
CITY OF FALCON HEIGHTS

MINNESOTA

2019 BUDGET



CITY OF FALCON HEIGHTS

2077 W. Larpenteur Avenue
Falcon Heights, MN 55113

Phone (651) 792-7600

Fax (651) 792-7610

Website: 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

Melanie Leehy, Councilmember

Term expires: 12/31/2021

Pam Harris, Councilmember

Term expires: 12/31/2019

Mark Miazga, Councilmember

Term expires: 12/31/2021

CITY STAFF

Sack Thongvanh, City Administrator

Roland Olson, Finance Director

Justin Markon, Development Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Assistant to the City Administrator - position vacant

Amanda Lor, Administrative Coordinator

Li Jinzi, 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

2019 BUDGET

PRINCIPAL CITY OFFICIALS

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December 12, 2018

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

I am pleased to present for your consideration the 2019 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 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 2019, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2016 to 2019 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.

2017 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

Licenses, Permits, and Charges for Service

Estimated revenues from building permits and licenses are projected to remain relatively stable as compared to 2018. 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 this transfer should be 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 |
| 2019 | \$0 | \$0 |

Debt Levy

In 2013, G.O. Improvement bonds were issued to help finance the 2013 street project. Also 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 help finance the 2017 street project. All bonds will contribute to the debt portion of the overall tax levy. In the 2018 budgeting process, the City Council passed Resolution 17-33 reducing the 2018 Debt Levy by \$140,558 to reduce the overall City Levy from 34% to 24%. The total debt service levy for 2019 is \$233,658 of which the portion for the newest fire truck is \$97,036, while the debt service levy for the 2013 street project will be \$23,874 and the debt service levy for the 2017 street project will be \$112,748.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$2,668,698. This is an increase of \$262,888 or 10.3% over the 2018 operating budget. The total tax levy is \$1,980,918 which is 24.9% higher than the levy approved for the 2018 budget. This results in a city tax rate of 37.27%, and an estimated \$198 property tax increase on a median valued home.

When measured against other Ramsey County municipalities, Falcon Heights' tax rate has risen in comparison primarily due to the increased costs of police services and new debt service payment for the 2017 Pavement Management Plan in the University Grove.

| City | Proposed 2019 City Tax Rate |
|-----------------------|-----------------------------|
| St. Paul | 50.558% |
| North St. Paul | 45.685% |
| Maplewood | 44.406% |
| New Brighton | 42.793% |
| Mounds View | 37.908% |
| Falcon Heights | 37.271% |
| Roseville | 37.160% |
| Shoreview | 33.193% |
| Lauderdale | 29.024% |
| Little Canada | 26.191% |
| Arden Hills | 25.696% |
| Vadnais Heights | 24.029% |

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

- Obtaining police services from the 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.
- Participating with seventeen area communities on technology related issues, such as phone and information technology services

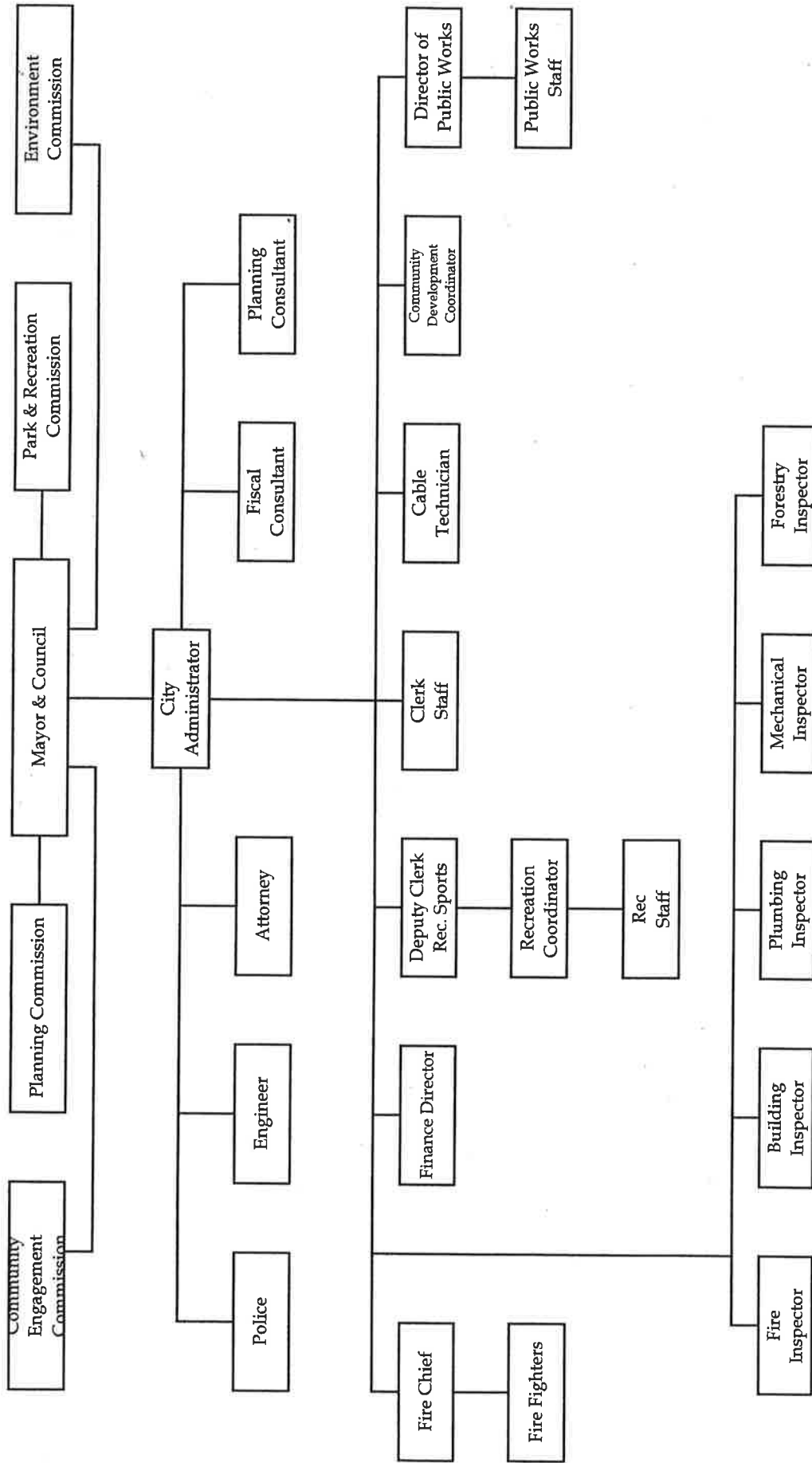
In closing, I wish to acknowledge the contributions of many staff members, especially Finance Director Roland Olson and Finance Intern Li Jinzi for their tireless efforts in putting these documents together.

Sincerely,

Sack Thongvanh
 City Administrator

CITY OF FALCON HEIGHTS

ORGANIZATIONAL CHART



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

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

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

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 31st 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 2018</u> | <u>BUDGET 2019</u> |
|------------------------|--------------------|--------------------|
| General Fund | 2,405,810 | 2,668,698 |
| Special Revenue Funds | 281,484 | 266,527 |
| Debt Service Funds | 206,308 | 317,734 |
| Capital Projects Funds | 705,300 | 715,100 |
| Enterprise Funds | <u>1,044,928</u> | <u>1,544,770</u> |
| Total | 4,643,830 | 5,512,829 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| GENERAL FUND | 1,911,335 | 2,053,183 | 2,405,810 | 2,425,031 | 2,668,698 |
| TRANSFERS IN | 0 | 0 | 0 | 0 | 0 |
| <i>TOTAL</i> | <u>1,911,335</u> | <u>2,053,183</u> | <u>2,405,810</u> | <u>2,425,031</u> | <u>2,668,698</u> |
| SPECIAL REVENUE FUNDS | 231,805 | 180,555 | 198,640 | 189,774 | 183,193 |
| TRANSFERS IN | 22,000 | 22,000 | 26,000 | 46,000 | 66,000 |
| <i>TOTAL</i> | <u>253,805</u> | <u>202,555</u> | <u>224,640</u> | <u>235,774</u> | <u>249,193</u> |
| DEBT SERVICE FUNDS | 173,709 | 166,031 | 153,578 | 141,630 | 274,883 |
| TRANSFERS IN | 0 | 163,450 | 0 | 0 | 0 |
| <i>TOTAL</i> | <u>173,709</u> | <u>329,481</u> | <u>153,578</u> | <u>141,630</u> | <u>274,883</u> |
| CAPITAL PROJECTS FUNDS | 341,850 | 1,184,506 | 368,530 | 365,758 | 449,830 |
| TRANSFERS IN/BOND PROCEEDS | 40,000 | 1,153,895 | 26,000 | 256,000 | 26,000 |
| <i>TOTAL</i> | <u>381,850</u> | <u>2,338,401</u> | <u>394,530</u> | <u>621,758</u> | <u>475,830</u> |
| ENTERPRISE FUNDS | 1,000,951 | 1,068,666 | 1,198,200 | 1,026,685 | 1,234,300 |
| TRANSFERS IN | 0 | 0 | 0 | 0 | 0 |
| <i>TOTAL</i> | <u>1,000,951</u> | <u>1,068,666</u> | <u>1,198,200</u> | <u>1,026,685</u> | <u>1,234,300</u> |
| ALL FUNDS | 3,659,650 | 4,652,941 | 4,324,758 | 4,148,878 | 4,810,904 |
| TRANSFERS IN | 62,000 | 1,339,345 | 52,000 | 302,000 | 92,000 |
| <i>TOTAL</i> | <u><u>3,721,650</u></u> | <u><u>5,992,286</u></u> | <u><u>4,376,758</u></u> | <u><u>4,450,878</u></u> | <u><u>4,902,904</u></u> |

EXPENDITURES/EXPENSES & OTHER FINANCING USES

| | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| GENERAL FUND | 1,785,404 | 1,893,587 | 2,357,810 | 2,275,493 | 2,590,698 |
| TRANSFERS OUT | 22,000 | 42,000 | 48,000 | 48,000 | 78,000 |
| <i>TOTAL</i> | <u>1,807,404</u> | <u>1,935,587</u> | <u>2,405,810</u> | <u>2,323,493</u> | <u>2,668,698</u> |
| SPECIAL REVENUE FUNDS | 165,154 | 190,380 | 268,281 | 208,656 | 266,527 |
| TRANSFERS OUT | 0 | 0 | 13,203 | 13,770 | 0 |
| <i>TOTAL</i> | <u>165,154</u> | <u>190,380</u> | <u>281,484</u> | <u>222,426</u> | <u>266,527</u> |
| DEBT SERVICE FUNDS | 160,237 | 172,542 | 206,308 | 207,308 | 317,734 |
| TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 |
| <i>TOTAL</i> | <u>160,237</u> | <u>172,542</u> | <u>206,308</u> | <u>207,308</u> | <u>317,734</u> |
| CAPITAL PROJECTS FUNDS | 379,950 | 1,491,567 | 705,300 | 752,782 | 715,100 |
| TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 |
| <i>TOTAL</i> | <u>379,950</u> | <u>1,491,567</u> | <u>705,300</u> | <u>752,782</u> | <u>715,100</u> |
| ENTERPRISE FUNDS | 882,717 | 865,731 | 1,044,928 | 839,427 | 1,544,770 |
| TRANSFERS OUT | 40,000 | 400,000 | 0 | 230,000 | 0 |
| <i>TOTAL</i> | <u>922,717</u> | <u>1,265,731</u> | <u>1,044,928</u> | <u>1,069,427</u> | <u>1,544,770</u> |
| ALL FUNDS | 3,373,462 | 4,613,807 | 4,582,627 | 4,283,666 | 5,434,829 |
| TRANSFERS OUT | 62,000 | 442,000 | 61,203 | 291,770 | 78,000 |
| <i>TOTAL</i> | <u><u>3,435,462</u></u> | <u><u>5,055,807</u></u> | <u><u>4,643,830</u></u> | <u><u>4,575,436</u></u> | <u><u>5,512,829</u></u> |

FUND BALANCE/NET POSITION--ALL FUNDS

| | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------------------|----------------|----------------|----------------|-------------------|----------------|
| GENERAL FUND BALANCE 01/01 | 1,423,938 | 1,527,869 | 1,645,465 | 1,645,465 | 1,747,003 |
| REVENUES | 1,911,335 | 2,053,183 | 2,405,810 | 2,425,031 | 2,668,698 |
| EXPENDITURES | (1,785,404) | (1,893,587) | (2,357,810) | (2,275,493) | (2,590,698) |
| OTHER FINANCING SOURCES (USES) NET | (22,000) | (42,000) | (48,000) | (48,000) | (78,000) |
| <i>FUND BALANCE 12/31</i> | 1,527,869 | 1,645,465 | 1,645,465 | 1,747,003 | 1,747,003 |
| | | | | | |
| SPECIAL REVENUE FUND BALANCE 01/01 | 220,265 | 308,916 | 321,091 | 321,091 | 334,439 |
| REVENUES | 231,805 | 180,555 | 198,640 | 189,774 | 183,193 |
| EXPENDITURES | (165,154) | (190,380) | (268,281) | (208,656) | (266,527) |
| OTHER FINANCING SOURCES (USES) NET | 22,000 | 22,000 | 12,797 | 32,230 | 66,000 |
| <i>FUND BALANCE 12/31</i> | 308,916 | 321,091 | 264,247 | 334,439 | 317,105 |
| | | | | | |
| DEBT SERVICE FUND BALANCE 01/01 | 234,342 | 247,814 | 404,753 | 404,753 | 339,075 |
| REVENUES | 173,709 | 166,031 | 153,578 | 141,630 | 274,883 |
| EXPENDITURES | (160,237) | (172,542) | (206,308) | (207,308) | (317,734) |
| OTHER FINANCING SOURCES (USES) NET | 0 | 163,450 | 0 | 0 | 0 |
| <i>FUND BALANCE 12/31</i> | 247,814 | 404,753 | 352,023 | 339,075 | 296,224 |
| | | | | | |
| CAPITAL PROJECTS FUND BALANCE 01/01 | 887,242 | 889,142 | 1,735,976 | 1,735,976 | 1,604,952 |
| REVENUES | 341,850 | 1,184,506 | 368,530 | 365,758 | 449,830 |
| EXPENDITURES | (379,950) | (1,491,567) | (705,300) | (752,782) | (715,100) |
| OTHER FINANCING SOURCES (USES) NET | 40,000 | 1,153,895 | 26,000 | 256,000 | 26,000 |
| <i>FUND BALANCE 12/31</i> | 889,142 | 1,735,976 | 1,425,206 | 1,604,952 | 1,365,682 |
| | | | | | |
| ENTERPRISE NET POSITION 01/01 | 3,933,853 | 4,012,087 | 3,815,022 | 3,815,022 | 3,772,280 |
| REVENUES | 1,000,951 | 1,068,666 | 1,198,200 | 1,026,685 | 1,234,300 |
| EXPENSES | (882,717) | (865,731) | (1,044,928) | (839,427) | (1,544,770) |
| OTHER FINANCING SOURCES (USES) NET | (40,000) | (400,000) | 0 | (230,000) | 0 |
| RESTATEMENT CHG IN ACCTING PRINCIPLE | 0 | 0 | 0 | 0 | 0 |
| <i>NET POSITION 12/31</i> | 4,012,087 | 3,815,022 | 3,968,294 | 3,772,280 | 3,461,810 |
| | | | | | |
| | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET |
| | 2016 | 2017 | 2018 | 2018 | 2019 |
| TOTAL FUND BALANCE/NET ASSETS 01/01 | 6,699,640 | 6,985,828 | 7,922,307 | 7,922,307 | 7,797,749 |
| REVENUES | 3,659,650 | 4,652,941 | 4,324,758 | 4,148,878 | 4,810,904 |
| EXPENDITURES/EXPENSES | (3,373,462) | (4,613,807) | (4,582,627) | (4,283,666) | (5,434,829) |
| OTHER FINANCING SOURCES (USES) NET | 0 | 897,345 | (9,203) | 10,230 | 14,000 |
| RESTATEMENT CHG IN ACCTING PRINCIPLE | 0 | 0 | 0 | 0 | 0 |
| | | | | | |
| TOTAL FUND BALANCE/NET ASSETS 01/01 | 6,985,828 | 7,922,307 | 7,655,235 | 7,797,749 | 7,187,824 |

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 fund's 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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|---|------------------|------------------|------------------|-------------------|------------------|
| PROPERTY TAXES | 1,003,065 | 1,146,221 | 1,487,059 | 1,494,300 | 1,747,260 |
| LICENSES & PERMITS | 76,088 | 96,494 | 71,050 | 74,750 | 72,850 |
| INTERGOVERNMENTAL | 660,178 | 654,025 | 727,291 | 715,291 | 713,232 |
| CHARGES FOR SERVICES | 55,490 | 70,073 | 55,210 | 55,662 | 56,130 |
| FINES & FORFEITS | 73,901 | 45,806 | 50,000 | 25,000 | 35,000 |
| MISCELLANEOUS | 42,613 | 40,564 | 15,200 | 60,028 | 44,226 |
| <i>TOTAL REVENUES</i> | <u>1,911,335</u> | <u>2,053,183</u> | <u>2,405,810</u> | <u>2,425,031</u> | <u>2,668,698</u> |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>1,911,335</u> | <u>2,053,183</u> | <u>2,405,810</u> | <u>2,425,031</u> | <u>2,668,698</u> |

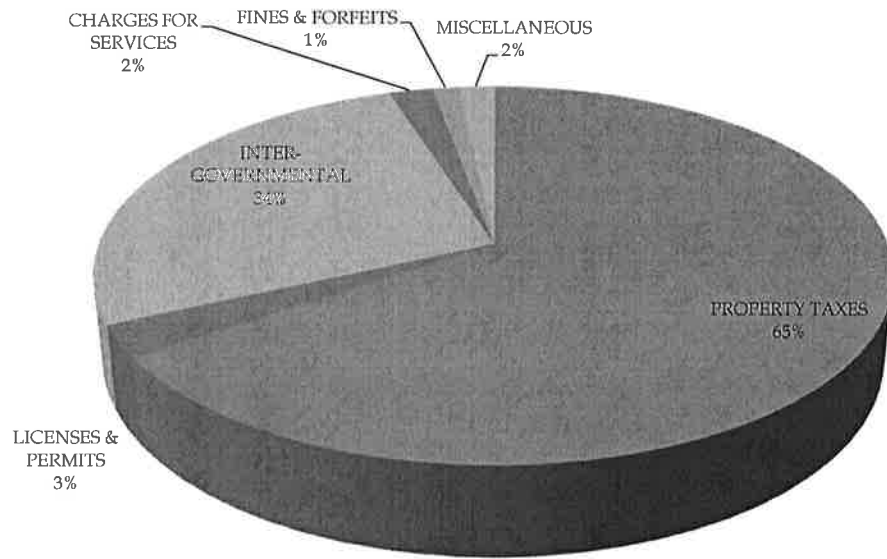
EXPENDITURES BY DEPARTMENT

| | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--|------------------|------------------|------------------|-------------------|------------------|
| GENERAL GOVERNMENT | 586,690 | 659,365 | 700,591 | 662,741 | 720,770 |
| PUBLIC SAFETY | 938,316 | 956,554 | 1,319,435 | 1,311,634 | 1,512,927 |
| PARKS & PUBLIC WORKS | 257,136 | 277,123 | 329,784 | 298,618 | 353,001 |
| MISCELLANEOUS | 3,262 | 545 | 8,000 | 2,500 | 4,000 |
| <i>TOTAL EXPENDITURES</i> | <u>1,785,404</u> | <u>1,893,587</u> | <u>2,357,810</u> | <u>2,275,493</u> | <u>2,590,698</u> |
| OTHER FINANCING USES | 22,000 | 42,000 | 48,000 | 48,000 | 78,000 |
| | <u>22,000</u> | <u>42,000</u> | <u>48,000</u> | <u>48,000</u> | <u>78,000</u> |
| <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>1,807,404</u> | <u>1,935,587</u> | <u>2,405,810</u> | <u>2,323,493</u> | <u>2,668,698</u> |

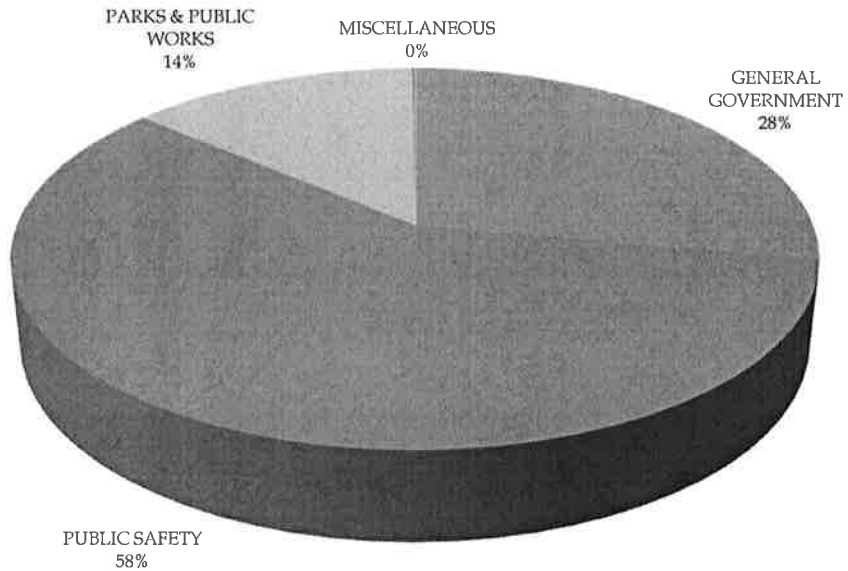
GENERAL FUND BALANCE

| | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------------------|------------------|------------------|------------------|-------------------|------------------|
| GENERAL FUND BALANCE 01/01 | 1,423,938 | 1,527,869 | 1,645,465 | 1,645,465 | 1,747,003 |
| CHANGE IN FUND BALANCE | 103,931 | 117,596 | 0 | 101,538 | 0 |
| GENERAL FUND BALANCE 12/31 | <u>1,527,869</u> | <u>1,645,465</u> | <u>1,645,465</u> | <u>1,747,003</u> | <u>1,747,003</u> |

2019 GENERAL FUND REVENUES



2019 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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------------|---|------------------|------------------|------------------|------------------|------------------|
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | CURRENT AD VALOREM TAXES | 1,051,267 | 1,141,240 | 1,245,441 | 1,245,000 | 1,436,303 |
| 30111 | FISCAL DISPARITY | 5,115 | 4,773 | 241,618 | 241,618 | 310,957 |
| 30112 | DELINQUENT AD VALOREM | 594 | 208 | 0 | 6,371 | 0 |
| 30113 | UNALLOTMENT LEVY/DELINQUENT PENALTY | 0 | 0 | 0 | 1,311 | 0 |
| | TOTAL PROPERTY TAX LEVY | 1,056,976 | 1,146,221 | 1,487,059 | 1,494,300 | 1,747,260 |
| <i>LICENSES & PERMITS</i> | | | | | | |
| 32110 | CONTRACTOR LICENSES | 2,047 | 0 | 1,700 | 0 | 0 |
| 32120 | LIQUOR & WINE LICENSES | 8,512 | 12,507 | 8,500 | 8,500 | 8,500 |
| 32130 | CIGARETTE & AMUSEMENT LICENSES | 750 | 750 | 750 | 750 | 750 |
| 32140 | MISCELLANEOUS BUSINESS LICENSES | 9,296 | 5,940 | 7,000 | 6,000 | 6,000 |
| 32150 | RENTAL HOUSING LICENSE | 2,750 | 3,550 | 3,600 | 3,600 | 3,600 |
| 32210 | BUILDING PERMITS | 11,527 | 32,630 | 21,000 | 25,000 | 25,000 |
| 32212 | ROOFING PERMITS | 20,318 | 9,474 | 9,000 | 8,500 | 9,000 |
| 32214 | WINDOW/SIDING PERMITS | 9,410 | 10,159 | 8,000 | 8,000 | 8,000 |
| 32216 | DRIVEWAYS/FENCES | 960 | 1,341 | 900 | 900 | 900 |
| 32220 | MECHANICAL PERMITS | 5,321 | 8,272 | 6,000 | 7,800 | 6,000 |
| 32230 | PLUMBING PERMITS | 2,028 | 3,620 | 2,000 | 2,600 | 2,000 |
| 32235 | SIGN PERMITS | 380 | 50 | 100 | 100 | 100 |
| 32240 | OTHER PERMITS | 2,789 | 8,201 | 2,500 | 3,000 | 3,000 |
| | TOTAL LICENSES & PERMITS | 76,088 | 96,494 | 71,050 | 74,750 | 72,850 |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33400 | STATE GRANTS & AIDS (LGA) | 540,613 | 544,817 | 600,591 | 600,591 | 603,532 |
| 33410 | OTHER GRANTS (PERA & TREE DISASTER) | 1,707 | 1,707 | 1,700 | 1,700 | 1,700 |
| 33430 | MINNESOTA STATE AID - DOT | 0 | 0 | 0 | 0 | 0 |
| 33440 | INSURANCE PREMIUM - FIRE | 62,766 | 55,582 | 70,000 | 65,000 | 70,000 |
| 33700 | CABLE TV FRANCHISE FEES | 55,092 | 51,919 | 55,000 | 48,000 | 38,000 |
| | TOTAL INTERGOVERNMENTAL | 660,178 | 654,025 | 727,291 | 715,291 | 713,232 |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34101 | CITY FACILITY RENTAL | 17,455 | 14,905 | 15,000 | 14,000 | 15,000 |
| 34120 | PLAN CHECK FEES | 2,661 | 13,231 | 8,000 | 7,800 | 8,000 |
| 34140 | SPECIAL ASSESSMENT SEARCH | 0 | 400 | 0 | 0 | 0 |
| 34150 | ZONING REVIEW FEES | 200 | 500 | 500 | 1,000 | 0 |
| 34160 | ADMINISTRATIVE FEES | 106 | 273 | 200 | 0 | 200 |
| 34170 | SALE OF MAPS & COPIES | 12 | 7 | 10 | 12 | 10 |
| 34210 | LAUDERDALE - FIRE CONTRACT | 28,593 | 34,192 | 28,000 | 29,000 | 29,000 |
| 34215 | FIRE RENTAL HOUSING INSPECTIONS | 0 | 0 | 0 | 0 | 0 |
| 34217 | ACCIDENT CLEAN UP | 4,585 | 5,290 | 2,000 | 2,800 | 2,800 |
| 34221 | FALSE ALARMS - FIRE | 0 | 0 | 200 | 120 | 120 |
| 34222 | FALSE ALARMS - SECURITY | 1,878 | 1,275 | 1,300 | 930 | 1,000 |
| 34223 | CONDUIT BONDING | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CHARGES FOR SERVICES | 55,490 | 70,073 | 55,210 | 55,662 | 56,130 |
| <i>FINES & FORFEITS</i> | | | | | | |
| 35110 | COURT FINES | 73,901 | 45,806 | 50,000 | 25,000 | 35,000 |
| | TOTAL FINES & FORFEITS | 73,901 | 45,806 | 50,000 | 25,000 | 35,000 |
| <i>SPECIAL ASSESSMENTS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 11,955 | 19,049 | 7,000 | 15,000 | 15,000 |
| 36213 | CHANGE IN FAIR VALUE OF I | (1,336) | (3,529) | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 1,782 | 627 | 1,000 | 2,500 | 1,000 |
| 36402 | FIRE FIGHTING TNG/EDUC REIMB | 0 | 7,536 | 0 | 2,110 | 0 |
| 36404 | ST FAIR POLICE SVC | 0 | 1,774 | 0 | 35,418 | 23,226 |
| 36405 | ST ANTHONY POLICE EXPS REIMB | 0 | 7,305 | 0 | 0 | 0 |
| 36410 | TIES PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 36420 | INSURANCE REFUND | 29,039 | 6,505 | 5,000 | 5,000 | 5,000 |
| 36425 | INSURANCE SETTLEMENT | 0 | 0 | 0 | 0 | 0 |
| 36430 | CERT TRAINING | 0 | 0 | 0 | 0 | 0 |
| 36450 | EVENT COMMUNITY SUPPORT | 15 | 0 | 1,400 | 0 | 0 |
| 36460 | EVENTS REVENUE | 0 | 0 | 500 | 0 | 0 |
| 36465 | 5K RUN SPECIAL EVENT | 982 | 797 | 300 | 0 | 0 |
| 36467 | PARENTS NIGHT OUT EVENT | 0 | 0 | 0 | 0 | 0 |
| 36475 | LAWN & YARD CLEANUP FEES | 176 | 0 | 0 | 0 | 0 |
| 36480 | SNOW REMOVAL | 0 | 500 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 42,613 | 40,564 | 15,200 | 60,028 | 44,226 |
| | TOTAL REVENUES | 1,965,246 | 2,053,183 | 2,405,810 | 2,425,031 | 2,668,698 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | 1,965,246 | 2,053,183 | 2,405,810 | 2,425,031 | 2,668,698 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|---------------------------------|--|------------------|------------------|------------------|-------------------|------------------|
| <i>GENERAL GOVERNMENT</i> | | | | | | |
| 111 | LEGISLATIVE | 43,238 | 41,936 | 43,993 | 43,323 | 44,742 |
| 112 | ADMINISTRATIVE | 206,118 | 230,286 | 263,810 | 229,852 | 259,230 |
| 113 | FINANCE | 126,330 | 137,596 | 146,690 | 143,320 | 152,690 |
| 114 | LEGAL | 5,754 | 10,290 | 14,500 | 14,590 | 14,500 |
| 115 | ELECTIONS | 19,948 | 19,819 | 20,400 | 20,000 | 20,000 |
| 116 | COMMUNICATIONS | 76,806 | 78,233 | 82,368 | 86,141 | 92,788 |
| 117 | PLANNING & INSPECTIONS | 108,496 | 141,205 | 128,830 | 125,515 | 136,820 |
| | <i>TOTAL GENERAL GOVERNMENT</i> | <u>586,690</u> | <u>659,365</u> | <u>700,591</u> | <u>662,741</u> | <u>720,770</u> |
| <i>PUBLIC SAFETY</i> | | | | | | |
| 121 | EMERGENCY PREPAREDNESS | 9,053 | 6,417 | 8,538 | 6,959 | 8,101 |
| 122 | POLICE | 687,153 | 716,167 | 1,039,640 | 1,039,640 | 1,219,099 |
| 123 | PROSECUTION | 30,000 | 30,112 | 31,000 | 31,000 | 31,000 |
| 124 | FIREFIGHTING | 149,344 | 148,275 | 170,257 | 169,035 | 184,727 |
| 125 | FIRE RELIEF | 62,766 | 55,583 | 70,000 | 65,000 | 70,000 |
| | <i>TOTAL PUBLIC SAFETY</i> | <u>938,316</u> | <u>956,554</u> | <u>1,319,435</u> | <u>1,311,634</u> | <u>1,512,927</u> |
| <i>PARKS & PUBLIC WORKS</i> | | | | | | |
| 131 | CITY HALL & GROUNDS | 63,925 | 69,456 | 69,080 | 77,748 | 84,550 |
| 132 | STREETS | 109,320 | 112,452 | 149,224 | 122,262 | 153,849 |
| 133 | ENGINEERING | 7,217 | 4,147 | 10,000 | 10,000 | 10,000 |
| 134 | TREE PROGRAM | 2,052 | 2,548 | 5,050 | 5,000 | 5,050 |
| 141 | PARK MAINTENANCE & ADMINISTRATION | 74,622 | 88,520 | 96,430 | 83,608 | 99,552 |
| | <i>TOTAL PARKS & PUBLIC WORKS</i> | <u>257,136</u> | <u>277,123</u> | <u>329,784</u> | <u>298,618</u> | <u>353,001</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 192 | CONTINGENCY | 3,262 | 545 | 8,000 | 2,500 | 4,000 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>3,262</u> | <u>545</u> | <u>8,000</u> | <u>2,500</u> | <u>4,000</u> |
| | <i>TOTAL EXPENDITURES</i> | <u>1,785,404</u> | <u>1,893,587</u> | <u>2,357,810</u> | <u>2,275,493</u> | <u>2,590,698</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 22,000 | 42,000 | 48,000 | 48,000 | 78,000 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>22,000</u> | <u>42,000</u> | <u>48,000</u> | <u>48,000</u> | <u>78,000</u> |
| | <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>1,807,404</u> | <u>1,935,587</u> | <u>2,405,810</u> | <u>2,323,493</u> | <u>2,668,698</u> |

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 361,544 | 397,621 | 415,620 | 392,434 | 428,100 |
| 60510 | MAYOR & CITY COUNCIL | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |
| 60520 | PART-TIME EMPLOYEES | 33,270 | 35,646 | 48,240 | 32,300 | 39,800 |
| 60540 | RINK ATTENDANTS-SEASONAL | 1,602 | 1,454 | 3,000 | 4,000 | 4,000 |
| 61510 | DRILL COMPENSATION | 18,217 | 15,653 | 17,325 | 18,000 | 18,000 |
| 61520 | FIRE COMPENSATION | 14,691 | 15,850 | 17,325 | 18,000 | 18,000 |
| 61525 | ADMIN DUTY COMPENSATION | 18,263 | 14,711 | 16,500 | 16,500 | 16,500 |
| 61530 | FIRE HALL CLEANING | 1,495 | 1,430 | 1,560 | 1,560 | 1,560 |
| 61540 | OTHER TRAINING COMPENSATION | 328 | 267 | 1,800 | 1,800 | 1,800 |
| 61545 | HAZMAT TECHNICIAN | 0 | 0 | 0 | 0 | 0 |
| 61547 | TRAINING PREPARATION | 0 | 1,040 | 0 | 0 | 0 |
| 61550 | OFFICER COMPENSATION | 23,896 | 24,328 | 25,000 | 25,000 | 25,000 |
| 64011 | PERA CONTRIBUTIONS | 27,659 | 30,181 | 32,260 | 29,495 | 33,410 |
| 64012 | FICA CONTRIBUTIONS | 37,683 | 40,206 | 42,815 | 39,011 | 43,650 |
| 64031 | HOSPITALIZATION | 42,561 | 67,783 | 89,260 | 71,400 | 97,640 |
| 64032 | DENTAL | 3,222 | 3,246 | 4,645 | 3,615 | 4,380 |
| 64033 | LONG-TERM DISABILITY | 813 | 901 | 884 | 932 | 993 |
| 64034 | LIFE INSURANCE | 1,167 | 1,174 | 1,194 | 1,139 | 1,235 |
| 64040 | FIRE RELIEF ASSOCIATION AID | 62,766 | 55,583 | 70,000 | 65,000 | 70,000 |
| | <i>TOTAL COMPENSATION</i> | <i>668,977</i> | <i>726,874</i> | <i>807,228</i> | <i>739,986</i> | <i>823,868</i> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 17,411 | 17,904 | 18,670 | 17,630 | 28,690 |
| 70110 | SUPPLIES - MISC | 10,961 | 11,083 | 10,050 | 10,000 | 11,050 |
| 70120 | TOOLS | 7,659 | 8,007 | 6,000 | 6,000 | 7,000 |
| 70410 | LEGAL NOTICES | 1,632 | 1,780 | 1,300 | 1,650 | 1,650 |
| 70420 | NEWSLETTERS | 2,559 | 2,667 | 2,700 | 3,100 | 3,100 |
| 70500 | POSTAGE | 3,440 | 3,512 | 4,500 | 4,600 | 4,600 |
| 74000 | MOTOR FUEL & LUBRICANTS | 6,898 | 6,885 | 11,200 | 8,800 | 10,200 |
| 75000 | BITUMINOUS PATCHING | 1,258 | 1,295 | 2,500 | 2,500 | 3,000 |
| 75100 | STREET SIGNS | 0 | 1,030 | 400 | 250 | 400 |
| 77000 | CLOTHING | 3,726 | 2,593 | 4,000 | 4,000 | 4,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <i>55,544</i> | <i>56,756</i> | <i>61,320</i> | <i>58,530</i> | <i>73,690</i> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING SERVICES | 7,217 | 4,147 | 10,000 | 10,000 | 10,000 |
| 80200 | LEGAL FEES | 35,754 | 40,127 | 43,000 | 43,000 | 43,000 |
| 80210 | ZONING CODE UPDATE | 0 | 275 | 2,500 | 2,590 | 2,500 |
| 80300 | ELECTION CONTRACT | 17,900 | 17,900 | 17,900 | 17,900 | 17,900 |
| 80310 | AUDIT | 9,347 | 9,585 | 9,900 | 9,900 | 10,170 |
| 80330 | ADMIN./AUDIT/FIN/FOREST CONSULTANT | 2,027 | 2,523 | 5,000 | 10,000 | 6,500 |
| 80340 | ADMINISTRATIVE SUPPORT | 0 | 0 | 0 | 7,115 | 0 |
| 80350 | ACCUVOTE VOTING SERVICE | 1,464 | 1,616 | 1,500 | 1,600 | 1,600 |
| 80400 | CONSULTANT PLANNER | 0 | 0 | 0 | 11,000 | 0 |
| 80500 | GIS SUPPORT | 936 | 936 | 1,200 | 1,000 | 1,000 |
| 80600 | FINANCIAL SOFTWARE MAINTENANCE | 5,672 | 6,150 | 6,000 | 6,500 | 6,800 |
| 81000 | POLICE SERVICES | 653,494 | 675,495 | 1,001,640 | 1,001,640 | 1,179,099 |
| 81210 | BLDG/MECHANICAL INSPECTORS | 36,621 | 52,395 | 38,000 | 40,000 | 40,000 |
| 81220 | MECHANICAL INSPECTORS | 5,916 | 6,697 | 3,000 | 4,500 | 3,000 |
| 81200 | DISPATCH 911 | 33,659 | 40,672 | 38,000 | 38,000 | 40,000 |
| 81230 | PLUMBING INSPECTIONS | 1,494 | 2,940 | 800 | 1,200 | 1,000 |
| 82010 | WASTE REMOVAL | 953 | 798 | 950 | 900 | 1,000 |
| 82011 | LINEN CLEANING | 872 | 1,141 | 1,200 | 1,200 | 1,200 |
| 83030 | SNOW REMOVAL | 10,969 | 4,015 | 30,000 | 10,000 | 30,000 |
| 84000 | TREE TRIM/REMOVAL/PLANTING/CLEARANCE | 0 | 0 | 0 | 0 | 0 |
| 84010 | TREE 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 |
| 85010 | TELEPHONE | 3,473 | 6,984 | 4,195 | 4,700 | 4,700 |
| 85011 | TELEPHONE - LANDLINE | 1,205 | 615 | 1,200 | 950 | 1,000 |
| 85015 | CELL PHONE | 2,483 | 2,969 | 2,550 | 2,860 | 2,920 |
| 85020 | STREET LIGHTING POWER | 11,459 | 10,339 | 12,110 | 16,105 | 16,110 |
| 85025 | SOLAR ELECTRIC | 5,830 | 6,360 | 6,360 | 3,710 | 6,500 |
| 85030 | UTILITIES | 5,683 | 4,169 | 7,500 | 10,800 | 10,800 |

| | | | | | | |
|---------------------------------|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| 85040 | WATER | 4,461 | 5,511 | 3,400 | 4,400 | 4,400 |
| 85050 | CABLE TV | 15,040 | 14,590 | 15,000 | 15,000 | 15,000 |
| 85060 | WEBSITE | 2,125 | 2,175 | 3,200 | 2,600 | 3,000 |
| 85070 | ;NETWORK/TECHNICAL SUPPORT(I-NET) | 24,980 | 23,749 | 36,769 | 36,769 | 43,269 |
| 85080 | LASERFICHE MAINTENANCE | 1,155 | 1,157 | 0 | 4,560 | 4,560 |
| 86010 | MILEAGE | 675 | 470 | 850 | 630 | 750 |
| 86020 | TRAINING-FIRE DEPT | 15,336 | 12,538 | 18,000 | 18,000 | 18,000 |
| 86030 | CONFERENCES & SCHOOL | 0 | 0 | 0 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | 9,022 | 5,352 | 12,050 | 7,435 | 13,000 |
| 86101 | MILEAGE | 557 | 393 | 800 | 400 | 600 |
| 86105 | TEMPORARY WARMING HOUSE | 1,400 | 290 | 3,550 | 2,000 | 3,000 |
| 86110 | MEMBERSHIPS | 1,528 | 1,599 | 2,120 | 1,340 | 1,890 |
| 86120 | SUBSCRIPTIONS | 0 | 0 | 100 | 100 | 100 |
| 86130 | MEETINGS | 21 | 0 | 0 | 160 | 160 |
| 86140 | COMMISSIONS | 8,147 | 9,291 | 8,955 | 8,930 | 8,938 |
| 86200 | MEDICAL EXAMINATIONS | 1,500 | 1,726 | 3,000 | 3,000 | 3,000 |
| 86500 | COOPERATIVE SERVICE | 10,927 | 9,017 | 9,143 | 9,143 | 9,399 |
| 86800 | RADIO SUBSCRIBER FEE | 1,055 | 1,055 | 1,200 | 1,200 | 1,200 |
| 87000 | REPAIR AND MAINTENANCE | 8,329 | 5,207 | 8,000 | 6,000 | 8,500 |
| 87010 | MAINENENANCE CITY HALL | 5,546 | 8,669 | 7,500 | 6,500 | 7,500 |
| 87011 | REPAIR PICKUP TRUCK | 0 | 0 | 0 | 0 | 0 |
| 87012 | REPAIR TRUCK | 0 | 3,621 | 2,000 | 1,100 | 2,000 |
| 87016 | REPAIR TRACTOR | 0 | 108 | 0 | 0 | 0 |
| 87025 | HAZMAT MAINTENANCE | 1,150 | 933 | 1,400 | 1,400 | 1,400 |
| 87029 | FIRE - OTHER | 19,753 | 24,188 | 16,120 | 16,120 | 16,120 |
| 87090 | REPAIR OTHER EQUIPMENT | 1,191 | 0 | 0 | 0 | 0 |
| 87091 | CIVIL DEFENSE SIREN REPAIR | 0 | 0 | 0 | 0 | 0 |
| 87092 | FIRE RADIO REPAIR | 675 | 697 | 1,120 | 1,000 | 1,120 |
| 87120 | GROUNDS MAINTENANCE | 1,546 | 8,081 | 6,000 | 3,000 | 6,000 |
| 87130 | MINI WARMING HOUSE | 898 | 1,061 | 2,000 | 0 | 0 |
| 87005 | CROSSWALK PAINTING | 1,657 | 0 | 0 | 0 | 800 |
| 87100 | PANIC BUTTON SECURITY | 438 | 423 | 500 | 450 | 500 |
| 87500 | RENTAL OF EQUIPMENT | 0 | 55 | 800 | 200 | 800 |
| 88000 | INSURANCE & BONDS | 54,107 | 58,576 | 62,930 | 56,074 | 67,435 |
| 88500 | PAYPAL EXPENSE | 2,333 | 3,083 | 2,350 | 2,350 | 2,350 |
| 89000 | MISCELLANEOUS | 6,018 | 2,358 | 10,600 | 4,346 | 5,950 |
| 89010 | SPECIAL EVENTS | 4,686 | 4,363 | 5,000 | 5,000 | 5,000 |
| 89100 | ENERGY REBATE PROGRAM | 199 | 773 | 300 | 600 | 600 |
| TOTAL OTHER SERVICES & CHARGES | | 1,060,883 | 1,109,957 | 1,489,262 | 1,476,977 | 1,693,140 |
| TOTAL EXPENDITURES | | 1,785,404 | 1,893,587 | 2,357,810 | 2,275,493 | 2,590,698 |
| OTHER FINANCING USES | | | | | | |
| 97000 | TRANSFERS | 22,000 | 42,000 | 48,000 | 48,000 | 78,000 |
| TOTAL OTHER FINANCING USES | | 22,000 | 42,000 | 48,000 | 48,000 | 78,000 |
| TOTAL EXPENDITURES & OTHER USES | | 1,807,404 | 1,935,587 | 2,405,810 | 2,323,493 | 2,668,698 |

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 | 2019 |
|--------------------------------------|------------|------|------|
| Assoc. of Metro Municipalities | | 2454 | 2452 |
| League of Minnesota Cities | | 6106 | 6106 |
| Ramsey County League of Local Gov'ts | | 375 | 350 |
| MN Mayor's Association | | 20 | 30 |
| | | 8955 | 8938 |

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

| | Estimated: | 2018 | 2019 |
|-------------------------------------|------------|------|------|
| Northwest Youth and Family Services | | 9143 | 9399 |
| | | | 9399 |

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

| Indicator | 2016 Actual | 2017 Actual | 2018 Estimate |
|---|-------------|-------------|---------------|
| Number of regular city council meetings | 23 | 23 | 24 |
| Number of city council workshops | 9 | 9 | 10 |

LEGISLATIVE EXPENDITURES (111)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <i>COMPENSATION</i> | | | | | |
| 60510 | MAYOR & CITY COUNCIL | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |
| 64011 | PERA CONTRIBUTIONS | 0 | 360 | 1,000 | 990 | 1,000 |
| 64012 | FICA CONTRIBUTIONS | 1,515 | 1,515 | 1,515 | 1,515 | 1,515 |
| | <i>TOTAL COMPENSATION</i> | <u>21,315</u> | <u>21,675</u> | <u>22,315</u> | <u>22,305</u> | <u>22,315</u> |
| | <i>MATERIALS & SUPPLIES</i> | | | | | |
| 70100 | SUPPLIES | 148 | 53 | 200 | 140 | 200 |
| 70410 | LEGAL NOTICES | 1,632 | 1,780 | 1,300 | 1,650 | 1,650 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>1,780</u> | <u>1,833</u> | <u>1,500</u> | <u>1,790</u> | <u>1,850</u> |
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80330 | CONSULTANT | 0 | 0 | 0 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/TRAINING | 975 | 45 | 2,000 | 915 | 2,000 |
| 86130 | MEETINGS | 21 | 0 | 0 | 160 | 160 |
| 86140 | COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS | 8,147 | 9,291 | 8,955 | 8,930 | 8,938 |
| 86500 | COOPERATIVE SERVICE | 10,927 | 9,017 | 9,143 | 9,143 | 9,399 |
| 88000 | INSURANCE & BONDS | 73 | 75 | 80 | 80 | 80 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>20,143</u> | <u>18,428</u> | <u>20,178</u> | <u>19,228</u> | <u>20,577</u> |
| 111 | <i>TOTAL EXPENDITURES</i> | <u><u>43,238</u></u> | <u><u>41,936</u></u> | <u><u>43,993</u></u> | <u><u>43,323</u></u> | <u><u>44,742</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 130,292 | 147,577 | 156,000 | 140,000 | 158,000 |
| 60520 | PART-TIME EMPLOYEES/INCLUSION | 11,219 | 840 | 10,000 | 0 | 0 |
| 64011 | PERA CONTRIBUTIONS | 10,529 | 11,068 | 11,700 | 9,500 | 12,000 |
| 64012 | FICA CONTRIBUTIONS | 10,952 | 11,364 | 11,950 | 9,450 | 12,100 |
| 64031 | HOSPITALIZATION | 10,443 | 30,600 | 34,710 | 30,000 | 38,060 |
| 64032 | DENTAL | 1,233 | 1,508 | 1,770 | 1,400 | 1,760 |
| 64033 | LONG-TERM DISABILITY | 171 | 290 | 200 | 280 | 300 |
| 64034 | LIFE INSURANCE | 221 | 283 | 230 | 250 | 260 |
| | <i>TOTAL COMPENSATION</i> | <u>175,060</u> | <u>203,530</u> | <u>226,560</u> | <u>190,880</u> | <u>222,480</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 4,875 | 4,683 | 5,500 | 5,500 | 5,500 |
| 70500 | POSTAGE | 1,769 | 3,512 | 3,000 | 3,000 | 3,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>6,644</u> | <u>8,195</u> | <u>8,500</u> | <u>8,500</u> | <u>8,500</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80330 | CONSULTANT | 0 | 0 | 0 | 5,000 | 1,500 |
| 80340 | ADMINISTRATIVE SUPPORT | 0 | 0 | 0 | 7,115 | 0 |
| 86010 | MILEAGE | 415 | 218 | 500 | 400 | 500 |
| 86030 | CONFERENCES & SCHOOL | 0 | 0 | 0 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/ ASSOCIATIONS | 4,015 | 1,293 | 5,000 | 3,000 | 5,000 |
| 86110 | MEMBERSHIPS | 100 | 0 | 200 | 0 | 200 |
| 87000 | REPAIR OFFICE EQUIPMENT | 3,400 | 3,461 | 3,500 | 3,500 | 3,500 |
| 88000 | INSURANCE & BONDS | 14,742 | 10,282 | 17,000 | 8,907 | 15,000 |
| 88500 | PAYPAL EXPS | 1,738 | 2,518 | 1,750 | 1,750 | 1,750 |
| 89000 | MISCELLANEOUS | 4 | 789 | 800 | 800 | 800 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>24,414</u> | <u>18,561</u> | <u>28,750</u> | <u>30,472</u> | <u>28,250</u> |
| 112 | <i>TOTAL EXPENDITURES</i> | <u>206,118</u> | <u>230,286</u> | <u>263,810</u> | <u>229,852</u> | <u>259,230</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS TO CAPITAL | 0 | 0 | 22,000 | 22,000 | 52,000 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>0</u> | <u>0</u> | <u>22,000</u> | <u>22,000</u> | <u>52,000</u> |
| | <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>206,118</u> | <u>230,286</u> | <u>285,810</u> | <u>251,852</u> | <u>311,230</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|---|-------------|-------------|-------------|----------------|-------------|
| | <i>COMPENSATION</i> | | | | | |
| 60100 | REGULAR SALARIES | 77,040 | 83,720 | 87,950 | 87,950 | 90,600 |
| 60520 | PART-TIME FINANCE INTERN | 7,547 | 9,142 | 12,750 | 10,000 | 12,750 |
| 64011 | PERA CONTRIBUTIONS | 5,778 | 6,279 | 6,600 | 6,600 | 6,800 |
| 64012 | FICA CONTRIBUTIONS | 6,461 | 7,067 | 7,700 | 7,500 | 7,900 |
| 64031 | HOSPITALIZATION | 8,574 | 9,055 | 9,650 | 9,200 | 10,570 |
| 64032 | DENTAL | 467 | 490 | 550 | 510 | 570 |
| 64033 | LONG-TERM DISABILITY | 301 | 318 | 300 | 330 | 340 |
| 64034 | LIFE INSURANCE | 529 | 567 | 500 | 560 | 580 |
| | <i>TOTAL COMPENSATION</i> | 106,697 | 116,638 | 126,000 | 122,650 | 130,110 |
| | <i>MATERIALS & SUPPLIES</i> | | | | | |
| 70100 | SUPPLIES | 178 | 1,303 | 200 | 220 | 220 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | 178 | 1,303 | 200 | 220 | 220 |
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80310 | AUDIT | 9,347 | 9,585 | 9,900 | 9,900 | 10,170 |
| 80330 | FINANCIAL CONSULTANT | 0 | 0 | 0 | 0 | 0 |
| 80600 | SOFTWARE MAINTENANCE | 5,672 | 6,150 | 6,000 | 6,500 | 6,800 |
| 86010 | MILEAGE | 208 | 205 | 200 | 200 | 200 |
| 86100 | CONFERENCES/EDUCATION | 2,818 | 2,335 | 2,700 | 2,400 | 3,500 |
| 86110 | MEMBERSHIPS | 0 | 0 | 240 | 0 | 240 |
| 88000 | INSURANCE & BONDS | 350 | 350 | 350 | 350 | 350 |
| 88500 | POSTIVE PAY EXP | 595 | 565 | 600 | 600 | 600 |
| 89000 | MISCELLANEOUS | 465 | 465 | 500 | 500 | 500 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | 19,455 | 19,655 | 20,490 | 20,450 | 22,360 |
| 113 | <i>TOTAL EXPENDITURES</i> | 126,330 | 137,596 | 146,690 | 143,320 | 152,690 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------|---|---------------------|----------------------|----------------------|----------------------|----------------------|
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80200 | LEGAL FEES | 5,754 | 10,015 | 12,000 | 12,000 | 12,000 |
| 80210 | ZONING CODE UPDATE | 0 | 275 | 2,500 | 2,590 | 2,500 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>5,754</u> | <u>10,290</u> | <u>14,500</u> | <u>14,590</u> | <u>14,500</u> |
| 114 | TOTAL EXPENDITURES | <u>5,754</u> | <u>10,290</u> | <u>14,500</u> | <u>14,590</u> | <u>14,500</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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|----------------------------|-------------|-------------|---------------|
| Registered voters in city | 3350 | 3125 | 3350 |
| Voter turnout | 2513 | 1402 | 2500 |
| Voter turnout (percentage) | 75% | 45% | 75% |

ELECTIONS EXPENDITURES (115)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <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 & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 584 | 303 | 1,000 | 500 | 500 |
| 70500 | POSTAGE | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>584</u> | <u>303</u> | <u>1,000</u> | <u>500</u> | <u>500</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80300 | ELECTION CONTRACT | 17,900 | 17,900 | 17,900 | 17,900 | 17,900 |
| 80350 | ACCUVOTE VOTING SERVICE | 1,464 | 1,616 | 1,500 | 1,600 | 1,600 |
| 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 & CHARGES</i> | <u>19,364</u> | <u>19,516</u> | <u>19,400</u> | <u>19,500</u> | <u>19,500</u> |
| 115 | <i>TOTAL EXPENDITURES</i> | <u>19,948</u> | <u>19,819</u> | <u>20,400</u> | <u>20,000</u> | <u>20,000</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 & OTHER FINANCING USES</i> | <u>19,948</u> | <u>19,819</u> | <u>20,400</u> | <u>20,000</u> | <u>20,000</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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|--|-------------|-------------|---------------|
| Website page views per month | 38,946 | 62,193 | 75,534 |
| Unique website visitors per month | 10,784 | 13,236 | 15,977 |
| Number of registered emails for alerts | 610 | 669 | 730 |

COMMUNICATIONS EXPENDITURES (116)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2017 | BUDGET 2018 |
|-------------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 16,195 | 18,523 | 18,400 | 19,000 | 19,400 |
| 60520 | PART-TIME EMPLOYEES(Cable & Special Events) | 1,566 | 1,305 | 2,840 | 2,800 | 2,900 |
| 64011 | PERA CONTRIBUTIONS | 1,215 | 1,389 | 1,400 | 1,425 | 1,500 |
| 64012 | FICA CONTRIBUTIONS | 1,405 | 1,562 | 1,650 | 1,670 | 1,720 |
| 64031 | HOSPITALIZATION | 1,429 | 575 | 5,700 | 4,000 | 6,200 |
| 64032 | DENTAL | 60 | 26 | 340 | 270 | 260 |
| 64033 | LONG-TERM DISABILITY | 41 | 37 | 50 | 40 | 45 |
| 64034 | LIFE INSURANCE | 65 | 47 | 70 | 50 | 55 |
| | <i>TOTAL COMPENSATION</i> | <u>21,976</u> | <u>23,464</u> | <u>30,450</u> | <u>29,255</u> | <u>32,080</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 95 | 189 | 100 | 100 | 100 |
| 70420 | NEWSLETTERS/INFORMATION | 2,559 | 2,667 | 2,700 | 3,100 | 3,100 |
| 70500 | POSTAGE | 1,671 | 0 | 1,500 | 1,600 | 1,600 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>4,325</u> | <u>2,856</u> | <u>4,300</u> | <u>4,800</u> | <u>4,800</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 85010 | TELEPHONE | 3,473 | 6,984 | 4,195 | 4,700 | 4,700 |
| 85050 | CABLE TV | 15,040 | 14,590 | 15,000 | 15,000 | 15,000 |
| 85060 | WEBSITE | 2,125 | 2,175 | 3,200 | 2,600 | 3,000 |
| 85070 | NETWORK/TECHNICAL SUPPORT(I-NET) | 22,835 | 22,644 | 20,223 | 20,223 | 23,643 |
| 85080 | LASERFICHE MAINTENANCE | 1,155 | 1,157 | 0 | 4,560 | 4,560 |
| 86010 | MILEAGE | 0 | 0 | 0 | 0 | 0 |
| 86100 | COMMISSIONS/MEMBERSHIPS/TRAINING | 0 | 0 | 0 | 0 | 0 |
| 87090 | REPAIR EQUIPMENT | 1,191 | 0 | 0 | 0 | 0 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 3 | 5 |
| 89010 | SPECIAL EVENTS | 4,686 | 4,363 | 5,000 | 5,000 | 5,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>50,505</u> | <u>51,913</u> | <u>47,618</u> | <u>52,086</u> | <u>55,908</u> |
| 116 | <i>TOTAL EXPENDITURES</i> | <u><u>76,806</u></u> | <u><u>78,233</u></u> | <u><u>82,368</u></u> | <u><u>86,141</u></u> | <u><u>92,788</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 & OTHER FINANCING USES</i> | <u><u>76,806</u></u> | <u><u>78,233</u></u> | <u><u>82,368</u></u> | <u><u>86,141</u></u> | <u><u>92,788</u></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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 47,135 | 52,836 | 53,400 | 45,000 | 55,700 |
| 60520 | PART-TIME FIRE INSPECTOR | 2,768 | 6,909 | 5,000 | 6,000 | 7,000 |
| 64011 | PERA CONTRIBUTIONS | 3,534 | 3,963 | 4,050 | 3,400 | 4,200 |
| 64012 | FICA CONTRIBUTIONS | 3,936 | 4,661 | 4,400 | 3,915 | 4,800 |
| 64031 | HOSPITALIZATION | 4,404 | 7,300 | 15,250 | 8,000 | 16,700 |
| 64032 | DENTAL | 291 | 229 | 860 | 400 | 700 |
| 64033 | LONG-TERM DISABILITY | 98 | 115 | 120 | 100 | 120 |
| 64034 | LIFE INSURANCE | 132 | 101 | 150 | 100 | 130 |
| | <i>TOTAL COMPENSATION</i> | <u>62,298</u> | <u>76,114</u> | <u>83,230</u> | <u>66,915</u> | <u>89,350</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 151 | 0 | 50 | 50 | 50 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>151</u> | <u>0</u> | <u>50</u> | <u>50</u> | <u>50</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80400 | CONSULTING PLANNER | 0 | 0 | 0 | 11,000 | 0 |
| 80500 | GIS SUPPORT | 936 | 936 | 1,200 | 1,000 | 1,000 |
| 81210 | BUILDING INSPECTORS | 36,621 | 52,395 | 38,000 | 40,000 | 40,000 |
| 81220 | MECHANICAL INSPECTORS | 5,916 | 6,697 | 3,000 | 4,500 | 3,000 |
| 81230 | PLUMBING INSPECTORS | 1,494 | 2,940 | 800 | 1,200 | 1,000 |
| 85015 | CELL PHONE | 140 | 180 | 200 | 180 | 120 |
| 86010 | MILEAGE | 52 | 47 | 150 | 30 | 50 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | 604 | 970 | 1,500 | 0 | 1,500 |
| 86110 | MEMBERSHIPS | 85 | 153 | 400 | 40 | 150 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 0 | 0 |
| 89100 | ENERGY REBATE PROGRAM | 199 | 773 | 300 | 600 | 600 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>46,047</u> | <u>65,091</u> | <u>45,550</u> | <u>58,550</u> | <u>47,420</u> |
| 117 | <i>TOTAL EXPENDITURES</i> | <u>108,496</u> | <u>141,205</u> | <u>128,830</u> | <u>125,515</u> | <u>136,820</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 5,801 | 3,158 | 3,320 | 4,150 | 3,500 |
| 60520 | PART TIME EMERGENCY MGMT | 0 | 0 | 2,000 | 0 | 1,500 |
| 64011 | PERA CONTRIBUTIONS | 221 | 237 | 250 | 240 | 260 |
| 64012 | FICA CONTRIBUTIONS | 449 | 242 | 410 | 320 | 415 |
| 64031 | HOSPITALIZATION | 3 | 770 | 800 | 800 | 865 |
| 64032 | DENTAL | 34 | 35 | 40 | 35 | 40 |
| 64033 | LONG-TERM DISABILITY | 3 | 7 | 4 | 5 | 6 |
| 64034 | LIFE INSURANCE | 3 | 4 | 4 | 4 | 5 |
| | <i>TOTAL COMPENSATION</i> | <u>6,514</u> | <u>4,453</u> | <u>6,828</u> | <u>5,554</u> | <u>6,591</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70120 | SUPPLIES | 2,165 | 1,608 | 1,000 | 1,000 | 1,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>2,165</u> | <u>1,608</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 85015 | CELL PHONE | 273 | 279 | 600 | 300 | 400 |
| 85020 | ELECTRIC | 101 | 77 | 110 | 105 | 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 | 0 | 0 | 0 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>374</u> | <u>356</u> | <u>710</u> | <u>405</u> | <u>510</u> |
| 121 | <i>TOTAL EXPENDITURES</i> | <u><u>9,053</u></u> | <u><u>6,417</u></u> | <u><u>8,538</u></u> | <u><u>6,959</u></u> | <u><u>8,101</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 & OTHER FINANCING USES</i> | <u><u>9,053</u></u> | <u><u>6,417</u></u> | <u><u>8,538</u></u> | <u><u>6,959</u></u> | <u><u>8,101</u></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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|---|----------------|----------------|------------------|------------------|------------------|
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 81000 | POLICE SERVICES | 653,494 | 675,495 | 1,001,640 | 1,001,640 | 1,179,099 |
| 81200 | DISPATCH 911 | 33,659 | 40,672 | 38,000 | 38,000 | 40,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | 687,153 | 716,167 | 1,039,640 | 1,039,640 | 1,219,099 |
| 122 | TOTAL EXPENDITURES | 687,153 | 716,167 | 1,039,640 | 1,039,640 | 1,219,099 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80200 | LEGAL FEES | 30,000 | 30,112 | 31,000 | 31,000 | 31,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>30,000</u> | <u>30,112</u> | <u>31,000</u> | <u>31,000</u> | <u>31,000</u> |
| 123 | <i>TOTAL EXPENDITURES</i> | <u><u>30,000</u></u> | <u><u>30,112</u></u> | <u><u>31,000</u></u> | <u><u>31,000</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|----------------|----------------|----------------|----------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 0 | 0 | 0 | 0 | 0 |
| 61510 | DRILL COMPENSATION | 18,217 | 15,653 | 17,325 | 18,000 | 18,000 |
| 61520 | FIRE COMPENSATION | 14,691 | 15,850 | 17,325 | 18,000 | 18,000 |
| 61525 | ADMIN DUTY COMPENSATION/ TNG PREPARATION | 18,263 | 14,711 | 16,500 | 16,500 | 16,500 |
| 61530 | FIRE HALL CLEANING | 1,495 | 1,430 | 1,560 | 1,560 | 1,560 |
| 61540 | HAZMAT TNG COMPENSATION | 328 | 267 | 1,800 | 1,800 | 1,800 |
| 61547 | TRAINING PREPARATION | 0 | 1,040 | 0 | 0 | 0 |
| 61550 | OFFICER COMPENSATION | 23,896 | 24,328 | 25,000 | 25,000 | 25,000 |
| 64012 | FICA CONTRIBUTIONS | 5,882 | 5,606 | 6,100 | 6,200 | 6,200 |
| 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 |
| | TOTAL COMPENSATION | 82,772 | 78,885 | 85,610 | 87,060 | 87,060 |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 7,607 | 5,012 | 6,120 | 6,120 | 16,120 |
| 70120 | TOOLS | 823 | 465 | 0 | 0 | 500 |
| 74000 | MOTOR FUEL & LUBRICANTS | 912 | 1,195 | 2,400 | 2,400 | 2,400 |
| 77000 | CLOTHING | 2,548 | 2,314 | 3,000 | 3,000 | 3,000 |
| | TOTAL MATERIALS & SUPPLIES | 11,890 | 8,986 | 11,520 | 11,520 | 22,020 |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80330 | FIRE CONSULTANT | 0 | 0 | 0 | 0 | 0 |
| 82010 | CLEANING/WASTE REMOVAL | 0 | 0 | 0 | 0 | 0 |
| 82011 | LINEN CLEANING | 872 | 1,141 | 1,200 | 1,200 | 1,200 |
| 85015 | CELL PHONE | 759 | 1,195 | 750 | 750 | 750 |
| 85070 | NETWORK/TECHNICAL SUPPORT(I-NET) | 0 | 0 | 13,237 | 13,237 | 15,757 |
| 86010 | MILEAGE | 0 | 0 | 0 | 0 | 0 |
| 86020 | TRAINING | 15,336 | 12,538 | 18,000 | 18,000 | 18,000 |
| 86110 | MEMBERSHIPS | 966 | 1,446 | 900 | 1,000 | 1,000 |
| 86120 | SUBSCRIPTIONS | 0 | 0 | 100 | 100 | 100 |
| 86200 | MEDICAL EXAMINATIONS | 1,500 | 1,726 | 3,000 | 3,000 | 3,000 |
| 86800 | RADIO MESB/ FLEET SUPPORT | 1,055 | 1,055 | 1,200 | 1,200 | 1,200 |
| 87025 | HAZMAT EQUIPMENT MAINT | 1,150 | 933 | 1,400 | 1,400 | 1,400 |
| 87029 | REPAIR OTHER EQUIPMENT | 19,753 | 24,188 | 16,120 | 16,120 | 16,120 |
| 87092 | REPAIR RADIOS | 675 | 697 | 1,120 | 1,000 | 1,120 |
| 88000 | INSURANCE & BONDS | 12,616 | 15,485 | 16,000 | 13,448 | 16,000 |
| 89000 | MISCELLANEOUS | 0 | 0 | 100 | 0 | 0 |
| | TOTAL OTHER SERVICES & CHARGES | 54,682 | 60,404 | 73,127 | 70,455 | 75,647 |
| 124 | TOTAL EXPENDITURES | 149,344 | 148,275 | 170,257 | 169,035 | 184,727 |
| 97000 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING USES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES & OTHER FINANCING USES | 149,344 | 148,275 | 170,257 | 169,035 | 184,727 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <i>COMPENSATION & AID</i> | | | | | |
| 64040 | MN STATE FIRE AID | 62,766 | 55,583 | 70,000 | 65,000 | 70,000 |
| | <i>TOTAL COMPENSATION & AID</i> | <u>62,766</u> | <u>55,583</u> | <u>70,000</u> | <u>65,000</u> | <u>70,000</u> |
| 125 | <i>TOTAL EXPENDITURES</i> | <u><u>62,766</u></u> | <u><u>55,583</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 15,949 | 15,493 | 16,300 | 16,544 | 17,100 |
| 60520 | PART-TIME EMPLOYEES | - | - | 2,650 | 2,000 | 2,650 |
| 64011 | PERA CONTRIBUTIONS | 1,196 | 1,162 | 1,230 | 1,240 | 1,300 |
| 64012 | FICA CONTRIBUTIONS | 1,407 | 1,115 | 1,450 | 1,420 | 1,500 |
| 64031 | HOSPITALIZATION | 4,151 | 3,678 | 4,700 | 3,900 | 5,100 |
| 64032 | DENTAL | 249 | 177 | 210 | 200 | 200 |
| 64033 | LONG-TERM DISABILITY | 40 | 21 | 60 | 50 | 50 |
| 64034 | LIFE INSURANCE | 46 | 29 | 70 | 30 | 50 |
| | <i>TOTAL COMPENSATION</i> | <u>23,038</u> | <u>21,675</u> | <u>26,670</u> | <u>25,384</u> | <u>27,950</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70110 | SUPPLIES | 10,936 | 11,058 | 10,000 | 10,000 | 11,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>10,936</u> | <u>11,058</u> | <u>10,000</u> | <u>10,000</u> | <u>11,000</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 82010 | WASTE REMOVAL | 953 | 798 | 950 | 900 | 1,000 |
| 85010 | TELEPHONE | 0 | 0 | 0 | 0 | 0 |
| 85015 | CELL PHONE | 859 | 905 | 500 | 1,000 | 1,000 |
| 85020 | ELECTRIC | 6,607 | 5,992 | 6,000 | 8,000 | 8,000 |
| 85025 | SOLAR ELECTRIC | 5,830 | 6,360 | 6,360 | 3,710 | 6,500 |
| 85030 | NATURAL GAS | 3,407 | 2,905 | 6,000 | 7,800 | 7,800 |
| 85040 | WATER | 965 | 1,735 | 1,000 | 2,000 | 2,000 |
| 85070 | SEWER | 264 | 123 | 0 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | 1,283 | 654 | 400 | 670 | 600 |
| 87010 | CITY HALL GROUNDS/FACILITIES/BLDG. MAINT. | 5,069 | 7,725 | 6,000 | 5,500 | 6,000 |
| 87100 | PANIC BUTTON SECURITY | 438 | 423 | 500 | 450 | 500 |
| 88000 | INSURANCE & BONDS | 4,189 | 8,994 | 4,500 | 12,154 | 12,000 |
| 89000 | MISCELLANEOUS | 87 | 109 | 200 | 180 | 200 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>29,951</u> | <u>36,723</u> | <u>32,410</u> | <u>42,364</u> | <u>45,600</u> |
| 131 | <i>TOTAL EXPENDITURES</i> | <u>63,925</u> | <u>69,456</u> | <u>69,080</u> | <u>77,748</u> | <u>84,550</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 & OTHER FINANCING USES</i> | <u>63,925</u> | <u>69,456</u> | <u>69,080</u> | <u>77,748</u> | <u>84,550</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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|---|-------------|-------------|---------------|
| Number of lost time injuries | 0 | 0 | 1 |
| Number of snow events requiring plowing | 7 | 7 | 8 |
| Pot holes repaired | 25 | 25 | 20 |

STREET EXPENDITURES (132)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|----------------|----------------|----------------|----------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 41,389 | 43,286 | 45,500 | 46,070 | 47,400 |
| 60520 | PART-TIME EMPLOYEES | 7,530 | 12,236 | 8,000 | 6,500 | 8,000 |
| 64011 | PERA CONTRIBUTIONS | 3,105 | 3,246 | 3,410 | 3,500 | 3,600 |
| 64012 | FICA CONTRIBUTIONS | 3,324 | 4,098 | 4,240 | 4,021 | 4,300 |
| 64031 | HOSPITALIZATION | 7,624 | 9,982 | 11,900 | 9,500 | 13,030 |
| 64032 | DENTAL | 535 | 477 | 525 | 480 | 500 |
| 64033 | LONG-TERM DISABILITY | 97 | 55 | 90 | 65 | 70 |
| 64034 | LIFE INSURANCE | 104 | 71 | 100 | 70 | 80 |
| | <i>TOTAL COMPENSATION</i> | <u>63,708</u> | <u>73,451</u> | <u>73,765</u> | <u>70,206</u> | <u>76,980</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70120 | SUPPLIES | 4,671 | 5,934 | 5,000 | 5,000 | 5,500 |
| 74000 | MOTOR FUEL & LUBRICANTS | 5,986 | 5,018 | 8,000 | 6,000 | 7,000 |
| 75000 | BITUMINOUS PATCHING | 1,258 | 1,295 | 2,500 | 2,500 | 3,000 |
| 75100 | STREET SIGNS | 0 | 1,030 | 400 | 250 | 400 |
| 77000 | CLOTHING | <u>1,178</u> | <u>279</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>13,093</u> | <u>13,556</u> | <u>16,900</u> | <u>14,750</u> | <u>16,900</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 83030 | SNOW REMOVAL | 10,969 | 4,015 | 30,000 | 10,000 | 30,000 |
| 85015 | CELL PHONE | 316 | 245 | 350 | 300 | 300 |
| 85020 | STREET LIGHTING POWER | 0 | 0 | 0 | 0 | 0 |
| 85040 | WATER FOR BLVD PLANTS | 0 | 0 | 0 | 0 | 0 |
| 85070 | NETWORK/TECHNICAL SUPPORT(I-NET) | 0 | 0 | 3,309 | 3,309 | 3,869 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | (960) | 0 | 200 | 200 | 200 |
| 86101 | MILEAGE | 0 | 0 | 400 | 100 | 200 |
| 87000 | REPAIR EQUIPMENT | 4,929 | 1,746 | 4,500 | 2,500 | 5,000 |
| 87005 | CROSSWALK PAINTING | 1,657 | 0 | 0 | 0 | 800 |
| 87010 | BOULEVARD MAINTENANCE | 477 | 944 | 1,500 | 1,000 | 1,500 |
| 87011 | REPAIR PICKUP TRUCK | 0 | 0 | 0 | 0 | 0 |
| 87012 | REPAIR TRUCK | 0 | 3,621 | 2,000 | 1,100 | 2,000 |
| 87016 | REPAIR JOHN DEERE | 0 | 108 | 0 | 0 | 0 |
| 87500 | RENTAL OF EQUIPMENT | 0 | 55 | 800 | 200 | 800 |
| 88000 | INSURANCE & BONDS | 12,981 | 14,411 | 15,000 | 18,297 | 15,000 |
| 89000 | MISCELLANEOUS | 2,150 | 300 | 500 | 300 | 300 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>32,519</u> | <u>25,445</u> | <u>58,559</u> | <u>37,306</u> | <u>59,969</u> |
| 132 | <i>TOTAL EXPENDITURES</i> | <u>109,320</u> | <u>112,452</u> | <u>149,224</u> | <u>122,262</u> | <u>153,849</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 & OTHER FINANCING USES</i> | <u>109,320</u> | <u>112,452</u> | <u>149,224</u> | <u>122,262</u> | <u>153,849</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------|---|---------------------|---------------------|----------------------|----------------------|----------------------|
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80100 | ENGINEERING SERVICES | 7,217 | 4,147 | 10,000 | 10,000 | 10,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>7,217</u> | <u>4,147</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| 133 | <i>TOTAL EXPENDITURES</i> | <u><u>7,217</u></u> | <u><u>4,147</u></u> | <u><u>10,000</u></u> | <u><u>10,000</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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|-----------------------------------|-------------|-------------|---------------|
| Number of boulevard trees removed | 27 | 3 | 10 |
| Number of boulevard trees planted | 12 | 0 | 12 |

TREE PROGRAM EXPENDITURES (134)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <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 & SUPPLIES</i> | | | | | | |
| 70110 | SUPPLIES | 25 | 25 | 50 | 0 | 50 |
| 74000 | MOTOR FUEL & LUBRICANTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>25</u> | <u>25</u> | <u>50</u> | <u>0</u> | <u>50</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80330 | FORESTRY CONSULTANT | 2,027 | 2,523 | 5,000 | 5,000 | 5,000 |
| 84010 | TREE 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 & CHARGES</i> | <u>2,027</u> | <u>2,523</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| 134 | <i>TOTAL EXPENDITURES</i> | <u>2,052</u> | <u>2,548</u> | <u>5,050</u> | <u>5,000</u> | <u>5,050</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 & OTHER FINANCING USES</i> | <u>2,052</u> | <u>2,548</u> | <u>5,050</u> | <u>5,000</u> | <u>5,050</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 | 2016 Actual | 2016 Actual | 2017 Estimate |
|--|-------------|-------------|---------------|
| Average satisfaction rating on post-use survey | 85% | 90% | 90% |
| Number of ice rinks flooded | 2 | 2 | 2 |
| Number of facility rentals | 75 | 63 | 85 |

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|---------------|----------------|----------------|----------------|----------------|
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 27,743 | 33,028 | 34,750 | 33,720 | 36,400 |
| 60520 | PART-TIME EMPLOYEES | 2,640 | 5,214 | 5,000 | 5,000 | 5,000 |
| 60540 | RINK ATTENDENTS-SEASONAL | 1,602 | 1,454 | 3,000 | 4,000 | 4,000 |
| 64011 | PERA CONTRIBUTIONS | 2,081 | 2,477 | 2,620 | 2,600 | 2,750 |
| 64012 | FICA CONTRIBUTIONS | 2,352 | 2,976 | 3,400 | 3,000 | 3,200 |
| 64031 | HOSPITALIZATION | 5,933 | 5,823 | 6,550 | 6,000 | 7,115 |
| 64032 | DENTAL | 353 | 304 | 350 | 320 | 350 |
| 64033 | LONG-TERM DISABILITY | 62 | 58 | 60 | 62 | 62 |
| 64034 | LIFE INSURANCE | 67 | 72 | 70 | 75 | 75 |
| | <i>TOTAL COMPENSATION</i> | <u>42,833</u> | <u>51,406</u> | <u>55,800</u> | <u>54,777</u> | <u>58,952</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 3,773 | 6,361 | 5,500 | 5,000 | 6,000 |
| 74000 | MOTOR FUEL & LUBRICANTS | 0 | 672 | 800 | 400 | 800 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>3,773</u> | <u>7,033</u> | <u>6,300</u> | <u>5,400</u> | <u>6,800</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 82010 | WASTE REMOVAL | 0 | 0 | 0 | 0 | 0 |
| 85010 | TELEPHONE | 0 | 0 | 0 | 0 | 0 |
| 85011 | TELEPHONE - LANDLINE | 1,205 | 615 | 1,200 | 950 | 1,000 |
| 85015 | CELL PHONE | 136 | 165 | 150 | 330 | 350 |
| 85020 | ELECTRIC | 4,751 | 4,270 | 6,000 | 8,000 | 8,000 |
| 85030 | NATURAL GAS | 2,276 | 1,264 | 1,500 | 3,000 | 3,000 |
| 85040 | WATER | 3,496 | 3,776 | 2,400 | 2,400 | 2,400 |
| 85070 | SEWER | 1,881 | 982 | 0 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | 287 | 55 | 250 | 250 | 200 |
| 86101 | MILEAGE | 557 | 393 | 400 | 300 | 400 |
| 86105 | TEMPORARY WARMING HOUSE | 1,400 | 290 | 3,550 | 2,000 | 3,000 |
| 86110 | MEMBERSHIPS | 377 | 0 | 380 | 300 | 300 |
| 87120 | FACILITIES & GROUNDS MAINTENANCE | 1,546 | 8,081 | 6,000 | 3,000 | 6,000 |
| 87130 | MINI WARMING HOUSE | 898 | 1,061 | 2,000 | 0 | 0 |
| 88000 | INSURANCE & BONDS | 9,156 | 8,979 | 10,000 | 2,835 | 9,000 |
| 89000 | MISCELLANEOUS | 50 | 150 | 500 | 66 | 150 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>28,016</u> | <u>30,081</u> | <u>34,330</u> | <u>23,431</u> | <u>33,800</u> |
| 141 | <i>TOTAL EXPENDITURES</i> | <u>74,622</u> | <u>88,520</u> | <u>96,430</u> | <u>83,608</u> | <u>99,552</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 22,000 | 42,000 | 26,000 | 26,000 | 26,000 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>22,000</u> | <u>42,000</u> | <u>26,000</u> | <u>26,000</u> | <u>26,000</u> |
| | <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>96,622</u> | <u>130,520</u> | <u>122,430</u> | <u>109,608</u> | <u>125,552</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|----------------|--|---------------------|-------------------|---------------------|---------------------|---------------------|
| | <i>WAGES, SALARIES, & COMP</i> | | | | | |
| 64011 | PERA | 0 | 0 | 0 | 0 | 0 |
| 64012 | FICA CONTRIBUTION | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL WAGES, SALARIES & COMP</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 89000 | MISCELLANEOUS | 3,262 | 545 | 8,000 | 2,500 | 4,000 |
| 89010 | UNALLOCATED COMPENSATION | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>3,262</u> | <u>545</u> | <u>8,000</u> | <u>2,500</u> | <u>4,000</u> |
| 192 | <i>TOTAL EXPENDITURES</i> | <u><u>3,262</u></u> | <u><u>545</u></u> | <u><u>8,000</u></u> | <u><u>2,500</u></u> | <u><u>4,000</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 & OTHER FINANCING USES</i> | <u><u>3,262</u></u> | <u><u>545</u></u> | <u><u>8,000</u></u> | <u><u>2,500</u></u> | <u><u>4,000</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, eight of which have budgets for 2019. The remaining funds are presented for historical purposes only.

1. Park Programs (201)
2. Charitable Gambling (202)
3. Community Garden (203)
4. Water (204)
5. Emerald Ash Borer Grant (205)
6. Recycling (206)
7. Community/Economic Development (208)
8. Street Lighting (209)
9. Community Inclusion (210)

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.

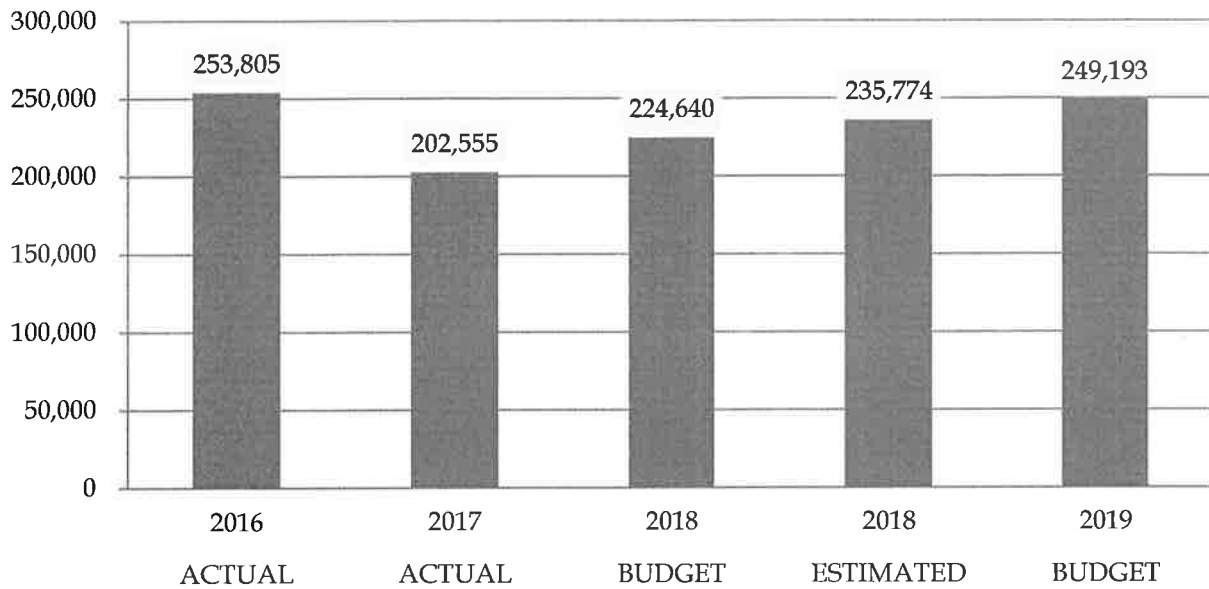
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

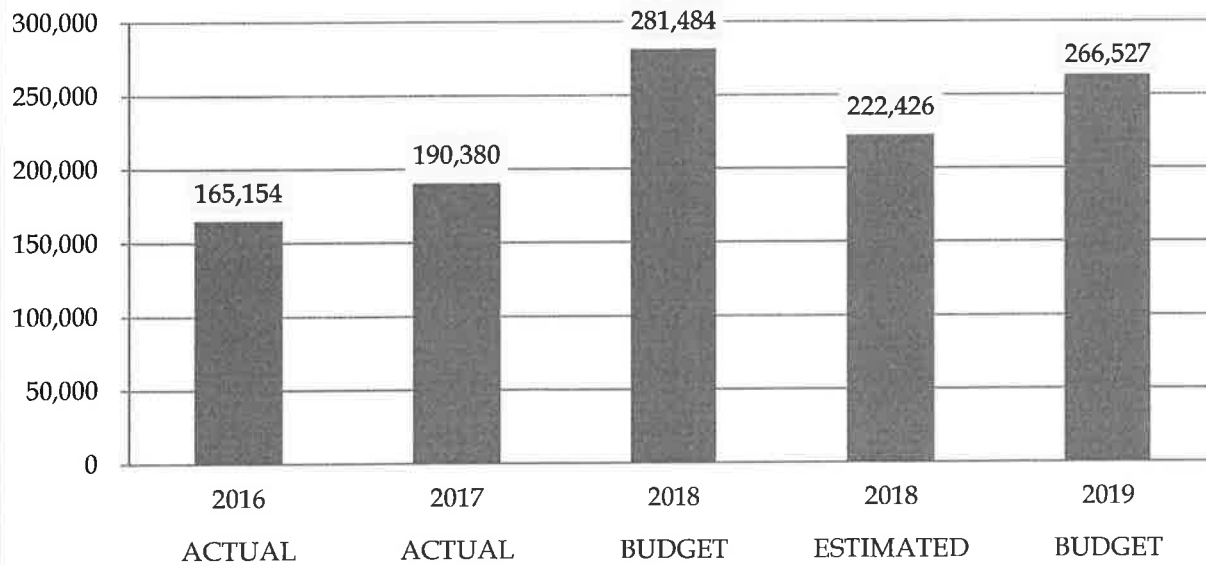
TOTAL SPECIAL REVENUE FUNDS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--|----------------------------------|----------------|----------------|-----------------|----------------|-----------------|
| REVENUES: | | | | | | |
| 201 | PARK PROGRAMS | 15,560 | 12,012 | 24,700 | 10,120 | 11,580 |
| 202 | CHARITABLE GAMBLING | 0 | 0 | 0 | 650 | 650 |
| 203 | COMMUNITY GARDEN | 746 | 731 | 745 | 745 | 750 |
| 204 | WATER | 36,078 | 35,111 | 30,600 | 33,700 | 34,700 |
| 205 | EMERALD ASH BORER | 44,035 | 2 | 13,000 | 13,565 | 0 |
| 206 | RECYCLING | 88,342 | 88,443 | 86,529 | 87,549 | 91,918 |
| 208 | COMMUNITY & ECONOMIC DEVELOPMENT | 5,092 | 2,285 | 1,866 | 2,375 | 2,395 |
| 209 | STREET LIGHTNING | 41,952 | 41,971 | 41,200 | 41,070 | 41,200 |
| 210 | COMMUNITY INCLUSION | 0 | 0 | 0 | 0 | 0 |
| <i>TOTAL REVENUES</i> | | <u>231,805</u> | <u>180,555</u> | <u>198,640</u> | <u>189,774</u> | <u>183,193</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 22,000 | 22,000 | 26,000 | 46,000 | 66,000 |
| <i>TOTAL OTHER FINANCING SOURCES</i> | | <u>22,000</u> | <u>22,000</u> | <u>26,000</u> | <u>46,000</u> | <u>66,000</u> |
| <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | | <u>253,805</u> | <u>202,555</u> | <u>224,640</u> | <u>235,774</u> | <u>249,193</u> |
| EXPENDITURES: | | | | | | |
| -201 | PARK PROGRAMS | 35,746 | 35,313 | 46,447 | 33,690 | 35,790 |
| -202 | CHARITABLE GAMBLING | 0 | 0 | 0 | 0 | 600 |
| -203 | COMMUNITY GARDEN | 0 | 72 | 1,000 | 500 | 1,000 |
| -204 | WATER | 10,270 | 10,819 | 14,087 | 11,174 | 14,582 |
| -205 | EMERALD ASH BORER | 712 | 0 | 0 | 0 | 0 |
| -206 | RECYCLING | 84,104 | 85,810 | 92,057 | 89,783 | 98,590 |
| -208 | COMMUNITY & ECONOMIC DEVELOPMENT | 1,789 | 3,724 | 74,790 | 16,097 | 37,365 |
| -209 | STREET LIGHTING | 32,533 | 54,642 | 39,900 | 37,412 | 39,950 |
| -210 | COMMUNITY INCLUSION | 0 | 0 | 0 | 20,000 | 38,650 |
| <i>TOTAL EXPENDITURES</i> | | <u>165,154</u> | <u>190,380</u> | <u>268,281</u> | <u>208,656</u> | <u>266,527</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 0 | 0 | 13,203 | 13,770 | 0 |
| <i>TOTAL OTHER FINANCING USES</i> | | <u>0</u> | <u>0</u> | <u>13,203</u> | <u>13,770</u> | <u>0</u> |
| <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | | <u>165,154</u> | <u>190,380</u> | <u>281,484</u> | <u>222,426</u> | <u>266,527</u> |
| FUND BALANCE - JANUARY 1 | | 220,265 | 308,916 | 321,091 | 321,091 | 334,439 |
| CHANGE IN FUND BALANCE | | <u>88,651</u> | <u>12,175</u> | <u>(56,844)</u> | <u>13,348</u> | <u>(17,334)</u> |
| FUND BALANCE - DECEMBER 31 | | <u>308,916</u> | <u>321,091</u> | <u>264,247</u> | <u>334,439</u> | <u>317,105</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------------|---|----------------|----------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33610 | GRANTS | 60,201 | 13,363 | 25,949 | 26,513 | 15,318 |
| 33611 | GRANTS - BULKY ITEM RECYCLING | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>60,201</u> | <u>13,363</u> | <u>25,949</u> | <u>26,513</u> | <u>15,318</u> |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34180 | CHARGES FOR SERVICES | 151,952 | 150,544 | 144,000 | 148,000 | 151,000 |
| 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 | 5,598 | 3,231 | 11,500 | 4,300 | 5,000 |
| 34340 | NON-RESIDENT FEES | 8,832 | 7,541 | 12,500 | 4,700 | 6,000 |
| 34500 | COMMUNITY GARDEN PLOT FEE | 725 | 705 | 725 | 725 | 725 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | <u>167,107</u> | <u>162,021</u> | <u>168,725</u> | <u>157,725</u> | <u>162,725</u> |
| <i>FINES & FORFEITS</i> | | | | | | |
| | SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 |
| 36100 | <i>TOTAL FINES & FORFEITS</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36200 | 3% TAX | 0 | 0 | 0 | 600 | 600 |
| 36211 | INTEREST ON INVESTMENTS | 2,047 | 2,821 | 1,650 | 1,921 | 2,105 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (236) | (625) | 0 | 0 | 0 |
| 36220 | RENTS & ROYALTIES | 1,716 | 1,895 | 1,716 | 1,895 | 1,895 |
| 36222 | 10% REQUIREMENT | 0 | 0 | 0 | 50 | 50 |
| 36232 | CONTRIBUTIONS-SCHOLARSHIP | 0 | 0 | 600 | 570 | 500 |
| 36233 | CONTRIBUTIONS FROM PARTICIPANTS | 970 | 1,080 | 0 | 0 | 0 |
| 36235 | CONTRIBUTIONS LUTHERAN CHURCH REC ON GO | 0 | 0 | 0 | 500 | 0 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 36410 | CONDUIT DEBT | 0 | 0 | 0 | 0 | 0 |
| 36500 | DEVELOPER REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>4,497</u> | <u>5,171</u> | <u>3,966</u> | <u>5,536</u> | <u>5,150</u> |
| | <i>TOTAL REVENUES</i> | <u>231,805</u> | <u>180,555</u> | <u>198,640</u> | <u>189,774</u> | <u>183,193</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 22,000 | 22,000 | 26,000 | 46,000 | 66,000 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>22,000</u> | <u>22,000</u> | <u>26,000</u> | <u>46,000</u> | <u>66,000</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>253,805</u> | <u>202,555</u> | <u>224,640</u> | <u>235,774</u> | <u>249,193</u> |

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|----------------|----------------|----------------|----------------|
| EXPENDITURES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES/ CERT ADMIN | 31,077 | 32,694 | 54,455 | 34,125 | 61,700 |
| 60520 | PART-TIME EMPLOYEES/ CERT COORDINATOR | 187 | 0 | 0 | 4,300 | 0 |
| 60530 | SEASONAL EMPLOYEES | 8,341 | 6,817 | 14,000 | 4,600 | 8,000 |
| 64011 | PERA CONTRIBUTIONS | 2,330 | 2,453 | 4,135 | 2,415 | 4,610 |
| 64012 | FICA CONTRIBUTIONS | 3,008 | 2,973 | 5,450 | 3,330 | 5,085 |
| 64031 | HOSPITALIZATION | 3,608 | 5,648 | 8,100 | 6,550 | 8,300 |
| 64032 | DENTAL | 229 | 279 | 400 | 255 | 275 |
| 64033 | LONG-TERM DISABILITY | 42 | 60 | 52 | 54 | 53 |
| 64034 | LIFE INSURANCE | 58 | 71 | 54 | 60 | 59 |
| | <i>TOTAL COMPENSATION</i> | <u>48,880</u> | <u>50,995</u> | <u>86,616</u> | <u>55,689</u> | <u>88,082</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 756 | 245 | 3,200 | 4,225 | 5,200 |
| 70180 | LED LIGHT SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 70300 | RECREATION SUPPLIES | 0 | 0 | 300 | 0 | 200 |
| 70420 | NEWSLETTERS/PRINT & PUBLISHING | 276 | 215 | 500 | 1,200 | 1,500 |
| 70440 | PRINTING, PUBLISHING & ADVERTISING | 1,335 | 878 | 1,300 | 736 | 800 |
| 70500 | POSTAGE | 131 | 0 | 125 | 325 | 650 |
| 73000 | RECREATION EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>2,498</u> | <u>1,338</u> | <u>5,425</u> | <u>6,486</u> | <u>8,350</u> |
| <i>CERT/CCC</i> | | | | | | |
| 80320 | CERT INSTRUCTOR/PREP DELIVERY | 0 | 0 | 0 | 0 | 0 |
| 80340 | CERT MEMBER EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 80350 | CERT CLASSROOMM EQUIP & OTHER CERT ITEMS | 0 | 0 | 0 | 0 | 0 |
| 80360 | CERT PRINTING/DISTRIBUTION MATERIAL | 0 | 0 | 0 | 0 | 0 |
| 80370 | 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> |
| 80600 | PERSONNEL/CONTRACT SUPPORT | 0 | 0 | 0 | 0 | 0 |
| 80601 | FICA PERSONNEL/CONTRACT SUPPORT | 0 | 0 | 0 | 0 | 0 |
| 86010 | MILEGE AND PARKING | 31 | 22 | 65 | 94 | 75 |
| 86100 | CONFERENCES/EDUCATION/BACKGROUND CKS | 0 | 0 | 450 | 5,000 | 300 |
| 86105 | INCLUSION TNG | 0 | 0 | 0 | 10,000 | 15,000 |
| 86107 | CERT CLASS | 0 | 0 | 0 | 0 | 0 |
| 86110 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 |
| 86120 | COLLABORATION COSTS CCC | 0 | 0 | 0 | 0 | 0 |
| 86130 | MISC OTHER CCC COSTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CCC EXPENSES</i> | <u>31</u> | <u>22</u> | <u>515</u> | <u>15,094</u> | <u>15,375</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 4,240 | 3,906 | 4,000 | 4,360 | 4,250 |
| 80330 | FORESTRY CONSULTING/POLICE INSPECTION | 0 | 0 | 0 | 0 | 0 |
| 81905 | DEVELOPER EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 81900 | OTHER PROFESSIONAL SERVICES | 1,077 | 1,411 | 50,000 | 15,000 | 25,000 |
| 81910 | RESILIANCY GRANT EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 82030 | RECYCLING CONTRACT | 69,228 | 69,228 | 70,000 | 70,000 | 76,000 |
| 82035 | BULKY WASTE STUDY | 0 | 0 | 0 | 0 | 0 |
| 82040 | RECYCLING BULKY ITEMS | 0 | 0 | 0 | 151 | 0 |
| 85000 | TREE REMOVALS | 0 | 0 | 0 | 0 | 0 |
| 85100 | STUMP GRINDING | 0 | 0 | 0 | 0 | 0 |
| 85020 | STREET LIGHTING POWER | 30,675 | 28,714 | 31,000 | 30,000 | 31,000 |
| 86000 | TREE REPLANTING | 0 | 0 | 0 | 0 | 0 |
| 87000 | REPAIR/RENTAL OF EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 87090 | REPAIR EQUIPMENT | 0 | 0 | 1,000 | 0 | 1,000 |
| 87120 | REPAIRS & MAINTENANCE | 450 | 24,630 | 6,600 | 6,100 | 6,600 |
| 87500 | RENTAL OF EQUIPMENT/OPEN GYN | 0 | 0 | 0 | 0 | 0 |
| 87700 | INSTRUCTOR SPECIALTY | 4,960 | 5,868 | 7,000 | 2,500 | 5,000 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 0 | 0 |
| 88500 | BILLING FEES/PAYPAL EXPENSE | 2,626 | 2,426 | 2,870 | 2,491 | 2,570 |
| 88600 | RECREATION - SCHOLARSHIP | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 125 | 1,552 | 525 | 385 | 500 |
| 89010 | CLEAN-UP DAY ACTIVITIES | 364 | 290 | 2,500 | 400 | 2,000 |
| 89070 | HYDRANT MARKERS | 0 | 0 | 200 | 0 | 200 |
| 89100 | MISC - 3% EXPENSES | 0 | 0 | 0 | 0 | 600 |
| 89200 | MISC - 10% EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>113,745</u> | <u>138,025</u> | <u>175,695</u> | <u>131,387</u> | <u>154,720</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 94700 | 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>TOTAL EXPENDITURES</i> | <u>165,154</u> | <u>190,380</u> | <u>268,281</u> | <u>208,656</u> | <u>266,527</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 0 | 0 | 13,203 | 13,770 | 0 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>0</u> | <u>0</u> | <u>13,203</u> | <u>13,770</u> | <u>0</u> |
| | <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>165,154</u> | <u>190,380</u> | <u>281,484</u> | <u>222,426</u> | <u>266,527</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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|------------------------|-------------|-------------|---------------|
| Athletic Field Rentals | 46 | 80 | 80 |
| # of Participants | 690 | 700 | 650 |

PARK PROGRAMS (201)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|---------------|---------------|---------------|----------------|---------------|
| REVENUES: | | | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34310 | RECREATION FEES | 5,598 | 3,231 | 11,500 | 4,300 | 5,000 |
| 34340 | NON-RESIDENT FEES | 8,832 | 7,541 | 12,500 | 4,700 | 6,000 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | <u>14,430</u> | <u>10,772</u> | <u>24,000</u> | <u>9,000</u> | <u>11,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 174 | 190 | 100 | 50 | 80 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (14) | (30) | 0 | 0 | 0 |
| 36232 | CONTRIBUTIONS - SCHOLARSHIP | 0 | 0 | 600 | 570 | 500 |
| 36233 | CONTRIBUTIONS - FRIENDS OF REC SPORT PROG | 970 | 1,080 | 0 | 0 | 0 |
| 36235 | CONTRIBUTIONS LUTHERAN CHURCH REC ON GO | 0 | 0 | 0 | 500 | 0 |
| 34350 | CONTRIBUTION - 5 K RUN | 0 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>1,130</u> | <u>1,240</u> | <u>700</u> | <u>1,120</u> | <u>580</u> |
| 201 | <i>TOTAL REVENUES</i> | <u>15,560</u> | <u>12,012</u> | <u>24,700</u> | <u>10,120</u> | <u>11,580</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 22,000 | 22,000 | 26,000 | 26,000 | 26,000 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>22,000</u> | <u>22,000</u> | <u>26,000</u> | <u>26,000</u> | <u>26,000</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>37,560</u> | <u>34,012</u> | <u>50,700</u> | <u>36,120</u> | <u>37,580</u> |
| EXPENDITURES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 14,331 | 15,060 | 15,520 | 15,000 | 15,000 |
| 60520 | PART-TIME EMPLOYEES | 187 | 0 | 0 | 4,300 | 0 |
| 60530 | SEASONAL EMPLOYEES | 8,341 | 6,817 | 14,000 | 4,600 | 8,000 |
| 64011 | PERA CONTRIBUTIONS | 1,075 | 1,130 | 1,190 | 1,000 | 1,125 |
| 64012 | FICA CONTRIBUTIONS | 1,737 | 1,656 | 2,450 | 1,830 | 1,530 |
| 64031 | HOSPITALIZATION | 1,565 | 2,423 | 1,970 | 1,750 | 1,800 |
| 64032 | DENTAL | 85 | 132 | 115 | 100 | 110 |
| 64033 | LONG-TERM DISABILITY | 19 | 30 | 26 | 26 | 25 |
| 64034 | LIFE INSURANCE | 26 | 39 | 26 | 26 | 25 |
| | <i>TOTAL COMPENSATION</i> | <u>27,366</u> | <u>27,287</u> | <u>35,297</u> | <u>28,632</u> | <u>27,615</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 756 | 159 | 900 | 725 | 900 |
| 70300 | RECREATION SUPPLIES | 0 | 0 | 300 | 0 | 200 |
| 70440 | PRINT & PUBLISHING & ADVERTISING | 1,335 | 878 | 1,300 | 736 | 800 |
| 73000 | RECREATION EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>2,091</u> | <u>1,037</u> | <u>2,500</u> | <u>1,461</u> | <u>1,900</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 86010 | MILEAGE | 31 | 22 | 50 | 94 | 75 |
| 86100 | CONFERENCES / EDUCATION/BACKGROUND CKS | 0 | 0 | 100 | 0 | 0 |
| 87500 | RENTAL OF EQUIP/FACILITIES OPEN GYM | 0 | 0 | 0 | 0 | 0 |
| 87700 | INSTRUCTOR - SPECIALTY | 4,960 | 5,868 | 7,000 | 2,500 | 5,000 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 0 | 0 |
| 88500 | PAYPAL EXPENSES | 486 | 298 | 700 | 291 | 350 |
| 88600 | RECREATION - SCHOLARSHIP | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 100 | 20 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>6,289</u> | <u>6,989</u> | <u>8,650</u> | <u>3,597</u> | <u>6,275</u> |
| -201 | <i>TOTAL EXPENDITURES</i> | <u>35,746</u> | <u>35,313</u> | <u>46,447</u> | <u>33,690</u> | <u>35,790</u> |
| | FUND BALANCE - JANUARY 1 | 15,391 | 17,205 | 15,904 | 15,904 | 18,334 |
| | CHANGE IN FUND BALANCE | 1,814 | (1,301) | 4,253 | 2,430 | 1,790 |
| | FUND BALANCE - DECEMBER 31 | <u>17,205</u> | <u>15,904</u> | <u>20,157</u> | <u>18,334</u> | <u>20,124</u> |

CHARITABLE GAMBLING (202)

BUDGETARY OBJECTIVE:

The Charitable Gambling fund accounts for costs and revenues associated with lawful gambling in Falcon Heights.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ 3% Tax (36200) The City collects 3% tax as revenue.
- ⇒ 10% Requirement (36222) The City collects 10% of gambling net profit.

EXPENDITURES & OTHER FINANCING USES

- ⇒ Supplies (70100) Non-capital items used to enhance the Charitable Gambling.
- ⇒ Misc- 3% Expenses (89100) This account is used for miscellaneous 3% expenses associated with the Charitable Gambling.
- ⇒ Misc- 10% Expenses (89200) This account is used for miscellaneous 10% expenses associated with the Charitable Gambling.

CHARITABLE GAMBLING (202)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36200 | 3% TAX | 0 | 0 | 0 | 600 | 600 |
| 36211 | INTEREST ON INVESTMENTS | 0 | 0 | 0 | 0 | 0 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | 0 | 0 | 0 | 0 | 0 |
| 36222 | 10% REQUIREMENT | 0 | 0 | 0 | 50 | 50 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>650</u> | <u>650</u> |
| 202 | <i>TOTAL REVENUES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>650</u> | <u>650</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 & OTHER FINANCING SOURCES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>650</u> | <u>650</u> |
| EXPENDITURES: | | | | | | |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>OTHER SERVICES & 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 |
| 89100 | MISC - 3% EXPENSES | 0 | 0 | 0 | 0 | 600 |
| 89200 | MISC - 10% EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>600</u> |
| -202 | <i>TOTAL EXPENDITURES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>600</u> |
| | FUND BALANCE - JANUARY 1 | 0 | 0 | 0 | 0 | 650 |
| | CHANGE IN FUND BALANCE | 0 | 0 | 0 | 650 | 50 |
| | FUND BALANCE - DECEMBER 31 | <u>0</u> | <u>0</u> | <u>0</u> | <u>650</u> | <u>700</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|--------------|--------------|--------------|----------------|--------------|
| REVENUES: | | | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34500 | COMMUNITY GARDEN PLOT FEE | 725 | 705 | 725 | 725 | 725 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | <u>725</u> | <u>705</u> | <u>725</u> | <u>725</u> | <u>725</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 23 | 34 | 20 | 20 | 25 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (2) | (8) | 0 | 0 | 0 |
| 36300 | DONATION - COMMUNITY GARDEN | 0 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>21</u> | <u>26</u> | <u>20</u> | <u>20</u> | <u>25</u> |
| 203 | <i>TOTAL REVENUES</i> | <u>746</u> | <u>731</u> | <u>745</u> | <u>745</u> | <u>750</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 & OTHER FINANCING SOURCES</i> | <u>746</u> | <u>731</u> | <u>745</u> | <u>745</u> | <u>750</u> |
| EXPENDITURES: | | | | | | |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 0 | 72 | 1,000 | 500 | 1,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>0</u> | <u>72</u> | <u>1,000</u> | <u>500</u> | <u>1,000</u> |
| <i>OTHER SERVICES & 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 & CHARGES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| -203 | <i>TOTAL EXPENDITURES</i> | <u>0</u> | <u>72</u> | <u>1,000</u> | <u>500</u> | <u>1,000</u> |
| | FUND BALANCE - JANUARY 1 | 2,296 | 3,042 | 3,701 | 3,701 | 3,946 |
| | CHANGE IN FUND BALANCE | <u>746</u> | <u>659</u> | <u>(255)</u> | <u>245</u> | <u>(250)</u> |
| | FUND BALANCE - DECEMBER 31 | <u>3,042</u> | <u>3,701</u> | <u>3,446</u> | <u>3,946</u> | <u>3,696</u> |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------|---|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| INTERGOVERNMENTAL | | | | | | |
| 33611 | ST PAUL WATER UTILITY | 0 | 0 | 0 | 0 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | | | | | | |
| 34180 | WATER CHARGES | 35,517 | 34,326 | 30,000 | 33,000 | 34,000 |
| | TOTAL CHARGES FOR SERVICES | 35,517 | 34,326 | 30,000 | 33,000 | 34,000 |
| MISCELLANEOUS | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 638 | 1,018 | 600 | 700 | 700 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (77) | (233) | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 561 | 785 | 600 | 700 | 700 |
| 204 | TOTAL REVENUES | 36,078 | 35,111 | 30,600 | 33,700 | 34,700 |
| EXPENDITURES: | | | | | | |
| COMPENSATION | | | | | | |
| 60100 | REGULAR SALARIES | 5,986 | 6,166 | 6,510 | 6,625 | 6,700 |
| 64011 | PERA CONTRIBUTIONS | 449 | 463 | 490 | 510 | 515 |
| 64012 | FICA CONTRIBUTIONS | 421 | 420 | 500 | 510 | 520 |
| 64031 | HOSPITALIZATION | 1,872 | 1,930 | 2,700 | 1,800 | 2,900 |
| 64032 | DENTAL | 78 | 88 | 95 | 95 | 105 |
| 64033 | LONG-TERM DISABILITY | 6 | 7 | 10 | 10 | 10 |
| 64034 | LIFE INSURANCE | 11 | 11 | 12 | 12 | 12 |
| | TOTAL COMPENSATION | 8,823 | 9,085 | 10,317 | 9,562 | 10,762 |
| OTHER SERVICES & CHARGES | | | | | | |
| 80310 | AUDIT | 680 | 782 | 800 | 712 | 850 |
| 86100 | CONFERENCE & EDUCATION | 0 | 0 | 300 | 0 | 300 |
| 87090 | REPAIR EQUIPMENT | 0 | 0 | 1,000 | 0 | 1,000 |
| 87120 | REPAIRS & MAINTENANCE | 0 | 189 | 600 | 100 | 600 |
| 88500 | BILLING FEES | 767 | 763 | 770 | 800 | 770 |
| 89000 | MISCELLANEOUS | 0 | 0 | 100 | 0 | 100 |
| 89070 | HYDRANT MARKERS | 0 | 0 | 200 | 0 | 200 |
| | TOTAL OTHER SERVICES & CHARGES | 1,447 | 1,734 | 3,770 | 1,612 | 3,820 |
| CAPITAL OUTLAY | | | | | | |
| 94700 | INFRASTRUCTURE IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 |
| -204 | TOTAL EXPENDITURES | 10,270 | 10,819 | 14,087 | 11,174 | 14,582 |
| 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 | 10,270 | 10,819 | 14,087 | 11,174 | 14,582 |
| | FUND BALANCE - JANUARY 1 | 75,896 | 101,704 | 125,996 | 125,996 | 148,522 |
| | CHANGE IN FUND BALANCE | 25,808 | 24,292 | 16,513 | 22,526 | 20,118 |
| | FUND BALANCE - DECEMBER 31 | 101,704 | 125,996 | 142,509 | 148,522 | 168,640 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------|--|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| INTERGOVERNMENTAL | | | | | | |
| 33610 | MN DEPT OF AGRICULTURE | 44,092 | 0 | 13,000 | 13,564 | 0 |
| | TOTAL INTERGOVERNMENTAL | 44,092 | 0 | 13,000 | 13,564 | 0 |
| MISCELLANEOUS | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | (57) | 2 | 0 | 1 | 0 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | (57) | 2 | 0 | 1 | 0 |
| 205 | TOTAL REVENUES | 44,035 | 2 | 13,000 | 13,565 | 0 |
| OTHER FINANCING SOURCES | | | | | | |
| 39200 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | 44,035 | 2 | 13,000 | 13,565 | 0 |
| EXPENDITURES: | | | | | | |
| 60100 | SALARY | 0 | 0 | 0 | 0 | 0 |
| 64012 | FICA EXPENSES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CERT EXPENSES | 0 | 0 | 0 | 0 | 0 |
| MATERIAL & SUPPLIES | | | | | | |
| 70500 | POSTAGE | 0 | 0 | 0 | 0 | 0 |
| | TOTAL MATERIAL & SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| OTHER SERVICES & CHARGES | | | | | | |
| 80310 | AUDIT | 712 | 0 | 0 | 0 | 0 |
| 80330 | FORESTRY CONSULTING | 0 | 0 | 0 | 0 | 0 |
| 85000 | TREE REMOVALS/STUMP GRINDING | 0 | 0 | 0 | 0 | 0 |
| 85100 | STUMP GRINDING | 0 | 0 | 0 | 0 | 0 |
| 86000 | TREE REPLANTING | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER SVCS & CHARGES | 712 | 0 | 0 | 0 | 0 |
| CAPITAL | | | | | | |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL | 0 | 0 | 0 | 0 | 0 |
| -205 | TOTAL EXPENDITURES | 712 | 0 | 0 | 0 | 0 |
| OTHER FINANCING USES | | | | | | |
| 97000 | TRANSFER | 0 | 0 | 13,203 | 13,770 | 0 |
| | TOTAL EXPENDITURES & FINANCING USES | 712 | 0 | 13,203 | 13,770 | 0 |
| | FUND BALANCE - JANUARY 1 | (43,120) | 203 | 205 | 205 | 0 |
| | CHANGE IN FUND BALANCE | 43,323 | 2 | (203) | (205) | 0 |
| | FUND BALANCE - DECEMBER 31 | 203 | 205 | 2 | 0 | 0 |

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 | 2016 Actual | 2017 Actual | 2018 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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|---------------|---------------|---------------|----------------|---------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33610 | COUNTY GRANT - RECYCLING | 13,109 | 13,363 | 12,949 | 12,949 | 15,318 |
| 33611 | COUNTY GRANT - BULKY ITEM RECYCLING | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>13,109</u> | <u>13,363</u> | <u>12,949</u> | <u>12,949</u> | <u>15,318</u> |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34180 | SOLID WASTE FEE | 74,653 | 74,446 | 73,000 | 74,000 | 76,000 |
| 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>74,653</u> | <u>74,446</u> | <u>73,000</u> | <u>74,000</u> | <u>76,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 653 | 814 | 580 | 600 | 600 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (73) | (180) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>580</u> | <u>634</u> | <u>580</u> | <u>600</u> | <u>600</u> |
| 206 | <i>TOTAL REVENUES</i> | <u>88,342</u> | <u>88,443</u> | <u>86,529</u> | <u>87,549</u> | <u>91,918</u> |
| EXPENDITURES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 10,760 | 11,468 | 11,625 | 12,500 | 12,500 |
| 64011 | PERA CONTRIBUTIONS | 806 | 860 | 875 | 905 | 910 |
| 64012 | FICA CONTRIBUTIONS | 850 | 897 | 890 | 990 | 930 |
| 64031 | HOSPITALIZATION | 171 | 1,295 | 3,430 | 3,000 | 3,600 |
| 64032 | DENTAL | 66 | 59 | 190 | 60 | 60 |
| 64033 | LONG-TERM DISABILITY | 17 | 23 | 16 | 18 | 18 |
| 64034 | LIFE INSURANCE | 21 | 21 | 16 | 22 | 22 |
| | <i>TOTAL COMPENSATION</i> | <u>12,691</u> | <u>14,623</u> | <u>17,042</u> | <u>17,495</u> | <u>18,040</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 0 | 0 | 300 | 0 | 300 |
| 70420 | NEWSLETTERS | 276 | 215 | 500 | 200 | 500 |
| 70500 | POSTAGE | 131 | 0 | 125 | 125 | 150 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>407</u> | <u>215</u> | <u>925</u> | <u>325</u> | <u>950</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 82030 | RECYCLING CONTRACT | 69,228 | 69,228 | 70,000 | 70,000 | 76,000 |
| 82035 | BULKY WASTE STUDY | 0 | 0 | 0 | 0 | 0 |
| 82040 | BULKY ITEM RECYCLING | 0 | 0 | 0 | 151 | 0 |
| 86010 | MILEAGE | 0 | 0 | 15 | 0 | 0 |
| 86100 | CONFERENCES/EDUCATION/ASSOCIATIONS | 0 | 0 | 50 | 0 | 0 |
| 88000 | INSURANCE & BONDS | 0 | 0 | 0 | 0 | 0 |
| 88500 | BILLING FEES | 677 | 673 | 700 | 700 | 750 |
| 89000 | MISCELLANEOUS | 25 | 0 | 25 | 0 | 0 |
| 89010 | CLEAN-UP DAY & MULCH ACTIVITIES | 364 | 290 | 2,500 | 400 | 2,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>71,006</u> | <u>70,972</u> | <u>74,090</u> | <u>71,963</u> | <u>79,600</u> |
| -206 | <i>TOTAL EXPENDITURES</i> | <u>84,104</u> | <u>85,810</u> | <u>92,057</u> | <u>89,783</u> | <u>98,590</u> |
| | FUND BALANCE - JANUARY 1 | 93,081 | 97,319 | 99,952 | 99,952 | 97,718 |
| | CHANGE IN FUND BALANCE | 4,238 | 2,633 | (5,528) | (2,234) | (6,672) |
| | FUND BALANCE - DECEMBER 31 | <u>97,319</u> | <u>99,952</u> | <u>94,424</u> | <u>97,718</u> | <u>91,046</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33610 | CITY WIDE RESILIENCY GRANT | 3,000 | 0 | 0 | 0 | 0 |
| | TOTAL GOVERNMENTAL | 3000 | 0 | 0 | 0 | 0 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 421 | 534 | 150 | 480 | 500 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (45) | (144) | 0 | 0 | 0 |
| 36220 | RENTS & ROYALTIES | 1,716 | 1,895 | 1,716 | 1,895 | 1,895 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 36410 | CONDUIT DEBT | 0 | 0 | 0 | 0 | 0 |
| 36500 | DEV ELOPER REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 2,092 | 2,285 | 1,866 | 2,375 | 2,395 |
| 208 | TOTAL REVENUES | 5,092 | 2,285 | 1,866 | 2,375 | 2,395 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | 5,092 | 2,285 | 1,866 | 2,375 | 2,395 |
| EXPENDITURES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 0 | 0 | 20,800 | 0 | 10,000 |
| 64011 | PERA CONTRIBUTIONS | 0 | 0 | 1,580 | 0 | 750 |
| 64012 | FICA CONTRIBUTIONS | 0 | 0 | 1,610 | 0 | 765 |
| 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 |
| | TOTAL COMPENSATION | 0 | 0 | 23,990 | 0 | 11,515 |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 81900 | OTHER PROFESSIONAL SERVICES | 1,077 | 1,411 | 50,000 | 15,000 | 25,000 |
| 81905 | DEVELOPER EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 81910 | RESILIANCY GRANT EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 0 | 1,532 | 0 | 385 | 0 |
| | TOTAL OTHER SERVICES & CHARGES | 1,789 | 3,724 | 50,800 | 16,097 | 25,850 |
| -208 | TOTAL EXPENDITURES | 1,789 | 3,724 | 74,790 | 16,097 | 37,365 |
| | FUND BALANCE - JANUARY 1 | 52,526 | 55,829 | 54,390 | 54,390 | 40,668 |
| | CHANGE IN FUND BALANCE | 3,303 | (1,439) | (72,924) | (13,722) | (34,970) |
| | FUND BALANCE - DECEMBER 31 | 55,829 | 54,390 | (18,534) | 40,668 | 5,698 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|----------------|----------------|----------------|-------------------|----------------|
| REVENUES: | | | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34180 | ELECTRIC CHARGES | 41,782 | 41,772 | 41,000 | 41,000 | 41,000 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | 41,782 | 41,772 | 41,000 | 41,000 | 41,000 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 195 | 229 | 200 | 70 | 200 |
| 36213 | CHANGES IN FAIR VALUE OF INTEREST | (25) | (30) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | 170 | 199 | 200 | 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> | 41,952 | 41,971 | 41,200 | 41,070 | 41,200 |
| EXPENDITURES: | | | | | | |
| <i>MATERIALS AND SUPPLIES</i> | | | | | | |
| 70100 | SUPPLIES | 0 | 14 | 1,000 | 0 | 1,000 |
| 70180 | LED LIGHT SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIAL & SUPPLIES</i> | 0 | 14 | 1,000 | 0 | 1,000 |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 85020 | STREET LIGHTING POWER | 30,675 | 28,714 | 31,000 | 30,000 | 31,000 |
| 87120 | REPAIR & MAINTENANCE | 450 | 24,441 | 6,000 | 6,000 | 6,000 |
| 88500 | BILLING FEES | 696 | 692 | 700 | 700 | 700 |
| 89000 | MISCELLANEOUS | 0 | 0 | 400 | 0 | 400 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | 32,533 | 54,628 | 38,900 | 37,412 | 38,950 |
| -209 | <i>TOTAL EXPENDITURES</i> | 32,533 | 54,642 | 39,900 | 37,412 | 39,950 |
| | FUND BALANCE - JANUARY 1 | 24,194 | 33,613 | 20,942 | 20,942 | 24,600 |
| | CHANGE IN FUND BALANCE | 9,419 | (12,671) | 1,300 | 3,658 | 1,250 |
| | FUND BALANCE - DECEMBER 31 | 33,613 | 20,942 | 22,242 | 24,600 | 25,850 |

COMMUNITY INCLUSION (210)

BUDGETARY OBJECTIVE:

This fund accounts for costs associated with community project for inclusion effort..

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Transfers (39200) A transfer to be used to support the community inclusion.

EXPENDITURES & OTHER FINANCING USES

⇒ Wages, Salaries & Comp (60100, 64011, 64012) Expenses associated with personnel compensation.

⇒ Materials and Supplies (70100, 70420, 70500) Non-capital items used to enhance the community inclusion.

⇒ Audit (80310) Annual audit service expense.

⇒ Conferences & Education (86100) Expense associated with conferences and education.

⇒ Inclusion Training (86105) Expense associated with training programs.

COMMUNITY INCLUSION (210)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-----------------------------------|---|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| INTERGOVERNMENTAL | | | | | | |
| 33610 | GRANT | 0 | 0 | 0 | 0 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 0 | 0 | 0 | 0 | 0 |
| 36233 | CONTRIBUTIONS FROM PARTICIPANTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 210 | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | | | | | | |
| 39200 | TRANSFERS | 0 | 0 | 0 | 20,000 | 40,000 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 20,000 | 40,000 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | 0 | 0 | 0 | 20,000 | 40,000 |
| EXPENDITURES: | | | | | | |
| <u>WAGES, SALRIES & COMP</u> | | | | | | |
| 60100 | REGULAR SALARY | 0 | 0 | 0 | 0 | 17,500 |
| 64011 | PERA CONTRIBUTIONS | 0 | 0 | 0 | 0 | 1,310 |
| 64012 | FICA CONTRIBUTIONS | 0 | 0 | 0 | 0 | 1,340 |
| 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 |
| | TOTAL WAGES SALARIES AND COMP | 0 | 0 | 0 | 0 | 20,150 |
| <u>MATERIALS AND SUPPLIES</u> | | | | | | |
| 70100 | SUPPLIES | 0 | 0 | 0 | 3,000 | 2,000 |
| 70420 | NEWSLETTER/PRINTING & PUBLISHING | 0 | 0 | 0 | 1,000 | 1,000 |
| 70500 | POSTAGE | 0 | 0 | 0 | 200 | 500 |
| | TOTAL MATERIAL AND SUPPLIES | 0 | 0 | 0 | 4,200 | 3,500 |
| <u>OTHER SERVICES AND CHARGES</u> | | | | | | |
| 80310 | AUDIT | 0 | 0 | 0 | 800 | 0 |
| 80600 | PERSONNEL/CONTRACT SVCS | 0 | 0 | 0 | 0 | 0 |
| 86010 | MILEAGE AND PARKING | 0 | 0 | 0 | 0 | 0 |
| 86100 | CONFERENCES & EDUCATION | 0 | 0 | 0 | 5,000 | 0 |
| 86105 | INCLUSION TNG | 0 | 0 | 0 | 10,000 | 15,000 |
| 86110 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 |
| 88000 | INSURANCE AND BONDS | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER SERVICES AND CHARGES | 0 | 0 | 0 | 15,800 | 15,000 |
| -210 | TOTAL EXPENDITURES | 0 | 0 | 0 | 20,000 | 38,650 |
| OTHER FINANCING USES | | | | | | |
| 97000 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING USES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES & OTHER FINANCING USES | 0 | 0 | 0 | 20,000 | 38,650 |
| | FUND BALANCE - JANUARY 1 | 0 | 0 | 0 | 0 | 0 |
| | CHANGE IN FUND BALANCE | 0 | 0 | 0 | 0 | 1,350 |
| | FUND BALANCE - DECEMBER 31 | 0 | 0 | 0 | 0 | 1,350 |

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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 2 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. 2017 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.

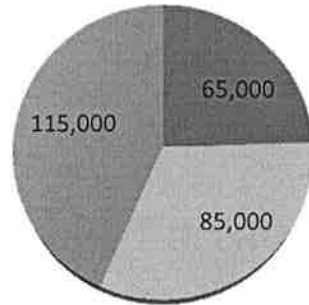
DEBT PAYMENT SCHEDULE:

| YEAR | PRINCIPAL | INTEREST |
|---------------|------------------|----------------|
| 2019 | 265,000 | 35,184 |
| 2020 | 265,000 | 29,091 |
| 2021 | 265,000 | 22,561 |
| 2022 | 210,000 | 16,373 |
| 2023 | 215,000 | 10,605 |
| TOTAL: | 1,220,000 | 113,814 |

TOTAL DEBT SERVICE FUNDS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--|-----------------------------------|----------------|----------------|-----------------|-------------------|-----------------|
| REVENUES: | | | | | | |
| 311 | 2013 GO IMPROVEMENT SERIES 2013A | 73,068 | 66,083 | 47,848 | 34,800 | 56,599 |
| 312 | 2013 FIRE TRUCK BOND SERIES 2013B | 100,641 | 99,763 | 98,730 | 99,830 | 98,536 |
| 316 | 2017 GO IMPROVEMENT SERIES 2017A | 0 | 185 | 7,000 | 7,000 | 119,748 |
| <i>TOTAL REVENUES</i> | | <u>173,709</u> | <u>166,031</u> | <u>153,578</u> | <u>141,630</u> | <u>274,883</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 13,450 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 0 | 150,000 | 0 | 0 | 0 |
| <i>TOTAL OTHER FINANCING SOURCES</i> | | <u>0</u> | <u>163,450</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | | <u>173,709</u> | <u>329,481</u> | <u>153,578</u> | <u>141,630</u> | <u>274,883</u> |
| EXPENDITURES: | | | | | | |
| -306 | G.O. EQUIPMENT CERT, SERIES 2010A | 0 | 0 | 0 | 0 | 0 |
| -311 | 2013 GO IMPROVEMENT SERIES 2013A | 68,487 | 76,325 | 74,447 | 75,447 | 74,377 |
| -312 | 2013 FIRE TRUCK BOND SERIES 2013B | 91,750 | 96,217 | 98,936 | 98,936 | 97,882 |
| -316 | 2017 GO IMPROVEMENT SERIES 20171 | 0 | 0 | 32,925 | 32,925 | 145,475 |
| <i>TOTAL EXPENDITURES</i> | | <u>160,237</u> | <u>172,542</u> | <u>206,308</u> | <u>207,308</u> | <u>317,734</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 & OTHER FINANCING USES</i> | | <u>160,237</u> | <u>172,542</u> | <u>206,308</u> | <u>207,308</u> | <u>317,734</u> |
| FUND BALANCE - JANUARY 1 | | 234,342 | 247,814 | 404,753 | 404,753 | 339,075 |
| CHANGE IN FUND BALANCE | | <u>13,472</u> | <u>156,939</u> | <u>(52,730)</u> | <u>(65,678)</u> | <u>(42,851)</u> |
| FUND BALANCE - DECEMBER 31 | | <u>247,814</u> | <u>404,753</u> | <u>352,023</u> | <u>339,075</u> | <u>296,224</u> |

2019 DEBT PRINCIPAL PAYMENTS ALLOCATED PER BOND



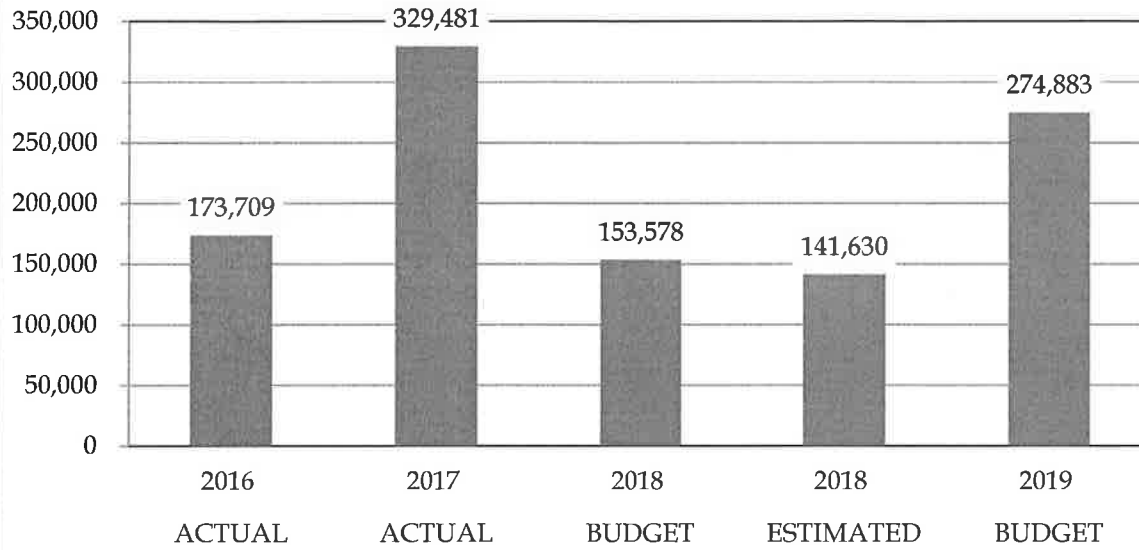
- 2013A G.O. IMPROVEMENT BONDS 65,000
- 2013B G.O. EQUIPMENT CERTIFICATES 85,000
- 2017A G.O. IMPROVEMENT BONDS 115,000

| <u>BOND</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-----------------------------------|------------------|-----------------|----------------|
| 2013A G.O. IMPROVEMENT BONDS | 65,000 | 3,527 | 68,527 |
| 2013B G.O. EQUIPMENT CERTIFICATES | 85,000 | 8,032 | 93,032 |
| 2017A G.O. IMPROVEMENT BONDS | 115,000 | 23,625 | 138,625 |
| | <u>265,000</u> | <u>35,184</u> | <u>300,184</u> |

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------------|---|----------------|----------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | DEBT LEVY PROPERTY TAX | 127,265 | 125,584 | 98,330 | 98,330 | 233,658 |
| | <i>TOTAL PROPERTY TAX LEVY</i> | <u>127,265</u> | <u>125,584</u> | <u>98,330</u> | <u>98,330</u> | <u>233,658</u> |
| <i>FINES & FORFEITS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 45,371 | 39,328 | 53,448 | 39,500 | 37,425 |
| | <i>TOTAL FINES & FORFEITS</i> | <u>45,371</u> | <u>39,328</u> | <u>53,448</u> | <u>39,500</u> | <u>37,425</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 1,270 | 1,895 | 1,800 | 3,800 | 3,800 |
| 36213 | CHANGE IN FAIR VALUE OF IN | (197) | (776) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>1,073</u> | <u>1,119</u> | <u>1,800</u> | <u>3,800</u> | <u>3,800</u> |
| | <i>TOTAL REVENUES</i> | <u>173,709</u> | <u>166,031</u> | <u>153,578</u> | <u>141,630</u> | <u>274,883</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 13,450 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 0 | 150,000 | 0 | 0 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>0</u> | <u>163,450</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>173,709</u> | <u>329,481</u> | <u>153,578</u> | <u>141,630</u> | <u>274,883</u> |

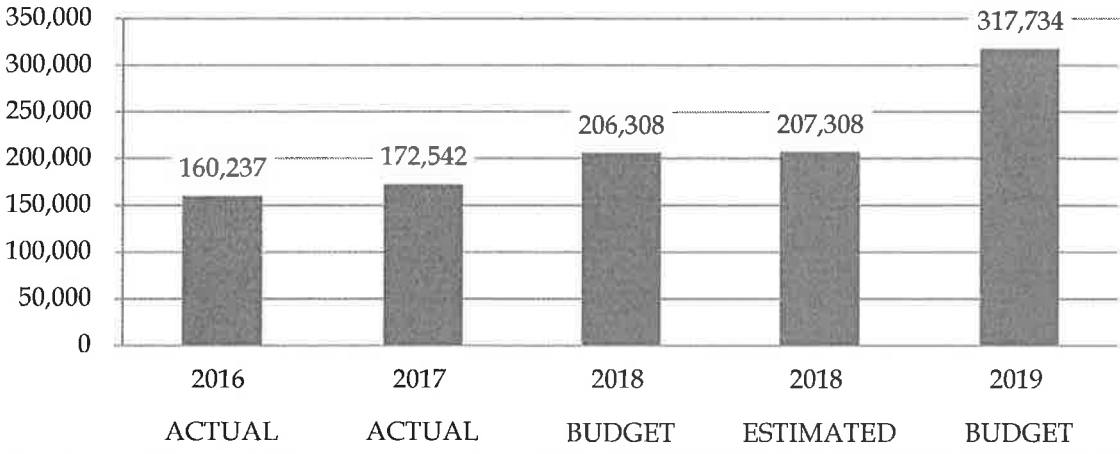
2018 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| EXPENDITURES: | | | | | | |
| | <i>OTHER SERVICES & CHARGES</i> | | | | | |
| 80310 | AUDIT | 1,424 | 1,562 | 2,400 | 2,400 | 2,550 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>1,424</u> | <u>1,562</u> | <u>2,400</u> | <u>2,400</u> | <u>2,550</u> |
| | <i>DEBT SERVICE</i> | | | | | |
| 94000 | BOND PRINCIPAL | 140,000 | 150,000 | 150,000 | 150,000 | 265,000 |
| 94500 | BOND INTEREST | 16,933 | 15,592 | 39,908 | 39,908 | 35,184 |
| 94900 | BOND FEES | 1,880 | 5,388 | 14,000 | 15,000 | 15,000 |
| | <i>TOTAL DEBT SERVICE</i> | <u>158,813</u> | <u>170,980</u> | <u>203,908</u> | <u>204,908</u> | <u>315,184</u> |
| | <i>TOTAL EXPENDITURES</i> | <u><u>160,237</u></u> | <u><u>172,542</u></u> | <u><u>206,308</u></u> | <u><u>207,308</u></u> | <u><u>317,734</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 & OTHER FINANCING USES</i> | <u><u>160,237</u></u> | <u><u>172,542</u></u> | <u><u>206,308</u></u> | <u><u>207,308</u></u> | <u><u>317,734</u></u> |

2018 TOTAL DEBT SERVICE EXPENDITURES



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.

DEBT PAYMENT SCHEDULE:

| YEAR | PRINCIPAL | INTEREST |
|--------|-----------|----------|
| 2019 | 65,000 | 3,526 |
| 2020 | 65,000 | 2,245 |
| 2021 | 65,000 | 780 |
| TOTAL: | 195,000 | 6,551 |

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

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | DEBT LEVY PROPERTY TAX | 27,150 | 26,228 | 0 | 0 | 23,874 |
| | <i>TOTAL PROPERTY TAX LEVY</i> | 27,150 | 26,228 | 0 | 0 | 23,874 |
| <i>FINES & FORFEITS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 45,371 | 39,328 | 47,448 | 34,000 | 31,925 |
| | <i>TOTAL FINES & FORFEITS</i> | 45,371 | 39,328 | 47,448 | 34,000 | 31,925 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 645 | 789 | 400 | 800 | 800 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (98) | (262) | 0 | 0 | 0 |
| 39130 | BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | 547 | 527 | 400 | 800 | 800 |
| 317 | <i>TOTAL REVENUES</i> | 73,068 | 66,083 | 47,848 | 34,800 | 56,599 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 0 | 25,000 | 0 | 0 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | 0 | 25,000 | 0 | 0 | 0 |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | 73,068 | 91,083 | 47,848 | 34,800 | 56,599 |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT & OTHER CHARGES | 712 | 781 | 800 | 800 | 850 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | 712 | 781 | 800 | 800 | 850 |
| <i>DEBT SERVICE</i> | | | | | | |
| 94000 | BOND PRINCIPAL | 60,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 94500 | BOND INTEREST | 6,345 | 5,606 | 4,647 | 4,647 | 3,527 |
| 94900 | BOND FEES | 1,430 | 4,938 | 4,000 | 5,000 | 5,000 |
| | <i>TOTAL DEBT SERVICE</i> | 67,775 | 75,544 | 73,647 | 74,647 | 73,527 |
| -311 | <i>TOTAL EXPENDITURES</i> | 68,487 | 76,325 | 74,447 | 75,447 | 74,377 |
| | FUND BALANCE - JANUARY 1 | 118,782 | 123,363 | 138,121 | 111,522 | 70,875 |
| | CHANGE IN FUND BALANCE | 4,581 | 14,758 | (26,599) | (40,647) | (17,778) |
| | FUND BALANCE - DECEMBER 31 | 123,363 | 138,121 | 111,522 | 70,875 | 53,097 |

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 |
|--------|-----------|----------|
| 2019 | 85,000 | 8,031 |
| 2020 | 85,000 | 6,671 |
| 2021 | 85,000 | 5056 |
| 2022 | 90,000 | 3173 |
| 2023 | 90,000 | 1080 |
| TOTAL: | 435,000 | 24,011 |

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

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|----------------|----------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | DEBT LEVY PROPERTY TAX | 100,115 | 99,356 | 98,330 | 98,330 | 97,036 |
| | <i>TOTAL PROPERTY TAX LEVY</i> | <u>100,115</u> | <u>99,356</u> | <u>98,330</u> | <u>98,330</u> | <u>97,036</u> |
| <i>FINES & FORFEITS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL FINES & FORFEITS</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 625 | 654 | 400 | 1,500 | 1,500 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (99) | (247) | 0 | 0 | 0 |
| 39130 | BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>526</u> | <u>407</u> | <u>400</u> | <u>1,500</u> | <u>1,500</u> |
| 317 | <i>TOTAL REVENUES</i> | <u>100,641</u> | <u>99,763</u> | <u>98,730</u> | <u>99,830</u> | <u>98,536</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 & OTHER FINANCING SOURCES</i> | <u>100,641</u> | <u>99,763</u> | <u>98,730</u> | <u>99,830</u> | <u>98,536</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT & OTHER CHARGES | 712 | 781 | 800 | 800 | 850 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>712</u> | <u>781</u> | <u>800</u> | <u>800</u> | <u>850</u> |
| <i>DEBT SERVICE</i> | | | | | | |
| 94000 | BOND PRINCIPAL | 80,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 94500 | BOND INTEREST | 10,588 | 9,986 | 9,136 | 9,136 | 8,032 |
| 94900 | BOND FEES | 450 | 450 | 4,000 | 4,000 | 4,000 |
| | <i>TOTAL DEBT SERVICE</i> | <u>91,038</u> | <u>95,436</u> | <u>98,136</u> | <u>98,136</u> | <u>97,032</u> |
| -312 | <i>TOTAL EXPENDITURES</i> | <u>91,750</u> | <u>96,217</u> | <u>98,936</u> | <u>98,936</u> | <u>97,882</u> |
| | FUND BALANCE - JANUARY 1 | 115,559 | 124,450 | 127,996 | 127,996 | 128,890 |
| | CHANGE IN FUND BALANCE | <u>8,891</u> | <u>3,546</u> | <u>(206)</u> | <u>894</u> | <u>654</u> |
| | FUND BALANCE - DECEMBER 31 | <u>124,450</u> | <u>127,996</u> | <u>127,790</u> | <u>128,890</u> | <u>129,544</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.

DEBT PAYMENT SCHEDULE:

| <u>YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> |
|---------------|------------------|-----------------|
| 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 |
| TOTAL: | 845,000 | 90,975 |

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

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | DEBT LEVY PROPERTY TAX | 0 | 0 | 0 | 0 | 112,748 |
| | <i>TOTAL PROPERTY TAX LEVY</i> | 0 | 0 | 0 | 0 | 112,748 |
| <i>FINES & FORFEITS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 0 | 0 | 6,000 | 5,500 | 5,500 |
| | <i>TOTAL FINES & FORFEITS</i> | 0 | 0 | 6,000 | 5,500 | 5,500 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 0 | 452 | 1,000 | 1,500 | 1,500 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | 0 | (267) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | 0 | 185 | 1,000 | 1,500 | 1,500 |
| 316 | <i>TOTAL REVENUES</i> | 0 | 185 | 7,000 | 7,000 | 7,000 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 13,450 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 0 | 125,000 | 0 | 0 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | 0 | 138,450 | 0 | 0 | 0 |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | 0 | 138,635 | 7,000 | 7,000 | 119,748 |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT & OTHER CHARGES | 0 | 0 | 800 | 800 | 850 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | 0 | 0 | 800 | 800 | 850 |
| <i>DEBT SERVICE</i> | | | | | | |
| 94000 | BOND PRINCIPAL | 0 | 0 | 0 | 0 | 115,000 |
| 94500 | BOND INTEREST | 0 | 0 | 26,125 | 26,125 | 23,625 |
| 94900 | BOND FEES | 0 | 0 | 6,000 | 6,000 | 6,000 |
| | <i>TOTAL DEBT SERVICE</i> | 0 | 0 | 32,125 | 32,125 | 144,625 |
| -316 | <i>TOTAL EXPENDITURES</i> | 0 | 0 | 32,925 | 32,925 | 145,475 |
| | FUND BALANCE - JANUARY 1 | 0 | 0 | 138,635 | 138,635 | 112,710 |
| | CHANGE IN FUND BALANCE | 0 | 138,635 | (25,925) | (25,925) | (25,727) |
| | FUND BALANCE - DECEMBER 31 | 0 | 138,635 | 112,710 | 112,710 | 86,983 |

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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

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.

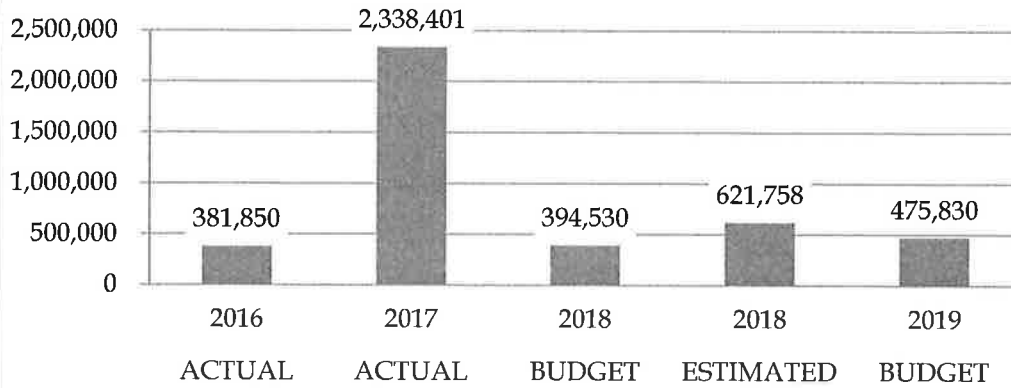
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

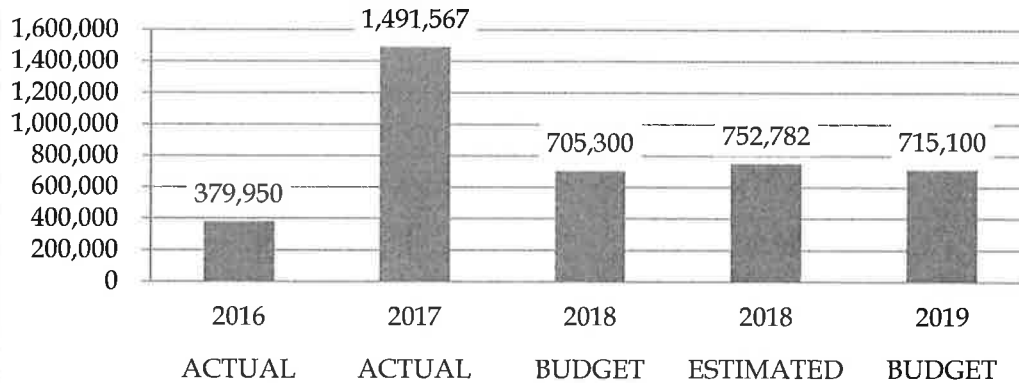
TOTAL CAPITAL PROJECTS FUNDS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--|--------------------------------------|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| 401 | GENERAL CAPITAL | 500 | 19,675 | 300 | 1,000 | 300 |
| 402 | PUBLIC SAFETY CAPITAL | 550 | 10,577 | 100 | 200 | 400 |
| 403 | PARKS/REC./PUBLIC FACILITIES CAPITAL | 344 | 2,702 | 200 | 3,050 | 200 |
| 412 | TIF DISTRICT #1-2 IMPROVEMENTS | 37 | 40 | 30 | 30 | 30 |
| 414 | TIF DISTRICT #1-3 IMPROVEMENTS | 251,840 | 172,452 | 270,400 | 250,300 | 250,400 |
| 419 | INFRASTRUCTURE IMPROVEMENTS | 88,579 | 75,015 | 66,000 | 80,530 | 177,000 |
| 427 | G.O. STREET IMPRROVEMENTS 2017 | 0 | 904,045 | 31,500 | 30,648 | 21,500 |
| <i>TOTAL REVENUES</i> | | 341,850 | 1,184,506 | 368,530 | 365,758 | 449,830 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 883,895 | 0 | 0 | 0 |
| 39101 | PROCEEDS FROM SALE OF CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 40,000 | 270,000 | 26,000 | 256,000 | 26,000 |
| <i>TOTAL OTHER FINANCING SOURCES</i> | | 40,000 | 1,153,895 | 26,000 | 256,000 | 26,000 |
| <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | | 381,850 | 2,338,401 | 394,530 | 621,758 | 475,830 |
| EXPENDITURES: | | | | | | |
| -401 | GENERAL CAPITAL | 18,747 | 31,084 | 86,300 | 74,712 | 9,350 |
| -402 | PUBLIC SAFETY CAPITAL | 32,269 | 21,558 | 53,300 | 88,738 | 9,350 |
| -403 | PARKS/REC./PUBLIC FACILITIES CAPITAL | 21,705 | 19,399 | 151,300 | 43,212 | 216,350 |
| -412 | TIF DISTRICT #1-2 IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| -414 | TIF DISTRICT #1-3 IMPROVEMENTS | 245,985 | 168,630 | 269,800 | 267,512 | 269,850 |
| -419 | INFRASTRUCTURE IMPROVEMENTS | 61,244 | 16,197 | 36,300 | 19,642 | 156,350 |
| -427 | G.O. STREET IMPRROVEMENTS 2017 | 0 | 1,234,699 | 108,300 | 258,966 | 53,850 |
| <i>TOTAL EXPENDITURES</i> | | 379,950 | 1,491,567 | 705,300 | 752,782 | 715,100 |
| <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 & OTHER FINANCING USES</i> | | 379,950 | 1,491,567 | 705,300 | 752,782 | 715,100 |
| FUND BALANCE - JANUARY 1 | | 887,242 | 889,142 | 1,735,976 | 1,735,976 | 1,604,952 |
| CHANGE IN FUND BALANCE | | 1,900 | 846,834 | (310,770) | (131,024) | (239,270) |
| FUND BALANCE - DECEMBER 31 | | 889,142 | 1,735,976 | 1,425,206 | 1,604,952 | 1,365,682 |

**2019 CAPITAL PROJECTS FUNDS
REVENUES (INCLUDES OPERATING
TRANSFERS)**



**2019 CAPITAL PROJECTS FUNDS
EXPENDITURES (INCLUDES
OPERATING TRANSFERS)**



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|---|--|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXES</i> | | | | | | |
| 30111 | PROPERTY TAXES | 0 | 0 | 0 | 0 | 0 |
| 30113 | TAX INCREMENTS | 251,475 | 172,018 | 270,000 | 250,000 | 250,000 |
| | <i>TOTAL PROPERTY TAXES</i> | 251,475 | 172,018 | 270,000 | 250,000 | 250,000 |
| <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 ASSOC GRANT/OTHER GRANTS | 0 | 2,136 | 0 | 2,500 | 0 |
| 33430 | MINNESOTA STATE AID | 71,692 | 247,005 | 65,000 | 79,791 | 167,000 |
| 33431 | RAMSEY COUNTY: ROSELAWN | 0 | 0 | 0 | 0 | 0 |
| 33432 | MN RELIEF PROGRAM | 0 | 0 | 0 | 0 | 0 |
| 33433 | RAMSEY COUNTY AGGREGATE | 0 | 367 | 0 | 426 | 0 |
| 33434 | WATERSHED DISTRICT GRANT | 0 | 0 | 0 | 0 | 0 |
| 33435 | ST PAUL WATER UTILITY | 0 | 468,786 | 20,000 | 18,848 | 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 | 0 | 0 | 0 | 0 | 0 |
| 33439 | U OF M GROVE/PATHWAY | 0 | 79,083 | 0 | 0 | 0 |
| 33440 | U OFM BIKE GOOD NEIGHBOR | 0 | 4,031 | 0 | 0 | 0 |
| 33610 | SCBA GRANT/OTHER GRANTS IN AID | 0 | 0 | 0 | 0 | 0 |
| 33620 | FEMA FIRE EQUIPMENT GRANT | 0 | 10,200 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | 71,692 | 811,608 | 85,000 | 101,565 | 187,000 |
| <i>SPECIAL ASSESSMENTS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 348 | 165,950 | 0 | 2,000 | 0 |
| 36105 | SPECIAL ASSESSMENTS LARP 1 | 0 | 0 | 0 | 0 | 0 |
| 36108 | SPECIAL ASSESSMENTS LARP III | 0 | 0 | 0 | 82 | 0 |
| 36110 | SPECIAL ASSESSMENTS HAMLIN/HOYT | 0 | 0 | 0 | 0 | 0 |
| 36120 | SPECIAL ASSMTS ROSELAWN | 215 | 0 | 0 | 0 | 0 |
| 36130 | SPECIAL ASSMTS HOYT SANITARY | 283 | 267 | 0 | 0 | 0 |
| 36140 | SPECIAL ASSMTS PRIOR MILL AND OVERTLAY | 2,546 | 0 | 1,000 | 0 | 0 |
| 36150 | SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY | 0 | 0 | 0 | 0 | 0 |
| 36160 | SPEC ASSMTS SNELLING DRIVE/GARDEN | 5,816 | 5,409 | 3,000 | 2,231 | 3,000 |
| | <i>TOTAL SPECIAL ASSESSMENTS</i> | 9,208 | 171,626 | 4,000 | 4,313 | 3,000 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 9,618 | 13,130 | 9,530 | 9,880 | 9,830 |
| 36213 | CHANGE IN FAIR VALUE OF i | (959) | (2,814) | 0 | 0 | 0 |
| 36222 | REFUNDS/REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 |
| 36233 | CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 36240 | PARK DEDICATION FEE | 0 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 755 | 276 | 0 | 0 | 0 |
| 36410 | CONDUIT BOND FEE | 0 | 18,437 | 0 | 0 | 0 |
| 36420 | SALES OF EQUIPMENT | 61 | 225 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | 9,475 | 29,254 | 9,530 | 9,880 | 9,830 |
| <i>TOTAL REVENUES</i> | | | | | | |
| | | 341,850 | 1,184,506 | 368,530 | 365,758 | 449,830 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 883,895 | 0 | 0 | 0 |
| 39101 | PROCEEDS FROM SALE OF CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 40,000 | 270,000 | 26,000 | 256,000 | 26,000 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | 40,000 | 1,153,895 | 26,000 | 256,000 | 26,000 |
| <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | | | | | | |
| | | 381,850 | 2,338,401 | 394,530 | 621,758 | 475,830 |

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|------------------|----------------|----------------|----------------|
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & 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 | 208 | 0 |
| 80310 | AUDIT | 3,560 | 3,905 | 4,800 | 4,272 | 5,100 |
| 81900 | OTHER PROFESSIONAL SERVICES | 4,125 | 5,384 | 21,000 | 6,254 | 21,000 |
| 81910 | CONSULTING-STREETScape | 0 | 0 | 0 | 0 | 0 |
| 83010 | PAVEMENT MANAGEMENT | 3,125 | 2,000 | 1,000 | 2,000 | 4,000 |
| 84000 | TREE TRIMMING | 2,676 | 0 | 17,500 | 6,095 | 17,500 |
| 85000 | TREE REMOVAL | 3,771 | 9,673 | 5,000 | 9,057 | 5,000 |
| 86000 | TREE PLANTING | 2,980 | 0 | 5,000 | 0 | 5,000 |
| 86500 | TREE DAMAGE REPAIRS | 2,050 | 0 | 5,000 | 0 | 5,000 |
| 86600 | CLEVELAND REPLANTING | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 565 | 812 | 4,000 | 800 | 4,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>22,852</u> | <u>21,774</u> | <u>63,300</u> | <u>28,686</u> | <u>66,600</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 90100 | FURNITURE & EQUIPMENT | 18,035 | 253 | 85,500 | 70,000 | 8,500 |
| 91000 | MACHINERY & EQUIPMENT | 52,550 | 66,305 | 203,000 | 76,000 | 224,000 |
| 91200 | FIRE TRUCK - LADDER | 0 | 0 | 0 | 0 | 0 |
| 91500 | TENNIS COURT | 0 | 0 | 0 | 0 | 0 |
| 91600 | AED GRANT | 0 | 0 | 0 | 0 | 0 |
| 91700 | SW CORNER BLDG REPLACEMENT | 0 | 0 | 0 | 0 | 0 |
| 91800 | DNR GRANT EXP | 0 | 3,140 | 0 | 2,500 | 0 |
| 91900 | POLICE SQUAD | 0 | 0 | 0 | 56,026 | 0 |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 92005 | SIDEWALK IMPROVEMENT | 1,646 | 3,210 | 2,000 | 152 | 7,000 |
| 92007 | CURB IMPROVEMENT | 0 | 0 | 0 | 1,418 | 0 |
| 92010 | 2013 STREET PROJECT | 0 | 0 | 0 | 0 | 0 |
| 92022 | SIDEWALK PANELS | 0 | 0 | 0 | 0 | 0 |
| 92030 | STREET ALLEY PAVEMENT MGMT | 659 | 0 | 0 | 0 | 0 |
| 92035 | PARKING LOT- TESTING | 0 | 0 | 0 | 0 | 0 |
| 92040 | MAPLE/PRIOR MILL AND OVERLAY | 0 | 0 | 0 | 0 | 0 |
| 92050 | DOWNSTREAM WATER UPGRADE LAUDEDALE | 0 | 0 | 0 | 0 | 0 |
| 92055 | CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT | 0 | 0 | 0 | 0 | 0 |
| 92057 | 2015 SNELLING DRIVE/GARDEN | 0 | 0 | 0 | 0 | 0 |
| 92058 | ROSELAWN STREET & TRAIL | 0 | 345 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 |
| 92090 | SOLAR ENERGY SYSSTEM | 0 | 0 | 0 | 0 | 0 |
| 92095 | HOYT SNELLING SIGNAL | 0 | 0 | 0 | 0 | 112,000 |
| 92098 | 2017 STREET PROJECT | 39,599 | 1,201,509 | 88,500 | 258,000 | 34,000 |
| 92100 | NE CONNECTOR TRAIL | 0 | 0 | 0 | 0 | 0 |
| 92300 | BIKE FIXIT STATION | 4,026 | 0 | 0 | 0 | 0 |
| 92500 | RAIN GARDEN | 0 | 0 | 0 | 0 | 0 |
| 93000 | DEBT PAY AS YOU GO PYMT | 240,583 | 162,017 | 260,000 | 260,000 | 260,000 |
| 94900 | BOND FEES | 0 | 33,014 | 3,000 | 0 | 3,000 |
| | <i>CAPITAL OUTLAY</i> | <u>357,098</u> | <u>1,469,793</u> | <u>642,000</u> | <u>724,096</u> | <u>648,500</u> |
| | <i>TOTAL EXPENDITURES</i> | <u>379,950</u> | <u>1,491,567</u> | <u>705,300</u> | <u>752,782</u> | <u>715,100</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 & OTHER FINANCING USES</i> | <u>379,950</u> | <u>1,491,567</u> | <u>705,300</u> | <u>752,782</u> | <u>715,100</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33410 | OTHER GRANTS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL INTERGOVERNMENTAL | 0 | 0 | 0 | 0 | 0 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 553 | 1,671 | 300 | 1,000 | 300 |
| 36213 | CHANGE IN FAIR VALUE OF I | (53) | (433) | 0 | 0 | 0 |
| 36233 | CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 36410 | CONDUIT BOND FEE | 0 | 18,437 | 0 | 0 | 0 |
| | TOTAL MISCELLANEOUS | 500 | 19,675 | 300 | 1,000 | 300 |
| 401 | TOTAL REVENUES | 500 | 19,675 | 300 | 1,000 | 300 |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39200 | TRANSFERS | 0 | 170,000 | 26,000 | 26,000 | 26,000 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 170,000 | 26,000 | 26,000 | 26,000 |
| | TOTAL REVENUES & OTHER FINANCING SOURCES | 500 | 189,675 | 26,300 | 27,000 | 26,300 |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT/PROFESSIONAL FEES | 712 | 781 | 800 | 712 | 850 |
| | TOTAL OTHER SERVICES & CHARGES | 712 | 781 | 800 | 712 | 850 |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 90100 | FURNITURE & EQUIPMENT | 18,035 | 253 | 85,500 | 70,000 | 8,500 |
| 91000 | MACHINERY & EQUIPMENT | 0 | 30,050 | 0 | 4,000 | 0 |
| | TOTAL CAPITAL OUTLAY | 18,035 | 30,303 | 85,500 | 74,000 | 8,500 |
| -401 | TOTAL EXPENDITURES | 18,747 | 31,084 | 86,300 | 74,712 | 9,350 |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING USES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES & OTHER FINANCING USES | 18,747 | 31,084 | 86,300 | 74,712 | 9,350 |
| | FUND BALANCE - JANUARY 1 | 84,660 | 66,413 | 225,004 | 225,004 | 177,292 |
| | CHANGE IN FUND BALANCE | (18,247) | 158,591 | (60,000) | (47,712) | 16,950 |
| | FUND BALANCE - DECEMBER 31 | 66,413 | 225,004 | 165,004 | 177,292 | 194,242 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|---------------|---------------|----------------|----------------|--------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL REVENUES</i> | | | | | | |
| 33610 | SCBA GRANT/OTHER GRANTS IN AID | 0 | 0 | 0 | 0 | 0 |
| 33620 | FEMA FIRE EQUIPMENT GRANT | 0 | 10,200 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>0</u> | <u>10,200</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 594 | 460 | 100 | 200 | 400 |
| 36213 | CHANGE IN FAIR VALUE OF I | (44) | (83) | 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>550</u> | <u>377</u> | <u>100</u> | <u>200</u> | <u>400</u> |
| 402 | <i>TOTAL REVENUES</i> | <u>550</u> | <u>10,577</u> | <u>100</u> | <u>200</u> | <u>400</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 | 60,000 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>60,000</u> | <u>0</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>550</u> | <u>10,577</u> | <u>100</u> | <u>60,200</u> | <u>400</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 89000 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>712</u> | <u>781</u> | <u>800</u> | <u>712</u> | <u>850</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 91000 | MACHINERY & EQUIPMENT | 31,557 | 17,637 | 52,500 | 32,000 | 8,500 |
| 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 |
| 91800 | DNR GRANT | 0 | 3,140 | 0 | 0 | 0 |
| 91900 | POLICE SQUAD | 0 | 0 | 0 | 56,026 | 0 |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 94900 | BOND FEES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>31,557</u> | <u>20,777</u> | <u>52,500</u> | <u>88,026</u> | <u>8,500</u> |
| -402 | <i>TOTAL EXPENDITURES</i> | <u>32,269</u> | <u>21,558</u> | <u>53,300</u> | <u>88,738</u> | <u>9,350</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 & OTHER FINANCING USES</i> | <u>32,269</u> | <u>21,558</u> | <u>53,300</u> | <u>88,738</u> | <u>9,350</u> |
| | FUND BALANCE - JANUARY 1 | 86,468 | 54,749 | 43,768 | 43,768 | 15,230 |
| | CHANGE IN FUND BALANCE | (31,719) | (10,981) | (53,200) | (28,538) | (8,950) |
| | FUND BALANCE - DECEMBER 31 | <u>54,749</u> | <u>43,768</u> | <u>(9,432)</u> | <u>15,230</u> | <u>6,280</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|---------------|----------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33410 | GRANT - PIANO IN PARK | 0 | 2,136 | 0 | 2,500 | 0 |
| 33430 | DNR GRANT | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>0</u> | <u>2,136</u> | <u>0</u> | <u>2,500</u> | <u>0</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 339 | 643 | 200 | 550 | 200 |
| 36213 | CHANGE IN FAIR VALUE OF I | (56) | (302) | 0 | 0 | 0 |
| 36233 | CONTRIBUTIONS | 0 | 0 | 0 | 0 | 0 |
| 36240 | PARK DEDICATION FEE | 0 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 36410 | CONDUIT BOND FEE | 0 | 0 | 0 | 0 | 0 |
| 36420 | SALE OF EQUIPMENT | 61 | 225 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>344</u> | <u>566</u> | <u>200</u> | <u>550</u> | <u>200</u> |
| 403 | <i>TOTAL REVENUES</i> | <u>344</u> | <u>2,702</u> | <u>200</u> | <u>3,050</u> | <u>200</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39101 | PROCEEDS FROM SALE OF CAPITAL ASSETS | 0 | 0 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 40,000 | 100,000 | 0 | 170,000 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>40,000</u> | <u>100,000</u> | <u>0</u> | <u>170,000</u> | <u>0</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>40,344</u> | <u>102,702</u> | <u>200</u> | <u>173,050</u> | <u>200</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 89000 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>712</u> | <u>781</u> | <u>800</u> | <u>712</u> | <u>850</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 91000 | MACHINERY & EQUIPMENT | 20,993 | 18,618 | 150,500 | 40,000 | 215,500 |
| 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 |
| 91800 | PIANO IN PARK | 0 | 0 | 0 | 2,500 | 0 |
| 92000 | PARK DEDICATION IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>20,993</u> | <u>18,618</u> | <u>150,500</u> | <u>42,500</u> | <u>215,500</u> |
| -403 | <i>TOTAL EXPENDITURES</i> | <u>21,705</u> | <u>19,399</u> | <u>151,300</u> | <u>43,212</u> | <u>216,350</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 & OTHER FINANCING USES</i> | <u>21,705</u> | <u>19,399</u> | <u>151,300</u> | <u>43,212</u> | <u>216,350</u> |
| | FUND BALANCE - JANUARY 1 | 51,983 | 70,622 | 153,925 | 153,925 | 283,763 |
| | CHANGE IN FUND BALANCE | 18,639 | 83,303 | (151,100) | 129,838 | (216,150) |
| | FUND BALANCE - DECEMBER 31 | <u>70,622</u> | <u>153,925</u> | <u>2,825</u> | <u>283,763</u> | <u>67,613</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|-------------|-------------|-------------|----------------|-------------|
| REVENUES: | | | | | | |
| <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 | 41 | 50 | 30 | 30 | 30 |
| 36213 | CHANGE IN FAIR VALUE OF I | (4) | (10) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | 37 | 40 | 30 | 30 | 30 |
| 412 | <i>TOTAL REVENUES</i> | 37 | 40 | 30 | 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 & OTHER FINANCING SOURCES</i> | 37 | 40 | 30 | 30 | 30 |
| EXPENDITURES: | | | | | | |
| <i>WAGES, SALARIES & 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 & COMP</i> | 0 | 0 | 0 | 0 | 0 |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80310 | AUDIT | 0 | 0 | 0 | 0 | 0 |
| 81900 | OTHER PROFESSIONAL SERVICES | 0 | 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 & CHARGES</i> | 0 | 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> | 0 | 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 & OTHER FINANCING USES</i> | 0 | 0 | 0 | 0 | 0 |
| | FUND BALANCE - JANUARY 1 | 12 | 49 | 89 | 89 | 119 |
| | CHANGE IN FUND BALANCE | 37 | 40 | 30 | 30 | 30 |
| | FUND BALANCE - DECEMBER 31 | 49 | 89 | 119 | 119 | 149 |

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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|----------------|----------------|-----------------|-----------------|
| REVENUES: | | | | | | |
| <i>PROPERTY TAXDS</i> | | | | | | |
| 30113 | TAX INCREMENTS | 251,475 | 172,018 | 270,000 | 250,000 | 250,000 |
| | <i>TOTAL PROPERTY TAXES</i> | <u>251,475</u> | <u>172,018</u> | <u>270,000</u> | <u>250,000</u> | <u>250,000</u> |
| <i>SPEICAL 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 | 410 | 549 | 400 | 300 | 400 |
| 36213 | CHANGE IN FAIR VALUE OF I | (45) | (115) | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>365</u> | <u>434</u> | <u>400</u> | <u>300</u> | <u>400</u> |
| 414 | <i>TOTAL REVENUES</i> | <u>251,840</u> | <u>172,452</u> | <u>270,400</u> | <u>250,300</u> | <u>250,400</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 & OTHER FINANCING SOURCES</i> | <u>251,840</u> | <u>172,452</u> | <u>270,400</u> | <u>250,300</u> | <u>250,400</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING SERVICES | 0 | 0 | 0 | 0 | 0 |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 81900 | OTHER PROFESSIONAL SERVICES | 4,125 | 5,208 | 6,000 | 6,000 | 6,000 |
| 89000 | MISCELLANEOUS | 565 | 624 | 3,000 | 800 | 3,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>5,402</u> | <u>6,613</u> | <u>9,800</u> | <u>7,512</u> | <u>9,850</u> |
| <i>DEBT SERVICE/CAPITAL OUTLAY</i> | | | | | | |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | | 0 | |
| 93000 | DEBT PAY AS YOU GO PYMT | 240,583 | 162,017 | 260,000 | 260,000 | 260,000 |
| | <i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i> | <u>240,583</u> | <u>162,017</u> | <u>260,000</u> | <u>260,000</u> | <u>260,000</u> |
| -414 | <i>TOTAL EXPENDITURES</i> | <u>245,985</u> | <u>168,630</u> | <u>269,800</u> | <u>267,512</u> | <u>269,850</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 & OTHER FINANCING USES</i> | <u>245,985</u> | <u>168,630</u> | <u>269,800</u> | <u>267,512</u> | <u>269,850</u> |
| | FUND BALANCE - JANUARY 1 | 49,198 | 55,053 | 58,875 | 58,875 | 41,663 |
| | CHANGE IN FUND BALANCE | <u>5,855</u> | <u>3,822</u> | <u>600</u> | <u>(17,212)</u> | <u>(19,450)</u> |
| | FUND BALANCE - DECEMBER 31 | <u>55,053</u> | <u>58,875</u> | <u>59,475</u> | <u>41,663</u> | <u>22,213</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 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|---------------|---------------|---------------|----------------|----------------|
| REVENUES: | | | | | | |
| <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) | 71,692 | 57,005 | 55,000 | 69,791 | 167,000 |
| 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 RELEIF PROGRAM | 0 | 0 | 0 | 0 | 0 |
| 33433 | RAMSEY COUNTY AGGREGATE | 0 | 367 | 0 | 426 | 0 |
| 33434 | WATERSHED DISTRICT GRANT | 0 | 0 | 0 | 0 | 0 |
| 33435 | ST PAUL WATER UTILITY | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 |
| 33440 | U OF M BIKE GOOD NEIGHBOR | 0 | 4,031 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>71,692</u> | <u>61,403</u> | <u>55,000</u> | <u>70,217</u> | <u>167,000</u> |
| <i>SPECIAL ASSESSMENTS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 348 | 2,020 | 0 | 2,000 | 0 |
| 36105 | SPECIAL ASSMETS: GROVE PREPAIDS | 0 | 0 | 0 | 0 | 0 |
| 36108 | SPECIAL ASSMETS: LARP III | 0 | 0 | 0 | 82 | 0 |
| 36110 | SPECIAL ASMETS: HAMLINE/HOYT | 0 | 0 | 0 | 0 | 0 |
| 36120 | SPECIAL ASMETS: ROSELAWN | 215 | 0 | 0 | 0 | 0 |
| 36130 | SPECIAL ASMETS: HOYT SANITARY | 283 | 267 | 0 | 0 | 0 |
| 36140 | SPEC ASMETS: MAPLE/PRIOR MILL OVERLAY | 2,546 | 0 | 1,000 | 0 | 0 |
| 36150 | SPEC ASMETS: ARONA/ HOLLYWOOD COURT/ ALLEY | 0 | 0 | 0 | 0 | 0 |
| 36160 | SPEC ASMETS SNELLING DRIVE 2015 | 5,816 | 5,409 | 3,000 | 2,231 | 3,000 |
| | <i>TOTAL SPECIAL ASSESMENTS</i> | <u>9,208</u> | <u>7,696</u> | <u>4,000</u> | <u>4,313</u> | <u>3,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 7,681 | 6,963 | 7,000 | 6,000 | 7,000 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | (757) | (1,231) | 0 | 0 | 0 |
| 36222 | REFUNDS/REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS& FORESTRY DONATION | 755 | 184 | 0 | 0 | 0 |
| 36410 | ALLOCATION BONDING | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>7,679</u> | <u>5,916</u> | <u>7,000</u> | <u>6,000</u> | <u>7,000</u> |
| 419 | <i>TOTAL REVENUES</i> | <u>88,579</u> | <u>75,015</u> | <u>66,000</u> | <u>80,530</u> | <u>177,000</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 REVENUES & OTHER FINANCING SOURCES</i> | <u>88,579</u> | <u>75,015</u> | <u>66,000</u> | <u>80,530</u> | <u>177,000</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING SERVICES | 0 | 0 | 0 | 208 | 0 |
| 80310 | AUDIT | 712 | 781 | 800 | 712 | 850 |
| 81900 | OTHER PROFESSIONAL SVCS | 0 | 0 | 0 | 0 | 0 |
| 83010 | PAVEMENT MANAGEMENT | 3,125 | 2,000 | 1,000 | 2,000 | 4,000 |
| 84000 | TREE TRIMMING | 2,676 | | 17,500 | 6,095 | 17,500 |
| 85000 | TREE REMOVAL | 3,771 | 9,673 | 5,000 | 9,057 | 5,000 |
| 86000 | TREE PLANTING | 2,980 | 0 | 5,000 | 0 | 5,000 |
| 86500 | TREE DAMAGE REPAIRS | 2,050 | 0 | 5,000 | 0 | 5,000 |
| 86600 | CLEVELAND REPLANTING | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 0 | 188 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>15,314</u> | <u>12,642</u> | <u>34,300</u> | <u>18,072</u> | <u>37,350</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 92005 | SIDEWALK IMPROVEMENTS | 1,646 | 3,210 | 2,000 | 152 | 7,000 |
| 92007 | CURBS | 0 | 0 | 0 | 1,418 | 0 |
| 92010 | ROSELAWN CONSTRUCTION | 0 | 0 | 0 | 0 | 0 |
| 92020 | HAMLINE/HOYT CONSTRUCTION | 0 | 0 | 0 | 0 | 0 |

| | | | | | | |
|-------|--|----------------|----------------|----------------|----------------|----------------|
| 92030 | STREET ALLEY PAVEMENT MGMT | 659 | 0 | 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 | DOWNSTREAM WATER UPGRADE LAUDERDALE | 0 | 0 | 0 | 0 | 0 |
| 92055 | 2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY | 0 | 0 | 0 | 0 | 0 |
| 92057 | 2015 SNELLING DRIVE/GARDEN | 0 | 0 | 0 | 0 | 0 |
| 92058 | ROSELAWN STREET & TRAIL | 0 | 345 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 |
| 92090 | SOLAR ENERGY SYSTEM | 0 | 0 | 0 | 0 | 0 |
| 92095 | HOYT SNELLING SIGNAL | 0 | 0 | 0 | 0 | 112,000 |
| 92098 | 2017 STREET PROJECT | 39,599 | 0 | 0 | 0 | 0 |
| 92100 | NE CONNECTOR TRAIL | 0 | 0 | 0 | 0 | 0 |
| 92300 | BIKE FIXIT STATION | 4,026 | 0 | 0 | 0 | 0 |
| 94900 | BOND FEES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>45,930</u> | <u>3,555</u> | <u>2,000</u> | <u>1,570</u> | <u>119,000</u> |
| -419 | <i>TOTAL EXPENDITURES</i> | <u>61,244</u> | <u>16,197</u> | <u>36,300</u> | <u>19,642</u> | <u>156,350</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 & OTHER FINANCING USES</i> | <u>61,244</u> | <u>16,197</u> | <u>36,300</u> | <u>19,642</u> | <u>156,350</u> |
| | FUND BALANCE - JANUARY 1 | 614,921 | 642,256 | 701,074 | 701,074 | 761,962 |
| | CHANGE IN FUND BALANCE | <u>27,335</u> | <u>58,818</u> | <u>29,700</u> | <u>60,888</u> | <u>20,650</u> |
| | FUND BALANCE - DECEMBER 31 | <u>642,256</u> | <u>701,074</u> | <u>730,774</u> | <u>761,962</u> | <u>782,612</u> |

G.O. STREET IMPROVEMENTS 2017 (427)

BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the Larpenteur Ave Streetscape project in 2010.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) No assessments were made for this project

EXPENDITURES & OTHER FINANCING USES

⇒ Other Improvements (92000) The cost related to the overlay and curb.

G.O. STREET IMPROVEMENTS 427

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|-------------|------------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33430 | MN STATE AID | 0 | 190,000 | 10,000 | 10,000 | 0 |
| 33435 | ST PAUL REGIONAL WATER | 0 | 468,786 | 20,000 | 18,848 | 20,000 |
| 33439 | U OF M GROVE/PATHWAY | 0 | 79,083 | 0 | 0 | 0 |
| | <i>TOTAL INTERGOVERNMENTAL</i> | <u>0</u> | <u>737,869</u> | <u>30,000</u> | <u>28,848</u> | <u>20,000</u> |
| <i>SPECIAL ASSESSMENTS</i> | | | | | | |
| 36100 | SPECIAL ASSESSMENTS | 0 | 163,930 | 0 | 0 | 0 |
| | <i>TOTAL SPECIAL ASSESSMENTS</i> | <u>0</u> | <u>163,930</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 0 | 2,794 | 1,500 | 1,800 | 1,500 |
| 36213 | CHANGE IN FAIR VALUE OF INVESTMENTS | 0 | (640) | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 0 | 92 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>0</u> | <u>2,246</u> | <u>1,500</u> | <u>1,800</u> | <u>1,500</u> |
| 427 | <i>TOTAL REVENUES</i> | <u>0</u> | <u>904,045</u> | <u>31,500</u> | <u>30,648</u> | <u>21,500</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39130 | BOND PROCEEDS | 0 | 883,895 | 0 | 0 | 0 |
| 39200 | TRANSFERS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER FINANCING SOURCES</i> | <u>0</u> | <u>883,895</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | <i>TOTAL REVENUES & OTHER FINANCING SOURCES</i> | <u>0</u> | <u>1,787,940</u> | <u>31,500</u> | <u>30,648</u> | <u>21,500</u> |
| EXPENDITURES: | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING SERVICES | 0 | 0 | 0 | 0 | 0 |
| 80310 | AUDIT/PROFESSIONAL FEES | 0 | 0 | 800 | 712 | 850 |
| 81900 | OTHER PROFESSIONAL SERVICES | 0 | 176 | 15,000 | 254 | 15,000 |
| 89000 | MISCELLANEOUS | 0 | 0 | 1,000 | 0 | 1,000 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>0</u> | <u>176</u> | <u>16,800</u> | <u>966</u> | <u>16,850</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 92000 | OTHER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 92098 | 2017 STREET PROJECT | 0 | 1,201,509 | 88,500 | 258,000 | 34,000 |
| 94900 | BOND FEES / ISSUANCE COSTS | 0 | 33,014 | 3,000 | 0 | 3,000 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>0</u> | <u>1,234,523</u> | <u>91,500</u> | <u>258,000</u> | <u>37,000</u> |
| -427 | <i>TOTAL EXPENDITURES:</i> | <u>0</u> | <u>1,234,699</u> | <u>108,300</u> | <u>258,966</u> | <u>53,850</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | OPERATING TRANSFER | 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</i> | <u>0</u> | <u>1,234,699</u> | <u>108,300</u> | <u>258,966</u> | <u>53,850</u> |
| | FUND BALANCE - JANUARY 1 | 0 | 0 | 553,241 | 553,241 | 324,923 |
| | CHANGE IN FUND BALANCE | 0 | 553,241 | (76,800) | (228,318) | (32,350) |
| | FUND BALANCE - DECEMBER 31 | <u>0</u> | <u>553,241</u> | <u>476,441</u> | <u>324,923</u> | <u>292,573</u> |

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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:

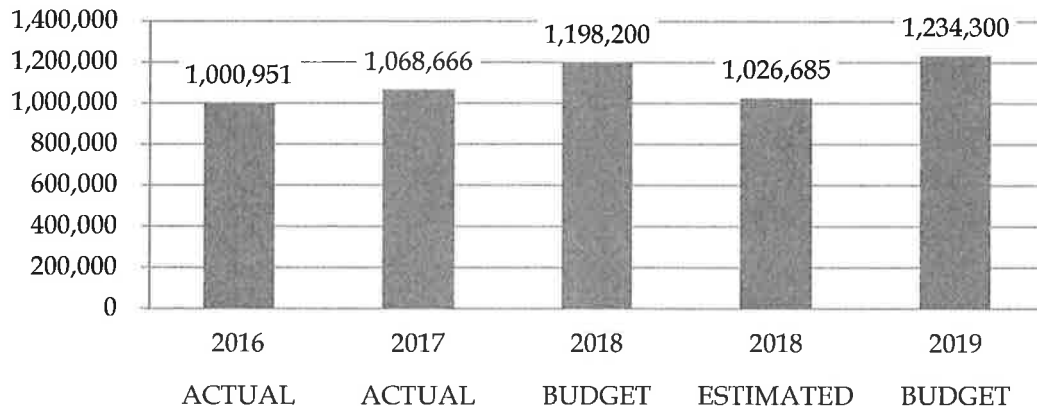
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position 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.

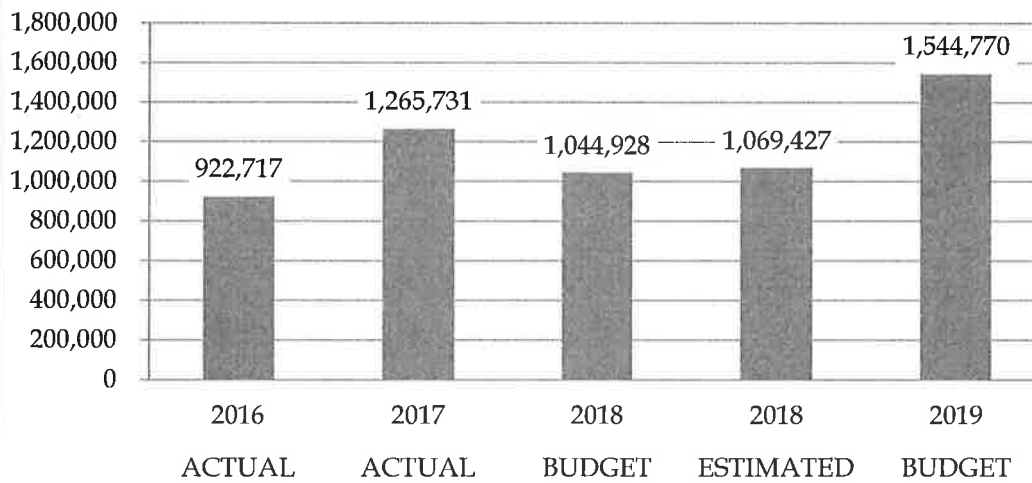
TOTAL ENTERPRISE FUNDS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|---|---------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES: | | | | | | |
| 601 | SANITARY SEWER | 841,597 | 897,379 | 1,037,000 | 865,485 | 1,069,000 |
| 602 | STORM DRAINAGE | 159,354 | 171,287 | 161,200 | 161,200 | 165,300 |
| <i>TOTAL REVENUES</i> | | <u>1,000,951</u> | <u>1,068,666</u> | <u>1,198,200</u> | <u>1,026,685</u> | <u>1,234,300</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 39700 | CONTRIBUTED CAPITAL | 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 & OTHER FINANCING SOURCES</i> | | <u>1,000,951</u> | <u>1,068,666</u> | <u>1,198,200</u> | <u>1,026,685</u> | <u>1,234,300</u> |
| EXPENSES: | | | | | | |
| -601 | SANITARY SEWER | 760,415 | 723,237 | 903,288 | 704,622 | 1,190,860 |
| -602 | STORM DRAINAGE | 122,302 | 142,494 | 141,640 | 134,805 | 353,910 |
| <i>TOTAL EXPENSES</i> | | <u>882,717</u> | <u>865,731</u> | <u>1,044,928</u> | <u>839,427</u> | <u>1,544,770</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 40,000 | 400,000 | 0 | 230,000 | 0 |
| <i>TOTAL OTHER FINANCING USES</i> | | <u>40,000</u> | <u>400,000</u> | <u>0</u> | <u>230,000</u> | <u>0</u> |
| <i>TOTAL EXPENSES & OTHER FINANCING USES</i> | | <u>922,717</u> | <u>1,265,731</u> | <u>1,044,928</u> | <u>1,069,427</u> | <u>1,544,770</u> |
| NET POSITION - JANUARY 1 | | 3,933,853 | 4,012,087 | 3,815,022 | 3,815,022 | 3,772,280 |
| NET INCOME (LOSS) | | 78,234 | (197,065) | 153,272 | (42,742) | (310,470) |
| RESTATEMENT CHG ACCTING PRINCIPLE | | 0 | 0 | 0 | 0 | 0 |
| NET POSITION - DECEMBER 31 | | <u>4,012,087</u> | <u>3,815,022</u> | <u>3,968,294</u> | <u>3,772,280</u> | <u>3,461,810</u> |

2019 ENTERPRISE FUND REVENUES



2019 ENTERPRISE FUND EXPENSES



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|--------------------------------|---|------------------|------------------|------------------|------------------|------------------|
| REVENUES: | | | | | | |
| <i>INTERGOVERNMENTAL</i> | | | | | | |
| 33410 | OTHER GRANTS | 0 | 0 | 0 | 0 | 0 |
| 33430 | MN STATE AID | 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>CHARGES FOR SERVICES</i> | | | | | | |
| 34180 | SEWER CHARGES | 986,406 | 1,044,378 | 1,010,000 | 1,010,000 | 1,044,000 |
| 34181 | SEWER PENALTIES | 0 | 0 | 0 | 0 | 0 |
| 34183 | OTHER CHARGES | 0 | 0 | 0 | 0 | 0 |
| 34192 | SAC CHARGES | 0 | 4,970 | 175,000 | 2,485 | 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> | <u>986,406</u> | <u>1,049,348</u> | <u>1,185,000</u> | <u>1,012,485</u> | <u>1,219,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 15,603 | 24,128 | 13,200 | 14,200 | 15,300 |
| 36213 | CHANGE IN FAIR VALUE OF INV | (267) | (643) | 0 | 0 | 0 |
| 36214 | CHANGE IN FAIR VALUE OF INV | (1,492) | (4,167) | 0 | 0 | 0 |
| 36215 | ST PERA CONTRIBUTION | 701 | 0 | 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> | <u>14,545</u> | <u>19,318</u> | <u>13,200</u> | <u>14,200</u> | <u>15,300</u> |
| | <i>TOTAL REVENUES</i> | <u>1,000,951</u> | <u>1,068,666</u> | <u>1,198,200</u> | <u>1,026,685</u> | <u>1,234,300</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 & OTHER FINANCING SOURCES</i> | <u>1,000,951</u> | <u>1,068,666</u> | <u>1,198,200</u> | <u>1,026,685</u> | <u>1,234,300</u> |

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|--|----------------|------------------|------------------|------------------|------------------|
| EXPENSES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 145,727 | 155,739 | 158,400 | 159,600 | 165,500 |
| 60520 | PART-TIME EMPLOYEES | 1,590 | 0 | 8,000 | 2,000 | 6,000 |
| 64011 | PERA CONTRIBUTIONS | 19,635 | 16,323 | 11,950 | 12,050 | 12,500 |
| 64012 | FICA CONTRIBUTIONS | 10,795 | 11,436 | 12,850 | 12,100 | 13,200 |
| 64031 | HOSPITALIZATION | 29,182 | 32,413 | 36,500 | 32,600 | 40,100 |
| 64032 | DENTAL | 1,846 | 1,570 | 1,610 | 1,620 | 1,600 |
| 64033 | LONG-TERM DISABILITY | 345 | 251 | 375 | 340 | 340 |
| 64034 | LIFE INSURANCE | 636 | 344 | 495 | 405 | 405 |
| | <i>TOTAL COMPENSATION</i> | <u>209,756</u> | <u>218,076</u> | <u>230,180</u> | <u>220,715</u> | <u>239,645</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SANITARY SEWER SUPPLIES | 180 | 0 | 1,000 | 700 | 1,000 |
| 70120 | TOOLS | 0 | 0 | 400 | 0 | 400 |
| 70200 | STORM SUPPLIES | 49 | 0 | 400 | 0 | 400 |
| 74000 | MOTOR FUEL & LUBRICANTS | 566 | 1,245 | 3,800 | 1,220 | 3,200 |
| 77000 | CLOTHING | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>795</u> | <u>1,245</u> | <u>5,600</u> | <u>1,920</u> | <u>5,000</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING | 374 | 223 | 1,000 | 0 | 500 |
| 80310 | AUDIT | 2,129 | 2,343 | 2,400 | 2,400 | 2,550 |
| 81900 | OTHER SERVICES & CHARGES | 0 | 0 | 0 | 0 | 0 |
| 81910 | RAIN BARREL WORKSHOP | 0 | 0 | 0 | 0 | 0 |
| 83020 | STREET SWEEPING | 0 | 0 | 0 | 0 | 0 |
| 83025 | SWEEPER PARTS/SUPPLIES | 1,181 | 3,278 | 5,000 | 2,150 | 8,000 |
| 83030 | SHARE SWEEPER COSTS LITTLE CANADA | 3,870 | 5,601 | 0 | 0 | 0 |
| 84000 | STREET SWEEPINGS | 750 | 753 | 2,500 | 900 | 1,200 |
| 85011 | TELEPHONE - LANDLINE | 715 | 785 | 780 | 800 | 800 |
| 85015 | CELL PHONE | 1,284 | 1,307 | 1,250 | 1,280 | 1,380 |
| 85020 | ELECTRIC | 0 | 172 | 200 | 170 | 200 |
| 85060 | METRO SEWER CHARGES | 486,605 | 509,390 | 478,158 | 478,158 | 496,350 |
| 85070 | SAC CHARGES | 0 | 8,930 | 175,000 | 2,485 | 175,000 |
| 85080 | PORTABLE TOILET - PARKS | 1,277 | 1,149 | 2,300 | 1,320 | 1,800 |
| 86020 | TRAINING | 0 | 0 | 0 | 0 | 0 |
| 86030 | CONFERENCES & SCHOOLS | 945 | 468 | 600 | 400 | 200 |
| 86010 | STORM MILEAGE | 0 | 34 | 40 | 85 | 50 |
| 86100 | TRAINING | 1,014 | 655 | 1,800 | 1,400 | 1,600 |
| 86101 | SANITARY/SEWER MILEAGE | 0 | 34 | 50 | 0 | 50 |
| 86110 | MEMBERSHIPS | 515 | 515 | 515 | 515 | 515 |
| 87000 | REPAIR EQUIPMENT | 0 | 0 | 6,000 | 14,305 | 12,000 |
| 87090 | REPAIR EQUIP - STUB | 0 | 0 | 0 | 0 | 0 |
| 87098 | SEWER STUB REPAIR | 0 | 0 | 0 | 0 | 0 |
| 87099 | MANHOLE COVER REPAIRS | 0 | 0 | 300 | 0 | 0 |
| 87100 | SANITARY TELEVISIONING & COMMERCIAL JETTING | 74,499 | 16,831 | 38,000 | 18,154 | 80,000 |
| 87101 | ANNUAL SWEEPER INSPECTION | 0 | 426 | 0 | 430 | 430 |
| 87150 | STORM CATCH BASIN CLEANING/JETTING OF SYSTEM | 0 | 0 | 1,000 | 0 | 0 |
| 87200 | SEWER LINE REPAIRS | 780 | 0 | 3,000 | 0 | 3,000 |
| 87230 | CONTROL PANEL LIFT STATION | 0 | 0 | 2,600 | 0 | 0 |
| 87260 | GOTTFRIEDS STORM WATER | 2,585 | 5,717 | 3,000 | 0 | 0 |
| 87300 | ROOT TREATMENT | 14,778 | 0 | 0 | 0 | 15,000 |
| 87600 | DEPRECIATION | 47,187 | 58,879 | 52,000 | 61,000 | 63,000 |
| 88000 | INSURANCE & BONDS | 8,028 | 8,894 | 10,500 | 9,340 | 10,700 |
| 88030 | ONE CALL CONCEPTS-LOCATES | 1,131 | 1,184 | 2,000 | 1,200 | 2,000 |
| 88500 | BILLING FEE-UTILITIES | 17,356 | 17,378 | 18,700 | 17,700 | 18,800 |
| 88600 | MISCELLANEOUS FEES | 26 | 454 | 55 | 1,200 | 600 |
| 88700 | LIFT STATION REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 89000 | MISCELLANEOUS | 0 | 0 | 400 | 0 | 400 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>667,029</u> | <u>645,400</u> | <u>809,148</u> | <u>615,392</u> | <u>896,125</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 91000 | CAPITAL EQUIPMENT | 0 | 0 | 0 | 0 | 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 |
| 92300 | TROLLEY PATH CATCH BASIN AND POND | 0 | 0 | 0 | 0 | 200,000 |
| 92400 | GROVE RELINING SS PROJECT (NON CAPITALIZED) | 0 | 0 | 0 | 1,400 | 0 |
| 92450 | ROSELAWN STORM DRAINAGE | 0 | 0 | 0 | 0 | 0 |
| 92500 | SNELLING SVCD DRIVES RELINING TO W OF FRY | 5,137 | 0 | 0 | 0 | 0 |
| 92700 | ROSELAWN STORM PROJECT | 0 | 1,010 | 0 | 0 | 0 |
| 92600 | GROVE STORM IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 92800 | NORTHOME & NORTHEAST SEWING LINING PROJ | 0 | 0 | 0 | 0 | 204,000 |
| | <i>TOTAL CAPITAL</i> | <u>5,137</u> | <u>1,010</u> | <u>0</u> | <u>1,400</u> | <u>404,000</u> |
| | <i>TOTAL EXPENSES</i> | <u>882,717</u> | <u>865,731</u> | <u>1,044,928</u> | <u>839,427</u> | <u>1,544,770</u> |
| <i>OTHER FINANCING USES</i> | | | | | | |
| 97000 | TRANSFERS | 40,000 | 400,000 | 0 | 230,000 | 0 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>40,000</u> | <u>400,000</u> | <u>0</u> | <u>230,000</u> | <u>0</u> |
| | <i>TOTAL EXPENSES & OTHER FINANCING USES</i> | <u>922,717</u> | <u>1,265,731</u> | <u>1,044,928</u> | <u>1,069,427</u> | <u>1,544,770</u> |

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 | 2016 Actual | 2017 Actual | 2018 Estimate |
|----------------------------------|-------------|-------------|---------------|
| Miles of sewer televised/cleaned | 7.3 | 14.7 | 7.3 |

SANITARY SEWER (601)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|----------------|----------------|------------------|----------------|------------------|
| REVENUES: | | | | | | |
| <i>CHARGES FOR SERVICES</i> | | | | | | |
| 34180 | SANITARY SEWER CHARGES | 829,339 | 874,421 | 850,000 | 850,000 | 879,000 |
| 34181 | SANITARY SEWER PENALTIES | 0 | 0 | 0 | 0 | 0 |
| 34183 | OTHER CHARGES | 0 | 0 | 0 | 0 | 0 |
| 34192 | SAC CHARGES | 0 | 4,970 | 175,000 | 2,485 | 175,000 |
| 36100 | SPECIAL ASSESSMENTS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | <u>829,339</u> | <u>879,391</u> | <u>1,025,000</u> | <u>852,485</u> | <u>1,054,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 13,294 | 22,155 | 12,000 | 13,000 | 15,000 |
| 36213 | LOAN INTEREST | 0 | 0 | 0 | 0 | 0 |
| 36214 | CHANGE IN FAIR VALUE OF I | (1,492) | (4,167) | 0 | 0 | 0 |
| 36215 | STATE PERA CONTRIBUTION | 456 | 0 | 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>12,258</u> | <u>17,988</u> | <u>12,000</u> | <u>13,000</u> | <u>15,000</u> |
| 601 | <i>TOTAL REVENUES</i> | <u>841,597</u> | <u>897,379</u> | <u>1,037,000</u> | <u>865,485</u> | <u>1,069,000</u> |
| <i>OTHER FINANCING SOURCES</i> | | | | | | |
| 25315 | CONTRIBUTED CAPITAL | 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 & OTHER FINANCING SOURCES</i> | <u>841,597</u> | <u>897,379</u> | <u>1,037,000</u> | <u>865,485</u> | <u>1,069,000</u> |
| EXPENSES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 94,913 | 103,562 | 104,900 | 105,600 | 110,000 |
| 60520 | PART-TIME EMPLOYEES | 1,590 | - | 5,000 | 1,000 | 3,000 |
| 64011 | PERA CONTRIBUTIONS | 15,683 | 12,405 | 7,900 | 7,950 | 8,300 |
| 64012 | FICA CONTRIBUTIONS | 7,073 | 7,618 | 8,500 | 8,100 | 8,700 |
| 64031 | HOSPITALIZATION | 19,731 | 20,598 | 22,300 | 20,600 | 24,500 |
| 64032 | DENTAL | 1,200 | 1,008 | 1,000 | 1,020 | 1,000 |
| 64033 | LONG-TERM DISABILITY | 224 | 180 | 250 | 200 | 200 |
| 64034 | LIFE INSURANCE | 425 | 254 | 350 | 260 | 260 |
| | <i>TOTAL COMPENSATION</i> | <u>140,839</u> | <u>145,625</u> | <u>150,200</u> | <u>144,730</u> | <u>155,960</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70100 | SANITARY SEWER SUPPLIES | 180 | 0 | 1,000 | 700 | 1,000 |
| 70120 | TOOLS | 0 | 0 | 400 | 0 | 400 |
| 74000 | MOTOR FUEL & LUBRICANTS | 493 | 0 | 1,300 | 0 | 1,200 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>673</u> | <u>0</u> | <u>2,700</u> | <u>700</u> | <u>2,600</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING | 0 | 0 | 500 | 0 | 0 |
| 80310 | AUDIT | 1,424 | 1,562 | 1,600 | 1,600 | 1,700 |
| 85011 | TELEPHONE - LANDLINE | 715 | 785 | 780 | 800 | 800 |
| 85015 | CELL PHONE | 1,100 | 1,106 | 1,100 | 1,100 | 1,200 |
| 85020 | ELECTRIC | 0 | 172 | 200 | 170 | 200 |
| 85060 | METRO SEWER CHARGES | 486,605 | 509,390 | 478,158 | 478,158 | 496,350 |
| 85070 | SAC CHARGES | 0 | 8,930 | 175,000 | 2,485 | 175,000 |
| 85080 | PORTABLE TOILET - PARKS | 1,277 | 1,149 | 2,300 | 1,320 | 1,800 |
| 86030 | CONFERENCES & SCHOOLS | 945 | 468 | 600 | 400 | 200 |
| 86100 | TRAINING | 1,014 | 655 | 1,800 | 1,400 | 1,600 |
| 86101 | MILEAGE | 0 | 34 | 50 | 0 | 50 |
| 87000 | REPAIR EQUIPMENT | 0 | 0 | 4,000 | 14,305 | 10,000 |
| 87090 | REPAIR EQUIP - STUB | 0 | 0 | 0 | 0 | 0 |
| 87098 | SEWER SUB REPAIR | 0 | 0 | 0 | 0 | 0 |
| 87099 | MANHOLE COVER REPAIRS | 0 | 0 | 300 | 0 | 0 |
| 87100 | TELEVISIONING & COMMERCIAL JETTING | 74,499 | 16,831 | 38,000 | 18,154 | 80,000 |
| 87200 | SEWER LINE REPAIRS | 780 | 0 | 3,000 | 0 | 3,000 |
| 87230 | CONTROL PANEL (LIFT STATION) | 0 | 0 | 2,600 | 0 | 0 |
| 87300 | ROOT TREATMENT | 14,778 | 0 | 0 | 0 | 15,000 |
| 87600 | DEPRECIATION | 11,958 | 12,013 | 12,000 | 13,000 | 13,000 |

| | | | | | | |
|-------|--|------------------|------------------|------------------|------------------|------------------|
| 88000 | INSURANCE & BONDS | 6,028 | 6,656 | 8,000 | 6,700 | 8,000 |
| 88030 | ONE CALL CONCEPTS-LOCATES | 1,131 | 1,184 | 2,000 | 1,200 | 2,000 |
| 88500 | BILLING FEE-UTILITIES | 16,649 | 16,677 | 18,000 | 17,000 | 18,000 |
| 89000 | MISCELLANEOUS | 0 | 0 | 400 | 0 | 400 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>618,903</u> | <u>577,612</u> | <u>750,388</u> | <u>557,792</u> | <u>828,300</u> |
| | <i>CAPITAL OUTLAY</i> | | | | | |
| 91000 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 92000 | SANITARY INFRASTRUCTURE RELINING | 0 | 0 | 0 | 0 | 0 |
| 92400 | GROVE RELINING SS PROJECT (NON CAPITALIZED) | 0 | 0 | 0 | 1,400 | 0 |
| 92500 | GROVE STREET PROJECT 2017 | 0 | 0 | 0 | 0 | 0 |
| 92800 | NORTHOME & NORTHEAST SEWER LINING PROJ | 0 | 0 | 0 | 0 | 204,000 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,400</u> | <u>204,000</u> |
| -601 | <i>TOTAL EXPENDITURES</i> | <u>760,415</u> | <u>723,237</u> | <u>903,288</u> | <u>704,622</u> | <u>1,190,860</u> |
| | <i>OTHER FINANCING USES</i> | | | | | |
| 97000 | TRANSFERS | 40,000 | 400,000 | 0 | 230,000 | 0 |
| | <i>TOTAL OTHER FINANCING USES</i> | <u>40,000</u> | <u>400,000</u> | <u>0</u> | <u>230,000</u> | <u>0</u> |
| | <i>TOTAL EXPENDITURES & OTHER FINANCING USES</i> | <u>800,415</u> | <u>1,123,237</u> | <u>903,288</u> | <u>934,622</u> | <u>1,190,860</u> |
| | NET POSITION - JANUARY 1 | 2,473,727 | 2,514,909 | 2,289,051 | 2,289,051 | 2,219,914 |
| | NET INCOME (LOSS) | 41,182 | (225,858) | 133,712 | (69,137) | (121,860) |
| | RESTATEMENT CHG IN ACCTING PRINCIPLE | 0 | 0 | 0 | 0 | 0 |
| | NET POSITION - DECEMBER 31 | <u>2,514,909</u> | <u>2,289,051</u> | <u>2,422,763</u> | <u>2,219,914</u> | <u>2,098,054</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 | 2016 Actual | 2017 Actual | 2018 Estimated |
|---------------------|-------------|-------------|----------------|
| Catch basin repairs | 3 | 4 | 0 |
| New Catch Basins | 0 | 0 | 0 |

STORM DRAINAGE (602)

| ACCOUNT NUMBER | ACCOUNT TITLE | ACTUAL 2016 | ACTUAL 2017 | BUDGET 2018 | ESTIMATED 2018 | BUDGET 2019 |
|-------------------------------------|---|----------------|----------------|----------------|----------------|----------------|
| REVENUES: | | | | | | |
| <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 | 157,067 | 169,957 | 160,000 | 160,000 | 165,000 |
| 34181 | STORM SEWER PENALTIES | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL CHARGES FOR SERVICES</i> | <u>157,067</u> | <u>169,957</u> | <u>160,000</u> | <u>160,000</u> | <u>165,000</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 36211 | INTEREST ON INVESTMENTS | 2,309 | 1,973 | 1,200 | 1,200 | 300 |
| 36213 | CHANGE IN FAIR VALUE OF I | (267) | (643) | 0 | 0 | 0 |
| 36215 | STATE PERA CONTRIBUTION | 245 | 0 | 0 | 0 | 0 |
| 36400 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL MISCELLANEOUS</i> | <u>2,287</u> | <u>1,330</u> | <u>1,200</u> | <u>1,200</u> | <u>300</u> |
| 602 | <i>TOTAL REVENUES</i> | <u>159,354</u> | <u>171,287</u> | <u>161,200</u> | <u>161,200</u> | <u>165,300</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 & OTHER FINANCING SOURCES</i> | <u>159,354</u> | <u>171,287</u> | <u>161,200</u> | <u>161,200</u> | <u>165,300</u> |
| EXPENDITURES: | | | | | | |
| <i>COMPENSATION</i> | | | | | | |
| 60100 | REGULAR SALARIES | 50,814 | 52,177 | 53,500 | 54,000 | 55,500 |
| 60520 | PART-TIME/SEASONAL EMPLOYEES | 0 | 0 | 3,000 | 1,000 | 3,000 |
| 64011 | PERA CONTRIBUTIONS | 3,952 | 3,918 | 4,050 | 4,100 | 4,200 |
| 64012 | FICA CONTRIBUTIONS | 3,722 | 3,818 | 4,350 | 4,000 | 4,500 |
| 64031 | HOSPITALIZATION | 9,451 | 11,815 | 14,200 | 12,000 | 15,600 |
| 64032 | DENTAL | 646 | 562 | 610 | 600 | 600 |
| 64033 | LONG-TERM DISABILITY | 121 | 71 | 125 | 140 | 140 |
| 64034 | LIFE INSURANCE | 211 | 90 | 145 | 145 | 145 |
| | <i>TOTAL COMPENSATION</i> | <u>68,917</u> | <u>72,451</u> | <u>79,980</u> | <u>75,985</u> | <u>83,685</u> |
| <i>MATERIALS & SUPPLIES</i> | | | | | | |
| 70200 | STORM SUPPLIES | 49 | 0 | 400 | 0 | 400 |
| 74000 | MOTOR FUEL & LUBRICANTS | 73 | 1,245 | 2,500 | 1,220 | 2,000 |
| | <i>TOTAL MATERIALS & SUPPLIES</i> | <u>122</u> | <u>1,245</u> | <u>2,900</u> | <u>1,220</u> | <u>2,400</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 80100 | ENGINEERING SERVICES | 374 | 223 | 500 | 0 | 500 |
| 80310 | AUDIT | 705 | 781 | 800 | 800 | 850 |
| 81900 | OTHER PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 83020 | STREET SWEEPING | 0 | 0 | 0 | 0 | 0 |
| 83025 | SWEEPER PARTS/SUPPLIES | 1,181 | 3,278 | 5,000 | 2,150 | 8,000 |
| 83030 | SWEEPER EXPS SHARED WITH LITTLE CANADA | 3,870 | 5,601 | 0 | 0 | 0 |
| 84000 | STREET SWEEPINGS | 750 | 753 | 2,500 | 900 | 1,200 |
| 85015 | CELL PHONE | 184 | 201 | 150 | 180 | 180 |
| 86010 | MILEAGE | 0 | 34 | 40 | 85 | 50 |
| 86110 | MEMBERSHIPS | 515 | 515 | 515 | 515 | 515 |
| 87000 | REPAIR EQUIPMENT/CATCH BASIN | 0 | 0 | 2,000 | 0 | 2,000 |
| 87101 | ANNUAL SWEEPER INSPECTION | 0 | 426 | 0 | 430 | 430 |
| 87150 | CATH BASIN CLEANING/JETTING OF SYSTEM | 0 | 0 | 1,000 | 0 | 0 |
| 87260 | GOTFRIEDS STORM WATER | 2,585 | 5,717 | 3,000 | 0 | 0 |
| 87600 | DEPRECIATION | 35,229 | 46,866 | 40,000 | 48,000 | 50,000 |
| 88000 | INSURANCE & BONDS | 2,000 | 2,238 | 2,500 | 2,640 | 2,700 |
| 88500 | BILLING FEES | 707 | 701 | 700 | 700 | 800 |
| 88600 | MISCELLANEOUS FEES & MS4 PERMIT | 26 | 454 | 55 | 1,200 | 600 |
| 88700 | LIFT STATION REPAIR (GOTFREID PIT) | 0 | 0 | 0 | 0 | 0 |
| | <i>TOTAL OTHER SERVICES & CHARGES</i> | <u>48,126</u> | <u>67,788</u> | <u>58,760</u> | <u>57,600</u> | <u>67,825</u> |
| <i>CAPITAL OUTLAY</i> | | | | | | |
| 91000 | CAPITAL EQUIPMENT | 0 | 0 | 0 | 0 | 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 | TROLLEY PATH CATCH BASIN AND POND | 0 | 0 | 0 | 0 | 200,000 |
| 92450 | ROSELAWN STORM DRAIN | 0 | 0 | 0 | 0 | 0 |
| 92500 | CURTISS FIELD SIDEWALKS | 5,137 | 0 | 0 | 0 | 0 |
| 92600 | GROVE STORM IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 |
| 92700 | ROSELAWN STORM IMPROVEMENTS | 0 | 1,010 | 0 | 0 | 0 |
| | <i>TOTAL CAPITAL OUTLAY</i> | <u>5,137</u> | <u>1,010</u> | <u>0</u> | <u>0</u> | <u>200,000</u> |
| -602 | <i>TOTAL EXPENDITURES</i> | <u>122,302</u> | <u>142,494</u> | <u>141,640</u> | <u>134,805</u> | <u>353,910</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 & OTHER FINANCING USES</i> | <u>122,302</u> | <u>142,494</u> | <u>141,640</u> | <u>134,805</u> | <u>353,910</u> |
| | NET POSITION - JANUARY 1 | 1,460,126 | 1,497,178 | 1,525,971 | 1,525,971 | 1,552,366 |
| | NET INCOME (LOSS) | 37,052 | 28,793 | 19,560 | 26,395 | (188,610) |
| | RESTATEMENT CHG ACCTING PRINCIPLE | 0 | 0 | 0 | 0 | 0 |
| | NET POSITION - DEC 31 | <u>1,497,178</u> | <u>1,525,971</u> | <u>1,545,531</u> | <u>1,552,366</u> | <u>1,363,756</u> |

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10 YEAR CAPITAL IMPROVEMENT PLAN 2019-2028

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 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|-------------------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | OFFICE EQUIPMENT: | | | | | | | | | |
| 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 | 6,000 | 2,000 | 2,000 | 4,000 | 4,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| G.I.S./GEOGRAPHIC INFORMATION SYS.) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| CABLE/ELECTRONIC EQUIPMENT | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| ONLINE INITIATIVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OFFICE EQUIPMENT | 8,500 | 4,500 | 4,500 | 6,500 | 6,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| SOLAR PANEL BUYOUT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL CAPITAL | 8,500 | 4,500 | 4,500 | 6,500 | 6,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| CAPITAL SOURCES | | | | | | | | | | |
| FUND BALANCE BGN | 177,292 | 194,242 | 189,012 | 183,762 | 176,412 | 169,012 | 163,612 | 158,212 | 158,212 | 152,812 |
| INTEREST | 300 | 120 | 100 | 50 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER FUNDS | 26,000 | | | | | | | | | |
| TOTAL SOURCES | 203,592 | 194,362 | 189,112 | 183,812 | 176,412 | 169,012 | 163,612 | 158,212 | 158,212 | 152,812 |
| TOTAL USES | 8,500 | 4,500 | 4,500 | 6,500 | 6,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| AUDIT FEE | 850 | 850 | 850 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| FUND BALANCE YEAR-END | 194,242 | 189,012 | 183,762 | 176,412 | 169,012 | 163,612 | 158,212 | 152,812 | 152,812 | 147,412 |

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

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|--------------------------------------|--------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| CAPITAL USES | | | | | | | | | | |
| FIRE: | | | | | | | | | | |
| REPLACE 752 FIRE TRUCK (bought 2001) | | 500,000 | | | | | | | | |
| REPLACE 733 FIRE TRUCK (bought 2015) | | | | | | | | | | |
| COMMAND VEHICLE | | | | | | | | | | |
| EQUIPMENT | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| FIRE GEAR | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| TOTAL FIRE | 8,500 | 508,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| OTHER: | | | | | | | | | | |
| UPGRADES FOR FIRE BLDG SIDE | | | | | | | | | | |
| HAMLIN SCHOOL CROSSINGS | | | | | | | | | | |
| EMERGENCY WARNING SIREN | | | | | | | | | | |
| TOTAL OTHER | * | * | * | * | * | * | * | * | * | * |
| TOTAL FIRE AND OTHER: | 8,500 | 508,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| CAPITAL SOURCES | | | | | | | | | | |
| FUND BALANCE BGN | 15,230 | 6,280 | (3,020) | (12,370) | (21,770) | (31,170) | (40,570) | (49,970) | (49,970) | (59,370) |
| INTEREST | 400 | 50 | | | | | | | | |
| BOND REVENUE | | 500,000 | | | | | | | | |
| OTHER FUNDS | | | | | | | | | | |
| DONATIONS | | | | | | | | | | |
| SALE OF OLD FIRE TRUCK (2014) | | | | | | | | | | |
| TOTAL SOURCES | 15,630 | 506,330 | (3,020) | (12,370) | (21,770) | (31,170) | (40,570) | (49,970) | (49,970) | (59,370) |
| TOTAL USES | 8,500 | 508,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| AUDIT FEE | 850 | 850 | 850 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| | 9,350 | 509,350 | 9,350 | 9,400 | 9,400 | 9,400 | 9,400 | 9,400 | 9,400 | 9,400 |
| FUND BALANCE YEAR-END * | 6,280 | (3,020) | (12,370) | (21,770) | (31,170) | (40,570) | (49,970) | (59,370) | (59,370) | (68,770) |

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 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|--------|--------|-------|-------|--------|--------|-------|-------|-------|-------|
| COMMUNITY PARK: | | | | | | | | | | |
| 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 | 40,000 | | | | | | | | | |
| TENNIS COURT RECONSTRUCTION | | | | | | | | | | |
| SITE FURNISHINGS - BENCHES, ETC. | | | | | | | | | | |
| TOTAL COMMUNITY PARK | 40,000 | | | | | | | | | |
| CURTISS FIELD PARK: | | | | | | | | | | |
| BASKETBALL COURT RESURFACE | | | | | | | | | | |
| EQUIPMENT - GRILL | | | | | | | | | | |
| REGRAVING OF HOCKEY AREA | | | | | | | | | | |
| ICE RINK BOARDS | | | | | | | | | | |
| BENCHES | | | | | | | | | | |
| PLAYGROUND EQUIPMENT | | | | | | | | | | |
| SIGNS | | | | | | | | | | |
| TOTAL CURTISS FIELD PARK | | | | | | | | | | |
| GROVE PARK: | | | | | | | | | | |
| PATH & RUBBER SURFACING ADA COMPL | | | | | | | | | | |
| PLAY AREA BASKETBALL & COURT RESURFACE | | 40,000 | | | | | | | | |
| SIGNS | | | | | | | | | | |
| SIDEWALK (FINISH LOOP) | | | | | | | | | | |
| ICE RINK BOARDS | | | | | | | | | | |
| SWINGS/TIRE SWING | | | | | | | | | | |
| TOTAL GROVE PARK | | 40,000 | | | | | | | | |
| CITY HALL: | | | | | | | | | | |
| BUILDING REPAIRS | | | | | | | | | | |
| SERVICE ENTRANCE DOORS | 1,000 | 1,000 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| KITCHEN APPLIANCE REPLACEMENT | | 1,000 | | | | | | | | |
| HOT WATER HEATER | | | | | 18,000 | | | | | |
| FURNACES CITY HALL (2 OF 3) (2002) | | | | | | 9,000 | | | | |
| FURNACE - FIRE HALL (2003) | | | | | | | | | | |
| SIGNS | | | | | | | | | | |
| LIGHTING | | | | | | | | | | |
| TOTAL CITY HALL | 1,000 | 2,000 | 1,100 | 1,100 | 19,100 | 10,100 | 1,100 | 1,100 | 1,100 | 1,100 |

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

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|-------------------------------------|---------|--------|---------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| CITY WIDE: | | | | | | | | | | |
| LANDSCAPING | 2,000 | 2,000 | | | | | | | | |
| SIGNS | 1,500 | 1,500 | | | | | | | | |
| MISCELLANEOUS | 1,000 | 1,000 | | | | | | | | |
| PARKS CAPITAL IMPROVEMENT STUDY | | | | | | | | | | |
| RINK LIGHTS (ELEMENTARY SCHOOL) | | | | | | | | | | |
| TOTAL CITY WIDE | 4,500 | 4,500 | | | | | | | | |
| PARK/PUBLIC WORKS EQUIPMENT: | | | | | | | | | | |
| 1 TON TRUCK | | | | 40,000 | | | | | | |
| F - 250 TRUCK | | | 35,000 | | | | | | | |
| BOBCAT 5-650 | | | 40,000 | | | | | | | |
| BOBCAT 5-590 | | | | | 40,000 | | | | | |
| RIDING MOWERS JD 1585 | | | | | | | 40,000 | | | |
| DUMP TRUCK (ANYTIME WHEN AVAILABLE) | 170,000 | | | | | | | | | |
| WEED WHIPS | | | | | | | | | | |
| ASPHALT TAMPER | | | | | | | | | | |
| TRACTOR (JD 4310) | | | 35,000 | | | | | | | |
| TORO (2 LAWNMOWERS) | | | | | 60,000 | | | | | |
| TOOL CAT | | | | | | | | | | |
| TOTAL PARK/PUBLIC WORKS | 170,000 | | 110,000 | 40,000 | 100,000 | | 40,000 | | | |
| TOTAL PARK, REC AND PUBLIC WORKS | 215,500 | 46,500 | 111,100 | 41,100 | 119,100 | 10,100 | 41,100 | 1,100 | 1,100 | 1,100 |
| CAPITAL SOURCES | | | | | | | | | | |
| FUND BALANCE BGN | 283,763 | 67,613 | 20,283 | 20,283 | 20,283 | (141,617) | (152,567) | (194,517) | (194,517) | (194,517) |
| INTEREST | 200 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PARK DEDICATION FEE | | | | | | | | | | |
| TRANSFER FROM OTHER FUNDS | | | | | | | | | | |
| TOTAL SOURCES | 283,963 | 67,633 | 20,283 | 20,283 | 20,283 | (141,617) | (152,567) | (194,517) | (194,517) | (194,517) |
| OPERATING TRANSFER OUT | | | | | | | | | | |
| TOTAL USES | 215,500 | 46,500 | 111,100 | 41,100 | 119,100 | 10,100 | 41,100 | 1,100 | 1,100 | 1,100 |
| AUDIT FEE | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 900 | 900 | 900 |
| | 216,350 | 47,350 | 111,950 | 41,950 | 119,950 | 10,950 | 41,950 | 2,000 | 2,000 | 2,000 |
| FUND BALANCE YEAR-END | 67,613 | 20,283 | 20,283 | (21,667) | (41,617) | (152,567) | (194,517) | (196,517) | (196,517) | (196,517) |

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 | | | | | | | | | | | |
|---|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|-----------|--|-----------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| CAPITAL USES | | | | | | | | | | | |
| SIDEWALKS | 7,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | | |
| CORNER MARKERS/STREET SIGNS | - | - | - | - | - | - | - | - | - | | |
| CURBS | - | - | - | - | - | - | - | - | - | | |
| DOWNSTREAM WATER PROJECT WITH LAUDERDALE | - | - | - | - | - | - | - | - | - | | |
| SEAL COATING/ CRACK SEALING | - | - | - | - | - | - | - | - | - | | |
| MILL AND OVERLAY | - | - | - | - | - | - | - | - | - | | |
| HOYT SNELLING SIGNAL | 112,000 | | | | | | | | | | |
| ROSELAWN & SNELLING SIGNAL | | 128,000 | | | | | | | | | |
| TATUM LINDIG/FRY/ST MARYS/ARBURY/ARONA/SIMPSON/GARDEN/RUGGLES | | | 1,177,423 | | 1,403,689 | | | | | | 66,113 |
| ROSELAWN, FALCON WOODS, PASCAL-HOLT/NALBERG-SHELDON/RUGGLE | | | | | | | | | | | |
| CALIFORNIA, IDAHO, IOWA | | | | | | | | | | | |
| FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT | | | | | | | | | | | |
| | | | | | | | | | | | |
| PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS) | 4,000 | 1,000 | 1,000 | 4,500 | 1,000 | 1,000 | 5,000 | 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: | 155,500 | 163,500 | 1,212,923 | 39,000 | 1,439,189 | 35,500 | 349,055 | 35,500 | 35,500 | | 101,615 |
| CAPITAL SOURCES | | | | | | | | | | | |
| FUND BALANCE BGN | 761,962 | 782,612 | 800,262 | 943,278 | 957,428 | 1,028,449 | 1,046,099 | 961,254 | 961,254 | | 961,254 |
| INTEREST | 7,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | | 4,000 |
| SPECIAL ASSESSMENTS | 3,000 | 0 | 321,116 | 0 | 382,824 | 0 | 84,424 | 0 | 18,031 | | 18,031 |
| SPECIAL ASSESSMENTS PREPAID | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 112,000 | 128,000 | 374,634 | 0 | 446,628 | 0 | 98,495 | 0 | 21,037 | | 21,037 |
| ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| STORM DRAINAGE | 0 | 0 | 107,039 | 0 | 127,608 | 0 | 28,141 | 0 | 6,010 | | 6,010 |
| SANITARY FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| STREET BOND | 0 | 0 | 500,000 | 0 | 500,000 | 0 | 0 | 0 | 0 | | 0 |
| TOTAL SOURCES: | 938,962 | 964,612 | 2,157,051 | 997,278 | 2,468,488 | 1,082,449 | 1,311,159 | 1,015,254 | 1,060,332 | | 1,060,332 |
| TIF BOND OBLIGATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| TOTAL USES | 155,500 | 163,500 | 1,212,923 | 39,000 | 1,439,189 | 35,500 | 349,055 | 35,500 | 35,500 | | 101,615 |
| AUDIT FEE | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | | 850 |
| BOND FEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | 156,350 | 164,350 | 1,213,773 | 39,850 | 1,440,039 | 36,350 | 349,905 | 36,350 | 36,350 | | 102,465 |
| FUND BALANCE YEAR-END | 782,612 | 800,262 | 943,278 | 957,428 | 1,028,449 | 1,046,099 | 961,254 | 978,901 | 957,867 | | 957,867 |

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.
- ⇒ A community inclusion coordinator at 0.25 FTE was added for 2019.

APPENDIX 1B

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

| | BUDGET 2017 | BUDGET 2018 | BUDGET 2019 |
|---|----------------|----------------|----------------|
| ADMINISTRATIVE (112) | 2.05 | 2.20 | 2.20 |
| 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 |
| COMMUNITY INCLUSION | 0.00 | 0.00 | 0.25 |
| SANITARY SEWER (601) | 1.31 | 1.31 | 1.31 |
| STORM DRAINAGE (602) | 0.88 | 0.88 | 0.88 |
| TOTAL FTEs | 13.09 | 13.24 | 13.99 |

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

| | BUDGET 2017 | BUDGET 2018 | BUDGET 2019 |
|--|----------------|----------------|----------------|
| 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 |
| OFFICE ASSISTANT - TWO | 0.00 | 0.00 | 0.00 |
| 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 |
| COMMUNITY INCLUSION COORDINATOR | 0.00 | 0.00 | 0.25 |
| 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 | 13.99 |

APPENDIX 2

2019 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 not fully covered by participant fees.
2. The General Capital Fund receives a transfer from the general fund for capital items.
3. The Community Inclusion Special Revenue Fund receives a transfer from the general fund for community inclusion projects.

SCHEDULE OF TRANSFERS 2019

| FUND/ DEPT. # | FUND/DEPARTMENT NAME | TRANSFER OUT | TRANSFER IN |
|------------------|---|-----------------|---------------|
| 1. 141 201 | GENERAL FUND - PARK MAINT./ADMIN. PARK PROGRAMS | 26,000 | 26,000 |
| 2 112 401 | GENREAL FUND - ADMINISTRATIVE GENERAL CAPITAL | 22,000 | 22,000 |
| 3 112 210 | GENERAL FUND - ADMINISTRATION COMMUNITY INCLUSION FUND | 30,000 | 30,000 |
| TOTAL | | 48,000 | 48,000 |

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