
CITY OF FALCON HEIGHTS

MINNESOTA

2022 BUDGET



CITY OF FALCON HEIGHTS

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Falcon Heights, MN 55113

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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

Paul Moretto, Development Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Assistant to the City Administrator, Vandara Thammavongsa

Megan Pavek, 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 8,2021

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

I am pleased to present for your consideration the 2022 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 2022, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2019 to 2022 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.

2022 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 2022, the Market Value Exclusion continues. The median Estimated Value decreased from 314,600 to 309,000 resulting in a decrease of 1.8% value.

In addition, the city's fiscal disparities distribution increased \$46,313.

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

2022 will be the twelfth 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 2022 renewal rate is 9.3%. 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 2022.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2021 budget:

Police (122):

The decrease in the police budget for 2022 totals \$72,751 with an additional dispatching costs decreasing \$2,120.

Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of \$47,296, or 1.7%

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. In 2021 there was the Amber Union project resulting in a large increase in building permit fees. 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
2022	\$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. 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 was \$227,988 of which the portion for the newest fire truck was \$95,474, while the debt service levy for the 2013 street project was \$22,440 and the debt service levy for the 2017 street project was \$110,074. The total debt service levy for 2021 was \$211,545 of which the portion for the newest fire truck was \$98,894, and the

debt service levy for the 2017 street project was \$112,651. The 2013B equipment certificates for the newest fire truck was paid off in 2021. The total debt service levy for 2022 is for \$193,510 of which \$115,040 is for the 2017 street project debt and \$78,440 is for the 2021 street project debt.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$2,937,516. This is an increase of \$47,296 or 1.7% over the 2021 operating budget. The total tax levy is \$2,360,444 which is 4.9% higher than the levy approved for the 2021 budget. This results in a city tax rate of 38.741% and an estimated \$47 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 and the 2021 Pavement Management Plan in the Northeast quadrant of the city.

City	Proposed 2022 City Tax Rate
St Paul	48.50
North St Paul	43.95
Maplewood	43.64
New Brighton	41.91
Falcon Heights	38.74
Roseville	37.99
Mounds View	35.45
Shoreview	32.99
Little Canada	29.56
Arden Hills	26.55
Vadnais Heights	26.12

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.
- 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 Allyssa Landberg for their tireless efforts in putting these documents together.

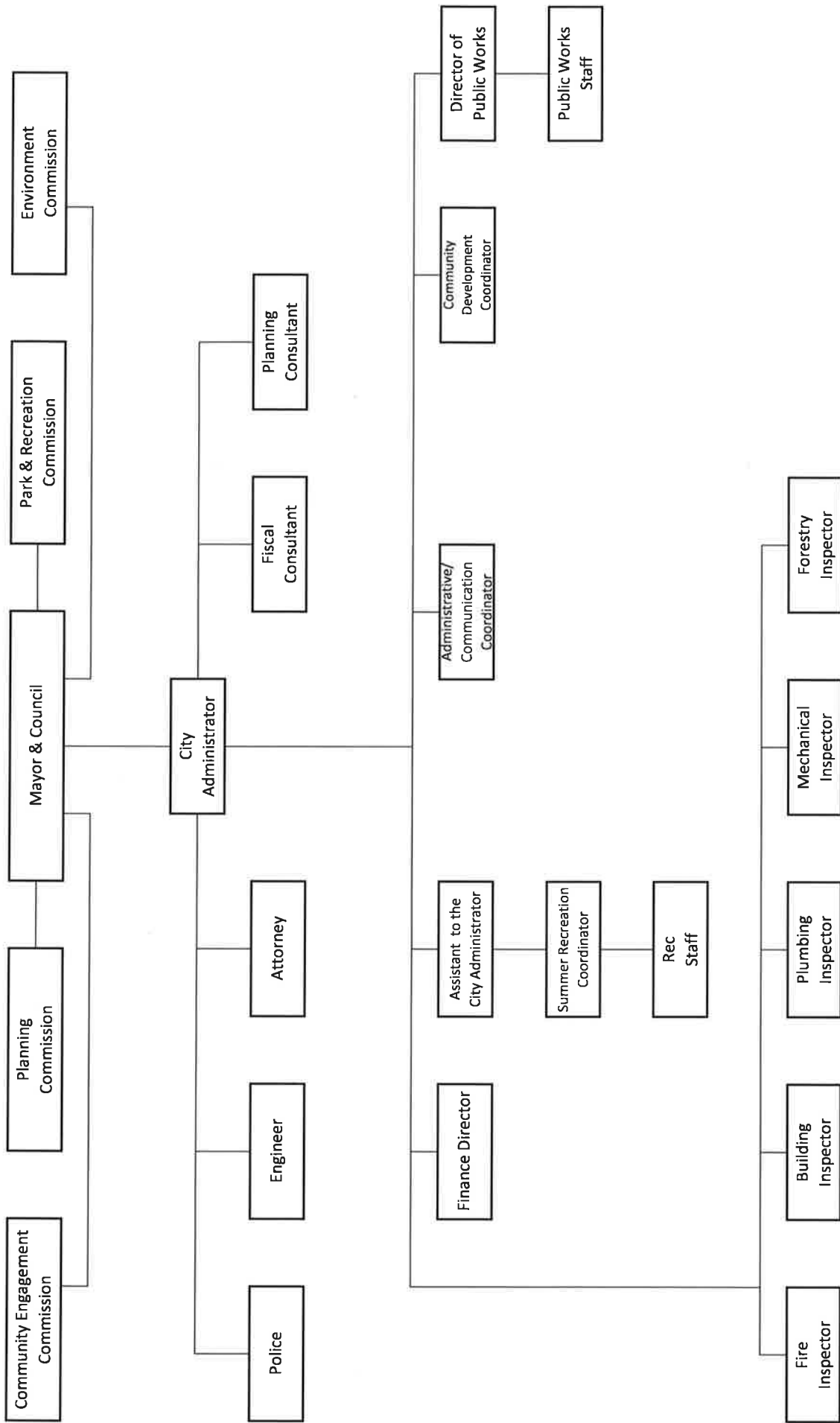
Sincerely,

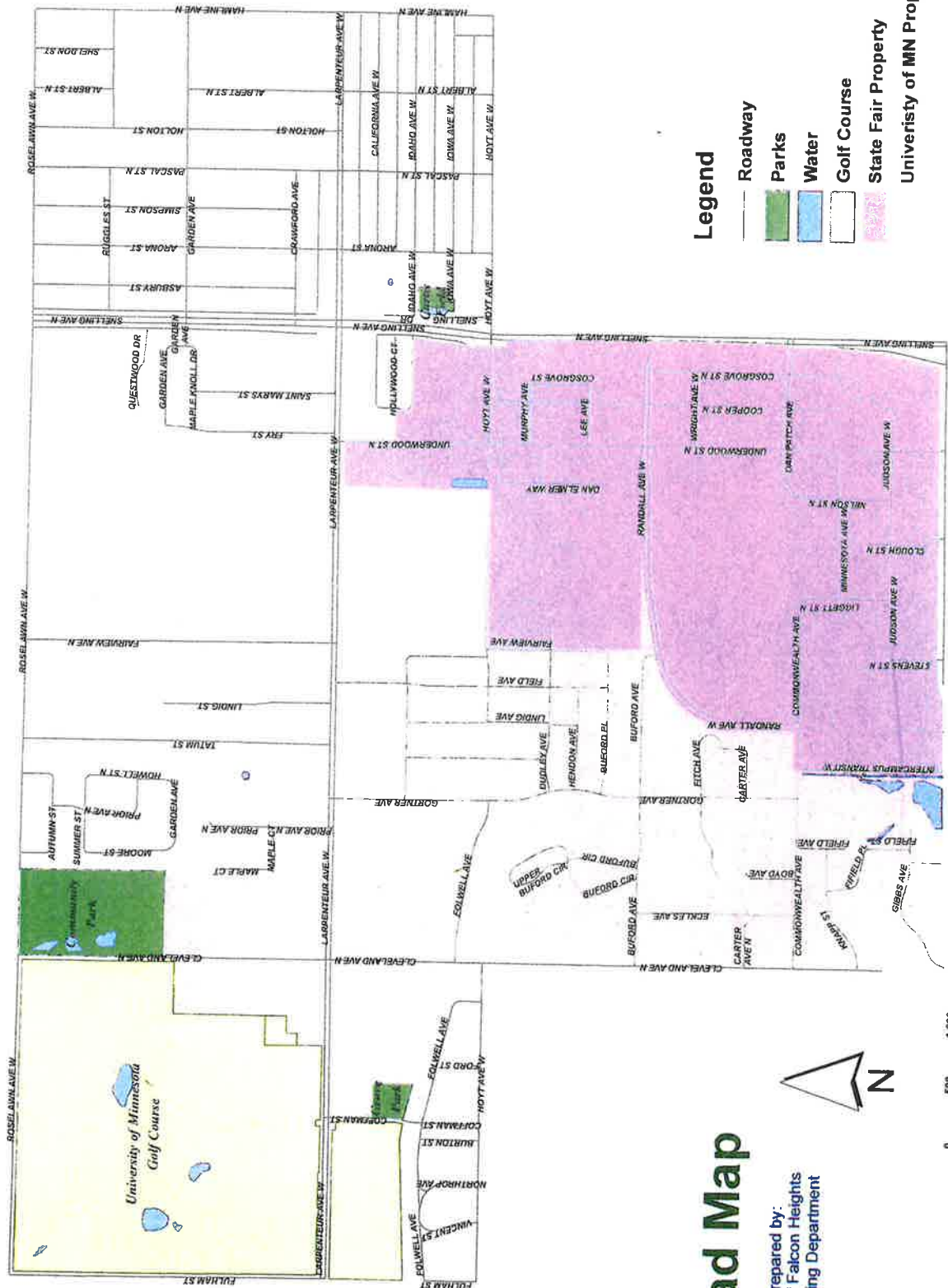


Sack Thongvanh
City Administrator

CITY OF FALCON HEIGHTS

2022 ORGANIZATIONAL CHART





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 ad youth 7. Actively engage all residents 8. Home-Fire Audit program 9. Work with university to promote nutritional education 10. Provide healthy food at park events 11. Encourage Little Free Libraries 12. Family centered activities provided by park & rec 13. <u>Relationships</u> <ul style="list-style-type: none"> o Continue active committee engagement o Meet with fair at start of summer 14. Utilize our residents gathering places to communicate and engage them
Increase Sustainability Efforts	<ol style="list-style-type: none"> 1. Technology for responsible living 2. Urban farm 3. PACE program-implement 4. Strengthen our brand as a top sustainable city 5. Raise the bar in sustainable efforts

Maintain and Invest in Infrastructure	<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
Build Team Capacity	<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
Increase Revenue Creatively	<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.

Transfers between funds require council approval. The adopted annual budget includes transfers between funds and has been approved by the council. Mid year transfers between funds not included in the annual budget require council approval.

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 2022</u>
nd	2,890,221	2,937,516
venue Funds	244,967	223,582
ce Funds	301,490	162,275
jects Funds	1,395,500	1,840,900
Funds	1,618,315	1,267,486
Total	6,450,493	6,431,759

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
GENERAL FUND	2,952,008	3,337,438	2,890,221	3,329,888	2,937,516
TRANSFERS IN	0	0	0	0	0
<i>TOTAL</i>	<u>2,952,008</u>	<u>3,337,438</u>	<u>2,890,221</u>	<u>3,329,888</u>	<u>2,937,516</u>
SPECIAL REVENUE FUNDS	192,477	181,235	182,015	177,907	178,955
TRANSFERS IN	56,000	38,000	46,000	46,000	26,000
<i>TOTAL</i>	<u>248,477</u>	<u>219,235</u>	<u>228,015</u>	<u>223,907</u>	<u>204,955</u>
DEBT SERVICE FUNDS	284,315	277,115	219,844	380,112	271,334
TRANSFERS IN	401,912	0	12,000	10,824	0
<i>TOTAL</i>	<u>686,227</u>	<u>277,115</u>	<u>231,844</u>	<u>390,936</u>	<u>271,334</u>
CAPITAL PROJECTS FUNDS	595,781	787,028	1,184,900	1,451,180	599,520
TRANSFERS IN/BOND PROCEEDS	22,000	120,000	302,500	1,164,687	214,000
<i>TOTAL</i>	<u>617,781</u>	<u>907,028</u>	<u>1,487,400</u>	<u>2,615,867</u>	<u>813,520</u>
ENTERPRISE FUNDS	1,300,985	1,068,255	1,298,000	1,207,538	1,121,250
TRANSFERS IN	0	0	0	0	0
<i>TOTAL</i>	<u>1,300,985</u>	<u>1,068,255</u>	<u>1,298,000</u>	<u>1,207,538</u>	<u>1,121,250</u>
ALL FUNDS	5,325,566	5,651,071	5,774,980	6,546,625	5,108,575
TRANSFERS IN	479,912	158,000	360,500	1,221,511	240,000
<i>TOTAL</i>	<u><u>5,805,478</u></u>	<u><u>5,809,071</u></u>	<u><u>6,135,480</u></u>	<u><u>7,768,136</u></u>	<u><u>5,348,575</u></u>

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
GENERAL FUND	2,389,397	2,470,538	2,764,221	2,525,072	2,697,516
TRANSFERS OUT	78,000	158,000	126,000	126,000	240,000
<i>TOTAL</i>	<u>2,467,397</u>	<u>2,628,538</u>	<u>2,890,221</u>	<u>2,651,072</u>	<u>2,937,516</u>
SPECIAL REVENUE FUNDS	173,727	159,658	244,967	184,610	249,582
TRANSFERS OUT	0	0	0	0	0
<i>TOTAL</i>	<u>173,727</u>	<u>159,658</u>	<u>244,967</u>	<u>184,610</u>	<u>249,582</u>
DEBT SERVICE FUNDS	305,811	302,490	301,490	593,069	162,275
TRANSFERS OUT	0	0	0	124,767	0
<i>TOTAL</i>	<u>305,811</u>	<u>302,490</u>	<u>301,490</u>	<u>717,837</u>	<u>162,275</u>
CAPITAL PROJECTS FUNDS	463,904	530,693	1,395,500	1,285,887	2,054,900
TRANSFERS OUT	401,912	0	0	0	0
<i>TOTAL</i>	<u>865,816</u>	<u>530,693</u>	<u>1,395,500</u>	<u>1,285,887</u>	<u>2,054,900</u>
ENTERPRISE FUNDS	1,057,417	1,013,297	1,618,315	1,503,254	1,267,486
TRANSFERS OUT	0	0	0	0	0
<i>TOTAL</i>	<u>1,057,417</u>	<u>1,013,297</u>	<u>1,618,315</u>	<u>1,503,254</u>	<u>1,267,486</u>
ALL FUNDS	4,390,255	4,476,676	6,324,493	6,091,892	6,431,759
TRANSFERS OUT	479,912	158,000	126,000	250,767	240,000
<i>TOTAL</i>	<u><u>4,870,167</u></u>	<u><u>4,634,676</u></u>	<u><u>6,450,493</u></u>	<u><u>6,342,660</u></u>	<u><u>6,671,759</u></u>

FUND BALANCE/NET POSITION ALL FUNDS

	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
GENERAL FUND BALANCE 01/01	2,048,263	2,532,873	3,241,773	3,241,773	3,920,589
REVENUES	2,952,008	3,337,438	2,890,221	3,329,888	2,937,516
EXPENDITURES	(2,389,397)	(2,470,538)	(2,764,221)	(2,525,072)	(2,697,516)
OTHER FINANCING SOURCES (USES) NET	(78,000)	(158,000)	(126,000)	(126,000)	(240,000)
<i>FUND BALANCE 12/31</i>	<u>2,532,873</u>	<u>3,241,773</u>	<u>3,241,773</u>	<u>3,920,589</u>	<u>3,920,589</u>
SPECIAL REVENUE FUND BALANCE 01/01	334,268	409,019	468,596	468,596	507,893
REVENUES	192,477	181,235	182,015	177,907	178,955
EXPENDITURES	(173,727)	(159,658)	(244,967)	(184,610)	(249,582)
OTHER FINANCING SOURCES (USES) NET	56,000	38,000	46,000	46,000	26,000
<i>FUND BALANCE 12/31</i>	<u>409,019</u>	<u>468,596</u>	<u>451,644</u>	<u>507,893</u>	<u>463,265</u>
DEBT SERVICE FUND BALANCE 01/01	352,078	732,495	707,120	707,120	380,219
REVENUES	284,315	277,115	219,844	380,112	271,334
EXPENDITURES	(305,811)	(302,490)	(301,490)	(593,069)	(162,275)
OTHER FINANCING SOURCES (USES) NET	401,912	0	12,000	(113,943)	0
<i>FUND BALANCE 12/31</i>	<u>732,495</u>	<u>707,120</u>	<u>637,474</u>	<u>380,219</u>	<u>489,278</u>
CAPITAL PROJECTS FUND BALANCE 01/01	887,242	1,508,740	1,887,062	1,887,062	3,217,042
REVENUES	595,781	787,028	1,184,900	1,451,180	599,520
EXPENDITURES	(463,904)	(530,693)	(1,395,500)	(1,285,887)	(2,054,900)
OTHER FINANCING SOURCES (USES) NET	(379,912)	120,000	302,500	1,164,687	214,000
<i>FUND BALANCE 12/31</i>	<u>639,207</u>	<u>1,885,075</u>	<u>1,978,962</u>	<u>3,217,042</u>	<u>1,975,662</u>
ENTERPRISE NET POSITION 01/01	3,872,933	4,116,501	4,171,459	4,171,459	3,875,743
REVENUES	1,300,985	1,068,255	1,298,000	1,207,538	1,121,250
EXPENSES	(1,057,417)	(1,013,297)	(1,618,315)	(1,503,254)	(1,267,486)
OTHER FINANCING SOURCES (USES) NET	0	0	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>NET POSITION 12/31</i>	<u>4,116,501</u>	<u>4,171,459</u>	<u>3,851,144</u>	<u>3,875,743</u>	<u>3,729,507</u>
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2019	2020	2021	2021	2022
TOTAL FUND BALANCE/NET ASSETS 01/01	7,498,687	8,433,998	9,608,393	10,476,010	11,901,486
REVENUES	5,325,566	5,651,071	5,774,980	6,546,625	5,108,575
EXPENDITURES/EXPENSES	(4,390,255)	(4,476,676)	(6,324,493)	(6,091,892)	(6,431,759)
OTHER FINANCING SOURCES (USES) NET	0	0	234,500	970,744	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>TOTAL FUND BALANCE/NET ASSETS 01/01</i>	<u>8,433,998</u>	<u>9,608,393</u>	<u>9,293,380</u>	<u>11,901,486</u>	<u>10,578,302</u>

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

REVENUES BY CLASSIFICATION

	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
PROPERTY TAXES	1,760,792	1,936,635	2,037,731	2,016,821	2,166,934
LICENSES & PERMITS	167,087	84,775	83,608	209,135	91,150
INTERGOVERNMENTAL	825,387	1,177,761	683,532	973,532	633,532
CHARGES FOR SERVICES	100,846	49,587	10,700	91,000	12,200
FINES & FORFEITS	28,191	15,109	20,000	15,000	15,000
MISCELLANEOUS	69,705	73,571	54,650	24,400	18,700
<i>TOTAL REVENUES</i>	<u>2,952,008</u>	<u>3,337,438</u>	<u>2,890,221</u>	<u>3,329,888</u>	<u>2,937,516</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>2,952,008</u>	<u>3,337,438</u>	<u>2,890,221</u>	<u>3,329,888</u>	<u>2,937,516</u>

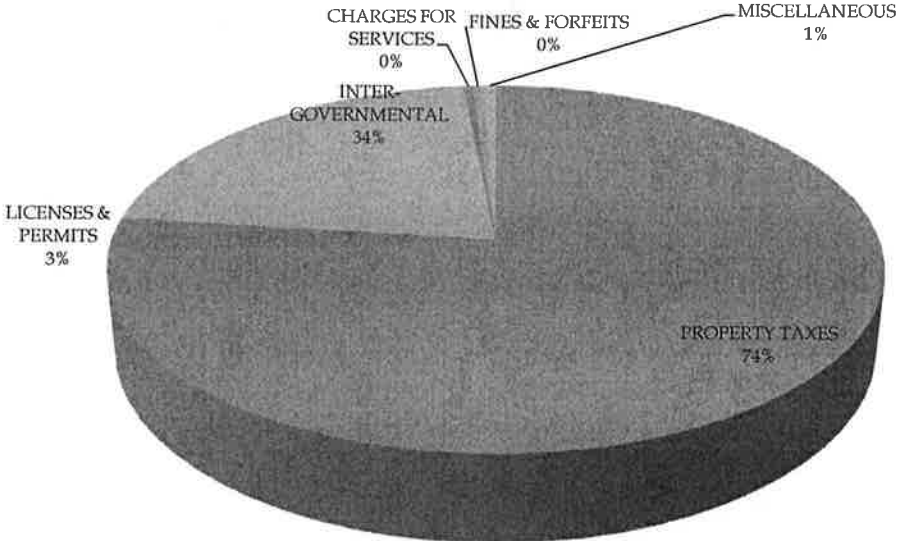
EXPENDITURES BY DEPARTMENT

	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
GENERAL GOVERNMENT	665,878	669,486	757,803	769,142	869,521
PUBLIC SAFETY	1,424,993	1,505,501	1,610,733	1,399,103	1,396,600
PARKS & PUBLIC WORKS	293,565	295,252	391,685	355,027	427,395
MISCELLANEOUS	4,961	299	4,000	1,800	4,000
<i>TOTAL EXPENDITURES</i>	<u>2,389,397</u>	<u>2,470,538</u>	<u>2,764,221</u>	<u>2,525,072</u>	<u>2,697,516</u>
OTHER FINANCING USES	78,000	158,000	126,000	126,000	240,000
	<u>78,000</u>	<u>158,000</u>	<u>126,000</u>	<u>126,000</u>	<u>240,000</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>2,467,397</u>	<u>2,628,538</u>	<u>2,890,221</u>	<u>2,651,072</u>	<u>2,937,516</u>

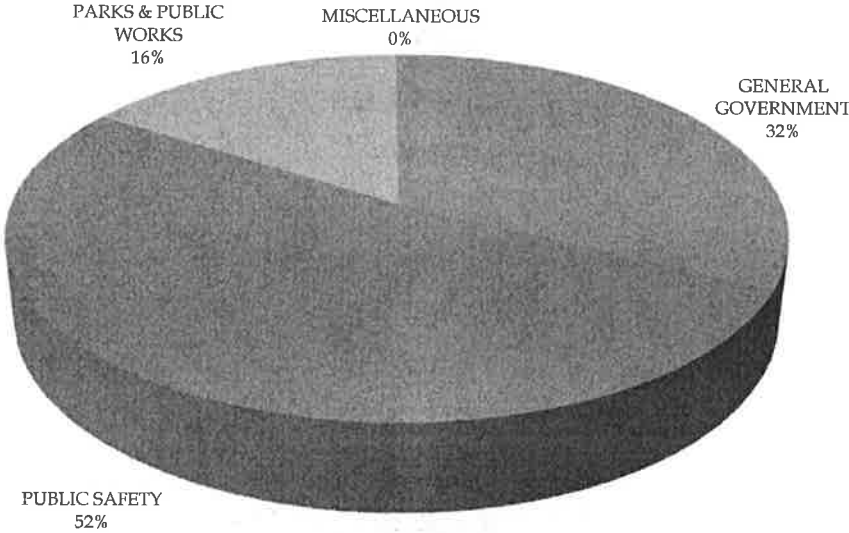
GENERAL FUND BALANCE

	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
GENERAL FUND BALANCE 01/01	2,048,263	2,532,873	3,241,773	3,241,773	3,920,589
CHANGE IN FUND BALANCE	484,610	708,900	0	678,816	0
GENERAL FUND BALANCE 12/31	<u>2,532,873</u>	<u>3,241,773</u>	<u>3,241,773</u>	<u>3,920,589</u>	<u>3,920,589</u>

2022 GENERAL FUND REVENUES



2022 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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	PROPOSED 2022
<i>PROPERTY TAXES</i>						
30111	CURRENT AD VALOREM TAXES	1,445,972	1,528,440	1,654,810	1,630,000	1,737,700
30111	FISCAL DISPARITY	310,957	396,048	382,921	382,921	429,234
30112	DELINQUENT AD VALOREM	3,849	7,965	0	3,900	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	14	4,182	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,760,792</u>	<u>1,936,635</u>	<u>2,037,731</u>	<u>2,016,821</u>	<u>2,166,934</u>
<i>LICENSES & PERMITS</i>						
32110	CONTRACTOR LICENSES	71	315	50	35	50
32120	LIQUOR & WINE LICENSES	12,614	4,312	8,500	6,000	6,000
32130	CIGARETTE & AMUSEMENT LICENSES	750	500	750	500	500
32140	MISCELLANEOUS BUSINESS LICENSES	9,264	6,767	10,000	8,000	8,000
32150	RENTAL HOUSING LICENSE	8,056	8,450	8,600	8,400	8,400
32210	BUILDING PERMITS	70,593	21,968	35,000	142,000	35,000
32212	ROOFING PERMITS	14,438	6,800	708	8,000	8,000
32214	WINDOW/SIDING PERMITS	11,301	13,197	8,000	14,000	12,000
32216	ZONING/DRIVEWAYS/FENCES	5,109	490	1,000	1,000	1,000
32220	MECHANICAL PERMITS	19,029	9,514	5,000	9,200	9,200
32230	PLUMBING PERMITS	6,536	2,972	3,000	3,000	3,000
32235	SIGN PERMITS	180	130	0	0	0
32240	OTHER PERMITS	9,146	9,360	3,000	9,000	0
	<i>TOTAL LICENSES & PERMITS</i>	<u>167,087</u>	<u>84,775</u>	<u>83,608</u>	<u>209,135</u>	<u>91,150</u>
<i>INTERGOVERNMENTAL</i>						
33400	STATE GRANTS & AIDS (LGA)	603,532	603,525	603,532	603,532	603,532
33403	COVID 19 RELIEF	0	412,789	0	270,000	0
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	0	0	0	0
33411	STATE AID - POLICE	116,564	67,719	0	0	0
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	59,443	60,256	50,000	70,000	0
33700	CABLE TV FRANCHISE FEES	<u>44,141</u>	<u>33,472</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>825,387</u>	<u>1,177,761</u>	<u>683,532</u>	<u>973,532</u>	<u>633,532</u>
<i>CHARGES FOR SERVICES</i>						
34101	CITY FACILITY RENTAL	16,718	1,555	0	1,000	1,000
34120	PLAN CHECK FEES	38,783	11,736	8,500	89,000	10,000
34140	SPECIAL ASSESSMENT SEARCH	500	0	0	0	0
34150	ZONING REVIEW FEES	1,100	1,250	500	0	500
34160	ADMINISTRATIVE FEES	145	152	200	0	200
34170	SALE OF MAPS & COPIES	2	5	0	0	0
34210	LAUDERDALE - FIRE CONTRACT	40,605	28,826	0	0	0
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0
34217	ACCIDENT CLEAN UP	710	700	1,000	0	0
34221	FALSE ALARMS - FIRE	0	686	0	0	0
34222	FALSE ALARMS - SECURITY	2,282	4,677	500	1,000	500
34223	CONDUIT BONDING	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>100,846</u>	<u>49,587</u>	<u>10,700</u>	<u>91,000</u>	<u>12,200</u>
<i>FINES & FORFEITS</i>						
35110	COURT FINES	<u>28,191</u>	<u>15,109</u>	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>
	<i>TOTAL FINES & FORFEITS</i>	<u>28,191</u>	<u>15,109</u>	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<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	53,157	40,292	18,000	18,000	15,000
36213	CHANGE IN FAIR VALUE OF I	7,045	4,781	0	0	0
36400	MISCELLANEOUS	841	5,348	650	700	700
36402	FIRE FIGHTING TNG/EDUC REIMB	6,006	6,100	3,000	500	0
36404	ST FAIR POLICE SVC	0	0	30,000	0	0
36409	ATTORNEY FEE REIMBURSEMENT	0	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0
36420	INSURANCE REFUND	2,656	16,950	3,000	5,000	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	SK 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	100	0	200	0
	<i>TOTAL MISCELLANEOUS</i>	<u>69,705</u>	<u>73,571</u>	<u>54,650</u>	<u>24,400</u>	<u>18,700</u>
	<i>TOTAL REVENUES</i>	<u>2,952,008</u>	<u>3,337,438</u>	<u>2,890,221</u>	<u>3,329,888</u>	<u>2,937,516</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<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>2,952,008</u>	<u>3,337,438</u>	<u>2,890,221</u>	<u>3,329,888</u>	<u>2,937,516</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>GENERAL GOVERNMENT</i>						
111	LEGISLATIVE	45,914	43,058	48,665	48,663	47,571
112	ADMINISTRATIVE	241,418	238,229	289,030	279,308	284,460
113	FINANCE	134,871	140,194	152,200	147,366	164,990
114	LEGAL	15,144	12,069	16,000	15,000	21,000
115	ELECTIONS	22,544	18,812	25,218	24,042	25,760
116	COMMUNICATIONS	70,308	74,127	76,350	108,218	141,780
117	PLANNING & INSPECTIONS	135,678	142,997	150,340	146,545	183,960
	<i>TOTAL GENERAL GOVERNMENT</i>	<u>665,878</u>	<u>669,486</u>	<u>757,803</u>	<u>769,142</u>	<u>869,521</u>
<i>PUBLIC SAFETY</i>						
121	EMERGENCY PREPAREDNESS	5,478	6,599	8,780	6,006	9,250
122	POLICE	1,192,205	1,229,619	1,261,271	1,261,271	1,186,400
123	PROSECUTION	30,000	30,000	31,000	30,000	31,000
124	FIREFIGHTING	137,867	177,027	259,682	31,826	169,950
125	FIRE RELIEF	59,443	62,256	50,000	70,000	0
	<i>TOTAL PUBLIC SAFETY</i>	<u>1,424,993</u>	<u>1,505,501</u>	<u>1,610,733</u>	<u>1,399,103</u>	<u>1,396,600</u>
<i>PARKS & PUBLIC WORKS</i>						
131	CITY HALL & GROUNDS	86,965	101,783	96,495	97,386	98,215
132	STREETS	110,458	110,618	148,550	119,220	148,910
133	ENGINEERING	9,291	7,058	10,000	15,000	15,000
134	TREE PROGRAM	1,698	3,500	42,550	41,550	67,050
141	PARK MAINTENANCE & ADMINISTRATION	85,153	72,293	94,090	81,871	98,220
	<i>TOTAL PARKS & PUBLIC WORKS</i>	<u>293,565</u>	<u>295,252</u>	<u>391,685</u>	<u>355,027</u>	<u>427,395</u>
<i>MISCELLANEOUS</i>						
192	CONTINGENCY	4,961	299	4,000	1,800	4,000
	<i>TOTAL MISCELLANEOUS</i>	<u>4,961</u>	<u>299</u>	<u>4,000</u>	<u>1,800</u>	<u>4,000</u>
	<i>TOTAL EXPENDITURES</i>	<u>2,389,397</u>	<u>2,470,538</u>	<u>2,764,221</u>	<u>2,525,072</u>	<u>2,697,516</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	78,000	158,000	126,000	126,000	240,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>78,000</u>	<u>158,000</u>	<u>126,000</u>	<u>126,000</u>	<u>240,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>2,467,397</u>	<u>2,628,538</u>	<u>2,890,221</u>	<u>2,651,072</u>	<u>2,937,516</u>

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	396,158	407,146	450,600	456,100	486,550
60510	MAYOR & CITY COUNCIL	16,974	19,800	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	23,400	23,123	42,800	20,063	60,400
60540	RINK ATTENDANTS-SEASONAL	1,855	1,003	2,000	2,000	2,900
61510	DRILL COMPENSATION	17,622	14,859	4,625	2,647	0
61520	FIRE COMPENSATION	13,880	13,589	4,000	1,502	0
61525	ADMIN DUTY COMPENSATION	16,212	3,633	6,250	223	0
61530	FIRE HALL CLEANING	1,327	2,371	3,000	225	0
61540	OTHER TRAINING COMPENSATION	1,496	688	0	0	0
61545	HAZMAT TECHNICIAN	0	0	0	0	0
61547	TRAINING PREPARATION	59	342	0	0	0
61550	OFFICER COMPENSATION	13,181	5,568	5,750	0	0
64011	PERA CONTRIBUTIONS	30,119	30,540	34,970	34,930	37,530
64012	FICA CONTRIBUTIONS	38,226	37,216	40,632	38,839	43,105
64031	HOSPITALIZATION	67,327	71,996	93,750	80,200	93,700
64032	DENTAL	2,855	2,976	3,890	3,720	5,080
64033	LONG-TERM DISABILITY	689	971	1,110	1,069	1,060
64034	LIFE INSURANCE	1,096	900	1,425	1,260	1,255
64040	FIRE RELIEF ASSOCIATION AID	59,443	62,256	50,000	70,000	0
<i>TOTAL COMPENSATION</i>		<u>701,919</u>	<u>699,277</u>	<u>764,602</u>	<u>732,578</u>	<u>751,380</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	20,235	19,883	14,950	14,236	13,050
70110	SUPPLIES - MISC	9,389	6,249	11,050	10,050	11,050
70111	COVID SUPPLIES	0	17,653	0	0	0
70120	TOOLS	6,328	2,329	7,500	4,000	7,000
70410	LEGAL NOTICES	972	1,381	1,600	1,600	1,600
70420	NEWSLETTERS	2,828	316	3,000	5,000	5,000
70500	POSTAGE	5,107	8,874	5,200	5,200	4,400
74000	MOTOR FUEL & LUBRICANTS	12,068	6,521	10,200	8,100	9,000
75000	BITUMINOUS PATCHING	934	8,274	4,000	4,000	4,000
75100	STREET SIGNS	834	0	400	1,000	600
77000	CLOTHING	617	3,809	1,000	1,200	1,500
<i>TOTAL MATERIALS & SUPPLIES</i>		<u>59,312</u>	<u>75,289</u>	<u>58,900</u>	<u>54,386</u>	<u>57,200</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	9,291	7,058	10,000	15,000	15,000
80200	LEGAL FEES	42,659	42,069	46,000	45,000	51,000
80210	ZONING CODE UPDATE	2,485	0	1,000	0	1,000
80300	ELECTION CONTRACT	20,047	15,572	22,576	21,800	21,800
80310	AUDIT	10,125	10,400	11,000	10,700	11,500
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	3,075	41,900	175,000	12,355	12,000
80332	FIRE SERVICE CONTRACT	0	0	0	0	169,950
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	2,142	2,142	2,960
80400	CONSULTANT PLANNER	0	15,547	0	0	0
80500	GIS SUPPORT	940	940	1,000	1,070	1,100
80600	FINANCIAL SOFTWARE MAINTENANCE	6,956	6,894	7,600	7,600	7,600
81000	POLICE SERVICES	1,156,139	1,190,372	1,225,556	1,225,556	1,152,805
81210	BLDG/MECHANICAL INSPECTORS	57,341	48,021	50,000	60,000	65,000
81220	MECHANICAL INSPECTORS	4,236	6,431	5,000	6,000	6,000
81200	DISPATCH 911	36,066	39,247	35,715	35,715	33,595
81230	PLUMBING INSPECTIONS	3,940	1,914	3,000	3,000	3,000
82010	WASTE REMOVAL	61	0	500	0	0
82011	LINEN CLEANING	1,446	1,919	1,500	77	0
83030	SNOW REMOVAL	8,994	1,978	30,000	7,000	30,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0
84010	TREE TRIMMING	0	0	17,500	17,500	30,000
84020	TREE REMOVAL	0	3,500	10,000	10,000	20,000
84030	TREE PLANTING	0	0	5,000	5,000	5,000
84040	STORM DAMAGE	0	0	5,000	2,000	5,000
85010	TELEPHONE	4,358	309	3,000	500	900
85011	TELEPHONE - LANDLINE	827	318	1,000	800	800
85015	CELL PHONE	3,752	3,956	4,300	2,098	2,000
85020	STREET LIGHTING POWER	8,743	3,323	10,100	4,780	4,780
85025	SOLAR ELECTRIC	8,876	11,059	7,000	8,000	8,000
85030	UTILITIES	6,481	3,272	7,200	4,200	4,200
85040	WATER	3,018	3,481	4,900	6,200	6,000
85050	CABLE TV	10,622	16,378	13,000	20,300	20,300
85060	WEBSITE	3,096	11,500	3,000	4,000	4,120
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	34,473	44,547	60,600	48,200	47,200
85080	LASERFICHE MAINTENANCE	4,020	0	0	0	0
86010	MILEAGE	1,382	383	930	770	1,180
86020	TRAINING-FIRE DEPT	10,122	11,296	3,000	380	0
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ ASSOCIATIONS	11,102	3,568	11,500	10,360	11,300
86101	MILEAGE	594	254	260	300	300
86105	TEMPORARY WARMING HOUSE	-20	300	3,000	0	3,000
86110	MEMBERSHIPS	1,008	2,312	1,190	880	1,040
86120	SUBSCRIPTIONS	0	0	0	0	0
86130	MEETINGS	508	36	500	500	500
86140	COMMISSIONS	8,976	8,461	10,000	10,000	8,579
86200	MEDICAL EXAMINATIONS	2,890	0	0	1,490	0
86500	COOPERATIVE SERVICE	9,399	10,038	11,000	10,958	11,287
86800	RADIO SUBSCRIBER FEE	1,514	823	1,600	0	0
87000	REPAIR AND MAINTENANCE	2,631	3,894	8,500	4,520	8,000
87010	MAINTENANCE CITY HALL	11,659	10,795	9,500	12,000	10,000

87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	3,466	183	0	0	0
87016	REPAIR TRACTOR	0	0	0	0	0
87025	HAZMAT MAINTENANCE	736	812	1,500	0	0
87029	FIRE - OTHER /CONTRACT MAINTENANCE	17,473	29,305	6,250	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0
87092	FIRE RADIO REPAIR	755	111	2,000	0	0
87120	GROUPS MAINTENANCE	8,104	2,732	7,000	4,000	7,000
87130	MINI WARMING HOUSE	1,050	0	0	0	0
87005	CROSSWALK PAINTING	0	0	0	0	0
87100	PANIC BUTTON SECURITY	284	472	500	700	700
87500	RENTAL OF EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	67,841	65,387	71,300	83,377	69,240
88500	ELECTRONIC PAYMENT EXPENSE	2,282	2,281	2,600	1,200	1,900
89000	MISCELLANEOUS	9,319	6,685	5,699	6,580	8,400
89010	SPECIAL EVENTS	884	1,119	1,000	2,500	2,000
89070	ENERGY AUDIT INCENTIVE	0	600	2,500	600	1,500
89100	ENERGY REBATE PROGRAM	0	79	200	400	400
TOTAL OTHER SERVICES & CHARGES		1,628,167	1,695,972	1,940,718	1,738,108	1,888,936
TOTAL EXPENDITURES		2,389,397	2,470,538	2,764,220	2,525,072	2,697,516
OTHER FINANCING USES						
97000	TRANSFERS	78,000	158,000	126,000	126,000	240,000
TOTAL OTHER FINANCING USES		78,000	158,000	126,000	126,000	240,000
TOTAL EXPENDITURES & OTHER USES		2,467,397	2,628,538	2,890,220	2,651,072	2,937,516

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:	2022	2021
Assoc. of Metro Municipalities		2022	2438
League of Minnesota Cities		6027	6106
Ramsey County League of Local Gov'ts		500	426
MN Mayor's Association		20	30
		8579	10000

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

	Estimated:	2022	2021
Northwest Youth and Family Services		11287	11000
		11287	11000

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

Indicator	2019 Actual	2020 Actual	2021 Estimate
Number of regular city council meetings	23	22	22
Number of city council workshops	8	12	12

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	PROPOSED	ESTIMATED	PROPOSED
		2019	2020	2021	2021	2022
	<i>COMPENSATION</i>					
60510	MAYOR & CITY COUNCIL	16,974	19,800	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	669	810	1,000	1,000	1,000
64012	FICA CONTRIBUTIONS	<u>1,299</u>	<u>1,515</u>	<u>1,515</u>	<u>1,515</u>	<u>1,515</u>
	<i>TOTAL COMPENSATION</i>	<u>18,941</u>	<u>22,125</u>	<u>22,315</u>	<u>22,315</u>	<u>22,315</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	176	31	200	200	200
70410	LEGAL NOTICES	<u>972</u>	<u>1,381</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,148</u>	<u>1,412</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
	<i>OTHER SERVICES & CHARGES</i>					
80330	CONSULTANT	0	300	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	6,895	598	3,000	3,000	3,000
86130	MEETINGS	508	36	500	500	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,976	8,461	10,000	10,000	8,579
86500	COOPERATIVE SERVICE	9,399	10,038	11,000	10,958	11,287
88000	INSURANCE & BONDS	<u>-47</u>	<u>88</u>	<u>50</u>	<u>90</u>	<u>90</u>
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>25,825</u>	<u>19,521</u>	<u>24,550</u>	<u>24,548</u>	<u>23,456</u>
111	<i>TOTAL EXPENDITURES</i>	<u>45,914</u>	<u>43,058</u>	<u>48,665</u>	<u>48,663</u>	<u>47,571</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>COMPENSATION</i>					
60100	REGULAR SALARIES	148,599	147,981	171,400	173,000	158,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	10,000	0	10,000
64011	PERA CONTRIBUTIONS	11,077	10,663	12,700	13,000	11,850
64012	FICA CONTRIBUTIONS	11,444	11,500	13,000	13,500	12,100
64031	HOSPITALIZATION	31,295	27,839	32,900	35,000	37,600
64032	DENTAL	1,328	1,062	1,500	1,500	1,700
64033	LONG-TERM DISABILITY	206	283	320	360	360
64034	LIFE INSURANCE	252	232	310	250	250
	<i>TOTAL COMPENSATION</i>	<u>204,200</u>	<u>199,560</u>	<u>242,130</u>	<u>236,610</u>	<u>231,860</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	4,730	5,913	5,500	5,500	5,500
70500	POSTAGE	4,379	3,643	4,400	4,400	4,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,110</u>	<u>9,556</u>	<u>9,900</u>	<u>9,900</u>	<u>9,900</u>
	<i>OTHER SERVICES & CHARGES</i>					
80330	CONSULTANT	1,327	1,600	5,000	1,200	5,000
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
86010	MILEAGE	448	66	600	240	600
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,068	2,406	5,500	5,500	5,500
86110	MEMBERSHIPS	0	332	500	350	500
87000	REPAIR OFFICE EQUIPMENT	720	622	3,500	520	3,000
88000	INSURANCE & BONDS	18,737	17,524	19,000	20,488	22,200
88500	ELECTROIC PAYMENT EXPS	1,650	1,634	1,900	500	1,900
89000	MISCELLANEOUS	2,158	4,929	1,000	4,000	4,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>28,108</u>	<u>29,113</u>	<u>37,000</u>	<u>32,798</u>	<u>42,700</u>
112	<i>TOTAL EXPENDITURES</i>	<u>241,418</u>	<u>238,229</u>	<u>289,030</u>	<u>279,308</u>	<u>284,460</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS TO CAPITAL	52,000	132,000	100,000	100,000	114,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>52,000</u>	<u>132,000</u>	<u>100,000</u>	<u>100,000</u>	<u>114,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>293,418</u>	<u>370,229</u>	<u>389,030</u>	<u>379,308</u>	<u>398,460</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>COMPENSATION</i>					
60100	REGULAR SALARIES	87,820	93,504	96,500	96,000	99,400
60520	PART-TIME FINANCE INTERN	4,144	1,631	5,000	4,000	12,000
64011	PERA CONTRIBUTIONS	6,583	6,962	7,300	6,900	7,500
64012	FICA CONTRIBUTIONS	7,027	7,267	8,400	7,700	8,550
64031	HOSPITALIZATION	8,369	8,740	11,000	10,000	14,100
64032	DENTAL	424	424	520	500	700
64033	LONG-TERM DISABILITY	278	278	340	300	300
64034	LIFE INSURANCE	555	114	500	550	550
	<i>TOTAL COMPENSATION</i>	<u>115,201</u>	<u>118,920</u>	<u>129,560</u>	<u>125,950</u>	<u>143,100</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	204	1,261	300	300	300
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>204</u>	<u>1,261</u>	<u>300</u>	<u>300</u>	<u>300</u>
	<i>OTHER SERVICES & CHARGES</i>					
80310	AUDIT	10,125	10,400	11,000	10,700	11,500
80330	FINANCIAL CONSULTANT	50	0	0	0	0
80600	SOFTWARE MAINTENANCE	6,956	6,894	7,600	7,600	7,600
86010	MILEAGE	225	240	250	450	500
86100	CONFERENCES/EDUCATION	(200)	0	1,200	260	1,000
86110	MEMBERSHIPS	0	230	240	230	240
88000	INSURANCE & BONDS	773	697	750	696	750
88500	POSTIVE PAY EXP	632	647	700	700	0
89000	MISCELLANEOUS	905	905	600	480	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>19,465</u>	<u>20,013</u>	<u>22,340</u>	<u>21,116</u>	<u>21,590</u>
113	<i>TOTAL EXPENDITURES</i>	<u>134,871</u>	<u>140,194</u>	<u>152,200</u>	<u>147,366</u>	<u>164,990</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>OTHER SERVICES & CHARGES</i>					
80200	LEGAL FEES	12,659	12,069	15,000	15,000	20,000
80210	ZONING CODE UPDATE	2,485	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>15,144</u>	<u>12,069</u>	<u>16,000</u>	<u>15,000</u>	<u>21,000</u>
114	<i>TOTAL EXPENDITURES</i>	<u>15,144</u>	<u>12,069</u>	<u>16,000</u>	<u>15,000</u>	<u>21,000</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	2019 Actual	2020 Actual	2021 Estimate
Registered voters in city	3163	3302	3327
Voter turnout	1710	3074	1290
Voter turnout (percentage)	54%	93%	40%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<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	356	1,099	500	100	1,000
70500	POSTAGE	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>356</u>	<u>1,099</u>	<u>500</u>	<u>100</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
80300	ELECTION CONTRACT	20,047	15,572	22,576	21,800	21,800
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	2,142	2,142	2,960
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>22,188</u>	<u>17,713</u>	<u>24,718</u>	<u>23,942</u>	<u>24,760</u>
115	<i>TOTAL EXPENDITURES</i>	<u>22,544</u>	<u>18,812</u>	<u>25,218</u>	<u>24,042</u>	<u>25,760</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>22,544</u>	<u>18,812</u>	<u>25,218</u>	<u>24,042</u>	<u>25,760</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	2019 Actual	2020 Actual	2021 Estimate
Website page views per month	85,600	85,400	86,000
Unique website visitors per month	20,500	20,000	21,000
Number of registered emails for alerts	780	956	1,000

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2019	PROPOSED 2021	ESTIMATED 2020	PROPOSED 2021
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	13,967	13,130	17,000	18,000	50,000
60520	PART-TIME EMPLOYEES(Special Events)	542	0	1,000	1,000	900
64011	PERA CONTRIBUTIONS	1,048	912	1,300	1,300	3,750
64012	FICA CONTRIBUTIONS	1,155	986	1,550	1,450	4,100
64031	HOSPITALIZATION	862	3,854	6,400	2,000	2,400
64032	DENTAL	36	160	260	600	640
64033	LONG-TERM DISABILITY	20	37	50	28	30
64034	LIFE INSURANCE	37	71	90	40	40
	<i>TOTAL COMPENSATION</i>	<u>17,666</u>	<u>19,150</u>	<u>27,650</u>	<u>24,418</u>	<u>61,860</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	776	2,736	900	2,700	1,000
70420	NEWSLETTERS/INFORMATION	2,828	316	3,000	5,000	5,000
70500	POSTAGE	728	5,231	800	800	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,332</u>	<u>8,283</u>	<u>4,700</u>	<u>8,500</u>	<u>6,000</u>
85010	TELEPHONE	4,358	309	3,000	500	500
85040	VIRTUAL COMMUNICATION	0	847	0	2,000	2,000
85050	CABLE TV	10,622	16,378	13,000	20,300	20,300
85060	WEBSITE	3,096	11,500	3,000	4,000	4,120
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	25,269	16,541	24,000	46,000	45,000
85080	LASERFICHE/FIBER CABLE MAINTENANCE	4,020	0	0	0	0
86010	MILEAGE	61	0	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	0	0	0
89010	SPECIAL EVENTS	884	1,119	1,000	2,500	2,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>48,311</u>	<u>46,694</u>	<u>44,000</u>	<u>75,300</u>	<u>73,920</u>
116	<i>TOTAL EXPENDITURES</i>	<u>70,308</u>	<u>74,127</u>	<u>76,350</u>	<u>108,218</u>	<u>141,780</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>70,308</u>	<u>74,127</u>	<u>76,350</u>	<u>108,218</u>	<u>141,780</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>COMPENSATION</i>					
60100	REGULAR SALARIES	45,834	46,090	54,000	57,000	64,000
60520	PART-TIME FIRE INSPECTOR	6,453	2,538	7,000	63	20,000
64011	PERA CONTRIBUTIONS	3,431	3,287	4,200	4,350	4,800
64012	FICA CONTRIBUTIONS	4,059	3,686	4,100	4,600	6,300
64031	HOSPITALIZATION	7,803	11,939	17,050	7,700	9,500
64032	DENTAL	242	491	600	200	800
64033	LONG-TERM DISABILITY	67	124	150	130	130
64034	LIFE INSURANCE	89	164	210	100	100
	<i>TOTAL COMPENSATION</i>	<u>67,976</u>	<u>68,319</u>	<u>87,310</u>	<u>74,143</u>	<u>105,630</u>
	<i>MATERIALS & SUPPLIES</i>					
70100	SUPPLIES	36	0	50	52	50
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>36</u>	<u>0</u>	<u>50</u>	<u>52</u>	<u>50</u>
	<i>OTHER SERVICES & CHARGES</i>					
80400	CONSULTING PLANNER	0	15,547	0	0	0
80500	GIS SUPPORT	940	940	1,000	1,070	1,100
81210	BUILDING INSPECTORS	57,341	48,021	50,000	60,000	65,000
81220	MECHANICAL INSPECTORS	4,236	6,431	5,000	6,000	6,000
81230	PLUMBING INSPECTORS	3,940	1,914	3,000	3,000	3,000
85015	CELL PHONE	600	956	600	600	600
86010	MILEAGE	202	77	80	80	80
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	295	(182)	300	300	300
86110	MEMBERSHIPS	113	295	300	300	300
88000	INSURANCE & BONDS	0	0	0	0	0
89070	ENERGY AUDIT INCENTEIVE	0	600	2,500	600	1,500
89100	ENERGY REBATE PROGRAM	0	79	200	400	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>67,666</u>	<u>74,678</u>	<u>62,980</u>	<u>72,350</u>	<u>78,280</u>
117	<i>TOTAL EXPENDITURES</i>	<u>135,678</u>	<u>142,997</u>	<u>150,340</u>	<u>146,545</u>	<u>183,960</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	3,580	3,966	4,100	4,300	4,350
60520	PART TIME EMERGENCY MGMT	0	891	1,800	0	2,000
64011	PERA CONTRIBUTIONS	265	300	320	330	330
64012	FICA CONTRIBUTIONS	274	380	410	340	490
64031	HOSPITALIZATION	802	948	900	900	1,000
64032	DENTAL	34	34	40	40	0
64033	LONG-TERM DISABILITY	4	8	5	11	0
64034	LIFE INSURANCE	3	4	5	5	0
	<i>TOTAL COMPENSATION</i>	<u>4,962</u>	<u>6,531</u>	<u>7,580</u>	<u>5,926</u>	<u>8,170</u>
<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	<u>441</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>441</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
85015	CELL PHONE	0	0	100	0	0
85020	ELECTRIC	76	68	100	80	80
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>76</u>	<u>68</u>	<u>200</u>	<u>80</u>	<u>80</u>
121	<i>TOTAL EXPENDITURES</i>	<u>5,478</u>	<u>6,599</u>	<u>8,780</u>	<u>6,006</u>	<u>9,250</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>5,478</u>	<u>6,599</u>	<u>8,780</u>	<u>6,006</u>	<u>9,250</u>

POLICE EXPENDITURES (122)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Police Services (81000) Falcon Heights contracts for police services from Ramsey County Sherriff department. 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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>OTHER SERVICES & CHARGES</i>					
81000	POLICE SERVICES	1,156,139	1,190,372	1,225,556	1,225,556	1,152,805
81200	DISPATCH 911	36,066	39,247	35,715	35,715	33,595
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>1,192,205</u>	<u>1,229,619</u>	<u>1,261,271</u>	<u>1,261,271</u>	<u>1,186,400</u>
122	<i>TOTAL EXPENDITURES</i>	<u>1,192,205</u>	<u>1,229,619</u>	<u>1,261,271</u>	<u>1,261,271</u>	<u>1,186,400</u>

PROSECUTION EXPENDITURES (123)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>OTHER SERVICES & CHARGES</i>					
80200	LEGAL FEES	30,000	30,000	31,000	30,000	31,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	30,000	30,000	31,000	30,000	31,000
123	<i>TOTAL EXPENDITURES</i>	30,000	30,000	31,000	30,000	31,000

FIRE SERVICE EXPENDITURES (124)

BUDGETARY OBJECTIVE:

The city contracts with the City of St Paul for fire services. The fire service was disbanded in January 2021.

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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>COMPENSATION</i>		<i>actual first 6 months</i>				
60100	REGULAR SALARIES	0	0	0	0	0
61510	DRILL COMPENSATION	17,622	14,859	4,625	2,647	0
61520	FIRE COMPENSATION	13,880	13,589	4,000	1,502	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	16,212	3,633	6,250	223	0
61530	FIRE HALL CLEANING	1,327	2,371	3,000	225	0
61540	HAZMAT TNG COMPENSATION	1,496	688	0	0	0
61547	TRAINING PREPARATION	59	342	0	0	0
61550	OFFICER COMPENSATION	13,181	5,568	5,750	0	0
64012	FICA CONTRIBUTIONS	4,874	2,959	1,807	334	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>68,652</u>	<u>44,009</u>	<u>25,432</u>	<u>4,931</u>	<u>0</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	9,638	4,472	2,500	2,384	0
70120	TOOLS	242	0	500	0	0
70500	POSTAGE	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,255	1,144	1,900	0	0
77000	CLOTHING	257	2,774	0	0	0
<i>TOTAL MATERIALS & SUPPLIES</i>		<u>11,392</u>	<u>8,390</u>	<u>4,900</u>	<u>2,384</u>	<u>0</u>
<i>OTHER SERVICES & CHARGES</i>						
80330	FIRE CONSULTANT	0	40,000	165,000	4,155	0
80332	FIRE SERVICE CONTRACT	0	0	0	0	169,950
82010	CLEANING/WASTE REMOVAL	61	0	0	0	0
82011	LINEN CLEANING	1,446	1,919	1,500	77	0
85015	CELL PHONE	969	793	1,000	98	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	8,423	24,812	32,000	0	0
86010	MILEAGE	447	0	0	0	0
86020	TRAINING	10,122	11,296	3,000	380	0
86110	MEMBERSHIPS	440	1,455	0	0	0
86120	SUBSCRIPTIONS	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	2,890	0	0	1,490	0
86800	RADIO MESB/FLEET SUPPORT	1,514	823	1,600	0	0
87025	HAZMAT EQUIPMENT MAINT	736	812	1,500	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	17,473	29,305	6,250	0	0
87092	REPAIR RADIOS	755	111	2,000	0	0
88000	INSURANCE & BONDS	12,548	13,302	15,500	18,311	0
89000	MISCELLANEOUS	0	0	0	0	0
<i>TOTAL OTHER SERVICES & CHARGES</i>		<u>57,824</u>	<u>124,628</u>	<u>229,350</u>	<u>24,511</u>	<u>169,950</u>
124	<i>TOTAL EXPENDITURES</i>	<u>137,867</u>	<u>177,027</u>	<u>259,682</u>	<u>31,826</u>	<u>169,950</u>
97000	TRANSFERS	0	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		<u>137,867</u>	<u>177,027</u>	<u>259,682</u>	<u>31,826</u>	<u>169,950</u>

FIRE RELIEF EXPENDITURES (125)

BUDGETARY OBJECTIVE:

Every year the State of Minnesota makes a payment to cities to support the Fire Relief Association. These funds are for the pension plan of each association. The fire relief association was disbanded 2021.

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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>COMPENSATION & AID</i>					
64040	MN STATE FIRE AID	59,443	62,256	50,000	70,000	0
	<i>TOTAL COMPENSATION & AID</i>	<u>59,443</u>	<u>62,256</u>	<u>50,000</u>	<u>70,000</u>	<u>0</u>
125	<i>TOTAL EXPENDITURES</i>	<u><u>59,443</u></u>	<u><u>62,256</u></u>	<u><u>50,000</u></u>	<u><u>70,000</u></u>	<u><u>0</u></u>

CITY HALL & GROUNDS EXPENDITURES (131)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	16,793	17,917	18,600	18,800	20,000
60520	PART-TIME EMPLOYEES	0	0	2,000	2,000	2,500
64011	PERA CONTRIBUTIONS	1,260	1,344	1,450	1,450	1,500
64012	FICA CONTRIBUTIONS	1,193	1,276	1,650	1,600	1,700
64031	HOSPITALIZATION	3,828	3,913	5,100	5,100	5,100
64032	DENTAL	155	206	190	180	200
64033	LONG-TERM DISABILITY	20	46	45	50	50
64034	LIFE INSURANCE	28	61	60	65	65
	<i>TOTAL COMPENSATION</i>	<u>23,276</u>	<u>24,763</u>	<u>29,095</u>	<u>29,245</u>	<u>31,115</u>
<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	9,389	6,249	11,000	10,000	11,000
70111	COVID 19 SUPPLIES	0	17,653	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,389</u>	<u>23,902</u>	<u>11,000</u>	<u>10,000</u>	<u>11,000</u>
<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	0	0	500	0	0
85010	TELEPHONE	0	0	0	0	0
85015	CELL PHONE	2,183	2,207	2,400	1,400	1,400
85020	ELECTRIC	4,609	1,753	5,500	1,700	1,700
85025	SOLAR GARDEN	8,876	11,059	7,000	8,000	8,000
85030	NATURAL GAS	5,187	2,594	6,000	3,000	3,000
85040	WATER	738	2,084	900	2,200	2,000
85070	SEWER	197	241	200	200	200
86100	CONFERENCES/EDUCATION/ ASSOCIATIONS	0	708	800	800	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	11,233	7,822	8,500	11,000	9,000
87100	PANIC BUTTON SECURITY	284	472	500	700	700
88000	INSURANCE & BONDS	20,902	24,087	24,000	29,141	29,200
89000	MISCELLANEOUS	91	91	100	0	100
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>54,300</u>	<u>53,118</u>	<u>56,400</u>	<u>58,141</u>	<u>56,100</u>
131	TOTAL EXPENDITURES	<u>86,965</u>	<u>101,783</u>	<u>96,495</u>	<u>97,386</u>	<u>98,215</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>
	TOTAL EXPENDITURES & OTHER FINANCING USES	<u>86,965</u>	<u>101,783</u>	<u>96,495</u>	<u>97,386</u>	<u>98,215</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	2019 Actual	2020 Actual	2021 Estimate
Number of lost time injuries	2	1	0
Number of snow events requiring plowing	25	18	6
Pot holes repaired	35	375	20

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	PROPOSED	ESTIMATED	PROPOSED
		2019	2020	2021	2021	2022
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	45,964	49,681	52,000	52,000	52,800
60520	PART-TIME EMPLOYEES	1,320	8,680	8,000	8,000	8,000
64011	PERA CONTRIBUTIONS	3,516	3,726	3,900	4,000	4,000
64012	FICA CONTRIBUTIONS	3,489	4,257	4,600	4,400	4,700
64031	HOSPITALIZATION	10,330	10,591	13,100	13,000	13,400
64032	DENTAL	450	412	500	500	500
64033	LONG-TERM DISABILITY	54	128	130	130	130
64034	LIFE INSURANCE	69	164	160	180	180
	<i>TOTAL COMPENSATION</i>	<u>65,191</u>	<u>77,639</u>	<u>82,390</u>	<u>82,210</u>	<u>83,710</u>
<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	5,645	2,329	6,000	4,000	6,000
74000	MOTOR FUEL & LUBRICANTS	10,812	5,090	7,500	7,500	8,000
75000	BITUMINOUS PATCHING	934	8,274	4,000	4,000	4,000
75100	STREET SIGNS	834	0	400	1,000	600
77000	CLOTHING	360	1,035	1,000	1,200	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>18,585</u>	<u>16,728</u>	<u>18,900</u>	<u>17,700</u>	<u>20,100</u>
<i>OTHER SERVICES & CHARGES</i>						
83030	SNOW REMOVAL	8,994	1,978	30,000	7,000	30,000
85015	CELL PHONE	0	0	100	0	0
85020	STREET LIGHTING POWER	0	0	0	0	0
85030	OIL DISPOSAL	0	0	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0
85070	NETWORK/TECHNICL SUPPORT(I-NET)	584	2,678	4,400	2,000	2,000
86100	CONFERENCES/EDUCATION/ ASSOCIATIONS	694	38	500	300	500
86101	MILEAGE	594	254	260	300	300
87000	REPAIR EQUIPMENT	1,911	3,272	5,000	4,000	5,000
87005	CROSSWALK PAINTING	0	0	0	0	0
87010	BOULEVARD MAINTENANCE	426	2,973	1,000	1,000	1,000
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	3,466	183	0	0	0
87016	REPAIR JOHN DEERE	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	9,763	4,414	6,000	4,410	6,000
89000	MISCELLANEOUS	250	461	0	300	300
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>26,682</u>	<u>16,251</u>	<u>47,260</u>	<u>19,310</u>	<u>45,100</u>
132	<i>TOTAL EXPENDITURES</i>	<u>110,458</u>	<u>110,618</u>	<u>148,550</u>	<u>119,220</u>	<u>148,910</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>110,458</u>	<u>110,618</u>	<u>148,550</u>	<u>119,220</u>	<u>148,910</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<i>OTHER SERVICES & CHARGES</i>					
80100	ENGINEERING SERVICES	9,291	7,058	10,000	15,000	15,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	9,291	7,058	10,000	15,000	15,000
133	<i>TOTAL EXPENDITURES</i>	9,291	7,058	10,000	15,000	15,000

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	2019 Actual	2020 Actual	2021 Estimate
Number of boulevard trees removed	8	5	4
Number of boulevard trees planted	0	0	2

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<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	0	0	50	50	50
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>	<u>50</u>
	<i>OTHER SERVICES & CHARGES</i>					
80330	FORESTRY CONSULTANT	1,698	0	5,000	7,000	7,000
84010	TREE TRIMMING	0	0	17,500	17,500	30,000
84020	TREE REMOVAL	0	3,500	10,000	10,000	20,000
84030	TREE PLANTING	0	0	5,000	5,000	5,000
84040	STORM DAMAGE	0	0	5,000	2,000	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>1,698</u>	<u>3,500</u>	<u>42,500</u>	<u>41,500</u>	<u>67,000</u>
134	<i>TOTAL EXPENDITURES</i>	<u>1,698</u>	<u>3,500</u>	<u>42,550</u>	<u>41,550</u>	<u>67,050</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>1,698</u>	<u>3,500</u>	<u>42,550</u>	<u>41,550</u>	<u>67,050</u>

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

Indicator	2019 Actual	2020 Actual	2021 Estimate
Average satisfaction rating on post-use survey	90%	90%	NA
Number of ice rinks flooded	2	2	2
Number of facility rentals	90	0	0

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	33,602	35,177	37,000	37,000	38,000
60520	PART-TIME EMPLOYEES	10,941	9,383	8,000	5,000	5,000
60540	RINK ATTENDENTS-SEASONAL	1,855	1,003	2,000	2,000	2,900
64011	PERA CONTRIBUTIONS	2,271	2,536	2,800	2,600	2,800
64012	FICA CONTRIBUTIONS	3,414	3,390	3,600	3,400	3,650
64031	HOSPITALIZATION	4,039	4,172	7,300	6,500	10,600
64032	DENTAL	187	187	280	200	540
64033	LONG-TERM DISABILITY	40	67	70	60	60
64034	LIFE INSURANCE	63	90	90	70	70
	<i>TOTAL COMPENSATION</i>	<u>56,412</u>	<u>56,005</u>	<u>61,140</u>	<u>56,830</u>	<u>63,620</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	4,320	4,371	5,000	3,000	5,000
74000	MOTOR FUEL & LUBRICANTS	0	287	800	600	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,320</u>	<u>4,658</u>	<u>5,800</u>	<u>3,600</u>	<u>6,000</u>
<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	400
85011	TELEPHONE - LANDLINE	827	318	1,000	800	800
85015	CELL PHONE	0	0	100	0	0
85020	ELECTRIC	4,058	1,502	4,500	3,000	3,000
85030	NATURAL GAS	1,294	678	1,200	1,200	1,200
85040	WATER	2,280	550	4,000	2,000	2,000
85070	SEWER	0	275	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	350	0	200	200	200
86101	MILEAGE	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	(20)	300	3,000	0	3,000
86110	MEMBERSHIPS	455	0	150	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	8,104	2,732	7,000	4,000	7,000
87130	MINI WARMING HOUSE	1,050	0	0	0	0
88000	INSURANCE & BONDS	5,071	5,275	6,000	10,241	11,000
89000	MISCELLANEOUS	953	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>24,422</u>	<u>11,630</u>	<u>27,150</u>	<u>21,441</u>	<u>28,600</u>
141	<i>TOTAL EXPENDITURES</i>	<u>85,153</u>	<u>72,293</u>	<u>94,090</u>	<u>81,871</u>	<u>98,220</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	26,000	26,000	26,000	26,000	126,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>126,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>111,153</u>	<u>98,293</u>	<u>120,090</u>	<u>107,871</u>	<u>224,220</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 2019	ACTUAL 2020	PROPOSED 2021	ESTIMATED 2021	PROPOSED 2022
	<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	4,961	299	4,000	1,800	4,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>4,961</u>	<u>299</u>	<u>4,000</u>	<u>1,800</u>	<u>4,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u>4,961</u>	<u>299</u>	<u>4,000</u>	<u>1,800</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>4,961</u>	<u>299</u>	<u>4,000</u>	<u>1,800</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 eight special revenue funds with budgets for 2022.

1. Park Programs (201)
2. Charitable Gambling (202)
3. Community Garden (203)
4. Water (204)
5. Recycling (206)
6. Community/Economic Development (208)
7. Street Lighting (209)
8. 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.

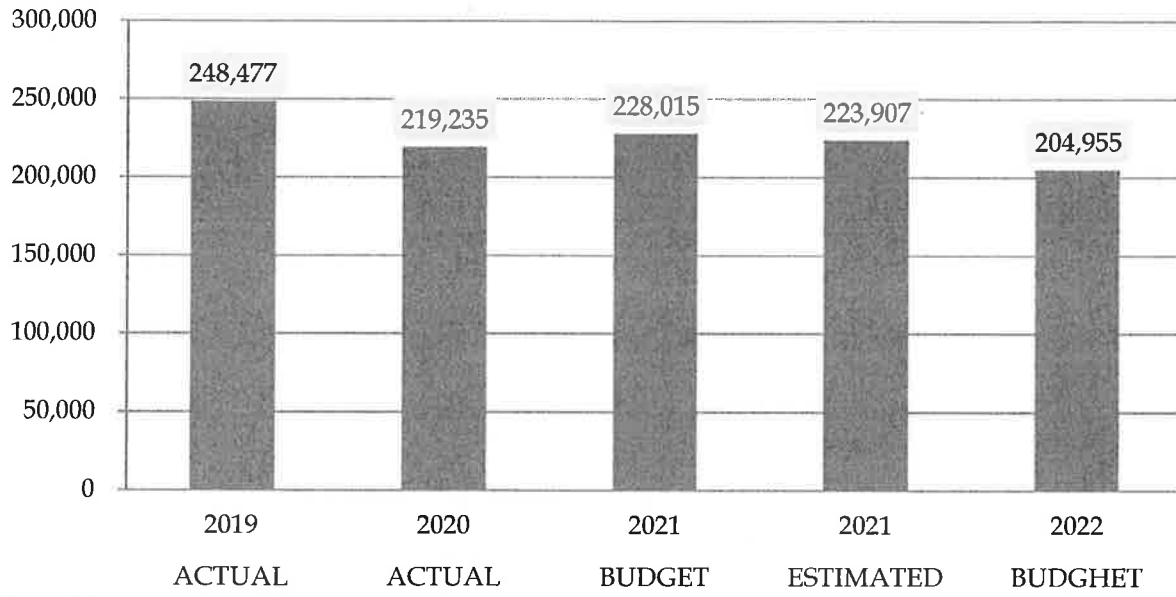
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

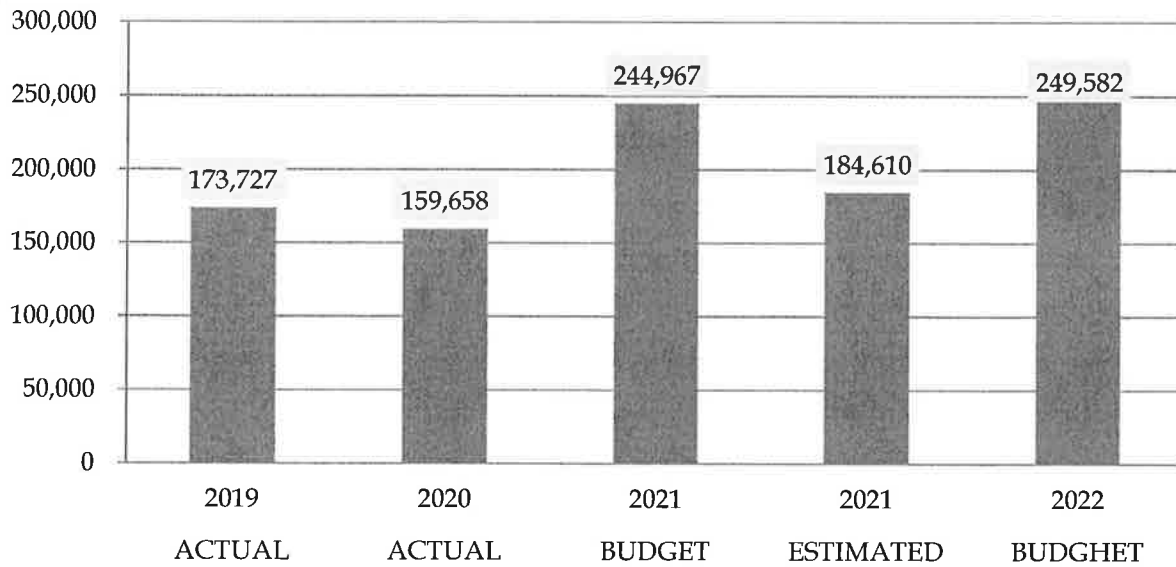
TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
201	PARK PROGRAMS	11,846	1,871	7,750	3,389	3,300
202	CHARITABLE GAMBLING	1,474	1,331	670	350	370
203	COMMUNITY GARDEN	826	823	750	765	990
204	WATER	28,571	35,151	36,500	36,800	36,500
206	RECYCLING	96,909	98,579	92,900	91,118	94,300
208	COMMUNITY & ECONOMIC DEVELOPMENT	4,271	324	2,195	3,950	2,045
209	STREET LIGHTNING	42,514	42,556	41,200	41,300	41,200
210	COMMUNITY INCLUSION	6,067	600	50	235	250
TOTAL REVENUES		192,477	181,235	182,015	177,907	178,955
OTHER FINANCING SOURCES						
39200	TRANSFERS	56,000	38,000	46,000	46,000	26,000
TOTAL OTHER FINANCING SOURCES		56,000	38,000	46,000	46,000	26,000
TOTAL REVENUES & OTHER FINANCING SOURCES		248,477	219,235	228,015	223,907	204,955
EXPENDITURES:						
-201	PARK PROGRAMS	25,702	16,403	35,640	18,802	38,990
-202	CHARITABLE GAMBLING	0	1,414	600	592	1,000
-203	COMMUNITY GARDEN	173	0	4,000	2,045	2,000
-204	WATER	11,373	11,930	17,637	12,510	17,902
-206	RECYCLING	92,439	95,447	103,040	97,544	105,690
-208	COMMUNITY & ECONOMIC DEVELOPMENT	8,081	747	9,100	722	9,100
-209	STREET LIGHTNING	29,484	30,931	39,950	37,422	39,900
-210	COMMUNITY INCLUSION	6,475	2,786	35,000	14,973	35,000
TOTAL EXPENDITURES		173,727	159,658	244,967	184,610	249,582
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES		173,727	159,658	244,967	184,610	249,582
FUND BALANCE - JANUARY 1		334,268	409,019	468,596	468,596	507,893
CHANGE IN FUND BALANCE		74,751	59,577	(16,952)	39,297	(44,627)
FUND BALANCE - DECEMBER 31		409,019	468,596	451,644	507,893	463,265

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	20,755	16,192	15,500	15,318	15,500
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>20,755</u>	<u>16,192</u>	<u>15,500</u>	<u>15,318</u>	<u>15,500</u>
<i>CHARGES FOR SERVICES</i>						
34180	CHARGES FOR SERVICES	146,301	154,858	152,000	151,000	154,000
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	6,361	776	6,500	3,065	3,000
34340	NON-RESIDENT FEES	1,925	0	0	0	0
34500	COMMUNITY GARDEN PLOT FEE	700	724	725	725	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>155,287</u>	<u>156,358</u>	<u>159,225</u>	<u>154,790</u>	<u>157,950</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	796	552	600	300	300
36211	INTEREST ON INVESTMENTS	8,189	5,350	3,695	3,590	3,210
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	1,099	2,021	0	0	0
36220	RENTS & ROYALTIES	3,790	0	1,895	3,800	1,895
36222	10% REQUIREMENT	636	729	50	50	50
36232	CONTRIBUTIONS-SCHOLARSHIP	0	0	0	19	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	50	40	50
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	0	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	1,080	0	1,000	0	0
36400	MISCELLANEOUS	845	33	0	0	0
36410		0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>16,435</u>	<u>8,685</u>	<u>7,290</u>	<u>7,799</u>	<u>5,505</u>
	<i>TOTAL REVENUES</i>	<u>192,477</u>	<u>181,235</u>	<u>182,015</u>	<u>177,907</u>	<u>178,955</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	56,000	38,000	46,000	46,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>56,000</u>	<u>38,000</u>	<u>46,000</u>	<u>46,000</u>	<u>26,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>248,477</u>	<u>219,235</u>	<u>228,015</u>	<u>223,907</u>	<u>204,955</u>

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES/ CERT ADMIN	26,933	30,988	33,700	32,750	36,100
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	0	0	0	0
60530	SEASONAL EMPLOYEES	7,183	376	8,000	950	8,000
64011	PERA CONTRIBUTIONS	2,007	2,169	2,520	2,475	2,730
64012	FICA CONTRIBUTIONS	2,610	2,336	3,630	1,500	3,910
64031	HOSPITALIZATION	3,692	4,988	8,900	4,550	12,050
64032	DENTAL	156	199	420	390	610
64033	LONG-TERM DISABILITY	36	73	102	89	102
64034	LIFE INSURANCE	54	105	125	106	110
	TOTAL COMPENSATION	42,670	41,234	57,997	42,810	63,612
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	938	646	6,300	2,544	4,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	0	200	200	400
70420	NEWSLETTERS/PRINT & PUBLISHING	954	305	600	500	600
70440	PRINTING, PUBLISHING & ADVERTISING	645	0	650	650	650
70500	POSTAGE	66	0	300	260	300
73000	RECREATION EQUIPMENT	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	2,602	951	8,050	4,154	5,950
<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
	TOTAL CERT EXPENSES	0	0	0	0	0
80600	PERSONNEL/CONTRACT SUPPORT	0	0	4,000	0	4,000
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	MILEGE AND PARKING	25	0	50	50	100
86100	CONFERENCES/EDUCATION/BACKGROUND CKS	10	0	300	300	400
86105	INCLUSION TNG	4,903	1,185	30,000	14,973	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
	TOTAL CCC EXPENSES	4,938	1,185	34,350	15,323	34,500
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	4,128	4,482	4,850	3,610	4,800
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	6,951	0	8,000	0	8,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	74,997	76,793	80,000	77,000	80,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	RECYLING BULKY ITEMS	0	0	0	0	0
85000	TREE REMOVALS	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
85020	STREET LIGHTING POWER	28,105	29,058	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	214	590	6,300	6,400	6,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
87700	INSTRUCTOR SPECIALTY	4,453	100	5,000	1,000	5,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,221	2,262	2,420	2,220	2,420
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	308	0	0	0	0
89000	MISCELLANEOUS	441	23	800	0	800
89010	CLEAN-UP DAY ACTIVITIES	1,698	1,566	2,000	1,500	2,000
89070	HYDRANT MARKERS	0	0	200	0	200
89100	MISC - 3% EXPENSES	0	1,414	600	592	0
89200	MISC - 10% EXPENSES	0	0	0	0	1,000
	TOTAL OTHER SERVICES & CHARGES	123,516	116,288	145,170	122,322	145,520
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL EXPENDITURES						
		173,227	159,658	244,967	184,609	249,582
<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						
		173,227	159,658	244,967	184,609	249,582

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
INTERGOVERNMENTAL						
33610	GRANTS	1,000	466	0	0	0
	TOTAL INTERGOVERNMENTAL	1,000	466	0	0	0
CHARGES FOR SERVICES						
34310	RECREATION FEES	6,361	776	6,500	3,065	3,000
34340	NON-RESIDENT FEES	1,925	0	0	0	0
	TOTAL CHARGES FOR SERVICES	8,286	776	6,500	3,065	3,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	654	410	250	300	300
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	83	186	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	0	19	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	0	0	5	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON CO	0	0	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	1,080	0	1,000	0	0
34350	CONTRIBUTION - S K RUN	0	0	0	0	0
36400	MISCELLANEOUS	742	33	0	0	0
	TOTAL MISCELLANEOUS	2,559	629	1,250	324	300
201	TOTAL REVENUES	11,846	1,871	7,750	3,389	3,300
OTHER FINANCING SOURCES						
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	37,846	27,871	33,750	29,389	29,300
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	9,475	13,179	14,000	12,500	14,200
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	7,183	376	8,000	950	8,000
64011	PERA CONTRIBUTIONS	703	861	1,020	980	1,060
64012	FICA CONTRIBUTIONS	1,312	1,037	2,110	0	2,180
64031	HOSPITALIZATION	18	25	2,200	750	5,000
64032	DENTAL	0	0	135	240	340
64033	LONG-TERM DISABILITY	14	21	30	30	30
64034	LIFE INSURANCE	26	38	45	30	30
	TOTAL COMPENSATION	18,732	15,537	27,540	15,480	30,840
MATERIALS & SUPPLIES						
70100	SUPPLIES	732	0	900	400	600
70300	RECREATION SUPPLIES	0	0	200	200	400
70440	PRINT & PUBLISHING & ADVERTISING	645	0	650	650	650
73000	RECREATION EQUIPMENT	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	1,376	0	1,750	1,250	1,650
OTHER SERVICES & CHARGES						
80310	AUDIT	688	747	800	722	800
86010	MILEAGE	25	0	50	50	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	0	300	300	400
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	4,453	100	5,000	1,000	5,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	120	19	200	0	200
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	308	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	5,593	866	6,350	2,072	6,500
-201	TOTAL EXPENDITURES	25,702	16,403	35,640	18,802	38,990
	FUND BALANCE - JANUARY 1	18,424	30,567	42,035	42,035	52,622
	CHANGE IN FUND BALANCE	12,143	11,468	(1,890)	10,587	(9,690)
	FUND BALANCE - DECEMBER 31	30,567	42,035	40,145	52,622	42,932

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>MISCELLANEOUS</i>						
36200	3% TAX	796	552	600	300	300
36211	INTEREST ON INVESTMENTS	35	40	20	0	20
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	7	10	0	0	0
36222	10% REQUIREMENT	636	729	50	50	50
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,474</u>	<u>1,331</u>	<u>670</u>	<u>350</u>	<u>370</u>
202	<i>TOTAL REVENUES</i>	<u>1,474</u>	<u>1,331</u>	<u>670</u>	<u>350</u>	<u>370</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>1,474</u>	<u>1,331</u>	<u>670</u>	<u>350</u>	<u>370</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	1,414	600	592	0
89200	MISC - 10% EXPENSES	0	0	0	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>0</u>	<u>1,414</u>	<u>600</u>	<u>592</u>	<u>1,000</u>
-202	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>1,414</u>	<u>600</u>	<u>592</u>	<u>1,000</u>
	FUND BALANCE - JANUARY 1	881	2,355	2,272	2,272	2,030
	CHANGE IN FUND BALANCE	<u>1,474</u>	<u>(83)</u>	<u>70</u>	<u>(242)</u>	<u>(630)</u>
	FUND BALANCE - DECEMBER 31	<u>2,355</u>	<u>2,272</u>	<u>2,342</u>	<u>2,030</u>	<u>1,400</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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	700	724	725	725	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>700</u>	<u>724</u>	<u>725</u>	<u>725</u>	<u>950</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	112	74	25	40	40
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	14	25	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>126</u>	<u>99</u>	<u>25</u>	<u>40</u>	<u>40</u>
203	<i>TOTAL REVENUES</i>	<u>826</u>	<u>823</u>	<u>750</u>	<u>765</u>	<u>990</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>826</u>	<u>823</u>	<u>750</u>	<u>765</u>	<u>990</u>
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	173	0	4,000	2,044	2,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>173</u>	<u>0</u>	<u>4,000</u>	<u>2,044</u>	<u>2,000</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>173</u>	<u>0</u>	<u>4,000</u>	<u>2,044</u>	<u>2,000</u>
	FUND BALANCE - JANUARY 1	4,339	4,993	5,816	5,816	4,537
	CHANGE IN FUND BALANCE	<u>654</u>	<u>823</u>	<u>(3,250)</u>	<u>(1,279)</u>	<u>(1,010)</u>
	FUND BALANCE - DECEMBER 31	<u>4,993</u>	<u>5,816</u>	<u>2,566</u>	<u>4,537</u>	<u>3,527</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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
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	24,338	31,849	35,000	35,000	35,000
	TOTAL CHARGES FOR SERVICES	24,338	31,849	35,000	35,000	35,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	3,739	2,426	1,500	1,800	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	495	876	0	0	0
	TOTAL MISCELLANEOUS	4,233	3,302	1,500	1,800	1,500
204	TOTAL REVENUES	28,571	35,151	36,500	36,800	36,500
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	6,668	7,002	7,250	7,250	7,500
64011	PERA CONTRIBUTIONS	500	525	550	520	570
64012	FICA CONTRIBUTIONS	457	480	560	500	580
64031	HOSPITALIZATION	2,006	2,055	2,900	2,200	2,900
64032	DENTAL	85	78	135	90	110
64033	LONG-TERM DISABILITY	6	23	36	24	36
64034	LIFE INSURANCE	10	33	36	34	36
	TOTAL COMPENSATION	9,733	10,196	11,467	10,618	11,732
OTHER SERVICES & CHARGES						
80310	AUDIT	688	747	800	722	800
86100	CONFERENCE & EDUCATION	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	214	201	300	400	300
88500	BILLING FEES	738	786	770	770	770
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	0	200
	TOTAL OTHER SERVICES & CHARGES	1,640	1,734	6,170	1,892	6,170
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	11,373	11,930	17,637	12,510	17,902
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	11,373	11,930	17,637	12,510	17,902
	FUND BALANCE - JANUARY 1	161,454	178,652	201,873	201,873	226,163
	CHANGE IN FUND BALANCE	17,198	23,221	18,863	24,290	18,598
	FUND BALANCE - DECEMBER 31	178,652	201,873	220,736	226,163	244,761

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	2019 Actual	20120 Actual	2021 Estimate
Percentage of single family homes participating	97.0%	97.0%	97.0%
Materials collected (tons) Single Family	341.1	403.2	375.0

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	14,356	15,726	15,500	15,318	15,500
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	14,356	15,726	15,500	15,318	15,500
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	80,162	81,161	76,000	75,000	78,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	80,162	81,161	76,000	75,000	78,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	2,125	1,229	1,400	800	800
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	265	463	0	0	0
	TOTAL MISCELLANEOUS	2,390	1,692	1,400	800	800
206	TOTAL REVENUES	96,909	98,579	92,900	91,118	94,300
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	10,790	10,807	12,450	13,000	14,400
64011	PERA CONTRIBUTIONS	804	783	950	975	1,100
64012	FICA CONTRIBUTIONS	841	819	960	1,000	1,150
64031	HOSPITALIZATION	1,668	2,908	3,800	1,600	4,150
64032	DENTAL	70	121	150	60	160
64033	LONG-TERM DISABILITY	15	29	36	35	36
64034	LIFE INSURANCE	18	34	44	42	44
	TOTAL COMPENSATION	14,205	15,501	18,390	16,712	21,040
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	300	100	300
70420	NEWSLETTERS	113	97	500	500	500
70500	POSTAGE	66	0	300	260	300
	TOTAL MATERIALS & SUPPLIES	179	97	1,100	860	1,100
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	688	747	800	722	800
82030	RECYCLING CONTRACT	74,997	76,793	80,000	77,000	80,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	BULKY ITEM RECYCLING	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	672	720	750	750	750
89000	MISCELLANEOUS	0	23	0	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	1,698	1,566	2,000	1,500	2,000
	TOTAL OTHER SERVICES & CHARGES	78,055	79,849	83,550	79,972	83,550
-206	TOTAL EXPENDITURES	92,439	95,447	103,040	97,544	105,690
	FUND BALANCE - JANUARY 1	102,886	107,355	110,487	110,487	104,061
	CHANGE IN FUND BALANCE	4,469	3,132	(10,140)	(6,426)	(11,390)
	FUND BALANCE - DECEMBER 31	107,355	110,487	100,347	104,061	92,671

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	428	244	300	150	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	52	80	0	0	0
36220	RENTS & ROYALTIES	3,790	0	1,895	3,800	1,895
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	4,271	324	2,195	3,950	2,045
208	TOTAL REVENUES	4,271	324	2,195	3,950	2,045
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	4,271	324	2,195	3,950	2,045
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	688	747	800	722	800
81900	OTHER PROFESSIONAL SERVICES	6,951	0	8,000	0	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	441	0	300	0	300
	TOTAL OTHER SERVICES & CHARGES	8,081	747	9,100	722	9,100
-208	TOTAL EXPENDITURES	8,081	747	9,100	722	9,100
	FUND BALANCE - JANUARY 1	22,210	18,400	17,977	17,977	21,205
	CHANGE IN FUND BALANCE	(3,810)	(423)	(6,905)	3,228	(7,055)
	FUND BALANCE - DECEMBER 31	18,400	17,977	11,072	21,205	14,150

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,801	41,848	41,000	41,000	41,000
	TOTAL CHARGES FOR SERVICES	41,801	41,848	41,000	41,000	41,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	615	502	200	300	200
36213	CHANGES IN FAIR VALUE OF INTEREST	98	206	0	0	0
	TOTAL MISCELLANEOUS	713	708	200	300	200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
209	TOTAL REVENUES	42,514	42,556	41,200	41,300	41,200
EXPENDITURES:						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	0	0	1,000	0	1,000
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	688	747	850	722	800
85020	STREET LIGHTING POWER	28,105	29,058	31,000	30,000	31,000
87120	REPAIR & MAINTENANCE	0	389	6,000	6,000	6,000
88500	BILLING FEES	691	737	700	700	700
89000	MISCELLANEOUS	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	29,484	30,931	38,950	37,422	38,900
-209	TOTAL EXPENDITURES	29,484	30,931	39,950	37,422	39,900
	FUND BALANCE - JANUARY 1	24,005	37,035	48,660	48,660	52,538
	CHANGE IN FUND BALANCE	13,030	11,625	1,250	3,878	1,300
	FUND BALANCE - DECEMBER 31	37,035	48,660	49,910	52,538	53,838

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
	INTERGOVERNMENTAL					
33610	GRANT	5,399	0	0	0	0
	TOTAL INTERGOVERNMENTAL	5,399	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	481	425	0	200	200
36213	CHANGES IN FAIR VALUE OF INTEREST	85	175			
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	50	35	50
36400	MISCELLANEOUS	103	0			
	TOTAL MISCELLANEOUS	668	600	50	235	250
210	TOTAL REVENUES	6,067	600	50	235	250
	OTHER FINANCING SOURCES					
39200	TRANSFERS	30,000	12,000	20,000	20,000	0
	TOTAL OTHER FINANCING SOURCES	30,000	12,000	20,000	20,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	36,067	12,600	20,050	20,235	250
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	33	646	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	841	208	100	0	100
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL AND SUPPLIES	874	854	200	0	200
OTHER SERVICES AND CHARGES						
80310	AUDIT	688	747	800	0	800
80600	PERSONNEL/CONTRACT SVCS	0	0	4,000	0	4,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFRENCES & EDUCATION	10	0	0	0	0
86105	INCLUSION EFFORTS	4,903	1,185	30,000	14,973	30,000
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	5,601	1,932	34,800	14,973	34,800
-210	TOTAL EXPENDITURES	6,475	2,786	35,000	14,973	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	6,475	2,786	35,000	14,973	35,000
	FUND BALANCE - JANUARY 1	69	29,661	39,475	39,475	44,737
	CHANGE IN FUND BALANCE	29,592	9,814	(14,950)	5,262	(34,750)
	FUND BALANCE - DECEMBER 31	29,661	39,475	24,525	44,737	9,987

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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 4 debt service funds to display outstanding long-term debt.

1. G.O. Improvement, Series 2013A Bonds (historical)
2. G.O. Fire Truck Bond, Series 2013B Bonds (historical)
3. 2017 G.O. Improvement Series 2017A Bonds
4. 2021 G.O Improvement Series 2021A

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.

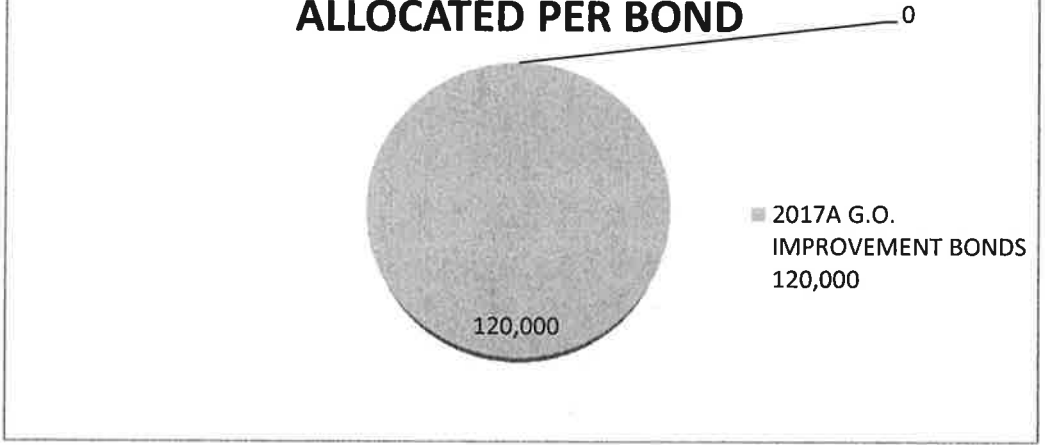
DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2022	120,000	30,675
2023	255,000	21,525
2024	255,000	15,175
2025	265,000	8,700
2026	135,000	4,050
2027	135,000	1,350
<u>TOTAL:</u>	<u>1,165,000</u>	<u>81,475</u>

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
311	2013 GO IMPROVEMENT SERIES 2013A	59,485	54,961	800	144	0
312	2013 FIRE TRUCK BOND SERIES 2013B	99,073	97,118	99,894	249,494	0
313	2021 GO IMPROVEMENT BOND SERIES 2021	0	0	0	10,824	150,564
316	2017 GO IMPROVEMENT SERIES 2017A	125,757	125,036	119,150	119,650	120,770
	<i>TOTAL REVENUES</i>	<u>284,315</u>	<u>277,115</u>	<u>219,844</u>	<u>380,112</u>	<u>271,334</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	10,824	0
39200	TRANSFERS	401,912	0	12,000	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>401,912</u>	<u>0</u>	<u>12,000</u>	<u>10,824</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>686,227</u>	<u>277,115</u>	<u>231,844</u>	<u>390,936</u>	<u>271,334</u>
EXPENDITURES:						
-311	2013 GO IMPROVEMENT SERIES 2013A	71,732	68,715	69,109	77,089	0
-312	2013 FIRE TRUCK BOND SERIES 2013B	93,969	93,143	94,856	390,803	0
-313	2021 GO IMPROVEMENT SERIES 2021A	0	0	0	0	23,275
-316	2017 GO IMPROVEMENT SERIES 20171	140,109	140,632	137,525	125,177	139,000
	<i>TOTAL EXPENDITURES</i>	<u>305,811</u>	<u>302,490</u>	<u>301,490</u>	<u>593,069</u>	<u>162,275</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	124,767	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124,767</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>305,811</u>	<u>302,490</u>	<u>301,490</u>	<u>717,837</u>	<u>162,275</u>
	FUND BALANCE - JANUARY 1	352,078	732,495	707,120	707,120	380,219
	CHANGE IN FUND BALANCE	<u>380,417</u>	<u>(25,375)</u>	<u>(69,646)</u>	<u>(326,901)</u>	<u>109,059</u>
	FUND BALANCE - DECEMBER 31	<u>732,495</u>	<u>707,120</u>	<u>637,474</u>	<u>380,219</u>	<u>489,278</u>

**2022 DEBT PRINCIPAL PAYMENTS
ALLOCATED PER BOND**

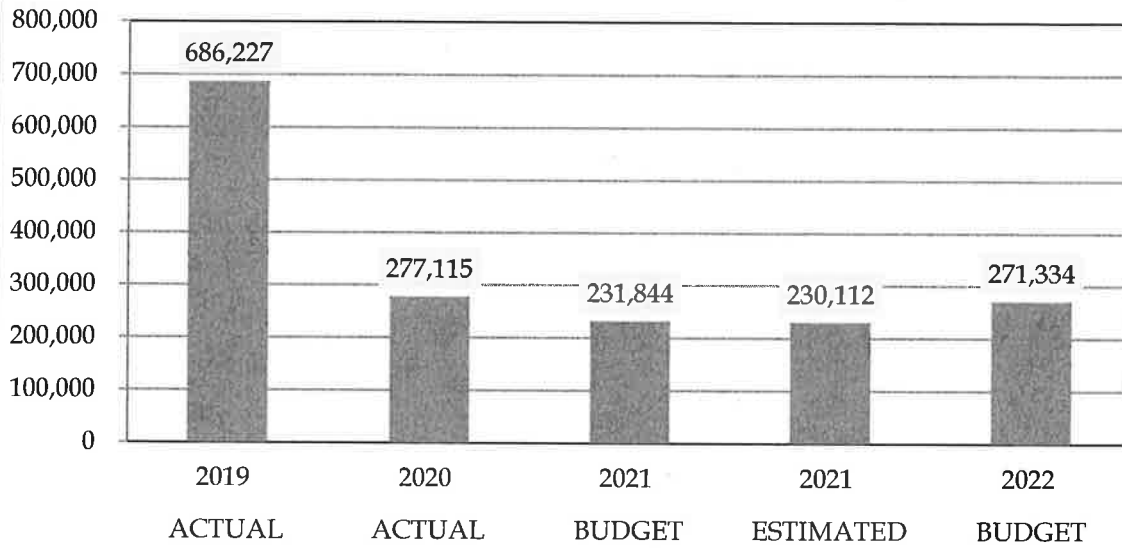


<u>BOND</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021A G.O. IMPROVEMENT BONDS	0	17,475	17,475
2017A G.O. IMPROVEMENT BONDS	120,000	13,200	133,200
	<hr/> 120,000	30,675	150,675

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	233,658	227,988	211,544	211,544	193,510
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>233,658</u>	<u>227,988</u>	<u>211,544</u>	<u>211,544</u>	<u>193,510</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	41,047	41,392	5,000	4,572	76,524
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>41,047</u>	<u>41,392</u>	<u>5,000</u>	<u>4,572</u>	<u>76,524</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	7,534	4,603	3,300	3,172	1,300
36213	CHANGE IN FAIR VALUE OF IN	2,077	3,132	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>9,610</u>	<u>7,735</u>	<u>3,300</u>	<u>3,172</u>	<u>1,300</u>
	<i>TOTAL REVENUES</i>	<u><u>284,315</u></u>	<u><u>277,115</u></u>	<u><u>219,844</u></u>	<u><u>219,288</u></u>	<u><u>271,334</u></u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	10,824	0
39200	TRANSFERS	401,912	0	12,000	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>401,912</u>	<u>0</u>	<u>12,000</u>	<u>10,824</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u><u>686,227</u></u>	<u><u>277,115</u></u>	<u><u>231,844</u></u>	<u><u>230,112</u></u>	<u><u>271,334</u></u>

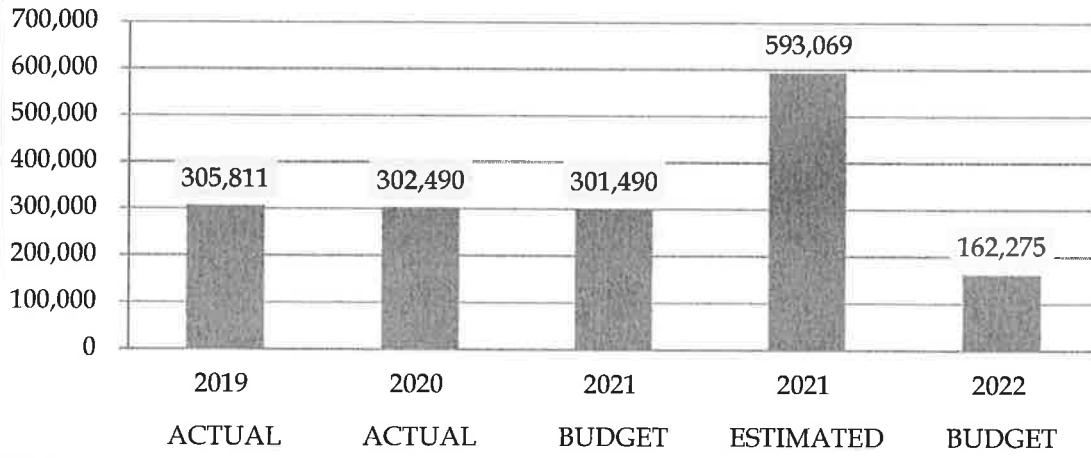
2022 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	2,064	2,241	2,400	2,166	1,600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>2,064</u>	<u>2,241</u>	<u>2,400</u>	<u>2,166</u>	<u>1,600</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	265,000	265,000	265,000	445,000	120,000
94500	BOND INTEREST	35,183	29,088	22,561	12,569	30,675
94900	BOND FEES	3,564	6,161	11,529	8,567	10,000
	<i>TOTAL DEBT SERVICE</i>	<u>303,747</u>	<u>300,249</u>	<u>299,090</u>	<u>466,136</u>	<u>160,675</u>
	<i>TOTAL EXPENDITURES</i>	<u><u>305,811</u></u>	<u><u>302,490</u></u>	<u><u>301,490</u></u>	<u><u>468,302</u></u>	<u><u>162,275</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	124,767	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124,767</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>305,811</u></u>	<u><u>302,490</u></u>	<u><u>301,490</u></u>	<u><u>593,069</u></u>	<u><u>162,275</u></u>

2022 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. These bonds are paid off.

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:

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	23,874	22,440	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>23,874</u>	<u>22,440</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	34,155	31,632	0	72	0
	<i>TOTAL FINES & FORFEITS</i>	<u>34,155</u>	<u>31,632</u>	<u>0</u>	<u>72</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,200	550	800	72	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	256	339	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,457</u>	<u>889</u>	<u>800</u>	<u>72</u>	<u>0</u>
317	<i>TOTAL REVENUES</i>	<u>59,485</u>	<u>54,961</u>	<u>800</u>	<u>144</u>	<u>0</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	12,000	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>59,485</u>	<u>54,961</u>	<u>12,800</u>	<u>144</u>	<u>0</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	688	747	800	722	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>688</u>	<u>747</u>	<u>800</u>	<u>722</u>	<u>0</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	65,000	65,000	65,000	65,000	0
94500	BOND INTEREST	3,526	2,242	780	780	0
94900	BOND FEES	2,518	726	2,529	3,250	0
	<i>TOTAL DEBT SERVICE</i>	<u>71,044</u>	<u>67,968</u>	<u>68,309</u>	<u>69,030</u>	<u>0</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	7,337	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,337</u>	<u>0</u>
-311	<i>TOTAL EXPENDITURES</i>	<u>71,732</u>	<u>68,715</u>	<u>69,109</u>	<u>77,089</u>	<u>0</u>
	FUND BALANCE - JANUARY 1	102,946	90,699	76,945	76,945	(0)
	CHANGE IN FUND BALANCE	<u>(12,247)</u>	<u>(13,754)</u>	<u>(56,309)</u>	<u>(76,945)</u>	<u>0</u>
	FUND BALANCE - DECEMBER 31	<u>90,699</u>	<u>76,945</u>	<u>20,636</u>	<u>(0)</u>	<u>(0)</u>

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. These bonds are paid off

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:

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	97,036	95,474	98,894	98,894	0
	TOTAL PROPERTY TAX LEVY	97,036	95,474	98,894	98,894	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,646	1,016	1,000	600	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	391	628	0	0	0
36420	SALE OF EQUIPMENT	0	0	0	150,000	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2,037	1,644	1,000	150,600	0
317	TOTAL REVENUES	99,073	97,118	99,894	249,494	0
<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	99,073	97,118	99,894	249,494	0
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	688	747	800	722	0
	TOTAL OTHER SERVICES & CHARGES	688	747	800	722	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	85,000	85,000	85,000	265,000	0
94500	BOND INTEREST	8,031	6,671	5,056	2,564	0
94900	BOND FEES	250	725	4,000	5,087	0
	TOTAL DEBT SERVICE	93,281	92,396	94,056	272,651	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	117,430	0
	TOTAL OTHER FINANCING USES	0	0	0	117,430	0
-312	TOTAL EXPENDITURES	93,969	93,143	94,856	390,803	0
	FUND BALANCE - JANUARY 1	132,230	137,334	141,309	141,309	(0)
	CHANGE IN FUND BALANCE	5,104	3,975	5,038	(141,309)	0
	FUND BALANCE - DECEMBER 31	137,334	141,309	146,347	(0)	(0)

2021 G.O. IMPROVEMENT BOND SERIES 2021A (313)

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2021 for the 2021 street improvement project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) These assessments are levied against benefitted property owners in 2022 for a 5 year period.

DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2022		17475
2023	130,000	12000
2024	130,000	9400
2025	135,000	6750
2026	135,000	4050
2027	135,000	1350
<u>TOTAL:</u>	<u>665,000</u>	<u>51,025</u>

2021 G.O. IMPROVEMENT BOND SERIES 2021A (313)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	78,440
	<i>TOTAL PROPERTY TAX</i>	0	0	0	0	78,440
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	72,024
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	0	0	72,024
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	100
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
39130	BOND PROCEEDS	0	0	0	10,824	0
	<i>TOTAL MISCELLANEOUS</i>	0	0	0	10,824	100
313	<i>TOTAL REVENUES</i>	0	0	0	10,824	150,564
<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>	0	0	0	10,824	150,564
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	0	0	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	0	0	17,475
94900	BOND FEES	0	0	0	0	5,000
	<i>TOTAL DEBT SERVICE</i>	0	0	0	0	22,475
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
-313	<i>TOTAL EXPENDITURES</i>	0	0	0	0	23,275
	FUND BALANCE - JANUARY 1	0	0	0	0	10,824
	CHANGE IN FUND BALANCE	0	0	0	10,824	127,289
	FUND BALANCE - DECEMBER 31	0	0	0	10,824	138,113

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>
2022	120,000	13200
2023	125,000	9525
2024	125,000	5775
2025	130,000	1,950
<u>TOTAL:</u>	<u>500,000</u>	<u>30,450</u>

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	112,748	110,074	112,650	112,650	115,070
	TOTAL PROPERTY TAX LEVY	112,748	110,074	112,650	112,650	115,070
<i>FINES & FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	6,893	9,760	5,000	4,500	4,500
	TOTAL FINES & FORFEITS	6,893	9,760	5,000	4,500	4,500
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	4,688	3,037	1,500	2,500	1,200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	1,429	2,165	0	0	0
	TOTAL MISCELLANEOUS	6,117	5,202	1,500	2,500	1,200
316	TOTAL REVENUES	125,757	125,036	119,150	119,650	120,770
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	401,912	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	401,912	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	527,669	125,036	119,150	119,650	120,770
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	688	747	800	722	800
	TOTAL OTHER SERVICES & CHARGES	688	747	800	722	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	115,000	115,000	115,000	115,000	120,000
94500	BOND INTEREST	23,625	20,175	16,725	9,225	13,200
94900	BOND FEES	796	4,710	5,000	230	5,000
	TOTAL DEBT SERVICE	139,421	139,885	136,725	124,455	138,200
-316	TOTAL EXPENDITURES	140,109	140,632	137,525	125,177	139,000
	FUND BALANCE - JANUARY 1	116,902	504,462	488,866	488,866	483,339
	CHANGE IN FUND BALANCE	387,560	(15,596)	(18,375)	(5,527)	(18,230)
	FUND BALANCE - DECEMBER 31	504,462	488,866	470,491	483,339	465,109

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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 #1-3 Improvements
5. Infrastructure Improvements
6. 2021 Street Project
7. 2017 Street Project

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

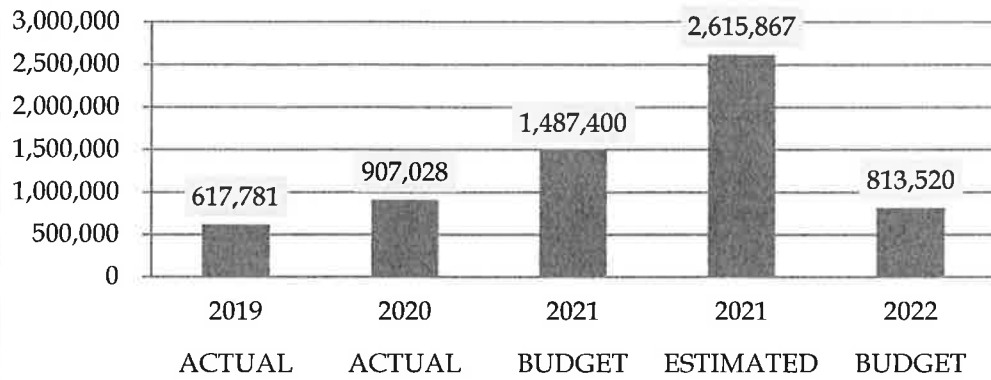
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

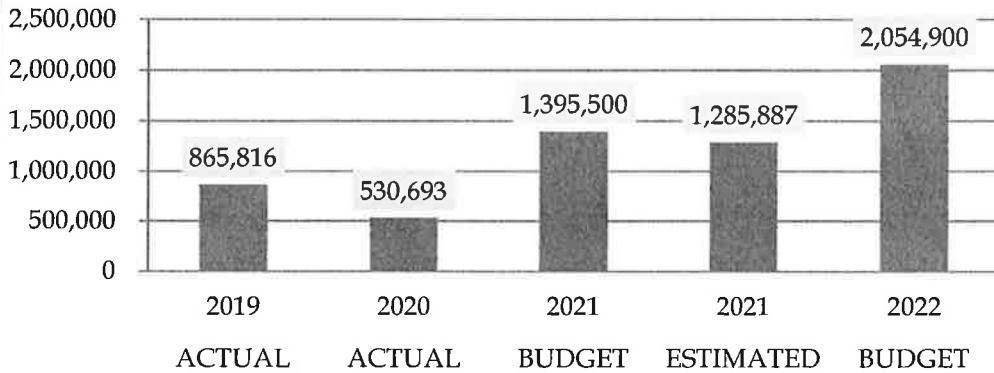
TOTAL CAPIAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
401	GENERAL CAPITAL	14,181	55,293	1,500	22,700	5,200
402	PUBLIC SAFETY CAPITAL	5,753	46,068	100	30	20
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	6,661	6,403	1,000	375,800	800
414	TIF DISTRICT #1-3 IMPROVEMENTS	231,263	272,660	280,800	275,500	280,500
419	INFRASTRUCTURE IMPROVEMENTS	332,805	406,604	207,000	301,000	312,000
426	2021 STREET PROJECT	0	0	694,500	476,150	1,000
427	G.O. STREET IMPROVEMENTS 2017	5,118	0	0	0	0
<i>TOTAL REVENUES</i>		<u>595,781</u>	<u>787,028</u>	<u>1,184,900</u>	<u>1,451,180</u>	<u>599,520</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	302,500	684,687	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	22,000	120,000	0	480,000	214,000
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>22,000</u>	<u>120,000</u>	<u>302,500</u>	<u>1,164,687</u>	<u>214,000</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		<u>617,781</u>	<u>907,028</u>	<u>1,487,400</u>	<u>2,615,867</u>	<u>813,520</u>
EXPENDITURES:						
-401	GENERAL CAPITAL	22,776	17,177	10,300	6,222	7,300
-402	PUBLIC SAFETY CAPITAL	4,728	55,455	7,800	722	800
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	67,684	35,107	84,800	60,722	1,681,900
-414	TIF DISTRICT #1-3 IMPROVEMENTS	224,230	267,119	289,800	283,722	289,800
-419	INFRASTRUCTURE IMPROVEMENTS	143,799	155,835	5,800	9,122	9,300
-426	2021 STREET PROJECT	0	0	997,000	925,377	65,800
-427	G.O. STREET IMPROVEMENTS 2017	687	0	0	0	0
<i>TOTAL EXPENDITURES</i>		<u>463,904</u>	<u>530,693</u>	<u>1,395,500</u>	<u>1,285,887</u>	<u>2,054,900</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	401,912	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		<u>401,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		<u>865,816</u>	<u>530,693</u>	<u>1,395,500</u>	<u>1,285,887</u>	<u>2,054,900</u>
FUND BALANCE - JANUARY 1		1,756,775	1,508,740	1,887,062	1,887,062	3,217,042
CHANGE IN FUND BALANCE		(248,035)	378,322	91,900	1,329,980	(1,241,380)
FUND BALANCE - DECEMBER 31		<u>1,508,740</u>	<u>1,887,062</u>	<u>1,978,962</u>	<u>3,217,042</u>	<u>1,975,662</u>

**2022 CAPITAL PROJECTS FUNDS
REVENUES (INCLUDES OPERATING
TRANSFERS)**



**2022 CAPITAL PROJECTS FUNDS
EXPENDITURES (INCLUDES
OPERATING TRANSFERS)**



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	229,181	271,247	280,000	275,000	280,000
	<i>TOTAL PROPERTY TAXES</i>	229,181	271,247	280,000	275,000	280,000
<i>INTERGOVERNMENTAL</i>						
33400	LGA	0	78,980	0	105,000	117,000
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	WATERSHED DISTRICT GRANT	0	78,980	0	105,000	117,000
33410	TENNIS ASSOC GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	171,987	165,384	362,500	350,000	50,000
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	0	0	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
33439	U OF M GROVE/PATHWAY	0	0	0	0	0
33440	U OFM BIKE GOOD NEIGHBOR	2,230	1,600	0	0	0
33610	SCBA GRANT/OTHER GRANTS IN AID	5,166	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	45,714	0	0	0
33700	EXCEL FRANCHISE FEE	131,659	149,163	135,000	139,000	139,000
	<i>TOTAL INTERGOVERNMENTAL</i>	311,042	440,841	497,500	594,000	306,000
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	392,000	175,000	0
36105	SPECIAL ASSESSMENTS LARP I	0	0	0	0	0
36108	SPECIAL ASSESSMENTS LARP III	0	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 OVERTLAY	0	0	0	0	0
36150	SPECIAL ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPECIAL ASSMTS SNELLING DRIVE/GARDEN	3,981	4,507	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	3,981	4,507	392,000	175,000	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	37,962	24,798	15,400	14,680	13,520
36213	CHANGE IN FAIR VALUE OF i	4,559	4,704	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36233	CONTRIBUTIONS	0	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	356	0	0	0
36410	CONDUIT BOND FEE	9,056	40,075	0	17,500	0
36420	SALES OF EQUIPMENT	0	0	0	375,000	0
	<i>TOTAL MISCELLANEOUS</i>	51,577	70,433	15,400	407,180	13,520
	<i>TOTAL REVENUES</i>	595,781	787,028	1,184,900	1,451,180	599,520
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	302,500	684,687	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	22,000	120,000	0	480,000	214,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	22,000	120,000	302,500	1,164,687	214,000
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	617,781	907,028	1,487,400	2,615,867	813,520

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
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	559	29,914	2,000	70,000	7,000
80310	AUDIT	4,127	3,735	4,000	4,332	4,800
81900	OTHER PROFESSIONAL SERVICES	3,540	3,263	6,000	5,000	6,000
81910	CONSULTING-STREETScape	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	5,100	2,000	1,000	1,000	4,500
84000	TREE TRIMMING	3,372,050	0	0	0	0
85000	TREE REMOVAL	7,140	0	0	0	0
86000	TREE PLANTING	2,500	0	0	0	0
86500	TREE DAMAGE REPAIRS	2,225	0	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	802	818	3,000	3,000	3,000
<i>TOTAL OTHER SERVICES & CHARGES</i>		3,398,043	39,730	16,000	83,332	25,300
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	21,484	1,982	4,500	5,200	6,500
90200	COVID 19	0	14,448	5,000	0	0
91000	MACHINERY & EQUIPMENT	71,466	46,862	91,000	60,300	1,681,100
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	41,366	0	0	0
91800	DNR GRANT EXP	0	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	626	840	0	0	0
92005	SIDEWALK IMPROVEMENT	365	0	2,000	2,000	2,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92010	ROSELAWN AN SNELLING SIGNAL	0	114,176	0	0	0
92015	TRAFFIC SIGNAL	113,665	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	14,000	0
92035	PARKING LOT- TESTING	224	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDEDALE	0	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92056	LARPEMTEUR MEDIAN	986	8,998	0	5,400	0
92057	2015 SNELLING DRIVE/GARDEN	45	0	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
92400	2021 STRETE PROJECT	0	0	997,000	813,041	60,000
93000	DEBT PAY AS YOU GO PYMT	219,200	262,291	280,000	275,000	280,000
94900	BOND FEES	0	0	0	27,614	0
<i>CAPITAL OUTLAY</i>		428,061	490,963	1,379,500	1,202,555	2,029,600
<i>TOTAL EXPENDITURES</i>		3,826,104	530,693	1,395,500	1,285,887	2,054,900
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	401,912	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		401,912	0	0	0	0
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		4,228,016	530,693	1,395,500	1,285,887	2,054,900

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 2022 through 2031, 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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
33700	CABLE FRANCHISE FEES	0	10,920	0	4,000	4,000
	<i>TOTAL INTERGOVERNMENTAL</i>	0	10,920	0	4,000	4,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	4,541	3,048	1,500	1,200	1,200
36213	CHANGE IN FAIR VALUE OF I	584	1,250	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	9,056	40,075	0	17,500	0
	<i>TOTAL MISCELLANEOUS</i>	14,181	44,373	1,500	18,700	1,200
401	<i>TOTAL REVENUES</i>	14,181	55,293	1,500	22,700	5,200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	22,000	40,000	0	0	114,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	22,000	40,000	0	0	114,000
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	36,181	95,293	1,500	22,700	119,200
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT/PROFESSIONAL FEES	688	747	800	722	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	688	747	800	722	800
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	21,484	1,982	4,500	5,200	6,500
90200	COVID 19	0	14,448	5,000	0	0
91000	MACHINERY & EQUIPMENT	604	0	0	300	0
	<i>TOTAL CAPITAL OUTLAY</i>	22,088	16,430	9,500	5,500	6,500
-401	<i>TOTAL EXPENDITURES</i>	22,776	17,177	10,300	6,222	7,300
<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>	22,776	17,177	10,300	6,222	7,300
	FUND BALANCE - JANUARY 1	191,929	205,334	283,450	283,450	299,928
	CHANGE IN FUND BALANCE	13,405	78,116	(8,800)	16,478	111,900
	FUND BALANCE - DECEMBER 31	205,334	283,450	274,650	299,928	411,828

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of machinery and equipment needed for public safety concerns.

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
Communication equipment
Emergency alert equipment

For a detailed listing of capital uses and sources for 2022 through 2031, 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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL REVENUES</i>						
33610	SCBA GRANT/OTHER GRANTS IN AID	5,166	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	45,714	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>5,166</u>	<u>45,714</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	383	177	100	30	20
36213	CHANGE IN FAIR VALUE OF I	204	177	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>587</u>	<u>354</u>	<u>100</u>	<u>30</u>	<u>20</u>
402	<i>TOTAL REVENUES</i>	<u>5,753</u>	<u>46,068</u>	<u>100</u>	<u>30</u>	<u>20</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF EQUIPMENT	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>5,753</u>	<u>46,068</u>	<u>100</u>	<u>30</u>	<u>20</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	688	747	800	722	800
89000	MISCELLANEOUS	0	0			
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>688</u>	<u>747</u>	<u>800</u>	<u>722</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	4,040	13,342	7,000	0	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	41,366	0	0	0
91800	DNR GRANT	0	0	0	0	0
91900	POLICE SQUAD	0	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>	<u>4,040</u>	<u>54,708</u>	<u>7,000</u>	<u>0</u>	<u>0</u>
-402	<i>TOTAL EXPENDITURES</i>	<u>4,728</u>	<u>55,455</u>	<u>7,800</u>	<u>722</u>	<u>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>4,728</u>	<u>55,455</u>	<u>7,800</u>	<u>722</u>	<u>800</u>
	FUND BALANCE - JANUARY 1	16,799	17,824	8,437	8,437	7,745
	CHANGE IN FUND BALANCE	<u>1,025</u>	<u>(9,387)</u>	<u>(7,700)</u>	<u>(692)</u>	<u>(780)</u>
	FUND BALANCE - DECEMBER 31	<u>17,824</u>	<u>8,437</u>	<u>737</u>	<u>7,745</u>	<u>6,965</u>

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

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Machinery & Equipment (91000) This amount includes:

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

For a detailed listing of capital uses and sources for 2022 through 2031, 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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	GRANT - PIANO IN PARK	0	0	0	0	0
33430	GOOD NEIGHBOR GRANT	0	1,917	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	1,917	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	5,988	3,062	1,000	800	800
36213	CHANGE IN FAIR VALUE OF I	673	924	0	0	0
36233	CONTRIBUTIONS	0	500	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	375,000	0
	<i>TOTAL MISCELLANEOUS</i>	6,661	4,486	1,000	375,800	800
403	<i>TOTAL REVENUES</i>	6,661	6,403	1,000	375,800	800
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	0	0	0	400,000	100,000
39210	BOND PROCEEDS	0	0	0	0	800,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	400,000	900,000
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	6,661	6,403	1,000	775,800	900,800
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	688	747	800	722	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	688	747	800	722	800
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	66,822	33,520	84,000	60,000	1,681,100
91500	TENNIS COURT	0	0	0	0	0
91600	ROOF REPLACEMENT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
91800	PIANO IN PARK	0	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	174	840	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	66,996	34,360	84,000	60,000	1,681,100
-403	<i>TOTAL EXPENDITURES</i>	67,684	35,107	84,800	60,722	1,681,900
<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>	67,684	35,107	84,800	60,722	1,681,900
	FUND BALANCE - JANUARY 1	297,528	236,505	207,801	207,801	922,879
	CHANGE IN FUND BALANCE	(61,023)	(28,704)	(83,800)	715,078	(781,100)
	FUND BALANCE - DECEMBER 31	236,505	207,801	124,001	922,879	141,779

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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXDS</i>						
30113	TAX INCREMENTS	229,181	271,247	280,000	275,000	280,000
	<i>TOTAL PROPERTY TAXES</i>	<u>229,181</u>	<u>271,247</u>	<u>280,000</u>	<u>275,000</u>	<u>280,000</u>
<i>SPEICAL ASSESSMENTS</i>						
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,885	1,076	800	500	500
36213	CHANGE IN FAIR VALUE OF I	197	337	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2,082</u>	<u>1,413</u>	<u>800</u>	<u>500</u>	<u>500</u>
414	<i>TOTAL REVENUES</i>	<u>231,263</u>	<u>272,660</u>	<u>280,800</u>	<u>275,500</u>	<u>280,500</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>231,263</u>	<u>272,660</u>	<u>280,800</u>	<u>275,500</u>	<u>280,500</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	688	747	800	722	800
81900	OTHER PROFESSIONAL SERVICES	3,540	3,263	6,000	5,000	6,000
89000	MISCELLANEOUS	802	818	3,000	3,000	3,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>5,030</u>	<u>4,828</u>	<u>9,800</u>	<u>8,722</u>	<u>9,800</u>
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	219,200	262,291	280,000	275,000	280,000
	<i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i>	<u>219,200</u>	<u>262,291</u>	<u>280,000</u>	<u>275,000</u>	<u>280,000</u>
-414	<i>TOTAL EXPENDITURES</i>	<u>224,230</u>	<u>267,119</u>	<u>289,800</u>	<u>283,722</u>	<u>289,800</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>224,230</u>	<u>267,119</u>	<u>289,800</u>	<u>283,722</u>	<u>289,800</u>
	FUND BALANCE - JANUARY 1	62,943	69,976	75,517	75,517	67,295
	CHANGE IN FUND BALANCE	<u>7,033</u>	<u>5,541</u>	<u>(9,000)</u>	<u>(8,222)</u>	<u>(9,300)</u>
	FUND BALANCE - DECEMBER 31	<u>69,976</u>	<u>75,517</u>	<u>66,517</u>	<u>67,295</u>	<u>57,995</u>

INFRASTRUCTURE IMPROVEMENTS (419)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

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

For a detailed listing of capital uses and sources for 2022 through 2031, 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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
	<i>TOTAL PROPERTY TAX</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>INTERGOVERNMENTAL</i>						
33400	LGA	0	78,980	0	105,000	117,000
33430	MINNESOTA STATE AID (DOT)	171,987	163,467	60,000	50,000	50,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	0	0	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	2,230	1,600	0	0	0
33700	EXCEL FRANCHISE FEE	131,659	138,243	135,000	135,000	135,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>305,876</u>	<u>382,290</u>	<u>195,000</u>	<u>290,000</u>	<u>302,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	0	0	0
36108	SPECIAL ASSMETS: LARP III	0	0	0	0	0
36110	SPECIAL ASMETS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASMETS: ROSELAWN	0	0	0	0	0
36130	SPECIAL ASMETS: HOYT SANITARY	0	0	0	0	0
36140	SPEC ASMETS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMETS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMETS SNELLING DRIVE 2015	3,981	4,507	0	0	0
	<i>TOTAL SPECIAL ASSESMENTS</i>	<u>3,981</u>	<u>4,507</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	20,047	17,435	12,000	11,000	10,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,901	2,016	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	0	356	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>22,948</u>	<u>19,807</u>	<u>12,000</u>	<u>11,000</u>	<u>10,000</u>
419	<i>TOTAL REVENUES</i>	<u>332,805</u>	<u>406,604</u>	<u>207,000</u>	<u>301,000</u>	<u>312,000</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	80,000	0	80,000	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>80,000</u>	<u>0</u>	<u>80,000</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>332,805</u>	<u>486,604</u>	<u>207,000</u>	<u>381,000</u>	<u>312,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	559	29,914	2,000	0	2,000
80310	AUDIT	688	747	800	722	800
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	5,100	2,000	1,000	1,000	4,500
84000	TREE TRIMMING	9,850	0	0	0	0
85000	TREE REMOVAL	7,140	0	0	0	0
86000	TREE PLANTING	2,500	0	0	0	0
86500	TREE DAMAGE REPAIRS	2,225	0	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>28,062</u>	<u>32,661</u>	<u>3,800</u>	<u>1,722</u>	<u>7,300</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	452	0	0	0	0
92005	SIDEWALK IMPROVEMENTS	365	0	2,000	2,000	2,000
92007	CURBS	0	0	0	0	0
92010	ROSELAWN AND SNELLING SIGNAL	0	114,176	0	0	0

92015	2019 TRAFFIC CONTROL	113,665	0	0	0	0
92020	HAMLIN/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	224	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDERDALE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92056	LARPENTEUR MEDIAN	986	8,998	0	5,400	0
92057	2015 SNELLING DRIVE/GARDEN	45	0	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>115,737</u>	<u>123,174</u>	<u>2,000</u>	<u>7,400</u>	<u>2,000</u>
-419	<i>TOTAL EXPENDITURES</i>	<u>143,799</u>	<u>155,835</u>	<u>5,800</u>	<u>9,122</u>	<u>9,300</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>143,799</u>	<u>155,835</u>	<u>5,800</u>	<u>9,122</u>	<u>9,300</u>
	FUND BALANCE - JANUARY 1	790,095	979,101	1,309,870	1,309,870	1,681,748
	CHANGE IN FUND BALANCE	<u>189,006</u>	<u>330,769</u>	<u>201,200</u>	<u>371,878</u>	<u>302,700</u>
	FUND BALANCE - DECEMBER 31	<u>979,101</u>	<u>1,309,870</u>	<u>1,511,070</u>	<u>1,681,748</u>	<u>1,984,448</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 aid (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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	0	0	302,500	300,000	0
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>302,500</u>	<u>300,000</u>	<u>0</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	392,000	175,000	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>392,000</u>	<u>175,000</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	1,150	1,000
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>1,150</u>	<u>1,000</u>
426	<i>TOTAL REVENUES</i>	<u>0</u>	<u>0</u>	<u>694,500</u>	<u>476,150</u>	<u>1,000</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	302,500	684,687	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>302,500</u>	<u>684,687</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>997,000</u>	<u>1,160,837</u>	<u>1,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	0	0	0	70,000	5,000
80310	AUDIT/PROFESSIONAL FEES	0	0	0	722	800
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>70,722</u>	<u>5,800</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	14,000	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	0	0	997,000	813,041	60,000
92600	PARKING LOT - PUBLIC WORKS & FIRE	0	0	0	0	0
94900	BOND FEES	0	0	0	27,614	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>997,000</u>	<u>854,655</u>	<u>60,000</u>
-426	<i>TOTAL EXPENDITURES:</i>	<u>0</u>	<u>0</u>	<u>997,000</u>	<u>925,377</u>	<u>65,800</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>997,000</u>	<u>925,377</u>	<u>65,800</u>
	FUND BALANCE - JANUARY 1	0	0	0	0	235,460
	CHANGE IN FUND BALANCE	0	0	0	235,460	(64,800)
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,460</u>	<u>170,660</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 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MN STATE AID	0	0	0	0	0
33435	ST PAUL REGIONAL WATER	0	0	0	0	0
33439	U OF M GROVE/PATHWAY	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>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	5,118	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>5,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
427	<i>TOTAL REVENUES</i>	<u>5,118</u>	<u>0</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>5,118</u>	<u>0</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	687	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>687</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
92098	2017 STREET PROJECT	0	0	0	0	0
94900	BOND FEES / ISSUANCE COSTS	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>
-427	<i>TOTAL EXPENDITURES:</i>	<u>687</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING USES</i>						
97000	OPERATING TRANSFER	401,912	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>401,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>402,599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND BALANCE - JANUARY 1	397,481	0	0	0	0
	CHANGE IN FUND BALANCE	(397,481)	0	0	0	0
	FUND BALANCE - DECEMBER 31	<u>0</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:

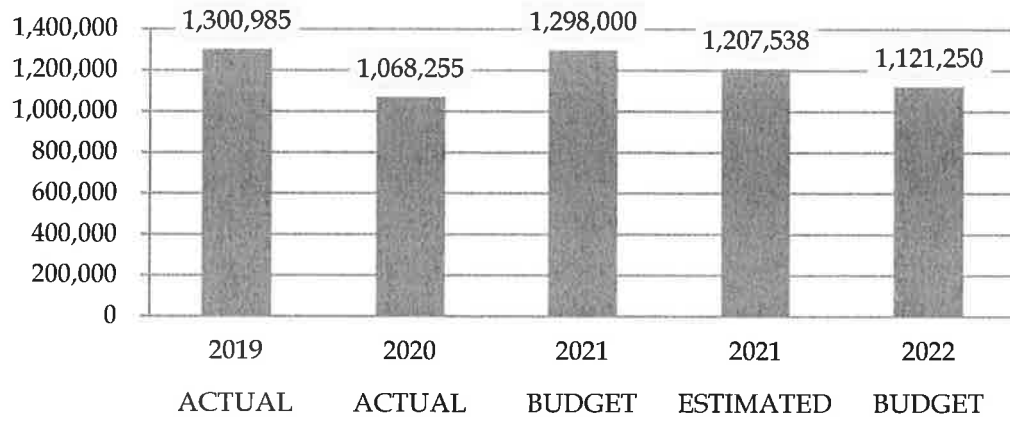
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position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

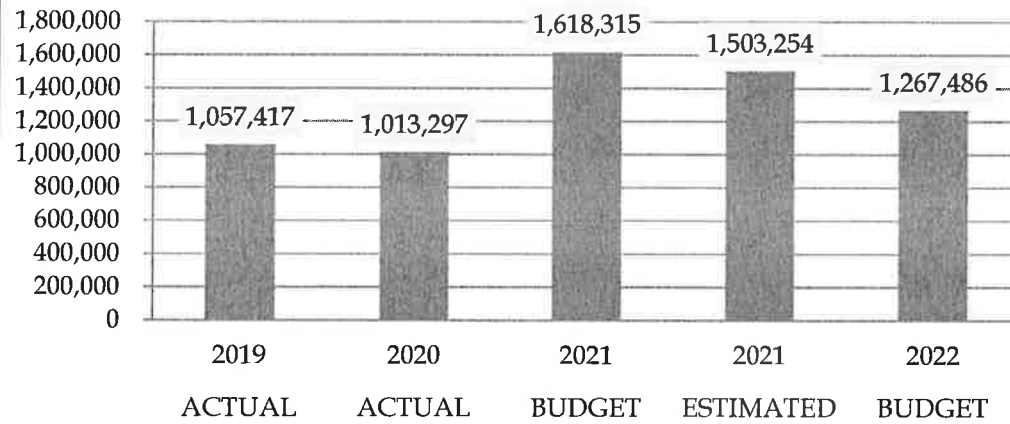
TOTAL ENTERPRISE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
601	SANITARY SEWER	1,118,636	882,048	1,120,000	1,029,038	939,000
602	STORM DRAINAGE	182,349	186,207	178,000	178,500	182,250
<i>TOTAL REVENUES</i>		<u>1,300,985</u>	<u>1,068,255</u>	<u>1,298,000</u>	<u>1,207,538</u>	<u>1,121,250</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>1,300,985</u>	<u>1,068,255</u>	<u>1,298,000</u>	<u>1,207,538</u>	<u>1,121,250</u>
EXPENSES:						
-601	SANITARY SEWER	901,784	867,394	1,239,465	1,169,770	1,039,686
-602	STORM DRAINAGE	155,633	145,903	378,850	333,484	227,800
<i>TOTAL EXPENSES</i>		<u>1,057,417</u>	<u>1,013,297</u>	<u>1,618,315</u>	<u>1,503,254</u>	<u>1,267,486</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 EXPENSES & OTHER FINANCING USES</i>		<u>1,057,417</u>	<u>1,013,297</u>	<u>1,618,315</u>	<u>1,503,254</u>	<u>1,267,486</u>
NET POSITION - JANUARY 1		3,872,933	4,116,501	4,171,459	4,171,459	3,875,743
NET INCOME (LOSS)		243,568	54,958	(320,315)	(295,716)	(146,236)
RESTATEMENT CHG ACCTING PRINCIPLE		0	0	0	0	0
NET POSITION - DECEMBER 31		<u>4,116,501</u>	<u>4,171,459</u>	<u>3,851,144</u>	<u>3,875,743</u>	<u>3,729,507</u>

2022 ENTERPRISE FUND REVENUES



2022 ENTERPRISE FUND EXPENSES



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
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	1,128,272	1,031,847	1,075,000	1,025,000	1,099,250
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	116,795	0	200,000	159,038	0
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>1,245,067</u>	<u>1,031,847</u>	<u>1,275,000</u>	<u>1,184,038</u>	<u>1,099,250</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	49,366	31,641	23,000	23,500	22,000
36213	CHANGE IN FAIR VALUE OF INV	845	1,532	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	5,707	3,235	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>55,918</u>	<u>36,408</u>	<u>23,000</u>	<u>23,500</u>	<u>22,000</u>
	<i>TOTAL REVENUES</i>	<u>1,300,985</u>	<u>1,068,255</u>	<u>1,298,000</u>	<u>1,207,538</u>	<u>1,121,250</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><u>1,300,985</u></u>	<u><u>1,068,255</u></u>	<u><u>1,298,000</u></u>	<u><u>1,207,538</u></u>	<u><u>1,121,250</u></u>

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
EXPENSES:						
COMPENSATION						
60100	REGULAR SALARIES	168,980	179,577	182,000	181,000	186,500
60520	PART-TIME EMPLOYEES	921	0	4,000	1,000	4,000
64011	PERA CONTRIBUTIONS	19,044	11,622	13,500	13,800	14,200
64012	FICA CONTRIBUTIONS	12,278	13,066	14,500	14,100	14,800
64031	HOSPITALIZATION	33,576	34,704	40,300	41,200	42,000
64032	DENTAL	1,491	1,431	1,750	1,600	1,700
64033	LONG-TERM DISABILITY	227	437	460	520	560
64034	LIFE INSURANCE	343	542	510	620	650
	TOTAL COMPENSATION	236,860	241,379	257,020	253,840	264,410
MATERIALS & SUPPLIES						
70100	SANITARY SEWER SUPPLIES	139	643	600	400	600
70120	TOOLS	0	211	0	0	200
70200	STORM SUPPLIES	0	15	200	100	200
74000	MOTOR FUEL & LUBRICANTS	1,913	2,391	3,300	3,000	4,900
77000	CLOTHING	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	2,052	3,260	4,100	3,500	5,900
OTHER SERVICES & CHARGES						
80100	ENGINEERING	13,285	785	0	250	1,000
80310	AUDIT	2,055	2,242	2,400	2,170	2,400
81900	OTHER SERVICES & CHARGES	0	0	0	0	0
81910	VEGETATION MMT	510	510	0	0	0
83020	STREET SWEEPINGS	50	50	0	0	0
83025	SWEEPER PARTS/SUPPLIES	1,094	7,649	7,500	6,700	7,500
84000	STREET SWEEPINGS	41	918	2,000	5,000	5,000
85011	TELEPHONE - LANDLINE	633	1,418	1,000	1,200	1,200
85015	CELL PHONE	360	565	700	600	600
85020	ELECTRIC	0	0	200	0	0
85060	METRO SEWER CHARGES	495,182	616,098	578,355	578,355	484,676
85070	SAC CHARGES	116,771	41	200,000	159,038	0
85080	PORTABLE TOILET - PARKS	5,082	3,280	3,600	3,500	3,600
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	0	0	200	100	200
86010	STORM MILEAGE	0	0	40	40	0
86100	TRAINING	694	709	800	800	0
86101	SANITARY/SEWER MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	530	943	900	1,500	1,500
87000	REPAIR EQUIPMENT	1,733	730	4,000	800	7,000
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	SANITARY TELEVISIONING & COMMERCIAL JETTING	76,075	24,561	30,000	25,809	110,000
87101	ANNUAL SWEEPER INSPECTION	0	263	450	450	500
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87200	SEWER LINE REPAIRS	0	17,485	1,000	0	1,000
87230	CONTROL PANEL LIFT STATION	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	8,922	3,288	0	0	2,000
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	64,117	61,573	67,000	66,000	66,000
88000	INSURANCE & BONDS	6,586	6,760	8,600	8,900	8,900
88030	ONE CALL CONCEPTS-LOCATES	941	842	1,000	960	1,000
88500	BILLING FEE-UTILITIES	18,085	18,485	18,750	18,800	18,800
88600	MISCELLANEOUS FEES	44	23	500	100	100
88700	LIFT STATION REPAIRS	4,344	0	1,000	0	1,000
89000	MISCELLANEOUS	0	0	200	0	200
	TOTAL OTHER SERVICES & CHARGES	817,134	769,218	930,195	881,072	724,176
CAPITAL OUITLAY						
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	65,000	26,667	27,000
92400	2021 STREET PROJECT SANITARY	0	0	10,000	10,000	0
92450	2021 STREET PROJECT STORM	0	0	123,000	123,000	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	1,351	0	0	0	0
92700	2012 STREET PROJECT	0	0	29,000	25,175	26,000
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	0	0	200,000	180,000	220,000
	TOTAL CAPITAL	1,351	0	427,000	364,842	273,000
	TOTAL EXPENSES	1,057,397	1,013,857	1,618,315	1,503,254	1,267,486
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,057,397	1,013,857	1,618,315	1,503,254	1,267,486

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	2019 Actual	2020 Actual	2021 Actual
Miles of sewer televised/cleaned	14.7	7.3	7.3

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	953,664	852,185	900,000	850,000	919,000
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	116,795	0	200,000	159,038	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,070,459	852,185	1,100,000	1,009,038	919,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	42,470	26,628	20,000	20,000	20,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	5,707	3,235	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	48,177	29,863	20,000	20,000	20,000
601	TOTAL REVENUES	1,118,636	882,048	1,120,000	1,029,038	939,000
<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	1,118,636	882,048	1,120,000	1,029,038	939,000
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	112,154	119,416	121,000	120,000	124,000
60520	PART-TIME EMPLOYEES	921	0	2,000	1,000	2,000
64011	PERA CONTRIBUTIONS	8,542	11,717	8,900	9,200	9,400
64012	FICA CONTRIBUTIONS	8,152	8,695	9,600	9,400	9,800
64031	HOSPITALIZATION	21,337	21,920	24,700	26,000	26,000
64032	DENTAL	959	886	1,100	1,000	1,000
64033	LONG-TERM DISABILITY	165	295	300	340	360
64034	LIFE INSURANCE	250	320	310	420	450
	TOTAL COMPENSATION	152,480	163,249	167,910	167,360	173,010
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	139	643	600	400	600
70120	TOOLS	0	211	0	0	200
74000	MOTOR FUEL & LUBRICANTS	0	0	300	0	400
	TOTAL MATERIALS & SUPPLIES	139	854	900	400	1,200
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	13,285	785	0	0	0
80310	AUDIT	1,370	1,495	1,600	1,448	1,600
85011	TELEPHONE - LANDLINE	633	1,418	1,000	1,200	1,200
85015	CELL PHONE	360	565	700	600	600
85020	ELECTRIC	0	0	200	0	0
85060	METRO SEWER CHARGES	495,182	616,098	578,355	578,355	484,676
85070	SAC CHARGES	116,771	41	200,000	159,038	0
85080	PORTABLE TOILET - PARKS	5,082	3,280	3,600	3,500	3,600
86030	CONFERENCES & SCHOOLS	0	0	200	100	200
86100	TRAINING	694	709	800	800	0
86101	MILEAGE	0	0	0	0	0
87000	REPAIR EQUIPMENT	1,684	730	2,000	800	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	76,075	24,561	30,000	25,809	110,000
87200	SEWER LINE REPAIRS	0	17,485	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	13,281	12,272	15,000	14,000	14,000
88000	INSURANCE & BONDS	5,071	5,270	7,000	7,400	7,400

88030	ONE CALL CONCEPTS-LOCATES	941	842	1,000	960	1,000
88500	BILLING FEE-UTILITIES	17,385	17,740	18,000	18,000	18,000
89000	MISCELLANEOUS	0	0	200	0	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>747,814</u>	<u>703,291</u>	<u>860,655</u>	<u>812,010</u>	<u>645,476</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	10,000	10,000	0
92500	GROVE STREET PROJECT 2017	1,351	0	0	0	0
92800	SEWER LINING PROJ	0	0	200,000	180,000	220,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>1,351</u>	<u>0</u>	<u>210,000</u>	<u>190,000</u>	<u>220,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>901,784</u>	<u>867,394</u>	<u>1,239,465</u>	<u>1,169,770</u>	<u>1,039,686</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>901,784</u>	<u>867,394</u>	<u>1,239,465</u>	<u>1,169,770</u>	<u>1,039,686</u>
	NET POSITION - JANUARY 1	2,330,639	2,547,491	2,562,145	2,562,145	2,421,413
	NET INCOME (LOSS)	216,852	14,654	(119,465)	(140,732)	(100,686)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,547,491</u>	<u>2,562,145</u>	<u>2,442,680</u>	<u>2,421,413</u>	<u>2,320,727</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	2019 Actual	2020 Actual	2021 Actual
Catch basin repairs	3	4	23
New Catch Basins	0	0	3

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	BUDGET 2022
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	174,608	179,662	175,000	175,000	180,250
34181	STORM SEWER PENALTIES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	174,608	179,662	175,000	175,000	180,250
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	6,896	5,013	3,000	3,500	2,000
36213	CHANGE IN FAIR VALUE OF I	845	1,532	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	7,741	6,545	3,000	3,500	2,000
602	TOTAL REVENUES	182,349	186,207	178,000	178,500	182,250
<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	182,349	186,207	178,000	178,500	182,250
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	56,826	60,161	61,000	61,000	62,500
60520	PART-TIME/SEASONAL EMPLOYEES	0	0	2,000	0	2,000
64011	PERA CONTRIBUTIONS	10,502	(95)	4,600	4,600	4,800
64012	FICA CONTRIBUTIONS	4,126	4,371	4,900	4,700	5,000
64031	HOSPITALIZATION	12,239	12,784	15,600	15,200	16,000
64032	DENTAL	532	545	650	600	700
64033	LONG-TERM DISABILITY	62	142	160	180	200
64034	LIFE INSURANCE	93	222	200	200	200
	TOTAL COMPENSATION	84,380	78,130	89,110	86,480	91,400
<i>MATERIALS & SUPPLIES</i>						
70200	STORM SUPPLIES	0	15	200	100	200
74000	MOTOR FUEL & LUBRICANTS	1,913	2,391	3,000	3,000	4,500
	TOTAL MATERIALS & SUPPLIES	1,913	2,406	3,200	3,100	4,700
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	250	1,000
80310	AUDIT	685	747	800	722	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	580	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	1,094	7,649	7,500	6,700	7,500
84000	STREET SWEEPINGS	41	918	2,000	5,000	5,000
85015	CELL PHONE	0	0	0	0	0
86010	MILEAGE	0	0	40	40	0
86110	MEMBERSHIPS	530	943	900	1,500	1,500
87000	REPAIR EQUIPMENT/CATCH BASIN	49	0	2,000	0	5,000
87101	ANNUAL SWEEPER INSPECTION	0	263	450	450	500
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	8,922	3,288	0	0	2,000
87600	DEPRECIATION	50,836	49,301	52,000	52,000	52,000
88000	INSURANCE & BONDS	1,515	1,490	1,600	1,500	1,500
88500	BILLING FEES	700	745	750	800	800
88600	MISCELLANEOUS FEES & MS4 PERMIT	44	23	500	100	100
88700	LIFT STATION REPAIR (GOTFREID PIT)	4,344	0	1,000	0	1,000
	TOTAL OTHER SERVICES & CHARGES	69,340	65,367	69,540	69,062	78,700
<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	65,000	26,667	27,000
92450	2021 STREET PROJECT	0	0	123,000	123,000	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPROVEMENTS (3 YR PROJ)	0	0	29,000	25,175	26,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>217,000</u>	<u>174,842</u>	<u>53,000</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>155,633</u>	<u>145,903</u>	<u>378,850</u>	<u>333,484</u>	<u>227,800</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 &</i>	<u>155,633</u>	<u>145,903</u>	<u>378,850</u>	<u>333,484</u>	<u>227,800</u>
	NET POSITION - JANUARY 1	1,542,294	1,569,010	1,609,314	1,609,314	1,454,330
	NET INCOME (LOSS)	26,716	40,304	(200,850)	(154,984)	(45,550)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	<u>1,569,010</u>	<u>1,609,314</u>	<u>1,408,464</u>	<u>1,454,330</u>	<u>1,408,780</u>

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10 YEAR CAPITAL IMPROVEMENT PLAN 2022-2031

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 (401)

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
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	4000	4000	2000	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	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
TOTAL GENERAL CAPITAL	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
CAPITAL SOURCES										
FUND BALANCE BGN	299,928	411,828	404,928	400,028	395,128	390,228	390,228	390,228	385,328	380,428
INTEREST	1200	500	500	500	500	500	500	500	500	500
TRANSFER	114000									
OTHER FUNDS CABLE TX FRANCHISE FEES	419,128	412,328	405,428	400,528	395,628	390,728	390,728	390,728	385,828	380,928
TOTAL SOURCES	829,756	829,656	816,356	806,556	796,756	791,456	791,456	791,456	786,156	780,856
TOTAL USES	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
AUDIT FEE	800	900	900	900	900	900	900	900	900	900
FUND BALANCE YEAR-END	411,828	404,928	400,028	395,128	390,228	385,328	380,428	375,528	370,628	365,728

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 (402)

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
CAPITAL USES										
FIRE:										
REPLACE 753 FIRE TRUCK (bought 2005)										
REPLACE 752 FIRE TRUCK (bought 2001)										
REPLACE 757 FIRE TRUCK (bought 2013)										
UTILITY 753										
EXERCISE ROOM FITNESS EQUIPMENT										
SELF CONTAINED BREATHING APPARATUS										
VENTILATION FANS										
POWER EQUIPMENT										
PERSONAL PROTECTIVE GEAR (BOOTS, HELMETS)										
EXHAUST SYSTEM EQUIPMENT										
MEDICOL BAGS SMD 02 BAGS										
TRAINING EQUIPMENT										
RE-SCUE 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										
TNG 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:										
CAPITAL SOURCES										
FUND BALANCE BGN	7,745	6,945	6,135	5,305	4,475	3,645	3,645	3,645	2,815	1,985
INTEREST	20	20	20	20	20	20	20	20	20	20
BOND REVENUE										
OTHER FUNDS: (TRANSFER FROM GENERAL FUND)										
DONATIONS										
SALE OF OLD FIRE TRUCK (2014)										
TOTAL SOURCES	7,765	6,965	6,155	5,325	4,495	3,665	3,665	3,665	2,835	2,005
TOTAL USES	0	0	0	0	0	0	0	0	0	0
AUDIT FEE	800	850	850	850	850	850	850	850	850	850
	800	850	850	850	850	850	850	850	850	850
FUND BALANCE YEAR-END *	6,965	6,135	5,305	4,475	3,645	2,815	2,815	2,815	1,985	1,155

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.

RKRS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS 10 YEAR CAPITAL IMPROVEMENT PLAN (403)											
CAPITAL USES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
COMMUNITY PARK:											
BUILDING	1,500,000										
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	1,500,000										
CURTISS FIELD PARK:											
BASKETBALL COURT RESURFACE											
EQUIPMENT - GRILL											
REGRAVING OF HOCKEY AREA											
ICE RINK BOARDS											
BENCHES											
PLAYGROUND EQUIPMENT											
SIGNS											
TOTAL CURTISS FIELD PARK											
GROVE PARK:											
PATH & RUBBER SURFACING ADA COMPL											
PLAY AREA BASKETBALL & COURT RESURFACE	50,000										
SIGNS											
SIDEWALK (FINISH LOOP)		10,000									
ICE RINK BOARDS											
SWINGSET/TIRE SWING											
TOTAL GROVE PARK	50,000	10,000									
CITY HALL:											
BUILDING REPAIRS	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
SERVICE ENTRANCE DOORS											
KITCHEN APPLIANCE REPLACEMENT											
HOT WATER HEATER											
FURNACES CITY HALL (2 OF 3) (2002)								15,000			
FURNACE - FIRE HALL (2003)											
SIGNS											
LIGHTING											
TOTAL CITY HALL	1,100	1,100	1,100	1,100	1,100	1,100	1,100	16,100	1,100	1,100	

PARK&PUBLIC WORKS EQUIPMENT:												
1 TON TRUCK												
F - 250 TRUCK	55,000											
BOBCAT 5-450	40,000											
BOBCAT 5-590		40,000										
RIDING MOWERS JD 158S			40,000									
DUMP TRUCK (ANYTIME WHEN AVAILABLE)												
WEED WHIPS												
ASPHALT TAMPER												
TRACTOR (JD 4310)	35,000											
TORO (2 LAWNMOWERS)												
TOOL CAT												
TOTAL PARK&PUBLIC WORKS	130,000	40,000										
TOTAL USES	1,681,100	51,100	141,100	1,100	41,100	1,100	1,100	1,100	1,100	16,100	1,100	1,100
FUND BALANCE BGN												
INTEREST	922,879	141,729	90,079	(51,771)	(53,721)	(95,671)	(95,671)	(95,671)	(95,671)	(95,671)	(97,671)	(95,671)
PARK DEDICATION FEE	800	300	100	0	0	0	0	0	0	0	0	0
BOND FOR CONSTRUCTION												
TRANSFER FROM GENERAL FUND	800,000											
TRANSFER FROM OTHER FUNDS	100,000											
TOTAL SOURCES	1,822,679	142,029	90,179	(51,771)	(53,721)	(95,671)	(95,671)	(95,671)	(95,671)	(97,671)	(95,671)	(95,671)
OPERATING TRANSFER OUT												
TOTAL USES	1,681,100	51,100	141,100	1,100	41,100	1,100	1,100	1,100	1,100	16,100	1,100	1,100
AUDIT FEE	850	850	850	850	850	850	850	850	850	850	850	850
	1,681,950	51,950	141,950	1,950	41,950	2,000	2,000	2,000	2,000	17,000	2,000	2,000
FUND BALANCE YEAR-END	141,729	90,079	(51,771)	(53,721)	(95,671)	(97,671)	(97,671)	(97,671)	(97,671)	(112,671)	(95,671)	(101,671)

INFRASTRUCTURE CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

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

CAPITAL USES:

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

CAPITAL SOURCES:

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

INFRASTRUCTURE CAPITAL IMPROVEMENTS 10 YEAR CAPITAL IMPROVEMENT PLAN (419)										
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
CAPITAL USES										
SIDEWALKS	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CORNER MARKERS/STREET SIGNS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING/ CRACK SEALING										
MILL AND OVERLAY										
HOYT SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL										
FALCON WOODS/GARDEN		1,403,689		309,555						
CALIFORNIA/IDAHO, IOWA										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT						66,115				
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	4,500	1,000	1,000	5,000	1,000	1,000	5,000	1,000	5,000	1,000
LANDSCAPE:										
TREE TRIMMING										
TREE REMOVAL										
TREE PLANTING										
STORM DAMAGE REPAIRS										
TOTALS:	6,500	1,406,689	3,000	316,555	3,000	69,115	7,000	3,000	7,000	3,000
CAPITAL SOURCES										
FUND BALANCE BGN	1,681,748	1,984,448	765,909	2,408,119	2,279,714	2,675,924	2,675,924	2,675,924	2,794,959	2,867,074
INTEREST	10,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SPECIAL ASSESSMENTS	0	0	382,824	0	84,424	0	18,031	6,000	6,000	6,000
SPECIAL ASSESSMENTS PREPAID	0	0	0	0	0	0	0	0	0	0
MSA STREET MAINTENANCE FUNDS	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA STREET AID	50,000	0	446,628	0	98,495	0	21,057	0	0	0
LGA	117,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
XCEL ENERGY FRANCHISE FEE	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
TRANSFER	0	0	0	0	0	0	0	0	0	0
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	127,608	0	28,141	0	6,010	0	0	0
STORM DRAINAGE	0	0	0	0	0	0	0	0	0	0
SANITARY FUND	0	0	0	0	0	0	0	0	0	0
STREET BOND	0	0	300,000	0	0	0	0	0	0	0
TOTAL SOURCES:	1,993,748	2,173,448	2,411,969	2,597,119	2,679,774	2,864,924	2,910,002	2,870,924	2,985,959	3,062,074
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	6,500	1,406,689	3,000	316,555	3,000	69,115	7,000	3,000	7,000	3,000
AUDIT FEE	800	850	850	850	850	850	850	850	850	850
ENGINEERING	2,000									
BOND FEE	0	0	0	0	0	0	0	0	0	0
	9,300	1,407,539	3,850	317,405	3,850	69,965	7,850	3,850	7,850	3,850
FUND BALANCE YEAR-END	1,984,448	765,909	2,408,119	2,279,714	2,675,924	2,794,959	2,902,152	2,867,074	2,982,109	3,058,224

GLOSSARY OF TERMS*

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

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

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

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

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

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

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

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

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

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

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

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

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

CHARGES FOR SERVICES: Charges for current services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OTHER FINANCING USES: Operating transfers out.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX 1

PERSONNEL COMPENSATION DISTRIBUTION

METHOD:

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

Appendix 1A details the distribution of personnel resources.

FULL-TIME EQUIVALENTS:

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

- ⇒ A forester consultant is used instead of a city forester.
- ⇒ The administrative coordinator is increase to full time status July 1, 2016.
- ⇒ A comprehensive plan coordinator at 0.5 FTE was added for 2018.
- ⇒ A community inclusion coordinator at 0.25 FTE was added for 2019.
- ⇒ Fire fighting service was discontinued for 2022.

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%																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%																		100%
PART-TIME MAINTENANCE WORKERS	1.17								10%	15%		50%				100%		10%	15%		100%
COMPREHENSIVE PLAN COORDINATOR	0.50																				100%
SEASONAL RECREATIONAL	1.10												100%								100%
COMMUNITY INCLUSION COORDINATOR	0.25																				0%
CABLE TECHNICIAN	0.00																				0%
CITY FORESTER	0.00																				0%
ELECTION JUDGES	0.00																				0%
FIRE FIGHTERS	0.00																				100%
DUTY FIRE FIGHTER	0.00																				100%
TOTAL FTE'S	11.22																				

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2020	BUDGET 2021	BUDGET 2022
ADMINISTRATIVE (112)	2.20	2.20	1.70
FINANCE (113)	1.18	1.18	1.18
ELECTIONS (115)	0.00	0.00	0.00
COMMUNICATIONS (116)	0.30	0.30	0.80
PLANNING & INSPECTIONS (117)	0.75	0.75	0.75
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
FIREFIGHTING (124)	2.77	2.77	0.00
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	11.22

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

	BUDGET 2020	BUDGET 2021	BUDGET 2022
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	0.00
DUTY FIRE FIGHTER	0.50	0.50	0.00
TOTAL FTEs	13.99	13.99	11.22

APPENDIX 2

2022 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The Park Programs special revenue fund receives a transfer from the general fund maintenance & administrative department to finance city recreational activities not fully covered by participant fees.
2. The General Capital Fund receives a transfer from the general fund to finance future general capital items.
3. The Parks/Public Works Capital Fund receives a transfer from the general fund to help fund future capital items dealing with the parks and public works within the city.

SCHEDULE OF TRANSFERS 2022

FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1. 141	GENERAL FUND - PARK MAINT/ADMIN	26,000	
201	PARK PROGRAMS		26,000
2 112	GENERAL FUND - ADMINISTRATION	114,000	
401	GENERAL CAPITAL		114,000
3 141	GENERAL FUND - PARK MAINT/ADMIN	100,000	
403	PARKS/PUBLIC WORKS CAPITAL		100,000
TOTAL		240,000	240,000

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
2020 CENSUS	5,369

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:

Contract fire services with the City of St Paul

POLICE PROTECTION:

Contract police services with the Ramey County Sherriff's Department