute and Accounting Standard Changes - Continued

GASB Statement No. 70 - Accounting and Financial Reporting for Nonexchange Financial Guarantees

Summary

Some governments extend financial guarantees for the obligations of another government, a not-for-profit organization, a private entity, or individual without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). As a part of this nonexchange financial guarantee, a government commits to indemnify the holder of the obligation if the entity or individual that issued the obligation does not fulfill its payment requirements. Also, some governments issue obligations that are guaranteed by other entities in a nonexchange transaction. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range.

This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to report the obligation until legally released as an obligor. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees.

The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged. Except for disclosures related to cumulative amounts paid or received in relation to a nonexchange financial guarantee, the provisions of this Statement are required to be applied retroactively. Disclosures related to cumulative amounts paid or received in relation to a nonexchange financial guarantee may be applied prospectively.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive nonexchange financial guarantees. This Statement also will enhance the information disclosed about a government's obligations and risk exposure from extending nonexchange financial guarantees. This Statement also will augment the ability of financial statement users to assess the probability that governments will repay obligation holders by requiring disclosures about obligations that are issued with this type of financial guarantee.

GASB Statement No. 71 - Pension Transition for Contributions Made Subsequent to the Measure Date - an Amendment of GASB Statement No. 68

Summary

The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Future Statute and Accounting Standard Changes - Continued

Statement No. 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement No. 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement No. 68, if it is not practical for an employer or nonemployer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement No. 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement No. 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. This benefit will be achieved without the imposition of significant additional costs.

¹ Note: From GASB Pronouncements Summaries. Copyright 2014 by the Financial Accounting Foundation, 401 Merritt 7, Norwalk, CT 06856, USA, and is reproduced with permission.

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This communication is intended solely for the information and use of City Council, management and the Minnesota Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Abdo Eick & Meyers, LLP

ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
March 3, 2014

TO: Honorable Mayor Diedrick and City Council Members

FROM: Steve Helget, City Administrator

DATE: December 5, 2015

SUBJECT: Schedule Special City Council Meeting

Proposed is to schedule a special joint meeting with the Economic Development Commission and Joanne Foust, Municipal Development Group for the purpose of discussing the direction of the EDC and possible 2015 goals.

Possible meeting dates include January 5, 6, 7, 14, or 28.

Suggested Motion:

Motion to schedule a special City Council meeting for January , 2015 at 6:30 p.m.

**CITY OF NORWOOD YOUNG AMERICA
YEAR TO DATE
BUILDING PERMITS AND VALUATION FOR 2014**

RESIDENTIAL	NOVEMBER		2014 YTD	
	PERMITS	VALUATION	PERMITS	VALUATION
New Single Family Homes	1	\$234,000.00	8	\$2,365,634.00
Townhouse/Twin Home	0	\$0.00	0	\$0.00
House Additions	0	\$0.00	1	\$24,174.00
House Remodels/Bsmt Finish	0	\$0.00	3	\$21,000.00
Garages	0	\$0.00	2	\$44,400.00
Garage Additions/Remodels	0	\$0.00	0	\$0.00
3-Season Porches/Sun Rooms	0	\$0.00	1	\$15,500.00
Decks/Deck Ftgs Only	0	\$0.00	3	\$19,240.00
Fire Damage Repair	0	\$0.00	0	\$0.00
Swimming Pools	0	\$0.00	1	\$2,000.00
Voided Permits	0	\$0.00	0	\$0.00
Demolition Permits	0	\$0.00	2	\$0.00
Sheds and Accessory Structures	0	\$0.00	3	\$72,640.00
Renewals	0	\$0.00	0	\$0.00
Move-In House/Garage	0	\$0.00	0	\$0.00
Mechanical Permits	1	\$0.00	12	\$1,443.00
Plumbing Permits	1	\$0.00	8	\$0.00
Re-Roof, Re-Window, Re-Side	0	\$0.00	54	\$0.00
Fence	0	\$0.00	9	\$0.00
Miscellaneous	1	\$2,710.00	8	\$25,510.00

TOTAL RESIDENTIAL	4	\$236,710.00	115	\$2,591,541.00
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COMMERICAL/INDUSTRIAL

New Buildings	0	\$0.00	1	\$1,290,000.00
Remodels/Additions	0	\$0.00	2	\$245,000.00
Re-Roofs, Re-Window, Re-Side	0	\$0.00	1	\$34,000.00
Mechanical Permits	0	\$0.00	5	\$159,625.00
Plumbing Permits	0	\$0.00	4	\$18,900.00
Fire Sprinklers	0	\$0.00	2	\$21,255.00
Miscellaneous	0	\$0.00	15	\$766,908.00

TOTAL COMMERCIAL/INDUSTRIAL	0	\$0.00	30	\$2,535,688.00
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PUBLIC & INSTITUTIONAL

New Buildings	0	\$0.00	0	\$0.00
Remodel/Additions	0	\$0.00	1	\$1,608,000.00
Re-Roofs, Re-Window, Re-Side	0	\$0.00	0	\$0.00
Mechanical Permits	0	\$0.00	3	\$562,750.00
Plumbing Permits	0	\$0.00	0	\$0.00
Fire Sprinklers	0	\$0.00	0	\$0.00
Miscellaneous	0	\$0.00	2	\$4,885.00

TOTAL PUBLIC & INSTITUTIONAL	0	\$0.00	6	\$2,175,635.00
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GRAND TOTAL	4	\$236,710.00	151	\$7,302,864.00
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