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REQUEST FOR COUNCIL ACTION

Meeting Date	August 5, 2020
Agenda Item	Policy D1
Attachment	Documents
Submitted By	Sack Thongvanh, City Administrator

The City That Soars!

Item	Proposed Welcoming Ordinance/Resolution/or Policy
Description	<p>The City received a request from Councilmember Weyhee to reconsider the idea of Falcon Heights as a “Sanctuary City”, but calling it a Welcoming Ordinance.</p> <p>Former Falcon Heights Mayor Lindstrom in 2017 brought the same request to the City Council for consideration. After an in-depth discussion, the City Council decided that becoming a Sanctuary City was not needed because immigration status was not a factor in the delivery of city services. Neither the City of Saint Anthony Police nor Ramsey County Sheriff’s Office engaged with Immigration and Customs Enforcement (ICE) unless court ordered. Neither agency asked immigration status of victims, witnesses or suspects in the course of providing services. These same policies were also followed by law enforcement agencies throughout the county and metro area.</p> <p>At that time the City did not ask immigration status of persons requesting city services, the same as today, and does not base delivery of services on factors of sex, age, race, disability, orientation, nationality, or immigration status. The City only participates in ICE activities when formally requested in the course of following state and federal laws, such as the filing of I-9 forms as required of employers. The City has promoted participation with all residents, regardless of immigration status, in the 2020 Census.</p> <p>To help determine if Falcon Heights has a problem with mistreating immigrants, attached is the Ramsey County Sheriff’s Office (RCSO) Policy 431 Immigration Violations. This was first adopted by the RCSO in June of 2011, the pdf attached is from the current policy manual that was issued in September 2018.</p> <p>The formal process to adopt an ordinance, resolution and policy are different. Resolutions and policies only require an action at a regular City Council meeting, but an ordinance to change City Code would require a public hearing.</p> <p>Key phrase:</p> <p>431.2 POLICY It is the policy of the Ramsey County Sheriff’s Office that all members make personal and professional commitments to equal enforcement of the law and equal service to the public.</p> <p>Confidence in this commitment will increase the effectiveness of this office in protecting and serving the entire community and recognizing the dignity of all persons, regardless of their immigration status.</p> <p>431.3 VICTIMS AND WITNESSES</p>

	<p>To encourage crime reporting and cooperation in the investigation of criminal activity, all individuals, regardless of their immigration status, must feel secure that contacting or being addressed by members of law enforcement will not automatically lead to immigration inquiry and/or deportation. While it may be necessary to determine the identity of a victim or witness, members shall treat all individuals equally and without regard to race, color or national origin in any way that would violate the United States or Minnesota Constitutions.</p> <p>The Policy does offer more details on how immigration status is considered to be a civil issue and not criminal so it does not require action by deputies. When formally requested assistance to ICE is provided.</p> <p>The Ramsey County Adult Detention Center (jail) does not house ICE boarders, and in June of 2014 made public that RCSO would not honor ICE detainees. This policy directive was further updated and more formalized in 2015 and 2019.</p> <p>It would also be important to conduct further research because of concerns for students and residents of Commonwealth Terrace Cooperative Student Housing that the U of MN Police has jurisdiction.</p> <p>Research Links:</p> <ol style="list-style-type: none"> 1. For undocumented immigrants, the “sanctuary city” of Minneapolis doesn’t feel much like a sanctuary https://www.minnpost.com/politics-policy/2017/06/undocumented-immigrants-sanctuary-city-minneapolis-doesnt-feel-much-sanctuar/ 2. National Conference of State Legislatures: https://www.ncsl.org/research/immigration/sanctuary-policy-faq635991795.aspx#history
Budget Impact	The risk of losing federal funding.
Attachment(s)	<ul style="list-style-type: none"> • Ramsey County Press Release (2014) – Statement on U.S. Immigration and Customs Detainers • Ramsey County Sheriff’s Office Policy 431 Immigration Violations • Draft Ordinance - Establishing Standards Concerning Communication and Enforcement of Immigration Laws
Action(s) Requested	Staff is looking for direction on how to proceed with drafting a final ordinance, policy or resolution.



**Matt Bostrom
Sheriff**

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Saint Paul, Minnesota 55101
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PRESS RELEASE

Ramsey County Sheriff's Office

Contact: Randy Gustafson
Public Information Officer
Telephone: (651) 266-9421
randy.gustafson@co.ramsey.mn.us

FOR IMMEDIATE RELEASE: June 11, 2014

Statement on U.S. Immigration and Customs Detainers

[Saint Paul, MN]: On Wednesday, June 11, 2014, Hennepin County Sheriff Rich Stanek issued a statement that, "...the Hennepin County Sheriff's Office will no longer honor U.S. Immigration and Customs Enforcement detainers absent judicial authority."

A U.S. Immigration and Customs Enforcement (ICE) detainer is a request for a local jail to hold an individual for up to 48 hours after state charges have been satisfied. Historically, these ICE detainers were interpreted as mandatory for local jurisdictions to follow. The legal landscape is changing, including recent directives issued by the federal government, it is recently becoming apparent that ICE detainers are requests and not mandated by law.

ICE detainers have been infrequent in Ramsey County. The Adult Detention Center serves approximately 21,000 inmates per year, of which a very small percentage (less than 1%) have ICE detainers.

The Ramsey County Sheriff's Office shares the views and approach voiced by Hennepin County with respect to ICE detainers. Consistent with statutory mandates, the Sheriff's Office has reviewed our procedures pertaining to these holds, and will continue to hold detainees only where there is a judicial order or criminal probable cause.

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Immigration Violations

431.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines to members of the Ramsey County Sheriff's Office for addressing immigration issues.

431.2 POLICY

It is the policy of the Ramsey County Sheriff's Office that all members make personal and professional commitments to equal enforcement of the law and equal service to the public. Confidence in this commitment will increase the effectiveness of this office in protecting and serving the entire community and recognizing the dignity of all persons, regardless of their immigration status.

431.3 VICTIMS AND WITNESSES

To encourage crime reporting and cooperation in the investigation of criminal activity, all individuals, regardless of their immigration status, must feel secure that contacting or being addressed by members of law enforcement will not automatically lead to immigration inquiry and/or deportation. While it may be necessary to determine the identity of a victim or witness, members shall treat all individuals equally and without regard to race, color or national origin in any way that would violate the United States or Minnesota Constitutions.

431.4 CIVIL VS. CRIMINAL OFFENSES

An individual who enters the United States illegally has committed a misdemeanor (8 USC 1325(a)). Generally, a person who initially made legal entry into the United States but remained beyond what is a legal period of time has committed a federal civil offense.

A deputy shall not detain any individual, for any length of time, for a civil violation of federal immigration laws or a related civil warrant.

431.5 ASSISTANCE TO FEDERAL LAW ENFORCEMENT AGENCIES

Requests by any federal agency, for assistance from this office shall be directed to a supervisor who shall discuss the request with her/his Commander or the on-duty Watch Commander.

431.6 U VISA AND T VISA NON-IMMIGRANT STATUS

Under certain circumstances, federal law allows temporary immigration benefits, known as a U visa, to victims and witnesses of certain qualifying crimes (8 USC § 1101(a)(15)(U)). A law enforcement certification for a U visa may be completed by a deputy in order for a U visa to be issued.

Similar immigration protection, known as a T visa, is available for certain qualifying victims of human trafficking (8 USC § 1101(a)(15)(T)). A law enforcement declaration for a T visa may be completed by a deputy in order for a T visa to be issued.

Ramsey County Sheriff's Office

Ramsey County SO Policy Manual

Immigration Violations

Any request for assistance in applying for U visa or T visa status should be forwarded in a timely manner to the Undersheriff of Administration.

The Undersheriff of Administration should:

- (a) Consult with the assigned investigator to determine the current status of any related case and whether further documentation is warranted.
- (b) Contact the appropriate prosecutor assigned to the case, if applicable, to ensure the certification or declaration has not already been completed and whether a certification or declaration is warranted.
- (c) Address the request and complete the certification or declaration, if appropriate, in a timely manner.
 1. The instructions for completing certification and declaration forms can be found on the U.S. Department of Homeland Security (DHS) website.
- (d) Ensure that any decision to complete, or not complete, a certification or declaration form is documented in the case file and forwarded to the appropriate prosecutor. Include a copy of any completed form in the case file.

431.7 TRAINING

The Training Commander shall ensure that all appropriate members receive immigration training.

ORDINANCE NO. ____

**CITY OF FALCON HEIGHTS
RAMSEY COUNTY, MINNESOTA**

**AN ORDINANCE AMENDING CHAPTER 2 ARTICLE III OF THE
CITY CODE ESTABLISHING STANDARDS CONCERNING COMMUNICATION
AND ENFORCEMENT OF IMMIGRATION LAWS**

THE CITY COUNCIL OF THE CITY OF FALCON HEIGHTS ORDAINS:

SECTION 1. Chapter 2 Article III of the Falcon Heights City Code is amended by adding the following provisions:

Sec 2-46 Purpose

Although the City works cooperatively with the Homeland Security, as it does with all state and federal agencies under relevant state and federal laws the City does not operate its programs for the purpose of enforcing federal immigration laws.

Sec 2-47 In General

(a) In conformity with state and federal law, when determining eligibility for, and providing general city services, city employees and officials shall:

(1) Complete I-9 forms, question a person regarding the I-9 form and documents supporting the I-9 form, and may allow Homeland Security to audit the I-9 forms as required by law.

(2) City employees shall request and inquire about immigration status only when specifically mandated to do so by law. As a corollary, City employees shall solicit evidence of a person's identity only when necessitated by the employee's work duties. City employees shall not discriminate against any current or potential service users based on race, sexuality, creed, religion, disabilities, immigration status, or any other identity factor.

(3) Other than complying with lawful subpoenas, city employees and representatives shall not use city resources to detect or apprehend persons whose only violation of law is or may be being undocumented, being out of status, or illegally residing in the United States (collectively) undocumented.

(4) A Minnesota issued driver's license and or a photo identity document issued by the person's nation of origin such as a driver's license, passport, or matricula consular are each adequate evidence of identity and the possession of either shall not subject the person to higher levels of scrutiny or different treatment. This paragraph does not apply to I-9 forms.

(b) General city services means all city services except services specifically listed as public safety services in section 2-48.

2-48 Public Safety.

(a) In conformity with state and federal law, when performing public safety duties, city employees, shall:

(1) Not perform any public safety action for the purpose of detecting the presence of undocumented persons, or to verify immigration status, including but not limited to questioning any person or persons about their immigration status.

(2) Shall not question, apprehend or detain any person for violations of federal civil immigration laws except when immigration status is an element of the crime or when enforcing 8 U.S.C. 1324(c).

(b) All public safety conduct related to the communication and enforcement of civil immigration law shall be documented and made available to (a) the City Attorney, (b) City Council, and (c) the City Administrator. The report shall include any applicable Department of Homeland Security mission statement and operational guidelines, the reason for the dispatch of personnel, the name of the homeland security agent in charge, and the name of the officer authorizing the use of city personnel.

(c) The City shall make all efforts to contract with public safety agencies, including the police that abide by the standards and practices of Public Safety Officers in this Section.

2-49 Complaints and Discipline

Violation of this Article shall be subject to disciplinary action under the appropriate union contract, civil service commission rules, or department work rules. It shall not be a violation of this chapter to require the completion of I-9 forms or to inquire into or disclose the immigration status of the complainant or witnesses if necessary as part of the investigation of a complaint of a violation of this chapter, or if deemed necessary by the appointing authority to administer discipline for such violations.

2-50 Subpoena

This ordinance does not prohibit city employees from responding to a properly issued subpoena.

ADOPTED this _____ day of _____, 2020, by the City Council of Falcon Heights, Minnesota.

CITY OF FALCON HEIGHTS

BY: _____
Randy Gustafson, Mayor

ATTEST:

Sack Thongvanh, City Administrator/Clerk

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The City That Soars!

REQUEST FOR COUNCIL ACTION

Meeting Date	August 5, 2020
Agenda Item	Policy D2
Attachment	N/A
Submitted By	Sack Thongvanh, City Administrator

Item	Guidelines to Request Agenda Items
Description	<p>During the July City Council workshop, staff shared the guidelines used by the City of Lake Elmo for setting the agenda for City Council meetings. The guidelines are below with modifications suggested to fit Falcon Heights.</p> <p>§ 31.04 ORDER OF BUSINESS AT REGULAR MEETINGS.</p> <p>(A) <i>Order established.</i> Each meeting of the Council shall convene at the time and place appointed for the meeting. Council business shall be conducted in the order determined by the Council at its first annual meeting or as thereafter amended by the majority vote of the Council.</p> <p>(1) <i>Order of business.</i> The standard order of business for Council meetings shall be the following:</p> <ul style="list-style-type: none"> (a) Call to Order/Pledge of Allegiance; (b) Approval of agenda; (c) Approval of minutes from past meeting(s); (d) Public comment; (e) Presentations; (f) Consent agenda; (g) Regular agenda; (h) <i>Report of the Council.</i> Council reports will not be part of the order of business for meetings falling 3 months before a local election; (i) Reports from city staff; and (j) Adjourn. <p>(B) <i>Agenda.</i> An agenda will be prepared for all regular Council meetings by the staff or recommendation of the Council at a work session. Members of the public wishing to place an item on the agenda must do so by contacting city staff or Council Members, or by speaking during the public comment period. No member of the general public may add any items to the agenda.</p> <p>(1) <i>Special meetings.</i> When a special meeting is called pursuant to applicable law, the agenda for the special meeting must be included in the request for the meeting and in the publication of the notice of the meeting pursuant to M.S. § 13D.04, Subd. 2.</p> <p>(2) <i>Agenda procedures.</i> Any staff member, the Mayor or 2 Council Members wishing to add an item to any agenda pursuant to this section shall do so by complying with the following:</p> <ul style="list-style-type: none"> (a) All requests from Council to place an item on the posted agenda must be received by the City Clerk/Administrator by 10:00 a.m. 11 days prior to the next Council work session meeting. For a regularly scheduled Tuesday work session, the deadline for agenda items would be 10:00 a.m. on the Friday preceding packet completion. All requests from the

Mayor or Council must first be reviewed at a Council work session before being placed on the agenda of a regular meeting.

(b) All requests to place an item on the posted agenda must be on the form prescribed by the City Clerk/Administrator. The form shall be completed with the goal of clearly describing the subject matter to be considered by the Council and any action requested or required. Supporting information may be attached to the form as necessary.

(c) All requests to place an item on the posted agenda by city staff or Council Members must be reviewed by the City Clerk/Administrator or their designee prior to being included in the agenda.

(d) The agenda, along with all related information materials, will be provided to all City Council Members and the City Attorney at least 4 days prior to the Council meeting for which it applies. For a regularly scheduled Tuesday meeting, the packet will be provided by 5:00 p.m. the Thursday preceding.

(C) *Consent agenda.* A consent agenda may be used to improve the efficiency of meetings. The consent agenda allows the Council to consider several items at 1 time. Only 1 motion is necessary to approve all items on the consent agenda.

(1) Items that require findings of fact or an explanation of Council actions, such as land use matters and the consideration of licensing requests, should not be placed on the consent agenda.

(2) An item on the consent agenda may be removed from such agenda for full consideration by the Council upon request made by any Member of the Council. Items removed from the consent agenda will be placed on the regular agenda for discussion and consideration.

(D) *Presentation, discussion and agenda item decisions.* The following is the order of business for presenting and discussing items on Council agendas:

(1) Introduction of item;

(2) Report by staff or other presenter;

(3) Questions from Council Members to the presenter in a round robin manner. The presiding officer will facilitate the round robin process by asking each individual Council Member for 1 question and allowing for a response to the individual question. Then the presiding officer will ask the next Council Member, in sequence, until all Council Members have asked and received responses to a question. No Council Member shall take more than 3 minutes to ask a question or comment on an item which is being presented before another Council Member has a turn to question and comment on the same item;

(4) Receive questions/comments from the applicant/requesting party to the Council, and allow each Council Member to respond in the round robin process;

(5) Allow questions from Council Members to the applicant/requesting party, if applicable, using the round robin process;

(6) Allow questions/comments from the public to Council Members. Each member of the public shall state his or her comments in 6 minutes. Council shall not interrupt or interact until all public comments are completed;

(7) At the conclusion of the round robin process, the presiding officer calls for a motion or discussion among the Council. Discussion on any presentation shall be kept to a minimum, and each Council Member shall only speak twice on the issue. This action is not an indication that the motion on the table is the motion that will be approved in its current form. It is purely for discussion purposes;

(8) Discussion among Council Members using the round robin process with each Member speaking no more than twice on a motion;

(9) Action by the Council on the motion.

(E) *Meeting schedule.*

- (1) Each meeting of the Council shall convene at the time and place appointed. All public hearings shall commence at the advertised time.
- (2) Council business shall be conducted in the order of the prepared agenda, unless an alteration is approved by a majority of the Council.
- (3) The last item on the agenda will be commenced no later than 12:00 a.m.
- (4) If all business has not been completed by 12:00 a.m., the meeting shall be continued to another date and time following the notice provisions contained herein.

(F) *Public participation and comment at Council meetings.* Council meetings are the forum for the Council to conduct the city's business. While Council meetings are open to the public pursuant to the Minnesota Open Meeting Law, they are not a forum for public expression. As such, members of the public are not allowed to participate in Council discussion and debate without a specific invitation and/or formal recognition by the presiding officer. Members of the public shall not applaud, engage in conversation, or engage in other behavior through words or actions that may disrupt the proceedings of the Council.

(G) Members of the public shall follow the direction of the presiding officer. Members of the public who do not follow the direction of the presiding officer will be warned that further disruptive conduct will result in removal from the meeting. After such warning, if the conduct continues, the presiding officer may ask the member of the public to leave the meeting room. If the member of the public refuses to follow the direction of the presiding officer, the presiding officer may direct the sergeant-at-arms to remove the person through any lawful means. In emergency situations, or where the conduct is an egregious threat to the safety of the public or the Council, a warning is not necessary before the sergeant-at-arms is directed to remove the person.

(H) *Public comment period.* A limited forum for members of the public to speak with the Council is provided on each agenda. Public comments during the public comment period are subject to the following limitations:

- (1) Speakers must be recognized by the presiding officer before speaking and are limited to 6 minutes for comment;
- (2) When multiple speakers appear to speak on the same topic, comments should not be repetitive. The presiding officer may request speakers to appoint a spokesperson;
- (3) The presiding officer may place a time limit on the public comment period if necessary to allow for the conduct of city business. If there is not sufficient time at the meeting to hear all public comments, the comment period may be deferred to the next regular Council meeting or at a continued meeting;
- (4) Speakers must sign up prior to speaking and provide their name, address, and a brief summary of the subject matter which they wish to address. The sign-up sheet will be available at the start of the City Council meeting;
- (5) Speakers must direct their remarks toward the presiding officer;
- (6) Speakers shall not use obscene, profane, insulting, or threatening language, nor conduct themselves in a threatening, loud, or boisterous manner that disrupts the conduct of the meeting or the security of the public;
- (7) Speakers are required to follow the direction of the presiding officer; and
- (8) The Council will generally not respond at the same meeting where an issue is initially raised by a member of the public. Generally, the matter will be referred to staff for further research and possible report or action at a future Council meeting. If Council responds, Council shall not interrupt or interact until all public comments are completed.

(I) *Public hearings.* Public hearings are sometimes required by law to allow the public to

	<p>offer input on Council decisions. Unlike public comment periods, public hearings allow the public to speak on a matter currently before the Council. When public hearings are required by law, notice shall be provided as required by state statute. Public hearings shall be commenced at the time advertised in any notice required by law.</p> <p>(1) <i>General procedure/or public hearings.</i> The order of business for all public hearings conducted by the Council shall be:</p> <ul style="list-style-type: none"> (a) Opening comments by the presiding officer announcing the purpose of the public hearing; (b) The presiding officer opens the public hearing portion of the meeting; (c) Staff presentation, if any (i.e., Administrator/Clerk, Attorney, Engineer, etc.); (d) Developer/other presentation, if any; (e) Public comment (all individual comments limited to 6-minute maximum); (f) The Clerk/Administrator shall make note of any submitted written testimony; and (g) The presiding officer formally closes the public hearing portion of the meeting. <p>(2) Speakers who wish to address the Council at a public hearing must follow the same rules as contained herein for public comment periods. The presiding officer may allow more time, where appropriate.</p> <p>(3) Speakers may also provide written comments to the Council before or at the meeting. Written comments shall be noted and provided to the Council and to anyone else as required by law.</p> <p>(4) The presiding officer may continue the hearing, if necessary, following the procedures for continuing a meeting contained in this section.</p> <p>(5) Council shall not interrupt or interact until all public comments are completed. (1997 Code, § 200.01) (Am. Ord. 97-201, passed 11-20-2007; Am. Ord. 08-133, passed 4-5-2016; Am. Ord. 08-143, passed 7-5-2016; Am. Ord. 08-150, passed 8-16-2016; Am. Ord. 08-164, passed 1-3-2017)</p>
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • City of Lake Elmo Example
Action(s) Requested	Staff looking for direction on how to proceed.



The City That Soars!

REQUEST FOR CITY COUNCIL ACTION

Meeting Date	August 5, 2020
Agenda Item	Policy D3
Attachment	N/A
Submitted By	Sack Thongvanh, City Administrator

Item	Proposed 2021 Budget
Description	<p>The funds discussed will be as followed:</p> <ol style="list-style-type: none"> 1. <u>Special Revenue Funds</u> The Government Accounting Standards Board (GASB) issued Statement No.54 in 2011, to clarify the definition of special revenue funds, as there was some ambiguity before. From the Statement: "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects." 2. <u>Enterprise Funds (Sanitary Sewer and Storm Sewer)</u> The Government Accounting Standards Board (GASB) describes enterprise funds in its Codification of Governmental Accounting and Financial Reporting Standards. It states that enterprise funds may be used to report and activity for which a fee is charged to external users for goods or services. 3. <u>Debt Service</u> Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • Budget Sheets • GASB Factsheet
Action(s) Requested	No action required at this time.

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Special Revenue

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PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	0	1,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	1,000	0	0	0
<i>CHARGES FOR SERVICES</i>						
34310	RECREATION FEES	4,639	6,361	6,500	776	6,500
34340	NON-RESIDENT FEES	5,658	1,925	0	0	0
	TOTAL CHARGES FOR SERVICES	10,297	8,286	6,500	776	6,500
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	225	654	150	200	250
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	7	83	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	0	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	570	0	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	500	0	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	0	1,080	1,000	0	1,000
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	0	742	0	0	0
	TOTAL MISCELLANEOUS	1,302	2,559	1,150	200	1,250
201	TOTAL REVENUES	11,599	11,846	7,650	976	7,750
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	37,599	37,846	33,650	26,976	33,750
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	13,964	9,475	12,500	12,500	14,000
60520	PART-TIME EMPLOYEES	4,265	0	0	0	0
60530	SEASONAL EMPLOYEES	4,551	7,183	8,000	376	8,000
64011	PERA CONTRIBUTIONS	937	703	950	900	1,020
64012	FICA CONTRIBUTIONS	1,729	1,312	950	1,015	2,110
64031	HOSPITALIZATION	2,036	18	550	26	2,200
64032	DENTAL	113	0	150	0	135
64033	LONG-TERM DISABILITY	27	14	30	25	30
64034	LIFE INSURANCE	34	26	30	40	45
	TOTAL COMPENSATION	27,656	18,732	23,160	14,882	27,540
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	890	732	900	0	900
70300	RECREATION SUPPLIES	0	0	200	0	200
70440	PRINT & PUBLISHING & ADVERTISING	736	645	650	0	650
73000	RECREATION EQUIPMENT	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	1,626	1,376	1,750	0	1,750
<i>OTHER SERVICES & CHARGES</i>						

80310	AUDIT	712	688	800	747	800
86010	MILEAGE	94	25	50	0	50
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	0	300	0	300
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	4,618	4,453	5,000	100	5,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	333	120	300	20	200
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	308	690	0	0
89000	MISCELLANEOUS	40	0	40	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>5,797</u>	<u>5,593</u>	<u>7,180</u>	<u>867</u>	<u>6,350</u>
-201	<i>TOTAL EXPENDITURES</i>	<u>35,079</u>	<u>25,702</u>	<u>32,090</u>	<u>15,749</u>	<u>35,640</u>
	FUND BALANCE - JANUARY 1	15,904	18,424	30,567	30,567	41,794
	CHANGE IN FUND BALANCE	<u>2,520</u>	<u>12,143</u>	<u>1,560</u>	<u>11,227</u>	<u>(1,890)</u>
	FUND BALANCE - DECEMBER 31	<u>18,424</u>	<u>30,567</u>	<u>32,127</u>	<u>41,794</u>	<u>39,904</u>

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>MISCELLANEOUS</i>						
36200	3% TAX	614	796	600	600	600
36211	INTEREST ON INVESTMENTS	7	35	0	0	20
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	7	0	0	0
36222	10% REQUIREMENT	260	636	50	50	50
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>881</u>	<u>1,474</u>	<u>650</u>	<u>650</u>	<u>670</u>
202	<i>TOTAL REVENUES</i>	<u>881</u>	<u>1,474</u>	<u>650</u>	<u>650</u>	<u>670</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>881</u>	<u>1,474</u>	<u>650</u>	<u>650</u>	<u>670</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	600	0	600
89200	MISC - 10% EXPENSES	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>0</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>600</u>
-202	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>600</u>
	FUND BALANCE - JANUARY 1	0	881	2,355	2,355	3,005
	CHANGE IN FUND BALANCE	<u>881</u>	<u>1,474</u>	<u>50</u>	<u>650</u>	<u>70</u>
	FUND BALANCE - DECEMBER 31	<u>881</u>	<u>2,355</u>	<u>2,405</u>	<u>3,005</u>	<u>3,075</u>

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	750	700	725	725	725
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>750</u>	<u>700</u>	<u>725</u>	<u>725</u>	<u>725</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	61	112	25	50	25
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	1	14	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>62</u>	<u>126</u>	<u>25</u>	<u>50</u>	<u>25</u>
203	<i>TOTAL REVENUES</i>	<u>812</u>	<u>826</u>	<u>750</u>	<u>775</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>812</u>	<u>826</u>	<u>750</u>	<u>775</u>	<u>750</u>
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	174	173	1,000	500	4,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>174</u>	<u>173</u>	<u>1,000</u>	<u>500</u>	<u>4,000</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>174</u>	<u>173</u>	<u>1,000</u>	<u>500</u>	<u>4,000</u>
	FUND BALANCE - JANUARY 1	3,701	4,339	4,993	4,993	5,268
	CHANGE IN FUND BALANCE	<u>638</u>	<u>654</u>	<u>(250)</u>	<u>275</u>	<u>(3,250)</u>
	FUND BALANCE - DECEMBER 31	<u>4,339</u>	<u>4,993</u>	<u>4,743</u>	<u>5,268</u>	<u>2,018</u>

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
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	44,404	24,338	35,000	35,000	35,000
	TOTAL CHARGES FOR SERVICES	44,404	24,338	35,000	35,000	35,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	1,935	3,739	1,800	1,800	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	52	495	0	0	0
	TOTAL MISCELLANEOUS	1,987	4,233	1,800	1,800	1,500
204	TOTAL REVENUES	46,391	28,571	36,800	36,800	36,500
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	6,473	6,668	6,900	7,000	7,250
64011	PERA CONTRIBUTIONS	486	500	520	520	550
64012	FICA CONTRIBUTIONS	443	457	530	500	560
64031	HOSPITALIZATION	1,935	2,006	2,300	2,200	2,900
64032	DENTAL	92	85	106	90	135
64033	LONG-TERM DISABILITY	18	6	12	24	36
64034	LIFE INSURANCE	11	10	12	34	36
	TOTAL COMPENSATION	9,458	9,733	10,380	10,368	11,467
OTHER SERVICES & CHARGES						
80310	AUDIT	712	688	800	747	800
86100	CONFERENCE & EDUCATION	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	0	214	300	400	300
88500	BILLING FEES	762	738	770	770	770
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	0	200
	TOTAL OTHER SERVICES & CHARGES	1,474	1,640	6,170	1,917	6,170
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	10,932	11,373	16,550	12,285	17,637
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	10,932	11,373	16,550	12,285	17,637

FUND BALANCE - JANUARY 1	125,996	161,455	178,653	178,653	203,168
CHANGE IN FUND BALANCE	35,459	17,198	20,250	24,515	18,863
FUND BALANCE - DECEMBER 31	161,455	178,653	198,903	203,168	222,031

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	12,950	14,356	15,318	15,318	15,500
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	12,950	14,356	15,318	15,318	15,500
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	74,566	80,162	76,000	75,000	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
	TOTAL CHARGES FOR SERVICES	74,566	80,162	76,000	75,000	76,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,289	2,125	1,400	1,200	1,400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	33	265	0	0	0
	TOTAL MISCELLANEOUS	1,322	2,390	1,400	1,200	1,400
206	TOTAL REVENUES	88,838	96,909	92,718	91,518	92,900
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	11,076	10,790	10,800	12,000	12,450
64011	PERA CONTRIBUTIONS	794	804	850	900	950
64012	FICA CONTRIBUTIONS	861	841	860	900	960
64031	HOSPITALIZATION	1,302	1,668	3,600	3,600	3,800
64032	DENTAL	61	70	60	140	150
64033	LONG-TERM DISABILITY	17	15	18	35	36
64034	LIFE INSURANCE	15	18	20	42	44
	TOTAL COMPENSATION	14,126	14,205	16,208	17,617	18,390
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	300	100	300
70420	NEWSLETTERS	204	113	500	500	500
70500	POSTAGE	0	66	300	260	300
	TOTAL MATERIALS & SUPPLIES	204	179	1,100	860	1,100
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	712	688	800	747	800
82030	RECYCLING CONTRACT	69,581	74,997	76,000	75,000	80,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	BULKY ITEM RECYCLING	151	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
88500	BILLING FEES	673	672	750	750	750
89000	MISCELLANEOUS	57	0	0	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	400	1,698	2,000	400	2,000
	TOTAL OTHER SERVICES & CHARGES	71,574	78,055	79,550	76,897	83,550

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TOTAL EXPENDITURES

	<u>85,904</u>	<u>92,439</u>	<u>96,858</u>	<u>95,374</u>	<u>103,040</u>
FUND BALANCE - JANUARY 1	99,952	102,886	107,355	107,355	103,499
CHANGE IN FUND BALANCE	<u>2,934</u>	<u>4,469</u>	<u>(4,140)</u>	<u>(3,856)</u>	<u>(10,140)</u>
FUND BALANCE - DECEMBER 31	<u>102,886</u>	<u>107,355</u>	<u>103,215</u>	<u>103,499</u>	<u>93,359</u>

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	756	428	500	400	300
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	8	52	0	0	0
36220	RENTS & ROYALTIES	0	3,790	1,895	1,895	1,895
36400	MISCELLANEOUS	1,000	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,764	4,271	2,395	2,295	2,195
208	TOTAL REVENUES	1,764	4,271	2,395	2,295	2,195
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,764	4,271	2,395	2,295	2,195
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	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
	TOTAL COMPENSATION	0	0	0	0	0
OTHER SERVICES & CHARGES						
80310	AUDIT	712	688	800	747	800
81900	OTHER PROFESSIONAL SERVICES	32,797	6,951	12,000	12,000	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	436	441	300	0	300
	TOTAL OTHER SERVICES & CHARGES	33,945	8,081	13,100	12,747	9,100
-208	TOTAL EXPENDITURES	33,945	8,081	13,100	12,747	9,100
	FUND BALANCE - JANUARY 1	54,391	22,210	18,400	18,400	7,948
	CHANGE IN FUND BALANCE	(32,181)	(3,810)	(10,705)	(10,452)	(6,905)

FUND BALANCE - DECEMBER 31

22,210 18,400 7,695 7,948 1,043

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,804	41,801	41,000	41,000	41,000
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>41,804</u>	<u>41,801</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	254	615	200	300	200
36213	CHANGES IN FAIR VALUE OF INTEREST	7	98	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>261</u>	<u>713</u>	<u>200</u>	<u>300</u>	<u>200</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>
209	<i>TOTAL REVENUES</i>	<u>42,065</u>	<u>42,514</u>	<u>41,200</u>	<u>41,300</u>	<u>41,200</u>
EXPENDITURES:						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	712	688	850	747	850
85020	STREET LIGHTING POWER	31,449	28,105	31,000	30,000	31,000
87120	REPAIR & MAINTENANCE	6,149	0	6,000	6,000	6,000
88500	BILLING FEES	692	691	700	700	700
89000	MISCELLANEOUS	0	0	400	0	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>39,002</u>	<u>29,484</u>	<u>38,950</u>	<u>37,447</u>	<u>38,950</u>
-209	<i>TOTAL EXPENDITURES</i>	<u>39,002</u>	<u>29,484</u>	<u>39,950</u>	<u>37,447</u>	<u>39,950</u>
	FUND BALANCE - JANUARY 1	20,942	24,005	37,035	37,035	40,888
	CHANGE IN FUND BALANCE	<u>3,063</u>	<u>13,030</u>	<u>1,250</u>	<u>3,853</u>	<u>1,250</u>
	FUND BALANCE - DECEMBER 31	<u>24,005</u>	<u>37,035</u>	<u>38,285</u>	<u>40,888</u>	<u>42,138</u>

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
INTERGOVERNMENTAL						
33610	GRANT	14,601	5,399	0	0	0
	TOTAL INTERGOVERNMENTAL	14,601	5,399	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	66	481	0	50	0
36213	CHANGES IN FAIR VALUE OF INTEREST	0	85			
36233	CONTRIBUTIONS FROM PARTICIPANTS	3	0	50	35	50
36400	MISCELLANEOUS	0	103			
	TOTAL MISCELLANEOUS	69	668	50	85	50
210	TOTAL REVENUES	14,670	6,067	50	85	50
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	30,000	12,000	12,000	
	TOTAL OTHER FINANCING SOURCES	0	30,000	12,000	12,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	14,670	36,067	12,050	12,085	50
EXPENDITURES:						
<u>WAGES, SALRIES & COMP</u>						
60100	REGULAR SALARY	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
	TOTAL WAGES SALARIES AND COMP	0	0	0	0	0
<u>MATERIALS AND SUPPLIES</u>						
70100	SUPPLIES	994	33	0	0	0
70420	NEWSLETTER/PRINTING & PUBLISHING	2,514	841	0	0	0
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL AND SUPPLIES	3,508	874	0	0	0
<u>OTHER SERVICES AND CHARGES</u>						
80310	AUDIT	0	688	800	747	800
80600	PERSONNEL/CONTRACT SVCS	4,000	0	0	0	0
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	10	0	0	0
86105	INCLUSION TNG	6,863	4,903	0	0	0
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	230	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	11,093	5,601	800	747	800

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TOTAL EXPENDITURES

14,601 6,475 800 747 800

DEBT

311

312

316

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	0	23,874	22,440	22,440	0
	<i>TOTAL PROPERTY TAX LEVY</i>	0	23,874	22,440	22,440	0
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	35,538	34,155	31,220	31,000	0
	<i>TOTAL FINES & FORFEITS</i>	35,538	34,155	31,220	31,000	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,254	1,200	800	800	800
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	35	256	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,289	1,457	800	800	800
317	<i>TOTAL REVENUES</i>	36,827	59,485	54,460	54,240	800
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	12,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	12,000
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	36,827	59,485	54,460	54,240	12,800
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	712	688	800	800	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	712	688	800	800	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	65,000	65,000	65,000	65,000	65,000
94500	BOND INTEREST	4,648	3,526	2,245	2,245	780
94900	BOND FEES	1,643	2,518	5,000	2,000	2,000
	<i>TOTAL DEBT SERVICE</i>	71,291	71,044	72,245	69,245	67,780
-311	<i>TOTAL EXPENDITURES</i>	72,003	71,732	73,045	70,045	68,580
	FUND BALANCE - JANUARY 1	138,122	102,946	90,699	72,114	56,309
	CHANGE IN FUND BALANCE	(35,176)	(12,247)	(18,585)	(15,805)	(55,780)
	FUND BALANCE - DECEMBER 31	102,946	90,699	72,114	56,309	529

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	98,330	97,036	95,474	98,330	98,894
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>98,330</u>	<u>97,036</u>	<u>95,474</u>	<u>98,330</u>	<u>98,894</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	1,181	1,646	1,000	1,000	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	45	391	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,226</u>	<u>2,037</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
317	<i>TOTAL REVENUES</i>	<u>99,556</u>	<u>99,073</u>	<u>96,474</u>	<u>99,330</u>	<u>99,894</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>99,556</u>	<u>99,073</u>	<u>96,474</u>	<u>99,330</u>	<u>99,894</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	712	688	800	800	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>712</u>	<u>688</u>	<u>800</u>	<u>800</u>	<u>800</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	85,000	85,000	85,000	85,000	85,000
94500	BOND INTEREST	9,136	8,031	6,671	6,671	5,056
94900	BOND FEES	475	250	4,000	4,000	4,000
	<i>TOTAL DEBT SERVICE</i>	<u>94,611</u>	<u>93,281</u>	<u>95,671</u>	<u>95,671</u>	<u>94,056</u>
-312	<i>TOTAL EXPENDITURES</i>	<u>95,323</u>	<u>93,969</u>	<u>96,471</u>	<u>96,471</u>	<u>94,856</u>
	FUND BALANCE - JANUARY 1	127,997	127,997	133,101	133,101	135,960
	CHANGE IN FUND BALANCE		<u>5,104</u>	<u>3</u>	<u>2,859</u>	<u>5,038</u>
	FUND BALANCE - DECEMBER 31	<u>127,997</u>	<u>133,101</u>	<u>133,104</u>	<u>135,960</u>	<u>140,998</u>

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	0	112,748	110,074	112,748	112,650
	<i>TOTAL PROPERTY TAX LEVY</i>	0	112,748	110,074	112,748	112,650
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	8,040	6,893	5,500	5,500	5,000
	<i>TOTAL FINES & FORFEITS</i>	8,040	6,893	5,500	5,500	5,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,668	4,688	1,500	1,500	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	40	1,429	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,708	6,117	1,500	1,500	1,500
316	<i>TOTAL REVENUES</i>	9,748	125,757	117,074	119,748	119,150
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	401,912	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	401,912	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	9,748	527,669	117,074	119,748	119,150
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	712	688	800	800	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	712	688	800	800	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	115,000	115,000	115,000	115,000
94500	BOND INTEREST	26,125	23,625	20,175	23,625	16,725
94900	BOND FEES	4,644	796	6,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	30,769	139,421	141,175	143,625	136,725
-316	<i>TOTAL EXPENDITURES</i>	31,481	140,109	141,975	144,425	137,525
	FUND BALANCE - JANUARY 1	138,635	116,902	504,462	504,462	479,785
	CHANGE IN FUND BALANCE	(21,733)	387,560	(24,901)	(24,677)	(18,375)
	FUND BALANCE - DECEMBER 31	116,902	504,462	479,561	479,785	461,410

ENTERPRISE

601

602

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	943,408	953,664	889,140	880,000	900,000
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	2,485	116,795	200,000	0	200,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>945,893</u>	<u>1,070,459</u>	<u>1,089,140</u>	<u>880,000</u>	<u>1,100,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	33,383	42,470	18,000	25,000	20,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	632	5,707	0	0	0
36215	STATE PERA CONTRIBUTION	0	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>34,015</u>	<u>48,177</u>	<u>18,000</u>	<u>25,000</u>	<u>20,000</u>
601	<i>TOTAL REVENUES</i>	<u>979,908</u>	<u>1,118,636</u>	<u>1,107,140</u>	<u>905,000</u>	<u>1,120,000</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>979,908</u>	<u>1,118,636</u>	<u>1,107,140</u>	<u>905,000</u>	<u>1,120,000</u>
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	106,765	112,154	113,000	115,000	121,000
60520	PART-TIME EMPLOYEES	1,000	921	1,000	1,000	2,000
64011	PERA CONTRIBUTIONS	13,396	8,542	8,500	8,700	8,900
64012	FICA CONTRIBUTIONS	7,830	8,152	9,050	8,600	9,600
64031	HOSPITALIZATION	20,675	21,337	24,000	23,000	24,700
64032	DENTAL	1,020	959	1,060	950	1,100
64033	LONG-TERM DISABILITY	210	165	0	300	300
64034	LIFE INSURANCE	254	250	0	310	310
	<i>TOTAL COMPENSATION</i>	<u>151,150</u>	<u>152,480</u>	<u>156,610</u>	<u>157,860</u>	<u>167,910</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	699	139	3,000	600	600
70120	TOOLS	0	0	400	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	300
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>699</u>	<u>139</u>	<u>3,400</u>	<u>600</u>	<u>900</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	209	13,285	0	0	0
80310	AUDIT	1,420	1,370	1,600	1,495	1,600
85011	TELEPHONE - LANDLINE	937	633	850	900	1,000
85015	CELL PHONE	585	360	1,000	500	700
85020	ELECTRIC	0	0	200	200	200
85060	METRO SEWER CHARGES	480,642	495,182	616,098	616,098	578,355
85070	SAC CHARGES	0	116,771	200,000	0	200,000
85080	PORTABLE TOILET - PARKS	1,883	5,082	3,000	3,600	3,600
86030	CONFERENCES & SCHOOLS	0	0	200	200	200
86100	TRAINING	691	694	1,200	800	800
86101	MILEAGE	0	0	0	0	0
87000	REPAIR EQUIPMENT	14,306	1,684	4,000	1,400	2,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	18,154	76,075	40,000	17,485	30,000
87200	SEWER LINE REPAIRS	0	0	1,000	0	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	12,620	13,281	12,000	14,000	15,000

88000	INSURANCE & BONDS	5,663	5,071	7,000	5,270	7,000
88030	ONE CALL CONCEPTS-LOCATES	671	941	8,000	1,000	1,000
88500	BILLING FEE-UTILITIES	16,914	17,385	18,000	18,000	18,000
89000	MISCELLANEOUS	0	0	400	0	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>554,695</u>	<u>747,814</u>	<u>914,548</u>	<u>680,948</u>	<u>860,655</u>
	<i>CAPITAL OUTLAY</i>					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	1,742	1,352	0	0	0
92800	SEWER LINING PROJ	35	0	200,000	120,792	200,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>1,777</u>	<u>1,352</u>	<u>200,000</u>	<u>120,792</u>	<u>200,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>708,321</u>	<u>901,785</u>	<u>1,274,558</u>	<u>960,200</u>	<u>1,229,465</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	230,000	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>230,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>938,321</u>	<u>901,785</u>	<u>1,274,558</u>	<u>960,200</u>	<u>1,229,465</u>
	NET POSITION - JANUARY 1	2,289,052	2,330,639	2,547,490	2,547,490	2,492,290
	NET INCOME (LOSS)	41,587	216,851	(167,418)	(55,200)	(109,465)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,330,639</u>	<u>2,547,490</u>	<u>2,380,072</u>	<u>2,492,290</u>	<u>2,382,825</u>

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
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	169,172	174,608	169,950	170,000	175,000
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>169,172</u>	<u>174,608</u>	<u>169,950</u>	<u>170,000</u>	<u>175,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,249	6,896	2,000	10,000	3,000
36213	CHANGE IN FAIR VALUE OF I	73	845	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>3,322</u>	<u>7,741</u>	<u>2,000</u>	<u>10,000</u>	<u>3,000</u>
602	<i>TOTAL REVENUES</i>	<u>172,494</u>	<u>182,349</u>	<u>171,950</u>	<u>180,000</u>	<u>178,000</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>172,494</u>	<u>182,349</u>	<u>171,950</u>	<u>180,000</u>	<u>178,000</u>
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	54,025	56,826	57,200	60,000	61,000
60520	PART-TIME/SEASONAL EMPLOYEES	1,000	0	3,000	2,000	2,000
64011	PERA CONTRIBUTIONS	6,555	10,502	4,300	4,250	4,600
64012	FICA CONTRIBUTIONS	4,000	4,126	4,600	4,400	4,900
64031	HOSPITALIZATION	11,845	12,239	12,700	12,600	15,600
64032	DENTAL	566	532	640	600	650
64033	LONG-TERM DISABILITY	121	62	120	155	160
64034	LIFE INSURANCE	91	93	200	200	200
	<i>TOTAL COMPENSATION</i>	<u>78,203</u>	<u>84,380</u>	<u>82,760</u>	<u>84,205</u>	<u>89,110</u>
<i>MATERIALS & SUPPLIES</i>						
70200	STORM SUPPLIES	276	0	600	200	200
74000	MOTOR FUEL & LUBRICANTS	2,770	1,913	2,000	3,000	3,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>3,046</u>	<u>1,913</u>	<u>2,600</u>	<u>3,200</u>	<u>3,200</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	13,427	0	0	0	0
80310	AUDIT	712	685	800	747	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	510	580	580	0	0
83025	SWEEPER PARTS/SUPPLIES	3,901	1,094	5,000	3,500	7,500
84000	STREET SWEEPINGS	486	41	1,200	1,900	2,000
85015	CELL PHONE	91	0	100	0	0
86010	MILEAGE	42	0	85	40	40
86110	MEMBERSHIPS	515	530	515	900	900
87000	REPAIR EQUIPMENT/CATCH BASIN	0	49	2,000	0	2,000
87101	ANNUAL SWEEPER INSPECTION	0	0	450	450	450
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	0	8,922	0	0	0
87600	DEPRECIATION	50,677	50,836	50,000	52,000	52,000
88000	INSURANCE & BONDS	2,640	1,515	2,700	1,500	1,600
88500	BILLING FEES	700	700	720	740	750
88600	MISCELLANEOUS FEES & MS4 PERMIT	1,220	44	500	0	500
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	4,344	1,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>74,921</u>	<u>69,340</u>	<u>65,650</u>	<u>61,777</u>	<u>69,540</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	200,000	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	2021 STREET PROJECT	0	0	0	0	200,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>156,170</u>	<u>155,633</u>	<u>351,010</u>	<u>149,182</u>	<u>361,850</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 &</i>	<u>156,170</u>	<u>155,633</u>	<u>351,010</u>	<u>149,182</u>	<u>361,850</u>
	NET POSITION - JANUARY 1	1,525,970	1,542,294	1,569,010	1,569,010	1,599,828
	NET INCOME (LOSS)	16,324	26,716	(179,060)	30,818	(183,850)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	<u>1,542,294</u>	<u>1,569,010</u>	<u>1,389,950</u>	<u>1,599,828</u>	<u>1,415,978</u>

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Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions

1. Why has the GASB issued new standards for reporting fund balance?

The GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to address issues related to how fund balance was being reported. The GASB's original intention was to clear up confusion regarding the relationship between reserved fund balance and restricted net assets. However, the GASB's research revealed that the existing standards guiding fund balance reporting were being interpreted inconsistently by different governments. Consequently, the fund balance information reported by many governments also was inconsistent. It also became clear that the understandability of fund balance information was affected and that financial statement users were unable to readily interpret reported fund balance information.

2. Why did the GASB decide not to just clarify the existing fund balance classifications (reserved, designated, unreserved)?

The GASB considered pursuing a solely educational approach to these issues. However, it became apparent based on interviews and survey results that, even if all governments interpreted the requirements consistently, the resulting information would not meet the needs of people who use fund balance information to identify available resources and assess liquidity and financial flexibility.

3. How will governments report fund balance in the future?

Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- *Committed fund balance*—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- *Assigned fund balance*—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

4. Why is unassigned fund balance reported only in the general fund?

When a government transfers resources from the general fund to another governmental fund, it is communicating that, at a minimum, it intends to use those resources for the purpose of the fund receiving them. This expression of intent meets the requirements for classification as assigned fund balance. Because unassigned fund balance represents amounts that are not constrained in any way, not even by an intention to use them for a specific purpose, the general fund is the only appropriate place to report this classification of fund balance.

In the other governmental funds, however, if a government spends more on a specific purpose than the resources available for that purpose in the fund, then it may need to report a negative amount as unassigned fund balance. If a government cannot cover the deficit with amounts assigned to other purposes in that fund, then the remaining deficit should be reported on the unassigned fund balance line.

5. How will rainy-day amounts be reported under Statement 54?

Statement 54 treats stabilization arrangements as a specific purpose, allowing governments to report these amounts in the general fund as restricted or committed, if they meet the applicable definitions and criteria. Stabilization amounts that do not qualify to be reported as restricted or committed should be included in unassigned fund balance. Governments may report stabilization amounts in a special revenue fund only if they derive from specific revenue sources that are restricted or committed to stabilization.

Regardless of where stabilization amounts are reported, governments also will disclose key information about their stabilization arrangements in the notes to the financial statements, including the authority by which the arrangements were established, the conditions under which additions to the stabilization amounts are required, and the circumstances under which amounts may be used.

6. How has Statement 54 changed the way encumbrances are reported?

The new standards clarify that an encumbrance is not a specific purpose and therefore should not be reported as a separate line on the face of the balance sheet. Encumbering amounts that are restricted or committed does not further limit the purposes for which they can be used. If the encumbering process meets the definition and criteria for committed fund balance, then encumbering an assigned or unassigned amount could result in the amount being reported as committed; however, it would be reported with other amounts committed to the same or similar purposes, *not* as “committed for encumbrances.” If a government has significant encumbrances, it should disclose them under the standards for significant commitments.

7. What did the GASB find out about the reporting of governmental funds?

In practice, many governments have interpreted in different ways the prior standards on reporting governmental funds contained in National Council on Governmental Accounting (NCGA) Statement 1, *Governmental Accounting and Financial Reporting Principles*. This is particularly true for special revenue funds.

8. How does Statement 54 clarify the special revenue fund type definition?

Statement 54 makes clear that, for financial reporting purposes, a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. For example, a school district might report state and federal aid for elementary and secondary education in a special fund if those revenue sources represent a substantial portion of the fund's total inflows.

9. How does Statement 54 clarify the definitions of debt service and capital projects fund types?

Statement 54 revises the definitions of the debt service and capital projects fund types so that consistent language and structure are used across all of the governmental fund type definitions. Although the existing definition of a capital project fund specifies that they should be used to account for "the acquisition or construction of major capital facilities," many governments have used them to report on capital assets that are not facilities or major or either. Based on constituent feedback, the GASB broadened the definition to encompass capital outlays in general.

10. How will Statement 54 impact the reporting of governmental funds?

The most significant changes are likely to occur in the reporting of special revenue funds, because that is where there has been the most variation in how the prior standards were interpreted. Some governments may not be able to continue to report some of their special revenue funds under the clarified definition. The Statement 54 definition is considered by some to be more permissive than the NCGA Statement 1 definition. However, practice has varied so much that the Statement 54 definition may appear more restrictive to some governments.

11. Does Statement 54 affect how governments use funds for internal accounting purposes or for special reporting?

No. Statement 54 affects only the *reporting* of governmental funds in general purpose external financial reports in conformity with generally accepted accounting principles (GAAP). Governments may continue to use any funds they choose or are required to for their internal accounting or for special purpose reporting.

12. What if a state law requires local governments to report a particular type of fund or to report using the current classifications of fund balance?

For general purpose external financial reporting under GAAP, governments are required to follow Statement 54. If a law conflicts with Statement 54 or any other part of GAAP, the legal requirements can be met by presenting supplemental schedules. Governments will still be able to comply with such state laws in their general purpose external financial report, but outside of the basic financial statements, notes to the basic financial statements, and required supplementary information.

13. What other note disclosures does Statement 54 require?

In addition to the disclosures already mentioned, Statement 54 requires governments to disclose:

- Additional detail regarding the purposes of restrictions, commitments, and assignments, if the required level of detail is not met through display on the face of the balance sheet
- The decision-making authority and formal action, if any, that results in commitments of fund balance
- The bodies or persons with the authority to express intended uses of resources that result in assigned fund balance
- The order in which a government assumes restricted, committed, assigned, and unassigned amounts are spent when amounts in more than one classification are available for a particular purpose
- Information about minimum fund balance policies, if a government has one
- The purpose for each major special revenue fund, identifying which revenues and other resources are reported in each of those funds.

14. When should Statement 54 be implemented?

Governments should implement Statement 54 no later than the first fiscal year beginning after June 15, 2010 (for example, the fiscal year starting on July 1, 2010 and ending on June 30, 2011). Governments are encouraged to implement the standards earlier.



The City That Soars!

REQUEST FOR COUNCIL ACTION

Meeting Date	August 5, 2020
Agenda Item	Policy D4
Attachment	Community Garden Plot Map
Submitted By	Nalisha Nandkumar, Assistant to the City Administrator

Item	Community Garden Expansion at Community Park
Description	<p>A Community Garden study was conducted between the Environment and Parks Commission in 2006. Data was collected and the community provided input. Community Garden was started after this extensive research.</p> <p>Community Garden located at Community Park has 29 plots. All the plots are reserved for the summer by new and returning gardeners. Over the last couple of years there has been an increase of individuals the waitlist. Most of the gardeners are returning each year. This does not allow those on the waitlist to rent a garden plot.</p> <p>Returning gardeners are given priority each year to renew their plot rental. If returning gardeners do not wish to renew their rental then the application process is open to Falcon Heights residents. If there are remaining plots after the given deadline to Falcon Heights residents, then the plots can be rented by anyone in surrounding communities. Surrounding communities include St. Paul, Roseville and Lauderdale.</p>
Budget Impact	<ul style="list-style-type: none"> • Added 9 plots 35x50 feet about \$3,000
Attachment(s)	<ul style="list-style-type: none"> • Garden Plot Map
Action(s) Requested	Staff request direction on possible additions or changes to the Falcon Heights Community Garden.

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