NOTES FROM A PERSONNEL COMMITTEE MEETING HELD WEDNESDAY, APRIL 29, 2009 – ROCKVILLE CITY HALL – 6:00 P.M.

The meeting was called to order by Chair Randy Volkmuth. Roll Call was taken and the following members were found to be present: Chair Volkmuth, Mayor Hagen, Susan Palmer & Duane Willenbring. Absent: Bill Becker.

Also present: Rena Weber & Jerry Schmitt.

Chair Volkmuth announced the meeting had been called for the purpose of reviewing the revised employee policy.

- 80 hours time period

- City Hall – expanded hours
  Rena Weber reported that the recent survey showed a large number of people in favor of closing city hall on Friday. Mayor Hagen indicated that he thinks people were of the opinion that meant we would reduce hours to 32 per week.
  7:30 to 4:30 or 5:00
  More customer service – staggering people
  One employee to start at 7:30 and leave at 4:00
  One employee to start at 8:30 and leave at 5:00

- Maintenance Department – more visibility in the community is the key issue
  Mayor Hagen indicated that he would like get rid of weekend contract with Don Simon and have the department work out 6 days/week (4/10's). Rounds should be done at the latest part of Saturday.
  Member Willenbring stated that is a risk factor that we can take.
  7:30 to 5:30 during the week (Monday thru Friday)
  7:30 to 1 p.m. on Saturday
  Cleaning of buildings is part of the job description so we would get rid of contracted cleaning staff.
  Snow plowing season is different and we would need to effectively cover 7 days
  Member Palmer asked that members recognize that there may be times where OT will occur.

OTHER AREAS OF THE POLICY WERE DISCUSSED:

- 7.6 modify – take out the word "Saturday", and add "in excess of 80 hours".
- Article 9 – PTO – stick with what we currently are at for vacation and sick pay allowance but delete the 22 days after 12 years of service

Accrual policy is stated in the new policy – cap of 1 ½ times the current amount is allowed:

0 -2 years	10 days
3 -5 years	15 days
6 -9 years	20 days
10 + years	25 days

- Employees are to use up balances by 12/31/2010
  Member Volkmuth indicated that in regards to Life, Short-term and Long-term disability insurance, we can keep them, but he wants some cost sharing done.
  Member Palmer stated that before she decides on this issue she needs to know the answer because if the employee is taxed because they pay towards the premium, it is way less of a benefit.

- 10.10 Election Judges with pay – policy states employees would not get paid
- 10.11 – Leave without pay - takes effect after 5 days (could be an accounting nightmare to accrue PTO)
- 12 - Benefits – dental insurance is not offered now so we will be in limbo on the other benefits until an answer is given on the taxing situation

- 13.2 – Travel Reimbursement – granted by Administrator/Clerk
- 13.2 f – Fire Fighter pay to attend conference $50.00/day not $80.00
- 14.1 – Safety boots every two years $100 for purchase of boots/glasses
- Shirts/pants 10 or 11 – check on this *(Should state 11)*

Rena Weber pointed out that the policy specifically addresses contact with the city Attorney. No contact should be made with attorney without council approval and further the Administrator should know this so that she can expect a bill.

Two other areas of the policy need to be addressed:
Training/travel reimbursement – where does it start from?
Payment for attending conferences in excess of 8 hour day

Member Willenbring questioned the following:

- 5.2 – questioned the step increase <u>will</u> be granted based on completion of satisfactory six months of service. He would like to see the <u>may</u> used instead.
  Member Volkmuth stated using the word "may" would give the city leeway.

- 5.3 - Applicants for "temporary/seasonal" will be interviewed by the department head and/ or city administrator instead of "part-time" by personnel.

- 8.2 – there is a note about this being 2 ½ times their pay – leave as is.

Motion by Mayor Hagen, second by Member Palmer, to recommend acceptance of the changes w/o benefits portion. Motion carried unanimously.

(This includes the minor typographical errors noted)

ADJOURNMENT ***–Motion by Chair Volkmuth, second by Member Willenbring, to adjourn the meeting at 7:10 p.m. Motion carried unanimously.***

Submitted by:
Rena Weber
Administrator/Clerk

NOTES FROM A PUBLIC WORKS COMMITTEE MEETING HELD THURSDAY, APRIL 30, 2009 – 6:00 P.M. – ROCKVILLE CITY HALL

The meeting was called to order by Mayor Hagen. The following members were found to be present: Mayor Hagen, Council Members Jerry Schmitt, Randy Volkmuth & Duane Willenbring. Absent: Bill Becker, John Koerber arrived at 6:32 p.m.

Staff Members present were: Rena Weber-Administrator/Clerk & Rick Hansen-Public Works Director. Also present: David Drown – Financial Consultant.

Others Present were: Don Simon

REFUNDING OF BONDS – David Drown was present to inform the group about the refinancing of certain bonds. The % of savings is approaching 4%. (Refer to spreadsheets provided)
David reported further on:

- There are 4 issues that could be refinanced under the state's bond rating
- $500 non-refundable fee
- $1.5 million total to be refinanced ($2,163.250)
- $89,482.99 over the life of the bonds – could be saved. In today's dollars that amounts to $70,000.
- 2005 Water Bond has a balloon payment due in 2015

3 options: 2005 debt service
a) Do nothing
b) Make sure we invest and get 4.30% interest
c) Extend the term on bond issue – stretch the $565,000 over 5 year @ 3.5% interest

Discussion was held regarding the 2005 issue and how it is being paid now. (Arcon Construction guarantees 10 WAC's per year and Schilplin is paying $49,293 (starting in 2009).

Member Volkmuth felt confident that both of these parties would satisfy their portion of the debt.

Rena Weber questioned if the Voigt family was a part of this as well. David did not think they were.

Motion by Member Volkmuth, second by Member Willenbring, to recommend the council re-finance all 4 and keep the 2005 Water Improvement Bond balloon as is. Further this should be scheduled for 5/13/09 Council Resolution. Motion carried unanimously.

GRAND LAKE ROAD REPAIR
Rick reported that he had the contractor working on the Cowmart project look at Grand Lake Road and give him an estimate. That came in between $120,000 - $150,000.
Scott Hedlund provided 3 written estimates:

Grand Lake Road is 3904' long by 22' wide tarvia
Overlay (2" thick, 24' wide) = $26 per lineal foot of roadway = $101,504
Reclaim (3.5' thick tar, 24' wide, 1' gravel shoulders) = $47 per lineal foot of roadway = $183,488
Reconstruction (3.5' thick tar, 24' wide, 1' gravel shoulder) = $125 per lineal foot=$488,000

Rena reported there is approximately $131,000 in Fund 215.

The Public Works Committee:

- Would like to get more estimates
- No feasibility study
- Soil borings need to be done
- Rick get three bids before 5/11
- Engineering fees – minimal as possible
- With geo textile fabric
- 15% contingency included

Rick reported the city has spent $4,000 to $5,000 per year fixing it.
How much is Maine Prairie cost/length?

BWK LETTER REFUSING TO PAY FOR DRIVEWAY REPAIR – Rena presented copies of the letter received from Mike Nelson – BWK office manager stating that they will not pay the ½ cost of the driveway repair, even though that is what Mr. Nelson wanted to do before the actual court appearance. In addition BWK submitted a new bill to the city in the amount of $21,490.22. This contract was settled over 2 years ago.

Rena Weber was instructed to send a letter stating that the city is not paying this bill and also to include documentation of final payment agreement.

POLICY REGARDING REPEATED CALLS TO FIX GRINDER STATION – Rena reported that we were unable to find another city with a policy for grinder station use.
What did the survey say?

Would you support billing residents for maintaining a grinder station for city expenses derived from repetitive negligent behavior?

Yes 74 or 60%
No 24 or 20%
Of the Lakes residents: 30 Yes 12 No

Member Volkmuth suggested 3 times grace - then charge.

Rick Hansen asked about the homes where they have bad plumbing and backups into their homes. Charge them for the call.

- Charge a minimum of $50.00 hour – if it is determined that it is not the city's fault
- Send a letter "As a result of the recent survey we have decided to charge for service calls where it is determined not to be a fault of the city"
- Both - $50.00
- Staff to take a picture of the problem whenever this occurs

400 CLUB DRAINAGE PROJECT – Rena explained that Cherie Verkinnes asked what is being done with the culvert. Rena checked with Scott Hedlund who reported that we are awaiting the final approval from the MN DNR. Trygve Hansen informed Scott that federal money was used to purchase the access therefore their approval is needed too. Mr. Hansen will pursue this further in hopes of speeding up the process.

LENZMEIER – MITCHELL LANE – Rick reported that somebody drove over the grinder station to the Lenzmeier residence. Rick further indicated there is a Fix It Kit available. It was determined that this needs to be fixed and bill them for this.

CULVERT – Rick also reported that a culvert located at the same residence was damaged when the sewer was put in and needs to be replaced. First we would need to determine if this is a platted road and where does it end.

Member Willenbring volunteered to research this at the courthouse.
Mayor Hagen instructed Rick to maintain the road down to Oakvik's driveway.
Rick Hansen indicated that a culvert is needed and was instructed to get a price.

AIR PATCHING BID – Rick reported that he received a bid from L & M Services for air patching @ $2,680 per day. Richmond's bid was $1875 per day. It was not clear if the Richmond bid included everything (oil and rock). Rick was instructed to check into further.

WATERMAIN ISSUE – Rick reported on the water loss issue stating they are pumping 205,000 to 206,000 gallons per day when 50,000 GPD normal.

- The Twin Cities firm that was hired to find it said this was the first time in 15 years where they could not find the leak
- They have isolated the leak to the north side of CR 82
- Mr. Wolf has water coming into the house (basement is heaving)
- The gate valve that was moved as part of the CR 82 project could not be found. The top of the gate valve was 3' below the ground.

- Corkey's shut off is bent
- Mr. Wolf's shut off is rusted – getting repaired
- Still do not know where the leak is
- Tomorrow the plan is to shut off everybody 's curb stop and do a hydrant pressure check

OTHER ITEMS

Member Schmitt asked if we can limit the number of garbage trucks in town. Rena Weber reported that you can license a certain number of firms or have the city contract with one firm based on a bid.

Mayor Hagen reported on the Sauk Rapids incident where they tried to limit the number of haulers and it was not well received.

Member Willenbring would like to build road closed signs. He suggested that the city needs 3 or 4 of them. If he can get someone to donate the lumber John Clark Senior Housing residents will paint them. Approval was given.

Member Willenbring reported that in regards to the Mill Creek drain issue Rick put a plank behind the culvert which slowed down the water. The city needs a pre-event plan so that in the future this fix is noted and we don't do something unnecessarily.

Rena reported that the Hansen's approved the "fix" first as this affected their private land.

ADJOURNMENT – ***Motion by Member Volkmuth, second by Member Willenbring, to adjourn the meeting at 7:22 p.m. Motion carried unanimously.***

Submitted by:
Rena Weber
Administrator/Clerk

NOTES FROM A FINANCE COMMITTEE MEETING HELD TUESDAY, APRIL 21, 2009 – 6:00 P.M. – ROCKVILLE CITY HALL

The meeting was called to order by Chair Susan Palmer. Roll Call was taken and the following members were found to be present: Chair Palmer, John Koerber, Randy Volkmuth, & Duane Willenbring. Absent: Mayor Hagen.

Staff members present: Rena Weber, Amy Goerger, Mike Hofmann & Rick Hansen.

Others Present: Tudie Hermanutz & Audrey Schaefer

ABDO, EICH & MEYER – Rena Weber announced that Tom Ohlinger, auditor, was unable to attend this meeting, but that he would be at the May 20th Council meeting. The same discussion can occur, but approval of the Audit would need to occur as well.

REVENUE UPDATE: Amy Goerger presented the revised Revenue Budget after amendments for 2009 citing the changes. **Refer to Exhibit A.** Total net difference of ($854.00.)

Member Willenbring asked about Fund 218 and where this went. *It was reported that this was one of the funds condensed which went into the Water fund (WAC).*

EXPENSE BUDGET 2009 CUTS: Amy Goerger presented the revised Expenditure Budget after amendments for 2009 citing the changes. **Refer to Exhibit B**. Total net difference of ($29,210.00).

Member Willenbring indicated that we need to make sure that we reduce the MVHC by the amount that we are losing for 2010 in the comment section.

Discussion was held regarding the 2009 proposed reductions already implemented.

Chair Palmer recommended that we accept the 2009 proposed reductions already implemented and take the 2009 - 5% proposed for 2010.

Amy Goerger presented a 2009 Revenue Vs Expenditure summary showing a net total of $87,756.00 savings with $14,302.00 in the general fund alone.

A review of the 2010 budget will be held and is done on a line item by line item basis.

Member Willenbring cited that because of the need for a strategic plan we want a long term game plan. We are talking about a 5% reduction net/net.

Motion by Member Volkmuth, second by Member Koerber, to recommend approval of the 2009 proposed reductions already implemented & proposed revenue as revised 3/20/09. Motion carried unanimously.

Member Volkmuth questioned the Fire Relief/State aid and do we have a running balance to know the dollar amount needed. Amy indicated that we are waiting for the 2008 report and she will have numbers to report at that time.

Mike Hofmann reported that he looked into the utilities and where we can save more money. He can get a savings of $20.00 per ton on the savers switch as Xcel will cycle the energy during June, July, August & September. This could amount to $180 savings for City Hall & $100 savings for the fire hall per year.

Security system –As to the security system Heartland Security will provide the service $5.00/month cheaper = $10.00/per month for both buildings. Rena Weber to review the contracts and do both of these changes if warranted.

BREAK OUT OF WATER FUND EXPENSES: Rena Weber explained that staff is working to break out the water expenses for both the core city and Pleasant Lake area in the most cost-efficient way.

Audrey Schaefer – 541 Caroline Lane has asked to speak on the water rate issues. The following were her concerns:

- Water tower rental – should have for a minimum $6500 left in the water fund especially since there is a deficit

- Her water bill in the winter runs $50.00 and in the summer $80.00 with using the sand point
- Water tower rental at Pleasant Lake should go to that system as their tower is paid for
- People downtown system should not have to subsidize the Pleasant Lake system
- Jeff Dale - MN rural said not all of that money $40,000 should go to the general fund
- The water tower in the core city belongs to the downtown people and the other one belongs to the Pleasant Lake area
- Most people feel the two systems should be broken out
- But the citywide uses of water should come out of the general fund – filling the water tanker, etc.
- Look into the water fund and what is being charged – water meters should go back into the fund
- Thanked the committee in looking into this situation

Member Volkmuth stated that next year when this is reviewed we will have tracked time now for a one year study. This is a fairness issue.

Amy will create a spread sheet with the breakdowns.

Cell tower rental we need to look at it again. Should there be a small portion – maybe. Airspace is the public and therefore should go to the general fund.

Chair Palmer stated that if it goes in the general fund then everyone gets the benefit of it.

Member Willenbring stated that the people are serious about the fairness with the water that is being used by the city as a whole.

FIXED ASSET AND CAPITALIZATION POLICY: Rena Weber reported that this policy has been approved previously, but was written in a different format than what is being presented.

Amy Goerger reported that Section 3 is the area that needs to be reviewed explained the change in the capitalized limit as per the recommendations from our auditor

Amend:
Machinery & Equipment $5,000
Structures & Buildings - $25,000
Construction & Infrastructure over $25,000

Motion by Member Volkmuth, second by Member Koerber, to recommend approval of the Fixed Asset and Capitalization Policy as amended.

Member Willenbring asked what is the rational and does this create a lot of record keeping. ***Motion carried unanimously.***

REPORT ON FINANCING SEMINAR: Amy Goerger reported that she recently attended a seminar on Creating Opportunities in Challenging Financial Times. **Refer to report Exhibit E** One thing that was stress is the need for a Strategic Plan which could be a 5 year plan. Members felt we could start with a review of the comp plan and consolidation plans.

Rena Weber will check with the League of MN Cities to see if there is a facilitator that we can use for this purpose.

OTHER ISSUES:

Grand Lake Road – Rick Hansen asked for direction how to proceed with this one. Rick indicated that we can fill it, but with the clay base it will take until June to dry up. Garbage trucks keep breaking it up. Discussion was held regarding how this should go to the Public Works Committee. April 30th – schedule meeting – 6 p.m.

ADJOURNMENT – ***Motion by Member Volkmuth, second by Member Willenbring, to adjourn the meeting at 7:14 p.m. Motion carried unanimously.***

Submitted by:
Rena Weber-Administrator/Clerk

EXHIBIT A

City of Rockville Revenue Budget 2009 Version 3/20/2009

Reductions to Revenue
Increases to Revenue
Budget Amendments to Combine Funds

2009 Adopted Budget	2009 Proposed Revisions	City of Rockville Account Description	12/12/2008 Comments
		FUND 101 GENERAL FUND	
		DEPT 41000 General Government (GENERAL)	
$656,489.00	$645,954.00	R 101-41000-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (10535.00)
$0.00	$14,266.00	~~R 101-41000-31000 General Property Taxes~~	Reduced by MVHC Unallotment Percent of Levy = (234.00)
$6,000.00	$6,000.00	R 101-41000-32111 Liquor/Tobacco Lic Fees	Prop. Taxes will be combined wanted to show unallotment on both (second line previously fund 221 moved to condense)
$50.00	$50.00	R 101-41000-32160 Fireworks Permit	
$40,000.00	$40,000.00	R 101-41000-32210 Building Permits	
$150.00	$150.00	R 101-41000-32212 Construction Site Permit	
$100.00	$100.00	R 101-41000-32214 Excavation Permit	
$4,500.00	$4,500.00	R 101-41000-32230 Plmbg/Mech Permit Fees	
$4,000.00	$4,000.00	R 101-41000-32235 Rental Registration/Lic	
$38,127.00	$0.00	R 101-41000-33401 Local Government Aid	Unallotment of LGA 2009
$60.00	$60.00	R 101-41000-33405 PERA Aid	
$400.00	$400.00	R 101-41000-34102 Record Legal Docs Reimb	
$3,500.00	$3,500.00	R 101-41000-34103 Zoning and Subdivision Fees	
$100.00	$100.00	R 101-41000-34106 County Review Fee-Apps	
$1,700.00	$1,700.00	R 101-41000-34107 Assessment Search Fees	
$50.00	$50.00	R 101-41000-34110 Administrative Review/Service	
$6,000.00	$6,000.00	R 101-41000-35000 Fines and Forfeits	
$0.00	$11,000.00	R 101-41000-36100 Special Assessments	Moved From Fund 212-5800, Fund 220-5200 to Condense
$24,967.00	$39,750.00	R 101-41000-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$5,000.00	$5,000.00	R 101-41000-36240 Ref/Reim-Operations	
$20.00	$0.00	R 101-41000-36242 MN Sales Tax Collected	Moved to Balance Sheet Account
$791,213.00	**$782,580.00**	**Total DEPT 41000 General Govt. Dept**	
		DEPT 41800 City Administration	
$2,000.00	$2,000.00	R 101-41800-33423 Fire Administr Reimbursement	
$2,000.00	**$2,000.00**	**Totals DEPT 41800 City Administration**	
		DEPT 41940 General Govt Buildings	
$100.00	$100.00	R 101-41940-36240 Ref/Reim-Operations	
$100.00	**$100.00**	**Totals DEPT 41940 General Govt Buildings**	
		DEPT 42200 Fire Protection	
$110,500.00	$108,635.00	R 101-42200-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (1,865.00)
$21,000.00	$0.00	R 101-42200-33420 Firemen's Relief/State Aid	Moved to Balance Sheet Acct RFA Approved 4/15/09
$11,000.00	$20,140.00	R 101-42200-34202 Fire Contract Revenue	Maine Prairie Township w/Debt Included & Detachment w/o Debt

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$500.00	$500.00	R 101-42200-34206 CPR/First Aid Class Revenue	
$4,000.00	$4,000.00	R 101-42200-36230 Contr/Donat-Operate	
$500.00	$500.00	R 101-42200-36240 Ref/Reim-Operations	
$147,500.00	**$133,775.00**	**Totals DEPT 42200 Fire Protection**	
		DEPT 43100 Hwys, Streets, & Roads	
$50.00	$50.00	R 101-43100-32214 Excavation Permit	
$150.00	$150.00	R 101-43100-32225 911 Address Sign	
$100.00	$100.00	R 101-43100-34304 Labor/Equipment Charge	
$3,200.00	$49,700.00	R 101-43100-34965 Water Tower Rent	3200 to Offset Cell Phones, 46,500 to Fund Capital Imp.
$500.00	$500.00	R 101-43100-36240 Ref/Reim-Operations	
$4,000.00	**$50,500.00**	**Totals DEPT 43100 Hwys, Streets, & Roads**	
		DEPT 43125 Snow Removal	
$250.00	$250.00	R 101-43125-34304 Labor/Equipment Charge	
$250.00	**$250.00**	**Totals DEPT 43125 Snow Removal**	
		DEPT 45120 Summer Ball Program	
$4,200.00	$4,200.00	R 101-45120-34740 Concessions Revenue	
$2,500.00	$2,500.00	R 101-45120-34790 Other Rec.Fees-Tourney&Registr	
$400.00	$400.00	R 101-45120-34795 Men's League Contribution	
$7,100.00	**$7,100.00**	**Totals DEPT 45120 Summer Ball Program**	
		DEPT 45122 Parks & Recreation	
$50.00	$50.00	R 101-45122-36221 Park/Pavilion Rental Fee	
$0.00	$500.00	R 101-45122-36230 Contr/Donations-Operate	Moved from Fund 203 to Condense
$50.00	**$550.00**	**Totals DEPT 45122 Parks & Recreation**	
$952,213.00	**$976,855.00**	**Grand Total DEPT 101 General Fund**	
	$24,642.00	**Difference from Approved Budget after Amend.**	
		FUND 202 PUBLIC LAND DEDICATION	
		DEPT 45122 Parks & Recreation	
$3,000.00	$3,000.00	R 202-45122-34770 Park Dedication Fees	
$3,000.00	**$3,000.00**	**Totals FUND 202 PUBLIC LAND DEDICATION**	
		FUND 209 ECONOMIC DEVELOPMENT	
		DEPT 41920 EDA-Economic Develop Authority	
$10,000.00	$9,838.00	R 209-41920-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (162.00)
$6,430.00	$8,500.00	R 209-41920-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$16,430.00	**$18,338.00**	**Totals FUND 209 ECONOMIC DEVELOPMENT**	
		FUND 215 ROAD & BRIDGE MAINTENANCE FUND	
		DEPT 43100 Hwys, Streets, & Roads	
$3,000.00	$2,952.00	R 215-43100-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (49.00)
$0.00	$5,500.00	R 215-43100-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$3,000.00	**$8,452.00**	**Totals FUND 215 ROAD MAINTENANCE FUND**	

		FUND 301 1997 GO DISPOSAL SYSTEM BOND	
		DEPT 47000 Debt Service (GENERAL)	
$9,575.00	$9,420.00	R 301-47000-31005 GO BOND LEVY	Reduced by MVHC Unallotment Percent of Levy = (155.00)
$9,575.00	**$9,420.00**	**Totals FUND 301 1997 GO DISPOSAL SYSTEM BOND**	
		FUND 302 1998 GO DISPOSAL SYSTEM BOND	
		DEPT 47000 Debt Service (GENERAL)	
$7,788.00	$7,662.00	R 302-47000-31005 GO BOND LEVY	Reduced by MVHC Unallotment Percent of Levy = (126.00)
$7,788.00	**$7,662.00**	**Totals FUND 302 1998 GO DISPOSAL SYSTEM BOND**	
		FUND 303 2001 GO WATER REVENUE BOND	
		DEPT 47000 Debt Service (GENERAL)	
$41,225.00	$41,225.00	R 303-47000-39203 Transfer from Other Fund	
$41,225.00	**$41,225.00**	**Totals FUND 303 2001 GO WATER REVENUE BOND**	
		FUND 304 CITY FACILITIES	
		DEPT 47000 Debt Service (GENERAL)	
$222,291.00	$218,697.00	R 304-47000-31005 GO BOND LEVY	Reduced by MVHC Unallotment Percent of Levy = (3594.00)
$4,100.00	$7,500.00	R 304-47000-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$226,391.00	**$226,197.00**	**Totals FUND 304 CITY FACILITIES**	
		FUND 305 2004A-$990,000 GO IMPV BDS-PIP	
		DEPT 47000 Debt Service (GENERAL)	
$2,800.00	$2,755.00	R 305-47000-31005 GO BOND LEVY	Reduced by MVHC Unallotment Percent of Levy = (45.00)
$132,900.00	$132,900.00	R 305-47000-36100 Special Assessments	
$135,700.00	**$135,655.00**	**Totals FUND 305 2004A-$990,000 GO IMPV BDS-PIP**	
		FUND 306 2005 PRAIRIE IND PK ADDTL PROJ	
		DEPT 47000 Debt Service (GENERAL)	
$12,728.00	$12,728.00	R 306-47000-39203 Transfer from Other Fund	
$12,728.00	**$12,728.00**	**Totals FUND 306 2005 PRAIRIE IND PK ADDTL PROJ**	
		FUND 307 2005 WTR IMP BOND- P LAKE	
		DEPT 47000 Debt Service (GENERAL)	
$51,100.00	$51,100.00	R 307-47000-36100 Special Assessments	Schilplin Development
$20,000.00	$0.00	R 307-47000-36210 Interest Earnings	Recalculated and Moved to Fund 601 Water Fund
$71,100.00	**$51,100.00**	**Totals FUND 307 2005 WTR IMP BOND- P LAKE**	
		FUND 308 CO RD 82 STREET IMPR BOND	
		DEPT 47000 Debt Service (GENERAL)	
$10,065.00	$9,902.00	R 308-47000-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (163.00)
$9,907.00	$9,907.00	R 308-47000-36100 Special Assessments	129,802 Final Assess-rev may be + or - depending on prepmts
$19,972.00	**$19,809.00**	**Totals FUND 308 CO RD 82 STREET IMPR BOND**	
		FUND 309 LAKES SEWER PROJECT	
		DEPT 47000 Debt Service (GENERAL)	
$372,800.00	$372,800.00	R 309-47000-36100 Special Assessments	

$13,432.00	$0.00	R 309-41000-36210 Interest Earnings	Recalculated and Moved to Fund 602 Sewer Fund
$386,232.00	**$372,800.00**	**Totals FUND 309 LAKES SEWER PROJECT**	
		FUND 408 ANNUAL EVENT FUND	
		DEPT 45122 Parks & Recreation	
$4,500.00	$4,427.00	R 408-45122-31000 General Property Taxes	Reduced by MVHC Unallotment Percent of Levy = (73.00)
$600.00	$600.00	R 408-45122-36203 Vendors-Non Food	
$600.00	$600.00	R 408-45122-36230 Contr/Donat-Operate	
$9,000.00	$9,000.00	R 408-45122-36234 Sportsman's Club Donation	
$14,700.00	**$14,627.00**	**Totals FUND 408 ANNUAL EVENT FUND**	
		FUND 601 WATER FUND	
		DEPT 49440 Water-Administration	
$6,500.00	$0.00	R 601-49440-34965 Water Tower Rent	
$3,880.00	$10,000.00	R 601-49440-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$200.00	$0.00	R 601-49440-36242 MN Sales Tax Collected	Moved to Balance Sheet Account
$115,700.00	$115,700.00	R 601-49440-37100 Water Sales	15% inc. in rates 2008, 2009, 2010 not in previous budget
$0.00	$20,240.00	R 601-49440-37130 WAC/Trunk Revenue	Moved From Fund 218 to Condense Funds
$50.00	$50.00	R 601-49440-37150 Water Reconnect Fee	
$1,500.00	$1,500.00	R 601-49440-37170 Safe Water Fee	
$2,300.00	$2,300.00	R 601-49440-37180 Water Meters	
$1,000.00	$1,000.00	R 601-49440-37300 Water Penalty (Late Fee)	
$20.00	$20.00	R 601-49440-37500 Safe Water Late Fee	
$10.00	$10.00	R 601-49440-37700 Sales Tax Late Fee	
$131,160.00	**$160,820.00**	**Totals FUND 601 WATER FUND**	
		FUND 602 SEWER FUND	
		DEPT 49490 Sewer-Administration	
$80.00	$80.00	R 602-49490-32216 Swr/Wtr License Fee	
$0.00	$16,971.00	R 602-49490-36200 Misc Rev-Operations	Moved from Fund 604 to Condense Funds
$38,700.00	$50,000.00	R 602-49490-36210 Interest Earnings	Increased Interest Due to Investments/Money Manager Acct.
$300.00	$0.00	R 602-49490-36242 MN Sales Tax Collected	Moved to Balance Sheet Account
$71,400.00	$71,400.00	R 602-49490-37200 Swr Sales-Core City	
$112,000.00	$112,000.00	R 602-49490-37205 Swr Sales-Lakes Area	
$0.00	$61,000.00	R 602-49490-37210 Swr Debt Retirement	Moved from Fund 604 to Condense Funds
$0.00	$40,845.00	R 602-49490-37260 SAC/Trunk Revenue	Moved from Fund 219 to Condense Funds
$1,000.00	$1,000.00	R 602-49490-37400 Swr Pen(Late Fee)-Core City	
$1,200.00	$1,200.00	R 602-49490-37405 Swr Pen(Late Fee)Lakes Area	
$0.00	$700.00	R 602-49490-37600 Swr Debt Late Fee	Moved from Fund 604 to Condense Funds
$224,680.00	**$355,196.00**	**Totals FUND 602 SEWER FUND**	
$2,255,894.00	**$2,403,884.00**	**FUND TOTAL**	
	$147,990.00	**Difference from Approved Budget after Amend.**	
	($854.00)	**Difference from Budget Approved in December 2008**	

EXHIBIT B

City of Rockville Proposed Expense Budget Reductions 2009 Version 3 19 2009

Reduced | Increased | Bal Sheet Acct | Budget Amendments to Combine/Simplify Funds

2009 Adopted Budget	2009 Proposed Reductions Already in Implemented	2009 Proposed 5% Reduction	2009 Proposed 10% Reduction	2009 Proposed 20% Reduction	CITY OF ROCKVILLE Account Description	COMMENTS
					FUND 101 GENERAL FUND	
					DEPT 41000 General Government	
$2,500.00	$0.00	$0.00	$0.00	$0.00	E 101-41000-107 Fire Code Enforcement Wage-PT	
$155.00	$0.00	$0.00	$0.00	$0.00	E 101-41000-122 FICA-Social Security	
$35.00	$0.00	$0.00	$0.00	$0.00	E 101-41000-123 Medicare	
$150.00	$150.00	$0.00	$0.00	$0.00	E 101-41000-240 Small Tools and Minor Equip	
$450.00	$450.00	$450.00	$450.00	$450.00	E 101-41000-298 County AdminSrvc-TNT,Assess	
$22,000.00	$19,000.00	$19,000.00	$19,000.00	$19,000.00	E 101-41000-301 Auditing and Acct'g Services	Reduction in Services-Finance Director doing more reporting
$20,000.00	$20,000.00	$20,000.00	$20,000.00	$5,000.00	E 101-41000-303 Engineering Fees	
$20,000.00	$20,000.00	$20,000.00	$20,000.00	$5,000.00	E 101-41000-304 Legal Fees	
$28,000.00	$28,000.00	$28,000.00	$28,000.00	$28,000.00	E 101-41000-305 Building Inspection Fees	
$4,350.00	$4,350.00	$4,350.00	$4,200.00	$4,200.00	E 101-41000-309 Computer Svcs, Software & Sply	2,100 is for Dijital Magic Srvc Agmt-Appx 2,000 is BDS sup
$1,750.00	$14,500.00	$14,500.00	$14,500.00	$14,500.00	E 101-41000-310 Other Professional Services	Moved From Fund 221 Lake Improvement District To Condense
$13,000.00	$13,000.00	$13,000.00	$13,000.00	$13,000.00	E 101-41000-311 Assessor	
$150.00	$150.00	$150.00	$150.00	$150.00	E 101-41000-331 Hotel,Meal,Prkg & Mileage Reim	
$200.00	$200.00	$200.00	$200.00	$200.00	E 101-41000-332 Training	
$600.00	$600.00	$600.00	$600.00	$600.00	E 101-41000-336 Safety Training	
$22,200.00	$21,800.00	$21,800.00	$21,800.00	$21,800.00	E 101-41000-362 Property Ins	
$50.00	$50.00	$50.00	$50.00	$50.00	E 101-41000-410 Rentals-Toilet,Compr,PO Box	
$700.00	$700.00	$700.00	$700.00	$700.00	E 101-41000-429 Recording of Legal Documents	
$500.00	$500.00	$300.00	$300.00	$300.00	E 101-41000-430 Miscellaneous	
$5,000.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	E 101-41000-433 Dues and Subscriptions	No APO Membership
$700.00	$540.00	$540.00	$540.00	$540.00	E 101-41000-434 Property Tax to County	Lower than Original Budget
$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	E 101-41000-442 Building Permit Surcharge	
$250.00	$0.00	$0.00	$0.00	$0.00	E 101-41000-447 MN Sales Tax Reimb	Moved to Balance Sheet Account
$500.00	$500.00	$500.00	$500.00	$0.00	E 101-41000-490 Donations to Civic Org's	
$145,740.00	**$149,390.00**	**$149,040.00**	**$148,890.00**	**$118,390.00**	**TOTAL DEPT 41000 General Govt Dept**	
					DEPT 41110 Council/Mayor/Boards	
$27,000.00	$27,000.00	$22,000.00	$22,000.00	$22,000.00	E 101-41110-103 Employee Wage-Admin,Maint,EDA	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	E 101-41110-108 Urban Conservationist-Contract	
$1,674.00	$1,674.00	$1,364.00	$1,364.00	$1,364.00	E 101-41110-122 FICA-Social Security	
$392.00	$392.00	$319.00	$319.00	$319.00	E 101-41110-123 Medicare	
$35.00	$35.00	$35.00	$35.00	$35.00	E 101-41110-151 Worker's Comp Insurance Prem	
$1,500.00	$1,500.00	$1,300.00	$1,300.00	$1,300.00	E 101-41110-331 Hotel,Meal,Prkg & Mileage Reim	
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 101-41110-332 Training	
$32,801.00	**$32,801.00**	**$27,218.00**	**$27,218.00**	**$26,218.00**	**TOTAL DEPT 41110 Council/Mayor/Boards**	
					DEPT 41410 Elections	
$165.00	$165.00	$165.00	$165.00	$165.00	E 101-41410-339 Maintenance Agmt(s)	Firmware Agreement
$165.00	**$165.00**	**$165.00**	**$165.00**	**$165.00**	**TOTAL DEPT 41410 Elections**	
					DEPT 41800 City Administration	
$145,000.00	$140,000.00	$140,000.00	$140,000.00	$140,000.00	E 101-41800-103 Employee Wage-Admin,Maint,EDA	No COLA
$9,787.50	$9,450.00	$9,450.00	$9,450.00	$9,450.00	E 101-41800-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$8,990.00	$8,680.00	$8,680.00	$8,680.00	$8,680.00	E 101-41800-122 FICA-Social Security	6.20%
$2,102.50	$2,030.00	$2,030.00	$2,030.00	$2,030.00	E 101-41800-123 Medicare	1.45%

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$36,000.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00	E 101-41800-131 Health Insurance	
$250.00	$250.00	$250.00	$250.00	$0.00	E 101-41800-134 Employer Paid Life Insurance	
$2,800.00	$2,800.00	$2,800.00	$2,800.00	$0.00	E 101-41800-135 Empl'r Pd Short/Long Term Ins	
$1,100.00	$1,100.00	$1,100.00	$1,100.00	$1,100.00	E 101-41800-151 Worker's Comp Insurance Prem	
$3,000.00	$3,000.00	$2,000.00	$2,000.00	$1,500.00	E 101-41800-331 Hotel,Meal,Prkg & Mileage Reim	
$1,300.00	$1,300.00	$1,000.00	$1,000.00	$800.00	E 101-41800-332 Training	
$210,330.00	**$204,610.00**	**$203,310.00**	**$203,310.00**	**$199,560.00**	**TOTAL DEPT 41800 City Administration**	
					DEPT 41940 General Govt Buildings	
$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	E 101-41940-103 Employee Wage-Admin,Maint,EDA	
$3,200.00	$3,200.00	$2,500.00	$2,500.00	$1,500.00	E 101-41940-106 Cleaning Person Wages	20% Clean Everyother Week (7 hrs instead of 6hrs)
$275.00	$275.00	$270.00	$270.00	$270.00	E 101-41940-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$450.00	$450.00	$403.00	$403.00	$341.00	E 101-41940-122 FICA-Social Security	6.20%
$105.00	$105.00	$95.00	$95.00	$80.00	E 101-41940-123 Medicare	1.45%
$75.00	$75.00	$75.00	$75.00	$75.00	E 101-41940-151 Worker's Comp Insurance Prem	
$4,500.00	$4,500.00	$4,000.00	$4,000.00	$3,800.00	E 101-41940-200 Office Supplies	
$1,500.00	$1,500.00	$1,400.00	$1,400.00	$1,400.00	E 101-41940-209 Cleaning Supp,Bldg Op Supply	
$200.00	$200.00	$100.00	$100.00	$100.00	E 101-41940-210 Operating Supplies/Expenses	
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 101-41940-220 Repair/Maint Supply-Labor Incl	
$320.00	$320.00	$320.00	$320.00	$320.00	E 101-41940-307 Alarm Service	
$6,000.00	$4,300.00	$4,300.00	$4,300.00	$4,300.00	E 101-41940-321 Telephone	Switched to Integra Phone Service
$3,200.00	$3,200.00	$3,200.00	$3,200.00	$3,200.00	E 101-41940-322 Postage	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E 101-41940-323 Internet/E-mail/Web Site	
$4,700.00	$4,700.00	$4,700.00	$4,700.00	$4,700.00	E 101-41940-340 Advertising/Printing/Publishin	
$5,160.00	$4,900.00	$4,900.00	$4,900.00	$4,900.00	E 101-41940-381 Electric Utilities	Power Conservation Efforts
$3,180.00	$2,700.00	$2,700.00	$2,700.00	$2,700.00	E 101-41940-383 Gas Utilities	Power Conservation Efforts
$550.00	$550.00	$550.00	$550.00	$550.00	E 101-41940-384 Refuse/Garbage Disposal	
$11,000.00	$7,000.00	$7,000.00	$7,000.00	$7,000.00	E 101-41940-413 Copier/Printer Lease	New Copier Lease Agreement - No Color Copier
$285.00	$285.00	$285.00	$285.00	$285.00	E 101-41940-415 Postage Meter Rental	
$300.00	$300.00	$265.00	$265.00	$265.00	E 101-41940-433 Dues and Subscriptions	
$1,000.00	$1,000.00	$0.00	$0.00	$0.00	E 101-41940-540 Machinery & Equipment	No Computer Replacement
$52,500.00	**$46,060.00**	**$43,563.00**	**$43,563.00**	**$42,286.00**	**TOTAL DEPT 41940 General Govt Buildings**	
					DEPT 42200 Fire Protection	
$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	E 101-42200-103 Employee Wage-Admin,Maint,EDA	
$2,100.00	$2,100.00	$2,100.00	$2,100.00	$1,300.00	E 101-42200-106 Cleaning Person Wages	20% Clean Everyother Week (6 hrs instead of 5hrs)
$20.00	$20.00	$20.00	$20.00	$20.00	E 101-42200-121 PERA	
$3,225.00	$2,610.00	$2,610.00	$2,610.00	$2,560.00	E 101-42200-122 FICA-Social Security	0.062
$750.00	$610.00	$610.00	$610.00	$600.00	E 101-42200-123 Medicare	0.0145
$21,000.00	$0.00	$0.00	$0.00	$0.00	E 101-42200-125 Fire Pension Cont(State Aid)	RFA Requested to Move to Balance Sheet Account
$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	E 101-42200-126 Administration Fee	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 101-42200-127 Municipal Contrib-Fire Pension	$5,905.00 Actual required contrib.
$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	E 101-42200-151 Worker's Comp Insurance Prem	
$850.00	$850.00	$750.00	$750.00	$750.00	E 101-42200-200 Office Supplies	
$300.00	$300.00	$300.00	$300.00	$200.00	E 101-42200-209 Cleaning Supp,Bldg Op Supply	
$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	E 101-42200-212 Gas & Oil	
$1,000.00	$1,000.00	$700.00	$700.00	$700.00	E 101-42200-214 Radio/Pager Repair	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00	E 101-42200-218 Radio & Communication	
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 101-42200-219 Fire Rescue Supplies	
$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	E 101-42200-220 Repair/Maint Supply-Labor Incl	
$3,400.00	$3,400.00	$3,400.00	$3,400.00	$3,400.00	E 101-42200-292 Health Srvc/Pre Employment	Includes fit testing for air packs
$325.00	$325.00	$325.00	$325.00	$325.00	E 101-42200-307 Alarm Service	
$650.00	$650.00	$650.00	$650.00	$650.00	E 101-42200-309 Computer Program Support	
$250.00	$250.00	$0.00	$0.00	$0.00	E 101-42200-310 Other Professional Services	

$1,300.00	$830.00	$830.00	$830.00	$830.00	E 101-42200-321 Telephone	Switched to Integra Phone Service
$50.00	$50.00	$50.00	$50.00	$50.00	E 101-42200-322 Postage	
$700.00	$600.00	$600.00	$600.00	$600.00	E 101-42200-323 Internet/E-mail/Web Site	Reduced due to 2008 cost only 555.00
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 101-42200-331 Hotel,Meal,Prkg & Mileage Reim	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 101-42200-332 Training	
$500.00	$500.00	$500.00	$500.00	$500.00	E 101-42200-333 CPR/First Aid Class	Partially A/R Account
$50.00	$50.00	$350.00	$50.00	$50.00	E 101-42200-340 Advertising/Printing/Publishin	
$350.00	$350.00	$350.00	$350.00	$350.00	E 101-42200-361 General Liability Ins	
$9,000.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00	E 101-42200-362 Property Ins	Approx annual ins for pumper truck 2,083
$7,240.00	$7,240.00	$7,240.00	$7,240.00	$7,240.00	E 101-42200-381 Electric Utilities	
$3,180.00	$2,400.00	$2,400.00	$2,400.00	$2,400.00	E 101-42200-383 Gas Utilities	Power Conservation Efforts
$200.00	$200.00	$200.00	$200.00	$200.00	E 101-42200-384 Refuse/Garbage Disposal	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	E 101-42200-428 Fire Dept Meeting Meal Exp	
$500.00	$500.00	$500.00	$500.00	$0.00	E 101-42200-430 Miscellaneous	
$700.00	$700.00	$700.00	$700.00	$700.00	E 101-42200-433 Dues and Subscriptions	
$6,000.00	$6,000.00	$6,000.00	$6,000.00	$6,000.00	E 101-42200-538 Personal Protective Equip-Fire	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$0.00	E 101-42200-540 Machinery & Equipment	20% Reduction Will Use Designated Funds If Needed
$13,500.00	$13,500.00	$13,500.00	$13,500.00	$13,500.00	E 101-42200-601 Principal	Appx pumper truck pmts 21,000
$7,113.00	$7,113.00	$7,113.00	$7,113.00	$7,113.00	E 101-42200-611 Interest	Appx pumper truck pmts 21,000
$170,753.00	**$147,648.00**	**$147,298.00**	**$146,998.00**	**$129,538.00**	**TOTAL DEPT 42200 Fire Protection**	
					DEPT 42500 Civil Defense	
$3,050.00	$3,050.00	$3,050.00	$3,050.00	$2,500.00	E 101-42500-103 Employee Wage-Admin,Maint,EDA	Reduced compared to previous years usage
$190.00	$190.00	$190.00	$190.00	$155.00	E 101-42500-122 FICA-Social Security	0.062
$50.00	$50.00	$50.00	$50.00	$37.00	E 101-42500-123 Medicare	0.0145
$20.00	$20.00	$20.00	$20.00	$20.00	E 101-42500-151 Worker's Comp Insurance Prem	
$515.00	$515.00	$515.00	$515.00	$400.00	E 101-42500-218 Radio & Communication	
$625.00	$625.00	$625.00	$625.00	$500.00	E 101-42500-220 Repair/Maint Supply-Labor Incl	
$100.00	$100.00	$100.00	$100.00	$0.00	E 101-42500-310 Other Professional Services	
$515.00	$515.00	$515.00	$515.00	$450.00	E 101-42500-331 Hotel,Meal,Prkg & Mileage Reim	
$515.00	$515.00	$515.00	$515.00	$300.00	E 101-42500-332 Training	
$250.00	$250.00	$250.00	$250.00	$250.00	E 101-42500-381 Electric Utilities	
$200.00	$200.00	$200.00	$200.00	$0.00	E 101-42500-430 Miscellaneous	
$150.00	$150.00	$150.00	$150.00	$100.00	E 101-42500-433 Dues & Subscriptions	
$3,500.00	$3,500.00	$3,500.00	$0.00	$0.00	E 101-42500-540 Machinery & Equipment	
$9,680.00	**$9,680.00**	**$9,680.00**	**$6,180.00**	**$4,712.00**	**TOTAL DEPT 42500 Civil Defense**	
					DEPT 42800 Police Protection	
$23,000.00	$23,000.00	$23,000.00	$23,000.00	$23,000.00	E 101-42800-310 Other Professional Services	Average of 42 hours a month at $45.00 per hr
$23,000.00	**$23,000.00**	**$23,000.00**	**$23,000.00**	**$23,000.00**	**TOTAL DEPT 42800 Police Protection**	
					DEPT 43100 Hwys, Streets, & Roads	
$26,200.00	$25,500.00	$25,500.00	$25,500.00	$25,500.00	E 101-43100-103 Employee Wage-Admin,Maint,EDA	No COLA
$1,775.00	$1,725.00	$1,725.00	$1,725.00	$1,725.00	E 101-43100-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$1,625.00	$1,580.00	$1,580.00	$1,580.00	$1,580.00	E 101-43100-122 FICA-Social Security	0.0625
$375.00	$370.00	$370.00	$370.00	$370.00	E 101-43100-123 Medicare	0.0145
$2,700.00	$2,700.00	$2,700.00	$2,700.00	$2,700.00	E 101-43100-131 Health Insurance	
$50.00	$50.00	$50.00	$50.00	$0.00	E 101-43100-134 Employer Paid Life Insurance	
$475.00	$475.00	$475.00	$475.00	$0.00	E 101-43100-135 Empl'r Pd Short/Long Term Ins	
$2,300.00	$2,300.00	$2,300.00	$2,300.00	$2,300.00	E 101-43100-151 Worker's Comp Insurance Prem	
$400.00	$400.00	$400.00	$400.00	$400.00	E 101-43100-210 Operating Supplies/Expenses	
$1,500.00	$1,500.00	$0.00	$0.00	$0.00	E 101-43100-211 Signs	
$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	E 101-43100-212 Gas & Oil	
$9,500.00	$9,500.00	$7,800.00	$7,800.00	$7,800.00	E 101-43100-220 Repair/Maint Supply-Labor Incl	

$1,500.00	$1,500.00	$500.00	$500.00	$500.00	E 101-43100-225 Streetlight Repair/Maintenance	
$200.00	$450.00	$450.00	$450.00	$450.00	E 101-43100-292 Health Srvc/Pre Employment	Hep. B Injection 450.00
$300.00	$300.00	$40.00	$40.00	$40.00	E 101-43100-297 Drug & Alcohol Testing	
$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	E 101-43100-308 Road Patching	
$1,000.00	$0.00	$0.00	$0.00	$0.00	E 101-43100-310 Other Professional Services	No More Beaver Trapping
$2,200.00	$2,200.00	$2,200.00	$2,200.00	$2,200.00	E 101-43100-316 Street Sweeping	
$42,000.00	$42,000.00	$42,000.00	$8,300.00	$0.00	E 101-43100-317 Seal Coating	10% & 20% Use Designated Funds if Needed
$500.00	$500.00	$0.00	$0.00	$0.00	E 101-43100-318 Tree Trimming	
$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	E 101-43100-319 Crack Filling	Every other year 2008, 2010 etc.
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 101-43100-320 Ditch Mowing	
$5,000.00	$5,000.00	$2,500.00	$2,500.00	$2,500.00	E 101-43100-321 Telephone	Switched to Integra Phone Service
$350.00	$350.00	$350.00	$350.00	$350.00	E 101-43100-323 Internet/E-mail/Web Site	
$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	E 101-43100-327 Blading Roads	
$9,000.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00	E 101-43100-328 Graveling Roads-Hauling Gravel	
$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	E 101-43100-329 Dust Control	
$500.00	$500.00	$100.00	$100.00	$100.00	E 101-43100-331 Hotel,Meal,Prkg & Mileage Reim	
$500.00	$500.00	$250.00	$250.00	$250.00	E 101-43100-332 Training	
$16,000.00	$16,000.00	$16,000.00	$16,000.00	$16,000.00	E 101-43100-338 Crushing/Gravel Purchase	
$100.00	$100.00	$100.00	$100.00	$100.00	E 101-43100-340 Advertising/Printing/Publishin	
$3,375.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	E 101-43100-381 Electric Utilities	Power Conservation Efforts
$2,650.00	$2,650.00	$2,650.00	$2,650.00	$2,650.00	E 101-43100-383 Gas Utilities	
$1,000.00	$1,000.00	$800.00	$800.00	$800.00	E 101-43100-384 Refuse/Garbage Disposal	Prior Years Usage Lower
$11,475.00	$11,475.00	$11,000.00	$11,000.00	$11,000.00	E 101-43100-387 Street Lighting-Electricity	Prior Years Usage Lower
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 101-43100-425 Clothing Allowance	
$6,000.00	$6,000.00	$6,000.00	$6,000.00	$6,000.00	E 101-43100-540 Machinery & Equipment	5,000 truck, 1,000 loader
$0.00	$46,500.00	$46,500.00	$46,500.00	$46,500.00	E 101-43100-590 Capital Outlay	New Income Water Tower Rent
$3,277.00	$3,277.00	$3,277.00	$3,277.00	$3,277.00	E 101-43100-601 Principal	1 ton truck annual pmt
$527.00	$527.00	$527.00	$527.00	$527.00	E 101-43100-611 Interest	1 ton truck annual pmt
$223,564.00	**$267,629.00**	**$258,844.00**	**$226,144.00**	**$216,319.00**	**TOTAL DEPT 43100 Hwys, Streets, & Roads**	
					DEPT 43125 Snow Removal	
$9,000.00	$9,000.00	$9,000.00	$9,000.00	$9,000.00	E 101-43125-103 Employee Wage-Admin,Maint,EDA	
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 101-43125-104 Temp Employee-Part time/Season	
$600.00	$600.00	$600.00	$600.00	$600.00	E 101-43125-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$650.00	$650.00	$650.00	$650.00	$650.00	E 101-43125-122 FICA-Social Security	6.20%
$150.00	$150.00	$150.00	$150.00	$150.00	E 101-43125-123 Medicare	1.45%
$250.00	$250.00	$250.00	$250.00	$250.00	E 101-43125-210 Operating Supplies/Expenses	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 101-43125-212 Gas & Oil	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 101-43125-220 Repair/Maint Supply-Labor Incl	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 101-43125-228 Salt & Sand-Roads	Increase in cost of salt
$32,150.00	**$32,150.00**	**$32,150.00**	**$32,150.00**	**$32,150.00**	**TOTAL DEPT 43125 Snow Removal**	
					DEPT 45120 Summer Ball Program	
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 101-45120-104 Temp Employee-Part time/Season	1,000 for coor ball prog, 750 for ea tourney, 1,000 Conc Std
$190.00	$190.00	$190.00	$190.00	$190.00	E 101-45120-122 FICA-Social Security	6.20%
$50.00	$50.00	$50.00	$50.00	$50.00	E 101-45120-123 Medicare	1.45%
$50.00	$50.00	$50.00	$50.00	$50.00	E 101-45120-210 Operating Supplies/Expenses	
$500.00	$500.00	$500.00	$500.00	$500.00	E 101-45120-220 Repair/Maint Supply-Labor Incl	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 101-45120-229 Concession Supplies	
$300.00	$300.00	$300.00	$300.00	$300.00	E 101-45120-231 Tournament Expenses	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E 101-45120-257 Fertilizer/Weed Control	
$50.00	$50.00	$50.00	$50.00	$50.00	E 101-45120-340 Advertising/Printing/Publishin	
$450.00	$450.00	$450.00	$450.00	$450.00	E 101-45120-361 General Liability Ins	
$680.00	$680.00	$680.00	$680.00	$680.00	E 101-45120-381 Electric Utilities	

$125.00	$125.00	$125.00	$125.00	$125.00	E 101-45120-384 Refuse/Garbage Disposal	
$250.00	$250.00	$250.00	$250.00	$250.00	E 101-45120-410 Rentals-Toilet,Compr,PO Box	
$800.00	$800.00	$800.00	$800.00	$800.00	E 101-45120-430 Miscellaneous	
$450.00	$0.00	$0.00	$0.00	$0.00	E 101-45120-447 MN Sales Tax	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00	E 101-45120-580 Other Equipment	
$13,895.00	**$13,445.00**	**$13,445.00**	**$13,445.00**	**$12,445.00**	**TOTAL DEPT 45120 Summer Ball Program**	
					DEPT 45122 Parks & Recreation	
$9,500.00	$7,510.00	$7,510.00	$7,510.00	$7,510.00	E 101-45122-103 Employee Wage-Admin,Maint,EDA	Volunteer/No COLA
$650.00	$510.00	$510.00	$510.00	$510.00	E 101-45122-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$575.00	$465.00	$465.00	$465.00	$465.00	E 101-45122-122 FICA-Social Security	0.062
$140.00	$110.00	$110.00	$110.00	$110.00	E 101-45122-123 Medicare	0.0145
$300.00	$300.00	$300.00	$300.00	$300.00	E 101-45122-151 Worker's Comp Insurance Prem	
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 101-45122-212 Gas & Oil	
$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	E 101-45122-220 Repair/Maint Supply-Labor Incl	
$2,000.00	$2,000.00	$1,140.00	$1,140.00	$0.00	E 101-45122-257 Fertilizer/Weed Control	
$3,000.00	$3,000.00	$3,000.00	$0.00	$0.00	E 101-45122-294 Tree Moving/Planting/Landscape	
$200.00	$200.00	$200.00	$0.00	$0.00	E 101-45122-310 Other Professional Services	
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 101-45122-319 Crack Filling	
$100.00	$100.00	$100.00	$100.00	$100.00	E 101-45122-326 Fireworks-Pleasant LK	
$1,880.00	$1,880.00	$1,880.00	$1,880.00	$1,880.00	E 101-45122-381 Electric Utilities	
$500.00	$500.00	$500.00	$500.00	$500.00	E 101-45122-384 Refuse/Garbage Disposal	
$1,000.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00	E 101-45122-410 Rentals-Toilet,Compr,PO Box	Anticipated Cost for 2009
$100.00	$100.00	$100.00	$100.00	$0.00	E 101-45122-430 Miscellaneous	
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 101-45122-439 Special Events	Easter Egg Hunt, Pedal Pull, Santa Day, etc.
$2,000.00	$2,000.00	$2,000.00	$2,000.00	$0.00	E 101-45122-537 Bleachers,Repair Ballflds	
$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	E 101-45122-580 Other Equipment	Cap Outlay-CEP/CIP Picnic Tables 2500, Pk Pav 5000,
$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	E 101-45122-590 Capital Outlay	(est 40,000), Comm Ctr 10,000 (Est 250,000),Wlk Path 10,000
$37,645.00	**$35,975.00**	**$35,115.00**	**$25,915.00**	**$22,675.00**	**TOTAL DEPT 45122 Parks & Recreation**	
$952,213.00	**$962,553.00**	**$942,828.00**	**$895,978.00**	**$827,458.00**	**Total General Fund**	
$1,006,863.00	**$6,033.15**	**-$13,691.85**	**-$10,198.70**	**$21,967.60**	**Difference from Target Percent**	
$952,213.00	**$956,519.85**	**$956,519.85**	**$906,176.70**	**$805,490.40**	**Proposed Reduction Percent Target Amount**	
					FUND 202 PUBLIC LAND DEDICATION	
					DEPT 45122 Parks & Recreation	
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 202-45122-511 Trails Systems	2009 -2011- $2500; 2012-$2000; 2013-$1500-Eagle Park
$0.00	$0.00	$0.00	$0.00	$0.00	E 202-45122-540 Machinery & Equipment	↑(prairie restor, spot grass reseed, Forbes, Burn)↑
$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	E 202-45122-590 Capital Outlay	PKPAV $40,000: COMM CTR $250,000
$11,000.00	**$11,000.00**	**$11,000.00**	**$11,000.00**	**$11,000.00**	**TOTAL FUND 202 PUBLIC LAND DEDICATION**	
					FUND 209 ECONOMIC DEVELOPMENT	
					DEPT 41920 EDA-Economic Develop Authority	
$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	E 209-41920-103 Employee Wage-EDA	Reduced due to Less Meetings
$30.00	$30.00	$30.00	$30.00	$30.00	E 209-41920-121 PERA	6.50% PERA applies just to Administrator/Clerk Meeting Pay
$125.00	$125.00	$125.00	$125.00	$125.00	E 209-41920-122 FICA-Social Security	
$30.00	$30.00	$30.00	$30.00	$30.00	E 209-41920-123 Medicare	
$7,815.00	$7,815.00	$7,815.00	$7,815.00	$7,815.00	E 209-41920-310 Professional Services	
$10,000.00	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**	**TOTAL FUND 209 ECONOMIC DEVELOPMENT**	
					FUND 215 ROAD MAINTENANCE FUND	
					DEPT 43100 Hwys, Streets & Roads	
$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	E 215-41000-220 Repair/Maint Supply-Labor Incl	
$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	E 215-41000-303 Engineering Fees	
$17,000.00	**$17,000.00**	**$17,000.00**	**$17,000.00**	**$17,000.00**	**TOTAL FUND 215 ROAD MAINTENANCE FUND**	

					FUND 301 1997 GO DISPOSAL SYSTEM BOND
					DEPT 47000 Debt Service (GENERAL)
$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	E 301-47000-601 Debt Srv Bond Principal
$5,119.00	$5,119.00	$5,119.00	$5,119.00	$5,119.00	E 301-47000-611 Bond Interest
$9,119.00	**$9,119.00**	**$9,119.00**	**$9,119.00**	**$9,119.00**	**TOTAL FUND 301 1997 GO DISPOSAL SYS BOND**
					FUND 302 1998 GO DISPOSAL SYSTEM BOND
					DEPT 47000 Debt Service (GENERAL)
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 302-47000-601 Debt Srv Bond Principal
$4,418.00	$4,418.00	$4,418.00	$4,418.00	$4,418.00	E 302-47000-611 Bond Interest
$7,418.00	**$7,418.00**	**$7,418.00**	**$7,418.00**	**$7,418.00**	**TOTAL FUND 302 1998 GO DISP SYS BOND**
					FUND 303 2001 GO WATER REVENUE BOND
					DEPT 47000 Debt Service (GENERAL)
$17,000.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00	E 303-47000-601 Debt Srv Bond Principal
$24,225.00	$24,225.00	$24,225.00	$24,225.00	$24,225.00	E 303-47000-611 Bond Interest
$41,225.00	**$41,225.00**	**$41,225.00**	**$41,225.00**	**$41,225.00**	**TOTAL FUND 303 2001 GO WATER REVENUE BOND**
					FUND 304 CITY FACILITIES
					DEPT 47000 Debt Service (GENERAL)
$1,450.00	$1,450.00	$1,450.00	$1,450.00	$1,450.00	E 304-47000-310 Other Professional Services
$450.00	$450.00	$450.00	$450.00	$450.00	E 304-47000-445 Paying Agent Fee
$101,000.00	$101,000.00	$101,000.00	$101,000.00	$101,000.00	E 304-47000-601 Debt Srv Bond Principal
$110,706.00	$110,706.00	$110,706.00	$110,706.00	$110,706.00	E 304-47000-611 Bond Interest
$213,606.00	**$213,606.00**	**$213,606.00**	**$213,606.00**	**$213,606.00**	**TOTAL FUND 304 CITY FACILITIES**
					FUND 305 2004A $990,000 GO IMPV BONDS-PIP
					DEPT 47000 Debt Service (GENERAL)
$450.00	$450.00	$450.00	$450.00	$450.00	E 305-47000-445 Paying Agent Fee
$95,000.00	$95,000.00	$95,000.00	$95,000.00	$95,000.00	E 305-47000-601 Debt Srv Bond Principal
$26,221.00	$26,221.00	$26,221.00	$26,221.00	$26,221.00	E 305-47000-611 Bond Interest
$121,671.00	**$121,671.00**	**$121,671.00**	**$121,671.00**	**$121,671.00**	**TOTAL FUND 305 2004A $990,000 GO IMPV BDS-PIP**
					FUND 306 2005 PRAIRIE IND PK ADDTL PROJ
					DEPT 47000 Debt Service (GENERAL)
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 306-47000-601 Debt Srv Bond Principal
$2,728.00	$2,728.00	$2,728.00	$2,728.00	$2,728.00	E 306-47000-611 Bond Interest
$12,728.00	**$12,728.00**	**$12,728.00**	**$12,728.00**	**$12,728.00**	**TOTAL FUND 306 2005 PRAIRIE IND PK ADDTL PROJ**
					FUND 307 2005 WTR IMP BOND-P LAKE
					DEPT 47000 Debt Service (GENERAL)
$450.00	$450.00	$450.00	$450.00	$450.00	E 307-47000-445 Paying Agent Fee
$29,060.00	$29,060.00	$29,060.00	$29,060.00	$29,060.00	E 307-47000-611 Bond Interest
$29,510.00	**$29,510.00**	**$29,510.00**	**$29,510.00**	**$29,510.00**	**TOTAL FUND 307 2005 WTR IMP BOND-P LAKE**
					FUND 308 CO RD 82 STREET IMPR BOND
					DEPT 47000 Debt Service (GENERAL)
$9,488.00	$9,488.00	$9,488.00	$9,488.00	$9,488.00	E 308-47000-611 Bond Interest
$9,488.00	**$9,488.00**	**$9,488.00**	**$9,488.00**	**$9,488.00**	**TOTAL FUND 308 CO RD 82 STREET IMPR BOND**
					FUND 309 LAKES SEWER PROJECT BOND
					DEPT 47000 Debt Service (GENERAL)
$449,000.00	$449,000.00	$449,000.00	$449,000.00	$449,000.00	E 309-47000-601 Debt Srv Bond Principal

Annual Continuing Disclosure Report

60000 bond pmt, 36000 stearns elec loan

$106,463.00	$106,463.00	$106,463.00	$106,463.00	$106,463.00	E 309-47000-611 Bond Interest	
$555,463.00	**$555,463.00**	**$555,463.00**	**$555,463.00**	**$555,463.00**	**TOTAL FUND 309 LAKES SEWER PROJECT BOND**	
					FUND 408 ANNUAL EVENT FUND	
					DEPT 45122 Parks & Recreation	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E 408-45122-104 Temp Employee-Part time/Season	
$65.00	$65.00	$65.00	$65.00	$65.00	E 408-45122-122 FICA-Social Security	
$15.00	$15.00	$15.00	$15.00	$15.00	E 408-45122-123 Medicare	
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 408-45122-210 Operating Supplies/Expenses	
$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	E 408-45122-340 Advertising/Printing/Publishin	
$250.00	$250.00	$250.00	$250.00	$250.00	E 408-45122-361 General Liability Ins	
$200.00	$200.00	$200.00	$200.00	$200.00	E 408-45122-430 Miscellaneous	
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 408-45122-431 Fireworks	Any increase-Rock-Fest (Sportsman's Club will pay)
$2,800.00	$2,800.00	$2,800.00	$2,800.00	$2,800.00	E 408-45122-432 Entertainment/Games	
$70.00	$70.00	$70.00	$70.00	$70.00	E 408-45122-436 Thank You/Appreciation Party	Coordinator pays part-also pot luck
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 408-45122-438 Conc Supplies/Vendor Booth Exp	
$1,400.00	$1,400.00	$1,400.00	$1,400.00	$1,400.00	E 408-45122-439 Special Events	
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 408-45122-444 Events/Parade	
$14,700.00	**$14,700.00**	**$14,700.00**	**$14,700.00**	**$14,700.00**	**TOTAL FUND 408 ANNUAL EVENT FUND**	
					FUND 601 WATER FUND	
					DEPT 49440 Water-Administration	
$11,000.00	$11,000.00	$11,000.00	$11,000.00	$11,000.00	E 601-49440-103 Employee Wage-Admin,Maint,EDA	Wage also includes Admin time for Util billing, etc.
$475.00	$475.00	$475.00	$475.00	$475.00	E 601-49440-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$450.00	$450.00	$450.00	$450.00	$450.00	E 601-49440-122 FICA-Social Security	6.20%
$100.00	$100.00	$100.00	$100.00	$100.00	E 601-49440-123 Medicare	1.45%
$300.00	$300.00	$300.00	$300.00	$300.00	E 601-49440-151 Worker's Comp Insurance Prem	1.45%
$100.00	$100.00	$100.00	$100.00	$100.00	E 601-49440-200 Office Supplies	
$500.00	$500.00	$500.00	$500.00	$500.00	E 601-49440-210 Operating Supplies/Expenses	
$100.00	$100.00	$100.00	$100.00	$100.00	E 601-49440-212 Gas & Oil	
$5,500.00	$5,500.00	$5,500.00	$5,500.00	$5,500.00	E 601-49440-216 Chemicals and Chem Products	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 601-49440-220 Repair/Maint Supply-Labor Incl	
$400.00	$400.00	$400.00	$400.00	$400.00	E 601-49440-291 Locates	
$300.00	$300.00	$300.00	$300.00	$300.00	E 601-49440-303 Engineering Fees	
$500.00	$500.00	$500.00	$500.00	$500.00	E 601-49440-304 Legal Fees	
$600.00	$600.00	$600.00	$600.00	$600.00	E 601-49440-309 Computer Program Support	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E 601-49440-310 Other Professional Services	
$1,700.00	$1,700.00	$1,700.00	$1,700.00	$1,700.00	E 601-49440-314 Contracted Services	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 601-49440-315 Wellhead Protection	2009 person to draft Wellhead Protection Plan
$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 601-49440-321 Telephone	Network Access, Channel Performance & Bridging
$600.00	$600.00	$600.00	$600.00	$600.00	E 601-49440-322 Postage	
$200.00	$200.00	$200.00	$200.00	$200.00	E 601-49440-331 Hotel,Meal,Prkg & Mileage Reim	
$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E 601-49440-332 Training	
$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	E 601-49440-339 Maintenance Agmt(s)	Itron hand held meter reader
$250.00	$250.00	$250.00	$250.00	$250.00	E 601-49440-340 Advertising/Printing/Publishin	
$9,225.00	$9,225.00	$9,225.00	$9,225.00	$9,225.00	E 601-49440-381 Electric Utilities	
$1,590.00	$1,590.00	$1,590.00	$1,590.00	$1,590.00	E 601-49440-383 Gas Utilities	
$130.00	$130.00	$130.00	$130.00	$130.00	E 601-49440-415 Postage Meter Rental	
$100.00	$125.00	$125.00	$125.00	$125.00	E 601-49440-430 Miscellaneous	Moved from Fund 606 Undistributed Receipts-Water
$250.00	$250.00	$250.00	$250.00	$250.00	E 601-49440-433 Dues and Subscriptions	
$400.00	$400.00	$400.00	$400.00	$400.00	E 601-49440-441 Licenses, Permits, Fees	
$1,600.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00	E 601-49440-443 Safe Wtr Fee Reimb	
$250.00	$0.00	$0.00	$0.00	$0.00	E 601-49440-447 MN Sales Tax	Moved to Balance Sheet Account
$10,500.00	$10,500.00	$10,500.00	$10,500.00	$10,500.00	E 601-49440-540 Machinery & Equipment	

$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00	E 601-49440-545 Water Meters	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 601-49440-591 Wtr Twr Maint, Paint, Insp, Clean	Paint- 7K/yr (35K ea.-paint every 10 yrs); clean/insp 1,325 yr
$41,225.00	$41,225.00	$41,225.00	$41,225.00	$41,225.00	E 601-49440-702 Transfer-Wtr Bond Pmt	Annual transfer to fund 303
$12,728.00	$12,728.00	$12,728.00	$12,728.00	$12,728.00	E 601-49440-703 Transfer-PIP Addtl to fund 306	Annual transfer to fund 306
$135,573.00	**$135,348.00**	**$135,348.00**	**$135,348.00**	**$135,348.00**	**TOTAL FUND 601 WATER FUND**	
					FUND 602 SEWER FUND	
					DEPT 49490 Sewer-Administration	
$14,000.00	$14,000.00	$14,000.00	$14,000.00	$14,000.00	E 602-49490-103 Employee Wage-Admin,Maint,EDA	
$950.00	$950.00	$950.00	$950.00	$950.00	E 602-49490-121 PERA	6.5% 2008, 6.75% 2009, 7% 2010 (7.25%, 2011, 7.5% 2012)
$900.00	$900.00	$900.00	$900.00	$900.00	E 602-49490-122 FICA-Social Security	6.20%
$200.00	$200.00	$200.00	$200.00	$200.00	E 602-49490-123 Medicare	1.45%
$1,600.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00	E 602-49490-151 Worker's Comp Insurance Prem	
$150.00	$150.00	$150.00	$150.00	$150.00	E 602-49490-200 Office Supplies	
$200.00	$200.00	$200.00	$200.00	$200.00	E 602-49490-212 Gas & Oil	
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 602-49490-220 Repair/Maint Supply-Labor Incl	
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 602-49490-230 Sewer Cleaning	
$400.00	$400.00	$400.00	$400.00	$400.00	E 602-49490-291 Locates	
$23,000.00	$23,000.00	$23,000.00	$23,000.00	$23,000.00	E 602-49490-293 Wastewtr Bill-Lakes Area	Added 2,000 for possible increase by Cold Spring
$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E 602-49490-296 Lk Sewer Contr Srvc	
$500.00	$500.00	$500.00	$500.00	$500.00	E 602-49490-299 Septic Hauling	
$500.00	$500.00	$500.00	$500.00	$500.00	E 602-49490-303 Engineering Fees	
$500.00	$500.00	$500.00	$500.00	$500.00	E 602-49490-304 Legal Fees	
$400.00	$400.00	$400.00	$400.00	$400.00	E 602-49490-309 Computer Program Support	
$300.00	$300.00	$300.00	$300.00	$300.00	E 602-49490-310 Other Professional Services	
$37,000.00	$37,000.00	$37,000.00	$37,000.00	$37,000.00	E 602-49490-312 Wastewater Bill-Core City	Added 2,000 for possible increase by Cold Spring
$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	E 602-49490-321 Telephone	
$500.00	$500.00	$500.00	$500.00	$500.00	E 602-49490-322 Postage	
$500.00	$500.00	$500.00	$500.00	$500.00	E 602-49490-331 Hotel,Meal,Prkg & Mileage Reim	
$700.00	$700.00	$700.00	$700.00	$700.00	E 602-49490-332 Training	
$100.00	$100.00	$100.00	$100.00	$100.00	E 602-49490-340 Advertising/Printing/Publishin	
$7,320.00	$7,320.00	$7,320.00	$7,320.00	$7,320.00	E 602-49490-381 Electric Utilities	
$125.00	$125.00	$125.00	$125.00	$125.00	E 602-49490-415 Postage Meter Rental	
$500.00	$575.00	$575.00	$575.00	$575.00	E 602-49490-430 Miscellaneous	Moved from Fund 605 Undistributed Receipts-Sewer
$200.00	$200.00	$200.00	$200.00	$200.00	E 602-49490-441 Licenses, Permits, Fees	
$150.00	$0.00	$0.00	$0.00	$0.00	E 602-49490-447 MN Sales Tax	Moved to Balance Sheet Account
$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	E 602-49490-540 Machinery & Equipment	
$0.00	$43,479.00	$0.00	$0.00	$0.00	E 602-49490-602 Other Long-Term Oblig Princ'al	
$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00	E 602-49490-701 Transfer-Swr Replace Fd	Transfer No Longer Needed-Combined Funds
$123,895.00	**$165,299.00**	**$123,820.00**	**$123,820.00**	**$123,820.00**	**TOTAL FUND 602 SEWER FUND**	
$2,264,609.00	**$2,316,128.00**	**$2,254,924.00**	**$2,208,074.00**	**$2,139,554.00**	**Grand Totals**	
$2,359,838.00	**($29,210.00)**	**($90,414.00)**	**($137,264.00)**	**($205,784.00)**	**Grand Total Difference After Adjustment for Budget Reductions to Balance Sheets**	

EXHIBIT C
Table
Copy

2009 Budget Revenue vs. Expenditures

Fund #	Fund Name	Revenue	Expense
101	General Fund	$976,855.00	$962,553.00
202	Public Land Dedication	$3,000.00	$11,000.00
209	Economic Development	$18,338.00	$10,000.00
215	Road & Bridge Maintenance	$8,452.00	$17,000.00
301	1997 GO Disposal System Bond	$9,420.00	$9,119.00
302	1998 GO Disposal System Bond	$7,662.00	$7,418.00
303	2001 GO Water Revenue Bond	$41,225.00	$41,225.00
304	City Facilities	$226,197.00	$213,606.00
305	2004 $990,000 Imp Bond-PIP	$135,655.00	$121,671.00
306	Prairie Industrial Park - Add'l Project Amount	$12,728.00	$12,728.00
307	2005 Water Improvement Project Bond	$51,100.00	$29,510.00
308	CR 82 Street Improvement Bond	$19,809.00	$9,488.00
309	Lakes Sewer Project Bond	$372,800.00	$555,463.00
408	Annual Event Fund	$14,627.00	$14,700.00
601	Water Fund	$150,820.00	$135,348.00
602	Sewer Fund	$355,196.00	$165,299.00
	Total	**$2,403,884.00**	**$2,316,128.00**
	Net	**$87,756.00**	

General Fund Revenue vs. Expenditrues by Department

Department #	Department Name	Revenue	Expense
41000	General Government	$782,580.00	$149,390.00
41110	Council/Mayor/Boards	$0.00	$32,801.00
41410	Elections	$0.00	$165.00
41800	City Administration	$2,000.00	$204,610.00
41940	General Government Buildings	$100.00	$46,060.00
42200	Fire Protection	$133,775.00	$147,648.00
42500	Civil Defense	$0.00	$9,680.00
42800	Police Protection	$0.00	$23,000.00
43100	Hwy, Streets & Roads	$50,500.00	$267,629.00
43125	Snow Removal	$250.00	$32,150.00
45120	Summer Ball Program	$7,100.00	$13,445.00
45122	Parks & Recreation	$550.00	$35,975.00
	Total	**$976,855.00**	**$962,553.00**
		Variance	**$14,302.00**

EXHIBIT D

CITY OF ROCKVILLE

FIXED ASSET & CAPITALIZATION POLICY

SUBJECT: Policies and procedures for fixed assets and capitalization.
DATE COUNCIL APPROVED: XX/XX/XX

SECTION	TITLE	PAGE
Section 1.	General Policy Statement	1
Section 2.	New Fixed Assets Purchased	1
Section 3.	Capitalization of Fixed Assets	1
Section 4.	Monitoring & Tracking Assets	1
Section 5.	Disposal of Fixed Assets	1
Section 6.	Full Inventory Review	2
Section 7.	History on Initial Valuation of Assets	2

SECTION 1. GENERAL POLICY STATEMENT

Purpose: The purpose of this fixed asset & capitalization policy is to establish a uniform and concise method of tracking, depreciating, capitalizing and disposing of the City's fixed assets. This policy is designed to serve as a general guide for City staff to identify and properly allocate depreciation to the City's assets.

SECTION 2. NEW FIXED ASSETS PURCHASED

As a fixed asset is purchased, the Finance Director will note "fixed asset" on the invoice and make sure the Asset Form gets completed, and will insure that the information gets inputted into the Banyon Data Systems fixed asset module. However, department heads will be required to complete the asset forms providing information such as the serial number, model number, location of the asset tag, etc. Other individuals involved in the process will be the City Administrator/Clerk, Utility Billing Clerk/Administrative Assistant and city council. The department that has the primary use of the asset will be the department to code the asset to.

SECTION 3. CAPITALIZATION OF FIXED ASSETS

City assets will be capitalized as follows:

Machinery & Equipment over $5,000
Structures & Buildings over $25,000
Construction & Infrastructure over $25,000

Due to the fact that equipment such as radios and pagers are usually replaced as needed and not all at the same time they will be valued individually and not as a whole.

SECTION 4. MONITORING & TRACKING ASSETS

The process will be monitored and tracked in the future by utilizing the fixed asset software, internal Excel spreadsheets, and Banyon Data Systems set up for tracking revenue for functions/programs (departments). The Finance Director will track all assets for purposes of putting information into the computer. (Other staff may be utilized as needed).

SECTION 5. DISPOSAL OF FIXED ASSETS

Each department head will remove the fixed asset tag from the disposed of equipment and return it to the Finance Director. They will also provide the Finance Director with the date that the asset was disposed of. (If the tag is damaged while being removed it will still be returned to the Finance Director. If the tag is not able to be removed, the department head will still provide the Finance Director with the asset number and date the asset was disposed of). The Finance Director will pull the Asset Form from the "Capital/Fixed Assets Being

Depreciated" file, attach the asset tag to the form with the disposal date, put the associated information into the Banyon Data Systems Fixed assets "disposed of" tab and put the Asset Form into the "Capital/Fixed Assets, Disposed Of" file.

SECTION 6. FULL INVENTORY REVIEW

A full inventory review will be done on the city fixed assets each year at audit time. Each department will be given a list of information generated by the Banyon Fixed Assets Software system. Each department head will be responsible to review the list and sign off to ensure that the asset listing is correct. Department heads will be responsible for noting changes/additions onto the list so that the Finance Director (or assigned staff) can update the Fixed Asset computer records.

SECTION 7. HISTORY ON INITIAL VALUATION OF ASSETS

Process: During the year of 2004 the City of Rockville began its discussion of how to track the fixed assets of the city in preparation for the new GASB 34 standards. The first decision to make was whether to calculate historical cost internally by looking for receipts, check registers, etc. or to hire a consultant to place a value on the assets. Attempts were made by the Finance Director to obtain quotes from several companies, but all required a listing of all assets, what would need to be calculated, etc. before an estimate could be determined. The hiring of a consultant was deemed too expensive especially since it appeared as if much of the internal work would need to be done by city staff anyway. The city purchased the fixed asset module through Banyon Data Systems, at a cost of approximately $1,300.00, and began the process of learning what information would be needed to be able to set up the fixed assets in the Banyon Software System. Permanent adhesive tags have been purchased bearing the city name. These tags will be applied to city assets with an asset number for verification purposes.

Historical cost valuation: Historical costs were valued primarily by finding cancelled checks, check registers, data from reports in the city computer system, etc. Copies of the documents used to put a cost value on the item were attached to the form and all available information was entered onto the form. This information included check numbers, dates, vendor names, serial numbers, manufacturer name, model numbers, condition of the asset, location of the item, invoice number, cost, life of the asset, etc. To place a historical value on land we requested copies from the county Assessor's office of all tax exempt land in the city. The land the city owned was on this list showing a current estimated market value. Then, based on the year the land was purchased, the Finance Director went to an internet site to use an "inflation calculator" to determine what the land would have cost in the year it was purchased. Deed records at the county

Recorder's office provided historical land cost information also. The valuation for city roadways was determined by internally creating a spreadsheet showing each road name within the city. Then, with the aid of the city engineer and public works supervisor, each roadway length, width, year and surface type were determined and added to the spreadsheet. With this spreadsheet completed, SEH engineering company was hired, at a cost of $750.00, to calculate the current value of the roadways. Then, this information was recalculated bringing it back to historical cost by year and surface type. Although the city tracked all assets > $2,500 value, the City of Rockville is depreciating assets from year 1980 to the current year and then going forward into the future.

Depreciation: For convenience and continuity, depreciation was calculated on a straight-line basis, taking the historical cost divided by the number of years of useful life of the asset times the number of years the asset had already been depreciated. Those values were entered into the Fixed Assets database for the system to automatically calculate in future years. Land was not depreciated, but data was entered into the fixed asset software with the historical value of the land, location, who the land was purchased from, etc.

Useful lives: The useful lives of the fixed assets were determined by combining several methods. First, three different useful lives charts were copied; one from the city auditor, one from the State Auditor's office website, and one from an internet site recommended by the city engineer. Then, using the list of assets the city owned, a useful life was determined for each asset type. The useful life years were determined by consulting the three

lists that had been copied to come up with what seemed to make the most sense for a useful life. Once the draft list was prepared department heads reviewed the list and some changes were made to the useful life list. The list was then presented to the city council for their approval.

Capitalization policy: The city council initially established a threshold of $1,000 for items to be included in the fixed asset depreciation. After consulting with several cities that had implemented GASB 34 in 2003, and based on their recommendations and approval by the city auditor, the council voted to establish the threshold at items valued at $2,500 or more. Items would not be valued in the congregate. (i.e. 25 fire department pagers would not be valued together but would be listed individually because these types of items are often not purchased at the same time and wear out at differing times).

CITY OF ROCKVILLE

CAPITAL/FIXED ASSET USEFUL LIFE LIST

3/27/2008

Depreciate for assets valued $2, 500 and above

Ballfield-ground work	30 years
Bleachers-metal	20 years
Buildings-	
Concession stand	30 years
*New Construction	40 years
*Existing buildings & new building improvements	30 years
*Portable buildings/Temporary Structures	10 years
*Small buildings-wood	10 years
Storage cabinets, portable	5 years
Computers & Office Equipment	
Computer Software	5 years
*Desks, tables, copiers, postage machine, tape back up, camera, printers, laptop, fax, microphone, partitions	5 years
Elections	
Voting Ballot Counter	5 years
Voting Booths	10 years
Equipment	
Air Packs	15 years
Air Tanks	15 years
Equipment-small, hand tools	10 years
Tools-hand tools, power tools	5 years
Grounds Equipment-Lawnmowers, trimmers, etc.	10 years
Fire Department equipment-radios & communication equip.	10 years
Fire Department equipment-pagers	5 years
Jaws of Life (Ram/Hydraulic Pusher)	15 years
Generator-Portable	10 years
Locator-Utility lines	10 years
Outdoor Equipment	20 years
Trailers	15 years
Equipment-Outdoor Items	
Drinking fountain	20 years

Electronic components-scoreboard	5 years
Fencing-aluminum	20 years
Fencing-Wood/Hockey rink	10 years
Hockey Rink	10 years
Fishing Pier-wood	10 years
Equipment-Recreational/Athletic	10 years
* Basketball hoops	10 years
Playground Equipment	10 or 20 years
Equipment-Vehicles	
Fire/Rescue Vans	15 years
Fire Trucks	20 years
Heavy Construction Equip./ Maintenance Vehicle	10 years
Plow Trucks	10 years
Infrastructure	
Sewer	
Sewer Controls	15 years
Sewer Pumps	15 years
Sewer Systems/Infrastructure/Lift Stations/Casings	40 years
Sidewalks/Land Improvements	
Sidewalks/Land Improvements	20 years
Signs etc.	
Signs/Street Signs/Marquee	15 years
Sprinkler Systems	
Sprinkler systems	25 years
Streetlighting & Misc	
Streetlighting/Outdoor Softball Lights-Metal	20 years
Street/Xmas Decorations	5 years
Water & Drainage	
Stormceptor for drainage	10 years
Storm Water/Sewer Drainage Systems	25 years
Variable Frequency Drive-Water system	10 years
Water Systems/Infrastructure/Pumphouse	40 years
Sirens	
Civil Defense Sirens	15 years
Land Improvements	
Land Improvements/-ground work	30 years
Land Improvements/-structure	20 years
Land	No Depreciation
Parking Lots	
*Asphalt/Black top	20 years
*Brick or Stone	45 years
*Concrete	30 years
*Gravel	15 years
Roadways	

*Asphalt/Black top	20 years
*Concrete	30 years
*Gravel	15 years
Walking Paths	
*Asphalt/Black Top	15 years
*Asphaltic Concrete	20 years
*Brick or Stone	50 years
* Concrete	30 years
*Dirt	10 years
*Gravel	15 years

EXHIBIT E

Highlights from Presentation Creating Opportunities in Challenging Financial Times

- Higher bond ratings are even more of a savings at this time due to the gap between ratings percentages is currently larger.
- A Refunded bond that carries a AA- could be guaranteed by the State and go at a rate of AAA-
- Ensure short-term decisions are consistent with long-term objectives
- Ensure that special revenue and enterprise funds cover appropriate administrative costs - Allocations or Flat Fees vs. Admin. Cost
- Mission Statement
- Long-term Plans/Strategic Plan and Goals - Retreat
- Voting Machines for Surveys
- Use general plain language
- Town Hall Meetings

Many things the city is already doing proactively

- Surveys for resident input
- Involving staff and council in budget discussions
- Actively use multiple media sources to communicate information to residents such as: Website, Newsletter, Television - (Council Meetings), etc.
- Eliminating unnecessary expenses
- Collaborating with neighboring communities to share or reduce expenses

MINUTES OF A REGULAR EDA MEETING HELD MONDAY, MAY 11, 2009

6:00 P.M. – ROCKVILLE CITY HALL

The meeting was called to order by President Vern Salzl. Roll Call was taken and the following members were found to be present: President Salzl, Ed Karls, Duane Willenbring & Rena Weber. Absent: Bill Becker & Heidi Peper.

Also present were: Keith McDonald and Steve Schultz from Shingobee, Inc.

APPROVE MINUTES OF 02/09/09 – *Motion by Member Karls, second by Member Willenbring, to approve the minutes of 02/09/09 as presented. Motion carried unanimously.*

NEW BUSINESS – There was none.

OLD BUSINESS

FIRE HALL FLOOR – Keith McDonald and Steve Schultz from SBI were present to discuss possible resolution to outstanding bill/issue regarding the apparatus bay floor.
Keith McDonald stated that in taking a look at the contract documents, the delay in the timing of when this issue reared its ugly head is a problem. The sub-contractor (Mueller) has been paid off and going after him is not an easy answer to pursue.

Keith McDonald stated that the city has a weakness in the contract in that the concrete section itself has nothing that says what it should be – smooth or broom finish.
The Contract Administrator was the Architect who has been wishy/washy. He has some culpability in this too. He used a generic spec in this case. This complaint came out a year after the completion of the project.

President Salzl stated that the joints were never sealed either. They should have been sealed before the painting was done.

Steve Schultz stated that we never said we would not do the joint sealing. The difference is in the math – $28,700 is ripping out the entire floor. $5.00 square foot

Discussion was held regarding mediation/arbitration and what that would/would not do to solve this issue.

Rena Weber to provide a copy of K Johnston bid to Steve Schultz.

Member Willenbring suggested that this group mark the areas that both agree that need repair according to the standard in the industry. It would be foolish to say we want everything out.

SBI to repair the floor. Whoever is hired the city would like to see some of their work that has been done.

NEXT MEETING WILL BE:
Thursday 5/21/09 1 p.m. at the Fire Hall

TREASURUER'S REPORT – Rena Weber present the Treasurer's Reports for May, 2009:

Fund 209 Cash Balance Report		$266,708.30
Fund 304 Cash Balance Report		192,522.13
		$459,230.43
Revenue Report both funds	-$304.75	
Expense Report both funds	.00	
Interest – April	511.34	

Motion by Member Simon, second by Member Willenbring, to approve the Treasurer's Report as presented. Motion carried unanimously.

Terms of Office – Rena Weber presented the current list of terms.

- Ed Karls – 12/31/2012
- Duane Willenbring – 12/31/2013
- Bill Becker – 12/31/2012
- Don Simon – 12/31/2010

Due to the lateness of the meeting and the fact that a Planning Commission meeting was being held no action was taken.

WECS – Don Simon would like to invite Dave Winkleman to locate his business in Rockville if they are unsuccessful in Cold Spring. Vern Salzl is to contact Mr. Winkleman.

Next Meeting Date – as needed

ADJOURNMENT – ***Motion by Member Willenbring, second by Member Karls, to adjourn the meeting at 6:50 p.m. Motion carried unanimously.***

VERENA M. WEBER-CMC	**VERN SALZL**
SECRETARY/TREASURER	**PRESIDENT**