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# **CITY OF FALCON HEIGHTS**

## **MINNESOTA**

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**2018 BUDGET**



# CITY OF FALCON HEIGHTS

2077 W. Larpenteur Avenue  
Falcon Heights, MN 55113

Phone (651) 792-7600  
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Website: [www.falconheights.org](http://www.falconheights.org)

Office Hours: Weekdays 8:00 a.m. to 4:30 p.m.

## PRINCIPAL CITY OFFICIALS

### CITY COUNCIL

Peter Lindstrom, Mayor  
Term expires: 12/31/2019

Randy Gustafson, Councilmember  
Term expires: 12/31/2019

Joseph B. Thunder, Councilmember  
Term expires: 12/31/2019

Pam Harris, Councilmember  
Term expires: 12/31/2017

Tony Fischer, Councilmember  
Term expires: 12/31/2017

### CITY STAFF

Sack Thongvanh, City Administrator

Roland Olson, Finance Director

Paul Moretto, Development Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Tim Sandvik, Deputy Clerk/Recreation Supervisor

Kathleen O'Connor, Administrative Coordinator

Brandon Nelson, Finance Intern

Rich Hinrichs, Fire Chief

## CITY OF FALCON HEIGHTS SUMMARY OF THE FUNDS

### GENERAL FUND

The General Fund accounts for resources devoted to financing the general services. These include General Government, Public Safety, Public Works, and Park & Recreation. It is the largest and most important accounting activity and is the main operating fund of the City.

### SPECIAL REVENUE FUND

Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted for specific purposes.

### DEBT SERVICE FUND

Debt Service Funds are to account for the accumulation of Resources for, and the payment of general long-term debt principal and Interest.

### CAPITAL PROJECTS FUND

Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Enterprise funds.

### ENTERPRISE FUND

Enterprise Funds are to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of The City of Falcon Heights is that the cost of providing services are to be recovered primarily on a user-charge basis to the residents.

# CITY OF FALCON HEIGHTS

## 2018 BUDGET

### PRINCIPAL CITY OFFICIALS

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December 13, 2017

Honorable Mayor Lindstrom  
And  
Members of the City Council  
City of Falcon Heights

I am pleased to present for your consideration the 2018 City of Falcon Heights operating budget. This document is important not only as a budgetary tool, but also communicates to our residents, business community, and property owners the goals and priorities of the city for the upcoming year.

The City of Falcon Heights is primarily a residential community situated near the center of the Minneapolis and St. Paul metropolitan area. The city is at or near full development, with the economy consisting of light industry, commerce, and agricultural related businesses. Economic conditions and employment remain stable with the University of Minnesota St. Paul campus, Spire Federal Credit Union, and the Minnesota State Fairgrounds providing a diversified economic employment base.

#### **FORM OF GOVERNMENT**

The City of Falcon Heights operates under the Statutory Plan A form of government, where the policy decisions are made by the city council, but the administrative duties are delegated to the city administrator. One of the primary administrative duties of the city administrator is to prepare an annual budget for approval by the council.

#### **BUDGET PROCESS**

In June, city staff starts the preparation of their budget requests for the next calendar year (Falcon Heights' fiscal year is the calendar year). This is accomplished by correlating the city's budget goals into financial projections, while at the same time; revenues are estimated for the next year. During July, the staff submits their budget requests for the general, special revenue, debt service, and enterprise funds to the city administrator and city finance director. Budget requests are reviewed to determine if they are accurate, reasonable, and well justified. Staff requests are modified according to projected revenues. Once completed, a preliminary budget is prepared based upon initial revenue estimates, departmental budget requests, historical trends, and financial policies.

In July, the city administrator and finance director meet with staff members individually. During these meetings, any recommended revisions are discussed and the city administrator makes the final decision as to what will be included in the proposed budget. The finance director uses this information to prepare the proposed budget document.

In August, budget workshops open to the public are held where the city administrator presents the proposed budget to the city council. The city council reviews the proposed budget with staff, who then adjusts the budget for any changes the council recommends. In early September, the city certifies a proposed levy and budget to Ramsey County. The proposed levy is published and parcel specific notices are mailed to property owners. The council holds a public hearing on the proposed budget in early December and afterward approves the final budget. The city's property

tax levy, which is necessary to finance the approved budget, is then certified to Ramsey County. Ramsey County collects the property taxes on behalf of the city as well as other taxing jurisdictions.

During the fiscal year, line items may be overspent as long as the total activity budget is not overspent. City staff may recommend changes in the activity budget to the city council, which can then approve or disapprove the amendment. The council may approve an activity to be overspent if funding is available, but may not amend the property tax levy.

## **BUDGET ORGANIZATION**

The city's annual budget consists of five basic sections:

1. Introductory section
2. Governmental funds
3. Enterprise funds
4. Ten year capital improvement plan
5. Appendixes

The introductory section includes the city's goals for 2018, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2015 to 2018 for the general, special revenue, debt service, and capital projects funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. The city uses the modified accrual basis of accounting for all governmental funds, in which revenues are recognized when they become measurable and available and expenditures are generally recognized when the related fund liabilities are incurred.

Enterprise funds are those operated in a manner similar to private business enterprises, where the costs of providing services (expenses) are to be recovered primarily on a user-charge basis to the general public (revenues). The city uses the accrual basis of accounting for its enterprise fund (sanitary sewer, storm sewer), in which revenues are recognized when they are earned and expenses are recognized when they are incurred.

The city's Ten-Year Capital Improvement Plan (C.I.P.) is a tabulation of projects and equipment that are being recommended with potential funding sources for each. A capital asset is defined as an expenditure which results in the acquisition or replacement of a fixed asset which costs \$1000 or more and/or has a life expectancy of three years or more. The city uses the threshold level of \$5000 to determine if the capital asset is listed in the general fixed asset account group. The Ten-Year Capital Improvement Plan is approved by the city council, but it is a planning document only and approval carries no appropriation authority. All appropriations are made as a result of the annual budgeting process.

A glossary of terms is provided to assist in a better understanding of this budget. Appendixes include additional information to support underlying budget assumptions.

## **2018 BUDGET SUMMARY**

The 2011 State of Minnesota legislative session, or rather the special session that ended the state government shutdown, enacted sweeping changes to how property taxes are calculated at the local government level. The budget compromise negotiated between the governor and legislature eliminated the Market Value Homestead Credit (MVHC) program. In theory, this program

served as a credit to local units of government and helped reduce the property tax impact on homesteaded properties. Over the past several years, however, this program was rarely fully funded and left cities such as Falcon Heights in the position of having to make up this loss of revenue through cuts in LGA funding. During the 2011 legislative special session, the MVHC program was eliminated and replaced with a Market Value Exclusion, where a portion of residential homestead properties value was eliminated for tax purposes. In effect, this action reduced the taxable market value of property in Falcon Heights by 4% FOR 2011.

For 2018, the Market Value Exclusion continues. The median Estimated Value increased from 253,600 to 266,600, resulting in a increase of 5.1% value.

In addition, the city's fiscal disparities distribution increased \$14,374.

#### Personnel

As in most government and service related organizations, the vast majority of our spending is the result of employing workers and their associated benefits.

#### Health Insurance

2018 will be the eighth year where the city participates in the Public Employees Insurance Program. PEIP is a plan offered through the State of Minnesota to cities and other organizations throughout the state. The 2018 renewal rate is estimated at 2.0%. Employees will continue to purchase other insurance coverages (dental, life, etc.) through Ramsey County.

#### Personnel Costs

We have included a 5% cost of living adjustment for regular employees in 2018. There was a 3% COLA in 2017.

#### Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2017 budget:

#### Police (122):

The city contracts with the Ramsey County Sheriff Department starting in 2018.

#### Expenditure Summary

The proposed budget reflects an increase in general fund expenditures of \$383,255, or 18.9%. There is a \$329,050 increase in police service costs for the city compared to 2017.

#### Revenues:

#### Local Government Aid (LGA)

The city's LGA allocation is projected to increase \$55,774.



Licenses, Permits, and Charges for Service

Estimated revenues from building permits and licenses are projected to remain relatively stable as compared to 2017. We also are budgeting about the same in other revenues such as facility rentals, zoning fees, accident clean-up fees, and in fines and forfeitures.

Transfer from Reserve Funds

In order to provide a balanced budget, in the past, a transfer from reserve funds was needed. Transferring money from capital and enterprise accounts to the general fund began in response to the impact of the 2003 LGA cuts. Eliminating the transfer was a goal of future budgets in order to protect the capital account balances and our bond rating. Since 2006, the actual amount transferred from capital or other accounts at the end of the year has been less than what was originally budgeted.

History of Transfer From Reserves to General Fund		
Year	Budgeted Amount	Actual Amount
2005	\$204,315	\$204,315
2006	\$229,832	\$160,000
2007	\$161,337	\$4,000
2008	\$113,797	\$65,000
2009	\$21,732	\$0
2010	\$112,400	\$77,400
2011	\$71,917	\$23,800
2012	\$126,075	\$56,075
2013	\$80,000	\$80,000
2014	\$40,000	\$40,000
2015	\$0	\$0
2016	\$0	\$0
2017	\$0	\$0
2018	\$0	\$0

Debt Levy

In 2013, G.O. Improvement bonds were issued to help finance the 2013 street project. In 2013, G.O. Equipment Certificates were issued to finance a new fire truck for the city. In 2017, G.O. Improvement bonds were issued to finance the 2017 street project. In 2017, the city transferred \$150,000 from reserves to lower the debt portion of the levy. The total debt service portion of the levy for 2018 is \$98,330.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$2,405,810. This is an increase of \$528,645 or 28% over the 2017 operating budget. The total tax levy is \$1,585,389, which is 24% higher than the levy approved for the 2017 budget. This results in a city tax rate of 31.7.% and an estimated \$ 177 property tax increase on a median valued home.



When measured against other Ramsey County municipalities, Falcon Heights' tax rate is still on the low side. It is fifth from the bottom.

City	Proposed 2018 City Tax Rate
Falcon Heights	31.771%
Arden Hills	25.231%
Lauderdale	26.651%
Little Canada	45.812%
Maplewood	37.856%
Mounds View	37.856%
New Brighton	43.330%
North St. Paul	44.251%
Roseville	38.204%
St. Paul	49.578%
Shoreview	33.481%
Vadnais Heights	24.831%
White Bear Lake	18.993%

The city encourages sharing or contracting for services from neighboring government agencies. Some examples of these practices include:

- Obtaining police services from Ramsey County
- Using the City of Roseville for city engineering services
- Providing fire department services to the City of Lauderdale (allowing us to offset our expenses)
- Sharing a building inspector with the City of Little Canada
- Participating with seventeen area communities on technology related issues, such as phone and information technology services

In closing, I wish to acknowledge the contributions of many staff members, especially Finance Director Roland Olson and Finance Intern Brandon Nelson for their tireless efforts in putting these documents together.

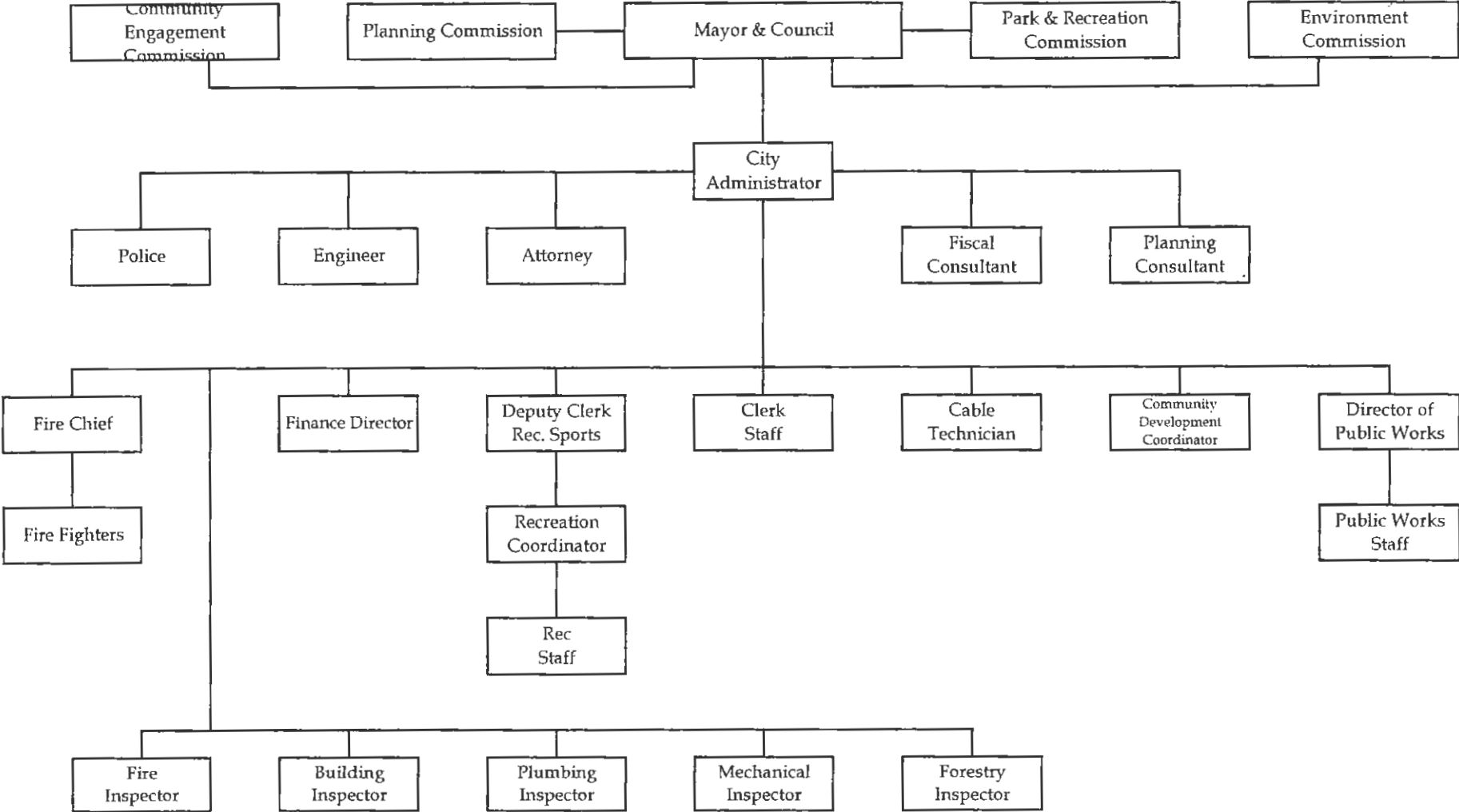
Sincerely,



Sack Thongvanh  
City Administrator

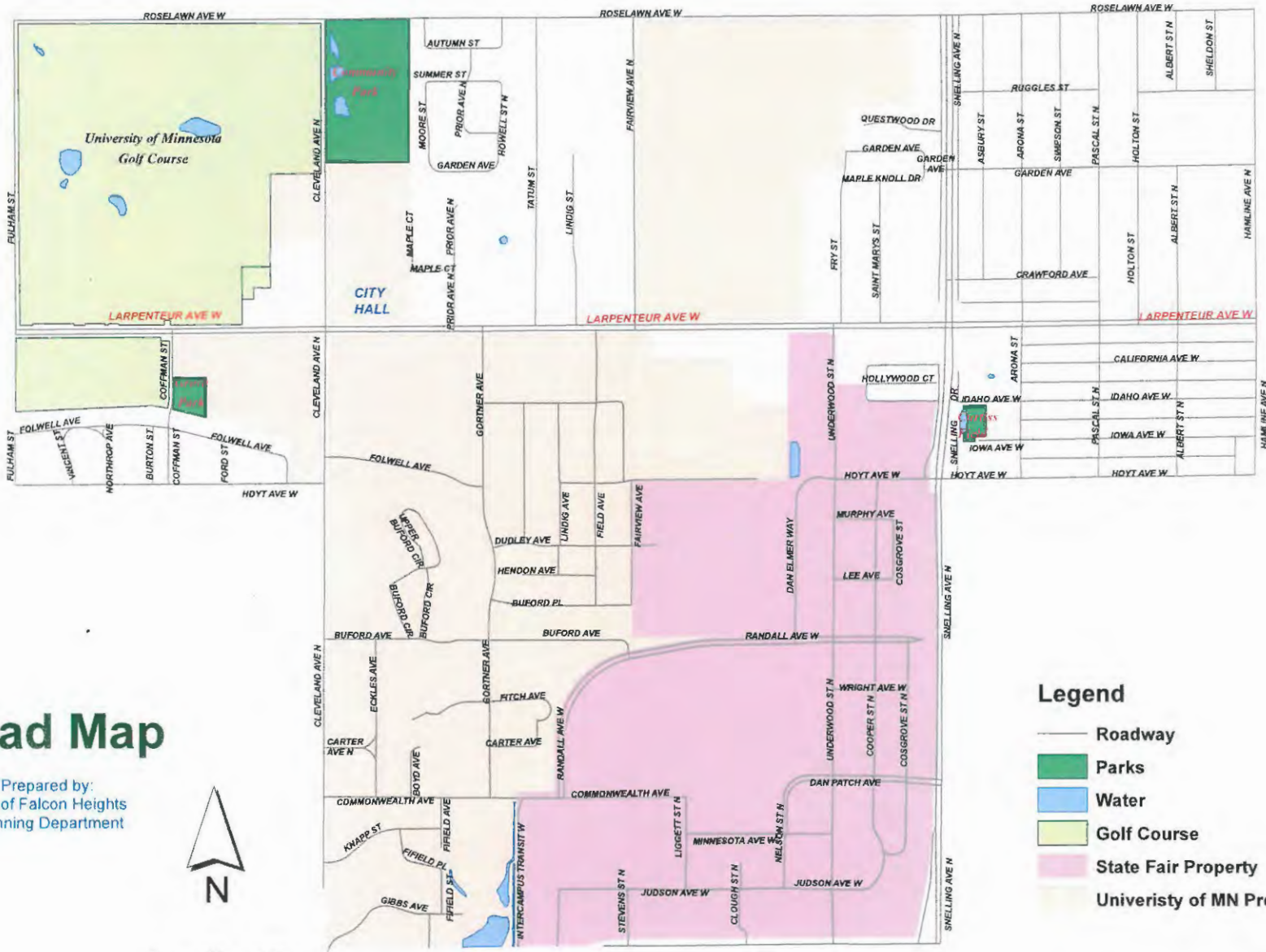
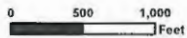
# CITY OF FALCON HEIGHTS

## ORGANIZATIONAL CHART



# Road Map

Prepared by:  
City of Falcon Heights  
Planning Department



## Legend

-  Roadway
-  Parks
-  Water
-  Golf Course
-  State Fair Property
-  Uiversity of MN Property

## Introduction

The Falcon Heights leadership team came together to explore thoughts and ideas, and create a shared understanding of what needs to happen in the next year to move the City of Falcon Heights forward.

The Session was designed and facilitated to address the City's and Community's strengths, weaknesses, opportunities and threads, identify actions to address them and create goals.

### SWOT ANALYSIS (Strengths, Weaknesses, Opportunities, & Threats)

STRENGTHS	AREAS FOR IMPROVEMENT	OPPORTUNITIES	THREATS/ CHALLENGES
<p><b>Respect</b></p> <ul style="list-style-type: none"> <li>• Reputable</li> <li>• Mutual respect</li> <li>• Collaboration within and with other cities</li> <li>• Open honest communication</li> </ul> <p><b>Stability</b></p> <ul style="list-style-type: none"> <li>• Central location</li> <li>• Families- stable, diverse</li> <li>• Solid, stable neighborhoods</li> <li>• Environmentally responsible</li> <li>• Maintained infrastructure</li> <li>• Politically stable</li> </ul> <p><b>Professionalism</b></p> <ul style="list-style-type: none"> <li>• Financially responsible</li> <li>• Professional staff</li> <li>• Passion in serving</li> <li>• Council &amp; staff motives</li> <li>• Varied strengths</li> <li>• Sound financing</li> <li>• Shares services</li> </ul> <p><b>Action Oriented -</b></p> <ul style="list-style-type: none"> <li>• Responsive</li> <li>• Nimble</li> <li>• Long-term visionaries</li> <li>• Open-minded</li> <li>• Progressive thinking</li> </ul> <p><b>Culture of Engagement and Learning</b></p> <ul style="list-style-type: none"> <li>• U of Minnesota</li> <li>• Educated and engaged residents</li> <li>• Active in the community</li> </ul>	<p><b>Infrastructure</b> <i>How do we assess and maintain our infrastructure?</i></p> <p><b>Relationships</b> <i>How do we manage our relationships with powerful separate entities? (University of Minnesota and State Fair)</i></p> <p><b>Community Engagement</b> <i>How do we provide opportunities for residents to engage and contribute?</i></p> <p><b>Communication</b> <i>How do we better communicate to our residents?</i></p> <p><b>Staff</b> <i>How do we maximize limited staff and maintain effectiveness?</i></p> <p><b>Resources</b> <i>How do we maximize and grow our resources?</i></p> <p><b>Business Development</b> <i>How can we support/incentivize our businesses?</i></p>	<p><b>Community Health</b></p> <ul style="list-style-type: none"> <li>• Family centered exercises and activities</li> <li>• Nutritional education- Park &amp; Rec Programs</li> <li>• Healthy food at events</li> </ul> <p><b>Environment</b></p> <ul style="list-style-type: none"> <li>• Promote eco-tourism</li> <li>• Community solar garden</li> </ul> <p><b>Partnerships</b></p> <ul style="list-style-type: none"> <li>• Connect with new Dean at St. Paul U of M</li> <li>• Encourage Little Free Libraries</li> </ul> <p><b>Funding</b></p> <ul style="list-style-type: none"> <li>• Review new options from state (LMNC)</li> <li>• Implement PACE program</li> </ul>	<p><b>Neighboring Communities</b></p> <ul style="list-style-type: none"> <li>• Our City tax dollars being used to subsidize other communities growth</li> </ul> <p><b>Intergovernmental Relationships</b></p> <ul style="list-style-type: none"> <li>• Staying active in met council</li> </ul> <p><b>University of Minnesota</b></p> <ul style="list-style-type: none"> <li>• U of M land development</li> <li>• Keep involved in committees</li> <li>• Put U of M issues on website, ID responsible parties so public can contact them directly</li> </ul> <p><b>Tax Base</b></p> <ul style="list-style-type: none"> <li>• Certain non-profits not paying taxes- investigate</li> </ul>

GOAL	SUGGESTED ACTIONS/TASKS
Improve Communication and Transparency	<ol style="list-style-type: none"> <li>1. Communications study/analysis by outside firm</li> <li>2. Conduct city meetings at restaurants, businesses, etc.</li> <li>3. Further personal communications @ U of M and Fair</li> <li>4. Survey residents</li> <li>5. Community meetings</li> <li>6. Communication Audit (other city activities) - What do citizens want?</li> <li>7. New Dean- New relationship with St. Paul U of M</li> <li>8. Strengthen communications across groups</li> </ol>
Increase Community Engagement	<ol style="list-style-type: none"> <li>1. Celebrate successes of city residents</li> <li>2. Promote and maintain an inclusive community</li> <li>3. <u>Residents</u> <ul style="list-style-type: none"> <li>o Continue to engage</li> <li>o Meet with community, groups, e.g. Scouts, church groups</li> </ul> </li> <li>4. Build up neighborhood commission</li> <li>5. Encourage Common Bond type activities</li> <li>6. Engage with schools ad youth</li> <li>7. Actively engage all residents</li> <li>8. Home-Fire Audit program</li> <li>9. Work with university to promote nutritional education</li> <li>10. Provide healthy food at park events</li> <li>11. Encourage Little Free Libraries</li> <li>12. Family centered activities provided by park &amp; rec</li> <li>13. <u>Relationships</u> <ul style="list-style-type: none"> <li>o Continue active committee engagement</li> <li>o Meet with fair at start of summer</li> </ul> </li> <li>14. Utilize our residents gathering places to communicate and engage them</li> </ol>
Increase Sustainability Efforts	<ol style="list-style-type: none"> <li>1. Technology for responsible living</li> <li>2. Urban farm</li> <li>3. PACE program-implement</li> <li>4. Strengthen our brand as a top sustainable city</li> <li>5. Raise the bar in sustainable efforts</li> </ol>

Maintain and Invest in Infrastructure	<ol style="list-style-type: none"> <li>1. Continue to improve and repair needed infrastructure</li> <li>2. Enforce housing codes</li> <li>3. Seek other revenue sources (grants)</li> <li>4. Continue public works initiative</li> <li>5. Continue support of infrastructure</li> <li>6. Maintain and invest in infrastructure</li> <li>7. Infrastructure map</li> <li>8. Analyze infrastructure needs</li> <li>9. Capital improvement plan <ul style="list-style-type: none"> <li>o Ehlers tool</li> </ul> </li> </ol>
Build Team Capacity	<ol style="list-style-type: none"> <li>1. Continue to invest in educating staff (conferences, association, memberships)</li> <li>2. Continue shared services, use volunteers</li> <li>3. Succession plan, restructure opportunities</li> <li>4. Having "recruiting" to keep a quality staff</li> <li>5. Review and update council "code of ethics"</li> <li>6. Recruit quality staff/elected/commissions</li> <li>7. Support professional staff</li> <li>8. Look harder at strengths and weaknesses</li> <li>9. Be cognizant of pay scales and professional development opportunities</li> <li>10. Cross train the staff for effectiveness</li> </ol>
Increase Revenue Creatively	<ol style="list-style-type: none"> <li>1. Check other cities and invite them in the share services</li> <li>2. More fee for services that residents would pay for- e.g. car seat certification</li> <li>3. Promote eco-tourism</li> <li>4. Community solar garden</li> <li>5. Work closer with league of cities to explore additional funds/ programs</li> <li>6. Maintain budget priorities</li> <li>7. Help businesses find grants/loans</li> <li>8. Host annual events with the business community</li> <li>9. Continue community relationships</li> <li>10. Promote an economic relationship</li> <li>11. What do other cities do?</li> <li>12. Create Economic Development Plan (including tourism)</li> <li>13. Enact franchise fee</li> <li>14. Leverage friends of park fund</li> <li>15. Leverage our facilities rentals</li> </ol>



# FISCAL POLICIES

## I. OPERATING BUDGET POLICIES

### A. Purpose

The operating budget policies ensure that the city's annual operating expenditures are consistent with past expenditures and respond to long-term objectives rather than short-term benefits. The policies allow the city to maintain a stable level of services, expenditures, and tax levies over time. These policies are most critical to programs funded with property tax revenues because accommodating large fluctuations in this revenue source is difficult.

### B. Policy

The city will avoid balancing current revenues with funds necessary for future expenses.

The city will not budget to accrue future revenues.

The city will avoid postponing expenditures, rolling over short-term debt, and using reserves to balance the operating budget.

The city will budget to maintain and replace the capital plant and equipment.

The city will apportion its administrative and general government costs to all its funds as appropriate and practical. These charges will be identified in the annual budget.

The city will budget a contingency to draw upon if revenues fall short of expenditures due to unanticipated circumstances.

The city staff will prepare quarterly financial reports comparing budgeted expenditures and actual expenditures to assure adherence to the budget.

The city staff will monitor departmental expenditures to adhere to the budgeted amount.

## II. REVENUE POLICIES

### A. Purpose

The revenue policies are designed to ensure 1) diversified and stable revenue sources; 2) adequate long-term funding by using specific revenue sources to fund related programs and services; and 3) funding levels to accommodate all city services and programs equitably.

B. Policy

The city will maintain a diversified and stable revenue system in order to avoid short-term fluctuations in a single revenue source.

The city will establish fees and charges based upon the actual cost of providing services.

The city will annually evaluate the relationship of its fee structure to actual expenditures for fee services and readjust it for increased costs and inflation.

The city will set recreation fees to cover the direct costs of established programs.

The city will set a sanitary sewer fee and storm drainage fee to cover all the costs including straight-line depreciation as well as administrative and general government costs.

The city will offset reduced revenues with reduced expenditures.

III. INVESTMENT POLICIES

A. Purpose

The investment policies are designed to legally maximize the return on the city's idle funds.

B. Policy

The city will regularly analyze its cash flow needs.

The city will collect, disburse, and deposit funds on a regular basis.

The city will pool cash from its different funds and invest it as allowed by law.

The general fund will receive 5 percent of all investment earnings as administrative fees for the finance director's and city administrator's time.

The city will invest funds for the highest rate of return possible allowed under state and federal law, while maintaining a diversified investment portfolio.

The city will regularly review its cash position and investment performance as documented by its financial records.

IV. FUND BALANCE POLICIES

A. Purpose

The purpose of the fund balance policy is to establish appropriate fund balance levels for each fund that is primarily funded by property tax revenues. Currently, only the General Fund is primarily funded by property tax revenues. This policy will ensure that adequate

resources are available to meet cash flow needs for carrying out the regular operations of the City and future needs.

B. Policy

The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. Revenue sources include property taxes, license and permit fees, fines and forfeitures, service charges, intergovernmental revenues, investment interest earnings, miscellaneous revenues, and transfers. The General Fund's resources finance a wide range of functions including the operations of the general government, public safety, and public works.

The City will strive to maintain a minimum unassigned fund balance in the General Fund in the range of 45% of the subsequent year's budgeted expenditures. Since a significant source of revenue comes from property taxes, maintaining a fund balance that is equal to at least five months of operating expenditures ensures that sufficient resources are available to fund basic City functions between property tax settlements. If the fund balance falls below the minimum desired level, then additional future revenue sources will be pursued and expenditures will be examined in relation to various service levels.

Governmental Fund Balance classifications are defined as follows:

Non Spendable: Resources that are "permanently precluded from conversion to cash." Such items include prepaid items; inventory; land held for resale; and long-term receivables that are not otherwise restricted, committed, assigned, or offset by deferred revenues.

Restricted: Resources that are constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions. Examples include fund balance related to unspent bond proceeds, tax increments, debt service fund balances, and park dedication fees.

Committed: Resources that are constrained by City Council resolutions for a specific purpose. Fund balance commitment resolutions must be completed before December 31<sup>st</sup> to be effective for that fiscal year and remain in effect until the commitment is changed or eliminated by Council resolution.

Assigned: Resources that are intended for a specific purpose by management if delegated authority by Council. This would include any remaining positive fund balance in another fund other than the general fund.

Unassigned: Remaining resources that are available for any purpose. Unassigned fund balance will occur only in the General Fund or in other funds where there is a negative fund balance that can not be eliminated by reducing restricted, committed, or assigned fund balance.

C. Special Revenue Funds

The Governmental Accounting Standards Board's Statement Number 54 states that special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

The term "proceeds of specific revenue sources" establishes that one or more specific, restricted, or committed revenues should be the foundation for a special revenue fund and comprise a substantial portion of the fund's revenues.

Council action is required to formalize the commitment of the specific revenue sources to specified purposes.

The City Council of the City of Falcon Heights, Minnesota, established the specific revenue source for each special revenue fund and the specific purposes for which those sources are restricted or committed. The table below defines the revenue sources for each fund and the specific purposes for which they are restricted or committed:

Fund	Specific Revenue Source	Committed For	Restricted For
Park Program	Recreation Fees Transfer from General Fund	Recreation Costs	
Community Garden	Garden Plot Fees	Garden Costs	
Water	Water Surcharge Fees	Hydrant Costs Fire Truck Costs	
Recycling	Recycling Grant Recycling Fees	Recycling and Environmental Activities	
CERT	Community Emergency Grant		Grant Programs
Community Economic Development	Lease of City Easement Fees	Activities Promoting Economic Development	
Street Lighting	Lighting Fees	Lighting Costs	
Emerald Ash Borer	Tree Grant Programs		Grant Program Costs

The foundational revenue source and commitment and restriction of those sources is stated above and it is known there will be other residual revenue streams, and it is the intention that these funds be committed or restricted for the same purpose specified for that fund.

V. CAPITAL IMPROVEMENT POLICIES

A. Purpose

The purpose of the city's capital improvement program is to plan for the replacement of obsolete equipment, purchase of new capital items, and repairing and replacing the infrastructure without implementing significant changes in the tax levy.

B. Policy

The city will plan for the timing, expenditures, and future revenue sources for all capital purchases over \$1000 or lasting for three or more years as part of the five-year capital improvement program. The city will use the threshold level of \$5000 to determine if the capital asset is listed in the general fixed asset account group.

The city will time the capital improvement projects to accommodate administrative workloads for planning and implementing these improvements each year.

The city will plan the capital improvement program to ensure that funds remain to accrue interest in each capital account whenever possible and use its reserve policy to provide a revenue source for these funds.

The city will plan a realistic capital improvement program including creative, but workable projects.

The city will anticipate equipment replacements and additions in its capital improvement program.

The city will project the future operating costs of capital improvements into the upcoming general operating budgets. For example, the addition of park shelters, play equipment, and landscaping will require more park maintenance expenditures from the operating budget.

The city will maintain its capital assets, including infrastructure, land, buildings, and equipment, to protect the city's capital investment and to minimize future capital expenditures.

The city will use the least expensive financing method for all capital projects including multiple cost estimates and bids when appropriate and required by law.

The city's infrastructure fund will loan funds to any construction fund with a deficit due to expenditure and revenue timing.

The storm sewer, water, and sanitary sewer funds will transfer funds to construction funds for their share of any unassessed portion of the cost of those items.

## VI. DEBT POLICIES

### A. Purpose

The debt policies ensure that the city's debt 1) does not weaken the city's financial structure; and 2) provides limits on debt to avoid problems in servicing debt. This policy is critical for maintaining the best possible credit rating for the city.

### B. Policy

The city will not use long-term debt for current operations.

The city will confine long-term borrowing to capital items or capital projects.

The city will pay back bonds within a period not to exceed the expected life of the project.

The city will not exceed 2 percent of the market value of taxable property for general obligation debt per state statutes.

The city will consider the maintenance of the best possible credit rating in making all decisions on debt.

The city will follow a policy of full disclosure on financial reports and bond prospectus.

The city will refinance or call any debt issue when interest rates are beneficial for future debt savings.

## VII. ASSESSMENT POLICY

### A. Purpose

The assessment policy ensures uniform and consistent treatment of properties affected by capital projects.

### B. Policy

The city will evaluate its assessment policy on properties benefiting from a capital project at the outset of each project.

The city will provide a payment period with a minimum interest rate of 2.0 percentage points over the debt payment rate for each project as follows:

Streets & Alley Reconstruction	10 years
Storm Sewer	10 years
Street Resurfacing	5 to 10 years
Sanitary Sewer & Water	To be determined

When several improvements are included in the same project, the assessment period will be 10-20 years.

## VIII. RISK MANAGEMENT POLICY

### A. Purpose

The risk management policy ensures proper insurance coverage of city assets while minimizing risk.

### B. Policy

The city will regularly analyze its insurance policies to ensure proper coverage and deductibles on city assets.

The city will charge individual department activities for their related property, liability, inland marine, auto, workers' compensation, and other insurance costs.

#### IX. RECREATION SCHOLARSHIP POLICY

##### A. Purpose

Donations for scholarships are being placed within the Friends of the Park section of the Parks and Public Works Capital project fund.

##### B. Policy

The scholarship funds will be administrated by the city administrator and the parks and recreation director.

The parks and recreation commission will set guidelines for the administration of the scholarship funds.

Funds will be replaced through donations from service organizations and individuals.

No annual budget will be established for the recreation scholarship trust fund.

Total scholarship awards will be limited to the funds designated available.

#### X. FINANCIAL SUPPORT FOR COOPERATIVE SERVICE POLICY

##### A. Purpose

The city will consider providing financial support to service organizations or projects which benefit residents of the city. For example, Northwest Youth and Family Services.

##### B. Policy

Must be an intergovernmental service or project.

The financial support should be proportional to population.

The service or project must be ongoing or be part of an ongoing effort with established goals and measurable results.

The service or project must be something the city cannot accomplish by itself.

The service or project must meet the legal requirements of promoting and ensuring the health, safety, and welfare of Falcon Heights' citizens.

## BUDGET SUMMARY

### OVERALL BUDGET:

The city has formulated the following expenditure/expense budget based upon city goals, department budget requests, historical trends, financial policies, and revenue estimates (amounts include budgeted operating transfers):

	<u>BUDGET 2017</u>	<u>BUDGET 2018</u>
General Fund	1,877,165	2,405,810
Special Revenue Funds	379,669	281,484
Debt Service Funds	155,177	206,308
Capital Projects Funds	1,379,393	705,300
Enterprise Funds	<u>1,070,507</u>	<u>1,044,928</u>
Total	4,861,911	4,643,830

Page 1-19 summarizes revenues, expenditures, and other financing sources and uses for all funds. A summary of fund balance and net assets information is located on page 1-20.



# BUDGET SUMMARY ALL FUNDS

## REVENUES & OTHER FINANCING SOURCES

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
GENERAL FUND	1,911,907	1,965,246	2,022,555	2,027,776	2,405,810
TRANSFERS IN	0	0	0	0	0
TOTAL	1,911,907	1,965,246	2,022,555	2,027,776	2,405,810
SPECIAL REVENUE FUNDS	240,240	231,805	187,560	208,864	198,640
TRANSFERS IN	22,000	22,000	22,000	22,000	26,000
TOTAL	262,240	253,805	209,560	230,864	224,640
DEBT SERVICE FUNDS	120,551	173,709	213,532	173,084	153,578
TRANSFERS IN	2,716	0	20,000	163,450	0
TOTAL	123,266	173,709	233,532	336,534	153,578
CAPITAL PROJECTS FUNDS	641,034	341,850	1,881,600	1,298,841	368,530
TRANSFERS IN/BOND PROCEEDS	0	40,000	20,000	220,000	26,000
TOTAL	641,034	381,850	1,901,600	1,518,841	394,530
ENTERPRISE FUNDS	924,614	1,000,951	1,035,860	1,028,200	1,198,200
TRANSFERS IN	0	0	0	300,000	0
TOTAL	924,614	1,000,951	1,035,860	1,328,200	1,198,200
ALL FUNDS	3,838,346	3,713,561	5,341,107	4,736,765	4,324,758
TRANSFERS IN	24,716	62,000	62,000	705,450	52,000
TOTAL	3,863,061	3,775,561	5,403,107	5,442,215	4,376,758

## EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
GENERAL FUND	1,723,927	1,785,404	1,980,555	1,865,912	2,357,810
TRANSFERS OUT	22,000	22,000	42,000	42,000	48,000
TOTAL	1,745,927	1,807,404	2,022,555	1,907,912	2,405,810
SPECIAL REVENUE FUNDS	293,344	165,154	225,889	216,829	268,281
TRANSFERS OUT	0	0	0	0	13,203
TOTAL	293,344	165,154	225,889	216,829	281,484
DEBT SERVICE FUNDS	147,200	160,237	196,892	174,935	206,308
TRANSFERS OUT	2,716	0	0	0	0
TOTAL	149,916	160,237	196,892	174,935	206,308
CAPITAL PROJECTS FUNDS	824,223	379,950	2,767,350	1,513,390	705,300
TRANSFERS OUT	0	0	300,000	300,000	0
TOTAL	824,223	379,950	3,067,350	1,813,390	705,300
ENTERPRISE FUNDS	750,420	882,717	1,039,870	1,090,683	1,044,928
TRANSFERS OUT	0	40,000	0	400,000	0
TOTAL	750,420	922,717	1,039,870	1,490,683	1,044,928
ALL FUNDS	3,739,113	3,373,462	6,210,556	4,861,749	4,582,627
TRANSFERS OUT	24,716	62,000	342,000	742,000	61,203
TOTAL	3,763,829	3,435,462	6,552,556	5,603,749	4,643,830

## FUND BALANCE/NET POSITION--ALL FUNDS

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
GENERAL FUND BALANCE 01/01	1,423,938	1,589,918	1,747,760	1,747,760	1,867,624
REVENUES	1,911,907	1,965,246	2,022,555	2,027,776	2,405,810
EXPENDITURES	(1,723,927)	(1,785,404)	(1,980,555)	(1,865,912)	(2,357,810)
OTHER FINANCING SOURCES (USES) NET	(22,000)	(22,000)	(42,000)	(42,000)	(48,000)
<i>FUND BALANCE 12/31</i>	<u>1,589,918</u>	<u>1,747,760</u>	<u>1,747,760</u>	<u>1,867,624</u>	<u>1,867,624</u>
SPECIAL REVENUE FUND BALANCE 01/01	251,368	220,265	308,916	308,916	322,951
REVENUES	240,240	231,805	187,560	208,864	198,640
EXPENDITURES	(293,344)	(165,154)	(225,889)	(216,829)	(268,281)
OTHER FINANCING SOURCES (USES) NET	22,000	22,000	22,000	22,000	12,797
<i>FUND BALANCE 12/31</i>	<u>220,265</u>	<u>308,916</u>	<u>292,587</u>	<u>322,951</u>	<u>266,107</u>
DEBT SERVICE FUND BALANCE 01/01	260,991	234,342	247,814	247,814	409,412
REVENUES	120,551	173,709	213,532	173,084	153,578
EXPENDITURES	(147,200)	(160,237)	(196,892)	(174,935)	(206,308)
OTHER FINANCING SOURCES (USES) NET	0	0	20,000	163,450	0
<i>FUND BALANCE 12/31</i>	<u>234,342</u>	<u>247,814</u>	<u>284,454</u>	<u>409,412</u>	<u>356,682</u>
CAPITAL PROJECTS FUND BALANCE 01/01	1,070,431	887,242	889,142	889,142	594,593
REVENUES	641,034	341,850	1,881,600	1,298,841	368,530
EXPENDITURES	(824,223)	(379,950)	(2,767,350)	(1,513,390)	(705,300)
OTHER FINANCING SOURCES (USES) NET	0	40,000	(280,000)	(80,000)	26,000
<i>FUND BALANCE 12/31</i>	<u>887,242</u>	<u>889,142</u>	<u>(276,608)</u>	<u>594,593</u>	<u>283,823</u>
ENTERPRISE NET POSITION 01/01	3,879,800	3,933,855	4,012,089	4,012,089	3,849,606
REVENUES	924,614	1,000,951	1,035,860	1,028,200	1,198,200
EXPENSES	(750,420)	(882,717)	(1,039,870)	(1,090,683)	(1,044,928)
OTHER FINANCING SOURCES (USES) NET	0	(40,000)	0	(100,000)	0
RESTATEMENT CHG IN ACCOUNTING PRINCIPLE	(120,140)	0	0	0	0
<i>NET POSITION 12/31</i>	<u>3,933,855</u>	<u>4,012,089</u>	<u>4,008,079</u>	<u>3,849,606</u>	<u>4,002,878</u>
	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
TOTAL FUND BALANCE/NET ASSETS 01/01	6,886,528	6,865,621	7,205,720	7,205,720	7,044,186
REVENUES	3,838,346	3,713,561	5,341,107	4,736,765	4,324,758
EXPENDITURES/EXPENSES	(3,739,113)	(3,373,462)	(6,210,556)	(4,861,749)	(4,582,627)
OTHER FINANCING SOURCES (USES) NET	0	0	(280,000)	(36,550)	(9,203)
RESTATEMENT CHG IN ACCOUNTING PRINCIPLE	(120,140)	0	0	0	0
<i>TOTAL FUND BALANCE/NET ASSETS 01/01</i>	<u>6,865,621</u>	<u>7,205,720</u>	<u>6,056,271</u>	<u>7,044,186</u>	<u>6,777,114</u>

## GENERAL FUND SUMMARY

### PURPOSE:

The general fund (a governmental fund) is the general operating fund of the city and is used to account for all financial resources except those required to be accounted for in another fund. Activities accounted for in the general fund include general government, public safety, public works, and recreation.

An annual appropriated budget is adopted during the year for the city's general fund.

### BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for the general fund is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on each funds' respective balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, rather than in the governmental funds.

The general fund uses the modified-accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

The general fund budget is adopted on a basis consistent with "Generally Accepted Accounting Principles (GAAP)" in the United States of America.

# GENERAL FUND BUDGET SUMMARY

## REVENUES BY CLASSIFICATION

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
PROPERTY TAXES	1,003,065	1,056,976	1,152,646	1,144,392	1,487,059
LICENSES & PERMITS	84,463	76,088	63,950	70,950	71,050
INTERGOVERNMENTAL	650,798	660,178	668,524	664,224	727,291
CHARGES FOR SERVICES	62,493	55,490	48,935	57,310	55,210
FINES & FORFEITS	80,415	73,901	73,000	56,000	50,000
MISCELLANEOUS	30,672	42,613	15,500	34,900	15,200
<i>TOTAL REVENUES</i>	<u>1,911,907</u>	<u>1,965,246</u>	<u>2,022,555</u>	<u>2,027,776</u>	<u>2,405,810</u>
OTHER FINANCING SOURCES	0	0	0	0	0
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>1,911,907</u>	<u>1,965,246</u>	<u>2,022,555</u>	<u>2,027,776</u>	<u>2,405,810</u>

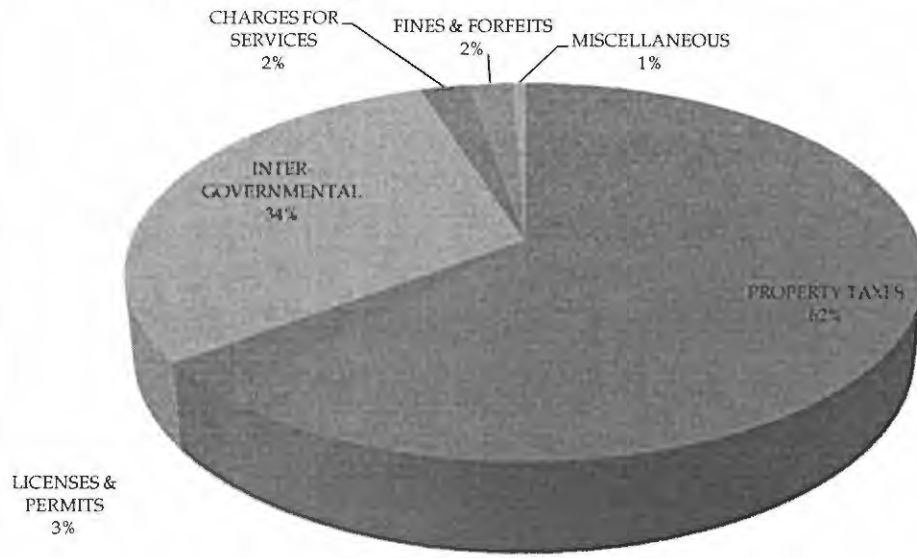
## EXPENDITURES BY DEPARTMENT

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
GENERAL GOVERNMENT	571,485	586,690	667,050	638,868	700,591
PUBLIC SAFETY	885,317	938,316	972,966	950,799	1,319,435
PARKS & PUBLIC WORKS	261,177	257,136	332,539	275,700	329,784
MISCELLANEOUS	5,948	3,262	8,000	545	8,000
<i>TOTAL EXPENDITURES</i>	<u>1,723,927</u>	<u>1,785,404</u>	<u>1,980,555</u>	<u>1,865,912</u>	<u>2,357,810</u>
OTHER FINANCING USES	22,000	22,000	42,000	42,000	48,000
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>1,745,927</u>	<u>1,807,404</u>	<u>2,022,555</u>	<u>1,907,912</u>	<u>2,405,810</u>

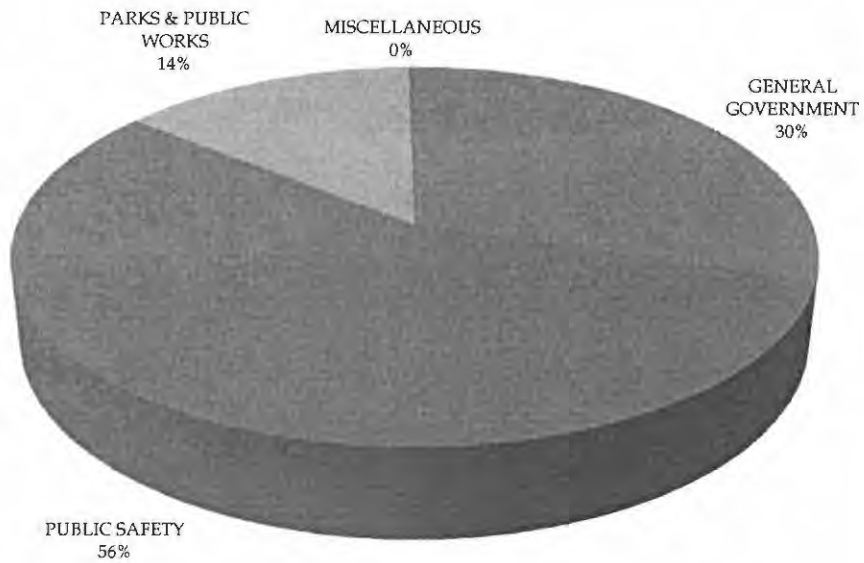
## GENERAL FUND BALANCE

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
GENERAL FUND BALANCE 01/01	1,423,938	1,589,918	1,747,760	1,747,760	1,867,624
CHANGE IN FUND BALANCE	165,980	157,842	0	119,864	0
GENERAL FUND BALANCE 12/31	<u>1,589,918</u>	<u>1,747,760</u>	<u>1,747,760</u>	<u>1,867,624</u>	<u>1,867,624</u>

## 2018 GENERAL FUND REVENUES



## 2018 GENERAL FUND EXPENDITURES



## GENERAL FUND REVENUES

The modified accrual basis of accounting, as described in the general fund summary, is used to record general fund revenues. The city has several sources from which it derives revenue:

- ⇒ PROPERTY TAXES: Taxes applied to all taxable property within the city's boundaries are the primary revenue source for the city. This includes current and delinquent property taxes and the fiscal disparities tax, which is based on new commercial and industrial property valuation growth in the metropolitan area. The city sets its property tax levy at a level (when combined with other expected revenues) to adequately cover the general fund operating budget.
- ⇒ LICENSES & PERMITS: Licenses and permits include revenues received from businesses and occupations for activities conducted within the city.
- ⇒ INTERGOVERNMENTAL: These are shared revenues generally received from the state of Minnesota.
  - LGA: Local Government Aid was established in 1971 as a form of property tax relief. The state uses a distribution formula to calculate the upcoming year's LGA and notifies each city of its share by August 1.
  - MSA: Municipal State Aid is distributed through the state's highway user distribution fund and is used for construction and maintenance of city highways and streets.
  - FIRE AID: The city receives state aid for fire services which is passed through to the firefighter's relief association.
- ⇒ CHARGES FOR SERVICES: The city collects various administrative fees and also contracts out to the City of Lauderdale for firefighting services.
- ⇒ FINES & FORFEITS: These are revenues received from penalties imposed for the violation of laws or regulations.
- ⇒ MISCELLANEOUS: Other sources of revenue include interest on investments, facility rental, and miscellaneous.
- ⇒ OTHER FINANCING SOURCES: Transfers into the general fund (see Appendix 2 for the schedule of transfers).

**GENERAL FUND REVENUE BUDGET**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>PROPERTY TAXES</i>						
30111	CURRENT AD VALOREM TAXES	803,393	1,051,267	925,402	916,148	1,245,441
30111	FISCAL DISPARITY	198,906	5,115	227,244	227,244	241,618
30112	DELINQUENT AD VALOREM	394	594	0	1,000	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	372	0	0	0	0
	<b>TOTAL PROPERTY TAX LEVY</b>	<b>1,003,065</b>	<b>1,056,976</b>	<b>1,152,646</b>	<b>1,144,392</b>	<b>1,487,059</b>
<i>LICENSES &amp; PERMITS</i>						
32110	CONTRACTOR LICENSES	180	2,047	1,700	1,600	1,700
32120	LIQUOR & WINE LICENSES	8,412	8,512	8,500	8,500	8,500
32130	CIGARETTE & AMUSEMENT LICENSES	750	750	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	7,295	9,296	6,500	7,000	7,000
32150	RENTAL HOUSING LICENSE	3,600	2,750	4,000	3,600	3,600
32210	BUILDING PERMITS	25,113	11,527	17,000	21,000	21,000
32212	ROOFING PERMITS	13,932	20,318	7,000	9,000	9,000
32214	WINDOW/SIDING PERMITS	10,011	9,410	7,000	8,000	8,000
32216	DRIVEWAYS/FENCES	1,237	960	900	900	900
32220	MECHANICAL PERMITS	7,697	5,321	6,300	6,000	6,000
32230	PLUMBING PERMITS	2,955	2,028	1,700	2,000	2,000
32235	SIGN PERMITS	400	380	100	100	100
32240	OTHER PERMITS	2,883	2,789	2,500	2,500	2,500
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>84,463</b>	<b>76,088</b>	<b>63,950</b>	<b>70,950</b>	<b>71,050</b>
<i>INTERGOVERNMENTAL</i>						
33400	STATE GRANTS & AIDS (LGA)	531,308	540,613	544,817	544,817	600,591
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	1,707	1,707	1,707	1,700
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	62,635	62,766	70,000	62,700	70,000
33700	CABLE TV FRANCHISE FEES	55,148	55,092	52,000	55,000	55,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>650,798</b>	<b>660,178</b>	<b>668,524</b>	<b>664,224</b>	<b>727,291</b>
<i>CHARGES FOR SERVICES</i>						
34101	CITY FACILITY RENTAL	16,807	17,455	15,000	15,000	15,000
34120	PLAN CHECK FEES	11,198	2,661	2,000	8,000	8,000
34140	SPECIAL ASSESSMENT SEARCH	0	0	0	0	0
34150	ZONING REVIEW FEES	350	200	350	500	500
34160	ADMINISTRATIVE FEES	70	106	75	200	200
34170	SALE OF MAPS & COPIES	5	12	10	10	10
34210	LAUDERDALE - FIRE CONTRACT	27,372	28,593	29,000	28,000	28,000
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0
34217	ACCIDENT CLEAN DP	2,800	4,585	1,000	4,500	2,000
34221	FALSE ALARMS - FIRE	1,399	0	200	0	200
34222	FALSE ALARMS - SECURITY	2,491	1,878	1,300	1,100	1,300
34223	CONDUIT BONDING	0	0	0	0	0
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>62,493</b>	<b>55,490</b>	<b>48,935</b>	<b>57,310</b>	<b>55,210</b>
<i>FINES &amp; FORFEITS</i>						
35110	COURT FINES	80,415	73,901	73,000	56,000	50,000
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>80,415</b>	<b>73,901</b>	<b>73,000</b>	<b>56,000</b>	<b>50,000</b>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	8,820	11,955	7,000	14,000	7,000
36213	CHANGE IN FAIR VALUE OF I	(1,255)	(1,366)	0	0	0
36400	MISCELLANEOUS	804	1,782	1,000	800	1,000
36410	TIES PAYMENT	0	0	0	0	0
36420	INSURANCE REFUND	18,745	29,039	5,000	18,000	5,000
36425	INSURANCE SETTLEMENT	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	1,600	15	1,400	200	1,400
36460	EVENTS REVENUE	950	0	800	500	500
36465	5K RUN SPECIAL EVENT	921	982	300	900	300
36467	PARENTS NIGHT OUT EVENT	90	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	176	0	500	0
	<b>TOTAL MISCELLANEOUS</b>	<b>30,672</b>	<b>42,613</b>	<b>15,500</b>	<b>34,900</b>	<b>15,200</b>
	<b>TOTAL REVENUES</b>	<b>1,911,907</b>	<b>1,965,246</b>	<b>2,022,555</b>	<b>2,027,776</b>	<b>2,405,810</b>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,911,907</b>	<b>1,965,246</b>	<b>2,022,555</b>	<b>2,027,776</b>	<b>2,405,810</b>

## GENERAL FUND EXPENDITURES

The modified accrual basis of accounting, as described in the general fund summary, is used to record general fund expenditures. The city expends its general operating budget in the following general activities:

⇒ GENERAL GOVERNMENT: This category includes the general costs for administration of the city government. Subdivisions include:

- Legislative
- Administrative
- Finance
- Legal
- Elections
- Communications
- Planning & Inspections

⇒ PUBLIC SAFETY: These expenditures are for the protection of the general public, including police and fire protection, emergency preparedness, and costs for prosecutions. Subdivisions include:

- Emergency Preparedness
- Police
- Prosecution
- Fire Services
- Fire Relief

⇒ PARKS & PUBLIC WORKS: This department maintains the city building, grounds, parks, and streets. Subdivisions include:

- City Hall & Grounds
- Streets
- Engineering
- Tree Program
- Park Maintenance & Administration

⇒ CONTINGENCY: This department covers any unallocated or unforeseen expenditures. The only subdivision is:

- Contingency



**TOTAL GENERAL FUND EXPENDITURES BY DEPARTMENT**

DEPT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>GENERAL GOVERNMENT</i>						
111	LEGISLATIVE	42,096	43,238	42,908	43,508	43,993
112	ADMINISTRATIVE	203,824	206,118	236,321	228,300	263,810
113	FINANCE	123,471	126,330	145,310	138,525	146,690
114	LEGAL	5,388	5,754	16,500	8,500	14,500
115	ELECTIONS	18,538	19,948	20,363	19,520	20,400
116	COMMUNICATIONS	64,408	76,806	88,583	84,845	82,368
117	PLANNING & INSPECTIONS	113,759	108,496	117,065	115,670	128,830
	<i>TOTAL GENERAL GOVERNMENT</i>	<u>571,485</u>	<u>586,690</u>	<u>667,050</u>	<u>638,868</u>	<u>700,591</u>
<i>PUBLIC SAFETY</i>						
121	EMERGENCY PREPAREDNESS	4,018	9,053	7,868	8,651	8,538
122	POLICE	652,839	687,153	710,128	710,128	1,039,640
123	PROSECUTION	30,000	30,000	31,000	30,000	31,000
124	FIREFIGHTING	135,824	149,344	153,970	137,020	170,257
125	FIRE RELIEF	62,635	62,766	70,000	65,000	70,000
	<i>TOTAL PUBLIC SAFETY</i>	<u>885,317</u>	<u>938,316</u>	<u>972,966</u>	<u>950,799</u>	<u>1,319,435</u>
<i>PARKS &amp; PUBLIC WORKS</i>						
131	CITY HALL & GROUNDS	74,945	63,925	69,344	68,940	69,080
132	STREETS	101,675	109,320	145,255	116,140	149,224
133	ENGINEERING	11,857	7,217	15,000	9,000	10,000
134	TREE PROGRAM	7,130	2,052	7,050	3,000	5,050
141	PARK MAINTENANCE & ADMINISTRATION	65,571	74,622	95,890	78,620	96,430
	<i>TOTAL PARKS &amp; PUBLIC WORKS</i>	<u>261,177</u>	<u>257,136</u>	<u>332,539</u>	<u>275,700</u>	<u>329,784</u>
<i>MISCELLANEOUS</i>						
192	CONTINGENCY	5,948	3,262	8,000	545	8,000
	<i>TOTAL MISCELLANEOUS</i>	<u>5,948</u>	<u>3,262</u>	<u>8,000</u>	<u>545</u>	<u>8,000</u>
	<i>TOTAL EXPENDITURES</i>	<u>1,723,927</u>	<u>1,785,404</u>	<u>1,980,555</u>	<u>1,865,912</u>	<u>2,357,810</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	22,000	22,000	42,000	42,000	48,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>22,000</u>	<u>22,000</u>	<u>42,000</u>	<u>42,000</u>	<u>48,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>1,745,927</u>	<u>1,807,404</u>	<u>2,022,555</u>	<u>1,907,912</u>	<u>2,405,810</u>

**TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	322,336	361,544	394,921	395,110	415,620
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	52,343	33,270	40,340	29,700	48,240
60540	RINK ATTENDANTS-SEASONAL	0	1,602	4,000	2,000	3,000
61510	DRILL COMPENSATION	16,154	18,217	16,500	16,500	17,325
61520	FIRE COMPENSATION	11,766	14,691	16,500	15,000	17,325
61525	ADMIN DUTY COMPENSATION	13,467	18,263	16,500	16,000	16,500
61530	FIRE HALL CLEANING	1,185	1,495	1,560	1,560	1,560
61540	OTHER TRAINING COMPENSATION	104	328	1,800	1,500	1,800
61545	HAZMAT TECHNICIAN	142	0	0	0	0
61547	TRAINING PREPARATION	1,981	0	0	0	0
61550	OFFICER COMPENSATION	23,050	23,896	24,000	24,000	25,000
64011	PERA CONTRIBUTIONS	24,869	27,659	29,665	28,800	32,260
64012	FICA CONTRIBUTIONS	34,436	37,683	41,055	39,575	42,815
64031	HOSPITALIZATION	38,579	42,561	68,145	63,400	89,260
64032	DENTAL	2,123	3,222	3,475	3,400	4,645
64033	LONG-TERM DISABILITY	668	813	833	894	884
64034	LIFE INSURANCE	996	1,167	1,214	1,164	1,194
64040	FIRE RELIEF ASSOCIATION AID	62,635	62,766	70,000	65,000	70,000
	<i>TOTAL COMPENSATION</i>	<u>626,634</u>	<u>668,977</u>	<u>750,308</u>	<u>723,403</u>	<u>807,228</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	13,724	17,411	18,645	14,870	18,670
70110	SUPPLIES - MISC	10,852	10,961	9,050	11,000	10,050
70120	TOOLS	6,713	7,659	5,500	6,608	6,000
70410	LEGAL NOTICES	1,185	1,632	1,200	1,200	1,300
70420	NEWSLETTERS	3,084	2,559	2,500	2,500	2,700
70500	POSTAGE	3,715	3,440	4,500	5,000	4,500
74000	MOTOR FUEL & LUBRICANTS	7,507	6,898	12,200	7,600	11,200
75000	BITUMINOUS PATCHING	1,884	1,258	2,500	2,000	2,500
75100	STREET SIGNS	331	0	400	200	400
77000	CLOTHING	4,271	3,726	4,000	3,700	4,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>53,266</u>	<u>55,544</u>	<u>60,495</u>	<u>54,678</u>	<u>61,320</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	11,857	7,217	15,000	9,000	10,000
80200	LEGAL FEES	34,029	35,754	45,000	36,000	43,000
80210	ZONING CODE UPDATE	1,360	0	2,500	2,500	2,500
80300	ELECTION CONTRACT	17,900	17,900	17,900	17,900	17,900
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	18,262	11,374	16,585	12,585	14,900
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	427	1,464	1,463	1,400	1,500
80400	CONSULTANT PLANNER	558	0	575	0	0
80500	GIS SUPPORT	935	936	1,200	930	1,200
80600	FINANCIAL SOFTWARE MAINTENANCE	5,402	5,672	5,800	5,955	6,000
81000	POLICE SERVICES	617,394	653,494	672,590	672,590	1,001,640
81210	BLDG/MECHANICAL INSPECTORS	53,441	36,621	38,000	38,000	38,000
81220	MECHANICAL INSPECTORS	4,402	5,916	3,000	3,000	3,000
81200	DISPATCH 911	35,445	33,659	37,538	37,538	38,000
81230	PLUMBING INSPECTIONS	0	1,494	800	800	800
82010	WASTE REMOVAL	5,321	953	840	650	950
82011	LINEN CLEANING	892	872	1,100	1,100	1,200
83030	SNOW REMOVAL	4,119	10,969	30,000	10,000	30,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0
84040	STORM DAMAGE	0	0	0	0	0

85010	TELEPHONE	3,255	3,473	4,000	3,600	4,195
85011	TELEPHONE - LANDLINE	1,339	1,205	1,000	1,000	1,200
85015	CELL PHONE	2,254	2,483	2,790	2,440	2,550
85020	STREET LIGHTING POWER	12,097	11,459	12,610	11,100	12,110
85025	SOLAR ELECTRIC	6,360	5,830	6,360	6,360	6,360
85030	UTILITIES	5,577	5,683	8,500	6,600	7,500
85040	WATER	3,189	4,461	3,100	3,800	3,400
85050	CABLE TV	15,379	15,040	15,000	15,000	15,000
85060	WEBSITE	1,875	2,125	3,200	2,200	3,200
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	18,509	24,980	32,638	33,000	36,769
85080	LASERFICHE MAINTENANCE	0	1,155	0	0	0
86010	MILEAGE	720	675	1,320	640	850
86020	TRAINING-FIRE DEPT	6,559	15,336	18,000	10,000	18,000
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	6,761	9,022	14,350	10,675	12,050
86101	MILEAGE	1,121	557	740	700	800
86105	TEMPORARY WARMING HOUSE	2,134	1,400	3,100	2,000	3,550
86110	MEMBERSHIPS	1,927	1,528	2,730	1,320	2,120
86120	SUBSCRIPTIONS	0	0	100	100	100
86130	MEETINGS	0	21	0	0	0
86140	COMMISSIONS	7,981	8,147	8,926	8,926	8,955
86200	MEDICAL EXAMINATIONS	1,420	1,500	3,000	2,000	3,000
86500	COOPERATIVE SERVICE	10,892	10,927	9,017	9,017	9,143
86800	RADIO SUBSCRIBER FEE	973	1,055	1,200	1,000	1,200
87000	REPAIR AND MAINTENANCE	7,530	8,329	8,000	7,900	8,000
87010	MAINTENANCE CITY HALL	8,961	5,546	8,700	8,700	7,500
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	849	0	2,000	0	2,000
87016	REPAIR TRACTOR	0	0	0	0	0
87025	HAZMAT MAINTENANCE	701	1,150	1,400	700	1,400
87029	FIRE - OTHER	20,853	19,753	16,120	14,000	16,120
87090	REPAIR OTHER EQUIPMENT	0	1,191	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	100	0	0
87092	FIRE RADIO REPAIR	860	675	1,120	700	1,120
87120	GROUNDS MAINTENANCE	2,825	1,546	6,000	1,800	6,000
87130	MINI WARMING HOUSE	0	898	0	0	2,000
87005	CROSSWALK PAINTING	0	1,657	900	400	0
87100	PANIC BUTTON SECURITY	378	438	500	400	500
87500	RENTAL OF EQUIPMENT	0	0	800	110	800
88000	INSURANCE & BONDS	59,316	54,107	63,925	62,925	62,930
88500	PAYPAL EXPENSE	2,110	2,333	2,000	2,170	2,350
89000	MISCELLANEOUS	12,480	6,018	11,415	2,800	10,600
89010	SPECIAL EVENTS	4,383	4,686	5,000	3,500	5,000
89100	ENERGY REBATE PROGRAM	718	199	200	300	300
	TOTAL OTHER SERVICES & CHARGES	1,044,026	1,060,883	1,169,752	1,087,831	1,489,262
	TOTAL EXPENDITURES	1,723,927	1,785,404	1,980,555	1,865,912	2,357,810
	OTHER FINANCING USES					
97000	TRANSFERS	22,000	22,000	42,000	42,000	48,000
	TOTAL OTHER FINANCING USES	22,000	22,000	42,000	42,000	48,000
	TOTAL EXPENDITURES & OTHER USES	1,745,927	1,807,404	2,022,555	1,907,912	2,405,810

## LEGISLATIVE EXPENDITURES (111)

BUDGETARY OBJECTIVE:

The city council is the legislative branch of city government and is responsible for the establishment of policies and the adoption of local laws. It appoints the city administrator and members of various advisory commissions. The city operates under Minnesota Statute-Chapter 412 (the Plan A form of government), which gives the council responsibility for policy decisions and legislative activity, but delegates the administrative duties to the city administrator.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Mayor & City Council (60510) This item includes the part-time salaries for the mayor and four council members.
- ⇒ Conferences/Education/Training (86100) Expenditures for conferences & schools, memberships, meetings, and training are included here.
- ⇒ Commissions/Memberships/Associations (86140) City's memberships and dues.

	Estimated:	2018	2017
Assoc. of Metro Municipalities		2454	2500
League of Minnesota Cities		6106	6106
Ramsey County League of Local Gov'ts		375	300
MN Mayor's Association		20	20
		8955	8926

- ⇒ Cooperative Service (86500) The city offers financial support to selected agencies through its cooperative service policy. Agencies include:

	Estimated:	2018	2017
Northwest Youth and Family Services		9143	9017
Housing Resource Center		0	0
		9143	9017

- ⇒ Insurance & Bonds (88000) This account includes the premiums for open meeting insurance and legislative workers' compensation.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Number of regular city council meetings	25	22	21
Number of city council workshops	10	9	9

**LEGISLATIVE EXPENDITURES (111)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	0	0	0	0	1,000
64012	FICA CONTRIBUTIONS	1,515	1,515	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	<u>21,315</u>	<u>21,315</u>	<u>21,315</u>	<u>21,315</u>	<u>22,315</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	0	148	375	200	200
70410	LEGAL NOTICES	1,185	1,632	1,200	1,200	1,300
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>1,185</u>	<u>1,780</u>	<u>1,575</u>	<u>1,400</u>	<u>1,500</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80330	CONSULTANT	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	650	975	2,000	2,775	2,000
86130	MEETINGS	0	21	0	0	0
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	7,981	8,147	8,926	8,926	8,955
86500	COOPERATIVE SERVICE	10,892	10,927	9,017	9,017	9,143
88000	INSURANCE & BONDS	73	73	75	75	80
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>19,596</u>	<u>20,143</u>	<u>20,018</u>	<u>20,793</u>	<u>20,178</u>
111	<i>TOTAL EXPENDITURES</i>	<u><u>42,096</u></u>	<u><u>43,238</u></u>	<u><u>42,908</u></u>	<u><u>43,508</u></u>	<u><u>43,993</u></u>

## ADMINISTRATIVE EXPENDITURES (112)

### BUDGETARY OBJECTIVE:

The administrative department manages the City's government within the guidelines and policies as established and promulgated by the City Council. The department also incurs expenses pertaining to its role as an advisor of the City Council on financial and other policy matters. The department includes administrative staff salaries and general operation expenditures.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution
- ⇒ Supplies (70100) This represents expenses incurred on supplies for the administrative office.
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences, schools, memberships, subscriptions, and meetings are included here
- ⇒ Repair Office Equipment (87000) All repairs on office equipment including copier and printer maintenance costs.
- ⇒ Insurance and Bonds (88000) The premia for municipal liability, property, crime, public employee bonds, and workman's compensation are distributed here.

**ADMINISTRATIVE EXPENDITURES (112)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	114,768	130,292	144,021	144,000	156,000
60520	PART-TIME EMPLOYEES	29,541	11,219	0	0	10,000
64011	PERA CONTRIBUTIONS	9,660	10,529	10,800	10,800	11,700
64012	FICA CONTRIBUTIONS	10,391	10,952	11,020	10,900	11,950
64031	HOSPITALIZATION	5,467	10,443	27,400	26,000	34,710
64032	DENTAL	157	1,233	1,350	1,350	1,770
64033	LONG-TERM DISABILITY	89	171	150	250	200
64034	LIFE INSURANCE	132	221	180	230	230
	<i>TOTAL COMPENSATION</i>	<u>170,204</u>	<u>175,060</u>	<u>194,921</u>	<u>193,530</u>	<u>226,560</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	4,587	4,875	5,000	4,600	5,500
70500	POSTAGE	2,424	1,769	3,000	3,500	3,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>7,010</u>	<u>6,644</u>	<u>8,000</u>	<u>8,100</u>	<u>8,500</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80330	CONSULTANT	2,113	0	0	0	0
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
86010	MILEAGE	454	415	900	400	500
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	2,550	4,015	7,000	3,500	5,000
86110	MEMBERSHIPS	120	100	500	120	200
87000	REPAIR OFFICE EQUIPMENT	3,499	3,400	3,500	3,400	3,500
88000	INSURANCE & BONDS	15,453	14,742	18,000	17,000	17,000
88500	PAYPAL EXPS	1,602	1,738	1,500	1,650	1,750
89000	MISCELLANEOUS	820	4	2,000	600	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>26,610</u>	<u>24,414</u>	<u>33,400</u>	<u>26,670</u>	<u>28,750</u>
112	<i>TOTAL EXPENDITURES</i>	<u><u>203,824</u></u>	<u><u>206,118</u></u>	<u><u>236,321</u></u>	<u><u>228,300</u></u>	<u><u>263,810</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	0	0	20,000	20,000	22,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>22,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>203,824</u></u>	<u><u>206,118</u></u>	<u><u>256,321</u></u>	<u><u>248,300</u></u>	<u><u>285,810</u></u>

## FINANCE EXPENDITURES (113)

### BUDGETARY OBJECTIVE:

The Finance department assists with the preparation of the City's annual budget and administers the manages throughout the year. Other responsibilities of the finance department include (but are not limited to): general accounting tasks, investment and insurance management, audit preparation, Comprehensive Annual Financial Report preparation, and other financial advisory roles.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution
- ⇒ Supplies (70100) This represents expenses incurred on supplies for the administrative office. .
- ⇒ Audit (80310) The annual audit service performed annually are distributed as follows:
  - 45% is charged to the general fund
  - 55% is charged to all other funds
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences, schools, memberships, subscriptions, and meetings are included here
- ⇒ Insurance and Bonds (88000) The premium for public employees and finance workman's compensation are included in this account.



## FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	75,387	77,040	86,750	87,000	87,950
60520	PART-TIME FINANCE INTERN	7,546	7,547	12,750	9,000	12,750
64011	PERA CONTRIBUTIONS	5,654	5,778	6,510	5,800	6,600
64012	FICA CONTRIBUTIONS	6,345	6,461	7,620	7,300	7,700
64031	HOSPITALIZATION	7,701	8,574	10,030	9,000	9,650
64032	DENTAL	450	467	520	470	550
64033	LONG-TERM DISABILITY	296	301	300	260	300
64034	LIFE INSURANCE	465	529	560	480	500
	<i>TOTAL COMPENSATION</i>	<u>103,844</u>	<u>106,697</u>	<u>125,040</u>	<u>119,310</u>	<u>126,000</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	64	178	300	200	200
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>64</u>	<u>178</u>	<u>300</u>	<u>200</u>	<u>200</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80330	AUDIT	9,045	9,347	9,585	9,585	9,900
80330	FINANCIAL CONSULTANT	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	5,402	5,672	5,800	5,955	6,000
86010	MILEAGE	266	208	120	140	200
86100	CONFERENCES/EDUCATION	3,178	2,818	2,700	2,000	2,700
86110	MEMBERSHIPS	0	0	450	0	240
88000	INSURANCE & BONDS	700	350	350	350	350
88500	POSTIVE PAY EXP	508	595	500	520	600
89000	MISCELLANEOUS	465	465	465	465	500
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>19,564</u>	<u>19,455</u>	<u>19,970</u>	<u>19,015</u>	<u>20,490</u>
113	<i>TOTAL EXPENDITURES</i>	<u><u>123,471</u></u>	<u><u>126,330</u></u>	<u><u>145,310</u></u>	<u><u>138,525</u></u>	<u><u>146,690</u></u>

## LEGAL EXPENDITURES (114)

### BUDGETARY OBJECTIVE:

The legal department provides legal services for the city including recommendations and opinions on the city's civil activities.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

⇒ Legal Fees (80200) These legal services are currently provided through a contract with the law firm of Campbell Knutson, PA.

**LEGAL EXPENDITURES (114)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>OTHER SERVICES &amp; CHARGES</i>					
80200	LEGAL FEES	4,029	5,754	14,000	6,000	12,000
80210	ZONING CODE UPDATE	1,360	0	2,500	2,500	2,500
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>5,388</u>	<u>5,754</u>	<u>16,500</u>	<u>8,500</u>	<u>14,500</u>
114	<i>TOTAL EXPENDITURES</i>	<u><u>5,388</u></u>	<u><u>5,754</u></u>	<u><u>16,500</u></u>	<u><u>8,500</u></u>	<u><u>14,500</u></u>

## ELECTIONS EXPENDITURES (115)

BUDGETARY OBJECTIVE:

The elections department provides elections services including establishing polling places, hiring election judges, conducting elections, and tabulating ballots.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) Includes reallocation of staff time to represent actual cost. See Appendix 1 for the personnel compensation distribution.
- ⇒ Part-time Employees (60520) This expense line item varies with whether there was a local election or a general election. In 2014, there was a general election. In 2015, there was a local election. In 2016, there was a general election.
- ⇒ Election Contract (80300) The City maintains a contract with Ramsey County to provide election services.
- ⇒ Insurance & Bonds (88000) Premiums for election workers' compensation are included here.

Indicator	2015 Actual	2016 Actual	2017 Actual
Registered voters in city	3212	3350	3125
Voter turnout	2971	2513	1402
Voter turnout (percentage)	93%	75%	45%

## ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	211	584	1,000	220	1,000
70500	POSTAGE	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>211</u>	<u>584</u>	<u>1,000</u>	<u>220</u>	<u>1,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80300	ELECTION CONTRACT	17,900	17,900	17,900	17,900	17,900
80350	ACCUVOTE VOTING SERVICE	427	1,464	1,463	1,400	1,500
80400	CONSULTING	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>18,327</u>	<u>19,364</u>	<u>19,363</u>	<u>19,300</u>	<u>19,400</u>
115	<i>TOTAL EXPENDITURES</i>	<u><u>18,538</u></u>	<u><u>19,948</u></u>	<u><u>20,363</u></u>	<u><u>19,520</u></u>	<u><u>20,400</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>18,538</u></u>	<u><u>19,948</u></u>	<u><u>20,363</u></u>	<u><u>19,520</u></u>	<u><u>20,400</u></u>

## COMMUNICATIONS EXPENDITURES (116)

BUDGETARY OBJECTIVE:

The communications department is responsible for informing city residents of municipal affairs. This includes public notices, city newsletters, and cable television broadcasts.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) These expenditures include the city's cable technician and some salary support for the city's deputy clerk. See Appendix 1 for the personnel compensation distribution.
- ⇒ Part-time Employees (60520) These expenditures include part-time salary support for special events.
- ⇒ Newsletters (70420) The city publishes a newsletter city residents three times a year and sends out several miscellaneous communications during the year.
- ⇒ Postage (70500) This expenditure is for the bulk-rate mailing of newsletters.
- ⇒ Cable TV (85050) This is the city's portion of contributions to the North Suburban Cable Commission.
- ⇒ Website (85060) Funds to upgrade and maintain the website.
- ⇒ Insurance & Bonds (88000) Premiums for cable equipment and communication workers' compensation are included here.
- ⇒ Special Events (89010) Community events with the exception of a staff event (see account 97000 below) are now included in the communications budget. City special events include:

Recognize Volunteers, Ice Cream Social, Dead of Winter, Fire Dept. Open House, Welcoming Events, Informal Park Gatherings, Business Meetings, Community Initiatives, Miscellaneous Other

The estimated costs for the above do not include full-time and part-time staff time allocated for special events.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Website page views per month	30,280	38,946	57,240
Unique website visitors per month	8,417	10,784	13,525
Number of registered emails for alerts	530	610	650

**COMMUNICATIONS EXPENDITURES (116)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	11,863	16,195	17,800	17,800	18,400
60520	PART-TIME EMPLOYEES(Cable & Special Events)	1,676	1,566	2,840	1,700	2,840
64011	PERA CONTRIBUTIONS	820	1,215	1,340	1,300	1,400
64012	FICA CONTRIBUTIONS	1,071	1,405	1,580	1,450	1,650
64031	HOSPITALIZATION	2,762	1,429	1,090	1,000	5,700
64032	DENTAL	128	60	75	75	340
64033	LONG-TERM DISABILITY	29	41	50	50	50
64034	LIFE INSURANCE	42	65	70	70	70
	<i>TOTAL COMPENSATION</i>	<u>18,390</u>	<u>21,976</u>	<u>24,845</u>	<u>23,445</u>	<u>30,450</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPLIES	47	95	300	100	100
70420	NEWSLETTERS/INFORMATION	3,084	2,559	2,500	2,500	2,700
70500	POSTAGE	1,291	1,671	1,500	1,500	1,500
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>4,422</u>	<u>4,325</u>	<u>4,300</u>	<u>4,100</u>	<u>4,300</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
85010	TELEPHONE	3,255	3,473	4,000	3,600	4,195
85050	CABLE TV	15,379	15,040	15,000	15,000	15,000
85060	WEBSITE	1,875	2,125	3,200	2,200	3,200
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	16,685	22,835	32,188	33,000	20,223
85080	LASERFICHE MAINTENANCE	0	1,155	0	0	0
86010	MILEAGE	0	0	50	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	20	0	0	0	0
87090	REPAIR EQUIPMENT	0	1,191	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
89010	SPECIAL EVENTS	4,383	4,686	5,000	3,500	5,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>41,596</u>	<u>50,505</u>	<u>59,438</u>	<u>57,300</u>	<u>47,618</u>
116	<i>TOTAL EXPENDITURES</i>	<u>64,408</u>	<u>76,806</u>	<u>88,583</u>	<u>84,845</u>	<u>82,368</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>64,408</u>	<u>76,806</u>	<u>88,583</u>	<u>84,845</u>	<u>82,368</u>

## PLANNING & INSPECTIONS EXPENDITURES (117)

### BUDGETARY OBJECTIVE:

This department processes all land use, building, and development requests. In addition to performing land use and zoning code analysis/enforcement, staff assists the city council and serves as liaison to the city planning commission.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution.
- ⇒ Consulting Planner (80400) The city currently contracts out for planning and design services and for miscellaneous planning review with various other planning consultants.
- ⇒ GIS Support (80500) Government Information System support includes Ramsey County user group fee.
- ⇒ Inspectors (81210, 81220, 81230) The city also contracts out to individuals for building, mechanical, and plumbing inspections.
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, subscriptions, and meetings are located here.
- ⇒ Insurance & Bonds (88000) Premiums for planning/inspection workers' compensation are included here.



**PLANNING & INSPECTIONS EXPENDITURES (117)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	38,230	47,135	51,350	51,350	53,400
60520	PART-TIME FIRE INSPECTOR	2,488	2,768	4,000	4,500	5,000
64011	PERA CONTRIBUTIONS	2,603	3,534	3,850	3,800	4,050
64012	FICA CONTRIBUTIONS	3,185	3,936	4,240	4,000	4,400
64031	HOSPITALIZATION	6,350	4,404	6,250	6,500	15,250
64032	DENTAL	299	291	280	280	860
64033	LONG-TERM DISABILITY	71	98	120	120	120
64034	LIFE INSURANCE	102	132	160	140	150
	<i>TOTAL COMPENSATION</i>	<u>53,329</u>	<u>62,298</u>	<u>70,250</u>	<u>70,690</u>	<u>83,230</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	16	151	50	50	50
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>16</u>	<u>151</u>	<u>50</u>	<u>50</u>	<u>50</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80400	CONSULTING PLANNER	558	0	575	0	0
80500	GIS SUPPORT	935	936	1,200	930	1,200
81210	BUILDING INSPECTORS	53,441	36,621	38,000	38,000	38,000
81220	MECHANICAL INSPECTORS	4,402	5,916	3,000	3,000	3,000
81230	PLUMBING INSPECTORS	0	1,494	800	800	800
85015	CELL PHONE	0	140	240	200	200
86010	MILEAGE	0	52	250	100	150
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	604	2,000	1,200	1,500
86110	MEMBERSHIPS	360	85	500	400	400
88000	INSURANCE & BONDS	0	0	0	0	0
89100	ENERGY REBATE PROGRAM	718	199	200	300	300
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>60,414</u>	<u>46,047</u>	<u>46,765</u>	<u>44,930</u>	<u>45,550</u>
117	<i>TOTAL EXPENDITURES</i>	<u>113,759</u>	<u>108,496</u>	<u>117,065</u>	<u>115,670</u>	<u>128,830</u>

## EMERGENCY PREPAREDNESS EXPENDITURES (121)

### BUDGETARY OBJECTIVE:

This department is responsible for public safety in the event of natural disaster or other emergency. Expenditures are related to the preparation of the city's federal disaster plan and the maintenance of emergency equipment.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) Emergency preparedness duties are the responsibility of the city's administrator working with public safety personnel. See Appendix 1 for the personnel compensation distribution.
- ⇒ Supplies (70120) Minor emergency supplies related to emergency preparedness equipment.
- ⇒ Insurance & Bonds (88000) Premiums for emergency preparedness workers' compensation are included here.

**EMERGENCY PREPAREDNESS EXPENDITURES (121)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	2,901	5,801	3,160	3,160	3,320
60520	PART TIME EMERGENCY MGMT	0	0	2,000	2,000	2,000
64011	PERA CONTRIBUTIONS	193	221	240	240	250
64012	FICA CONTRIBUTIONS	222	449	400	400	410
64031	HOSPITALIZATION	85	3	815	800	800
64032	DENTAL	9	34	35	35	40
64033	LONG-TERM DISABILITY	3	3	4	4	4
64034	LIFE INSURANCE	4	3	4	4	4
	<i>TOTAL COMPENSATION</i>	<u>3,416</u>	<u>6,514</u>	<u>6,658</u>	<u>6,643</u>	<u>6,828</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70120	SUPPLIES	0	2,165	0	1,608	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>0</u>	<u>2,165</u>	<u>0</u>	<u>1,608</u>	<u>1,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
85015	CELL PHONE	506	273	1,000	300	600
85020	ELECTRIC	97	101	110	100	110
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	100	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>602</u>	<u>374</u>	<u>1,210</u>	<u>400</u>	<u>710</u>
121	<i>TOTAL EXPENDITURES</i>	<u><b>4,018</b></u>	<u><b>9,053</b></u>	<u><b>7,868</b></u>	<u><b>8,651</b></u>	<u><b>8,538</b></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><b>4,018</b></u>	<u><b>9,053</b></u>	<u><b>7,868</b></u>	<u><b>8,651</b></u>	<u><b>8,538</b></u>

## POLICE EXPENDITURES (122)

### BUDGETARY OBJECTIVE:

This department is responsible for protecting the health and public safety of the city and its residents. Included are crime prevention activities and the investigation and enforcement of ordinances and state statutes.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Police Services (81000) Falcon Heights contracts for police services from Ramsey County. Contracted services include a police officer assigned to the city limits on a 24 hour per day basis.

**POLICE EXPENDITURES (122)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>OTHER SERVICES &amp; CHARGES</i>					
81000	POLICE SERVICES	617,394	653,494	672,590	672,590	1,001,640
81200	DISPATCH 911	35,445	33,659	37,538	37,538	38,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>652,839</u>	<u>687,153</u>	<u>710,128</u>	<u>710,128</u>	<u>1,039,640</u>
122	<i>TOTAL EXPENDITURES</i>	<u><u>652,839</u></u>	<u><u>687,153</u></u>	<u><u>710,128</u></u>	<u><u>710,128</u></u>	<u><u>1,039,640</u></u>

## PROSECUTION EXPENDITURES (123)

### BUDGETARY OBJECTIVE:

This department handles the prosecution of legal offenders within the City of Falcon Heights.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Legal Fees (80200) The city currently contracts out for prosecution services with Anderson Helgen Davis & Nissen, LLC Attorneys at Law on a retainer plus materials basis.

**PROSECUTION EXPENDITURES (123)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>OTHER SERVICES &amp; CHARGES</i>					
80200	LEGAL FEES	30,000	30,000	31,000	30,000	31,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>30,000</u>	<u>30,000</u>	<u>31,000</u>	<u>30,000</u>	<u>31,000</u>
123	<i>TOTAL EXPENDITURES</i>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>31,000</u></u>	<u><u>30,000</u></u>	<u><u>31,000</u></u>

## FIRE SERVICE EXPENDITURES (124)

### BUDGETARY OBJECTIVE:

This department is a volunteer firefighting squad providing services to Falcon Heights and the neighboring city of Lauderdale.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Compensation (61510, 61520, 61540, 61550) Personnel costs are based on an estimate of approximately 100 fire calls per year. See Appendix 1 for the personnel compensation distribution.
- ⇒ Supplies (70100) Expenditures for office supplies and non-capital items related to the fire department.
- ⇒ Motor Fuel & Lubricants (74000) Includes fuel and oil changes for firefighting vehicles.
- ⇒ Training (86020) Expenditures for training and conferences & schools are accounted for here.
- ⇒ Repair Other Equipment (87029) Repair costs on the city's firefighting equipment and vehicles.
- ⇒ Insurance & Bonds (88000) Includes premiums on firefighting vehicles, equipment, and firefighters workers' compensation.



**FIRE SERVICES EXPENDITURES (124)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0
61510	DRILL COMPENSATION	16,154	18,217	16,500	16,500	17,325
61520	FIRE COMPENSATION	11,766	14,691	16,500	15,000	17,325
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	13,467	18,263	16,500	16,000	16,500
61530	FIRE HALL CLEANING	1,185	1,495	1,560	1,560	1,560
61540	HAZMAT TNG COMPENSATION	104	328	1,800	1,500	1,800
61545	HAZMAT TECHNICIAN	142	0	0	0	0
61547	TRAINING PREPARATION	1,981	0	0	0	0
61550	OFFICER COMPENSATION	23,050	23,896	24,000	24,000	25,000
64012	FICA CONTRIBUTIONS	5,190	5,882	5,800	5,710	6,100
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>73,039</u>	<u>82,772</u>	<u>82,660</u>	<u>80,270</u>	<u>85,610</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	5,828	7,607	6,120	5,500	6,120
70120	TOOLS	2,054	823	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,487	912	2,400	1,500	2,400
77000	CLOTHING	2,577	2,548	3,000	2,500	3,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>11,947</u>	<u>11,890</u>	<u>11,520</u>	<u>9,500</u>	<u>11,520</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80330	FIRE CONSULTANT	0	0	0	0	0
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0
82011	LINEN CLEANING	892	872	1,100	1,100	1,200
85015	CELL PHONE	723	759	750	750	750
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	0	0	0	0	13,237
86010	MILEAGE	0	0	0	0	0
86020	TRAINING	6,559	15,336	18,000	10,000	18,000
86110	MEMBERSHIPS	1,268	966	900	800	900
86120	SUBSCRIPTIONS	0	0	100	100	100
86200	MEDICAL EXAMINATIONS	1,420	1,500	3,000	2,000	3,000
86800	RADIO MESB/FLEET SUPPORT	973	1,055	1,200	1,000	1,200
87025	HAZMAT EQUIPMENT MAINT	701	1,150	1,400	700	1,400
87029	REPAIR OTHER EQUIPMENT	20,853	19,753	16,120	14,000	16,120
87092	REPAIR RADIOS	860	675	1,120	700	1,120
88000	INSURANCE & BONDS	14,988	12,616	16,000	16,000	16,000
89000	MISCELLANEOUS	1,603	0	100	100	100
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>50,839</u>	<u>54,682</u>	<u>59,790</u>	<u>47,250</u>	<u>73,127</u>
124	<i>TOTAL EXPENDITURES</i>	<u>135,824</u>	<u>149,344</u>	<u>153,970</u>	<u>137,020</u>	<u>170,257</u>
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>135,824</u>	<u>149,344</u>	<u>153,970</u>	<u>137,020</u>	<u>170,257</u>

## FIRE RELIEF EXPENDITURES (125)

### BUDGETARY OBJECTIVE:

Every year the State of Minnesota makes a payment to cities to support the Fire Relief Association. These funds are for the pension plan of each association.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ MN STATE FIRE AID (64040) This is the total amount of fire aid received from the State of Minnesota which serves as a pass through expenditure, ultimately going to the Falcon Heights Fire Relief Association.

**FIRE RELIEF (125)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>COMPENSATION &amp; AID</i>					
64040	MN STATE FIRE AID	62,635	62,766	70,000	65,000	70,000
	<i>TOTAL COMPENSATION &amp; AID</i>	<u>62,635</u>	<u>62,766</u>	<u>70,000</u>	<u>65,000</u>	<u>70,000</u>
125	<i>TOTAL EXPENDITURES</i>	<u><u>62,635</u></u>	<u><u>62,766</u></u>	<u><u>70,000</u></u>	<u><u>65,000</u></u>	<u><u>70,000</u></u>

## CITY HALL & GROUNDS EXPENDITURES (131)

### BUDGETARY OBJECTIVE:

The city hall and grounds department accounts for maintenance and supply expenditures related to the city hall, grounds, and public works shop.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution.
- ⇒ Supplies (70110) Public works shop or general city supplies.
- ⇒ Waste Removal (82010) Includes city hall refuse service and monthly cleaning.
- ⇒ Telephone (85010) Includes city hall phone service, maintenance contract, and long distance charges. In addition, funds have been budgeted for internet access charges.
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, and meetings for public works employees are located here.
- ⇒ City Hall Maintenance (87010) Miscellaneous maintenance and repairs on city hall or the surrounding grounds.
- ⇒ Insurance & Bonds (88000) The premium for building maintenance and repair workers' compensation is included here.

**CITY HALL & GROUNDS EXPENDITURES (131)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	19,182	15,949	15,500	15,500	16,300
60520	PART-TIME EMPLOYEES	0	-	2,650	2,000	2,650
64011	PERA CONTRIBUTIONS	1,439	1,196	1,165	1,160	1,230
64012	FICA CONTRIBUTIONS	1,367	1,407	1,390	1,300	1,450
64031	HOSPITALIZATION	4,810	4,151	4,610	4,300	4,700
64032	DENTAL	298	249	250	250	210
64033	LONG-TERM DISABILITY	62	40	59	60	60
64034	LIFE INSURANCE	66	46	70	70	70
	<i>TOTAL COMPENSATION</i>	<u>27,223</u>	<u>23,038</u>	<u>25,694</u>	<u>24,640</u>	<u>26,670</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70110	SUPPLIES	10,827	10,936	9,000	11,000	10,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>10,827</u>	<u>10,936</u>	<u>9,000</u>	<u>11,000</u>	<u>10,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
82010	WASTE REMOVAL	5,321	953	840	650	950
85010	TELEPHONE	0	0	0	0	0
85015	CELL PHONE	593	859	500	900	500
85020	ELECTRIC	5,778	6,607	6,000	6,000	6,000
85025	SOLAR ELECTRIC	6,360	5,830	6,360	6,360	6,360
85030	NATURAL GAS	5,011	3,407	7,000	5,100	6,000
85040	WATER	1,098	965	1,000	1,400	1,000
85070	SEWER	569	264	450	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	314	1,283	350	900	400
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	6,990	5,069	7,000	7,000	6,000
87100	PANIC BUTTON SECURITY	378	438	500	400	500
88000	INSURANCE & BONDS	4,397	4,189	4,500	4,500	4,500
89000	MISCELLANEOUS	85	87	150	90	200
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>36,894</u>	<u>29,951</u>	<u>34,650</u>	<u>33,300</u>	<u>32,410</u>
131	<i>TOTAL EXPENDITURES</i>	<u><u>74,945</u></u>	<u><u>63,925</u></u>	<u><u>69,344</u></u>	<u><u>68,940</u></u>	<u><u>69,080</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>74,945</u></u>	<u><u>63,925</u></u>	<u><u>69,344</u></u>	<u><u>68,940</u></u>	<u><u>69,080</u></u>

## STREET EXPENDITURES (132)

BUDGETARY OBJECTIVE:

This department is responsible for street repair and maintenance, while overseeing snowplowing and other miscellaneous activities.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries & Part-time Employees (60100, 60520) See Appendix 1 for the personnel compensation distribution.
- ⇒ Snow Removal (83030) These services are performed by Ramsey County.
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, and meetings related to streets.
- ⇒ Repair Equipment (87000) Repairs on the city's vehicles and equipment.
- ⇒ Insurance & Bonds (88000) Premiums for municipal liability, vehicle, and street construction and maintenance workers' compensation are included here.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Number of lost time injuries	1	0	0
Number of snow events requiring plowing	4	7	6
Pot holes repaired	25	25	38

## STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	37,712	41,389	43,300	43,300	45,500
60520	PART-TIME EMPLOYEES	8,720	7,530	10,000	7,500	8,000
64011	PERA CONTRIBUTIONS	2,829	3,105	3,260	3,200	3,410
64012	FICA CONTRIBUTIONS	3,378	3,324	4,090	4,000	4,240
64031	HOSPITALIZATION	7,408	7,624	9,750	9,800	11,900
64032	DENTAL	471	535	540	540	525
64033	LONG-TERM DISABILITY	73	97	90	90	90
64034	LIFE INSURANCE	85	104	100	100	100
	<i>TOTAL COMPENSATION</i>	<u>60,674</u>	<u>63,708</u>	<u>71,130</u>	<u>68,530</u>	<u>73,765</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70120	SUPPLIES	4,659	4,671	5,500	5,000	5,000
74000	MOTOR FUEL & LUBRICANTS	5,366	5,986	9,000	6,000	8,000
75000	BITUMINOUS PATCHING	1,884	1,258	2,500	2,000	2,500
75100	STREET SIGNS	331	0	400	200	400
77000	CLOTHING	1,693	1,178	1,000	1,200	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>13,933</u>	<u>13,093</u>	<u>18,400</u>	<u>14,400</u>	<u>16,900</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
83030	SNOW REMOVAL	4,119	10,969	30,000	10,000	30,000
85015	CELL PHONE	340	316	150	150	350
85020	STREET LIGHTING POWER	101	0	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	0	0	0	0	3,309
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	50	(960)	50	50	200
86101	MILEAGE	720	0	425	400	400
87000	REPAIR EQUIPMENT	4,032	4,929	4,500	4,500	4,500
87005	CROSSWALK PAINTING	0	1,657	900	400	0
87010	BOULEVARD MAINTENANCE	1,971	477	1,700	1,700	1,500
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	849	0	2,000	0	2,000
87016	REPAIR JOHN DEERE	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	800	110	800
88000	INSURANCE & BONDS	13,932	12,981	15,000	15,000	15,000
89000	MISCELLANEOUS	955	2,150	200	900	500
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>27,068</u>	<u>32,519</u>	<u>55,725</u>	<u>33,210</u>	<u>58,559</u>
132	<i>TOTAL EXPENDITURES</i>	<u>101,675</u>	<u>109,320</u>	<u>145,255</u>	<u>116,140</u>	<u>149,224</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>101,675</u>	<u>109,320</u>	<u>145,255</u>	<u>116,140</u>	<u>149,224</u>

## ENGINEERING EXPENDITURES (133)

### BUDGETARY OBJECTIVE:

This department is responsible for the consultation and design for the construction of public improvements.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

⇒ Engineering Services (80100) The city currently contracts out for engineering services from the City of Roseville.



## ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>OTHER SERVICES &amp; CHARGES</i>					
80100	ENGINEERING SERVICES	11,857	7,217	15,000	9,000	10,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>11,857</u>	<u>7,217</u>	<u>15,000</u>	<u>9,000</u>	<u>10,000</u>
133	<i>TOTAL EXPENDITURES</i>	<u><u>11,857</u></u>	<u><u>7,217</u></u>	<u><u>15,000</u></u>	<u><u>9,000</u></u>	<u><u>10,000</u></u>

## TREE PROGRAM EXPENDITURES (134)

BUDGETARY OBJECTIVE:

The tree program is responsible for maintaining the city's trees. The city has been named "Tree City USA" by the National Arbor Foundation each year since 1990 for its efforts.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries & Part-time Employees (60100, 60520) The city contracts for forestry services including diseased tree inspections.
- ⇒ Tree Trimming & Tree Removal (84010, 84020) The city contracts for these services. In 2008, tree trimming and removal were moved to the Infrastructure Fund.
- ⇒ Tree Planting (84030) Tree planting expenditures. In 2008, tree planting was also moved to the Infrastructure Fund.
- ⇒ Conferences/Education/Associations (86100) Tree related conferences & schools, meetings, and memberships are accounted for here.
- ⇒ Insurance & Bonds (88000) Premiums for tree program workers' compensation are included here.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Number of boulevard trees removed	150	27	3
Number of boulevard trees planted	165	12	0

**TREE PROGRAM EXPENDITURES (134)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70110	SUPPLIES	25	25	50	0	50
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>25</u>	<u>25</u>	<u>50</u>	<u>0</u>	<u>50</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80330	FORESTRY CONSULTANT	7,105	2,027	7,000	3,000	5,000
84010	TREF TRIMMING	0	0	0	0	0
84020	TREE REMOVAL	0	0	0	0	0
84030	TREE PLANTING	0	0	0	0	0
84040	STORM DAMAGE	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>7,105</u>	<u>2,027</u>	<u>7,000</u>	<u>3,000</u>	<u>5,000</u>
134	<i>TOTAL EXPENDITURES</i>	<u><u>7,130</u></u>	<u><u>2,052</u></u>	<u><u>7,050</u></u>	<u><u>3,000</u></u>	<u><u>5,050</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>7,130</u></u>	<u><u>2,052</u></u>	<u><u>7,050</u></u>	<u><u>3,000</u></u>	<u><u>5,050</u></u>

## PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

BUDGETARY OBJECTIVE:

The park maintenance and administration department is responsible for planning and programming recreational activities and also coordinates park maintenance and development of city parks, playgrounds, and related structures.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries & Part-time Employees (60100, 60520) See Appendix 1 for the personnel compensation distribution.
- ⇒ Supplies (70100) Non-capital supplies used for the maintenance of the parks are recorded here.
- ⇒ Telephone, Electric, Water, & Sewer (85010, 85020, 85040, 85070) Charges for utility expenditures incurred by the maintenance and administration of the city's parks.
- ⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools and memberships are located here.
- ⇒ Repairs & Maintenance (87120) This account includes repairs and building maintenance on park structures and equipment, in addition to open space landscaping (such as prairie restoration and maintenance of city park trails).
- ⇒ Insurance & Bonds (88000) Premiums for equipment, municipal liability, and parks and recreation workers' compensation are included here.
- ⇒ Transfers (97000) These funds are transferred into the Park Programs fund (201) to help support the parks and recreation activities of the city. See Appendix 2 for the schedule of transfers.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Average satisfaction rating on post-use survey	90%	85%	90%
Number of ice rinks flooded	2	2	2
Number of facility rentals	79	75	76

**PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	22,294	27,743	33,040	33,000	34,750
60520	PART-TIME EMPLOYEES	2,373	2,640	6,100	3,000	5,000
60540	RINK ATTENDENTS-SEASONAL	0	1,602	4,000	2,000	3,000
64011	PERA CONTRIBUTIONS	1,672	2,081	2,500	2,500	2,620
64012	FICA CONTRIBUTIONS	1,772	2,352	3,400	3,000	3,400
64031	HOSPITALIZATION	3,995	5,933	8,200	6,000	6,550
64032	DENTAL	312	353	425	400	350
64033	LONG-TERM DISABILITY	46	62	60	60	60
64034	LIFE INSURANCE	101	67	70	70	70
	<i>TOTAL COMPENSATION</i>	<u>32,565</u>	<u>42,833</u>	<u>57,795</u>	<u>50,030</u>	<u>55,800</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	2,971	3,773	5,500	4,000	5,500
74000	MOTOR FUEL & LUBRICANTS	655	0	800	100	800
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>3,626</u>	<u>3,773</u>	<u>6,300</u>	<u>4,100</u>	<u>6,300</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0
85011	TELEPHONE - LANDLINE	1,339	1,205	1,000	1,000	1,200
85015	CELL PHONE	93	136	150	140	150
85020	ELECTRIC	6,121	4,751	6,500	5,000	6,000
85030	NATURAL GAS	566	2,276	1,500	1,500	1,500
85040	WATER	2,090	3,496	2,100	2,400	2,400
85070	SEWER	1,255	1,881	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	287	250	250	250
86101	MILEAGE	401	557	315	300	400
86105	TEMPORARY WARMING HOUSE	2,134	1,400	3,100	2,000	3,550
86110	MEMBERSHIPS	179	377	380	0	380
87120	FACILITIES & GROUNDS MAINTENANCE	2,825	1,546	6,000	1,800	6,000
87130	MINI WARMING HOUSE	0	898	0	0	2,000
88000	INSURANCE & BONDS	9,773	9,156	10,000	10,000	10,000
89000	MISCELLANEOUS	2,604	50	500	100	500
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>29,380</u>	<u>28,016</u>	<u>31,795</u>	<u>24,490</u>	<u>34,330</u>
141	<i>TOTAL EXPENDITURES</i>	<u>65,571</u>	<u>74,622</u>	<u>95,890</u>	<u>78,620</u>	<u>96,430</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	22,000	22,000	22,000	22,000	26,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>26,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>87,571</u>	<u>96,622</u>	<u>117,890</u>	<u>100,620</u>	<u>122,430</u>

## CONTINGENCY EXPENDITURES (192)

### BUDGETARY OBJECTIVE:

This department covers any unallocated or unforeseen expenditures.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Miscellaneous (89000) Includes the unallocated contingency amount.
- ⇒ Unallocated Compensation (89010) This includes any vacation or sick leave payouts to employees who are retiring or leaving. Regular expected salary increases are included in the departmental or fund budgets.

**CONTINGENCY EXPENDITURES (192)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
	<i>WAGES, SALARIES, &amp; COMP</i>					
64011	PERA	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES &amp; COMP</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES &amp; CHARGES</i>					
89000	MISCELLANEOUS	5,948	3,262	8,000	545	8,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>5,948</u>	<u>3,262</u>	<u>8,000</u>	<u>545</u>	<u>8,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u><u>5,948</u></u>	<u><u>3,262</u></u>	<u><u>8,000</u></u>	<u><u>545</u></u>	<u><u>8,000</u></u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>5,948</u></u>	<u><u>3,262</u></u>	<u><u>8,000</u></u>	<u><u>545</u></u>	<u><u>8,000</u></u>

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## SPECIAL REVENUE FUNDS

### PURPOSE:

Special revenue funds (a type of governmental fund) are used to account for the proceeds of specific revenue sources (other than debt service or major capital projects) that are restricted to expenditures for specified purposes. The city presently has nine special revenue funds, seven of which have budgets for 2016. The remaining funds are presented for historical purposes only.

1. Park Programs (201)
2. Community Garden (203)
3. Water (204)
4. Emerald Ash Borer Grant (205)
5. Recycling (206)
6. Community/Economic Development (208)
7. Street Lighting (209)

Annual appropriated budgets are adopted during the year for the city's special revenue funds.

### BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for special revenue funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

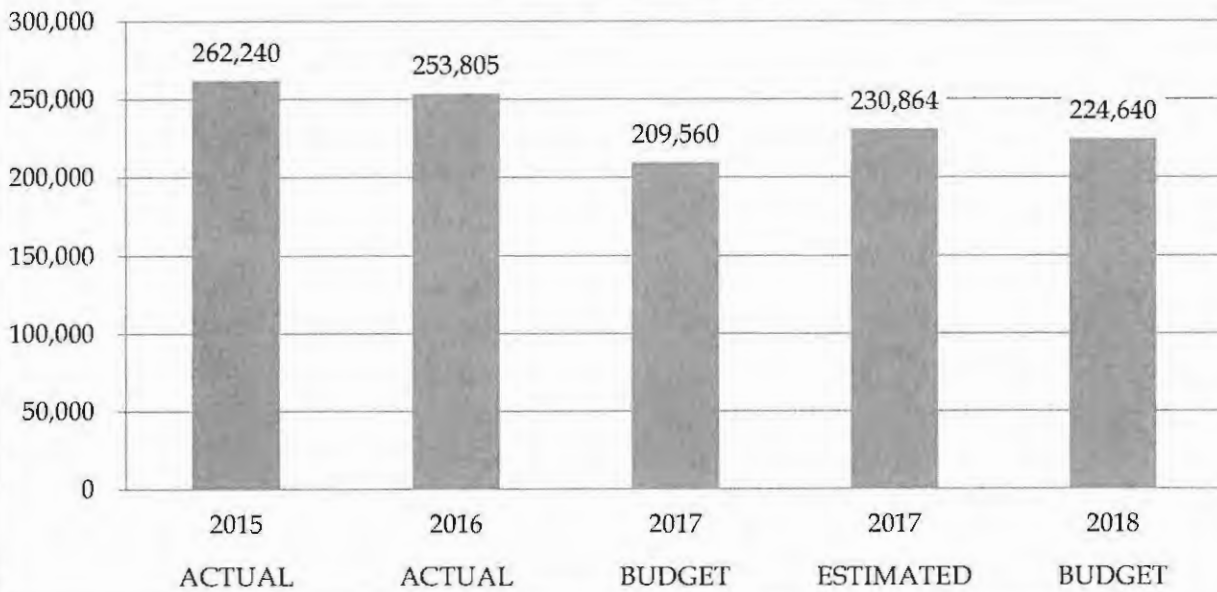
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

Budgets for special revenue funds are adopted on a basis consistent with generally accepted accounting principles in the United States of America.

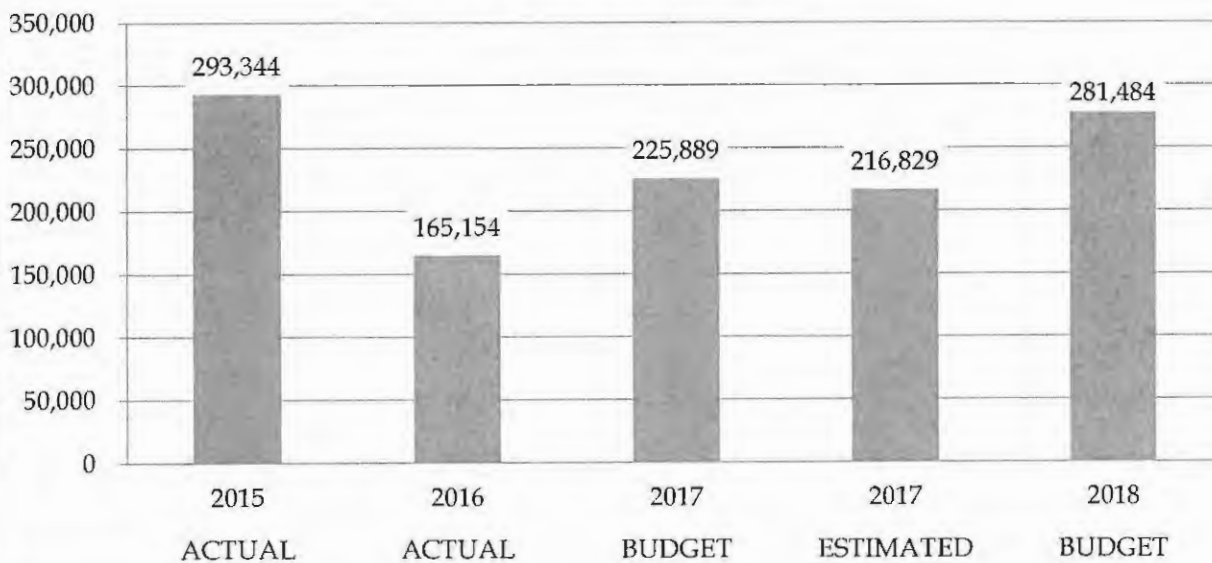
TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
201	PARK PROGRAMS	23,144	15,560	28,100	27,900	24,700
203	COMMUNITY GARDEN	669	746	715	715	743
204	WATER	33,627	36,078	29,350	32,350	30,600
205	EMERALD ASH BORER	43,626	44,035	0	0	13,000
206	RECYCLING	92,454	88,342	86,459	86,963	86,529
208	COMMUNITY & ECONOMIC DEVELOPMENT	4,978	5,092	1,866	19,866	1,866
209	STREET LIGHTING	41,743	41,952	41,070	41,070	41,200
210	CERT (3/31/13)	0	0	0	0	0
214	CERT (1/1/12 TO 12/31/13)	0	0	0	0	0
<i>TOTAL REVENUES</i>		<u>240,240</u>	<u>231,805</u>	<u>187,560</u>	<u>208,864</u>	<u>198,640</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	22,000	22,000	22,000	22,000	26,000
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>26,000</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>262,240</u>	<u>253,805</u>	<u>209,560</u>	<u>230,864</u>	<u>224,640</u>
<b>EXPENDITURES:</b>						
-201	PARK PROGRAMS	44,876	35,746	50,082	44,883	46,447
-203	COMMUNITY GARDEN	3,225	0	1,000	200	1,000
-204	WATER	10,563	10,270	12,947	11,068	14,067
-205	EMERALD ASH BORER	104,484	712	750	0	0
-206	RECYCLING	86,478	84,104	88,660	86,666	92,057
-208	COMMUNITY & ECONOMIC DEVELOPMENT	10,968	1,789	35,850	20,781	74,790
-209	STREET LIGHTING	32,750	32,533	36,600	53,231	39,900
-210	CERT (3/31/13)	0	0	0	0	0
-214	CERT (1/1/12 TO 12/31/13)	0	0	0	0	0
<i>TOTAL EXPENDITURES</i>		<u>293,344</u>	<u>165,154</u>	<u>225,889</u>	<u>216,829</u>	<u>268,281</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	13,203
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,203</u>
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>		<u>293,344</u>	<u>165,154</u>	<u>225,889</u>	<u>216,829</u>	<u>281,484</u>
FUND BALANCE - JANUARY 1		251,368	220,265	308,916	308,916	322,951
CHANGE IN FUND BALANCE		(31,103)	88,651	(16,329)	14,035	(56,844)
FUND BALANCE - DECEMBER 31		<u>220,265</u>	<u>308,916</u>	<u>292,587</u>	<u>322,951</u>	<u>266,107</u>

## SPECIAL REVENUE FUND REVENUES (INCLUDING TRANSFERS)



## SPECIAL REVENUE FUND EXPENDITURES (INCLUDING TRANSFERS)



TOTAL SPECIAL REVENUE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	60,792	60,201	13,109	13,363	25,949
33611	GRANTS - BULKY ITEM RECYCLING	3,925	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>64,717</u>	<u>60,201</u>	<u>13,109</u>	<u>13,363</u>	<u>25,949</u>
<i>CHARGES FOR SERVICES</i>						
34180	CHARGES FOR SERVICES	149,152	151,952	143,000	146,000	144,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
34310	RECREATION FEES	11,743	5,598	13,000	13,000	11,500
34340	NON-RESIDENT FEES	11,239	8,832	14,000	14,000	12,500
34500	COMMUNITY GARDEN PLOT FEE	650	725	700	700	725
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>172,784</u>	<u>167,107</u>	<u>170,700</u>	<u>173,700</u>	<u>168,725</u>
<i>FINES &amp; FORFEITS</i>						
	SPECIAL ASSESSMENTS	0	0	0	0	0
36100	<i>TOTAL FINES &amp; FORFEITS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,158	2,047	1,035	1,285	1,650
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(159)	(236)	0	0	0
36220	RENTS & ROYALTIES	1,716	1,716	1,716	1,716	1,716
36232	CONTRIBUTIONS - SCHOLARSHIP	24	0	1,000	800	600
36233	CONTRIBUTIONS-PK PROG & CERT	0	970	0	0	0
36300	CONTRIBUTION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	18,000	0
36500	DEVELOPER REIMBURSEMENTS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2,740</u>	<u>4,497</u>	<u>3,751</u>	<u>21,801</u>	<u>3,966</u>
	<i>TOTAL REVENUES</i>	<u>240,240</u>	<u>231,805</u>	<u>187,560</u>	<u>208,864</u>	<u>198,640</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	22,000	22,000	22,000	22,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>26,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>262,240</u>	<u>253,805</u>	<u>209,560</u>	<u>230,864</u>	<u>224,640</u>

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
6000	REGULAR SALARIES/ CERT ADMIN	26,612	41,077	41,400	41,900	51,455
6050	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	187	0	0	0
6059	SEASONAL EMPLOYEES	16,519	8,341	16,000	14,000	14,000
6101	PERA CONTRIBUTIONS	2,303	2,310	2,240	2,240	4,115
6402	FICA CONTRIBUTIONS	3,409	3,008	3,645	3,525	5,450
6403	HOSPITALIZATION	2,393	1,606	4,250	4,700	6,100
6402	DENTAL	125	229	50	270	400
6403	LONG-TERM DISABILITY	17	42	51	51	52
6404	LIFE INSURANCE	8	58	53	53	54
	<i>TOTAL COMPENSATION</i>	<u>53,407</u>	<u>48,880</u>	<u>57,489</u>	<u>56,739</u>	<u>86,646</u>
<i>MATERIALS &amp; SUPPLIES</i>						
7000	SUPPLIES	1,059	756	1,200	1,150	1,200
7080	LED LIGHT SUPPLIES	0	0	0	0	0
7090	RECREATION SUPPLIES	37	0	300	300	300
7120	NEWSLETTERS/PRINT & PUBLISHING	294	276	400	250	500
7140	PRINTING, PUBLISHING & ADVERTISING	1,388	1,335	1,900	1,900	1,200
7050	POSTAGE	124	131	125	125	125
7300	RECREATION EQUIPMENT	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>3,912</u>	<u>2,498</u>	<u>5,325</u>	<u>3,125</u>	<u>5,425</u>
<i>CERT/CCC</i>						
8030	CERT INSTRUCTOR/ PREP DELIVERY	0	0	0	0	0
8034	CERT MEMBER EQUIPMENT	0	0	0	0	0
8035	CERT CLASSROOM EQUIP & OTHER CERT ITEMS	0	0	0	0	0
8036	CERT PRINTING/DISTRIBUTION MATERIAL	0	0	0	0	0
8037	CERT DATABASE COSTS	0	0	0	0	0
	<i>TOTAL CERT EXPENSES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8060	PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
8061	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
8061	CRIME PREVENTION SEMINAR	52	11	113	50	65
8061	CONFERENCES/EDUCATION/BACKGROUND CKS	0	0	650	100	450
8065	CERT TRAINING EXERCISE	0	0	0	0	0
8067	CERT CLASS	0	0	0	0	0
8068	MEETING COSTS CCC	0	0	0	0	0
8062	COLLABORATION COSTS CCC	0	0	0	0	0
8063	MISC OTHER CCC COSTS	0	0	0	0	0
	<i>TOTAL CCC EXPENSES</i>	<u>52</u>	<u>11</u>	<u>763</u>	<u>150</u>	<u>515</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
8031	AUDIT	3,900	4,240	4,500	3,905	4,000
8033	FORESTRY CONSULTING/INDICE INSPECTION	1,583	0	0	0	0
8190	DEVELOPER EXPENSES	0	0	0	0	0
8190	OTHER PROFESSIONAL SERVICES	10,318	1,077	15,000	20,000	50,000
8191	RESILIENCY GRANT EXPENSES	0	0	0	0	0
8200	RECYCLING CONTRACT	69,228	69,228	70,000	70,000	70,000
8203	BULKY WASTE STUDY	3,926	0	0	0	0
8204	RECYCLING BULKY ITEMS	0	0	0	0	0
8500	TREE REMOVALS	35,130	0	0	0	0
8510	STUMP GRINDING	9,000	0	0	0	0
8502	STREET LIGHTING POWEP	28,204	30,775	30,700	30,700	31,000
8600	TREE REPLANTING	55,120	0	0	0	0
8700	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
8700	REPAIR EQUIPMENT	286	0	1,000	0	1,000
8710	REPAIRS & MAINTENANCE	3,618	430	3,400	21,400	6,600
8750	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
8770	INSTRUCTOR SPECIALTY	7,845	4,900	10,000	7,000	7,000
8800	INSURANCE & BONDS	0	0	0	0	0
8850	BILLING FEES/PAYPAL EXPENSE	2,777	2,626	3,100	2,810	2,870
8860	RECREATION - SCHOLARSHIP	0	0	0	0	0
8900	MISCELLANEOUS	34	125	650	0	525
8901	CLEAN-UP DAY ACTIVITIES	0	364	3,000	1,000	1,500
8902	HYDRANT MARKERS	0	0	200	0	200
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>233,993</u>	<u>113,715</u>	<u>161,800</u>	<u>156,615</u>	<u>175,695</u>
<i>CAPITAL OUTLAY</i>						
9200	OTHER IMPROVEMENTS	0	0	0	0	0
9470	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING USES</i>						
9700	TRANSFERS	0	0	0	0	13,203
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,203</u>
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>						
		<u>293,341</u>	<u>165,151</u>	<u>225,889</u>	<u>216,829</u>	<u>266,281</u>
		<u>293,341</u>	<u>165,151</u>	<u>225,889</u>	<u>216,829</u>	<u>281,484</u>

## PARK PROGRAMS (201)

BUDGETARY OBJECTIVE:

This fund is responsible for providing leisure time programs and activities in Falcon Heights, while deriving revenue from recreation fees.

ACCOUNT HIGHLIGHTS:

*REVENUES & OTHER FINANCING SOURCES*

- ⇒ Recreation Fees/Non-resident Fees (34310, 34340) The city collects revenue from fees charged for recreation programs.
- ⇒ Transfers (39200) A transfer from the general fund park and recreation administration department (141) is used to support city recreational activities. See Appendix 2 for the schedule of transfers.

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Seasonal Employees (60530) Part-time help is obtained to lead and/or assist with programs in the parks and recreation department. See Appendix 1 for the personnel compensation distribution.
- ⇒ Recreation Supplies & Equipment (70100, 73000) Non-capital items used to assist with the park programs and activities.
- ⇒ Insurance & Bonds (88000) Premiums for park program workers' compensation are included here.

Indicators	2015 Actual	2016 Actual	2017 Estimate
Athletic Field Rentals	46	80	90
# of Participants	690	700	700

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34310	RECREATION FEES	11,743	5,598	13,000	13,000	11,500
34340	NON-RESIDENT FEES	11,239	8,832	14,000	14,000	12,500
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>22,982</u>	<u>14,430</u>	<u>27,000</u>	<u>27,000</u>	<u>24,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	151	174	100	100	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(13)	(14)	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	24	0	1,000	800	600
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	970	0	0	0
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>162</u>	<u>1,130</u>	<u>1,100</u>	<u>900</u>	<u>700</u>
201	<i>TOTAL REVENUES</i>	<u>23,144</u>	<u>15,560</u>	<u>28,100</u>	<u>27,900</u>	<u>24,700</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	22,000	22,000	22,000	22,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>26,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>45,144</u>	<u>37,560</u>	<u>50,100</u>	<u>49,900</u>	<u>50,700</u>
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	13,305	14,331	14,000	14,500	15,520
60520	PART-TIME EMPLOYEES	0	187	0	0	0
60530	SEASONAL EMPLOYEES	16,519	8,341	16,000	14,000	14,000
64011	PERA CONTRIBUTIONS	1,272	1,075	920	920	1,190
64012	FICA CONTRIBUTIONS	2,275	1,737	2,300	2,180	2,450
64031	HOSPITALIZATION	0	1,565	2,000	2,000	1,970
64032	DENTAL	0	85	110	100	115
64033	LONG-TERM DISABILITY	0	19	26	26	26
64034	LIFE INSURANCE	(6)	26	26	26	26
	<i>TOTAL COMPENSATION</i>	<u>33,363</u>	<u>27,366</u>	<u>35,382</u>	<u>33,752</u>	<u>35,297</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	873	756	900	900	900
70300	RECREATION SUPPLIES	37	0	300	300	300
70440	PRINT & PUBLISHING & ADVERTISING	1,388	1,335	1,300	1,300	1,300
73000	RECREATION EQUIPMENT	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>2,298</u>	<u>2,091</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
86010	MILEAGE	52	31	100	50	50
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	0	300	100	100
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	7,843	4,960	10,000	7,000	7,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	670	486	1,000	700	700
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
89000	MISCELLANEOUS	0	100	50	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>9,215</u>	<u>6,289</u>	<u>12,200</u>	<u>8,631</u>	<u>8,650</u>
-201	<i>TOTAL EXPENDITURES</i>	<u>44,876</u>	<u>35,746</u>	<u>50,082</u>	<u>44,883</u>	<u>46,447</u>
	FUND BALANCE - JANUARY 1	15,123	15,391	17,205	17,205	22,222
	CHANGE IN FUND BALANCE	268	1,814	18	5,017	4,253
	FUND BALANCE - DECEMBER 31	<u>15,391</u>	<u>17,205</u>	<u>17,223</u>	<u>22,222</u>	<u>26,475</u>

## COMMUNITY GARDEN (203)

### BUDGETARY OBJECTIVE:

The Community Garden fund accounts for costs associated with the community garden located in Falcon Heights.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Community Garden Plot Fees (34500) The City collects revenues from fees charged for use of the community garden.
- ⇒ Transfers (39200) A transfer to be used to support the community garden.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Supplies (70100) Non-capital items used to enhance the community garden.
- ⇒ Miscellaneous (89000) This account is used for miscellaneous expenses associated with the community garden.



COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	650	725	700	700	725
	<i>TOTAL CHARGES FOR SERVICES</i>	650	725	700	700	725
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	21	23	15	15	20
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(2)	(2)	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	19	21	15	15	20
203	<i>TOTAL REVENUES</i>	669	746	715	715	745
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	669	746	715	715	745
<b>EXPENDITURES:</b>						
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	3,226	0	1,000	200	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	3,226	0	1,000	200	1,000
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	0	0	0	0	0
-203	<i>TOTAL EXPENDITURES</i>	3,226	0	1,000	200	1,000
	FUND BALANCE - JANUARY 1	4,853	2,296	3,042	3,042	3,557
	CHANGE IN FUND BALANCE	(2,557)	746	(285)	515	(252)
	FUND BALANCE - DECEMBER 31	2,296	3,042	2,757	3,557	3,302

## WATER (204)

### BUDGETARY OBJECTIVE:

The city water system is owned by the St Paul Water Utility as of 1998. The city has some commitments to pay for the installation of hydrants, relocation of hydrants, and hydrant markers used to mark the location of the hydrants during the winter snow season.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Water Charges (38010) Funds are used for future hydrant purchases and repairs, hydrant markers for the winter season, and to assist in the funding for a new fire truck. St Paul Water Utility collects a surcharge on city resident's water bills and distributes this revenue to the city.

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
INTERGOVERNMENTAL						
33611	ST PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
CHARGES FOR SERVICES						
34180	WATER CHARGES	33,377	35,517	29,000	32,000	30,000
	TOTAL CHARGES FOR SERVICES	33,377	35,517	29,000	32,000	30,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	309	638	350	350	600
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(60)	(77)	0	0	0
	TOTAL MISCELLANEOUS	250	561	350	350	600
204	TOTAL REVENUES	33,627	36,078	29,350	32,350	30,600
<b>EXPENDITURES:</b>						
COMPENSATION						
60100	REGULAR SALARIES	5,798	5,986	6,200	6,200	6,510
64011	PERA CONTRIBUTIONS	435	449	470	470	490
64012	FICA CONTRIBUTIONS	394	421	475	475	500
64031	HOSPITALIZATION	1,741	1,872	2,000	1,900	2,700
64032	DENTAL	86	78	90	80	95
64033	LONG-TERM DISABILITY	7	6	10	10	10
64034	LIFE INSURANCE	6	11	12	12	12
	TOTAL COMPENSATION	8,467	8,823	9,257	9,147	10,317
OTHER SERVICES & CHARGES						
80310	AUDIT	650	680	750	781	800
86100	CONFERENCE & EDUCATION	0	0	300	0	300
87090	REPAIR EQUIPMENT	286	0	1,000	0	1,000
87120	REPAIRS & MAINTENANCE	408	0	600	400	600
88500	BILLING FEES	753	767	740	740	770
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	0	200
	TOTAL OTHER SERVICES & CHARGES	2,097	1,447	3,690	1,921	3,770
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	10,563	10,270	12,947	11,068	14,087
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	10,563	10,270	12,947	11,068	14,087
	FUND BALANCE - JANUARY 1	52,832	75,896	101,704	101,704	122,986
	CHANGE IN FUND BALANCE	23,064	25,808	16,403	21,282	16,513
	FUND BALANCE - DECEMBER 31	75,896	101,704	118,107	122,986	139,499

EMERALD ASH BORER GRANT  
(205)

BUDGETARY OBJECTIVE:

The fund accounts for costs associated with the Emerald Ash Borer Grant.

ACCOUNT HIGHLIGHTS:

*REVENUES & OTHER FINANCING SOURCES*

⇒ Grant (33610) Funds awarded from the Minnesota Department of Agriculture.

*EXPENDITURES & OTHER FINANCING USES*

⇒ Various expense line items to account for the expenditures in meeting the requirements of the grant.

EMERALD ASH BORER GRANT (205)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	MN DEPT OF AGRICULTURE	43,696	44,092	0	0	13,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>43,696</b>	<b>44,092</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	(117)	(57)	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	48	0	0	0	0
	<b>TOTAL MISCELLANEOUS</b>	<b>(69)</b>	<b>(57)</b>	<b>0</b>	<b>0</b>	<b>0</b>
205	<b>TOTAL REVENUES</b>	<b>43,626</b>	<b>44,035</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>43,626</b>	<b>44,035</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
<b>EXPENDITURES:</b>						
60100	SALARY	0	0	0	0	0
64012	FICA EXPENSES	0	0	0	0	0
	<b>TOTAL CERT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>MATERIAL &amp; SUPPLIES</i>						
70500	POSTAGE	0	0	0	0	0
	<b>TOTAL MATERIAL &amp; SUPPLIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	0	0
80330	FORESTRY CONSULTING	4,583	0	0	0	0
85000	TREE REMOVALS/STUMP GRINDING	35,130	0	0	0	0
85100	STUMP GRINDING	9,000	0	0	0	0
86000	TREE REPLANTING	55,120	0	0	0	0
	<b>TOTAL OTHER SVCS &amp; CHARGES</b>	<b>104,484</b>	<b>712</b>	<b>750</b>	<b>0</b>	<b>0</b>
<i>CAPITAL</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
-205	<b>TOTAL EXPENDITURES</b>	<b>104,484</b>	<b>712</b>	<b>750</b>	<b>0</b>	<b>0</b>
<i>OTHER FINANCING USES</i>						
97000	TRANSFER	0	0	0	0	13,203
	<b>TOTAL EXPENDITURES &amp; FINANCING USES</b>	<b>104,484</b>	<b>712</b>	<b>750</b>	<b>0</b>	<b>13,203</b>
	FUND BALANCE - JANUARY 1	17,738	(43,120)	203	203	203
	CHANGE IN FUND BALANCE	(60,858)	43,323	(750)	0	(205)
	<b>FUND BALANCE - DECEMBER 31</b>	<b>(43,120)</b>	<b>203</b>	<b>(547)</b>	<b>203</b>	<b>0</b>

## RECYCLING (206)

BUDGETARY OBJECTIVE:

This fund accounts for costs associated with the city's recycling services; revenues being derived from a county grant and user fees.

ACCOUNT HIGHLIGHTS:

*REVENUES & OTHER FINANCING SOURCES*

- ⇒ County Grant - Recycling (33610) This grant is to help pay for recycling costs within the city.
- ⇒ Solid Waste Fee (34180) City property owners are charged a quarterly fee on their utility bills to account for this revenue.

*EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution.
- ⇒ Newsletters (70420) Solid waste news is included in the city newsletter.
- ⇒ Recycling Contract (82030) The city contracts for its recycling services.
- ⇒ Insurance & Bonds (88000) Premiums for recycling workers' compensation are included here.
- ⇒ Clean-up Day & Mulch Activities (89010) The city offers residents a clean-up day in cooperation with the St. Anthony Park and Como neighborhoods. A base fee is charged to the city. Residents pay a user fee if they use the clean-up service.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Percentage of single family homes participating	95.0%	95.0%	95.0%
Materials collected (tons) Single Family	385.12	395.2	400.0

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	14,096	13,109	13,109	13,363	12,949
33611	COUNTY GRANT - BULKY ITEM RECYCLING	3,925	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>18,021</u>	<u>13,109</u>	<u>13,109</u>	<u>13,363</u>	<u>12,949</u>
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	74,089	74,653	73,000	73,000	73,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>74,089</u>	<u>74,653</u>	<u>73,000</u>	<u>73,000</u>	<u>73,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	417	653	350	600	580
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(73)	(73)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>344</u>	<u>580</u>	<u>350</u>	<u>600</u>	<u>580</u>
206	<i>TOTAL REVENUES</i>	<u>92,454</u>	<u>88,342</u>	<u>86,459</u>	<u>86,963</u>	<u>86,529</u>
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	9,529	10,760	11,200	11,200	11,625
64011	PERA CONTRIBUTIONS	597	806	850	850	875
64012	FICA CONTRIBUTIONS	740	850	870	870	890
64031	HOSPITALIZATION	651	171	250	800	3,430
64032	DENTAL	40	66	150	90	190
64033	LONG-TERM DISABILITY	10	17	15	15	16
64034	LIFE INSURANCE	9	21	15	15	16
	<i>TOTAL COMPENSATION</i>	<u>11,577</u>	<u>12,691</u>	<u>13,350</u>	<u>13,840</u>	<u>17,047</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	0	0	300	0	300
70420	NEWSLETTERS	264	276	400	250	500
70500	POSTAGE	124	131	125	125	125
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>388</u>	<u>407</u>	<u>825</u>	<u>375</u>	<u>925</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
82030	RECYCLING CONTRACT	69,228	69,228	70,000	70,000	70,000
82035	BULKY WASTE STUDY	3,926	0	0	0	0
82040	BULKY ITEM RECYCLING	0	0	0	0	0
86010	MILEAGE	0	0	15	0	15
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	50	0	50
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	669	677	670	670	700
89000	MISCELLANEOUS	39	25	0	0	25
89010	CLEAN-UP DAY & MULCH ACTIVITIES	0	364	3,000	1,000	2,500
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>74,512</u>	<u>71,006</u>	<u>74,485</u>	<u>72,451</u>	<u>74,090</u>
-206	<i>TOTAL EXPENDITURES</i>	<u>86,478</u>	<u>84,104</u>	<u>88,660</u>	<u>86,666</u>	<u>92,057</u>
	FUND BALANCE - JANUARY 1	87,105	93,081	97,319	97,319	97,616
	CHANGE IN FUND BALANCE	5,976	4,238	(2,201)	297	(5,528)
	FUND BALANCE - DECEMBER 31	<u>93,081</u>	<u>97,319</u>	<u>95,118</u>	<u>97,616</u>	<u>92,088</u>

## COMMUNITY/ECONOMIC DEVELOPMENT (208)

### BUDGETARY OBJECTIVE:

This fund was created to provide funding for the administration and other costs associated with community and economic development activities.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Rents & Royalties (36220) The lease of city easement for part of a private business accounts for this revenue.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Other Professional Services (81900) Expenses of updating the City's Comprehensive Plan and other professional personnel hired for community development issues.



COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	CITY WIDE RESILENCY GRANT	3,000	3,000	0	0	0
	<b>TOTAL GOVERNMENTAL</b>	<b>3000</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	306	421	150	150	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(44)	(45)	0	0	0
36220	RENTS & ROYALTIES	1,716	1,716	1,716	1,716	1,716
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	18,000	0
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0
	<b>TOTAL MISCELLANEOUS</b>	<b>1,978</b>	<b>2,092</b>	<b>1,866</b>	<b>19,866</b>	<b>1,866</b>
208	<b>TOTAL REVENUES</b>	<b>4,978</b>	<b>5,092</b>	<b>1,866</b>	<b>19,866</b>	<b>1,866</b>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,978</b>	<b>5,092</b>	<b>1,866</b>	<b>19,866</b>	<b>1,866</b>
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	20,800
64011	PERA CONTRIBUTIONS	0	0	0	0	1,580
64012	FICA CONTRIBUTIONS	0	0	0	0	1,610
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	<b>TOTAL COMPENSATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,990</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
81900	OTHER PROFESSIONAL SERVICES	10,318	1,077	35,000	20,000	50,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIENCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	100	0	0
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>10,968</b>	<b>1,789</b>	<b>35,850</b>	<b>20,781</b>	<b>50,800</b>
-208	<b>TOTAL EXPENDITURES</b>	<b>10,968</b>	<b>1,789</b>	<b>35,850</b>	<b>20,781</b>	<b>74,790</b>
	FUND BALANCE - JANUARY 1	58,516	52,526	55,829	55,829	54,914
	CHANGE IN FUND BALANCE	(5,990)	3,303	(33,984)	(915)	(172,924)
	<b>FUND BALANCE - DECEMBER 31</b>	<b>52,526</b>	<b>55,829</b>	<b>21,845</b>	<b>54,914</b>	<b>(118,010)</b>

## STREET LIGHTING (209)

### BUDGETARY OBJECTIVE:

This fund was created to provide funding for the administration of street lighting electrical utility billings and expenses

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Billings (34180): The city maintains a contract with a third party billing agency. The City receives payments from both commercial and residential entities.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Electricity (85020): Expenses incurred for the consumption of electrical power provided by the local electrical utility
- ⇒ LED Light Supplies (70180): The City is transitioning to the usage of LED lights in its street lamps.

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,686	41,782	41,000	41,000	41,000
	<i>TOTAL CHARGES FOR SERVICES</i>	41,686	41,782	41,000	41,000	41,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	72	195	70	70	200
36213	CHANGES IN FAIR VALUE OF INTEREST	(15)	(25)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	57	170	70	70	200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
209	<i>TOTAL REVENUES</i>	41,743	41,952	41,070	41,070	41,200
<b>EXPENDITURES:</b>						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	50	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL &amp; SUPPLIES</i>	0	0	1,000	50	1,000
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
85020	STREET LIGHTING POWER	28,204	30,675	30,700	30,700	31,000
87120	REPAIR & MAINTENANCE	3,210	450	3,000	21,000	6,000
88500	BILLING FEES	685	696	750	700	700
89000	MISCELLANEOUS	0	0	400	0	400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	32,750	32,533	35,600	53,181	38,900
-209	<i>TOTAL EXPENDITURES</i>	32,750	32,533	36,600	53,231	39,900
	FUND BALANCE - JANUARY 1	15,201	24,194	33,613	33,613	21,452
	CHANGE IN FUND BALANCE	8,993	9,419	4,470	(12,161)	1,300
	FUND BALANCE - DECEMBER 31	24,194	33,613	38,083	21,452	22,752

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## DEBT SERVICE FUNDS

### PURPOSE:

Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. The city has 3 debt service funds with outstanding long-term debt:

1. G.O. Improvement, Series 2013A Bonds
2. G.O. Fire Truck Bond, Series 2013B Bonds
3. G.O. Improvement, Series 2017A Bonds

### BASIS OF ACCOUNTING & BUDGETING:

Debt service funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred. Major exceptions to this basis are the payments for principal and interest on general long-term debt, which are recognized when due.

The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

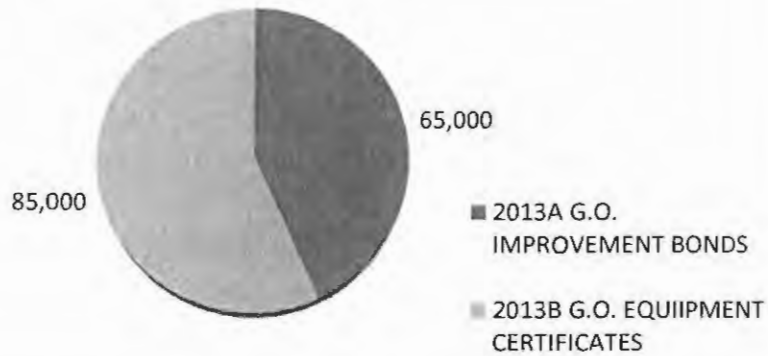
### DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2018	150,000	39,908
2019	265,000	35,182
2020	265,000	29,091
2021	265,000	22,561
2022	210,000	16,373
2023	215,000	10,605
2024	125,000	5,775
2025	130,000	1,950
<b>TOTAL:</b>	<b>1,625,000</b>	<b>161,445</b>

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
306	G.O. EQUIPMENT CERT, SERIES 2010A	22	0	0	0	0
311	2013 GO IMPROVEMENT SERIES 2013A	50,516	73,068	73,876	73,428	47,848
312	2013 FIRE TRUCK BOND SERIES 2013B	70,013	100,641	99,556	99,556	98,730
316	2017 GO IMPROVEMENT SERIES 2017A	0	0	40,100	100	7,000
<i>TOTAL REVENUES</i>		<u>120,551</u>	<u>173,709</u>	<u>213,532</u>	<u>173,084</u>	<u>153,578</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	20,000	13,450	0
39200	TRANSFERS	2,716	0	0	150,000	0
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>2,716</u>	<u>0</u>	<u>20,000</u>	<u>163,450</u>	<u>0</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>123,266</u>	<u>173,709</u>	<u>233,532</u>	<u>336,534</u>	<u>153,578</u>
<b>EXPENDITURES:</b>						
-306	G.O. EQUIPMENT CERT, SERIES 2010A	37,111	0	0	0	0
-311	2013 GO IMPROVEMENT SERIES 2013A	67,971	68,487	75,356	72,887	74,447
-312	2013 FIRE TRUCK BOND SERIES 2013B	42,118	91,750	99,736	97,267	98,936
-316	2017 GO IMPROVEMENT SERIES 2017A	0	0	21,800	4,781	32,925
<i>TOTAL EXPENDITURES</i>		<u>147,200</u>	<u>160,237</u>	<u>196,892</u>	<u>174,935</u>	<u>206,308</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	2,716	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		<u>2,716</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>		<u>149,916</u>	<u>160,237</u>	<u>196,892</u>	<u>174,935</u>	<u>206,308</u>
FUND BALANCE - JANUARY 1		260,991	234,342	247,814	247,814	409,412
CHANGE IN FUND BALANCE		<u>(26,649)</u>	<u>13,472</u>	<u>36,640</u>	<u>161,599</u>	<u>(52,730)</u>
FUND BALANCE - DECEMBER 31		<u>234,342</u>	<u>247,814</u>	<u>284,454</u>	<u>409,412</u>	<u>356,682</u>

## 2018 DEBT PRINCIPAL PAYMENTS ALLOCATED PER BOND



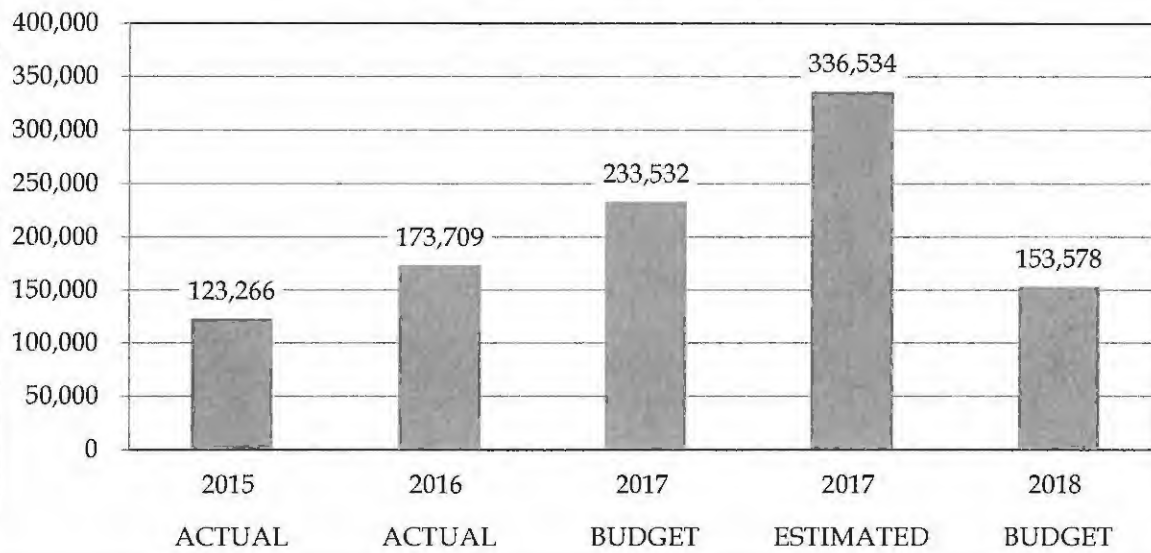
<u>BOND</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013A G.O. IMPROVEMENT BONDS	65,000	4,647	69,647
2013B G.O. EQUIPMENT CERTIFICATES	85,000	9,136	94,136
2017A G.O. IMPROVEMENT BONDS	0	26,125	26,125
	<hr/> 150,000	<hr/> 39,908	<hr/> 189,908

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	69,734	127,265	125,584	125,584	98,330
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>69,734</u>	<u>127,265</u>	<u>125,584</u>	<u>125,584</u>	<u>98,330</u>
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	50,145	45,371	87,448	47,000	53,448
	<i>TOTAL FINES &amp; FORFEITS</i>	<u>50,145</u>	<u>45,371</u>	<u>87,448</u>	<u>47,000</u>	<u>53,448</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	865	1,270	500	500	1,800
36213	CHANGE IN FAIR VALUE OF IN	(194)	(197)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>672</u>	<u>1,073</u>	<u>500</u>	<u>500</u>	<u>1,800</u>
	<i>TOTAL REVENUES</i>	<u><u>120,551</u></u>	<u><u>173,709</u></u>	<u><u>213,532</u></u>	<u><u>173,084</u></u>	<u><u>153,578</u></u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	20,000	13,450	0
39200	TRANSFERS	2,716	0	0	150,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>2,716</u>	<u>0</u>	<u>20,000</u>	<u>163,450</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u><u>123,266</u></u>	<u><u>173,709</u></u>	<u><u>233,532</u></u>	<u><u>336,534</u></u>	<u><u>153,578</u></u>



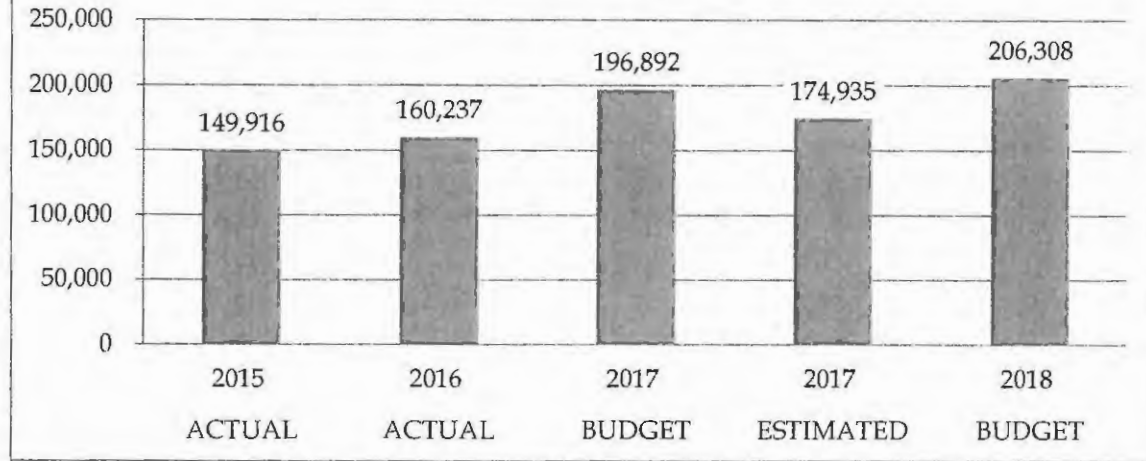
## 2018 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
EXPENDITURES:						
	<i>OTHER SERVICES &amp; CHARGES</i>					
80310	AUDIT	1,950	1,424	2,300	2,343	2,400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>1,950</u>	<u>1,424</u>	<u>2,300</u>	<u>2,343</u>	<u>2,400</u>
	<i>DEBT SERVICE</i>					
94000	BOND PRINCIPAL	125,000	140,000	150,000	150,000	150,000
94500	BOND INTEREST	18,138	16,933	30,592	15,592	39,908
94900	BOND FEES	2,112	1,880	14,000	7,000	14,000
	<i>TOTAL DEBT SERVICE</i>	<u>145,250</u>	<u>158,813</u>	<u>194,592</u>	<u>172,592</u>	<u>203,908</u>
	<i>TOTAL EXPENDITURES</i>	<u>147,200</u>	<u>160,237</u>	<u>196,892</u>	<u>174,935</u>	<u>206,308</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	2,716	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>2,716</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>149,916</u>	<u>160,237</u>	<u>196,892</u>	<u>174,935</u>	<u>206,308</u>

## 2018 TOTAL DEBT SERVICE EXPENDITURES



## G.O. EQUIPMENT CERTIFICATES, SERIES 2010A BONDS (306)

### BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation equipment bonds issued in 2010 for capital equipment. The original bond proceeds were deposited in the Capital Equipment Fund Series 2010A (Fund 426) equipment fund. The bond was paid off in 2015.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Special Assessments (36100) Assessments are levied against all property owners.
- ⇒ Bond Principal (94000) Bond principal payments.
- ⇒ Bond Interest (94500) Bond interest payments.

G.O. EQUIPMENT CERTIFICATES, SERIES 2010A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>FINES &amp; FORFEITS</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	0
	<i>TOTAL FINES &amp; FORFEITS</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	22	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	22	0	0	0	0
306	<i>TOTAL REVENUES</i>	22	0	0	0	0
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	22	0	0	0	0
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	650	0	0	0	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	35,000	0	0	0	0
94500	BOND INTEREST	350	0	0	0	0
94900	BOND FEES	1,111	0	0	0	0
	<i>TOTAL DEBT SERVICE</i>	36,461	0	0	0	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	2,716	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	2,716	0	0	0	0
-306	<i>TOTAL EXPENDITURES</i>	39,827	0	0	0	0
	FUND BALANCE - JANUARY 1	39,805	0	0	0	0
	CHANGE IN FUND BALANCE	(39,805)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	0	0

**2013 G.O. IMPROVEMENT BONDS SERIES 2013A (311)**

BUDGETARY OBJECTIVE:

This fund is responsible for the bonds issued for the General Obligation Improvement Bonds Series 2013A. These bonds were issued in 2014.

ACCOUNT HIGHLIGHTS:

*REVENUES & OTHER FINANCING SOURCES*

- ⇒ Special Assessments (36100) These assessments were levied against benefited property owners beginning in 2013.
- ⇒ Bond Principal (94000) Bond principal payments.
- ⇒ Bond Interest (94500) Bond interest payments.

2018	65,000	4,647
2019	65,000	3,526
2020	65,000	2,245
2021	65,000	780
<b>TOTAL:</b>	<b>260,000</b>	<b>11,198</b>

2013 G. O. IMPROVEMENT BONDS SERIES 2013A (311)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	0	27,150	26,228	26,228	0
	<i>TOTAL PROPERTY TAX LEVY</i>	0	27,150	26,228	26,228	0
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	50,145	45,371	47,448	47,000	47,448
	<i>TOTAL FINES &amp; FORFEITS</i>	50,145	45,371	47,448	47,000	47,448
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	467	645	200	200	400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(97)	(98)	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	371	547	200	200	400
317	<i>TOTAL REVENUES</i>	50,516	73,068	73,876	73,428	47,848
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	2,716	0	0	25,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	2,716	0	0	25,000	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	53,231	73,068	73,876	98,428	47,848
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	650	712	750	781	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	650	712	750	781	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	60,000	60,000	65,000	65,000	65,000
94500	BOND INTEREST	6,870	6,345	5,606	5,606	4,647
94900	BOND FEES	451	1,430	4,000	1,500	4,000
	<i>TOTAL DEBT SERVICE</i>	67,321	67,775	74,606	72,106	73,647
-311	<i>TOTAL EXPENDITURES</i>	67,971	68,487	75,356	72,887	74,447
	FUND BALANCE - JANUARY 1	133,522	118,782	123,363	123,363	148,904
	CHANGE IN FUND BALANCE	(14,740)	4,581	(1,480)	25,541	(26,599)
	FUND BALANCE - DECEMBER 31	118,782	123,363	121,883	148,904	122,305

## G.O. FIRE TRUCK BOND (312)

### BUDGETARY OBJECTIVE:

This fund is responsible for the bonds issued for the General Obligation Fire Truck Bond. This bond was issued in 2013.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Special Assessments (36100) These assessments were levied against property owners in 2014 for a 10 year period.
- ⇒ Bond Principal (94000) Bond principal payments.
- ⇒ Bond Interest (94500) Bond interest payments.

### DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2018	85,000	9,136
2019	85,000	8,031
2020	85,000	6,671
2021	85,000	5,056
2022	90,000	3,173
2023	90,000	1,080
<b>TOTAL:</b>	<b>520,000</b>	<b>33,147</b>



G.O. EQUIPMENT CERTIFICATES 2013B - FIRE TRUCK BOND (312)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	69,734	100,115	99,356	99,356	98,330
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>69,734</u>	<u>100,115</u>	<u>99,356</u>	<u>99,356</u>	<u>98,330</u>
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL FINES &amp; FORFEITS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	376	625	200	200	400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(97)	(99)	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>279</u>	<u>526</u>	<u>200</u>	<u>200</u>	<u>400</u>
317	<i>TOTAL REVENUES</i>	<u>70,013</u>	<u>100,641</u>	<u>99,556</u>	<u>99,556</u>	<u>98,730</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>70,013</u>	<u>100,641</u>	<u>99,556</u>	<u>99,556</u>	<u>98,730</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	650	712	750	781	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>650</u>	<u>712</u>	<u>750</u>	<u>781</u>	<u>800</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	30,000	80,000	85,000	85,000	85,000
94500	BOND INTEREST	10,918	10,588	9,986	9,986	9,136
94900	BOND FEES	550	450	4,000	1,500	4,000
	<i>TOTAL DEBT SERVICE</i>	<u>41,468</u>	<u>91,038</u>	<u>98,986</u>	<u>96,486</u>	<u>98,136</u>
-312	<i>TOTAL EXPENDITURES</i>	<u>42,118</u>	<u>91,750</u>	<u>99,736</u>	<u>97,267</u>	<u>98,936</u>
	FUND BALANCE - JANUARY 1	87,664	115,559	124,450	124,450	126,739
	CHANGE IN FUND BALANCE	<u>27,895</u>	<u>8,891</u>	<u>(180)</u>	<u>2,289</u>	<u>(206)</u>
	FUND BALANCE - DECEMBER 31	<u>115,559</u>	<u>124,450</u>	<u>124,270</u>	<u>126,739</u>	<u>126,533</u>

## 2017 G.O. IMPROVEMENT BOND SERIES 2017A (316)

### BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2017 for the 2017 street improvement project in the Grove.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

⇒ Special Assessments (36100) These assessments are levied against benefitted property owners in 2017 for a 7 year period.

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2018	-	26,125
2019	115,000	23,625
2020	115,000	20,175
2021	115,000	16,725
2022	120,000	13,200
2023	125,000	9,525
2024	125,000	5,775
2025	130,000	1,950
<u>TOTAL:</u>	<u>845,000</u>	<u>117,100</u>

2017 G. O. IMPROVEMENT BONDS SERIES 2017A (316)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	0	0	0	0	0
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	0	0	40,000	0	6,000
	<i>TOTAL FINES &amp; FORFEITS</i>	0	0	40,000	0	6,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	100	100	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	0	100	100	1,000
316	<i>TOTAL REVENUES</i>	0	0	40,100	100	7,000
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	20,000	13,450	0
39200	TRANSFERS	0	0	0	125,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	20,000	138,450	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	0	0	60,100	138,550	7,000
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	0	0	800	781	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	0	0	800	781	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	15,000	0	26,125
94900	BOND FEES	0	0	6,000	4,000	6,000
	<i>TOTAL DEBT SERVICE</i>	0	0	21,000	4,000	32,125
-316	<i>TOTAL EXPENDITURES</i>	0	0	21,800	4,781	32,925
	FUND BALANCE - JANUARY 1	0	0	0	0	133,769
	CHANGE IN FUND BALANCE	0	0	38,300	133,769	(25,925)
	FUND BALANCE - DECEMBER 31	0	0	38,300	133,769	107,844

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# CAPITAL PROJECTS FUNDS

## PURPOSE:

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The city has seven capital projects funds. Some are presented only for historical purposes.

1. General Capital Improvements
2. Public Safety Capital Improvements
3. Parks/Recreation/Public Facilities Capital Improvements
4. Tax Increment Financing District #1-2 Improvements
5. Tax Increment Financing District #1-3 Improvements
6. Infrastructure Improvements
7. Capital Equipment 2010A
8. 2017 Street Project

Annual appropriated budgets are not adopted for capital projects funds because effective budgetary control is alternatively accomplished through the use of project controls. However, capital projects fund budgets along with a ten year capital improvement plan (on pages 7-1 to 7-10) are prepared by staff and reviewed by the city council to assist in the city's overall financial planning.

## BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for capital projects funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available, spendable resources.

Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, rather than in the governmental funds.

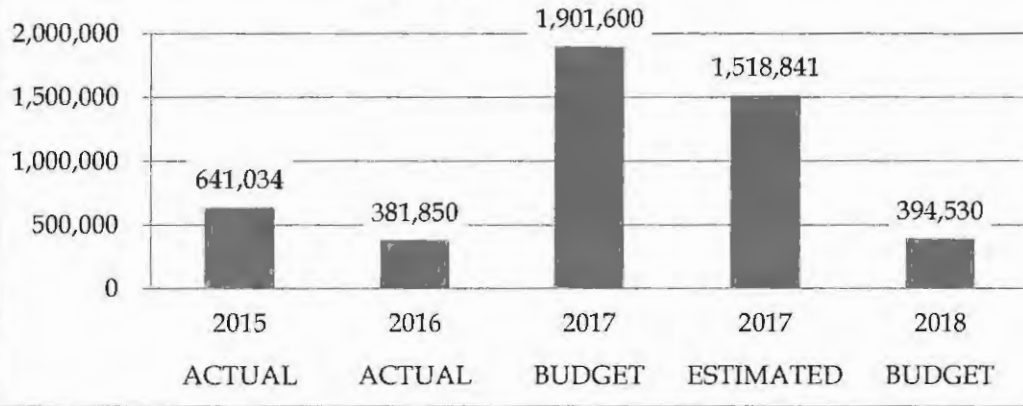
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

Budgets for capital projects funds are adopted on a basis consistent with generally accepted accounting principles in the United States of America.

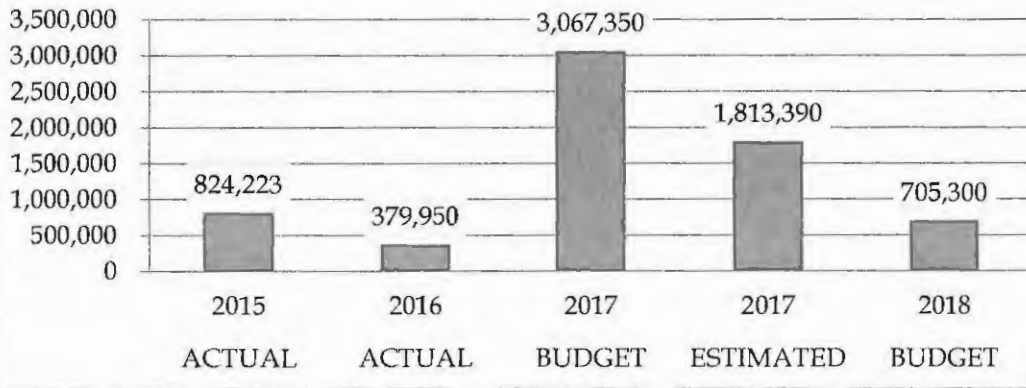
TOTAL CAPITAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
401	GENERAL CAPITAL	15,350	500	400	400	500
402	PUBLIC SAFETY CAPITAL	3,457	550	200	7,900	100
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	766	344	200	300	200
412	TIF DISTRICT #1-2 IMPROVEMENTS	30	37	0	30	30
414	TIF DISTRICT #1-3 IMPROVEMENTS	156,825	251,840	240,200	240,300	270,400
419	INFRASTRUCTURE IMPROVEMENTS	464,605	88,579	738,500	75,397	66,000
427	G.O. STREET IMPROVEMENTS 2017	0	0	902,100	974,514	31,500
<b>TOTAL REVENUES</b>		<b>641,034</b>	<b>341,850</b>	<b>1,881,600</b>	<b>1,298,841</b>	<b>368,530</b>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	850,000	883,895	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	0	40,000	20,000	220,000	26,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0</b>	<b>40,000</b>	<b>20,000</b>	<b>220,000</b>	<b>26,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>641,034</b>	<b>381,850</b>	<b>1,901,600</b>	<b>1,518,841</b>	<b>394,530</b>
<b>EXPENDITURES:</b>						
-401	GENERAL CAPITAL	10,239	18,747	28,550	36,831	86,300
-402	PUBLIC SAFETY CAPITAL	31,956	32,269	44,250	25,781	53,300
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	89,662	21,705	8,250	18,781	151,300
-412	TIF DISTRICT #1-2 IMPROVEMENTS	2,445	0	0	0	0
-414	TIF DISTRICT #1-3 IMPROVEMENTS	153,488	245,985	248,750	246,981	269,800
-419	INFRASTRUCTURE IMPROVEMENTS	536,433	61,244	1,209,250	20,826	36,300
-427	G.O. STREET IMPROVEMENTS 2017	0	0	1,228,300	1,164,190	108,300
<b>TOTAL EXPENDITURES</b>		<b>824,223</b>	<b>379,950</b>	<b>2,767,350</b>	<b>1,513,390</b>	<b>705,300</b>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	300,000	300,000	0
<b>TOTAL OTHER FINANCING USES</b>		<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>824,223</b>	<b>379,950</b>	<b>3,067,350</b>	<b>1,813,390</b>	<b>705,300</b>
FUND BALANCE - JANUARY 1		1,070,431	887,242	889,142	889,142	594,593
CHANGE IN FUND BALANCE		(183,189)	1,900	(1,165,750)	(294,549)	(310,770)
FUND BALANCE - DECEMBER 31		<b>887,242</b>	<b>889,142</b>	<b>(276,608)</b>	<b>594,593</b>	<b>283,823</b>

**2018 CAPITAL PROJECTS FUNDS  
REVENUES (INCLUDES OPERATING  
TRANSFERS)**



**2018 CAPITAL PROJECTS FUNDS  
EXPENDITURES (INCLUDES  
OPERATING TRANSFERS)**



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	156,606	251,475	240,000	240,000	270,000
	<i>TOTAL PROPERTY TAXES</i>	<u>156,606</u>	<u>251,475</u>	<u>240,000</u>	<u>240,000</u>	<u>270,000</u>
<i>INTERGOVERNMENTAL</i>						
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	WATERSHED DISTRICT GRANT	0	0	0	0	0
33410	TENNIS ASSOCIATION GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	298,684	71,692	450,000	248,000	65,000
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	0	0	366	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	985,000	540,000	20,000
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	125,067	0	0	0	0
33439	U OF M GROVE/PATHWAY	0	0	80,000	79,083	0
33440	U OF M BIKE GOOD NEIGHBOR	0	0	0	4,031	0
33610	SCBA GRANT/OTHER GRANTS IN AID	2,991	0	0	7,700	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>426,742</u>	<u>71,692</u>	<u>1,515,000</u>	<u>879,180</u>	<u>85,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	277	348	40,000	163,931	0
36105	SPECIAL ASSESSMENTS LARP 1	0	0	75,000	0	0
36108	SPECIAL ASSESSMENTS LARP III	0	0	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASSM'TS ROSELAWN	228	215	0	0	0
36130	SPECIAL ASSM'TS HOYT SANITARY	1,106	283	200	200	0
36140	SPECIAL ASSM'TS PRIOR MILL AND OVERTLAY	1,723	2,546	1,600	1,600	1,000
36150	SPEC ASSM'TS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSM'TS SNELLING DRIVE/GARDEN	23,194	5,816	4,200	4,200	3,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>26,528</u>	<u>9,208</u>	<u>121,000</u>	<u>169,931</u>	<u>4,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	6,383	9,618	5,600	9,730	9,530
36213	CHANGE IN FAIR VALUE OF I	(831)	(959)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	10,335	0	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	270	755	0	0	0
36410	CONDUIT BOND FEE	15,000	0	0	0	0
36420	SALES OF EQUIPMENT	0	61	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>31,157</u>	<u>9,475</u>	<u>5,600</u>	<u>9,730</u>	<u>9,530</u>
	<i>TOTAL REVENUES</i>	<u>641,034</u>	<u>341,850</u>	<u>1,881,600</u>	<u>1,298,841</u>	<u>368,530</u>
<i>OTHER FINANCING SOURCES</i>						
39310	BOND PROCEEDS	0	0	0	0	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	0	40,000	20,000	220,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>40,000</u>	<u>20,000</u>	<u>220,000</u>	<u>26,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>641,034</u>	<u>381,850</u>	<u>1,901,600</u>	<u>1,518,841</u>	<u>394,530</u>



TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	3,250	3,560	4,550	3,905	4,800
81900	OTHER PROFESSIONAL SERVICES	7,214	4,125	20,000	5,176	21,000
81910	CONSULTING-STREETScape	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	1,000	3,125	1,000	2,000	1,000
84000	TREE TRIMMING	11,282	2,676	10,000	10,000	17,500
85000	TREE REMOVAL	4,207	3,771	5,000	4,500	5,000
86000	TREE PLANTING	9,165	2,980	5,000	0	5,000
86500	TREE DAMAGE REPAIRS	0	2,050	5,000	0	3,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	715	565	4,000	1,200	4,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>36,832</u>	<u>22,852</u>	<u>54,550</u>	<u>26,781</u>	<u>63,300</u>
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	9,589	18,035	15,000	6,000	85,500
91000	MACHINERY & EQUIPMENT	48,193	52,550	63,800	73,050	203,000
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	TENNIS COURT	(1)	(1)	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
91800	FIRE TRUCK - LADDER	0	0	0	0	0
92000	OTHER IMPROVEMENTS	76,422	0	0	0	0
92005	SIDEWALK IMPROVEMENT	4,073	1,646	6,000	3,200	2,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92010	2013 STREET PROJECT	0	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	50	659	0	0	0
92035	PARKING LOT- TESTING	0	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	MAPLE/PRIOR WATER UPGRADE	0	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	250,025	0	0	0	0
92058	ROSELAWN STREET & TRAIL	249,904	0	0	345	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	1,377	0	0	0	0
92090	2010 STREETScape PROJECT	0	0	0	0	0
92095	SOLAR ENERGY SYSTEM	0	0	0	0	0
92098	2017 STREET PROJECT	217	39,599	2,353,000	1,131,000	88,500
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	4,026	0	0	0
92500	RAIN GARDEN	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	147,541	240,583	240,000	240,000	260,000
94900	BOND FEES	0	0	35,000	33,014	3,000
	<i>CAPITAL OUTLAY</i>	<u>787,390</u>	<u>357,097</u>	<u>2,712,800</u>	<u>1,486,609</u>	<u>642,000</u>
	<i>TOTAL EXPENDITURES</i>	<u>824,222</u>	<u>379,949</u>	<u>2,767,350</u>	<u>1,513,390</u>	<u>705,300</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	300,000	300,000	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>824,222</u>	<u>379,949</u>	<u>3,067,350</u>	<u>1,813,390</u>	<u>705,300</u>

## GENERAL CAPITAL IMPROVEMENTS (401)

### BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of furniture, equipment, and general maintenance items in accordance with the city's five-year capital improvement plan.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

⇒ Furniture & Equipment (90100) This includes:

- Computer Equipment
- Telephone Equipment
- GIS (Government Information System)

For a detailed listing of capital uses and sources for 2018 through 2027, see the general capital improvement section of the 10 Year Capital Improvement Plan on pages 7-2 and 7-3.

GENERAL CAPITAL IMPROVEMENTS (401)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	421	553	400	400	300
36213	CHANGE IN FAIR VALUE OF I	(71)	(53)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	15,000	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	15,350	500	400	400	300
401	<i>TOTAL REVENUES</i>	15,350	500	400	400	300
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	20,000	120,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	20,000	120,000	26,000
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	15,350	500	20,400	120,400	26,300
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT/PROFESSIONAL FEES	650	712	750	781	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	650	712	750	781	800
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	9,589	18,035	15,000	6,000	85,500
91000	MACHINERY & EQUIPMENT	0	0	12,800	30,050	0
	<i>TOTAL CAPITAL OUTLAY</i>	9,589	18,035	27,800	36,050	85,500
-401	<i>TOTAL EXPENDITURES</i>	10,239	18,747	28,550	36,831	86,300
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	10,239	18,747	28,550	36,831	86,300
	FUND BALANCE - JANUARY 1	79,550	84,660	66,413	66,413	149,982
	CHANGE IN FUND BALANCE	5,110	(18,247)	(8,150)	83,569	(60,000)
	FUND BALANCE - DECEMBER 31	84,660	66,413	58,263	149,982	89,982

## PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

### BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of machinery and equipment needed for the fire department and the rescue services squad.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Contributions (36233) This includes proceeds from the sale of excess or obsolete public safety equipment or contributions from the general public.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Machinery & Equipment (91000) This includes:

- Equipment General
- Hoses and Adapters
- SCBA
- Fire Clothing
- Communication
- Rescue Equipment

For a detailed listing of capital uses and sources for 2018 through 2027, see the public safety section of the 10 year capital improvement plan on pages 7-4 and 7-5.

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL REVENUES</i>						
33610	SCBA GRANT/OTHER GRANTS IN AID	2,991	0	0	7,700	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>2,991</u>	<u>0</u>	<u>0</u>	<u>7,700</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	539	594	200	200	100
36213	CHANGE IN FAIR VALUE OF I	(73)	(44)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>466</u>	<u>550</u>	<u>200</u>	<u>200</u>	<u>100</u>
402	<i>TOTAL REVENUES</i>	<u>3,457</u>	<u>550</u>	<u>200</u>	<u>7,900</u>	<u>100</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>3,457</u>	<u>550</u>	<u>200</u>	<u>7,900</u>	<u>100</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>650</u>	<u>712</u>	<u>750</u>	<u>781</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	26,904	31,557	43,500	25,000	52,500
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	4,402	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>31,306</u>	<u>31,557</u>	<u>43,500</u>	<u>25,000</u>	<u>52,500</u>
-402	<i>TOTAL EXPENDITURES</i>	<u>31,956</u>	<u>32,269</u>	<u>44,250</u>	<u>25,781</u>	<u>53,300</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>31,956</u>	<u>32,269</u>	<u>44,250</u>	<u>25,781</u>	<u>53,300</u>
	FUND BALANCE - JANUARY 1	114,967	86,468	54,749	54,749	36,868
	CHANGE IN FUND BALANCE	(28,499)	(31,719)	(14,050)	(17,881)	(53,206)
	FUND BALANCE - DECEMBER 31	<u>86,468</u>	<u>54,749</u>	<u>10,699</u>	<u>36,868</u>	<u>(16,332)</u>

**PARKS/RECREATION/PUBLIC FACILITIES  
CAPITAL IMPROVEMENTS (403)**

BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of equipment and other improvements to city parks, facilities, and the public works department.

ACCOUNT HIGHLIGHTS:

*EXPENDITURES & OTHER FINANCING USES*

⇒ Machinery & Equipment (91000) This amount includes:

- City Hall Repairs/Furnishings
- Landscaping
- Signs/Other
- Service Entrance Doors
- Riding Mower

For a detailed listing of capital uses and sources for 2018 through 2022, see the parks/recreation/public facilities section of the 10 year capital improvement plan on pages 7-6 through 7-8.

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS (403)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	TENNIS ASSOCIATION GRANT	0	0	0	0	0
33430	DNR GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	539	339	200	300	200
36213	CHANGE IN FAIR VALUE OF I	(44)	(56)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	270	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	0	61	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>766</u>	<u>344</u>	<u>200</u>	<u>300</u>	<u>200</u>
403	<i>TOTAL REVENUES</i>	<u>766</u>	<u>344</u>	<u>200</u>	<u>300</u>	<u>200</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	0	40,000	0	100,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>766</u>	<u>40,344</u>	<u>200</u>	<u>100,300</u>	<u>200</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	650	712	750	781	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>650</u>	<u>712</u>	<u>750</u>	<u>781</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	21,289	20,993	7,500	18,000	150,500
91500	TENNIS COURT	0	0	0	0	0
91600	ROOF REPLACEMENT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	67,723	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>89,012</u>	<u>20,993</u>	<u>7,500</u>	<u>18,000</u>	<u>150,500</u>
-403	<i>TOTAL EXPENDITURES</i>	<u>89,662</u>	<u>21,705</u>	<u>8,250</u>	<u>18,781</u>	<u>151,300</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>89,662</u>	<u>21,705</u>	<u>8,250</u>	<u>18,781</u>	<u>151,300</u>
	FUND BALANCE - JANUARY 1	140,879	51,983	70,622	70,622	152,141
	CHANGE IN FUND BALANCE	(88,896)	18,639	(8,050)	81,519	(151,100)
	FUND BALANCE - DECEMBER 31	<u>51,983</u>	<u>70,622</u>	<u>62,572</u>	<u>152,141</u>	<u>1,041</u>

## TIF DISTRICT #1-2 IMPROVEMENTS (412)

### BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital projects within tax increment district #1-2.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

⇒ Tax Increments (30113) Increments are collected in this Capital Projects Fund

#### *EXPENDITURES & OTHER FINANCING USES*

⇒ Other Improvements (92000) Capital improvements:

Street Projects



TIF DISTRICT #1-2 IMPROVEMENTS (412)

F # 51 (COFFMAN HOUSING)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	0	0	0	0	0
	<i>TOTAL PROPERTY TAXES</i>	0	0	0	0	0
<i>INTERGOVERNMENTAL</i>						
33433	COUNTY GRANT	0	0	0	0	0
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	34	41	0	30	30
36213	CHANGE IN FAIR VALUE OF I	(4)	(4)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	30	37	0	30	30
412	<i>TOTAL REVENUES</i>	30	37	0	30	30
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	30	37	0	30	30
<b>EXPENDITURES:</b>						
<i>WAGES, SALARIES &amp; COMP</i>						
60100	SALARY-SIDEWALK PROJ	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES &amp; COMP</i>	0	0	0	0	0
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	2,445	0	0	0	0
81910	CONSULTING-STREETScape	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89000	TIP PAYMENT RETURNED	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	2,445	0	0	0	0
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	CLEVELAND IMPROVEMENTS	0	0	0	0	0
92010	2013 STREET PROJECTS	0	0	0	0	0
92020	SIDEWALK/ ADA COMPLIANT	0	0	0	0	0
92021	SIDEWALK - GARDEN AVENUE	0	0	0	0	0
92022	SIDEWALK - PANELS	0	0	0	0	0
92030	ST. MARY'S STREET UPGRADE	0	0	0	0	0
92040	CITY CORNER MARKERS/STREET SIGNS	0	0	0	0	0
92050	STOP SIGNS	0	0	0	0	0
92090	2010 STREETScape PROJECT	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	0	0	0	0	0
-412	<i>TOTAL EXPENDITURES</i>	2,445	0	0	0	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	2,445	0	0	0	0
	FUND BALANCE - JANUARY 1	2,427	12	49	49	79
	CHANGE IN FUND BALANCE	(2,415)	37	0	30	30
	FUND BALANCE - DECEMBER 31	12	49	49	79	109

## TIF DISTRICT #1-3 IMPROVEMENTS (414)

### BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital projects within tax increment district #1-3 (SE Corner Larpenteur and Snelling Redevelopment).

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Tax Increments (30113). Tax Increments from the new district of SE Corner Larpenteur and Snelling. First increments were received during 2003.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Miscellaneous (89000) Include administrative fees on district.
- ⇒ Debt Pay As You Go Pymt (93000) Payments made to the developer.

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	156,606	251,475	240,000	240,000	270,000
	<i>TOTAL PROPERTY TAXES</i>	<u>156,606</u>	<u>251,475</u>	<u>240,000</u>	<u>240,000</u>	<u>270,000</u>
<i>SPECIAL ASSESSMENTS</i>						
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	261	410	200	300	400
36213	CHANGE IN FAIR VALUE OF I	(42)	(45)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>219</u>	<u>365</u>	<u>200</u>	<u>300</u>	<u>400</u>
414	<i>TOTAL REVENUES</i>	<u>156,825</u>	<u>251,840</u>	<u>240,200</u>	<u>240,300</u>	<u>270,400</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>156,825</u>	<u>251,840</u>	<u>240,200</u>	<u>240,300</u>	<u>270,400</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	650	712	750	781	800
81900	OTHER PROFESSIONAL SERVICES	4,769	4,125	5,000	5,000	6,000
89000	MISCELLANEOUS	528	565	3,000	1,200	3,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>5,947</u>	<u>5,402</u>	<u>8,750</u>	<u>6,981</u>	<u>9,800</u>
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	147,541	240,583	240,000	240,000	260,000
	<i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i>	<u>147,541</u>	<u>240,583</u>	<u>240,000</u>	<u>240,000</u>	<u>260,000</u>
-414	<i>TOTAL EXPENDITURES</i>	<u>153,488</u>	<u>245,985</u>	<u>248,750</u>	<u>246,981</u>	<u>269,800</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>153,488</u>	<u>245,985</u>	<u>248,750</u>	<u>246,981</u>	<u>269,800</u>
	FUND BALANCE - JANUARY 1	45,860	49,198	55,053	55,053	48,372
	CHANGE IN FUND BALANCE	<u>3,338</u>	<u>5,855</u>	<u>(8,550)</u>	<u>(6,681)</u>	<u>600</u>
	FUND BALANCE - DECEMBER 31	<u>49,198</u>	<u>55,053</u>	<u>46,503</u>	<u>48,372</u>	<u>48,972</u>

## INFRASTRUCTURE IMPROVEMENTS (419)

### BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with replacement of the city's utility and road systems.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Minnesota State Aid (33430) These are funds allotted by the State of Minnesota to municipalities for street maintenance and replacement.
- ⇒ Special Assessments (36100) The infrastructure fund collects assessments for projects where there is not a separate bond issue for the project.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Capital Outlay Improvements (92000) Budgeted amounts are for:
  - Sidewalks
  - Trees (trimming, removal, planting, repairs)
  - Pavement Management Plan

For a detailed listing of capital uses and sources for 2018 through 2027, see the infrastructure capital improvement section of the 10 Year Capital Improvement Plan on pages 7-9 and 7-10.

**INFRASTRUCTURE IMPROVEMENTS (419)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
	<i>TOTAL PROPERTY TAX</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID (DOT)	298,684	71,692	250,000	58,000	55,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	0	0	366	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	403,000	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	125,067	0	0	0	0
33440	U OF M BIKE GOOD NEIGHBOR	0	0	0	4,031	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>423,751</u>	<u>71,692</u>	<u>653,000</u>	<u>62,397</u>	<u>55,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	277	348	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	75,000	0	0
36108	SPECIAL ASSMTS: LARP III	0	0	0	0	0
36110	SPECIAL ASSMTS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASSMTS: ROSELAWN	228	215	0	0	0
36130	SPECIAL ASSMTS: HOYT SANITARY	1,106	283	200	200	0
36140	SPEC ASSMTS:MAPLE/PRIOR MILL OVERLAY	1,723	2,546	1,600	1,600	1,000
36150	SPEC ASSMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNEILING DRIVE 2015	23,194	5,816	4,200	4,200	3,000
	<i>TOTAL SPECIAL ASSESMENTS</i>	<u>26,528</u>	<u>9,208</u>	<u>81,000</u>	<u>6,000</u>	<u>4,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	4,588	7,681	4,500	7,000	7,000
36213	CHANGF IN FAIR VALUE OF INVESTMENTS	(597)	(757)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	10,335	0	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	0	755	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>14,326</u>	<u>7,679</u>	<u>4,500</u>	<u>7,000</u>	<u>7,000</u>
419	<i>TOTAL REVENUES</i>	<u>464,605</u>	<u>88,579</u>	<u>738,500</u>	<u>75,397</u>	<u>66,000</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVNUES &amp; OTHER FINANCING SOURCES</i>	<u>464,605</u>	<u>88,579</u>	<u>738,500</u>	<u>75,397</u>	<u>66,000</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	650	712	750	781	800
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	1,000	3,125	1,000	2,000	1,000
84000	TREE TRIMMING	11,282	2,676	10,000	10,000	17,500
85000	TREE REMOVAL	4,207	3,771	5,000	4,500	5,000
86000	TREE PLANTING	9,165	2,980	5,000	0	5,000
86500	TREE DAMAGE REPAIRS	0	2,050	5,000	0	5,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	187	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>26,491</u>	<u>15,314</u>	<u>26,750</u>	<u>17,281</u>	<u>34,300</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	4,297	0	0	0	0
92005	SIDEWALK IMPROVEMENTS	4,073	1,646	6,000	3,200	2,000
92007	CURBS	0	0	0	0	0
92010	ROSELAWN CONSTRUCTION	0	0	0	0	0
92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0

92030	STREET ALLEY PAVEMENT MGMT	50	659	0	0	0
92035	PARKING LOT - FIRE DEPT	0	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	MAPLE/PRIOR WATER UPGRADE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	250,025	0	0	0	0
92058	ROSELAWN STREET & TRAIL	249,904	0	0	345	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	1,377	0	0	0	0
92090	SOLAR ENERGY SYSTEM	0	0	0	0	0
92095	2015 STREET PROJECTS	0	0	0	0	0
92098	2017 STREET PROJECT	217	39,599	1,176,500	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	4,026	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>509,943</u>	<u>45,930</u>	<u>1,182,500</u>	<u>3,545</u>	<u>2,000</u>
-419	<i>TOTAL EXPENDITURES</i>	<u>536,433</u>	<u>61,244</u>	<u>1,209,250</u>	<u>20,826</u>	<u>36,300</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>536,433</u>	<u>61,244</u>	<u>1,209,250</u>	<u>20,826</u>	<u>36,300</u>
	FUND BALANCE - JANUARY 1	686,749	614,921	642,256	642,256	696,827
	CHANGE IN FUND BALANCE	<u>(71,828)</u>	<u>27,335</u>	<u>(470,750)</u>	<u>54,571</u>	<u>29,700</u>
	FUND BALANCE - DECEMBER 31	<u>614,921</u>	<u>642,256</u>	<u>171,506</u>	<u>696,827</u>	<u>726,527</u>

## 2017 STREET PROJECT (427)

### BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the University Grove Street Project in 2017.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Special Assessments (36100) Estimated revenue from assessments made for the 2017 Street Project.
- ⇒ MN State Aid (33430) Estimated contributions provided by the state of Minnesota.
- ⇒ St. Paul Regional Water (33435) Reimbursements from St. Paul Regional Water Services for the 2017 Street Project.
- ⇒ U of M Grove/Pathway (33439) Estimated contributions by the University of Minnesota.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ 2017 Street Project (92098) The estimated expenses associated with the project.
- ⇒ Bond Issuance Costs (94900) Costs and fees associated with issuing the 2017 G.O. Improvement Bond Series A.
- ⇒ Other Professional Services (81900) Engineering and Professional costs associated with the 2017 Street Project.

G.O. STREET IMPROVEMENTS 427

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33430	MN STATE AID	0	0	200,000	190,000	10,000
33435	ST PAUL REGIONAL WATER	0	0	582,000	540,000	20,000
33439	U OF M GROVE/PATHWAY	0	0	80,000	79,083	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>862,000</u>	<u>809,083</u>	<u>30,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	40,000	163,931	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>163,931</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	100	1,500	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>0</u>	<u>0</u>	<u>100</u>	<u>1,500</u>	<u>1,500</u>
427	<i>TOTAL REVENUES</i>	<u>0</u>	<u>0</u>	<u>902,100</u>	<u>974,514</u>	<u>31,500</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	850,000	883,895	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>850,000</u>	<u>883,895</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>1,752,100</u>	<u>1,858,409</u>	<u>31,500</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	0	0	800	0	800
81900	OTHER PROFESSIONAL SERVICES	0	0	15,000	176	15,000
89000	MISCELLANEOUS	0	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>0</u>	<u>16,800</u>	<u>176</u>	<u>16,800</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92098	2017 STREET PROJECT	0	0	1,176,500	1,131,000	88,500
94900	BOND FEES / ISSUANCE COSTS	0	0	35,000	33,014	3,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>1,211,500</u>	<u>1,164,014</u>	<u>91,500</u>
427	<i>TOTAL EXPENDITURES:</i>	<u>0</u>	<u>0</u>	<u>1,228,300</u>	<u>1,164,190</u>	<u>108,300</u>
<i>OTHER FINANCING USES</i>						
97000	OPERATING TRANSFER	0	0	300,000	300,000	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>1,528,300</u>	<u>1,464,190</u>	<u>108,300</u>
	FUND BALANCE - JANUARY 1	0	0	0	0	394,219
	CHANGE IN FUND BALANCE	0	0	223,800	394,219	(76,800)
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>0</u>	<u>223,800</u>	<u>394,219</u>	<u>317,419</u>



## ENTERPRISE FUNDS

### PURPOSE:

Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. During 2001, the city established the Storm Drainage enterprise fund.

1. Sanitary Sewer
2. Storm Drainage

Annual appropriated budgets are not adopted for enterprise funds, but are prepared as a means of financial planning.

### BASIS OF ACCOUNTING & BUDGETING:

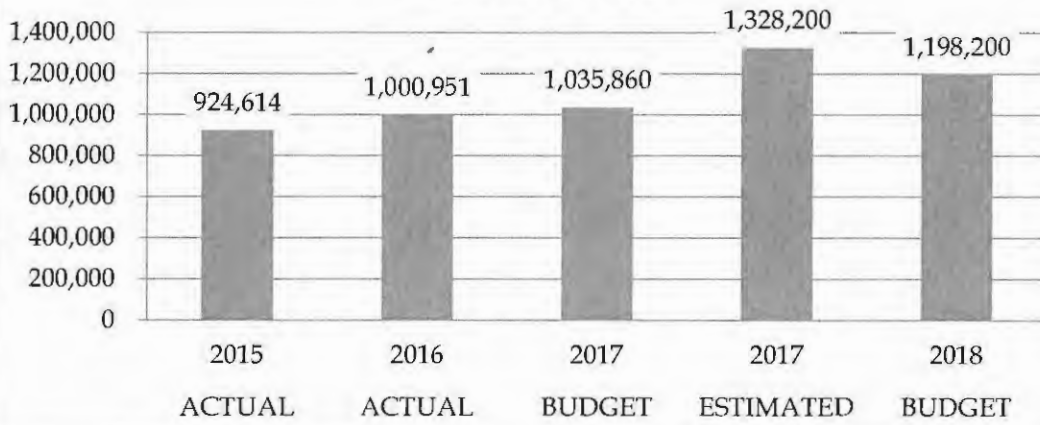
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position of the fund are reported as revenues or expenses. Depreciation, using the straight-line method, is charged against all exhaustible fixed assets as an expense against operations.

Enterprise funds are accounted for using the accrual basis of accounting, in which revenues are recognized when they are earned and expenses are recognized when they are incurred. The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

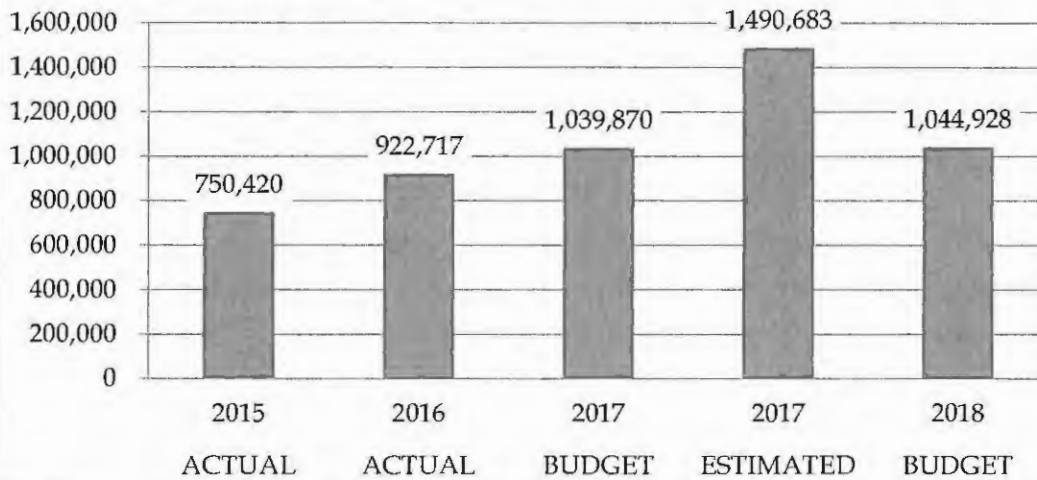
TOTAL ENTERPRISE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
601	SANITARY SEWER	767,537	841,597	869,120	867,000	1,037,000
602	STORM DRAINAGE	157,077	159,354	166,740	161,200	161,200
<i>TOTAL REVENUES</i>		<u>924,614</u>	<u>1,000,951</u>	<u>1,035,860</u>	<u>1,028,200</u>	<u>1,198,200</u>
<i>OTHER FINANCING SOURCES</i>						
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	300,000	0
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>924,614</u>	<u>1,000,951</u>	<u>1,035,860</u>	<u>1,328,200</u>	<u>1,198,200</u>
<b>EXPENSES:</b>						
-601	SANITARY SEWER	613,868	760,415	760,520	755,292	903,288
-602	STORM DRAINAGE	136,551	122,302	279,350	335,391	141,640
<i>TOTAL EXPENSES</i>		<u>750,420</u>	<u>882,717</u>	<u>1,039,870</u>	<u>1,090,683</u>	<u>1,044,928</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	40,000	0	400,000	0
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>40,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<i>TOTAL EXPENSES &amp; OTHER FINANCING USES</i>		<u>750,420</u>	<u>922,717</u>	<u>1,039,870</u>	<u>1,490,683</u>	<u>1,044,928</u>
NET POSITION - JANUARY 1		3,879,800	3,933,855	4,012,089	4,012,089	3,849,606
NET INCOME (LOSS)		174,195	78,234	(4,010)	(162,483)	153,272
RESTATEMENT CHG ACCTING PRINCIPLE		(120,140)	0	0	0	0
NET POSITION - DECEMBER 31		<u>3,933,855</u>	<u>4,012,089</u>	<u>4,008,079</u>	<u>3,849,606</u>	<u>4,002,878</u>

## 2018 ENTERPRISE FUND REVENUES



## 2018 ENTERPRISE FUND EXPENSES



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>CHARGES FOR SERVICES</i>						
34180	SEWER CHARGES	909,038	986,406	1,017,660	1,010,000	1,010,000
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	2,485	0	5,000	5,000	175,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
37120	RESCUE PENALTIES	0	0	0	0	0
37500	RESCUE CHARGES	0	0	0	0	0
37540	RESCUE SUPPLY CHARGES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	911,523	986,406	1,022,660	1,015,000	1,185,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	15,096	15,603	13,200	13,200	13,200
36213	CHANGE IN FAIR VALUE OF INV	(237)	(267)	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	(1,767)	(1,392)	0	0	0
36215	SI' PERA CONTRIBUTION	0	701	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF ASSET	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	13,092	14,545	13,200	13,200	13,200
	<i>TOTAL REVENUES</i>	924,614	1,000,951	1,035,860	1,028,200	1,198,200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	300,000	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	300,000	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	924,614	1,000,951	1,035,860	1,328,200	1,198,200

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>EXPENSES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	130,502	145,727	150,900	150,900	158,400
60520	PART-TIME EMPLOYEES	707	1,590	8,000	6,000	8,000
64011	PERA CONTRIBUTIONS	11,584	19,635	11,320	11,320	11,950
64012	FICA CONTRIBUTIONS	9,487	10,795	12,400	12,300	12,850
64031	HOSPITALIZATION	26,151	29,182	33,000	33,000	36,500
64032	DENTAL	1,622	1,846	1,900	1,900	1,610
64033	LONG-TERM DISABILITY	323	345	375	375	375
64034	LIFE INSURANCE	339	636	495	495	495
	<b>TOTAL COMPENSATION</b>	<b>186,715</b>	<b>209,756</b>	<b>218,300</b>	<b>216,290</b>	<b>230,180</b>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	148	180	1,000	200	1,000
70120	TOOLS	0	0	400	400	400
70200	STORM SUPPLIES	81	49	400	50	400
74000	MOTOR FUEL & LUBRICANTS	175	566	3,900	2,600	3,800
77000	CLOTHING	0	0	0	0	0
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>404</b>	<b>795</b>	<b>5,700</b>	<b>3,250</b>	<b>5,600</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING	433	374	17,000	500	1,000
80310	AUDIT	1,955	2,129	2,250	2,343	2,400
81900	OTHER SERVICES & CHARGES	0	0	500	0	0
81910	RAIN BARREL WORKSHOP	0	0	0	0	0
83120	STREET SWEEPING	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,295	1,181	3,000	1,200	5,000
83030	SHARE SWEEPER COSTS LITTLE CANADA	1,340	3,870	3,500	5,600	0
84000	STREET SWEEPINGS	1,820	750	2,500	1,800	2,500
85011	TELEPHONE - LANDLINE	754	715	780	780	780
85015	CELL PHONE	1,073	1,284	1,050	1,250	1,250
85020	ELECTRIC	186	0	200	200	200
85060	METRO SEWER CHARGES	430,007	486,605	509,390	509,390	478,158
85070	SAC CHARGES	2,485	0	5,000	5,000	175,000
85080	PORTABLE TOILET - PARKS	1,682	1,277	2,300	1,300	2,300
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	323	945	600	600	600
86010	STORM MILEAGE	0	0	40	10	40
86100	TRAINING	1,011	1,014	1,800	1,800	1,800
86101	SANITARY/SEWER MILEAGE	0	0	50	60	50
86110	MEMBERSHIPS	515	515	515	515	515
87000	REPAIR EQUIPMENT	1,898	0	6,000	2,000	6,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER STUB REPAIR	62	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	300	0	300
87100	SANITARY TELEVISIONG & COMMERCIAL JETTING	14,087	74,499	38,000	16,900	38,000
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	500	0	1,000
87200	SEWER LINE REPAIRS	6,868	780	3,000	1,000	3,000
87230	CONTROL PANEL LIFT STATION	4,210	0	2,000	0	2,400
87260	GOTFRIEDS STORM WATER	9,280	2,585	0	0	3,000
87300	ROOT TREATMENT	0	14,778	2,000	0	0
87400	SANITARY 2013 STREET PROJECT	0	0	0	0	0
87600	DEPRECIATION	43,630	47,187	52,000	52,000	52,000
88000	INSURANCE & BONDS	8,390	8,028	10,500	10,500	10,500
88030	ONE CALL CONCEPTS-LOCATES	1,514	1,131	2,000	2,000	2,000
88500	BILLING FEE-UTILITIES	16,926	17,356	18,750	17,700	18,700
88600	MISCELLANEOUS FEES	42	26	55	55	55
88700	LIFT STATION REPAIRS	0	0	2,500	0	0
89000	MISCELLANEOUS	377	0	400	0	400
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>553,163</b>	<b>667,029</b>	<b>688,280</b>	<b>634,503</b>	<b>809,148</b>
<i>CAPITAL OUTLAY</i>						
91000	CAPITAL EQUIPMENT	0	0	70,000	62,200	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92010	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92000	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92300	CATCH BASIN & CURB	0	0	0	0	0
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92450	ROSELAWN STORM DRAINAGE	16,137	0	0	0	0
92500	SNELLING SVCD DRIVES RELINING TO W OF FRY	0	5,137	0	12,000	0
92600	GROVE STORM IMPROVEMENTS	0	0	57,500	142,440	0
	<b>TOTAL CAPITAL</b>	<b>16,137</b>	<b>5,137</b>	<b>127,500</b>	<b>236,640</b>	<b>0</b>
	<b>TOTAL EXPENSES</b>	<b>750,420</b>	<b>882,717</b>	<b>1,039,870</b>	<b>1,080,683</b>	<b>1,044,928</b>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	40,000	0	400,000	0
	<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>400,000</b>	<b>0</b>
	<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>750,420</b>	<b>922,717</b>	<b>1,039,870</b>	<b>1,490,683</b>	<b>1,044,928</b>

## SANITARY SEWER (601)

BUDGETARY OBJECTIVE:

The sanitary sewer fund is responsible for recording expenses related to the cost, maintenance, and replacement of the city sanitary sewer system while deriving revenue from user charges.

ACCOUNT HIGHLIGHTS:

*REVENUE & OTHER FINANCING SOURCES*

- ⇒ Sanitary Sewer Charges (37110) City property owners are charged on a quarterly basis for sanitary sewer usage.

*EXPENSES & OTHER FINANCING USES*

- ⇒ Metro Sewer Charges (85060) Charges are based on sewer flow estimates made by the Metropolitan Waste Control Commission.
- ⇒ Depreciation (87600) Straight-line depreciation is calculated on the sewer system and related assets.
- ⇒ Insurance & Bonds (88000) Premiums for mobile equipment and sanitary sewer workers' compensation are included here.
- ⇒ Billing Expenses (88500) The sanitary sewer charge is included on the water utility statement from the City of St. Paul. These billing expenses reflect the charging and collecting for the City of Falcon Heights by the City of St. Paul.

Indicator	2015 Actual	2016 Actual	2017 Estimate
Miles of sewer televised/cleaned	7.3	14.7	14.7

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	754,054	829,339	852,120	850,000	850,000
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	2,485	0	5,000	5,000	175,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>756,539</u>	<u>829,339</u>	<u>857,120</u>	<u>855,000</u>	<u>1,025,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	12,765	13,294	12,000	12,000	12,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(1,767)	(1,492)	0	0	0
36215	STATE PERA CONTRIBUTION	0	456	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>10,999</u>	<u>12,258</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
601	<i>TOTAL REVENUES</i>	<u>767,537</u>	<u>841,597</u>	<u>869,120</u>	<u>867,000</u>	<u>1,037,000</u>
<i>OTHER FINANCING SOURCES</i>						
25315	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	300,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>767,537</u>	<u>841,597</u>	<u>869,120</u>	<u>1,167,000</u>	<u>1,037,000</u>
<b>EXPENSES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	81,476	94,913	99,900	99,900	104,900
60520	PART-TIME EMPLOYEES	707	1,590	5,000	5,000	5,000
64011	PERA CONTRIBUTIONS	7,241	15,683	7,500	7,500	7,900
64012	EICA CONTRIBUTIONS	5,939	7,073	8,200	8,200	8,500
64031	HOSPITALIZATION	17,217	19,731	21,000	21,000	22,300
64032	DENTAL	1,001	1,200	1,200	1,200	1,000
64033	LONG-TERM DISABILITY	206	224	250	250	250
64034	LIFE INSURANCE	227	425	350	350	350
	<i>TOTAL COMPENSATION</i>	<u>114,014</u>	<u>140,839</u>	<u>143,400</u>	<u>143,400</u>	<u>150,200</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	148	180	1,000	200	1,000
70120	TOOLS	0	0	400	400	400
74000	MOTOR FUEL & LUBRICANTS	0	493	1,500	600	1,300
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>148</u>	<u>673</u>	<u>2,900</u>	<u>1,200</u>	<u>2,700</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING	0	0	2,000	0	500
80310	AUDIT	1,305	1,424	1,500	1,562	1,600
85011	TELEPHONE - LANDLINE	754	715	780	780	780
85015	CELL PHONE	975	1,100	900	1,100	1,100
85020	ELECTRIC	186	0	200	200	200
85060	METRO SEWER CHARGES	430,007	486,605	509,390	509,390	478,158
85070	SAC CHARGES	2,485	0	5,000	5,000	175,000
85080	PORTABLE TOILET - PARKS	1,682	1,277	2,300	1,300	2,300
86030	CONFERENCES & SCHOOLS	323	945	600	600	600
86100	TRAINING	1,011	1,014	1,800	1,800	1,800
86101	MILEAGE	0	0	50	60	50
87000	REPAIR EQUIPMENT	945	0	4,000	0	4,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	62	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	300	0	300
87100	TELEVISION & COMMERCIAL JETTING	14,087	74,499	38,000	16,900	38,000
87200	SEWER LINE REPAIRS	6,868	780	3,000	1,000	3,000
87230	CONTROL PANEL (LIFT STATION)	4,210	0	2,000	0	2,600
87300	ROOT TREATMENT	0	14,778	2,000	0	0
87400	SANITARY 2013 STREET PROJECT	0	0	0	0	0

87600	DEPRECIATION	10,296	11,958	12,000	12,000	12,000
88000	INSURANCE & BONDS	6,390	6,028	8,000	8,000	8,000
88030	ONE CALL CONCEPTS-LOCATES	1,514	1,131	2,000	2,000	2,000
88500	BILLING FEE-UTILITIES	16,232	16,649	18,000	17,000	18,000
89000	MISCELLANEOUS	377	0	400	0	400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>499,706</u>	<u>618,903</u>	<u>614,220</u>	<u>578,692</u>	<u>750,388</u>
	<i>CAPITAL OUTLAY</i>					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	0	0	32,000	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,000</u>	<u>0</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>613,868</u>	<u>760,415</u>	<u>760,520</u>	<u>755,292</u>	<u>903,288</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	40,000	0	400,000	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>613,868</u>	<u>800,415</u>	<u>760,520</u>	<u>1,155,292</u>	<u>903,288</u>
	NET POSITION - JANUARY 1	2,395,398	2,473,727	2,514,909	2,514,909	2,526,617
	NET INCOME (LOSS)	153,669	41,182	108,600	11,708	133,712
	RESTATEMENT CHG IN ACCTING PRINCIPLE	(75,340)	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,473,727</u>	<u>2,514,909</u>	<u>2,623,509</u>	<u>2,526,617</u>	<u>2,660,329</u>



## STORM DRAINAGE (602)

BUDGETARY OBJECTIVE:

The Storm Drainage fund is responsible to account for the revenues and expenses associated with the city's storm drainage system. This fund was established in 2001, when the Storm Sewer Special Revenue fund was closed.

ACCOUNT HIGHLIGHTS:

*REVENUES & OTHER FINANCING SOURCES*

- ⇒ Storm Drainage Charges (36510) City property owners are charged on a quarterly basis for storm drainage usage.

*EXPENSES & OTHER FINANCING USES*

- ⇒ Compensation (60100,60520, & 61530) Staff time to maintain the drainage system.
- ⇒ Street Sweeping (83020) Street sweeping is an integral part of the maintenance required for a properly working storm drainage system.
- ⇒ Depreciation (87600) Straight-line depreciation was calculated on storm drainage system assets.
- ⇒ Billing Fees (88500) Costs of an outside agency handling the billing process for storm water drainage fees.
- ⇒ Transfer (97000) Transfer to Infrastructure for city hall parking lot capital improvement.

Indicator	2015 Actual	2016 Actual	2017 Estimated
Catch basin repairs	3	4	8
New Catch Basins	0	0	9

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	ESTIMATED 2017	BUDGET 2018
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	154,984	157,067	165,540	160,000	160,000
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>154,984</u>	<u>157,067</u>	<u>165,540</u>	<u>160,000</u>	<u>160,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	2,331	2,309	1,200	1,200	1,200
36213	CHANGE IN FAIR VALUE OF I	(237)	(267)	0	0	0
36215	STATE PERA CONTRIBUTION	0	245	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2,093</u>	<u>2,287</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
602	<i>TOTAL REVENUES</i>	<u>157,077</u>	<u>159,354</u>	<u>166,740</u>	<u>161,200</u>	<u>161,200</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>157,077</u>	<u>159,354</u>	<u>166,740</u>	<u>161,200</u>	<u>161,200</u>
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	49,026	50,814	51,000	51,000	53,500
60520	PART-TIME/SEASONAL EMPLOYEES	0	0	3,000	1,000	3,000
64011	PERA CONTRIBUTIONS	4,343	3,952	3,820	3,820	4,050
64012	FICA CONTRIBUTIONS	3,548	3,722	4,200	4,100	4,350
64031	HOSPITALIZATION	8,934	9,451	12,000	12,000	14,200
64032	DENTAL	620	646	700	700	610
64033	LONG-TERM DISABILITY	117	121	125	125	125
64034	LIFE INSURANCE	112	211	145	145	145
	<i>TOTAL COMPENSATION</i>	<u>66,702</u>	<u>68,917</u>	<u>74,990</u>	<u>72,890</u>	<u>79,980</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70200	STORM SUPPLIES	81	49	400	50	400
74000	MOTOR FUEL & LUBRICANTS	175	73	2,400	2,000	2,500
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>257</u>	<u>122</u>	<u>2,800</u>	<u>2,050</u>	<u>2,900</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	433	374	15,000	500	500
80310	AUDIT	650	705	750	781	800
81900	OTHER PROFESSIONAL SERVICES	0	0	300	0	0
83020	STREET SWEEPING	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,295	1,181	3,000	1,200	5,000
83030	SWEEPER EXPS SHARED WITH LITTLE CANADA	1,340	3,870	3,500	5,600	0
84000	STREET SWEEPINGS	1,820	750	2,500	1,800	2,500
85015	CELL PHONE	99	184	150	150	150
86010	MILEAGE	0	0	40	10	40
86110	MEMBERSHIPS	515	515	515	515	515
87000	REPAIR EQUIPMENT/CATCH BASIN	954	0	2,000	2,000	2,000
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	500	0	1,000
87260	GOTFRIEDS STORM WATER	9,280	2,585	0	0	3,000
87600	DEPRECIATION	33,334	35,229	40,000	40,000	40,000
88000	INSURANCE & BONDS	2,000	2,000	2,500	2,500	2,500
88500	BILLING FEES	694	707	750	700	700
88600	MISCELLANEOUS FEES & M54 PERMIT	42	26	55	55	55
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	2,500	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>53,456</u>	<u>48,126</u>	<u>74,060</u>	<u>55,811</u>	<u>58,760</u>
<i>CAPITAL OUTLAY</i>						
91000	CAPITAL EQUIPMENT	0	0	70,000	62,200	0
92010	OTHER IMPROVEMENTS	0	0	0	0	0

92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	CATCH BASIN AND CURB	0	0	0	0	0
92450	ROSELAWN STORM DRAIN	16,137	0	0	0	0
92500	CURTIS FIELD SIDEWALKS	0	5,137	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	57,500	142,440	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>16,137</u>	<u>5,137</u>	<u>127,500</u>	<u>204,640</u>	<u>0</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>136,551</u>	<u>122,302</u>	<u>279,350</u>	<u>335,391</u>	<u>141,640</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>136,551</u>	<u>122,302</u>	<u>279,350</u>	<u>335,391</u>	<u>141,640</u>
	NET POSITION - JANUARY 1	1,484,402	1,460,128	1,497,180	1,497,180	1,322,989
	NET INCOME (LOSS)	20,526	37,052	(112,610)	(174,191)	19,560
	RESTATEMENT CHG ACCTING PRINCIPLE	(44,800)	0	0	0	0
	NET POSITION - DEC 31	<u>1,460,128</u>	<u>1,497,180</u>	<u>1,384,570</u>	<u>1,322,989</u>	<u>1,342,549</u>

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# 10 YEAR CAPITAL IMPROVEMENT PLAN 2018-2027

## PURPOSE:

The ten year capital improvement plan (C.I.P.) is a summary of projects and equipment that are projected over the next five years, and includes potential funding sources for the improvements. The city has four areas in which capital spending and budgeting are used:

1. General Capital Improvements
2. Public Safety Capital Improvements
3. Parks/ Recreation/Public Facilities Capital Improvements
4. Infrastructure Improvements

The capital improvement plan carries no appropriation authority, but is approved by the city council and used in the city's overall financial planning. The capital plan is funded through existing fund balances, operating transfers, or debt issuance when necessary.

## PROCESS:

During the budgeting process, staff submits their proposals for the C.I.P. to the city's administrator and finance director. Staff requests are modified by reviewing expected sources of funds (generally, the associated capital project fund balance) along with the proposed uses of funds. Additionally, the effect of capital improvements on the operating budget is weighed. Total uses for the first year of the C.I.P. are then allocated to the various next-years capital projects expenditure budgets (and any other funds, i.e. enterprise).

The capital projects fund budgets along with the C.I.P. are presented to the city council during the budget workshop process. After review and modification, the council approves the C.I.P. and capital projects fund budgets, which are then used as spending guidelines throughout the subsequent year.

## GENERAL CAPITAL IMPROVEMENTS

### BUDGETARY OBJECTIVE:

General capital improvements include expenditures for equipment, and improvements related to general city administration.

### CAPITAL OUTLAY:

- ⇒ Computer Equipment: An amount is budgeted each year for the purpose of upgrading and expanding the city's computer resources.
- ⇒ Telephone System/Repair: Any additional upgrades to the telephone system.
- ⇒ G.I.S. (Geographic Information System): GIS expenditures and upgrades.
- ⇒ Cable/Electronic Equipment: Replacement of equipment or upgrades in cable television are budgeted on an as needed basis.

### CAPITAL SOURCES:

- ⇒ Other Funds: Represent a transfer from other city fund reserves if possible.

**GENERAL CAPITAL IMPROVEMENTS  
10 YEAR CAPITAL IMPROVEMENT PLAN**

CAPITAL USES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>OFFICE EQUIPMENT:</b>										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
VOTING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	4,000	4,000	2000	2000	4000	4000	2000	2000	2000	2000
G.I.S.(GEOGRAPHIC INFORMATION SYS.)	1,000	1,000	1000	1000	1000	1000	1000	1000	1000	1000
COPIER	0	0	0	0	0	0	0	0	0	0
CABLE/ELECTRONIC EQUIPMENT	80,000	1,000	1000	1000	1000	1000	1000	1000	1000	1000
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OFFICE EQUIPMENT</b>	<b>85,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>6,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
SOLAR PANEL BUYOUT	0	0	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL CAPITAL</b>	<b>85,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>6,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>CAPITAL SOURCES</b>										
FUND BALANCE BGN	149,982	89,982	82,882	77,702	72,502	65,252	57,952	52,652	47,352	42,052
INTEREST	300	200	120	100	50	0	0	0	0	0
OTHER FUNDS	26,000									
<b>TOTAL SOURCES</b>	<b>176,282</b>	<b>90,182</b>	<b>83,002</b>	<b>77,802</b>	<b>72,552</b>	<b>65,252</b>	<b>57,952</b>	<b>52,652</b>	<b>47,352</b>	<b>42,052</b>
<b>TOTAL USES</b>	<b>85,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>6,500</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
AUDIT FEE	800	800	800	800	800	800	800	800	800	800
<b>FUND BALANCE YEAR-END</b>	<b>89,982</b>	<b>82,882</b>	<b>77,702</b>	<b>72,502</b>	<b>65,252</b>	<b>57,952</b>	<b>52,652</b>	<b>47,352</b>	<b>42,052</b>	<b>36,752</b>

## PUBLIC SAFETY CAPITAL IMPROVEMENTS

### BUDGETARY OBJECTIVE:

Public safety improvements include vehicles, machinery, and equipment necessary in operating the city's volunteer fire department. The total fire capital outlay is included under the line item Machinery & Equipment (91000) in the Public Safety Capital Improvements fund (402).

### CAPITAL OUTLAY:

⇒ *FIRE:*

<u>Hoses/Adapters:</u>	Hose/adapters replaced as needed
<u>SCBA:</u> (breathing apparatus)	Replace SCBA to meet requirements
<u>Fire Clothing:</u> (bunker gear)	New sets as needed for new fire fighters and replacement sets.
<u>Communication</u>	Pack sets if needed

### CAPITAL SOURCES:

⇒ Other Funds: Represents a transfer of funds from other city reserves if needed.



PUBLIC SAFETY CAPITAL IMPROVEMENTS 10 YEAR CAPITAL IMPROVEMENT PLAN										
CAPITAL USES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>FIRE:</b>										
REPLACE 752 FIRE TRUCK (bought 2001)			500,000							
REPLACE 753 FIRE TRUCK (bought 2005)										
COMMAND VEHICLE										
EQUIPMENT	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
HOSES/ADAPTERS	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
SCBA	2,500	2,500	2,500	8,000	2,500	2,500	2,500	2,500	2,500	2,500
FIRE CLOTHING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
COMMUNICATION	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
UNIFORMS										
<b>TOTAL FIRE</b>	<b>22,500</b>	<b>22,500</b>	<b>522,500</b>	<b>28,000</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>OTHER:</b>										
UPGRADES FOR FIRE BLDG SIDE										
HAMLIN SCHOOL CROSSINGS										
EMERGENCY WARNING SIREN	30,000									
<b>TOTAL OTHER</b>	<b>30,000</b>									
<b>TOTAL FIRE AND OTHER:</b>	<b>52,500</b>	<b>22,500</b>	<b>522,500</b>	<b>28,000</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>CAPITAL SOURCES</b>										
FUND BALANCE BGN	36,868	(16,332)	(39,632)	(562,932)	(591,732)	(615,032)	(638,332)	(661,632)	(684,932)	(708,232)
INTEREST	100									
BOND REVENUE										
OTHER FUNDS										
DONATIONS										
SALE OF OLD FIRE TRUCK (2014)										
<b>TOTAL SOURCES</b>	<b>36,968</b>	<b>(16,332)</b>	<b>(39,632)</b>	<b>(562,932)</b>	<b>(591,732)</b>	<b>(615,032)</b>	<b>(638,332)</b>	<b>(661,632)</b>	<b>(684,932)</b>	<b>(708,232)</b>
<b>TOTAL USES</b>	<b>52,500</b>	<b>22,500</b>	<b>522,500</b>	<b>28,000</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
AUDIT FEE	800	800	800	800	800	800	800	800	800	800
	53,300	23,300	523,300	28,800	23,300	23,300	23,300	23,300	23,300	23,300
<b>FUND BALANCE YEAR-END *</b>	<b>(16,332)</b>	<b>(39,632)</b>	<b>(562,932)</b>	<b>(591,732)</b>	<b>(615,032)</b>	<b>(638,332)</b>	<b>(661,632)</b>	<b>(684,932)</b>	<b>(708,232)</b>	<b>(731,532)</b>

## PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS

### BUDGETARY OBJECTIVE:

Parks, recreation, and public facilities capital includes expenditures for improvements to the city parks system, including recreational equipment and park enhancements. The planned parks capital outlay may also be found under the line item Machinery & Equipment (91000) in the Parks/Recreation/ Public Facilities Capital Improvements fund (403).

### CAPITAL OUTLAY:

⇒ City Hall:

*Building Repairs:* Repairs as needed.

Service Entrance Doors: Four doors need to be replaced

⇒ City Wide:

Landscaping of all city properties including parks and boulevards as needed.

Purchase lights for the Falcon Heights Elementary School ice rink.

⇒ Park/Public Works Equipment:

*Riding Mower:* Replace the JD mower.

### CAPITAL SOURCES:

Other Funds represent a transfer if available from other city funds.

**PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS  
10 YEAR CAPITAL IMPROVEMENT PLAN**

CAPITAL USES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>COMMUNITY PARK:</b>										
PAINTING										
COMMUNITY GARDENS										
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS										
PARK ENTRANCE IMPROVEMENT										
SIDEWALK REPLACEMENT										
BASKETBALL COURT RECONSTRUCTION										
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.										
<b>TOTAL COMMUNITY PARK</b>	-	-	-	-	-	-	-	-	-	-
<b>CURTISS FIELD PARK:</b>										
BASKETBALL COURT RESURFACE										
BALLFIELD BACKSTOP										
EQUIPMENT - GRILL										
BALLFIELD BACKSTOP										
REGRAIDING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT										
SIGNS										
<b>TOTAL CURTISS FIELD PARK</b>	-	-	-	-	-	-	-	-	-	-
<b>GROVE PARK:</b>										
PATH & RUBBER SURFACING ADA COMPL										
PLAY AREA BASKETBALL & COURT RESURFACE										
BALLFIELD BACKSTOP & BALLFIELD										
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING										
<b>TOTAL GROVE PARK</b>	-	-	-	-	-	-	-	-	-	-
<b>CITY HALL:</b>										
BUILDING REPAIRS	1,000	1,000	1,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100
SERVICE ENTRANCE DOORS										
KITCHEN APPLIANCE REPLACEMENT			1,000							
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2002)						18,000				
FURNACE - FIRE HALL (2003)							9,000			
SIGNS										
LIGHTING										
<b>TOTAL CITY HALL</b>	1,000	1,000	2,000	1,100	1,100	19,100	10,100	1,100	1,100	1,100

**PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS  
10 YEAR CAPITAL IMPROVEMENT PLAN**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<i>CITY WIDE:</i>										
LANDSCAPING	2,000	2,000	2,000							
SIGNS	1,500	1,500	1,500							
MISCELLANEOUS	1,000	1,000	1,000							
PARKS CAPITAL IMPROVEMENT STUDY										
RINK LIGHTS (ELEMENTARY SCHOOL)										
<b>TOTAL CITY WIDE</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>PARK/PUBLIC WORKS EQUIPMENT:</i>										
1 TON TRUCK				40,000						
F - 150 TRUCK					35,000					
BOBCAT 5650			40,000							
RIDING MOWERS JD 1545			38,000		40,000					
DUMP TRUCK (ANYTIME WHEN AVAILABALE)	120,000							40,000		
WEED WHIPS										
ASPHALT TAMPER										
TRACTOR (JD 4310)	25,000									
TORO ( 2 LAWNMOWERS)			35,000							
TOOL CAT					60,000					
<b>TOTAL PARK/PUBLIC WORKS</b>	<b>145,000</b>	<b>-</b>	<b>113,000</b>	<b>40,000</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL PARK, REC AND PUBLIC WORKS</b>	<b>150,500</b>	<b>5,500</b>	<b>119,500</b>	<b>41,100</b>	<b>136,100</b>	<b>19,100</b>	<b>10,100</b>	<b>41,100</b>	<b>1,100</b>	<b>1,100</b>
<b>CAPITAL SOURCES</b>										
FUND BALANCE BGN	152,141	1,041	(5,159)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)
INTEREST	200	100	20	0	0	0	0	0	0	0
PARK DEDICATION FEE										
TRANSFER FROM INFRASTRUCTURE										
<b>TOTAL SOURCES</b>	<b>152,341</b>	<b>1,141</b>	<b>(5,139)</b>	<b>(125,439)</b>	<b>(125,439)</b>	<b>(125,439)</b>	<b>(125,439)</b>	<b>(125,439)</b>	<b>(125,439)</b>	<b>(125,439)</b>
<b>OPERATING TRANSFER OUT</b>										
TOTAL USES	150,500	5,500	119,500							
AUDIT FEE	800	800	800							
FUND BALANCE YEAR-END	151,300	6,300	120,300	0	0	0	0	0	0	0
	1,041	(5,159)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)	(125,439)

# INFRASTRUCTURE CAPITAL IMPROVEMENTS

## BUDGETARY OBJECTIVE:

Infrastructure improvements include expenditures for the reconstruction of the city's streets, sidewalks, and overall infrastructure.

## CAPITAL USES:

- ⇒ Sidewalk/Curb Maintenance: Funds are used as required for the ongoing replacement of hazardous sidewalk panels.
- ⇒ Sealcoating of streets: Sealcoating of streets as part of pavement mgmt plan..
- ⇒ Mill and Overlayment: Milling and Overlayment of streets.
- ⇒ Landscape:
  - ▶ Tree Trimming, Removal, Planting, and Storm Damage

## CAPITAL SOURCES:

- ⇒ Special Assessments: Estimated revenue for assessed projects that go into the Infrastructure fund.
- ⇒ MSA Street Funds: Local streets can be replaced with MSA streets funds. Also MSA street funds used for seal coating of streets.
- ⇒ Other Funds: Represent a transfer from other city fund reserves if possible.



INFRASTRUCTURE CAPITAL IMPROVEMENTS 10 YEAR CAPITAL IMPROVEMENT PLAN										
CAPITAL USES	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SIDEWALKS	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CORNER MARKERS/STREET SIGNS	-	-	-	-	-	-	-	-	-	-
CURBS	-	-	-	-	-	-	-	-	-	-
SEAL COATING/ CRACK SEALING	-	25,000	-	25,000	-	200,000	-	-	-	-
MILL AND OVERLAY	-	-	-	-	-	-	-	-	-	-
ROSELAWN/SNELLING SERVICE ROADS	-	-	-	-	-	-	-	-	-	-
THE GROVE	-	-	-	-	-	-	-	-	-	-
FALCON WOODS/TATUM	-	-	1,317,000	-	-	-	-	-	-	-
ARONA, ASBURY, SIMPSON, RUGGLES 1ST HALF, & CRAWFORD	-	-	-	-	1,629,000	-	-	-	-	-
PASCAL, HOLTON, ALBERT, SHELDON, & RUGGLES (2ND HALF)	-	-	-	-	-	-	2,152,500	-	-	-
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	1,000	1,000	7,000	1,000	1,000	7,000	1,000	1,000	1,000	1,000
LANDSCAPE:										
TREE TRIMMING	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
TREE REMOVAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TREE PLANTING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
STORM DAMAGE REPAIRS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTALS:	35,500	60,500	1,358,500	60,500	1,664,500	241,500	2,188,000	35,500	35,500	35,500
CAPITAL SOURCES										
FUND BALANCE BGN	696,827	726,527	750,227	689,927	713,627	696,327	714,027	460,227	483,927	507,627
INTEREST	7,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SPECIAL ASSESSMENTS	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
SPECIAL ASSESSMENTS PREPAID	0	0	114,000	0	163,000	0	0	0	0	-
MSA STREET MAINTENANCE FUNDS	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA STREET AID	0	25,000	225,000	25,000	175,000	200,000	325,000	0	0	-
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	-
SANITARY FUND	0	0	100,000	0	100,000	0	100,000	0	0	-
STREET BOND	0	0	800,000	0	1,190,000	0	1,450,000	0	0	-
TOTAL SOURCES:	762,827	811,527	2,049,227	774,927	2,361,627	956,327	2,649,027	520,227	543,927	567,627
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	35,500	60,500	1,358,500	60,500	1,664,500	241,500	2,188,000	35,500	35,500	35,500
AUDIT FEE	800	800	800	800	800	800	800	800	800	800
BOND FEE	0	0	0	0	0	0	0	0	0	-
	36,300	61,300	1,359,300	61,300	1,665,300	242,300	2,188,800	36,300	36,300	36,300
FUND BALANCE YEAR-END	726,527	750,227	689,927	713,627	696,327	714,027	460,227	483,927	507,627	531,327

## GLOSSARY OF TERMS\*

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING: The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

AD VALOREM TAX: A tax based on value, such as the property tax.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and incur obligations, limited by the amount and time in which it may be expended.

AUDIT: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

BASIS OF ACCOUNTING: A term referring to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

BUDGET: A financial operating plan showing proposed expenditures for a given period and the proposed means of financing them (also known as the Operating Budget).

BUDGET BODY MESSAGE: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the administration.

BUDGET DOCUMENT: The official written statement prepared by the administration which presents the proposed budget to the legislative body.

CAPITAL ASSETS: Assets with a value of \$1000 or more and/or having a useful life of three years or more.

CAPITAL IMPROVEMENT PROGRAM: A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the complete annual budget.

CAPITAL PROJECTS FUNDS: To account for financial resources to be used for the acquisition or construction of major capital facilities.

CASH BASIS OF ACCOUNTING: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CHARGES FOR SERVICES: Charges for current services rendered.

CONTINGENCY ACCOUNT: A budget reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CONTRIBUTED CAPITAL: Created when a residual equity transfer is received by a proprietary fund (enterprise, internal service), or when a general fixed asset is transferred to a proprietary fund.

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUNDS: To account for the accumulation of resources for payment of general long-term debt.

DEPRECIATION: The portion of the cost of a fixed asset charged as an expense during a particular period, prorated over the estimated useful life of the asset.

ENTERPRISE FUNDS: To account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing services are to be recovered primarily on a user-charge basis to the general public.

EXPENDITURE: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment has been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FINES: Revenues from penalties imposed for violation of laws or regulations.

FISCAL DISPARITIES: A Minnesota law enacted in 1975 which provides for the pooling of 40 percent of all new commercial and industrial property valuation in the seven county metropolitan area which is then redistributed to taxing jurisdictions according to specific criteria.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of a fund's assets over its liabilities.

GENERAL FUND: Accounts for the general operation of the city and all financial resources except those to be accounted for in another fund.

GENERAL GOVERNMENT: Expenditures which represent a set of accounts to which are charged the expenditures for operating the city.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984.

GRANT: A contribution of assets by one governmental unit or other organization to another. Grants are usually made for specified purposes.



HOMESTEAD AND AGRICULTURAL CREDIT (HACA): A form of state paid property tax relief for farm property and owner occupied homes.

INFRASTRUCTURE: Assets which are immovable and of value only to the governmental unit (i.e. roads, gutters, sewer lines).

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, or shared revenues.

LICENSES: Revenues received from the sale of business and non-business licenses.

LOCAL GOVERNMENT AID (LGA): An intergovernmental revenue from the state to municipalities to help fund general expenditures.

MISCELLANEOUS: Revenues or expenditures not classified in any other revenue or expenditure category.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NET ASSETS: The equity associated with general government assets LESS liabilities.

OTHER FINANCING SOURCES: General long-term debt proceeds, proceeds from the sale of general fixed assets, and operating transfers in.

OTHER FINANCING USES: Operating transfers out.

PUBLIC SAFETY: To account for expenditures related to the protection of persons and property.

PUBLIC WORKS: To account for expenditures for the maintenance of city property.

RECREATION: To account for expenditures for administration and maintenance of recreational facilities.

REVENUE: The term designates an increase to a fund's assets which:

1. does not increase a liability;
2. does not represent a repayment of an expenditure already made;
3. does not represent a cancellation of certain liabilities; and
4. does not represent an increase in contributed capital.

RISK MANAGEMENT: Maintaining a safety environment which will enable the city to have limited exposure to lawsuits while maintaining low insurance costs.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement deemed to benefit primarily those properties.

SPECIAL ASSESSMENT BONDS: Bonds payable from the proceeds of special assessments.

SPECIAL REVENUE FUND: To account for revenue derived from specific revenue sources that are legally restricted for specific purposes.

TAX INCREMENT FINANCING (TIF): The city issues debt for the development or redevelopment of property. The city then receives all new tax revenue generated by the project until the debt is retired.

TAX LEVY: The total amount to be raised by general property taxes for the purpose stated in the resolution certified to the county auditor.

TRANSFERS: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

\* Source for some definitions: Governmental Accounting, Auditing and Financial Reporting, Government Finance Officers Association, 2005.

## APPENDIX 1

# PERSONNEL COMPENSATION DISTRIBUTION

### METHOD:

During the budgeting process, personnel needs are evaluated for the ensuing year. Individual department heads estimate personnel time devoted to specific departmental funds on a percentage basis. These percentages are then multiplied by expected personnel costs to arrive at each department's/fund's personnel allocation.

Appendix 1A details the distribution of personnel resources.

### FULL-TIME EQUIVALENTS:

Full-time equivalents (FTE's) are budgeted by using estimated pay rates and hours worked for each employee or group of employees. Appendix 1B details FTE history by department/fund and by job description. Notable changes in the personnel budget include:

- ⇒ A forester consultant is used instead of a city forester.
- ⇒ The administrative coordinator is increase to full time status July 1, 2016.
- ⇒ A comprehensive plan coordinator at 0.5 FTE was added for 2018.

APPENDIX 1A

2018 PERSONNEL COMPENSATION DISTRIBUTION

	FTE	ADMINISTRATIVE	FINANCE	ELECTIONS	COMMUNICATIONS	PLANNING & INSPECTIONS	EMERGENCY PREPAREDNESS	FIREFIGHTING	CITY HALL & GROUNDS	STREETS	TREE PROGRAM	PARK MAINTENANCE & ADMIN	PARK PROGRAMS	WATER	SOLID WASTE	COMMUNITY DEVELOPMENT	SANITARY SEWER	STORM DRAINAGE		
		112	113	115	116	117	121	124	131	132	134	141	201	204	206	208	601	602		
CITY ADMINISTRATOR	1.00	70%				15%	3%								5%		4%	3%		100%
FINANCE DIRECTOR	1.00		83%														15%	2%		100%
COMMUNITY DEVELOPMENT COORDINATOR	1.00	15%			25%	50%									10%					100%
ASSIST TO CITY ADMIN/DEPUTY CLERK	1.00	30%	10%		5%	10%						20%	25%							100%
ADMINISTRATIVE COORDINATOR	1.00	100%																		100%
COMMUNITY COORDINATOR	0.50	100%																		100%
PARKS & REC SUPVR/ ADMIN ASSISTANT	0.00																			0%
DIRECTOR OF PARKS & PUBLIC WORKS	1.00								5%	25%		10%					35%	25%		100%
MAINTENANCE WORKERS #1	1.00								10%	20%				10%			35%	25%		100%
MAINTENANCE WORKERS #2	1.00								8%	13%		20%					47%	12%		100%
FINANCE INTERN	0.20		100%																	100%
PART-TIME MAINTENANCE WORKERS	1.17								10%	15%		50%					10%	15%		100%
COMPREHENSIVE PLAN COORDINATOR	0.50															100%				100%
SEASONAL RECREATIONAL	1.10												100%							100%
CABLE TECHNICIAN	0.00																			0%
CITY FORESTER	0.00																			0%
ELECTION JUDGES	0.00																			0%
FIRE FIGHTERS	2.27							100%												100%
DUTY FIRE FIGHTER	0.50							100%												
TOTAL FTE'S	14.24																			

## PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2016	BUDGET 2017	BUDGET 2018
ADMINISTRATIVE (112)	2.05	2.20	2.70
FINANCE (113)	1.18	1.18	1.18
ELECTIONS (115)	0.00	0.00	0.00
COMMUNICATIONS (116)	0.30	0.30	0.30
PLANNING & INSPECTIONS (117)	0.75	0.75	0.75
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
FIREFIGHTING (124)	2.77	2.77	2.77
CITY HALL & GROUNDS (131)	0.46	0.46	0.46
STREETS (132)	0.67	0.67	0.67
TREE PROGRAM (134)	0.00	0.00	0.00
PARK MAINTENANCE & ADMINISTRATION (141)	1.14	1.14	1.14
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.10	0.10	0.10
COMMUNITY DEVELOPMENT (208)	0.00	0.00	0.50
SANITARY SEWER (601)	1.31	1.31	1.31
STORM DRAINAGE (602)	0.88	0.88	0.88
TOTAL FTEs	13.09	13.24	14.24

## PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

	BUDGET 2016	BUDGET 2017	BUDGET 2018
CITY ADMINISTRATOR	1.00	1.00	1.00
FINANCE DIRECTOR	1.00	1.00	1.00
FINANCE INTERN	0.20	0.20	0.20
COMMUNITY DEVELOPMENT COORDINATOR	1.00	1.00	1.00
ASSISTANT TO CITY ADMIN/DEPUTY CLERK	1.00	1.00	1.00
ADMINISTRATIVE COORDINATOR	0.85	1.00	1.00
COMMUNITY COORDINATOR	0.00	0.00	0.50
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	2.00	2.00	2.00
PART-TIME MAINTENANCE WORKERS	1.17	1.17	1.17
COMPREHENSIVE PLAN COORDINATOR	0.00	0.00	0.50
PARKS & REC SUPVR/ ADMINISTRATIVE ASSIST	0.00	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
CABLE TECHNICIAN	0.00	0.00	0.00
CITY FORESTER	0.00	0.00	0.00
ELECTION ADMINISTRATOR/SPEC PROJECTS	0.00	0.00	0.00
ELECTION JUDGES	0.00	0.00	0.00
FIRE FIGHTERS	2.27	2.27	2.27
DUTY FIRE FIGHTER	0.50	0.50	0.50
TOTAL FTEs	13.09	13.24	14.24

APPENDIX 2

2018 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The Park Programs special revenue fund receives a transfer from the general fund maintenance & administrative department to finance city recreational activities fully covered by participant fees.
2. The General Capital fund receives a transfer from the general fund administrative department to finance new capital purchases.

## SCHEDULE OF TRANSFERS 2018

FUND/ DEPT. #		FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1.	141	GENERAL FUND - PARK MAINT./ADMIN.	26,000	
	201	PARK PROGRAMS		26,000
2.	101	GENERAL FUND - ADMINISTRATIVE	22,000	
	401	GENERAL CAPITAL FUND		22,000
<b>TOTAL</b>			<b>48,000</b>	<b>48,000</b>

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

DATE OF INCORPORATION: APRIL 1, 1949

ADOPTION OF CITY CHARTER: JANUARY 1, 1974

FORM OF GOVERNMENT: MAYOR/COUNCIL

FISCAL YEAR BEGINS: JANUARY 1

POPULATION:

1980 CENSUS	5,291
1990 CENSUS	5,380
2000 CENSUS	5,572
2010 CENSUS	5,321

AREA OF CITY: 2.28 SQUARE MILES

TRANSPORTATION:

MILES OF STREETS AND ALLEYS	18.55
TRUNK HIGHWAYS	.75
PAVED-COUNTY	4.97

UTILITIES:

MILES OF SANITARY SEWER	14.50
MILES OF WATER MAINS	14.50
MILES OF STORM SEWER	4.00

RECREATION:

NUMBER OF PARKS	3
AREA OF PARKS	18.07 ACRES

FIRE PROTECTION:

NUMBER OF STATIONS	1
NUMBER OF EMERGENCY VEHICLES	3
NUMBER OF VOLUNTEER FIREFIGHTERS	22

POLICE PROTECTION:

CONTRACTED FROM RAMSEY COUNTY