
CITY OF FALCON HEIGHTS

MINNESOTA

2021 BUDGET



CITY OF FALCON HEIGHTS

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PRINCIPAL CITY OFFICIALS

CITY COUNCIL

Randal Gustafson, Mayor

Term expires: 12/31/2023

Yakasah Wehyee, Councilmember

Term expires: 12/31/2023

Melanie Leehy, Councilmember

Term expires: 12/31/2021

Kay Andrews, Councilmember

Term expires: 12/31/2023

Mark Miazga, Councilmember

Term expires: 12/31/2021

CITY STAFF

Sack Thongvanh, City Administrator

Roland Olson, Finance Director

Development Coordinator, Open position

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Assistant to the City Administrator - Nalisha Nandkumar

Ashleigh Walter, Administrative Coordinator

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
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December 9,2020

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

I am pleased to present for your consideration the 2021 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 2021, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2018 to 2021 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.

2021 BUDGET SUMMARY

The 2011 State of Minnesota legislative session, or rather the special session that ended the state government shutdown, enacted sweeping changes to how property taxes are calculated at the local government level. The budget compromise negotiated between the governor and legislature

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

For 2021, the Market Value Exclusion continues. The median Estimated Value increased from 303,450 to 314,600 resulting in a increase of 3.7% value.

In addition, the city's fiscal disparities distribution decreased \$13,127 or 3.3%.

Personnel

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

Health Insurance

2021 will be the eleventh year where the city participates in the Public Employees Insurance Program. PEIP is a plan offered through the State of Minnesota to cities and other organizations throughout the state. The 2021 renewal rate is 9.8%. Other insurance coverages of dental, life, disability, etc will continue to be purchased through Ramsey County.

Personnel Costs

We have included a 3% cost of living adjustment for regular employees in 2021.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2020 budget:

Police (122):

The increase in the police budget for 2021 totals \$31,130 with an additional dispatching costs decreasing \$3,523.

Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of \$32,546, or 1.1%

Revenues:

Local Government Aid (LGA)

The city's LGA allocation remains the same in the General Fund.

Licenses, Permits, and Charges for Service

Estimated revenues from building permits and licenses are projected to remain relatively stable as compared to 2020. 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
2020	\$0	\$0
2021	\$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 was \$233,658 of which the portion for the newest fire truck was \$97,036, while the debt service levy for the 2013 street project was \$23,874 and the debt service levy for the 2017 street project was \$112,748. The total debt service levy for 2020 is \$227,988 of which the portion for the newest fire truck is \$95,474, while the debt service levy for the 2013 street project is \$22,440 and the debt service levy for the 2017 street project is \$110,074. The total debt service levy for 2021 is \$211,545 of which the portion for the newest fire truck is \$98,894, and the debt service levy for the 2017 street project is \$112,651.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$2,890,221. This is an increase of \$32,546 or 1.1% over the 2020 operating budget. The total tax levy is \$2,249,275 which is 5.2% higher than the levy approved for the 2020 budget. This results in a city tax rate of 36.277% and an estimated \$39 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 2021 City Tax Rate
Maplewood	45.988
St Paul	45.010
New Brighton	39.569
North St Paul	38,145
Roseville	37,235
Falcon Heights	36.277
Mounds View	35.565
Shoreview	32.321
Arden Hills	27.947
Little Canada	24.065
Vadnais Heights	23,292

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 Zhining Zhou for their tireless efforts in putting these documents together.

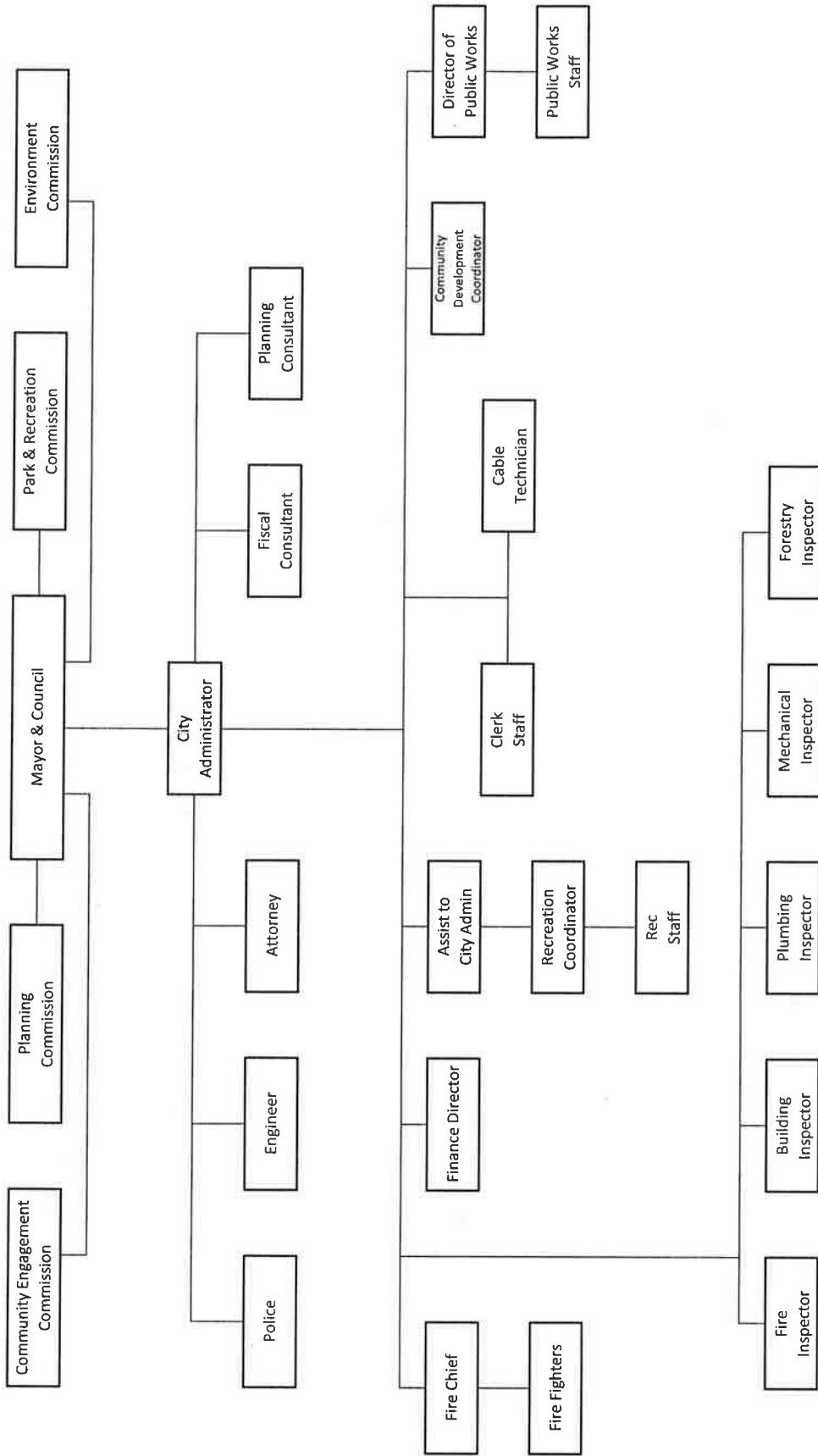
Sincerely,



Sack Thongvanh
City Administrator







CITY OF FALCON HEIGHTS

2015 ORGANIZATIONAL CHART





Legend

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

Road Map

Prepared by:
 City of Falcon Heights
 Planning Department



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 and 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 2021</u>	<u>BUDGET 2020</u>
General Fund	2,890,221	2,857,675
Special Revenue Funds	244,967	200,948
Debt Service Funds	301,490	311,491
Capital Projects Funds	1,395,500	515,050
Enterprise Funds	<u>1,618,315</u>	<u>1,625,568</u>
Total	6,450,493	5,510,732

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND	2,494,182	2,952,008	2,857,675	2,738,357	2,890,221
TRANSFERS IN	0	0	0	0	0
TOTAL	2,494,182	2,952,008	2,857,675	2,738,357	2,890,221
SPECIAL REVENUE FUNDS	220,586	192,477	182,213	174,399	182,015
TRANSFERS IN	26,000	56,000	38,000	38,000	46,000
TOTAL	246,586	248,477	220,213	212,399	228,015
DEBT SERVICE FUNDS	146,131	284,315	270,682	273,318	219,844
TRANSFERS IN	0	401,912	0	0	12,000
TOTAL	146,131	686,227	270,682	273,318	231,844
CAPITAL PROJECTS FUNDS	473,295	595,781	357,500	639,481	1,184,900
TRANSFERS IN/BOND PROCEEDS	265,770	22,000	120,000	120,000	302,500
TOTAL	739,065	617,781	477,500	759,481	1,487,400
ENTERPRISE FUNDS	1,152,402	1,300,985	1,279,090	1,085,000	1,298,000
TRANSFERS IN	0	0	0	0	0
TOTAL	1,152,402	1,300,985	1,279,090	1,085,000	1,298,000
ALL FUNDS	4,486,596	5,325,566	4,947,160	4,910,555	5,774,980
TRANSFERS IN	291,770	479,912	158,000	158,000	360,500
TOTAL	4,778,366	5,805,478	5,105,160	5,068,555	6,135,480

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND	2,263,275	2,389,397	2,699,675	2,545,824	2,764,221
TRANSFERS OUT	48,000	78,000	158,000	158,000	126,000
TOTAL	2,311,275	2,467,397	2,857,675	2,703,824	2,890,221
SPECIAL REVENUE FUNDS	219,638	173,727	200,948	194,850	244,967
TRANSFERS OUT	13,770	0	0	0	0
TOTAL	233,408	173,727	200,948	194,850	244,967
DEBT SERVICE FUNDS	198,807	305,811	311,491	310,941	301,490
TRANSFERS OUT	0	0	0	0	0
TOTAL	198,807	305,811	311,491	310,941	301,490
CAPITAL PROJECTS FUNDS	718,268	463,905	516,552	503,014	1,395,500
TRANSFERS OUT	0	401,912	0	0	0
TOTAL	718,268	865,817	516,552	503,014	1,395,500
ENTERPRISE FUNDS	864,491	1,057,418	1,625,568	1,110,067	1,618,315
TRANSFERS OUT	230,000	0	0	0	0
TOTAL	1,094,491	1,057,418	1,625,568	1,110,067	1,618,315
ALL FUNDS	4,264,479	4,390,257	5,354,234	4,664,696	6,324,493
TRANSFERS OUT	291,770	479,912	158,000	158,000	126,000
TOTAL	4,556,249	4,870,169	5,512,234	4,822,696	6,450,493

FUND BALANCE/NET POSITION--ALL FUNDS

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
GENERAL FUND BALANCE 01/01	1,865,356	2,048,263	2,532,873	2,532,873	2,567,406
REVENUES	2,494,182	2,952,008	2,857,675	2,738,357	2,890,221
EXPENDITURES	(2,263,275)	(2,389,397)	(2,699,675)	(2,545,824)	(2,764,221)
OTHER FINANCING SOURCES (USES) NET	(48,000)	(78,000)	(158,000)	(158,000)	(126,000)
<i>FUND BALANCE 12/31</i>	<u>2,048,263</u>	<u>2,532,873</u>	<u>2,532,873</u>	<u>2,567,406</u>	<u>2,567,406</u>
SPECIAL REVENUE FUND BALANCE 01/01	321,089	334,267	409,018	409,018	426,567
REVENUES	220,586	192,477	182,213	174,399	182,015
EXPENDITURES	(219,638)	(173,727)	(200,948)	(194,850)	(244,967)
OTHER FINANCING SOURCES (USES) NET	12,230	56,000	38,000	38,000	46,000
<i>FUND BALANCE 12/31</i>	<u>334,267</u>	<u>409,018</u>	<u>428,283</u>	<u>426,567</u>	<u>409,615</u>
DEBT SERVICE FUND BALANCE 01/01	404,754	352,078	732,495	732,495	694,872
REVENUES	146,131	284,315	270,682	273,318	219,844
EXPENDITURES	(198,807)	(305,811)	(311,491)	(310,941)	(301,490)
OTHER FINANCING SOURCES (USES) NET	0	401,912	0	0	12,000
<i>FUND BALANCE 12/31</i>	<u>352,078</u>	<u>732,495</u>	<u>691,686</u>	<u>694,872</u>	<u>625,226</u>
CAPITAL PROJECTS FUND BALANCE 01/01	887,242	1,756,773	1,508,737	1,508,737	1,765,204
REVENUES	473,295	595,781	357,500	639,481	1,184,900
EXPENDITURES	(718,268)	(463,905)	(516,552)	(503,014)	(1,395,500)
OTHER FINANCING SOURCES (USES) NET	265,770	(379,912)	120,000	120,000	302,500
<i>FUND BALANCE 12/31</i>	<u>908,039</u>	<u>1,508,737</u>	<u>1,469,685</u>	<u>1,765,204</u>	<u>1,857,104</u>
ENTERPRISE NET POSITION 01/01	3,815,022	3,872,933	4,116,500	4,116,500	4,091,433
REVENUES	1,152,402	1,300,985	1,279,090	1,085,000	1,298,000
EXPENSES	(864,491)	(1,057,418)	(1,625,568)	(1,110,067)	(1,618,315)
OTHER FINANCING SOURCES (USES) NET	(230,000)	0	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>NET POSITION 12/31</i>	<u>3,872,933</u>	<u>4,116,500</u>	<u>3,770,022</u>	<u>4,091,433</u>	<u>3,771,118</u>
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2018	2019	2020	2020	2021
TOTAL FUND BALANCE/NET ASSETS 01/01	7,297,366	7,519,483	8,454,792	9,299,623	9,545,482
REVENUES	4,486,596	5,325,566	4,947,160	4,910,555	5,774,980
EXPENDITURES/EXPENSES	(4,264,479)	(4,390,257)	(5,354,234)	(4,664,696)	(6,324,493)
OTHER FINANCING SOURCES (USES) NET	0	0	0	0	234,500
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>TOTAL FUND BALANCE/NET ASSETS 01/01</i>	<u>7,519,483</u>	<u>8,454,792</u>	<u>8,047,718</u>	<u>9,545,482</u>	<u>9,230,468</u>

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

The measurement focus for the general fund is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on each 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
PROPERTY TAXES	1,504,556	1,760,792	1,909,536	1,898,045	2,037,731
LICENSES & PERMITS	75,622	167,087	106,850	72,280	83,608
INTERGOVERNMENTAL	706,270	825,387	705,232	699,532	683,532
CHARGES FOR SERVICES	61,932	100,846	57,407	16,900	10,700
FINES & FORFEITS	35,719	28,191	20,000	18,000	20,000
MISCELLANEOUS	110,083	69,705	58,650	33,600	54,650
<i>TOTAL REVENUES</i>	<u>2,494,182</u>	<u>2,952,008</u>	<u>2,857,675</u>	<u>2,738,357</u>	<u>2,890,221</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>2,494,182</u>	<u>2,952,008</u>	<u>2,857,675</u>	<u>2,738,357</u>	<u>2,890,221</u>

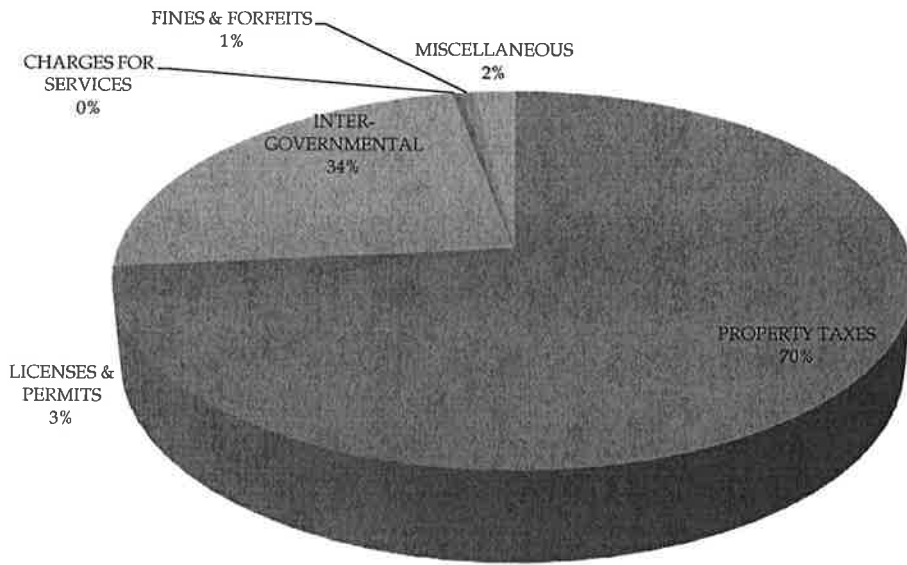
EXPENDITURES BY DEPARTMENT

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
GENERAL GOVERNMENT	655,218	665,878	746,063	704,201	757,803
PUBLIC SAFETY	1,305,759	1,424,993	1,568,137	1,496,313	1,610,733
PARKS & PUBLIC WORKS	298,345	293,565	381,475	342,310	391,685
MISCELLANEOUS	3,953	4,961	4,000	3,000	4,000
<i>TOTAL EXPENDITURES</i>	<u>2,263,275</u>	<u>2,389,397</u>	<u>2,699,675</u>	<u>2,545,824</u>	<u>2,764,221</u>
OTHER FINANCING USES	48,000	78,000	158,000	158,000	126,000
	<u>48,000</u>	<u>78,000</u>	<u>158,000</u>	<u>158,000</u>	<u>126,000</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>2,311,275</u>	<u>2,467,397</u>	<u>2,857,675</u>	<u>2,703,824</u>	<u>2,890,221</u>

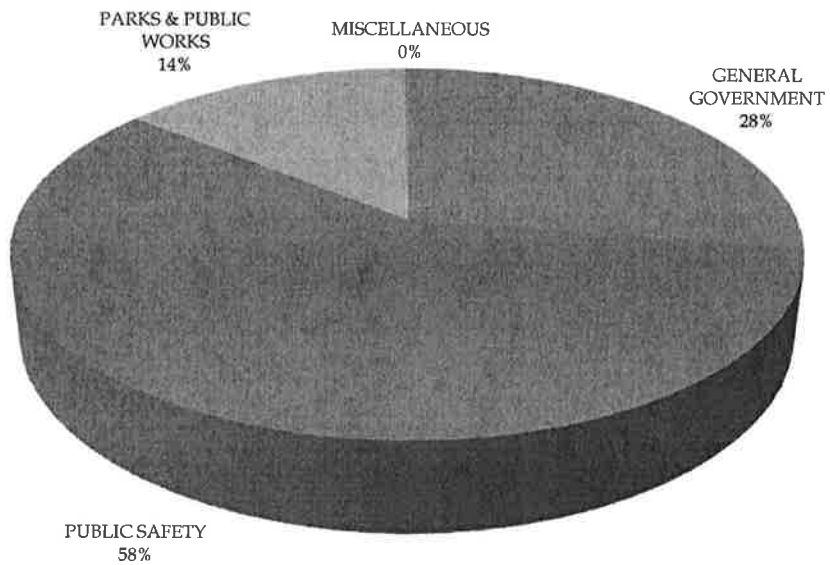
GENERAL FUND BALANCE

	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
GENERAL FUND BALANCE 01/01	1,865,356	2,048,263	2,532,873	2,532,873	2,567,406
CHANGE IN FUND BALANCE	182,907	484,610	0	34,533	0
GENERAL FUND BALANCE 12/31	<u>2,048,263</u>	<u>2,532,873</u>	<u>2,532,873</u>	<u>2,567,406</u>	<u>2,567,406</u>

2021 GENERAL FUND REVENUES



2021 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	BUDGET	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	2021
<i>PROPERTY TAXES</i>						
30111	CURRENT AD VALOREM TAXES	1,254,584	1,445,972	1,513,488	1,500,000	1,654,810
30111	FISCAL DISPARITY	241,618	310,957	396,048	398,045	382,921
30112	DELINQUENT AD VALOREM	6,971	3,849	0	0	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	1,383	14	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,504,556</u>	<u>1,760,792</u>	<u>1,909,536</u>	<u>1,898,045</u>	<u>2,037,731</u>
<i>LICENSES & PERMITS</i>						
32110	CONTRACTOR LICENSES	0	71	0	0	50
32120	LIQUOR & WINE LICENSES	8,812	12,614	8,500	8,500	8,500
32130	CIGARETTE & AMUSEMENT LICENSES	500	750	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	4,998	9,264	10,000	9,000	10,000
32150	RENTAL HOUSING LICENSE	3,282	8,056	8,600	7,000	8,600
32210	BUILDING PERMITS	28,696	70,593	50,000	20,000	35,000
32212	ROOFING PERMITS	8,508	14,438	9,000	6,000	708
32214	WINDOW/SIDING PERMITS	7,144	11,301	8,000	8,000	8,000
32216	ZONING	809	5,109	1,000	1,000	1,000
32220	MECHANICAL PERMITS	6,527	19,029	5,000	5,000	5,000
32230	PLUMBING PERMITS	2,537	6,536	3,000	2,500	3,000
32235	SIGN PERMITS	401	180	0	130	0
32240	OTHER PERMITS	3,408	9,146	3,000	4,400	3,000
	<i>TOTAL LICENSES & PERMITS</i>	<u>75,622</u>	<u>167,087</u>	<u>106,850</u>	<u>72,280</u>	<u>83,608</u>
<i>INTERGOVERNMENTAL</i>						
33400	STATE GRANTS & AIDS (LGA)	600,591	603,532	603,532	605,532	603,532
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	1,707	1,700	0	0
33411	STATE AID - POLICE	0	116,564	0	0	0
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	57,508	59,443	70,000	64,000	50,000
33700	CABLE TV FRANCHISE FEES	46,464	44,141	30,000	30,000	30,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>706,270</u>	<u>825,387</u>	<u>705,232</u>	<u>699,532</u>	<u>683,532</u>
<i>CHARGES FOR SERVICES</i>						
34101	CITY FACILITY RENTAL	15,040	16,718	15,000	2,600	0
34120	PLAN CHECK FEES	7,331	38,783	8,500	8,500	8,500
34140	SPECIAL ASSESSMENT SEARCH	100	500	0	0	0
34150	ZONING REVIEW FEES	2,500	1,100	100	100	500
34160	ADMINISTRATIVE FEES	140	145	200	200	200
34170	SALE OF MAPS & COPIES	7	2	7	0	0
34210	LAUDERDALE - FIRE CONTRACT	32,575	40,605	30,000	4,200	0
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0
34217	ACCIDENT CLEAN UP	3,515	710	2,800	500	1,000
34221	FALSE ALARMS - FIRE	180	0	0	0	0
34222	FALSE ALARMS - SECURITY	540	2,282	800	800	500
34223	CONDUIT BONDING	0	0	0	0	0
34500	TOBACCO COMPLIANCE	4	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>61,932</u>	<u>100,846</u>	<u>57,407</u>	<u>16,900</u>	<u>10,700</u>
<i>FINES & FORFEITS</i>						
35110	COURT FINES	35,719	28,191	20,000	18,000	20,000
	<i>TOTAL FINES & FORFEITS</i>	<u>35,719</u>	<u>28,191</u>	<u>20,000</u>	<u>18,000</u>	<u>20,000</u>
<i>SPECIAL ASSESSMENTS</i>						
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	39,341	53,157	18,000	19,000	18,000
36213	CHANGE IN FAIR VALUE OF I	724	7,045	0	0	0
36400	MISCELLANEOUS	2,628	841	650	600	650
36402	FIRE FIGHTING TRNG/EDUC REIMB	3,023	6,006	5,000	3,000	3,000
36404	ST FAIR POLICE SVC	54,458	0	30,000	0	30,000
36405	ST ANTHONY POLICE EXPS REIMB	0	0	0	0	0
36409	ATTORNEY FEE REIMBURSEMENT	6,982	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0
36420	INSURANCE REFUND	2,927	2,656	5,000	11,000	3,000
36425	INSURANCE SETTLEMENT	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0
36465	5K RUN SPECIAL EVENT	0	0	0	0	0
36467	PARENTS NIGHT OUT EVENT	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0
36480	SNOW REMOVAL	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>110,083</u>	<u>69,705</u>	<u>58,650</u>	<u>33,600</u>	<u>54,650</u>
	<i>TOTAL REVENUES</i>	<u>2,494,182</u>	<u>2,952,008</u>	<u>2,857,675</u>	<u>2,738,357</u>	<u>2,890,221</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>2,494,182</u>	<u>2,952,008</u>	<u>2,857,675</u>	<u>2,738,357</u>	<u>2,890,221</u>

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>GENERAL GOVERNMENT</i>						
111	LEGISLATIVE	42,129	45,914	46,693	66,693	48,665
112	ADMINISTRATIVE	219,521	241,418	282,080	246,580	289,030
113	FINANCE	143,792	134,871	156,865	141,167	152,200
114	LEGAL	20,034	15,144	18,000	15,000	16,000
115	ELECTIONS	20,619	22,544	23,300	25,718	25,218
116	COMMUNICATIONS	70,102	70,308	74,600	68,808	76,350
117	PLANNING & INSPECTIONS	139,021	135,678	144,525	140,235	150,340
	<i>TOTAL GENERAL GOVERNMENT</i>	<u>655,218</u>	<u>665,878</u>	<u>746,063</u>	<u>704,201</u>	<u>757,803</u>
<i>PUBLIC SAFETY</i>						
121	EMERGENCY PREPAREDNESS	4,983	5,478	8,230	7,110	8,780
122	POLICE	1,048,572	1,192,205	1,233,673	1,233,853	1,261,271
123	PROSECUTION	30,000	30,000	31,000	31,000	31,000
124	FIREFIGHTING	164,696	137,867	225,234	164,350	259,682
125	FIRE RELIEF	57,508	59,443	70,000	60,000	50,000
	<i>TOTAL PUBLIC SAFETY</i>	<u>1,305,759</u>	<u>1,424,993</u>	<u>1,568,137</u>	<u>1,496,313</u>	<u>1,610,733</u>
<i>PARKS & PUBLIC WORKS</i>						
131	CITY HALL & GROUNDS	80,110	86,965	86,070	91,320	96,495
132	STREETS	123,911	110,458	152,415	122,530	148,550
133	ENGINEERING	15,269	9,291	10,000	10,000	10,000
134	TREE PROGRAM	2,130	1,698	37,550	36,500	42,550
141	PARK MAINTENANCE & ADMINISTRATION	76,925	85,153	95,440	81,960	94,090
	<i>TOTAL PARKS & PUBLIC WORKS</i>	<u>298,345</u>	<u>293,565</u>	<u>381,475</u>	<u>342,310</u>	<u>391,685</u>
<i>MISCELLANEOUS</i>						
192	CONTINGENCY	3,953	4,961	4,000	3,000	4,000
	<i>TOTAL MISCELLANEOUS</i>	<u>3,953</u>	<u>4,961</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>
	<i>TOTAL EXPENDITURES</i>	<u>2,263,275</u>	<u>2,389,397</u>	<u>2,699,675</u>	<u>2,545,824</u>	<u>2,764,221</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	48,000	78,000	158,000	158,000	126,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>48,000</u>	<u>78,000</u>	<u>158,000</u>	<u>158,000</u>	<u>126,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>2,311,275</u>	<u>2,467,397</u>	<u>2,857,675</u>	<u>2,703,824</u>	<u>2,890,221</u>

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	386,673	396,158	424,280	419,650	450,600
60510	MAYOR & CITY COUNCIL	19,250	16,974	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	28,078	23,400	47,250	25,131	42,800
60540	RINK ATTENDANTS-SEASONAL	2,754	1,855	4,000	1,000	2,000
61510	DRILL COMPENSATION	17,913	17,622	18,900	15,500	4,625
61520	FIRE COMPENSATION	17,216	13,880	18,900	16,200	4,000
61525	ADMIN DUTY COMPENSATION	16,472	16,212	16,995	3,500	6,250
61530	FIRE HALL CLEANING	1,430	1,327	1,700	2,700	3,000
61540	OTHER TRAINING COMPENSATION	1,082	1,496	2,200	300	0
61545	HAZMAT TECHNICIAN	0	0	0	0	0
61547	TRAINING PREPARATION	0	59	0	0	0
61550	OFFICER COMPENSATION	24,182	13,181	26,250	3,100	5,750
64011	PERA CONTRIBUTIONS	29,054	30,119	32,905	53,100	34,970
64012	FICA CONTRIBUTIONS	39,029	38,226	44,000	39,055	40,632
64031	HOSPITALIZATION	64,002	67,327	89,820	75,870	93,750
64032	DENTAL	3,254	2,855	3,280	3,535	3,890
64033	LONG-TERM DISABILITY	923	689	871	1,108	1,110
64034	LIFE INSURANCE	1,125	1,096	1,145	1,425	1,425
64040	FIRE RELIEF ASSOCIATION AID	57,508	59,443	70,000	60,000	50,000
	<i>TOTAL COMPENSATION</i>	<u>709,945</u>	<u>701,919</u>	<u>822,296</u>	<u>740,974</u>	<u>764,602</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	15,374	20,235	31,850	23,560	14,950
70110	SUPPLIES - MISC	11,271	9,389	11,050	10,000	11,050
70120	TOOLS	7,553	6,328	7,500	5,200	7,500
70410	LEGAL NOTICES	956	972	1,600	1,600	1,600
70420	NEWSLETTERS	3,454	2,828	3,000	3,000	3,000
70500	POSTAGE	2,051	5,107	4,800	4,800	5,200
74000	MOTOR FUEL & LUBRICANTS	9,581	12,068	10,700	7,900	10,200
75000	BITUMINOUS PATCHING	1,536	934	1,800	9,000	4,000
75100	STREET SIGNS	1,287	834	400	200	400
77000	CLOTHING	3,733	617	9,000	2,600	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>56,796</u>	<u>59,312</u>	<u>81,700</u>	<u>67,860</u>	<u>58,900</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	15,289	9,291	10,000	10,000	10,000
80200	LEGAL FEES	47,170	42,659	46,000	46,000	46,000
80210	ZONING CODE UPDATE	2,864	2,485	3,000	0	1,000
80300	ELECTION CONTRACT	17,903	20,047	20,000	22,576	22,576
80310	AUDIT	9,900	10,125	10,395	10,400	11,000
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	9,525	3,075	35,000	44,000	175,000
80340	ADMINISTRATIVE SUPPORT	7,115	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	2,025	2,141	2,300	2,142	2,142
80400	CONSULTANT PLANNER	16,674	0	0	0	0
80500	GIS SUPPORT	936	940	1,100	1,000	1,000
80600	FINANCIAL SOFTWARE MAINTENANCE	6,448	6,956	7,400	7,400	7,600
81000	POLICE SERVICES	1,011,891	1,156,139	1,194,426	1,194,426	1,225,556
81210	BLDG/MECHANICAL INSPECTORS	43,686	57,341	50,000	50,000	50,000
81220	MECHANICAL INSPECTORS	5,732	4,236	5,000	5,000	5,000
81200	DISPATCH 911	36,681	36,066	39,247	39,427	35,715
81230	PLUMBING INSPECTIONS	2,193	3,940	3,000	3,000	3,000
82010	WASTE REMOVAL	467	61	500	0	500
82011	LINEN CLEANING	1,373	1,446	0	1,500	1,500
83030	SNOW REMOVAL	9,450	8,994	30,000	9,000	30,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0
84010	TREE TRIMMING	0	0	17,500	17,500	17,500
84020	TREE REMOVAL	0	0	5,000	5,000	10,000
84030	TREE PLANTING	0	0	5,000	5,000	5,000
84040	STORM DAMAGE	0	0	5,000	5,000	5,000
85010	TELEPHONE	3,849	4,358	4,600	3,000	3,000
85011	TELEPHONE - LANDLINE	901	827	1,000	1,000	1,000
85015	CELL PHONE	3,884	3,752	3,380	4,550	4,300
85020	STREET LIGHTING POWER	10,768	8,743	10,900	9,600	10,100
85025	SOLAR ELECTRIC	8,143	8,876	7,000	7,000	7,000
85030	UTILITIES	6,122	6,481	8,200	7,300	7,200
85040	WATER	5,710	3,018	5,200	3,150	4,900
85050	CABLE TV	13,779	10,622	15,000	6,000	13,000
85060	WEBSITE	1,272	3,096	3,000	8,200	3,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	38,489	34,473	51,018	46,100	60,600
85080	LASERPRICHE MAINTENANCE	2,127	4,020	0	0	0
86010	MILEAGE	704	1,382	3,230	780	930
86020	TRAINING-FIRE DEPT	15,605	10,122	18,000	3,000	3,000
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	7,491	11,102	13,150	9,708	11,500
86101	MILEAGE	210	594	260	260	260
86105	TEMPORARY WARMING HOUSE	250	-20	3,000	300	3,000
86110	MEMBERSHIPS	1,253	1,008	3,240	5,285	1,190
86120	SUBSCRIPTIONS	0	0	0	0	0
86130	MEETINGS	293	508	500	500	500
86140	COMMISSIONS	8,322	8,976	8,990	8,990	10,000
86200	MEDICAL EXAMINATIONS	2,266	2,890	3,000	3,000	0
86500	COOPERATIVE SERVICE	9,143	9,399	10,038	10,038	11,000
86800	RADIO SUBSCRIBER FEE	980	1,514	1,200	800	1,600
87000	REPAIR AND MAINTENANCE	10,401	2,631	10,500	8,000	8,500
87010	MAINTENANCE CITY HALL	7,720	11,659	7,500	8,900	9,500
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	0	3,466	0	0	0
87016	REPAIR TRACTOR	0	0	0	0	0

87025	HAZMAT MAINTENANCE	2,097	736	1,400	800	1,500
87029	FIRE - OTHER /CONTRACT MAINTENANCE	16,432	17,473	18,000	21,000	6,250
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0
87092	FIRE RADIO REPAIR	43	755	2,000	0	2,000
87120	GROUPS MAINTENANCE	1,543	8,104	7,000	7,000	7,000
87130	MINI WARMING HOUSE	2,053	1,050	0	0	0
87005	CROSSWALK PAINTING	0	0	200	0	0
87100	PANIC BUTTON SECURITY	378	284	400	500	500
87500	RENTAL OF EQUIPMENT	0	0	800	0	0
88000	INSURANCE & BONDS	56,390	67,841	68,805	66,833	71,300
88500	PAYPAL EXPENSE	2,371	2,282	2,350	2,400	2,600
89000	MISCELLANEOUS	5,409	9,319	5,450	4,575	5,700
89010	SPECIAL EVENTS	2,733	884	5,000	0	1,000
89070	ENERGY AUDIT INCNTIVE	0	0	2,500	250	2,500
89100	ENERGY REBATE PROGRAM	101	0	0	0	200
	TOTAL OTHER SERVICES & CHARGES	1,496,534	1,628,167	1,795,679	1,737,190	1,940,719
	TOTAL EXPENDITURES	2,263,275	2,389,397	2,699,675	2,546,024	2,764,221
	OTHER FINANCING USES					
97000	TRANSFERS	48,000	78,000	158,000	158,000	126,000
	TOTAL OTHER FINANCING USES	48,000	78,000	158,000	158,000	126,000
	TOTAL EXPENDITURES & OTHER USES	2,311,275	2,467,397	2,857,675	2,704,024	2,890,221

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:	2020	2021
Assoc. of Metro Municipalities		2442	2438
League of Minnesota Cities		6290	6106
Ramsey County League of Local Gov'ts		325	426
MN Mayor's Association		20	30
		8990	10000

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

	Estimated:	2020	2021
Northwest Youth and Family Services		10038	11000
		10038	11000

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

Indicator	2018 Actual	2019 Actual	2020 Estimate
Number of regular city council meetings	23	22	21
Number of city council workshops	9	8	12

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	2021
	<i>COMPENSATION</i>					
60510	MAYOR & CITY COUNCIL	19,250	16,974	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	915	669	1,000	21,000	1,000
64012	FICA CONTRIBUTIONS	1,473	1,299	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	<u>21,638</u>	<u>18,941</u>	<u>22,315</u>	<u>42,315</u>	<u>22,315</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	137	176	200	200	200
70410	LEGAL NOTICES	956	972	1,600	1,600	1,600
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,093</u>	<u>1,148</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
	<i>OTHER SERVICES & CHARGES</i>					
80330	CONSULTANT	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	1,590	6,895	3,000	3,000	3,000
86130	MEETINGS	293	508	500	500	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,322	8,976	8,990	8,990	10,000
86500	COOPERATIVE SERVICE	9,143	9,399	10,038	10,038	11,000
88000	INSURANCE & BONDS	50	47	50	50	50
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>19,398</u>	<u>25,825</u>	<u>22,578</u>	<u>22,578</u>	<u>24,550</u>
111	<i>TOTAL EXPENDITURES</i>	<u><u>42,129</u></u>	<u><u>45,914</u></u>	<u><u>46,693</u></u>	<u><u>66,693</u></u>	<u><u>48,665</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	133,715	148,599	159,600	154,000	171,400
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	10,000	0	10,000
64011	PERA CONTRIBUTIONS	9,643	11,077	12,000	12,000	12,700
64012	FICA CONTRIBUTIONS	10,235	11,444	12,250	12,000	13,000
64031	HOSPITALIZATION	27,798	31,295	31,600	27,000	32,900
64032	DENTAL	1,525	1,328	1,500	1,300	1,500
64033	LONG-TERM DISABILITY	313	206	300	320	320
64034	LIFE INSURANCE	281	252	280	310	310
	<i>TOTAL COMPENSATION</i>	<u>183,510</u>	<u>204,200</u>	<u>227,530</u>	<u>206,930</u>	<u>242,130</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	4,435	4,730	5,500	5,500	5,500
70500	POSTAGE	1,143	4,379	4,000	4,000	4,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>5,578</u>	<u>9,110</u>	<u>9,500</u>	<u>9,500</u>	<u>9,900</u>
<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	5,600	1,327	10,000	0	5,000
80340	ADMINISTRATIVE SUPPORT	7,115	0	0	0	0
86010	MILEAGE	527	448	3,000	500	600
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	2,996	3,068	5,500	4,500	5,500
86110	MEMBERSHIPS	20	0	1,500	500	500
87000	REPAIR OFFICE EQUIPMENT	2,802	720	3,500	3,000	3,500
88000	INSURANCE & BONDS	8,908	18,737	19,000	19,000	19,000
88500	PAYPAL EXPS	1,733	1,650	1,750	1,700	1,900
89000	MISCELLANEOUS	732	2,158	800	950	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>30,433</u>	<u>28,108</u>	<u>45,050</u>	<u>30,150</u>	<u>37,000</u>
112	<i>TOTAL EXPENDITURES</i>	<u>219,521</u>	<u>241,418</u>	<u>282,080</u>	<u>246,580</u>	<u>289,030</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	22,000	52,000	132,000	132,000	100,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>22,000</u>	<u>52,000</u>	<u>132,000</u>	<u>132,000</u>	<u>100,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>241,521</u>	<u>293,418</u>	<u>414,080</u>	<u>378,580</u>	<u>389,030</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>COMPENSATION</i>					
60100	REGULAR SALARIES	87,168	87,820	93,300	93,300	96,500
60520	PART-TIME FINANCE INTERN	9,826	4,144	12,750	1,631	5,000
64011	PERA CONTRIBUTIONS	6,493	6,583	7,000	7,000	7,300
64012	FICA CONTRIBUTIONS	7,373	7,027	8,130	7,600	8,400
64031	HOSPITALIZATION	8,968	8,369	10,300	8,300	11,000
64032	DENTAL	496	424	510	425	520
64033	LONG-TERM DISABILITY	340	278	340	340	340
64034	LIFE INSURANCE	571	555	550	500	500
	<i>TOTAL COMPENSATION</i>	<u>121,235</u>	<u>115,201</u>	<u>132,880</u>	<u>119,096</u>	<u>129,560</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	278	204	1,400	1,400	300
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>278</u>	<u>204</u>	<u>1,400</u>	<u>1,400</u>	<u>300</u>
	<i>OTHER SERVICES & CHARGES</i>					
80310	AUDIT	9,900	10,125	10,395	10,400	11,000
80330	FINANCIAL CONSULTANT	1,900	50	0	0	0
80600	SOFTWARE MAINTENANCE	6,448	6,956	7,400	7,400	7,600
86010	MILEAGE	169	225	200	200	250
86100	CONFERENCES/EDUCATION	2,156	(200)	2,500	500	1,200
86110	MEMBERSHIPS	0	0	240	240	240
88000	INSURANCE & BONDS	698	773	750	696	750
88500	POSTIVE PAY EXP	638	632	600	700	700
89000	MISCELLANEOUS	370	905	500	535	600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>22,279</u>	<u>19,465</u>	<u>22,585</u>	<u>20,671</u>	<u>22,340</u>
113	<i>TOTAL EXPENDITURES</i>	<u>143,792</u>	<u>134,871</u>	<u>156,865</u>	<u>141,167</u>	<u>152,200</u>

LEGAL EXPENDITURES (114)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

LEGAL EXPENDITURES (114)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>OTHER SERVICES & CHARGES</i>					
80200	LEGAL FEES	17,170	12,659	15,000	15,000	15,000
80210	ZONING CODE UPDATE	2,864	2,485	3,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>20,034</u>	<u>15,144</u>	<u>18,000</u>	<u>15,000</u>	<u>16,000</u>
114	TOTAL EXPENDITURES	<u>20,034</u>	<u>15,144</u>	<u>18,000</u>	<u>15,000</u>	<u>16,000</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	2017 Actual	2018 Actual	2019 Estimate
Registered voters in city	3125	3299	3350
Voter turnout	1402	2747	2500
Voter turnout (percentage)	45%	83%	45%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<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	691	356	1,000	1,000	500
70500	POSTAGE	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>691</u>	<u>356</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>
	<i>OTHER SERVICES & CHARGES</i>					
80300	ELECTION CONTRACT	17,903	20,047	20,000	22,576	22,576
80350	ACCUVOTE VOTING SERVICE	2,025	2,141	2,300	2,142	2,142
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>19,928</u>	<u>22,188</u>	<u>22,300</u>	<u>24,718</u>	<u>24,718</u>
115	<i>TOTAL EXPENDITURES</i>	<u>20,619</u>	<u>22,544</u>	<u>23,300</u>	<u>25,718</u>	<u>25,218</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>20,619</u>	<u>22,544</u>	<u>23,300</u>	<u>25,718</u>	<u>25,218</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	2018 Actual	2019 Actual	2020 Estimate
Website page views per month	75,534	85,600	85,000
Unique website visitors per month	15,977	20,500	20,000
Number of registered emails for alerts	730	780	956

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	16,667	13,967	15,500	15,600	17,000
60520	PART-TIME EMPLOYEES(Special Events)	1,726	542	1,000	0	1,000
64011	PERA CONTRIBUTIONS	1,136	1,048	1,170	1,200	1,300
64012	FICA CONTRIBUTIONS	1,439	1,155	1,420	1,200	1,550
64031	HOSPITALIZATION	380	862	6,050	5,500	6,400
64032	DENTAL	23	36	70	260	260
64033	LONG-TERM DISABILITY	24	20	30	48	50
64034	LIFE INSURANCE	26	37	36	90	90
	<i>TOTAL COMPENSATION</i>	<u>21,421</u>	<u>17,666</u>	<u>25,276</u>	<u>23,898</u>	<u>27,650</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	51	776	200	910	900
70420	NEWSLETTERS/INFORMATION	3,454	2,828	3,000	3,000	3,000
70500	POSTAGE	901	728	800	800	800
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,406</u>	<u>4,332</u>	<u>4,000</u>	<u>4,710</u>	<u>4,700</u>
<i>OTHER SERVICES & CHARGES</i>						
85010	TELEPHONE	3,849	4,358	4,600	3,000	3,000
85050	CABLE TV	13,779	10,622	15,000	6,000	13,000
85060	WEBSITE	1,272	3,096	3,000	8,200	3,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	20,515	25,269	17,719	23,000	24,000
85080	LASER/FICHE/FIBER CABLE MAINTENANCE	2,127	4,020	0	0	0
86010	MILEAGE	0	61	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	5	0	0
89010	SPECIAL EVENTS	2,733	884	5,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>44,275</u>	<u>48,311</u>	<u>45,324</u>	<u>40,200</u>	<u>44,000</u>
116	<i>TOTAL EXPENDITURES</i>	<u>70,102</u>	<u>70,308</u>	<u>74,600</u>	<u>68,808</u>	<u>76,350</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>70,102</u>	<u>70,308</u>	<u>74,600</u>	<u>68,808</u>	<u>76,350</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	49,912	45,834	49,750	50,800	54,000
60520	PART-TIME FIRE INSPECTOR	4,250	6,453	7,000	5,000	7,000
64011	PERA CONTRIBUTIONS	3,516	3,431	3,750	3,800	4,200
64012	FICA CONTRIBUTIONS	4,198	4,059	4,350	4,100	4,100
64031	HOSPITALIZATION	6,859	7,803	16,100	15,000	17,050
64032	DENTAL	230	242	220	600	600
64033	LONG-TERM DISABILITY	69	67	75	150	150
64034	LIFE INSURANCE	76	89	100	210	210
	<i>TOTAL COMPENSATION</i>	<u>69,110</u>	<u>67,976</u>	<u>81,345</u>	<u>79,660</u>	<u>87,310</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	31	36	50	50	50
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>31</u>	<u>36</u>	<u>50</u>	<u>50</u>	<u>50</u>
<i>OTHER SERVICES & CHARGES</i>						
80400	CONSULTING PLANNER	16,674	0	0	0	0
80500	GIS SUPPORT	936	940	1,100	1,000	1,000
81210	BUILDING INSPECTORS	43,686	57,341	50,000	50,000	50,000
81220	MECHANICAL INSPECTORS	5,732	4,236	5,000	5,000	5,000
81230	PLUMBING INSPECTORS	2,193	3,940	3,000	3,000	3,000
85015	CELL PHONE	379	600	600	600	600
86010	MILEAGE	8	202	30	80	80
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	81	295	750	300	300
86110	MEMBERSHIPS	90	113	150	295	300
88000	INSURANCE & BONDS	0	0	0	0	0
89070	ENERGY AUDIT INCENTIVE	0	0	2,500	250	2,500
89100	ENERGY REBATE PROGRAM	101	0	0	0	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>69,880</u>	<u>67,666</u>	<u>63,130</u>	<u>60,525</u>	<u>62,980</u>
117	<i>TOTAL EXPENDITURES</i>	<u><u>139,021</u></u>	<u><u>135,678</u></u>	<u><u>144,525</u></u>	<u><u>140,235</u></u>	<u><u>150,340</u></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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	3,316	3,580	3,780	3,950	4,100
60520	PART TIME EMERGENCY MGMT	0	0	1,500	1,500	1,800
64011	PERA CONTRIBUTIONS	249	265	285	300	320
64012	FICA CONTRIBUTIONS	254	274	445	440	410
64031	HOSPITALIZATION	777	802	870	870	900
64032	DENTAL	33	34	40	40	40
64033	LONG-TERM DISABILITY	5	4	6	5	5
64034	LIFE INSURANCE	2	3	4	5	5
	<i>TOTAL COMPENSATION</i>	<u>4,636</u>	<u>4,962</u>	<u>6,930</u>	<u>7,110</u>	<u>7,580</u>
<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	0	441	1,000	0	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>441</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
85015	CELL PHONE	124	0	200	100	100
85020	ELECTRIC	223	76	100	100	100
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>347</u>	<u>76</u>	<u>300</u>	<u>0</u>	<u>200</u>
121	<i>TOTAL EXPENDITURES</i>	<u>4,983</u>	<u>5,478</u>	<u>8,230</u>	<u>7,110</u>	<u>8,780</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>4,983</u>	<u>5,478</u>	<u>8,230</u>	<u>7,110</u>	<u>8,780</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 the nearby city of St. Anthony. 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>OTHER SERVICES & CHARGES</i>					
81000	POLICE SERVICES	1,011,891	1,156,139	1,194,426	1,194,426	1,225,556
81200	DISPATCH 911	36,681	36,066	39,247	39,427	35,715
	<i>TOTAL OTHER SERVICES & CHARGES</i>	1,048,572	1,192,205	1,233,673	1,233,853	1,261,271
122	<i>TOTAL EXPENDITURES</i>	1,048,572	1,192,205	1,233,673	1,233,853	1,261,271

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>OTHER SERVICES & CHARGES</i>					
80200	LEGAL FEES	30,000	30,000	31,000	31,000	31,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	30,000	30,000	31,000	31,000	31,000
123	<i>TOTAL EXPENDITURES</i>	30,000	30,000	31,000	31,000	31,000

FIRE SERVICE EXPENDITURES (124)

BUDGETARY OBJECTIVE:

This department is a volunteer firefighting squad.

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	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0
61510	DRILL COMPENSATION	17,913	17,622	18,900	15,500	4,625
61520	FIRE COMPENSATION	17,216	13,880	18,900	16,200	4,000
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	16,472	16,212	16,995	3,500	6,250
61530	FIRE HALL CLEANING	1,430	1,327	1,700	2,700	3,000
61540	HAZMAT TNG COMPENSATION	1,082	1,496	2,200	300	0
61547	TRAINING PREPARATION	0	59	0	0	0
61550	OFFICER COMPENSATION	24,182	13,181	26,250	3,100	5,750
64012	FICA CONTRIBUTIONS	5,946	4,874	6,510	3,100	1,807
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>		84,241	68,652	91,455	44,400	25,432
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	5,643	9,638	16,500	10,000	2,500
70120	TOOLS	1,720	242	500	200	500
70500	POSTAGE	7	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	2,349	1,255	2,400	1,100	1,900
77000	CLOTHING	2,843	257	8,000	1,700	0
<i>TOTAL MATERIALS & SUPPLIES</i>		12,562	11,392	27,400	13,000	4,900
<i>OTHER SERVICES & CHARGES</i>						
80330	FIRE CONSULTANT	0	0	20,000	40,000	165,000
82010	CLEANING/WASTE REMOVAL	0	61	0	0	0
82011	LINEN CLEANING	1,373	1,446	0	1,500	1,500
85015	CELL PHONE	1,356	969	0	950	1,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	13,150	8,423	26,579	18,500	32,000
86010	MILEAGE	0	447	0	0	0
86020	TRAINING	15,605	10,122	18,000	3,000	3,000
86110	MEMBERSHIPS	1,143	440	1,200	4,100	0
86120	SUBSCRIPTIONS	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	2,266	2,890	3,000	3,000	0
86800	RADIO MESB/FLEET SUPPORT	980	1,514	1,200	800	1,600
87025	HAZMAT EQUIPMENT MAINT	2,097	736	1,400	800	1,500
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	16,432	17,473	18,000	21,000	6,250
87092	REPAIR RADIOS	43	755	2,000	0	2,000
88000	INSURANCE & BONDS	13,448	12,548	15,000	13,300	15,500
89000	MISCELLANEOUS	0	0	0	0	0
<i>TOTAL OTHER SERVICES & CHARGES</i>		67,893	57,824	106,379	106,950	229,350
124	<i>TOTAL EXPENDITURES</i>	164,696	137,867	225,234	164,350	259,682
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>		164,696	137,867	225,234	164,350	259,682

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>COMPENSATION & AID</i>					
64040	MN STATE FIRE AID	57,508	59,443	70,000	60,000	50,000
	<i>TOTAL COMPENSATION & AID</i>	<u>57,508</u>	<u>59,443</u>	<u>70,000</u>	<u>60,000</u>	<u>50,000</u>
125	<i>TOTAL EXPENDITURES</i>	<u>57,508</u>	<u>59,443</u>	<u>70,000</u>	<u>60,000</u>	<u>50,000</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	16,459	16,793	17,950	18,000	18,600
60520	PART-TIME EMPLOYEES	2,000	0	2,000	1,000	2,000
64011	PERA CONTRIBUTIONS	1,234	1,260	1,350	1,400	1,450
64012	FICA CONTRIBUTIONS	1,323	1,193	1,600	1,300	1,650
64031	HOSPITALIZATION	3,689	3,828	5,000	4,000	5,100
64032	DENTAL	219	155	190	180	190
64033	LONG-TERM DISABILITY	41	20	0	45	45
64034	LIFE INSURANCE	29	28	30	60	60
	<i>TOTAL COMPENSATION</i>	<u>24,994</u>	<u>23,276</u>	<u>28,120</u>	<u>25,985</u>	<u>29,095</u>
<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	11,166	9,389	11,000	10,000	11,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>11,166</u>	<u>9,389</u>	<u>11,000</u>	<u>10,000</u>	<u>11,000</u>
<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	467	0	500	0	500
85010	TELEPHONE	0	0	0	0	0
85015	CELL PHONE	1,757	2,183	2,030	2,900	2,400
85020	ELECTRIC	5,800	4,609	6,000	5,000	5,500
85025	SOLAR GARDEN	8,143	8,876	7,000	7,000	7,000
85030	NATURAL GAS	5,044	5,187	7,000	6,000	6,000
85040	WATER	1,277	738	1,200	850	900
85070	SEWER	544	197	120	200	200
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	668	0	600	708	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	7,627	11,233	6,000	8,000	8,500
87100	PANIC BUTTON SECURITY	378	284	400	500	500
88000	INSURANCE & BONDS	12,154	20,902	16,000	24,087	24,000
89000	MISCELLANEOUS	91	91	100	90	100
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>43,950</u>	<u>54,300</u>	<u>46,950</u>	<u>55,335</u>	<u>56,400</u>
131	<i>TOTAL EXPENDITURES</i>	<u>80,110</u>	<u>86,965</u>	<u>86,070</u>	<u>91,320</u>	<u>96,495</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>80,110</u>	<u>86,965</u>	<u>86,070</u>	<u>91,320</u>	<u>96,495</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	2018 Actual	2019 Actual	2020 Estimate
Number of lost time injuries	1	2	1
Number of snow events requiring plowing	8	25	18
Pot holes repaired	20	35	375

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	2021
	<i>COMPENSATION</i>					
60100	REGULAR SALARIES	45,760	45,964	49,700	49,000	52,000
60520	PART-TIME EMPLOYEES	6,325	1,320	8,000	8,000	8,000
64011	PERA CONTRIBUTIONS	3,431	3,516	3,750	3,800	3,900
64012	FICA CONTRIBUTIONS	3,799	3,489	4,430	4,400	4,600
64031	HOSPITALIZATION	10,003	10,330	12,800	11,000	13,100
64032	DENTAL	439	450	530	480	500
64033	LONG-TERM DISABILITY	74	54	70	130	130
64034	LIFE INSURANCE	70	69	75	160	160
	<i>TOTAL COMPENSATION</i>	<u>69,901</u>	<u>65,191</u>	<u>79,355</u>	<u>76,970</u>	<u>82,390</u>
	<i>MATERIALS & SUPPLIES</i>					
70120	SUPPLIES	5,833	5,645	6,000	5,000	6,000
74000	MOTOR FUEL & LUBRICANTS	6,984	10,812	7,500	6,000	7,500
75000	BITUMINOUS PATCHING	1,536	934	1,800	9,000	4,000
75100	STREET SIGNS	1,287	834	400	200	400
77000	CLOTHING	890	360	1,000	900	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>16,530</u>	<u>18,585</u>	<u>16,700</u>	<u>21,100</u>	<u>18,900</u>
	<i>OTHER SERVICES & CHARGES</i>					
83030	SNOW REMOVAL	9,450	8,994	30,000	9,000	30,000
85015	CELL PHONE	105	0	200	0	100
85020	STREET LIGHTING POWER	13	0	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	1,646	584	3,800	4,400	4,400
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	694	600	500	500
86101	MILEAGE	47	594	260	260	260
87000	REPAIR EQUIPMENT	7,599	1,911	7,000	5,000	5,000
87005	CROSSWALK PAINTING	0	0	200	0	0
87010	BOULEVARD MAINTENANCE	93	426	1,500	900	1,000
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	0	3,466	0	0	0
87016	REPAIR JOHN DEERE	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	800	0	0
88000	INSURANCE & BONDS	18,297	9,763	12,000	4,400	6,000
89000	MISCELLANEOUS	230	250	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>37,480</u>	<u>26,682</u>	<u>56,360</u>	<u>24,460</u>	<u>47,260</u>
132	<i>TOTAL EXPENDITURES</i>	<u>123,911</u>	<u>110,458</u>	<u>152,415</u>	<u>122,530</u>	<u>148,550</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>123,911</u>	<u>110,458</u>	<u>152,415</u>	<u>122,530</u>	<u>148,550</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<i>OTHER SERVICES & CHARGES</i>					
80100	ENGINEERING SERVICES	15,269	9,291	10,000	10,000	10,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	15,269	9,291	10,000	10,000	10,000
133	<i>TOTAL EXPENDITURES</i>	15,269	9,291	10,000	10,000	10,000

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	2018 Actual	2019 Actual	2020 Estimate
Number of boulevard trees removed	10	8	5
Number of boulevard trees planted	12	0	0

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<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	105	0	50	0	50
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>105</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>
<i>OTHER SERVICES & CHARGES</i>						
80330	FORESTRY CONSULTANT	2,025	1,698	5,000	4,000	5,000
84010	TREE TRIMMING	0	0	17,500	17,500	17,500
84020	TREE REMOVAL	0	0	5,000	5,000	10,000
84030	TREE PLANTING	0	0	5,000	5,000	5,000
84040	STORM DAMAGE	0	0	5,000	5,000	5,000
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>2,025</u>	<u>1,698</u>	<u>37,500</u>	<u>36,500</u>	<u>42,500</u>
134	<i>TOTAL EXPENDITURES</i>	<u>2,130</u>	<u>1,698</u>	<u>37,550</u>	<u>36,500</u>	<u>42,550</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>2,130</u>	<u>1,698</u>	<u>37,550</u>	<u>36,500</u>	<u>42,550</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	2018 Actual	2019 Actual	2020 Estimate
Average satisfaction rating on post-use survey	90%	90%	90%
Number of ice rinks flooded	2	2	2
Number of facility rentals	85	90	0

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	33,676	33,602	34,700	35,000	37,000
60520	PART-TIME EMPLOYEES	3,951	10,941	5,000	8,000	8,000
60540	RINK ATTENDENTS-SEASONAL	2,754	1,855	4,000	1,000	2,000
64011	PERA CONTRIBUTIONS	2,437	2,271	2,600	2,600	2,800
64012	FICA CONTRIBUTIONS	2,989	3,414	3,350	3,400	3,600
64031	HOSPITALIZATION	5,528	4,039	7,100	4,200	7,300
64032	DENTAL	289	187	220	250	280
64033	LONG-TERM DISABILITY	57	40	50	70	70
64034	LIFE INSURANCE	70	63	70	90	90
	<i>TOTAL COMPENSATION</i>	<u>51,751</u>	<u>56,412</u>	<u>57,090</u>	<u>54,610</u>	<u>61,140</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	4,108	4,320	7,000	4,500	5,000
74000	MOTOR FUEL & LUBRICANTS	248	0	800	800	800
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,356</u>	<u>4,320</u>	<u>7,800</u>	<u>5,300</u>	<u>5,800</u>
<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0
85011	TELEPHONE - LANDLINE	901	827	1,000	1,000	1,000
85015	CELL PHONE	163	0	350	0	100
85020	ELECTRIC	4,732	4,058	4,800	4,500	4,500
85030	NATURAL GAS	1,078	1,294	1,200	1,300	1,200
85040	WATER	4,433	2,280	4,000	2,300	4,000
85070	SEWER	2,634	0	2,800	0	0
86100	CONFERENCES/EDUCATION/ ASSOCIATIONS	0	350	200	200	200
86101	MILEAGE	163	0	0	0	0
86105	TEMPORARY WARMING HOUSE	250	(20)	3,000	300	3,000
86110	MEMBERSHIPS	0	455	150	150	150
87120	FACILITIES & GROUNDS MAINTENANCE	1,543	8,104	7,000	7,000	7,000
87130	MINI WARMING HOUSE	2,053	1,050	0	0	0
88000	INSURANCE & BONDS	2,835	5,071	6,000	5,300	6,000
89000	MISCELLANEOUS	33	953	50	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>20,818</u>	<u>24,422</u>	<u>30,550</u>	<u>22,050</u>	<u>27,150</u>
141	<i>TOTAL EXPENDITURES</i>	<u>76,925</u>	<u>85,153</u>	<u>95,440</u>	<u>81,960</u>	<u>94,090</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>102,925</u>	<u>111,153</u>	<u>121,440</u>	<u>107,960</u>	<u>120,090</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
	<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	3,953	4,961	4,000	3,000	4,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>3,953</u>	<u>4,961</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u>3,953</u>	<u>4,961</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</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>3,953</u>	<u>4,961</u>	<u>4,000</u>	<u>3,000</u>	<u>4,000</u>

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 2021. 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.

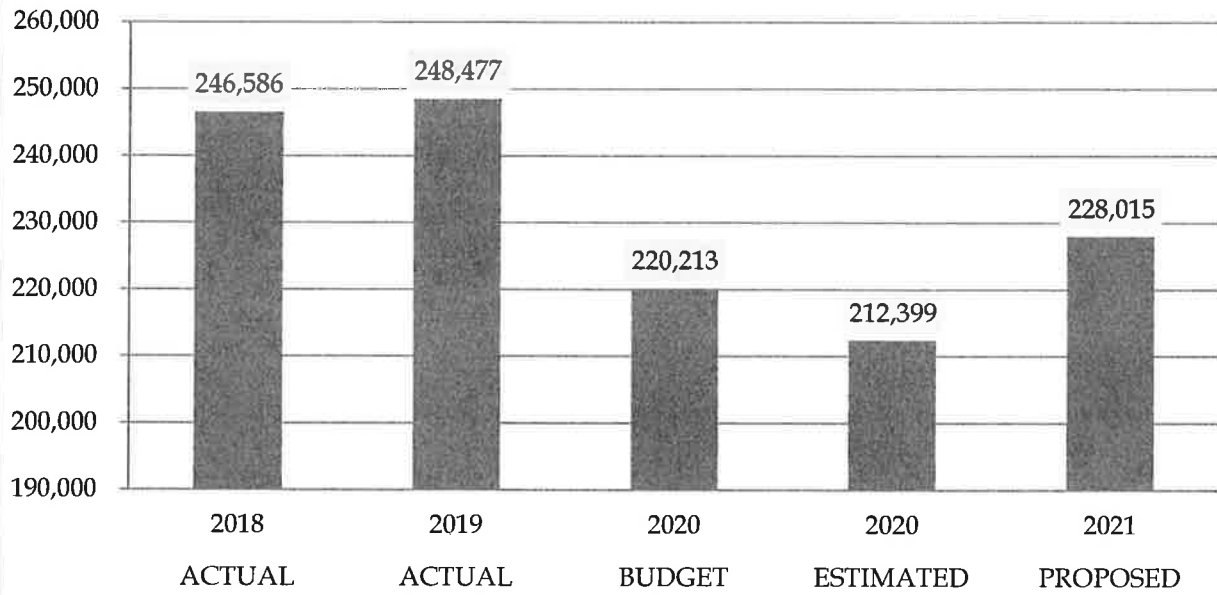
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

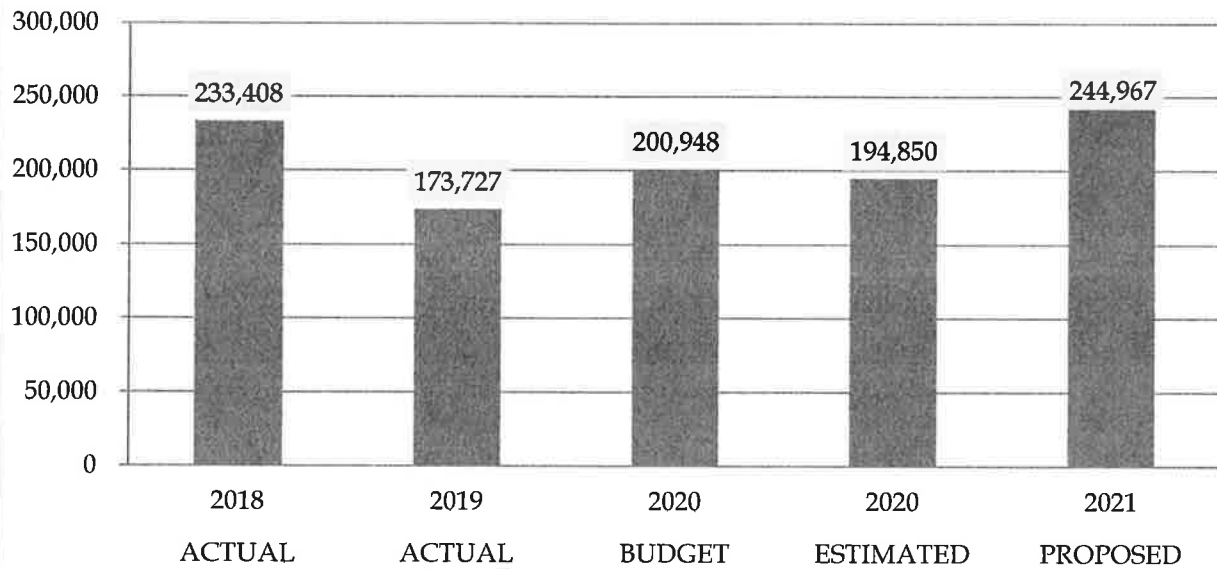
TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
REVENUES:						
201	PARK PROGRAMS	11,599	11,846	7,650	976	7,750
202	CHARITABLE GAMBLING	881	1,474	650	650	670
203	COMMUNITY GARDEN	812	826	750	775	750
204	WATER	46,391	28,571	36,800	36,800	36,500
205	EMERALD ASH BORER	13,566	0	0	0	0
206	RECYCLING	88,838	96,909	92,718	91,518	92,900
208	COMMUNITY & ECONOMIC DEVELOPMENT	1,764	4,271	2,395	2,295	2,195
209	STREET LIGHTING	42,065	42,514	41,200	41,300	41,200
210	COMMUNITY INCLUSION	14,670	6,067	50	85	50
<i>TOTAL REVENUES</i>		<u>220,586</u>	<u>192,477</u>	<u>182,213</u>	<u>174,399</u>	<u>182,015</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	26,000	56,000	38,000	38,000	46,000
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>26,000</u>	<u>56,000</u>	<u>38,000</u>	<u>38,000</u>	<u>46,000</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		<u>246,586</u>	<u>248,477</u>	<u>220,213</u>	<u>212,399</u>	<u>228,015</u>
EXPENDITURES:						
-201	PARK PROGRAMS	35,079	25,702	32,090	15,749	35,640
-202	CHARITABLE GAMBLING	0	0	600	0	600
-203	COMMUNITY GARDEN	174	173	1,000	501	4,000
-204	WATER	10,932	11,373	16,550	12,285	17,637
-205	EMERALD ASH BORER	1	0	0	0	0
-206	RECYCLING	85,904	92,439	96,858	95,374	103,040
-208	COMMUNITY & ECONOMIC DEVELOPMENT	33,945	8,081	13,100	12,747	9,100
-209	STREET LIGHTING	39,002	29,484	39,950	37,447	39,950
-210	COMMUNITY INCLUSION	14,601	6,475	800	20,747	35,000
<i>TOTAL EXPENDITURES</i>		<u>219,638</u>	<u>173,727</u>	<u>200,948</u>	<u>194,850</u>	<u>244,967</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	13,770	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		<u>13,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		<u>233,408</u>	<u>173,727</u>	<u>200,948</u>	<u>194,850</u>	<u>244,967</u>
FUND BALANCE - JANUARY 1		321,089	334,267	409,018	409,018	426,567
CHANGE IN FUND BALANCE		<u>13,178</u>	<u>74,751</u>	<u>19,265</u>	<u>17,549</u>	<u>(16,952)</u>
FUND BALANCE - DECEMBER 31		<u>334,267</u>	<u>409,018</u>	<u>428,283</u>	<u>426,567</u>	<u>409,615</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 2018	BUDGET 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	41,115	20,755	15,318	15,318	15,500
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>41,115</u>	<u>20,755</u>	<u>15,318</u>	<u>15,318</u>	<u>15,500</u>
<i>CHARGES FOR SERVICES</i>						
34180	CHARGES FOR SERVICES	160,774	146,301	152,000	151,000	152,000
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	4,639	6,361	6,500	776	6,500
34340	NON-RESIDENT FEES	5,658	1,925	0	0	0
34500	COMMUNITY GARDEN PLOT FEE	750	700	725	725	725
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>171,821</u>	<u>155,287</u>	<u>159,225</u>	<u>152,501</u>	<u>159,225</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	614	796	600	600	600
36211	INTEREST ON INVESTMENTS	4,595	8,189	4,075	4,000	3,695
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	108	1,099	0	0	0
36220	RENTS & ROYALTIES	0	3,790	1,895	1,895	1,895
36222	10% REQUIREMENT	260	636	50	50	50
36232	CONTRIBUTIONS-SCHOLARSHIP	0	0	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	573	0	50	35	50
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	500	0	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	0	1,080	1,000	0	1,000
36400	MISCELLANEOUS	1,000	845	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
36500	DEVELOPER REIMBURSEMENTS	(0)	(0)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>7,650</u>	<u>16,435</u>	<u>7,670</u>	<u>6,580</u>	<u>7,290</u>
	<i>TOTAL REVENUES</i>	<u>220,586</u>	<u>192,477</u>	<u>182,213</u>	<u>174,399</u>	<u>182,015</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	26,000	56,000	38,000	38,000	46,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>26,000</u>	<u>56,000</u>	<u>38,000</u>	<u>38,000</u>	<u>46,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>246,586</u>	<u>248,477</u>	<u>220,213</u>	<u>212,399</u>	<u>228,015</u>

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES/ CERT ADMIN	31,513	26,933	30,200	31,500	33,700
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	4,265	0	0	0	0
60530	SEASONAL EMPLOYEES	4,551	7,183	8,000	376	8,000
64011	PERA CONTRIBUTIONS	2,217	2,007	2,320	2,320	2,520
64012	FICA CONTRIBUTIONS	3,033	2,610	2,340	2,415	3,630
64031	HOSPITALIZATION	5,273	3,692	6,450	5,826	8,900
64032	DENTAL	266	156	316	230	420
64033	LONG-TERM DISABILITY	62	36	60	84	102
64034	LIFE INSURANCE	60	51	62	116	125
	<i>TOTAL COMPENSATION</i>	<u>51,240</u>	<u>42,670</u>	<u>49,748</u>	<u>42,867</u>	<u>57,397</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	2,058	938	3,200	600	6,300
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	0	200	0	200
70420	NEWSLETTERS/PRINT & PUBLISHING	2,718	954	500	500	600
70440	PRINTING, PUBLISHING & ADVERTISING	736	645	650	0	650
70500	POSTAGE	0	66	300	260	300
73000	RECREATION EQUIPMENT	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>5,512</u>	<u>2,602</u>	<u>4,850</u>	<u>1,360</u>	<u>8,050</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	4,000	0	0	0	4,000
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	MILEGE AND PARKING	94	25	50	0	50
86100	CONFERENCES/E/EDUCATION/BACKGROUND CKS	0	10	300	0	300
86105	INCLUSION TRNG	6,863	4,903	0	20,000	30,000
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>10,957</u>	<u>4,938</u>	<u>350</u>	<u>20,000</u>	<u>34,350</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	3,560	4,128	4,850	4,482	4,850
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	32,797	6,951	12,000	12,000	8,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	69,581	74,997	76,000	75,000	80,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	RECYCLING BULKY ITEMS	151	0	0	0	0
85000	TREE REMOVALS	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
85020	STREET LIGHTING POWER	31,449	28,105	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	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	6,149	214	6,300	6,400	6,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	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	BILLING FEES/PAYPAL EXPENSE	2,460	2,221	2,520	2,240	2,420
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
89000	MISCELLANEOUS	763	441	840	0	800
89010	CLEAN-UP DAY ACTIVITIES	400	1,698	2,000	400	2,000
89070	HYDRANT MARKERS	0	0	200	0	200
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>151,928</u>	<u>123,208</u>	<u>145,310</u>	<u>130,622</u>	<u>145,170</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>219,637</u>	<u>173,419</u>	<u>200,258</u>	<u>194,849</u>	<u>244,967</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	13,770	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>13,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>233,407</u>	<u>173,419</u>	<u>200,258</u>	<u>194,849</u>	<u>244,967</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 (34310) 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.

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
	TOTAL OTHER SERVICES & CHARGES	5,797	5,593	7,180	867	6,350
-201	TOTAL EXPENDITURES	35,079	25,702	32,090	15,749	35,640
	FUND BALANCE - JANUARY 1	15,904	18,424	30,567	30,567	41,794
	CHANGE IN FUND BALANCE	2,520	12,143	1,560	11,227	(1,890)
	FUND BALANCE - DECEMBER 31	18,424	30,567	32,127	41,794	39,904

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 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)

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 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	638	654	(250)	275	(3,250)
	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)

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 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

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
INTERGOVERNMENTAL						
33610	MN DEPT OF AGRICULTURE	13,564	0	0	0	0
	TOTAL INTERGOVERNMENTAL	13,564	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	2	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2	0	0	0	0
205	TOTAL REVENUES	13,566	0	0	0	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	13,566	0	0	0	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	0	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	0	0	0	0	0
CAPITAL						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
-205	TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES						
97000	TRANSFER	13,770	0	0	0	0
	TOTAL EXPENDITURES & FINANCING USES	13,770	0	0	0	0
	FUND BALANCE - JANUARY 1	204	0	0	0	0
	CHANGE IN FUND BALANCE	(204)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	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	2018 Actual	2019 Actual	2020 Estimate
Percentage of single family homes participating	96.0%	97.0%	95.0%
Materials collected (tons) Single Family	368.9	341.1	350.0

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
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>12,950</u>	<u>14,356</u>	<u>15,318</u>	<u>15,318</u>	<u>15,500</u>
<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
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>74,566</u>	<u>80,162</u>	<u>76,000</u>	<u>75,000</u>	<u>76,000</u>
<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
	<i>TOTAL MISCELLANEOUS</i>	<u>1,322</u>	<u>2,390</u>	<u>1,400</u>	<u>1,200</u>	<u>1,400</u>
206	<i>TOTAL REVENUES</i>	<u>88,838</u>	<u>96,909</u>	<u>92,718</u>	<u>91,518</u>	<u>92,900</u>
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
	<i>TOTAL COMPENSATION</i>	<u>14,126</u>	<u>14,205</u>	<u>16,208</u>	<u>17,617</u>	<u>18,390</u>
<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
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>204</u>	<u>179</u>	<u>1,100</u>	<u>860</u>	<u>1,100</u>
<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
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>71,574</u>	<u>78,055</u>	<u>79,550</u>	<u>76,897</u>	<u>83,550</u>
-206	<i>TOTAL EXPENDITURES</i>	<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	2,934	4,469	(4,140)	(3,856)	(10,140)
	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)

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILIENCY 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)

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	ACTUAL	BUDGET	ESTIMATED	BUDGET
		2018	2019	2020	2020	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)

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	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2018	2019	2020	2020	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	20,000
	TOTAL OTHER FINANCING SOURCES	0	30,000	12,000	12,000	20,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	14,670	36,067	12,050	12,085	20,050
EXPENDITURES:						
WAGES, SALARIES & COMP						
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
MATERIALS AND SUPPLIES						
70100	SUPPLIES	994	33	0	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	2,514	841	0	0	100
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL AND SUPPLIES	3,508	874	0	0	200
OTHER SERVICES AND CHARGES						
80310	AUDIT	0	688	800	747	800
80600	PERSONNEL/CONTRACT SVCS	4,000	0	0	0	4,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	10	0	0	0
86105	INCLUSION EFFORTS	6,863	4,903	0	20,000	30,000
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	20,747	34,800
-210	TOTAL EXPENDITURES	14,601	6,475	800	20,747	35,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	14,601	6,475	800	20,747	35,000
	FUND BALANCE - JANUARY 1	0	69	29,661	40,911	32,249
	CHANGE IN FUND BALANCE	69	29,592	11,250	(8,662)	(14,950)
	FUND BALANCE - DECEMBER 31	69	29,661	40,911	32,249	17,299

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DEBT SERVICE FUNDS

PURPOSE:

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

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

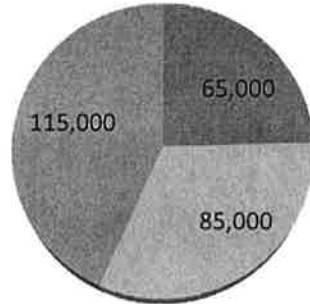
DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2021	265,000	22,561
2022	210,000	16,373
2023	215,000	10,605
2024	125,000	8,775
2025	130,000	1,950
<u>TOTAL:</u>	<u>945,000</u>	<u>60,264</u>

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
311	2013 GO IMPROVEMENT SERIES 2013A	36,827	59,485	54,460	54,240	800
312	2013 FIRE TRUCK BOND SERIES 2013B	99,556	99,073	96,474	99,330	99,894
316	2017 GO IMPROVEMENT SERIES 2017A	9,748	125,757	119,748	119,748	119,150
	<i>TOTAL REVENUES</i>	<u>146,131</u>	<u>284,315</u>	<u>270,682</u>	<u>273,318</u>	<u>219,844</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	401,912	0	0	12,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>401,912</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>146,131</u>	<u>686,227</u>	<u>270,682</u>	<u>273,318</u>	<u>231,844</u>
EXPENDITURES:						
-306	G.O. EQUIPMENT CERT, SERIES 2010A	0	0	0	0	0
-311	2013 GO IMPROVEMENT SERIES 2013A	72,003	71,732	73,045	70,045	69,109
-312	2013 FIRE TRUCK BOND SERIES 2013B	95,323	93,969	96,471	96,471	94,856
-316	2017 GO IMPROVEMENT SERIES 20171	31,481	140,109	141,975	144,425	137,525
	<i>TOTAL EXPENDITURES</i>	<u>198,807</u>	<u>305,811</u>	<u>311,491</u>	<u>310,941</u>	<u>301,490</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>198,807</u>	<u>305,811</u>	<u>311,491</u>	<u>310,941</u>	<u>301,490</u>
	FUND BALANCE - JANUARY 1	404,754	352,078	732,495	732,495	694,872
	CHANGE IN FUND BALANCE	<u>(52,676)</u>	<u>380,417</u>	<u>(40,809)</u>	<u>(37,623)</u>	<u>(69,646)</u>
	FUND BALANCE - DECEMBER 31	<u>352,078</u>	<u>732,495</u>	<u>691,686</u>	<u>694,872</u>	<u>625,226</u>

2021 DEBT PRINCIPAL PAYMENTS ALLOCATED PER BOND



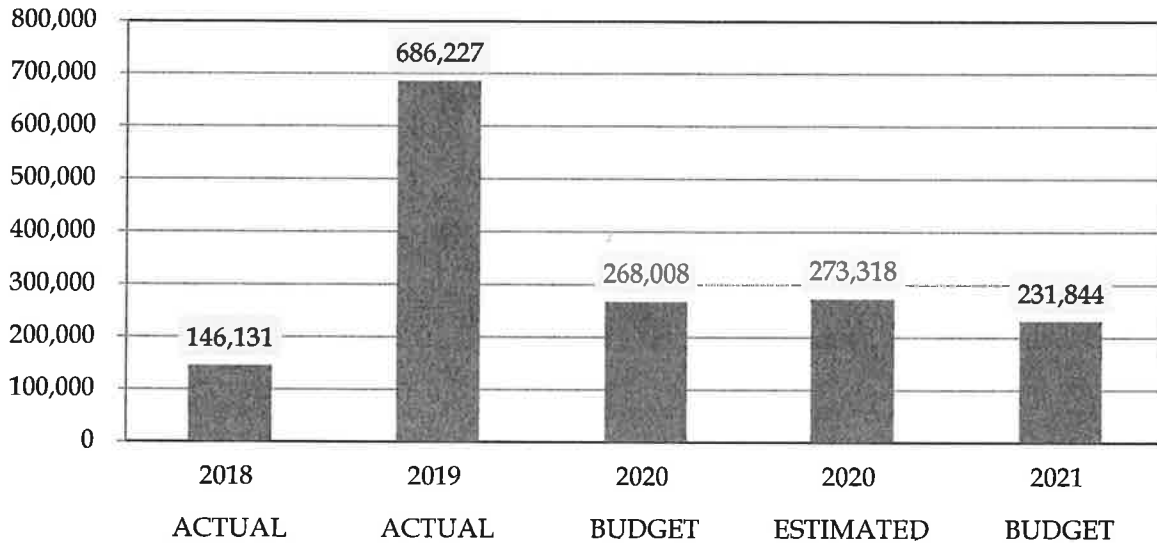
- 2013A G.O. IMPROVEMENT BONDS 65,000
- 2013B G.O. EQUIPMENT CERTIFICATES 85,000
- 2017A G.O. IMPROVEMENT BONDS 115,000

<u>BOND</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013A G.O. IMPROVEMENT BONDS	65,000	780	65,780
2013B G.O. EQUIPMENT CERTIFICATES	85,000	5,056	90,056
2017A G.O. IMPROVEMENT BONDS	115,000	16,725	131,725
	<u>265,000</u>	<u>22,561</u>	<u>287,561</u>

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

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	233,658	227,988	233,518	211,544
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>98,330</u>	<u>233,658</u>	<u>227,988</u>	<u>233,518</u>	<u>211,544</u>
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	43,578	41,047	36,720	36,500	5,000
	<i>TOTAL FINES & FORFEITS</i>	<u>43,578</u>	<u>41,047</u>	<u>36,720</u>	<u>36,500</u>	<u>5,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	4,103	7,534	3,300	3,300	3,300
36213	CHANGE IN FAIR VALUE OF IN	120	2,077	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>4,223</u>	<u>9,610</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	<i>TOTAL REVENUES</i>	<u><u>146,131</u></u>	<u><u>284,315</u></u>	<u><u>268,008</u></u>	<u><u>273,318</u></u>	<u><u>219,844</u></u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	401,912	0	0	12,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>401,912</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u><u>146,131</u></u>	<u><u>686,227</u></u>	<u><u>268,008</u></u>	<u><u>273,318</u></u>	<u><u>231,844</u></u>

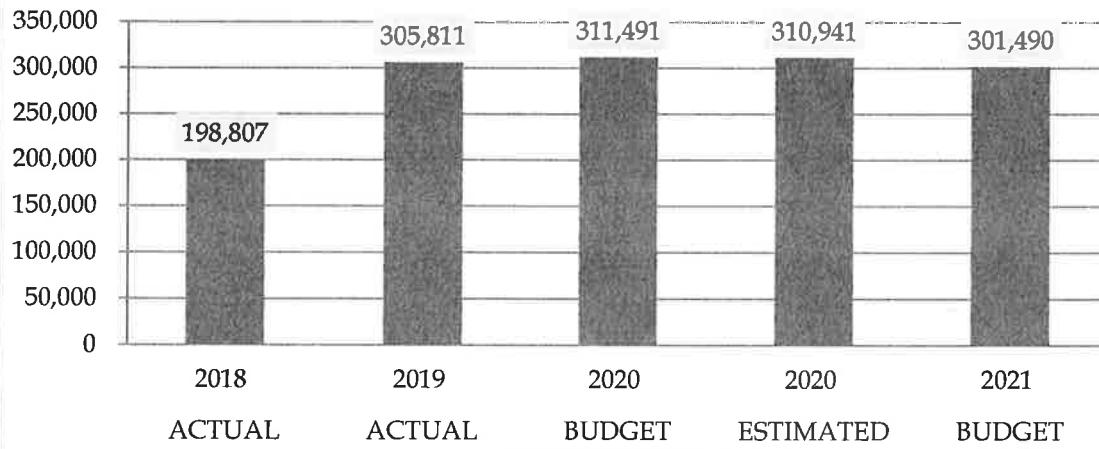
2021 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
EXPENDITURES:						
	<i>OTHER SERVICES & CHARGES</i>					
80310	AUDIT	2,136	2,064	2,400	2,400	2,400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>2,136</u>	<u>2,064</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
	<i>DEBT SERVICE</i>					
94000	BOND PRINCIPAL	150,000	265,000	265,000	265,000	265,000
94500	BOND INTEREST	39,909	35,183	29,091	32,541	22,561
94900	BOND FEES	6,762	3,564	15,000	11,000	11,529
	<i>TOTAL DEBT SERVICE</i>	<u>196,671</u>	<u>303,747</u>	<u>309,091</u>	<u>308,541</u>	<u>299,090</u>
	<i>TOTAL EXPENDITURES</i>	<u>198,807</u>	<u>305,811</u>	<u>311,491</u>	<u>310,941</u>	<u>301,490</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>198,807</u>	<u>305,811</u>	<u>311,491</u>	<u>310,941</u>	<u>301,490</u>

2021 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
2021	65,000	780
TOTAL:	65,000	780

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	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	2,529
	<i>TOTAL DEBT SERVICE</i>	71,291	71,044	72,245	69,245	68,309
-311	<i>TOTAL EXPENDITURES</i>	72,003	71,732	73,045	70,045	69,109
	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)	(56,309)
	FUND BALANCE - DECEMBER 31	102,946	90,699	72,114	56,309	(0)

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:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2021	85,000	5056
2022	90,000	3173
2023	90,000	1080
<u>TOTAL:</u>	<u>265,000</u>	<u>9,309</u>

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		5,104	3	2,859	5,038
	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 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>
2021	115,000	16725
2022	120,000	13200
2023	125,000	9525
2024	125,000	5775
2025	130,000	1,950
<u>TOTAL:</u>	<u>615,000</u>	<u>47,175</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>	<u>0</u>	<u>112,748</u>	<u>110,074</u>	<u>112,748</u>	<u>112,650</u>
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	8,040	6,893	5,500	5,500	5,000
	<i>TOTAL FINES & FORFEITS</i>	<u>8,040</u>	<u>6,893</u>	<u>5,500</u>	<u>5,500</u>	<u>5,000</u>
<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>	<u>1,708</u>	<u>6,117</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
316	<i>TOTAL REVENUES</i>	<u>9,748</u>	<u>125,757</u>	<u>117,074</u>	<u>119,748</u>	<u>119,150</u>
<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>	<u>0</u>	<u>401,912</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>9,748</u>	<u>527,669</u>	<u>117,074</u>	<u>119,748</u>	<u>119,150</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	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>	<u>30,769</u>	<u>139,421</u>	<u>141,175</u>	<u>143,625</u>	<u>136,725</u>
-316	<i>TOTAL EXPENDITURES</i>	<u>31,481</u>	<u>140,109</u>	<u>141,975</u>	<u>144,425</u>	<u>137,525</u>
	FUND BALANCE - JANUARY 1	138,635	116,902	504,462	504,462	479,785
	CHANGE IN FUND BALANCE	<u>(21,733)</u>	<u>387,560</u>	<u>(24,901)</u>	<u>(24,677)</u>	<u>(18,375)</u>
	FUND BALANCE - DECEMBER 31	<u>116,902</u>	<u>504,462</u>	<u>479,561</u>	<u>479,785</u>	<u>461,410</u>

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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. 2021 Street Project
8. 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.

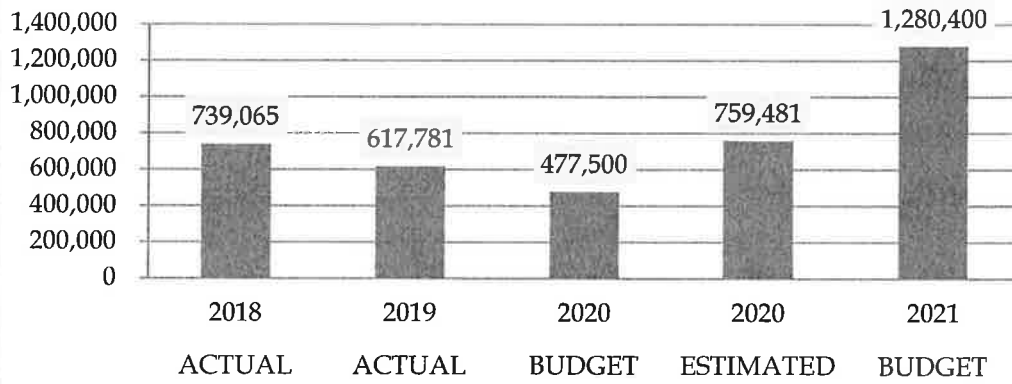
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

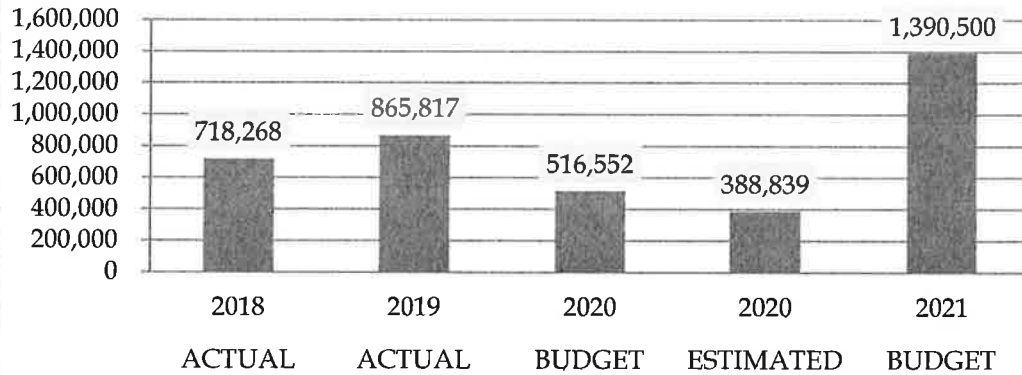
TOTAL CAPITAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
401	GENERAL CAPITAL	24,865	14,181	2,500	2,000	1,500
402	PUBLIC SAFETY CAPITAL	189	5,753	200	45,864	100
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	5,365	6,661	2,000	3,917	1,000
412	TIF DISTRICT #1-2 IMPROVEMENTS	44	0	0	0	0
414	TIF DISTRICT #1-3 IMPROVEMENTS	295,875	231,263	280,800	275,800	280,800
419	INFRASTRUCTURE IMPROVEMENTS	115,413	332,805	72,000	311,900	207,000
426	2021 STREET PROJECT	0	0	0	0	694,500
427	G.O. STREET IMPROVEMENTS 2017	31,544	5,118	0	0	0
TOTAL REVENUES		473,295	595,781	357,500	639,481	1,184,900
OTHER FINANCING SOURCES						
39130	BOND PROCEEDS	0	0	0	0	302,500
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	265,770	22,000	120,000	120,000	0
TOTAL OTHER FINANCING SOURCES		265,770	22,000	120,000	120,000	302,500
TOTAL REVENUES & OTHER FINANCING SOURCES		739,065	617,781	477,500	759,481	1,487,400
EXPENDITURES:						
-401	GENERAL CAPITAL	79,942	22,776	20,300	17,800	10,300
-402	PUBLIC SAFETY CAPITAL	87,158	4,728	9,300	54,166	7,800
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	31,762	67,685	85,300	30,800	84,800
-412	TIF DISTRICT #1-2 IMPROVEMENTS	133	0	0	0	0
-414	TIF DISTRICT #1-3 IMPROVEMENTS	291,807	224,230	269,850	279,800	289,800
-419	INFRASTRUCTURE IMPROVEMENTS	40,162	143,799	131,802	120,448	5,800
-426	2021 STREET PROJECT	0	0	0	0	997,000
-427	G.O. STREET IMPROVEMENTS 2017	187,304	687	0	0	0
TOTAL EXPENDITURES		718,268	463,905	516,552	503,014	1,395,500
OTHER FINANCING USES						
97000	TRANSFERS	0	401,912	0	0	0
TOTAL OTHER FINANCING USES		0	401,912	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES		718,268	865,817	516,552	503,014	1,395,500
FUND BALANCE - JANUARY 1		1,735,976	1,756,773	1,508,737	1,508,737	1,765,204
CHANGE IN FUND BALANCE		20,797	(248,036)	(39,052)	256,467	91,900
FUND BALANCE - DECEMBER 31		1,756,773	1,508,737	1,469,685	1,765,204	1,857,104

**2021 CAPITAL PROJECTS FUNDS
REVENUES (INCLUDES OPERATING
TRANSFERS)**



**2021 CAPITAL PROJECTS FUNDS
EXPENDITURES (INCLUDES
OPERATING TRANSFERS)**



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	294,506	229,181	280,000	275,000	280,000
	<i>TOTAL PROPERTY TAXES</i>	294,506	229,181	280,000	275,000	280,000
<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	2,500	0	0	0	0
33430	MINNESOTA STATE AID	69,792	171,987	60,000	164,917	302,500
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	416	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	23,560	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
33439	U OF M GROVE/PATHWAY	0	0	0	0	0
33440	U OF M BIKE GOOD NEIGHBOR	0	2,230	0	0	0
33610	SCBA GRANT/OTHER GRANTS IN AID	0	5,166	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	45,714	0
33700	EXCEL FRANCHSIE FEE	22,179	131,659	0	135,000	0
	<i>TOTAL INTERGOVERNMENTAL</i>	118,447	311,042	60,000	345,631	302,500
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	2,345	0	0	1,900	392,000
36105	SPECIAL ASSESSMENTS LARP 1	0	0	0	0	0
36108	SPECIAL ASSESSMENTS LARP III	82	0	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASSMTS ROSELAWN	0	0	0	0	0
36130	SPECIAL ASSMTS HOYT SANITARY	0	0	0	0	0
36140	SPECIAL ASSMTS PRIOR MILL AND OV ERLAY	0	0	0	0	0
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	5,505	3,981	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	7,932	3,981	0	1,900	392,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	28,619	37,962	17,500	16,950	3,400
36213	CHANGE IN FAIR VALUE OF i	672	4,559	0	0	0
36222	REFUNDS/REIMBURSEMENTS	500	0	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	22,619	9,056	0	0	0
36420	SALES OF EQUIPMENT	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	52,410	51,577	17,500	16,950	3,400
	<i>TOTAL REVENUES</i>	473,295	595,781	357,500	639,481	977,900
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	302,500
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	265,770	22,000	120,000	120,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	265,770	22,000	120,000	120,000	302,500
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	739,065	617,781	477,500	759,481	1,280,400

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
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	633	559	2	4,473	0
80310	AUDIT	4,272	4,127	4,050	4,000	4,000
81900	OTHER PROFESSIONAL SERVICES	6,877	3,540	6,000	6,000	6,000
81910	CONSULTING-STREETScape	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	0	5,100	1,000	1,000	0
84000	TREE TRIMMING	6,095	9,854	0	0	0
85000	TREE REMOVAL	9,332	7,140	0	0	0
86000	TREE PLANTING	3,925	2,500	0	0	0
86500	TREE DAMAGE REPAIRS	0	2,225	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	1,028	802	3,000	3,000	3,000
<i>TOTAL OTHER SERVICES & CHARGES</i>		32,162	35,847	14,052	18,473	13,000
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	75,230	21,484	19,500	10,000	4,500
90200	COVID 19	0	0	0	7,000	5,000
91000	MACHINERY & EQUIPMENT	62,971	71,466	93,000	42,000	91,000
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	41,366	0
91800	DNR GRANT EXP	2,500	0	0	0	0
91900	POLICE SQUAD	56,025	0	0	0	0
92000	OTHER IMPROVEMENTS	0	627	0	0	0
92005	SIDEWALK IMPROVEMENT	17,302	365	2,000	0	0
92007	CURB IMPROVEMENT	1,418	0	0	0	0
92010	ROSELAWN AN SNELLING SIGNAL	0	0	128,000	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	PARKING LOT- TESTING	532	224	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	133	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	213	45	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	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	0
92098	2017 STREET PROJECT	186,338	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92400	2021 STREETE PROJECT	0	0	0	0	997,000
93000	DEBT PAY AS YOU GO PYMT	283,444	219,200	260,000	270,000	280,000
94900	BOND FEES	0	0	0	0	0
<i>CAPITAL OUTLAY</i>		686,106	313,411	502,500	370,366	1,377,500
<i>TOTAL EXPENDITURES</i>		718,268	349,258	516,552	388,839	1,390,500
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	401,912	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		0	401,912	0	0	0
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		718,268	751,169	516,552	388,839	1,390,500

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 2021 through 2030, 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	2,176	4,541	2,500	2,000	1,500
36213	CHANGE IN FAIR VALUE OF I	70	584	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	22,619	9,056	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	24,865	14,181	2,500	2,000	1,500
401	<i>TOTAL REVENUES</i>	24,865	14,181	2,500	2,000	1,500
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	22,000	22,000	40,000	40,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	22,000	22,000	40,000	40,000	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	46,865	36,181	42,500	42,000	1,500
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT/PROFESSIONAL FEES	712	688	800	800	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	712	688	800	800	800
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	75,230	21,484	19,500	10,000	4,500
90200	COVID 19	0	0	0	7,000	5,000
91000	MACHINERY & EQUIPMENT	4,000	604	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	79,230	22,088	19,500	17,000	9,500
-401	<i>TOTAL EXPENDITURES</i>	79,942	22,776	20,300	17,800	10,300
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	79,942	22,776	20,300	17,800	10,300
	FUND BALANCE - JANUARY 1	225,006	191,929	205,334	205,334	229,534
	CHANGE IN FUND BALANCE	(33,077)	13,405	22,200	24,200	(8,800)
	FUND BALANCE - DECEMBER 31	191,929	205,334	227,534	229,534	220,734

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 2021 through 2030, 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL REVENUES</i>						
33610	SCBA GRANT/OTHER GRANTS IN AID	0	5,166	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	45,714	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	5,166	0	45,714	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	184	383	200	150	100
36213	CHANGE IN FAIR VALUE OF I	5	204	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>	189	587	200	150	100
402	<i>TOTAL REVENUES</i>	189	5,753	200	45,864	100
<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	60,000	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	60,000	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	60,189	5,753	200	45,864	100
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	712	688	800	800	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	712	688	800	800	800
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	30,421	4,040	8,500	12,000	7,000
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	41,366	0
91800	DNR GRANT	0	0	0	0	0
91900	POLICE SQUAD	56,025	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	86,446	4,040	8,500	53,366	7,000
-402	<i>TOTAL EXPENDITURES</i>	87,158	4,728	9,300	54,166	7,800
<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>	87,158	4,728	9,300	54,166	7,800
	FUND BALANCE - JANUARY 1	43,768	16,799	17,824	17,824	9,522
	CHANGE IN FUND BALANCE	(26,969)	1,025	(9,100)	(8,302)	(7,700)
	FUND BALANCE - DECEMBER 31	16,799	17,824	8,724	9,522	1,822

**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 2021 through 2030, 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	GRANT - PIANO IN PARK	2,500	0	0	0	0
33430	GOOD NEIGHBOR GRANT	0	0	0	1,917	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>1,917</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	2,764	5,988	2,000	2,000	1,000
36213	CHANGE IN FAIR VALUE OF I	101	673	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	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2,865</u>	<u>6,661</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>
403	<i>TOTAL REVENUES</i>	<u>5,365</u>	<u>6,661</u>	<u>2,000</u>	<u>3,917</u>	<u>1,000</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	170,000	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>170,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>175,365</u>	<u>6,661</u>	<u>2,000</u>	<u>3,917</u>	<u>1,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	712	688	800	800	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>712</u>	<u>688</u>	<u>800</u>	<u>800</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	28,550	66,822	84,500	30,000	84,000
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	2,500	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	0	175	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>31,050</u>	<u>66,997</u>	<u>84,500</u>	<u>30,000</u>	<u>84,000</u>
-403	<i>TOTAL EXPENDITURES</i>	<u>31,762</u>	<u>67,685</u>	<u>85,300</u>	<u>30,800</u>	<u>84,800</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>31,762</u>	<u>67,685</u>	<u>85,300</u>	<u>30,800</u>	<u>84,800</u>
	FUND BALANCE - JANUARY 1	153,925	297,528	236,504	236,504	209,621
	CHANGE IN FUND BALANCE	<u>143,603</u>	<u>(61,024)</u>	<u>(83,300)</u>	<u>(26,883)</u>	<u>(83,800)</u>
	FUND BALANCE - DECEMBER 31	<u>297,528</u>	<u>236,504</u>	<u>153,204</u>	<u>209,621</u>	<u>125,821</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
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	44	0	0	0	0
36213	CHANGE IN FAIR VALUE OF I	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	44	0	0	0	0
412	<i>TOTAL REVENUES</i>	44	0	0	0	0
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	44	0	0	0	0
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	GROVE STREET IMPROVEMENTS	133	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>	133	0	0	0	0
-412	<i>TOTAL EXPENDITURES</i>	133	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>	133	0	0	0	0
	FUND BALANCE - JANUARY 1	89	0	0	0	0
	CHANGE IN FUND BALANCE	(89)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	0	0

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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXDS</i>						
30113	TAX INCREMENTS	294,506	229,181	280,000	275,000	280,000
	TOTAL PROPERTY TAXES	294,506	229,181	280,000	275,000	280,000
<i>SPEICAL ASSESSMENTS</i>						
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,307	1,885	800	800	800
36213	CHANGE IN FAIR VALUE OF I	62	197	0	0	0
	TOTAL MISCELLANEOUS	1,369	2,082	800	800	800
414	TOTAL REVENUES	295,875	231,263	280,800	275,800	280,800
<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	295,875	231,263	280,800	275,800	280,800
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	712	688	850	800	800
81900	OTHER PROFESSIONAL SERVICES	6,877	3,540	6,000	6,000	6,000
89000	MISCELLANEOUS	774	802	3,000	3,000	3,000
	TOTAL OTHER SERVICES & CHARGES	8,363	5,030	9,850	9,800	9,800
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	283,444	219,200	260,000	270,000	280,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	283,444	219,200	260,000	270,000	280,000
-414	TOTAL EXPENDITURES	291,807	224,230	269,850	279,800	289,800
<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	291,807	224,230	269,850	279,800	289,800
	FUND BALANCE - JANUARY 1	58,875	62,943	69,976	69,976	65,976
	CHANGE IN FUND BALANCE	4,068	7,033	10,950	(4,000)	(9,000)
	FUND BALANCE - DECEMBER 31	62,943	69,976	80,926	65,976	56,976

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 2021 through 2030, 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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
	<i>TOTAL PROPERTY TAX</i>	0	0	0	0	0
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID (DOT)	69,792	171,987	60,000	163,000	60,000
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	416	0	0	0	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	2,230	0	0	0
33700	EXCEL FRANCHISE FEE	22,179	131,659	0	135,000	135,000
	<i>TOTAL INTERGOVERNMENTAL</i>	92,387	305,876	60,000	298,000	195,000
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	2,345	0	0	1,900	0
36105	SPECIAL ASSMETS: GROVE PREPAIDS	0	0	0	0	0
36108	SPECIAL ASSMETS: LARP III	82	0	0	0	0
36110	SPECIAL ASMTS: HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	0	0	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	0	0	0	0	0
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	5,505	3,981	0	0	0
	<i>TOTAL SPECIAL ASSESMENTS</i>	7,932	3,981	0	1,900	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	14,294	20,047	12,000	12,000	12,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	300	2,901	0	0	0
36222	REFUNDS/REIMBURSEMENTS	500	0	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	0	0	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	15,094	22,948	12,000	12,000	12,000
419	<i>TOTAL REVENUES</i>	115,413	332,805	72,000	311,900	207,000
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	13,770	0	80,000	80,000	80,000
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	13,770	0	80,000	80,000	80,000
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	129,183	332,805	152,000	391,900	287,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	633	559	2	4,473	2,000
80310	AUDIT	712	688	800	747	800
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	0	5,100	1,000	1,000	1,000
84000	TREE TRIMMING	6,095	9,850	0	0	0
85000	TREE REMOVAL	9,332	7,140	0	0	0
86000	TREE PLANTING	3,925	2,500	0	0	0
86500	TREE DAMAGE REPAIRS	0	2,225	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	20,697	28,062	1,802	6,220	3,800
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	452	0	0	0
92005	SIDEWALK IMPROVEMENTS	17,302	365	2,000	0	2,000
92007	CURBS	1,418	0	0	0	0
92010	ROSELAWN AND SNELLING SIGNAL	0	0	128,000	114,175	0

92015	2019 TRAFFIC CONTROL	0	113,665	0	0	0
92020	HAMLIN/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	532	224	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
92056	LARPENTEUR MEDIAN	0	986	0	4,500	0
92057	2015 SNELLING DRIVE/GARDEN	213	45	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	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	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>19,465</u>	<u>115,737</u>	<u>130,000</u>	<u>118,675</u>	<u>2,000</u>
-419	<i>TOTAL EXPENDITURES</i>	<u>40,162</u>	<u>143,799</u>	<u>131,802</u>	<u>124,895</u>	<u>5,800</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<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>40,162</u>	<u>143,799</u>	<u>131,802</u>	<u>124,895</u>	<u>5,800</u>
	FUND BALANCE - JANUARY 1	701,074	790,095	979,101	979,101	1,246,106
	CHANGE IN FUND BALANCE	<u>89,021</u>	<u>189,006</u>	<u>20,198</u>	<u>267,005</u>	<u>281,200</u>
	FUND BALANCE - DECEMBER 31	<u>790,095</u>	<u>979,101</u>	<u>999,299</u>	<u>1,246,106</u>	<u>1,527,306</u>

2021 STREET PROJECT PMP (426)

BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the 2021 street project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ MSA DOT street aif (33430) These funds are awarded by Mn Department of Transportation for street improvements..
- ⇒ Special Assessment (36100). Property owners are assessed.

EXPENDITURES & OTHER FINANCING USES

- ⇒ Capital Outlay (92000 -92600) The costs related to the reconstruction of the city hall parking lot and construction of the rain garden.

2021 STREET PROJECT PMP (426)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	0	0	0	0	302500
33400	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>302,500</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	392,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>392,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
426	<i>TOTAL REVENUES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>694,500</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	302,500
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>302,500</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>997,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	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>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	PARKING LOT- TESTING	0	0	0	0	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	0	0	0	0	997,000
92600	PARKING LOT - PUBLIC WORKS & FIRE	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>997,000</u>
-426	<i>TOTAL EXPENDITURES:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>997,000</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>0</u>	<u>0</u>	<u>0</u>	<u>997,000</u>
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	0
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MN STATE AID	0	0	0	0	0
33435	ST PAUL REGIONAL WATER	23,560	0	0	0	0
33439	U OF M GROVE/PATHWAY	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>23,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>SPECIAL ASSESSMENTS</i>						
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	7,850	5,118	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	134	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>7,984</u>	<u>5,118</u>	<u>0</u>	<u>0</u>	<u>0</u>
427	<i>TOTAL REVENUES</i>	<u>31,544</u>	<u>5,118</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>31,544</u>	<u>5,118</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	712	687	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	254	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>966</u>	<u>687</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92098	2017 STREET PROJECT	186,338	0	0	0	0
94900	BOND FEES / ISSUANCE COSTS	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>186,338</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-427	<i>TOTAL EXPENDITURES:</i>	<u>187,304</u>	<u>687</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING USES</i>						
97000	OPERATING TRANSFER	0	401,912	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>401,912</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>187,304</u>	<u>402,599</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND BALANCE - JANUARY 1	553,241	397,481	0	0	0
	CHANGE IN FUND BALANCE	<u>(155,760)</u>	<u>(397,481)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND BALANCE - DECEMBER 31	<u>397,481</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

ENTERPRISE FUNDS

PURPOSE:

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

1. Sanitary Sewer
2. Storm Drainage

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

BASIS OF ACCOUNTING & BUDGETING:

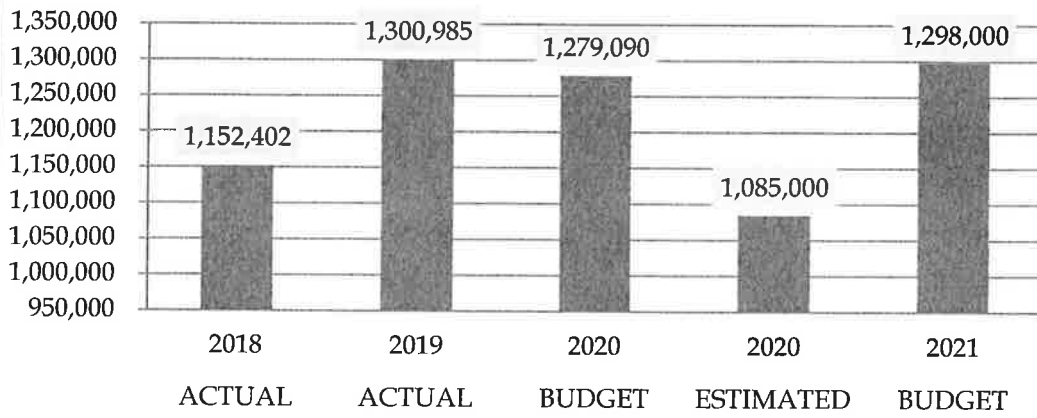
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position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

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

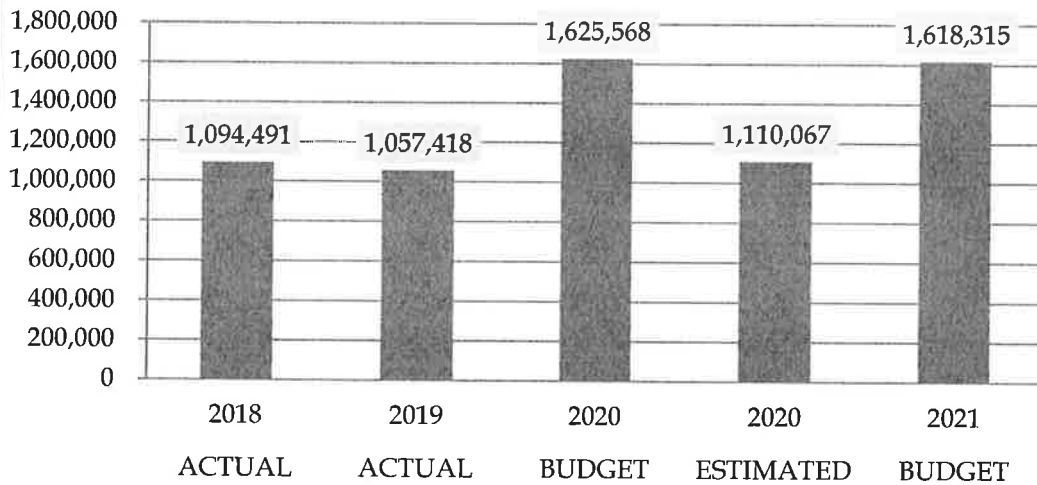
TOTAL ENTERPRISE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
REVENUES:						
601	SANITARY SEWER	979,908	1,118,636	1,107,140	905,000	1,120,000
602	STORM DRAINAGE	172,494	182,349	171,950	180,000	178,000
<i>TOTAL REVENUES</i>		<u>1,152,402</u>	<u>1,300,985</u>	<u>1,279,090</u>	<u>1,085,000</u>	<u>1,298,000</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>1,152,402</u>	<u>1,300,985</u>	<u>1,279,090</u>	<u>1,085,000</u>	<u>1,298,000</u>
EXPENSES:						
-601	SANITARY SEWER	708,321	901,785	1,274,558	958,785	1,239,465
-602	STORM DRAINAGE	156,170	155,633	351,010	151,282	378,850
<i>TOTAL EXPENSES</i>		<u>864,491</u>	<u>1,057,418</u>	<u>1,625,568</u>	<u>1,110,067</u>	<u>1,618,315</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 EXPENSES & OTHER FINANCING USES</i>		<u>1,094,491</u>	<u>1,057,418</u>	<u>1,625,568</u>	<u>1,110,067</u>	<u>1,618,315</u>
NET POSITION - JANUARY 1		3,815,022	3,872,933	4,116,500	4,116,500	4,091,433
NET INCOME (LOSS)		57,911	243,567	(346,478)	(25,067)	(320,315)
RESTATEMENT CHG ACCTING PRINCIPLE		0	0	0	0	0
NET POSITION - DECEMBER 31		<u>3,872,933</u>	<u>4,116,500</u>	<u>3,770,022</u>	<u>4,091,433</u>	<u>3,771,118</u>

2021 ENTERPRISE FUND REVENUES



2021 ENTERPRISE FUND EXPENSES



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
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	1,112,580	1,128,272	1,059,090	1,050,000	1,075,000
34181	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
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>1,115,065</u>	<u>1,245,067</u>	<u>1,259,090</u>	<u>1,050,000</u>	<u>1,275,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	36,632	49,366	20,000	35,000	23,000
36213	CHANGE IN FAIR VALUE OF INV	73	845	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	632	5,707	0	0	0
36215	ST PERA CONTRIBUTION	0	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>37,337</u>	<u>55,918</u>	<u>20,000</u>	<u>35,000</u>	<u>23,000</u>
	<i>TOTAL REVENUES</i>	<u>1,152,402</u>	<u>1,300,985</u>	<u>1,279,090</u>	<u>1,085,000</u>	<u>1,298,000</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>1,152,402</u>	<u>1,300,985</u>	<u>1,279,090</u>	<u>1,085,000</u>	<u>1,298,000</u>

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	160,790	168,980	170,200	175,000	182,000
60520	PART-TIME EMPLOYEES	2,000	921	4,000	3,000	4,000
64011	PERA CONTRIBUTIONS	19,951	19,044	12,800	12,950	13,500
64012	FICA CONTRIBUTIONS	11,830	12,278	13,650	13,000	14,500
64031	HOSPITALIZATION	32,520	33,576	36,700	35,600	40,300
64032	DENTAL	1,586	1,491	1,700	1,550	1,750
64033	LONG-TERM DISABILITY	331	227	120	455	460
64034	LIFE INSURANCE	345	343	200	510	510
	<i>TOTAL COMPENSATION</i>	<u>229,353</u>	<u>236,860</u>	<u>239,370</u>	<u>242,065</u>	<u>257,020</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	699	139	3,000	600	600
70120	TOOLS	0	0	400	0	0
70200	STORM SUPPLIES	276	0	600	200	200
74000	MOTOR FUEL & LUBRICANTS	2,770	1,913	2,000	3,000	3,300
77000	CLOTHING	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>3,745</u>	<u>2,052</u>	<u>6,000</u>	<u>3,800</u>	<u>4,100</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	13,636	13,285	0	1,000	0
80310	AUDIT	2,132	2,055	2,400	2,242	2,400
81900	OTHER SERVICES & CHARGES	0	0	0	0	0
81910	VEGITIATION MMT	510	510	0	0	0
83020	STREET SWEEPINGS	50	50	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
85011	TELEPHONE - LANDLINE	937	633	850	900	1,000
85015	CELL PHONE	676	360	1,100	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
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	0	0	200	200	200
86010	STORM MILEAGE	42	0	85	40	40
86100	TRAINING	691	694	1,200	800	800
86101	SANITARY/SEWER MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	515	530	515	900	900
87000	REPAIR EQUIPMENT	14,306	1,733	6,000	1,400	4,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER STUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	0	0	0
87100	SANITART TELEVISING & COMMERCIAL JETTING	18,154	76,075	40,000	17,485	30,000
87101	ANNUAL SWEEPER INSPECTION	0	0	450	450	450
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87200	SEWER LINE REPAIRS	0	0	1,000	0	1,000
87230	CONTROL PANEL LIFT STATION	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	0	8,922	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	63,297	64,117	62,000	66,000	67,000
88000	INSURANCE & BONDS	8,303	6,586	9,700	6,770	8,600
88030	ONE CALL CONCEPTS-LOCATES	671	941	8,000	1,000	1,000
88500	BILLING FEE-UTILITIES	17,614	18,085	18,720	18,740	18,750
88600	MISCELLANEOUS FEES	1,220	44	500	0	500
88700	LIFT STATION REPAIRS	0	4,344	1,000	0	1,000
89000	MISCELLANEOUS	0	0	400	0	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>629,666</u>	<u>817,134</u>	<u>980,198</u>	<u>743,725</u>	<u>930,195</u>
<i>CAPITAL OUITLAY</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	200,000	2,100	65,000
92400	2021 STREET PROJECT SANITARY	0	0	0	0	10,000
92450	2021 STREET PROJECT STORM	0	0	0	0	123,000
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	1,742	1,352	0	0	0
92700	2012 STREET PROJECT	0	0	0	0	29,000
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	35	0	200,000	118,377	200,000
*	<i>TOTAL CAPITAL</i>	<u>1,777</u>	<u>1,352</u>	<u>400,000</u>	<u>120,477</u>	<u>427,000</u>
	<i>TOTAL EXPENSES</i>	<u>864,541</u>	<u>1,057,398</u>	<u>1,625,568</u>	<u>1,110,067</u>	<u>1,618,315</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 EXPENSES & OTHER FINANCING USES</i>	<u>1,094,541</u>	<u>1,057,398</u>	<u>1,625,568</u>	<u>1,110,067</u>	<u>1,618,315</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	2018 Actual	2019 Actual	2020 Estimate
Miles of sewer televised/cleaned	7.3	14.7	7.3

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
	TOTAL CHARGES FOR SERVICES	945,893	1,070,459	1,089,140	880,000	1,100,000
<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
	TOTAL MISCELLANEOUS	34,015	48,177	18,000	25,000	20,000
601	TOTAL REVENUES	979,908	1,118,636	1,107,140	905,000	1,120,000
<i>OTHER FINANCING SOURCES</i>						
25315	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	979,908	1,118,636	1,107,140	905,000	1,120,000
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
	TOTAL COMPENSATION	151,150	152,480	156,610	157,860	167,910
<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
	TOTAL MATERIALS & SUPPLIES	699	139	3,400	600	900
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	209	13,285	0	1,000	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>681,948</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	2021 STREET PROJECT	0	0	0	0	10,000
92500	GROVE STREET PROJECT 2017	1,742	1,352	0	0	0
92800	SEWER LINING PROJ	35	0	200,000	118,377	200,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>1,777</u>	<u>1,352</u>	<u>200,000</u>	<u>118,377</u>	<u>210,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>708,321</u>	<u>901,785</u>	<u>1,274,558</u>	<u>958,785</u>	<u>1,239,465</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>958,785</u>	<u>1,239,465</u>
	NET POSITION - JANUARY 1	2,289,052	2,330,639	2,547,490	2,547,490	2,493,705
	NET INCOME (LOSS)	41,587	216,851	(167,418)	(53,785)	(119,465)
	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>2,493,705</u>	<u>2,374,240</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	2018 Actual	2019 Actual	2020 Estimated
Catch basin repairs	1	3	0
New Catch Basins	0	0	0

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
	TOTAL INTERNGOVERNMENTAL	0	0	0	0	0
<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
	TOTAL CHARGES FOR SERVICES	169,172	174,608	169,950	170,000	175,000
<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
	TOTAL MISCELLANEOUS	3,322	7,741	2,000	10,000	3,000
602	TOTAL REVENUES	172,494	182,349	171,950	180,000	178,000
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	172,494	182,349	171,950	180,000	178,000
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
	TOTAL COMPENSATION	78,203	84,380	82,760	84,205	89,110
<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
	TOTAL MATERIALS & SUPPLIES	3,046	1,913	2,600	3,200	3,200
<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	VEGITATION 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	COTFRIEDS 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 FBES & M54 PERMIT	1,220	44	500	0	500
88700	LIFT STATION REPAIR (COTFREID PIT)	0	4,344	1,000	0	1,000
	TOTAL OTHER SERVICES & CHARGES	74,921	69,340	65,650	61,777	69,540
<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 (3 YR PROJ)	0	0	200,000	2,100	65,000
92450	2021 STREET PROJECT	0	0	0	0	123,000
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPOVEMENTS	0	0	0	0	29,000

		<i>TOTAL CAPITAL OUTLAY</i>	0	0	200,000	2,100	217,000
-602		<i>TOTAL EXPENDITURES</i>	156,170	155,633	351,010	151,282	378,850
		<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
		<i>TOTAL EXPENDITURES &</i>	156,170	155,633	351,010	151,282	378,850
		NET POSITION - JANUARY 1	1,525,970	1,542,294	1,569,010	1,569,010	1,597,728
		NET INCOME (LOSS)	16,324	26,716	(179,060)	28,718	(200,850)
		RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
		NET POSITION - DEC 31	1,542,294	1,569,010	1,389,950	1,597,728	1,396,878

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10 YEAR CAPITAL IMPROVEMENT PLAN 2020-2029

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

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
CAPITAL USES										
OFFICE EQUIPMENT:										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
CITY HALL SECURITY	0	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	2000	4000	4000	2000	2000	2000	2000	2000	2000	2000
G.I.S(GEOGRAPHIC INFORMATION SYS.)	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
CABLE/ELECTRONIC EQUIPMENT	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
COVID-19	3000	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	9,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
TOTAL GENERAL CAPITAL	9,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
CAPITAL SOURCES										
FUND BALANCE BGN	229,534	220,734	213,484	206,134	200,734	195,334	189,934	189,934	189,934	184,534
INTEREST	1500	100	50	0	0	0	0	0	0	0
OTHER FUNDS	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	231,034	220,834	213,534	206,134	200,734	195,334	189,934	189,934	189,934	184,534
TOTAL USES	9,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
AUDIT FEE	800	850	900	900	900	900	900	900	900	900
FUND BALANCE YEAR-END	220,734	213,484	206,134	200,734	195,334	189,934	184,534	184,534	184,534	179,134

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**

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
CAPITAL USES										
FIRE:										
REPLACE 753 FIRE TRUCK (bought 2005)										
REPLACE 752 FIRE TRUCK (bought 2007)										
REPLACE 757 FIRE TRUCK (bought 2013)										
UTILITY 755										
EXERCISE ROOM, FITNESS EQUIPMENT										
SELF CONTAINED BREATHING APPARATUS										
VENTILATION FANS										
POWER EQUIPMENT										
PERSONAL PROTECTIVE GEAR (BOOTS, HELMETS)	7,000									
EXHAUST SYSTEM EQUIPMENT										
MEDICOL BAGS SMD 02 BAGS										
TRAINING EQUIPMENT										
RESCUE CAMERA										
PORTABLE RADIOS (3 PER YR REPLACEMENT)										
MOBILE RADIOS 1 PER YEAR										
FIREFIGHTING EQUIPMENT										
APPARATUS IT INFRASTRUCTURE										
RESPONSE TO WATER RELATED EMERGENCIES										
AIR MONITORING EQUIPMENT										
RESCUE EQUIPMENT										
OFF SITE PAGING EQUIPMENT										
SCENE LIGHTING										
HOSE										
LADDERS										
NOZZELS										
FIRE ADMIN OFFICE FURNITURE										
TING ROOM FURNITURE										
DAY ROOM FURNITURE/TV										
KITCHEN APPLIANCES										
KITCHEN TABLE AND CHAIRS										
COMPUTER EQUIPMENT										
AV EQUIPMENT										
WASHER AND DRYER										
SCBA COMPRESSOR										
CARPET										
OVERHEAD DOOR REPLACEMENTS										
TOTAL FIRE AND OTHER:	7,000									
	7,000									
CAPITAL SOURCES										
FUND BALANCE BGN	9,522	0	0	0	0	0	0	0	0	0
INTEREST	100									
BOND REVENUE	0									
OTHER FUNDS (TRANSFER FROM GENERAL FUND)	0									
DONATIONS										
SALE OF OLD FIRE TRUCK (2014)										
TOTAL SOURCES	9,622	0	0	0	0	0	0	0	0	0
TOTAL USES	7,000	0	0	0	0	0	0	0	0	0
AUDIT FEE	800									
	7,800									
FUND BALANCE YEAR-END *	1,822	0	0	0	0	0	0	0	0	0

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

	2021	2022	2023	2024	2025	2026	2027	2027	2028	2029
CAPITAL USES										
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										
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.										
TOTAL COMMUNITY PARK	*	*	*	*	*	*	*	*	*	*
CURTISS FIELD PARK:										
BASKETBALL COURT RESURFACE										
EQUIPMENT - GRILL										
REGRADE 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										
SWINGSET/TIRE SWING										
TOTAL GROVE PARK	40,000									
CITY HALL:										
BUILDING REPAIRS										
SERVICE ENTRANCE DOORS	1,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
KITCHEN APPLIANCE REPLACEMENT	1,000									
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2002)			15,000							
FURNACE - FIRE HALL. (2003)				9,000						
SIGNS										
LIGHTING										
TOTAL CITY HALL	2,000	1,100	16,100	10,100	1,100	1,100	1,100	1,100	1,100	1,100

PARK/PUBLIC WORKS EQUIPMENT:												
1 TON TRUCK												
F-250 TRUCK	55,000											
BOBCAT 5-650	40,000											
BOBCAT 3-590												
RIDING MOWERS (ID 1585)		40,000										
DUMP TRUCK (ANYTIME WHEN AVAILABLE)												
WEED WHIPS												
ASPHALT TAMPER												
TRACTOR (ID 4310)	35,000											
TORO (2 LAWNMOWERS)												
TOOL CAT												
TOTAL PARK/PUBLIC WORKS	42,000	130,000										
TOTAL USES	84,000	131,100	16,100	1,100	150,100	1,100	41,100	1,100	1,100	1,100	1,100	1,100
FUND BALANCE BGN												
INTEREST	209,621	125,821	126,321	109,671	(41,179)	(43,129)	(85,079)	(85,079)	(85,079)	(85,079)	(85,079)	(87,079)
PARK DEDICATION FEE	1,000	500	300	100	0	0	0	0	0	0	0	0
TRANSFER FROM OTHER FUNDS												
TOTAL SOURCES	210,621	126,321	126,621	109,771	(41,179)	(43,129)	(85,079)	(85,079)	(85,079)	(85,079)	(85,079)	(87,079)
OPERATING TRANSFER OUT												
TOTAL USES	84,000	131,100	16,100	150,100	1,100	41,100	1,100	1,100	1,100	1,100	1,100	1,100
AUDIT FEE	800	850	850	850	850	850	900	900	900	900	900	900
	84,800	16,950	16,950	150,950	1,950	41,950	2,000	2,000	2,000	2,000	2,000	2,000
FUND BALANCE YEAR-END	125,621	126,321	109,671	(41,179)	(43,129)	(85,079)	(87,079)	(87,079)	(87,079)	(87,079)	(87,079)	(89,079)

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.

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.

2018 PERSONNEL COMPENSATION DISTRIBUTION																					
	FTE	112	113	115	116	117	121	124	131	132	134	141	201	204	206	208	210	601	602		
		ADMINISTRATIVE	FINANCE	ELECTIONS	COMMUNICATIONS	PLANNING & INSPECTIONS	EMERGENCY PREPAREDNESS	FIREFIGHTING	CITY HALL & GROUNDS	STREETS	TREE PROGRAM	PARK MAINTENANCE & ADMIN	PARK PROGRAMS	WATER	SOLID WASTE	COMMUNITY DEVELOPMENT	COMMUNITY INCLUSION COORD	SANITARY SEWER	STORM DRAINAGE		
CITY ADMINISTRATOR	1.00	70%				15%	3%								5%			4%	3%		100%
FINANCE DIRECTOR	1.00		83%															15%	2%		100%
COMMUNITY DEVELOPMENT COORDINATOR	1.00	15%			25%	50%									10%						100%
ASSIST TO CITY ADMIN/DEPUTY CLERK	1.00	30%	10%		5%	10%					20%	25%									100%
ADMINISTRATIVE COORDINATOR	1.00	100%																			100%
OFFICE ASSISTANT - TWO	0.00																				0%
PARKS & REC SUPVR/ADMIN ASSISTANT	0.00																				0%
DIRECTOR OF PARKS & PUBLIC WORKS	1.00								5%	25%		10%						35%	25%		100%
MAINTENANCE WORKERS #1	1.00								10%	20%				10%				35%	25%		100%
MAINTENANCE WORKERS #2	1.00								8%	13%		20%						47%	12%		100%
FINANCE INTERN	0.20		100%									50%						10%	15%		100%
PART-TIME MAINTENANCE WORKERS	1.17								10%	15%						100%					100%
COMPREHENSIVE PLAN COORDINATOR	0.50																				100%
SEASONAL RECREATIONAL	1.10												100%								100%
COMMUNITY INCLUSION COORDINATOR	0.25																100%				100%
CABLE TECHNICIAN	0.00																				0%
CITY FORESTER	0.00																				0%
ELECTION JUDGES	0.00																				0%
FIRE FIGHTERS	2.27							100%													100%
DUTY FIRE FIGHTER	0.50						100%														100%
TOTAL FTE'S	13.99		2.15	1.13	0.00	0.30	0.75	0.03	2.77	0.35	0.76	0.00	1.09	1.35	0.10	0.15	0.50	1.48	0.85		13.99

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2019	BUDGET 2020	BUDGET 2021
ADMINISTRATIVE (112)	2.20	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)	0.50	0.50	0.50
COMMUNITY INCLUSION	0.25	0.25	0.25
SANITARY SEWER (601)	1.31	1.31	1.31
STORM DRAINAGE (602)	0.88	0.88	0.88
TOTAL FTEs	13.99	13.99	13.99

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

	BUDGET 2019	BUDGET 2020	BUDGET 2021
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	1.00	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	0.50	0.50	0.50
PARKS & REC SUPVR/ADMINISTRATIVE ASSIST	0.00	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
COMMUNITY INCLUSION COORDINATOR	0.25	0.25	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	13.99	13.99	13.99

APPENDIX 2

2021 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 Community Inclusion Special Revenue Fund receives a transfer from the general fund for community inclusion projects.
3. The Infrastructure fund receives a transfer from the general fund for capital items.

SCHEDULE OF TRANSFERS 2021

FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1. 141 201	GENERAL FUND - PARK MAINT./ADMIN. PARK PROGRAMS	26,000	26,000
2 112 210	GENERAL FUND - ADMINISTRATION COMMUNITY INCLUSION FUND	20,000	20,000
3 112 419	GENERAL FUND - ADMINISTRATION INFRASTRUCTURE FUND	80,000	80,000
TOTAL		126,000	126,000

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 CITY OF ST. ANTHONY, MN