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# **CITY OF FALCON HEIGHTS**

## **MINNESOTA**

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### **2023 BUDGET**



# CITY OF FALCON HEIGHTS

2077 W. Larpenteur Avenue  
Falcon Heights, MN 55113

Phone (651) 792-7600

Fax (651) 792-7610

Website: [www.falconheights.org](http://www.falconheights.org)

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

## 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: 12/31/2025

James Wassenberg, Councilmember

Term expires: 12/31/2023

Eric Meyer, Councilmember

Term expires: 12/31/2025

### CITY STAFF

Jack Linehan, City Administrator

Roland Olson, Finance Director

Kelly Nelson, Assistant to the City Administrator

Hannah Lynch, Community Development Coordinator/Planner

Brennan Sorensen, Administrative & Communications Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Matt Chernugal, Parks/Public Works

Alyssa Landberg, Accountant

## **CITY OF FALCON HEIGHTS SUMMARY OF THE FUNDS**

<b>GENERAL FUND</b>	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.
<b>SPECIAL REVENUE FUND</b>	Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted for specific purposes.
<b>DEBT SERVICE FUND</b>	Debt Service Funds are to account for the accumulation of Resources for, and the payment of general long-term debt principal and Interest.
<b>CAPITAL PROJECTS FUND</b>	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.
<b>ENTERPRISE FUND</b>	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 14, 2022

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

I am pleased to present for your consideration the 2023 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 2023, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2019 to 2023 for the general fund, and projections from 2020 to 2023 for the 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 \$1,000 or more and/or has a life expectancy of three years or more. The city uses the threshold level of \$5,000 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.

## **2023 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 2023, the market value exclusion continues. The median estimated value increased from \$309,000 to \$362,150 resulting in an increase of 17.2% value.

In addition, the city's fiscal disparities distribution decreased \$23,790.

#### Personnel

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

#### Health Insurance

2023 will be the thirteenth year where the city participates in the Public Employees Insurance Program (PEIP). PEIP is a plan offered through the State of Minnesota to cities and other organizations throughout the state. The 2023 renewal rate is 5.1%. Other insurance coverages of dental, life, disability, etc. will continue to be purchased through Ramsey County.

#### Personnel Costs

We have included a 4% cost of living adjustment for regular employees in 2023.

### Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2022 budget:

#### Police (122):

The increase in the police budget for 2023 totals \$158,922.

### Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of \$153,806, or 5.3%.

#### Revenues:

##### Local Government Aid (LGA)

The city's LGA allocation is anticipated to increase by \$12,278 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 2022. 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. A new revenue in

2022/2023 is the payments received from the City of Lauderdale to provide snow plowing services for the neighboring community. The Lauderdale plowing contract increases revenue in 2023 by \$24,300.

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 was for \$193,510 of

which \$115,040 was for the 2017 street project debt and \$78,440 was for the 2021 street project debt. For 2023, the debt levy is decreasing to \$189,686, of which \$112,080 is for the 2017 street project debt and \$77,605 is for the 2021 street project debt. The City is projecting to bond for the 2023 street project, which will impact future debt levies beyond 2023.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$3,091,322. This is an increase of \$153,806 or 5.3% over the 2022 operating budget. The total tax levy is \$2,474,298 which is 4.83% higher than the levy approved for the 2022 budget. This results in a city tax rate of 35.14% and an estimated \$96 property tax increase on a median valued home. Despite this increase in the levy, the tax rate is decreasing from 38.74% in 2022. This is largely a result of the increase in the median valued home in Falcon Heights from \$309,600 in 2022 to \$362,150 in 2023. This assessment increase reflects the property value increase in the market over the past few years.

When measured against other Ramsey County municipalities, Falcon Heights' tax rate has remained relatively the same in comparison.

City	Proposed 2023 City Tax Rate
St Paul	50.92
North St Paul	43.17
Maplewood	40.56
Roseville	36.50
New Brighton	35.78
<b>Falcon Heights</b>	<b>35.14</b>
Mounds View	34.50
Shoreview	30.26
Vadnais Heights	25.83
Little Canada	25.58
Arden Hills	24.51

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 with the City of Little Canada.
- Participating with seventeen area communities on technology related issues, such as phone and information technology services
- Providing plowing services for the City of Lauderdale (new in 2022/2023)

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

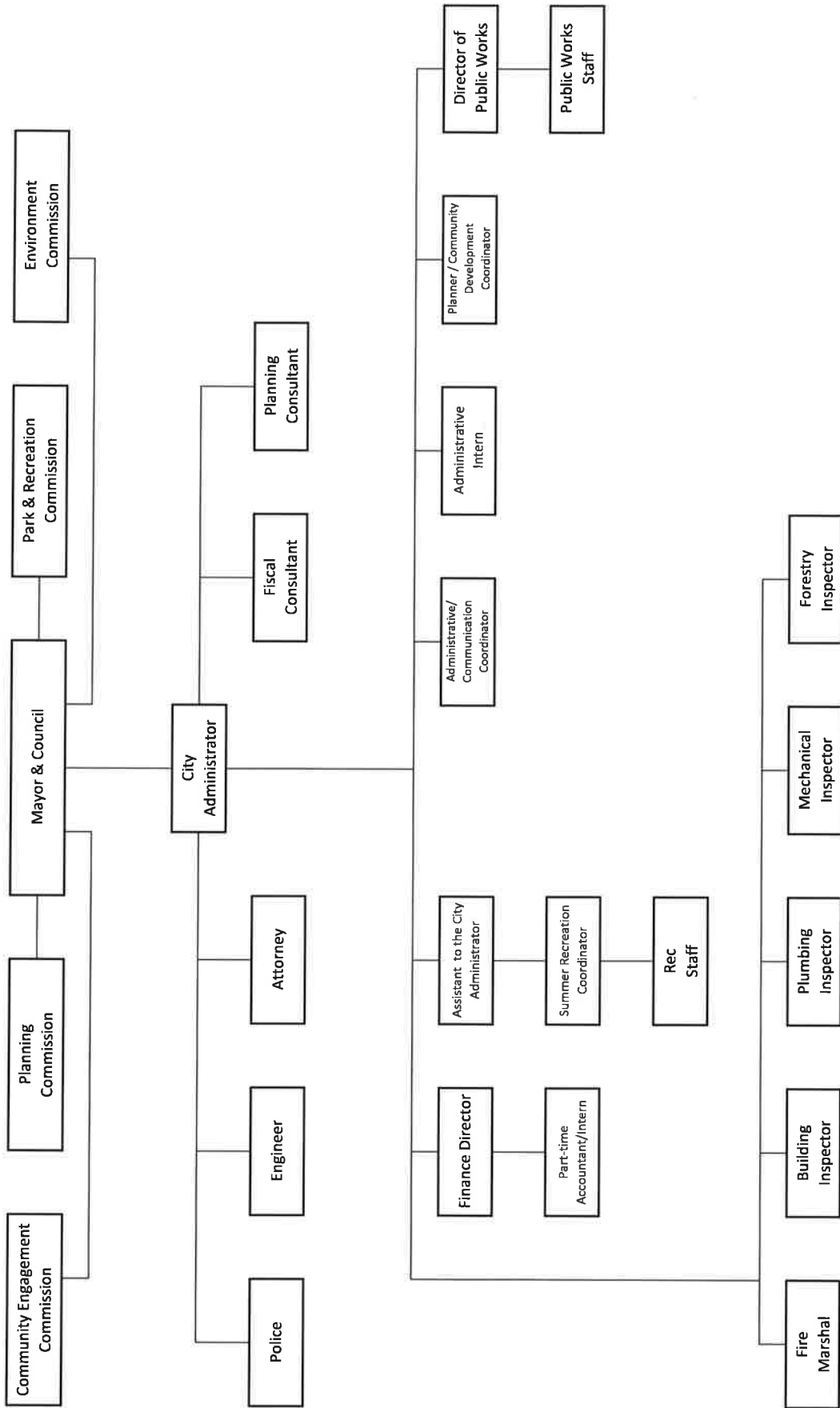
Sincerely,

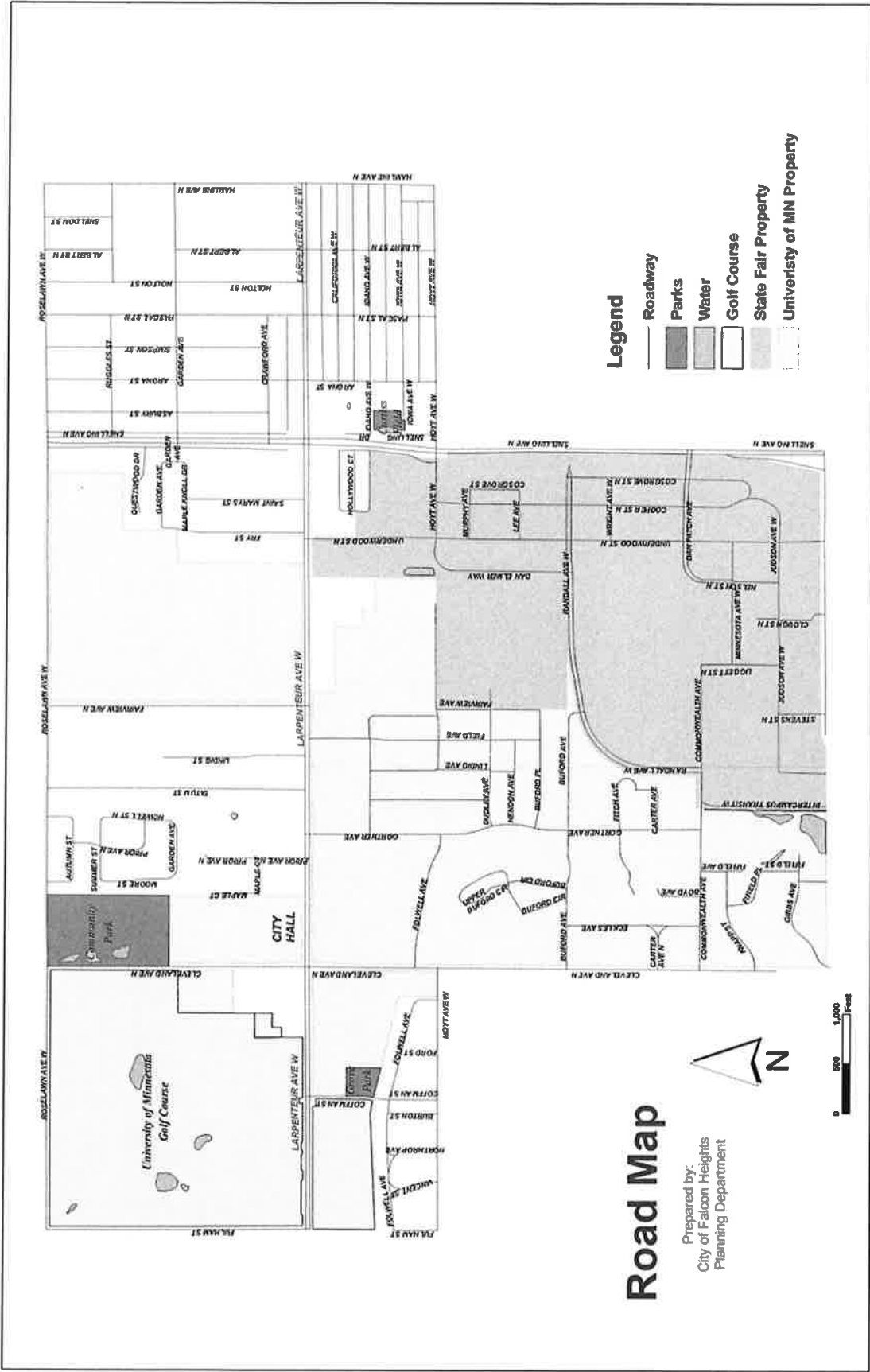


Jack Linehan  
City Administrator

# CITY OF FALCON HEIGHTS

2023 ORGANIZATIONAL CHART





## Introduction

The Falcon Heights leadership team came together in 2016 to explore thoughts and ideas, and create a shared understanding of what needs to happen in the next year to move the City of Falcon Heights forward.

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

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

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

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

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



# FISCAL POLICIES

## I. OPERATING BUDGET POLICIES

### A. Purpose

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

### B. Policy

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

The city will not budget to accrue future revenues.

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

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

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

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

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

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

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. ELECTRONIC FUNDS TRANSFER POLICIES

A. Purpose

The electronic funds transfer policies are designed to allow electric funds transfers for approved purposes while maintaining policy controls and abiding by Minnesota Statute 471.38 subdivision 3.

B. Policy

The city may make electronic funds transfers for the following:

1. For a claim for a payment for payroll, payroll withholdings, and other federal, state, and county employment requirements: for example, unemployment and child care.
2. For a payment of contributions to pension or retirement funds.
3. For periodic investment activities of the city's funds.
4. For payment of bond principal, bond interest, and fiscal agent service charges.

The city will annually delegate the authority to make electronic funds transfers to the City Clerk/City Administrator and Finance Officer. This will normally be done in the first resolution of the year listing the depositories of the city.

The initiator of the electronic transfer must be identified.

The city will backup information as required for audit purposes.

A list of all transactions made by electronic funds transfers will be submitted to the City Council at the next regular city council meeting after the transaction is made, except payroll and employment fund transfers, which be approved by the City Clerk/City Administrator as part of the payroll process.

IV. 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.

V. FUND BALANCE POLICIES

A. Purpose

The purpose of the fund balance policy is to establish appropriate fund balance levels for each fund that is primarily funded by property tax revenues. Currently, only the General Fund is primarily funded by property tax revenues. This policy will ensure that adequate resources are available to meet cash flow needs for carrying out the regular operations of the City and future needs.

B. Policy

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

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

Governmental Fund Balance classifications are defined as follows:

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

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

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

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

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

C. Special Revenue Funds

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

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

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

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

Fund	Specific Revenue Source	Committed For	Restricted For
Park Program	Recreation Fees Transfer from General Fund	Recreation Costs	
Community Garden	Garden Plot Fees	Garden Costs	
Water	Water Surcharge Fees	Hydrant Costs	
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	
Community Inclusion	Transfer from General Fund	Community Inclusion Programing	

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.

VI. 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.

## VII. 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.

## VIII. 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.

IX. 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.

X. 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.

#### XI. 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 2022</u>	<u>BUDGET 2023</u>
General Fund	2,937,516	3,091,322
Special Revenue Funds	249,582	295,228
Debt Service Funds	162,275	288,125
Capital Projects Funds	2,054,900	4,480,700
Enterprise Funds	<u>1,267,486</u>	<u>1,648,516</u>
Total	6,671,759	9,803,891

Page 1-20 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 1-21.

**BUDGET SUMMARY ALL FUNDS****REVENUES & OTHER FINANCING SOURCES**

	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
GENERAL FUND	3,337,438	3,183,569	2,937,516	3,027,296	3,091,322
TRANSFERS IN	0	0	0	0	0
<i>TOTAL</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>2,937,516</u>	<u>3,027,296</u>	<u>3,091,322</u>
SPECIAL REVENUE FUNDS	181,235	191,696	178,955	189,357	208,745
TRANSFERS IN	38,000	46,000	26,000	26,000	56,000
<i>TOTAL</i>	<u>219,235</u>	<u>237,696</u>	<u>204,955</u>	<u>215,357</u>	<u>264,745</u>
DEBT SERVICE FUNDS	277,116	372,092	271,334	271,020	264,085
TRANSFERS IN	0	10,825	0	0	0
<i>TOTAL</i>	<u>277,116</u>	<u>382,917</u>	<u>271,334</u>	<u>271,020</u>	<u>264,085</u>
CAPITAL PROJECTS FUNDS	787,028	1,629,353	599,520	800,065	1,573,750
TRANSFERS IN/ BOND PROCEEDS	120,000	1,288,807	1,014,000	702,700	1,232,000
<i>TOTAL</i>	<u>907,028</u>	<u>2,918,159</u>	<u>1,613,520</u>	<u>1,502,765</u>	<u>2,805,750</u>
ENTERPRISE FUNDS	1,068,255	1,344,187	1,121,250	1,109,500	1,145,520
TRANSFERS IN	0	129,239	0	0	0
<i>TOTAL</i>	<u>1,068,255</u>	<u>1,473,426</u>	<u>1,121,250</u>	<u>1,109,500</u>	<u>1,145,520</u>
ALL FUNDS	5,651,072	6,720,896	5,108,575	5,397,238	6,283,422
TRANSFERS IN	158,000	1,474,871	1,040,000	728,700	1,288,000
<i>TOTAL</i>	<u><u>5,809,072</u></u>	<u><u>8,195,767</u></u>	<u><u>6,148,575</u></u>	<u><u>6,125,938</u></u>	<u><u>7,571,422</u></u>

**EXPENDITURES/EXPENSES & OTHER FINANCING USES**

	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
GENERAL FUND	2,470,538	2,654,043	2,697,516	2,634,189	2,915,322
TRANSFERS OUT	158,000	526,000	240,000	240,000	176,000
<i>TOTAL</i>	<u>2,628,538</u>	<u>3,180,043</u>	<u>2,937,516</u>	<u>2,874,189</u>	<u>3,091,322</u>
SPECIAL REVENUE FUNDS	159,658	188,356	249,582	205,390	265,228
TRANSFERS OUT	0	0	0	0	30,000
<i>TOTAL</i>	<u>159,658</u>	<u>188,356</u>	<u>249,582</u>	<u>205,390</u>	<u>295,228</u>
DEBT SERVICE FUNDS	302,490	476,427	162,275	162,191	288,125
TRANSFERS OUT	0	124,120	0	0	0
<i>TOTAL</i>	<u>302,490</u>	<u>600,547</u>	<u>162,275</u>	<u>162,191</u>	<u>288,125</u>
CAPITAL PROJECTS FUNDS	530,693	1,579,226	2,054,900	561,710	4,073,700
TRANSFERS OUT	0	0	0	60,000	407,000
<i>TOTAL</i>	<u>530,693</u>	<u>1,579,226</u>	<u>2,054,900</u>	<u>621,710</u>	<u>4,480,700</u>
ENTERPRISE FUNDS	1,013,297	1,119,590	1,267,486	1,205,644	1,648,516
TRANSFERS OUT	0	0	0	0	0
<i>TOTAL</i>	<u>1,013,297</u>	<u>1,119,590</u>	<u>1,267,486</u>	<u>1,205,644</u>	<u>1,648,516</u>
ALL FUNDS	4,476,676	6,017,642	6,431,759	4,769,124	9,190,891
TRANSFERS OUT	158,000	650,120	240,000	300,000	613,000
<i>TOTAL</i>	<u><u>4,634,676</u></u>	<u><u>6,667,762</u></u>	<u><u>6,671,759</u></u>	<u><u>5,069,124</u></u>	<u><u>9,803,891</u></u>

## FUND BALANCE / NET POSITION ALL FUNDS

	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
GENERAL FUND BALANCE 01/01	2,532,873	3,241,773	3,245,299	3,245,299	3,398,406
REVENUES	3,337,438	3,183,569	2,937,516	3,027,296	3,091,322
EXPENDITURES	(2,470,538)	(2,654,043)	(2,697,516)	(2,634,189)	(2,915,322)
OTHER FINANCING SOURCES (USES) NET	(158,000)	(526,000)	(240,000)	(240,000)	(176,000)
<i>FUND BALANCE 12/31</i>	3,241,773	3,245,299	3,245,299	3,398,406	3,398,407
SPECIAL REVENUE FUND BALANCE 01/01	409,019	468,596	517,936	517,936	527,903
REVENUES	181,235	191,696	178,955	189,357	208,745
EXPENDITURES	(159,658)	(188,356)	(249,582)	(205,390)	(265,228)
OTHER FINANCING SOURCES (USES) NET	38,000	46,000	26,000	26,000	26,000
<i>FUND BALANCE 12/31</i>	468,596	517,936	473,309	527,903	497,420
DEBT SERVICE FUND BALANCE 01/01	732,494	707,120	489,490	489,490	598,319
REVENUES	277,116	372,092	271,334	271,020	264,085
EXPENDITURES	(302,490)	(476,427)	(162,275)	(162,191)	(288,125)
OTHER FINANCING SOURCES (USES) NET	0	(113,295)	0	0	0
<i>FUND BALANCE 12/31</i>	707,120	489,490	598,549	598,319	574,279
CAPITAL PROJECTS FUND BALANCE 01/01	1,508,740	1,885,075	3,224,008	3,224,008	4,105,063
REVENUES	787,028	1,629,353	599,520	800,065	1,573,750
EXPENDITURES	(530,693)	(1,579,226)	(2,054,900)	(561,710)	(4,073,700)
OTHER FINANCING SOURCES (USES) NET	120,000	1,288,807	1,014,000	642,700	825,000
<i>FUND BALANCE 12/31</i>	1,885,075	3,224,008	2,782,628	4,105,063	2,430,113
ENTERPRISE NET POSITION 01/01	4,116,501	4,171,459	4,525,295	4,525,295	4,429,151
REVENUES	1,068,255	1,344,187	1,121,250	1,109,500	1,145,520
EXPENSES	(1,013,297)	(1,119,590)	(1,267,486)	(1,205,644)	(1,648,516)
OTHER FINANCING SOURCES (USES) NET	0	129,239	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>NET POSITION 12/31</i>	4,171,459	4,525,295	4,379,059	4,429,151	3,926,155
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020	2021	2022	2022	2023
TOTAL FUND BALANCE/NET ASSETS 01/01	8,433,998	9,608,394	11,136,399	12,002,028	13,058,842
REVENUES	5,651,072	6,720,896	5,108,575	5,397,238	6,283,422
EXPENDITURES/EXPENSES	(4,476,676)	(6,017,642)	(6,431,759)	(4,769,124)	(9,190,891)
OTHER FINANCING SOURCES (USES) NET	0	824,751	800,000	428,700	675,000
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	9,608,394	11,136,399	10,613,215	13,058,842	10,826,374

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## GENERAL FUND SUMMARY

### PURPOSE:

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

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

### BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

# GENERAL FUND BUDGET SUMMARY

## REVENUES BY CLASSIFICATION

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
PROPERTY TAXES	1,760,792	1,936,635	2,031,045	2,166,934	2,172,434	2,284,612
LICENSES & PERMITS	167,087	84,775	260,480	91,150	144,435	91,150
INTERGOVERNMENTAL	825,387	1,177,761	759,424	633,532	638,532	645,810
CHARGES FOR SERVICES	100,846	49,587	92,880	12,200	21,750	38,250
FINES & FORFEITS	28,191	15,109	19,511	15,000	15,000	15,000
MISCELLANEOUS	69,705	73,571	20,230	18,700	35,145	16,500
<i>TOTAL REVENUES</i>	<u>2,952,008</u>	<u>3,337,438</u>	<u>3,183,569</u>	<u>2,937,516</u>	<u>3,027,296</u>	<u>3,091,322</u>
OTHER FINANCING SOURCES	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>2,952,008</u>	<u>3,337,438</u>	<u>3,183,569</u>	<u>2,937,516</u>	<u>3,027,296</u>	<u>3,091,322</u>

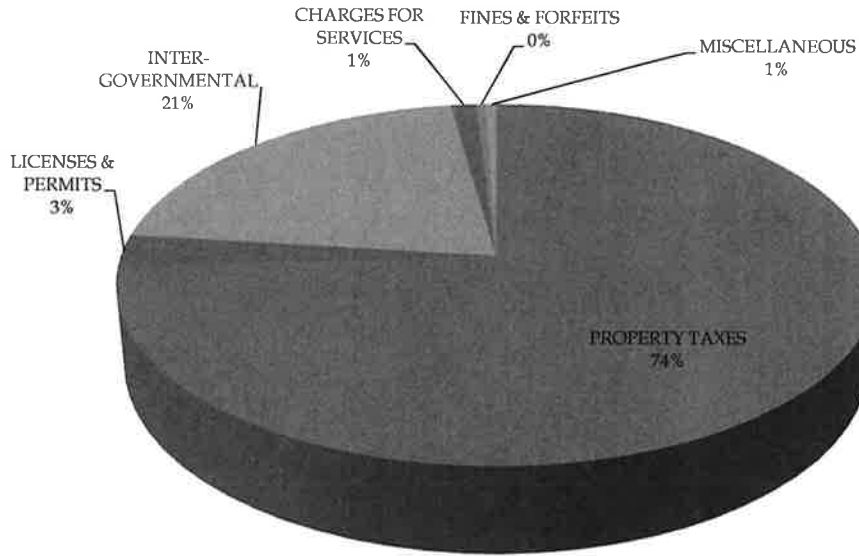
## EXPENDITURES BY DEPARTMENT

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
GENERAL GOVERNMENT	665,878	669,486	745,851	869,521	860,768	880,711
PUBLIC SAFETY	1,424,993	1,505,501	1,525,778	1,396,600	1,386,322	1,560,276
PARKS & PUBLIC WORKS	293,565	295,252	381,479	427,395	379,099	460,335
MISCELLANEOUS	4,961	299	936	4,000	8,000	14,000
<i>TOTAL EXPENDITURES</i>	<u>2,389,397</u>	<u>2,470,538</u>	<u>2,654,043</u>	<u>2,697,516</u>	<u>2,634,189</u>	<u>2,915,322</u>
OTHER FINANCING USES	78,000	158,000	526,000	240,000	240,000	176,000
	<u>78,000</u>	<u>158,000</u>	<u>526,000</u>	<u>240,000</u>	<u>240,000</u>	<u>176,000</u>
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>2,467,397</u>	<u>2,628,538</u>	<u>3,180,043</u>	<u>2,937,516</u>	<u>2,874,189</u>	<u>3,091,322</u>

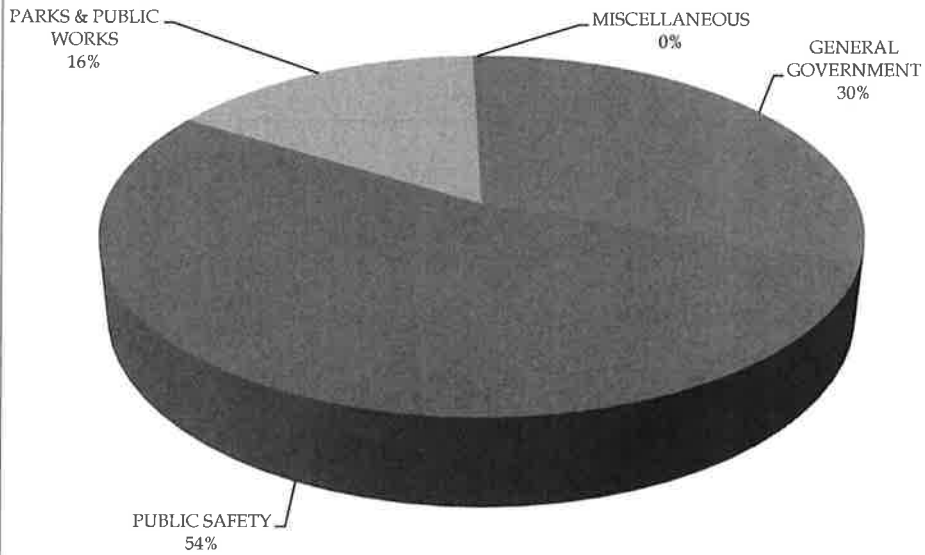
## GENERAL FUND BALANCE

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
GENERAL FUND BALANCE 01/01	2,048,263	2,532,873	3,241,773	3,245,299	3,245,299	3,398,406
CHANGE IN FUND BALANCE	484,610	708,900	3,526	0	153,107	0
GENERAL FUND BALANCE 12/31	<u>2,532,873</u>	<u>3,241,773</u>	<u>3,245,299</u>	<u>3,245,299</u>	<u>3,398,406</u>	<u>3,398,407</u>

## 2023 GENERAL FUND REVENUES



## 2023 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.
- ⇒ CHARGES FOR SERVICES: The city collects various administrative fees and also contracts out to the City of St. Paul 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 615810	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>PROPERTY TAXES</i>							
30111	CURRENT AD VALOREM TAXES	1,445,972	1,528,440	1,642,995	1,737,700	1,737,700	1,879,168
30111	FISCAL DISPARITY	310,957	396,048	382,922	429,234	429,234	405,444
30112	DELINQUENT AD VALOREM	3,849	7,965	4,972	0	5,000	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	14	4,182	156	0	500	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,760,792</u>	<u>1,936,635</u>	<u>2,031,045</u>	<u>2,166,934</u>	<u>2,172,434</u>	<u>2,284,612</u>
<i>LICENSES &amp; PERMITS</i>							
32110	CONTRACTOR LICENSES	71	315	105	50	35	50
32120	LIQUOR & WINE LICENSES	12,614	4,312	16,314	6,000	6,000	6,000
32130	CIGARETTE & AMUSEMENT LICENSES	750	500	750	500	750	500
32140	MISCELLANEOUS BUSINESS LICENSES	9,264	6,767	8,385	8,000	8,000	8,000
32150	RENTAL HOUSING LICENSE	8,056	8,450	8,071	8,400	8,500	8,400
32210	BUILDING PERMITS	70,593	21,968	152,880	35,000	80,000	35,000
32212	ROOFING PERMITS	14,438	6,800	9,724	8,000	12,000	8,000
32214	WINDOW/SIDING PERMITS	11,301	13,197	15,979	12,000	11,000	11,000
32216	ZONING/DRIVEWAYS/FENCES	5,109	490	760	1,000	1,100	1,000
32220	MECHANICAL PERMITS	19,029	9,514	30,482	9,200	10,000	10,200
32230	PLUMBING PERMITS	6,536	2,972	8,700	3,000	4,500	3,000
32235	SIGN PERMITS	180	130	100	0	50	0
32240	OTHER PERMITS	9,146	9,360	8,229	0	2,500	0
	<i>TOTAL LICENSES &amp; PERMITS</i>	<u>167,087</u>	<u>84,775</u>	<u>260,480</u>	<u>91,150</u>	<u>144,435</u>	<u>91,150</u>
<i>INTERGOVERNMENTAL</i>							
33400	STATE GRANTS & AIDS (LGA)	603,532	603,525	603,532	603,532	603,532	615,810
33403	COVID 19 RELIEF	0	412,789	0	0	0	0
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	0	0	0	0	0
33411	STATE AID - POLICE	116,564	67,719	63,649	0	0	0
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	59,443	60,256	55,862	0	0	0
33700	CABLE TV FRANCHISE FEES	44,141	33,472	36,381	30,000	35,000	30,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>825,387</u>	<u>1,177,761</u>	<u>759,424</u>	<u>633,532</u>	<u>638,532</u>	<u>645,810</u>
<i>CHARGES FOR SERVICES</i>							
34101	CITY FACILITY RENTAL	16,718	1,555	3	1,000	1,750	2,500
34120	PLAN CHECK FEES	38,783	11,736	91,458	10,000	6,000	10,000
34140	SPECIAL ASSESSMENT SEARCH	500	0	0	0	0	0
34150	ZONING REVIEW FEES	1,100	1,250	0	500	500	500
34160	ADMINISTRATIVE FEES	145	152	440	200	0	200
34170	SALE OF MAPS & COPIES	2	5	1	0	0	0
34200	LAUDERDALE - PLOWING CONTRACT	0	0	0	0	12,500	24,300
34210	LAUDERDALE - FIRE CONTRACT	40,605	28,826	0	0	0	0
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0	0
34217	ACCIDENT CLEAN UP	710	700	0	0	0	0
34221	FALSE ALARMS - FIRE	0	686	0	0	0	0
34222	FALSE ALARMS - SECURITY	2,282	4,677	976	500	1,000	750
34223	CONDUIT BONDING	0	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>100,846</u>	<u>49,587</u>	<u>92,880</u>	<u>12,200</u>	<u>21,750</u>	<u>38,250</u>
<i>FINES &amp; FORFEITS</i>							
35110	COURT FINES	28,191	15,109	19,511	15,000	15,000	15,000
	<i>TOTAL FINES &amp; FORFEITS</i>	<u>28,191</u>	<u>15,109</u>	<u>19,511</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<i>SPECIAL ASSESSMENTS</i>							
36100	SPECIAL ASSESSMENTS	0	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>	<u>0</u>
<i>MISCELLANEOUS</i>							
36211	INTEREST ON INVESTMENTS	53,157	40,292	20,883	15,000	15,000	15,000
36213	CHANGE IN FAIR VALUE OF I	7,045	4,781	(17,721)	0	0	0
36400	MISCELLANEOUS	841	5,348	623	700	1,500	1,500
36402	FIRE FIGHTING TNG/EDUC REIMB	6,006	6,100	500	0	0	0
36404	ST FAIR POLICE SVC	0	0	0	0	0	0
36409	ATTORNEY FEE REIMBURSEMENT	0	0	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0	0
36420	INSURANCE REFUND	2,656	16,950	14,812	3,000	18,645	0
36425	INSURANCE SETTLEMENT	0	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0	0
36465	5K RUN SPECIAL EVENT	0	0	0	0	0	0
36466	REIMBURSE WC SALARY PAID LMC	0	0	934	0	0	0
36467	PARENTS NIGHT OUT EVENT	0	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0	0
36480	SNOW REMOVAL	0	100	200	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>69,705</u>	<u>73,571</u>	<u>20,230</u>	<u>18,700</u>	<u>35,145</u>	<u>16,500</u>
<i>TOTAL REVENUES</i>		<u>2,952,008</u>	<u>3,337,438</u>	<u>3,183,569</u>	<u>2,937,516</u>	<u>3,027,296</u>	<u>3,091,322</u>
<i>OTHER FINANCING SOURCES</i>							
39200	TRANSFERS	0	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>	<u>0</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>2,952,008</u>	<u>3,337,438</u>	<u>3,183,569</u>	<u>2,937,516</u>	<u>3,027,296</u>	<u>3,091,322</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
- Environmental
- 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	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
		2019	2020	2021	2022	2022	2023
<i>GENERAL GOVERNMENT</i>							
111	LEGISLATIVE	45,914	43,058	43,214	47,571	44,010	48,061
112	ADMINISTRATIVE	241,418	238,229	269,610	284,460	318,545	266,360
113	FINANCE	134,871	140,194	143,916	164,990	173,350	201,680
114	LEGAL	15,144	12,069	9,414	21,000	10,000	16,000
115	ELECTIONS	22,544	18,812	24,312	25,760	25,430	25,230
116	COMMUNICATIONS	70,308	74,127	113,307	141,780	121,992	140,780
117	PLANNING & INSPECTIONS	135,678	142,997	142,077	183,960	167,441	182,600
	<i>TOTAL GENERAL GOVERNMENT</i>	<u>665,878</u>	<u>669,486</u>	<u>745,851</u>	<u>869,521</u>	<u>860,768</u>	<u>880,711</u>
<i>PUBLIC SAFETY</i>							
121	EMERGENCY PREPAREDNESS	5,478	6,599	5,952	9,250	5,445	6,236
122	POLICE	1,192,205	1,229,619	1,231,909	1,186,400	1,180,927	1,345,322
123	PROSECUTION	30,000	30,000	30,000	31,000	30,000	31,000
124	FIREFIGHTING	137,867	177,027	201,056	169,950	169,950	177,718
125	FIRE RELIEF	59,443	62,256	56,862	0	0	0
	<i>TOTAL PUBLIC SAFETY</i>	<u>1,424,993</u>	<u>1,505,501</u>	<u>1,525,778</u>	<u>1,396,600</u>	<u>1,386,322</u>	<u>1,560,276</u>
<i>PARKS &amp; PUBLIC WORKS</i>							
131	CITY HALL & GROUNDS	86,965	101,783	94,317	98,215	107,219	96,430
132	STREETS	110,458	110,618	151,027	148,910	134,415	152,145
133	ENGINEERING	9,291	7,058	16,081	15,000	8,000	12,000
134	TREE PROGRAM	1,698	3,500	48,158	67,050	29,500	61,000
137	ENVIRONMENTAL	0	0	0	0	0	30,470
141	PARK MAINTENANCE & ADMINISTRATION	85,153	72,293	71,895	98,220	99,965	108,290
	<i>TOTAL PARKS &amp; PUBLIC WORKS</i>	<u>293,565</u>	<u>295,252</u>	<u>381,479</u>	<u>427,395</u>	<u>379,099</u>	<u>460,335</u>
<i>MISCELLANEOUS</i>							
192	CONTINGENCY	4,961	299	936	4,000	8,000	14,000
	<i>TOTAL MISCELLANEOUS</i>	<u>4,961</u>	<u>299</u>	<u>936</u>	<u>4,000</u>	<u>8,000</u>	<u>14,000</u>
	<i>TOTAL EXPENDITURES</i>	<u><u>2,389,397</u></u>	<u><u>2,470,538</u></u>	<u><u>2,654,043</u></u>	<u><u>2,697,516</u></u>	<u><u>2,634,189</u></u>	<u><u>2,915,322</u></u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	78,000	158,000	526,000	240,000	240,000	176,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>78,000</u>	<u>158,000</u>	<u>526,000</u>	<u>240,000</u>	<u>240,000</u>	<u>176,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>2,467,397</u></u>	<u><u>2,628,538</u></u>	<u><u>3,180,043</u></u>	<u><u>2,937,516</u></u>	<u><u>2,874,189</u></u>	<u><u>3,091,322</u></u>

**TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	396,158	407,446	455,245	486,530	511,500	524,900
60510	MAYOR & CITY COUNCIL	16,974	19,800	19,800	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	23,400	23,123	18,647	60,400	53,140	56,500
60540	RINK ATTENDANTS-SEASONAL	1,855	1,003	0	2,900	2,900	4,000
61510	DRILL COMPENSATION	17,622	14,859	2,647	0	0	0
61520	FIRE COMPENSATION	13,880	13,589	1,502	0	0	0
61525	ADMIN DUTY COMPENSATION	16,212	3,633	223	0	0	0
61530	FIRE HALL CLEANING	1,327	2,371	225	0	0	0
61540	OTHER TRAINING COMPENSATION	1,496	688	0	0	0	0
61545	HAZMAT TECHNICIAN	0	0	0	0	0	0
61547	TRAINING PREPARATION	59	342	0	0	0	0
61550	OFFICER COMPENSATION	13,181	5,568	0	0	0	0
64011	PERA CONTRIBUTIONS	30,119	30,540	34,790	37,530	43,130	39,340
64012	FICA CONTRIBUTIONS	38,226	37,216	37,922	43,105	44,835	43,745
64031	HOSPITALIZATION	67,327	71,996	74,715	93,700	68,860	74,520
64032	DENTAL	2,855	2,976	2,722	5,080	3,090	4,485
64033	LONG-TERM DISABILITY	689	971	1,071	1,060	1,041	1,141
64034	LIFE INSURANCE	1,096	900	1,286	1,255	1,322	1,355
64040	FIRE RELIEF ASSOCIATION AID	59,443	62,256	56,862	0	0	0
	TOTAL COMPENSATION	701,919	699,277	707,657	751,380	749,638	769,786
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	20,235	19,883	11,523	13,050	11,930	13,150
70110	SUPPLIES - MISC	9,989	6,249	5,986	11,050	11,000	11,000
70111	COVID SUPPLIES	0	17,653	0	0	0	0
70120	TOOLS	6,328	2,329	3,273	7,000	5,500	6,100
70410	LEGAL NOTICES	972	1,381	1,075	1,600	1,000	1,400
70420	NEWSLETTERS	2,828	316	6,384	5,000	6,500	5,600
70500	POSTAGE	5,107	8,874	4,058	4,400	6,600	3,800
74000	MOTOR FUEL & LUBRICANTS	12,068	6,521	10,839	9,000	11,750	11,000
75000	BITUMINOUS PATCHING	934	8,274	1,574	4,000	1,500	5,000
75100	STREET SIGNS	834	0	6,560	600	600	600
77000	CLOTHING	617	3,809	2,256	1,500	1,750	1,500
	TOTAL MATERIALS & SUPPLIES	59,312	75,289	53,528	57,200	58,130	61,150
<i>OTHER SERVICES &amp; CHARGES</i>							
80100	ENGINEERING SERVICES	9,291	7,058	16,081	15,000	8,000	12,000
80200	LEGAL FEES	42,659	42,069	39,414	51,000	40,000	46,000
80210	ZONING CODE UPDATE	2,485	0	0	1,000	0	1,000
80300	ELECTION CONTRACT	20,047	15,572	21,800	21,800	21,800	21,800
80310	AUDIT	10,125	10,400	10,700	11,500	11,160	12,000
80330	ADMIN / AUDIT / FIN / FOREST CONSULTANT	3,075	41,900	5,985	12,000	13,500	35,000
80332	FIRE SERVICE CONTRACT	0	0	169,155	169,950	169,950	177,718
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	2,141	2,960	3,230	2,430
80400	CONSULTANT PLANNER	0	15,547	0	0	11,000	10,000
80500	GIS SUPPORT	940	940	536	1,100	940	1,100
80600	FINANCIAL SOFTWARE MAINTENANCE	6,956	6,894	7,239	7,600	7,600	7,800
81000	POLICE SERVICES	1,156,139	1,190,372	1,196,435	1,152,805	1,146,732	1,312,870
81210	BLDG/MECHANICAL INSPECTORS	57,341	48,021	60,101	65,000	65,000	66,000
81220	MECHANICAL INSPECTORS	4,236	6,431	4,422	6,000	7,200	6,000
81200	DISPATCH 911	36,066	39,247	35,474	33,595	33,595	31,652
81230	PLUMBING INSPECTIONS	3,940	1,914	1,392	3,000	3,000	3,000
81300	ANIMAL CONTROL	0	0	0	0	600	800
82010	WASTE REMOVAL	61	0	0	0	0	0
82011	LINEN CLEANING	1,446	1,919	78	0	0	0
83030	SNOW REMOVAL	8,994	1,978	8,326	30,000	5,000	15,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0	0
84010	TREE TRIMMING	0	0	23,610	30,000	10,000	30,000
84020	TREE REMOVAL	0	3,500	17,713	20,000	12,000	20,000
84030	TREE PLANTING	0	0	1,620	5,000	0	3,000
84040	STORM DAMAGE	0	0	430	5,000	4,000	3,000
85010	TELEPHONE	4,358	309	221	900	300	300
85011	TELEPHONE - LANDLINE	827	318	583	800	800	800
85015	CELL PHONE	3,752	3,956	1,917	2,000	750	1,400
85020	STREET LIGHTING POWER	8,743	3,323	3,482	4,780	6,450	6,460
85025	SOLAR ELECTRIC	8,876	11,039	10,616	8,000	11,500	11,000
85030	UTILITIES	6,481	3,272	2,514	4,200	10,000	8,000
85040	WATER	3,018	3,481	5,536	6,000	5,300	6,000
85050	CABLE TV	10,622	16,378	28,518	20,300	19,000	20,000
85060	WEBSITE	3,096	11,500	1,600	4,120	4,120	4,120
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	34,473	44,547	45,955	47,200	44,900	42,530
85080	LASER/FICHE MAINTENANCE	4,020	0	0	0	0	0
86010	MILEAGE	1,382	383	704	1,180	1,680	2,080
86020	TRAINING-FIRE DEPT	10,122	11,296	380	0	0	0
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	11,102	3,568	5,690	11,300	4,000	9,900
86101	MILEAGE	594	254	217	300	150	300
86105	TEMPORARY WARMING HOUSE	-20	300	0	3,000	3,600	4,000
86110	MEMBERSHIPS	1,008	2,312	0	1,040	315	1,140
86120	SUBSCRIPTIONS	0	0	0	0	0	0
86130	MEETINGS	508	36	51	500	50	500
86140	COMMISSIONS	8,976	8,461	8,915	8,579	8,893	9,000
86200	MEDICAL EXAMINATIONS	2,890	0	1,490	0	0	0
86500	COOPERATIVE SERVICE	9,399	10,038	10,958	11,287	11,287	12,246

86800	RADIO SUBSCRIBER FEE	1,514	823	0	0	0	0
87000	REPAIR AND MAINTENANCE	2,631	3,894	28,698	8,000	7,500	11,500
87010	MAINTENANCE CITY HALL	11,639	10,795	11,837	10,000	10,750	10,000
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	3,466	183	0	0	0	0
87016	REPAIR TRACTOR	0	0	0	0	0	0
87025	HAZMAT MAINTENANCE	736	812	0	0	0	0
87029	FIRE - OTHER /CONTRACT MAINTENANCE	17,473	29,305	4,229	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0	0
87092	FIRE RADIO REPAIR	755	111	0	0	0	0
87120	GROUNDS MAINTENANCE	8,104	2,732	8,956	7,000	7,000	8,000
87130	MINI WARMING HOUSE	1,050	0	0	0	0	0
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87100	PANIC BUTTON SECURITY	284	472	439	700	500	500
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	67,841	65,387	83,377	69,240	64,027	66,340
88500	ELECTRONIC PAYMENT EXPENSE	2,282	2,281	1,113	1,900	650	700
89000	MISCELLANEOUS	9,319	6,685	882	8,400	25,292	20,500
89010	SPECIAL EVENTS	884	1,119	1,372	2,000	3,000	7,000
89070	ENERGY AUDIT INCENTIVE	0	600	0	1,500	0	1,500
89100	ENERGY REBATE PROGRAM	0	79	-43	400	100	400
	TOTAL OTHER SERVICES & CHARGES	<u>1,628,167</u>	<u>1,695,972</u>	<u>1,892,858</u>	<u>1,888,936</u>	<u>1,826,421</u>	<u>2,084,386</u>
	TOTAL EXPENDITURES	<u>2,389,397</u>	<u>2,470,538</u>	<u>2,654,043</u>	<u>2,697,516</u>	<u>2,634,189</u>	<u>2,915,322</u>
	OTHER FINANCING USES						
97000	TRANSFERS	<u>78,000</u>	<u>158,000</u>	<u>526,000</u>	<u>240,000</u>	<u>240,000</u>	<u>176,000</u>
	TOTAL OTHER FINANCING USES	<u>78,000</u>	<u>158,000</u>	<u>526,000</u>	<u>240,000</u>	<u>240,000</u>	<u>176,000</u>
	TOTAL EXPENDITURES & OTHER USES	<u>2,467,397</u>	<u>2,628,538</u>	<u>3,180,043</u>	<u>2,937,516</u>	<u>2,874,189</u>	<u>3,091,322</u>

## 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	2023
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	9,000

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

	Estimated:	2022	2023
Northwest Youth and Family Services		11287	12,246
		11287	12,246

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

Indicator	2020 Actual	2021 Actual	2022 Estimate
Number of regular city council meetings	22	23	24
Number of city council workshops	12	12	15

**LEGISLATIVE EXPENDITURES (111)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60510	MAYOR & CITY COUNCIL	16,974	19,800	19,800	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	669	810	810	1,000	810	810
64012	FICA CONTRIBUTIONS	1,299	1,515	1,515	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	<u>18,941</u>	<u>22,125</u>	<u>22,125</u>	<u>22,315</u>	<u>22,125</u>	<u>22,125</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	176	31	0	200	80	200
70410	LEGAL NOTICES	972	1,381	1,075	1,600	1,000	1,400
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>1,148</u>	<u>1,412</u>	<u>1,075</u>	<u>1,800</u>	<u>1,080</u>	<u>1,600</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
80330	CONSULTANT	0	300	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	6,895	598	0	3,000	500	2,500
86130	MEETINGS	508	36	51	500	50	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,976	8,461	8,915	8,579	8,893	9,000
86500	COOPERATIVE SERVICE	9,399	10,038	10,958	11,287	11,287	12,246
88000	INSURANCE & BONDS	47	88	90	90	75	90
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>25,825</u>	<u>19,521</u>	<u>20,014</u>	<u>23,456</u>	<u>20,805</u>	<u>24,336</u>
111	<b>TOTAL EXPENDITURES</b>	<b><u>45,914</u></b>	<b><u>43,058</u></b>	<b><u>43,214</u></b>	<b><u>47,571</u></b>	<b><u>44,010</u></b>	<b><u>48,061</u></b>

## 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 premiums for municipal liability, property, crime, public employee bonds, and workers' compensation are distributed here.



**ADMINISTRATIVE EXPENDITURES (112)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	148,599	147,981	174,075	158,000	198,000	140,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	0	10,000	9,050	10,000
64011	PERA CONTRIBUTIONS	11,077	10,663	12,838	11,850	11,850	10,500
64012	FICA CONTRIBUTIONS	11,444	11,500	13,402	12,100	15,720	10,700
64031	HOSPITALIZATION	31,295	27,839	34,637	37,600	25,000	21,850
64032	DENTAL	1,328	1,062	1,282	1,700	1,200	1,100
64033	LONG-TERM DISABILITY	206	283	375	360	300	350
64034	LIFE INSURANCE	252	232	247	250	250	260
	<i>TOTAL COMPENSATION</i>	<u>204,200</u>	<u>199,560</u>	<u>236,857</u>	<u>231,860</u>	<u>261,370</u>	<u>194,760</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	4,730	5,913	4,649	5,500	6,200	5,500
70500	POSTAGE	4,379	3,643	2,105	4,400	3,000	4,400
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>9,110</u>	<u>9,556</u>	<u>6,753</u>	<u>9,900</u>	<u>9,200</u>	<u>9,900</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
80330	CONSULTANT	1,327	1,600	1,200	5,000	10,000	30,000
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
86010	MILEAGE	448	66	127	600	1,000	1,200
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,068	2,406	4,708	5,500	2,600	4,500
86110	MEMBERSHIPS	0	332	0	500	75	500
87000	REPAIR OFFICE EQUIPMENT	720	622	457	3,000	500	1,500
88000	INSURANCE & BONDS	18,737	17,524	20,488	22,200	17,800	19,000
88500	ELECTRONIC PAYMENT EXPENSE	1,650	1,634	423	1,900	0	0
89000	MISCELLANEOUS	2,158	4,929	(1,402)	4,000	16,000	5,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>28,108</u>	<u>29,113</u>	<u>26,000</u>	<u>42,700</u>	<u>47,975</u>	<u>61,700</u>
112	<i>TOTAL EXPENDITURES</i>	<u>241,418</u>	<u>238,229</u>	<u>269,610</u>	<u>284,460</u>	<u>318,545</u>	<u>266,360</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS TO CAPITAL	52,000	132,000	500,000	114,000	114,000	50,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>52,000</u>	<u>132,000</u>	<u>500,000</u>	<u>114,000</u>	<u>114,000</u>	<u>50,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>293,418</u>	<u>370,229</u>	<u>769,610</u>	<u>398,460</u>	<u>432,545</u>	<u>316,360</u>

## FINANCE EXPENDITURES (113)

### BUDGETARY OBJECTIVE:

The Finance department assists with the preparation of the City's annual budget and administers any changes throughout the year. Other responsibilities of the finance department include (but are not limited to): general accounting tasks, investments, 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 workers' compensation are included in this account.

**FINANCE EXPENDITURES (113)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	87,820	93,504	95,654	99,400	100,000	106,000
60520	PART-TIME FINANCE EMPLOYEES	4,144	1,631	2,454	12,000	19,000	34,600
64011	PERA CONTRIBUTIONS	6,583	6,962	7,154	7,500	11,000	10,500
64012	FICA CONTRIBUTIONS	7,027	7,267	7,502	8,350	9,100	10,700
64031	HOSPITALIZATION	8,369	8,740	8,759	14,100	10,600	13,800
64032	DENTAL	424	424	396	700	450	580
64033	LONG-TERM DISABILITY	278	278	309	300	300	310
64034	LIFE INSURANCE	555	114	568	550	600	600
	<i>TOTAL COMPENSATION</i>	<u>115,201</u>	<u>118,920</u>	<u>122,795</u>	<u>143,100</u>	<u>151,050</u>	<u>177,090</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	<u>204</u>	<u>1,261</u>	<u>159</u>	<u>300</u>	<u>400</u>	<u>400</u>
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>204</u>	<u>1,261</u>	<u>159</u>	<u>300</u>	<u>400</u>	<u>400</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	10,125	10,400	10,700	11,500	11,160	12,000
80330	FINANCIAL CONSULTANT	50	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	6,956	6,894	7,239	7,600	7,600	7,800
86010	MILEAGE	225	240	566	500	600	700
86100	CONFERENCES/EDUCATION	(200)	0	260	1,000	100	1,000
86110	MEMBERSHIPS	0	230	0	240	240	240
88000	INSURANCE & BONDS	773	697	696	750	750	750
88500	POSTIVE PAY EXP	632	647	691	0	650	700
89000	MISCELLANEOUS	905	905	810	0	800	1,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>19,465</u>	<u>20,013</u>	<u>20,961</u>	<u>21,590</u>	<u>21,900</u>	<u>24,190</u>
113	<i>TOTAL EXPENDITURES</i>	<u><b>134,871</b></u>	<u><b>140,194</b></u>	<u><b>143,916</b></u>	<u><b>164,990</b></u>	<u><b>173,350</b></u>	<u><b>201,680</b></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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES &amp; CHARGES</i>						
80200	LEGAL FEES	12,659	12,069	9,414	20,000	10,000	15,000
80210	ZONING CODE UPDATE	2,485	0	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>15,144</u>	<u>12,069</u>	<u>9,414</u>	<u>21,000</u>	<u>10,000</u>	<u>16,000</u>
114	<b><i>TOTAL EXPENDITURES</i></b>	<b><u>15,144</u></b>	<b><u>12,069</u></b>	<b><u>9,414</u></b>	<b><u>21,000</u></b>	<b><u>10,000</u></b>	<b><u>16,000</u></b>

# 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 2020 there was a general election. In 2021 there was a local election. In 2022 there will be 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	2020 Actual	2021 Actual	2022 Actual
Registered voters in city	3302	3227	3257
Voter turnout	3074	1290	2538
Voter turnout (percentage)	93%	40%	78%

**ELECTIONS EXPENDITURES (115)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	356	1,099	371	1,000	400	1,000
70500	POSTAGE	0	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>356</u>	<u>1,099</u>	<u>371</u>	<u>1,000</u>	<u>400</u>	<u>1,000</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
80300	ELECTION CONTRACT	20,047	15,572	21,800	21,800	21,800	21,800
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	2,141	2,960	3,230	2,430
80400	CONSULTING	0	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>22,188</u>	<u>17,713</u>	<u>23,941</u>	<u>24,760</u>	<u>25,030</u>	<u>24,230</u>
115	<b><i>TOTAL EXPENDITURES</i></b>	<b><u>22,544</u></b>	<b><u>18,812</u></b>	<b><u>24,312</u></b>	<b><u>25,760</u></b>	<b><u>25,430</u></b>	<b><u>25,230</u></b>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	0	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>	<u>0</u>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i></b>	<b><u>22,544</u></b>	<b><u>18,812</u></b>	<b><u>24,312</u></b>	<b><u>25,760</u></b>	<b><u>25,430</u></b>	<b><u>25,230</u></b>

## 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 Assistant to the City Administrator. 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 for 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 are included in the communications budget. City special events include:

Recognizing volunteers, Ice Cream Social, Winter Fest, informal park gatherings, Spring Ahead, community initiatives, Human Rights Day, Touch-a-Truck, and miscellaneous others.

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

Indicator	2020 Actual	2021 Actual	2022 Estimate
Website page views per month	85,400	86,200	95,000
Unique website visitors per month	20,000	29,854	35,000
Number of registered emails for alerts	956	1,259	1,300



**COMMUNICATIONS EXPENDITURES (116)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	13,967	13,130	18,540	50,000	31,000	46,500
60520	PART-TIME EMPLOYEES (Special Events)	542	0	84	900	0	900
64011	PERA CONTRIBUTIONS	1,048	912	1,327	3,750	2,400	3,500
64012	FICA CONTRIBUTIONS	1,155	986	1,425	4,100	2,600	3,800
64031	HOSPITALIZATION	862	3,854	31	2,400	400	1,650
64032	DENTAL	36	160	0	640	200	600
64033	LONG-TERM DISABILITY	20	37	25	30	30	35
64034	LIFE INSURANCE	37	71	43	40	42	45
	<i>TOTAL COMPENSATION</i>	<u>17,666</u>	<u>19,150</u>	<u>21,473</u>	<u>61,860</u>	<u>36,672</u>	<u>57,030</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	776	2,736	3,487	1,000	500	1,000
70420	NEWSLETTERS/INFORMATION	2,828	316	6,384	5,000	6,500	5,000
70500	POSTAGE	728	5,231	1,953	0	3,600	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>4,332</u>	<u>8,283</u>	<u>11,824</u>	<u>6,000</u>	<u>10,600</u>	<u>7,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
85010	TELEPHONE	4,358	309	221	500	300	300
85040	VIRTUAL COMMUNICATION	0	847	2,596	2,000	3,500	3,000
85050	CABLE TV	10,622	16,378	28,518	20,300	19,000	20,000
85060	WEBSITE	3,096	11,500	1,600	4,120	4,120	4,120
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	25,269	16,541	45,703	45,000	44,800	42,330
85080	LASERFICHE/FIBER CABLE MAINTENANCE	4,020	0	0	0	0	0
86010	MILEAGE	61	0	0	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89010	SPECIAL EVENTS	884	1,119	1,372	2,000	3,000	7,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>48,311</u>	<u>46,694</u>	<u>80,010</u>	<u>73,920</u>	<u>74,720</u>	<u>76,750</u>
116	<i>TOTAL EXPENDITURES</i>	<u>70,308</u>	<u>74,127</u>	<u>113,307</u>	<u>141,780</u>	<u>121,992</u>	<u>140,780</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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	45,834	46,090	58,204	64,000	58,000	65,000
60520	PART-TIME FIRE INSPECTOR	6,453	2,538	63	20,000	7,500	10,000
64011	PERA CONTRIBUTIONS	3,431	3,287	4,426	4,800	4,000	4,900
64012	FICA CONTRIBUTIONS	4,059	3,686	4,656	6,300	5,200	6,500
64031	HOSPITALIZATION	7,803	11,939	7,637	9,500	5,000	6,500
64032	DENTAL	242	491	174	800	170	750
64033	LONG-TERM DISABILITY	67	124	105	130	100	120
64034	LIFE INSURANCE	89	164	101	100	101	100
	<i>TOTAL COMPENSATION</i>	<u>67,976</u>	<u>68,319</u>	<u>75,365</u>	<u>105,630</u>	<u>80,071</u>	<u>93,870</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	36	0	53	50	50	50
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>36</u>	<u>0</u>	<u>53</u>	<u>50</u>	<u>50</u>	<u>50</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
80400	CONSULTING PLANNER	0	15,547	0	0	11,000	10,000
80500	GIS SUPPORT	940	940	536	1,100	940	1,100
81210	BUILDING INSPECTORS	57,341	48,021	60,101	65,000	65,000	66,000
81220	MECHANICAL INSPECTORS	4,236	6,431	4,422	6,000	7,200	6,000
81230	PLUMBING INSPECTORS	3,940	1,914	1,392	3,000	3,000	3,000
85015	CELL PHONE	600	956	240	600	0	0
86010	MILEAGE	202	77	12	80	80	80
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	295	(182)	0	300	0	300
86110	MEMBERSHIPS	113	295	0	300	0	300
88000	INSURANCE & BONDS	0	0	0	0	0	0
89070	ENERGY AUDIT INCENTEIVE	0	600	0	1,500	0	1,500
89100	ENERGY REBATE PROGRAM	0	79	(43)	400	100	400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>67,666</u>	<u>74,678</u>	<u>66,660</u>	<u>78,280</u>	<u>87,320</u>	<u>88,680</u>
117	<i>TOTAL EXPENDITURES</i>	<u>135,678</u>	<u>142,997</u>	<u>142,077</u>	<u>183,960</u>	<u>167,441</u>	<u>182,600</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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	3,580	3,966	4,225	4,350	3,500	3,700
60520	PART TIME EMERGENCY MGMT	0	891	0	2,000	0	1,000
64011	PERA CONTRIBUTIONS	265	300	312	330	340	280
64012	FICA CONTRIBUTIONS	274	380	317	490	400	440
64031	HOSPITALIZATION	802	948	916	1,000	460	420
64032	DENTAL	34	34	35	0	35	25
64033	LONG-TERM DISABILITY	4	8	11	0	6	6
64034	LIFE INSURANCE	3	4	3	0	4	5
	<i>TOTAL COMPENSATION</i>	<u>4,962</u>	<u>6,531</u>	<u>5,819</u>	<u>8,170</u>	<u>4,745</u>	<u>5,876</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70120	SUPPLIES	441	0	0	1,000	0	100
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>441</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>100</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	76	68	133	80	700	260
86100	MILEAGE/CONF/EDU/ ASSO	0	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	0	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>76</u>	<u>68</u>	<u>133</u>	<u>80</u>	<u>700</u>	<u>260</u>
121	<b>TOTAL EXPENDITURES</b>	<b><u>5,478</u></b>	<b><u>6,599</u></b>	<b><u>5,952</u></b>	<b><u>9,250</u></b>	<b><u>5,445</u></b>	<b><u>6,236</u></b>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	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>	<u>0</u>
	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b><u>5,478</u></b>	<b><u>6,599</u></b>	<b><u>5,952</u></b>	<b><u>9,250</u></b>	<b><u>5,445</u></b>	<b><u>6,236</u></b>

## 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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES &amp; CHARGES</i>						
81000	POLICE SERVICES	1,156,139	1,190,372	1,196,435	1,152,805	1,146,732	1,312,870
81200	DISPATCH 911	36,066	39,247	35,474	33,595	33,595	31,652
81300	ANIMAL CONTROL	0	0	0	0	600	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>1,192,205</u>	<u>1,229,619</u>	<u>1,231,909</u>	<u>1,186,400</u>	<u>1,180,927</u>	<u>1,345,322</u>
122	<i>TOTAL EXPENDITURES</i>	<u><b>1,192,205</b></u>	<u><b>1,229,619</b></u>	<u><b>1,231,909</b></u>	<u><b>1,186,400</b></u>	<u><b>1,180,927</b></u>	<u><b>1,345,322</b></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 Katrina Joseph, Attorney at Law on a retainer plus materials basis.



**PROSECUTION EXPENDITURES (123)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES &amp; CHARGES</i>						
80200	LEGAL FEES	30,000	30,000	30,000	31,000	30,000	31,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	30,000	30,000	30,000	31,000	30,000	31,000
123	<i>TOTAL EXPENDITURES</i>	30,000	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) 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 firefighter workers' compensation.

**FIRE SERVICES EXPENDITURES (124)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	0	0	0	0	0	0
61510	DRILL COMPENSATION	17,622	14,859	2,647	0	0	0
61520	FIRE COMPENSATION	13,880	13,589	1,502	0	0	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	16,212	3,633	223	0	0	0
61530	FIRE HALL CLEANING	1,327	2,371	225	0	0	0
61540	HAZMAT TNG COMPENSATION	1,496	688	0	0	0	0
61547	TRAINING PREPARATION	59	342	0	0	0	0
61550	OFFICER COMPENSATION	13,181	5,568	0	0	0	0
64012	FICA CONTRIBUTIONS	4,874	2,959	334	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>68,652</u>	<u>44,009</u>	<u>4,931</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	9,638	4,472	2,384	0	0	0
70120	TOOLS	242	0	0	0	0	0
70500	POSTAGE	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,255	1,144	0	0	0	0
77000	CLOTHING	257	2,774	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>11,392</u>	<u>8,390</u>	<u>2,384</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
80330	FIRE CONSULTANT	0	40,000	0	0	0	0
80332	FIRE SERVICE CONTRACT	0	0	169,135	169,950	169,950	177,718
82010	CLEANING/WASTE REMOVAL	61	0	0	0	0	0
82011	LINEN CLEANING	1,446	1,919	78	0	0	0
85015	CELL PHONE	969	793	98	0	0	0
85070	NETWORK/TECHNICAL SUPPORT (I-NET)	8,423	24,812	0	0	0	0
86010	MILEAGE	447	0	0	0	0	0
86020	TRAINING	10,122	11,296	380	0	0	0
86110	MEMBERSHIPS	440	1,455	0	0	0	0
86120	SUBSCRIPTIONS	0	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	2,890	0	1,490	0	0	0
86800	RADIO MESB/FLEET SUPPORT	1,514	823	0	0	0	0
87025	HAZMAT EQUIPMENT MAINT	736	812	0	0	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	17,473	29,305	4,229	0	0	0
87092	REPAIR RADIOS	755	111	0	0	0	0
88000	INSURANCE & BONDS	12,548	13,302	18,311	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>57,824</u>	<u>124,628</u>	<u>193,740</u>	<u>169,950</u>	<u>169,950</u>	<u>177,718</u>
124	<i>TOTAL EXPENDITURES</i>	<u>137,867</u>	<u>177,027</u>	<u>201,056</u>	<u>169,950</u>	<u>169,950</u>	<u>177,718</u>
97000	TRANSFERS	0	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>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>137,867</u>	<u>177,027</u>	<u>201,056</u>	<u>169,950</u>	<u>169,950</u>	<u>177,718</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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION &amp; AID</i>						
64040	MN STATE FIRE AID	59,443	62,256	56,862	0	0	0
	<i>TOTAL COMPENSATION &amp; AID</i>	59,443	62,256	56,862	0	0	0
125	<i>TOTAL EXPENDITURES</i>	<b>59,443</b>	<b>62,256</b>	<b>56,862</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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.
- ⇒ 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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	16,793	17,917	18,455	20,000	22,000	25,000
60520	PART-TIME EMPLOYEES	0	0	2,000	2,500	1,760	0
64011	PERA CONTRIBUTIONS	1,260	1,344	1,384	1,500	1,700	1,500
64012	FICA CONTRIBUTIONS	1,193	1,276	1,437	1,700	1,350	1,350
64031	HOSPITALIZATION	3,828	3,913	4,775	5,100	5,000	6,500
64032	DENTAL	153	206	172	200	200	260
64033	LONG-TERM DISABILITY	20	46	47	50	55	55
64034	LIFE INSURANCE	28	61	64	65	60	65
	<i>TOTAL COMPENSATION</i>	<u>23,276</u>	<u>24,763</u>	<u>28,354</u>	<u>31,115</u>	<u>32,325</u>	<u>34,930</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70110	SUPPLIES	9,389	6,249	5,986	11,000	11,000	9,000
70111	COVID 19 SUPPLIES	0	17,633	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>9,389</u>	<u>23,902</u>	<u>5,986</u>	<u>11,000</u>	<u>11,000</u>	<u>9,000</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85015	CELL PHONE	2,183	2,207	1,579	1,400	750	1,400
85020	ELECTRIC	4,609	1,753	1,145	1,700	2,750	3,000
85025	SOLAR GARDEN	8,876	11,059	10,616	8,000	11,300	0
85030	NATURAL GAS	5,187	2,394	2,314	3,000	8,000	6,000
85040	WATER	738	2,084	1,928	2,000	1,000	2,000
85070	SEWER	197	241	127	200	100	200
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	708	722	800	800	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	11,233	7,822	11,673	9,000	10,000	9,000
87100	PANIC BUTTON SECURITY	284	472	439	700	500	500
88000	INSURANCE & BONDS	20,902	24,087	29,141	29,200	28,402	29,500
89000	MISCELLANEOUS	91	91	92	100	92	100
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>34,300</u>	<u>33,118</u>	<u>59,977</u>	<u>36,100</u>	<u>63,894</u>	<u>32,500</u>
131	<b><i>TOTAL EXPENDITURES</i></b>	<b><u>86,965</u></b>	<b><u>101,783</u></b>	<b><u>94,317</u></b>	<b><u>98,215</u></b>	<b><u>107,219</u></b>	<b><u>96,430</u></b>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	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>	<u>0</u>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i></b>	<b><u>86,965</u></b>	<b><u>101,783</u></b>	<b><u>94,317</u></b>	<b><u>98,215</u></b>	<b><u>107,219</u></b>	<b><u>96,430</u></b>

## 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 in-house by city employees with roadway salt purchased 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	2020 Actual	2021 Actual	2022 Estimate
Number of lost time injuries	1	0	0
Number of snow events requiring plowing	18	6	10
Pot holes repaired	375	20	25



**STREET EXPENDITURES (132)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	45,964	49,681	51,171	52,800	55,000	68,500
60100	OVERTIME SALARY	0	0	0	0	0	5,000
60520	PART-TIME EMPLOYEES	1,320	8,680	12,046	8,000	13,130	0
64011	PERA CONTRIBUTIONS	3,516	3,726	3,961	4,000	6,250	3,250
64012	FICA CONTRIBUTIONS	3,489	4,257	4,604	4,700	5,100	3,900
64031	HOSPITALIZATION	10,330	10,591	12,335	13,400	13,400	13,500
64032	DENTAL	450	412	472	500	560	570
64033	LONG-TERM DISABILITY	54	128	126	130	150	150
64034	LIFE INSURANCE	69	164	175	180	175	175
	<i>TOTAL COMPENSATION</i>	<u>65,191</u>	<u>77,639</u>	<u>85,090</u>	<u>83,710</u>	<u>93,765</u>	<u>95,045</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70120	SUPPLIES	5,645	2,329	3,273	6,000	5,500	6,000
74000	MOTOR FUEL & LUBRICANTS	10,812	5,090	10,471	8,000	10,500	10,000
75000	BITUMINOUS PATCHING	934	8,274	1,574	4,000	1,500	5,000
75100	STREET SIGNS	834	0	6,360	600	600	600
77000	CLOTHING	360	1,035	2,256	1,500	1,750	1,500
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>18,585</u>	<u>16,728</u>	<u>24,133</u>	<u>20,100</u>	<u>19,850</u>	<u>23,100</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
83030	SNOW REMOVAL	8,994	1,978	8,326	30,000	5,000	15,000
85015	CELL PHONE	0	0	0	0	0	0
85020	STREET LIGHTING POWER	0	0	0	0	0	0
85030	OIL DISPOSAL	0	0	0	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	584	2,678	0	2,000	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	694	38	0	500	0	300
86101	MILEAGE	594	254	217	300	150	300
87000	REPAIR EQUIPMENT	1,911	3,272	28,241	5,000	7,000	10,000
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87010	BOULEVARD MAINTENANCE	426	2,973	163	1,000	750	1,000
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	3,466	183	0	0	0	0
87016	REPAIR JOHN DEERE	0	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	9,763	4,414	4,410	6,000	7,500	7,000
89000	MISCELLANEOUS	250	461	446	300	400	400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>26,682</u>	<u>16,251</u>	<u>41,804</u>	<u>45,100</u>	<u>20,800</u>	<u>34,000</u>
132	<i>TOTAL EXPENDITURES</i>	<u>110,458</u>	<u>110,618</u>	<u>151,027</u>	<u>148,910</u>	<u>134,415</u>	<u>152,145</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	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>	<u>0</u>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i></b>	<b><u>110,458</u></b>	<b><u>110,618</u></b>	<b><u>151,027</u></b>	<b><u>148,910</u></b>	<b><u>134,415</u></b>	<b><u>152,145</u></b>

## 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	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
	<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	9,291	7,058	16,081	15,000	8,000	12,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	9,291	7,058	16,081	15,000	8,000	12,000
133	<i>TOTAL EXPENDITURES</i>	9,291	7,058	16,081	15,000	8,000	12,000

## 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.
- ⇒ Tree Planting (84030) Tree planting expenditures.
- ⇒ 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	2020 Actual	2021 Actual	2022 Estimate
Number of boulevard trees removed	5	4	9
Number of boulevard trees planted	0	2	0

**TREE PROGRAM EXPENDITURES (134)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70110	SUPPLIES	0	0	0	50	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
80330	FORESTRY CONSULTANT	1,698	0	4,785	7,000	3,500	5,000
84010	TREE TRIMMING	0	0	23,610	30,000	10,000	30,000
84020	TREE REMOVAL	0	3,500	17,713	20,000	12,000	20,000
84030	TREE PLANTING	0	0	1,620	5,000	0	3,000
84040	STORM DAMAGE	0	0	430	3,000	4,000	3,000
86010	MILEAGE	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>1,698</u>	<u>3,500</u>	<u>48,158</u>	<u>67,000</u>	<u>29,500</u>	<u>61,000</u>
134	<i>TOTAL EXPENDITURES</i>	<u><b>1,698</b></u>	<u><b>3,500</b></u>	<u><b>48,158</b></u>	<u><b>67,050</b></u>	<u><b>29,500</b></u>	<u><b>61,000</b></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	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>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><b>1,698</b></u>	<u><b>3,500</b></u>	<u><b>48,158</b></u>	<u><b>67,050</b></u>	<u><b>29,500</b></u>	<u><b>61,000</b></u>

## ENVIRONMENTAL EXPENDITURES (137)

### BUDGETARY OBJECTIVE:

The environmental fund is responsible for costs incurred in relation to the environmental program.

### ACCOUNT HIGHLIGHTS:

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Regular Salaries & Part-time Employees (60100, 60520) See Appendix 1 for the personnel compensation distribution. A portion of the Community Development Coordinator's salary is recorded here in proportion to time spent on these duties.
- ⇒ Supplies (70100) This represents non-capital supplies used for the environmental program.
- ⇒ Solar Electric (85025) Charges for solar electric expenditures incurred by the city are recorded here.
- ⇒ Conferences/Education/Associations (86100) Environmental-related conferences & schools, meetings, and memberships are accounted for here.

**ENVIRONMENTAL EXPENDITURES (137)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROPOSED 2022	ESTIMATED 2022	PROPOSED 2023
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	13,200
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	1,000
64012	FICA CONTRIBUTIONS	0	0	0	0	0	1,040
64031	HOSPITALIZATION	0	0	0	0	0	600
64032	DENTAL	0	0	0	0	0	200
64033	LONG-TERM DISABILITY	0	0	0	0	0	15
64034	LIFE INSURANCE	0	0	0	0	0	15
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,070</u>
	<i>MATERIALS &amp; SUPPLIES</i>						
70110	SUPPLIES	0	0	0	0	0	2,000
70420	NEWSLETTERS/INFORMATION	0	0	0	0	0	600
70500	POSTAGE	0	0	0	0	0	-400
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
85025	SOLAR ELECTRIC	0	0	0	0	0	11,000
86010	MILEAGE	0	0	0	0	0	100
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	200
86110	MEMBERSHIPS	0	0	0	0	0	100
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,400</u>
137	<i>TOTAL EXPENDITURES</i>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>30,470</b></u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	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>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>30,470</b></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	2020 Actual	2021 Actual	2022 Estimate
Average satisfaction rating on post-use survey	90%	NA	NA
Number of ice rinks flooded	2	2	2
Number of facility rentals	0	0	5



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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	33,602	35,177	34,921	38,000	44,000	52,000
60520	PART-TIME EMPLOYEES	10,941	9,383	2,000	3,000	2,700	0
60540	RINK ATTENDENTS-SEASONAL	1,855	1,003	0	2,900	2,900	4,000
64011	PERA CONTRIBUTIONS	2,271	2,536	2,579	2,800	4,800	3,100
64012	FICA CONTRIBUTIONS	3,414	3,390	2,710	3,650	3,650	3,600
64031	HOSPITALIZATION	4,039	4,172	5,425	10,600	9,000	9,700
64032	DENTAL	187	187	191	540	275	400
64033	LONG-TERM DISABILITY	40	67	74	60	100	100
64034	LIFE INSURANCE	63	90	85	70	90	90
	<i>TOTAL COMPENSATION</i>	<u>56,412</u>	<u>56,005</u>	<u>47,985</u>	<u>63,620</u>	<u>67,515</u>	<u>72,990</u>
<i>MATERIALS &amp; SUPPLIES</i>							
70100	SUPPLIES	4,320	4,371	422	3,000	4,300	5,000
74000	MOTOR FUEL & LUBRICANTS	0	287	368	1,000	1,250	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>4,320</u>	<u>4,658</u>	<u>790</u>	<u>6,000</u>	<u>5,550</u>	<u>6,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>							
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	400	0	0
85011	TELEPHONE - LANDLINE	827	318	583	800	800	800
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	4,058	1,502	2,203	3,000	3,000	3,200
85030	NATURAL GAS	1,294	678	0	1,200	2,000	2,000
85040	WATER	2,280	550	1,013	2,000	1,000	1,000
85070	SEWER	0	275	125	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	350	0	0	200	0	300
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	(20)	300	0	3,000	3,600	4,000
86110	MEMBERSHIPS	455	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	8,104	2,732	8,956	7,000	7,000	8,000
87130	MINI WARMING HOUSE	1,050	0	0	0	0	0
88000	INSURANCE & BONDS	5,071	5,275	10,241	11,000	9,500	10,000
89000	MISCELLANEOUS	953	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>24,422</u>	<u>11,630</u>	<u>23,120</u>	<u>28,600</u>	<u>26,900</u>	<u>29,300</u>
141	<i>TOTAL EXPENDITURES</i>	<u>85,153</u>	<u>72,293</u>	<u>71,895</u>	<u>98,220</u>	<u>99,965</u>	<u>108,290</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	26,000	26,000	26,000	126,000	126,000	126,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>
	<b><i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i></b>	<b><u>111,153</u></b>	<b><u>98,293</u></b>	<b><u>97,895</u></b>	<b><u>224,220</u></b>	<b><u>225,965</u></b>	<b><u>234,290</u></b>

## 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)**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
	<i>WAGES, SALARIES, &amp; COMP</i>						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES &amp; COMP</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES &amp; CHARGES</i>						
89000	MISCELLANEOUS	4,961	299	936	4,000	8,000	14,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>4,961</u>	<u>299</u>	<u>936</u>	<u>4,000</u>	<u>8,000</u>	<u>14,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u>4,961</u>	<u>299</u>	<u>936</u>	<u>4,000</u>	<u>8,000</u>	<u>14,000</u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	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>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>4,961</u>	<u>299</u>	<u>936</u>	<u>4,000</u>	<u>8,000</u>	<u>14,000</u>

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## SPECIAL REVENUE FUNDS

### PURPOSE:

Special revenue funds (a type of governmental fund) are used to account for the proceeds of specific revenue sources (other than debt service or major capital projects) that are restricted to expenditures for specified purposes. The city presently has eight special revenue funds with budgets for 2023:

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.

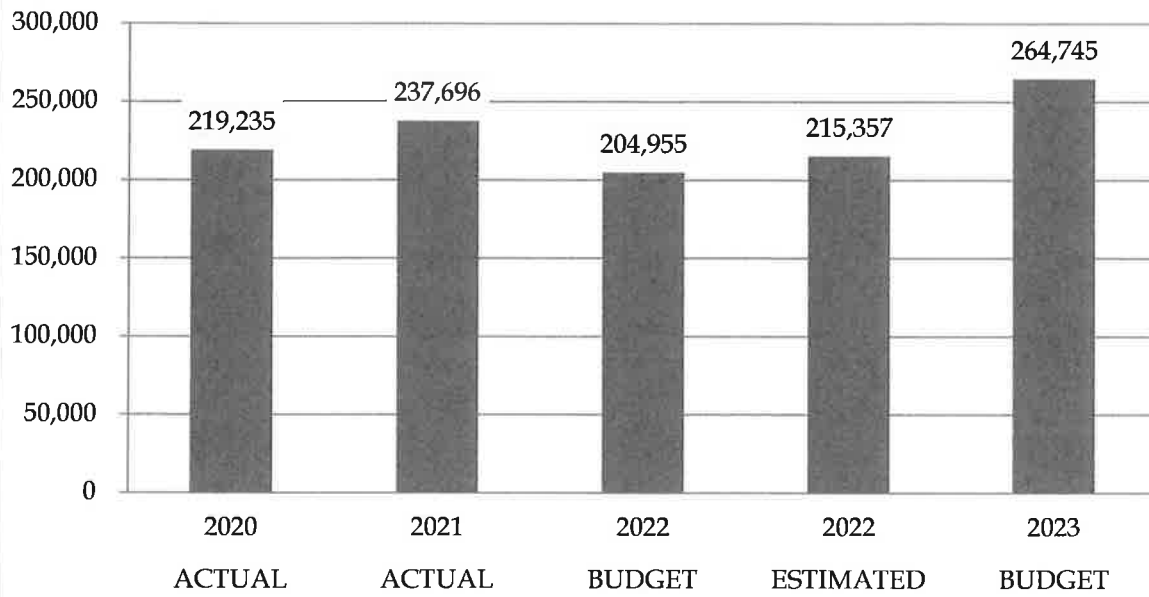
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

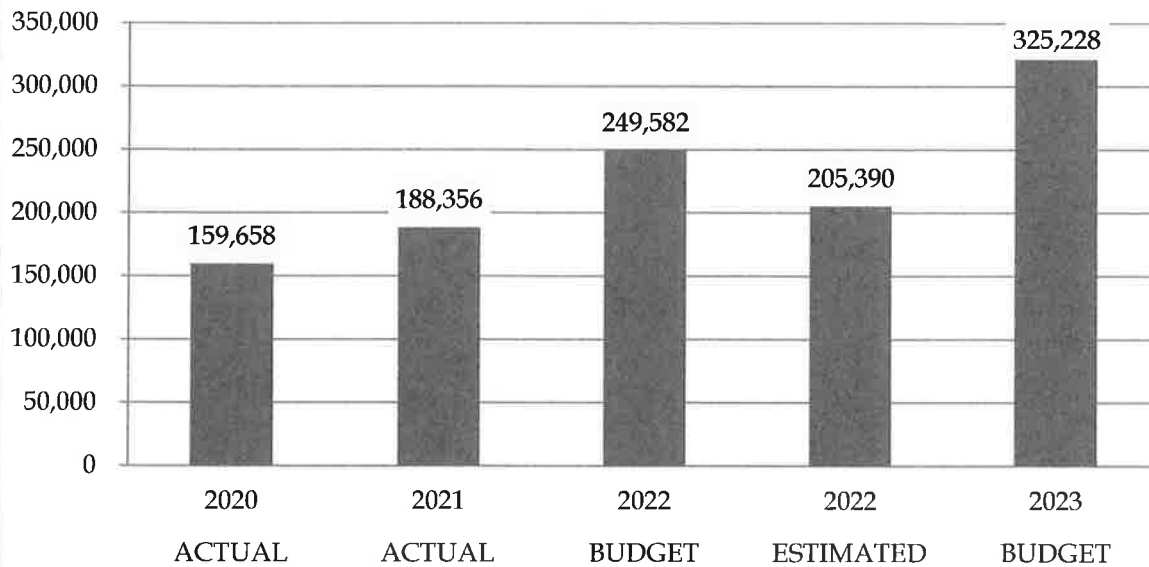
TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
201	PARK PROGRAMS	1,871	5,648	3,300	8,820	9,150
202	CHARITABLE GAMBLING	1,331	2	370	5	10
203	COMMUNITY GARDEN	823	945	990	990	990
204	WATER	35,151	39,670	36,500	37,300	37,000
206	RECYCLING	98,579	99,354	94,300	99,002	117,180
208	COMMUNITY & ECONOMIC DEVELOPMENT	324	3,864	2,045	1,955	2,015
209	STREET LIGHTNING	42,556	42,078	41,200	41,155	42,200
210	COMMUNITY INCLUSION	600	135	250	130	200
<b>TOTAL REVENUES</b>		<b>181,235</b>	<b>191,696</b>	<b>178,955</b>	<b>189,357</b>	<b>208,745</b>
<b>OTHER FINANCING SOURCES</b>						
39200	TRANSFERS	38,000	46,000	26,000	26,000	56,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>38,000</b>	<b>46,000</b>	<b>26,000</b>	<b>26,000</b>	<b>56,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>219,235</b>	<b>237,696</b>	<b>204,955</b>	<b>215,357</b>	<b>264,745</b>
<b>EXPENDITURES:</b>						
-201	PARK PROGRAMS	16,403	21,579	38,990	33,758	38,110
-202	CHARITABLE GAMBLING	1,414	592	1,000	500	1,000
-203	COMMUNITY GARDEN	0	2,738	2,000	1,000	1,000
-204	WATER	11,930	12,932	17,902	14,445	19,252
-206	RECYCLING	95,447	102,699	105,690	112,163	117,816
-208	COMMUNITY & ECONOMIC DEVELOPMENT	747	722	9,100	758	9,100
-209	STREET LIGHTING	30,931	32,121	39,900	33,008	39,950
-210	COMMUNITY INCLUSION	2,786	14,973	35,000	9,758	39,000
<b>TOTAL EXPENDITURES</b>		<b>159,658</b>	<b>188,356</b>	<b>249,582</b>	<b>205,390</b>	<b>265,228</b>
<b>OTHER FINANCING USES</b>						
97000	TRANSFERS	0	0	0	0	30,000
<b>TOTAL OTHER FINANCING USES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>159,658</b>	<b>188,356</b>	<b>249,582</b>	<b>205,390</b>	<b>295,228</b>
FUND BALANCE - JANUARY 1		409,019	468,596	517,936	517,936	527,903
CHANGE IN FUND BALANCE		59,577	49,340	(44,627)	9,967	(30,483)
FUND BALANCE - DECEMBER 31		<b>468,596</b>	<b>517,936</b>	<b>473,309</b>	<b>527,903</b>	<b>497,420</b>

## 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	16,192	15,737	15,500	15,742	16,000
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>16,192</u>	<u>15,737</u>	<u>15,500</u>	<u>15,742</u>	<u>16,000</u>
<i>CHARGES FOR SERVICES</i>						
34180	CHARGES FOR SERVICES	154,858	164,179	154,000	160,500	178,780
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	776	5,449	3,000	8,700	9,000
34340	NON-RESIDENT FEES	0	0	0	0	0
34500	COMMUNITY GARDEN PLOT FEE	724	925	950	975	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>156,358</u>	<u>170,553</u>	<u>157,950</u>	<u>170,175</u>	<u>188,730</u>
<i>FINES &amp; FORFEITS</i>						
	SPECIAL ASSESSMENTS	0	0	0	0	0
36100	<i>TOTAL FINES &amp; FORFEITS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36200	3% TAX	552	0	300	0	0
36211	INTEREST ON INVESTMENTS	5,350	3,886	3,210	1,545	2,120
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,021	(2,293)	0	0	0
36220	RENTS & ROYALTIES	0	3,790	1,895	1,895	1,895
36222	10% REQUIREMENT	729	0	50	0	0
36232	CONTRIBUTIONS-SCHOLARSHIP	0	19	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	5	50	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCY REC ON GO	0	0	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	0	0	0	0	0
36400	MISCELLANEOUS	33	0	0	0	0
36410		0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>8,685</u>	<u>5,407</u>	<u>5,505</u>	<u>3,440</u>	<u>4,015</u>
	<i>TOTAL REVENUES</i>	<u>181,235</u>	<u>191,696</u>	<u>178,955</u>	<u>189,357</u>	<u>208,745</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	38,000	46,000	26,000	26,000	56,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>38,000</u>	<u>46,000</u>	<u>26,000</u>	<u>26,000</u>	<u>56,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>219,235</u>	<u>237,696</u>	<u>204,955</u>	<u>215,357</u>	<u>264,745</u>



TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES/ CERT ADMIN	30,988	32,649	36,100	41,000	39,300
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	0	0	0	0
60530	SEASONAL EMPLOYEES	376	3,393	8,000	4,500	8,100
64011	PERA CONTRIBUTIONS	2,169	2,368	2,730	3,225	2,930
64012	FICA CONTRIBUTIONS	2,336	2,687	3,910	3,330	3,530
64031	HOSPITALIZATION	4,988	3,917	12,050	7,190	5,600
64032	DENTAL	199	155	610	395	410
64033	LONG-TERM DISABILITY	73	76	102	96	102
64034	LIFE INSURANCE	105	72	110	96	106
	<i>TOTAL COMPENSATION</i>	<u>41,234</u>	<u>45,317</u>	<u>63,612</u>	<u>59,832</u>	<u>60,078</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	646	2,401	4,000	2,100	3,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	0	400	200	550
70420	NEWSLETTERS/PRINT & PUBLISHING	305	0	600	260	400
70440	PRINTING, PUBLISHING & ADVERTISING	0	0	650	0	500
70500	POSTAGE	0	0	300	100	300
73000	RECREATION EQUIPMENT	0	0	0	0	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>951</u>	<u>2,401</u>	<u>5,950</u>	<u>2,660</u>	<u>5,750</u>
<i>CERT/CCC</i>						
80320	CERT INSTRUCTOR/PREP DELIVERY	0	0	0	0	0
80340	CERT MEMBER EQUIPMENT	0	0	0	0	0
80350	CERT CLASSROOMM EQUIP & OTHER CERT ITEMS	0	0	0	0	0
80360	CERT PRINTING/DISTRIBUTION MATERIAL	0	0	0	0	0
80370	CERT DATABASE COSTS	0	0	0	0	0
	<i>TOTAL CERT EXPENSES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80600	PERSONNEL/CONTRACT SUPPORT	0	0	4,000	4,000	8,000
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	MILEGE AND PARKING	0	17	100	0	100
86100	CONFERENCES/E;EDUCATION/BACKGROUND CKS	0	98	400	100	400
86105	INCLUSION TNG	1,185	14,973	30,000	5,000	30,000
86107	CERT CLASS	0	0	0	0	0
86110	MEMBERSHIPS	0	0	0	0	0
86120	COLLABORATION COSTS CCC	0	0	0	0	0
86130	MISC OTHER CCC COSTS	0	0	0	0	0
	<i>TOTAL CCC EXPENSES</i>	<u>1,185</u>	<u>15,088</u>	<u>34,500</u>	<u>9,100</u>	<u>38,500</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	4,482	3,610	4,800	4,548	4,800
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	8,000	0	8,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	76,793	83,537	80,000	89,500	95,000
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	29,058	29,674	31,000	31,000	31,000
86000	TREE REPLANTING	0	0	0	0	0
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	606	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	590	970	6,300	250	6,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
87700	INSTRUCTOR SPECIALTY	100	3,021	5,000	5,500	5,500
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,262	2,293	2,420	2,300	2,300
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	0	0
89000	MISCELLANEOUS	23	847	800	0	800
89010	CLEAN-UP DAY ACTIVITIES	1,566	400	2,000	0	2,000
89070	HYDRANT MARKERS	0	0	200	200	200
89100	MISC -3% EXPENSES	1,414	592	0	0	0
89200	MISC -10% EXPENSES	0	0	1,000	500	1,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>116,288</u>	<u>125,551</u>	<u>145,520</u>	<u>133,798</u>	<u>160,900</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>159,658</u>	<u>188,356</u>	<u>249,582</u>	<u>205,390</u>	<u>265,228</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	30,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>159,658</u>	<u>188,356</u>	<u>249,582</u>	<u>205,390</u>	<u>295,228</u>

## PARK PROGRAMS (201)

### BUDGETARY OBJECTIVE:

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

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

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

#### *EXPENDITURES & OTHER FINANCING USES*

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

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
INTERGOVERNMENTAL						
33610	GRANTS	466	0	0	0	0
	TOTAL INTERGOVERNMENTAL	466	0	0	0	0
CHARGES FOR SERVICES						
34310	RECREATION FEES	776	5,449	3,000	8,700	9,000
34340	NON-RESIDENT FEES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	776	5,449	3,000	8,700	9,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	410	412	300	120	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	186	(217)	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	19	0	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	5	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	0	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	0	0
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	33	0	0	0	0
	TOTAL MISCELLANEOUS	629	199	300	120	150
201	TOTAL REVENUES	1,871	5,648	3,300	8,820	9,150
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	27,871	31,648	29,300	34,820	35,150
<b>EXPENDITURES:</b>						
COMPENSATION						
60100	REGULAR SALARIES	13,179	11,935	14,200	16,000	16,500
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	376	3,393	8,000	4,500	8,100
64011	PERA CONTRIBUTIONS	861	845	1,060	1,350	1,230
64012	FICA CONTRIBUTIONS	1,037	1,173	2,180	1,380	1,750
64031	HOSPITALIZATION	25	0	5,000	3,390	900
64032	DENTAL	0	0	340	120	120
64033	LONG-TERM DISABILITY	21	22	30	30	30
64034	LIFE INSURANCE	38	20	30	30	30
	TOTAL COMPENSATION	15,537	17,388	30,840	26,800	28,660
MATERIALS & SUPPLIES						
70100	SUPPLIES	0	356	600	400	600
70300	RECREATION SUPPLIES	0	0	400	200	550
70440	PRINT & PUBLISHING & ADVERTISING	0	0	650	0	500
73000	RECREATION EQUIPMENT	0	0	0	0	1,000
	TOTAL MATERIALS & SUPPLIES	0	356	1,650	600	2,650
OTHER SERVICES & CHARGES						
80310	AUDIT	747	722	800	758	800
86010	MILEAGE	0	17	100	0	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	75	400	100	400
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	100	3,021	5,000	5,500	5,500
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	19	0	200	0	0
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	866	3,835	6,500	6,358	6,800
-201	TOTAL EXPENDITURES	16,403	21,579	38,990	33,758	38,110
	FUND BALANCE - JANUARY 1	30,567	42,035	52,104	52,104	53,166
	CHANGE IN FUND BALANCE	11,468	10,069	(9,690)	1,062	(2,960)
	FUND BALANCE - DECEMBER 31	42,035	52,104	42,414	53,166	50,206

## 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>MISCELLANEOUS</i>						
36200	3% TAX	552	0	300	0	0
36211	INTEREST ON INVESTMENTS	40	10	20	5	10
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	10	(8)	0	0	0
36222	10% REQUIREMENT	729	0	50	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
202	<i>TOTAL REVENUES</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>1,331</u>	<u>2</u>	<u>370</u>	<u>5</u>	<u>10</u>
<b>EXPENDITURES:</b>						
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	1,414	592	0	0	0
89200	MISC - 10% EXPENSES	0	0	1,000	500	1,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>1,414</u>	<u>592</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
-202	<i>TOTAL EXPENDITURES</i>	<u>1,414</u>	<u>592</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>
	FUND BALANCE - JANUARY 1	2,355	2,272	1,682	1,682	1,187
	CHANGE IN FUND BALANCE	<u>(83)</u>	<u>(590)</u>	<u>(630)</u>	<u>(495)</u>	<u>(990)</u>
	FUND BALANCE - DECEMBER 31	<u>2,272</u>	<u>1,682</u>	<u>1,052</u>	<u>1,187</u>	<u>197</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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	724	925	950	975	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>724</u>	<u>925</u>	<u>950</u>	<u>975</u>	<u>950</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	74	38	40	15	40
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	25	(18)	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>99</u>	<u>20</u>	<u>40</u>	<u>15</u>	<u>40</u>
203	<i>TOTAL REVENUES</i>	<u>823</u>	<u>945</u>	<u>990</u>	<u>990</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 &amp; OTHER FINANCING SOURCES</i>	<u>823</u>	<u>945</u>	<u>990</u>	<u>990</u>	<u>990</u>
<b>EXPENDITURES:</b>						
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	0	2,045	2,000	1,000	1,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>0</u>	<u>2,045</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	693	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>693</u>	<u>0</u>	<u>0</u>	<u>0</u>
-203	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>2,738</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
	FUND BALANCE - JANUARY 1	4,993	5,816	4,023	4,023	4,013
	CHANGE IN FUND BALANCE	<u>823</u>	<u>(1,793)</u>	<u>(1,010)</u>	<u>(10)</u>	<u>(10)</u>
	FUND BALANCE - DECEMBER 31	<u>5,816</u>	<u>4,023</u>	<u>3,013</u>	<u>4,013</u>	<u>4,003</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, and hydrant markers for the winter season. 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
INTERGOVERNMENTAL						
33611	ST PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
CHARGES FOR SERVICES						
34180	WATER CHARGES	31,849	38,970	35,000	36,500	36,000
	TOTAL CHARGES FOR SERVICES	31,849	38,970	35,000	36,500	36,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	2,426	1,714	1,500	800	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	876	(1,015)	0	0	0
	TOTAL MISCELLANEOUS	3,302	699	1,500	800	1,000
204	TOTAL REVENUES	35,151	39,670	36,500	37,300	37,000
<b>EXPENDITURES:</b>						
COMPENSATION						
60100	REGULAR SALARIES	7,002	7,212	7,500	8,000	8,000
64011	PERA CONTRIBUTIONS	525	541	570	600	600
64012	FICA CONTRIBUTIONS	480	491	580	650	650
64031	HOSPITALIZATION	2,055	2,380	2,900	3,000	3,600
64032	DENTAL	78	97	110	115	130
64033	LONG-TERM DISABILITY	23	26	36	36	36
64034	LIFE INSURANCE	33	31	36	36	36
	TOTAL COMPENSATION	10,196	10,778	11,732	12,437	13,052
OTHER SERVICES & CHARGES						
80310	AUDIT	747	722	800	758	800
86100	CONFERENCE & EDUCATION	0	23	0	0	0
87090	REPAIR EQUIPMENT	0	606	4,000	0	4,000
87120	REPAIRS & MAINTENANCE	201	0	300	250	300
88500	BILLING FEES	786	804	770	800	800
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	200	200
	TOTAL OTHER SERVICES & CHARGES	1,734	2,155	6,170	2,008	6,200
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	11,930	12,932	17,902	14,445	19,252
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	11,930	12,932	17,902	14,445	19,252
	FUND BALANCE - JANUARY 1	178,652	201,873	228,610	228,610	251,465
	CHANGE IN FUND BALANCE	23,221	26,737	18,598	22,855	17,748
	FUND BALANCE - DECEMBER 31	201,873	228,610	247,208	251,465	269,213

## 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	2020 Actual	2021 Actual	2022 Estimate
Percentage of single family homes participating	97.0%	97.0%	97.0%
Materials collected (tons) Single Family	403.2	488.6	498.4

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	15,726	15,737	15,500	15,742	16,000
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	15,726	15,737	15,500	15,742	16,000
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	81,161	83,287	78,000	83,000	100,780
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	81,161	83,287	78,000	83,000	100,780
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,229	799	800	260	400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	463	(463)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,692	331	800	260	400
206	<i>TOTAL REVENUES</i>	98,579	99,354	94,300	99,002	117,180
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	10,807	13,503	14,400	17,000	14,800
64011	PERA CONTRIBUTIONS	783	982	1,100	1,275	1,100
64012	FICA CONTRIBUTIONS	819	1,023	1,150	1,300	1,130
64031	HOSPITALIZATION	2,908	1,538	4,150	800	1,100
64032	DENTAL	121	58	160	160	160
64033	LONG-TERM DISABILITY	29	27	36	30	36
64034	LIFE INSURANCE	34	20	44	30	40
	<i>TOTAL COMPENSATION</i>	15,501	17,151	21,040	20,595	18,366
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SUPPLIES	0	0	300	200	300
70420	NEWSLETTERS	97	0	500	260	300
70500	POSTAGE	0	0	300	100	300
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	97	0	1,100	560	900
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	747	722	800	758	800
82030	RECYCLING CONTRACT	76,793	83,537	80,000	89,500	95,000
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	720	735	750	750	750
89000	MISCELLANEOUS	23	154	0	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	1,566	400	2,000	0	2,000
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	79,849	85,548	83,550	91,008	98,550
-206	<i>TOTAL EXPENDITURES</i>	95,447	102,699	105,690	112,163	117,816
	FUND BALANCE - JANUARY 1	107,355	110,487	107,142	107,142	93,981
	CHANGE IN FUND BALANCE	3,132	(3,345)	(11,390)	(13,161)	(636)
	FUND BALANCE - DECEMBER 31	110,487	107,142	95,752	93,981	93,345

## 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
	INTERGOVERNMENTAL					
33610	CITY WIDE RESILIENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	244	171	150	60	120
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	80	(96)	0	0	0
36220	RENTS & ROYALTIES	0	3,790	1,895	1,895	1,895
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	324	3,864	2,045	1,955	2,015
208	TOTAL REVENUES	324	3,864	2,045	1,955	2,015
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	324	3,864	2,045	1,955	2,015
<b>EXPENDITURES:</b>						
	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	747	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	0	0	8,000	0	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIENCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	300	0	300
	TOTAL OTHER SERVICES & CHARGES	747	722	9,100	758	9,100
-208	TOTAL EXPENDITURES	747	722	9,100	758	9,100
	FUND BALANCE - JANUARY 1	18,400	17,977	21,119	21,119	22,316
	CHANGE IN FUND BALANCE	(423)	3,142	(7,055)	1,197	(7,085)
	FUND BALANCE - DECEMBER 31	17,977	21,119	14,064	22,316	15,231

## 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34180	ELECTRIC CHARGES	41,848	41,922	41,000	41,000	42,000
	<i>TOTAL CHARGES FOR SERVICES</i>	41,848	41,922	41,000	41,000	42,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	502	404	200	155	200
36213	CHANGES IN FAIR VALUE OF INTEREST	206	(248)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	708	156	200	155	200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
209	<i>TOTAL REVENUES</i>	42,556	42,078	41,200	41,155	42,200
<b>EXPENDITURES:</b>						
<i>MATERIALS AND SUPPLIES</i>						
70100	SUPPLIES	0	0	1,000	500	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL &amp; SUPPLIES</i>	0	0	1,000	500	1,000
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	747	722	800	758	800
85020	STREET LIGHTING POWER	29,058	29,674	31,000	31,000	31,000
87120	REPAIR & MAINTENANCE	389	970	6,000	0	6,000
88500	BILLING FEES	737	754	700	750	750
89000	MISCELLANEOUS	0	0	400	0	400
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	30,931	32,121	38,900	32,508	38,950
-209	<i>TOTAL EXPENDITURES</i>	30,931	32,121	39,900	33,008	39,950
97000	TRANSFERS	0	0	0	0	30,000
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	30,000
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	30,931	32,121	38,900	32,508	69,950
	FUND BALANCE - JANUARY 1	37,035	48,660	58,617	58,617	66,764
	CHANGE IN FUND BALANCE	11,625	9,957	1,300	8,147	(27,750)
	FUND BALANCE - DECEMBER 31	48,660	58,617	59,917	66,764	39,014

## 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
INTERGOVERNMENTAL						
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	425	338	200	130	200
36213	CHANGES IN FAIR VALUE OF INTEREST	175	(203)	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	50	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	600	135	250	130	200
210	TOTAL REVENUES	600	135	250	130	200
OTHER FINANCING SOURCES						
39200	TRANSFERS	12,000	20,000	0	0	30,000
	TOTAL OTHER FINANCING SOURCES	12,000	20,000	0	0	30,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	12,600	20,135	250	130	30,200
<b>EXPENDITURES:</b>						
<b>WAGES, SALRIES &amp; COMP</b>						
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
<b>MATERIALS AND SUPPLIES</b>						
70100	SUPPLIES	646	0	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	208	0	100	0	100
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL AND SUPPLIES	854	0	200	0	200
<b>OTHER SERVICES AND CHARGES</b>						
80310	AUDIT	747	0	800	758	800
80600	PERSONNEL/CONTRACT SVCS	0	0	4,000	4,000	8,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	1,185	14,973	30,000	5,000	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	1,932	14,973	34,800	9,758	38,800
-210	TOTAL EXPENDITURES	2,786	14,973	35,000	9,758	39,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	2,786	14,973	35,000	9,758	39,000
	FUND BALANCE - JANUARY 1	29,661	39,475	44,637	44,637	35,009
	CHANGE IN FUND BALANCE	9,814	5,162	(34,750)	(9,628)	(8,800)
	FUND BALANCE - DECEMBER 31	39,475	44,637	9,887	35,009	26,209

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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.

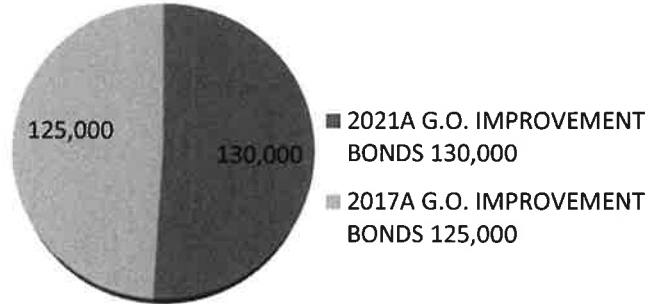
### DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
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
TOTAL:	1,045,000	50,800

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
311	2013 GO IMPROVEMENT SERIES 2013A	54,961	144	0	0	0
312	2013 FIRE TRUCK BOND SERIES 2013B	97,118	249,347	0	0	0
313	2021 GO IMPROVEMENT BOND SERIES 2021	0	2,701	150,564	150,450	147,805
314	2022 GO IMPROVEMENT BOND SERIES 2022	0	0	0	0	0
316	2017 GO IMPROVEMENT SERIES 2017A	125,037	119,900	120,770	120,570	116,280
	<i>TOTAL REVENUES</i>	277,116	372,092	271,334	271,020	264,085
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	10,825	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	10,825	0	0	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	277,116	382,917	271,334	271,020	264,085
EXPENDITURES:						
-311	2013 GO IMPROVEMENT SERIES 2013A	68,715	69,752	0	0	0
-312	2013 FIRE TRUCK BOND SERIES 2013B	93,142	273,873	0	0	0
-313	2021 GO IMPROVEMENT SERIES 2021A	0	0	23,275	23,233	147,800
-314	2022 GO IMPROVEMENT SERIES 2022	0	0	0	0	0
-316	2017 GO IMPROVEMENT SERIES 2017I	140,633	132,802	139,000	138,958	140,325
	<i>TOTAL EXPENDITURES</i>	302,490	476,427	162,275	162,191	288,125
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	124,120	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	124,120	0	0	0
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	302,490	600,547	162,275	162,191	288,125
	FUND BALANCE - JANUARY 1	732,494	707,120	489,490	489,490	598,319
	CHANGE IN FUND BALANCE	(25,374)	(217,630)	109,059	108,829	(24,040)
	FUND BALANCE - DECEMBER 31	707,120	489,490	598,549	598,319	574,279

## 2023 DEBT PRINCIPAL PAYMENTS ALLOCATED PER BOND

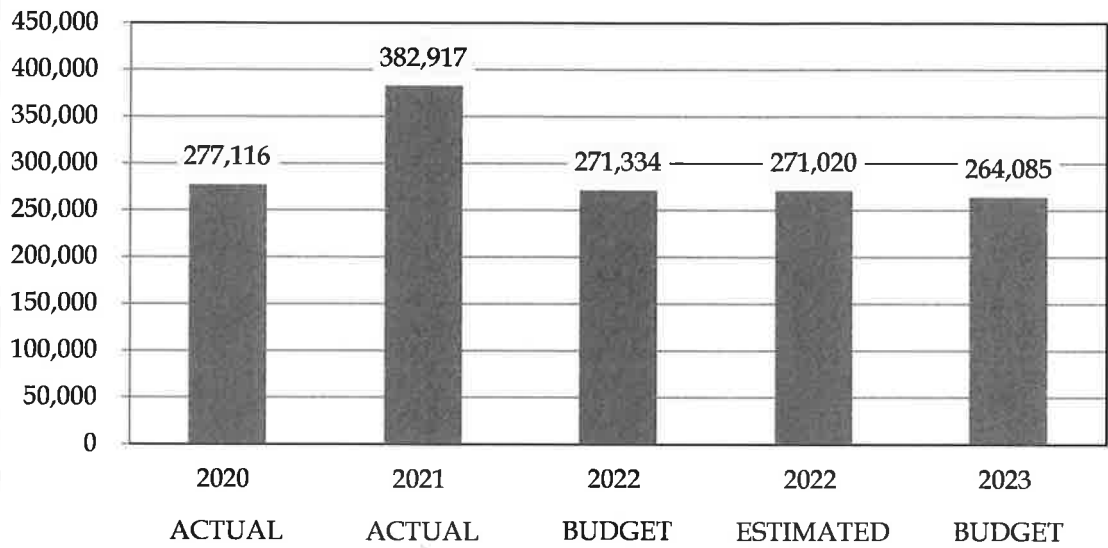


<u>BOND</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021A G.O. IMPROVEMENT BONDS	130,000	12,000	142,000
2017A G.O. IMPROVEMENT BONDS	125,000	9,525	134,525
	255,000	21,525	276,525

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	227,988	211,544	193,510	193,510	189,685
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>227,988</u>	<u>211,544</u>	<u>193,510</u>	<u>193,510</u>	<u>189,685</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	41,393	8,846	76,524	76,500	73,100
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>41,393</u>	<u>8,846</u>	<u>76,524</u>	<u>76,500</u>	<u>73,100</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	4,603	3,915	1,300	1,010	1,300
36213	CHANGE IN FAIR VALUE OF IN	3,132	(2,213)	0	0	0
36420	SALE OF EQUIPMENT	0	150,000	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>7,735</u>	<u>151,702</u>	<u>1,300</u>	<u>1,010</u>	<u>1,300</u>
	<i>TOTAL REVENUES</i>	<u><u>277,116</u></u>	<u><u>372,092</u></u>	<u><u>271,334</u></u>	<u><u>271,020</u></u>	<u><u>264,085</u></u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	10,825	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>10,825</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u><u>277,116</u></u>	<u><u>382,917</u></u>	<u><u>271,334</u></u>	<u><u>271,020</u></u>	<u><u>264,085</u></u>

## 2023 TOTAL DEBT SERVICE REVENUES AND TRANSFERS

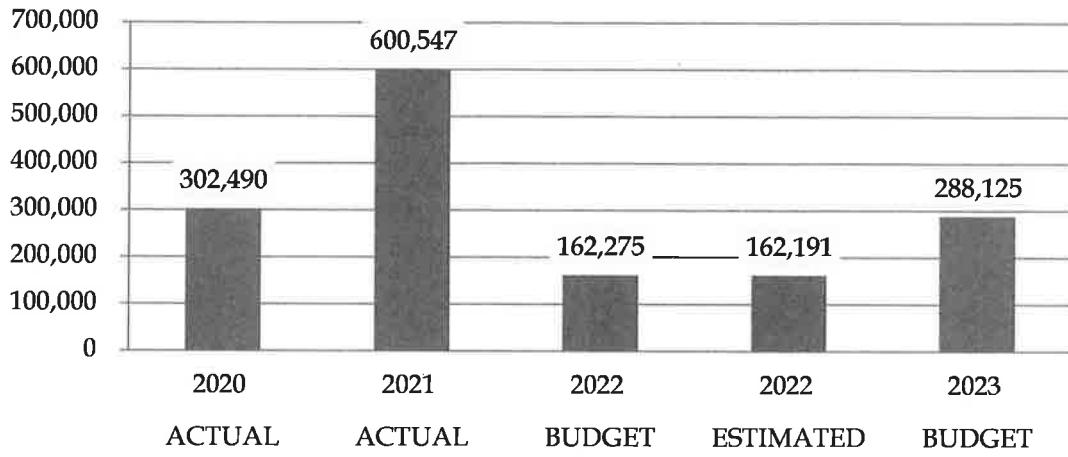


TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>EXPENDITURES:</b>						
	<i>OTHER SERVICES &amp; CHARGES</i>					
80310	AUDIT	2,241	2,166	1,600	1,516	1,600
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>2,241</u>	<u>2,166</u>	<u>1,600</u>	<u>1,516</u>	<u>1,600</u>
	<i>DEBT SERVICE</i>					
94000	BOND PRINCIPAL	265,000	445,000	120,000	120,000	255,000
94500	BOND INTEREST	29,088	21,864	30,675	30,675	21,525
94900	BOND FEES	6,161	7,398	10,000	10,000	10,000
	<i>TOTAL DEBT SERVICE</i>	<u>300,249</u>	<u>474,261</u>	<u>160,675</u>	<u>160,675</u>	<u>286,525</u>
	<i>TOTAL EXPENDITURES</i>	<u>302,490</u>	<u>476,427</u>	<u>162,275</u>	<u>162,191</u>	<u>288,125</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	124,120	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>124,120</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>302,490</u>	<u>600,547</u>	<u>162,275</u>	<u>162,191</u>	<u>288,125</u>



## 2023 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 and 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.

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	22,440	0	0	0	0
	TOTAL PROPERTY TAX LEVY	22,440	0	0	0	0
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	31,632	73	0	0	0
	TOTAL FINES & FORFEITS	31,632	73	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	550	72	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	339	0	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	889	72	0	0	0
317	TOTAL REVENUES	54,961	144	0	0	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	54,961	144	0	0	0
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	747	722	0	0	0
	TOTAL OTHER SERVICES & CHARGES	747	722	0	0	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	65,000	65,000	0	0	0
94500	BOND INTEREST	2,242	780	0	0	0
94900	BOND FEES	726	3,250	0	0	0
	TOTAL DEBT SERVICE	67,968	69,030	0	0	0
-311	TOTAL EXPENDITURES	68,715	69,752	0	0	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	7,337	0	0	0
	TOTAL OTHER FINANCING USES	0	7,337	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	68,715	77,089	0	0	0
	FUND BALANCE - JANUARY 1	90,699	76,945	(0)	(0)	(0)
	CHANGE IN FUND BALANCE	(13,754)	(76,945)	0	0	0
	FUND BALANCE - DECEMBER 31	76,945	(0)	(0)	(0)	(0)

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

### BUDGETARY OBJECTIVE:

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

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	95,474	98,894	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>95,474</u>	<u>98,894</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	1,016	453	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	628	0	0	0	0
36420	SALE OF EQUIPMENT	0	150,000	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,644</u>	<u>150,453</u>	<u>0</u>	<u>0</u>	<u>0</u>
312	<i>TOTAL REVENUES</i>	<u>97,118</u>	<u>249,347</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 &amp; OTHER FINANCING SOURCES</i>	<u>97,118</u>	<u>249,347</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	746	722	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>746</u>	<u>722</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	85,000	265,000	0	0	0
94500	BOND INTEREST	6,671	4,359	0	0	0
94900	BOND FEES	725	3,793	0	0	0
	<i>TOTAL DEBT SERVICE</i>	<u>92,396</u>	<u>273,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
-312	<i>TOTAL EXPENDITURES</i>	<u>93,142</u>	<u>273,873</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	116,782	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>116,782</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	<u>93,142</u>	<u>390,655</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND BALANCE - JANUARY 1	137,333	141,309	0	0	0
	CHANGE IN FUND BALANCE	<u>3,976</u>	<u>(141,309)</u>	<u>0</u>	<u>0</u>	<u>0</u>
	FUND BALANCE - DECEMBER 31	<u>141,309</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## 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 G.O. 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:

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>
2023	130,000	12,000
2024	130,000	9,400
2025	135,000	6,750
2026	135,000	4,050
2027	135,000	1,350
<b>TOTAL:</b>	<b>665,000</b>	<b>33,550</b>

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	78,440	78,440	77,605
	<i>TOTAL PROPERTY TAX</i>	<u>0</u>	<u>0</u>	<u>78,440</u>	<u>78,440</u>	<u>77,605</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	2,688	72,024	72,000	70,100
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>2,688</u>	<u>72,024</u>	<u>72,000</u>	<u>70,100</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	62	100	10	100
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	(49)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>0</u>	<u>13</u>	<u>100</u>	<u>10</u>	<u>100</u>
313	<i>TOTAL REVENUES</i>	<u>0</u>	<u>2,701</u>	<u>150,564</u>	<u>150,450</u>	<u>147,805</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	10,825	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>10,825</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>0</u>	<u>13,526</u>	<u>150,564</u>	<u>150,450</u>	<u>147,805</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	0	0	800	758	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>0</u>	<u>800</u>	<u>758</u>	<u>800</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	130,000
94500	BOND INTEREST	0	0	17,475	17,475	12,000
94900	BOND FEES	0	0	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	<u>0</u>	<u>0</u>	<u>22,475</u>	<u>22,475</u>	<u>147,000</u>
-313	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>23,275</u>	<u>23,233</u>	<u>147,800</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 AND OTHER FINANCING</i>	<u>0</u>	<u>0</u>	<u>23,275</u>	<u>23,233</u>	<u>147,800</u>
	FUND BALANCE - JANUARY 1	0	0	13,526	13,526	140,743
	CHANGE IN FUND BALANCE	0	13,526	127,289	127,217	5
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>13,526</u>	<u>140,815</u>	<u>140,743</u>	<u>140,748</u>

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

### BUDGETARY OBJECTIVE:

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

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

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

### DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2023	125,000	9,525
2024	125,000	5,775
2025	130,000	1,950
TOTAL:	380,000	17,250



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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	110,074	112,650	115,070	115,070	112,080
	TOTAL PROPERTY TAX LEVY	110,074	112,650	115,070	115,070	112,080
<i>FINES &amp; FORFEITS</i>						
36100	SPECIAL ASSESSMENTS	9,761	6,086	4,500	4,500	3,000
	TOTAL FINES & FORFEITS	9,761	6,086	4,500	4,500	3,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,037	3,328	1,200	1,000	1,200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,165	(2,164)	0	0	0
	TOTAL MISCELLANEOUS	5,202	1,164	1,200	1,000	1,200
316	TOTAL REVENUES	125,037	119,900	120,770	120,570	116,280
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	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	125,037	119,900	120,770	120,570	116,280
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT & OTHER CHARGES	748	722	800	758	800
	TOTAL OTHER SERVICES & CHARGES	748	722	800	758	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	115,000	115,000	120,000	120,000	125,000
94500	BOND INTEREST	20,175	16,725	13,200	13,200	9,525
94900	BOND FEES	4,710	355	5,000	5,000	5,000
	TOTAL DEBT SERVICE	139,885	132,080	138,200	138,200	139,525
-316	TOTAL EXPENDITURES	140,633	132,802	139,000	138,958	140,325
	FUND BALANCE - JANUARY 1	504,462	488,866	475,964	475,964	457,576
	CHANGE IN FUND BALANCE	(15,596)	(12,902)	(18,230)	(18,388)	(24,045)
	FUND BALANCE - DECEMBER 31	488,866	475,964	457,734	457,576	433,531

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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 nine 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
8. Amber Union
9. 2023 Street Project

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

### BASIS OF ACCOUNTING & BUDGETING:

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

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

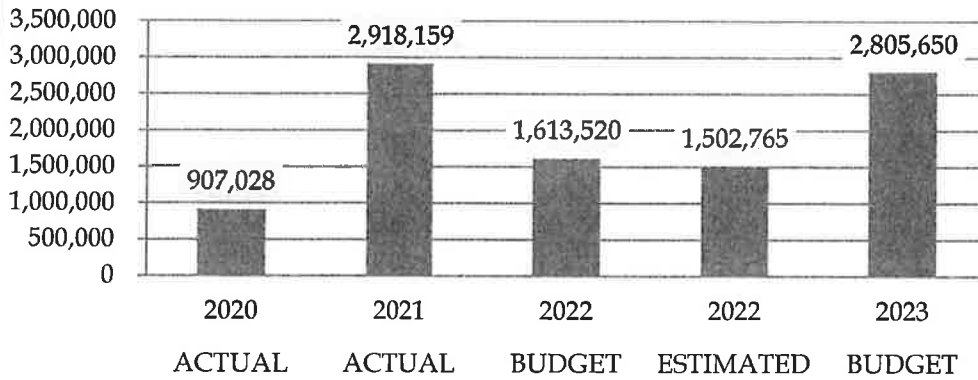
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

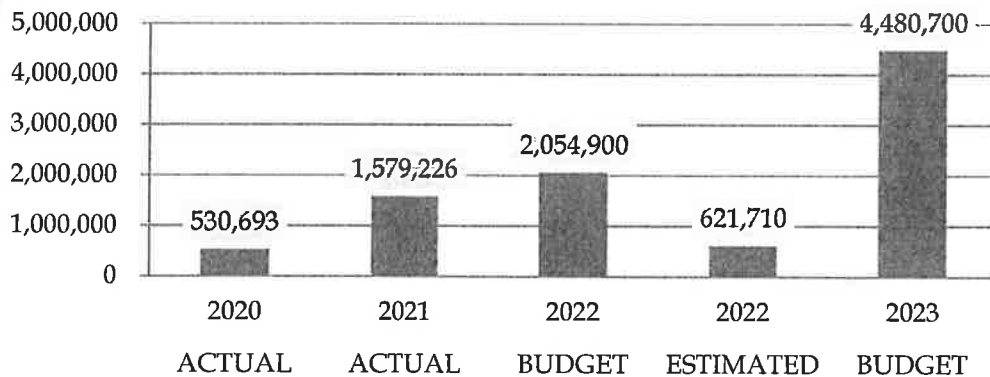
**TOTAL CAPITAL PROJECTS FUNDS**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
401	GENERAL CAPITAL	55,293	29,871	5,200	11,500	11,500
402	PUBLIC SAFETY CAPITAL	46,068	47	20	25,535	7,520
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	6,403	387,591	800	2,500	2,000
414	TIF DISTRICT #1-3 IMPROVEMENTS	272,660	334,018	280,500	400,500	480,500
415	TIF DISTRICT #1-4 IMPROVEMENTS	0	0	0	0	48,300
419	INFRASTRUCTURE IMPROVEMENTS	406,604	292,263	312,000	312,430	317,430
426	2021 STREET PROJECT	0	462,470	1,000	400	200
427	C.O. STREET IMPROVEMENTS 2017	0	0	0	0	0
428	AMBER UNION	0	123,092	0	12,200	200
429	2023 STREET PROJECT/GARDEN AVE	0	0	0	35,000	706,100
<i>TOTAL REVENUES</i>		<u>787,028</u>	<u>1,629,353</u>	<u>599,520</u>	<u>800,065</u>	<u>1,573,750</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	684,687	800,000	0	675,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	8,700	0
39200	TRANSFERS	120,000	604,120	214,000	694,000	557,000
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>120,000</u>	<u>1,288,807</u>	<u>1,014,000</u>	<u>702,700</u>	<u>1,232,000</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>907,028</u>	<u>2,918,159</u>	<u>1,613,520</u>	<u>1,502,765</u>	<u>2,805,750</u>
<b>EXPENDITURES:</b>						
-401	GENERAL CAPITAL	17,177	11,718	7,300	7,258	9,300
-402	PUBLIC SAFETY CAPITAL	55,455	722	800	758	800
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	35,107	13,820	1,681,900	86,858	1,646,900
-414	TIF DISTRICT #1-3 IMPROVEMENTS	267,119	328,992	289,800	397,558	557,600
-415	TIF DISTRICT #1-4 IMPROVEMENTS	0	0	0	0	46,900
-419	INFRASTRUCTURE IMPROVEMENTS	155,835	36,385	9,300	23,758	233,800
-426	2021 STREET PROJECT	0	1,113,585	65,800	44,758	120,800
-427	C.O. STREET IMPROVEMENTS 2017	0	0	0	0	0
-428	AMBER UNION	0	74,003	0	758	800
-429	2023 STREET PROJECT/GARDEN AVE	0	0	0	4	1,456,800
<i>TOTAL EXPENDITURES</i>		<u>530,693</u>	<u>1,579,226</u>	<u>2,054,900</u>	<u>561,710</u>	<u>4,073,700</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	60,000	407,000
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>407,000</u>
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>		<u>530,693</u>	<u>1,579,226</u>	<u>2,054,900</u>	<u>621,710</u>	<u>4,480,700</u>
FUND BALANCE - JANUARY 1		1,508,740	1,885,075	3,224,008	3,224,008	4,105,063
CHANGE IN FUND BALANCE		376,335	1,338,933	(441,380)	881,055	(1,674,950)
FUND BALANCE - DECEMBER 31		<u>1,885,075</u>	<u>3,224,008</u>	<u>2,782,628</u>	<u>4,105,063</u>	<u>2,430,113</u>

**2023 CAPITAL PROJECTS FUNDS  
REVENUES (INCLUDES OPERATING  
TRANSFERS)**



**2023 CAPITAL PROJECTS FUNDS  
EXPENDITURES (INCLUDES  
OPERATING TRANSFERS)**



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	271,247	333,729	280,000	400,000	528,000
	<i>TOTAL PROPERTY TAXES</i>	271,247	333,729	280,000	400,000	528,000
<i>INTERGOVERNMENTAL</i>						
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	LGA	78,980	105,044	117,000	117,430	117,430
33410	TENNIS ASSOC GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	165,384	337,887	50,000	75,000	641,000
33431	STATE AID CRRSAA	0	49,678	0	15,000	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	1,600	0	0	0	0
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	45,714	0	0	0	0
33700	XCEL/CABLE FRANCHISE FEE	149,163	144,231	139,000	146,000	146,000
	<i>TOTAL INTERGOVERNMENTAL</i>	440,841	636,839	306,000	353,430	904,430
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	171,733	0	0	120,000
36105	SPECIAL ASSESSMENTS LARP 1	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 OVELAY	0	0	0	0	0
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	4,507	3,688	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	4,507	175,421	0	0	120,000
<i>MISCELLANEOUS</i>						
36204	PREPAYMENT ESCROW/ATTORNEY	0	10,000	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	0	0	12,000	0
36211	INTEREST ON INVESTMENTS	24,798	16,967	13,520	9,135	13,820
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	4,704	(13,524)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36233	CONTRIBUTIONS	500	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	356	1,692	0	0	0
36404	TIF APPLICATION FEE	0	5,000	0	0	0
36406	ISSUER FEE AMBER UNION	0	58,380	0	0	0
36410	CONDUIT BOND FEE	40,075	17,500	0	0	0
36420	SALES OF EQUIPMENT	0	387,349	0	25,500	7,500
	<i>TOTAL MISCELLANEOUS</i>	70,433	483,364	13,520	46,635	21,320
	<i>TOTAL REVENUES</i>	787,028	1,629,353	599,520	800,065	1,573,750
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	684,687	800,000	0	675,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	8,700	0
39200	TRANSFERS	120,000	604,120	214,000	694,000	557,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	120,000	1,288,807	1,014,000	702,700	1,232,000
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	907,028	2,918,159	1,613,520	1,502,765	2,805,750

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
80100	ENGINEERING SERVICES	29,914	83,951	7,000	56,000	42,000
80310	AUDIT	3,735	5,054	4,800	6,106	7,200
80400	DEED GRANT	0	49,678	0	0	0
81900	OTHER PROFESSIONAL SERVICES	3,263	25,803	6,000	18,000	17,000
81910	CONSULTING-STREETScape	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	2,000	0	4,500	6,500	1,000
84000	TREE TRIMMING	0	0	0	0	0
85000	TREE REMOVAL	0	0	0	0	0
86000	TREE PLANTING	0	0	0	0	0
86500	TREE DAMAGE REPAIRS	0	0	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	818	6,765	3,000	800	800
<i>TOTAL OTHER SERVICES &amp; CHARGES</i>		39,730	171,250	25,300	87,406	68,000
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	1,982	10,699	6,500	6,500	8,500
90200	COVID 19	14,448	0	0	0	0
91000	MACHINERY & EQUIPMENT	46,862	13,395	1,681,100	86,100	146,100
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	COMMUNITY PARK LAND/BUILDING	0	0	0	0	1,500,000
91600	AED GRANT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	41,366	0	0	0	0
91800	DNR GRANT EXP	0	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	840	0	0	40,400	0
92005	SIDEWALK IMPROVEMENT	0	2,550	2,000	2,000	10,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92010	ROSELAWN AN SNELLING SIGNAL	114,176	0	0	0	0
92015	TRAFFIC SIGNAL	0	13,356	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	15,838	0	0	0
92035	PARKING LOT- TESTING	0	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDEDALE	0	0	0	0	0
92055	CRAWFORD/ ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92056	LARPENTEUR MEDIAN	8,998	8,922	0	100	0
92057	2015 SNELLING DRIVE/GARDEN	0	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 STREET PROJECT	0	991,874	60,000	42,000	120,000
92450	2023 STREET PROJECT	0	0	0	0	1,107,000
92460	GARDEN SIDEWALK	0	0	0	0	299,000
92500	LARPENTEUR STREET LIGHTS	0	0	0	0	300,000
93000	DEBT PAY AS YOU GO PYMT	262,291	323,728	280,000	390,000	515,100
94900	BOND FEES	0	27,613	0	0	0
<i>CAPITAL OUTLAY</i>		490,963	1,407,976	2,029,600	567,100	4,005,700
<i>TOTAL EXPENDITURES</i>		530,693	1,579,226	2,054,900	654,506	4,073,700
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	60,000	407,000
<i>TOTAL OTHER FINANCING USES</i>		0	0	0	60,000	407,000
<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>		530,693	1,579,226	2,054,900	714,506	4,480,700

## 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 2020 through 2029, 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
33700	CABLE FRANCHISE FEES	10,920	11,334	4,000	11,000	11,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>10,920</u>	<u>11,334</u>	<u>4,000</u>	<u>11,000</u>	<u>11,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,048	2,414	1,200	500	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	1,250	(1,377)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	40,075	17,500	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>44,373</u>	<u>18,537</u>	<u>1,200</u>	<u>500</u>	<u>500</u>
401	<i>TOTAL REVENUES</i>	<u><u>55,293</u></u>	<u><u>29,871</u></u>	<u><u>5,200</u></u>	<u><u>11,500</u></u>	<u><u>11,500</u></u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	40,000	0	114,000	114,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>40,000</u>	<u>0</u>	<u>114,000</u>	<u>114,000</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u><u>95,293</u></u>	<u><u>29,871</u></u>	<u><u>119,200</u></u>	<u><u>125,500</u></u>	<u><u>11,500</u></u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT/PROFESSIONAL FEES	747	722	800	758	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>747</u>	<u>722</u>	<u>800</u>	<u>758</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	1,982	10,699	6,500	6,500	8,500
90200	COVID 19	14,448	0	0	0	0
91000	MACHINERY & EQUIPMENT	0	297	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>16,430</u>	<u>10,996</u>	<u>6,500</u>	<u>6,500</u>	<u>8,500</u>
-401	<i>TOTAL EXPENDITURES</i>	<u><u>17,177</u></u>	<u><u>11,718</u></u>	<u><u>7,300</u></u>	<u><u>7,258</u></u>	<u><u>9,300</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>17,177</u></u>	<u><u>11,718</u></u>	<u><u>7,300</u></u>	<u><u>7,258</u></u>	<u><u>9,300</u></u>
	FUND BALANCE - JANUARY 1	205,334	283,450	301,602	301,602	419,844
	CHANGE IN FUND BALANCE	<u>78,116</u>	<u>18,152</u>	<u>111,900</u>	<u>118,242</u>	<u>2,200</u>
	FUND BALANCE - DECEMBER 31	<u><u>283,450</u></u>	<u><u>301,602</u></u>	<u><u>413,502</u></u>	<u><u>419,844</u></u>	<u><u>422,044</u></u>

## PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

### BUDGETARY OBJECTIVE:

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

### 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:

Public safety equipment

For a detailed listing of capital uses and sources for 2020 through 2029, 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL REVENUES</i>						
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	45,714	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>45,714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	177	66	20	35	20
36213	CHANGE IN FAIR VALUE OF I	177	(19)	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	25,500	7,500
	<i>TOTAL MISCELLANEOUS</i>	<u>354</u>	<u>47</u>	<u>20</u>	<u>25,535</u>	<u>7,520</u>
402	<i>TOTAL REVENUES</i>	<u><u>46,068</u></u>	<u><u>47</u></u>	<u><u>20</u></u>	<u><u>25,535</u></u>	<u><u>7,520</u></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 &amp; OTHER FINANCING SOURCES</i>	<u><u>46,068</u></u>	<u><u>47</u></u>	<u><u>20</u></u>	<u><u>25,535</u></u>	<u><u>7,520</u></u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	747	722	800	758	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>747</u>	<u>722</u>	<u>800</u>	<u>758</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	13,342	0	0	0	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	41,366	0	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>54,708</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-402	<i>TOTAL EXPENDITURES</i>	<u><u>55,455</u></u>	<u><u>722</u></u>	<u><u>800</u></u>	<u><u>758</u></u>	<u><u>800</u></u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u><u>55,455</u></u>	<u><u>722</u></u>	<u><u>800</u></u>	<u><u>758</u></u>	<u><u>800</u></u>
	FUND BALANCE - JANUARY 1	17,824	8,437	7,762	7,762	32,539
	CHANGE IN FUND BALANCE	<u>(9,387)</u>	<u>(675)</u>	<u>(780)</u>	<u>24,777</u>	<u>6,720</u>
	FUND BALANCE - DECEMBER 31	<u><u>8,437</u></u>	<u><u>7,762</u></u>	<u><u>6,982</u></u>	<u><u>32,539</u></u>	<u><u>39,259</u></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 2020 through 2029, 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	GRANT - PIANO IN PARK	0	0	0	0	0
33430	GOOD NEIGHBOR GRANT	1,917	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>1,917</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,062	3,450	800	2,500	2,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	924	(3,208)	0	0	0
36233	CONTRIBUTIONS	500	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	0	387,349	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>4,486</u>	<u>387,591</u>	<u>800</u>	<u>2,500</u>	<u>2,000</u>
403	<i>TOTAL REVENUES</i>	<u>6,403</u>	<u>387,591</u>	<u>800</u>	<u>2,500</u>	<u>2,000</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	8,700	0
39200	TRANSFERS	0	524,120	100,000	500,000	120,000
39130	BOND PROCEEDS	0	0	800,000	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>524,120</u>	<u>900,000</u>	<u>508,700</u>	<u>120,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>6,403</u>	<u>911,710</u>	<u>900,800</u>	<u>511,200</u>	<u>122,000</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80310	AUDIT	747	722	800	758	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>747</u>	<u>722</u>	<u>800</u>	<u>758</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	33,520	13,098	1,681,100	86,100	146,100
91500	COMMUNITY PARK LAND/BUILDING	0	0	0	0	1,500,000
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	840	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>34,360</u>	<u>13,098</u>	<u>1,681,100</u>	<u>86,100</u>	<u>1,646,100</u>
-403	<i>TOTAL EXPENDITURES</i>	<u>35,107</u>	<u>13,820</u>	<u>1,681,900</u>	<u>86,858</u>	<u>1,646,900</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>35,107</u>	<u>13,820</u>	<u>1,681,900</u>	<u>86,858</u>	<u>1,646,900</u>
	FUND BALANCE - JANUARY 1	236,505	207,801	1,105,691	1,105,691	1,530,033
	CHANGE IN FUND BALANCE	(28,704)	897,890	(781,100)	424,342	(1,524,900)
	FUND BALANCE - DECEMBER 31	<u>207,801</u>	<u>1,105,691</u>	<u>324,591</u>	<u>1,530,033</u>	<u>5,133</u>

## 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 Payment (93000) Payments made to the developer.

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	271,247	333,729	280,000	400,000	480,000
	<i>TOTAL PROPERTY TAXES</i>	<u>271,247</u>	<u>333,729</u>	<u>280,000</u>	<u>400,000</u>	<u>480,000</u>
<i>SPECIAL ASSESSMENTS</i>						
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,076	658	500	500	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	337	(368)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,413</u>	<u>290</u>	<u>500</u>	<u>500</u>	<u>500</u>
414	<i>TOTAL REVENUES</i>	<u>272,660</u>	<u>334,018</u>	<u>280,500</u>	<u>400,500</u>	<u>480,500</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 &amp; OTHER FINANCING SOURCES</i>	<u>272,660</u>	<u>334,018</u>	<u>280,500</u>	<u>400,500</u>	<u>480,500</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	747	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	3,263	3,728	6,000	6,000	6,000
89000	MISCELLANEOUS	818	815	3,000	800	800
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>4,828</u>	<u>5,264</u>	<u>9,800</u>	<u>7,558</u>	<u>7,600</u>
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92500	LARPENTEUR STREET LIGHTS	0	0	0	0	80,000
93000	DEBT PAY AS YOU GO PYMT	262,291	323,728	280,000	390,000	470,000
	<i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i>	<u>262,291</u>	<u>323,728</u>	<u>280,000</u>	<u>390,000</u>	<u>550,000</u>
-414	<i>TOTAL EXPENDITURES</i>	<u>267,119</u>	<u>328,992</u>	<u>289,800</u>	<u>397,558</u>	<u>557,600</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>267,119</u>	<u>328,992</u>	<u>289,800</u>	<u>397,558</u>	<u>557,600</u>
	FUND BALANCE - JANUARY 1	69,976	75,517	80,543	80,543	83,485
	CHANGE IN FUND BALANCE	<u>5,541</u>	<u>5,026</u>	<u>(9,300)</u>	<u>2,942</u>	<u>(77,100)</u>
	FUND BALANCE - DECEMBER 31	<u>75,517</u>	<u>80,543</u>	<u>71,243</u>	<u>83,485</u>	<u>6,385</u>

## TIF DISTRICT #1-4 IMPROVEMENTS (415)

### BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital projects within tax increment district #1-4 (Amber Union low income housing project)

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Tax Increments (30113). Tax Increments from the new district of Amber Union. First increments to be received during 2023.

#### *EXPENDITURES & OTHER FINANCING USES*

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



TIF DISTRICT #1-4 IMPROVEMENTS (415)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	0	0	0	0	48,000
	TOTAL PROPERTY TAXES	0	0	0	0	48,000
<i>INTERGOVERNMENTAL</i>						
33400	STATE GRANTS AND AIDS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	300
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	300
415	TOTAL REVENUES	0	0	0	0	48,300
<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	0	0	0	0	48,300
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	0	0	0	0	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	1,000
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	1,800
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
93000	DEBT PAY AS YOU GO PYMT	0	0	0	0	45,100
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	0	0	0	0	45,100
-415	TOTAL EXPENDITURES	0	0	0	0	46,900
<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	0	0	0	0	46,900
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	1,400
	FUND BALANCE - DECEMBER 31	0	0	0	0	1,400

## 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 2020 through 2029, 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 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
	TOTAL PROPERTY TAX	0	0	0	0	0
<i>INTERGOVERNMENTAL</i>						
33400	LGA	78,980	105,044	117,000	117,430	117,430
33430	MINNESOTA STATE AID (DOT)	163,467	49,172	50,000	55,000	55,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	0	0	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	1,600	0	0	0	0
33700	EXCEL FRANCHISE FEE	138,243	132,896	135,000	135,000	135,000
	TOTAL INTERGOVERNMENTAL	382,290	287,112	302,000	307,430	307,430
<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	4,507	3,688	0	0	0
	TOTAL SPECIAL ASSESMENTS	4,507	3,688	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	17,435	8,477	10,000	5,000	10,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,016	(7,356)	0	0	0
36222	REFUNDS/ REIMBURSEMENTS	0	0	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	356	342	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	TOTAL MISCELLANEOUS	19,807	1,463	10,000	5,000	10,000
419	TOTAL REVENUES	406,604	292,263	312,000	312,430	317,430
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	80,000	80,000	0	0	30,000
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	80,000	80,000	0	0	30,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	486,604	372,263	312,000	312,430	347,430
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	29,914	6,413	2,000	14,000	2,000
80310	AUDIT	747	1,444	800	758	800
81900	OTHER PROFESSIONAL SVCS	0	3,700	0	0	0
83010	PAVEMENT MANAGEMENT	2,000	0	4,500	6,500	1,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	32,661	11,557	7,300	21,258	3,800
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	400	0
92005	SIDEWALK IMPROVEMENTS	0	2,550	2,000	2,000	10,000
92007	CURBS	0	0	0	0	0
92010	ROSELAWN AND SNELLING SIGNAL	114,176	0	0	0	0
92015	2019 TRAFFIC CONTROL	0	13,356	0	0	0
92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	0	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDERDALE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92056	LARPENTEUR MEDIAN	8,998	8,922	0	100	0
92057	2015 SNELLING DRIVE/GARDEN	0	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
92500	LARPENTEUR STREET LIGHTS	0	0	0	0	220,000
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>123,174</u>	<u>24,829</u>	<u>2,000</u>	<u>2,500</u>	<u>230,000</u>
-419	<i>TOTAL EXPENDITURES</i>	<u>155,835</u>	<u>36,385</u>	<u>9,300</u>	<u>23,758</u>	<u>233,800</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	60,000	407,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>407,000</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>155,835</u>	<u>36,385</u>	<u>9,300</u>	<u>83,758</u>	<u>640,800</u>
	FUND BALANCE - JANUARY 1	979,101	1,309,870	1,645,748	1,645,748	1,874,420
	CHANGE IN FUND BALANCE	<u>330,769</u>	<u>335,878</u>	<u>302,700</u>	<u>228,672</u>	<u>(293,370)</u>
	FUND BALANCE - DECEMBER 31	<u>1,309,870</u>	<u>1,645,748</u>	<u>1,948,448</u>	<u>1,874,420</u>	<u>1,581,050</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 the Mn Department of Transportation for street improvements.
- ⇒ Special Assessments (36100) Property owners are assessed

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Capital Outlay (92000 -92600) The costs related to the street improvements.

2021 STREET PROJECT PMP (426)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	0	288,715	0	0	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>288,715</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	171,733	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>171,733</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	1,645	1,000	400	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(973)	0	0	0
36400	MISCELLANEOUS	0	1,350	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>0</u>	<u>2,022</u>	<u>1,000</u>	<u>400</u>	<u>200</u>
426	<i>TOTAL REVENUES</i>	<u>0</u>	<u>462,470</u>	<u>1,000</u>	<u>400</u>	<u>200</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	684,687	0	0	0
39200	TRANSFERS	0	0	0	20,000	120,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>684,687</u>	<u>0</u>	<u>20,000</u>	<u>120,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>0</u>	<u>1,147,157</u>	<u>1,000</u>	<u>20,400</u>	<u>120,200</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	0	77,538	5,000	2,000	0
80310	AUDIT/PROFESSIONAL FEES	0	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>78,260</u>	<u>5,800</u>	<u>2,758</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	15,838	0	0	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	0	991,874	60,000	42,000	120,000
92600	PARKING LOT - PUBLIC WORKS & FIRE	0	0	0	0	0
94900	BOND FEES	0	27,613	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>1,035,326</u>	<u>60,000</u>	<u>42,000</u>	<u>120,000</u>
-426	<i>TOTAL EXPENDITURES:</i>	<u>0</u>	<u>1,113,585</u>	<u>65,800</u>	<u>44,758</u>	<u>120,800</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>1,113,585</u>	<u>65,800</u>	<u>44,758</u>	<u>120,800</u>
	FUND BALANCE - JANUARY 1	0	0	33,572	33,572	9,214
	CHANGE IN FUND BALANCE	0	33,572	(64,800)	(24,358)	(600)
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>33,572</u>	<u>(31,228)</u>	<u>9,214</u>	<u>8,614</u>

## AMBER UNION (428)

### BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the Amber Union Project.

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

⇒ Deed Grant (33431): From State of MN

#### *EXPENDITURES & OTHER FINANCING USES*

⇒ Other Services and Charges

Deed Grant (80300: This grant money was passed through to Amber Union.

AMBER UNION 428

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33430	MN STATE AID	0	0	0	0	0
33431	DEED GRANT	0	49,678	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	49,678	0	0	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36204	PREPAYMENT ESCROW/ ATTORNEY	0	10,000	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	0	0	12,000	0
36211	INTEREST ON INVESTMENTS	0	258	0	200	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(223)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36404	TIF APPLICATION FEE	0	5,000	0	0	0
36406	ISSUER FEE AMBER UNION	0	58,380	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	73,415	0	12,200	200
428	<i>TOTAL REVENUES</i>	0	123,092	0	12,200	200
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	0	123,092	0	12,200	200
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	0	0	0	758	800
80400	DEED GRANT	0	49,678	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	18,375	0	0	0
89000	MISCELLANEOUS	0	5,950	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	0	74,003	0	758	800
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	0	0	0	0	0
-428	<i>TOTAL EXPENDITURES:</i>	0	74,003	0	758	800
<i>OTHER FINANCING USES</i>						
97000	OPERATING TRANSFER	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES</i>	0	74,003	0	758	800
	FUND BALANCE - JANUARY 1	0	0	49,090	49,090	60,532
	CHANGE IN FUND BALANCE	0	49,090	0	11,442	(600)
	FUND BALANCE - DECEMBER 31	0	49,090	49,090	60,532	59,932



## 2023 STREET PROJECT/GARDEN AVE (429)

### BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the 2023 Street Project/Garden Avenue (429).

### ACCOUNT HIGHLIGHTS:

#### *REVENUES & OTHER FINANCING SOURCES*

- ⇒ Minnesota State Aid DOT (33430): Street Aid from the state of Minnesota
- ⇒ Minnesota Aid CRRSSA (33431): Additional street aid from Federal Coronavirus Aid.

#### *EXPENDITURES & OTHER FINANCING USES*

- ⇒ Capital Outlay:
  - 2023 Street Project (92050).
  - Garden Avenue Sidewalk (92060)

2023 STREET PROJECT /GARDEN AVENUE (429)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	0	0	0	20,000	586,000
33400	WATERSHED DISTRICT GRANT	0	0	0	0	0
33431	STATE AID CRRSAA	0	0	0	15,000	0
33500	OTHER GRANTS	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>586,000</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	120,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
429	<i>TOTAL REVENUES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>706,100</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	675,000
39200	TRANSFERS	0	0	0	60,000	287,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>962,000</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,000</u>	<u>1,668,100</u>
<b>EXPENDITURES:</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	0	0	0	40,000	40,000
80310	AUDIT/PROFESSIONAL FEES	0	0	0	800	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	12,000	10,000
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,800</u>	<u>50,800</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	40,000	0
92030	STREET TESTING	0	0	0	0	0
92450	2023 Street Project	0	0	0	0	1,107,000
92460	Garden Sidewalk	0	0	0	0	299,000
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>1,406,000</u>
-429	<i>TOTAL EXPENDITURES:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,800</u>	<u>1,456,800</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFER	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,800</u>	<u>1,456,800</u>
	FUND BALANCE - JANUARY 1	0	0	0	0	2,200
	CHANGE IN FUND BALANCE	0	0	0	2,200	211,300
	FUND BALANCE - DECEMBER 31	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,200</u>	<u>213,500</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:

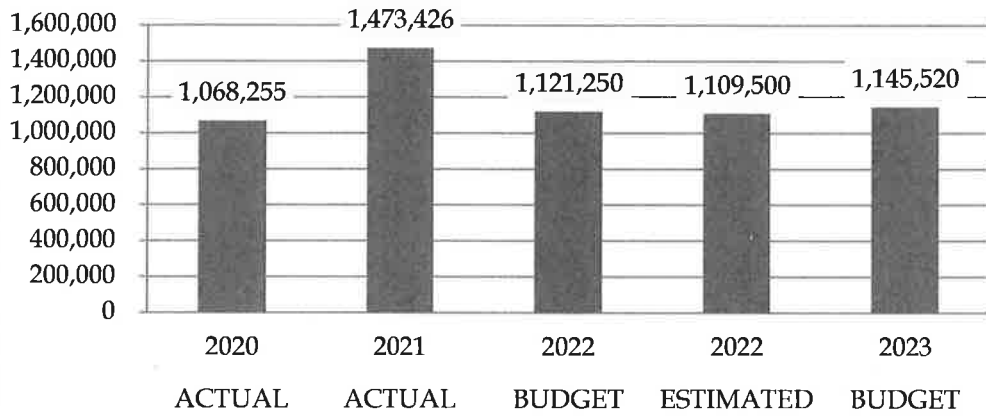
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position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

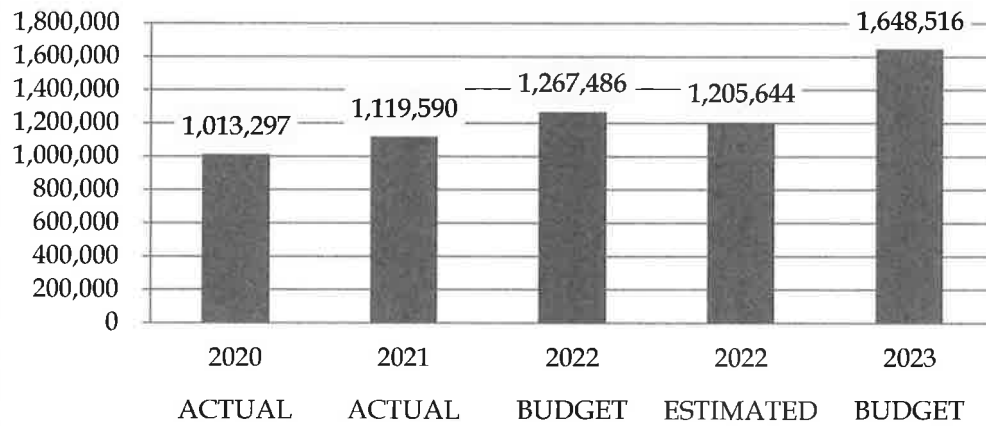
TOTAL ENTERPRISE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
REVENUES:						
601	SANITARY SEWER	882,048	1,154,142	939,000	928,000	958,300
602	STORM DRAINAGE	186,207	190,044	182,250	181,500	187,220
	<i>TOTAL REVENUES</i>	<u>1,068,255</u>	<u>1,344,187</u>	<u>1,121,250</u>	<u>1,109,500</u>	<u>1,145,520</u>
<i>OTHER FINANCING SOURCES</i>						
39700	CONTRIBUTED CAPITAL	0	78,993	0	0	0
39100	CONTRIBUTED CAPITAL	0	50,246	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>129,239</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>1,068,255</u>	<u>1,473,426</u>	<u>1,121,250</u>	<u>1,109,500</u>	<u>1,145,520</u>
EXPENSES:						
-601	SANITARY SEWER	867,394	960,716	1,039,686	1,022,206	1,228,416
-602	STORM DRAINAGE	145,903	158,873	227,800	183,438	420,100
	<i>TOTAL EXPENSES</i>	<u>1,013,297</u>	<u>1,119,590</u>	<u>1,267,486</u>	<u>1,205,644</u>	<u>1,648,516</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 &amp; OTHER FINANCING USES</i>	<u>1,013,297</u>	<u>1,119,590</u>	<u>1,267,486</u>	<u>1,205,644</u>	<u>1,648,516</u>
	NET POSITION - JANUARY 1	4,116,501	4,171,459	4,525,295	4,525,295	4,429,151
	NET INCOME (LOSS)	54,958	353,836	(146,236)	(96,144)	(502,996)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>4,171,459</u>	<u>4,525,295</u>	<u>4,379,059</u>	<u>4,429,151</u>	<u>3,926,155</u>

## 2023 ENTERPRISE FUND REVENUES



## 2023 ENTERPRISE FUND EXPENSES



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
<i>TOTAL INTERGOVERNMENTAL</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CHARGES FOR SERVICES</i>						
34180	SEWER CHARGES	1,031,847	1,182,272	1,099,250	1,099,000	1,123,520
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	0	159,038	0	0	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>1,031,847</u>	<u>1,341,310</u>	<u>1,099,250</u>	<u>1,099,000</u>	<u>1,123,520</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	31,641	13,375	22,000	10,500	22,000
36213	CHANGE IN FAIR VALUE OF INV	1,532	(1,621)	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	3,235	(8,878)	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>36,408</u>	<u>2,876</u>	<u>22,000</u>	<u>10,500</u>	<u>22,000</u>
<i>TOTAL REVENUES</i>		<u>1,068,255</u>	<u>1,344,187</u>	<u>1,121,250</u>	<u>1,109,500</u>	<u>1,145,520</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39100	CONTRIBUTED CAPITAL	0	50,246	0	0	0
39700	CONTRIBUTED CAPITAL	0	78,993	0	0	0
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>0</u>	<u>129,239</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>		<u>1,068,255</u>	<u>1,473,426</u>	<u>1,121,250</u>	<u>1,109,500</u>	<u>1,145,520</u>

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>EXPENSES:</b>						
<b>COMPENSATION</b>						
60100	REGULAR SALARIES	179,577	180,321	186,500	204,000	215,000
60520	PART-TIME EMPLOYEES	0	5,138	4,000	4,000	0
64011	PERA CONTRIBUTIONS	11,622	(13,143)	14,200	15,000	15,500
64012	FICA CONTRIBUTIONS	13,066	13,412	14,800	15,700	16,500
64031	HOSPITALIZATION	34,704	41,364	42,000	44,800	51,300
64032	DENTAL	1,431	1,521	1,700	1,930	2,100
64033	LONG-TERM DISABILITY	437	546	560	550	570
64034	LIFE INSURANCE	542	588	650	600	600
	<b>TOTAL COMPENSATION</b>	<b>241,379</b>	<b>227,747</b>	<b>264,410</b>	<b>286,580</b>	<b>301,570</b>
<b>MATERIALS &amp; SUPPLIES</b>						
70100	SANITARY SEWER SUPPLIES	643	173	600	400	600
70120	TOOLS	211	0	200	0	200
70200	STORM SUPPLIES	15	0	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,391	2,612	4,900	3,400	4,400
77000	CLOTHING	0	0	0	0	0
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,260</b>	<b>2,785</b>	<b>5,900</b>	<b>4,000</b>	<b>5,400</b>
<b>OTHER SERVICES &amp; CHARGES</b>						
80100	ENGINEERING	785	248	1,000	5,300	0
80310	AUDIT	2,242	2,170	2,400	2,270	2,400
81900	OTHER SERVICES & CHARGES	0	0	0	0	0
81910	VEGETATION MGMT	0	0	0	0	0
83020	STREET SWEEPINGS	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	7,649	11,514	7,500	6,000	7,500
84000	STREET SWEEPINGS	918	3,316	5,000	5,000	5,000
85011	TELEPHONE - LANDLINE	1,418	933	1,200	1,100	1,200
85015	CELL PHONE	565	600	600	600	600
85020	ELECTRIC	0	0	0	0	0
85060	METRO SEWER CHARGES	616,098	578,355	484,676	484,676	669,996
85070	SAC CHARGES	-11	157,635	0	0	0
85080	PORTABLE TOILET - PARKS	3,280	3,552	3,600	3,600	3,600
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	0	23	200	0	50
86010	STORM MILEAGE	0	0	0	0	0
86100	TRAINING	709	722	0	740	740
86101	SANITARY/SEWER MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	943	735	1,500	1,060	1,060
87000	REPAIR EQUIPMENT	730	67	7,000	0	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	535	0	0	0
87100	SANITARY TELEVISION & COMMERCIAL JETTING	24,561	25,808	110,000	121,614	40,000
87101	ANNUAL SWEEPER INSPECTION	263	0	500	500	500
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87200	SEWER LINE REPAIRS	17,485	0	1,000	0	1,000
87230	CONTROL PANEL LIFT STATION	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	3,288	2,000	3,300	3,300
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	61,573	68,570	66,000	61,000	62,000
88000	INSURANCE & BONDS	6,760	8,818	8,900	6,900	7,500
88030	ONE CALL CONCEPTS-LOCATES	842	937	1,000	980	1,000
88500	BILLING FEE-UTILITIES	18,485	18,703	18,800	18,800	18,800
88600	MISCELLANEOUS FEES	23	0	100	100	100
88700	LIFT STATION REPAIRS	0	0	1,000	0	1,000
89000	MISCELLANEOUS	0	427	200	90	200
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>768,658</b>	<b>886,957</b>	<b>724,176</b>	<b>723,630</b>	<b>834,546</b>
<b>CAPITAL OUTLAY</b>						
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	0	2,100	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	60,500
92050	HOLTON, ALBERT, SHELDON, RUGGLES 2023	0	0	0	0	161,000
92060	ALLEY IOWA/IDAHO 2023	0	0	0	0	60,500
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	27,000	0	0
92400	2021 STREET PROJECT SANITARY	0	0	0	0	0
92450	2021 STREET PROJECT STORM	0	0	0	0	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	0	0	0	0
92700	2012 STREET PROJECT	0	0	26,000	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	0	0	220,000	191,434	225,000
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>2,100</b>	<b>273,000</b>	<b>191,434</b>	<b>507,000</b>
	<b>TOTAL EXPENSES</b>	<b>1,013,297</b>	<b>1,119,590</b>	<b>1,267,486</b>	<b>1,205,644</b>	<b>1,648,516</b>
<b>OTHER FINANCING USES</b>						
97000	TRANSFERS	0	0	0	0	0
	<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>1,013,297</b>	<b>1,119,590</b>	<b>1,267,486</b>	<b>1,205,644</b>	<b>1,648,516</b>

## SANITARY SEWER (601)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

*REVENUE & OTHER FINANCING SOURCES*

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

*EXPENSES & OTHER FINANCING USES*

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

Indicator	2020 Actual	2021 Actual	2022 Actual
Miles of sewer televised/cleaned	7.3	7.3	14.7



SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	852,185	994,148	919,000	919,000	938,300
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	0	159,038	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>852,185</u>	<u>1,153,186</u>	<u>919,000</u>	<u>919,000</u>	<u>938,300</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	26,628	9,835	20,000	9,000	20,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	3,235	(8,878)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>29,863</u>	<u>957</u>	<u>20,000</u>	<u>9,000</u>	<u>20,000</u>
601	<i>TOTAL REVENUES</i>	<u>882,048</u>	<u>1,154,142</u>	<u>939,000</u>	<u>928,000</u>	<u>958,300</u>
<i>OTHER FINANCING SOURCES</i>						
39100	CONTRIBUTED CAPITAL	0	50,246	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>50,246</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>882,048</u>	<u>1,204,388</u>	<u>939,000</u>	<u>928,000</u>	<u>958,300</u>
<b>EXPENSES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	119,416	119,793	124,000	134,000	143,000
60520	PART-TIME EMPLOYEES	0	2,790	2,000	2,000	0
64011	PERA CONTRIBUTIONS	11,717	(10,796)	9,400	10,000	10,500
64012	FICA CONTRIBUTIONS	8,695	8,866	9,800	10,200	11,000
64031	HOSPITALIZATION	21,920	26,645	26,000	29,800	32,600
64032	DENTAL	886	978	1,000	1,300	1,350
64033	LONG-TERM DISABILITY	295	366	360	370	380
64034	LIFE INSURANCE	320	385	450	400	400
	<i>TOTAL COMPENSATION</i>	<u>163,249</u>	<u>149,027</u>	<u>173,010</u>	<u>188,070</u>	<u>199,230</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	643	173	600	400	600
70120	TOOLS	211	0	200	0	200
74000	MOTOR FUEL & LUBRICANTS	0	300	400	400	400
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>854</u>	<u>473</u>	<u>1,200</u>	<u>800</u>	<u>1,200</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING	785	0	0	5,300	0
80310	AUDIT	1,495	1,448	1,600	1,512	1,600
85011	TELEPHONE - LANDLINE	1,418	933	1,200	1,100	1,200
85015	CELL PHONE	565	600	600	600	600
85020	ELECTRIC	0	0	0	0	0
85060	METRO SEWER CHARGES	616,098	578,355	484,676	484,676	669,996
85070	SAC CHARGES	41	157,635	0	0	0
85080	PORTABLE TOILET - PARKS	3,280	3,552	3,600	3,600	3,600
86030	CONFERENCES & SCHOOLS	0	23	200	0	50
86100	TRAINING	709	722	0	740	740
86101	MILEAGE	0	0	0	0	0
87000	REPAIR EQUIPMENT	730	67	2,000	0	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	535	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	24,561	25,808	110,000	103,904	40,000
87200	SEWER LINE REPAIRS	17,485	0	1,000	0	1,000

87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	12,272	15,333	14,000	16,000	17,000
88000	INSURANCE & BONDS	5,270	7,328	7,400	5,400	6,000
88030	ONE CALL CONCEPTS-LOCATES	842	937	1,000	980	1,000
88500	BILLING FEE-UTILITIES	17,740	17,940	18,000	18,000	18,000
89000	MISCELLANEOUS	0	0	200	90	200
	<i>TOTAL OTHER SERVICES &amp; CHARGES</i>	<u>703,291</u>	<u>811,217</u>	<u>645,476</u>	<u>641,902</u>	<u>762,986</u>
	<i>CAPITAL OUTLAY</i>					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2023 STREET PROJECT SANITARY SEWER	0	0	0	0	40,000
92400	2021 STREET PROJECT	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	0	0	0	0
92800	SEWER LINING PROJ	0	0	220,000	191,434	225,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>220,000</u>	<u>191,434</u>	<u>265,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>867,394</u>	<u>960,716</u>	<u>1,039,686</u>	<u>1,022,206</u>	<u>1,228,416</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</i>	<u>867,394</u>	<u>960,716</u>	<u>1,039,686</u>	<u>1,022,206</u>	<u>1,228,416</u>
	NET POSITION - JANUARY 1	2,547,491	2,562,145	2,805,817	2,805,817	2,711,611
	NET INCOME (LOSS)	14,654	243,672	(100,686)	(94,206)	(270,116)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,562,145</u>	<u>2,805,817</u>	<u>2,705,131</u>	<u>2,711,611</u>	<u>2,441,495</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.

Indicator	2020 Actual	2021 Actual	2022 Actual
Catch Basin Repairs	4	23	20
New Catch Basins	0	3	3

**STORM DRAINAGE (602)**

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
<b>REVENUES:</b>						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	179,662	188,125	180,250	180,000	185,220
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>179,662</u>	<u>188,125</u>	<u>180,250</u>	<u>180,000</u>	<u>185,220</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	5,013	3,540	2,000	1,500	2,000
36213	CHANGE IN FAIR VALUE OF I	1,532	(1,621)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>6,545</u>	<u>1,920</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>
602	<i>TOTAL REVENUES</i>	<u>186,207</u>	<u>190,044</u>	<u>182,250</u>	<u>181,500</u>	<u>187,220</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	78,993	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>78,993</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</i>	<u>186,207</u>	<u>269,037</u>	<u>182,250</u>	<u>181,500</u>	<u>187,220</u>
<b>EXPENDITURES:</b>						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	60,161	60,528	62,500	70,000	72,000
60520	PART-TIME/SEASONAL EMPLOYEES	0	2,348	2,000	2,000	0
64011	PERA CONTRIBUTIONS	(95)	(4,348)	4,800	5,000	5,000
64012	FICA CONTRIBUTIONS	4,371	4,546	5,000	5,500	5,500
64031	HOSPITALIZATION	12,784	14,720	16,000	15,000	18,700
64032	DENTAL	545	543	700	630	750
64033	LONG-TERM DISABILITY	142	180	200	180	190
64034	LIFE INSURANCE	222	204	200	200	200
	<i>TOTAL COMPENSATION</i>	<u>78,130</u>	<u>78,720</u>	<u>91,400</u>	<u>98,510</u>	<u>102,340</u>
<i>MATERIALS &amp; SUPPLIES</i>						
70200	STORM SUPPLIES	15	0	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,391	2,312	4,500	3,000	4,000
	<i>TOTAL MATERIALS &amp; SUPPLIES</i>	<u>2,406</u>	<u>2,312</u>	<u>4,700</u>	<u>3,200</u>	<u>4,200</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
80100	ENGINEERING SERVICES	0	248	1,000	0	0
80310	AUDIT	747	722	800	758	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	7,649	11,514	7,500	6,000	7,500
84000	STREET SWEEPINGS	918	3,316	5,000	5,000	5,000
85015	CELL PHONE	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	943	735	1,500	1,060	1,060
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	5,000	0	5,000
87100	TELEVISIONING/CLEANING	0	0	0	17,710	0
87101	ANNUAL SWEEPER INSPECTION	263	0	500	500	500
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	3,288	2,000	3,300	3,300
87600	DEPRECIATION	49,301	53,237	52,000	45,000	45,000
88000	INSURANCE & BONDS	1,490	1,490	1,500	1,500	1,500
88500	BILLING FEES	745	764	800	800	800
88600	MISCELLANEOUS FEES & MS4 PERMIT	23	0	100	100	100
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	1,000	0	1,000
89000	ROW WATER MGMT DISTRIBUTE	0	427	0	0	0

	TOTAL OTHER SERVICES & CHARGES	65,367	75,741	78,700	81,728	71,560
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	EASEMENT: FULHAM/FOLWELL	0	2100	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	60,500
92050	HOLTON, ALBERT,SHELDON,RUGGLES 2023	0	0	0	0	121,000
92060	ALLEY IOWA/IDAHO 2023	0	0	0	0	60,500
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND ( 3 YR PROJ)	0	0	27,000	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPOVEMENTS ( 3 YR PROJ)	0	0	26,000	0	0
	TOTAL CAPITAL OUTLAY	0	2,100	53,000	0	242,000
-602	TOTAL EXPENDITURES	145,903	158,873	227,800	183,438	420,100
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES &	145,903	158,873	227,800	183,438	420,100
	NET POSITION - JANUARY 1	1,569,010	1,609,314	1,719,478	1,719,478	1,717,540
	NET INCOME (LOSS)	40,304	110,164	(45,550)	(1,938)	(232,880)
	RESTATEMENT CHG ACCT'ING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	1,609,314	1,719,478	1,673,928	1,717,540	1,484,660

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# 10 YEAR CAPITAL IMPROVEMENT PLAN 2023-2032

## 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)

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
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	6000	2000	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	8,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
TOTAL GENERAL CAPITAL	8,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
CAPITAL SOURCES										
FUND BALANCE BGN	419,844	422,044	417,144	412,244	407,344	407,344	407,344	402,444	397,544	229,534
INTEREST	500	500	500	500	500	500	500	500	500	1500
TRANSFER	0	0	0	0	0	0	0	0	0	0
OTHER FUNDS CABLE TX FRANCHISE FEES	11,000	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	431,344	422,544	417,644	412,744	407,844	407,844	407,844	402,944	398,044	231,034
TOTAL USES	8,500	4,500	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	800
FUND BALANCE YEAR-END	422,044	417,144	412,244	407,344	402,444	402,444	402,444	397,544	392,644	225,734

## PUBLIC SAFETY CAPITAL IMPROVEMENTS

### BUDGETARY OBJECTIVE:

Public safety improvements include those required for public safety needs of the city.

### CAPITAL OUTLAY:

⇒ *FIRE:*

Fire Contract: City of St. Paul

### 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)										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
CAPITAL USES										
FIRE:										
REPLACE 753 FIRE TRUCK (bought 2005)										
REPLACE 752 FIRE TRUCK (bought 2001)										
REPLACE 757 FIRE TRUCK (bought 2013)										
UTILITY 755										
EXERCISE ROOM FITNESS EQUIPMENT										
SELF CONTAINED BREATHING APPARATUS										
VENTILATION FANS										
POWER EQUIPMENT										
PERSONAL PROTECTIVE GEAR (BOOTS, HELMETS)										
EXHAUST SYSTEM EQUIPMENT										
MEDICAL BAGS AND O2 BAGS										
TRAINING EQUIPMENT										
RESCUE CAMERA										
PORTABLE RADIOS (3 PER YR REPLACEMENT)										
MOBILE RADIOS 1 PER YEAR										
FIREFIGHTING EQUIPMENT										
APPARATUS IT INFRASTRUCTURE										
RESPONSE TO WATER RELATED EMERGENCIES										
AIR MONITORING EQUIPMENT										
RESCUE EQUIPMENT										
OFF SITE PAGING EQUIPMENT										
SCENE LIGHTING										
HOSE										
LADDERS										
NOZZELS										
FIRE ADMIN OFFICE FURNITURE										
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	32,539	39,259	38,129	37,599	36,769	36,769	36,769	35,939	35,109	9,522
INTEREST	20	20	20	20	20	20	20	20	20	100
BOND REVENUE										0
OTHER FUNDS (TRANSFER FROM GENERAL FUND)										0
DONATIONS										
SALE OF EQUIPMENT	7,500									
TOTAL SOURCES	40,059	39,279	38,149	37,619	36,789	36,789	36,789	35,959	35,129	9,622
TOTAL USES	0	0	0	0	0	0	0	0	0	0
AUDIT FEE	800	850	850	850	850	850	850	850	850	800
	800	850	850	850	850	850	850	850	850	800
FUND BALANCE YEAR-END *	39,259	38,429	37,599	36,769	35,939	35,939	35,939	35,109	34,279	8,622

## 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.

⇒ City Wide:

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

Purchase Community Park Land and Building.

⇒ Park/Public Works Equipment:

1-Ton Truck.

2 Bobcats with Attachments.

### CAPITAL SOURCES:

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

**PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS**  
**10 YEAR CAPITAL IMPROVEMENT PLAN (403)**

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>CAPITAL USES</b>										
<b>COMMUNITY PARK:</b>										
BUILDING AND LAND										
COMMUNITY GARDENS	1,500,000	1,500,000								
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS		8,000								
PARK ENTRANCE IMPROVEMENT		25,000								
SIDEWALK REPLACEMENT		15,000								
BASKETBALL COURT RECONSTRUCTION		75,000								
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.		100,000								
TOTAL COMMUNITY PARK	1,500,000	1,723,000	*	*	*	*	*	*	*	*
<b>CURTISS FIELD PARK:</b>										
BASKETBALL COURT RESURFACE										
EQUIPMENT - GRILL										
REGRAVING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT										
SIGNS										
TOTAL CURTISS FIELD PARK	*	*	*	*	*	*	*	*	*	*
<b>GROVE PARK:</b>										
PATH & RUBBER SURFACING ADA COMPL										
PLAY AREA BASKETBALL & COURT RESURFACE										
SIGNS										
SIDEWALK (FINISH LOOP)	10,000									
ICE RINK BOARDS										
SWINGSET/TIRE SWING	10,000									
TOTAL GROVE PARK	10,000	*	*	*	*	*	*	*	*	*
<b>CITY HALL:</b>										
BUILDING REPAIRS	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,000
SERVICE ENTRANCE DOORS										
KITCHEN APPLIANCE REPLACEMENT										
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2012)					15,000					
FURNACE - FIRE HALL (2003)										
SIGNS										
TOTAL CITY HALL	1,100	1,100	1,100	1,100	16,100	1,100	1,100	1,100	1,100	1,000

CAPITAL USES		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
PARK/PUBLIC WORKS EQUIPMENT:											
1 TON TRUCK		55,000									
F - 250 TRUCK											
BOBCAT 5-650		40,000									
BOBCAT 3-390		40,000									
RIDING MOWERS (D 1585)			40,000		60,000						
DUMP TRUCK (ANYTIME WHEN AVAILABLE)											
WEED WHIPS											
ASPHALT TAMPER											
TRACTOR (D 4310)			40,000								
TORO (2 LAWNMOWERS)			60,000								
TOOL CAT											
TOTAL PARK/PUBLIC WORKS		135,000	140,000	-	60,000	-	-	-	-	-	-
TOTAL USES		1,646,100	1,864,100	1,100	61,100	16,100	1,100	1,100	1,100	1,100	1,000
FUND BALANCE BGN		1,530,033	5,133	(58,817)	(60,567)	(122,317)	(122,317)	(122,317)	(139,117)	(140,917)	209,621
INTEREST		2,000	1,000	200	200	200	200	200	200	200	200
PARK DEDICATION FEE											
BOND FOR CONSTRUCTION											
BOND FOR COMMUNITY PARK			1,500,000								
TRANSFER FROM GENERAL FUND			300,000								
TRANSFER FROM OTHER FUNDS		120,000									
TOTAL SOURCES		1,652,033	1,816,133	(58,617)	(60,367)	(122,117)	(122,117)	(122,117)	(138,917)	(140,717)	209,821
OPERATING TRANSFER OUT											
TOTAL USES		1,646,100	1,864,100	1,100	61,100	16,100	1,100	1,100	1,100	1,100	1,000
AUDIT FEE		800	850	850	850	900	900	900	900	900	800
		1,646,900	1,864,950	1,950	61,950	17,000	2,000	2,000	2,000	2,000	1,800
FUND BALANCE YEAR-END		5,133	(58,817)	(60,567)	(122,317)	(139,117)	(124,117)	(124,117)	(140,917)	(142,717)	209,021

## 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 management plan.
- ⇒ Mill and Overlayment: Milling and overlayment of streets.

### 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)

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
CAPITAL USES										
SIDEWALKS	10,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CORNER MARKERS/STREET SIGNS										
CURBS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING/ CRACK SEALING										
MILL AND OVERLAY										
HOTY SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL										
GARDEN AND NE STREETS			1,000,000							
CALIFORNIA,IDAHO, IOWA			309,555							
FULHAM(LAUDERDALE), HOTY (ST PAUL), COOPERATIVE PROJECT					66,115					
LARPEUTEUR STREET LIGHTS	220,000									
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	1,000	1,000	5,000	1,000	1,000	5,000	1,000	5,000	1,000	1,000
LANDSCAPE:										
TOTALS:	291,000	3,000	1,316,555	3,000	69,115	7,000	3,000	7,000	3,000	3,000
CAPITAL SOURCES										
FUND BALANCE BGN	1,474,420	1,581,050	3,223,260	2,094,855	2,491,065	2,491,065	2,491,065	2,491,065	2,491,065	2,491,065
INTEREST	10,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SPECIAL ASSESSMENTS		382,824	0	84,424	0	18,031	6,000	6,000	6,000	6,000
SPECIAL ASSESSMENTS PREPAID	0	0	0	0	0	0	0	0	0	0
MSA STREET MAINTENANCE FUNDS	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA STREET AID	0	446,628	0	98,195	0	21,037	-	-	-	-
LGA	117,430									
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	30,000									
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
STORM DRAINAGE		127,698	0	28,141	0	6,910	0	0	0	0
SANITARY FUND		0	0	0	0	0	0	0	0	0
STREET BOND		500,000	0	0	0	0	0	0	0	0
TOTAL SOURCES:	2,221,850	3,227,110	3,412,260	2,494,915	2,680,065	2,775,143	2,686,065	2,805,100	2,877,215	1,132,051
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	291,000	3,000	1,316,555	3,000	69,115	7,000	3,000	7,000	3,000	3,000
AUDIT FEE	800	850	850	850	850	850	850	850	850	850
ENGINEERING	2,000									
TRANSFER OUT TO OTHER FUNDS	407,000									
BOND FEE	0	0	0	0	0	0	0	0	0	0
FUND BALANCE YEAR-END	1,581,050	3,223,260	2,094,855	2,491,065	2,610,100	2,717,293	2,682,215	2,797,250	2,873,365	1,128,251



## 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 was increased to full time status July 1, 2016.
- ⇒ A community inclusion coordinator at 0.25 FTE was added for 2019.
- ⇒ Firefighting service was discontinued in 2022.
- ⇒ For 2023, the community development coordinator assumes environmental duties.
- ⇒ A maintenance worker at 1.0 FTE was added for 2022.

2023 PERSONNEL COMPENSATION DISTRIBUTION

	FTE	112	113	115	116	117	121	124	131	132	134	137	141	201	204	206	208	210	601	602		
		ADMINISTRATIVE	FINANCE	ELECTIONS	COMMUNICATIONS	PLANNING & INSPECTIONS	EMERGENCY PREPAREDNESS	FIREFIGHTING	CITY HALL & GROUNDS	STREETS	TREE PROGRAM	ENVIRONMENTAL	PARK MAINTENANCE & ADMIN	PARK PROGRAMS	WATER	SOLID WASTE	COMMUNITY DEVELOPMENT	COMMUNITY INCLUSION COORD	SANITARY SEWER	STORM DRAINAGE		
CITY ADMINISTRATOR	1.00	70%				15%	3%									5%				4%	3%	100%
FINANCE DIRECTOR	1.00		83%																	4%	3%	100%
COMMUNITY DEVELOPMENT COORDINATOR	1.00	10%			20%	45%						15%				10%			15%	2%		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%	15%	10%			10%									100%
MAINTENANCE WORKERS #1	1.00							10%	20%	10%					10%							100%
MAINTENANCE WORKERS #2	1.00							8%	13%	20%			20%									100%
MAINTENANCE WORKERS #3	1.00							10%	25%	20%			20%									100%
ACCOUNTANT	0.50		100%																			100%
PART-TIME MAINTENANCE WORKERS	0.00							10%	15%	10%			50%						10%	15%		100%
COMPREHENSIVE PLAN COORDINATOR	0.00																100%					100%
SEASONAL RECREATIONAL	1.10													100%								100%
COMMUNITY INCLUSION COORDINATOR	0.25					100%												100%				100%
FIRE INSPECTOR PART-TIME	0.20																					0%
CITY FORESTER	0.00																					0%
ELECTION JUDGES	0.00																					0%
TOTAL FTE'S	11.05																					0%

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

	BUDGET 2021	BUDGET 2022	BUDGET 2023
ADMINISTRATIVE (112)	2.20	1.70	2.10
FINANCE (113)	1.18	1.18	1.43
ELECTIONS (115)	0.00	0.00	0.00
COMMUNICATIONS (116)	0.30	0.80	0.25
PLANNING & INSPECTIONS (117)	0.75	0.75	0.90
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
FIREFIGHTING (124)	2.77	0.00	0.00
CITY HALL & GROUNDS (131)	0.46	0.46	0.33
STREETS (132)	0.67	0.67	0.73
TREE PROGRAM (134)	0.00	0.00	0.00
ENVIRONMENTAL	0.00	0.00	0.15
PARK MAINTENANCE & ADMINISTRATION (141)	1.14	1.14	0.70
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.10	0.10	0.15
COMMUNITY DEVELOPMENT (208)	0.50	0.50	0.00
COMMUNITY INCLUSION	0.25	0.25	0.25
SANITARY SEWER (601)	1.31	1.31	1.76
STORM DRAINAGE (602)	0.88	0.88	0.82
TOTAL FTEs	13.99	11.22	11.05

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

CITY ADMINISTRATOR	1.00	1.00	1.00
FINANCE DIRECTOR	1.00	1.00	1.00
ACCOUNTANT	0.20	0.20	0.50
COMMUNITY DEVELOPMENT/ENVIRONMENT 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
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	2.00	2.00	3.00
PART-TIME MAINTENANCE WORKERS	1.17	1.17	0.00
COMPREHENSIVE PLAN COORDINATOR	0.50	0.50	0.00
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
FIRE INSPECTOR PART TIME	0.00	0.00	0.20
ELECTION JUDGES	0.00	0.00	0.00
FIRE FIGHTERS	2.27	0.00	0.00
DUTY FIRE FIGHTER	0.50	0.00	0.00
TOTAL FTEs	13.99	11.22	11.05

## APPENDIX 2

### 2023 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 Special Revenue Inclusion Fund receives a transfer from the general fund for community inclusion activities and projects.
3. The Parks/Public Works Capital Fund receives a transfer from the general fund for park and public works improvements.
4. The Parks/Public Works Capital Fund receives a transfer from the general fund for park and public works improvements.
5. The Infrastructure Fund receives a transfer from the Street Lighting Fund for the Larpenteur street lights project.
6. The 2021 Street Project Fund receives a transfer from the Infrastructure Fund.
7. The 2023 Street Project Fund receives a transfer from the Infrastructure Fund.



## SCHEDULE OF TRANSFERS 2023

FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1. 141 201	GENERAL FUND - PARK MAINT/ADMIN PARK PROGRAMS	26,000	26,000
2 112 210	GENERAL FUND - ADMINISTRATION COMMUNITY INCLUSION	30,000	30,000
3 141 403	GENERAL FUND - PARK MAINT/ADMIN PARKS/PUBLIC WORKS FUND	100,000	100,000
4 112 403	GENERAL FUND - PARK MAINT/ADMIN PARKS/PUBLIC WORKS FUND	20,000	20,000
5 209 419	STREET LIGHTS INFRASTRUCTURE	30,000	30,000
6 419 426	INFRASTRUCTURE 2021 STREET PROJECT FUND	120,000	120,000
7 419 429	INFRASTRUCTURE 2023 STREET PROJECT FUND	287,000	287,000
<b>TOTAL</b>		<b>613,000</b>	<b>613,000</b>

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

DATE OF INCORPORATION: APRIL 1, 1949

ADOPTION OF CITY CHARTER: JANUARY 1, 1974

FORM OF GOVERNMENT: MAYOR/COUNCIL

FISCAL YEAR BEGINS: JANUARY 1

POPULATION:

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