



**City of Scandia
2014 Budget**

*DRAFT
FOR
PUBLIC HEARING*

December 10, 2013

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BUDGET OVERVIEW

Budget Process and Timeline

This document contains a draft budget for the period of January 1 through December 31, 2014 for the City of Scandia. The budget is preliminary and has been prepared for discussion by the Scandia City Council at their budget workshops. Year to date (YTD) data is, unless otherwise stated, as of June 30, 2013.

The timeline for developing the 2014 City budget is shown below. While the final budget will not be adopted until December, the City is required to certify its proposed maximum property tax levy to the county auditor not later than September 16, 2013. The city may continue to refine the budget, but after that date the levy cannot be increased. Notices to property owners will be based on the maximum levy.

The schedule for review of the 2014 budget is as follows:

Dates	Action
Tuesday, August 13	City Council budget workshop (regular work session)
Tuesday, August 27	City Council budget workshop (special meeting)
Tuesday, September 10	Regular work session date; special Council meeting to adopt proposed budget by resolution and certify proposed levy to county auditor; set date for public meeting on levy and budget
Monday, September 16	Last date to certify proposed (maximum) tax levy to county auditor
October 1 (approximate)	Include information on proposed budget in City newsletter
Tuesday, October 8	City Council budget workshop (regular work session)
Tuesday, October 22	City Council budget workshop (special meeting, optional)
Wednesday, November 6	Planning Commission hearing on Capital Improvement Program (CIP)
November	Washington County mails property tax statements
Tuesday, November 26 or Tuesday, December 10	Public meeting on budget and tax levy (<i>could combine with December 10 work session or set a special meeting between dates TBD</i>)
Tuesday, December 17	Budget hearing/ adopt final property tax levy and budget (<i>last regular Council meeting of 2013</i>)

Friday, December 27

Last date to certify final tax levy to county auditor

January, 2014

Publish summary budget in legal newspaper

Budget Format

The draft 2014 budget is divided into the following fund and departmental budgets:

Fund Type	2014 Budget Funds
General Fund	General Fund (101) <i>Departments within General Fund:</i> <ul style="list-style-type: none"> • Administration & Finance (41000) • City Council (41110) • Elections (41410) • Planning & Building (41910) • Police (42000) • Fire (42200) • Public Works (43000) • Parks (45000) • Community Center (45180)
Debt Service Funds	2007 Blacktop Project (307)
	Fire Hall/ Public Works (310)
	2010 Equipment Certificate (311)
	2011 Equipment Certificate (312)
	2013 Equipment Certificate (313) <i>New</i>
Capital Funds	Capital Improvement Fund (401)
	Parks Capital Improvement Fund (404)
	Equipment Replacement Fund (405)
Enterprise Funds	201 Sewer Project Fund (602)
	Uptown Sewer Fund (612)

A new debt service fund (2013 Equipment Certificate, Fund 313) has been added in 2013 and 2014 to account separately for the new outstanding equipment certificates approved June 2013 by the City Council.

The major expenditure categories in the budget are:

Personnel Services (100)	Costs related to employees including wages, salaries, retirement contributions and all other benefits.
Materials and Supplies (200)	All of the “things” that the city purchases, such as office supplies, parts, fuel, sand & gravel, etc.
Contractual Services and Charges (300-400)	All types of services and functions performed by or provided by those other than employees.
Capital Outlay (500)	Projects, equipment or furnishings with a useful life of three years or longer and cost greater than \$500. (Capital outlay items with a life of five years or longer and cost \$10,000 or greater would also be listed in the CIP.)
Debt Service (600)	Principal and interest payments on short- or long-term debt.
Transfers (700)	Transfers from one fund to another.

Revenue Budget Assumptions

Property Taxes

Property taxes are the city’s largest revenue source, representing 80% of revenues to the General Fund. Most years, Minnesota cities over 2,500 in population have been subject to property tax levy limits established by the state legislature. For 2014, the levy, excluding debt, may not increase by more than 3%. In the draft budget, operating expenses are down but other funds are increase such as the Capital Funds (new Local Road Improvement Fund).

Also, new for this year, at a meeting where public comment is permitted, the city must discuss the estimated savings realized to their budgets as a result of the sale tax exemption, and how those savings will be used for property tax levy reductions, fee reduction and other purposes as deemed appropriate. Staff estimated 2012 sales tax expenditures were \$21,500.

The following table shows the total tax levy of New Scandia Township/the City of Scandia in recent years with the percentage increases from the previous year. The 2014 preliminary maximum levy, which is what would be required to fund the draft budget presented by staff, is shown for illustration only. It may change based on decisions the City Council makes about the budget. The draft budget assumes no levy increase in 2014.

Property Tax Levy History

Year	Total Levy	Increase
2003	\$1,238,136	-1.10%
2004	\$1,301,182	5.10%
2005	\$1,368,150	5.10%
2006	\$1,483,752	8.40%
2007	\$1,533,930	3.40%
2008	\$1,703,589	11.06%
2009	\$1,860,893	9.23%
2010	\$1,918,647	3.10%
2011	\$2,013,651	4.95%
2012	\$2,055,174	2.06%
2013	\$2,171,074	5.64%
2014	\$2,171,074	0%

How changes in the city budget and levy will impact individual property tax payers is a complex question. The amount of the tax levy is only one of many factors. Preliminary data from Washington County indicates that the city’s tax capacity may decrease by 9% for the pay 2014 tax year. All other things being equal, the same tax levy would result in a higher tax rate. The city will have more information available before the final budget and levy are adopted.

Other Revenues

The following assumptions were made about other revenue sources for 2014:

- Other taxes (gravel tax revenue)—increase consistent with projections in the EIS for Zavoral Mine Project.
- License and permits—similar revenue to 2013, with exception of building permit revenue which was increased to be similar to 2012 actual revenue.
- Intergovernmental revenues—the only revenues assumed in the General Fund is the recycling grant in the Administration Department and the Fire Relief Aid from the State and other state grants for the Fire Department. (Scandia receives no Local Government Aid (LGA).)
- Charges for services—Planning Department accounts for most of these charges, with \$80,000 planned for Zavoral Mine monitoring. These are mainly pass-through charges on revenue and expense.
- Fines and forfeitures—same as projected 2013 revenue.
- Interest— interest earnings will continue to be low; similar rates to 2013.

In November 2012 the Council approved an update to the Fund Balance Policy that if the unassigned fund balance in the General Fund rises above 50% at the end of the fiscal year, the amount above 50% would be applied to the following year’s operating budget or transferred to a capital improvement fund. Per the December 31, 2012 audit report, the unassigned, unrestricted

fund balance was \$1,177,870, which is equal to about 60% of the general fund expenses included in the draft 2014 budget(or \$194,162 more than required by City policy). The City Administrator is also projecting that 2013 actual estimated expenses and revenues will result in an increase in fund balance. Therefore, staff is proposing that \$200,000 be transferred from the General Fund to a newly created Local Road Improvement Fund. If the Council agrees with the creation of the new fund a resolution should be passed creating the fund.

Expense Budget Assumptions

Wages and Benefits

The draft budget assumes the step plan adopted by the Council in July is implemented. Per the policy, employees must receive a satisfactory job evaluation in order to receive the step increase. The draft budget assumes that step will be given when the employee is eligible.

As provided by Ordinance No. 121, no adjustment to City Council pay will occur on January 1, 2014. The Council pay may be adjusted again on January 1, 2015, following the next election.

For health insurance, switching carriers will result in approximately \$16,000 in saving in 2014. Because the city's health insurance plan is a high-deductible plan (to keep premium costs down) the City has been contributing to Health Savings Accounts (HSAs) for eligible employees. The draft budget assumes continuing city contributions to the HSAs at the same level as in the last 4 years.

Other Expenses

The draft expense budgets include the following assumptions for costs in 2014 compared to 2013:

- PERA & FICA—no increase from 2013 for (7.25% and 6.2%) employer contributions, respectively.
- Insurance (Property & Auto, Liability and Worker's Compensation—+ 3% Actual costs will be available in December for the policy year beginning January 1.
- Fuel and utilities—approximately the same prices as assumed in the 2013 budget.

Capital Projects

The following projects in the draft Capital Improvement Plan (CIP) update are included in the draft 2014 budget. Detailed descriptions are included in the CIP and/or the department budget narratives.

Proj #	CIP Project Name	Cost	Funding
A-006	Electronic Data Storage	\$12,500	Capital Improvement Fund
F-018	Back Up Generator For Fire Hall	\$36,000	Capital Improvement Fund
PR-001	Lilleskogen Park Improvements	\$47,500	Funds to come from grant revenue or donations not yet secured
PR-019	Log House Landing Improvements	\$40,000	Capital Improvement Fund (\$20,000), CMSCWD Grant/Cost Share (\$20,000)
PW-002	Street Maintenance Program	\$300,000	General Fund, Public Works Budget (43000)
PW-006	Dump Truck/Plow Replacement	\$200,000	Debt Service Fund

In addition to the projects in the CIP these other capital expenditures are included in the draft 2014 budget. (These projects do not meet the \$10,000 threshold for inclusion in the CIP.)

Budget	Description	Cost
Administration & Finance	Office Equipment (570)	\$2,500
Fire Department	Furniture and Fixtures (580)	\$1,000
Fire Department	Office Equipment (570)	\$2,000

Overview, General Fund

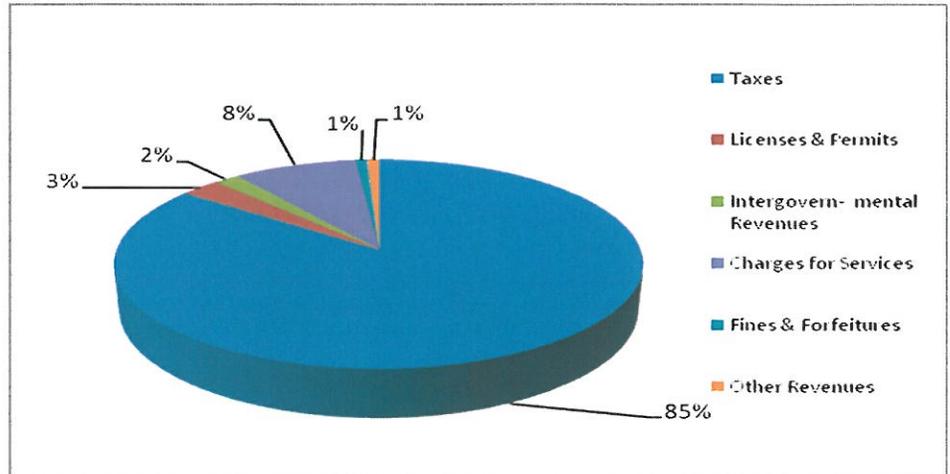
The draft 2014 General Fund expense budgets total \$1,933,998, up approximately 0.07% from the 2013 budget. Departmental budgets with increases include Elections (1200%, 2014 is an election year), Planning and Building (141.58%, mainly Zavoral Monitoring which will be reimbursed) and Police (2.79%).

Departmental budgets with decreases are Administration and Finance (-10.49%), City Council (-5.14%), Fire (-6.18%), Public Works (-3.6%), Parks (-15.52%) and Community Center (-1.2%). More information on these changes is included in the department worksheets and narratives.

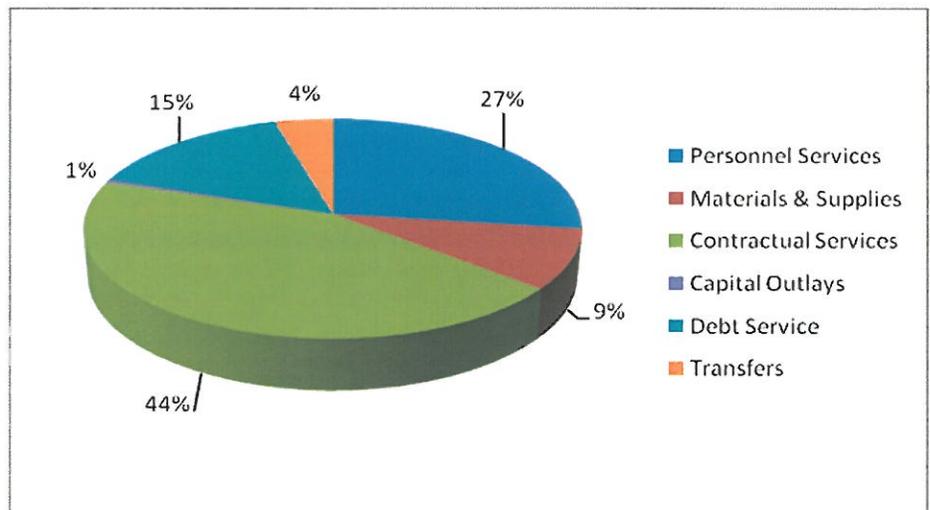
The pie chart to the right shows revenues to the General Fund, which are largely from property taxes (85%) and Charges for Service (8%) with the remainder from other sources.

The second pie chart, to the left, shows proposed General Fund expenses by type. Nearly half (44%) of the budget would go for Contractual Services, with Personnel Services being the next highest category (27%).

2014 Draft Budget
General Fund Revenue by Type



2014 Draft Budget
General Fund Expenses by Type



Overview, Other Funds

Debt Service Funds—The total debt service budget will be lower (down 4.83%) in 2014 than in 2013. The property tax levy for debt service is based on principal and interest payments plus the statutory 5% coverage, less any assessments and interest revenue. An updated Debt Management Analysis prepared by Northland Securities is included with the budget details of the Debt Service Funds. A new debt service fund (2013 Equipment Certificate, Fund 313) has been added in 2013 and 2014 to account separately for the new outstanding equipment certificate approved by the Council in June 2013. The only new expenditure from the debt service fund planned for 2014 is the purchase of a dump truck with plow (PW-006). The budget reflects the use of fund balance to prepay a portion of the Fire Hall debt.

Capital Funds— The draft budget currently proposes \$94,400 of the tax levy as revenue to the Capital Improvements Fund (401.) There are three proposed expenditures from the Capital Improvement Fund in 2014, CIP project A-006, Electronic Data Storage (\$12,500), F-018, Back-up Generator for Fire Hall (\$36,000), and PR-019, Log House Landing Improvements (\$40,000). An additional \$20,000 of grant or other revenue from the watershed district for the Log House Landing Improvement is assumed.

The budget for the Parks Capital Improvements Fund (404) does not include any expenditure in 2014 unless donations are received. It is assumed that there will be donations of materials and labor, or grants to cover any expenses related to Lilleskogen Park. No other income is anticipated.

Revenues to the Equipment Replacement Fund (406) are proposed to be \$100,000 in transfers from operating budgets in 2014. There are no expenditures from the Equipment Replacement Fund proposed in 2014. With a \$100,000 annual contribution, and assuming proceeds from the sale of equipment are deposited into the fund, the fund would be close to cash-flowing for the years 2014 through 2018.

Staff is proposing a new capital fund be created in 2014 called Local Road Improvement Fund. Revenues to this account could include transfers from the fund balance above the 50% amount in the general fund as required by City fund balance policies, future tax levy dollars, assessments, franchise fees, etc. Expenses could include mill and overlays, reconstruction or new construction of streets. Seal coating, crack filling, and patching would continue to be funded in the general fund. Creating this new fund helps segregate funds from the Capital Improvement Fund that the Council may want to dedicate specifically towards roads as opposed to other capital improvements such as equipment purchases, building construction/renovations, etc. It can be difficult to plan long term for road related expenditures within the current Capital Improvement Fund if other projects are completed first with available funds. No projects are planned for 2014 as the Council has not provided direction yet on what roads to include.

The table on the following page shows the fund balances expected in the three capital funds at the end of 2013, and the proposed 2014 expenses and revenues (including interest.)

Fund		12/31/2013 Projected	2014 Expense	2014 Revenue	12/31/2014 Projected
401	Capital Improvements	\$212,000	\$68,250	\$95,500	\$239,250
404	Parks Capital Improvements	\$8,000	\$0	\$0	\$8,000
406	Equipment Replacement	\$322,400	\$0	\$101,000	\$423,400
*408	Local Road Improvement	\$0	\$0	\$327,704	\$327,704
	Total	\$542,400	\$68,250	\$524,204	\$998,354

**New for 2014*

Enterprise Funds—Fund 602 is one of the city’s enterprise funds, for the operation of the “201” community sewer system that serves approximately 100 homes on Big Marine Lake. Fund 612 is an enterprise fund created in 2013 to segregate the revenues and expenses for operation of the Uptown Sewer System from the General Fund budget.

This draft includes staff’s proposed budgets for these two funds (602 & 612.) The Wastewater Advisory Committee will be reviewing and making recommendations on these budgets at their November 20, 2013 meeting. One of the significant changes in 2014 is the elimination of the transfers from the sewer funds to the general fund to cover employee time spent on the sewers. Instead, staff time will be billed directly to the sewer funds. Hourly employees are being asked to track their hours working on the items related to the sewers (rounds, billings, etc) and those hours are charged to the appropriate fund with the issuance of each pay check. For the two salaried employees, a percentage of their pay will be allocated to the funds at each pay period. The Administrator’s salary is divided 98.5% to the general fund, 1% to the 201 Sewer System and 0.5% to the Uptown System. The Public Works Director’s salary is divided 83.5% to the general fund, 12.5% to the 201 Sewer Systems, and 4% to the Uptown System. Wages, payroll taxes, and PERA contributions are divided amongst the three funds. At this time, staff is not proposing to charge the sewer systems for the other benefits costs (health, life, disability) because the time necessary to divide out the billings would outweigh any benefit to the general fund in collecting for these costs.

2014 Draft Budget

2014 Draft Expenditure Budget
Summary by Fund and Department (Preliminary)

Fund	Dept. Description	Personnel Services	Materials & Supplies	Contractual Services	Capital Outlays	Debt Service	Transfers	Total	% of Fund
101	41000 Administration & Finance	\$174,927	\$4,750	\$162,365	\$2,500			\$344,542	17.82%
	41110 City Council	\$17,539		\$1,300				\$18,839	0.97%
	41410 Elections	\$5,000	\$440	\$670				\$6,110	0.32%
	41910 Planning & Building			\$166,200				\$166,200	8.59%
	42000 Police			\$122,068				\$122,068	6.31%
	42200 Fire	\$98,861	\$45,250	\$114,355	\$3,000		\$42,938	\$304,404	15.74%
	43000 Public Works	\$290,393	\$145,150	\$383,493			\$57,062	\$876,098	45.30%
	45000 Parks	\$23,807	\$3,950	\$28,274				\$56,030	2.90%
	45180 Community Center	\$811	\$6,000	\$32,896				\$39,707	2.05%
	General Fund Total	\$611,338	\$205,540	\$1,011,620	\$5,500		\$100,000	\$1,933,998	100.00%
307	2007 Blacktop					\$157,907		\$157,907	44.88%
310	Fire Hall/ Public Works					\$43,722		\$43,722	12.43%
311	2010 Equipment Certificates					\$45,497		\$45,497	12.93%
312	2011 Equipment Certificates					34,965		\$34,965	9.94%
313	Fire Truck/Dump Truck					69,783		\$69,783	19.83%
	Debt Service Funds Total					\$351,874		\$351,874	100.00%
401	Capital Improvements				\$68,250			\$68,250	58.96%
404	Parks Capital Improvements				\$47,500			\$47,500	41.04%
406	Equipment Replacement								
408	Local Road Improvements								
	Capital Funds Total				\$115,750			\$115,750	100%
602	201 Sewer	\$18,189	\$275	\$33,632	\$45,000			\$97,096	82.44%
612	Uptown Sewer	\$7,270	\$325	\$10,445		\$2,640		\$20,680	17.56%
	Enterprise Funds Total	\$25,459	\$600	\$44,077	\$45,000	\$2,640		\$117,776	100.00%
	EDA Expenses				\$1,000			\$1,000	100.00%
	HRA Expenses								
	Econ Dev. Auth. Funds Total				\$1,000			\$1,000	100.00%
	All Funds, Total Expenditures	\$636,797	\$206,140	\$1,056,697	\$166,250	\$354,514	\$100,000	\$2,520,398	

2014 EXPENSE BUDGET

Expenditure Budget History
Total Expenditures by Fund and Department (Preliminary, not Including Sewer Funds)

Fund	Dept.	Description	2010 Actual		2011 Actual		2012 Actual		2013 Budget		2014 Budget		2014 Proposed		% Change, 2013 Budget to 2014 Proposed
101	41000	Administration & Finance	\$347,696	\$319,366	\$401,664	\$384,931	\$344,542	\$40,389	-10.49%						
	41110	City Council	\$16,124	\$20,000	\$17,949	\$19,861	\$18,839	-\$1,022	-5.14%						
	41410	Elections	\$5,181	\$20,000	\$6,035	\$470	\$6,110	\$5,640	1200.00%						
	41910	Planning & Building	\$129,503	\$336,333	\$296,202	\$68,796	\$166,200	\$97,404	141.58%						
	42000	Police	\$115,459	\$114,119	\$117,172	\$118,759	\$122,068	\$3,309	2.79%						
	42200	Fire	\$361,220	\$320,554	\$273,150	\$324,467	\$304,404	-\$20,064	-6.18%						
	43000	Public Works	\$507,427	\$579,338	\$731,967	\$908,842	\$876,098	-\$32,743	-3.60%						
	45000	Parks	\$48,045	\$58,767	\$48,045	\$66,322	\$56,030	-\$10,292	-15.52%						
	45180	Community Center	\$42,538	\$60,480	\$42,538	\$40,188	\$39,707	-\$481	-1.20%						
		General Fund Total	\$1,578,712	\$1,850,330	\$1,934,722	\$1,932,636	\$1,933,998	\$1,362	0.07%						
302		2002 Blacktop													
304		2004 Blacktop													
307		2007 Blacktop	\$176,043	\$170,980	\$115,143	\$168,650	\$157,907	-\$10,743	-6.37%						
310		Fire Hall/ Public Works	\$113,293	\$115,143	\$116,675	\$118,519	\$43,722	-\$74,797	-63.11%						
311		2010 Equipment Certificate		\$49,020	\$52,533	\$46,662	\$45,497	-\$1,165	-2.50%						
312		2011 Equipment Certificate		\$49,020	\$36,776	\$35,910	\$34,965	-\$945	-2.63%						
313		Fire Truck/Dump Truck					\$69,783								
		Debt Service Funds Total	\$289,335	\$384,163	\$371,834	\$369,741	\$351,874	-\$86,705	-4.83%						
401		Capital Improvements	\$19,668	\$20,173	\$99,601	\$30,000	\$68,250	\$38,250	127.50%						
404		Parks Capital Improvements	\$5,038	\$5,479	\$3,575	\$103,000	\$47,500	-\$55,500	-53.88%						
406		Equipment Replacement	\$195,340	\$148,828	\$93,913	\$300,000		-\$300,000	-100.00%						
		Capital Funds Total	\$220,046	\$154,307	\$197,089	\$433,000	\$115,750	-\$317,250	-73.27%						

**2014 DRAFT Revenue Budget
Summary by Fund and Department**

Fund	Dept.	Description	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges for Services	Fines & Forfeitures	Other Revenues	Total	%	Fund %
101 General Fund											
41000		Administration & Finance	\$294,850	\$11,295	\$7,597	\$1,200	\$16,000	\$13,600	\$344,542	17.82%	
41110		City Council	\$18,839						\$18,839	0.97%	
41410		Elections	\$6,110						\$6,110	0.32%	
41910		Planning & Building	\$12,450	\$41,750		\$112,000			\$166,200	8.59%	
42000		Police	\$122,068						\$122,068	6.31%	
42200		Fire & Rescue	\$237,324		\$28,486	\$35,594		\$3,000	\$304,404	15.74%	
43000		Public Works	\$873,698	\$750		\$1,650			\$876,098	45.30%	
45000		Parks & Recreation	\$48,230			\$7,800			\$56,030	2.90%	
45180		Community Center	\$28,697			\$11,010			\$39,707	2.05%	
		General Fund Total	\$1,642,266	\$53,795	\$36,083	\$169,254	\$16,000	\$16,600	\$1,933,998	65.56%	100.00%
307		2007 Blacktop	\$134,609					\$23,298	\$157,907	44.88%	
310		Fire Hall/ Public Works	\$42,852					\$870	\$43,722	12.43%	
311		2010 Equipment Certificates	\$45,297					200	\$45,497	12.93%	
312		2011 Equipment Certificates	\$34,965						\$34,965	9.94%	
313		Fire Truck/Dump Truck	\$69,783						\$69,783	19.83%	
		Debt Service Funds Total	\$327,506					\$24,368	\$351,874	11.93%	100.00%
401		Capital Improvements	\$94,400					\$1,100	\$95,500	16.70%	
404		Parks Capital Improvements			\$47,500			\$45	\$47,545	8.32%	
406		Equipment Replacement						\$101,000	\$101,000	17.67%	
408		Local Road Improvements	\$127,704					\$200,000	\$327,704	57.32%	
		Capital Funds Total	\$222,104		\$47,500			\$102,145	\$571,749	19.38%	100.00%
602		201 Sewer				\$65,100		\$5,700	\$70,800	77.35%	
612		Uplown Sewer				\$20,730			\$20,730	22.65%	
		Enterprise Funds Total				\$85,830		\$5,700	\$91,530	3.10%	77.35%
		EDA Levy	\$1,000						\$1,000		
		HRA Levy									
		Econ Dev Auth. Funds Total	\$1,000						\$1,000	0.03%	
		All Funds, Total Revenues	\$2,192,876	\$53,795	\$83,583	\$255,084	\$16,000	\$148,813	\$2,950,151		
		Percent of Total Revenue	74.33%	1.82%	2.83%	8.65%	0.54%	5.04%	100.00%	100%	

City of Scandia, 2014 Draft Budget

Personal Services

Employee FTEs (Full Time Equivalents) Excluding City Council

1 FTE = 2,080 hours

Position	Department										Total FTEs	Number of Employees	
	41000 Admin & Finance	51410 Elections	41910 Planning/ Bldg	42200 Fire & Rescue	43000 Public Works	45000 Parks	45180 Comm. Ctr						
Regular Employees, FT													
City Administrator/Clerk +												1.000	1
Maintenance Superintendent +					1.000							1.000	1
Maintenance Worker, FT					3.000							3.000	3
Deputy Clerk												1.000	1
	Subtotal	2.000	0.000	0.000	0.000	4.000	0.000	0.000	0.000	0.000	6.000	6.000	6
Regular Employees, PT													
Treasurer					0.400							0.400	1
Office Assistant					0.300							0.300	1
Recreation Coordinator									0.160			0.160	1
Community Center Attendant *									0.025			0.025	1
	Subtotal	0.700	0.000	0.000	0.000	0.000	0.160	0.025	0.025	0.885	0.885	0.885	4
Paid-on-Call Firefighters **													
												3.241	26
Seasonal/ Temporary Employees													
Election Judges					0.240							0.240	0
Skating Supervisor									0.029			0.029	1
Ice Rink Maintenance									0.048			0.048	1
Ice Rink Attendant									0.264			0.264	5
Recreation Program Instructors									0.033			0.033	2
Maintenance, Seasonal/Temp (PW/Winter)									0.096			0.096	3
Maintenance, Grounds (Parks/ Summer)									0.369			0.369	1
Proposed Maintenance, Season/Temp (PW/ Summer)													1
	Subtotal	0.000	0.240	0.000	0.000	0.096	0.743	0.000	0.000	0.711	0.711	0.711	13
All Employees		2.700	0.240	0.000	0.000	3.241	4.096	0.903	0.025	10.836	10.836	10.836	49

+ salaried employee
 * paid per event; FTE based on \$14 per hr
 ** all wages (hourly + officer stipends) /\$13 per hr